

ORDINANCE ON FIRST READING ADOPTING THE 2025-26 FISCAL YEAR SPECIAL REVENUE AND FIDUCIARY FUNDS BUDGET AND MAKING APPROPRIATION IN ACCORDANCE WITH SAID BUDGET FOR THE PERIOD BEGINNING THE FIRST DAY OF OCTOBER 2025 AND ENDING THE LAST DAY OF SEPTEMBER 2026; APPROPRIATING MONEY TO A SINKING FUND TO PAY INTEREST AND PRINCIPAL DUE ON THE CITY'S INDEBTEDNESS; PROVIDING FOR THE EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION OF THIS ORDINANCE

WHEREAS, in accordance with the City Charter, it is necessary to adopt a budget for the Fiscal Year 2025-26; and

WHEREAS, a Proposed Annual Budget for the period commencing October 1, 2025 and ending September 30, 2026 has been prepared by the City Manager in accordance with Article X of the City Charter, and the City Council has considered the City Manager's proposed budget; and,

WHEREAS, a public hearing on the Annual Budget was held on September 2, 2025 after due and proper notice of said hearing having been given in accordance with the City Charter, NOW THEREFORE;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SEGUIN:

SECTION 1. The Annual Special Revenue and Fiduciary Fund Budget for the fiscal year commencing October 1, 2025 and ending September 30, 2026, is hereby approved and adopted.

SECTION 2. The sums set forth below are hereby appropriated for the ensuing 2025-26 fiscal year for the different departments and purposes of the City;

**FISCAL YEAR 2025-26 BUDGET**

**SPECIAL REVENUE FUNDS**

**Revenue:**

Coliseum Fund	
Charges for Services	110,000
Other Revenues	13,100
Use of Fund Balance	13,035
Aquatic Center Fund	
Charges for Services	104,000
Other Revenues	50
Transfers from General Fund	77,884
Seguin Events Complex Fund	
Charges for Services	55,000
Other Revenues	3,050
Golf Fund	
Golf Course Revenue	1,334,762
Other Revenues	59,537
Use of Fund Balance	224,430

Sebastopol Fund	
Donations	1,500
Other Revenues	600
Destination Seguin Fund	
Interest Earnings	15,200
Miscellaneous Revenue	4,000
Occupancy Tax Fund	
Interest Earnings	20,100
Occupancy Tax	1,000,000
Use of Fund Balance	166,917
Golf Course Capital Projects	
Golf Fees	240,373
Interest Earnings	5,000
Use of Fund Balance	35,080
Building/Infrastructure Fund	
Interest Earnings	10,000
Golf Building Fund	
Golf Fees	89,819
Interest Earnings	2,000
Lease Revenues	8,000
Use of Fund Balance	176,566
Sidewalk Fund	
Interest Earnings	10,000
Miscellaneous Revenue	10,000
Use of Fund Balance	80,000
Park Development Fund	
Interest Earnings	50,000
Miscellaneous Revenue	300,000
Use of Fund Balance	375,000
Library Building Fund	
Interest Earnings	1,000
Use of Fund Balance	9,000
CVB Building Fund	
Interest Earnings	100
Roadway Impact Area A Fund	
Interest Earnings	100,100
Impact Fees	500,000
Use of Fund Balance	1,299,737
Roadway Impact Area B Fund	
Interest Earnings	30,050
Impact Fees	150,000
Use of Fund Balance	79,056
Roadway Impact Area C Fund	
Interest Earnings	50,100
Impact Fees	100,000
Roadway Impact Area D Fund	
Interest Earnings	10,050
Impact Fees	40,000

Use of Fund Balance	37,992
Evidence/Abandoned Fund	
Interest Earnings	500
Municipal Court Security Fund	
Municipal Court Security Fee	15,000
Interest Earnings	500
Use of Fund Balance	4,762
Municipal Court Technology Fund	
Municipal Court Technology Fee	13,000
Interest Earnings	25
Seguin Commission on the Arts	
Donations	27,000
Interest Earnings	350
Use of Fund Balance	10,150
American Recovery Act	
Interest Earnings	500
Use of Fund Balance	341,114
Civil Forfeiture Fund	
Interest Earnings	200
Riverside Cemetery Fund	
Use of Fund Balance	12,551
Industrial Development Fund	
Interest Earnings	6,000
Use of Fund Balance	4,000
Federal Forfeiture/Seizure Fund	
Interest Earnings	3,000
Use of Fund Balance	71,461
State Forfeiture/Seizure Fund	
Interest Earnings	2,000
Use of Fund Balance	18,000
PD Community Fund	
Donations	20,000
Interest Earnings	2,050
Retiree Insurance Fund	
Interest Earnings	20,100
Premiums	34,433
Health Internal Insurance Service Fund	
Dependent Premiums	1,192,755
Interest Earnings	1,500
Transfer from Operating	4,789,132
Workers Com. Internal Insurance Service Fund	
Transfers from Operating	314,279
Interest Earnings	2,050
Downtown/N. Austin Corridor Fund	
Interest Earnings	3,672
Use of Fund Balance	21,328
Police Department Donations Fund	
Interest Earnings	1,000

Use of Fund Balance	4,000
Indigent Health Care Fund	
Interest Earnings	7,000
Local Youth Diversion Fund	
Local Youth Diversion Fee	16,000
PEG Capital Fees	
Franchise Fees	35,000
Interest Earnings	2,050
Use of Fund Balance	<u>4,950</u>
<b>TOTAL REVENUE</b>	<b><u>14,003,600</u></b>

**Expenditures:**

Coliseum Fund	426,135
Aquatic Center Fund	181,934
Seguin Events Complex Fund	158,327
Golf Fund	1,618,729
Sebastopol House Fund	101,134
Destination Seguin Fund	414,391
Occupancy Tax Fund	172,706
Golf Course Capital Projects	280,453
Golf Building Fund	276,385
Sidewalk Fund	100,000
Park Development Fund	725,000
Library Building Fund	10,000
Roadway Impact Area A Fund	1,899,837
Roadway Impact Area B Fund	259,106
Roadway Impact Area C Fund	103,186
Roadway Impact Area D Fund	88,042
Municipal Court Security Fund	20,262
Municipal Court Technology Fund	2,760
Seguin Commission on the Arts	52,500
American Recovery Act	341,614
Riverside Cemetery Fund	12,551
Industrial Development Fund	10,000
Federal Forfeiture/Seizure Fund	74,461
State Forfeiture/Seizure Fund	20,000
PD Community Fund	20,000
Retiree Insurance Fund	36,420
Health Internal Insurance Service Fund	5,787,033
Workers Com. Internal Insurance Service Fund	314,279
Downtown/N. Austin Corridor Fund	25,000
Police Department Donations Fund	5,000
Local Youth Diversion Fund	16,000
PEG Capital Fees	<u>42,000</u>
<b>Subtotal Expenditures</b>	<b>13,595,245</b>

**Transfers to Fund Balance**

Destination Seguin Fund	114,809
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Building/Infrastructure Fund	10,000
CVB Building Fund	100
Roadway Impact Area C Fund	46,914
Evidence/Abandoned Fund	500
Municipal Court Technology Fund	10,265
Civil Forfeiture Fund	200
PD Community Fund	2,050
Retiree Insurance Fund	18,113
Health Internal Insurance Service Fund	196,354
Workers Com. Internal Insurance Service Fund	2,050
Indigent Health Care Fund	<u>7,000</u>
<b>Total Transfers to Fund Balance</b>	<b><u>408,355</u></b>
 <b>TOTAL EXPENDITURES</b>	 <b><u>14,003,600</u></b>

SECTION 3. This ordinance shall take effect on the First day of October, 2025.

PASSED ON FIRST READING on the 2<sup>nd</sup> day of September, 2025.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF SEGUIN, TEXAS on this 16<sup>th</sup> day of September, 2025.

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Donna Dodgen, Mayor

ATTEST:

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Kristin Mueller, City Secretary