

City of San Angelo, Texas



Operating Budget Fiscal Year 2017-2018

City Council Record Vote

****Scheduled for *September 2017*****

The members of the governing body voted on the adoption of the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

City of San Angelo

Consolidated Financial Schedule

Revenue and Expenditures, Fiscal Year Ending September 30, 2018

Fund No.	Fund Name	Beginning Balance	Operating Revenues	Transfers In	Amount Available	Operating Expenditures	Transfers Out	Total Expenditures	Rev Over/ (Under) Exp	Ending Balance
101	General	\$19,628,629	\$63,761,465	\$6,723,487	\$90,113,581	\$67,237,338	\$3,247,614	\$70,484,952	\$0	\$19,628,629
105	General Debt Service	(211,433)	4,615,513	1,416,711	5,820,791	5,912,841	0	5,912,841	119,383	(92,050)
501	Equipment Replacement	343,644	150,000	1,201,373	1,695,017	1,351,373	0	1,351,373	0	343,644
502	Capital Projects	94,771	5,705	244,295	344,771	250,000	0	250,000	0	94,771
103	Intergovernmental	84,497	1,990,530	374,169	2,449,196	2,297,114	67,585	2,364,699	0	84,497
106	TIRZ	1,499,343	752,010	0	2,251,353	752,010	0	752,010	0	1,499,343
453	Community Development Block Gran	0	608,910	0	608,910	608,910	0	608,910	0	0
483	HOME Grant	0	308,541	0	308,541	308,541	0	308,541	0	0
601	Designated Revenue	224,037	42,690	0	266,727	42,690	0	42,690	0	224,037
605	Hotel Occupancy Tax	1,396,084	1,884,894	0	3,280,978	995,375	991,600	1,986,975	(102,081)	1,294,003
640	Lake Nasworthy Trust	14,150,603	939,020	0	15,089,623	50,000	185,524	235,524	703,496	14,854,099
203	Texas Bank Sports Complex	265,163	165,709	747,651	1,178,523	897,684	0	897,684	15,676	280,839
410	Civic Events	2,235,595	1,470,778	0	3,706,373	1,371,546	99,232	1,470,778	0	2,235,595
420	Fort Concho	231,484	651,267	397,224	1,279,975	1,048,491	0	1,048,491	0	231,484
440	Fairmount Cemetery	(83,366)	340,900	82,902	340,436	410,847	0	410,847	12,955	(70,411)
201	State Office Building	199,239	1,293,998	0	1,493,237	1,293,998	0	1,293,998	0	199,239
220	Airport Operating	218,381	1,474,092	0	1,692,473	1,389,892	84,200	1,474,092	0	218,381
529	Airport PFC	950,816	272,586	0	1,223,402	0	272,586	272,586	0	950,816
230	Solid Waste Enterprise	2,526,409	1,610,814	0	4,137,223	1,055,814	255,000	1,310,814	300,000	2,826,409
240	Stormwater	3,071,684	2,928,154	95,000	6,094,838	2,663,915	359,239	3,023,154	0	3,071,684
260	Water Operating	3,344,344	26,029,151	1,279,705	30,653,200	16,638,556	9,809,099	26,447,655	861,201	4,205,545
261	Water Debt Service	306,082	0	11,472,371	11,778,453	11,472,371	0	11,472,371	0	306,082
512	Water / Supply Capital Projects	8,374,074	4,782,946	50,000	13,207,020	3,030,029	1,802,917	4,832,946	0	8,374,074
270	Wastewater Operating	8,626,775	13,392,433	0	22,019,208	5,872,509	5,766,339	11,638,848	1,753,585	10,380,360
271	Wastewater Debt Service	234,257	0	4,141,035	4,375,292	4,141,035	0	4,141,035	0	234,257
520	Wastewater Capital Projects	7,690,779	1,806,002	0	9,496,781	1,346,093	459,909	1,806,002	0	7,690,779
Operating Totals		\$75,401,891	\$131,278,108	\$28,225,923	\$234,905,922	\$132,438,972	\$23,400,844	\$155,839,816	\$3,664,215	\$79,066,106
301	Vehicle Maintenance	(\$260,914)	\$6,947,400	\$0	\$6,686,486	\$6,896,283	\$0	\$6,896,283	\$51,117	(\$209,797)
305	Communications	145,631	750,431	0	896,062	750,431	0	750,431	0	145,631
310	Health Insurance	(1,333,192)	8,778,645	0	7,445,453	8,778,645	0	8,778,645	0	(1,333,192)
320	Property/Casualty	948,493	849,512	0	1,798,005	849,512	0	849,512	0	948,493
330	Workers' Compensation	(912,655)	1,147,999	0	235,344	952,513	0	952,513	195,486	(717,169)
Total Internal Service Funds		(\$1,412,637)	\$18,473,987	\$0	\$17,061,350	\$18,227,384	\$0	\$18,227,384	\$246,603	(\$1,166,034)

City of San Angelo

General Fund

Schedule of Revenues

Category	Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
101 REVENUES:					
Taxes	Property Tax	30,872,466	32,160,271	32,137,864	(22,407)
	Sales Tax	16,781,314	17,614,317	17,340,870	(273,447)
	Franchise Tax	4,349,481	4,517,446	4,463,446	(54,000)
	Total Taxes	52,003,261	54,292,034	53,942,180	(349,854)
Charges for Services	Construction Management	167,315	127,076	74,300	(52,776)
	Real Estate	158,146	132,105	129,126	(2,979)
	Development Services	706,212	702,768	710,114	7,346
	Operations	145,826	148,100	211,500	63,400
	Parks & Recreation	540,208	559,200	566,200	7,000
	Neighborhood & Family Svcs	352,417	419,851	322,129	(97,722)
	Police	552,891	562,175	576,275	14,100
	Fire	5,016,007	3,389,686	3,524,837	135,151
	Other Charges	178,013	129,000	132,700	3,700
	Total Charges for Service	7,817,035	6,169,961	6,247,181	77,220
Fines and Forfeitures	Municipal Court	2,608,938	2,813,239	3,095,062	281,823
Other	Interest	206,435	125,776	418,466	292,690
	Miscellaneous	69,757	53,539	58,576	5,037
	Total Other	276,192	179,315	477,042	297,727
Transfers	Miscellaneous Transfers In	1,475,714	1,212,295	1,192,625	(19,670)
	Administrative Charges (Transfers In)	3,138,476	3,173,759	3,374,018	200,259
	Water & Sewer Franchise Fees	1,761,007	2,029,747	2,156,844	127,097
	Total Transfers	6,375,197	6,415,801	6,723,487	307,686
Total General Fund Revenues		\$69,080,623	\$69,870,350	\$70,484,952	\$614,602

City of San Angelo

General Fund

Schedule of Expenditures

Category	Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
<u>101 EXPENDITURES:</u>					
General Government	City Council	173,823	156,989	156,989	0
	City Manager	686,057	706,956	709,809	2,853
	Internal Auditor	73,804	75,151	75,773	622
	City Attorney/Legal	604,947	640,873	644,227	3,354
	City Clerk	275,755	243,226	259,143	15,917
	Public Information	371,002	452,397	453,678	1,281
	Municipal Court	2,494,473	2,418,177	2,497,362	79,185
	Construction Management	178,926	190,328	136,536	(53,792)
	Facilities Maintenance	796,571	658,482	672,347	13,865
	Total General Government	5,655,358	5,542,579	5,605,864	63,285
Human Resources & Risk Management	Human Resources	366,276	406,148	2,399,371	1,993,223
	Crossing Guards	130,164	122,000	125,700	3,700
	Total Human Resources & Risk Management	496,440	528,148	2,525,071	1,996,923
Finance	Budget	1,058,339	1,073,197	1,062,047	(11,150)
	Accounting	511,797	520,543	571,832	51,289
	Billing & Receipts	655,625	694,807	699,170	4,363
	Information Technology	527,841	581,969	641,887	59,918
	Purchasing	138,035	158,724	167,515	8,791
	Real Estate	150,631	171,059	172,295	1,236
	Total Finance	3,042,268	3,200,299	3,314,746	114,447
Economic Development	Development Corporation	362,039	471,250	490,250	19,000
	Total Development Corporation	362,039	471,250	490,250	19,000
Planning & Development Services	Administration	471,305	466,072	448,913	(17,159)
	Planning	351,890	299,481	291,952	(7,529)
	GIS	267,231	295,217	297,389	2,172
	Permits & Inspections	869,748	838,663	871,289	32,626
	Total Development Services	1,960,174	1,899,433	1,909,543	10,110
Neighborhood & Family Services	Code Compliance	444,227	461,179	438,001	(23,178)
	Animal Services	877,716	1,016,501	901,658	(114,843)
	Total Neighborhood & Family Services	1,321,943	1,477,680	1,339,659	(138,021)

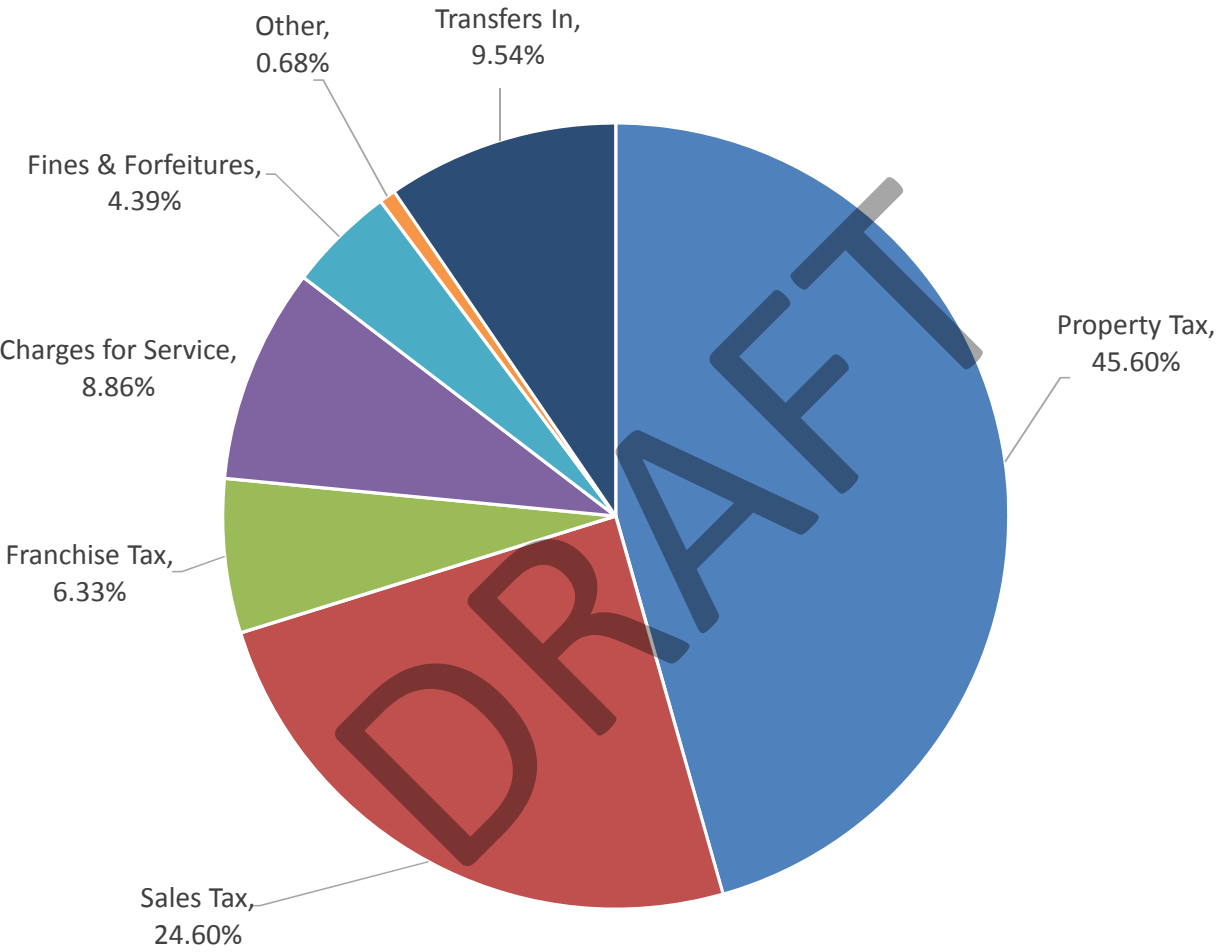
City of San Angelo

General Fund

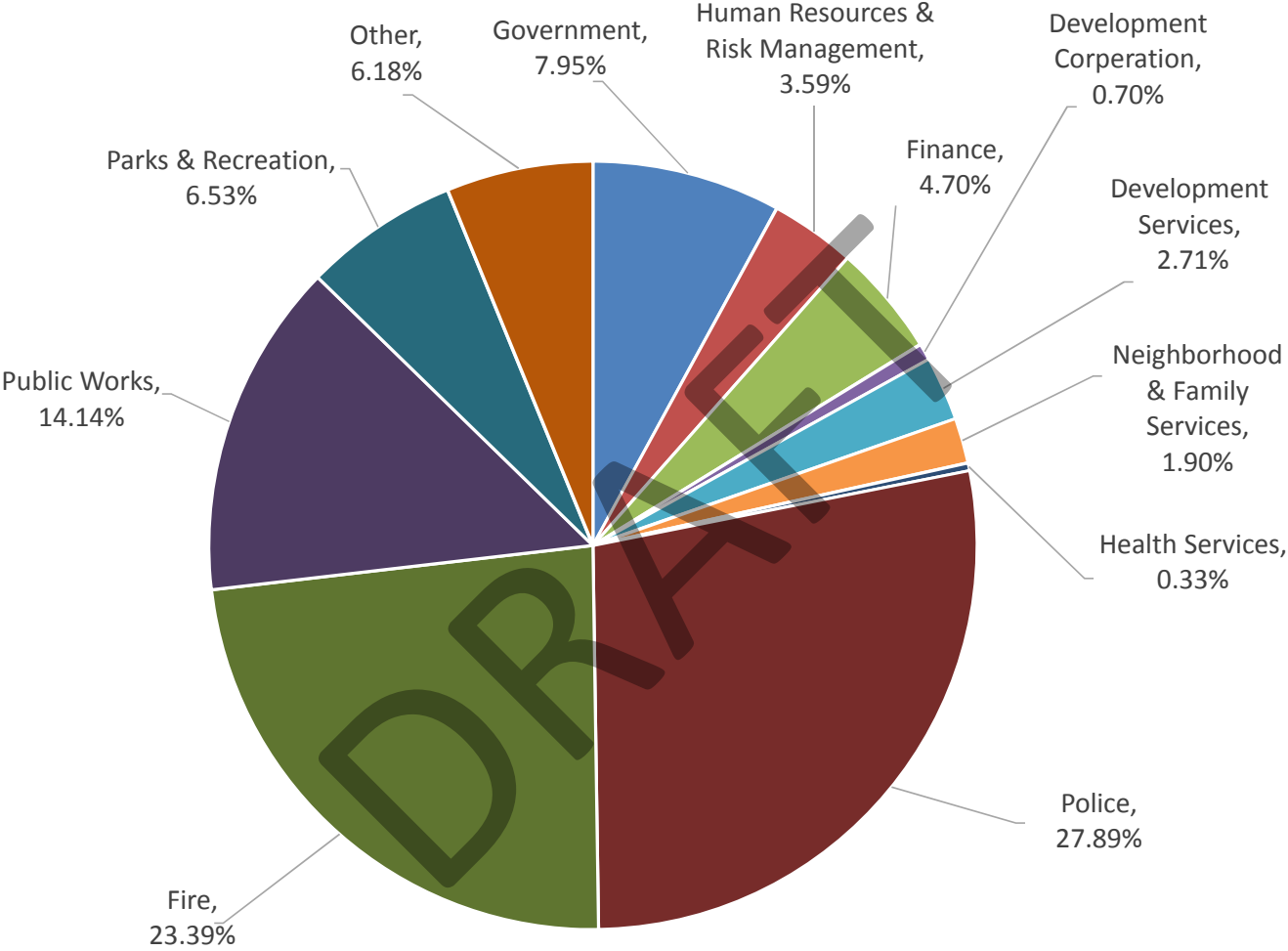
Schedule of Expenditures

Category	Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
Health Services	Administration	166,557	173,922	174,604	682
	MHMR Contribution	55,423	55,423	55,500	77
	Total Health Services	221,980	229,345	230,104	759
Police	Police	17,636,079	17,174,033	17,875,983	701,950
	Traffic Safety	285,889	247,878	247,878	0
	DWI Step	19,750	39,222	39,222	0
	Public Safety Communications	1,324,313	1,479,276	1,493,237	13,961
	Total Police	19,266,031	18,940,409	19,656,320	715,911
Fire	Fire	15,877,962	15,713,112	15,755,256	42,144
	Fire Prevention	750,072	721,900	728,569	6,669
	Total Fire	16,628,034	16,435,012	16,483,825	48,813
Public Works	Engineering	1,095,965	1,188,075	1,195,231	7,156
	Operations Admin	344,799	350,170	352,123	1,953
	Traffic/Signal Control	818,153	925,376	978,804	53,428
	Street and Bridge	5,928,463	6,102,409	6,321,545	219,136
	Street Lighting	1,318,463	1,118,829	1,118,829	0
	Total Public Works	9,505,843	9,684,859	9,966,532	281,673
Parks & Recreation	Parks	3,310,081	3,360,227	3,386,191	25,964
	Water Lily Garden	97,415	99,850	102,346	2,496
	Recreation	1,046,214	1,105,133	1,114,079	8,946
	Total Parks & Recreation	4,453,710	4,565,210	4,602,616	37,406
Other	Non-Departmental	2,622,577	3,652,559	1,112,808	(2,539,751)
	Transfers Out	2,933,564	3,243,567	3,247,614	4,047
	Total Other	5,556,141	6,896,126	4,360,422	(2,535,704)
Total General Fund Expenditures		\$68,469,961	\$69,870,350	\$70,484,952	\$614,602
Increase/(Decrease) in Fund Balance		610,662	0	0	0
Beginning Fund Balance		19,017,967	19,628,629	19,628,629	0
Ending Fund Balance		\$19,628,629	\$19,628,629	\$19,628,629	\$0

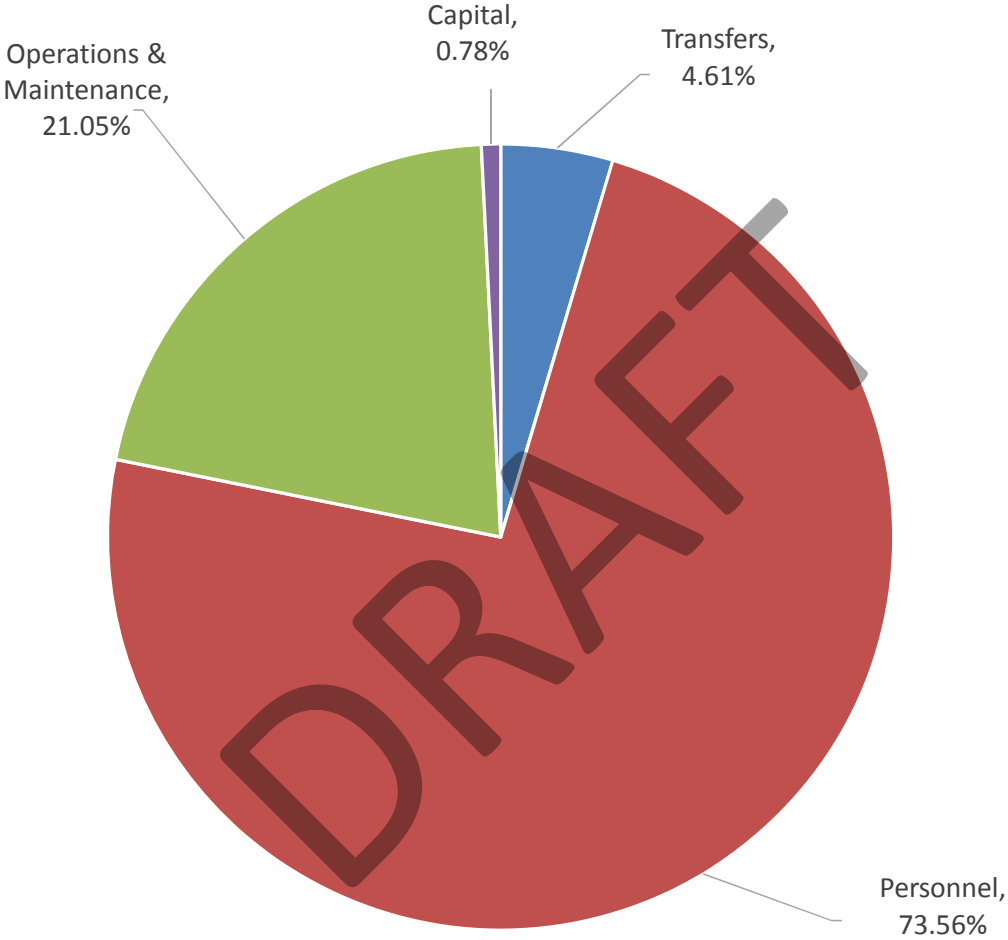
City of San Angelo General Fund Schedule of Revenues



City of San Angelo General Fund Schedule of Expenditures by Division



City of San Angelo
General Fund
Schedule of Expenditures by Category



City of San Angelo

General Debt Service Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
105 REVENUES:				
Current Taxes	4,405,660	4,565,513	4,565,513	0
Delinquent Taxes	41,469	50,000	50,000	0
Transfers In	2,473,747	1,837,561	1,416,711	(420,850)
Interest	21,899	12,000	0	(12,000)
Total Revenues	\$6,942,775	\$6,465,074	\$6,032,224	(\$432,850)
105 EXPENSES:				
Principal on Debt	5,302,500	8,385,000	3,810,000	(4,575,000)
Interest on Debt	1,878,204	2,402,023	2,089,557	(312,466)
Issue Costs	302,588	13,458	13,284	(174)
Total Expenditures	\$7,483,292	\$10,800,481	\$5,912,841	(\$4,887,640)
Revenues Over/ (Under) Expenditures	(540,517)	(4,335,407)	119,383	4,454,790
Beginning Fund Balance	4,664,491	4,123,974	(211,433)	(4,335,407)
Ending Fund Balance *	\$4,123,974	(\$211,433)	(\$92,050)	\$119,383

*The new debt issue for street reconstruction was frontloaded with a large debt service payment temporarily causing the fund balance to become negative.

City of San Angelo

General Fund Equipment Replacement

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
<u>501 REVENUES:</u>				
Transfers In	1,071,862	1,201,373	1,201,373	0
Sale of Fixed Assets	0	55,000	55,000	0
Other	138,014	40,301	95,000	54,699
Total Revenue	\$1,209,876	\$1,296,674	\$1,351,373	\$54,699
<u>501 EXPENDITURES:</u>				
Vehicles & Equipment	1,143,708	1,296,674	1,351,373	54,699
Total Expenditures	\$1,143,708	\$1,296,674	\$1,351,373	\$54,699
Revenues Over/ (Under) Expenditures	66,168	0	0	0
Beginning Fund Balance	277,476	343,644	343,644	0
Ending Fund Balance	\$343,644	\$343,644	\$343,644	\$0

City of San Angelo

General Fund Capital Projects

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Current Budget*	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
502 REVENUES:				
Transfers In	5,115,039	283,795	244,295	(39,500)
Other Revenue	213,354	7,261,590	5,705	(7,255,885)
Total Revenue	\$5,328,393	\$7,545,385	\$250,000	(\$7,295,385)
502 EXPENDITURES				
Vehicle Maintenance	0	61,292	0	(61,292)
Facilities	14,919	40,555	0	(40,555)
City Hall Plaza Rehabilitation	4,949	4,640	0	(4,640)
19th St. Sidewalks	124,626	0	0	0
Development Software	35,000	0	0	0
Transportation Enhancement	27,138	112,862	0	(112,862)
Street Improvements	103	171,618	0	(171,618)
Stormwater Improvements	0	2,080,000	0	(2,080,000)
Dog Park	0	12,000	0	(12,000)
Texas Bank Sports Complex	34,200	674,544	0	(674,544)
29th St Sports Complex	0	1,750,000	0	(1,750,000)
Fort Concho	0	900,000	0	(900,000)
Cemetery Improvements	298,745	4,167	0	(4,167)
Auditorium	0	11,642,908	0	(11,642,908)
Fire Station	0	148,380	0	(148,380)
Ambulance Replacement	15,416	999,991	250,000	(749,991)
Fire Mobile Data Terminals	4,731	28,392	0	(28,392)
Contingencies	0	17,096	0	(17,096)
Total Expenditures	\$559,827	\$18,648,445	\$250,000	(\$18,398,445)
Revenues Over/ (Under) Expenditures	4,768,566	(11,103,060)	0	11,103,060
Beginning Fund Balance	6,429,265	11,197,831	94,771	(11,103,060)
Ending Fund Balance	\$11,197,831	\$94,771	\$94,771	\$0

*Reporting amended budget due to numerous multi-year projects.

City of San Angelo

Intergovernmental Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
<u>103 REVENUES:</u>				
Health Department Revenue	126,551	108,900	108,900	0
Health Department Grants	455,221	437,229	437,229	0
WIC Grant	828,858	877,860	854,620	(23,240)
Transportation Grant	133,921	477,599	205,528	(272,071)
Nutrition Program Revenue	140,798	158,945	158,945	0
Police Grants	20,137	198,299	0	(198,299)
Emergency Management Grant	123,283	225,448	225,308	(140)
Interest	710	0	0	0
Transfers In	381,869	372,575	374,169	1,594
Total Revenue	2,211,348	2,856,855	2,364,699	(492,156)
<u>103 EXPENDITURES:</u>				
Health Department Grants	578,410	625,023	625,406	383
WIC Grant	763,347	807,860	811,755	3,895
Social Services	178,691	124,915	125,104	189
Transportation Planning Grant	65,449	462,909	190,838	(272,071)
Nutrition	247,656	263,204	263,971	767
Police Grants	20,137	198,299	0	(198,299)
Emergency Management	204,080	279,925	280,040	115
Fire Grants	363,242	0	0	0
Transfers Out	362,459	94,720	67,585	(27,135)
Total Expenditures	2,783,471	2,856,855	2,364,699	(492,156)
Revenues Over/ (Under) Expenditures	(572,123)	0	0	\$0
Beginning Fund Balance	656,620	84,497	84,497	0
Ending Fund Balance	\$84,497	\$84,497	\$84,497	\$0

City of San Angelo

TIRZ Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
<u>106 REVENUES:</u>				
Downtown Property Tax	248,219	283,705	283,705	0
North Property Tax	387,342	452,738	452,738	0
New Freedom Grant	0	0	0	0
Interest	7,918	4,334	15,567	11,233
Total Revenues	\$643,479	\$740,777	\$752,010	\$11,233
<u>106 EXPENSES:</u>				
Downtown Projects	73,302	285,872	291,489	5,617
North Projects	64,363	454,905	460,521	5,616
New Freedom Grant	254,830	0	0	0
Total Expenditures	\$392,495	\$740,777	\$752,010	\$11,233
Revenues Over/ (Under) Expenditures	250,984	0	0	0
Beginning Fund Balance	1,248,359	1,499,343	1,499,343	0
Ending Fund Balance	\$1,499,343	\$1,499,343	\$1,499,343	\$0

City of San Angelo

Community Development Block Grant Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
453 REVENUES:				
Grant Income	629,376	678,718	576,910	(101,808)
Rehab Loans	4,451	32,000	32,000	0
Miscellaneous	10,000	0	0	0
Total Revenues	\$643,827	\$710,718	\$608,910	(\$101,808)
453 EXPENDITURES:				
Administration	240,243	265,858	255,998	(9,860)
Debt Service	149,001	147,695	146,048	(1,647)
Public Service Projects	82,495	109,165	80,000	(29,165)
Rehab Grants and Loans	145,255	150,000	88,864	(61,136)
Code Enforcement	38,000	38,000	38,000	0
Total Expenditures	\$654,994	\$710,718	\$608,910	(\$101,808)
Revenues Over/ (Under) Expenditures	(11,167)	0	0	0
Beginning Fund Balance	11,167	0	0	0
Ending Fund Balance	\$0	\$0	\$0	\$0

City of San Angelo

HOME Program Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
483 REVENUES:				
Grant Income	181,316	254,111	215,994	(38,117)
Rent	16,003	0	0	0
Loan Payments	3,494	24,000	24,000	0
Miscellaneous	66,859	68,727	68,547	(180)
Total Revenues	\$267,672	\$346,838	\$308,541	(\$38,297)
483 EXPENDITURES:				
Administration	35,801	96,730	92,546	(4,184)
Galilee CDC	83,009	88,000	99,450	11,450
MHMR Contribution	38,286	51,000	1,545	(49,455)
Homebuyers Assistance	74,840	111,108	115,000	3,892
Duplex Maintenance	3,439	0	0	0
Total Expenditures	\$235,375	\$346,838	\$308,541	(\$38,297)
Revenues Over/ (Under) Expenditures	32,297	0	0	0
Beginning Balance	(32,297)	0	0	0
Ending Balance	\$0	\$0	\$0	\$0

City of San Angelo

Designated Revenue Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
601 REVENUES:				
Police Donations	28,028	4,250	7,250	3,000
Parks Donations	65,133	3,000	3,000	0
Recreation Donations	42,203	30,600	30,000	(600)
Other Donations	668	0	0	0
Interest	18,176	0	2,440	2,440
Total Revenue	\$154,208	\$37,850	\$42,690	\$4,840
601 EXPENDITURES				
Police Projects	45,371	4,250	7,250	3,000
Parks Projects	24,102	3,000	3,000	0
Recreation Projects	21,757	30,600	30,000	(600)
Other	48,119	0	2,440	2,440
Total Expenditures	\$139,349	\$37,850	\$42,690	\$4,840
Revenues Over/ (Under) Expenditures	14,859	0	0	0
Beginning Fund Balance	209,178	224,037	224,037	0
Ending Fund Balance	\$224,037	\$224,037	\$224,037	\$0

City of San Angelo

Hotel Occupancy Tax Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
605 REVENUES:				
Hotel Occupancy Tax	0	0	1,857,500	1,857,500
Interest	0	0	27,394	27,394
Total Revenues	\$0	\$0	\$1,884,894	\$1,884,894
605 EXPENSES:				
San Angelo Chamber of Commerce	0	0	865,000	865,000
San Angelo Cultural Affairs Council	0	0	92,875	92,875
Down Town San Angelo	0	0	37,500	37,500
Transfer to Fort Concho	0	0	50,000	50,000
Transfer to Civic Events	0	0	891,600	891,600
Transfer to Sports Complex	0	0	50,000	50,000
Total Expenses	\$0	\$0	\$1,986,975	1,986,975
Revenues Over/ (Under) Expenditures	0	0	(102,081)	(102,081)
Beginning Balance	0	0	1,396,084	1,396,084
Ending Balance *	\$0	\$0	\$1,294,003	\$1,294,003

* This fund was created in fiscal year 2017 and fully enacted for fiscal year 2018.

City of San Angelo

Lake Nasworthy Trust Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
640 REVENUES:				
Lot Sales	134,814	700,000	700,000	0
Lake Lease Income	28,847	84,000	32,882	(51,118)
Interest	161,042	144,441	206,138	61,697
Total Revenues	\$324,703	\$928,441	\$939,020	\$10,579
640 EXPENDITURES:				
Professional Services	12,100	50,000	50,000	0
Transfers Out	116,889	286,797	185,524	(101,273)
Total Expenditures	\$128,989	\$336,797	\$235,524	(\$101,273)
Revenues Over/ (Under) Expenditures	195,714	591,644	703,496	111,852
Beginning Fund Balance	13,363,245	13,558,959	14,150,603	591,644
Ending Fund Balance	\$13,558,959	\$14,150,603	\$14,854,099	\$703,496

City of San Angelo

Texas Bank Sports Complex Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
<u>203 REVENUES:</u>				
Program Fees	103,195	88,000	98,000	10,000
Transfers In	746,802	747,651	747,651	0
Other Revenue	72,849	57,426	67,709	10,283
Total Revenues	\$922,846	\$893,077	\$913,360	\$20,283
<u>203 EXPENSES:</u>				
Personnel	364,800	381,543	386,150	4,607
Operations & Maintenance	425,589	511,534	511,534	0
Total Expenses	\$790,389	\$893,077	\$897,684	\$4,607
Revenues Over/ (Under) Expenditures	132,457	0	15,676	15,676
Beginning Fund Balance	132,706	265,163	265,163	0
Ending Fund Balance	\$265,163	\$265,163	\$280,839	\$15,676

City of San Angelo

Civic Events Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
410 REVENUES:				
Hotel Occupancy Tax (Transfer In)	1,960,114	1,857,500	891,600	(965,900)
Coliseum Revenue	232,179	245,986	238,500	(7,486)
Convention Center Revenue	200,053	249,400	209,750	(39,650)
River Stage Revenue	14,191	31,000	22,500	(8,500)
Pavilion Revenue	11,533	9,500	11,200	1,700
Pecan Creek Revenue	4,160	5,800	5,000	(800)
Other	65,648	75,262	92,228	16,966
Total Revenues	\$2,487,878	\$2,474,448	\$1,470,778	(\$1,003,670)
410 EXPENDITURES:				
Personnel	735,735	753,060	762,764	9,704
Operations & Maintenance	1,695,638	1,506,500	608,782	(897,718)
Transfers Out	199,232	199,232	99,232	(100,000)
Capital	68,386	15,656	0	(15,656)
Total Expenditures *	\$2,698,991	\$2,474,448	\$1,470,778	(\$1,003,670)
Revenues Over/ (Under) Expenditures	(211,113)	0	0	0
Beginning Fund Balance	2,446,708	2,235,595	2,235,595	0
Ending Fund Balance	\$2,235,595	\$2,235,595	\$2,235,595	\$0

* Total expenditures have decreased due to the creation of the 605 Hotel Occupancy Tax Fund.

City of San Angelo

Fort Concho Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
420 REVENUES:				
Rent & Donations	640,402	600,250	623,250	23,000
Transfers In	391,826	393,640	397,224	3,584
Other	24,796	25,092	28,017	2,925
Total Revenues	\$1,057,024	\$1,018,982	\$1,048,491	\$29,509
420 EXPENDITURES:				
Personnel	732,478	720,999	723,909	2,910
Operations & Maintenance	282,697	295,710	321,582	25,872
Capital	1,000	2,273	3,000	727
Total Expenditures	\$1,016,175	\$1,018,982	\$1,048,491	\$29,509
Revenues Over/ (Under) Expenditures	40,849	0	0	0
Beginning Fund Balance	190,635	231,484	231,484	0
Ending Fund Balance	\$231,484	\$231,484	\$231,484	\$0

City of San Angelo

Fairmount Cemetery Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
440 REVENUES:				
Charges for Service	311,919	326,950	285,900	(41,050)
Trust Income	39,590	50,000	50,000	0
Transfers In	91,020	77,693	82,902	5,209
Other Revenue	6,200	5,000	5,000	0
Total Revenues	\$448,729	\$459,643	\$423,802	(\$35,841)
440 EXPENDITURES:				
Personnel	281,213	251,571	259,499	7,928
Operations & Maintenance	118,925	177,352	151,348	(26,004)
Capital	13,948	0	0	0
Total Expenditures	\$414,086	\$428,923	\$410,847	(\$18,076)
Revenues Over/ (Under) Expenditures	34,643	30,720	12,955	(17,765)
Beginning Fund Balance	(148,729)	(114,086)	(83,366)	30,720
Ending Fund Balance *	(\$114,086)	(\$83,366)	(\$70,411)	\$12,955

*Fees for the new columbarium service are budgeted revenue over expenditure thereby increasing the fund balance.

City of San Angelo

State Office Buildings Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
<u>201 REVENUES:</u>				
Rental Income	1,221,712	1,230,000	1,240,000	10,000
Other Revenue	55,307	50,053	53,998	3,945
Total Revenues	\$1,277,019	\$1,280,053	\$1,293,998	\$13,945
<u>201 EXPENDITURES:</u>				
Personnel	127,060	119,997	121,208	1,211
Operations & Maintenance	638,613	595,700	951,217	355,517
Debt Service	499,977	514,356	171,573	(342,783)
Capital	85,132	50,000	50,000	0
Total Expenditures	\$1,350,782	\$1,280,053	\$1,293,998	\$13,945
Revenues Over/ (Under) Expenditures	(73,763)	0	0	0
Beginning Fund Balance	273,002	199,239	199,239	0
Ending Fund Balance	\$199,239	\$199,239	\$199,239	\$0

City of San Angelo

Airport Operating Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
220 REVENUES:				
Leases/Rentals	820,727	754,102	795,502	41,400
Concessions	327,347	331,891	351,080	19,189
Landing Fees	46,934	45,469	52,682	7,213
Advertising	17,311	30,000	30,000	0
Interest	1,225	378	1,172	794
Grants	726	722	722	0
Transfers In	240,000	0	0	0
Other Income	211,161	228,199	242,934	14,735
Total Revenues	\$1,665,431	\$1,390,761	\$1,474,092	\$83,331
220 EXPENSES:				
Personnel	765,069	745,080	774,628	29,548
Operations & Maintenance	667,134	519,886	569,298	49,412
Capital	1,678	0	0	0
Transfers Out	79,829	79,829	84,200	4,371
Debt Service	42,233	45,966	45,966	0
Total Expenses	\$1,555,943	\$1,390,761	\$1,474,092	\$83,331
Revenues Over/ (Under) Expenditures	109,488	0	0	0
Beginning Fund Balance	108,893	218,381	218,381	0
Ending Fund Balance	\$218,381	\$218,381	\$218,381	\$0

City of San Angelo

Airport Passenger Facility Charges (PFC) Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
529 REVENUES:				
Passenger Facility Charges	263,378	270,000	256,500	(13,500)
Interest	8,226	4,936	16,086	11,150
Total Revenues	\$271,604	\$274,936	\$272,586	(\$2,350)
529 EXPENSES:				
Transfer to Capital Fund	145,242	274,936	272,586	(2,350)
Miscellaneous	20,000	0	0	0
Total Expenses	\$165,242	\$274,936	\$272,586	(\$2,350)
Revenues Over/ (Under) Expenditures	106,362	0	0	0
Beginning Fund Balance	844,454	950,816	950,816	0
Ending Fund Balance	\$950,816	\$950,816	\$950,816	\$0

City of San Angelo

Solid Waste Enterprise Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
230 REVENUES:				
Landfill Fees	1,237,869	949,417	968,106	18,689
Leases	595,221	598,832	602,450	3,618
Other	403,334	3,000	1,000	(2,000)
Interest	22,702	19,059	39,258	20,199
Total Revenues	\$2,259,126	\$1,570,308	\$1,610,814	\$40,506
230 EXPENDITURES:				
Personnel	222,535	212,164	213,725	1,561
Operations & Maintenance	428,895	379,870	383,620	3,750
Transfers Out	255,000	255,000	255,000	0
Capital	5,225	207,500	458,469	250,969
Debt Service	8,250	0	0	0
Total Expenditures	\$919,905	\$1,054,534	\$1,310,814	\$256,280
Revenues Over/ (Under) Expenditures	1,339,221	515,774	300,000	(215,774)
Beginning Fund Balance	671,414	2,010,635	2,526,409	515,774
Ending Fund Balance *	\$2,010,635	\$2,526,409	\$2,826,409	\$300,000

*The fund balance grew from FY16 to FY17 in an effort to fully fund the future liability of operating the city's landfill.

City of San Angelo

Stormwater Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
<u>240 REVENUES:</u>				
Stormwater Fee	2,568,278	2,620,000	2,786,000	166,000
Transfers In	95,000	95,000	95,000	0
Other	32,032	22,635	142,154	119,519
Total Revenues	\$2,695,310	\$2,737,635	\$3,023,154	\$285,519
<u>240 EXPENSES:</u>				
Personnel	1,330,818	1,286,143	1,249,984	(36,159)
Operations & Maintenance	494,463	620,275	656,475	36,200
Transfers Out	211,710	211,710	359,239	147,529
Capital	6,028	619,507	757,456	137,949
Total Expenses	\$2,043,019	\$2,737,635	\$3,023,154	\$285,519
Revenues Over/ (Under) Expenditures	652,291	0	0	0
Beginning Fund Balance	2,419,393	3,071,684	3,071,684	0
Ending Fund Balance	\$3,071,684	\$3,071,684	\$3,071,684	\$0

City of San Angelo

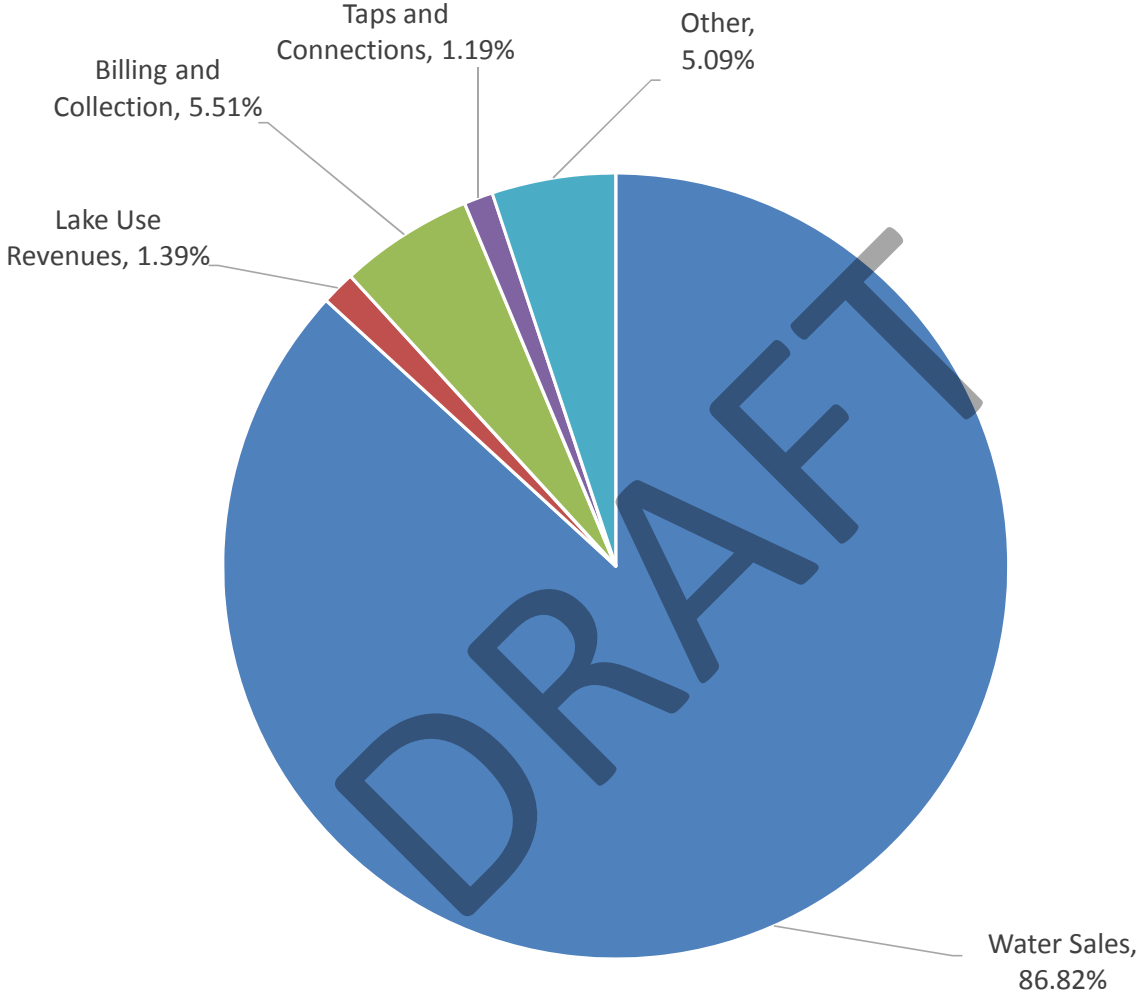
Water Enterprise Fund

Schedule of Revenues and Expenditures

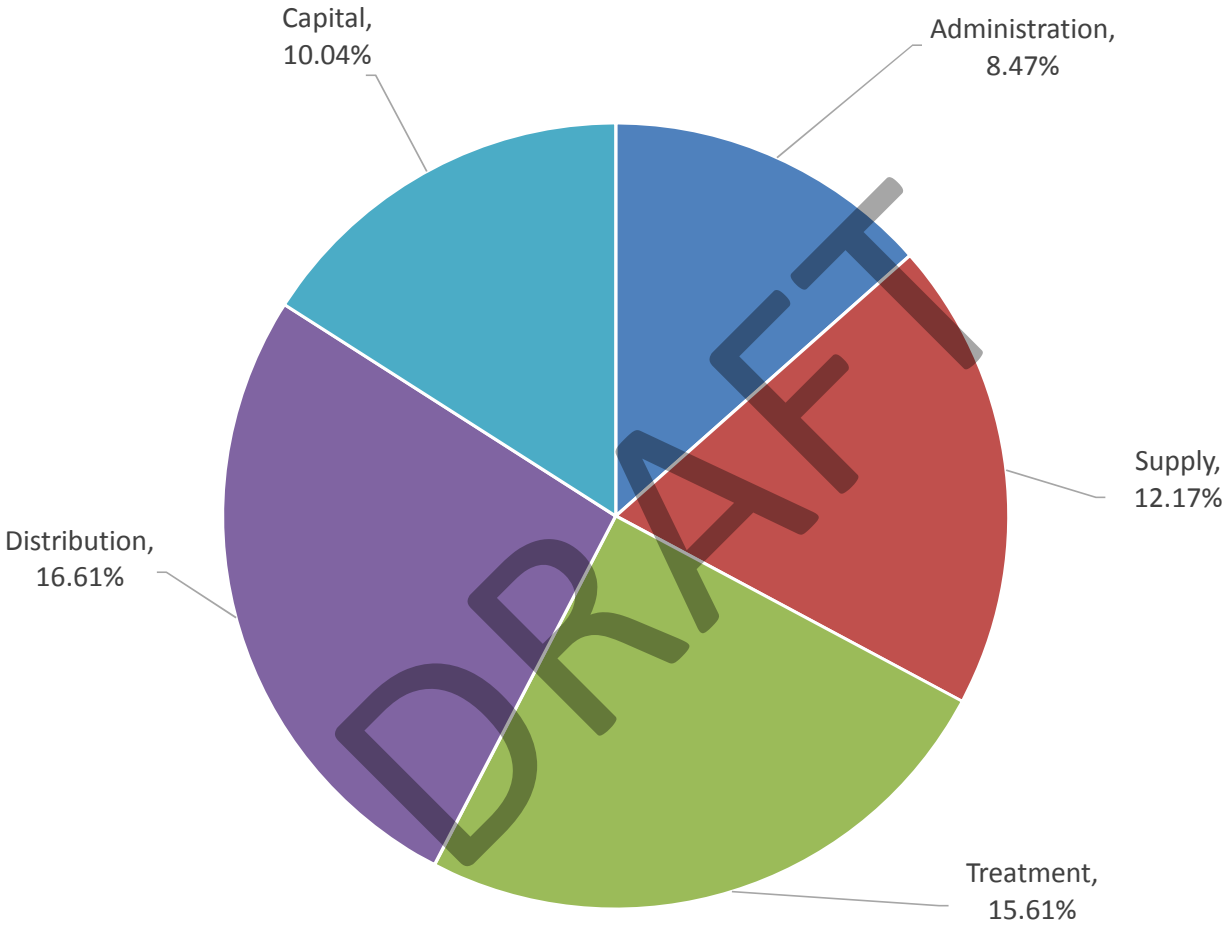
Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
<u>260 REVENUES:</u>				
Water Sales	18,235,329	22,113,017	23,708,262	1,595,245
Lake Use Revenues	335,761	335,412	378,717	43,305
Billing and Collection	1,599,466	1,508,000	1,506,000	(2,000)
Taps and Connections	332,919	325,000	325,000	0
Other Operating Revenue	115,961	45,782	21,627	(24,155)
Misc	723,589	21,500	50,000	28,500
Transfers In	760,871	1,218,456	1,279,705	61,249
Interest	19,336	5,282	39,545	34,263
Total Revenues	\$22,123,232	\$25,572,449	\$27,308,856	\$1,736,407
<u>260 EXPENSES:</u>				
Administration	2,127,228	1,915,846	2,240,174	324,328
Supply	3,313,746	3,309,671	3,219,607	(90,064)
Treatment	3,474,949	4,109,091	4,129,505	20,414
Distribution	3,910,938	4,294,524	4,393,493	98,969
Capital	570,325	2,430,210	2,655,777	225,567
Transfers Out	8,444,916	6,792,743	9,809,099	3,016,356
Total Expenses	\$21,842,102	\$22,852,085	\$26,447,655	\$3,595,570
Revenues Over/ (Under) Expenditures	281,130	2,720,364	861,201	3,581,565
Beginning Fund Balance	1,291,578	623,980	3,344,344	2,720,364
Ending Fund Balance *	\$623,980	\$3,344,344	\$4,205,545	\$861,201

*The fund balance grew from FY16 to FY17 as planned in the adopted water rate study to build an appropriate amount of 75 days of operating budget. The fund balance was drawn down in prior fiscal years due to water drought conservation.

City of San Angelo Water Enterprise Fund Schedule of Revenues



City of San Angelo Water Enterprise Fund Schedule of Expenditures



City of San Angelo

Water Debt Service Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
<u>261 REVENUES:</u>				
Dev Corp	1,500,000	3,331,217	3,527,574	196,357
Transfers In	6,906,915	5,062,163	7,944,797	2,882,634
Other	61,111	21,111	0	(21,111)
Total Revenues	\$8,468,026	\$8,414,491	\$11,472,371	\$3,057,880
<u>261 EXPENDITURES:</u>				
Debt Service	8,406,064	8,414,491	11,472,371	3,057,880
Total Expenses	\$8,406,064	\$8,414,491	\$11,472,371	\$3,057,880
Revenues Over/ (Under) Expenditures	61,962	0	0	0
Beginning Fund Balance	244,120	306,082	306,082	0
Ending Fund Balance	\$306,082	\$306,082	\$306,082	\$0

City of San Angelo

Water Capital Projects Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
512 REVENUES:				
Water Sales	4,815,276	4,687,870	4,687,870	0
Transfers In	1,298,093	40,770	50,000	9,230
Interest	110,485	48,376	95,076	46,700
Total Revenues	\$6,223,854	\$4,777,016	\$4,832,946	\$55,930
512 EXPENDITURES:				
Capital Improvements	214,588	2,774,099	2,830,029	55,930
Franchise Fee	240,820	234,394	234,394	0
Transfers Out	1,557,663	1,568,523	1,568,523	0
Contract Services	185,813	200,000	200,000	0
Total Expenses	\$2,198,884	\$4,777,016	\$4,832,946	\$55,930
Revenues Over/ (Under) Expenditures	4,024,970	0	0	0
Beginning Fund Balance	4,349,104	8,374,074	8,374,074	0
Ending Fund Balance	\$8,374,074	\$8,374,074	\$8,374,074	\$0

City of San Angelo

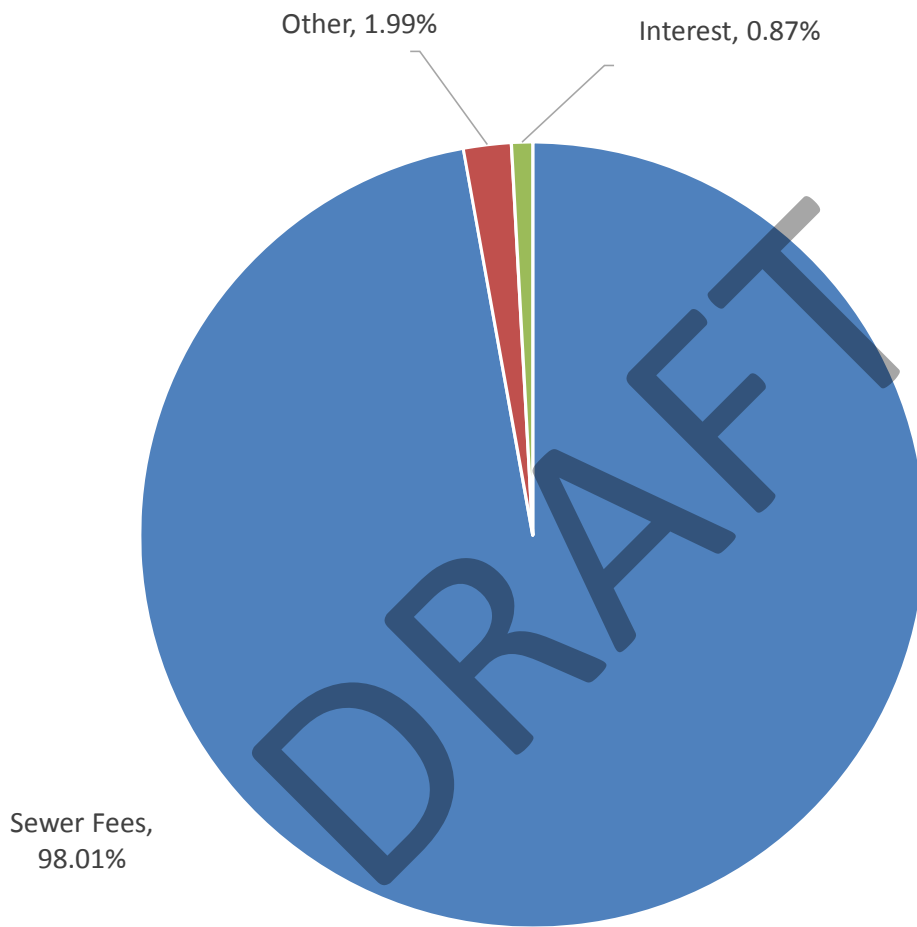
Wastewater Enterprise Fund

Schedule of Revenues and Expenditures

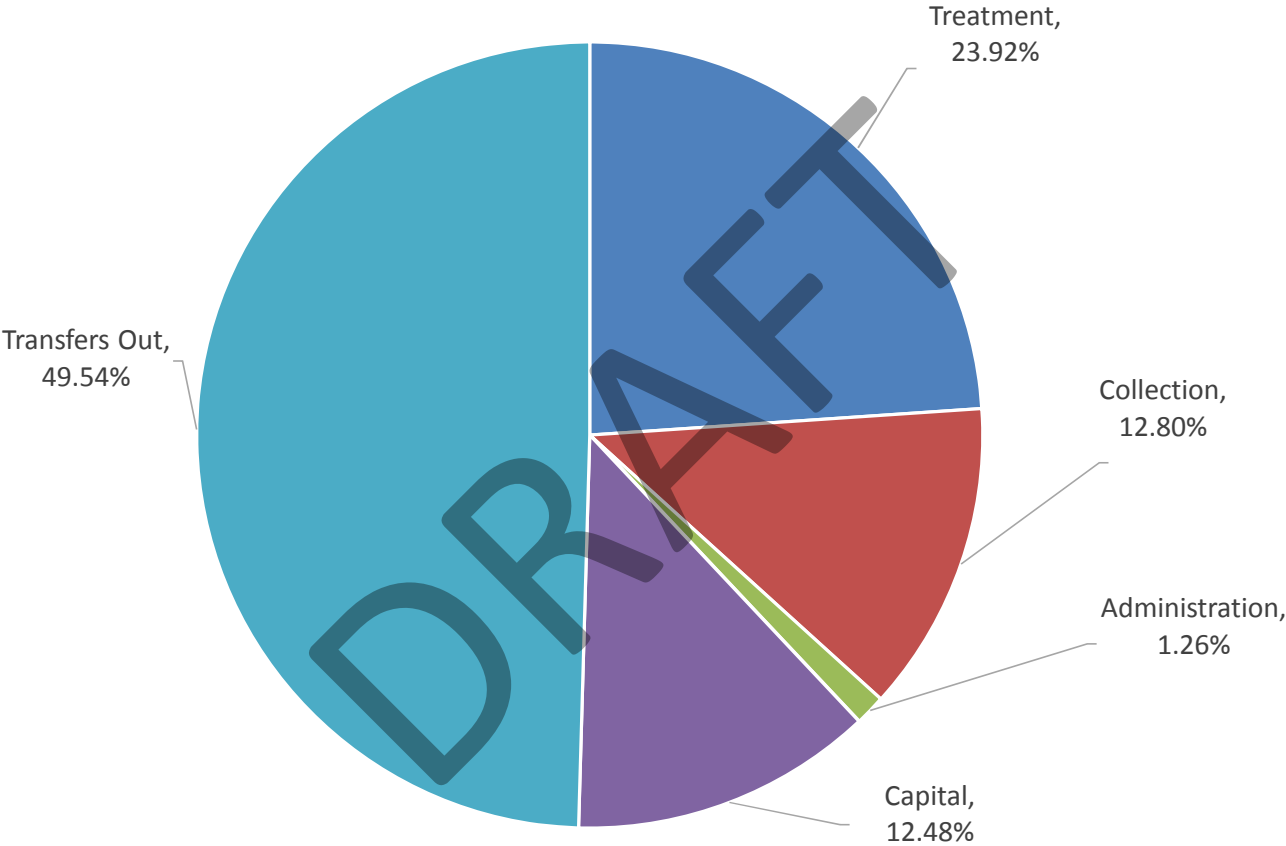
Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
270 REVENUES:				
Wastewater Charges	9,808,881	12,151,544	13,013,231	861,687
Farm Use Revenues	202,283	200,637	203,806	3,169
Connections	22,326	15,000	20,000	5,000
Paving Cuts	23,845	20,000	20,000	0
Non-Refundable Aid	700	50,000	0	(50,000)
Miscellaneous	22,371	14,000	20,000	6,000
Interest	16,926	3,040	115,396	112,356
Total Revenues	\$10,097,332	\$12,454,221	\$13,392,433	\$938,212
270 EXPENSES:				
Wastewater Treatment	2,706,428	2,670,726	2,784,189	113,463
Wastewater Collection	1,398,904	1,459,255	1,489,658	30,403
Administration	236,399	143,720	146,328	2,608
Capital	29,833	1,331,109	1,452,334	121,225
Transfers Out	1,748,465	5,651,563	5,766,339	114,776
Total Expenses	\$6,120,029	\$11,256,373	\$11,638,848	\$382,475
Revenues Over/ (Under) Expenditures	3,977,303	1,197,848	1,753,585	555,737
Beginning Fund Balance	3,306,362	7,428,927	8,626,775	1,197,848
Ending Fund Balance *	\$7,428,927	\$8,626,775	\$10,380,360	\$1,753,585

*Due to a restructuring of debt service payments, a surplus occurred in the Wastewater Enterprise Fund. Those dollars have since been earmarked for future capital projects.

City of San Angelo Wastewater Enterprise Fund Schedule of Revenues



City of San Angelo Wastewater Enterprise Fund Schedule of Expenditures



City of San Angelo

Wastewater Debt Service Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
<u>271 REVENUES:</u>				
Transfers In	3,839,325	4,162,688	4,141,035	(21,653)
Interest	432	0	0	0
Total Revenues	<u>\$3,839,757</u>	<u>\$4,162,688</u>	<u>\$4,141,035</u>	<u>(\$21,653)</u>
<u>271 EXPENDITURES:</u>				
Debt Service	4,090,327	4,162,688	4,141,035	(21,653)
Total Expenses	<u>\$4,090,327</u>	<u>\$4,162,688</u>	<u>\$4,141,035</u>	<u>(\$21,653)</u>
Revenues Over/ (Under) Expenditures	(250,570)	0	0	0
Beginning Fund Balance	484,827	234,257	234,257	0
Ending Fund Balance	<u>\$234,257</u>	<u>\$234,257</u>	<u>\$234,257</u>	<u>\$0</u>

City of San Angelo

Wastewater Capital Projects Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
520 REVENUES:				
Wastewater Charges	1,747,176	1,727,496	1,727,496	0
Interest	94,768	46,801	78,506	31,705
Total Revenues	\$1,841,944	\$1,774,297	\$1,806,002	\$31,705
520 EXPENDITURES:				
Capital Projects	14,664	1,292,735	1,346,093	53,358
Franchise Fee	87,426	86,375	86,375	0
Transfers Out	341,584	395,187	373,534	(21,653)
Total Expenses	\$443,674	\$1,774,297	\$1,806,002	\$31,705
Revenues Over/ (Under) Expenditures	1,398,270	0	0	0
Beginning Fund Balance	6,292,509	7,690,779	7,690,779	0
Ending Fund Balance	\$7,690,779	\$7,690,779	\$7,690,779	\$0

City of San Angelo

Vehicle Maintenance Internal Service Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
<u>301 REVENUES:</u>				
Gas and Oil	1,370,680	4,512,251	4,121,154	(391,097)
Material	659,529	919,613	1,315,321	395,708
Labor	1,271,804	1,425,668	1,358,766	(66,902)
Rent	120,000	120,000	120,000	0
Other Revenue	28,531	35,732	32,159	(3,573)
Total Revenues	\$3,450,544	\$7,013,264	\$6,947,400	(\$65,864)
<u>301 EXPENSES:</u>				
Personnel	1,000,731	909,383	928,216	18,833
Operations & Maintenance	2,592,468	6,000,937	5,913,974	(86,963)
Capital	122,315	102,944	54,093	(48,851)
Total Expenses	\$3,715,514	\$7,013,264	\$6,896,283	(\$116,981)
Revenues Over/ (Under) Expenditures	(264,970)	0	51,117	51,117
Beginning Fund Balance	4,056	(260,914)	(260,914)	0
Ending Fund Balance *	(\$260,914)	(\$260,914)	(\$209,797)	\$51,117

* An investment occurred in fiscal year 2016 for vehicle monitoring capital and software by using the fund balance, post auditor's entries resulted in a negative fund balance.

City of San Angelo

Communications Internal Service Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
<u>305 REVENUES:</u>				
Radio	168,632	167,467	160,235	(7,232)
Voice Over IP	294,401	302,901	300,041	(2,860)
Internet	69,497	51,526	49,367	(2,159)
Cell Phones	270,979	288,618	240,788	(47,830)
Total Revenues	\$803,509	\$810,512	\$750,431	(\$60,081)
<u>305 EXPENSES:</u>				
Radio	105,911	137,914	131,064	(6,850)
Voice Over IP	238,324	236,293	215,718	(20,575)
Internet	63,826	51,165	49,119	(2,046)
Cell Phones	289,140	289,444	240,788	(48,656)
Capital	102,457	95,696	113,742	18,046
Total Expenses	\$799,658	\$810,512	\$750,431	(\$60,081)
Revenues Over/ (Under) Expenditures	3,851	0	0	0
Beginning Fund Balance	141,780	145,631	145,631	0
Ending Fund Balance	\$145,631	\$145,631	\$145,631	\$0

City of San Angelo

Health Insurance Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
<u>310 REVENUES:</u>				
Clinic Revenue	120,563	104,740	101,200	(3,540)
Self Insurance Revenue	7,999,012	7,703,392	8,677,445	974,053
Interest	8,709	2,705	0	(2,705)
Total Revenues	\$8,128,284	\$7,810,837	\$8,778,645	\$967,808
<u>310 EXPENSES:</u>				
Personnel	147,845	127,341	120,569	(6,772)
Operations & Maintenance	935,405	1,597,281	1,033,346	(563,935)
Self Insurance Claims Liability	7,669,162	6,086,215	7,624,730	1,538,515
Capital	550	0	0	0
Total Expenses	\$8,752,962	\$7,810,837	\$8,778,645	\$967,808
Revenues Over/ (Under) Expenditures	(624,678)	0	0	0
Beginning Balance	(708,514)	(1,333,192)	(1,333,192)	0
Ending Balance	(\$1,333,192)	(\$1,333,192)	(\$1,333,192)	\$0

City of San Angelo

Property/Casualty Insurance Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
320 REVENUES:				
Premium Contributions	473,089	523,154	523,154	0
Special Event Insurance	36,396	33,692	35,675	1,983
Insurance Proceeds	518,658	251,768	262,011	10,243
Interest	17,639	8,883	28,672	19,789
Total Revenues	\$1,045,782	\$817,497	\$849,512	\$32,015
320 EXPENSES:				
Personnel	0	0	155,742	155,742
Prior Year Indemnity	872,227	100,000	100,000	0
Claims	205,265	383,061	259,334	(123,727)
Insurance Premiums	92,121	118,699	118,699	0
Claims Management	28,774	204,987	204,987	0
Special Projects/Other	26,890	9,250	9,250	0
Capital	0	1,500	1,500	0
Total Expenses	\$1,225,277	\$817,497	\$849,512	\$32,015
Revenues Over/ (Under) Expenditures	(179,495)	0	0	0
Beginning Fund Balance	1,127,988	948,493	948,493	0
Ending Fund Balance	\$948,493	\$948,493	\$948,493	\$0

City of San Angelo

Workers' Compensation Insurance Fund

Schedule of Revenues and Expenditures

Description	FY16 Actual	FY17 Original Budget	FY18 Proposed Budget	Increase (Decrease) from FY17 Original
330 REVENUES:				
Premium Contributions	1,285,631	1,272,724	1,113,534	(159,190)
Insurance Proceeds	17,573	31,965	34,465	2,500
Interest	15,548	3,867	0	(3,867)
Total Revenues	\$1,318,752	\$1,308,556	\$1,147,999	(\$160,557)
330 EXPENSES:				
Personnel	329,319	351,026	234,610	(116,416)
Operations & Maintenance	34,603	81,426	82,900	1,474
Claims	1,218,561	512,845	507,985	(4,860)
Insurance Premiums	113,581	127,018	127,018	0
Total Expenses	\$1,696,064	\$1,072,315	\$952,513	(119,802)
Revenues Over/ (Under) Expenditures	(377,312)	236,241	195,486	(40,755)
Beginning Balance	(771,584)	(1,148,896)	(912,655)	236,241
Ending Balance *	(\$1,148,896)	(\$912,655)	(\$717,169)	\$195,486

*Due to negative claims experience, the fund balance became negative. An increase to the premium contribution rate created revenues over expenditures for FY16 and FY17 thereby increasing the fund balance.