

ORDINANCE ON FIRST READING ADOPTING THE 2024-25 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 2024 AND ENDING THE LAST DAY OF SEPTEMBER 2025; 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 2024-25; and

WHEREAS, a Proposed Annual Budget for the period commencing October 1, 2024 and ending September 30, 2025 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 3, 2024 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, 2024 and ending September 30, 2025, is hereby approved and adopted.

SECTION 2. The sums set forth below are hereby appropriated for the ensuing 2024-25 fiscal year for the different departments and purposes of the City;

FISCAL YEAR 2024-25 BUDGET

SPECIAL REVENUE FUNDS

Revenue:

Coliseum Fund	
Charges for Services	90,000
Other Revenues	13,100
Aquatic Center Fund	
Charges for Services	120,000
Other Revenues	100
Transfers from General Fund	69,443
Seguin Events Complex Fund	
Charges for Services	55,000
Other Revenues	3,389
Use of Fund Balance	12,806
Golf Fund	
Golf Course Revenue	0
Other Revenues	10,050
Transfers from General Fund	0

Use of Fund Balance	841,080
Sebastopol Fund	
Donations	1,500
Other Revenues	1,050
Use of Fund Balance	1,170
Destination Management Fund	
Interest Earnings	15,100
Miscellaneous Revenue	3,000
Use of Fund Balance	118,900
Occupancy Tax Fund	
Interest Earnings	30,100
Occupancy Tax	950,000
Use of Fund Balance	143,416
Golf Course Capital Projects	
Golf Fees	0
Interest Earnings	1,000
Use of Fund Balance	141,817
Building/Infrastructure Fund	
Interest Earnings	15,000
Transfers from General Fund	434,109
Use of Fund Balance	290,891
Golf Building Fund	
Golf Fees	0
Interest Earnings	500
Lease Revenues	16,000
Use of Fund Balance	67,420
Sidewalk Fund	
Interest Earnings	14,000
Miscellaneous Revenue	10,000
Use of Fund Balance	176,000
Park Development Fund	
Interest Earnings	50,100
Miscellaneous Revenue	200,000
Library Building Fund	
Interest Earnings	2,000
Use of Fund Balance	18,000
CVB Building Fund	
Interest Earnings	150
Use of Fund Balance	9,850
Roadway Impact Area A Fund	
Interest Earnings	100,100
Impact Fees	500,000
Roadway Impact Area B Fund	
Interest Earnings	30,100
Impact Fees	150,000
Use of Fund Balance	44,900
Roadway Impact Area C Fund	
Interest Earnings	50,100

Impact Fees	100,000
Roadway Impact Area D Fund	
Interest Earnings	10,100
Impact Fees	40,000
Use of Fund Balance	24,900
Evidence/Abandoned Fund	
Interest Earnings	500
Municipal Court Security Fund	
Municipal Court Security Fee	13,000
Interest Earnings	500
Use of Fund Balance	6,753
Municipal Court Technology Fund	
Municipal Court Technology Fee	11,000
Interest Earnings	25
Seguin Commission on the Arts	
Donations	31,000
Interest Earnings	350
Use of Fund Balance	6,150
American Recovery Act	
Interest Earnings	20,000
Use of Fund Balance	1,327,350
Civil Forfeiture Fund	
Interest Earnings	200
Riverside Cemetery Fund	
Interest Earnings	300
Industrial Development Fund	
Interest Earnings	7,500
Use of Fund Balance	2,500
Federal Forfeiture/Seizure Fund	
Interest Earnings	3,050
Use of Fund Balance	82,589
State Forfeiture/Seizure Fund	
Interest Earnings	2,100
Use of Fund Balance	9,900
PD Community Fund	
Donations	20,000
Interest Earnings	2,550
Retiree Insurance Fund	
Interest Earnings	30,100
Premiums	100,640
Health Internal Insurance Service Fund	
Dependent Premiums	1,078,666
Interest Earnings	3,500
Transfer from Operating	4,486,317
CPS Agreement Fund	
Interest Earnings	500
Workers Com. Internal Insurance Service Fund	
Transfers from Operating	289,541

Interest Earnings	1,225
Downtown/N. Austin Corridor Fund	
Interest Earnings	3,507
Use of Fund Balance	81,493
Police Department Donations Fund	
Interest Earnings	1,500
Use of Fund Balance	3,500
Indigent Health Care Fund	
Interest Earnings	7,500
Juvenile Case Manager Fund	
Juvenile Case Manager Fee	14,000
PEG Capital Fees	
Franchise Fees	35,000
Interest Earnings	2,050
Use of Fund Balance	<u>4,950</u>
TOTAL REVENUE	<u>12,667,547</u>

Expenditures:

Coliseum Fund	321,772
Aquatic Center Fund	189,543
Seguin Events Complex Fund	162,978
Golf Fund	851,130
Sebastopol House Fund	93,628
Convention and Visitors Bureau Fund	621,500
Occupancy Tax Fund	166,825
Golf Course Capital Projects	142,817
Building/Infrastructure Fund	740,000
Golf Building Fund	83,920
Sidewalk Fund	200,000
Park Development Fund	165,000
Library Building Fund	20,000
CVB Building Fund	10,000
Roadway Impact Area B Fund	225,000
Roadway Impact Area C Fund	75,000
Roadway Impact Area D Fund	75,000
Municipal Court Security Fund	20,253
Municipal Court Technology Fund	11,025
Seguin Commission on the Arts	52,500
American Recovery Act	1,347,350
Industrial Development Fund	10,000
Federal Forfeiture/Seizure Fund	85,639
State Forfeiture/Seizure Fund	12,000
PD Community Fund	20,000
Retiree Insurance Fund	92,362
Health Internal Insurance Service Fund	5,384,357
Workers Com. Internal Insurance Service Fund	289,541
Downtown/N. Austin Corridor Fund	85,000
Police Department Donations Fund	5,000

Juvenile Case Manager Fund	14,000
PEG Capital Fees	<u>42,000</u>
Subtotal Expenditures	11,615,140
Transfers to Fund Balance	
Coliseum Fund	56,828
Park Development Fund	85,100
Roadway Impact Area A Fund	600,100
Roadway Impact Area C Fund	75,100
Evidence/Abandoned Fund	500
Civil Forfeiture Fund	200
Riverside Cemetery Fund	300
PD Community Fund	2,550
Retiree Insurance Fund	38,378
Health Internal Insurance Service Fund	184,126
CPS Agreement Fund	500
Workers Com. Internal Insurance Service Fund	1,225
Indigent Health Care Fund	<u>7,500</u>
Total Transfers to Fund Balance	<u>1,052,407</u>
TOTAL EXPENDITURES	<u><u>12,667,547</u></u>

SECTION 3. This ordinance shall take effect on the First day of October, 2024.

PASSED ON FIRST READING on the 3rd day of September, 2024.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF SEGUIN, TEXAS on this 17th day of September, 2024.

Donna Dodgen, Mayor

ATTEST:

Kristin Mueller, City Secretary