



It's real.

**5 YEAR CAPITAL IMPROVEMENT PLAN AND
FINANCIAL FORECAST –
GENERAL AND UTILITY FUNDS**

FISCAL YEARS

2023 – 2027

AS OF MAY 2, 2023

TABLE OF CONTENTS

Introduction	1
Executive Summary	3
General Fund Assumptions	5
General Fund Revenue	6
General Fund Expenditures	8
Initial Cost of Requested Positions – General Fund	17
Effect of Annual Cost of Requested Positions – General Fund	18
Annual Cost of Proposed Bonds-General Fund	19
Effect of Annual Cost of Requested Positions & Potential Bond Issues-General Fund	20
Annual Tax Increase Needed to Fund Requested Position & Potential Bond Issues- General Fund	21
Utility Fund Assumptions	22
Utility Fund Revenue	23
Utility Fund Expenditures	25
Initial Cost of Requested Positions – Utility Fund	30
Effect of Annual Cost of Requested Positions – Utility Fund	31
Annual Cost of Proposed Bonds-Utility Fund	32
Effect of Annual Cost of Requested Positions & Potential Bond Issues-Utility Fund	33
Debt Service Coverage Analysis	34
Capital Outlay Five Year Forecast–All Funds	35
Capital Outlay Key	53

INTRODUCTION

The following pages are the five year capital improvement plan and financial forecast for the General and Utility Funds of the City of Seguin for the fiscal year 2023 through 2027.

Long-term financial planning identifies future challenges and opportunities, once identified, staff utilizes specific tools such as financial forecasting and strategies to develop and evaluate future scenarios and corresponding financial consequences of those actions. From there, appropriate policies and strategies can be developed to help future needs.

Long-term financial plans help governments plan to provide consistent levels of essential services over a multi-year period, while reinforcing the need to follow sound financial management practices. These plans stimulate long-term thinking within the city. The City Council can see how decisions made today might affect future years. City departments can also take a long-term look at their proposed departmental requests to ensure their department's interests are better reflected in the City's overall financial plans. Citizens can also see how tax increases, cuts, debt issuance or other revenues or expenditures might affect the City's long-term outlook. Overall, everyone gains a better understanding of the strengths and weaknesses of the City's financial structure.

Revenue and Expenditure Projections

The City's proposed plan presents long-term revenue and expenditure projections for the General and Utility Funds. During the development of these projections, staff analyzed service level, staffing, debt position and capital needs. Within the financial section of each of the funds, comments have been added to elaborate on some of the assumptions. Included within the forecast are also any requested positions from each of the departments. These have been described throughout the financial section and summarized at the end of each fund section. In addition, you will find a summary of how these positions affect the net revenues or expenditures for each fund.

Please note that losses may be identified within the specific funds at the end of some fiscal years however, this is not unusual for such plans. Projected losses do not mean that is where we intend or where we want to be, they just highlight areas of concern and the actions that may be needed to address those concerns in the future. These will indicate some of the challenges the City will face in future years.

New Positions Analysis

Positions are included in the year each department requested them. The requests are based on assumptions developed by each department as to when these positions may be needed. For example, if twelve additional firefighters were requested, it could be due to the fact staff was anticipating the construction of a new fire station. Or, due to growth, additional police officers were requested.

As mentioned earlier, these requested positions are also summarized at the end of each fund section. It includes the initial cost of the positions as well as the annualized cost of the positions over the five years. A table is included that provides what the loss or gain would be to the City if the positions were not funded.

Capital Outlay

At the back of the plan, you will find the Five-Year Capital Improvement Plan (CIP). It includes any projected equipment purchases or capital projects that we are currently aware of or are currently planning. The CIP is a dynamic document and can change year-to-year. Next to each piece of equipment or project, you will find the funding source.

Debt Service

Issuance of debt will also come with the capital improvement plan. Additionally each fund will include the corresponding debt requirements to complete the necessary improvements. Interest rate assumptions are based upon a slight increase of the current rates the City has experienced on current debt issuances. At the end of each fund, you will also see an analysis of how each of the potential debt issuances affect each fund.

At the end of the Utility Fund section, you will find the Debt Service Coverage Analysis. The utility revenue bond covenants require a 1.2 debt service coverage. You can see that each year, the City is achieving that requirement. When we have our rate consultants review our rates each budget process, they review any current and future debt service issues to make sure we are meeting that coverage.

Conclusion

The Five-Year Capital Improvements Plan and Financial Forecast is a dynamic plan, one that is reviewed and revised every year. As the City goes through the years, staff and City Council will be aware of these challenges and can make informed decisions in the future as the assumptions and facts change. Each year, during the budget process, City staff and Council will review these challenges in more detail, review the strategies we have implemented and present an annual balanced budget. We review these challenges and see what is financially feasible for operating expenditures, including new positions as well as capital needs. The City of Seguin uses conservative budget techniques to ensure that actual revenues are not overstated and that projected expenditures are not understated. Because of this annual long-term planning process, we have been able to finish each year better than what was forecasted.

EXECUTIVE SUMMARY

Key Goals

- Maintain the City's financial viability while maintaining a minimum of three-months average operating expenditures as a balance in fund balance/retained earnings
- Maintain levels of service on current facilities as well as new facilities
- Manage costs in order to maximize revenues and minimize tax rate or usage fees
- Keep focus on priorities
- Provide market based/competitive salaries and benefits and maintain high employee retention rates
- Continue economic development marketing efforts

Highlights of Five Year Plan – General Fund

- Maintain and improve streets, sidewalks, drainage and curbs
- Continue the Street Improvement Plan and Schedule approved by City Council in June of 2020
- Maintain annual capital lease purchase program of police vehicles and administrative vehicles
- Complete the MPO project for Walnut Springs Trail Phase II by 2023
- Complete the MPO project for Rudeloff Road, Phase I by 2026
- Continue to provide sufficient funding annually towards technology advancements
- Complete new Maintenance and Operations Center by 2025
- Complete a new Master Plan and begin to implement recommendations
- Complete a Downtown Master Plan and begin to implement recommendations
- Continue to adjust for the growth in homes and retail

- Address development services staffing issues due to growth
-
- Continue the drainage projects funded through a grant from the GLO

Highlights of Five Year Plan – Utility Fund

- Maintain and improve electric, water and sewer infrastructure
- Continue upgrades to Water Plant
- Plan, design and construct expansion of Geronimo Creek Wastewater Treatment Plant from 2.13 MGD to 15 MGD to include decommissioning/demolition of the Walnut Branch Wastewater Treatment Plant, the design and construction of a new wastewater pump station to convey flow to the Geronimo Creek Wastewater Treatment Plant
- Extend wastewater collection system to unserved areas to promote and serve new residential and commercial development
- Extend water distribution projects to provide services to new developments throughout the City
- Complete all projects associated with the issuance of previously issued Utility Revenue Bonds
- Continue to provide sufficient funding annually towards technology advancements
- Continue to meet required covenants related to the Utility System Revenue Bonds
- Complete a new Master Plan and begin to implement recommendations

GENERAL

FUND

ASSUMPTIONS USED TO DEVELOP THE FIVE YEAR CAPITAL PLAN AND FINANCIAL FORECAST-GENERAL FUND

- Ad valorem tax base growth
 - 7.5% growth per year
- No ad valorem tax rate increase from current rate of \$.5225
- Based upon the latest unfrozen taxable value and a 98% collection rate, \$.01 increase of the property tax rate generates
 - FY24 - \$321,914
 - FY25 - \$346,058
 - FY26 - \$372,012
 - FY27 - \$399,913
- Building Permits are based upon 2.5% increase per year
- Sales Tax Growth is based upon 7% increase per year
- Emergency Medical Services based upon a 1% increase per year
- Sanitation Revenues are based upon 2% increase per year
- Salaries and benefits include a 5% increase per year before new positions and upgrades are included
- Indigent Health Care contribution is projected to increase 5% each year
 - Does not include any possible refunds
- All requested positions are included in the forecast – a detailed recap is provided on page 17
- Capital outlay funding is based upon actual net revenues over expenditures from the previous fiscal year.

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
REVENUE						
General Taxes						
Property Taxes	\$ 16,290,000	\$ 19,638,568	\$ 20,324,485	\$ 21,299,483	\$ 22,648,835	7.5% growth in values each year
Franchise Taxes	\$ 1,231,880	\$ 1,294,855	\$ 1,361,285	\$ 1,432,535	\$ 1,509,002	.5% to 4% growth per year based upon prior year history
Total General Taxes	\$ 17,521,880	\$ 20,933,423	\$ 21,685,770	\$ 22,732,018	\$ 24,157,836	
Licenses and Permits						
Building Permits	\$ 2,825,000	\$ 2,895,125	\$ 2,965,953	\$ 3,038,527	\$ 3,112,890	2.5% growth per year
Other Licenses and Permits	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	No growth
Total Licenses and Permits	\$ 2,865,000	\$ 2,935,125	\$ 3,005,953	\$ 3,078,527	\$ 3,152,890	
Intergovernmental Revenue						
Interlocal Agreement	\$ 969,730	\$ 993,610	\$ 1,018,206	\$ 1,043,540	\$ 1,069,634	3% growth for Fire and EMS Contracts. No growth for Library Contract
State/Federal Government Grants	\$ 217,097	\$ 73,000	\$ 73,000	\$ 73,000	\$ 73,000	Grants in FY24-FY27 are annual grants we have been receiving for several years
Sales Tax	\$ 11,000,000	\$ 11,770,000	\$ 12,593,900	\$ 13,475,473	\$ 14,418,756	7% growth per year
Other State Govt. Shared Revenue	\$ 166,000	\$ 169,730	\$ 173,547	\$ 177,583	\$ 181,719	2%-3% growth per year
Total Intergovernmental Revenue	\$ 12,352,827	\$ 13,006,340	\$ 13,858,653	\$ 14,769,596	\$ 15,743,109	
Charges for Services						
Management Services-SSLGC	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	
Emergency Medical Services	\$ 1,400,000	\$ 1,414,000	\$ 1,428,140	\$ 1,442,421	\$ 1,456,846	1% growth per year
Sanitation Revenues	\$ 2,173,920	\$ 2,217,398	\$ 2,261,746	\$ 2,306,981	\$ 2,353,121	2% growth per year for Refuse Collection, with no growth or Recycling Fees (offsetting expense)
Health Revenues	\$ 107,000	\$ 110,750	\$ 114,688	\$ 118,822	\$ 123,163	2% growth per year
Culture and Recreation Revenues	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	No annual increase based upon no fee increase
Total Charges for Services	\$ 4,172,920	\$ 4,234,148	\$ 4,296,574	\$ 4,360,225	\$ 4,425,130	
Fines						
Municipal Court Fines	\$ 708,400	\$ 658,568	\$ 665,239	\$ 671,979	\$ 678,788	1% growth per year beginning in FY24. Finished FY22 at \$655,335
Library Fines	\$ 21,000	\$ 21,210	\$ 21,422	\$ 21,636	\$ 21,853	1% growth per year
Total Fines	\$ 729,400	\$ 679,778	\$ 686,661	\$ 693,615	\$ 700,641	
Other Revenues						
Interest Revenue	\$ 16,000	\$ 101,000	\$ 101,500	\$ 102,003	\$ 102,508	.5% growth per year beginning in FY24. Finished FY22 at \$145,845
Miscellaneous Revenue	\$ 720,216	\$ 751,632	\$ 759,370	\$ 767,193	\$ 775,101	1% growth per year
Lease Revenue-Sprint Tower	\$ 13,688	\$ 13,688	\$ 15,741	\$ 15,741	\$ 15,741	15% increase every five years per contract
Private Source Donations	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
Total Other Revenues	\$ 824,904	\$ 941,320	\$ 951,611	\$ 959,936	\$ 968,349	
Intergovernmental Services						
User Fees	\$ 4,610,685	\$ 4,966,816	\$ 5,442,116	\$ 5,806,424	\$ 6,201,876	ROW Fees based upon Electric, Water and Wastewater Revenues
Total Intergovernmental Services	\$ 4,610,685	\$ 4,966,816	\$ 5,442,116	\$ 5,806,424	\$ 6,201,876	
Other Financing Sources						

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
Intergovernmental Transfers	\$ 17,500	\$ 17,675	\$ 17,852	\$ 18,030	\$ 18,211	
Total Other Financing Sources	\$ 17,500	\$ 17,675	\$ 17,852	\$ 18,030	\$ 18,211	
TOTAL REVENUE	\$ 43,095,116	\$ 47,714,625	\$ 49,945,190	\$ 52,418,372	\$ 55,368,041	
% Increase in Revenue per Year		10.72%	4.67%	4.95%	5.63%	

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
EXPENDITURES						
General Government						
Salaries	\$ 89,187	\$ 93,646	\$ 98,329	\$ 103,245	\$ 108,407	5% increase per year
Benefits	\$ 10,577	\$ 10,965	\$ 11,373	\$ 11,800	\$ 12,249	5% increase per year
Utilities Services	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	
General Supplies	\$ 625	\$ 675	\$ 725	\$ 725	\$ 775	
Education	\$ 14,500	\$ 15,000	\$ 15,500	\$ 16,000	\$ 16,500	
Public Relations	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,500	\$ 4,000	
Total General Government	\$ 118,489	\$ 123,887	\$ 130,026	\$ 135,870	\$ 142,532	
City Manager						
Salaries	\$ 179,786	\$ 188,776	\$ 198,214	\$ 208,125	\$ 218,531	5% increase per year
Benefits	\$ 78,022	\$ 80,769	\$ 85,184	\$ 89,865	\$ 94,827	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 5,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Utilities Services	\$ 1,368	\$ 1,395	\$ 1,423	\$ 1,452	\$ 1,481	2% increase per year
General Supplies	\$ 2,100	\$ 2,642	\$ 2,685	\$ 2,729	\$ 2,773	2% increase per year, \$500 every other year for Minor Tools
Education	\$ 16,475	\$ 16,805	\$ 17,141	\$ 17,483	\$ 17,833	2% increase per year
Public Relations	\$ 7,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	
Total City Manager	\$ 290,252	\$ 296,886	\$ 311,148	\$ 326,154	\$ 341,946	
Finance						
Salaries	\$ 352,045	\$ 369,647	\$ 388,130	\$ 407,536	\$ 427,913	5% increase per year
Benefits	\$ 148,102	\$ 156,800	\$ 165,763	\$ 175,258	\$ 185,319	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 279,665	\$ 319,184	\$ 340,256	\$ 362,888	\$ 387,201	6%-15% increase per year due to Appraisal District and Guadalupe County fees
Utilities Services	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	
Advertising	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	2% increase per year
General Supplies	\$ 8,250	\$ 8,915	\$ 8,583	\$ 8,755	\$ 8,930	2% increase per year, \$500 every other year for Minor Tools
Education	\$ 13,325	\$ 13,592	\$ 13,863	\$ 14,141	\$ 14,423	2% increase per year
Total Finance	\$ 803,787	\$ 870,568	\$ 919,056	\$ 971,069	\$ 1,026,310	
Municipal Court						
Salaries	\$ 276,293	\$ 290,207	\$ 304,713	\$ 319,943	\$ 335,935	5% increase per year
Benefits	\$ 129,149	\$ 136,967	\$ 145,035	\$ 153,598	\$ 162,687	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 89,368	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	
Utilities Services	\$ 8,800	\$ 8,899	\$ 9,077	\$ 9,287	\$ 9,501	increase based upon commercial utility revenue increase for each service
General Supplies	\$ 9,500	\$ 10,690	\$ 10,884	\$ 11,081	\$ 11,283	2% increase per year
Education	\$ 8,400	\$ 8,568	\$ 8,739	\$ 8,914	\$ 9,092	Supported 100% by designated revenue source
Total Municipal Court	\$ 521,509	\$ 485,332	\$ 509,048	\$ 534,035	\$ 560,335	

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
Police Department						
Salaries	\$ 6,751,401	\$ 7,271,762	\$ 7,758,966	\$ 8,340,953	\$ 8,889,264	5% increase per year before new positions or upgrades
Benefits	\$ 2,790,442	\$ 3,090,514	\$ 3,323,368	\$ 3,603,705	\$ 3,871,988	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 20,488	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Utilities Services	\$ 92,124	\$ 93,903	\$ 95,696	\$ 97,539	\$ 99,434	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 17,000	\$ 17,510	\$ 18,035	\$ 18,576	\$ 19,134	3% increase per year
Rental	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	
General Supplies	\$ 151,800	\$ 171,404	\$ 185,636	\$ 205,151	\$ 220,389	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 283,000	\$ 288,660	\$ 294,433	\$ 300,322	\$ 306,328	2% increase per year
Miscellaneous	\$ 9,000	\$ 9,270	\$ 9,548	\$ 9,835	\$ 10,130	
Education	\$ 90,000	\$ 92,475	\$ 95,024	\$ 97,650	\$ 100,354	3% increase per year
Total Police Department	\$ 10,211,655	\$ 11,051,899	\$ 11,797,106	\$ 12,690,132	\$ 13,533,422	
<i>New positions requested, not approved</i>		<i>3 additional Police Officers.</i>	<i>2 additional Police Officers.</i>	<i>3 additional Police Officers</i>		
Fire/EMS						
Salaries	\$ 5,667,066	\$ 6,731,620	\$ 7,465,217	\$ 8,247,511	\$ 8,648,744	5% increase per year before new positions or upgrades
Benefits	\$ 2,400,322	\$ 2,913,305	\$ 3,261,431	\$ 3,637,898	\$ 3,841,742	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 155,800	\$ 157,474	\$ 159,168	\$ 160,883	\$ 162,619	1% increase per year based upon revenue projections
Utilities Services	\$ 68,752	\$ 69,619	\$ 70,409	\$ 71,219	\$ 72,049	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 56,700	\$ 58,401	\$ 60,153	\$ 61,958	\$ 63,816	3% increase per year
Rental	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	
General Supplies	\$ 303,900	\$ 458,017	\$ 457,208	\$ 499,634	\$ 471,333	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 135,000	\$ 137,700	\$ 140,454	\$ 143,263	\$ 146,128	2% increase per year
Education	\$ 87,750	\$ 49,683	\$ 51,158	\$ 54,178	\$ 54,678	3% increase per year
Miscellaneous	\$ 13,050	\$ 13,442	\$ 13,845	\$ 14,260	\$ 14,688	
Public Relations	\$ 11,750	\$ 11,750	\$ 11,750	\$ 11,750	\$ 11,750	
Total Fire/EMS Department	\$ 8,904,290	\$ 10,605,209	\$ 11,694,993	\$ 12,906,754	\$ 13,491,747	
<i>New positions requested, not approved</i>		<i>12 additional Firefighter positions</i>	<i>6 additional Firefighter positions</i>	<i>6 additional Firefighter positions</i>		
Animal Services						
Salaries	\$ 334,646	\$ 351,378	\$ 368,947	\$ 387,395	\$ 406,764	5% increase per year before new positions or upgrades
Benefits	\$ 171,656	\$ 182,044	\$ 192,899	\$ 204,428	\$ 216,674	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 21,470	\$ 22,090	\$ 22,183	\$ 22,278	\$ 22,377	
Utilities Services	\$ 58,840	\$ 59,461	\$ 60,040	\$ 60,632	\$ 61,237	increase based upon commercial utility revenue increase for each service
Rental	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
General Supplies	\$ 46,000	\$ 47,380	\$ 48,558	\$ 50,015	\$ 51,515	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	2% increase per year
Education	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	2% increase per year
Total Animal Services	\$ 646,112	\$ 676,094	\$ 706,611	\$ 738,981	\$ 773,056	

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
Planning/Codes						
Salaries	\$ 1,362,580	\$ 1,480,389	\$ 1,554,409	\$ 1,632,129	\$ 1,713,735	5% increase per year before new positions or upgrades
Benefits	\$ 580,809	\$ 641,944	\$ 678,668	\$ 717,576	\$ 758,801	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 175,000	\$ 180,250	\$ 185,658	\$ 191,227	\$ 196,964	3% increase per year
Utilities Services	\$ 12,528	\$ 12,904	\$ 13,291	\$ 13,690	\$ 14,101	3% increase per year
Repairs/Maintenance	\$ 500	\$ 515	\$ 530	\$ 546	\$ 563	3% increase per year
Advertising	\$ 8,200	\$ 8,446	\$ 8,699	\$ 8,960	\$ 9,229	3% increase per year
General Supplies	\$ 19,915	\$ 23,034	\$ 21,876	\$ 22,433	\$ 23,506	3% increase per year
Gasoline	\$ 17,000	\$ 17,340	\$ 17,687	\$ 18,041	\$ 18,401	2% increase per year
Miscellaneous	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Education	\$ 21,505	\$ 21,935	\$ 22,374	\$ 22,821	\$ 23,278	2% increase per year
Total Planning/Codes	\$ 2,199,537	\$ 2,388,758	\$ 2,505,192	\$ 2,629,424	\$ 2,760,579	
		1 additional Code Compliance Officer				
City Secretary						
Salaries	\$ 71,151	\$ 74,708	\$ 78,444	\$ 82,366	\$ 86,484	5% increase per year
Benefits	\$ 29,916	\$ 31,673	\$ 33,482	\$ 35,398	\$ 37,428	7.5% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	
Advertising	\$ 6,000	\$ 6,180	\$ 6,365	\$ 6,556	\$ 6,753	3% increase per year
General Supplies	\$ 2,950	\$ 3,851	\$ 3,304	\$ 4,458	\$ 4,513	3% increase per year
Miscellaneous	\$ 37,000	\$ 17,360	\$ 37,731	\$ 18,113	\$ 38,506	large increase in FY25 and FY27 due to election years
Education	\$ 2,300	\$ 2,346	\$ 2,393	\$ 2,441	\$ 2,490	2% increase per year
Total City Secretary	\$ 149,767	\$ 136,569	\$ 162,168	\$ 149,781	\$ 176,624	
Human Resources						
Salaries	\$ 236,733	\$ 248,569	\$ 260,998	\$ 274,047	\$ 287,750	5% increase per year
Benefits	\$ 100,331	\$ 106,235	\$ 112,317	\$ 118,760	\$ 125,587	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 84,800	\$ 87,344	\$ 89,964	\$ 92,663	\$ 95,443	3% increase per year
Utilities Services	\$ 1,200	\$ 750	\$ 750	\$ 750	\$ 750	
General Supplies	\$ 3,000	\$ 4,090	\$ 4,183	\$ 4,278	\$ 4,377	3% increase other than Minor Tools
Miscellaneous	\$ 29,350	\$ 30,231	\$ 31,137	\$ 32,072	\$ 33,034	3% increase per year
Education	\$ 10,675	\$ 10,889	\$ 11,106	\$ 11,328	\$ 11,555	2% increase per year
Total Human Resources	\$ 466,089	\$ 488,108	\$ 510,455	\$ 533,899	\$ 558,496	

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
Public Works						
Salaries	\$ 1,300,354	\$ 1,438,749	\$ 1,586,271	\$ 1,743,443	\$ 1,829,978	5% increase per year before new positions or upgrades
Benefits	\$ 607,275	\$ 702,192	\$ 786,676	\$ 878,457	\$ 930,189	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Utilities Services	\$ 5,895	\$ 6,072	\$ 6,254	\$ 6,442	\$ 6,635	3% increase per year
Repairs and Maintenance	\$ 109,400	\$ 112,682	\$ 116,062	\$ 119,544	\$ 123,131	3% increase per year
Streets Maintenance	\$ 200,000	\$ 206,000	\$ 212,180	\$ 218,545	\$ 225,102	3% increase per year
Rental	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	
General Supplies	\$ 47,000	\$ 38,350	\$ 42,230	\$ 43,642	\$ 46,785	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 133,000	\$ 145,000	\$ 147,900	\$ 150,858	\$ 153,875	2% increase per year beginning in FY24. Finished FY22 at \$141,806
Education	\$ 7,800	\$ 7,956	\$ 8,115	\$ 8,277	\$ 8,443	2% increase per year
Total Public Works	\$ 2,465,724	\$ 2,712,001	\$ 2,960,689	\$ 3,224,209	\$ 3,379,137	
<i>New positions requested, not approved</i>		1 additional ROW Service Worker position. 1 additional Equipment Operator II position.	1 additional ROW Service Worker position. 1 additional Equipment Operator II position.	1 additional ROW Service Worker position. 1 additional Equipment Operator II position.		
Vehicle Maintenance						
Salaries	\$ 144,905	\$ 152,150	\$ 159,758	\$ 167,746	\$ 176,133	5% increase per year
Benefits	\$ 63,891	\$ 67,654	\$ 71,533	\$ 75,644	\$ 80,000	7.5% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 36,416	\$ 36,295	\$ 36,753	\$ 37,221	\$ 37,698	increase based upon commercial utility revenue increase for each service
Repairs and Maintenance	\$ 400,000	\$ 412,000	\$ 424,360	\$ 437,091	\$ 450,204	3% increase per year
General Supplies	\$ 19,300	\$ 19,711	\$ 20,634	\$ 21,068	\$ 22,015	3% increase other than Minor Tools
Gasoline	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	2% increase per year
Education	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	2% increase per year
Total Vehicle Maintenance	\$ 675,012	\$ 698,520	\$ 723,962	\$ 749,913	\$ 777,416	

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
Capital Projects/Engineering						
Salaries	\$ 316,558	\$ 396,832	\$ 546,436	\$ 643,262	\$ 717,782	5% increase per year before new positions or upgrades
Benefits	\$ 134,042	\$ 165,302	\$ 228,315	\$ 272,590	\$ 306,488	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 55,000	\$ 56,650	\$ 58,350	\$ 60,100	\$ 61,903	3% increase per year
Utilities Services	\$ 4,437	\$ 5,470	\$ 6,985	\$ 8,094	\$ 8,787	3% increase per year other than increase for new positions
General Supplies	\$ 4,450	\$ 4,584	\$ 4,721	\$ 4,863	\$ 5,009	3% increase per year
Gasoline	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	2% increase per year
Education	\$ 11,625	\$ 10,328	\$ 10,534	\$ 10,745	\$ 10,960	2% increase per year
Total Capital Projects/Engineering	\$ 532,112	\$ 645,285	\$ 861,583	\$ 1,006,020	\$ 1,117,423	
<i>New positions requested, not approved</i>		<i>1 additional Inspector position (50%).</i>	<i>1 new position of Traffic Engineer (50%).</i>	<i>1 additional Inspector position (50%).</i>	<i>1 new position of Transportatin Planner (50%).</i>	
		<i>1 additional Project Manager/Eng. position (50%)</i>	<i>1 new position of MS4 Coordinator. 1 additional Project Manager Construction position (50%)</i>	<i>1 additional Project Eng./Project Manager position (50%)</i>		
Brush Department						
Salaries	\$ 332,580	\$ 349,134	\$ 366,514	\$ 384,762	\$ 403,920	5% increase per year
Benefits	\$ 171,528	\$ 181,976	\$ 192,824	\$ 204,347	\$ 216,589	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Utilities Services	\$ 2,457	\$ 2,531	\$ 2,607	\$ 2,685	\$ 2,765	3% increase per year
Repairs and Maintenance	\$ 1,600	\$ 1,648	\$ 1,697	\$ 1,748	\$ 1,801	3% increase per year
General Supplies	\$ 30,300	\$ 30,950	\$ 31,914	\$ 32,391	\$ 33,383	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 48,000	\$ 48,960	\$ 49,939	\$ 50,938	\$ 51,957	2% increase per year
Education	\$ 1,300	\$ 1,326	\$ 1,353	\$ 1,380	\$ 1,407	2% increase per year
Total Brush Department	\$ 597,765	\$ 626,524	\$ 656,847	\$ 688,251	\$ 721,822	

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
Downtown & Main Street						
Salaries	\$ 134,190	\$ 195,733	\$ 205,519	\$ 215,795	\$ 226,585	5% increase per year before new positions or upgrades
Benefits	\$ 53,443	\$ 81,959	\$ 86,614	\$ 91,543	\$ 96,764	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,500	
Utilities Services	\$ 1,350	\$ 2,250	\$ 1,350	\$ 1,350	\$ 1,350	
Repairs and Maintenance	\$ 9,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Advertising	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251	3% increase per year
General Supplies	\$ 3,200	\$ 2,136	\$ 2,073	\$ 2,111	\$ 2,151	3% increase other than Minor Tools
Miscellaneous	\$ 6,900	\$ 10,400	\$ 10,900	\$ 11,400	\$ 11,900	Increase annually for Downtown Christmas Lighting replacement
Education	\$ 6,655	\$ 6,788	\$ 6,924	\$ 7,062	\$ 7,204	2% increase per year
Public Relations	\$ 14,500	\$ 14,605	\$ 14,713	\$ 14,825	\$ 14,939	3% increase per year
Total Downtown & Main Street	\$ 232,738	\$ 322,431	\$ 337,215	\$ 353,272	\$ 370,643	
		1 new position of Historic Preservation Officer				
Facilities and Grounds						
Salaries	\$ 150,931	\$ 158,477	\$ 166,401	\$ 174,721	\$ 183,457	5% increase per year
Benefits	\$ 70,973	\$ 75,230	\$ 79,634	\$ 84,307	\$ 89,265	7.5% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 1,368	\$ 1,409	\$ 1,451	\$ 1,495	\$ 1,540	3% increase per year
Repairs and Maintenance	\$ 145,000	\$ 149,350	\$ 153,831	\$ 158,445	\$ 163,199	3% increase per year
General Supplies	\$ 9,100	\$ 9,728	\$ 9,859	\$ 10,494	\$ 10,632	3% increase other than Minor Tools
Gasoline	\$ 4,500	\$ 4,590	\$ 4,682	\$ 4,775	\$ 4,871	2% increase per year
Total Facilities and Grounds	\$ 381,872	\$ 398,785	\$ 415,859	\$ 434,238	\$ 452,964	
Public Library						
Salaries	\$ 968,236	\$ 1,016,647	\$ 1,067,480	\$ 1,120,854	\$ 1,176,896	5% increase per year
Benefits	\$ 397,120	\$ 420,969	\$ 444,816	\$ 470,064	\$ 496,801	7.5% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 68,240	\$ 68,599	\$ 68,928	\$ 69,262	\$ 69,601	increase based upon commercial utility revenue increase for each service
Repairs and Maintenance	\$ 40,400	\$ 41,612	\$ 42,860	\$ 44,146	\$ 45,471	3% increase per year
Rental	\$ 5,028	\$ 5,179	\$ 5,334	\$ 5,494	\$ 5,659	3% increase per year
General Supplies	\$ 162,450	\$ 165,824	\$ 169,298	\$ 172,877	\$ 176,563	3% increase per year
Miscellaneous	\$ 1,100	\$ 1,122	\$ 1,144	\$ 1,167	\$ 1,191	2% increase per year
Education	\$ 4,650	\$ 4,743	\$ 4,838	\$ 4,935	\$ 5,033	2% increase per year
Total Public Library	\$ 1,647,224	\$ 1,724,695	\$ 1,804,699	\$ 1,888,800	\$ 1,977,216	

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
Parks and Recreation						
Salaries	\$ 1,388,926	\$ 1,455,672	\$ 1,527,844	\$ 1,603,612	\$ 1,683,156	5% increase per year
Benefits	\$ 557,559	\$ 650,611	\$ 687,396	\$ 726,375	\$ 767,685	5% increase per year
Professional Services	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
Utilities Services	\$ 175,684	\$ 178,225	\$ 180,657	\$ 183,140	\$ 185,674	increase based upon commercial utility revenue increase for each service
Repairs and Maintenance	\$ 139,200	\$ 143,376	\$ 147,677	\$ 152,108	\$ 156,671	3% increase per year
Rental	\$ 4,500	\$ 4,635	\$ 4,774	\$ 4,917	\$ 5,065	3% increase per year
Advertising	\$ 12,000	\$ 12,360	\$ 12,731	\$ 13,113	\$ 13,506	3% increase per year
General Supplies	\$ 159,050	\$ 122,002	\$ 125,539	\$ 128,666	\$ 132,384	3% increase other than Minor Tools
Gasoline	\$ 39,000	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754	2% increase per year beginning in FY24. Finished FY22 at \$42,619.
Education	\$ 10,450	\$ 10,659	\$ 10,872	\$ 11,090	\$ 11,311	2% increase per year
Total Parks and Recreation	\$ 2,526,370	\$ 2,662,539	\$ 2,783,391	\$ 2,909,838	\$ 3,043,206	
Information Technologies						
Salaries	\$ 422,191	\$ 471,478	\$ 526,100	\$ 552,405	\$ 580,025	5% increase per year before new positions or upgrades
Benefits	\$ 172,351	\$ 192,868	\$ 217,773	\$ 229,985	\$ 242,913	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 3,700	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	
Utilities Services	\$ 4,752	\$ 5,345	\$ 5,955	\$ 6,134	\$ 6,318	5% increase per year before new positions or upgrades
Repairs and Maintenance	\$ 564,250	\$ 581,178	\$ 598,613	\$ 616,571	\$ 635,068	3% increase per year
General Supplies	\$ 2,150	\$ 2,233	\$ 2,267	\$ 2,702	\$ 2,738	3% increase other than Minor Tools
Gasoline	\$ 1,600	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	2% increase per year beginning in FY24. Finished FY22 at \$1,774.
Education	\$ 10,400	\$ 10,608	\$ 10,820	\$ 11,037	\$ 11,257	2% increase per year
Total Information Technologies	\$ 1,181,394	\$ 1,271,209	\$ 1,369,067	\$ 1,426,413	\$ 1,485,941	
<i>New positions requested, not approved</i>		<i>Upgrade Op Manager to Asst. Director (50%).</i>	<i>1 new Network Administrator (50%)</i>			
		<i>Upgrade IT Administrator to IT Senior Administrator (50%). 1 new GIS Technician position (50%)</i>				
City Attorney						
Salaries	\$ 164,034	\$ 172,236	\$ 180,848	\$ 189,890	\$ 199,385	5% increase per year
Benefits	\$ 57,493	\$ 63,499	\$ 66,955	\$ 70,605	\$ 74,461	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 15,000	\$ 17,500	\$ 17,500	\$ 22,500	\$ 22,500	
Utilities Services	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	
General Supplies	\$ 250	\$ 258	\$ 265	\$ 273	\$ 281	3% increase per year
Education	\$ 5,025	\$ 5,126	\$ 5,228	\$ 5,333	\$ 5,439	2% increase per year
Total City Attorney	\$ 242,252	\$ 259,069	\$ 271,247	\$ 289,052	\$ 302,516	

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
Non-Departmental						
Professional Services	\$ 1,970,800	\$ 2,010,244	\$ 2,050,478	\$ 2,091,517	\$ 2,109,404	2% increase per year for Sanitation and Recycling contract
Utilities Services	\$ 61,800	\$ 62,814	\$ 63,785	\$ 64,781	\$ 65,805	increase based upon commercial utility revenue increase for each service
Rental	\$ 13,200	\$ 13,596	\$ 14,004	\$ 14,424	\$ 14,857	3% increase per year
Insurance	\$ 260,000	\$ 267,800	\$ 275,834	\$ 284,109	\$ 292,632	3% increase per year
Energy and Fuel	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	
Miscellaneous	\$ (6,275,291)	\$ (7,429,398)	\$ (8,063,063)	\$ (8,676,100)	\$ (9,083,222)	
Education	\$ 6,565	\$ 6,696	\$ 6,830	\$ 6,967	\$ 7,106	2% increase per year
Public Relations	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
Contributions	\$ 2,548,790	\$ 2,673,620	\$ 2,804,621	\$ 2,942,099	\$ 3,086,376	5% increase per year for Indigent Health Care
Transfers to General I&S	\$ 6,999,513	\$ 9,625,607	\$ 10,920,514	\$ 11,874,988	\$ 12,542,571	includes new bond issues for FY24 - FY27
Transfers to Aquatic Operating	\$ 40,042	\$ 45,000	\$ 45,000	\$ 50,000	\$ 50,000	
Transfers to Building/Inf. Fund	\$ 452,220	\$ -	\$ -	\$ -	\$ -	
Transfers to SEDC	\$ 1,833,333	\$ 1,961,667	\$ 2,098,983	\$ 2,245,912	\$ 1,961,667	Transfer to SEDC based upon revenue projections for Sales Tax
Total Non-Departmental	\$ 7,914,972	\$ 9,241,666	\$ 10,221,026	\$ 10,902,759	\$ 11,051,278	

TOTAL EXPENDITURES BEFORE CAPITAL	\$ 42,708,922	\$ 47,686,033	\$ 51,651,389	\$ 55,488,864	\$ 58,044,609	
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$ 386,194	\$ 28,592	\$ (1,706,199)	\$ (3,070,492)	\$ (2,676,568)	
% Increase in Expenditures per Year		11.65%	8.32%	7.43%	4.61%	

Capital Equipment/Projects						
Police Department	\$ 30,407	\$ 100,000	\$ 450,000	\$ 450,000	\$ 450,000	
Fire/EMS	\$ 657,500	\$ 582,000	\$ 1,271,000	\$ 1,645,000	\$ 825,000	
Animal Services	\$ -	\$ 60,000	\$ 180,000	\$ -	\$ -	
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	
Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	
Public Works	\$ 660,000	\$ 895,000	\$ 370,000	\$ 808,000	\$ 754,000	
Vehicle Maintenance	\$ 10,000	\$ -	\$ -	\$ -	\$ -	
Brush	\$ -	\$ 610,000	\$ 240,000	\$ 525,000	\$ -	
Main Street	\$ 67,000	\$ -	\$ -	\$ -	\$ -	
Facilities	\$ -	\$ 445,000	\$ 75,000	\$ 145,000	\$ 50,000	
Library	\$ 215,000	\$ 125,000	\$ -	\$ 200,000	\$ 30,000	
Parks & Recreation	\$ 150,000	\$ 370,000	\$ 25,000	\$ 100,000	\$ 200,000	
Information Technology	\$ 176,552	\$ 208,800	\$ 125,000	\$ 125,000	\$ 125,000	
Seguin Events Complex	\$ 100,000	\$ -	\$ 90,000	\$ -	\$ -	
Multi-Departments	\$ 53,585	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
Total Annual Capital Requirements	\$ 2,120,044	\$ 3,520,800	\$ 2,951,000	\$ 4,123,000	\$ 2,559,000	

A detailed list of the Capital Equipment/Projects can be found in later pages. Any lease purchase payments are calculated on 2% over 5 years.

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
Use of Fund Balance	\$ (1,733,851)	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES AFTER CAPITAL AND USE OF FUND BALANCE	\$ 43,095,115	\$ 51,206,833	\$ 54,602,389	\$ 59,611,864	\$ 60,603,609	
REVENUES OVER (UNDER) EXPENDITURES	\$ 0	\$ (3,492,209)	\$ (4,657,200)	\$ (7,193,493)	\$ (5,235,569)	

INITIAL COSTS OF REQUESTED POSITIONS - GENERAL FUND

Department	Position Description	Cost Description	FY2023	FY2024	FY2025	FY2026	FY2027
Police	Police Officer(s)	Salaries/Benefits	\$ -	\$ 270,785	\$ 177,097	\$ 267,768	\$ 180,034
		Uniforms/Radio	\$ -	\$ 14,273	\$ 9,510	\$ 14,265	\$ 9,510
			\$ -	\$ 285,058	\$ 186,607	\$ 282,034	\$ 189,544
Total Police							
Fire/EMS	Firefighter/Paramedic(s)	Salaries/Benefits	\$ -	\$ 1,205,093	\$ 585,899	\$ 606,013	\$ -
		Uniforms/Radio	\$ -	\$ 60,000	\$ 30,000	\$ 30,000	\$ -
		Vehicle/Other	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ 1,265,093	\$ 615,899	\$ 636,013	\$ -
Total Fire/EMS							
Planning/Codes	Code Compliance Officer	Salaries/Benefits	\$ -	\$ 72,817	\$ -	\$ -	\$ -
		Uniforms	\$ -	\$ 400	\$ -	\$ -	\$ -
		Vehicle/Other	\$ -	\$ 36,500	\$ -	\$ -	\$ -
			\$ -	\$ 109,717	\$ -	\$ -	\$ -
Total Planning/Codes							
Public Works	Service Worker	Salaries/Benefits	\$ -	\$ 54,671	\$ 56,704	\$ 58,828	\$ -
		Uniforms	\$ -	\$ 400	\$ 400	\$ 400	\$ -
	Equipment Operator II	Salaries/Benefits	\$ -	\$ 54,671	\$ 56,704	\$ 58,828	\$ -
		Uniforms	\$ -	\$ 400	\$ 400	\$ 400	\$ -
			\$ -	\$ 110,141	\$ 114,208	\$ 118,456	\$ -
Total Public Works							
Capital Projects	Inspector (50%)	Salaries/Benefits	\$ -	\$ 39,003	\$ -	\$ 41,784	\$ -
		Cell Phone All.	\$ -	\$ 450	\$ -	\$ 450	\$ -
	Traffic Engineer (50%)	Salaries/Benefits	\$ -	\$ -	\$ 80,427	\$ -	\$ -
		Cell Phone All.	\$ -	\$ -	\$ 450	\$ -	\$ -
	MS4 Coordinator (50%)	Salaries/Benefits	\$ -	\$ -	\$ 45,027	\$ -	\$ -
		Cell Phone All.	\$ -	\$ -	\$ 450	\$ -	\$ -
	Project Manager/Engineer (50%)	Salaries/Benefits	\$ -	\$ 54,434	\$ 56,259	\$ 58,153	\$ -
		Cell Phone All.	\$ -	\$ 450	\$ 450	\$ 450	\$ -
	Transportation Planner (50%)	Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ 60,120
		Cell Phone All.	\$ -	\$ -	\$ -	\$ -	\$ 450
			\$ -	\$ 94,337	\$ 183,062	\$ 100,837	\$ 60,570
Total Capital Projects							
Main Street	Historic Preservation Officer and Museum Manager	Salaries/Benefits	\$ -	\$ 79,668	\$ -	\$ -	\$ -
		Cell Phone All.	\$ -	\$ 900	\$ -	\$ -	\$ -
		Uniforms	\$ -	\$ 100	\$ -	\$ -	\$ -
Total Main Street			\$ -	\$ 80,668	\$ -	\$ -	\$ -
Information Technology	Upgrade IT Operations Manager to Assistant Director of IT (50%)	Salaries/Benefits	\$ -	\$ 4,368	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
	Upgrade IT Administrator to IT Senior Administrator (50%)	Salaries/Benefits	\$ -	\$ 4,747	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
	GIS Technician (50%)	Salaries/Benefits	\$ -	\$ 34,977	\$ -	\$ -	\$ -
		Cell Phone All.	\$ -	\$ 450	\$ -	\$ -	\$ -
	Network Administrator (50%)	Salaries/Benefits	\$ -	\$ -	\$ 47,032	\$ -	\$ -
Total Information Technology		Cell Phone All.	\$ -	\$ -	\$ 450	\$ -	\$ -
			\$ -	\$ 44,541	\$ 47,482	\$ -	\$ -
Total Personnel Requests General Fund			\$ -	\$ 1,989,555	\$ 1,147,259	\$ 1,137,339	\$ 250,114

EFFECT OF ANNUAL COST OF REQUESTED POSITIONS - GENERAL FUND

	FY2023	FY2024	FY2025	FY2026	FY2027
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$386,194	\$28,592	(\$1,706,199)	(\$3,070,492)	(\$2,676,568)
ANNUAL COST OF NEW POSITIONS	\$0	\$1,959,314	\$3,005,986	\$4,156,533	\$4,484,025
REVENUES OVER (UNDER) WITHOUT NEW POSITIONS	<u>\$386,194</u>	<u>\$1,987,906</u>	<u>\$1,299,787</u>	<u>\$1,086,041</u>	<u>\$1,807,457</u>
TAX INCREASE NEEDED FROM FY23 RATE FOR ALL NEW POSITIONS		\$0.0609	\$0.0869	\$0.1117	\$0.1121

ANNUAL COST OF PROPOSED BONDS - GENERAL FUND

	FY2023	FY2024	FY2025	FY2026	FY2027
2024 Certificates of Obligation Bonds - \$40,085,000		\$1,132,401	\$2,314,803	\$2,321,978	\$2,333,588
2025 Certificates of Obligation Bonds - \$14,805,000			\$425,644	\$901,288	\$898,413
2026 Certificates of Obligation Bonds - \$16,865,000				\$484,869	\$1,019,738
2027 Certificates of Obligation Bonds - \$3,535,000					\$102,515
	<u>\$0</u>	<u>\$1,132,401</u>	<u>\$2,740,446</u>	<u>\$3,708,134</u>	<u>\$4,354,253</u>
TAX INCREASE NEEDED FROM FY23 RATE TO FUND BONDS		\$0.0352	\$0.0792	\$0.0997	\$0.1089

EFFECT OF ANNUAL COST OF REQUESTED POSITIONS & POTENTIAL BOND ISSUES- GENERAL FUND

	FY2023	FY2024	FY2025	FY2026	FY2027
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$386,194	\$28,592	(\$1,706,199)	(\$3,070,492)	(\$2,676,568)
ANNUAL COST OF NEW POSITIONS	\$0	\$1,959,314	\$3,005,986	\$4,156,533	\$4,484,025
ANNUAL DEBT SERVICE PAYMENTS (PROPOSED BONDS)	<u>\$0</u>	<u>\$1,132,401</u>	<u>\$2,740,446</u>	<u>\$3,708,134</u>	<u>\$4,354,253</u>
REVENUES OVER (UNDER) WITHOUT NEW POSITIONS & BONDS	<u>\$386,194</u>	<u>\$3,120,307</u>	<u>\$4,040,233</u>	<u>\$4,794,175</u>	<u>\$6,161,710</u>
TAX INCREASE NEEDED FROM FY23 RATE TO FUND ALL POSITIONS AND BONDS		\$0.0960	\$0.1661	\$0.2114	\$0.2210

ANNUAL TAX INCREASE NEEDED TO FUND REQUESTED POSITIONS & POTENTIAL BOND ISSUES- GENERAL FUND

	FY2023	FY2024	FY2025	FY2026	FY2027
TAX INCREASE NEEDED FROM FY23 RATE FOR NEW POSITIONS		\$0.0609	\$0.0869	\$0.1117	\$0.1121
TAX INCREASED NEEDED FROM FY23 RATE TO FUND POTENTIAL BOND ISSUES		\$0.0352	\$0.0792	\$0.0997	\$0.1089
TOTAL TAX INCREASE		\$0.0961	\$0.1661	\$0.2114	\$0.2210

ASSUMPTIONS USED TO DEVELOP THE FIVE YEAR CAPITAL PLAN AND FINANCIAL FORECAST-UTILITY FUND

- Electric Revenues are based upon revenue estimates provided during the Cost of Service Study update conducted in FY2022
- Water and Sewer Revenues were based upon estimates provided during the Cost of Service Study conducted in FY2022
- Wholesale water sale contract increases from 2,000 acre feet in in FY2023 to 2,500 acre feet in FY2024.
- Utility rates include any future debt service issues
- Electric/Water/Sewer Connection Fees are based upon 2% to 2.5% growth per year
- Wholesale Power Costs is based upon estimates provided during the Electric Cost of Service Study update conducted in FY2022
- Water Purchased is based upon estimates provided during the Water/Sewer Rate Cost of Service Study conducted in FY2022
- Salaries and Benefits are based upon 5% increase per year before new positions and upgrades are included
- Water Rights is based upon an annual 5% increase from GBRA
- All requested positions are included in the forecast – a detailed recap is provided on page 30
- A portion of the capital outlay funding is based upon actual net revenues over expenditures from the previous fiscal year.
- Proposed bonds include some capitalized interest

UTILITY

FUND

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
REVENUE						
Charges for Services						
Charges for Services						
Economic Dev. Services	\$ 183,333	\$ 196,167	\$ 209,898	\$ 224,591	\$ 240,313	
SEDC Salary Reimbursement	\$ 305,961	\$ 321,259	\$ 337,322	\$ 354,188	\$ 371,898	5% growth in salary and benefits
Total Charges for Services	\$ 489,294	\$ 517,426	\$ 547,220	\$ 578,779	\$ 612,210	
Charges for Services						
Electricity-Residential	\$ 9,570,000	\$ 9,664,092	\$ 9,760,732	\$ 9,858,340	\$ 9,956,923	Adjusted per 2022 Electric Rate Study Update
Electricity-Commercial	\$ 1,900,000	\$ 1,910,054	\$ 1,929,155	\$ 1,948,447	\$ 1,967,931	Adjusted per 2022 Electric Rate Study Update
Electricity-Industrial	\$ 9,660,000	\$ 9,755,467	\$ 9,851,968	\$ 9,949,433	\$ 10,047,873	Adjusted per 2022 Electric Rate Study Update
Electricity-LPL	\$ 7,585,000	\$ 7,660,615	\$ 7,737,221	\$ 7,814,593	\$ 7,892,739	Adjusted per 2022 Electric Rate Study Update
Electricity-Security Lights	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 101,000	
Electricity-Service Connections	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Electricity-City Departments	\$ 1,073,050	\$ 1,262,229	\$ 1,264,356	\$ 1,266,036	\$ 1,268,648	
Water-Residential	\$ 5,066,000	\$ 6,009,200	\$ 7,067,055	\$ 7,886,361	\$ 8,743,558	Annual increase based upon COS study conducted in FY2022
Water-Commercial	\$ 5,715,000	\$ 5,901,399	\$ 6,228,315	\$ 6,573,010	\$ 6,936,437	Annual increase based upon COS study conducted in FY2022
Water-Outside City Limit	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	
Water-Service Connections	\$ 200,000	\$ 204,000	\$ 208,080	\$ 212,242	\$ 216,486	Based upon a 2% growth
Water-City Departments	\$ 157,750	\$ 169,239	\$ 172,595	\$ 176,018	\$ 179,648	
Water-RNPP	\$ 3,138,000	\$ 3,295,354	\$ 3,460,122	\$ 3,633,128	\$ 3,814,784	Annual increase based upon COS study conducted in FY2022
Water-RNPP Reuse	\$ 425,000	\$ 429,250	\$ 433,543	\$ 437,878	\$ 442,257	Annual increase based upon COS study conducted in FY2022
Water-Wholesale Water Sales	\$ 2,078,968	\$ 2,078,968	\$ 2,598,700	\$ 2,598,700	\$ 2,741,628	
Sewer-Residential	\$ 5,800,000	\$ 7,246,871	\$ 9,236,989	\$ 10,812,476	\$ 12,450,407	Annual increase based upon COS study conducted in FY2022
Sewer-Commercial	\$ 4,970,000	\$ 5,280,134	\$ 5,606,550	\$ 5,952,406	\$ 6,318,832	Annual increase based upon COS study conducted in FY2022
Sewer Testing Fees	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	
Sewer-Service Connections	\$ 300,000	\$ 400,000	\$ 410,000	\$ 420,250	\$ 430,756	Based upon a 2% growth
Sewer-City Departments	\$ 45,800	\$ 49,925	\$ 50,923	\$ 51,969	\$ 53,037	
Sewer-RNPP	\$ 600,000	\$ 630,243	\$ 661,755	\$ 694,842	\$ 729,584	Annual increase based upon COS study conducted in FY2022
Sewer-Springs Hill System	\$ 30,000	\$ 105,878	\$ 111,172	\$ 116,731	\$ 122,567	Annual increase based upon COS study conducted in FY2022
Sewer-Outside City Limits	\$ 123,000	\$ 256,726	\$ 403,881	\$ 565,109	\$ 741,451	Annual increase based upon COS study conducted in FY2022
Total Charges for Services	\$ 58,668,068	\$ 62,550,144	\$ 67,433,611	\$ 71,208,469	\$ 75,297,047	
Other Charges						
Gross Billings	\$ 350,000	\$ 357,000	\$ 364,140	\$ 371,423	\$ 378,851	Based upon growth of 2%
Utility Service Charges	\$ 200,000	\$ 228,000	\$ 228,200	\$ 228,200	\$ 228,200	
Total Other Charges	\$ 550,000	\$ 585,000	\$ 592,340	\$ 599,623	\$ 607,051	
Total Charges for Services	\$ 59,707,362	\$ 63,652,569	\$ 68,573,172	\$ 72,386,872	\$ 76,516,308	
Other Revenues						
Interest Revenues						
Interest Revenues-Pooled Cash	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Interest Revenues-Inv. Pools	\$ 21,175	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	Finished FY22 at \$174,889
Treasuries Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Interest Revenues	\$ 22,175	\$ 176,000	\$ 176,000	\$ 176,000	\$ 176,000	

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
Miscellaneous Revenues						
Miscellaneous	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
Community Events	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
SSLGC-SAWS Reservation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	
Pole Attachment Fees	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	
CPS Water Rights Payment	\$ 157,000	\$ 164,850	\$ 173,093	\$ 181,747	\$ 229,001	Based upon 5% increase in GBRA water rights.
Credit Card Service Fees	\$ 200,000	\$ 204,000	\$ 208,080	\$ 212,242	\$ 216,486	Based upon 2% growth
Total Miscellaneous	\$ 637,500	\$ 649,850	\$ 662,173	\$ 674,989	\$ 726,488	
Total Other Revenues	\$ 659,675	\$ 825,850	\$ 838,173	\$ 850,989	\$ 902,488	
Intragovernmental Service						
User Fees						
Janitorial Fees	\$ 43,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	
Total User Fees	\$ 43,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	
Total Intragovernmental Revenues	\$ 43,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	
Other Financing Sources						
Intragovernmental Transfers						
Transfers from Retirement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Intragovernmental Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Utility Revenues	\$ 60,410,037	\$ 64,564,419	\$ 69,497,344	\$ 73,323,860	\$ 77,504,796	
% Increase in Revenue per Year		6.88%	7.64%	5.51%	5.70%	

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
EXPENDITURES						
Utility Billing						
Salaries	\$ 284,134	\$ 298,340	\$ 313,257	\$ 328,920	\$ 345,366	5% increase per year
Benefits	\$ 140,236	\$ 150,289	\$ 159,256	\$ 168,781	\$ 178,898	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118	2% increase per year
General Supplies	\$ 103,500	\$ 106,950	\$ 108,973	\$ 112,571	\$ 114,746	2% increase supplies other than Minor Tools, 3% increase postage
Education	\$ 6,100	\$ 6,222	\$ 6,346	\$ 6,473	\$ 6,603	2% increase per year
Total Utility Billing	\$ 541,470	\$ 569,452	\$ 595,636	\$ 624,704	\$ 653,731	
Utility Administration						
Salaries	\$ 303,000	\$ 318,149	\$ 334,057	\$ 350,760	\$ 368,298	5% increase per year
Benefits	\$ 125,782	\$ 137,168	\$ 144,375	\$ 152,000	\$ 160,068	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 164,000	\$ 168,920	\$ 173,988	\$ 179,207	\$ 184,583	3% increase per year
Utilities Services	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	
Advertising	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251	3% increase per year
General Supplies	\$ 925	\$ 953	\$ 1,481	\$ 1,011	\$ 1,041	3% increase other than Minor Tools
Miscellaneous	\$ 17,600	\$ 18,128	\$ 18,672	\$ 19,232	\$ 19,809	3% increase per year
Education	\$ 27,195	\$ 27,801	\$ 28,421	\$ 29,055	\$ 29,704	3% increase in dues per year, other 2% increase per year
Public Relations	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Total Utility Administration	\$ 646,402	\$ 679,079	\$ 709,015	\$ 739,350	\$ 771,654	
Administrative Services						
Salaries	\$ 1,175,391	\$ 1,233,373	\$ 1,295,042	\$ 1,359,794	\$ 1,427,784	5% increase per year
Benefits	\$ 511,663	\$ 550,478	\$ 581,893	\$ 615,187	\$ 650,476	7.5% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 5,857	\$ 6,032	\$ 6,213	\$ 6,400	\$ 6,592	3% increase per year
Repairs and Maintenance	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551	3% increase per year
Total Administrative Services	\$ 1,792,959	\$ 1,892,933	\$ 1,989,290	\$ 2,090,707	\$ 2,197,403	
Electric Distribution						
Salaries	\$ 1,480,378	\$ 1,554,397	\$ 1,632,116	\$ 1,713,722	\$ 1,799,408	5% increase per year
Benefits	\$ 630,290	\$ 674,873	\$ 713,141	\$ 753,661	\$ 796,573	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 150,000	\$ 154,500	\$ 159,135	\$ 163,909	\$ 168,826	3% increase per year
Technical Services	\$ 20,000	\$ 20,600	\$ 21,218	\$ 21,855	\$ 22,510	3% increase per year
Utilities Services	\$ 1,368	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
Repairs/Maintenance	\$ 2,242,783	\$ 2,284,132	\$ 2,315,480	\$ 2,347,392	\$ 2,380,023	3% increase on some expenses, ROW is based upon revenue increase
General Supplies	\$ 78,600	\$ 80,358	\$ 87,169	\$ 89,034	\$ 90,955	3% increase other than Minor Tools
Gasoline	\$ 74,500	\$ 75,990	\$ 77,510	\$ 79,060	\$ 80,641	10-22% increase in FY23, 2% increase FY24-FY27
Wholesale Power Costs	\$ 17,800,000	\$ 18,354,072	\$ 18,574,467	\$ 18,905,420	\$ 18,795,994	Wholesale power costs adjusted per 2022 Electric Rate Study update
Education	\$ 88,000	\$ 89,760	\$ 91,555	\$ 93,386	\$ 95,254	2% increase per year
Public Relations	\$ 13,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
Capital Outlay	\$ 255,000	\$ 262,650	\$ 270,530	\$ 278,645	\$ 287,005	3% increase per year
Total Electric Distribution	\$ 22,833,919	\$ 23,568,832	\$ 23,959,821	\$ 24,463,584	\$ 24,534,689	

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
Utility Services						
Salaries	\$ 1,085,213	\$ 1,112,974	\$ 1,168,373	\$ 1,226,541	\$ 1,287,618	5% increase per year
Benefits	\$ 488,351	\$ 518,304	\$ 548,084	\$ 579,663	\$ 613,157	7.5% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 106,108	\$ 106,985	\$ 107,823	\$ 108,677	\$ 109,547	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 44,400	\$ 45,732	\$ 47,104	\$ 48,517	\$ 49,973	3% increase per year
Rental	\$ 1,725	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	
General Supplies	\$ 17,300	\$ 17,714	\$ 18,140	\$ 18,580	\$ 19,032	3% increase other than Minor Tools
Gasoline	\$ 21,000	\$ 21,420	\$ 21,848	\$ 22,285	\$ 22,731	2% increase per year
Education	\$ 14,300	\$ 14,586	\$ 14,878	\$ 15,175	\$ 15,479	2% increase per year
Capital Outlay	\$ 111,000	\$ 114,330	\$ 117,760	\$ 121,293	\$ 124,931	3% increase per year
Total Utility Services	\$ 1,889,398	\$ 1,953,795	\$ 2,045,760	\$ 2,142,482	\$ 2,244,218	
Capital Projects/Engineering						
Salaries	\$ 994,035	\$ 1,184,476	\$ 1,372,073	\$ 1,510,180	\$ 1,625,814	5% increase per year before new positions or upgrades
Benefits	\$ 414,763	\$ 499,363	\$ 581,482	\$ 646,072	\$ 700,655	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 55,000	\$ 56,650	\$ 58,350	\$ 60,100	\$ 61,903	3% increase per year
Utilities Services	\$ 8,956	\$ 11,025	\$ 12,706	\$ 13,987	\$ 14,857	5% increase per year before new positions or upgrades
General Supplies	\$ 8,250	\$ 8,725	\$ 8,957	\$ 9,445	\$ 9,691	3% increase per year
Gasoline	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	2% increase per year
Education	\$ 12,425	\$ 11,144	\$ 11,366	\$ 11,594	\$ 11,826	2% increase per year
Total Capital Projects/Engineering	\$ 1,499,430	\$ 1,777,502	\$ 2,051,175	\$ 2,257,745	\$ 2,431,240	
<i>New positions requested, not funded</i>		<i>1 additional Inspector position (50%). 1 additional Project Manager/Eng. position (50%)</i>	<i>1 new position of Traffic Engineer (50%). 1 new position of MS4 Coordinator. 1 additional Project Manager Construction position (50%)</i>	<i>1 additional Inspector position (50%). 1 additional Project Eng./Project Manager position (50%)</i>	<i>1 new position of Transportatin Planner (50%)</i>	
Water Plant						
Salaries	\$ 713,544	\$ 748,741	\$ 785,681	\$ 824,451	\$ 865,141	5% increase per year
Benefits	\$ 315,429	\$ 337,490	\$ 356,563	\$ 376,766	\$ 398,169	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 16,300	\$ 16,626	\$ 16,959	\$ 17,298	\$ 17,644	2% increase per year
Technical Services	\$ 85,000	\$ 87,550	\$ 90,177	\$ 92,882	\$ 95,668	3% increase per year
Utilities Services	\$ 624,054	\$ 727,848	\$ 738,989	\$ 750,633	\$ 762,803	increase based upon commercial utility revenue increase for each service
Water Purchased	\$ 4,384,709	\$ 4,290,321	\$ 4,496,229	\$ 4,709,443	\$ 4,931,688	increase based upon COS annual review
Repairs/Maintenance	\$ 49,000	\$ 50,470	\$ 51,984	\$ 53,544	\$ 55,150	3% increase per year
Rental	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
General Supplies	\$ 146,700	\$ 220,154	\$ 227,199	\$ 233,940	\$ 240,883	Increase based upon estimated increase in consumption
Gasoline	\$ 2,700	\$ 2,754	\$ 2,809	\$ 2,865	\$ 2,923	2% increase per year
Education	\$ 14,326	\$ 14,613	\$ 14,905	\$ 15,203	\$ 15,507	2% increase per year
Total Water Plant	\$ 6,352,761	\$ 6,497,566	\$ 6,782,494	\$ 7,078,023	\$ 7,386,575	

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
Water/Sewer Maintenance						
Salaries	\$ 1,191,350	\$ 1,257,718	\$ 1,315,728	\$ 1,376,515	\$ 1,437,716	5% increase per year
Benefits	\$ 535,551	\$ 574,650	\$ 606,145	\$ 639,501	\$ 674,069	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 58,000	\$ 58,240	\$ 58,487	\$ 58,742	\$ 59,004	3% increase per year
Technical Services	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Utilities Services	\$ 31,455	\$ 31,763	\$ 32,078	\$ 32,401	\$ 32,732	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 2,984,402	\$ 3,317,679	\$ 3,780,680	\$ 4,132,698	\$ 4,515,729	3% increase on some expenses, ROW is based upon revenue increase
Rental	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
General Supplies	\$ 73,675	\$ 89,580	\$ 92,058	\$ 94,609	\$ 97,238	3% increase other than Minor Tools
Gasoline	\$ 83,500	\$ 85,170	\$ 86,873	\$ 88,611	\$ 90,383	2% increase per year
Education	\$ 10,350	\$ 10,557	\$ 10,768	\$ 10,984	\$ 11,203	2% increase per year
Public Relations	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	2% increase per year
Capital Outlay	\$ 158,500	\$ 163,255	\$ 168,153	\$ 173,197	\$ 178,393	3% increase per year
Total Water/Sewer Maintenance	\$ 5,133,583	\$ 5,596,212	\$ 6,158,673	\$ 6,615,064	\$ 7,104,379	
Geronimo Creek WWTP						
Professional Services	\$ 79,800	\$ 82,194	\$ 84,660	\$ 87,200	\$ 89,816	3% increase per year
Technical Services	\$ 53,000	\$ 54,590	\$ 56,228	\$ 57,915	\$ 59,652	3% increase per year
Utilities Services	\$ 130,650	\$ 130,923	\$ 131,197	\$ 131,471	\$ 131,747	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 136,000	\$ 140,080	\$ 144,282	\$ 148,611	\$ 153,069	3% increase per year
General Supplies	\$ 67,200	\$ 139,623	\$ 143,767	\$ 148,035	\$ 152,431	3% increase other than Minor Tools
Total Geronimo Creek WWTP	\$ 466,650	\$ 547,410	\$ 560,133	\$ 573,231	\$ 586,714	
Walnut Branch WWTP						
Salaries	\$ 604,601	\$ 634,831	\$ 666,573	\$ 699,902	\$ 734,897	5% increase per year
Benefits	\$ 274,035	\$ 292,524	\$ 309,321	\$ 327,127	\$ 346,003	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 69,800	\$ 71,894	\$ 74,051	\$ 76,272	\$ 78,561	3% increase per year
Technical Services	\$ 75,000	\$ 77,250	\$ 79,568	\$ 81,955	\$ 84,413	3% increase per year
Utilities Services	\$ 292,404	\$ 293,050	\$ 256,182	\$ 256,819	\$ 257,461	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 129,000	\$ 132,870	\$ 136,856	\$ 140,962	\$ 145,191	3% increase per year
General Supplies	\$ 86,027	\$ 140,589	\$ 144,767	\$ 149,545	\$ 153,951	3% increase other than Minor Tools
Gasoline	\$ 12,500	\$ 12,750	\$ 13,005	\$ 13,265	\$ 13,530	2% increase per year
Education	\$ 7,575	\$ 7,727	\$ 7,881	\$ 8,039	\$ 8,199	2% increase per year
Total Walnut Branch WWTP	\$ 1,550,942	\$ 1,663,485	\$ 1,688,204	\$ 1,753,885	\$ 1,822,206	
Economic Development						
Salaries	\$ 362,202	\$ 380,312	\$ 399,328	\$ 419,294	\$ 440,259	5% increase per year
Benefits	\$ 165,756	\$ 174,421	\$ 183,554	\$ 193,224	\$ 203,466	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 40,000	\$ 41,200	\$ 42,436	\$ 43,709	\$ 45,020	3% increase per year
Utilities Services	\$ 9,972	\$ 10,271	\$ 10,579	\$ 10,897	\$ 11,224	3% increase per year
General Supplies	\$ 1,000	\$ 1,515	\$ 1,530	\$ 1,546	\$ 1,563	3% increase per year
Professional Development	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	2% increase per year
Retail Development	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	2% increase per year
Total Economic Development	\$ 583,930	\$ 612,820	\$ 642,629	\$ 673,977	\$ 706,944	

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
Facilities						
Salaries	\$ 716,785	\$ 752,624	\$ 790,255	\$ 829,768	\$ 871,257	5% increase per year
Benefits	\$ 372,483	\$ 399,074	\$ 422,980	\$ 448,377	\$ 475,363	7.5% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 3,336	\$ 3,436	\$ 3,539	\$ 3,645	\$ 3,755	3% increase per year
Repairs and Maintenance	\$ 136,900	\$ 141,007	\$ 145,237	\$ 149,594	\$ 154,082	3% increase per year
General Supplies	\$ 51,200	\$ 52,806	\$ 54,203	\$ 55,891	\$ 57,373	3% increase other than Minor Tools
Gasoline	\$ 9,000	\$ 9,180	\$ 9,364	\$ 9,551	\$ 9,742	2% increase per year
Education	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	2% increase per year
Total Facilities	\$ 1,291,704	\$ 1,360,167	\$ 1,427,659	\$ 1,498,949	\$ 1,573,736	
Information Technologies						
Salaries	\$ 458,509	\$ 510,062	\$ 568,321	\$ 596,737	\$ 626,574	5% increase per year before new positions or upgrades
Benefits	\$ 187,534	\$ 216,670	\$ 243,638	\$ 257,355	\$ 271,881	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 3,700	\$ 3,811	\$ 3,925	\$ 4,043	\$ 4,164	3% increase per year
Utilities Services	\$ 6,552	\$ 7,199	\$ 7,865	\$ 8,100	\$ 8,343	5% increase per year before new positions or upgrades
Repairs and Maintenance	\$ 437,727	\$ 450,859	\$ 464,385	\$ 478,316	\$ 492,666	3% increase per year
General Supplies	\$ 2,150	\$ 2,682	\$ 2,714	\$ 2,747	\$ 2,782	3% increase other than Minor Tools
Gasoline	\$ 1,600	\$ 1,632	\$ 1,665	\$ 1,698	\$ 1,732	2% increase per year
Education	\$ 10,400	\$ 10,608	\$ 10,820	\$ 11,037	\$ 11,257	2% increase per year
Total Information Technologies	\$ 1,108,172	\$ 1,203,522	\$ 1,303,332	\$ 1,360,033	\$ 1,419,399	
		Upgrade Op Manager to Asst. Director (50%). Upgrade IT Admin. to IT Senior Administrator (50%). New GIS Technician position (50%)	1 new Network Administrator (50%)			
City Attorney						
Salaries	\$ 227,671	\$ 239,055	\$ 251,008	\$ 263,558	\$ 276,736	5% increase per year
Benefits	\$ 80,083	\$ 89,535	\$ 94,405	\$ 99,549	\$ 104,981	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
Utilities Services	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	
General Supplies	\$ 250	\$ 180	\$ 180	\$ 180	\$ 180	
Education	\$ 5,025	\$ 5,126	\$ 5,228	\$ 5,333	\$ 5,439	2% increase per year
Total City Attorney	\$ 353,480	\$ 374,346	\$ 391,271	\$ 409,070	\$ 427,787	
Non-Departmental						
Professional Services	\$ 2,800	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
Utilities Services	\$ 59,800	\$ 60,586	\$ 61,528	\$ 62,495	\$ 63,488	increase based upon commercial utility revenue increase for each service
Rental	\$ 13,200	\$ 13,596	\$ 14,004	\$ 14,424	\$ 14,857	3% increase per year
Insurance	\$ 353,000	\$ 363,590	\$ 374,498	\$ 385,733	\$ 397,305	3% increase per year
Supplies	\$ 4,250	\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,250	
Energy and Fuel	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	
Miscellaneous	\$ 6,900,291	\$ 8,066,498	\$ 8,712,493	\$ 9,338,199	\$ 9,758,340	
Transfers to Utility I&S	\$ 5,630,837	\$ 6,287,032	\$ 8,164,480	\$ 10,065,694	\$ 11,419,903	includes new bond issues for FY24 - FY27
Total Non-Departmental	\$ 12,965,178	\$ 14,798,072	\$ 17,333,793	\$ 19,873,356	\$ 21,660,725	

Account Description	FY2023	FY2024	FY2025	FY2026	FY2027	Comments
TOTAL EXPENDITURES BEFORE CAPITAL						
	\$ 59,009,978	\$ 63,095,193	\$ 67,638,886	\$ 72,154,161	\$ 75,521,401	
REVENUES OVER (UNDER)						
EXPENDITURES BEFORE CAPITAL	\$ 1,400,061	\$ 1,469,228	\$ 1,858,460	\$ 1,169,702	\$ 1,983,397	
% Increase in Expenditures per Year		6.92%	7.20%	6.68%	4.67%	
Capital Equipment/Projects						
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	\$ 2,520,000	\$ 1,175,000	\$ -	\$ -	\$ -	
Utilities Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Projects/Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	A detailed list of the Capital Equipment/Projects can be found in later pages
Water Plant	\$ 20,000	\$ 199,500	\$ 199,500	\$ 199,500	\$ 199,500	
Water/Sewer Maintenance	\$ 2,294,500	\$ 2,315,000	\$ 1,960,000	\$ 1,960,000	\$ 1,410,000	
WWTP's	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	
Information Technologies	\$ 134,202	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
Multi Departments	\$ 232,596	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	
Total Capital Equipment/Projects	\$ 5,201,298	\$ 3,929,500	\$ 2,399,500	\$ 2,399,500	\$ 1,849,500	
Use of Fund Balance	\$ (3,805,123)	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES AFTER CAPITAL AND USE OF FUND BALANCE	\$ 60,406,153	\$ 67,024,693	\$ 70,038,386	\$ 74,553,661	\$ 77,370,901	
REVENUES OVER (UNDER)						
EXPENDITURES	\$ 3,884	\$ (2,460,274)	\$ (541,042)	\$ (1,229,800)	\$ 133,895	

INITIAL COSTS OF REQUESTED POSITIONS - UTILITY FUND

Department	Position Description	Cost Description	FY2023	FY2024	FY2025	FY2026	FY2027
Capital Projects	Inspector (50%)	Salaries/Benefits	\$ -	\$ 39,003	\$ -	\$ 41,784	\$ -
		Cell Phone All.	\$ -	\$ 450	\$ -	\$ 450	\$ -
	Traffic Engineer (50%)	Salaries/Benefits	\$ -	\$ -	\$ 80,427	\$ -	\$ -
		Cell Phone All.	\$ -	\$ -	\$ 450	\$ -	\$ -
	MS4 Coordinator (50%)	Salaries/Benefits	\$ -	\$ -	\$ 45,027	\$ -	\$ -
		Cell Phone All.	\$ -	\$ -	\$ 450	\$ -	\$ -
	Project Manager/Engineer (50%)	Salaries/Benefits	\$ -	\$ 54,434	\$ 56,259	\$ 58,153	\$ -
		Cell Phone All.	\$ -	\$ 450	\$ 450	\$ 450	\$ -
Transportation Planner (50%)	Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ 60,120	
	Cell Phone All.	\$ -	\$ -	\$ -	\$ -	\$ 450	
Total Capital Projects			\$ -	\$ 94,337	\$ 183,062	\$ 100,837	\$ 60,570
Information Technology	Upgrade IT Operations Manager to Assistant Director of IT (50%)	Salaries/Benefits	\$ -	\$ 4,368	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
	Upgrade IT Administrator to IT Senior Administrator (50%)	Salaries/Benefits	\$ -	\$ 4,747	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
	GIS Technician (50%)	Salaries/Benefits	\$ -	\$ 34,977	\$ -	\$ -	\$ -
		Cell Phone All.	\$ -	\$ 450	\$ -	\$ -	\$ -
	Network Administrator (50%)	Salaries/Benefits	\$ -	\$ -	\$ 47,032	\$ -	\$ -
		Cell Phone All.	\$ -	\$ -	\$ 450	\$ -	\$ -
Total Information Technology			\$ -	\$ 44,541	\$ 47,482	\$ -	\$ -
Total Personnel Requests Utility Fund			\$ -	\$ 138,878	\$ 230,545	\$ 100,837	\$ 60,570

EFFECT OF ANNUAL COST OF REQUESTED POSITIONS - UTILITY FUND

	FY2023	FY2024	FY2025	FY2026	FY2027
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$ 1,400,061	\$ 1,469,228	\$ 1,858,460	\$ 1,169,702	\$ 1,983,397
ANNUAL COST OF NEW POSITIONS	<u>\$ -</u>	<u>\$ 159,841</u>	<u>\$ 386,770</u>	<u>\$ 456,106</u>	<u>\$ 529,751</u>
REVENUES OVER (UNDER) WITHOUT NEW POSITIONS	<u>\$ 1,400,061</u>	<u>\$ 1,629,069</u>	<u>\$ 2,245,230</u>	<u>\$ 1,625,807</u>	<u>\$ 2,513,149</u>

ANNUAL COST OF PROPOSED BONDS - UTILITY FUND

	FY2023	FY2024	FY2025	FY2026	FY2027
2024 Utility Revenue Bonds - \$40,900,000		\$1,175,875	\$2,351,750	\$2,473,156	\$2,465,969
2025 Utility Revenue Bonds - \$32,500,000			\$778,646	\$2,063,000	\$2,051,500
2026 Utility Revenue Bonds - \$32,650,000				\$789,042	\$2,087,900
2027 Utility Revenue Bonds - \$29,925,000					\$ 729,422
Less - Capitalized Interest		(1,175,875)	(3,130,396)	(5,000,198)	(5,641,103)
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$325,000</u>	<u>\$1,693,688</u>

EFFECT OF ANNUAL COST OF REQUESTED POSITIONS & POTENTIAL BOND ISSUES- UTILITY FUND

	FY2023	FY2024	FY2025	FY2026	FY2027
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$1,400,061	\$1,469,228	\$1,858,460	\$1,169,702	\$1,983,397
ANNUAL COST OF NEW POSITIONS	\$0	\$159,841	\$386,770	\$456,106	\$529,751
ANNUAL DEBT SERVICE PAYMENTS (PROPOSED BONDS)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$325,000</u>	<u>\$1,693,688</u>
REVENUES OVER (UNDER) WITHOUT NEW POSITIONS AND BONDS	<u>\$1,400,061</u>	<u>\$1,629,069</u>	<u>\$2,245,230</u>	<u>\$1,950,807</u>	<u>\$4,206,836</u>

DEBT SERVICE COVERAGE ANALYSIS

	FY2023	FY2024	FY2025	FY2026	FY2027
UTILITY REVENUES	\$60,410,037	\$64,564,419	\$69,497,344	\$73,323,860	\$77,504,796
UTILITY EXPENDITURES	\$59,009,978	\$63,095,193	\$67,638,886	\$72,154,161	\$75,521,401
LESS CAPITAL IN OPERATING FUND	(\$524,500)	(\$540,235)	(\$556,442)	(\$573,135)	(\$590,329)
LESS UTILITY REVENUE BOND PAYMENTS	\$ (3,413,915)	\$ (7,934,473)	\$ (8,281,358)	\$ (8,852,986)	\$ (10,271,089)
EXPENDITURES LESS CAPITAL AND I&S	\$55,071,562	\$54,620,486	\$58,801,086	\$62,728,040	\$64,659,983
NET REVENUES (EXPENDITURES)	<u>\$5,338,475</u>	<u>\$9,943,933</u>	<u>\$10,696,258</u>	<u>\$10,595,820</u>	<u>\$12,844,813</u>
DEBT SERVICE REQUIREMENTS	\$3,413,915	\$7,934,473	\$8,281,358	\$8,852,986	\$10,271,089
DEBT SERVICE COVERAGE	1.56	1.25	1.29	1.20	1.25

**CAPITAL OUTLAY
FIVE YEAR
FORECAST – ALL
FUNDS**

FY2023-2027 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Projected Cost	Funding Source
2023	Various	Enterprise Leases	\$50,953	GFCP
	IT	Technology Items	\$118,830	GFCP
	Police	Police Equipment	\$25,000	GFCP
	Fire/EMS	Fire Equipment	\$25,000	GFCP
	Fire/EMS	Command Access Vehicle	\$150,000	GFCP
	Fire/EMS	2 Fire Engines (Year 1 of 7 lease purchase)	\$300,000	GFCP
	Fire/EMS	Mid-Size Pickup (Enterprise Lease add-ons)	\$15,000	GFCP
	Fire/EMS	Rescue Tools (E2 & E3)	\$82,000	GFCP
	Fire/EMS	Technical Rescue Equipment	\$50,000	GFCP
	Fire/EMS	Knox Box Secure Device	\$17,500	GFCP
	Public Works	Street Sweeper	\$300,000	GFCP
	Public Works	Tractor/Slope Mower	\$160,000	GFCP
	Vehicle Maint.	Diesel Laptop	\$10,000	GFCP
			\$10,000	UFCP
	Police	Body Armor	\$5,407	GFCP
			\$5,407	Grant
	Police	Tasers	\$8,568	FF
	Main Street	Utility Vehicle with Sprayer	\$17,000	GFCP
	Golf	Golf Cart Lease	\$45,120	GCCP
	Golf	Trimax Snake Mower Payment (Year 2 of 3)	\$8,923	GCCP
			\$4,000	Prior Yrs
	Golf	Kubota Tractor (Year 3 of 3)	\$6,356	GCCP
	Golf	Golf Equipment (Year 2 of 5)	\$79,117	GCCP
	Golf	Golf Equipment (Year 1 of 5)	\$40,000	GCCP
	Library	Automated Material Handling System	\$215,000	GFCP

Capital Equipment

Fiscal Year	Department	Equipment	Projected Cost	Funding Source
	Parks	3/4 Ton Truck (2)	\$110,000	GFCP
	Parks	All-Terrain Vehicle	\$20,000	GFCP
	Parks	Drag Buggy	\$20,000	GFCP
	IT	Citywide security camera upgrades	\$26,250	GFCP
			\$26,250	UFCP
			\$5,500	MC SEC
	IT	Citywide battery backup enhancements	\$18,022	GFCP
			\$18,022	UFCP
		GFCP	\$1,735,962	
		UFCP	\$54,272	
		Grant	\$5,407	
		FF	\$8,568	
		GCCP	\$179,516	
		Prior Years	\$4,000	
		MC SEC	\$5,500	
		TOTAL	\$1,993,225	
2024	Brush	Chip Truck	\$130,000	GFCP
	Various	Enterprise Leases	\$125,000	GFCP
	Police	Body Armor	\$11,250	FF
			\$11,250	Grant
	Police	Tasers	\$8,568	FF
	Police	Radar Speed Trailer	\$25,000	GFCP
	Police	Police Equipment	\$25,000	GFCP
	Fire/EMS	2 Fire Engines (Year 2 of 7 lease purchase)	\$300,000	GFCP
	Fire/EMS	Remount Ambulance Chassis	\$195,000	GFCP
	Fire/EMS	Mid-Size Pickup (Enterprise Lease Add-ons)	\$15,000	GFCP
	Fire/EMS	Inflatable Boat and Trailer	\$31,000	GFCP
	Fire/EMS	Thermal Imaging Cameras (2)	\$16,000	GFCP
	Fire/EMS	Fire/EMS Equipment	\$25,000	GFCP

FY2023-2027 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Projected Cost	Funding Source
	Animal Services	Adoption Trailer	\$60,000	GFCP
	Brush	Grapple Truck (2)	\$480,000	GFCP
	Public Works	Mowing Shredder	\$40,000	GFCP
	Public Works	2-Ton Pickup (2)	\$145,000	GFCP
	Public Works	Patch Truck	\$285,000	GFCP
	Public Works	Forklift	\$110,000	GFCP
	Public Works	Tractor	\$90,000	GFCP
	Public Works	3/4 Ton Truck	\$70,000	GFCP
	Public Works	Gator	\$45,000	GFCP
	Public Works	1 Ton Truck	\$110,000	GFCP
	Facilities	Trucks (2)	\$80,000	GFCP
	Coliseum	Purchase 1,100 new chairs & 6 chair dollies	\$115,000	COL
	Library	Replace 3M/Bibliotheca equipment	\$125,000	GFCP
	Parks	Lightning Prediction/Warning System	\$45,000	GFCP
	IT	Annual staff computer/iPad refresh	\$125,000	GFCP
		GFCP	\$2,697,000	
		FF	\$19,818	
		Grant	\$11,250	
		COL	\$115,000	
		TOTAL	\$2,843,068	
2025	Various	Enterprise Leases	\$125,000	GFCP
	Police	Patrol Vehicles (11)	\$425,000	GFCP
	Police	Body Armor	\$9,000	FF
			\$9,000	Grant
	Police	Tasers	\$8,568	FF
	Police	Police Equipment	\$25,000	GFCP

FY2023-2027 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Projected Cost	Funding Source
	Fire/EMS	2 Fire Engines (Year 3 of 7 lease purchase)	\$300,000	GFCP
	Fire/EMS	Platform Aerial Ladder (Year 1 of 7 lease purchase)	\$350,000	GFCP
	Fire/EMS	Ambulance Remount	\$195,000	GFCP
	Fire/EMS	Tender (T1)	\$350,000	GFCP
	Fire/EMS	Cardiac Compression Devices (2)	\$51,000	GFCP
	Fire/EMS	Fire/EMS Equipment	\$25,000	GFCP
	Animal Services	Vehicles (2)	\$180,000	GFCP
	Public Works	16' Flatbed Trailer	\$25,000	GFCP
	Brush	Chip Truck	\$140,000	GFCP
	Public Works	Uni-Loader	\$45,000	GFCP
	Brush	Chipper	\$100,000	GFCP
	Public Works	Grain Style Truck	\$135,000	GFCP
	Public Works	Tractor	\$55,000	GFCP
	Public Works	1/2 Ton Truck	\$45,000	GFCP
	Public Works	1 Ton Truck	\$65,000	GFCP
	IT	Annual staff computer/iPad refresh	\$125,000	GFCP
		GFCP	\$2,761,000	
		FF	\$17,568	
		Grant	\$9,000	
		TOTAL	\$2,787,568	
2026	Various	Enterprise Leases	\$125,000	GFCP
	Police	Patrol Vehicles (11)	\$425,000	GFCP
	Police	Police Equipment	\$25,000	GFCP
	Police	Body Armor	\$16,500	FF
			\$16,500	Grant

FY2023-2027 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Projected Cost	Funding Source
	Fire/EMS	2 Fire Engines (Year 4 of 7 lease purchase)	\$300,000	GFCP
	Fire/EMS	Platform Aerial Ladder (Year 2 of 7 lease purchase)	\$350,000	GFCP
	Fire/EMS	Remount Ambulance Chassis	\$195,000	GFCP
	Fire/EMS	Brush Truck	\$275,000	GFCP
	Fire/EMS	Cardiac Monitor/Defibrillator (9)	\$500,000	GFCP
	Fire/EMS	Fire/EMS Equipment	\$25,000	GFCP
	Public Works	Tractor (2)	\$98,000	GFCP
	Brush	Chipper	\$100,000	GFCP
	Brush	Grapple Truck	\$225,000	GFCP
	Public Works	1/2 Ton Truck (3)	\$155,000	GFCP
	Public Works	1 Ton Truck	\$70,000	GFCP
	Brush	Bucket Truck	\$200,000	GFCP
	Public Works	Freightliner	\$135,000	GFCP
	Public Works	Zipper	\$350,000	GFCP
	IT	Annual staff computer/iPad refresh	\$125,000	GFCP
	Library	3M/Bibliotheca Equipment	\$200,000	GFCP
		GFCP	\$3,878,000	
		FF	\$16,500	
		Grant	\$16,500	
		TOTAL	\$3,911,000	
2027	Police	Patrol Vehicles (12)	\$425,000	GFCP
	Police	Police Equipment	\$25,000	GFCP
	Police	Body Armor	\$4,500	FF
			\$4,500	Grant
	Various	Enterprise Leases	\$125,000	GFCP
	Fire/EMS	2 Fire Engines (Year 5 of 7 lease purchase)	\$300,000	GFCP

FY2023-2027 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Projected Cost	Funding Source
	Fire/EMS	Platform Aerial Ladder (Year 3 of 7 lease purchase)	\$350,000	GFCP
	Fire/EMS	Fire Engine (Year 1 of 7 lease purchase)	\$150,000	GFCP
	Fire/EMS	Fire Equipment	\$25,000	GFCP
	Public Works	2 Ton Truck	\$65,000	GFCP
	Public Works	Sweeper	\$260,000	GFCP
	Public Works	Pneumatic Roller	\$85,000	GFCP
	Public Works	Paving Machine	\$180,000	GFCP
	Public Works	Tractor	\$75,000	GFCP
	Public Works	Compactor	\$89,000	GFCP
	IT	Annual staff computer/iPad refresh	\$125,000	GFCP
		GFCP	\$2,279,000	
		FF	\$4,500	
		Grant	\$4,500	
		TOTAL	\$2,288,000	
2023-2027 Grand Total			\$13,822,861	

**FY2023-2027 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

FY	Dept	Project	Projected Cost	Funding Source
2023	Facilities	Maintenance and Operation Center Design	\$1,300,500	Bonds
	Fire/EMS	Fire Station #2 & #3 Remove Carpet and install VCT	\$18,000	GFCP
	Facilities	Dance Pavillion-install insulation & roof membrane	\$100,000	GFCP
	Facilities	Coliseum-install new marquee sign	\$95,000	COL
	Library	Power wash & restripe parking lot	\$10,000	LBF
	IT	Citywide wireless infrastructure upgrade	\$13,450	GFCP
			\$7,200	UFCP
			\$10,500	COL
	Facilities	PD Parking Lot Fence	\$218,988	Prior Years
			\$401,534	Bonds
	Parks	Park Improvements and Upgrades	\$200,000	PDF
	Main Street	Downtown Christmas Lighting Upgrades	\$50,000	GFCP
		GFCP	\$181,450	FY23
		UFCP	\$7,200	Bonds FY23
		Bonds	\$1,702,034	Other
		COL	\$105,500	
		LBF	\$10,000	
		Prior Years	\$218,988	
		PDF	\$200,000	
		TOTAL	\$2,425,172	
2024	Parks	Hike & Bike Trail Finish Out	\$350,000	PDF
	Facilities	Fire Station #2-resurface bay parking area	\$40,000	GFCP
	Facilities	Municipal Court-construct pony walls at cubicals	\$20,000	GFCP
	Facilities	Police Department-install natural gas generator	\$275,000	GFCP
	Facilities	Annex Building-chemically clean exterior	\$20,000	GFCP
	Parks	Playscape safety protective surfacing replacement	\$25,000	GFCP
	Parks	Preliminary engineering report-flood damages Walnut Springs Parks	\$75,000	GFCP
	IT	Citywide physical security/badge access	\$27,500	GFCP
			\$27,500	UFCP

**FY2023-2027 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

FY	Dept	Project	Projected Cost	Funding Source
	IT	Citywide intrusion detection system	\$2,500	GFCP
			\$2,500	UFCP
	IT	Drones Lidar mapping service	\$21,000	GFCP
			\$21,000	UFCP
	Police	Parking Lot Shade for Patrol Vehicles	\$50,000	GFCP
	Police	Police Building Build Out	\$1,000,000	Bonds
	Fire/EMS	Fire Station #4	\$7,000,000	Bonds
	Facilities	Maintenance and Operation Center Construction	\$15,500,000	Bonds
	Coliseum	Upgrade Stage Lighting	\$80,000	COL
	Facilities	Rekey City Hall	\$10,000	GFCP
			\$10,000	UFCP
	Parks	Playscape safety protective surfacing replacement	\$25,000	GFCP
	Parks	Walnut Springs Trail lighting	\$250,000	Bonds
	Parks	Repair dam and retaining walls Walnut Springs Park	\$2,500,000	Bonds
	Parks	Restripe various parking lots	\$80,000	GFCP
	Parks	Central Park Fountain electrical repairs	\$20,000	GFCP
	Parks	Little League ballfield dugout expansions	\$60,000	GFCP
	Parks	Smokey Joe restroom/locket rook renovations	\$150,000	Bonds
	Sebastopol	House renovations and repairs	\$750,000	Bonds
	Parks	Additional lighting at Walnut Springs Park	\$40,000	GFCP
	IT	City firewall upgrade	\$15,000	GFCP
			\$15,000	UFCP
	IT	Vulnerability scanning	\$2,800	GFCP
			\$2,800	UFCP
	IT	Hyperconverged systems architecture expansion	\$15,000	GFCP
			\$15,000	UFCP

**FY2023-2027 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

FY	Dept	Project	Projected Cost	Funding Source
		GFCP	\$823,800	
		UFCP	\$93,800	
		Bonds	\$27,150,000	
		COL	\$80,000	
		PDF	\$350,000	
		TOTAL	\$28,497,600	
2025	Police	Drone Program	\$250,000	Bonds
	Police	Firearms Training Center Improvements (Phase I)	\$1,000,000	Bonds
	Fire/EMS	Fire Station #5	\$10,000,000	Bonds
	Facilities	City Hall HVAC	\$1,500,000	Bonds
	Facilities	Replace HVAC System City Facilities	\$50,000	GFCP
	Coliseum	Replace Main Exhibit Hall Flooring	\$125,000	COL
	Facilities	Parks Office Dura-last Roof System	\$25,000	GFCP
	Parks	Playscape safety protection surfacing replacement	\$25,000	GFCP
	Parks	Walnut Springs Trail/Park West Trail lighting	\$500,000	Bonds
	Events Com.	Pave the swine barn	\$90,000	GFCP
	Coliseum	Audio and video improvements	\$100,000	COL
		GFCP	\$190,000	
		Bonds	\$13,250,000	
		COL	\$225,000	
		TOTAL	\$13,665,000	
2026	Fire/EMS	Fire Station #5	\$10,000,000	Bonds
	Coliseum	RegROUT Main Entrance Floor and Hallways	\$30,000	COL
	Facilities	Install Additional Employee Parking Space MC	\$125,000	GFCP
	Facilities	Rekey Fire Station 1, 2 &3	\$20,000	GFCP
	Library	Bird Strike Prevention Film	\$250,000	Bonds
	Parks	Playscape safety protective surfacing replacement	\$25,000	GFCP
	Parks	Walnut Springs Trail Lighting	\$500,000	Bonds

**FY2023-2027 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

FY	Dept	Project	Projected Cost	Funding Source
	Parks	Walnut Springs Trail Extension	\$5,000,000	Bonds
	Parks	Recreation Center/Natatorium feasibility study	\$75,000	GFCP
		GFCP	\$245,000	
		Bonds	\$15,750,000	
		COL	\$30,000	
		TOTAL	\$16,025,000	
2027	Police	Firearms Training Center Improvements (Phase II)	\$400,000	Bonds
	Police	Feasibility Study Combined Off-Site Communications Center	\$250,000	Bonds
	Coliseum	Additional Event Parking on Nelda Street	\$450,000	Bonds
	Facilities	Replace HVAC System City Facilities	\$50,000	GFCP
	Library	Automated Material Handling System	\$30,000	GFCP
	Parks	Contracted tree doctor/arborist	\$50,000	GFCP
	Parks	Manuel C. Castilla playscape and parking	\$700,000	Bonds
	Parks	Park property	\$600,000	Bonds
	Parks	Kayak/Canoe launch/dock at Starcke Park	\$75,000	GFCP
	Parks	Resurface tennis and basketball courts	\$75,000	GFCP
		GFCP	\$280,000	
		Bonds	\$2,400,000	
		TOTAL	\$2,680,000	
2023-2027 Grand Total			\$63,292,772	

FIVE YEAR STREET PROJECTS PLAN

FY	Project	Projected Cost	Approved Funding	Funding Source
2023	GLO Drainage Projects			
	Walnut Creek	\$8,600,000		
	North Guadalupe	\$8,300,000		
	Mays Creek	\$3,932,198		
	Heideke Street	\$10,481,786		
	Engineering	\$4,697,097		
	Grant Administration	\$2,160,665		
	Supplemental	\$1,927,518	\$1,927,518	Bonds FY23
	TOTAL	\$40,099,264	\$39,720,645	Grant
			\$378,619	Prior Yrs
	Rudeloff Road - Phase II (Huber East to SH123 at FM 20	\$14,316,994	\$9,600,000	MPO
			\$2,305,015	Bonds PY
			\$2,411,979	Bonds FY23
	Cordova (Highway 46 to SH123)	\$30,955,718	\$16,500,000	MPO
			\$5,000,000	County
			\$5,980,718	Bonds FY23
			\$3,475,000	Bonds FY24
	Rudeloff Road-Phase I (SH 46 to Huber)	\$13,916,615	\$6,114,525	MPO
			\$2,093,967	Bonds PY
			\$5,708,123	Bonds FY23
	Stormwater Criteria Manual	\$230,000	\$130,000	ARPA
			\$100,000	SWDF
	Stratton, Jefferson, Guadalupe, Nelda Sidewalk	\$2,907,863	\$1,871,545	MPO
			\$568,432	Bonds FY23
			\$467,886	Bonds FY25
	North Milam Street (College to Kingsbury)	\$8,324,598	\$6,324,598	Bonds PY
			\$2,000,000	Bonds FY23
	Rehab Streets (Zipper Projects)	\$800,000	\$800,000	Bonds FY23
	Chip Seal	\$278,160	\$278,160	Bonds FY23
	Annual Streets Maintenance	\$200,000	\$200,000	GFCP
	TOTAL	\$113,956,730		

FIVE YEAR STREET PROJECTS PLAN

FY	Project	Projected Cost	Approved Funding	Funding Source
2024	College (Austin to King)	\$9,440,278	\$1,918,071 \$7,522,207	Bonds PY Bonds FY24
	Martindale/Strempe Road Realignment	\$225,000	\$225,000	Bonds FY24
	FM78 HSIP (Eighth to Guadalupe)	\$400,000	\$400,000	Bonds FY24
	Mesquite Street	\$830,000	\$610,157 \$219,843	PY Bonds FY24
	Rehab Streets (Zipper Projects)	\$800,000	\$800,000	Bonds FY24
	Chip Seal	\$290,400	\$290,400	Bonds FY24
	TOTAL	\$11,985,678		
2025	Rehab Streets (Zipper Projects)	\$800,000	\$800,000	Bonds FY25
	Chip Seal	\$283,140	\$283,140	Bonds FY25
	TOTAL	\$1,083,140		
2026	Rehab Streets (Zipper Projects)	\$800,000	\$800,000	Bonds FY26
	Chip Seal	\$314,600	\$314,600	Bonds FY26
	TOTAL	\$1,114,600		
2027	Rehab Streets (Zipper Projects)	\$800,000	\$800,000	Bonds FY27
	Chip Seal	\$330,330	\$330,330	Bonds FY27
	TOTAL	\$1,130,330		
			\$12,641,651 \$19,674,930 \$12,932,450 \$1,551,026 \$1,114,600 \$1,130,330 \$39,720,645 \$34,086,070 \$5,000,000 \$130,000 \$100,000 \$378,619 \$128,460,321	Bonds PY Bonds FY23 Bonds FY24 Bonds FY25 Bonds FY26 Bonds FY27 Grant MPO County ARPA SWDF Other Funding
	2023-2027 Grand Total			

FY2023-2027 Utilities Capital Equipment

Fiscal Year	Area	Equipment	Projected Cost	Funding Source
2023	IT	Technology Items	\$76,480	UFCP
	Various	Enterprise Leases	\$72,596	UFCP
	W / WW Main.	12 - yd. dump truck	\$135,000	UFCP
	W/WW Main.	Mini Excavator	\$100,000	UFCP
	W/WW Main.	Vactor 2100i (Year 1 of 5)	\$85,000	UFCP
	W/WW Main.	Three (3) Generators for three (3) Lift Stations to provide emergency backup power	\$225,000	UFCP
	Electric	55 FT Bucket Truck	\$275,000	UFCP
	Electric	55 FT Bucket Truck	\$275,000	UFCP
	Electric	Digger Truck	\$290,000	UFCP
	Electric	Digger Truck	\$290,000	UFCP
	Electric	Goose Neck 32ft Model LY32	\$45,000	UFCP
	Electric	1/2 ton 4x4 pickup truck	\$45,000	UFCP
	Electric	1/2 ton 4x4 pickup truck	\$45,000	UFCP
	WP	Zero Turn replacement	\$20,000	UFCP
	Vehicle Maint.	Diesel Laptop	\$10,000	UFCP
			\$10,000	GFCP
	IT	Citywide security camera upgrades	\$26,250	UFCP
			\$26,250	GFCP
			\$5,500	MC SEC
	IT	Citywide battery backup enhancements	\$18,022	UFCP
			\$18,022	GFCP
UFCP			\$2,033,348	
GFCP			\$54,272	
MC SEC			\$5,500	
TOTAL			\$2,093,120	
2024	W/WW Main.	Three (3) Generators for three (3) Lift Stations to provide emergency backup power	\$225,000	UFCP
	W/WW Main.	Vactor 2100i (Year 2 of 5)	\$85,000	UFCP

Fiscal Year	Area	Equipment	Projected Cost	Funding Source
	W/WW Main.	F550 four door crew truck	\$85,000	UFCP
	W/WW Main.	Four door 4x4 F350	\$70,000	UFCP
	Various	Enterprise Leases	\$115,000	UFCP
	IT	Technology Items	\$125,000	UFCP
		TOTAL	\$705,000	
2025	W/WW Main.	Three (3) Generators for three (3) Lift Stations to provide emergency backup power	\$225,000	UFCP
	W/WW Main.	Vactor 2100i (Year 3 of 5)	\$85,000	UFCP
	Various	Enterprise Leases	\$115,000	UFCP
	IT	Technology Items	\$125,000	UFCP
		TOTAL	\$550,000	
2026	W/WW Main.	Three (3) Generators for three (3) Lift Stations to provide emergency backup power	\$225,000	UFCP
	W/WW Main.	Vactor 2100i (Year 4 of 5)	\$85,000	UFCP
	Various	Enterprise Leases	\$115,000	UFCP
	IT	Technology Items	\$125,000	UFCP
		TOTAL	\$550,000	
2027	W/WW Main.	Vactor 2100i (Year 5 of 5)	\$85,000	UFCP
	W/WW Main.	Three (3) Generators for three (3) Lift Stations to provide emergency backup power	\$225,000	UFCP
	Various	Enterprise Leases	\$115,000	UFCP
	IT	Technology Items	\$125,000	UFCP
		TOTAL	\$550,000	

2024-2027 Grand Total \$4,448,120

**FY2023-2027 UTILITY FUND
CAPITAL IMPROVEMENT PROJECTS**

Fiscal Year	Dept	Project	Projected Cost	Funding Source
2023	Electric	Replace all Star meters and replace all Water MTUs -	\$300,000	UFCP
	Electric	Upgrade and relocate CS 80 Circuit from the Substation on College to Walnut	\$355,000	UFCP
	Electric	Construct new lines on Kingsbury West to Hidalgo and North and South	\$350,000	UFCP
	Electric	Circuit Ties Between Substations	\$250,000	UFCP
	Wastewater	River Oak / Tor Drive / Pecan Orchard Lift Station (Engineering)	\$4,000,000	Bonds
	Wastewater	Love's Force Main Relocation (Final Engineering + Land Acquisition / Construction)	\$3,250,000	Bonds
	Wastewater	Wastewater Asset Management	\$250,000	UFCP
	Wastewater	Repairs to existing wastewater infrastructure	\$500,000	UFCP
	Wastewater	Lift Station Upgrades and Compliance	\$100,000	UFCP
	Water	Surface Water / Ground Water Loop (Final Engineering + Land Acquisition)	\$2,000,000	Bonds
	Water	Surface Water / Ground Water Loop (Construction)	\$10,000,000	Bonds
	Water	24" inch Transmission Main Vetter Booster to HWY 123 EST (Final Engineering, Permanent / Construction Easements, Permitting UPRR, Land Acquisition)	\$1,120,962	Bonds
	Water	24" inch Transmission Main Vetter Booster to HWY 123 EST	\$8,000,000	Bonds
	Water	24" / 16" Cedar St. Water Line	\$8,500,000	Bonds
	Water	SHWSC CCN TRANSFER Project S1 - Strempe Road Transmission Main Extension	\$5,500,000	Bonds
	Water	Huber Rd. Transmission Main Project S2	\$3,000,000	Bonds
	Water	Huber Rd. Water Line Expansion Project S4	\$2,000,000	Bonds
	Water	SH46 Water Line Expansion Project S3	\$4,100,000	Bonds
	Water	High Service Pump Station	\$1,500,000	Bonds
	Water	Western Booster Station	\$13,000,000	Bonds

Fiscal Year	Dept	Project	Projected Cost	Funding Source
	Water	Service / Maintenance for 9 potable water storage facilities.	\$199,500	UFCP
	Water	Detailed Water Supply Masterplan	\$200,000	UFCP
	Water	Repairs to existing water infrastructure	\$500,000	UFCP
	Misc	Business Improvement Grant	\$150,000	UFCP
	Misc	Property Maintenance	\$127,083	Lease Revenue
	IT	Citywide wireless infrastructure upgrade	\$13,450	UFCP
			\$7,200	GFCP
			\$10,500	COL
		UFCP	\$3,167,950	
		GFCP	\$7,200	
		Bonds	\$65,970,962	
		COL	\$10,500	
		Lease Revenue	\$127,083	
		2023 TOTAL	\$69,283,695	
2024	Electric	123 Bypass / IH 10 New Line Installation (Kingsbury to IH10)	\$350,000	UFCP
	Electric	Rebuild Line and upgrade poles on San Antonio St from Guadalupe east to Prexy Dr	\$400,000	UFCP
	Electric	Rebuild SW 10 from Leggett and Jefferson to Nelda St.	\$425,000	UFCP
	Wastewater	River Oak / Tor Drive / Pecan Orchard Lift Station (Construction)	\$33,000,000	Bonds
	Wastewater	Guadalupe River Drive Lift Station Renewal	\$800,000	Bonds
	Wastewater	Nagel St. Gravity Main / Lift Station Decommission	\$1,100,000	Bonds
	Wastewater	Unity Lift Station Renewal	\$1,250,000	Bonds
	Wastewater	36 inch Geronimo Creek Interceptor (Engineering Only)	\$3,000,000	Bonds
	Wastewater	Wastewater Asset Management	\$250,000	UFCP
	Wastewater	Repairs to existing wastewater infrastructure	\$500,000	UFCP
	Wastewater	Lift Station Upgrades and Compliance	\$100,000	UFCP
	Water	12" FM 20 Water Line	\$1,750,000	Bonds

Fiscal Year	Dept	Project	Projected Cost	Funding Source
	Water	Storage tanks (Painting / Maintenance) Service	\$199,500	UFCP
	Water	Repairs to existing water infrastructure	\$250,000	UFCP
	Water	Ford's Landing Water Line (Engineering)	\$500,000	UFCP
	Water	12-inch Hannah Heights Water Line (Engineering)	\$250,000	UFCP
		UFCP	\$3,224,500	
		Bonds	\$40,900,000	
		2024 TOTAL	\$44,124,500	
2025	Wastewater	36 inch Geronimo Creek Interceptor (Construction Only)	\$19,000,000	Bonds
	Wastewater	24-inch Geronimo Creek Interceptor (Engineering Only)	\$2,000,000	Bonds
	Wastewater	Wastewater Asset Management	\$250,000	UFCP
	Wastewater	Repairs to existing wastewater infrastructure	\$500,000	UFCP
	Wastewater	Lift Station Upgrades and Compliance	\$100,000	UFCP
	Wastewater	Technically based local limits study	\$250,000	UFCP
	Water	73 Ft Up flow Clarifier SCADA and Offices (Construction)	\$5,000,000	Bonds
	Water	Ford's Landing Water Line (Construction)	\$2,500,000	Bonds
	Water	12-inch Hannah Heights Water Line (Construction)	\$1,500,000	Bonds
	Water	SH46 Upper Pressure Plane Transmission Line Project S6	\$2,500,000	Bonds
	Water	8" Spring St. Water Line	\$300,000	UFCP
	Water	Storage tanks (Painting / Maintenance) Service	\$199,500	UFCP
	Water	Repairs to existing water infrastructure	\$250,000	UFCP
		UFCP	\$1,849,500	
		Bonds	\$32,500,000	
		2025 TOTAL	\$34,349,500	
2026	Wastewater	Friesenhahn Road Lift Station Renewal	\$900,000	Bonds
	Wastewater	Nolan Street Lift Station Renewal	\$750,000	Bonds
	Wastewater	Hampton Drive Lift Station Renewal	\$750,000	Bonds

Fiscal Year	Dept	Project	Projected Cost	Funding Source
	Wastewater	24-inch Geronimo Creek Interceptor (Construction)	\$12,000,000	Bonds
	Wastewater	18-inch SH123 Gravity Main (Engineering Only)	\$2,000,000	Bonds
	Wastewater	Wastewater Asset Management	\$250,000	UFCP
	Wastewater	Repairs to existing wastewater infrastructure	\$500,000	UFCP
	Wastewater	Lift Station Upgrades and Compliance	\$100,000	UFCP
	Water	24" SH-46 Western Transmission Main	\$2,750,000	Bonds
	Water	SH46 Upper Pressure Plane Transmission Line Project S6	\$13,500,000	Bonds
	Water	Storage tanks (Painting / Maintenance) Service	\$199,500	UFCP
	Water	Repairs to existing water infrastructure	\$250,000	UFCP
		UFCP	\$1,299,500	
		Bonds	\$32,650,000	
		2026 TOTAL	\$33,949,500	
2027	Wastewater	Cross Roads Lift Station Renewal	\$925,000	Bonds
	Wastewater	18-inch SH123 Gravity Main (Construction Only)	\$11,000,000	Bonds
	Wastewater	Wastewater Asset Management	\$250,000	UFCP
	Wastewater	Repairs to existing wastewater infrastructure	\$500,000	UFCP
	Wastewater	Lift Station Upgrades and Compliance	\$100,000	UFCP
	Water	1.5mg EST	\$1,500,000	Bonds
	Water	24" SH-46 Western Transmission Main	\$16,500,000	Bonds
	Water	Storage tanks (Painting / Maintenance) Service	\$199,500	UFCP
	Water	Repairs to existing water infrastructure	\$250,000	UFCP
		UFCP	\$1,299,500	
		Bonds	\$29,925,000	
		2027 TOTAL	\$31,224,500	
		2023 - 2027 GRAND TOTAL	\$212,931,695	

CAPITAL OUTLAY KEY

ARP – American Rescue Plan Funds

Bonds – Certificates of Obligation, General Obligation or Utility Revenue Bonds

COL – Coliseum Fund

County – Guadalupe County project participation

FF – Federal Forfeiture Fund

GCCP – Golf Course Capital Projects Fund

GFCP – General Fund Capital Projects Fund

GFCP FB – General Fund Capital Projects Fund Balance

Grant – Grant funding

HOT – Hotel Occupancy Tax Fund

HRF – Hydrorights Subordination Fund

LBF – Library Building Fund

LP – Lease Purchase

MC Sec – Municipal Court Security Fund

MPO – Metropolitan Planning Organization Funding

PDF – Park Development Fund

PY Bonds – Bonds remaining from prior year issues

RIF – Roadway Impact Fund

SEC – Seguin Events Complex Fund

Sewer IF – Sewer Impact Fund

SF – State Forfeiture Fund

ST – Sales tax funding for streets

TN – Tax Notes

UFCP – Utility Fund Capital Projects Fund

UFCP FB – Utility Fund Capital Projects Fund Balance

Water IF – Water Impact Fund