

ORDINANCE ON FIRST READING ADOPTING THE 2025-26 FISCAL YEAR GENERAL FUND 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 General 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**

**GENERAL FUND**

**Revenue:**

|                                |                   |
|--------------------------------|-------------------|
| General Taxes                  | 24,655,617        |
| Sales Taxes                    | 14,739,430        |
| Licenses and Permits           | 3,270,000         |
| Intergovernmental Revenue      | 1,495,647         |
| Charges for Services           | 5,217,300         |
| Fines                          | 608,500           |
| Other Revenues                 | 1,475,855         |
| Intragovernmental Services     | 5,735,733         |
| Other Financing Sources        | 16,000            |
| Use of Fund Balance            | <u>1,955,213</u>  |
| <b>Total Operating Revenue</b> | <b>59,169,295</b> |

**Other Revenue Sources:**

|                               |         |
|-------------------------------|---------|
| General Fund Capital Projects |         |
| Intergovernmental Revenue     | 148,201 |

|  |                    |
|--|--------------------|
| Interest Earnings                      | 75,050             |
| Other Financing Sources                | 12,551             |
| 2018 Certificates of Obligation Bonds  |                    |
| Interest Earnings                      | 5,000              |
| Use of Fund Balance                    | 390,265            |
| 2020 Certificates of Obligation Bonds  |                    |
| Interest Earnings                      | 50,000             |
| Use of Fund Balance                    | 1,913,389          |
| 2021 Certificates of Obligation Bonds  |                    |
| Interest Earnings                      | 50,000             |
| Use of Fund Balance                    | 3,968,645          |
| 2022 Certificates of Obligation Bonds  |                    |
| Interest Earnings                      | 50,000             |
| Use of Fund Balance                    | 3,203,966          |
| 2022A Certificates of Obligation Bonds |                    |
| Interest Earnings                      | 200,000            |
| Use of Fund Balance                    | 14,207,862         |
| 2024 Certificates of Obligation Bonds  |                    |
| Interest Earnings                      | 200,000            |
| Use of Fund Balance                    | 13,235,469         |
| 2025 Certificates of Obligation Bonds  |                    |
| Interest Earnings                      | 200,000            |
| Use of Fund Balance                    | <u>40,005,347</u>  |
| <b>Total Other Revenue Sources</b>     | <u>77,915,745</u>  |
| <b>TOTAL REVENUES:</b>                 | <u>137,085,040</u> |

**Expenditures by Department:**

|   |            |
|---|------------|
| General Government                      | 141,905    |
| City Manager                            | 411,713    |
| Finance                                 | 1,157,382  |
| Legal & Judicial                        | 568,425    |
| Police                                  | 13,262,697 |
| Fire/EMS                                | 12,412,427 |
| Animal Services                         | 813,357    |
| Planning/Codes                          | 2,740,746  |
| City Secretary                          | 162,865    |
| Human Resources                         | 504,291    |
| Public Works                            | 2,887,438  |
| Vehicle Maintenance                     | 798,562    |
| Capital Projects/Engineering Department | 543,722    |
| Brush Department                        | 691,682    |
| Downtown and Main Street Program        | 233,321    |
| Facilities                              | 478,598    |
| Public Library                          | 2,142,797  |
| Parks & Recreation                      | 3,237,360  |
| Information Technologies                | 1,745,421  |

|   |                    |
|---|--------------------|
| City Attorney                                 | 255,104            |
| Non-Departmental                              | 6,702,350          |
| Transfer to General I&S Fund                  | 9,629,035          |
| Transfer to Seguin Economic Development Corp. | 2,466,667          |
| Transfers to Aquatic Operating Fund           | 77,884             |
| Indirect Cost Allocation                      | <u>(7,000,000)</u> |
| <b>Total General Fund Expenditures</b>        | 57,065,749         |
| <b>Other Expenditures:</b>                    |                    |
| General Fund Capital Projects                 | 2,301,747          |
| 2018 Certificates of Obligation Bonds         | 395,265            |
| 2020 Certificates of Obligation Bonds         | 1,963,389          |
| 2021 Certificates of Obligation Bonds         | 4,018,645          |
| 2022 Certificates of Obligation Bonds         | 3,253,966          |
| 2022A Certificates of Obligation Bonds        | 14,407,862         |
| 2024 Certificates of Obligation Bonds         | 13,435,469         |
| 2025 Certificates of Obligation Bonds         | <u>40,205,347</u>  |
| <b>Subtotal Expenditures</b>                  | <u>79,981,690</u>  |
| <b>Transfers to Fund Balance</b>              |                    |
| General Fund Capital Projects                 | <u>37,601</u>      |
| <b>Total Transfers to Fund Balance</b>        | <u>37,601</u>      |
| <b>TOTAL EXPENDITURES</b>                     | <u>137,085,040</u> |

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