



## FY2025-2026 BUDGET

## **TABLE OF CONTENTS**

General Manager/Assistant General Manager's letter .....	1
Budget Summary .....	4
Operating Fund .....	5
Construction Fund.....	9
2022 Bond Fund.....	12
2023 Bond Fund.....	15
2025 Bond Fund.....	18
I&S Fund.....	21
Repair/Replacement Fund.....	24
Future Development Fund .....	27
Impact Fee Fund .....	30
Reserve Fund .....	33
Rate Stabilization .....	35
SAWS I&S Fund.....	37
Capital Improvement Projects/Equipment 5-Year Plan .....	40



TO: Board of Directors

FROM: Andrew McBride, General Manager

SUBJECT: FY2025-26 Budget

DATE: July 10, 2025

On behalf of SSLGC staff, I present the FY26 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, 2025.

In presenting the FY26 Budget, I would like to recognize Susan Caddell, Finance Director of the City of Seguin; Philip DeFrancesco, Assistant General Manager, Clarissa Barrientes, Office Administrator; Robert Macias, Operations Manager, and Derrik Wesch, Superintendent, for their contributions to the development of the FY2026 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 FY2024-25, the Guadalupe Water Treatment Plant began service, which is reflected in the presented budget. The comprehensive budgets are presented in detail for your review.

### **Review of FY2024-25 Budget**

Overall, the FY2024-25 expenditures are estimated to be lower than budget appropriations. The projected Operating Fund expenditures are \$11,793,119 which is \$12,911 below budgeted expenditures.

The projected FY2024-25 Operating Fund revenues are projected to be \$12,677,945 which is \$625,547 below the budgeted revenues. The Operating Fund should finish the year with an increase in retained earnings of \$884,826.

### **FY26 Operating Fund Revenues**

When compared to the FY25 budget, the projected FY26 Operating Fund Revenues show an increase of \$33,828 which represents an increase of .25%.

### **FY26 Operating Fund Expenditures**

When compared to the FY25 budget, the FY26 expenditures increased \$596,603, or 5%. Costs for personnel and benefits represent 22.4% of the total Operating Fund expenditures.

Significant increases in expenditures include:

(1) Salaries and Benefits	\$426,475
This includes two new Operator positions and an upgrade of Service Worker to Maintenance Mechanic as well as an upgrade of four team leads (18%)	
(2) Water Leases- Gonzales County (10.6%)	\$254,600
This amount is due to projected increases in water lease payments for water rights held within Gonzales County.	
(3) Water Leases-Guadalupe County (10.4%)	\$77,700
This amount is due to an increase in the annual production cap approved by the Guadalupe County Groundwater Conservation District which increases SSLGC water lease payments for water rights held within Guadalupe County.	
(4) Chemicals (7% increase)	\$100,000
This amount is due to substantial increases in the price of chemicals used in the water treatment process.	

## 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 6% 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:

Emergency Preparedness Plan Implementation	\$2,000,000
<i>These funds will be used for the purchase and installation of emergency generators for the water treatment plants, booster pump station and points of delivery.</i>	
Cowey (42") & Elm Creek (36") Pipeline Projects	\$32,000,000
<i>These funds will be used for the construction and inspection for the projects. (Impact Fees may also be used)</i>	
Gonzales Well Improvements Project	\$2,700,000
<i>These funds will be used for the rehabilitation of one well including the upsizing of the pumps and motors as well as the replacement of SCADA components. The project schedule includes improving one well per year in the Gonzales well field.</i>	

Repair and Replacement Fund:

Pressure Filter Rehab Project \$1,000,000  
*These funds will be used for the painting of SSLGC's pressure filters and the replacement of filter media and valves. Some additional funding will come from interest earnings from bonds issued prior to FY26*

Gravity Filter Rehab Project \$1,000,000  
*These funds will be used for the rehabilitation of SSLGC's Gonzales WTP gravity filters and the replacement of filter media and valves.*

Water Transmission Mains \$150,000  
*These funds will be used for repairs on water transmission pipelines in addition to the replacement of valves as needed.*

Pump and Motor \$400,000  
*These funds will be used for the repair and replacement of the pumps and motors throughout the water system as needed.*

Valve and Actuator \$150,000  
*These funds will be used for the repair and replacement of valves, actuators, and similar system components.*

Electrical \$50,000  
*These funds will be used for the repair and replacement of electrical components throughout the system.*

Plant/Wellfield \$100,000  
*These funds will be used for the repair and replacement of various components/infrastructure throughout the system.*

**Capital Equipment**

The FY26 Operating Fund includes \$135,000 for the purchase of a new service truck and a dump trailer.

**Conclusion**

The presented proposed FY26 Budget represents a balanced budget which will enable the Schertz/Seguin Local Government Corporation to continue to provide quality potable water to its valued customer

**SCHERTZ-SEGUIN LOCAL GOVERNMENT CORPORATION  
2025-26 BUDGET  
SUMMARY - ALL FUNDS**

<b>Fund</b>	<b>Estimated Working Capital 10/1/2025</b>	<b>Estimated Revenues</b>	<b>Transfers In</b>	<b>Proposed Expenditures</b>	<b>Transfers Out</b>	<b>Estimated Working Capital 9/30/2026</b>
Operating Fund	3,679,369	13,337,320	-	11,802,633	600,000	4,614,056
Construction Fund	5,972,287	15,000	-	5,970,000	-	17,287
2022 Bond Fund	4,361,680	52,000	-	4,344,684	-	68,996
2023 Bond Fund	4,795,953	100,000	-	4,710,278	-	185,675
2025 Bond Fund	13,755,541	40,000	-	13,555,541	-	240,000
I&S Fund	134,205	9,288,453	-	9,253,754	-	168,904
Repair/Replacement Fund	8,007,663	150,050	600,000	6,549,558	-	2,208,155
Future Development Fund	4,199,716	477,175	-	2,520,286	-	2,156,605
Impact Fund	8,221,144	575,200	-	4,454,234	-	4,342,110
Reserve Fund	1,604,465	40,000	-	-	-	1,644,465
Rate Stabilization Fund	2,149,787	50,050	-	-	-	2,199,837
SAWS I&S Fund	162,628	1,394,306	-	1,393,206	-	163,728

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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:	23/24	24/25	25/26
General Manager	1	1	1
Assistant General Manager	1	1	1
Electrical Journeyman	1	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	3	3	5
Operator II	8	8	8
Operator III	2	2	2
Operator IV	1	1	1
Service Worker	1	1	0
Maintenance Mechanic	0	0	1
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Total	23	23	25

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## 2025-26 Budget - SSLGC Operating Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>058 - SCHERTZ-SEGUIN GOV'T CORP</b>						
<b>Revenue</b>						
<b>Charges for Services</b>						
058-341005	SAWS Well Field Operation	96,610	99,239	49,740	99,239	102,714
<b>Charges for Services Totals:</b>		<b>96,610</b>	<b>99,239</b>	<b>49,740</b>	<b>99,239</b>	<b>102,714</b>
<b>Utility</b>						
058-343007	Water Sales	10,112,186	12,991,463	5,725,618	12,377,784	13,069,416
<b>Utility Totals:</b>		<b>10,112,186</b>	<b>12,991,463</b>	<b>5,725,618</b>	<b>12,377,784</b>	<b>13,069,416</b>
<b>Interest Revenues</b>						
058-361002	Investment Pools Interest Earnings	880	100	16,014	35,000	20,000
058-361004	Texas CLASS Interest Earnings	84,425	70,000	867	9,000	5,000
058-361020	Restricted Cash	651	100	361	500	100
<b>Interest Revenues Totals:</b>		<b>85,956</b>	<b>70,200</b>	<b>17,241</b>	<b>44,500</b>	<b>25,100</b>
<b>Miscellaneous Revenues</b>						
058-362030	Miscellaneous Revenues	10,578	7,500	2,714	3,500	5,000
<b>Miscellaneous Revenues Totals:</b>		<b>10,578</b>	<b>7,500</b>	<b>2,714</b>	<b>3,500</b>	<b>5,000</b>
<b>Lease Revenues</b>						
058-363060	Grazing Leases	136,849	135,090	33,108	135,000	135,090
<b>Lease Revenues Totals:</b>		<b>136,849</b>	<b>135,090</b>	<b>33,108</b>	<b>135,000</b>	<b>135,090</b>
<b>Sale of Fixed Assets</b>						
058-392020	Sale of Equipment	0	0	17,922	17,922	0
<b>Sale of Fixed Assets Totals:</b>		<b>0</b>	<b>0</b>	<b>17,922</b>	<b>17,922</b>	<b>0</b>
<b>058 - SCHERTZ-SEGUIN GOV'T CORP TOTALS:</b>		<b>10,442,178</b>	<b>13,303,492</b>	<b>5,846,344</b>	<b>12,677,945</b>	<b>13,337,320</b>

## 2025-26 Budget - SSLGC Operating Expenditures

Account Number	Account Name	FY2024 Actual	FY2025 Budget	FY2025 03/31/25	FY2025 Estimates	FY2026 Budget
<b>058 - SCHERTZ-SEGUIN GOV'T CORP</b>						
<b>55 - SSLGC</b>						
<b>11 - Salaries</b>						
058-5500-110100	Regular Salaries	1,264,445	1,500,000	673,592	1,500,000	1,811,000
058-5500-112000	Overtime/On Call	141,359	127,000	67,650	127,000	160,000
058-5500-112100	Holiday Pay	19,567	25,000	17,002	25,000	27,500
<b>11 - Salaries Totals:</b>		<b>1,425,370</b>	<b>1,652,000</b>	<b>758,244</b>	<b>1,652,000</b>	<b>1,998,500</b>
<b>12 - Benefits</b>						
058-5500-121000	Payroll Taxes	107,029	124,600	57,373	124,600	140,600
058-5500-122000	Retirement	310,301	367,000	163,860	367,000	411,755
058-5500-123000	Health Insurance	163,442	195,000	84,984	195,000	211,800
058-5500-123100	Life Insurance	1,062	1,330	571	1,330	1,450
058-5500-124000	Workers' Compensation	17,791	16,600	10,350	16,600	18,900
058-5500-126000	Car Allowance	9,200	0	9,450	0	0
<b>12 - Benefits Totals:</b>		<b>608,825</b>	<b>704,530</b>	<b>326,587</b>	<b>704,530</b>	<b>784,505</b>
<b>32 - Professional Services</b>						
058-5500-320500	Professional Services	109,623	210,165	83,910	210,165	252,000
058-5500-321000	Annual Audit	13,800	14,500	14,500	14,500	15,000
058-5500-321200	Consultant Services	111,990	125,700	47,280	125,700	130,000
058-5500-321500	Attorney Fees	45,640	50,000	32,719	50,000	50,000
058-5500-321600	Landfill Opposition	1,215	0	0	0	0
058-5500-323500	Solid Waste Contract	9,637	12,350	6,605	12,350	10,000
<b>32 - Professional Services Totals::</b>		<b>291,905</b>	<b>412,715</b>	<b>185,015</b>	<b>412,715</b>	<b>457,000</b>
<b>34 - Technical Services</b>						
058-5500-342100	Gonzales Underground Water District	110,078	105,000	45,461	105,000	115,000
058-5500-342200	City Distribution Fees	109,914	136,429	16,768	136,429	15,478
058-5500-342400	GCGCD Permit Fee	205,813	220,000	102,657	220,000	220,000
058-5500-342500	GCUWCD Mitigation Fund Pymt	71,196	74,309	74,309	74,309	75,000
058-5500-343000	Testing/Inspection Fees	13,936	23,000	10,314	23,000	23,000
<b>34 - Technical Services Totals:</b>		<b>510,937</b>	<b>558,738</b>	<b>249,509</b>	<b>558,738</b>	<b>448,478</b>
<b>41 - Utilities Services</b>						
058-5500-411000	Electric	2,064,044	2,463,184	1,068,142	2,263,184	2,375,000
058-5500-412000	Water	713	800	373	800	900
058-5500-413000	Sewer	827	800	431	800	900
058-5500-414000	Gas-Centerpoint	1,260	1,300	752	1,300	1,400
058-5500-415200	Telephone-Mobile Phone	6,643	7,339	3,278	7,245	6,400
058-5500-415300	Internet Access	3,169	5,400	2,189	5,400	5,400
<b>41 - Utilities Services Totals:</b>		<b>2,076,656</b>	<b>2,478,823</b>	<b>1,075,165</b>	<b>2,278,729</b>	<b>2,390,000</b>
<b>43 - Repair and Maintenance</b>						
058-5500-431200	Office Maintenance-Computer	4,817	9,000	500	9,000	9,000
058-5500-432100	V&E Maint.-Motor Vehicles	19,991	20,000	4,065	20,000	20,000
058-5500-432200	V&E Maint.-Machine & Tool	5,757	15,000	622	15,000	15,000
058-5500-432300	V&E Maint.-Heavy Equipment	8,192	9,000	8,671	9,000	11,000
058-5500-432400	V&E Maint.-Communications	19,659	35,000	14,517	35,000	25,000
058-5500-432500	V&E Maint.-Pumps & Motors	37,001	50,000	11,271	50,000	50,000
058-5500-433000	Buildings Maintenance	29,782	30,000	6,668	30,000	30,000
058-5500-434601	L&I Maint.-WATER System	52,565	100,000	19,436	100,000	100,000
058-5500-436000	Property Maintenance	10,150	45,000	2,183	45,000	50,000
<b>43 - Repair and Maintenance Totals:</b>		<b>187,914</b>	<b>313,000</b>	<b>67,933</b>	<b>313,000</b>	<b>310,000</b>

		<b>FY2024 Actual</b>	<b>FY2025 Budget</b>	<b>FY2025 03/31/25</b>	<b>FY2025 Estimates</b>	<b>FY2026 Budget</b>
<b>44 - Rental</b>						
058-5500-441000	Equipment Rental	2,985	7,000	1,714	7,000	37,000
058-5500-443501	Water Leases-Guadalupe County	679,237	679,300	378,726	756,589	750,000
058-5500-443502	Water Leases-Gonzales County	2,439,393	2,404,700	1,315,103	2,630,000	2,659,300
<b>44 - Rental Totals:</b>		<b>3,121,615</b>	<b>3,091,000</b>	<b>1,695,543</b>	<b>3,393,589</b>	<b>3,446,300</b>
<b>52 - Insurance</b>						
058-5500-521000	Building/Auto Liability	179,120	182,518	182,518	182,518	200,000
058-5500-524000	Unemployment Insurance	0	2,000	0	2,000	2,000
<b>52 - Insurance Totals:</b>		<b>179,120</b>	<b>184,518</b>	<b>182,518</b>	<b>184,518</b>	<b>202,000</b>
<b>54 - Advertising</b>						
058-5500-541000	Publication of Notices	4,079	5,000	1,065	5,000	5,000
<b>54 - Advertising Totals:</b>		<b>4,079</b>	<b>5,000</b>	<b>1,065</b>	<b>5,000</b>	<b>5,000</b>
<b>61 - General Supplies</b>						
058-5500-611000	Office Supplies	6,397	6,000	1,772	6,000	6,000
058-5500-612000	Postage	1,029	1,200	622	1,200	1,200
058-5500-613000	Operating Supplies	5,417	6,000	3,320	6,000	6,000
058-5500-613300	Chemicals	1,243,248	1,400,000	612,818	1,275,000	1,500,000
058-5500-613500	Laboratory Supplies	9,744	20,000	9,962	20,000	20,000
058-5500-614300	Safety Supplies	4,957	5,000	2,914	5,000	6,000
058-5500-616000	Uniforms	10,609	9,500	6,415	9,500	12,000
058-5500-618000	Minor Tools and Equipment	5,025	5,000	4,405	5,000	5,000
<b>61 - General Supplies Totals:</b>		<b>1,286,426</b>	<b>1,452,700</b>	<b>642,228</b>	<b>1,327,700</b>	<b>1,556,200</b>
<b>62 - Energy and Fuel</b>						
058-5500-621000	Gasoline	24,717	28,000	11,258	28,000	28,000
<b>62 - Energy and Fuel Totals:</b>		<b>24,717</b>	<b>28,000</b>	<b>11,258</b>	<b>28,000</b>	<b>28,000</b>
<b>65 - Miscellaneous</b>						
058-5500-655100	Employee Recognition	1,455	2,500	901	2,500	2,750
058-5500-655200	Recruitment	555	4,000	0	4,000	4,000
<b>65 - Miscellaneous Totals:</b>		<b>2,010</b>	<b>6,500</b>	<b>901</b>	<b>6,500</b>	<b>6,750</b>
<b>66 - Education</b>						
058-5500-661000	Seminar Tuition	6,389	6,000	2,476	6,000	7,500
058-5500-662000	Certification Fees	970	2,000	620	2,000	2,000
058-5500-665000	Travel and Lodging	3,141	6,000	2,430	6,000	6,000
058-5500-665500	Meals	1,211	1,200	606	1,200	1,500
058-5500-666000	Dues	0	3,600	214	3,600	3,600
058-5500-667000	Subscriptions	0	300	0	300	300
<b>66 - Education Totals:</b>		<b>11,711</b>	<b>19,100</b>	<b>6,346</b>	<b>19,100</b>	<b>20,900</b>
<b>67 - Public Relations</b>						
058-5500-671000	Public Relations	9,091	4,000	3,431	4,000	4,000
<b>67 - Public Relations Totals:</b>		<b>9,091</b>	<b>4,000</b>	<b>3,431</b>	<b>4,000</b>	<b>4,000</b>
<b>70 - Capital Outlay</b>						
058-5500-706500	Machine & Equipment - Small Equipment	5,518	10,000	2,149	10,000	10,000
058-5500-707100	Transportation-Vehicles	35,581	285,406	278,213	295,000	135,000
<b>70 - Capital Outlay Totals:</b>		<b>41,100</b>	<b>295,406</b>	<b>280,362</b>	<b>305,000</b>	<b>145,000</b>
<b>82 - Intragvrnmntl. Transfers</b>						
058-5500-826100	Transfers to Repair/Replacement Fund	1,300,000	600,000	300,000	600,000	600,000
		<b>1,300,000</b>	<b>600,000</b>	<b>300,000</b>	<b>600,000</b>	<b>600,000</b>
<b>058 - SCHERTZ-SEGUIN GOV'T CORP TOTALS:</b>		<b>11,081,475</b>	<b>11,806,030</b>	<b>5,786,104</b>	<b>11,793,119</b>	<b>12,402,633</b>

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.

## 2025-26 Budget-SSLGC Construction Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>059 - SCHERTZ/SEGUIN LGC-CONSTR</b>						
<b>Revenue</b>						
<b>Interest Revenues</b>						
059-361004	Texas CLASS Interest Earnings	156,055	0	13,284	17,000	5,000
059-361020	Restricted Cash	420,352	0	175,065	300,000	10,000
<b>Interest Revenues Totals:</b>		<b>576,408</b>	<b>0</b>	<b>188,349</b>	<b>317,000</b>	<b>15,000</b>
<b>059 - SCHERTZ/SEGUIN LGC-CONSTR TOTALS:</b>		<b>576,408</b>	<b>0</b>	<b>188,349</b>	<b>317,000</b>	<b>15,000</b>

## 2025-26 Budget - SSLGC Construction Fund Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>059 - SCHERTZ/SEGUIN LGC-CONSTR</b>						
<b>90 - Non Departmental</b>						
<b>70 - Capital Outlay</b>						
059-9000-703000	Improvements Other Than Building	450	0	724,582	1,912,546	5,970,000
<b>70 - Capital Outlay Totals:</b>		<b>450</b>	<b>0</b>	<b>724,582</b>	<b>1,912,546</b>	<b>5,970,000</b>
<b>98 - Use of Fund Balance</b>						
<b>96 - Use of Retained Earnings</b>						
059-9800-960000	Use of Retained Earnings	0	0	0	(1,595,546)	(5,955,000)
		<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,595,546)</b>	<b>(5,955,000)</b>
<b>059 - SCHERTZ/SEGUIN LGC-CONSTR TOTALS:</b>		<b>450</b>	<b>0</b>	<b>724,582</b>	<b>317,000</b>	<b>15,000</b>

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.

## 2025-26 Budget-SSLGC 2022 Bond Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>067 - SSLGC BOND FUND</b>						
<b>Revenue</b>						
<b>Interest Revenues</b>						
067-361002	Investment Pools Interest Earnings	6,083	2,000	3,426	11,500	2,000
067-361004	Texas CLASS Interest Earnings	277,045	50,000	106,594	160,000	50,000
<b>Interest Revenues Totals:</b>		<b>283,127</b>	<b>52,000</b>	<b>110,020</b>	<b>171,500</b>	<b>52,000</b>
<b>067 - SSLGC BOND FUND TOTALS:</b>		<b>283,127</b>	<b>52,000</b>	<b>110,020</b>	<b>171,500</b>	<b>52,000</b>

## 2025-26 Budget - SSLGC 2022 Bond Fund Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>067 - SSLGC BOND FUND</b>						
<b>90 - Non Departmental</b>						
<b>70 - Capital Outlay</b>						
067-9000-702500	Improvements to Buildings	0	2,312,568	0	0	0
067-9000-703000	Improvements Other Than Building	122,596	0	212,447	429,757	4,344,684
<b>70 - Capital Outlay Totals:</b>		<b>122,596</b>	<b>2,312,568</b>	<b>212,447</b>	<b>429,757</b>	<b>4,344,684</b>
<b>98 - Use of Fund Balance</b>						
<b>96 - Use of Retained Earnings</b>						
067-9800-960000	Use of Retained Earnings	0	(2,260,568)	0	(258,257)	(4,292,684)
<b>96 - Use of Retained Earnings Totals:</b>		<b>0</b>	<b>(2,260,568)</b>	<b>0</b>	<b>(258,257)</b>	<b>(4,292,684)</b>
<b>067 - SSLGC BOND FUND TOTALS:</b>		<b>122,596</b>	<b>52,000</b>	<b>212,447</b>	<b>171,500</b>	<b>52,000</b>

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, Nockenut erosion mitigation, and continued funds towards the Cowey and Elm Creek pipeline project.

## 2025-26 Budget - SSLGC 2023 Bond Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>150 - SSLGC 2023 Revenue Improvement Bond</b>						
<b>Revenue</b>						
<b>Interest Revenues</b>						
150-361002	Investment Pools Interest Earnings	105,496	30,000	113,734	200,000	100,000
<b>Interest Revenues Totals:</b>		<b>105,496</b>	<b>30,000</b>	<b>113,734</b>	<b>200,000</b>	<b>100,000</b>
<b>Intragovernmental Trnsfrs</b>						
150-391600	Transfers from I&S	5,062,754	0	0	0	0
<b>Intragovernmental Trnsfrs Totals:</b>		<b>5,062,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>150 - SSLGC 2023 Revenue Improvement Bond Totals:</b>		<b>5,168,250</b>	<b>30,000</b>	<b>113,734</b>	<b>200,000</b>	<b>100,000</b>

## 2025-26 Budget - SSLGC 2023 Bond Fund Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>150 - SSLGC 2023 Revenue Improvement Bond</b>						
<b>90 - Non Departmental</b>						
<b>70 - Capital Outlay</b>						
150-9000-703000	Improvements Other Than Building	254,164	4,305,433	35,684	76,600	4,710,278
<b>70 - Capital Outlay Totals:</b>		<b>254,164</b>	<b>4,305,433</b>	<b>35,684</b>	<b>76,600</b>	<b>4,710,278</b>
<b>98 - Use of Fund Balance</b>						
<b>96 - Use of Retained Earnings</b>						
150-9800-960000	Use of Retained Earnings	0	(4,275,433)	0	0	(4,610,278)
<b>96 - Use of Retained Earnings Totals:</b>		<b>0</b>	<b>(4,275,433)</b>	<b>0</b>	<b>0</b>	<b>(4,610,278)</b>
<b>150 - SSLGC 2023 Revenue Improvement Bond Totals:</b>		<b>254,164</b>	<b>30,000</b>	<b>35,684</b>	<b>76,600</b>	<b>100,000</b>

The SSLGC 2025 Bond Fund accounts for all the proceeds from the 2025 Revenue Bonds as well as the expenditures for the FM 1103 TxDOT project, SCADA integration, train #2 building foundation repairs, Gonzales wells, the rehabilitation of pressure filter, condition assessment of the original pipeline, and Guadalupe wellfield two new wells.

## 2025-26 Budget - SSLGC 2025 Bond Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024 Actual</u>	<u>FY2025 Budget</u>	<u>FY2025 03/31/25</u>	<u>FY2025 Estimates</u>	<u>FY2026 Budget</u>
<b>140 - SSLGC 2025 Revenue Improvement Bond</b>						
<b>Revenue</b>						
<b>Interest Revenues</b>						
140-361002	Investment Pools Interest Earnings	0	0	0	40,000	40,000
<b>Interest Revenues Totals:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>
<b>Intragovernmental Trnsfrs</b>						
140-391600	Transfers from I&S	0	0	14,495,650	14,495,650	0
<b>Intragovernmental Trnsfrs Totals:</b>		<b>0</b>	<b>0</b>	<b>14,495,650</b>	<b>14,495,650</b>	<b>0</b>
<b>Long-Term Debt Proceeds</b>						
140-393000	Bond Proceeds	0	14,050,000	0	0	0
<b>Long-Term Debt Proceeds Totals:</b>		<b>0</b>	<b>14,050,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>140 - SSLGC 2025 Revenue Improvement Bond Totals:</b>		<b>0</b>	<b>14,050,000</b>	<b>14,495,650</b>	<b>14,535,650</b>	<b>40,000</b>

## 2025-26 Budget - SSLGC 2025 Bond Fund Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>140 - SSLGC 2025 Revenue Improvement Bond</b>						
<b>90 - Non Departmental</b>						
<b>70 - Capital Outlay</b>						
140-9000-703000	Improvements Other Than Building	0	14,050,000	0	567,016	13,555,541
<b>70 - Capital Outlay Totals:</b>		<b>0</b>	<b>14,050,000</b>	<b>0</b>	<b>567,016</b>	<b>13,555,541</b>
<b>98 - Use of Fund Balance</b>						
<b>96 - Use of Retained Earnings</b>						
140-9800-960000	Use of Retained Earnings	0	0	0	0	(13,515,541)
<b>96 - Use of Retained Earnings Totals:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(13,515,541)</b>
<b>140 - SSLGC 2025 Revenue Improvement Bond Totals:</b>		<b>0</b>	<b>14,050,000</b>	<b>0</b>	<b>567,016</b>	<b>40,000</b>

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.

## 2025-26 Budget - SSLGC I&S Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>060 - SCHERTZ/SEGUIN LGC-I&amp;S</b>						
<b>Revenue</b>						
<b>Utility</b>						
060-343007	Water Sales	7,763,423	8,136,170	5,154,347	8,136,170	9,247,253
<b>Utility Totals:</b>		<b>7,763,423</b>	<b>8,136,170</b>	<b>5,154,347</b>	<b>8,136,170</b>	<b>9,247,253</b>
<b>Interest Revenues</b>						
060-361002	Investment Pools Interest Earnings	1,567	200	5,286	9,500	1,000
060-361004	Texas CLASS Interest Earnings	64,702	10,000	30,624	80,000	40,000
060-361020	Restricted Cash	5,621	500	218	300	200
<b>Interest Revenues Totals:</b>		<b>71,891</b>	<b>10,700</b>	<b>36,128</b>	<b>89,800</b>	<b>41,200</b>
<b>060 - SCHERTZ/SEGUIN LGC-I&amp;S TOTALS:</b>		<b>7,835,314</b>	<b>8,146,870</b>	<b>5,190,476</b>	<b>8,225,970</b>	<b>9,288,453</b>

## 2025-26 Budget - SSLGC I&S Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>060 - SCHERTZ/SEGUIN LGC-I&amp;S</b>						
<b>90 - Non Departmental</b>						
<b>82 - Intragvrnmntl. Transfers</b>						
060-9000-821500	Transfers to Fund 150	5,062,754	0	0	0	0
060-9000-821900	Transfers to Fund 140	0	0	14,495,650	0	0
<b>82 - Intragvrnmntl. Transfers Totals:</b>		<b>5,062,754</b>	<b>0</b>	<b>14,495,650</b>	<b>0</b>	<b>0</b>
<b>92 - Debt Service</b>						
<b>90 - Principal Payments</b>						
060-9200-902100	2025 Revenue Improvement	0	0	0	0	100,000
060-9200-904100	2022A SSLGC Revenue Improvement Bonds	0	25,000	0	25,000	25,000
060-9200-904300	2023 Revenue Imp Bonds	0	0	0	0	20,000
060-9200-905100	2022 Revenue Refunding Bonds	0	1,925,000	0	1,925,000	2,090,000
060-9200-908800	2016 Revenue Bds-SWIRFT Funding	0	1,300,000	0	1,300,000	1,315,000
060-9200-909200	2018 Revenue Refunding	0	650,000	0	650,000	680,000
<b>90 - Principal Payments Totals:</b>		<b>0</b>	<b>3,900,000</b>	<b>0</b>	<b>3,900,000</b>	<b>4,230,000</b>
<b>91 - Interest Payments</b>						
060-9200-912100	2025 Revenue Improvement	0	0	-22,917	283,333	747,500
060-9200-914100	2022A SSLGC Revenue Improvement Bonds	211,925	210,675	105,650	210,675	209,425
060-9200-914300	2023 Revenue Imp Bonds	190,976	269,613	134,806	269,613	269,013
060-9200-915100	2022 Revenue Refunding Bonds	1,086,678	1,053,980	535,797	1,053,980	1,014,599
060-9200-915500	2001 Revenue Bonds	520,000	520,000	260,000	520,000	520,000
060-9200-918800	2016 Revenue Bds-SWIRFT Funding	942,166	926,361	463,180	926,361	909,201
060-9200-919200	2018 Revenue Refunding	708,475	676,850	346,550	676,850	643,600
060-9200-919400	2016 SWIRFT-Board Participation	455,475	579,696	289,848	579,696	703,916
<b>91 - Interest Payments Totals:</b>		<b>4,115,695</b>	<b>4,237,175</b>	<b>2,112,915</b>	<b>4,520,508</b>	<b>5,017,254</b>
<b>92 - Fiscal Agent Fees</b>						
060-9200-920000	Fiscal Agent Fees	5,816	6,500	3,010	6,500	6,500
<b>92 - Fiscal Agent Fees Totals:</b>		<b>5,816</b>	<b>6,500</b>	<b>3,010</b>	<b>6,500</b>	<b>6,500</b>
<b>98 - Use of Fund Balance</b>						
<b>96 - Use of Retained Earnings</b>						
060-9800-960000	Use of Retained Earnings	0	0	0	(201,038)	0
<b>96 - Use of Retained Earnings Totals:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(201,038)</b>	<b>0</b>
<b>060 - SCHERTZ/SEGUIN LGC-I&amp;S TOTALS:</b>		<b>9,184,265</b>	<b>8,143,675</b>	<b>16,611,575</b>	<b>8,225,970</b>	<b>9,253,754</b>

**SSLGC  
2025/26 ANNUAL BUDGET**

**SSLGC REPAIR AND REPLACEMENT FUND - 061  
SCHERTZ/SEGUIN LOCAL GOVT. CORP.**

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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.

## 2025-26 Budget- Repair/Replacement Fund Revenues

Account Number	Account Name	FY2024	FY2025	FY2025	FY2025	FY2026
		Actual	Budget	03/31/25	Estimates	Budget
<b>061 - SSLGC-REPAIR/REPL FUND</b>						
<b>Revenue</b>						
<b>Interest Revenues</b>						
061-361002	Investment Pools Interest Earnings	252,643	100,000	117,306	220,000	100,000
061-361004	Texas CLASS Interest Earnings	161,392	75,000	78,320	150,000	50,000
061-361020	Restricted Cash	518	200	36	80	50
<b>Interest Revenues Totals:</b>		<b>414,554</b>	<b>175,200</b>	<b>195,662</b>	<b>370,080</b>	<b>150,050</b>
<b>Miscellaneous Revenues</b>						
061-362030	Miscellaneous Revenues	0	0	164	164	0
<b>Miscellaneous Revenues Totals:</b>		<b>0</b>	<b>0</b>	<b>164</b>	<b>164</b>	<b>0</b>
<b>Intragovernmental Trnsfrs</b>						
061-391058	Transfers from SSLGC Operating Fund	1,300,000	600,000	300,000	600,000	600,000
<b>Intragovernmental Trnsfrs Totals:</b>		<b>1,300,000</b>	<b>600,000</b>	<b>300,000</b>	<b>600,000</b>	<b>600,000</b>
<b>061 - SSLGC-REPAIR/REPL FUND TOTALS:</b>		<b>1,714,554</b>	<b>775,200</b>	<b>495,826</b>	<b>970,244</b>	<b>750,050</b>

## 2025-26 Budget- Repair/Replacement Fund Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>061 - SSLGC-REPAIR/REPL FUND</b>						
<b>90 - Non Departmental</b>						
<b>32 - Professional Services</b>						
061-9000-320500	Professional Services	220	0	0	0	0
<b>32 - Professional Services Totals:</b>		<b>220</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>43 - Repair and Maintenance</b>						
061-9000-434600	L&I Maint.-Dist. System	(1,556)	0	0	0	0
<b>43 - Repair and Maintenance Totals:</b>		<b>(1,556)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>70 - Capital Outlay</b>						
061-9000-702500	Improvements to Buildings	0	175,000	0	0	0
061-9000-703000	Improvements Other Than Building	539,078	6,864,048	446,974	1,540,770	6,549,558
<b>70 - Capital Outlay Totals:</b>		<b>539,078</b>	<b>7,039,048</b>	<b>446,974</b>	<b>1,540,770</b>	<b>6,549,558</b>
<b>96 - Use of Retained Earnings</b>						
061-9800-960000	Use of Retained Earnings	0	(6,063,848)	0	(570,526)	(5,799,508)
<b>96 - Use of Retained Earnings Totals:</b>		<b>0</b>	<b>(6,063,848)</b>	<b>0</b>	<b>(570,526)</b>	<b>(5,799,508)</b>
<b>061 - SSLGC-REPAIR/REPL FUND TOTALS:</b>		<b>537,742</b>	<b>975,200</b>	<b>446,974</b>	<b>970,244</b>	<b>750,050</b>

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.

## 2025-26 Budget - SSLGC Future Development Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>062 - SSLGC FUTURE DEVELOPMENT</b>						
<b>Revenue</b>						
<b>Interest Revenues</b>						
062-361002	Investment Pools Interest Earnings	394	200	1,820	3,300	200
062-361004	Texas CLASS Interest Earnings	189,503	50,000	75,077	145,000	50,000
062-361020	Restricted Cash	321	10	4	0	0
062-361090	Interest - Lease	20,332	0	0	0	0
<b>Interest Revenues Totals:</b>		<b>210,550</b>	<b>50,210</b>	<b>76,901</b>	<b>148,300</b>	<b>50,200</b>
<b>Miscellaneous Revenues</b>						
062-362078	Solar Power Project	0	426,975	0	426,975	426,975
<b>Miscellaneous Revenues Totals:</b>		<b>0</b>	<b>426,975</b>	<b>0</b>	<b>426,975</b>	<b>426,975</b>
<b>Other Revenues</b>						
062-366079	Amort of Deferred Inflow - Lease	324,330	0	0	0	0
<b>Other Revenues Totals:</b>		<b>324,330</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>062 - SSLGC FUTURE DEVELOPMENT TOTALS:</b>		<b>534,880</b>	<b>477,185</b>	<b>76,901</b>	<b>575,275</b>	<b>477,175</b>

## 2025-26 Budget-SSLGC Future Development Fund Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>062 - SSLGC FUTURE DEVELOPMENT</b>						
<b>90 - Non Departmental</b>						
<b>32 - Professional Services</b>						
062-9000-320500	Professional Services	105,795	45,000	27,510	35,060	22,500
<b>32 - Professional Services Totals:</b>		<b>105,795</b>	<b>45,000</b>	<b>27,510</b>	<b>35,060</b>	<b>22,500</b>
<b>70 - Capital Outlay</b>						
062-9000-702000	Buildings	0	255,000	0	0	0
062-9000-702500	Improvements to Buildings	2,395	0	16,800	19,818	252,786
062-9000-703000	Improvements Other Than Building	4,596	200,000	0	0	2,245,000
<b>70 - Capital Outlay Totals:</b>		<b>6,991</b>	<b>455,000</b>	<b>16,800</b>	<b>19,818</b>	<b>2,497,786</b>
<b>96 - Use of Retained Earnings</b>						
062-9800-960000	Use of Retained Earnings	0	(22,815)	0	0	(2,043,111)
<b>96 - Use of Retained Earnings Totals:</b>		<b>0</b>	<b>(22,815)</b>	<b>0</b>	<b>0</b>	<b>(2,043,111)</b>
<b>062 - SSLGC FUTURE DEVELOPMENT TOTALS:</b>		<b>112,786</b>	<b>477,185</b>	<b>44,310</b>	<b>54,878</b>	<b>477,175</b>

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.

## 2025-26 Budget-SSLGC Impact Fee Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>065 - SSLGC IMPACT FUND</b>						
<b>Revenue</b>						
<b>Utility</b>						
065-343013	Water Impact Fee	1,039,238	450,000	650,637	1,140,000	450,000
<b>Utility Totals:</b>		<b>1,039,238</b>	<b>450,000</b>	<b>650,637</b>	<b>1,140,000</b>	<b>450,000</b>
<b>Interest Revenues</b>						
065-361002	Investment Pools Interest Earnings	144,499	100,000	28,544	55,000	25,000
065-361004	Texas CLASS Interest Earnings	216,930	75,000	149,330	290,000	100,000
065-361020	Restricted Cash	1,439	200	323	500	200
<b>Interest Revenues Totals:</b>		<b>362,868</b>	<b>175,200</b>	<b>178,196</b>	<b>345,500</b>	<b>125,200</b>
<b>065 - SSLGC IMPACT FUND TOTALS:</b>		<b>1,402,106</b>	<b>625,200</b>	<b>828,833</b>	<b>1,485,500</b>	<b>575,200</b>

## 2025-26 Budget-SSLGC Impact Fee Fund Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>065 - SSLGC IMPACT FUND</b>						
<b>90 - Non Departmental</b>						
<b>32 - Professional Services</b>						
065-9000-320500	Professional Services	65,459	115,000	98,294	147,494	0
		<b>65,459</b>	<b>115,000</b>	<b>98,294</b>	<b>147,494</b>	<b>0</b>
<b>70 - Capital Outlay</b>						
065-9000-703000	Improvements Other Than Building	200	4,784,000	101,784	370,272	4,454,234
		<b>200</b>	<b>4,784,000</b>	<b>101,784</b>	<b>370,272</b>	<b>4,454,234</b>
<b>96 - Use of Retained Earnings</b>						
065-9800-960000	Use of Retained Earnings	0	(4,273,800)	0	0	(3,879,034)
		<b>0</b>	<b>(4,273,800)</b>	<b>0</b>	<b>0</b>	<b>(3,879,034)</b>
<b>065 - SSLGC IMPACT FUND TOTALS:</b>		<b>65,659</b>	<b>625,200</b>	<b>200,078</b>	<b>517,766</b>	<b>575,200</b>

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.

## 2025-26 Budget-SSLGC Reserve Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>066 - SSLGC RESERVE FUND</b>						
<b>Revenue</b>						
<b>Interest Revenues</b>						
066-361002	Investment Pools Interest Earnings	36,782	20,000	22,772	55,000	30,000
066-361004	Texas CLASS Interest Earnings	49,141	35,000	13,272	22,000	10,000
066-361020	Restricted Cash	0	0	0	0	0
<b>Interest Revenues Totals:</b>		<b>85,924</b>	<b>55,000</b>	<b>36,044</b>	<b>77,000</b>	<b>40,000</b>
<b>066 - SSLGC RESERVE FUND TOTALS:</b>		<b>85,924</b>	<b>55,000</b>	<b>36,044</b>	<b>77,000</b>	<b>40,000</b>

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.

## 2025-26 Budget-SSLGC Rate Stabilization Fund Reveues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/24</u>	<u>Estimates</u>	<u>Budget</u>
<b>057 - SSLGC Rate Stabilization Fund</b>						
<b>Revenue</b>						
<b>Interest Revenues</b>						
057-361004	Texas CLASS Interest Earnings	117,319	75,000	49,362	98,600	50,000
057-361020	Restricted Cash	409	200	100	125	50
<b>Interest Revenues Totals:</b>		<b>117,728</b>	<b>75,200</b>	<b>49,463</b>	<b>98,725</b>	<b>50,050</b>
<hr/>						
<b>057 - SSLGC Rate Stabilization Fund TOTALS:</b>		<b>117,728</b>	<b>75,200</b>	<b>49,463</b>	<b>98,725</b>	<b>50,050</b>
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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.

## 2025-26 Budget-SAWS I&S Fund Revenues

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>
		<u>Actual</u>	<u>Budget</u>	<u>03/31/25</u>	<u>Estimates</u>	<u>Budget</u>
<b>069 - SSLGC I&amp;S - SAWS</b>						
<b>Revenue</b>						
<b>Interlocal Agreement</b>						
069-331690	Interlocal Agreement / San Antonio	1,388,988	1,389,294	433,966	1,388,294	1,392,206
<b>Interlocal Agreement Totals:</b>		<b>1,388,988</b>	<b>1,389,294</b>	<b>433,966</b>	<b>1,388,294</b>	<b>1,392,206</b>
<b>Interest Revenues</b>						
069-361004	Texas CLASS Interest Earnings	3,423	2,000	15,107	19,000	2,000
069-361020	Restricted Cash	1,798	500	73	75	100
<b>Interest Revenues Totals:</b>		<b>5,221</b>	<b>2,500</b>	<b>15,180</b>	<b>19,075</b>	<b>2,100</b>
<b>069 - SSLGC I&amp;S - SAWS TOTALS:</b>		<b>1,394,209</b>	<b>1,391,794</b>	<b>449,145</b>	<b>1,407,369</b>	<b>1,394,306</b>

## 2025-26 Budget SAWS I&S Fund Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY2024</u> <u>Actual</u>	<u>FY2025</u> <u>Budget</u>	<u>FY2024</u> <u>03/31/25</u>	<u>FY2025</u> <u>Estimates</u>	<u>FY2026</u> <u>Budget</u>
<b>069 - SSLGC I&amp;S - SAWS</b>						
<b>92 - Debt Service</b>						
<b>90 - Principal Payments</b>						
069-9200-909500	2019 SSLGC Refunding Bonds-SAWS	0	705,000	0	705,000	725,000
<b>90 - Principal Payments Totals:</b>		<b>0</b>	<b>705,000</b>	<b>0</b>	<b>705,000</b>	<b>725,000</b>
<b>91 - Interest Payments</b>						
069-9200-919500	2019 SSLGC Refunding Bonds-SAWS	590,438	683,294	353,375	683,294	667,206
<b>91 - Interest Payments Totals:</b>		<b>590,438</b>	<b>683,294</b>	<b>353,375</b>	<b>683,294</b>	<b>667,206</b>
<b>92 - Fiscal Agent Fees</b>						
069-9200-920000	Fiscal Agent Fees	0	1,000	0	1,000	1,000
<b>92 - Fiscal Agent Fees Totals:</b>		<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>069 - SSLGC I&amp;S - SAWS</b>		<b>590,438</b>	<b>1,389,294</b>	<b>353,375</b>	<b>1,389,294</b>	<b>1,393,206</b>

**FY2026-2030**

**Capital Improvement Projects/Equipment 5-Year Plan**

	<b>FY</b>	<b>Project</b>	<b>Projected Cost</b>	<b>Approved Funding</b>	<b>Fund Source</b>
	<b>2026</b>				
1		Cowey (42" Guadalupe WTP to Surge Tank) & Elm Creek (36" 467 Vault to Hal Baldwin Pump Station) Parallel Pipeline Projects (Construction)	\$ 32,000,000	\$ 32,000,000	Bonds/IF
2		Gonzales Well improvements project (1 wells)	\$ 2,700,000	\$ 2,700,000	Bonds
3		Pressure filter rehab project	\$ 1,000,000	\$ 1,000,000	Bonds/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 media replacement project	\$ 1,000,000	\$ 1,000,000	RR
		<b>Recurring Capital line items</b>			
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
		<b>TOTAL</b>	<b>\$ 39,550,000</b>	<b>\$ 39,550,000</b>	

	<b>FY</b>	<b>Project</b>	<b>Projected Cost</b>	<b>Approved Funding</b>	<b>Fund Source</b>
	<b>2027</b>				
1		Gonzales Well improvements project (1 well)	\$ 2,700,000	\$ 2,700,000	Bonds
2		Pressure filter rehab project	\$ 1,000,000	\$ 1,000,000	Bonds
3		Emergency Preparedness Plan Implementation - Emergency Generators/GVEC Electric Feeds	\$ 2,000,000	\$ 2,000,000	Bonds
4		Gonzales WTP train #2 gravity filter valve/actuator replacement	\$ 750,000	\$ 750,000	RR
5		Existing wellfield fencing/entrances and road improvements	\$ 150,000	\$ 150,000	RR
6		Upgrade Seguin POD infrastructure	\$ 2,500,000	\$ 2,500,000	Bonds
7		Pipeline Condition Assessment Phase 1- 42" Gonzales WTP to Surge Tank	\$ 1,100,000	\$ 1,100,000	Bonds
		<b>Recurring Capital line items</b>			
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
		<b>TOTAL</b>	<b>\$ 11,050,000</b>	<b>\$ 11,050,000</b>	

	<b>FY</b>	<b>Project</b>	<b>Projected Cost</b>	<b>Approved Funding</b>	<b>Fund Source</b>
	<b>2028</b>				
1		Gonzales Well improvements project (1 well)	\$ 3,000,000	\$ 3,000,000	Bonds
2		Hal Baldwin BPS Small HSP station rehab	\$ 3,000,000	\$ 3,000,000	Bonds
3		Gonzales WTP train #2 filter media replacement	\$ 2,000,000	\$ 2,000,000	Bonds
4		Emergency Preparedness Plan Implementation - Emergency Generators/GVEC Electric Feeds	\$ 2,000,000	\$ 2,000,000	Bonds
5		Pipeline Condition Assessment Phase 2 - 42" and 36" Surge Tank to Hal Baldwin Pump Station	\$ 1,000,000	\$ 1,000,000	Bonds
		<b>Recurring Capital line items</b>			
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
		<b>TOTAL</b>	<b>\$ 11,850,000</b>	<b>\$ 11,850,000</b>	

**FY2026-2030**

**Capital Improvement Projects/Equipment 5-Year Plan**

	<b>FY</b>	<b>Project</b>	<b>Projected Cost</b>	<b>Approved Funding</b>	<b>Fund Source</b>
	<b>2029</b>				
1		Gonzales Well improvements project (1 wells)	\$ 3,000,000	\$ 3,000,000	Bonds
2		Gonzales Water Treatment Plant Clearwell 1 Painting	\$ 750,000	\$ 750,000	RR
3		BPS Tank 2 Painting	\$ 750,000	\$ 750,000	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	\$ 500,000	\$ 500,000	Bonds
		<b>Recurring Capital line items</b>			
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
		<b>TOTAL</b>	<b>\$ 7,850,000</b>	<b>\$ 7,850,000</b>	

	<b>FY</b>	<b>Project</b>	<b>Projected Cost</b>	<b>Approved Funding</b>	<b>Fund Source</b>
	<b>2030</b>				
1		Additional Surge/Storage Tank	\$ 4,000,000	\$ 4,000,000	Bonds
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
		<b>Recurring Capital line items</b>			
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
		<b>TOTAL</b>	<b>\$ 7,850,000</b>	<b>\$ 7,850,000</b>	
<b>FY2026-2030 Total</b>			<b>\$ 78,150,000</b>	<b>\$ 78,150,000</b>	

SSLGC = Schertz/Seguin Local Government Corporation

Bonds - New Utility Revenue Bond Issue

SWIFT Bonds - TWDB Existing Bond Funding

FY25 - Current Year Funding

IF - Water Impact Fund

RR- Repair & Replacement Fund