



FY2024-2025 BUDGET

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L O C A L G O V E R N M E N T C O R P O R A T I O N

TO: Board of Directors
FROM: Andrew McBride, General Manager
SUBJECT: FY2024-25 Budget
DATE: July 11, 2024

On behalf of SSLGC staff, I present the FY25 Budget for the Schertz/Seguin Local Government Corporation. The annual budget is presented to provide a comprehensive review of SSLGC's operations and services during the new fiscal year beginning on October 1, 2024.

In presenting the FY25 Budget, I would like to recognize Susan Caddell, Finance Director of the City of Seguin; Clarissa Barrientes, Office Administrator; Daniel Myers, Operations Manager, and Derrik Wesch, Superintendent for their contributions to the development of the FY2025 Budget.

Each year's budget process offers unique challenges in presenting a balanced budget which maintains SSLGC's successful delivery of quality potable water with the least impact possible on our customers through utility rates. During FY2023-24, the Guadalupe Water Treatment Plant anticipated to come online which is reflected in the presented budget. That facility is currently being made operational at this time. The specific budgets are presented in detail for your review.

Review of FY2023-24 Budget

Overall, the FY2023-24 expenditures are estimated to be lower than budget appropriations. The projected Operating Fund expenditures are \$9,785,440 which is \$1,565,505 below budgeted expenditures. This is due in part to the delay in beginning operations of the new Guadalupe WTP.

The projected FY2023-24 Operating Fund revenues are estimated to be \$11,174,890 which is \$786,977 below the budgeted revenues. This is due to the fact we do not need to transfer \$800,000 from the Rate Stabilization Fund as anticipated.

FY25 Operating Fund Revenues

When compared to FY24, the projected FY25 Operating Fund Revenues show an increase of \$2,141,625 or 19%.

FY25 Operating Fund Expenditures

The FY25 expenditures increased \$451,685 or 4.0% when compared to FY24. Costs for personnel and benefits represent 19.97% of the total Operating Fund expenditures.

Significant increases in expenditures include:

<u>Item</u>	<u>Increase Amount</u>
(1) Personnel – A full-time electrician position was added to this budget, as well as projected salary increases.	\$224,990
(2) Professional Services was increased to accommodate part-time consultant work by our retired Operations Manager.	\$63,000
(3) Office Maintenance – Computers were increased to participate in cost-sharing for conference room technologies with Seguin IT.	\$5,500
(4) Building/Auto Liability costs have increased due to new vehicle purchases and taking ownership of newly constructed facilities.	\$29,000

Personnel

The proposed budget includes a 3.0% cost of living increase and up to a 2.5% merit increase for SSLGC's City of Seguin employees. The proposed budget includes up to a 4% merit increase for SSLGC's City of Schertz employees. The merit increases are based on annual employee performance ratings.

Capital Improvement Projects

The proposed SSLGC Capital Improvement projects include the following projects that are recommended to be funded through:

Issuance of Revenue Bonds:

Gonzales Well Improvements Project <i>These funds will be used for the rehabilitation of well #2. This will include all electrical gear, pump, motor and site improvements.</i>	\$2,600,000
Gonzales WTP Train #1 Pressure Filter Rehabilitation Project <i>These funds will be used to rehabilitate two filters and replace valves on additional filters.</i>	\$2,000,000
Pipeline Condition Assessment, Phase 1 – 42” Gonzales WTP to Surge Tank <i>These funds will be used to rehabilitate two filters and replace valves on additional filters</i>	\$1,100,000
FM1103/78 TxDOT 36” Transmission Main Relocation <i>These funds will be used to relocate the original 36” pipeline lower to accommodate the street improvements project by the Texas Department of Transportation.</i>	\$1,100,000
Guadalupe Wellfield Wells # 1 & 2 <i>These funds will be used to drill and develop two new well sites as part of the Guadalupe Project.</i>	\$5,500,000

Gonzales WTP Train #2 Building Foundation Issues \$1,000,000
These funds will be used to evaluate and repair foundation issues for the gravity filter building.

Repair and Replacement Fund:

Gonzales WTP Train #2 Gravity Filter Valve/Actuator Replacement \$750,000
These funds will be used to evaluate and priority replacement of valves, actuators and other equipment associated with the Train #2 filter complex

Gonzales WTP Covered Storage Area \$125,000
These funds will be used to convert and install a metal structure that will be used to cover Corporation vehicles and equipment.

Hal Baldwin HSP Building #1 Roof Replacement \$750,000
These funds will be used to replace the metal roof on the existing structure. This building is twenty five (25) years old.

Hal Baldwin HSP Building #2 A/C Unit Design and Replacement \$175,000
These funds will be used for the design and installation of new A/C units.

Gonzales WTP Road Sealing Project \$125,000
These funds will be used to reseal asphalt and chipseal roads at the Gonzales Water Treatment Plant.

SSLGC Personnel Hazmat Training and Equipment \$75,000
These funds will be used to train staff on Hazardous Materials Safety and Response, to include the purchase of respirators and training devices.

Capital Equipment

The FY25 Operating Fund of \$275,000 includes:

- 2 lease vehicles – monthly payments
- Compact Tractor – replacement equipment
- Valve Maintenance Trailer – new equipment
- Motorized work platform – new equipment
- Landscape utility trailer - replacement

Conclusion

The presented proposed FY25 Budget represents a balanced budget which will enable the Schertz/Seguin Local Government Corporation to continue to provide quality potable water to its valued customers.

**SCHERTZ-SEGUIN LOCAL GOVERNMENT CORPORATION
2024-25 BUDGET
SUMMARY - ALL FUNDS**

Fund	Estimated Working Capital 10/1/2024	Estimated Revenues	Transfers In	Proposed Expenditures	Transfers Out	Estimated Working Capital 9/30/2025
Operating Fund	5,016,353	13,303,492	-	11,206,030	600,000	6,513,815
Construction Fund	4,008,759	-	-	-	-	4,008,759
2022 Bond Fund	4,743,234	52,000	-	2,312,568	-	2,482,666
2023 Bond Fund	4,635,433	30,000	-	4,305,433	-	360,000
I&S Fund	4,098,856	8,146,870	-	8,143,675	-	4,102,051
Repair/Replacement Fund	7,058,009	175,200	600,000	6,414,048	-	1,419,161
Future Development Fund	3,668,874	477,185	-	500,000	-	3,646,059
Impact Fund	6,817,554	625,200	-	4,899,000	-	2,543,754
Reserve Fund	1,516,542	55,000	-	-	-	1,571,542
Rate Stabilization Fund	2,043,685	75,200	-	-	-	2,118,885
SAWS I&S Fund	157,131	1,391,794	-	1,389,294	-	159,631

The City of Seguin is utilized for services for the Schertz/Seguin Local Government Corporation (SSLGC) in accordance with a management services agreement between the City of Seguin, the City of Schertz and SSLGC. The City of Seguin is the employer of record for all positions listed below with the exception of the General Manager and Assistant General Manager. The Schertz/Seguin Local Government Corporation reimburses the City of Schertz for all costs for the Schertz positions. Since the City of Seguin is utilized for both financial and human resources administration services through the management services agreement, costs for Seguin positions are transferred directly from SSLGC accounts.

Personnel Schedule

Position Title:	22/23	23/24	24/25
General Manager	1	1	1
Assistant General Manager	1	1	1
Electrical Journeyman	0	1	1
Office Administrator	1	1	1
Operations Manager	1	1	1
Water System Superintendent	1	1	1
Part-Time Administrative Tech.	1	1	1
Operator I	6	3	3
Operator II	4	8	8
Operator III	3	2	2
Operator IV	1	1	1
Service Worker	1	1	1
	--	--	--
Total	21	23	23

2024-25 Budget - SSLGC Operating Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		Actual	Budget	03/31/24	Estimates	Budget
058 - SCHERTZ-SEGUIN GOV'T CORP						
Revenue						
Charges for Services						
058-341005	SAWS Well Field Operation	93,569	96,115	48,175	96,349	99,239
Charges for Services Total:		93,569	96,115	48,175	96,349	99,239
Utility						
058-343007	Water Sales	10,194,682	10,838,705	4,927,782	10,838,705	12,991,463
Utility Totals:		10,194,682	10,838,705	4,927,782	10,838,705	12,991,463
Interest Revenues						
058-361002	Investment Pools Interest Earnings	2,266	2,000	67	100	100
058-361004	Texas CLASS Interest Earnings	129,333	85,000	52,606	85,000	70,000
058-361020	Restricted Cash	764	400	492	500	100
Interest Revenues Totals:		132,363	87,400	53,166	85,600	70,200
Miscellaneous Revenues						
058-362030	Miscellaneous Revenues	19,389	7,500	3,992	9,000	7,500
Miscellaneous Revenues Totals:		19,389	7,500	3,992	9,000	7,500
Lease Revenues						
058-363060	Grazing Leases	179,340	132,147	37,619	145,236	135,090
Lease Revenues Totals:		179,340	132,147	37,619	145,236	135,090
Intragovernmental Trnsfrs						
058-391057	Transfers from SSLGC Rate Stabilizati	-	800,000	-	-	-
Intragovernmental Trnsfrs Totals:		-	800,000	-	-	-
SCHERTZ-SEGUIN GOV'T CORP OPERATING FUND Totals:		10,619,344	11,961,867	5,070,733	11,174,890	13,303,492

2024-25 Budget - SSLGC Operating Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
058 - SCHERTZ-SEGUIN GOV'T CORP						
55 - SSLGC						
11 - Salaries						
058-5500-110100	Regular Salaries	982,948	1,275,010	469,331	1,275,010	1,500,000
058-5500-112000	Overtime/On Call	107,030	110,500	61,792	95,500	127,000
058-5500-112100	Holiday Pay	22,249	20,000	8,855	12,763	25,000
11 - Salaries Totals:		1,112,226	1,405,510	539,978	1,383,273	1,652,000
12 - Benefits						
058-5500-121000	Payroll Taxes	87,393	106,535	40,393	106,535	124,600
058-5500-122000	Retirement	252,069	309,210	120,102	309,210	367,000
058-5500-123000	Health Insurance	138,531	185,000	66,854	185,000	195,000
058-5500-123100	Life Insurance	958	1,300	503	1,300	1,330
058-5500-124000	Workers' Compensation	14,027	13,550	6,685	13,550	16,600
12 - Benefits Totals:		492,979	615,595	234,537	615,595	704,530
32 - Professional Services						
058-5500-320500	Professional Services	194,581	184,000	69,498	155,315	250,000
058-5500-321000	Annual Audit	13,100	13,300	13,800	13,300	13,800
058-5500-321200	Consultant Services	97,102	127,200	52,302	87,784	127,200
058-5500-321500	Attorney Fees	33,166	46,000	22,516	39,000	50,000
058-5500-321600	Landfill Opposition	150	5,000	1,065	5,000	-
058-5500-323500	Solid Waste Contract	7,503	6,940	4,631	6,300	7,200
32 - Professional Services Totals:		345,603	382,440	163,811	306,699	448,200
34 - Technical Services						
058-5500-342100	Gonzales Underground Water Distric	104,630	100,000	42,204	68,623	105,000
058-5500-342200	City Distribution Fees	75,331	110,000	62,084	62,084	118,000
058-5500-342400	GCGCD Permit Fee	179,837	220,000	102,657	153,985	220,000
058-5500-342500	GCUWCD Mitigation Fund Pymt	65,397	69,500	71,196	71,196	72,000
058-5500-343000	Testing/Inspection Fees	14,933	23,000	9,593	13,000	23,000
34 - Technical Services Totals:		440,128	522,500	287,733	368,888	538,000
41 - Utilities Services						
058-5500-411000	Electric	2,040,861	2,469,000	1,011,097	1,875,000	2,475,000
058-5500-412000	Water	681	800	355	474	800
058-5500-413000	Sewer	792	800	412	550	800
058-5500-414000	Gas-Centerpoint	1,310	1,000	920	760	1,300
058-5500-415200	Telephone-Mobile Phone	6,164	5,000	3,012	4,616	6,200
058-5500-415300	Internet Access	2,022	5,400	1,289	1,944	5,400
41 - Utilities Services Totals:		2,051,830	2,482,000	1,017,084	1,883,344	2,489,500
43 - Repair and Maintenance						
058-5500-431200	Office Maintenance-Computer	5,010	3,500	3,189	3,500	9,000
058-5500-432100	V&E Maint.-Motor Vehicles	17,723	21,000	6,451	13,080	20,000
058-5500-432200	V&E Maint.-Machine & Tool	11,889	15,000	2,397	8,457	15,000
058-5500-432300	V&E Maint.-Heavy Equipment	8,539	9,000	4,476	7,500	9,000
058-5500-432400	V&E Maint.-Communications	22,930	25,000	10,634	15,489	25,000
058-5500-432500	V&E Maint.-Pumps & Motors	44,850	50,000	30,297	32,390	50,000
058-5500-433000	Buildings Maintenance	21,010	30,000	13,138	22,710	30,000
058-5500-434601	L&I Maint.-WATER System	23,409	100,000	5,760	76,819	100,000
058-5500-436000	Property Maintenance	3,774	45,000	6,382	39,210	45,000
43 - Repair and Maintenance Totals:		159,133	298,500	82,723	219,155	303,000
44 - Rental						
058-5500-441000	Equipment Rental	3,726	7,000	1,155	4,083	7,000
058-5500-443501	Water Leases-Guadalupe County	679,237	679,300	339,618	509,428	679,300
058-5500-443502	Water Leases-Gonzales County	2,349,729	2,401,300	1,214,825	1,821,380	2,404,700
44 - Rental Totals:		3,032,691	3,087,600	1,555,598	2,334,891	3,091,000

		FY2023	FY2024	FY2024	FY2024	FY2025
		Actual	Budget	03/31/24	Estimates	Budget
52 - Insurance						
058-5500-521000	Building/Auto Liability	154,237	151,000	179,120	151,000	180,000
058-5500-524000	Unemployment Insurance	-	2,000	-	-	2,000
52 - Insurance Totals:		154,237	153,000	179,120	151,000	182,000
54 - Advertising						
058-5500-541000	Publication of Notices	1,026	5,000	1,851	4,000	5,000
54 - Advertising Totals:		1,026	5,000	1,851	4,000	5,000
61 - General Supplies						
058-5500-611000	Office Supplies	4,697	6,000	3,257	4,418	6,000
058-5500-612000	Postage	992	1,200	634	800	1,200
058-5500-613000	Operating Supplies	4,471	6,000	2,091	3,000	6,000
058-5500-613300	Chemicals	1,149,366	1,396,000	563,964	1,006,563	1,400,000
058-5500-613500	Laboratory Supplies	9,841	20,000	6,333	14,820	20,000
058-5500-614300	Safety Supplies	4,966	5,000	1,631	2,006	5,000
058-5500-616000	Uniforms	5,817	10,500	5,950	8,477	8,000
058-5500-618000	Minor Tools and Equipment	4,658	5,000	3,571	4,400	5,000
61 - General Supplies Totals:		1,184,808	1,449,700	587,431	1,044,484	1,451,200
62 - Energy and Fuel						
058-5500-621000	Gasoline	34,253	28,000	10,965	20,000	28,000
62 - Energy and Fuel Totals:		34,253	28,000	10,965	20,000	28,000
65 - Miscellaneous						
058-5500-655100	Employee Recognition	1,921	2,000	318	670	2,500
058-5500-655200	Recruitment	-	4,000	-	4,000	4,000
65 - Miscellaneous Totals:		1,921	6,000	318	4,670	6,500
66 - Education						
058-5500-661000	Seminar Tuition	5,465	6,000	2,590	4,200	6,000
058-5500-662000	Certification Fees	1,142	2,000	491	1,500	2,000
058-5500-665000	Travel and Lodging	846	6,000	1,245	2,500	6,000
058-5500-665500	Meals	1,129	1,200	697	950	1,200
058-5500-666000	Dues	95	3,600	-	3,600	3,600
058-5500-667000	Subscriptions	-	300	-	300	300
66 - Education Totals:		8,676	19,100	5,022	13,050	19,100
67 - Public Relations						
058-5500-671000	Public Relations	7,906	11,000	4,467	6,750	3,000
67 - Public Relations Totals:		7,906	11,000	4,467	6,750	3,000
70 - Capital Outlay						
058-5500-703000	Impr. Other Than Building	31,000	-	-	-	-
058-5500-706500	Machine & Equipment-Small Equipm	36	10,000	11	5,399	10,000
058-5500-707100	Transportation-Vehicles	279	275,000	110,891	124,242	275,000
70 - Capital Outlay Totals:		31,314	285,000	110,902	129,641	285,000
82 - Intragvrnmntl. Transfers						
058-5500-826100	Transfers to Repair/Replacement Fd.	2,100,000	1,300,000	300,000	1,300,000	600,000
058-5500-826200	Transfers to Future Development Fu	45,000	-	-	-	-
82 - Intragvrnmntl. Transfers Totals:		2,145,000	1,300,000	300,000	1,300,000	600,000
98 - Use of Fund Balance						
96 - Use of Retained Earnings						
058-9800-960000	Use of Retained Earnings	-	(700,000)	-	-	-
96 - Use of Retained Earnings Totals:		-	(700,000)	-	-	-
SCHERTZ-SEGUIN GOV'T CORP OPERATING FUND Totals:		11,203,729	11,350,945	5,081,542	9,785,440	11,806,030

The SSLGC Construction Fund accounts for all the proceeds from the TWDB SWIRFT Revenue Bonds as well as the expenditures for the Guadalupe County Wellfield Project and the Parallel Pipeline Project.

2024-25 Budget-SSLGC Construction Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
059 - SCHERTZ/SEGUIN LGC-CONSTR						
Revenue						
Interest Revenues						
059-361004	Texas CLASS Interest Earnings	461,639	10,000	117,670	155,000	-
059-361020	Restricted Cash	408,930	10,000	206,919	350,000	-
Interest Revenues Totals		870,568	20,000	324,590	505,000	-
SSLGC-CONSTRUCTION FUND TOTALS		870,568	20,000	324,590	505,000	-

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u> <u>Actual</u>	<u>FY2024</u> <u>Budget</u>	<u>FY2024</u> <u>03/31/24</u>	<u>FY2024</u> <u>Estimates</u>	<u>FY2025</u> <u>Budget</u>
059 - SCHERTZ/SEGUIN LGC-CONSTR						
90 - Non Departmental						
70 - Capital Outlay						
059-9000-703000	Impr. Other Than Building	-	6,005,228	3,545,321	9,607,372	-
70 - Capital Outlay Totals:		-	6,005,228	3,545,321	9,607,372	-
98 - Use of Fund Balance						
96 - Use of Retained Earnings						
059-9800-960000	Use of Retained Earnings	-	(5,985,228)	-	(9,102,372)	-
96 - Use of Retained Earnings Totals:		-	(5,985,228)	-	(9,102,372)	-
SCHERTZ/SEGUIN LGC-CONSTRUCTION FUND TOTALS		-	20,000	3,545,321	505,000	-

The SSLGC 2022 Bond Fund accounts for all the proceeds from the 2022 Revenue Bonds as well as the expenditures for the Cowey and Elm Creek project and the Senate Bill 3 Emergency Preparedness Plan project.

2024-25 Budget-SSLGC 2022 Bond Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
067 - SSLGC BOND FUND						
Revenue						
Interest Revenues						
067-361002	Investment Pools Interest Earnings	5,127	3,500	3,844	7,000	2,000
067-361004	Texas CLASS Interest Earnings	168,540	75,000	149,758	250,000	50,000
	Interest Revenues Totals	173,666	78,500	153,602	257,000	52,000
SSLGC-CONSTRUCTION FUND TOTALS		173,666	78,500	153,602	257,000	52,000

2024-25 Budget - SSLGC 2022 Bond Fund Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
067 - SSLGC BOND FUND						
90 - Non Departmental						
70 - Capital Outlay						
067-9000-702500	Improvements to Buildings	-	-	-	-	2,312,568
067-9000-703000	Impr. Other Than Building	-	4,450,000	-	187,432	-
70 - Capital Outlay Totals:		-	4,450,000	-	187,432	2,312,568
98 - Use of Fund Balance						
96 - Use of Retained Earnings						
067-9800-960000	Use of Retained Earnings	-	(4,371,500)	-	-	(2,260,568)
96 - Use of Retained Earnings Totals:		-	(4,371,500)	-	-	(2,260,568)
SSLGC 2022 BOND FUND TOTALS		-	78,500	-	187,432	52,000

The SSLGC 2023 Bond Fund accounts for all the proceeds from the 2023 Revenue Bonds as well as the expenditures for the Gonzales wells, the rehabilitation of pressure filter vessels, condition assessment of the original pipeline, Nockanut erosion mitigation, and continued funds towards the Cowey and Elm Creek pipeline project.

2024-25 Budget - SSLGC 2023 Bond Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
150 - SSLGC 2023 Revenue Improvement Bond						
Revenue						
Interest Revenues						
150-361002	Investment Pools Interest Earnings	-	-	-	30,000	30,000
Interest Revenues Totals		-	-	-	30,000	30,000
Intragovernmental Trnsfrs						
150-391600	Transfers from I&S	-	-	5,062,754	5,062,754	-
Intragovernmental Trnsfrs Totals		-	-	5,062,754	5,062,754	-
Long-Term Debt Proceeds						
150-393000	Bond Proceeds	-	4,855,433	-	-	-
Long-Term Debt Proceeds Totals		-	4,855,433	-	-	-
SSLGC 2023 BOND FUND TOTALS		-	4,855,433	5,062,754	5,092,754	30,000

**2024-25 Budget - SSLGC 2023 Bond
Fund Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
150 - SSLGC 2023 Revenue Improvement Bond		-				
90 - Non Departmental						
70 - Capital Outlay						
150-9000-703000	Improvements Other Than Building	-	4,855,433	-	250,000	4,305,433
70 - Capital Outlay Totals		-	4,855,433	-	250,000	4,305,433
98 - Use of Fund Balance						
96 - Use of Retained Earnings						
150-9800-960000	Use of Retained Earnings	-	-	-	-	(4,275,433)
96 - Use of Retained Earnings Totals		-	-	-	-	(4,275,433)
SSLGC 2023 BOND FUND TOTALS		-	4,855,433	-	250,000	30,000

The SSLGC I&S Fund accounts for all water sale proceeds from the debt service rates charged along with the payment of principal and interest of corporation debt other than the SAWS Revenue Bonds.

**2024-25 Budget - SSLGC I&S
Revenues**

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
060 - SCHERTZ/SEGUIN LGC-I&S						
Revenue						
Utility						
060-343007	Water Sales	7,576,504	7,993,277	4,931,095	7,763,123	8,136,170
Utility Totals:		7,576,504	7,993,277	4,931,095	7,763,123	8,136,170
Interest Revenues						
060-361002	Investment Pools Interest Earnings	350	250	1,368	1,500	200
060-361004	Texas CLASS Interest Earnings	2,801	500	14,520	57,000	10,000
060-361020	Restricted Cash	5,587	4,000	3,570	4,400	500
Interest Revenues Totals:		8,738	4,750	19,457	62,900	10,700
SCHERTZ/SEGUIN LGC-I&S TOTALS		7,585,242	7,998,027	4,950,552	7,826,023	8,146,870

**2023-24 Budget - SSLGC I&S
Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
060 - SCHERTZ/SEGUIN LGC-I&S						
90 - Non Departmental						
82 - Intragvrnmntl. Transfers						
060-9000-821500	Transfers to Fund 150	-	-	5,062,754	-	-
82 - Intragvrnmntl. Transfers Totals:		-	-	5,062,754	-	-
92 - Debt Service						
90 - Principal Payments						
060-9200-904100	2022A SSLGC Revenue Improvemer	-	25,000	-	25,000	25,000
060-9200-905100	2022 Revenue Refunding Bonds	-	1,895,000	-	1,895,000	1,925,000
060-9200-908800	2016 Revenue Bds-SWIRFT Fundinç	-	1,285,000	-	1,285,000	1,300,000
060-9200-909200	2018 Revenue Refunding	-	615,000	-	615,000	650,000
90 - Principal Payments Totals:		-	3,820,000	-	3,820,000	3,900,000
91 - Interest Payments						
060-9200-914100	2022A SSLGC Revenue Improvemer	183,029	211,925	106,275	211,925	210,675
060-9200-914300	2023 Revenue Imp. Bonds	-	-	(11,234)	202,209	269,613
060-9200-915100	2022 Revenue Refunding Bonds	1,108,588	1,086,678	550,881	1,086,678	1,053,980
060-9200-915500	2001 Revenue Bonds	520,000	520,000	260,000	520,000	520,000
060-9200-918100	2015 Revenue Impr. & Refunding	17,200	-	-	-	-
060-9200-918800	2016 Revenue Bds-SWIRFT Fundinç	956,390	942,166	471,083	942,166	926,361
060-9200-919200	2018 Revenue Refunding	738,600	708,475	361,925	708,475	676,850
060-9200-919400	2016 SWIRFT-Board Participation	331,255	455,475	227,738	455,475	579,696
91 - Interest Payments Totals:		3,855,062	3,924,719	1,966,668	4,126,928	4,237,175
92 - Fiscal Agent Fees						
060-9200-920000	Fiscal Agent Fees	6,459	6,000	2,510	6,500	6,500
92 - Fiscal Agent Fees Totals:		6,459	6,000	2,510	6,500	6,500
98 - Use of Fund Balance						
96 - Use of Retained Earnings						
060-9800-960000	Use of Retained Earnings	-	-	-	(127,405)	-
96 - Use of Retained Earnings Totals:		-	-	-	(127,405)	-
SCHERTZ/SEGUIN LGC-I&S TOTALS		3,861,521	7,750,719	7,031,932	7,826,023	8,143,675

The SSLGC Repair and Replacement Fund is utilized for the repair and replacement of SSLGC's water system infrastructure. Funds are transferred annually to this fund from O&M water rate revenues and retained earnings.

2024-25 Budget- Repair/Replacement Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
061 - SSLGC-REPAIR/REPL FUND						
Revenue						
Interest Revenues						
061-361002	Investment Pools Interest Earnings	252,176	200,000	124,945	200,000	100,000
061-361004	Texas CLASS Interest Earnings	87,744	30,000	80,177	145,000	75,000
061-361020	Restricted Cash	773	700	452	500	200
Interest Revenues Totals		340,694	230,700	205,574	345,500	175,200
Intragovernmental Trnsfrs						
061-391058	Transfers from SSLGC Operating Fd.	1,450,000	720,000	-	1,320,000	600,000
061-391063	Transfers from SSLGC Operating Dep	650,000	600,000	300,000	-	-
Intragovernmental Transfers Totals		2,100,000	1,320,000	300,000	1,320,000	600,000
SSLGC-REPAIR/REPLACEMENT FUND TOTALS		2,440,694	1,550,700	505,574	1,665,500	775,200

**2024-25 Budget-
Repair/Replacement Fund
Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
061 - SSLGC-REPAIR/REPL FUND						
90 - Non Departmental						
32 - Professional Services						
061-9000-320500	Professional Services	-	(60,000)	10,800	-	-
32 - Professional Services Totals		-	(60,000)	10,800	-	-
43 - Repair and Maintenance						
061-9000-434600	L&I Maint.-Dist. System	353,523	-	-	-	-
43 - Repair and Maintenance Totals:		353,523	-	-	-	-
70 - Capital Outlay						
061-9000-703000	Improvements Other Than Building	77,441	3,264,903	585,845	2,762,851	6,414,048
70 - Capital Outlay Totals:		77,441	3,264,903	585,845	2,762,851	6,414,048
98 - Use of Fund Balance						
96 - Use of Retained Earnings						
061-9800-960000	Use of Retained Earnings	-	(2,029,203)	-	(1,097,351)	(5,438,848)
96 - Use of Retained Earnings Totals:		-	(2,029,203)	-	(1,097,351)	(5,438,848)
SSLGC-REPAIR/REPLACEMENT FUND TOTALS		430,964	1,175,700	596,645	1,665,500	975,200

The SSLGC Future Development Fund was a fund created prior to SSLGC collecting Impact Fees. The Future Development Fund is now utilized for items contributing to the development and improvement of the SSLGC water system that do not qualify for Repair and Replacement Fund use or Impact Fee Fund use.

2024-25 Budget - SSLGC Future Development Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
062 - SSLGC FUTURE DEVELOPMENT		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
Revenue						
Interest Revenues						
062-361002	Investment Pools Interest Earnings	881	900	307	500	200
062-361004	Texas CLASS Interest Earnings	143,753	50,000	103,620	175,000	50,000
062-361020	Restricted Cash	265	20	160	165	10
Interest Revenues Totals:		144,899	50,920	104,087	175,665	50,210
Miscellaneous Revenues						
062-362078	Solar Power Project	426,975	426,975	-	426,975	426,975
		426,975	426,975	-	426,975	426,975
Intragovernmental Trnsfrs						
062-391063	Transfers from SSLGC Operating Fund	45,000	-	-	-	-
Intragovernmental Transfers Totals:		45,000	-	-	-	-
062 - SSLGC FUTURE DEVELOPMENT FUND TOTALS		616,874	477,895	104,087	602,640	477,185

2024-25 Budget-SSLGC Future Development Fund Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
062 - SSLGC FUTURE DEVELOPMENT						
90 - Non Departmental						
32 - Professional Services						
062-9000-320500	Professional Services	220,608	98,500	65,394	91,074	45,000
32 - Professional Services Totals:		220,608	98,500	65,394	91,074	45,000
70 - Capital Outlay						
062-9000-702000	Buildings	-	-	-	20,000	255,000
062-9000-702500	Improvements to Buildings	-	325,000	-	-	-
062-9000-703000	Improvements Other Than Building	-	2,150,000	-	-	200,000
70 - Capital Outlay Totals:		-	2,475,000	-	20,000	455,000
98 - Use of Fund Balance						
96 - Use of Retained Earnings						
062-9800-960000	Use of Retained Earnings	-	(2,095,605)	-	-	(22,815)
96 - Use of Retained Earnings Totals:		-	(2,095,605)	-	-	(22,815)
SSLGC FUTURE DEVELOPMENT FUND TOTALS		220,608	477,895	65,394	111,074	477,185

The SSLGC Impact Fee fund is utilized to help pay for the expansion and additional capacity required of water supply, treatment facilities, pump stations and storage tanks. Impact fees are collected through a one-time charge imposed on new development in the City of Schertz and the City of Seguin to help recover capital costs associated with SSLGC providing the infrastructure and other required improvements to provide service to that new development. Land use assumptions and capital improvements to be included in the impact fee calculations are updated and reviewed every five years with the last update being in 2018.

2023-24 Budget-SSLGC Impact Fee Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		Actual	Budget	03/31/24	Estimates	Budget
065 - SSLGC IMPACT FUND						
Revenue						
Utility						
065-343013	Water Impact Fee	449,417	450,000	431,740	900,000	450,000
	Utility Totals:	449,417	450,000	431,740	900,000	450,000
Interest Revenues						
065-361002	Investment Pools Interest Earnings	176,336	100,000	90,423	150,000	100,000
065-361004	Texas CLASS Interest Earnings	102,993	70,000	89,717	130,000	75,000
065-361020	Restricted Cash	1,106	200	725	1,000	200
	Interest Revenues Totals:	280,435	170,200	180,865	281,000	175,200
SSLGC IMPACT FUND TOTALS		729,852	620,200	612,605	1,181,000	625,200

2024-25 Budget-SSLGC Impact Fee Fund Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
065 - SSLGC IMPACT FUND						
90 - Non Departmental						
32 - Professional Services						
065-9000-320500	Professional Services	-	220,000	10,580	20,000	115,000
32 - Professional Services Totals:		-	220,000	10,580	20,000	115,000
70 - Capital Outlay						
065-9000-703000	Impr. Other Than Building	-	4,577,000	93,265	300,000	4,784,000
70 - Capital Outlay Totals:		-	4,577,000	93,265	300,000	4,784,000
98 - Use of Fund Balance						
96 - Use of Retained Earnings						
065-9800-960000	Use of Retained Earnings	-	(4,176,800)	-	-	(4,273,800)
96 - Use of Retained Earnings Totals:		-	(4,176,800)	-	-	(4,273,800)
SSLGC IMPACT FUND TOTALS		-	620,200	103,845	320,000	625,200

The SSLGC Reserve Fund was established to maintain according to bond covenants. The covenants require a balance of the annual average debt service payment of the earlier bonds issued.

**2024-25 Budget-SSLGC Reserve
Fund Revenues**

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
066 - SSLGC RESERVE FUND						
Revenue						
Interest Revenues						
066-361002	Investment Pools Interest Earnings	29,392	20,000	17,860	30,000	20,000
066-361004	Texas CLASS Interest Earnings	39,978	30,000	26,380	45,000	35,000
Interest Revenues Totals:		69,370	50,000	44,240	75,000	55,000
066 - SSLGC RESERVE FUND TOTALS		69,370	50,000	44,240	75,000	55,000

The SSLGC Rate Stabilization Fund was created in 2017 by the SSLGC Board of Directors to be used in order to prepare for volatile periods which can greatly impact the rates of SSLGC water customers are charged and can be used to avoid passing along pricing peaks to these customers. These funds can only be used based upon staff recommendation and Board of Directors approval. The fund balance for the rate stabilization fund will be evaluated annually and any adjustments due to anticipated needs may be made by the Board of Directors.

2024-25 Budget-SSLGC Rate Stabilization Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
057 - SSLGC Rate Stabilization Fund						
Revenue						
Interest Revenues						
057-361004	Texas CLASS Interest Earnings	94,937	80,000	62,979	110,000	75,000
057-361020	Restricted Cash	410	200	268	350	200
Interest Revenues Totals:		95,347	80,200	63,246	110,350	75,200
SSLGC Rate Stabilization Fund Totals:		95,347	80,200	63,246	110,350	75,200

**2024-25 Budget-SSLGC Rate
Stabilization Fund Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
057 - SSLGC Rate Stabilization Fund		-				
90 - Non Departmental						
82 - Intragvrnmntl. Transfers						
057-9000-825800	Transfers to SSLGC Operating Fund	-	800,000	-	-	-
82 - Intragovernmental Transfers Totals"		-	800,000	-	-	-
98 - Use of Fund Balance						
96 - Use of Retained Earnings						
057-9800-960000	Use of Retained Earnings	-	(719,800)	-	-	-
96 - Use of Retained Earnings Totals:		-	(719,800)	-	-	-
SSLGC Rate Stabilization Fund Totals:		-	80,200	-	-	-

The SAWS I&S Fund accounts for contributions from San Antonio Water Systems toward the payment of principal and interest of the SSLGC Contract Revenue Refunding Bonds, Series 2019.

2024-25 Budget-SAWS I&S Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2024</u>	<u>FY2025</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
069 - SSLGC I&S - SAWS						
Revenue						
Interlocal Agreement						
069-331690	Interlocal Agreement / San Antonio	1,390,188	1,388,988	440,707	1,388,988	1,389,294
Interlocal Agreement Totals:		1,390,188	1,388,988	440,707	1,388,988	1,389,294
Interest Revenues						
069-361004	Texas CLASS Interest Earnings	5,429	4,000	1,709	2,500	2,000
069-361020	Restricted Cash	1,572	500	1,178	1,300	500
Interest Revenues Totals:		7,001	4,500	2,887	3,800	2,500
SSLGC I&S - SAWS Totals		1,397,189	1,393,488	443,594	1,392,788	1,391,794

2024-25 Budget SAWS I&S Fund Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY2023</u> <u>Actual</u>	<u>FY2024</u> <u>Budget</u>	<u>FY2024</u> <u>03/31/24</u>	<u>FY2024</u> <u>Estimates</u>	<u>FY2025</u> <u>Budget</u>
069 - SSLGC I&S - SAWS						
92 - Debt Service						
90 - Principal Payments						
069-9200-909500	2019 SSLGC Refunding Bonds-SAW	-	690,000	-	690,000	705,000
90 - Principal Payments Totals:		-	690,000	-	690,000	705,000
91 - Interest Payments						
069-9200-919500	2019 SSLGC Refunding Bonds-SAW	715,188	698,988	353,375	698,988	683,294
91 - Interest Payments Totals:		715,188	698,988	353,375	698,988	683,294
92 - Fiscal Agent Fees						
069-9200-920000	Fiscal Agent Fees	400	1,000	-	1,000	1,000
92 - Fiscal Agent Fees Totals:		400	1,000	-	1,000	1,000
SSLGC I&S - SAWS Totals:		715,588	1,389,988	353,375	1,389,988	1,389,294

FY2025-2029

Capital Improvement Projects/Equipment 5-Year Plan

	FY	Project	Projected Cost	Approved Funding	Funding Source
	2025				
1		Gonzales Well improvements project (1 well)	\$ 2,600,000	\$ 2,600,000	Bonds
2		Gonzales WTP Train #1 pressure filter rehab project	\$ 2,000,000	\$ 2,000,000	Bonds
3		Gonzales WTP train #2 gravity filter valve/actuator replacement	\$ 750,000	\$ 750,000	RR
4		Pipeline Condition Assessment Phase 1- 42" Gonzales WTP to Surge Tank	\$ 1,100,000	\$ 1,100,000	Bonds
5		GO WTP Covered storage area	\$ 125,000	\$ 125,000	RR
6		FM1103/78 TxDOT 36" relocation	\$ 1,100,000	\$ 1,100,000	Bonds
7		SCADA integration project	\$ 750,000	\$ 750,000	Bonds
8		Roof replacement for Hal Baldwin small HSP building	\$ 750,000	\$ 750,000	RR
9		Guadalupe wellfield (2 new wells)	\$ 5,500,000	\$ 5,500,000	Bonds
10		Gonzales WTP Train #2 building foundation issues	\$ 1,000,000	\$ 1,000,000	Bonds
		Hal Baldwin BPS A/C units design and replacement	\$ 175,000	\$ 175,000	RR
11		Gonzales WTP road sealing	\$ 125,000	\$ 125,000	RR
12		SSLGC staff Hazmat training and equipment purchases	\$ 75,000	\$ 75,000	RR
		Recurring Capital line items			
13		Pump and motor	\$ 400,000	\$ 400,000	RR
14		Valve and actuator	\$ 150,000	\$ 150,000	RR
15		Electrical	\$ 50,000	\$ 50,000	RR
16		Plant/Wellfield	\$ 100,000	\$ 100,000	RR
17		Water Transmission mains	\$ 150,000	\$ 150,000	RR
		TOTAL	\$ 16,900,000	\$ 16,900,000	
	2026				
1		Cowey (42" Guadalupe WTP to Surge Tank) & Elm Creek (36" 467 Vault to Hal Baldwin Pump Station) Parallel Pipeline Projects (Construction)	\$ 35,000,000	\$ 35,000,000	Bonds/IF
2		Gonzales Well improvements project (1 wells)	\$ 3,000,000	\$ 3,000,000	RR
3		Pressure filter rehab project	\$ 2,000,000	\$ 2,000,000	RR
4		Emergency Preparedness Plan Implementation - Emergency Generators/GVEC Electric Feeds	\$ 2,000,000	\$ 2,000,000	Bonds
5		Gonzales WTP train #2 gravity filter valve/actuator replacement	\$ 750,000	\$ 750,000	RR
6		Existing wellfield fencing/entrances and road improvements	\$ 150,000	\$ 150,000	Future Dev
7		Pipeline Condition Assessment Phase 1- 42" Gonzales WTP to Surge Tank	\$ 1,100,000	\$ 1,100,000	Bonds
		Recurring Capital line items			
8		Pump and motor	\$ 400,000	\$ 400,000	RR
9		Valve and actuator	\$ 150,000	\$ 150,000	RR
10		Electrical	\$ 50,000	\$ 50,000	RR
11		Plant/Wellfield	\$ 100,000	\$ 100,000	RR
12		Water Transmission mains	\$ 150,000	\$ 150,000	RR
		TOTAL	\$ 44,850,000	\$ 44,850,000	

FY2025-2029

Capital Improvement Projects/Equipment 5-Year Plan

	FY	Project	Projected Cost	Approved Funding	Funding Source
	2027				
1		Gonzales Well improvements project (2 wells)	\$ 6,000,000	\$ 6,000,000	RR
2		Pressure filter rehab project	\$ 2,000,000	\$ 2,000,000	RR
3		Emergency Preparedness Plan Implementation - Emergency Generators/GVEC Electric Feeds	\$ 2,000,000	\$ 2,000,000	Bonds
4		Pipeline Condition Assessment Phase 2 - 42" and 36" Surge Tank to Hal Badwin Pump Station	\$ 1,000,000	\$ 1,000,000	Bonds
	2027	Recurring Capital line items			
5		Pump and motor	\$ 400,000	\$ 400,000	RR
6		Valve and actuator	\$ 150,000	\$ 150,000	RR
7		Electrical	\$ 50,000	\$ 50,000	RR
8		Plant/Wellfield	\$ 100,000	\$ 100,000	RR
9		Water Transmission mains	\$ 150,000	\$ 150,000	RR
		TOTAL	\$ 11,850,000	\$ 11,850,000	
	2028				
1		Gonzales Well improvements project (2 wells)	\$ 2,600,000	\$ 2,600,000	RR
2		Gonzales Water Treatment Plant Clearwell 1 Painting	\$ 326,848	\$ 326,848	RR
3		BPS Tank 2 Painting	\$ 515,933	\$ 515,933	RR
4		Emergency Preparedness Plan Implementation - Emergency Generators/GVEC Electric Feeds	\$ 2,000,000	\$ 2,000,000	Bonds
5		Pipeline Condition Assessment Phase 3 - 30" FM 467 Vault to Seguin	\$ 1,000,000	\$ 1,000,000	Bonds
		Recurring Capital line items			
6		Pump and motor	\$ 400,000	\$ 400,000	RR
7		Valve and actuator	\$ 150,000	\$ 150,000	RR
8		Electrical	\$ 50,000	\$ 50,000	RR
9		Plant/Wellfield	\$ 100,000	\$ 100,000	RR
10		Water Transmission mains	\$ 150,000	\$ 150,000	RR
		TOTAL	\$ 7,292,780	\$ 7,292,780	
	2029				
1		Additional Surge/Storage Tank	\$ 756,000	\$ 756,000	IF
2		Emergency Preparedness Plan Implementation - Emergency Generators/GVEC Electric Feeds	\$ 2,000,000	\$ 2,000,000	Bonds
3		Pipeline Condition Assessment Phase 4 - 36" Hal Baldwin Pump Station to Marion	\$ 1,000,000	\$ 1,000,000	Bonds
		Recurring Capital line items			
4		Pump and motor	\$ 400,000	\$ 400,000	RR
5		Valve and actuator	\$ 150,000	\$ 150,000	RR
6		Electrical	\$ 50,000	\$ 50,000	RR
7		Plant/Wellfield	\$ 100,000	\$ 100,000	RR
8		Water Transmission mains	\$ 150,000	\$ 150,000	RR
		TOTAL	\$ 4,606,000	\$ 4,606,000	
FY2025-2029 Total			\$ 85,498,780	\$ 85,498,780	

SSLGC = Schertz/Seguin Local Government Corporation

Bonds - New Utility Revenue Bond Issue

SWIFT Bonds - TWDB Existing Bond Funding

FY23 - Current Year Funding

IF - Water Impact Fund

RR- Repair & Replacement Fund

FD- Future Development Fund