



CITY OF SAN ANGELO

OPERATING BUDGET
2024 / 2025



City of San Angelo, Texas

Operating Budget Fiscal Year 2024-25

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$XX (XX%), AND OF THAT AMOUNT, \$XX IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR

City Council Record Vote
****August 19, 2024****

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Tax Rate	Adopted FY2023-24	Adopted FY2024-25
Property Tax Rate	0.7042 / \$100	XX / \$100
No New Revenue Tax Rate	0.6566 / \$100	XX / \$100
No New Revenue M&O Tax Rate	0.5698 / \$100	XX / \$100
Voter Approval Tax Rate	0.7042 / \$100	XX / \$100
Debt Tax Rate	0.1143 / \$100	XX / \$100

The total amount of municipal debt obligations secured by property taxes is \$XX.

General Fund

Schedule of Revenues and Expenditures

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
101 REVENUES:						
Taxes						
Property Tax	41,160,674	43,394,729	43,394,729	40,941,286	43,427,754	33,025
Sales Tax	24,415,384	23,112,886	23,112,886	14,253,467	24,138,825	1,025,939
Alcohol Beverage Taxes	458,495	448,316	448,316	260,273	467,151	18,835
Bingo Taxes	36,007	32,994	32,994	26,664	35,361	2,367
Franchise Tax	6,927,425	6,851,632	6,851,632	3,780,141	6,703,553	(148,079)
Total Taxes	72,997,985	73,840,557	73,840,557	59,261,831	74,772,644	932,087
Public Safety						
Police	296,388	296,420	296,420	175,363	296,500	80
Municipal Court	1,871,706	2,119,275	2,119,275	1,046,298	2,145,275	26,000
Fire	5,678,215	4,537,550	4,537,550	2,057,963	4,599,550	62,000
Fire Prevention	62,781	120,923	120,923	44,781	150,923	30,000
Total Public Safety	7,909,090	7,074,168	7,074,168	3,324,405	7,192,248	118,080
Public Works						
Engineering	1,785	1,785	1,785	1,000	1,035	(750)
Traffic Control	11,555	166,000	166,000	28,246	166,000	-
Street & Bridge	2,694,015	-	3,916,318	(10,210)	-	-
Total Public Works	2,707,355	167,785	4,084,103	19,036	167,035	(750)
Public Services						
Parks	21,841	44,700	44,700	15,685	44,700	-
Recreation	427,500	390,723	390,723	193,208	390,723	-
Swimming Pool	144,093	140,841	140,841	18,929	140,841	-
Total Public Services	593,434	576,264	576,264	227,822	576,264	-
Development Services						
Administrative	17,130	13,950	13,950	8,750	14,000	50

General Fund

Schedule of Revenues and Expenditures

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
Planning	89,393	80,995	80,995	41,756	147,500	66,505
Permits & Inspections	1,297,552	1,204,196	1,204,196	847,763	1,576,500	372,304
Development Services	1,404,075	1,299,141	1,299,141	898,269	1,738,000	438,859
Neighborhood & Family Services						
Code Compliance	173,792	269,005	269,005	101,523	170,000	(99,005)
Animal Services	38,990	40,000	40,000	17,145	35,000	(5,000)
Total Neighborhood & Family Services	212,782	309,005	309,005	118,668	205,000	(104,005)
Other Departmental Charges						
Health Services	112,251	113,900	113,900	109,328	110,000	(3,900)
Legal & Real Estate	110,471	136,778	136,778	106,447	140,663	3,885
Other Departmental charges	163,809	125,878	125,878	101,167	100,878	(25,000)
Other Departmental Charges	386,531	376,556	376,556	316,942	351,541	(25,015)
Other Revenue Sources						
Interest	940,880	911,630	911,630	808,569	1,049,571	137,941
Administrative Charges (Indirect Cost)	3,632,043	4,128,043	4,128,043	2,453,367	4,266,616	138,573
Miscellaneous	60,102	-	-	10,318	-	-
Transfers In	787,103	952,980	952,980	518,794	971,899	18,919
Other Revenue Sources	5,420,128	5,992,653	5,992,653	3,791,048	6,288,086	295,433
Total General Fund Revenues	\$ 91,631,380	\$ 89,636,129	\$ 93,552,447	\$ 67,958,021	\$ 91,290,818	\$ 1,654,689

General Fund

Schedule of Revenues and Expenditures

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
101 EXPENDITURES:						
Public Safety						
Police	21,936,250	23,748,828	25,005,777	14,019,124	24,926,093	1,173,485
Municipal Court	2,188,916	2,529,885	2,423,675	1,271,174	2,587,636	57,751
Public Safety Communications	2,247,569	2,227,776	2,227,776	1,522,562	2,269,861	42,085
Fire	20,567,915	21,499,602	23,075,602	13,489,772	22,758,422	1,258,820
Fire Prevention	642,549	897,325	868,983	438,863	921,300	23,975
Total Public Safety	47,583,199	50,903,416	53,601,813	30,741,495	53,463,312	2,556,116
Public Works						
Engineering	1,229,803	1,688,722	1,560,183	811,929	1,746,749	58,027
Operations Admin	288,221	390,455	354,433	182,207	313,783	(76,672)
Traffic/Signal Control	1,028,717	1,193,099	1,189,955	647,878	1,200,029	6,930
Street and Bridge	10,530,656	6,713,315	12,750,741	2,308,684	6,781,660	68,345
Street Lighting	956,242	1,118,829	1,268,459	580,212	1,118,829	-
Total Public Works	14,033,639	11,104,420	17,123,771	4,530,910	11,161,050	56,630
Public Services						
Parks	3,920,131	4,153,702	4,114,356	2,362,433	4,199,705	46,003
Water Lily Garden	114,898	115,796	115,796	115,796	115,796	-
Recreation	1,139,674	979,743	916,724	517,272	984,878	5,135
Swimming Pool	194,006	172,496	217,293	67,015	207,204	34,708
Total Public Services	5,368,709	5,421,737	5,364,169	3,062,516	5,507,583	85,846
Planning & Development Services						
Administration	646,987	641,613	997,524	723,964	632,051	(9,562)
Planning	328,218	391,150	342,996	168,711	419,974	28,824
Permits & Inspections	1,075,978	1,153,015	1,171,650	686,106	1,178,454	25,439
Total Planning & Development Services	2,051,183	2,185,778	2,512,170	1,578,781	2,230,479	44,701

General Fund

Schedule of Revenues and Expenditures

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
Neighborhood & Family Services						
Code Compliance	608,187	650,639	650,639	369,555	655,565	4,926
Animal Services	1,284,782	1,257,796	1,302,192	827,670	1,275,599	17,803
Social Services	385,754	308,598	409,287	127,896	310,122	1,524
Total Neighborhood & Family Services	2,278,723	2,217,033	2,362,118	1,325,121	2,241,286	24,253
Health Services						
Nursing	149,793	190,827	188,033	102,001	192,487	1,660
Environmental Health	95,402	109,278	100,071	42,220	91,225	(18,053)
Administration	203,810	218,206	218,206	135,189	219,379	1,173
MHMR Contribution	87,208	80,500	80,500	40,250	80,500	-
Total Health Services	536,213	598,811	586,810	319,660	583,591	(15,220)
General Government						
City Council	134,421	163,844	163,844	112,029	163,844	-
City Manager	913,016	938,262	937,415	561,899	941,236	2,974
Internal Auditor	91,246	96,960	97,807	57,433	98,025	1,065
Communications	212,303	232,596	232,596	135,518	234,770	2,174
GIS	407,277	425,290	425,290	239,703	428,821	3,531
City Clerk	348,273	323,315	323,315	171,561	313,921	(9,394)
Construction Management	125,046	131,049	131,049	76,126	132,479	1,430
Development Corporation	268,907	370,019	370,019	140,856	366,298	(3,721)
Total General Government	2,500,489	2,681,335	2,681,335	1,495,125	2,679,394	(1,941)

General Fund

Schedule of Revenues and Expenditures

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
101 EXPENDITURES CONTINUED:						
Administrative Services		(2,000)				
City Attorney/Legal	784,062	844,190	845,132	462,698	874,416	30,226
Real Estate	141,782	181,105	181,105	109,206	184,418	3,313
Finance	2,043,357	2,389,819	2,433,542	1,816,342	2,414,778	24,959
Billing & Receipts	818,503	884,063	866,743	591,294	885,897	1,834
Information Technology	865,310	902,247	902,247	563,113	908,976	6,729
Purchasing	257,297	271,132	286,132	157,739	273,743	2,611
Human Resources	3,027,800	3,040,171	3,048,113	1,776,338	3,175,157	134,986
Facilities Maintenance	879,352	773,951	808,009	486,150	772,018	(1,933)
Non-Departmental ⁽¹⁾	276,253	1,206,633	1,409,650	303,591	2,004,295	797,662
Lobbyist	-	25,000	25,000	-	25,000	-
Legal Notices	15,969	35,894	21,494	7,481	20,894	(15,000)
Total Administrative Services	9,109,685	10,554,205	10,827,167	6,273,952	11,539,592	985,387
Transfers Out						
Grants ⁽²⁾	575,499	259,290	259,290	151,252	259,290	-
Capital	3,086,188	2,061,440	2,106,088	1,228,551	-	(2,061,440)
Debt Service	200,000	200,000	200,000	116,667	200,000	-
Other Funds	3,899,102	1,448,664	2,569,468	1,498,856	1,415,718	(32,946)
Total Transfers Out	7,760,789	3,969,394	5,134,846	2,995,326	1,875,008	(2,094,386)
Total General Fund Expenditures	\$ 91,222,629	\$ 89,636,129	\$ 100,194,199	\$ 52,322,886	\$ 91,281,295	\$ 1,641,386
Increase/(Decrease) in Fund Balance	408,751	-	(6,641,752)	15,635,135	9,523	9,523
Beginning Fund Balance	31,615,358	32,024,110	30,242,068	30,242,068	32,024,110	-
Ending Fund Balance	\$ 32,024,109	\$ 32,024,110	\$ 23,600,316	\$ 45,877,203	\$ 32,033,633	\$ 9,523

General Fund Schedule of Revenues and Expenditures

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
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⁽¹⁾ Non-departmental includes legal notices, the Concho Valley Transit District contract, and Civil Service Leave Payoffs.

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General Debt Service Fund

Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
105 REVENUES:						
Current Taxes	6,395,702	8,298,228	8,298,228	7,899,218	8,298,228	-
Delinquent Taxes	59,843	55,000	55,000	31,239	55,000	-
Transfers In	2,915,600	2,919,038	2,919,038	2,773,205	2,915,600	(3,438)
Interest	102,223	37,488	37,488	66,577	77,542	40,054
Total Revenues	\$ 9,473,368	\$ 11,309,754	\$ 11,309,754	\$ 10,770,239	\$ 11,346,370	\$ 36,616
105 EXPENSES:						
Principal on Debt	6,782,531	7,016,000	7,065,000	5,202,531	4,305,063	(2,710,937)
Interest on Debt	3,203,091	3,002,305	2,998,296	1,504,386	2,674,113	(328,192)
Issue Costs	25,631	1,141,449	1,096,458	10,585	4,217,194	3,075,745
Total Expenditures	\$ 10,011,253	\$ 11,159,754	\$ 11,159,754	\$ 6,717,502	\$ 11,196,370	\$ 36,616
Revenues Over/(Under) Expenditures ⁽¹⁾	(537,885)	150,000	150,000	4,052,737	150,000	-
Beginning Fund Balance	2,501,821	1,963,936	1,963,936	1,963,936	2,113,936	150,000
Ending Fund Balance	\$ 1,963,936	\$ 2,113,936	\$ 2,113,936	\$ 6,016,673	\$ 2,263,936	\$ 150,000

⁽¹⁾ There was a planned contribution to fund balance for the repayment of debt from the Airport Passenger Facility Fund.

TIRZ Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
106 REVENUES:						
Downtown Property Tax	580,963	1,282,418	1,202,777	819,208	1,282,418	-
North Property Tax	852,515	1,211,323	1,109,239	761,659	1,211,323	-
Interest	78,370	64,831	64,831	86,942	136,844	72,013
Total Revenues	\$ 1,511,848	\$ 2,558,572	\$ 2,376,847	\$ 1,667,809	\$ 2,630,585	\$ 72,013
106 EXPENSES:						
Downtown Projects	84,241	632,337	1,460,325	222,150	647,788	15,451
North Projects	286,260	1,221,274	3,969,739	241,855	1,275,565	54,291
Transfers out	79,200	63,752	63,752	37,189	66,023	2,271
Total Expenses	\$ 449,701	\$ 1,917,363	\$ 5,493,816	\$ 501,194	\$ 1,989,376	\$ 72,013
Revenues Over/(Under) Expenditures ⁽¹⁾	1,062,147	641,209	(3,116,969)	1,166,615	641,209	-
Beginning Fund Balance	2,732,416	3,794,563	3,794,563	3,794,563	4,435,772	641,209
Ending Fund Balance	\$ 3,794,563	\$ 4,435,772	\$ 677,594	\$ 4,961,178	\$ 5,076,981	\$ 641,209

⁽¹⁾ There is a planned contribution to fund balance for the Downtown's portion of the Chadbourne Street Improvement Project.

General Equipment Replacement Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
501 REVENUES:						
Transfers In	2,994,188	1,811,440	1,581,088	922,301	1,811,440	-
Sale of Fixed Assets	95,335	120,000	120,000	78,824	120,000	-
Interest	36,540	-	-	47,883	-	-
Other	77,147	40,000	40,000	37,821	40,000	-
Total Revenue	\$ 3,203,210	\$ 1,971,440	\$ 1,741,088	\$ 1,086,829	\$ 1,971,440	\$ -
501 EXPENSES:						
Fleet Services	36,517	-	-	-	-	-
Engineering	-	-	-	-	-	-
Traffic Control	52,191	-	146,309	110,408	-	-
Street & Bridge	756,610	199,343	199,343	199,342	199,343	-
Parks	179,519	-	218,524	207,444	-	-
Police	284,550	-	1,341,170	1,167,281	-	-
Police Body Cameras	406,445	120,067	406,446	406,445	120,067	-
Fire	909	-	42,500	37,260	-	-
Ambulance	562,554	270,000	1,165,772	1,015,130	270,000	-
Capital ⁽¹⁾	-	1,382,030	248,040	-	1,382,030	-
Other Vehicles & Equipment	125,220	-	213,000	172,274	-	-
Total Expenses	\$ 2,404,515	\$ 1,971,440	\$ 3,981,104	\$ 3,315,584	\$ 1,971,440	\$ -
Revenues Over/(Under) Expenditures	798,695	-	(2,240,016)	(2,228,755)	-	-
Beginning Fund Balance	1,750,645	2,549,340	2,549,340	2,549,340	2,549,340	-
Ending Fund Balance	\$ 2,549,340	\$ 2,549,340	\$ 309,324	\$ 320,585	\$ 2,549,340	\$ -

⁽¹⁾ All unobligated funds are placed in this line, then allocated as needed throughout the year.

General Capital Projects Fund

Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
502 REVENUES:						
Transfers In	707,624	250,000	1,075,000	627,083	250,000	-
Interest	114,622	-	-	104,820	-	-
Other	742	-	-	2,773	-	-
Total Revenue	\$ 822,988	\$ 250,000	\$ 1,075,000	\$ 734,676	\$ 250,000	\$ -
502 EXPENSES:						
State Office Building	153,746	-	16,615	8,325	-	-
Park Improvements	51,850	-	161,939	4,838	-	-
Gateway Signage Project	-	-	-	-	-	-
Fleet Services	-	-	-	-	-	-
Chadbourne Improvement Project	-	-	-	-	-	-
Emergency Street Repairs	-	-	275,000	-	-	-
Stormwater Improvements	-	-	-	-	-	-
Tree Irrigation	6,877	-	51,473	1,215	-	-
River Bank Stabilization	90,430	-	1,012,859	890,682	-	-
Sunken Garden	-	-	-	-	-	-
29th St Sports Complex	53,124	-	1,563,652	4,984	-	-
Fort Concho	-	-	425,823	100,272	-	-
Animal Services Improvements	407	-	189,510	-	-	-
Fire Station	-	-	68,388	-	-	-
Fire Truck Replacement	-	250,000	1,985,732	2,206,665	250,000	-
Fire Mobile Data Terminals	49,165	-	-	-	-	-
Fire Bunker Gear Program	365,985	-	-	-	-	-
ADA Transition Plan	-	-	550,000	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenses	\$ 565,988	\$ 250,000	\$ 6,300,991	\$ 3,304,090	\$ 250,000	\$ -
Revenues Over/(Under) Expenditures	257,000	-	(5,225,991)	(2,569,414)	-	-
Beginning Fund Balance	4,969,761	5,226,761	5,302,518	5,226,761	76,527	(5,150,234)
Ending Fund Balance	\$ 5,226,761	\$ 5,226,761	\$ 76,527	\$ 2,657,347	\$ 76,527	\$ (5,150,234)

Street Infrastructure Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
533 REVENUES:						
Current Taxes	415,561	435,603	435,603	475,564	435,603	-
Interest	13,966	8,078	8,078	23,742	15,906	7,828
Transfers In	-	-	1,120,804	653,802	-	-
Total Revenues	\$ 429,527	\$ 443,681	\$ 1,564,485	\$ 1,153,108	\$ 451,509	\$ 7,828
533 EXPENSES:						
Street Improvements	-	443,681	2,267,652	-	451,509	7,828
Total Expenses	\$ -	\$ 443,681	\$ 2,267,652	\$ -	\$ 451,509	\$ 7,828
Revenues Over/(Under) Expenditures	429,527	-	(703,167)	1,153,108	-	-
Beginning Fund Balance	-	769,818	769,818	769,818	769,818	-
Ending Fund Balance	\$ 769,818	\$ 769,818	\$ 66,651	\$ 1,922,926	\$ 769,818	\$ -

Water Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
260 REVENUES:						
Water Sales ⁽¹⁾	32,443,195	32,477,937	32,477,937	17,786,880	32,977,938	500,001
Taps and Connections	365,780	384,500	384,500	230,335	387,300	2,800
Lake Use Revenues	408,342	475,354	475,354	121,114	564,032	88,678
Transfers In	2,605,500	2,488,134	2,488,134	1,440,888	2,592,021	103,887
Interest	1,047,682	981,512	981,512	1,010,494	1,646,541	665,029
Other	2,164,786	1,655,789	1,655,789	1,349,902	1,654,789	(1,000)
Total Revenues	\$ 39,035,285	\$ 38,463,226	\$ 38,463,226	\$ 21,939,613	\$ 39,822,621	\$ 1,359,395
260 EXPENSES:						
Personnel ⁽²⁾	7,866,697	8,762,832	8,762,832	4,944,563	8,871,930	109,098
Operations & Maintenance ⁽³⁾	9,606,864	11,065,421	13,334,929	7,960,336	11,719,477	654,056
Legal Notices	-	5,000	5,000	490	5,000	-
Lobbying	750	750	750	750	750	-
Transfers Out	10,612,704	10,923,183	10,923,183	6,312,904	11,054,867	131,684
Transfers Out for Capital ⁽⁴⁾	-	5,910,125	1,079,013	-	3,040,233	(2,869,892)
Capital ⁽⁴⁾	11,378,189	1,795,915	7,016,418	3,855,106	5,130,364	3,334,449
Total Expenses	\$ 39,465,204	\$ 38,463,226	\$ 41,122,125	\$ 23,074,149	\$ 39,822,621	\$ 1,359,395
Revenues Over/(Under) Expenditures	(429,919)	-	(2,658,899)	(1,134,536)	-	-
Beginning Fund Balance	45,100,076	44,670,157	44,670,157	44,670,157	44,670,157	-
Ending Fund Balance	\$ 44,670,157	\$ 44,670,157	\$ 42,011,258	\$ 43,535,621	\$ 44,670,157	\$ -

⁽¹⁾ Water sales are projected to increase based on consumption trends.

⁽²⁾ Personnel is increasing to cover overtime, certification pay, and benefit contributions.

⁽³⁾ Operations and maintenance will have increases due to inflationary costs, and for the Fort Stockton contract.

⁽⁴⁾ There is a planned purchase to continue the water meter replacement program, decreasing the amount available for transfers out for capital projects.

Water Debt Service Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
261 REVENUES:						
Transfer in from Development Corporation	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000	-
Transfers In from Water	6,803,017	6,863,673	6,863,673	4,016,737	6,852,055	(11,618)
Interest	14,853	3,159	3,159	19,805	10,189	7,030
Total Revenues	\$ 9,717,870	\$ 9,766,832	\$ 9,766,832	\$ 6,936,542	\$ 9,762,244	\$ (4,588)
261 EXPENSES:						
Debt Service	9,660,700	9,611,555	9,611,555	8,775,649	9,762,244	150,689
Total Expenses	\$ 9,660,700	\$ 9,611,555	\$ 9,611,555	\$ 8,775,649	\$ 9,762,244	\$ 150,689
Revenues Over/(Under) Expenditures	57,170	155,277	155,277	(1,839,107)	-	(155,277)
Beginning Fund Balance	133,103	190,273	190,273	190,273	345,550	155,277
Ending Fund Balance	\$ 190,273	\$ 345,550	\$ 345,550	\$ (1,648,834)	\$ 345,550	\$ -

Water Capital Projects Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
512 REVENUES:						
Water Sales	5,159,215	5,000,705	4,975,205	2,745,364	5,000,705	-
Transfers In	9,896	6,110,125	1,279,013	-	3,240,233	(2,869,892)
Interest	491,345	439,279	439,279	491,901	773,896	334,617
Total Revenues	\$ 5,660,456	\$ 11,550,109	\$ 6,693,497	\$ 3,237,265	\$ 9,014,834	\$ (2,535,275)
512 EXPENSES:						
Capital Improvements	3,556,076	11,068,073	8,700,856	3,474,754	8,532,798	(2,535,275)
Franchise Fee	257,961	250,036	250,036	151,220	250,036	-
Lobbying	-	32,000	32,000	-	32,000	-
Contract Services	-	200,000	200,000	-	200,000	-
Total Expenses	\$ 3,814,037	\$ 11,550,109	\$ 9,182,892	\$ 3,625,974	\$ 9,014,834	\$ (2,535,275)
Revenues Over/(Under) Expenditures	1,846,419	-	(2,489,395)	(388,709)	-	-
Beginning Fund Balance	19,747,497	21,593,916	21,593,916	21,593,916	21,593,916	-
Ending Fund Balance	\$ 21,593,916	\$ 21,593,916	\$ 19,104,521	\$ 21,205,207	\$ 21,593,916	\$ -

Lake Nasworthy Trust Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
640 REVENUES:						
Lot Sales	1,363,786	900,000	900,000	984,354	900,000	-
Lake Lease Income	80,544	60,000	60,000	900	60,000	-
Interest	200,014	161,387	161,387	189,997	174,608	13,221
Total Revenues	\$ 1,644,344	\$ 1,121,387	\$ 1,121,387	\$ 1,175,251	\$ 1,134,608	\$ 13,221
640 EXPENSES:						
Professional Services	9,350	50,000	50,000	7,450	50,000	-
Transfers Out	180,012	145,248	145,248	170,997	157,147	11,899
Total Expenses	\$ 189,362	\$ 195,248	\$ 195,248	\$ 178,447	\$ 207,147	\$ 11,899
Revenues Over/(Under) Expenditures	1,454,982	926,139	926,139	996,804	927,461	1,322
Beginning Fund Balance	3,661,909	5,116,891	5,116,891	5,116,891	6,043,030	926,139
Ending Fund Balance	\$ 5,116,891	\$ 6,043,030	\$ 6,043,030	\$ 6,113,695	\$ 6,970,491	\$ 927,461

Water Reclamation Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
270 REVENUES:						
Water Reclamation Charges ⁽¹⁾	15,595,539	15,326,801	15,326,801	9,194,828	15,689,764	362,963
Farm Use Revenues	285,152	246,184	246,184	240,343	327,690	81,506
Paving Cuts	64,300	76,500	76,500	42,750	78,000	1,500
Taps and Connections	20,675	26,000	26,000	16,075	26,500	500
Interest	543,326	480,230	480,230	539,558	868,652	388,422
Other	38,281	40,000	40,000	54,637	40,000	-
Total Revenues	\$ 16,547,273	\$ 16,195,715	\$ 16,195,715	\$ 10,088,191	\$ 17,030,606	\$ 834,891
270 EXPENSES:						
Personnel ⁽²⁾	2,654,955	2,948,328	2,948,328	1,587,604	3,026,503	78,175
Operations & Maintenance	2,211,304	2,832,828	3,167,808	1,912,537	2,848,349	15,521
Legal Notices	-	5,000	5,000	-	5,000	-
Transfers Out	6,098,362	7,176,248	7,176,248	4,253,753	7,213,346	37,098
Transfers Out for Capital ⁽³⁾	1,349,326	2,749,097	2,605,457	-	3,453,194	704,097
Capital ⁽³⁾	1,878,763	484,214	1,769,698	1,257,799	484,214	-
Total Expenses	\$ 14,192,710	\$ 16,195,715	\$ 17,672,539	\$ 9,011,693	\$ 17,030,606	\$ 834,891
Revenues Over/(Under) Expenditures	2,354,563	-	(1,476,824)	1,076,498	-	-
Beginning Fund Balance	21,250,083	23,604,646	23,604,646	23,604,646	23,604,646	-
Ending Fund Balance	\$ 23,604,646	\$ 23,604,646	\$ 22,127,822	\$ 24,681,144	\$ 23,604,646	\$ -

⁽¹⁾ Water reclamation charges are projected to increase based on consumption trends.

⁽²⁾ Personnel increases are related to the reallocation of staff and updated benefit contribution rates.

⁽³⁾ This line illustrates the amount of funds available to be transferred into the Water Reclamation Capital Fund for cash-flowing projects.

Water Reclamation Debt Service Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
<u>271 REVENUES:</u>						
Transfers In from Water Reclamation	3,080,983	4,100,567	4,100,567	2,391,997	4,094,922	(5,645)
Interest	6,535	6,483	6,483	14,492	10,678	4,195
Total Revenues	\$ 3,087,518	\$ 4,107,050	\$ 4,107,050	\$ 2,406,489	\$ 4,105,600	\$ (1,450)
<u>271 EXPENSES:</u>						
Debt Service	3,079,878	4,107,050	4,107,050	3,119,348	4,105,600	(1,450)
Total Expenses	\$ 3,079,878	\$ 4,107,050	\$ 4,107,050	\$ 3,119,348	\$ 4,105,600	\$ (1,450)
Revenues Over/(Under) Expenditures	7,640	-	-	(712,859)	-	-
Beginning Fund Balance	273,127	280,767	280,767	280,767	280,767	-
Ending Fund Balance	\$ 280,767	\$ 280,767	\$ 280,767	\$ (432,092)	\$ 280,767	\$ -

Water Reclamation Capital Projects Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
<u>520 REVENUES:</u>						
Water Reclamation Charges	1,856,113	1,830,454	1,830,454	1,103,678	1,771,770	(58,684)
Interest	347,081	338,241	338,241	98,745	105,766	(232,475)
Transfers in	1,349,326	2,749,097	2,605,457	-	3,453,194	704,097
Total Revenues	\$ 3,552,520	\$ 4,917,792	\$ 4,774,152	\$ 1,202,423	\$ 5,330,730	\$ 412,938
<u>520 EXPENSES:</u>						
Capital Projects	16,697,839	4,827,732	8,114,999	4,173,521	5,242,141	414,409
Franchise Fee	92,806	90,060	90,060	55,184	88,589	(1,471)
Total Expenses	\$ 16,790,645	\$ 4,917,792	\$ 8,205,059	\$ 4,228,705	\$ 5,330,730	\$ 412,938
Revenues Over/(Under) Expenditures	(13,238,125)	-	(3,430,907)	(3,026,282)	-	-
Beginning Fund Balance	17,734,640	4,496,515	4,496,515	4,496,515	4,496,515	-
Ending Fund Balance	\$ 4,496,515	\$ 4,496,515	\$ 1,065,608	\$ 1,470,233	\$ 4,496,515	\$ -

Solid Waste Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
230 REVENUES:						
Landfill Fees	1,610,252	1,540,540	1,540,540	992,887	1,635,250	94,710
Leases	599,106	607,973	607,973	357,115	611,322	3,349
Interest	127,968	122,377	122,377	129,830	192,583	70,206
Total Revenues	\$ 2,337,326	\$ 2,270,890	\$ 2,270,890	\$ 1,479,832	\$ 2,439,155	\$ 168,265
230 EXPENSES:						
Personnel	291,834	334,734	334,734	195,815	337,736	3,002
Operations & Maintenance ⁽¹⁾	471,194	780,699	1,338,513	830,471	709,833	(70,866)
Legal Notices	-	300	300	-	300	-
Transfers Out	1,031,890	1,013,000	1,663,000	995,435	1,057,112	44,112
Capital	101,793	142,157	377,307	109,442	334,174	192,017
Total Expenses	\$ 1,896,711	\$ 2,270,890	\$ 3,713,854	\$ 2,131,163	\$ 2,439,155	\$ 168,265
Revenues Over/(Under) Expenditures	440,615	-	(1,442,964)	(651,331)	-	-
Beginning Fund Balance	5,344,749	5,785,364	5,785,364	5,785,364	5,785,364	-
Ending Fund Balance	\$ 5,785,364	\$ 5,785,364	\$ 4,342,400	\$ 5,134,033	\$ 5,785,364	\$ -

⁽¹⁾ The operations and maintenance decreased due to the majority of the landfill permitting being funded in FY24.

Stormwater Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
240 REVENUES:						
Stormwater Fee	3,039,738	3,074,760	3,074,760	1,847,175	3,130,000	55,240
Transfers In	135,000	135,000	135,000	78,750	135,000	-
Interest	99,654	86,039	86,039	86,408	125,811	39,772
Other	14,064	70,000	70,000	20,680	70,000	-
Total Revenues	\$ 3,288,456	\$ 3,365,799	\$ 3,365,799	\$ 2,033,013	\$ 3,460,811	\$ 95,012
240 EXPENSES:						
Personnel ⁽¹⁾	1,581,804	1,717,759	1,717,759	997,331	1,790,302	72,543
Operations & Maintenance ⁽²⁾	684,092	787,651	927,223	341,367	835,556	47,905
Legal Notices	-	500	500	-	500	-
Transfers Out	377,059	439,724	439,724	259,349	466,070	26,346
Capital	1,141,435	420,165	1,392,938	787,934	368,383	(51,782)
Total Expenses	\$ 3,784,390	\$ 3,365,799	\$ 4,478,144	\$ 2,385,981	\$ 3,460,811	\$ 95,012
Revenues Over/(Under) Expenditures	(495,934)	-	(1,112,345)	(352,968)	-	-
Beginning Fund Balance	4,360,240	3,864,306	3,864,306	3,864,306	3,864,306	-
Ending Fund Balance	\$ 3,864,306	\$ 3,864,306	\$ 2,751,961	\$ 3,511,338	\$ 3,864,306	\$ -

⁽¹⁾ Personnel increases are related to the reallocation of staff and updated benefit contribution rates.

⁽²⁾ Operations and maintenance will have increases due to inflationary costs causing a decrease in the amount available for capital projects.

Airport Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
220 REVENUES:						
Leases/Rentals	1,024,466	1,285,078	1,285,078	598,452	1,298,489	13,411
Concessions ⁽¹⁾	379,065	347,749	347,749	205,360	433,074	85,325
Landing Fees	70,884	68,377	68,377	38,793	68,016	(361)
Transfers In	2,356,080	-	-	-	-	-
Interest	47,498	24,341	24,341	24,709	35,794	11,453
Other	29,465	41,916	41,916	23,006	41,418	(498)
Total Revenues	\$ 3,907,458	\$ 1,767,461	\$ 1,767,461	\$ 890,320	\$ 1,876,791	\$ 109,330
220 EXPENSES:						
Personnel	622,351	944,329	944,329	418,158	951,864	7,535
Operations & Maintenance	1,131,296	655,501	1,197,686	841,012	726,118	70,617
Legal Notices	1,395	3,500	3,500	969	3,500	-
Transfers Out ⁽²⁾	164,385	164,131	125,243	66,576	127,261	(36,870)
Capital	2,455,680	-	57,750	41,256	68,048	68,048
Total Expenses	\$ 4,375,107	\$ 1,767,461	\$ 2,328,508	\$ 1,367,971	\$ 1,876,791	\$ 109,330
Revenues Over/(Under) Expenditures	(467,649)	-	(561,047)	(477,651)	-	-
Beginning Fund Balance	1,669,930	1,202,281	1,202,281	1,202,281	1,202,281	-
Ending Fund Balance	\$ 1,202,281	\$ 1,202,281	\$ 641,234	\$ 724,630	\$ 1,202,281	\$ -

⁽¹⁾ Additional revenue from car rental concessions are projected for FY25.

⁽²⁾ The TXDOT Grant local match requirement has decreased freeing up additional funds for operational needs.

Airport Passenger Facility Charges (PFC) Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
<u>529 REVENUES:</u>						
Passenger Facility Charges	205,124	246,130	246,130	107,155	246,130	-
Interest	20,821	20,002	20,002	20,936	32,135	12,133
Total Revenues	\$ 225,945	\$ 266,132	\$ 266,132	\$ 128,091	\$ 278,265	\$ 12,133
<u>529 EXPENSES:</u>						
Transfer to Capital Fund	11,924	-	167,199	-	-	-
Debt Service	150,000	150,000	150,000	87,500	150,000	-
Miscellaneous	-	116,132	143,288	78,460	128,265	12,133
Total Expenses	\$ 161,924	\$ 266,132	\$ 460,487	\$ 165,960	\$ 278,265	\$ 12,133
Revenues Over/(Under) Expenditures	64,021	-	(194,355)	(37,869)	-	-
Beginning Fund Balance	878,123	942,144	942,144	942,144	942,144	-
Ending Fund Balance	\$ 942,144	\$ 942,144	\$ 747,789	\$ 904,275	\$ 942,144	\$ -

State Office Buildings Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
201 REVENUES:						
Rental Income	1,200,746	1,201,566	1,201,566	704,820	1,211,178	9,612
Interest	20,931	11,722	11,722	22,015	34,611	22,889
Other	-	50,000	50,000	-	100,000	50,000
Total Revenues	\$ 1,221,677	\$ 1,263,288	\$ 1,263,288	\$ 726,835	\$ 1,345,789	\$ 82,501
201 EXPENSES:						
Personnel	145,922	122,523	122,523	77,991	127,014	4,491
Operations & Maintenance	350,785	408,739	408,739	269,582	408,078	(661)
Debt Service	67,358	-	-	-	-	-
Transfers Out	362,494	441,382	441,382	241,071	475,410	34,028
Capital	139,122	290,644	309,029	39,816	335,287	44,643
Total Expenses	\$ 1,065,681	\$ 1,263,288	\$ 1,281,673	\$ 628,460	\$ 1,345,789	\$ 82,501
Revenues Over/(Under) Expenditures	155,996	-	(18,385)	98,375	-	-
Beginning Fund Balance	763,262	919,258	919,258	919,258	919,258	-
Ending Fund Balance	\$ 919,258	\$ 919,258	\$ 900,873	\$ 1,017,633	\$ 919,258	\$ -

Texas Bank Sports Complex Fund

Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
203 REVENUES:						
Program Fees	43,939	105,100	105,100	16,038	105,100	-
Transfers In	826,569	847,014	847,014	494,092	849,508	2,494
Interest	18,133	12,819	12,819	16,301	17,674	4,855
Other	84,677	85,975	85,975	39,554	85,975	-
Total Revenues	\$ 973,318	\$ 1,050,908	\$ 1,050,908	\$ 565,985	\$ 1,058,257	\$ 7,349
203 EXPENSES:						
Personnel	405,433	478,509	478,509	285,001	485,858	7,349
Operations & Maintenance	482,221	572,399	664,052	228,770	572,399	-
Capital	77,285	-	367,353	1	-	-
Total Expenses	\$ 964,939	\$ 1,050,908	\$ 1,509,914	\$ 513,772	\$ 1,058,257	\$ 7,349
Revenues Over/(Under) Expenditures	8,379	-	(459,006)	52,213	-	-
Beginning Fund Balance	685,866	694,245	694,245	694,245	694,245	-
Ending Fund Balance	\$ 694,245	\$ 694,245	\$ 235,239	\$ 746,458	\$ 694,245	\$ -

Civic Events Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
410 REVENUES:						
Hotel Occupancy Tax (Transfer In)	1,208,050	1,008,050	1,008,050	588,029	1,008,050	-
Facility Use Fee ⁽¹⁾	30,183	136,525	136,525	124,602	140,025	3,500
Coliseum Revenue	358,169	177,250	177,250	111,928	189,000	11,750
Convention Center Revenue	175,970	207,450	204,450	112,726	202,900	(4,550)
River Stage Revenue	8,820	31,000	31,000	8,798	31,000	-
Pavilion Revenue	6,747	15,650	15,650	4,381	14,850	(800)
Pecan Creek Revenue	7,275	30,650	30,650	6,390	30,650	-
Interest	27,013	26,343	26,343	24,988	36,770	10,427
Other	43,424	65,400	65,400	27,867	65,400	-
Total Revenues	\$ 1,865,651	\$ 1,698,318	\$ 1,695,318	\$ 1,009,709	\$ 1,718,645	\$ 20,327
410 EXPENSES:						
Personnel	730,138	862,375	862,375	440,123	868,452	6,077
Operations & Maintenance	1,462,811	540,890	964,126	616,790	550,009	9,119
Legal Notices	75	-	-	-	-	-
Transfers Out	138,408	149,153	149,153	87,006	160,159	11,006
Capital	2,335	9,375	9,375	-	-	(9,375)
Total Expenditures	\$ 2,333,767	\$ 1,561,793	\$ 1,985,029	\$ 1,143,919	\$ 1,578,620	\$ 16,827
Restricted Revenue ⁽¹⁾	30,183	136,525	136,525	124,602	140,025	3,500
Revenues Over/ (Under) Expenditures	(498,299)	-	(426,236)	(258,812)	-	-
Beginning Fund Balance	1,626,001	1,127,702	1,127,702	1,127,702	1,264,227	136,525
Ending Fund Balance	\$ 1,127,702	\$ 1,264,227	\$ 837,991	\$ 993,492	\$ 1,404,252	\$ 140,025

⁽¹⁾Beginning in FY21, City Council restricted the facility use fee revenue to fund balance for future capital improvements.

Fort Concho Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
420 REVENUES:						
Venue Rentals	304,593	349,277	349,277	204,118	362,793	13,516
General Fund Transfer In	506,331	433,107	433,107	252,646	410,583	(22,524)
Other Transfers In	390,000	468,117	468,117	256,667	500,180	32,063
Interest	17,091	17,116	17,116	17,197	29,738	12,622
Other	14,787	17,150	17,150	5,847	21,650	4,500
Total Revenues	\$ 1,232,802	\$ 1,284,767	\$ 1,284,767	\$ 736,475	\$ 1,324,944	\$ 40,177
420 EXPENSES:						
Personnel	780,098	900,437	900,437	543,181	933,551	33,114
Operations & Maintenance	418,538	381,330	404,129	253,456	388,393	7,063
Legal Notices	335	-	-	325	-	-
Capital	-	3,000	3,000	2,514	3,000	-
Total Expenses	\$ 1,198,971	\$ 1,284,767	\$ 1,307,566	\$ 799,476	\$ 1,324,944	\$ 40,177
Revenues Over/(Under) Expenditures	33,831	-	(22,799)	(63,001)	-	-
Beginning Fund Balance	759,506	793,337	793,337	793,337	793,337	-
Ending Fund Balance	\$ 793,337	\$ 793,337	\$ 770,538	\$ 730,336	\$ 793,337	\$ -

Fairmount Cemetery Fund

Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
440 REVENUES:						
Charges for Service	350,992	372,870	372,870	207,839	382,400	9,530
Columbarium	19,850	30,000	30,000	6,660	33,000	3,000
Trust Income	53,753	50,000	50,000	36,197	50,000	-
General Fund Transfer In	125,122	83,543	83,543	48,733	70,627	(12,916)
Interest	5,530	3,295	3,295	5,356	6,739	3,444
Other	-	5,000	5,000	-	5,000	-
Total Revenues	\$ 555,247	\$ 544,708	\$ 544,708	\$ 304,785	\$ 547,766	\$ 3,058
440 EXPENSES:						
Personnel	374,398	371,089	371,089	231,541	373,479	2,390
Operations & Maintenance	127,821	143,119	139,278	73,507	143,119	-
Columbarium	990	30,500	155,502	220	31,168	668
Total Expenses	\$ 503,209	\$ 544,708	\$ 677,166	\$ 315,828	\$ 547,766	\$ 3,058
Revenues Over/(Under) Expenditures	52,038	-	(132,458)	(11,043)	-	-
Beginning Fund Balance	191,378	243,416	243,416	243,416	243,416	-
Ending Fund Balance	\$ 243,416	\$ 243,416	\$ 110,958	\$ 232,373	\$ 243,416	\$ -

Intergovernmental Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
<u>103 REVENUES:</u>						
Transportation Grant	253,547	243,241	531,805	35,612	253,646	10,405
Neighborhood & Family Services	176,714	186,630	203,506	83,436	20,000	(166,630)
Streets Grant	0	-	400,000	-	-	-
Airport Grants	63,894	90,150	140,150	934	100,000	9,850
Park Improvement Grants	-	-	377,299	-	-	-
Nutrition Program Revenue	175,587	158,945	158,945	151,383	158,945	-
Health Department Grants	222,733	222,940	222,940	109,986	222,940	-
Environmental Health Grant	157,082	-	593,055	63,448	145,724	145,724
Women, Infant, and Children Program	1,159,436	1,193,455	1,143,492	631,594	1,193,455	-
Police Grants	344,476	-	40,979	40,979	-	-
Fire Grants	4,945,440	3,717,217	3,717,217	1,148,327	3,717,217	-
Emergency Management Grant	187,671	157,374	164,874	138,774	157,374	-
Non-Departmental Grants	279,869	0	0	833	0	-
Transfers In	637,643	309,290	430,402	209,585	270,402	(38,888)
Interest	287,302	-	-	185,912	-	-
Total Revenue	\$ 8,891,394	\$ 6,279,242	\$ 8,124,664	\$ 2,800,803	\$ 6,239,703	\$ (39,539)

103 EXPENSES:

Transportation Grant	232,369	225,671	506,235	110,361	232,076	6,405
Neighborhood & Family Services Grants	176,713	186,630	203,506	203,504	20,000	(166,630)

Streets Grant	-	-	500,000	-	-	-
Airport Grants	113,894	140,150	151,262	65,062	111,112	(29,038)
Park Improvement Grants	18,417	-	510,414	1	-	-
Nutrition Program	301,720	307,892	307,892	214,171	308,392	500
Health Department Grants	434,386	222,940	1,566,429	273,974	368,664	145,724
Women, Infant, and Children Program	1,053,684	1,083,455	1,223,487	731,663	1,083,455	-
Police Grants	677,624	-	41,841	40,979	-	-
Fire Grants	4,261,502	3,717,217	5,296,176	2,921,131	3,717,217	-
Emergency Management Grant	186,507	256,866	281,281	116,983	256,866	-
Non-Departmental Grants	8,407,478	-	8,190,573	2,464,896	-	-
Legal Notices	3,608	500	8,500	650	4,000	3,500
Transfers Out	643,882	137,921	137,271	80,199	137,921	-
Total Expenditures	\$ 16,511,784	\$ 6,279,242	\$ 18,924,867	\$ 7,223,574	\$ 6,239,703	\$ (39,539)
Revenues Over/(Under) Expenditures	(7,620,390)	-	(10,800,203)	(4,422,771)	-	-
Beginning Fund Balance	20,128,763	12,508,373	12,508,373	12,508,373	12,508,373	-
Ending Fund Balance	\$ 12,508,373	\$ 12,508,373	\$ 1,708,170	\$ 8,085,602	\$ 12,508,373	\$ -

Community Development Block Grant Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
453 REVENUES:						
Grant Income	774,555	679,142	787,122	174,675	669,802	(9,340)
Rehab Loans	821	6,000	6,000	456	6,000	-
Other	18,661	-	-	10,430	-	-
Total Revenues	\$ 794,037	\$ 685,142	\$ 793,122	\$ 185,561	\$ 675,802	\$ (9,340)
453 EXPENSES:						
Personnel	214,746	203,508	211,737	123,807	205,897	2,389
Legal Notices	1,985	3,300	3,300	1,279	3,300	-
Operations and Maintenance	546,436	433,334	532,825	317,123	417,605	(15,729)
Capital	568	-	260	-	4,000	4,000
Transfers Out	45,000	45,000	45,000	26,250	45,000	-
Total Expenses	\$ 808,735	\$ 685,142	\$ 793,122	\$ 468,459	\$ 675,802	\$ (9,340)
Revenues Over/(Under) Expenditures	(14,698)	-	-	(282,898)	-	-
Beginning Fund Balance	250,424	235,726	235,726	235,726	235,726	-
Ending Fund Balance	\$ 235,726	\$ 235,726	\$ 235,726	\$ (47,172)	\$ 235,726	\$ -

HOME Program Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
483 REVENUES:						
Grant Income	434,023	305,168	491,453	-	249,133	(56,035)
Loan Payments	380	8,000	8,000	-	8,000	-
Sale of Property	38,407	38,412	38,412	22,404	38,412	-
Other	51,569	-	-	22,601	-	-
Transfers In	367,567	30,135	957,748	289,243	30,135	-
Total Revenues	\$ 891,946	\$ 381,715	\$ 1,495,613	\$ 334,248	\$ 325,680	\$ (56,035)
483 EXPENSES:						
Administration	355,854	99,812	722,326	369,386	138,545	38,733
Legal Notices	1,500	2,300	2,300	844	4,500	2,200
MHMR Contribution	38,389	50,000	50,000	50,000	64,000	14,000
Homebuyers Assistance	87,710	78,603	90,893	44,526	13,015	(65,588)
Galilee CDC	285,000	151,000	151,000	151,000	105,620	(45,380)
Animal Shelter	-	-	21,822	21,563	-	-
Rent/Mortgage Assistance	111,246	-	300,271	188,018	-	-
Bradford Storm Repairs	-	-	200,000	112,323	-	-
Total Expenses	\$ 879,699	\$ 381,715	\$ 1,538,612	\$ 937,660	\$ 325,680	\$ (56,035)
Revenues Over/(Under) Expenditures	12,247	-	(42,999)	(603,412)	-	-
Beginning Fund Balance	148,194	160,441	160,441	160,441	160,441	-
Ending Fund Balance	\$ 160,441	\$ 160,441	\$ 117,442	\$ (442,971)	\$ 160,441	\$ -

Designated Revenue Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
601 REVENUES:						
Donations	232,030	42,600	137,358	108,537	42,600	-
Riverfest	-	30,000	30,000	-	30,000	-
Auditorium	72,842	-	-	19,708	-	-
Interest	7,934	-	-	11,464	-	-
Total Revenue	\$ 312,806	\$ 72,600	\$ 167,358	\$ 139,709	\$ 72,600	\$ -
601 EXPENSES:						
Departmental Projects	28,328	42,600	611,708	256,306	42,600	-
Riverfest	-	30,000	52,798	-	30,000	-
Total Expenses	\$ 28,328	\$ 72,600	\$ 664,506	\$ 256,306	\$ 72,600	\$ -
Revenues Over/(Under) Expenditures	284,478	-	(497,148)	(116,597)	-	-
Beginning Fund Balance	250,271	534,749	534,749	534,749	534,749	-
Ending Fund Balance	\$ 534,749	\$ 534,749	\$ 37,601	\$ 418,152	\$ 534,749	\$ -

Restricted Revenue Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
602 REVENUES:						
PEG Fees	171,660	250,000	250,000	116,435	250,000	-
Municipal Court	295,126	285,600	285,600	156,019	294,900	9,300
Crossing Guards	266,661	148,763	148,763	84,051	148,763	-
Police	66,975	33,300	44,706	49,688	45,800	12,500
Fire Prevention	650	1,000	2,192	2,192	1,000	-
Interest	56,651	-	-	56,079	-	-
Total Revenue	\$ 857,723	\$ 718,663	\$ 731,261	\$ 464,464	\$ 740,463	\$ 21,800
602 EXPENSES:						
Public Information	446,478	250,000	1,070,851	45,818	250,000	-
Municipal Court	225,433	285,600	1,746,929	139,675	294,900	9,300
Crossing Guards	140,507	148,763	510,735	80,249	148,763	-
Police	103,461	33,300	85,635	51,177	45,800	12,500
Fire Prevention	1,365	1,000	1,947	-	1,000	-
Total Expenses	\$ 917,244	\$ 718,663	\$ 3,416,097	\$ 316,919	\$ 740,463	\$ 21,800
Revenues Over/(Under) Expenditures	(59,521)	-	(2,684,836)	147,545	-	-
Beginning Fund Balance	2,744,357	2,684,836	2,684,836	2,684,836	2,684,836	-
Ending Fund Balance	\$ 2,684,836	\$ 2,684,836	\$ -	\$ 2,832,381	\$ 2,684,836	\$ -

Hotel Occupancy Tax Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
605 REVENUES:						
Hotel Occupancy Tax ⁽¹⁾	3,272,204	2,870,035	2,870,035	1,721,340	2,943,995	73,960
Interest	56,027	50,362	50,362	61,678	114,985	64,623
Total Revenues	\$ 3,328,231	\$ 2,920,397	\$ 2,920,397	\$ 1,783,018	\$ 3,058,980	\$ 138,583
605 EXPENSES:						
San Angelo Performing Arts Center	50,000	50,000	50,000	-	50,000	-
Destination Marketing Organization	1,015,750	950,000	950,000	950,000	950,000	-
San Angelo Cultural Affairs Council ⁽²⁾	75,000	75,000	75,000	75,000	75,000	-
Downtown San Angelo	62,500	100,000	100,000	100,000	100,000	-
San Angelo Museum of Fine Arts	50,000	50,000	50,000	50,000	50,000	-
Water Lily Garden	1,857	25,000	48,143	-	25,000	-
Art in Uncommon Places	25,000	25,000	25,000	-	25,000	-
Railway Museum	-	-	25,000	25,000	-	-
Transfer to Fort Concho	50,000	50,000	50,000	29,167	50,000	-
Transfer to Civic Events	1,208,050	1,008,050	1,008,050	588,029	1,008,050	-
Transfer to Sports Complex	50,000	50,000	50,000	29,167	50,000	-
Audit Fees	33,250	-	40,335	168	-	-
Total Expenses	\$ 2,621,407	\$ 2,383,050	\$ 2,471,528	\$ 1,846,531	\$ 2,383,050	\$ -
Revenues Over/(Under) Expenditures	706,824	537,347	448,869	(63,513)	675,930	138,583
Beginning Fund Balance	2,050,887	2,757,711	2,757,711	2,757,711	3,295,058	537,347
Ending Fund Balance	\$ 2,757,711	\$ 3,295,058	\$ 3,206,580	\$ 2,694,198	\$ 3,970,988	\$ 675,930

⁽¹⁾ HOT tax revenue is budgeted at a 5% decrease from FY24 projected year-end.

⁽²⁾ San Angelo Cultural Affairs Council is undergoing organizational; the funding has remained in the budget until details are worked through. Staff will bring this back at a future date.

Fleet Services Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
301 REVENUES:						
Gas and Oil	2,213,588	3,130,724	3,130,724	1,170,357	3,192,759	62,035
Materials & Labor	2,504,612	3,053,831	3,053,831	1,334,940	3,181,341	127,510
Rent	120,000	120,000	120,000	120,000	-	(120,000)
Interest	34,041	34,585	34,585	14,047	50,173	15,588
Other	22,151	15,969	15,969	38,817	47,785	31,816
Total Revenues	\$ 4,894,392	\$ 6,355,109	\$ 6,355,109	\$ 2,678,161	\$ 6,472,058	\$ 116,949
301 EXPENSES:						
Personnel	993,382	1,188,133	1,188,133	643,904	1,201,394	13,261
Operations & Maintenance	3,978,079	5,036,344	5,077,999	3,355,751	5,138,213	101,869
Legal Notices	1,984	1,000	1,000	676	1,000	-
Capital	80,039	129,632	129,432	12,534	131,451	1,819
Total Expenses	\$ 5,053,484	\$ 6,355,109	\$ 6,396,564	\$ 4,012,865	\$ 6,472,058	\$ 116,949
Revenues Over/(Under) Expenditures	(159,092)	-	(41,455)	(1,334,704)	-	-
Beginning Fund Balance	1,495,971	1,336,879	1,336,879	1,336,879	1,336,879	-
Ending Fund Balance	\$ 1,336,879	\$ 1,336,879	\$ 1,295,424	\$ 2,175	\$ 1,336,879	\$ -

Information Technology Service Fund

Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
305 REVENUES:						
Radio	148,358	149,031	149,031	82,334	-	(149,031)
Voice Over IP	454,029	466,481	466,481	277,591	1,953,988	1,487,507
Cell Phones	322,985	394,763	394,763	298,502	-	(394,763)
Interest	5,118	4,762	4,762	18,607	6,972	2,210
Total Revenues	\$ 930,490	\$ 1,015,037	\$ 1,015,037	\$ 677,034	\$ 1,960,960	\$ 945,923
305 EXPENSES:						
Radio	81,985	78,730	78,730	49,220	29,021	(49,709)
Voice Over IP	401,564	403,413	402,913	227,683	1,293,892	890,479
Cell Phones	388,955	394,611	395,111	208,573	512,213	117,602
Capital	77,216	138,283	138,283	64,744	125,834	(12,449)
Total Expenses	\$ 949,720	\$ 1,015,037	\$ 1,015,037	\$ 550,220	\$ 1,960,960	\$ 945,923
Revenues Over/(Under) Expenditures	(19,230)	-	-	126,814	-	-
Beginning Fund Balance	202,552	183,322	183,322	183,322	183,322	-
Ending Fund Balance	\$ 183,322	\$ 183,322	\$ 183,322	\$ 310,136	\$ 183,322	\$ -

Health Insurance Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
310 REVENUES:						
Clinic Revenue	93,957	90,162	90,162	48,423	96,000	5,838
Self Insurance Revenue	11,180,699	10,949,710	10,949,710	6,280,119	12,151,265	1,201,555
Interest	35,023	36,344	36,344	16,425	49,125	12,781
Total Revenues	\$ 11,309,679	\$ 11,076,216	\$ 11,076,216	\$ 6,344,967	\$ 12,296,390	\$ 1,220,174
310 EXPENSES:						
Personnel	232,161	240,767	240,767	143,159	250,659	9,892
Operations & Maintenance	2,716,205	3,225,739	3,383,031	2,018,130	4,089,680	863,941
Legal Notices	-	300	300	-	300	-
Self Insurance Claims Liability	8,565,551	7,606,473	7,476,473	4,353,351	7,523,982	(82,491)
Capital	-	2,937	2,937	-	431,769	428,832
Total Expenses	\$ 11,513,917	\$ 11,076,216	\$ 11,103,508	\$ 6,514,640	\$ 12,296,390	\$ 1,220,174
Revenues Over/(Under) Expenditures	(204,238)	-	(27,292)	(169,673)	-	-
Beginning Fund Balance	1,509,589	1,305,351	1,305,351	1,305,351	1,305,351	-
Ending Fund Balance	\$ 1,305,351	\$ 1,305,351	\$ 1,278,059	\$ 1,135,678	\$ 1,305,351	\$ -

Property/Casualty Insurance Fund

Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
<u>320 REVENUES:</u>						
Premium Contributions	1,769,998	1,821,362	1,821,362	1,062,461	2,093,665	272,303
Insurance Proceeds	411,334	146,158	146,158	81,399	174,396	28,238
Interest	7,566	10,568	10,568	6,681	10,568	-
Total Revenues	\$ 2,188,898	\$ 1,978,088	\$ 1,978,088	\$ 1,150,541	\$ 2,278,629	\$ 300,541
<u>320 EXPENSES:</u>						
Personnel	190,636	211,535	211,535	124,923	212,687	1,152
Prior Year Indemnity	-	-	-	-	-	-
Claims	2,381	-	-	-	-	-
Insurance Premiums	874,719	1,200,249	1,010,249	978,490	1,396,147	195,898
Claims Management	41,050	26,151	26,151	900	39,000	12,849
Special Projects/Other	892,217	538,268	728,268	543,698	556,087	17,819
Capital	1,350	1,885	1,885	-	74,708	72,823
Total Expenses	\$ 2,002,353	\$ 1,978,088	\$ 1,978,088	\$ 1,648,011	\$ 2,278,629	\$ 300,541
Revenues Over/(Under) Expenditures	186,545	-	-	(497,470)	-	-
Beginning Fund Balance	464,998	651,543	651,543	651,543	651,543	-
Ending Fund Balance	\$ 651,543	\$ 651,543	\$ 651,543	\$ 154,073	\$ 651,543	\$ -

Workers' Compensation Insurance Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of April	FY25 Draft Budget	Increase (Decrease) from FY24 Original
330 REVENUES:						
Premium Contributions	1,779,925	1,396,921	1,396,921	1,212,104	2,040,000	643,079
Insurance Proceeds	20,178	2,258	2,258	7,536	2,258	-
Interest	55,220	51,299	51,299	44,781	105,866	54,567
Total Revenues	\$ 1,855,323	\$ 1,450,478	\$ 1,450,478	\$ 1,264,421	\$ 2,148,124	\$ 697,646
330 EXPENSES:						
Personnel	240,847	226,966	226,966	133,817	230,540	3,574
Operations & Maintenance	41,777	74,010	74,010	15,795	768,082	694,072
Claims	826,839	740,000	740,000	545,297	740,000	-
Insurance Premiums	168,924	409,502	409,502	266,498	409,502	-
Total Expenses	\$ 1,278,387	\$ 1,450,478	\$ 1,450,478	\$ 961,407	\$ 2,148,124	\$ 697,646
Revenues Over/(Under) Expenditures	576,936	-	-	303,014	-	-
Beginning Fund Balance	2,206,756	2,783,692	2,783,692	2,783,692	2,783,692	-
Ending Fund Balance	\$ 2,783,692	\$ 2,783,692	\$ 2,783,692	\$ 3,086,706	\$ 2,783,692	\$ -