



It's real.

**5 YEAR CAPITAL IMPROVEMENT PLAN AND
FINANCIAL FORECAST –
GENERAL AND UTILITY FUNDS**

FISCAL YEARS

2026 – 2030

AS OF MAY 6, 2025

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INTRODUCTION

The following pages are the five year capital improvement plan and financial forecast for the General and Utility Funds of the City of Seguin for the fiscal year 2026 through 2030.

Long-term financial planning identifies future challenges and opportunities, once identified, staff utilizes specific tools such as financial forecasting and strategies to develop and evaluate future scenarios and corresponding financial consequences of those actions. From there, appropriate policies and strategies can be developed to help future needs.

Long-term financial plans help governments plan to provide consistent levels of essential services over a multi-year period, while reinforcing the need to follow sound financial management practices. These plans stimulate long-term thinking within the city. The City Council can see how decisions made today might affect future years. City departments can also take a long-term look at their proposed departmental requests to ensure their department's interests are better reflected in the City's overall financial plans. Citizens can also see how tax increases, cuts, debt issuance or other revenues or expenditures might affect the City's long-term outlook. Overall, everyone gains a better understanding of the strengths and weaknesses of the City's financial structure.

Revenue and Expenditure Projections

The City's proposed plan presents long-term revenue and expenditure projections for the General and Utility Funds. During the development of these projections, staff analyzed service level, staffing, debt position and capital needs. Within the financial section of each of the funds, comments have been added to elaborate on some of the assumptions. Included within the forecast are also any positions requested from each of the departments. These have been described throughout the financial section and summarized at the end of each fund section. In addition, you will find a summary of how these positions affect the net revenues or expenditures for each fund.

Please note that losses may be identified within the specific funds at the end of some fiscal years however, this is not unusual for such plans. Projected losses do not mean that is where we intend or where we want to be, they just highlight areas of concern and the actions that may be needed to address those concerns in the future. These will indicate some of the challenges the City will face in future years.

New Positions Analysis

Positions are included in the year each department requested them. The requests are based on assumptions developed by each department as to when these positions may be needed. For example, if twelve additional firefighters were requested, it could be due to the fact staff was anticipating the construction of a new fire station. Or, due to growth, additional police officers were requested.

As mentioned earlier, these requested positions are also summarized at the end of each fund section. It includes the initial cost of the positions as well as the annualized cost of the positions over the five years. A table is included that provides what the loss or gain would be to the City if the positions were not funded.

Capital Outlay

At the back of the plan, you will find the Five-Year Capital Improvement Plan (CIP). It includes any projected equipment purchases or capital projects that we are currently aware of or are currently planning. The CIP is a dynamic document and can change year-to-year. Next to each piece of equipment or project, you will find the funding source.

Debt Service

Issuance of debt will also come with the capital improvement plan. Additionally each fund will include the corresponding debt requirements to complete the necessary improvements. Interest rate assumptions are based upon a slight increase of the current rates the City has experienced on current debt issuances. At the end of each fund, you will also see an analysis of how each of the potential debt issuances affect each fund.

At the end of the Utility Fund section, you will find the Debt Service Coverage Analysis. The utility revenue bond covenants require a 1.2 debt service coverage. You can see that each year, the City is achieving that requirement. Included in this calculation is the estimated impact fees to be used based upon the growth the City has been seeing. In addition, when we have our rate consultants review our rates each budget process, they review any current and future debt service issues to make sure we are meeting that coverage.

Conclusion

The Five-Year Capital Improvements Plan and Financial Forecast is a dynamic plan, one that is reviewed and revised every year. As the City goes through the years, staff and City Council will be aware of these challenges and can make informed decisions in the future as the assumptions and facts change. Each year, during the budget process, City staff and Council will review these challenges in more detail, review the strategies we have implemented and present an annual balanced budget. We review these challenges and see what is financially feasible for operating expenditures, including new positions as well as capital needs. The City of Seguin uses conservative budget techniques to ensure that actual revenues are not overstated and that projected expenditures are not understated. Because of this annual long-term planning process, we have been able to finish each year better than was forecasted.

EXECUTIVE SUMMARY

Key Goals

- Maintain the City's financial viability while maintaining a minimum of three-months average operating expenditures as a balance in fund balance/retained earnings
- Maintain levels of service on current facilities as well as new facilities
- Manage costs in order to maximize revenues and minimize tax rate or usage fees
- Keep focus on priorities
- Provide market based/competitive salaries and benefits and maintain high employee retention rates
- Continue economic development marketing efforts

Highlights of Five Year Plan – General Fund

- Maintain and improve streets, sidewalks, drainage and curbs
- Maintain annual capital lease purchase program of police vehicles, fire vehicles and administrative vehicles
- Complete the MPO project for Rudeloff Road, Phase I by second quarter of 2026
- Complete GLO drainage by the end of 2027
- Begin Cordova Road and Rudeloff Road, Phase II projects by the first quarter of 2026
- Close out the American Rescue Plan Act fund
- Continue to provide sufficient funding annually towards technology advancements
- Continue to implement recommendations of the Master Plan
- Continue to implement recommendations of the Downtown Master Plan

- Continue to adjust for the growth in homes and retail
- Continue to work with consultants for the development of the old Wells Fargo building
- Implement the Drainage Master Plan and develop projects for best use of Storm Water Utility Funds

Highlights of Five Year Plan – Utility Fund

- Maintain and improve electric, water and sewer infrastructure
- Continue the expansion project of Geronimo Creek Wastewater Treatment Plant from 2.13 MGD to 15 MGD to including decommissioning/demolition of the Walnut Branch Wastewater Treatment Plant, the design and construction of a new wastewater pump station to convey flow to the Geronimo Creek Wastewater Treatment Plant
- Complete Springs Hill CCN transfer projects by the first quarter of 2026
- Complete Mays Creek sewer lift station project by mid-2026
- Extend wastewater collection system to unserved areas to promote and serve new residential and commercial development
- Extend water distribution projects to provide services to new developments throughout the City
- Continue the implementation of the transfer of the Springs Hill CCN
- Complete all projects associated with the issuance of previously issued Utility Revenue Bonds
- Continue to provide sufficient funding annually towards technology advancements

- Continue to meet required covenants related to the Utility System Revenue Bonds
- Continue to implement recommendations of the Master Plan
- Continue to review and update the Strategic Water Supply Master Plan to ensure adequate water supplies to meet the demand of our growing community

GENERAL

FUND

ASSUMPTIONS USED TO DEVELOP THE FIVE YEAR CAPITAL PLAN AND FINANCIAL FORECAST-GENERAL FUND

- Ad valorem tax base growth
 - 7.5% growth per year beginning in FY28
- No ad valorem tax rate increase from current rate of \$.5135
- Based upon the latest unfrozen taxable value and a 98% collection rate, \$.01 increase of the property tax rate generates
 - FY27 - \$400,000
 - FY28 - \$430,000
 - FY29 - \$462,250
 - FY30 - \$496,918
- Building Permits are based upon 2.5% increase per year
- Sales Tax Growth is based upon 7% increase per year
- Emergency Medical Services based upon a 2% increase per year
- Sanitation Revenues are based upon 5% increase per year
- Salaries and benefits include a 5% increase per year before new positions and upgrades are included, with the exception of health insurance which includes a 10% increase
- Indigent Health Care contribution is projected to increase 5% each year
 - Does not include any possible refunds
- All requested positions are included in the forecast – a detailed recap is provided on pages 17 and 18
- Capital outlay funding is based upon actual net revenues over expenditures from the previous fiscal year.

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
REVENUE						
General Taxes						
Property Taxes	\$ 23,140,000	\$ 22,031,771	\$ 24,369,856	\$ 30,489,803	\$ 30,727,206	7.5% growth in values each year beginning in FY28
Franchise Taxes	\$ 1,515,617	\$ 1,586,130	\$ 1,678,568	\$ 1,778,214	\$ 1,885,690	6% growth per year based upon prior year history
Total General Taxes	\$ 24,655,617	\$ 23,617,901	\$ 26,048,423	\$ 32,268,017	\$ 32,612,896	
Licenses and Permits						
Building Permits	\$ 3,260,000	\$ 3,349,125	\$ 3,430,228	\$ 3,514,359	\$ 3,599,568	2.5% growth per year
Other Licenses and Permits	\$ 10,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	No growth
Total Licenses and Permits	\$ 3,270,000	\$ 3,379,125	\$ 3,460,228	\$ 3,544,359	\$ 3,629,568	
Intergovernmental Revenue						
Interlocal Agreement	\$ 1,313,897	\$ 1,347,541	\$ 1,382,194	\$ 1,417,887	\$ 1,454,651	3% growth for Fire and EMS Contracts. No growth for Library Contract
State/Federal Government Grants	\$ 4,750	\$ 4,750	\$ 4,750	\$ 4,750	\$ 4,750	Grants in FY26-FY30 are annual grants we have been receiving for several years
Sales Tax	\$ 14,739,430	\$ 15,771,190	\$ 16,875,173	\$ 18,056,436	\$ 19,320,386	7% growth per year
Other State Govt. Shared Revenue	\$ 177,000	\$ 178,560	\$ 180,135	\$ 181,724	\$ 183,328	<1% growth per year
Total Intergovernmental Revenue	\$ 16,235,077	\$ 17,302,041	\$ 18,442,252	\$ 19,660,797	\$ 20,963,115	
Charges for Services						
Management Services-SSLGC	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	
Emergency Medical Services	\$ 1,600,000	\$ 1,632,000	\$ 1,664,640	\$ 1,697,933	\$ 1,731,891	2% growth per year
Sanitation Revenues	\$ 2,995,800	\$ 3,145,590	\$ 3,302,870	\$ 3,468,013	\$ 3,641,414	5% growth per year for Refuse Collection, with no growth or Recycling Fees (offsetting expense)
Health Revenues	\$ 111,000	\$ 116,000	\$ 120,000	\$ 125,200	\$ 129,610	3-5% growth per year
Culture and Recreation Revenues	\$ 438,500	\$ 443,000	\$ 443,000	\$ 443,000	\$ 443,000	No annual increase based upon no fee increase
Total Charges for Services	\$ 5,217,300	\$ 5,408,590	\$ 5,602,510	\$ 5,806,146	\$ 6,017,915	
Fines						
Municipal Court Fines	\$ 586,000	\$ 591,970	\$ 598,002	\$ 604,096	\$ 610,254	1% growth per year
Library Fines	\$ 22,500	\$ 22,725	\$ 22,952	\$ 23,182	\$ 23,414	1% growth per year
Total Fines	\$ 608,500	\$ 614,695	\$ 620,954	\$ 627,278	\$ 633,668	
Other Revenues						
Interest Revenue	\$ 500,586	\$ 503,584	\$ 506,094	\$ 508,617	\$ 511,153	.5% growth per year
Miscellaneous Revenue	\$ 854,528	\$ 864,316	\$ 874,230	\$ 884,271	\$ 894,445	1% growth per year
Lease Revenue-Sprint Tower	\$ 15,741	\$ 15,741	\$ 15,741	\$ 15,741	\$ 18,102	15% increase every five years per contract
Private Source Donations	\$ 105,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Total Other Revenues	\$ 1,475,855	\$ 1,483,641	\$ 1,496,065	\$ 1,508,630	\$ 1,523,700	
Intergovernmental Services						
User Fees	\$ 5,735,733	\$ 6,102,850	\$ 6,403,335	\$ 6,786,024	\$ 7,108,313	ROW Fees based upon Electric, Water and Wastewater Revenues
Total Intergovernmental Services	\$ 5,735,733	\$ 6,102,850	\$ 6,403,335	\$ 6,786,024	\$ 7,108,313	

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
Other Financing Sources						
Intergovernmental Transfers	\$ 16,000	\$ 16,160	\$ 16,322	\$ 16,485	\$ 16,650	
Total Other Financing Sources	\$ 16,000	\$ 16,160	\$ 16,322	\$ 16,485	\$ 16,650	
TOTAL REVENUE	\$ 57,214,082	\$ 57,925,003	\$ 62,090,089	\$ 70,217,735	\$ 72,505,825	
% Increase in Revenue per Year		1.24%	7.19%	13.09%	3.26%	

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
EXPENDITURES						
General Government						
Salaries	\$ 99,413	\$ 104,384	\$ 109,603	\$ 115,083	\$ 120,837	5% increase per year
Benefits	\$ 10,741	\$ 11,138	\$ 11,553	\$ 11,990	\$ 12,449	10% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 601	\$ 601	\$ 601	\$ 601	\$ 601	
General Supplies	\$ 750	\$ 775	\$ 800	\$ 850	\$ 850	
Education	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	
Public Relations	\$ 8,400	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	
Total General Government	\$ 141,905	\$ 147,397	\$ 153,057	\$ 159,024	\$ 165,237	
City Manager						
Salaries	\$ 249,312	\$ 261,777	\$ 274,866	\$ 288,609	\$ 303,040	5% increase per year
Benefits	\$ 92,726	\$ 99,172	\$ 104,725	\$ 110,629	\$ 116,906	10% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 21,000	\$ 21,000	\$ 15,000	\$ 15,000	\$ 15,000	
Utilities Services	\$ 1,594	\$ 1,626	\$ 1,658	\$ 1,691	\$ 1,725	2% increase per year
General Supplies	\$ 15,700	\$ 11,414	\$ 11,632	\$ 11,855	\$ 12,082	2% increase per year, \$500 every year for Minor Tools
Education	\$ 19,581	\$ 19,973	\$ 20,372	\$ 20,780	\$ 21,195	2% increase per year
Public Relations	\$ 11,800	\$ 11,800	\$ 12,250	\$ 12,250	\$ 12,800	
Total City Manager	\$ 411,713	\$ 426,762	\$ 440,504	\$ 460,814	\$ 482,748	
Finance						
Salaries	\$ 453,437	\$ 476,109	\$ 499,914	\$ 524,910	\$ 551,155	5% increase per year
Benefits	\$ 179,984	\$ 194,910	\$ 206,653	\$ 219,163	\$ 232,495	10% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 487,020	\$ 526,272	\$ 569,185	\$ 616,116	\$ 667,461	6%-15% increase per year due to Appraisal District and Guadalupe County fees
Utilities Services	\$ 901	\$ 901	\$ 901	\$ 901	\$ 901	
Advertising	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	2% increase per year
General Supplies	\$ 12,800	\$ 12,740	\$ 12,985	\$ 13,234	\$ 13,489	2% increase per year, \$500 every year for Minor Tools
Education	\$ 20,740	\$ 21,155	\$ 21,578	\$ 22,009	\$ 22,450	2% increase per year
Total Finance	\$ 1,157,382	\$ 1,234,637	\$ 1,313,817	\$ 1,398,987	\$ 1,490,656	
Municipal Court						
Salaries	\$ 331,011	\$ 347,561	\$ 364,939	\$ 383,186	\$ 402,346	5% increase per year
Benefits	\$ 145,814	\$ 157,976	\$ 167,928	\$ 178,561	\$ 189,928	10% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 65,000	\$ 66,300	\$ 67,626	\$ 68,979	\$ 70,358	
Utilities Services	\$ 9,600	\$ 9,882	\$ 10,143	\$ 10,411	\$ 10,722	increase based upon commercial utility revenue increase for each service
General Supplies	\$ 6,000	\$ 7,120	\$ 7,242	\$ 7,367	\$ 7,495	2% increase per year
Education	\$ 11,000	\$ 11,220	\$ 11,444	\$ 11,673	\$ 11,907	Supported 100% by designated revenue source
Total Municipal Court	\$ 568,425	\$ 600,060	\$ 629,322	\$ 660,178	\$ 692,755	

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
Police Department						
Salaries	\$ 8,909,716	\$ 10,218,076	\$ 11,252,957	\$ 12,317,135	\$ 13,409,791	5% increase per year before new positions or upgrades
Benefits	\$ 3,658,665	\$ 4,368,031	\$ 4,868,662	\$ 5,412,653	\$ 5,979,655	10% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 33,476	\$ 33,820	\$ 34,175	\$ 22,000	\$ 22,000	
Utilities Services	\$ 111,840	\$ 114,389	\$ 117,782	\$ 120,379	\$ 123,203	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 16,500	\$ 16,995	\$ 17,505	\$ 18,030	\$ 18,571	3% increase per year
Rental	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	
General Supplies	\$ 164,200	\$ 347,991	\$ 382,876	\$ 450,737	\$ 520,634	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 255,000	\$ 260,100	\$ 265,302	\$ 270,608	\$ 276,020	2% increase per year
Miscellaneous	\$ 15,200	\$ 15,656	\$ 16,126	\$ 16,609	\$ 17,108	
Education	\$ 91,300	\$ 93,919	\$ 96,617	\$ 99,395	\$ 102,257	3% increase per year
Total Police Department	\$ 13,262,697	\$ 15,475,777	\$ 17,058,800	\$ 18,734,347	\$ 20,476,039	
<i>New positions requested, not approved</i>		<i>Records Clerk, Detective, 9 Police Officers, Evidence Technician</i>	<i>Assistant Police Chief, 4 Police Officers, Telecom. Operator</i>	<i>Records Clerk, 5 Police Officers, Training Quarter Master</i>	<i>Detective, 4 Police Officers, Telecom. Operator</i>	
Fire/EMS						
Salaries	\$ 8,058,212	\$ 9,799,526	\$ 10,516,523	\$ 11,281,317	\$ 12,096,907	5% increase per year before new positions or upgrades
Benefits	\$ 3,216,240	\$ 4,151,590	\$ 4,508,101	\$ 4,894,794	\$ 5,314,308	10% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 197,000	\$ 199,870	\$ 202,796	\$ 205,778	\$ 208,820	1% increase per year based upon revenue projections
Utilities Services	\$ 94,525	\$ 96,138	\$ 97,627	\$ 99,165	\$ 100,951	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 80,700	\$ 83,121	\$ 85,615	\$ 88,183	\$ 90,829	3% increase per year
Rental	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	
General Supplies	\$ 492,300	\$ 648,327	\$ 582,915	\$ 607,728	\$ 632,985	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 108,000	\$ 110,160	\$ 112,363	\$ 114,610	\$ 116,903	2% increase per year
Education	\$ 135,350	\$ 139,388	\$ 143,547	\$ 147,831	\$ 152,243	3% increase per year
Miscellaneous	\$ 7,500	\$ 7,725	\$ 7,957	\$ 8,195	\$ 8,441	
Public Relations	\$ 21,000	\$ 21,000	\$ 21,000	\$ 25,000	\$ 25,000	
Total Fire/EMS Department	\$ 12,412,427	\$ 15,258,444	\$ 16,280,043	\$ 17,474,202	\$ 18,748,988	
<i>New positions requested, not approved</i>		<i>FF/Paramedic (Inspector/Educator- Prevention), 3 Lieutenants, 3 FAO, 9 FF/Paramedics</i>	<i>3 FF/Paramedics</i>	<i>3 FF/Paramedics</i>	<i>3 FF/Paramedics</i>	

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
Animal Services						
Salaries	\$ 430,318	\$ 518,099	\$ 543,973	\$ 619,530	\$ 650,475	5% increase per year before new positions or upgrades
Benefits	\$ 210,279	\$ 259,133	\$ 275,873	\$ 321,972	\$ 343,066	10% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 40,500	\$ 40,515	\$ 45,530	\$ 45,546	\$ 50,563	
Utilities Services	\$ 63,200	\$ 64,279	\$ 65,206	\$ 66,162	\$ 67,360	increase based upon commercial utility revenue increase for each service
Rental	\$ 1,440	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
General Supplies	\$ 55,120	\$ 56,654	\$ 58,233	\$ 59,860	\$ 61,536	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 6,500	\$ 6,630	\$ 6,763	\$ 6,898	\$ 7,036	2% increase per year
Education	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	2% increase per year
Total Animal Services	\$ 813,357	\$ 952,929	\$ 1,003,320	\$ 1,127,836	\$ 1,188,030	
<i>New positions requested, not approved</i>		<i>Animal Services Officer, Part-time Kennel Attendant</i>		<i>Animal Services Officer</i>		
Planning/Codes						
Salaries	\$ 1,742,764	\$ 1,882,730	\$ 2,041,393	\$ 2,143,462	\$ 2,250,636	5% increase per year before new positions or upgrades
Benefits	\$ 735,222	\$ 824,141	\$ 905,927	\$ 962,364	\$ 1,022,625	10% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 185,600	\$ 191,168	\$ 196,903	\$ 202,810	\$ 208,894	3% increase per year
Utilities Services	\$ 10,450	\$ 10,764	\$ 11,686	\$ 12,037	\$ 12,398	3% increase per year
Repairs/Maintenance	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126	3% increase per year
Advertising	\$ 7,600	\$ 7,828	\$ 8,063	\$ 8,305	\$ 8,554	3% increase per year
General Supplies	\$ 15,000	\$ 20,266	\$ 19,050	\$ 19,452	\$ 20,365	3% increase per year
Gasoline	\$ 19,000	\$ 19,380	\$ 19,768	\$ 20,163	\$ 20,566	2% increase per year
Miscellaneous	\$ 500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Education	\$ 23,610	\$ 24,082	\$ 24,564	\$ 25,055	\$ 25,556	2% increase per year
Total Planning/Codes	\$ 2,740,746	\$ 2,983,388	\$ 3,230,415	\$ 3,396,741	\$ 3,572,720	
<i>New positions requested, not approved</i>		<i>Code Compliance Officer</i>	<i>Building Inspector</i>			
City Secretary						
Salaries	\$ 89,989	\$ 94,488	\$ 99,213	\$ 104,173	\$ 109,382	5% increase per year
Benefits	\$ 36,800	\$ 39,851	\$ 42,279	\$ 44,867	\$ 47,627	10% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 451	\$ 450	\$ 450	\$ 450	\$ 450	
Advertising	\$ 6,000	\$ 6,180	\$ 6,365	\$ 6,556	\$ 6,753	3% increase per year
General Supplies	\$ 2,400	\$ 2,457	\$ 2,766	\$ 2,826	\$ 3,138	3% increase per year
Miscellaneous	\$ 18,750	\$ 39,125	\$ 14,511	\$ 40,159	\$ 15,569	large increase in FY27 and FY29 due to election years
Education	\$ 8,475	\$ 8,645	\$ 8,817	\$ 8,994	\$ 9,174	2% increase per year
Total City Secretary	\$ 162,865	\$ 191,196	\$ 174,401	\$ 208,026	\$ 192,093	

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
Human Resources						
Salaries	\$ 269,123	\$ 391,884	\$ 411,478	\$ 432,052	\$ 453,655	5% increase per year before new positions or upgrades
Benefits	\$ 109,807	\$ 162,754	\$ 172,592	\$ 183,076	\$ 194,251	10% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 62,975	\$ 64,864	\$ 66,810	\$ 68,814	\$ 70,879	3% increase per year
Utilities Services	\$ 1,352	\$ 2,252	\$ 1,352	\$ 1,352	\$ 1,352	
General Supplies	\$ 3,910	\$ 5,027	\$ 5,148	\$ 5,273	\$ 5,401	3% increase other than Minor Tools
Miscellaneous	\$ 41,950	\$ 43,209	\$ 44,505	\$ 45,840	\$ 47,215	3% increase per year
Education	\$ 15,175	\$ 15,479	\$ 15,788	\$ 16,104	\$ 16,426	2% increase per year
Total Human Resources	\$ 504,291	\$ 685,468	\$ 717,674	\$ 752,511	\$ 789,179	
<i>New positions requested, not approved</i>		<i>Assistant Director of Human Resources</i>				
Public Works						
Salaries	\$ 1,541,127	\$ 1,807,568	\$ 1,906,400	\$ 2,051,764	\$ 2,203,678	5% increase per year before new positions or upgrades
Benefits	\$ 709,776	\$ 880,978	\$ 939,935	\$ 1,029,044	\$ 1,125,379	10% increase for health insurance, other benefits 5% increase before new positions or upgrades
Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	\$ 50,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	
Utilities Services	\$ 5,925	\$ 6,103	\$ 6,286	\$ 6,474	\$ 6,669	3% increase per year
Repairs and Maintenance	\$ 66,400	\$ 68,392	\$ 70,444	\$ 72,557	\$ 74,734	3% increase per year
Streets Maintenance	\$ 200,000	\$ 206,000	\$ 212,180	\$ 218,545	\$ 225,102	3% increase per year
Rental	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	
General Supplies	\$ 130,410	\$ 59,128	\$ 59,874	\$ 60,638	\$ 61,421	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 121,000	\$ 123,420	\$ 125,888	\$ 128,406	\$ 130,974	2% increase per year
Education	\$ 7,800	\$ 7,956	\$ 8,115	\$ 8,277	\$ 8,443	2% increase per year
Total Public Works	\$ 2,887,438	\$ 3,464,544	\$ 3,634,122	\$ 3,880,706	\$ 4,141,400	
<i>New positions requested, not approved</i>		<i>Equipment Operator I MS4, Senior Equipment Operator MS4, Equipment Operator 1-Patch Truck</i>	<i>Upgrade Service Worker to Equipment Operator I, Upgrade Equipment Operator II to Heavy Equipment Operator</i>	<i>Equipment Operator II</i>	<i>Upgrade Equipment Operator II to Heavy Equipment Operator, Equipment Operator I</i>	
Vehicle Maintenance						
Salaries	\$ 179,587	\$ 188,567	\$ 197,995	\$ 207,895	\$ 218,289	5% increase per year
Benefits	\$ 79,640	\$ 86,221	\$ 91,597	\$ 97,338	\$ 103,470	10% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 39,975	\$ 41,840	\$ 42,776	\$ 43,745	\$ 45,078	increase based upon commercial utility revenue increase for each service
Repairs and Maintenance	\$ 455,000	\$ 468,650	\$ 482,710	\$ 497,191	\$ 512,107	3% increase per year
General Supplies	\$ 25,860	\$ 26,397	\$ 26,950	\$ 27,518	\$ 28,102	3% increase other than Minor Tools
Gasoline	\$ 6,500	\$ 6,630	\$ 6,763	\$ 6,898	\$ 7,036	2% increase per year
Education	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	2% increase per year
Total Vehicle Maintenance	\$ 798,562	\$ 830,545	\$ 861,274	\$ 893,319	\$ 927,072	

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
Capital Projects/Engineering						
Salaries	\$ 348,273	\$ 569,098	\$ 653,362	\$ 790,348	\$ 864,974	5% increase per year before new positions or upgrades
Benefits	\$ 130,088	\$ 231,832	\$ 268,556	\$ 335,573	\$ 373,739	10% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 40,000	\$ 41,200	\$ 42,436	\$ 43,709	\$ 45,020	3% increase per year
Utilities Services	\$ 4,400	\$ 4,532	\$ 4,668	\$ 4,808	\$ 4,952	3% increase per year other than increase for new positions
Repairs and Maintenance	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	
General Supplies	\$ 3,980	\$ 8,199	\$ 9,595	\$ 13,333	\$ 14,383	3% increase per year
Gasoline	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118	2% increase per year
Education	\$ 8,730	\$ 8,905	\$ 9,083	\$ 9,264	\$ 9,450	2% increase per year
Total Capital Projects/Engineering	\$ 543,722	\$ 872,166	\$ 996,254	\$ 1,205,745	\$ 1,321,387	
<i>New positions requested, not approved</i>		<i>Signal Technician, Project Engineer-Traffic, Inspector (50%)</i>	<i>Project Engineer/Project Manager (50%)</i>	<i>Transportation Planner (ADA Coordinator), MS4 Coordinator Technician (50%)</i>	<i>Project Inspector (50%)</i>	
Brush Department						
Salaries	\$ 398,903	\$ 462,035	\$ 484,892	\$ 554,959	\$ 582,453	5% increase per year before new positions or upgrades
Benefits	\$ 182,798	\$ 222,435	\$ 236,463	\$ 279,104	\$ 297,022	10% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 30,000	
Utilities Services	\$ 2,400	\$ 2,472	\$ 2,546	\$ 2,623	\$ 2,701	3% increase per year
Repairs and Maintenance	\$ 1,600	\$ 1,648	\$ 1,697	\$ 1,748	\$ 1,801	3% increase per year
General Supplies	\$ 39,480	\$ 40,065	\$ 40,667	\$ 41,287	\$ 41,925	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754	\$ 48,709	2% increase per year
Education	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	2% increase per year
Total Brush Department	\$ 691,682	\$ 796,085	\$ 839,644	\$ 954,067	\$ 1,006,235	
<i>New positions requested, not approved</i>		<i>Equipment Operator I</i>		<i>Equipment Operator I</i>		
Downtown & Main Street						
Salaries	\$ 136,016	\$ 142,817	\$ 149,958	\$ 157,456	\$ 165,329	5% increase per year
Benefits	\$ 52,475	\$ 58,809	\$ 62,340	\$ 66,101	\$ 70,107	10% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 1,700	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Utilities Services	\$ 2,050	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	
Repairs and Maintenance	\$ 6,000	\$ 6,000	\$ 7,000	\$ 8,000	\$ 9,000	
Advertising	\$ 2,500	\$ 2,575	\$ 2,652	\$ 2,732	\$ 2,814	3% increase per year
General Supplies	\$ 1,700	\$ 2,242	\$ 2,285	\$ 2,330	\$ 2,376	3% increase other than Minor Tools
Miscellaneous	\$ 6,400	\$ 9,400	\$ 9,900	\$ 10,400	\$ 10,400	Increase annually for Downtown Christmas Lighting replacement
Education	\$ 7,230	\$ 7,375	\$ 7,522	\$ 7,673	\$ 7,826	2% increase per year
Public Relations	\$ 17,250	\$ 17,363	\$ 17,478	\$ 17,598	\$ 17,721	3% increase per year
Total Downtown & Main Street	\$ 233,321	\$ 249,930	\$ 262,486	\$ 275,638	\$ 288,922	

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
Facilities and Grounds						
Salaries	\$ 175,149	\$ 183,906	\$ 193,102	\$ 202,757	\$ 212,895	5% increase per year
Benefits	\$ 77,979	\$ 84,436	\$ 89,722	\$ 95,368	\$ 101,401	10% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 1,650	\$ 1,700	\$ 1,750	\$ 1,803	\$ 1,857	3% increase per year
Repairs and Maintenance	\$ 205,000	\$ 211,150	\$ 217,485	\$ 224,009	\$ 230,729	3% increase per year
General Supplies	\$ 14,820	\$ 18,583	\$ 18,854	\$ 19,632	\$ 19,918	3% increase other than Minor Tools
Gasoline	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	2% increase per year
Total Facilities and Grounds	\$ 478,598	\$ 503,855	\$ 525,074	\$ 547,814	\$ 571,130	
Public Library						
Salaries	\$ 1,232,061	\$ 1,394,244	\$ 1,531,772	\$ 1,656,750	\$ 1,792,940	5% increase per year before new positions or upgrades
Benefits	\$ 494,798	\$ 601,494	\$ 670,695	\$ 739,625	\$ 815,981	10% increase for health insurance, other benefits 5% increase before new positions or upgrades
Utilities Services	\$ 130,340	\$ 131,618	\$ 133,829	\$ 135,675	\$ 137,056	increase based upon commercial utility revenue increase for each service
Repairs and Maintenance	\$ 44,709	\$ 46,050	\$ 47,432	\$ 48,855	\$ 50,320	3% increase per year
Rental	\$ 5,800	\$ 5,974	\$ 6,153	\$ 6,338	\$ 6,528	3% increase per year
General Supplies	\$ 217,770	\$ 223,383	\$ 227,177	\$ 230,637	\$ 235,885	3% increase per year
Miscellaneous	\$ 2,100	\$ 2,142	\$ 2,185	\$ 2,229	\$ 2,273	2% increase per year
Education	\$ 15,220	\$ 15,524	\$ 15,835	\$ 16,152	\$ 16,475	2% increase per year
Total Public Library	\$ 2,142,797	\$ 2,420,429	\$ 2,635,079	\$ 2,836,259	\$ 3,057,458	
<i>New positions requested, not approved</i>		<i>Library Supervisor</i>	<i>Full Time Youth Services Assistant</i>	<i>Library Assistant</i>	<i>Library Supervisor</i>	
Parks and Recreation						
Salaries	\$ 1,709,353	\$ 1,847,511	\$ 1,980,917	\$ 2,167,414	\$ 2,331,103	5% increase per year before new positions or upgrades
Benefits	\$ 696,046	\$ 835,666	\$ 911,842	\$ 1,009,115	\$ 1,103,816	10% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 70,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Utilities Services	\$ 243,900	\$ 247,724	\$ 251,627	\$ 255,613	\$ 259,681	increase based upon commercial utility revenue increase for each service
Repairs and Maintenance	\$ 227,200	\$ 234,016	\$ 241,036	\$ 248,268	\$ 255,716	3% increase per year
Rental	\$ 3,000	\$ 3,090	\$ 3,183	\$ 3,278	\$ 3,377	3% increase per year
Advertising	\$ 18,000	\$ 18,540	\$ 19,096	\$ 19,669	\$ 20,259	3% increase per year
General Supplies	\$ 212,060	\$ 241,312	\$ 245,689	\$ 250,193	\$ 254,830	3% increase other than Minor Tools
Gasoline	\$ 40,000	\$ 40,800	\$ 41,616	\$ 42,448	\$ 43,297	2% increase per year
Education	\$ 17,800	\$ 18,156	\$ 18,519	\$ 18,890	\$ 19,267	2% increase per year
Total Parks and Recreation	\$ 3,237,360	\$ 3,536,815	\$ 3,763,525	\$ 4,064,888	\$ 4,341,346	
<i>New positions requested, not approved</i>		<i>Crew Leader</i>	<i>Service Worker I</i>	<i>Two - Service Worker I</i>	<i>Urban Forester</i>	

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
Information Technologies						
Salaries	\$ 506,708	\$ 566,590	\$ 619,846	\$ 683,403	\$ 717,573	5% increase per year before new positions or upgrades
Benefits	\$ 200,331	\$ 233,730	\$ 260,919	\$ 292,806	\$ 310,541	10% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
Utilities Services	\$ 6,575	\$ 6,772	\$ 6,975	\$ 7,185	\$ 7,400	increase based upon commercial utility revenue increase for each service
Repairs and Maintenance	\$ 1,000,285	\$ 1,030,294	\$ 1,061,202	\$ 1,093,038	\$ 1,125,830	3% increase per year
General Supplies	\$ 4,521	\$ 4,163	\$ 4,228	\$ 4,295	\$ 4,364	3% increase other than Minor Tools
Gasoline	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	2% increase per year
Education	\$ 17,000	\$ 17,340	\$ 17,687	\$ 18,041	\$ 18,401	2% increase per year
Total Information Technologies	\$ 1,745,421	\$ 1,868,948	\$ 1,980,979	\$ 2,108,952	\$ 2,194,356	
<i>New positions requested, not approved</i>		<i>IT Business Analyst (50%)</i>	<i>IT Administrative Assistant (50%)</i>	<i>IT GIS Analyst (50%)</i>		
City Attorney						
Salaries	\$ 167,454	\$ 175,827	\$ 184,618	\$ 193,849	\$ 203,541	5% increase per year
Benefits	\$ 59,850	\$ 66,244	\$ 70,051	\$ 74,093	\$ 78,386	10% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Utilities Services	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	
General Supplies	\$ 2,200	\$ 2,391	\$ 2,432	\$ 2,475	\$ 2,519	3% increase per year
Education	\$ 4,800	\$ 4,896	\$ 4,994	\$ 5,094	\$ 5,196	2% increase per year
Total City Attorney	\$ 255,104	\$ 270,157	\$ 282,895	\$ 296,311	\$ 310,442	
Non-Departmental						
Professional Services	\$ 2,717,840	\$ 2,849,503	\$ 2,991,920	\$ 3,141,457	\$ 3,298,468	5% increase per year for Sanitation and Recycling contract
Utilities Services	\$ 69,650	\$ 70,861	\$ 72,105	\$ 73,383	\$ 74,697	increase based upon commercial utility revenue increase for each service
Rental	\$ 11,000	\$ 11,330	\$ 11,670	\$ 12,020	\$ 12,381	3% increase per year
Insurance	\$ 410,000	\$ 422,300	\$ 434,969	\$ 448,018	\$ 461,459	3% increase per year
Energy and Fuel	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	
Miscellaneous	\$ (6,660,000)	\$ (9,887,627)	\$ (10,572,001)	\$ (11,927,010)	\$ (12,678,969)	
Education	\$ 7,850	\$ 8,007	\$ 8,167	\$ 8,330	\$ 8,497	2% increase per year
Public Relations	\$ 6,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
Contributions	\$ 3,139,512	\$ 3,290,936	\$ 3,449,773	\$ 3,616,388	\$ 3,791,164	5% increase per year for Indigent Health Care
Transfers to General I&S	\$ 9,629,035	\$ 11,034,209	\$ 11,494,597	\$ 16,134,041	\$ 16,667,467	includes new bond issues for FY27 - FY30
Transfers to Aquatic Operating	\$ 77,884	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Transfers to Building/Inf. Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers to Golf Course Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers to SEDC	\$ 2,466,667	\$ 2,628,532	\$ 2,812,529	\$ 3,009,406	\$ 3,220,064	Transfer to SEDC based upon revenue projections for Sales Tax
Total Non-Departmental	\$ 11,875,938	\$ 10,481,561	\$ 10,757,249	\$ 14,569,564	\$ 14,908,770	

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
TOTAL EXPENDITURES BEFORE CAPITAL	\$ 57,065,749	\$ 63,251,095	\$ 67,539,935	\$ 76,005,930	\$ 80,866,963	
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$ 148,333	\$ (5,326,092)	\$ (5,449,846)	\$ (5,788,196)	\$ (8,361,138)	
% Increase in Expenditures per Year	20.67%	10.84%	6.78%	12.53%	6.40%	

Capital Equipment/Projects						
Police Department	\$ 241,000	\$ 1,082,800	\$ 553,800	\$ 516,800	\$ 596,200	
Fire/EMS	\$ 635,000	\$ 1,326,940	\$ 616,940	\$ 666,940	\$ 609,940	
Animal Services	\$ -	\$ 255,000	\$ -	\$ -	\$ -	
Planning	\$ 150,000	\$ 48,000	\$ -	\$ -	\$ -	<i>A detailed list of the Capital Equipment/Projects can be found in later pages. Any lease purchase payments are calculated on 2% over 5 years.</i>
Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	
Public Works	\$ 258,013	\$ 1,115,000	\$ 869,000	\$ 850,000	\$ 685,000	
Vehicle Maintenance	\$ 40,000	\$ -	\$ -	\$ -	\$ -	
Capital Projects/Engineering	\$ 24,000	\$ 60,000	\$ 60,000	\$ -	\$ 600,000	
Brush	\$ -	\$ -	\$ -	\$ -	\$ -	
Main Street	\$ 25,000	\$ 125,000	\$ -	\$ -	\$ -	
Facilities	\$ 125,000	\$ 1,965,000	\$ 65,000	\$ 75,000	\$ 250,000	
Library	\$ 60,000	\$ 430,000	\$ 50,000	\$ 260,000	\$ 200,000	
Parks & Recreation	\$ -	\$ 322,000	\$ 140,000	\$ 300,000	\$ 45,000	
Information Technology	\$ 545,532	\$ 443,250	\$ 211,750	\$ -	\$ -	
Seguin Events Complex/Coliseum	\$ -	\$ -	\$ -	\$ -	\$ -	
Multi-Departments	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Annual Capital Requirements	\$ 2,103,545	\$ 7,172,990	\$ 2,566,490	\$ 2,668,740	\$ 2,986,140	

Use of Fund Balance	\$ (1,955,213)	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES AFTER CAPITAL AND USE OF FUND BALANCE	\$ 57,214,081	\$ 70,424,085	\$ 70,106,425	\$ 78,674,670	\$ 83,853,103	
REVENUES OVER (UNDER) EXPENDITURES	\$ 0	\$ (12,499,083)	\$ (8,016,337)	\$ (8,456,937)	\$ (11,347,279)	

INITIAL COSTS OF REQUESTED POSITIONS - GENERAL FUND

Department	Position Description	Cost Description	FY2026	FY2027	FY2028	FY2029	FY2030
Police	Police Officer(s)	Salaries/Benefits	\$ -	\$ 982,409	\$ 464,655	\$ 602,412	\$ 499,876
		Uniforms/Radio	\$ -	\$ 159,300	\$ 70,800	\$ 88,500	\$ 70,800
	Telecommunications Operator	Salaries/Benefits	\$ -	\$ -	\$ 87,942	\$ -	\$ 94,988
	Detective	Salaries/Benefits	\$ -	\$ 134,401	\$ -	\$ -	\$ 138,557
		Uniforms/Radio	\$ -	\$ 6,200	\$ -	\$ -	\$ 6,200
	Evidence Technician	Salaries/Benefits	\$ -	\$ 76,068	\$ -	\$ -	\$ -
	Assistant Chief	Salaries/Benefits	\$ -	\$ -	\$ 216,926	\$ -	\$ -
			\$ -	\$ -	\$ 18,600	\$ -	\$ -
Records Clerk	Salaries/Benefits	\$ -	\$ 68,578	\$ -	\$ 74,290	\$ -	
Training Quarter Master	Salaries/Benefits	\$ -	\$ -	\$ -	\$ 82,236	\$ -	
Total Police			\$ -	\$ 1,426,956	\$ 858,923	\$ 847,438	\$ 810,421
Fire/EMS	Firefighter/Paramedic(s)	Salaries/Benefits	\$ -	\$ 1,026,351	\$ 360,761	\$ 380,492	\$ 401,380
		Uniforms/Radio	\$ -	\$ 79,286	\$ 27,452	\$ 28,825	\$ 30,266
	Fire FAO	Salaries/Benefits	\$ -	\$ 456,084	\$ -	\$ -	\$ -
		Uniforms/Radio	\$ -	\$ 26,429	\$ -	\$ -	\$ -
	Fire Lieutenant	Salaries/Benefits	\$ -	\$ 429,453	\$ -	\$ -	\$ -
		Uniforms/Radio	\$ -	\$ 26,429	\$ -	\$ -	\$ -
Firefighter/Paramedic (Inspector-Educator Prevention)	Salaries/Benefits	\$ -	\$ 114,039	\$ -	\$ -	\$ -	
	Uniforms/Radio	\$ -	\$ 18,865	\$ -	\$ -	\$ -	
	Vehicle	\$ -	\$ 80,000	\$ -	\$ -	\$ -	
Total Fire/EMS			\$ -	\$ 2,256,935	\$ 388,213	\$ 409,317	\$ 431,646
Animal Services	Animal Services Officer	Salaries/Benefits	\$ -	\$ 70,691	\$ -	\$ 76,590	\$ -
		Cell Phone All.	\$ -	\$ 600	\$ -	\$ 600	\$ -
	P/T Kennel Attendant	Salaries/Benefits	\$ -	\$ 22,683	\$ -	\$ -	\$ -
Total Animal Services			\$ -	\$ 93,974	\$ -	\$ 77,190	\$ -
Planning/Codes	Code Compliance Officer	Salaries/Benefits	\$ -	\$ 79,455	\$ -	\$ -	\$ -
		Uniforms/Radio	\$ -	\$ 3,400	\$ -	\$ -	\$ -
		Vehicle	\$ -	\$ 40,000	\$ -	\$ -	\$ -
	Building Inspector	Salaries/Benefits	\$ -	\$ -	\$ 95,784		
		Uniforms/Radio	\$ -	\$ -	\$ 1,500		
		Vehicle	\$ -	\$ -	\$ 40,000		
Total Planning/Codes			\$ -	\$ 122,855	\$ 137,284	\$ -	\$ -
Human Resources	Assistant Director of Human Resources	Salaries/Benefits	\$ -	\$ 153,160			
		Cell Phone All.	\$ -	\$ 900			
Total Human Resources			\$ -	\$ 154,060	\$ -	\$ -	\$ -
Public Works	Equipment Operator I MS4	Salaries/Benefits	\$ -	\$ 68,044	\$ -	\$ -	\$ -
	Senior Equipment Operator	Salaries/Benefits	\$ -	\$ 83,906	\$ -	\$ -	\$ -
	Equipment Operator I	Salaries/Benefits	\$ -	\$ 68,044	\$ -	\$ -	\$ 76,838
	Equipment Operator II	Salaries/Benefits	\$ -	\$ -	\$ -	\$ 79,961	
Total Public Works			\$ -	\$ 219,993	\$ -	\$ 79,961	\$ 76,838

INITIAL COSTS OF REQUESTED POSITIONS - GENERAL FUND

Department	Position Description	Cost Description	FY2026	FY2027	FY2028	FY2029	FY2030
Capital Projects	Signal Technician	Salaries/Benefits	\$ -	\$ 79,508	\$ -	\$ -	\$ -
		Other	\$ -	\$ 1,000	\$ -	\$ -	\$ -
		Vehicle	\$ -	\$ 50,000	\$ -	\$ -	\$ -
	Project Engineer-Traffic	Salaries/Benefits	\$ -	\$ 165,196	\$ -	\$ -	\$ -
		Other	\$ -	\$ 2,300	\$ -	\$ -	\$ -
	Inspector (50%)	Salaries/Benefits	\$ -	\$ 47,198	\$ -	\$ -	\$ -
		Other	\$ -	\$ 650	\$ -	\$ -	\$ -
		Vehicle	\$ -	\$ 25,000	\$ -	\$ -	\$ -
	Project Engineer/Project Manager (50%)	Salaries/Benefits	\$ -	\$ -	\$ 78,674	\$ -	\$ -
		Other	\$ -	\$ -	\$ 1,150	\$ -	\$ -
	MS4 Coordinator (50%)	Salaries/Benefits	\$ -	\$ -	\$ -	\$ 57,787	\$ -
		Other	\$ -	\$ -	\$ -	\$ 1,150	\$ -
		Vehicle	\$ -	\$ -	\$ -	\$ 25,000	\$ -
	Transportation Planner	Salaries/Benefits	\$ -	\$ -	\$ -	\$ 97,424	\$ -
Other		\$ -	\$ -	\$ -	\$ 2,300	\$ -	
Project Inspector (50%)	Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ 52,800	
	Other	\$ -	\$ -	\$ -	\$ -	\$ 650	
	Vehicle	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
Total Capital Projects			\$ -	\$ 370,851	\$ 79,824	\$ 183,661	\$ 78,450
Brush	Equipment Operator I	Salaries/Benefits	\$ -	\$ 68,044	\$ -	\$ 73,722	\$ -
Total Brush			\$ -	\$ 68,044	\$ -	\$ 73,722	\$ -
Library	Library Supervisor	Salaries/Benefits	\$ -	\$ 74,535	\$ -	\$ -	\$ 81,857
		Other	\$ -	\$ 370	\$ -	\$ -	\$ 1,200
	Technical Services Librarian	Salaries/Benefits	\$ -	\$ -	\$ 97,923	\$ -	\$ -
		Other	\$ -	\$ -	\$ 1,200	\$ -	\$ -
	Library Assistant	Salaries/Benefits	\$ -	\$ 75,735	\$ -	\$ 74,276	\$ -
		Other	\$ -	\$ -	\$ -	\$ 370	\$ -
Total Library			\$ -	\$ 150,639	\$ 99,123	\$ 74,646	\$ 83,057
Parks	Crew Leader	Salaries/Benefits	\$ -	\$ 81,580	\$ -	\$ -	\$ -
	Service Worker	Salaries/Benefits	\$ -	\$ -	\$ 82,612	\$ 128,981	\$ -
	Urban Forester	Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ 88,564
Total Parks			\$ -	\$ 81,580	\$ 82,612	\$ 128,981	\$ 88,564
Information Technologies	IT Business Analyst (50%)	Salaries/Benefits	\$ -	\$ 50,316	\$ -	\$ -	\$ -
	IT Administrative Assistant (50%)	Salaries/Benefits	\$ -	\$ -	\$ 38,267	\$ -	\$ -
	IT GIS Analyst (50%)	Salaries/Benefits	\$ -	\$ -	\$ -	\$ 48,811	\$ -
Total Information Technologies			\$ -	\$ 50,316	\$ 38,267	\$ 48,811	\$ -
Total Personnel Requests General Fund			\$ -	\$ 4,996,204	\$ 1,684,247	\$ 1,923,728	\$ 1,568,977

EFFECT OF ANNUAL COST OF REQUESTED POSITIONS - GENERAL FUND

	FY2026	FY2027	FY2028	FY2029	FY2030
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$148,333	(\$5,326,092)	(\$5,449,846)	(\$5,788,196)	(\$8,361,138)
ANNUAL COST OF NEW POSITIONS	\$0	\$4,996,204	\$6,468,418	\$8,633,444	\$10,576,024
REVENUES OVER (UNDER) WITHOUT NEW POSITIONS	\$148,333	(\$329,888)	\$1,018,572	\$2,845,249	\$2,214,886
TAX INCREASE NEEDED FROM FY26 RATE FOR ALL NEW POSITIONS		\$0.1212	\$0.1617	\$0.1868	\$0.2128

ANNUAL COST OF PROPOSED BONDS - GENERAL FUND

	FY2026	FY2027	FY2028	FY2029	FY2030
2027 Certificates of Obligation Bonds - \$14,000,000	\$0	\$470,206	\$799,000	\$796,325	\$793,650
2028 Certificates of Obligation Bonds - \$59,000,000			\$1,622,500	\$3,345,000	\$3,339,500
2029 Certificates of Obligation Bonds - \$7,500,000				\$211,875	\$473,750
2030 Certificates of Obligation Bonds - \$124,000,000					\$3,503,000
Less - Capitalized Interest		(\$470,206)	(\$1,622,500)	(\$211,875)	(\$3,503,000)
	<u>\$0</u>	<u>\$0</u>	<u>\$799,000</u>	<u>\$4,141,325</u>	<u>\$4,606,900</u>
TAX INCREASE NEEDED FROM FY26 RATE TO FUND BONDS		\$0.0000	\$0.0186	\$0.0896	\$0.0927

ANNUAL COST OF PROPOSED BONDS USING ROADWAY IMPACT FEES- GENERAL FUND

	FY2026	FY2027	FY2028	FY2029	FY2030
2027 Certificates of Obligation Bonds - \$14,000,000	\$0	\$470,206	\$799,000	\$796,325	\$793,650
2028 Certificates of Obligation Bonds - \$59,000,000			\$1,622,500	\$3,345,000	\$3,339,500
2029 Certificates of Obligation Bonds - \$7,500,000				\$211,875	\$473,750
2030 Certificates of Obligation Bonds - \$124,000,000					\$3,503,000
Less - Capitalized Interest		(\$470,206)	(\$1,622,500)	(\$211,875)	(\$3,503,000)
Less: RIF Area A (Est. \$500,000 annual revenue)			(\$357,073)	(\$498,375)	(\$496,945)
RIF Area B (Est. \$150,000 annual revenue)			(\$107,394)	(\$106,787)	(\$106,428)
RIF Area C (Est. \$100,000 annual revenue)				(\$414,111)	(\$413,430)
RIF Area D (Est. \$40,000 annual revenue)				(\$170,930)	(\$170,648)
	<u>\$0</u>	<u>\$0</u>	<u>\$334,533</u>	<u>\$2,951,122</u>	<u>\$3,419,449</u>
 TAX INCREASE NEEDED FROM FY26 RATE TO FUND BONDS		\$0.0000	\$0.0078	\$0.0638	\$0.0688

EFFECT OF USING ROADWAY IMPACT FUNDS

	FY2026	FY2027	FY2028	FY2029	FY2030
Tax Rate not using RIF			\$0.0186	\$0.0896	\$0.0927
Tax Rate using RIF			\$0.0078	\$0.0638	\$0.0688
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Benefit of using RIF	\$0	\$0	\$0.0108	\$0.0257	\$0.0239
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EFFECT OF ANNUAL COST OF REQUESTED POSITIONS & POTENTIAL BOND ISSUES- GENERAL FUND

	FY2026	FY2027	FY2028	FY2029	FY2030
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$148,333	(\$5,326,092)	(\$5,449,846)	(\$5,788,196)	(\$8,361,138)
ANNUAL COST OF NEW POSITIONS	\$0	\$4,996,204	\$6,468,418	\$8,633,444	\$10,576,024
ANNUAL DEBT SERVICE PAYMENTS (PROPOSED BONDS)	<u>\$0</u>	<u>\$0</u>	<u>\$799,000</u>	<u>\$4,141,325</u>	<u>\$4,606,900</u>
NET REVENUES OVER (UNDER) WITHOUT NEW POSITIONS AND NEW DEBT	<u><u>\$148,333</u></u>	<u><u>(\$329,888)</u></u>	<u><u>\$1,817,572</u></u>	<u><u>\$6,986,574</u></u>	<u><u>\$6,821,786</u></u>
TAX INCREASE NEEDED FROM FY26 RATE TO FUND ALL POSITIONS AND BONDS		\$0.1249	\$0.1690	\$0.2764	\$0.3055

**EFFECT OF ANNUAL COST OF REQUESTED POSITIONS & POTENTIAL BOND ISSUES USING
ROADWAY IMPACT FEES- GENERAL FUND**

	FY2026	FY2027	FY2028	FY2029	FY2030
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$148,333	(\$5,326,092)	(\$5,449,846)	(\$5,788,196)	(\$8,361,138)
ANNUAL COST OF NEW POSITIONS	\$0	\$4,996,204	\$6,468,418	\$8,633,444	\$10,576,024
ANNUAL DEBT SERVICE PAYMENTS (PROPOSED BONDS)	<u>\$0</u>	<u>\$0</u>	<u>\$334,533</u>	<u>\$2,951,122</u>	<u>\$3,419,449</u>
NET REVENUES OVER (UNDER) WITHOUT NEW POSITIONS AND NEW DEBT	<u><u>\$148,333</u></u>	<u><u>(\$329,888)</u></u>	<u><u>\$1,353,105</u></u>	<u><u>\$5,796,371</u></u>	<u><u>\$5,634,335</u></u>
TAX INCREASE NEEDED FROM FY26 RATE TO FUND ALL POSITIONS AND BONDS		\$0.1249	\$0.1582	\$0.2506	\$0.2816

UTILITY

FUND

ASSUMPTIONS USED TO DEVELOP THE FIVE YEAR CAPITAL PLAN AND FINANCIAL FORECAST-UTILITY FUND

- Electric Revenues are based upon revenue estimates provided during the Cost of Service Study update conducted in FY2025
- Water and Sewer Revenues were based upon estimates provided during the Cost of Service Study conducted in FY2025
- Utility rates include any future debt service issues
- Electric/Water/Sewer Connection Fees are based upon 2% to 2.5% growth per year
- Wholesale Power Costs is based upon estimates provided during the Electric Cost of Service Study update conducted in FY2025
- Water Purchased is based upon estimates provided during the Water/Sewer Rate Cost of Service Study conducted in FY2025
- Salaries and benefits include a 5% increase per year before new positions and upgrades are included, with the exception of health insurance which includes a 10% increase
- Water Rights is based upon an annual 5% increase from GBRA
- All requested positions are included in the forecast – a detailed recap is provided on page 33
- A portion of the capital outlay funding is based upon actual net revenues over expenditures from the previous fiscal year.
- Proposed bonds include some capitalized interest
- New impact fees were implemented in FY2024. Those new fees are considered in the forecast

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
REVENUE						
Charges for Services						
Charges for Services						
Economic Dev. Services	\$ 241,500	\$ 262,853	\$ 281,253	\$ 300,941	\$ 322,006	
SEDC Salary Reimbursement	\$ 355,505	\$ 373,280	\$ 391,944	\$ 411,541	\$ 432,119	5% growth in salary and benefits
Total Charges for Services	\$ 597,005	\$ 636,133	\$ 673,197	\$ 712,482	\$ 754,125	
Charges for Services						
Electricity-Residential	\$ 12,200,000	\$ 12,662,600	\$ 12,893,411	\$ 13,219,987	\$ 13,488,005	Adjusted per 2026 Electric Rate Study Update
Electricity-Commercial	\$ 2,300,000	\$ 2,411,690	\$ 2,455,016	\$ 2,516,546	\$ 2,566,898	Adjusted per 2026 Electric Rate Study Update
Electricity-Industrial	\$ 11,750,000	\$ 12,073,357	\$ 12,086,240	\$ 12,214,843	\$ 12,370,557	Adjusted per 2026 Electric Rate Study Update
Electricity-LPL	\$ 8,800,000	\$ 9,107,013	\$ 9,244,682	\$ 9,468,075	\$ 9,636,650	Adjusted per 2026 Electric Rate Study Update
Electricity-Security Lights	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Electricity-Service Connections	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Electricity-City Departments	\$ 1,288,460	\$ 1,307,536	\$ 1,310,230	\$ 1,312,930	\$ 1,315,635	
Water-Residential	\$ 5,900,000	\$ 6,769,606	\$ 7,649,300	\$ 8,895,420	\$ 9,523,281	Annual increase based upon COS study conducted in FY2025
Water-Commercial	\$ 7,000,000	\$ 7,350,000	\$ 7,717,500	\$ 8,103,375	\$ 8,508,544	Annual increase based upon COS study conducted in FY2025
Water-Outside City Limit	\$ 125,000	\$ 125,000	\$ 130,000	\$ 135,000	\$ 135,000	
Water-Service Connections	\$ 125,000	\$ 127,500	\$ 130,050	\$ 132,651	\$ 135,304	Based upon a 2% growth
Water-City Departments	\$ 246,890	\$ 245,674	\$ 251,114	\$ 256,674	\$ 263,242	
Water-RNPP	\$ 4,000,000	\$ 4,300,000	\$ 4,600,000	\$ 4,600,000	\$ 4,600,000	Annual increase based upon COS study conducted in FY2025
Water-RNPP Reuse	\$ 450,000	\$ 454,500	\$ -	\$ -	\$ -	Annual increase based upon COS study conducted in FY2025
Water-Wholesale Water Sales	\$ 2,920,211	\$ 2,598,662	\$ 2,598,662	\$ 2,598,662	\$ 2,598,662	
Sewer-Residential	\$ 7,600,000	\$ 8,788,524	\$ 9,940,316	\$ 11,157,146	\$ 12,442,142	Annual increase based upon COS study conducted in FY2025
Sewer-Commercial	\$ 5,800,000	\$ 6,069,893	\$ 6,380,526	\$ 6,704,711	\$ 7,043,011	Annual increase based upon COS study conducted in FY2025
Sewer Testing Fees	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	
Sewer-Service Connections	\$ 400,000	\$ 410,000	\$ 420,250	\$ 430,756	\$ 441,525	Based upon a 2% growth
Sewer-City Departments	\$ 67,150	\$ 63,772	\$ 65,759	\$ 67,822	\$ 69,963	
Sewer-RNPP	\$ 600,000	\$ 690,000	\$ 695,000	\$ 700,000	\$ 705,000	Annual increase based upon COS study conducted in FY2025
Sewer-Springs Hill System	\$ 35,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	Annual increase based upon COS study conducted in FY2025
Sewer-Outside City Limits	\$ 750,000	\$ 935,553	\$ 1,111,422	\$ 1,297,000	\$ 1,462,643	Annual increase based upon COS study conducted in FY2025
Total Charges for Services	\$ 72,644,711	\$ 76,817,880	\$ 80,006,477	\$ 84,143,597	\$ 87,638,062	
Other Charges						
Gross Billings	\$ 425,000	\$ 500,000	\$ 510,000	\$ 520,200	\$ 530,604	Based upon growth of 2%
Utility Service Charges	\$ 200,000	\$ 225,000	\$ 225,000	\$ 250,000	\$ 250,000	
Total Other Charges	\$ 625,000	\$ 725,000	\$ 735,000	\$ 770,200	\$ 780,604	
 Total Charges for Services	 \$ 73,866,716	 \$ 78,179,013	 \$ 81,414,674	 \$ 85,626,280	 \$ 89,172,791	
Other Revenues						
Interest Revenues						
Interest Revenues-Pooled Cash	\$ 500	\$ 750	\$ 750	\$ 750	\$ 750	
Interest Revenues-Inv. Pools	\$ 500,000	\$ 502,500	\$ 505,013	\$ 507,538	\$ 510,075	
Treasuries Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Interest Revenues	\$ 500,500	\$ 503,250	\$ 505,763	\$ 508,288	\$ 510,825	

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
Miscellaneous Revenues						
Miscellaneous	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	
Community Events	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
SSLGC-SAWS Reservation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	
Pole Attachment Fees	\$ 90,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	
CPS Water Rights Payment	\$ 193,200	\$ 202,860	\$ 213,003	\$ 223,653	\$ 234,836	Based upon 5% increase in GBRA water rights.
Credit Card Service Fees	\$ 240,000	\$ 250,000	\$ 255,000	\$ 260,100	\$ 265,302	Based upon 2% growth
Total Miscellaneous	\$ 614,700	\$ 624,360	\$ 639,503	\$ 655,253	\$ 671,638	
Lease Revenues						
Lease Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Lease Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Revenues	\$ 1,115,200	\$ 1,127,610	\$ 1,145,266	\$ 1,163,541	\$ 1,182,463	
Intragovernmental Service						
User Fees						
Janitorial Fees	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	
Total User Fees	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	
Total Intragovernmental Revenues	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	
Other Financing Sources						
Intragovernmental Transfers						
Transfers from Retirement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Intragovernmental Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Utility Revenues	\$ 75,024,916	\$ 79,349,623	\$ 82,602,940	\$ 86,832,820	\$ 90,398,254	
% Increase in Revenue per Year		5.76%	4.10%	5.12%	4.11%	

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
EXPENDITURES						
Utility Billing						
Salaries	\$ 399,454	\$ 419,426	\$ 440,398	\$ 462,418	\$ 485,539	5% increase per year
Benefits	\$ 182,674	\$ 197,953	\$ 210,617	\$ 224,163	\$ 238,658	10% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 10,300	\$ 10,506	\$ 10,716	\$ 10,930	\$ 11,149	2% increase per year
General Supplies	\$ 145,000	\$ 150,300	\$ 154,203	\$ 158,212	\$ 162,330	2% increase supplies other than Minor Tools, 3% increase postage
Education	\$ 5,855	\$ 5,972	\$ 6,092	\$ 6,213	\$ 6,338	2% increase per year
Total Utility Billing	\$ 743,283	\$ 784,157	\$ 822,025	\$ 861,936	\$ 904,012	
Utility Administration						
Salaries	\$ 376,150	\$ 394,958	\$ 414,706	\$ 435,441	\$ 457,213	5% increase per year
Benefits	\$ 135,459	\$ 153,023	\$ 161,202	\$ 169,876	\$ 179,076	10% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 160,000	\$ 164,800	\$ 169,744	\$ 174,836	\$ 180,081	3% increase per year
Utilities Services	\$ 901	\$ 900	\$ 900	\$ 900	\$ 900	
Advertising	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251	3% increase per year
General Supplies	\$ 925	\$ 1,453	\$ 1,481	\$ 1,511	\$ 1,541	3% increase other than Minor Tools
Miscellaneous	\$ 22,450	\$ 23,124	\$ 23,817	\$ 24,532	\$ 25,268	3% increase per year
Education	\$ 29,395	\$ 30,007	\$ 31,133	\$ 32,273	\$ 33,429	3% increase in dues per year, other 2% increase per year
Public Relations	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Total Utility Administration	\$ 732,280	\$ 775,324	\$ 810,105	\$ 846,554	\$ 884,759	
Administrative Services						
Salaries	\$ 1,445,455	\$ 1,517,728	\$ 1,593,614	\$ 1,673,295	\$ 1,756,959	5% increase per year
Benefits	\$ 588,858	\$ 642,814	\$ 681,602	\$ 722,946	\$ 767,029	10% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 5,125	\$ 5,279	\$ 5,437	\$ 5,600	\$ 5,768	3% increase per year
Repairs and Maintenance	\$ 115,000	\$ 118,450	\$ 122,004	\$ 125,664	\$ 129,434	3% increase per year
General Supplies	\$ 60	\$ 62	\$ 64	\$ 66	\$ 68	
Total Administrative Services	\$ 2,154,498	\$ 2,284,333	\$ 2,402,720	\$ 2,527,570	\$ 2,659,258	
Electric Distribution						
Salaries	\$ 2,305,153	\$ 2,516,047	\$ 2,641,850	\$ 2,773,942	\$ 2,912,639	5% increase per year
Benefits	\$ 942,909	\$ 1,044,454	\$ 1,106,770	\$ 1,173,110	\$ 1,243,758	10% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 200,000	\$ 206,000	\$ 212,180	\$ 218,545	\$ 225,102	3% increase per year
Technical Services	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883	3% increase per year
Utilities Services	\$ 10,925	\$ 11,825	\$ 10,925	\$ 10,925	\$ 10,925	
Repairs/Maintenance	\$ 2,742,308	\$ 2,832,412	\$ 2,875,235	\$ 2,937,499	\$ 2,994,448	3% increase on some expenses, ROW is based upon revenue increase
General Supplies	\$ 131,670	\$ 138,410	\$ 141,062	\$ 143,794	\$ 146,608	3% increase other than Minor Tools
Gasoline	\$ 60,000	\$ 61,200	\$ 62,424	\$ 63,672	\$ 64,946	2% increase per year
Wholesale Power Costs	\$ 22,237,000	\$ 17,564,796	\$ 17,570,501	\$ 17,694,137	\$ 17,694,137	Wholesale power costs adjusted per 2025 Electric Rate Study update
Education	\$ 120,000	\$ 122,400	\$ 124,848	\$ 127,345	\$ 129,892	2% increase per year
Public Relations	\$ 35,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
Capital Outlay	\$ 252,150	\$ 259,715	\$ 267,506	\$ 275,531	\$ 283,797	3% increase per year
Total Electric Distribution	\$ 29,052,114	\$ 24,787,708	\$ 25,044,215	\$ 25,449,893	\$ 25,738,135	
<i>New positions requested, not approved</i>		<i>Crew Leader</i>				

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
Utility Services						
Salaries	\$ 1,223,086	\$ 1,284,240	\$ 1,348,452	\$ 1,415,875	\$ 1,486,669	5% increase per year
Benefits	\$ 512,453	\$ 567,176	\$ 601,627	\$ 638,378	\$ 677,598	10% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 127,650	\$ 128,778	\$ 129,926	\$ 131,097	\$ 132,289	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 49,700	\$ 50,161	\$ 51,666	\$ 53,216	\$ 54,812	3% increase per year
Rental	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	
General Supplies	\$ 24,530	\$ 25,116	\$ 25,719	\$ 26,341	\$ 26,981	3% increase other than Minor Tools
Gasoline	\$ 24,000	\$ 24,480	\$ 24,970	\$ 25,469	\$ 25,978	2% increase per year
Education	\$ 17,600	\$ 17,952	\$ 18,311	\$ 18,677	\$ 19,051	2% increase per year
Capital Outlay	\$ 169,000	\$ 174,070	\$ 179,292	\$ 184,671	\$ 190,211	3% increase per year
Total Utility Services	\$ 2,150,119	\$ 2,274,073	\$ 2,382,063	\$ 2,495,824	\$ 2,615,690	
Capital Projects/Engineering						
Salaries	\$ 908,593	\$ 986,152	\$ 1,091,269	\$ 1,185,233	\$ 1,279,603	5% increase per year before new positions or upgrades
Benefits	\$ 349,457	\$ 395,909	\$ 442,284	\$ 487,065	\$ 534,024	10% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 55,000	\$ 56,650	\$ 58,350	\$ 60,100	\$ 61,903	3% increase per year
Utilities Services	\$ 8,825	\$ 9,090	\$ 9,362	\$ 9,643	\$ 9,933	5% increase per year before new positions or upgrades
Repairs/Maintenance	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	
General Supplies	\$ 5,220	\$ 6,512	\$ 7,312	\$ 7,821	\$ 7,640	3% increase per year
Gasoline	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118	2% increase per year
Education	\$ 9,570	\$ 9,761	\$ 9,957	\$ 10,156	\$ 10,359	2% increase per year
Total Capital Projects/Engineering	\$ 1,344,916	\$ 1,472,474	\$ 1,627,087	\$ 1,768,727	\$ 1,912,330	
<i>New positions requested, not approved</i>		<i>Inspector (50%)</i>	<i>Project Engineer/Project Manager (50%)</i>	<i>MS4 Coordinator Technician (50%)</i>	<i>Project Inspector (50%)</i>	
Water Plant						
Salaries	\$ 787,161	\$ 826,519	\$ 867,845	\$ 911,237	\$ 956,799	5% increase per year
Benefits	\$ 341,687	\$ 373,445	\$ 396,380	\$ 420,855	\$ 446,983	10% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 16,300	\$ 16,626	\$ 16,959	\$ 17,298	\$ 17,644	2% increase per year
Technical Services	\$ 90,500	\$ 93,215	\$ 96,011	\$ 98,892	\$ 101,859	3% increase per year
Utilities Services	\$ 706,850	\$ 718,171	\$ 730,005	\$ 742,377	\$ 755,314	increase based upon commercial utility revenue increase for each service
Water Purchased	\$ 5,000,000	\$ 5,691,279	\$ 5,862,017	\$ 6,037,878	\$ 6,219,014	increase based upon COS annual review
Repairs/Maintenance	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551	\$ 115,927	3% increase per year
Rental	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,500	\$ 2,000	
General Supplies	\$ 300,980	\$ 310,052	\$ 319,794	\$ 329,313	\$ 339,117	Increase based upon estimated increase in consumption
Gasoline	\$ 6,800	\$ 6,936	\$ 7,075	\$ 7,216	\$ 7,361	2% increase per year
Education	\$ 19,276	\$ 19,662	\$ 20,055	\$ 20,456	\$ 20,865	2% increase per year
Total Water Plant	\$ 7,373,554	\$ 8,162,995	\$ 8,426,913	\$ 8,699,572	\$ 8,982,882	

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
Water/Sewer Maintenance						
Salaries	\$ 1,745,926	\$ 2,003,522	\$ 2,279,413	\$ 2,393,384	\$ 2,513,053	5% increase per year
Benefits	\$ 756,436	\$ 905,615	\$ 1,051,789	\$ 1,117,292	\$ 1,187,242	10% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 158,000	\$ 158,240	\$ 158,487	\$ 158,742	\$ 159,004	3% increase per year
Technical Services	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Utilities Services	\$ 64,675	\$ 66,868	\$ 68,224	\$ 69,018	\$ 69,833	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 4,655,425	\$ 4,982,298	\$ 5,291,315	\$ 5,664,637	\$ 5,984,462	3% increase on some expenses, ROW is based upon revenue increase
Rental	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
General Supplies	\$ 39,430	\$ 41,433	\$ 42,466	\$ 43,530	\$ 44,626	3% increase other than Minor Tools
Gasoline	\$ 73,000	\$ 74,460	\$ 75,949	\$ 77,468	\$ 79,018	2% increase per year
Education	\$ 16,350	\$ 16,677	\$ 17,011	\$ 17,351	\$ 17,698	2% increase per year
Public Relations	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118	2% increase per year
Capital Outlay	\$ 128,500	\$ 132,355	\$ 136,326	\$ 140,415	\$ 144,628	3% increase per year
Total Water/Sewer Maintenance	\$ 7,647,542	\$ 8,391,618	\$ 9,131,284	\$ 9,692,296	\$ 10,210,181	
<i>New positions requested, not approved</i>		<i>Utility Technician III, W/WW Superintendent</i>	<i>Crew Leader, Heavy Equipment Operator, Utility Technician I</i>			
Utility Engineering						
Salaries	\$ 512,316	\$ 716,586	\$ 752,415	\$ 790,036	\$ 829,538	5% increase per year
Benefits	\$ 205,575	\$ 310,258	\$ 329,306	\$ 349,625	\$ 371,306	10% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 4,100	\$ 5,300	\$ 4,700	\$ 4,700	\$ 4,700	increase based upon commercial utility revenue increase for each service
General Supplies	\$ 4,470	\$ 4,574	\$ 4,681	\$ 4,792	\$ 4,906	3% increase other than Minor Tools
Education	\$ 14,140	\$ 14,423	\$ 14,711	\$ 15,005	\$ 15,306	2% increase per year
Total Utility Engineering	\$ 740,600	\$ 1,051,140	\$ 1,105,814	\$ 1,164,158	\$ 1,225,755	
<i>New positions requested, not approved</i>		<i>Utility SCADA Instrumentation Technician, 2 Utility Inspectors</i>				
Geronimo Creek WWTP						
Professional Services	\$ 94,800	\$ 97,644	\$ 100,573	\$ 103,591	\$ 106,698	3% increase per year
Technical Services	\$ 61,000	\$ 62,830	\$ 64,715	\$ 66,656	\$ 68,656	3% increase per year
Utilities Services	\$ 142,650	\$ 142,992	\$ 143,336	\$ 143,681	\$ 144,029	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 136,000	\$ 140,080	\$ 144,282	\$ 148,611	\$ 153,069	3% increase per year
General Supplies	\$ 135,200	\$ 139,623	\$ 143,767	\$ 148,035	\$ 152,431	3% increase other than Minor Tools
Total Geronimo Creek WWTP	\$ 569,650	\$ 583,169	\$ 596,673	\$ 610,574	\$ 624,883	
Walnut Branch WWTP						
Salaries	\$ 688,116	\$ 722,521	\$ 758,647	\$ 796,580	\$ 836,409	5% increase per year
Benefits	\$ 284,997	\$ 325,641	\$ 345,599	\$ 366,897	\$ 389,631	10% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 96,000	\$ 98,880	\$ 101,846	\$ 104,902	\$ 108,049	3% increase per year
Technical Services	\$ 80,000	\$ 82,400	\$ 84,872	\$ 87,418	\$ 90,041	3% increase per year
Utilities Services	\$ 293,155	\$ 293,849	\$ 294,548	\$ 295,251	\$ 295,958	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 130,000	\$ 133,900	\$ 137,917	\$ 142,055	\$ 146,316	3% increase per year
General Supplies	\$ 137,529	\$ 142,104	\$ 146,802	\$ 151,131	\$ 155,584	3% increase other than Minor Tools
Gasoline	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118	2% increase per year
Education	\$ 13,075	\$ 13,337	\$ 13,603	\$ 13,875	\$ 14,153	2% increase per year
Total Walnut Branch WWTP	\$ 1,730,372	\$ 1,820,283	\$ 1,891,639	\$ 1,966,067	\$ 2,044,258	

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
Economic Development						
Salaries	\$ 467,353	\$ 490,721	\$ 515,257	\$ 541,020	\$ 568,071	5% increase per year
Benefits	\$ 182,264	\$ 195,940	\$ 206,337	\$ 217,368	\$ 229,077	10% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636	\$ 56,275	3% increase per year
Utilities Services	\$ 2,701	\$ 2,782	\$ 2,865	\$ 2,951	\$ 3,040	3% increase per year
General Supplies	\$ 1,000	\$ 2,030	\$ 2,061	\$ 2,093	\$ 2,126	3% increase per year
Professional Development	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	2% increase per year
Retail Development	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	2% increase per year
Total Economic Development	\$ 710,818	\$ 750,623	\$ 787,368	\$ 826,028	\$ 866,707	
Facilities						
Salaries	\$ 851,009	\$ 934,994	\$ 981,744	\$ 1,030,831	\$ 1,082,372	5% increase per year
Benefits	\$ 416,605	\$ 460,835	\$ 490,502	\$ 522,248	\$ 556,232	10% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 4,325	\$ 4,455	\$ 4,588	\$ 4,726	\$ 4,868	3% increase per year
Repairs and Maintenance	\$ 166,600	\$ 171,598	\$ 176,746	\$ 182,048	\$ 187,510	3% increase per year
General Supplies	\$ 56,900	\$ 58,618	\$ 60,182	\$ 61,792	\$ 63,451	3% increase other than Minor Tools
Gasoline	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	2% increase per year
Education	\$ 5,400	\$ 5,508	\$ 5,618	\$ 5,731	\$ 5,845	2% increase per year
Total Facilities	\$ 1,504,839	\$ 1,640,088	\$ 1,723,541	\$ 1,811,621	\$ 1,904,607	
<i>New positions requested, not approved</i>		<i>Service Worker</i>				
Information Technologies						
Salaries	\$ 789,311	\$ 828,776	\$ 870,215	\$ 913,726	\$ 959,412	5% increase per year before new positions or upgrades
Benefits	\$ 322,396	\$ 352,230	\$ 373,404	\$ 395,973	\$ 420,036	10% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 6,000	\$ 6,180	\$ 6,365	\$ 6,556	\$ 6,753	3% increase per year
Utilities Services	\$ 8,375	\$ 8,626	\$ 8,885	\$ 9,152	\$ 9,426	5% increase per year before new positions or upgrades
Repairs and Maintenance	\$ 999,295	\$ 1,029,274	\$ 1,060,152	\$ 1,091,957	\$ 1,124,715	3% increase per year
General Supplies	\$ 4,879	\$ 4,960	\$ 5,022	\$ 5,085	\$ 5,151	3% increase other than Minor Tools
Gasoline	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	2% increase per year
Education	\$ 17,000	\$ 17,340	\$ 17,687	\$ 18,041	\$ 18,401	2% increase per year
Total Information Technologies	\$ 2,150,255	\$ 2,250,447	\$ 2,344,852	\$ 2,443,673	\$ 2,547,142	
<i>New positions requested, not approved</i>		<i>IT Business Analyst (50%)</i>	<i>IT Administrative Assistant (50%)</i>	<i>IT GIS Analyst (50%)</i>		
City Attorney						
Salaries	\$ 266,171	\$ 279,479	\$ 293,453	\$ 308,126	\$ 323,532	5% increase per year
Benefits	\$ 97,339	\$ 106,821	\$ 113,010	\$ 119,583	\$ 126,569	10% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
Utilities Services	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	
General Supplies	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	
Education	\$ 4,800	\$ 4,896	\$ 4,994	\$ 5,094	\$ 5,196	2% increase per year
Total City Attorney	\$ 411,759	\$ 434,647	\$ 454,907	\$ 476,253	\$ 498,747	

Account Description	FY2026	FY2027	FY2028	FY2029	FY2030	Comments
Non-Departmental						
Professional Services	\$ 2,800	\$ 2,800	\$ 3,000	\$ 3,000	\$ 3,000	
Utilities Services	\$ 69,170	\$ 70,374	\$ 71,611	\$ 72,882	\$ 74,188	increase based upon commercial utility revenue increase for each service
Rental	\$ 11,000	\$ 11,330	\$ 11,670	\$ 12,020	\$ 12,381	3% increase per year
Insurance	\$ 498,000	\$ 512,940	\$ 528,328	\$ 544,178	\$ 560,503	3% increase per year
Supplies	\$ 4,250	\$ 4,340	\$ 4,433	\$ 4,528	\$ 4,627	
Energy and Fuel	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	
Miscellaneous	\$ 7,750,000	\$ 10,926,427	\$ 11,635,182	\$ 13,015,273	\$ 13,793,036	
Public Relations	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
Transfers to Utility I&S	\$ 5,689,261	\$ 7,063,410	\$ 7,893,807	\$ 8,047,480	\$ 8,326,036	includes new bond issues for FY26 - FY30
Total Non-Departmental	\$ 14,026,481	\$ 18,593,631	\$ 20,150,051	\$ 21,701,392	\$ 22,775,811	

TOTAL EXPENDITURES BEFORE CAPITAL	\$ 73,043,081	\$ 76,056,709	\$ 79,701,255	\$ 83,342,136	\$ 86,395,156	
REVENUES OVER (UNDER)						
EXPENDITURES BEFORE CAPITAL	\$ 1,981,835	\$ 3,292,914	\$ 2,901,684	\$ 3,490,684	\$ 4,003,098	
% Increase in Expenditures per Year		4.13%	4.79%	4.57%	3.66%	

Capital Equipment/Projects						
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	\$ 415,000	\$ 2,240,000	\$ -	\$ -	\$ -	
Utilities Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Projects/Engineering	\$ 24,000	\$ 30,000	\$ 768,000	\$ 200,000	\$ 768,000	<i>A detailed list of the Capital Equipment/Projects can be found in later pages</i>
Water Plant	\$ 874,500	\$ 874,500	\$ 774,500	\$ 1,024,500	\$ 774,500	
Water/Sewer Maintenance	\$ 2,272,000	\$ 1,244,881	\$ 1,195,000	\$ 1,044,881	\$ 1,044,881	
WWTP's	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	
Information Technologies	\$ 238,150	\$ 498,500	\$ -	\$ -	\$ -	
Economic Development	\$ 100,000	\$ -	\$ -	\$ -	\$ -	
Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	
Multi Departments	\$ 10,330	\$ -	\$ -	\$ -	\$ -	
Total Capital Equipment/Projects	\$ 3,933,980	\$ 4,887,881	\$ 2,737,500	\$ 2,269,381	\$ 2,587,381	

Use of Fund Balance	\$ (1,952,145)	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES AFTER CAPITAL AND USE OF FUND BALANCE	\$ 75,024,916	\$ 80,944,590	\$ 82,438,755	\$ 85,611,517	\$ 88,982,537	
REVENUES OVER (UNDER)						
EXPENDITURES	\$ 0	\$ (1,594,967)	\$ 164,184	\$ 1,221,303	\$ 1,415,717	

INITIAL COSTS OF REQUESTED POSITIONS - UTILITY FUND

Department	Position Description	Cost Description	FY2026	FY2027	FY2028	FY2029	FY2030
Electric	Crew Leader	Salaries/Benefits	\$ -	\$ 136,288	\$ -	\$ -	\$ -
		Cell Phone All.	\$ -	\$ 900	\$ -	\$ -	\$ -
		Uniforms	\$ -	\$ 1,200	\$ -	\$ -	\$ -
Total Electric		\$ -	\$ 138,388	\$ -	\$ -	\$ -	
Capital Projects/Engineering	Inspector (50%)	Salaries/Benefits	\$ -	\$ 52,388	\$ -	\$ -	\$ -
		Other	\$ -	\$ 1,300	\$ -	\$ -	\$ -
		Vehicles	\$ -	\$ 25,000	\$ -	\$ -	\$ -
	Project Engineer/Project Manager (50%)	Salaries/Benefits	\$ -	\$ -	\$ 84,381	\$ -	\$ -
		Other	\$ -	\$ -	\$ 1,150	\$ -	\$ -
	MS4 Coordinator Technician (50%)	Salaries/Benefits	\$ -	\$ -	\$ -	\$ 64,061	\$ -
		Other	\$ -	\$ -	\$ -	\$ 1,150	\$ -
		Vehicles	\$ -	\$ -	\$ -	\$ 25,000	\$ -
	Project Inspector (50%)	Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ 59,698
		Other	\$ -	\$ -	\$ -	\$ -	\$ 650
		Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	Total Capital Projects/Engineering		\$ -	\$ 78,688	\$ 85,531	\$ 90,211	\$ 85,348
Water/Wastewater Maint.	Utility Technician III	Salaries/Benefits	\$ -	\$ 85,699	\$ -	\$ -	\$ -
		Cell Phone All.	\$ -	\$ 600	\$ -	\$ -	\$ -
	Superintendent	Salaries/Benefits	\$ -	\$ 159,464	\$ -	\$ -	\$ -
		Cell Phone All.	\$ -	\$ 900	\$ -	\$ -	\$ -
	Crew Leader	Salaries/Benefits	\$ -	\$ -	\$ 101,170	\$ -	\$ -
		Cell Phone All.	\$ -	\$ -	\$ 600	\$ -	\$ -
Heavy Equipment Operator	Salaries/Benefits	\$ -	\$ -	\$ 90,898	\$ -	\$ -	
Utility Technician I	Salaries/Benefits	\$ -	\$ -	\$ 73,725	\$ -	\$ -	
Total Water/Wastewater Maint.		\$ -	\$ 246,662	\$ 266,393	\$ -	\$ -	
Utility Engineering	Utility SCADA/Instrumentation Tech.	Salaries/Benefits	\$ -	\$ 106,418	\$ -	\$ -	\$ -
		Cell Phone All.	\$ -	\$ 600	\$ -	\$ -	\$ -
	Utility Technicians (2)	Salaries/Benefits	\$ -	\$ 159,734	\$ -	\$ -	\$ -
Total Utility Engineering		\$ -	\$ 267,953	\$ -	\$ -	\$ -	
Facilities	Service Worker	Salaries/Benefits	\$ -	\$ 65,096	\$ -	\$ -	\$ -
		Other	\$ -	\$ 500	\$ -	\$ -	\$ -
Total Facilities		\$ -	\$ 65,596	\$ -	\$ -	\$ -	
Information Technologies	IT Business Analyst (50%)	Salaries/Benefits	\$ -	\$ 55,507	\$ -	\$ -	\$ -
	IT Administrative Assistant (50%)	Salaries/Benefits	\$ -	\$ -	\$ 43,973	\$ -	\$ -
	IT GIS Analyst (50%)	Salaries/Benefits	\$ -	\$ -	\$ -	\$ 55,085	\$ -
Total Information Technologies		\$ -	\$ 55,507	\$ 43,973	\$ 55,085	\$ -	
Total Personnel Requests Utility Fund		\$ -	\$ 852,793	\$ 395,897	\$ 145,296	\$ 85,348	

EFFECT OF ANNUAL COST OF REQUESTED POSITIONS - UTILITY FUND

	FY2026	FY2027	FY2028	FY2029	FY2030
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$ 1,981,835	\$ 3,292,914	\$ 2,901,684	\$ 3,490,684	\$ 4,003,098
ANNUAL COST OF NEW POSITIONS	\$ -	\$ 852,793	\$ 1,268,224	\$ 1,483,356	\$ 1,625,031
REVENUES OVER (UNDER) WITHOUT NEW POSITIONS	\$ 1,981,835	\$ 4,145,707	\$ 4,169,909	\$ 4,974,040	\$ 5,628,129

ANNUAL COST OF PROPOSED BONDS - UTILITY FUND

	FY2026	FY2027	FY2028	FY2029	FY2030
2027 Utility Revenue Bonds - \$57,500,000	\$ -	\$1,682,021	\$3,589,043	\$3,575,880	\$3,562,718
2028 Utility Revenue Bonds - \$42,500,000			\$1,243,271	\$2,536,543	\$2,633,618
2029 Utility Revenue Bonds - \$4,000,000				\$117,000	\$334,000
2030 Utility Revenue Bonds - \$5,500,000					\$160,875
Less - Capitalized Interest	\$ -	(\$1,672,223)	(\$4,587,716)	(\$5,936,288)	(\$4,539,015)
	<u>\$0</u>	<u>\$9,799</u>	<u>\$244,598</u>	<u>\$293,135</u>	<u>\$2,152,195</u>

EFFECT OF ANNUAL COST OF REQUESTED POSITIONS & POTENTIAL BOND ISSUES- UTILITY FUND

	FY2026	FY2027	FY2028	FY2029	FY2030
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$1,981,835	\$3,292,914	\$2,901,684	\$3,490,684	\$4,003,098
ANNUAL COST OF NEW POSITIONS	\$0	\$852,793	\$1,268,224	\$1,483,356	\$1,625,031
ANNUAL DEBT SERVICE PAYMENTS (PROPOSED BONDS)	<u>\$0</u>	<u>\$9,799</u>	<u>\$244,598</u>	<u>\$293,135</u>	<u>\$2,152,195</u>
REVENUES OVER (UNDER) WITHOUT NEW POSITIONS AND BONDS	<u><u>\$1,981,835</u></u>	<u><u>\$4,155,506</u></u>	<u><u>\$4,414,506</u></u>	<u><u>\$5,267,175</u></u>	<u><u>\$7,780,324</u></u>

DEBT SERVICE COVERAGE ANALYSIS

	FY2026	FY2027	FY2028	FY2029	FY2030
UTILITY REVENUES	\$75,024,916	\$79,349,623	\$82,602,940	\$86,832,820	\$90,398,254
ESTIMATED IMPACT REVENUES TO BE USED	\$ 4,824,497	\$ 17,185,853	\$ 19,664,207	\$ 20,146,942	\$ 21,946,551
UTILITY EXPENDITURES	\$ 75,958,331	\$ 90,228,933	\$ 95,720,917	\$ 99,848,198	\$ 105,288,687
LESS CAPITAL IN OPERATING FUND	(\$549,650)	(\$566,140)	(\$583,124)	(\$600,617)	(\$618,636)
LESS UTILITY REVENUE BOND PAYMENTS BUDGETED	\$ (8,537,986)	\$ (8,577,401)	\$ (8,829,715)	\$ (9,083,495)	\$ (9,328,725)
EXPENDITURES LESS CAPITAL AND I&S	<u>\$66,870,695</u>	<u>\$81,085,393</u>	<u>\$86,308,078</u>	<u>\$90,164,085</u>	<u>\$95,341,326</u>
NET REVENUES (EXPENDITURES)	<u>\$12,978,718</u>	<u>\$15,450,083</u>	<u>\$15,959,069</u>	<u>\$16,815,677</u>	<u>\$17,003,478</u>
DEBT SERVICE REQUIREMENTS	\$ 8,527,986	\$ 8,577,401	\$ 8,829,715	\$ 9,083,495	\$ 9,328,725
DEBT SERVICE COVERAGE	1.52	1.80	1.81	1.85	1.82

**CAPITAL OUTLAY
FIVE YEAR
FORECAST – ALL
FUNDS**

FY2026-2030 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Equipment Cost Annual	Funding Source
2026	Various	Enterprise Leases	\$20,463	GFCP
	CP/Engineering	Mid-Size SUV Replacement	\$24,000	GFCP
			\$24,000	UFCP
	Police	Police Equipment	\$25,000	GFCP
	Police	Furniture Replacement	\$36,000	GFCP
	Police	1/2 Ton Truck	\$45,468	Grant
			\$9,094	FF
	Police	Flock Equipment	\$88,333	Grant
			\$17,667	FF
	Police	Body Armor	\$14,400	Grant
			\$14,400	FF
	Police	Stop Sticks (35)	\$18,300	FF
	Fire/EMS	Fire/EMS Equipment	\$25,000	GFCP
	Fire/EMS	1/2 Ton 4 x 4 Truck	\$85,000	GFCP
	Fire/EMS	Ambulance Remount	\$340,000	GFCP
	Fire/EMS	Cardiac Monitor/Defibrillator (9) (Year 1 of lease)	\$185,000	GFCP
	Vehicle Maint.	New Vehicle Maintenance Software	\$40,000	GFCP
	Public Works	Replace Ton Truck	\$75,000	GFCP
	Public Wks. MS4	Combination Vac Truck w/Nozzel Package (Year 1 of lease)	\$110,000	SWUF
	Public Wks. MS4	2-Ton Dump Truck	\$170,000	SWUF
	Public Wks. MS4	Skid Steer Track Loader	\$125,000	SWUF
	Public Wks. MS4	Trailer	\$45,000	SWUF
	IT	Annual staff computer/iPad refresh	\$179,644	GFCP
IT	Security Camera Upgrades	\$48,880	GFCP	

FY2026-2030 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Equipment Cost Annual	Funding Source
	IT	Radios/iPads for Public Works	\$79,000	GFCP
	Golf	Sprayer	\$80,000	GCCP
	Golf	Truckster	\$40,000	GCCP
			\$1,162,987	GFCP
			\$24,000	UFCP
			\$148,201	Grant
			\$59,461	FF
			\$450,000	SWUF
			\$120,000	GCCP
		TOTAL	\$1,964,649	
2027	Animal Svcs.	(3) Animal Services Trucks	\$255,000	GFCP
	CP/Engineering	1/2 Ton 4x4 Truck	\$60,000	GFCP
	Facilities	Generator Upgrade Fire Stn #2/MC/Fire Admin	\$275,000	GFCP
	Facilities	PD - New Natural Gas Generator	\$275,000	GFCP
	Facilities	Animal Services - New Generator	\$225,000	GFCP
	Fire/EMS	Water Softeners for Stations 1, 2 & 3	\$8,000	GFCP
	Fire/EMS	Commercial Appliances w/Vent Hood Stn. #2	\$85,000	GFCP
	Fire/EMS	Commercial Appliances w/Vent Hood Stn. #3	\$85,000	GFCP
	Fire/EMS	Cardiac Monitor/Defibrillator (9) (Year 2 of lease)	\$125,940	GFCP
	Fire/EMS	Ambulance Remount	\$363,000	GFCP
	Fire/EMS	Arial Truck	\$2,500,000	Bonds
	Fire/EMS	Self-Contained Breathing Apparatus (35)	\$500,000	GFCP
	Fire/EMS	Ventilators	\$80,000	GFCP
	Fire/EMS	Cardiac Compression Devices (3)	\$80,000	GFCP
	Golf	100" Deck Mower	\$52,000	GCCP
	IT	Annual staff computer/iPad refresh	TBD	GFCP

FY2026-2030 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Equipment Cost Annual	Funding Source
	Library	Remote Book Vending Kiosks & Hold Lockers	\$430,000	GFCP
	Main St./CVB	SUV	\$65,000	GFCP
	Parks	3/4 Ton Truck	\$60,000	GFCP
	Parks	72" Zero Turn Radius Mower (2)	\$50,000	GFCP
	Parks	15 Passenger Van	\$80,000	GFCP
	Parks	72" Zero Turn Radius Mower	\$32,000	GFCP
	Planning/Codes	Small SUV	\$48,000	GFCP
	Police	Patrol Vehicles (15)	\$500,000	GFCP
	Police	Body Armor	\$40,800	GFCP
	Public Works	Replace Small Roller	\$75,000	GFCP
	Public Works	Replace Forklift	\$50,000	GFCP
	Public Works	Replace 3/4 ton 4 x 4 crew cab truck	\$75,000	GFCP
	Public Works	Replace Tractor w/Arm	\$230,000	GFCP
	Public Works	Replace Grapple Truck	\$290,000	GFCP
	Public Works	Replace 1 Ton Dump Truck	\$150,000	GFCP
	Public Works	Replace Gator	\$45,000	GFCP
	Public Wks. MS4	Combination Vac Truck w/Nozzel Package (Year 2 of lease)	\$130,192	SWUF
	Public Wks MS4	Rover Camera System	\$120,000	SWUF
	Public Wks MS4	Tandem Dump Truck	\$190,000	SWUF
	Various	Enterprise Leases	TBD	GFCP
			\$4,637,740	GFCP
			\$52,000	GCCP
			\$440,192	SWUF

FY2026-2030 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Equipment Cost Annual	Funding Source
			\$2,500,000	Bonds
		TOTAL	\$7,629,932	
2028	CP/Engineering	1/2 Ton 4x4 Truck	\$60,000	GFCP
	Fire/EMS	Ambulance Remount	\$399,000	GFCP
	Fire/EMS	Engine	\$1,650,000	Bonds
	Fire/EMS	1/2 Ton 4x4 Truck	\$92,000	GFCP
	Fire/EMS	Cardiac Monitor/Defibrillator (9) (Year 3 of lease)	\$125,940	GFCP
	IT	1/2 ton 4x4 Truck	\$60,000	GFCP
	IT	Annual staff computer/iPad refresh	TBD	GFCP
	Library	Full size van	\$50,000	GFCP
	Parks	3/4 Ton Truck	\$60,000	GFCP
	Parks	Full Size SUV	\$70,000	GFCP
	Parks	16' Trailer	\$10,000	GFCP
	Police	Patrol Vehicles (15)	\$500,000	GFCP
	Police	Body Armor	\$28,800	GFCP
	Parks	72" Zero Turn Radius Mower	\$25,000	GFCP
	Public Works	Replace Dove Tail Trailer	\$49,000	GFCP
	Public Works	Replace Grain Truck	\$180,000	GFCP
	Public Works	Replace Ton Truck	\$150,000	GFCP
	Public Works	Grapple Truck	\$290,000	GFCP
	Public Wks. MS4	Combination Vac Truck w/Nozzel Package (Year 3 of lease)	\$130,192	SWUF
	Various	Enterprise Leases	TBD	GFCP
			\$2,149,740	GFCP
			\$130,192	SWUF

FY2026-2030 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Equipment Cost Annual	Funding Source
			\$1,650,000	Bonds
		TOTAL	\$3,929,932	
2029	Fire/EMS	Ambulance Remount	\$440,000	GFCP
	Fire/EMS	1/2 Ton 4x4 Truck	\$101,000	GFCP
	Fire/EMS	Cardiac Monitor/Defibrillator (9) (Year 4 of lease)	\$125,940	GFCP
	IT	Annual staff computer/iPad refresh	TBD	GFCP
	Parks	ATV	\$25,000	GFCP
	Parks	72" Zero Turn Radius Mower	\$25,000	GFCP
	Police	Patrol Vehicles (15)	\$500,000	GFCP
	Police	Body Armor	\$16,800	GFCP
	Public Works	Replace Mowing Tractor	\$145,000	GFCP
	Public Works	Replace Ton Truck	\$75,000	GFCP
	Public Works	Replace Bucket Truck	\$200,000	GFCP
	Public Works	Replace Freightliner	\$230,000	GFCP
	Public Wks. MS4	Combination Vac Truck w/Nozzel Package (Year 4 of lease)	\$130,192	SWUF
	Various	Enterprise Leases	TBD	GFCP
			\$1,883,740	GFCP
			\$130,192	SWUF
		TOTAL	\$2,013,932	
2030	Fire/EMS	Ambulance Remount	\$484,000	GFCP
	Fire/EMS	Cardiac Monitor/Defibrillator (9) (Year 5 of lease)	\$125,940	GFCP
	IT	Annual staff computer/iPad refresh	TBD	GFCP
	Library	EV DC Fast Charging Stations (2)	\$200,000	GFCP
	Parks	ATV	\$25,000	GFCP

FY2026-2030 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Equipment Cost Annual	Funding Source
	Parks	Dump Trailer	\$20,000	GFCP
	Police	Patrol Vehicles (15)	\$500,000	GFCP
	Police	Body Armor	\$31,200	GFCP
	Police	Drones (2)	\$65,000	GFCP
	Public Works	Replace F-550	\$110,000	GFCP
	Public Works	Replace Sweeper	\$375,000	GFCP
	Public Wks. MS4	Combination Vac Truck w/Nozzel Package (Year 5 of lease)	\$130,192	SWUF
	Various	Enterprise Leases	TBD	GFCP
			\$1,936,140	GFCP
			\$130,192	SWUF
		TOTAL	\$2,066,332	
		2026-2030 Grand Total	\$17,604,777	

**FY2026-2030 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

FY	Dept	Project	Projected Cost	Funding Source
2026	CP/Engineering	Walnut Springs Spillway (Walnut Springs Park)	\$3,093,011	Bonds PY
			\$1,200,000	Bonds
	CP/Engineering	Railroad Quiet Zones	\$264,000	Prior Years
			\$1,100,000	Bonds PY
			\$500,000	Bonds
	CP/Engineering	Aldama-Walnut Springs Trail Crossing	\$59,730	Prior Years
			\$450,000	Bonds
	CP/Engineering	Walnut Springs Regional Wetland Analysis and Dam Emergency Plan	\$400,000	SWUF
	Facilities	New Stage Rigging @ Coliseum	\$100,000	Coliseum
	Facilities	MC & Fire Admin Exterior Cleaning/Resealing	\$65,000	GFCP
	Facilities	Parks Office - DuraLast Roof System	\$35,000	GFCP
	Facilities	Mortar Repairs @ Animal Services	\$25,000	GFCP
	Fire/EMS	Fire Station #4	\$9,000,000	Bonds
	IT	Fiber Ring Upgrade	\$11,383	GFCP
	IT	Citywide Access Control Refresh (Yr 1 of 3)	\$191,625	GFCP
	IT	Technology Infrastructure Refresh	\$35,000	GFCP
	Library	Public Service Area Improvements	\$60,000	GFCP
	Parks	Additional Parking @ Park West	\$550,000	PDF
	Parks	New Community Park North of IH-10	\$1,000,000	Bonds
	Parks	Demolition of Travis St. House	\$75,000	PDF
Parks	Riverside Cemetary Improvements	\$12,551	RSF	
Parks	Parks Improvements	\$100,000	PDF	
Planning/Codes	Cubicles for DSC	\$150,000	GFCP	
Police	PD Storage Build-out	\$180,000	GFCP	
Main St/CVB	Lighted Holiday Decor	\$25,000	GFCP	

**FY2026-2030 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

FY	Dept	Project	Projected Cost	Funding Source
	Main St/CVB	Painting Downtown Fixtures	\$25,000	DF
			\$778,008	GFCP
			\$12,150,000	Bonds
			\$4,193,011	Bonds PY
			\$323,730	Prior Years
			\$400,000	SWUF
			\$100,000	Coliseum
			\$725,000	PDF
			\$12,551	RSF
			\$25,000	DF
		TOTAL	\$18,707,300	
2027	Facilities	City Hall Parking Lot Upgrades	\$77,000	GFCP
	Facilities	New Gazebo Roof @ Coliseum	\$85,000	GFCP
	Facilities	PD - Seal & Stripe Parking Lot	\$25,000	GFCP
	Facilities	Coliseum Parking Lot Repair, Seal & Stripe	\$135,000	GFCP
	Facilities	4Plex/Rodeo Parking Lot Repair, Seal & Stripe	\$135,000	GFCP
	Facilities	Court - Seal & Stripe Parking Lot	\$60,000	GFCP
	Facilities	MEP Prof. Svcs. - CH HVAC	\$175,000	GFCP
	Facilities	Midway Hall Foundation Repair	\$28,000	GFCP
	Facilities	Coliseum Aqoustical Wall Refresh	\$75,000	GFCP
	Facilities	Coliseum - Replace Main Exhibit Hall Flooring	\$175,000	GFCP
	Facilities	City Hall Re-key	\$12,500	GFCP
	Facilities	Replace Carpet in HR Offices	\$17,500	GFCP
	Facilities	PD - Re-key to Master System	\$30,000	GFCP
	Facilities	Fire Admin Carpet Replacement	\$35,000	GFCP
	Facilities	Main St/CVB Roof Access Ladder	\$20,000	GFCP
	Facilities	Install New HVAC @ City Hall	\$1,000,000	Bonds
	Facilities	Replace HVAC System City Facilities	\$75,000	GFCP

**FY2026-2030 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

FY	Dept	Project	Projected Cost	Funding Source
	Facilities	Fire Stations 1,2 & 3 - Rekey to Master System	\$30,000	GFCP
	IT	Citywide Access Control Refresh (Yr 2 of 3)	\$92,250	GFCP
	IT	Technology Infrastructure Refresh	TBD	GFCP
	IT	GIS Site Analysis/Architecture Review	\$11,000	GFCP
	IT	Security Incident Monitoring	\$65,000	GFCP
	IT	City network switch refresh	\$275,000	GFCP
	Parks	LED Lights @ Fairground Facilities	\$50,000	SEC
	Parks	Kayak/Canoe Launch/Dock @ Starcke Park East	\$250,000	PDF
	Parks	Starcke Park East Trailhead	\$50,000	PDF
	Parks	20' Safety Net @ Softball 4-Plex	\$100,000	GFCP
	Police	Purchase Remainder of Goodrich Property	\$170,000	GFCP
	Police	Parking Lot Shade for Patrol Vehicles - Phase I & II	\$172,000	GFCP
	Police	Architectural Plans for Goodrich Property	\$200,000	GFCP
	Main St/CVB	Cross-string Lighting @ Donegan	\$60,000	GFCP
			\$2,335,250	GFCP
			\$1,000,000	Bonds
			\$50,000	SEC
			\$300,000	PDF
		TOTAL	\$3,685,250	
2028	CP/Engineering	Walnut Springs to Central Park Trail Extension (Potential Grant)	\$1,820,000	Grant
	Facilities	Maint. & Operations Center Construction	\$15,500,000	Bonds
	Facilities	Replace HVAC System City Facilities	\$50,000	GFCP
	Facilities	Rekey Court/Fire Admin to Master System	\$15,000	GFCP
	IT	IT Strategic Plan	TBD	GFCP
	IT	Citywide Access Control Refresh (Yr 3 of 3)	\$151,750	GFCP

**FY2026-2030 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

FY	Dept	Project	Projected Cost	Funding Source
	IT	Technology Infrastructure Refresh	TBD	GFCP
	Parks	Pachanga Park Playscape	\$700,000	Bonds
	Parks	Smokey Joe Ballfield Light Replacement	\$350,000	Bonds
	Police	Firearms Training Center Improvements (Phase I)	\$1,000,000	Bonds
			\$216,750	GFCP
			\$17,550,000	Bonds
			\$1,820,000	Grant
		TOTAL	\$19,586,750	
2029	Facilities	Replace HVAC System City Facilities	\$75,000	GFCP
	IT	Technology Infrastructure Refresh	TBD	GFCP
	Library	Bird Strike Prevention Film	\$260,000	GFCP
	Parks	Repave Roads/Parking Lots @ Max Starcke Park	\$750,000	Bonds
	Parks	Softball 4-Plex Light Replacement	\$750,000	Bonds
	Parks	Volleyball Complex Light Replacement	\$250,000	GFCP
	Parks	Walnut Springs Trail Lighting	\$500,000	Bonds
	Parks	Expand Outdoor Bike Trail @ Park West	\$200,000	PDF
	Police	Axon Cloud Renewal	TBD	GFCP
	Police	Police Evidence Garage & Fitness Center	\$2,500,000	Bonds
	Police	Firearms Training Center Improvements (Phase II)	\$550,000	Bonds
			\$585,000	GFCP
			\$5,050,000	Bonds
			\$200,000	PDF
		TOTAL	\$5,835,000	
2030	CP/Engineering	ADA Transition Plan	\$300,000	GFCP
	CP/Engineering	Transit Study and Bus Stop Upgrades	\$300,000	GFCP
	CP/Engineering	Walnut Springs Off-Street Trail Expansion	\$1,620,000	Bonds
	Facilities	Court - Install Additional Parking Spaces	\$150,000	GFCP

**FY2026-2030 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

FY	Dept	Project	Projected Cost	Funding Source
	Facilities	Upgrade Exterior @ Court/Fire Admin/Stn 2	\$2,500,000	Bonds
	Facilities	Upgrade Exterior @ Fire Stn 3	\$1,000,000	Bonds
	Facilities	Fire Station #3 Bay Resurfacing	\$100,000	GFCP
	Facilities	Coliseum - Add Parking on Nelda Street	\$550,000	Bonds
	Facilities	New MC/Council Chambers	\$10,000,000	Bonds
	IT	Technology Infrastructure Refresh	TBD	GFCP
	Parks	Below Grade Trail @ Court/Guadalupe	\$2,000,000	Bonds
	Parks	Recreation Center/Natatorium	\$45,000,000	Bonds
	Parks	Expand Disc Golf Course @ Starcke Park	\$200,000	PDF
	Police	Police Station Renovations	TBD	Bonds
			\$850,000	GFCP
			\$62,670,000	Bonds
			\$200,000	PDF
		TOTAL	\$63,720,000	
		2026-2030 Grand Total	\$111,534,300	

FIVE YEAR STREET AND DRAINAGE PROJECTS PLAN

FY	Project	Projected Cost	Funding Source	Funding Source
2026	Streets Maintenance	\$200,000	\$200,000	Sales Tax
	Joe Carrillo Blvd/Countryside Blvd.	\$2,902,496	\$2,002,496	Grant
			\$400,500	Bonds PY
			\$500,000	Bonds FY26
	Martindale Road Realignment	\$6,524,066	\$435,000	RIF PY
			\$89,066	Bonds PY
			\$6,000,000	Bonds FY26
	Rudeloff Road Phase II (Huber East to SH123 at FM20)	\$26,732,954	\$10,808,328	MPO
			\$10,924,626	Bonds PY
			\$5,000,000	Bonds FY26
	Guadalupe Street (IH10 to UPRR)	\$14,915,302	\$2,500,000	Bonds PY
			\$10,500,000	Bonds FY26
			\$1,915,302	UF Bonds FY26
	Public Sidewalk Repairs	\$200,000	\$100,000	SF
Huber Road (South)-Walnut Springs Development Agreement	\$3,000,000	\$3,000,000	Bonds FY26	
Rehab Streets (Zipper Projects)	\$1,000,000	\$1,000,000	Bonds FY26	
Chip Seal	\$500,000	\$500,000	Bonds FY26	
SS4 Demonstration Project	\$160,000		Potential Grant	
Transportation & Master Mobility Plan Projects	\$350,000		Potential Grant	
San Antonio Drainage Improvements	\$85,000		Match	
	\$715,000		Potential Grant	
King Street Sidewalks and SUP (TxDOT TA Grant)	\$450,000		Potential Grant	
			\$200,000 Sales Tax	
			\$26,500,000 Bonds FY26	
			\$1,915,302 UF Bonds FY26	
			\$2,002,496 Grant	
			\$13,914,192 Bonds PY	
			\$435,000 RIF PY	
			\$10,808,328 MPO	
			\$100,000 SF	
	TOTAL	\$57,734,818	\$55,875,318	
2027	King Street Sidewalks and SUP (TxDOT TA Grant)	\$5,000,000		Potential Grant
	Stempel Road Extension	\$29,400,000	\$19,000,000	MPO
	Engineering		\$6,000,000	Bonds FY27
	ROW Acquisition		\$2,500,000	Bonds FY28
Utilities		\$1,900,000	UF Bonds FY29	

FIVE YEAR STREET AND DRAINAGE PROJECTS PLAN

FY	Project	Projected Cost	Funding Source	Funding Source
	Martindale Road Expansion Engineering & ROW Acquisition Utilities	\$19,950,000	\$16,500,000 \$1,800,000 \$1,650,000	MPO Bonds FY27 UF Bonds FY29
	SH46 & US 90 Sidewalks and SUP Engineering Utilities	\$2,900,000	\$2,100,000 \$600,000 \$200,000	MPO Bonds FY27 UFCP FY29
	Rehab Streets (Zipper Projects)	\$1,000,000	\$1,000,000	Bonds FY27
	Chip Seal	\$525,000	\$525,000	Bonds FY27
	Drainage Projects: Walnut Branch PER	\$300,000		
	TOTAL	\$59,075,000	\$9,925,000 \$2,500,000 \$3,550,000 \$37,600,000 \$200,000	Potential Bonds FY27 Potential Bonds FY28 Potential UFCP FY29 Bonds MPO UFCP FY27
2028	Public Sidewalks Repairs	\$250,000		
	Camp Street Drainage Improvements	\$6,820,000	\$6,200,000 \$620,000	Bonds FY28 UF Bonds FY28
	Black Mountain & Burges Street Intersection Impr.	\$1,100,000	\$1,000,000 \$100,000	Bonds FY28 UFCP FY28
	Fleming Drive & CH Matthies Roadway Impr.	\$7,997,000	\$7,270,000 \$727,000	Bonds FY28 UF Bonds FY28
	Volunteer Street Roadway & Drainage Impr.	\$9,724,000	\$8,840,000 \$884,000	Bonds FY28 UF Bonds FY28
	City Roadway Improvements - Krezdorn, East Humphreys, Elm, Erskine, Walnut	\$2,398,000	\$2,180,000 \$218,000	Bonds FY28 UFCP FY28
	West Donegan Street Sidewalks	\$300,000		
	Jefferson Avenue	\$18,480,000	\$1,500,000 \$15,300,000 \$150,000 \$1,530,000	Bonds FY28 Bonds FY30 UFCP FY28 UF Bonds FY30
	TOR Drive & Sutherland Springs Intersection Impr.	\$2,115,000	\$150,000 \$150,000 \$1,650,000 \$165,000	RIF FY28 RIF FY30 Bonds FY31 UFCP FY31

FIVE YEAR STREET AND DRAINAGE PROJECTS PLAN

FY	Project	Projected Cost	Funding Source	Funding Source
	Austin Street (Coliseum) Intersection	\$3,300,000	\$3,000,000	Bonds FY28 \$300,000 UFCP FY28
	SS4A Implementation Project	\$750,000		Potential Grant
	Drainage Projects-Baxter and Ireland Streets	\$550,000	\$500,000	Bonds FY28 \$50,000 UFCP FY28
	Drainage Projects-Hallmark and Walnut Streets	\$3,300,000	\$3,000,000	Bonds FY28 \$300,000 UFCP FY28
	Drainage Projects-Bauer and Ireland Streets	\$550,000	\$500,000	Bonds FY28 \$50,000 UFCP FY28
	Rehab Streets (Zipper Projects)	\$1,000,000	\$1,000,000	Bonds FY28
	Chip Seal	\$551,250	\$551,250	Bonds FY28
	TOTAL	\$59,185,250	\$57,885,250	Potential Bonds FY28 Potential Bonds FY30 Potential Bonds FY31 Potential UFCP FY28 Bonds Potential UFCP FY30 Bonds \$1,168,000 UFCP FY28 \$165,000 UFCP FY31 \$150,000 RIF28 \$150,000 RIF30
2029	Public Sidewalk Repairs	\$250,000		
	MS4 Program	\$200,000		
	Drainage Projects - Chapman Street	\$1,100,000	\$1,000,000	Bonds FY29 \$100,000 UFCP FY29
	Rehab Streets (Zipper Projects)	\$1,000,000	\$1,000,000	Bonds FY29
	Chip Seal	\$578,813	\$578,813	Bonds FY29
	TOTAL	\$3,128,813	\$3,098,813	Potential Bonds FY29 \$520,000 UFCP FY29
2030	Public Sidewalk Repairs	\$300,000		

FIVE YEAR STREET AND DRAINAGE PROJECTS PLAN

FY	Project	Projected Cost	Funding Source	Funding Source
	College Street (Austin to King)	\$10,937,500	\$2,079,280	Bonds PY
			\$2,490,000	Bonds UFPY
			\$6,368,220	Bonds FY30
	San Antonio Street Impr. (Guadalupe St to Prexy)	\$12,155,000	\$11,050,000	Bonds FY30
			\$1,105,000	UF Bonds FY30
	Huber Road (North) (Walnut Springs to Cordova)	\$11,300,000	\$11,300,000	Bonds FY30
	Drainage Projects-Friesenhahn Road	\$3,300,000	\$3,000,000	Bonds FY31
			\$300,000	UFCP FY31
	South Guadalupe St. Improvements-including Guadalupe & Court Street Intersection	\$14,586,000	\$13,260,000	Bonds FY30
			\$1,326,000	UF Bonds FY30
	Heideke, Mountain and Olive Street Intersections	\$1,650,000	\$1,500,000	Bonds FY30
			\$150,000	UF Bonds FY30
	Gloria Road Drainage & Roadway Improvements	\$770,000	\$700,000	Bonds FY30
			\$70,000	UF Bonds FY30
	Rehab Streets (Zipper Projects)	\$1,000,000	\$1,000,000	Bonds FY30
	Chip Seal	\$607,753	\$607,753	Bonds FY30
			\$45,785,973	Potential Bonds FY30
			\$3,000,000	Potential Bonds FY31
			\$2,651,000	Potential UFCP Bonds FY30
			\$2,079,280	Bonds PY
			\$2,490,000	Bonds UFPY
			\$300,000	UFCP FY31
	TOTAL	\$56,606,253	\$56,306,253	
	2025-2029 Grand Total	\$235,730,134	\$226,940,633	

FY2026-2030 Utilities Capital Equipment

Fiscal Year	Area	Equipment	Equipment Annual Cost	Funding Source
2026	Electric	1/2 ton 4x4 Pick Up Truck	\$60,000	UFCP
	Electric	26' Cargo Trailer	\$50,000	UFCP
	Electric	4-Drum Rope Rig	\$230,000	UFCP
	Electric	3/4 ton crew cab 4x4 Pick Up Truck Replacement	\$75,000	UFCP
	W/WW Main.	12 yd Tandem Dump Truck Replacement	\$200,000	UFCP
	W/WW Main.	12 yd Tandem Dump Truck (new crew)	\$200,000	UFCP
	W/WW Main.	F750 Crew Truck	\$250,000	UFCP
	W/WW Main.	6' x 14' Enclosed Trailer	\$12,000	UFCP
	W/WW Main.	F750 Crew Truck	\$250,000	UFCP
	W/WW Main.	F750 Crew Truck (new crew)	\$250,000	UFCP
	W/WW Main.	Skid Steer (new crew)	\$110,000	UFCP
	IT	Annual staff computer/iPad refresh	\$18,097	UFCP
	IT	Security Camera Upgrades	\$60,125	UFCP
	CP/Engineering	Replace mid-size SUV	\$24,000	UFCP
		Various	Enterprise Leases	\$24,000
\$10,330				UFCP
TOTAL			\$1,799,552	UFCP
			\$24,000	GFCP
2027	Electric	Bucket Truck	\$275,000	UFCP
	Electric	Distribution Material Trailer	\$45,000	UFCP
	Electric	1/2 ton 4x4 Pick Up Truck (2)	\$120,000	UFCP
	W/WW Main.	Generators for Lift Stations (3)	\$225,000	UFCP
	W/WW Main.	12 yd Tandem Dump Truck Replacement	\$200,000	UFCP
	W/WW Main.	F250 Utility Bed Service Truck (new position)	\$125,000	UFCP
	W/WW Main.	Vactor Truck (Yr 2 of 3 Lease)	\$94,881	UFCP

FY2026-2030 Utilities Capital Equipment

Fiscal Year	Area	Equipment	Equipment Annual Cost	Funding Source
	IT	Annual staff computer/iPad refresh	TBD	UFCP
	Various	Enterprise Leases	TBD	UFCP
		TOTAL	\$1,084,881	UFCP
2028	W/WW Main.	Generators for Lift Stations (3)	\$225,000	UFCP
	W/WW Main.	Vactor Truck (Yr 3 of 3 Lease)	\$95,000	UFCP
	W/WW Main.	TV Van (Yr 2 of 4 Lease)	\$125,000	UFCP
	W/WW Main.	John Deere 75G	\$150,000	UFCP
	IT	Annual staff computer/iPad refresh	TBD	UFCP
	Various	Enterprise Leases	TBD	UFCP
		TOTAL	\$595,000	UFCP
2029	W/WW Main.	Vactor Truck (Yr 1 of 3 Lease)	\$94,881	UFCP
	W/WW Main.	TV Van (Yr 3 of 4 Lease)	\$125,000	UFCP
	W/WW Main.	Generators for Lift Stations (3)	\$225,000	UFCP
	IT	Annual staff computer/iPad refresh	TBD	UFCP
	Various	Enterprise Leases	TBD	UFCP
		TOTAL	\$444,881	UFCP
2030	W/WW Main.	Vactor Truck (Yr 2 of 3 Lease)	\$94,881	UFCP
	W/WW Main.	TV Van (Yr 4 of 4 Lease)	\$125,000	UFCP
	W/WW Main.	Generators for Lift Stations (3)	\$225,000	UFCP
	IT	Annual staff computer/iPad refresh	TBD	UFCP
	Various	Enterprise Leases	TBD	UFCP
		TOTAL	\$444,881	UFCP

2026-2030 Grand Total \$2,593,643

**FY2026-2030 UTILITY FUND
CAPITAL IMPROVEMENT PROJECTS**

Fiscal Year	Dept	Project	Projected Cost	Recommended Funding	Funding Source
2026	Electric	Substation Seguin West T1	\$209,291	\$209,291	WPSF
	Electric	Substation Seguin West T3	\$57,840	\$57,840	HRF
	Electric	Substation Seguin East T4	\$20,830	\$20,830	HRF
	Electric	Substation Seguin East T5	\$15,807	\$15,807	HRF
	Electric	Substation Cushman T1	\$1,500	\$1,500	HRF
	Electric	Substation Cushman T2	\$9,300	\$9,300	HRF
	Electric	Substation Jim Briley	\$832,489	\$832,489	Bonds FY26
	Electric	Electric Outage Management	\$400,000	\$400,000	Bonds PY
	Electric	New Navarro Elementary Electric Distribution	\$750,000	\$750,000	Bonds FY26
	CP/Eng	Martindale Road Realignment	\$280,834	\$280,834	WPSF
	CP/Eng	Rudeloff Road Phase II	\$165,409	\$165,409	Bonds PY
	CP/Eng	Cordova Road	\$57,840	\$1,892,300	Bonds FY26
	CP/Eng	Guadalupe Street (IH10 to UPRR)	\$1,915,302	\$1,915,302	Bonds FY26
	CP/Eng	Love's Force Main Relocation	\$250,000	\$250,000	Bonds PY
	Wastewater	Unity Lift Station Renewal (Construction)	\$6,000,000	\$6,000,000	Bonds FY26
	Wastewater	24-inch Geronimo Creek Interceptor (Engineering)	\$2,000,000	\$2,000,000	Bonds FY26
	Wastewater	Repairs to existing wastewater infrastructure	\$500,000	\$500,000	UFCP
	Wastewater	Local Limits Study	\$250,000	\$250,000	UFCP
	Wastewater	Lift Station Upgrades and Compliance	\$250,000	\$250,000	UFCP
	Water/WW	Water/Wastewater Master Plan	\$1,000,000	\$1,000,000	Bonds FY26
	Wastewater	Walnut Branch Sewer Phase IV (30"-WB to Library)	\$6,509,249	\$1,289,476	UFCP PY
				\$2,219,773	Bonds PY
				\$3,000,000	Bonds FY26
	Water	1.5MG Elevated Storage Tank (Engineering)	\$2,500,000	\$2,500,000	Bonds FY26
	Water	Surface Water / Grount Water Interconnect (Construction)	\$4,000,000	\$4,000,000	Bonds FY26
	Water	SH46 Upper Pressure Plane Transmission Line Project S6	\$5,000,000	\$5,000,000	Bonds FY26
	Water	Storage tanks (Painting / Maintenance) Service	\$199,500	\$199,500	UFCP
	Water	Repairs to existing wastewater infrastructure	\$500,000	\$500,000	UFCP

	Water	West Booster Pump Station Pumping Expansion	\$1,500,000	\$1,500,000	Bonds FY26
	Water	Strategic Water Supply Review	\$75,000	\$75,000	UFCP
	Water	CIP Review and Update	\$100,000	\$100,000	UFCP
	Facilities	New Duralast Roof @ Water Plant	\$95,000	\$95,000	Bonds PY
	IT	Fiber Ring Upgrade	\$89,253	\$89,253	UFCP
	IT	Citywide Access Control Refresh (Yr 1 of 3)	\$49,375	\$49,375	UFCP
	IT	Technology Infrastructure Refresh	\$21,300	\$21,300	UFCP
	ED	Small Business Improvement Grants	\$100,000	\$100,000	UFCP
		Water Bonds Total		\$13,000,000	
		Wastewater Bonds Total		\$11,000,000	
		Water/WW Bonds Total		\$1,000,000	
		CP/Engineering Bonds Total		\$3,807,602	
		Electric Bonds Total		\$1,582,489	
		Total Bonds		\$30,390,091	
		UFCP		\$2,134,428	
		UFCP PY		\$1,289,476	
		WPSF		\$490,125	
		HPSF		\$105,277	
		Bonds PY		\$3,130,182	
		2026 TOTAL		\$37,539,579	
2027	Electric	Rebuild Austin St. from Walnut to New Braunfels	\$450,000		UFCP
	Electric	Rebuild Guadalupe St. from Court to Nelda	\$450,000		UFCP
	Electric	Rebuild San Antonio St from Guadalupe to Prexy	\$450,000		UFCP
	Electric	Rebuild SW10 from Legget/Jefferson to Nelda	\$450,000		UFCP
	CP/Eng	Drainage Projects SWUR: Walnut Branch PER	\$30,000		SWUF
	Wastewater	24-inch Geronimo Creek Interceptor (Construction)	\$7,750,000		Bonds FY27
	Wastewater	Caterpillar Lift Station & Gravity Main	\$18,000,000		Bonds FY27
	Wastewater	Repairs to existing wastewater infrastructure	\$500,000		UFCP
	Wastewater	Lift Station Upgrades and Compliance	\$100,000		UFCP
	Water	Strategic Water Supply Review	\$75,000		UFCP
	Water	CIP Review / Update	\$100,000		WIF/SIF
	Water	24" SH-46 Western Transmission Main (Construction)	\$28,000,000		Bonds FY27
	Water	Storage tanks (Painting / Maintenance) Service	\$199,500		UFCP
	Water	Bowie St. - Pipe Burst to Loop to Camp	\$600,000		Bonds FY27
	Water	Infrastrucure Repair	\$500,000		UFCP

	Facilities	Install New HVAC @ City Hall	\$1,000,000	Bonds FY27
	Facilities	City Hall Parking Lot Upgrades	\$77,000	UFCP
	Facilities	MEP Prof. Svcs. - CH HVAC	\$175,000	UFCP
	Facilities	City Hall Re-key	\$12,500	UFCP
	Facilities	Replace Carpet in HR Offices	\$17,500	UFCP
	IT	GIS Site Analysis/Architecture Review	\$11,000	UFCP
	IT	City Network Switch Refresh	\$275,000	UFCP
	IT	Citywide Access Control Refresh (Yr 2 of 3)	\$147,500	UFCP
	IT	Security Incident Monitoring	\$65,000	UFCP
	IT	Technology Infrastructure Refresh	TBD	UFCP
		Potential Water Bonds Total	\$28,600,000	
		Potential Wastewater Bonds Total	\$25,750,000	
		Potential Other Bonds Total	\$1,000,000	
		UFCP	\$3,955,000	
		SWUF	\$30,000	
		WIF/SIF	\$100,000	
		2027 TOTAL	\$59,435,000	
2028	CP/Eng	Drainage Projects SWUR: Baxter St. and Ireland St.	\$50,000	SWUF
	CP/Eng	Drainage Projects SWUR: Hallmark St. and Walnut St.	\$300,000	SWUF
	CP/Eng	Drainage Projects SWUR: Bauer St. and Ireland St.	\$50,000	SWUF
	CP/Eng	Austin Street (Coliseum) Intersection	\$300,000	UFCP
	CP/Eng	Jefferson Avenue	\$150,000	UFCP
	CP/Eng	Camp Street Drainage	\$620,000	Bonds FY28
	CP/Eng	Black Mountain & Burges Street Intersection Impr.	\$100,000	UFCP
	CP/Eng	Fleming Drive & CH Matthies Roadway Impr.	\$727,000	Bonds FY28
	CP/Eng	Volunteer Street Roadway & Drainage Impr.	\$884,000	Bonds FY28
	CP/Eng	City Roadway Improvements - Krezdorn, East Humphreys, Elm, Erskine, Walnut	\$218,000	UFCP
	Wastewater	Hampton Dr. Lift Station Renewal	\$1,000,000	Bonds FY28
	Wastewater	Nolan St. Lift Station Renewal	\$1,000,000	Bonds FY28
	Wastewater	Repairs to existing wastewater infrastructure	\$500,000	UFCP
	Wastewater	Lift Station Upgrades and Compliance	\$100,000	UFCP
	Wastewater	Friesenhahn Road Lift Station Decommission	\$2,140,630	Bonds FY28
	Water	Strategic Water Supply Review	\$75,000	UFCP

	Water	CIP Review / Update	\$100,000		WIF/SIF
	Water	1.5mg Elevated Storage Tank (Construction)	\$10,000,000		Bonds FY28
	Water	SH46 Upper Pressure Plane Trans. Line (S6)	\$24,000,000		Bonds FY28
	Water	Storage tanks (Painting / Maintenance) Service	\$199,500		UFCP
	Water	Repairs to existing water infrastructure	\$500,000		UFCP
	IT	IT Strategic Plan	TBD		UFCP
	IT	Technology Infrastructure Refresh	TBD		UFCP
		Potential Water Bonds Total	\$34,000,000		
		Potential Wastewater Bonds Total	\$4,140,630		
		Potential CP/Engineering Bonds Total	\$2,231,000		
		UFCP	\$2,142,500		
		SWUF	\$400,000		
		WIF/SIF	\$100,000		
		2028 TOTAL	\$43,014,130		
2029	CP/Eng	Stempel Road Extension	\$1,900,000		Bonds FY29
	CP/Eng	Martindale Rd. Expansion	\$1,650,000		Bonds FY29
	CP/Eng	SH46 and US90 Sidewalks and SUP (AAMPO TA Grant)	\$200,000		UFCP
	CP/Eng	Drainage Projects SWUR: Chapman St.	\$100,000		SWUF
	Wastewater	Repairs to existing wastewater infrastructure	\$500,000		UFCP
	Wastewater	Lift Station Upgrades and Compliance	\$100,000		UFCP
	Water	Strategic Water Supply Review	\$75,000		UFCP
	Water	CIP Review / Update	\$100,000		WIF/SIF
	Water	West Booster Station Expansion Project S8	\$250,000		UFCP
	Water	Storage tanks (Painting / Maintenance) Service	\$199,500		UFCP
	water	Repairs to existing water infrastructure	\$500,000		UFCP
	IT	Technology Infrastructure Refresh	TBD		UFCP
		Potential CP/Engineering Bonds Total	\$3,550,000		
		UFCP	\$1,824,500		
		SWUF	\$100,000		
		WIF/SIF	\$100,000		
		2029 TOTAL	\$5,374,500		
3030	CP/Eng	Jefferson Avenue	\$1,530,000		Bonds FY30
	CP/Eng	San Antonio Street Impr. (Guadalupe St to Prexy)	\$1,105,000		Bonds FY30
	CP/Eng	Drainage Projects-Friesenhahn Road	\$300,000		SWUF

CP/Eng	South Guadalupe St. Improvements-including Guadalupe & Court Street Intersection	\$1,326,000	Bonds FY30
CP/Eng	Heideke, Mountain and Olive Street Intersections	\$150,000	UFCP
CP/Eng	Gloria Road Drainage & Roadway Improvements	\$70,000	UFCP
Wastewater	Repairs to existing wastewater infrastructure	\$500,000	UFCP
Wastewater	Lift Station Upgrades and Compliance	\$100,000	UFCP
Water	Strategic Water Supply Review	\$75,000	UFCP
Water	CIP Review / Update	\$100,000	WIF/SIF
Water	West Booster Station Expansion Project S8	\$500,000	UFCP
Water	16 - inch Guadalupe Street Water Line (Engineering/Land)	\$1,000,000	Bonds FY30
Water	Storage tanks (Painting / Maintenance) Service	\$199,500	UFCP
water	Repairs to existing water infrastructure	\$500,000	UFCP
Facilities	UOC - Seal & Stripe Parking Lot	\$30,000	UFCP
IT	Technology Infrastructure Refresh	TBD	UFCP
	Potential CP/Engineering Bonds Total	\$3,961,000	
	Potential Water Bonds Total	\$1,000,000	
	UFCP	\$2,124,500	
	SWUF	\$300,000	
	WIF/SIF	\$100,000	
	2030 TOTAL	\$7,485,500	

CAPITAL OUTLAY KEY

Bonds – Certificates of Obligation, General Obligation or Utility Revenue Bonds

COL – Coliseum Fund

DF – Downtown Fund

FF – Federal Forfeiture Fund

GCCP – Golf Course Capital Projects Fund

GFCP – General Fund Capital Projects Fund

Grant – Grant funding

HRF – Hydrorights Fund

MPO – Metropolitan Planning Organization Funding

PDF – Park Development Fund

PY Bonds – Bonds remaining from prior year issues

RIF – Roadway Impact Fund

RSF – Riverside Cemetery Fund

SEC – Seguin Events Complex Fund

SF – Sidewalk Fund

SWUF – Storm Water Utility Fund

UFCP – Utility Fund Capital Projects Fund

WIF/SIF – Water Impact Fund/Sewer Impact Fund

WPSF – Wholesale Power Savings Fund