



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 \$6,059,078 (11.85%), AND OF THAT AMOUNT, \$672,897 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR

City Council Record Vote
****September 3, 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	Proposed FY2024-25
Property Tax Rate	0.7042 / \$100	0.7557 / \$100
No New Revenue Tax Rate	0.6566 / \$100	0.6656 / \$100
No New Revenue M&O Tax Rate	0.5698 / \$100	0.5863 / \$100
Voter Approval Tax Rate	0.7042 / \$100	0.7739 / \$100
Debt Tax Rate	0.1143 / \$100	0.1294 / \$100

The total amount of municipal debt obligations secured by property taxes is \$57,680,000.

General Fund

Schedule of Revenues and Expenditures

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
101 REVENUES:						
Taxes						
Property Tax	41,160,674	43,394,729	43,394,729	43,113,882	47,898,574	4,503,845
Sales Tax	24,415,384	23,112,886	23,112,886	18,551,772	24,091,114	978,228
Alcohol Beverage Taxes	458,495	448,316	448,316	342,638	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	5,012,123	6,703,553	(148,079)
Total Taxes	72,997,985	73,840,557	73,840,557	67,047,079	79,195,753	5,355,196
Public Safety						
Police	296,388	296,420	296,420	260,130	296,500	80
Municipal Court	1,871,706	2,119,275	2,119,275	1,312,074	2,145,275	26,000
Fire	5,678,215	4,537,550	4,537,550	3,085,865	4,709,550	172,000
Fire Prevention	62,781	120,923	120,923	54,923	150,923	30,000
Total Public Safety	7,909,090	7,074,168	7,074,168	4,712,992	7,302,248	228,080
Public Works						
Engineering	1,785	1,785	1,785	1,000	1,035	(750)
Traffic Control	11,555	166,000	166,000	94,666	166,000	-
Street & Bridge	2,694,015	-	3,916,318	(10,210)	-	-
Total Public Works	2,707,355	167,785	4,084,103	85,456	167,035	(750)

General Fund

Schedule of Revenues and Expenditures

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
<u>101 REVENUES CONTINUED:</u>						
Public Services						
Parks	21,841	44,700	44,700	19,069	44,700	-
Recreation	427,500	390,723	390,723	238,786	434,723	44,000
Swimming Pool	144,093	140,841	140,841	89,023	140,841	-
Total Public Services	593,434	576,264	576,264	346,878	620,264	44,000
Development Services						
Administrative	17,130	13,950	13,950	10,400	14,000	50
Planning	89,393	80,995	80,995	55,146	147,500	66,505
Permits & Inspections	1,297,552	1,204,196	1,204,196	1,058,745	1,576,500	372,304
Total Development Services	1,404,075	1,299,141	1,299,141	1,124,291	1,738,000	438,859
Neighborhood & Family Services						
Code Compliance	173,792	269,005	269,005	136,996	170,000	(99,005)
Animal Services	38,990	40,000	40,000	18,813	35,000	(5,000)
Total Neighborhood & Family Services	212,782	309,005	309,005	155,809	205,000	(104,005)

General Fund

Schedule of Revenues and Expenditures

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
<u>101 REVENUES CONTINUED:</u>						
Other Departmental Charges						
Health Services	112,251	113,900	113,900	115,075	110,000	(3,900)
Legal & Real Estate	110,471	136,778	136,778	122,166	140,663	3,885
Other Departmental charges	163,809	125,878	125,878	93,356	100,878	(25,000)
Other Departmental Charges	386,531	376,556	376,556	330,597	351,541	(25,015)
Other Revenue Sources						
Interest	940,880	911,630	911,630	1,112,597	1,049,571	137,941
Administrative Charges (Indirect Cost)	3,632,043	4,128,043	4,128,043	3,102,296	4,265,068	137,025
Miscellaneous	60,102	-	-	54,799	-	-
Transfers In	787,103	952,980	952,980	615,954	985,555	32,575
Other Revenue Sources	5,420,128	5,992,653	5,992,653	4,885,646	6,300,194	307,541
Total General Fund Revenues	\$ 91,631,380	\$ 89,636,129	\$ 93,552,447	\$ 78,688,748	\$ 95,880,035	\$ 6,243,906

General Fund

Schedule of Revenues and Expenditures

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
101 EXPENDITURES:						
Public Safety						
Police ⁽¹⁾	21,936,250	23,748,828	25,044,274	18,278,331	26,010,819	2,252,431
Municipal Court	2,188,916	2,529,885	2,423,675	1,617,410	2,653,706	123,821
Public Safety Communications	2,247,569	2,227,776	2,227,776	1,901,762	2,377,142	149,366
Fire ⁽¹⁾	20,567,915	21,499,602	23,226,792	17,348,272	23,954,185	2,454,583
Fire Prevention	642,549	897,325	868,983	564,382	965,760	68,435
Total Public Safety	47,583,199	50,903,416	53,791,500	39,710,157	55,961,612	5,048,636
Public Works						
Engineering	1,229,803	1,688,722	1,560,183	1,083,382	1,855,705	166,983
Operations Admin	288,221	390,455	354,433	235,481	372,046	(18,409)
Traffic/Signal Control	1,028,717	1,193,099	1,189,055	800,550	1,352,818	159,719
Street and Bridge	10,530,656	6,713,315	12,750,741	9,450,900	6,899,461	186,146
Street Lighting	956,242	1,118,829	1,268,459	768,925	1,118,829	-
Total Public Works	14,033,639	11,104,420	17,122,871	12,339,238	11,598,859	494,439
Public Services						
Parks	3,920,131	4,153,702	4,114,356	3,014,362	4,363,769	210,067
Water Lily Garden	114,898	115,796	115,796	115,796	118,691	2,895
Recreation	1,139,674	979,743	916,724	655,219	1,102,995	123,252
Swimming Pool	194,006	172,496	217,293	115,017	217,195	44,699
Total Public Services	5,368,709	5,421,737	5,364,169	3,900,394	5,802,650	380,913

General Fund

Schedule of Revenues and Expenditures

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
101 EXPENDITURES CONTINUED:						
Planning & Development Services						
Administration	646,987	641,613	997,524	790,778	522,439	(119,174)
Planning	328,218	391,150	342,996	219,680	463,793	72,643
Permits & Inspections	1,075,978	1,153,015	1,171,650	883,786	1,380,396	227,381
Total Planning & Development Services	2,051,183	2,185,778	2,512,170	1,894,244	2,366,628	180,850
Neighborhood & Family Services						
Code Compliance	608,187	650,639	650,639	474,684	703,177	52,538
Animal Services	1,284,782	1,257,796	1,302,192	1,024,523	1,392,518	134,722
Social Services	385,754	308,598	409,287	202,052	330,929	22,331
Total Neighborhood & Family Services	2,278,723	2,217,033	2,362,118	1,701,259	2,426,624	209,591
Health Services						
Nursing	149,793	190,827	188,033	128,035	216,768	25,941
Environmental Health	95,402	109,278	100,071	53,763	101,060	(8,218)
Administration	203,810	218,206	218,206	166,804	237,524	19,318
MHMR Contribution	87,208	80,500	80,500	53,667	80,500	-
Total Health Services	536,213	598,811	586,810	402,269	635,852	37,041

General Fund

Schedule of Revenues and Expenditures

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
<u>101 EXPENDITURES CONTINUED:</u>						
General Government						
City Council	134,421	163,844	165,990	125,874	186,293	22,449
City Manager	913,016	938,262	937,415	728,392	992,267	54,005
Internal Auditor	91,246	96,960	97,807	73,298	105,484	8,524
Communications	212,303	232,596	232,596	170,421	250,942	18,346
City Clerk	348,273	323,315	323,315	211,939	353,748	30,433
Construction Management Development Corporation	125,046	131,049	131,049	97,611	141,714	10,665
	268,907	370,019	370,019	181,486	379,374	9,355
Total General Government	2,093,212	2,256,045	2,258,191	1,589,021	2,409,822	153,777
Administrative Services						
City Attorney/Legal	784,062	844,190	845,132	598,156	944,785	100,595
Real Estate	141,782	181,105	181,105	134,997	196,185	15,080
Finance	2,043,357	2,389,819	2,433,542	2,050,779	2,625,710	235,891
Billing & Receipts	818,503	884,063	866,743	720,508	955,073	71,010
Information Technology ⁽²⁾	865,310	902,247	902,247	678,522	-	(902,247)
Purchasing	257,297	271,132	286,132	199,780	314,220	43,088
Human Resources	3,027,800	3,040,171	3,048,113	2,301,591	3,251,710	211,539
Facilities Maintenance	879,352	773,951	808,009	605,758	832,063	58,112
GIS	407,277	425,290	425,290	305,105	460,816	35,526
Non-Departmental	276,253	1,206,633	1,217,817	303,591	1,247,393	40,760
Lobbyist	-	25,000	25,000	-	25,000	-
Legal Notices	15,969	35,894	21,494	10,254	20,894	(15,000)
Total Administrative Services	9,516,962	10,979,495	11,060,624	7,909,041	10,873,849	(105,646)

General Fund

Schedule of Revenues and Expenditures

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
101 EXPENDITURES CONTINUED:						
Transfers Out						
Grants	575,499	259,290	259,290	194,467	259,290	-
Capital	3,086,188	2,061,440	2,106,088	1,579,566	2,061,440	-
Debt Service	200,000	200,000	200,000	150,000	-	(200,000)
Other Funds	3,899,102	1,448,664	2,569,468	1,927,101	1,483,409	34,745
Total Transfers Out	7,760,789	3,969,394	5,134,846	3,851,134	3,804,139	(165,255)
Total General Fund Expenditures	\$ 91,222,629	\$ 89,636,129	\$ 100,193,299	\$ 73,296,757	\$ 95,880,035	\$ 6,234,346
Increase/(Decrease) in Fund Balance	408,751	-	(6,640,852)	5,391,991	-	-
Beginning Fund Balance	31,615,358	32,024,110	32,024,110	32,024,110	32,024,110	-
Ending Fund Balance	\$ 32,024,109	\$ 32,024,110	\$ 25,383,258	\$ 37,416,101	\$ 32,024,110	\$ -

⁽¹⁾ Increases to Police and Fire are due to civil service personnel receiving mid-year raises in FY24.

⁽²⁾ The Information Technology department expenses have been moved into their own internal service fund.

General Debt Service Fund

Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
<u>105 REVENUES:</u>						
Current Taxes	6,395,702	8,298,228	8,298,228	8,236,492	9,791,779	1,493,551
Delinquent Taxes	59,843	55,000	55,000	62,023	55,000	-
Transfers In	2,915,600	2,919,038	2,919,038	2,831,538	2,715,600	(203,438)
Interest	102,223	37,488	37,488	107,811	77,542	40,054
Total Revenues	\$ 9,473,368	\$ 11,309,754	\$ 11,309,754	\$ 11,237,864	\$ 12,639,921	\$ 1,330,167
<u>105 EXPENSES:</u>						
Principal on Debt	6,782,531	7,016,000	7,065,000	5,202,531	9,082,063	2,066,063
Interest on Debt	3,203,091	3,002,305	2,998,296	1,504,386	3,006,336	4,031
Issue Costs	25,631	1,141,449	1,096,458	10,585	401,522	(739,927)
Total Expenditures	\$ 10,011,253	\$ 11,159,754	\$ 11,159,754	\$ 6,717,502	\$ 12,489,921	\$ 1,330,167
Revenues Over/(Under) Expenditures ⁽¹⁾	(537,885)	150,000	150,000	4,520,362	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	\$ 6,484,298	\$ 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 June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
<u>106 REVENUES:</u>						
Downtown Property Tax	580,963	1,282,418	1,202,777	1,178,089	1,243,836	(38,582)
North Property Tax	852,515	1,211,323	1,109,239	1,186,241	1,294,314	82,991
Interest	78,370	64,831	64,831	123,692	136,844	72,013
Total Revenues	\$ 1,511,848	\$ 2,558,572	\$ 2,376,847	\$ 2,488,022	\$ 2,674,994	\$ 116,422
<u>106 EXPENSES:</u>						
Downtown Projects	84,241	632,337	1,460,325	223,055	1,250,147	617,810
North Projects	286,260	1,221,274	3,969,739	242,334	1,357,481	136,207
Transfers out	79,200	63,752	63,752	47,815	67,366	3,614
Total Expenses	\$ 449,701	\$ 1,917,363	\$ 5,493,816	\$ 513,204	\$ 2,674,994	\$ 757,631
Revenues Over/(Under) Expenditures	1,062,147	641,209	(3,116,969)	1,974,818	-	(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	\$ 5,769,381	\$ 4,435,772	\$ -

General Equipment Replacement Fund

Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
501 REVENUES:						
Transfers In	2,994,188	1,811,440	1,581,088	1,185,816	1,811,440	-
Sale of Fixed Assets	95,335	120,000	120,000	78,824	120,000	-
Interest	36,540	-	-	56,890	-	-
Other	77,147	40,000	40,000	37,821	40,000	-
Total Revenue	\$ 3,203,210	\$ 1,971,440	\$ 1,741,088	\$ 1,359,351	\$ 1,971,440	\$ -
501 EXPENSES:						
Fleet Services	36,517	-	-	-	-	-
Traffic Control	52,191	-	146,309	110,408	-	-
Street & Bridge	756,610	199,343	200,934	200,933	199,343	-
Parks	179,519	-	215,567	207,444	-	-
Police	284,550	-	1,341,170	1,238,559	-	-
Police Body Cameras	406,445	120,067	406,446	406,445	120,067	-
Fire	909	-	42,500	37,688	-	-
Ambulance	562,554	270,000	1,165,772	1,015,772	270,000	-
Capital ⁽¹⁾	-	1,382,030	248,040	-	1,382,030	-
Other Vehicles & Equipment	125,220	-	214,366	206,142	-	-
Total Expenses	\$ 2,404,515	\$ 1,971,440	\$ 3,981,104	\$ 3,423,391	\$ 1,971,440	\$ -
Revenues Over/(Under) Expenditures	798,695	-	(2,240,016)	(2,064,040)	-	-
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	\$ 485,300	\$ 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 June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
502 REVENUES:						
Transfers In	707,624	250,000	1,166,533	813,878	250,000	-
Interest	114,622	-	-	132,947	-	-
Other	742	-	-	2,773	-	-
Total Revenue	\$ 822,988	\$ 250,000	\$ 1,166,533	\$ 949,598	\$ 250,000	\$ -
502 EXPENSES:						
State Office Building	153,746	-	16,615	11,239	-	-
Park Improvements	51,850	-	161,939	6,986	-	-
Emergency Street Repairs	-	-	275,000	-	-	-
Tree Irrigation	6,877	-	51,473	1,958	-	-
River Bank Stabilization	90,430	-	1,104,392	890,682	-	-
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	1,735,748	250,000	-
Fire Mobile Data Terminals	49,165	-	-	-	-	-
Fire Bunker Gear Program	365,985	-	-	-	-	-
ADA Transition Plan	-	-	550,000	550,000	-	-
Total Expenses	\$ 565,988	\$ 250,000	\$ 6,392,524	\$ 3,301,869	\$ 250,000	\$ -
Revenues Over/(Under) Expenditures	257,000	-	(5,225,991)	(2,352,271)	-	-
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	\$ 2,874,490	\$ 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 June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
533 REVENUES:						
Current Taxes	415,561	435,603	435,603	548,964	544,829	109,226
Interest	13,966	8,078	8,078	37,002	15,906	7,828
Transfers In	-	-	1,120,804	840,603	-	-
Total Revenues	\$ 429,527	\$ 443,681	\$ 1,564,485	\$ 1,426,569	\$ 560,735	\$ 117,054
533 EXPENSES:						
Street Improvements	-	443,681	2,273,977	-	560,735	117,054
Total Expenses	\$ -	\$ 443,681	\$ 2,273,977	\$ -	\$ 560,735	\$ 117,054
Revenues Over/(Under) Expenditures	429,527	-	(709,492)	1,426,569	-	-
Beginning Fund Balance	-	769,818	769,818	769,818	769,818	-
Ending Fund Balance	\$ 769,818	\$ 769,818	\$ 60,326	\$ 2,196,387	\$ 769,818	\$ -

Water Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
260 REVENUES:						
Water Sales ⁽¹⁾	32,443,195	32,477,937	32,477,937	23,464,744	32,977,938	500,001
Taps and Connections	365,780	384,500	384,500	305,916	387,300	2,800
Lake Use Revenues	408,342	475,354	475,354	373,813	564,032	88,678
Transfers In	2,605,500	2,488,134	2,488,134	1,691,418	2,592,021	103,887
Interest	1,047,682	981,512	981,512	1,328,857	1,646,541	665,029
Other	2,164,786	1,655,789	1,655,789	1,649,565	1,654,789	(1,000)
Total Revenues	\$ 39,035,285	\$ 38,463,226	\$ 38,463,226	\$ 28,814,313	\$ 39,822,621	\$ 1,359,395
260 EXPENSES:						
Personnel	7,866,697	8,762,832	8,762,832	6,291,069	9,206,854	444,022
Operations & Maintenance	9,606,864	11,065,421	13,361,599	9,856,838	11,731,032	665,611
Legal Notices	-	5,000	5,000	719	5,000	-
Lobbying	750	750	750	750	750	-
Transfers Out	10,612,704	10,923,183	10,923,183	8,160,629	11,059,247	136,064
Transfers Out for Capital ⁽²⁾	-	5,910,125	1,079,013	-	2,689,374	(3,220,751)
Capital ⁽²⁾	11,378,189	1,795,915	6,989,748	5,532,882	5,130,364	3,334,449
Total Expenses	\$ 39,465,204	\$ 38,463,226	\$ 41,122,125	\$ 29,842,887	\$ 39,822,621	\$ 1,359,395
Revenues Over/(Under) Expenditures	(429,919)	-	(2,658,899)	(1,028,574)	-	-
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	\$ 43,641,583	\$ 44,670,157	\$ -

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

⁽²⁾ 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 June	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	5,160,682	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	\$ 8,080,487	\$ 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	(695,162)	-	(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	\$ (504,889)	\$ 345,550	\$ -

Water Capital Projects Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
512 REVENUES:						
Water Sales	5,159,215	5,000,705	4,975,205	3,628,846	5,000,705	-
Transfers In	9,896	6,110,125	1,279,013	-	2,889,374	(3,220,751)
Interest	491,345	439,279	439,279	645,895	773,896	334,617
Total Revenues	\$ 5,660,456	\$ 11,550,109	\$ 6,693,497	\$ 4,274,741	\$ 8,663,975	\$ (2,886,134)
512 EXPENSES:						
Capital Improvements	3,556,076	11,068,073	9,396,865	4,170,764	8,181,939	(2,886,134)
Franchise Fee	257,961	250,036	250,036	181,442	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	\$ 9,878,901	\$ 4,352,206	\$ 8,663,975	\$ (2,886,134)
Revenues Over/(Under) Expenditures	1,846,419	-	(3,185,404)	(77,465)	-	-
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	\$ 18,408,512	\$ 21,516,451	\$ 21,593,916	\$ -

Lake Nasworthy Trust Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
640 REVENUES:						
Lot Sales	1,363,786	900,000	900,000	1,129,555	900,000	-
Lake Lease Income	80,544	60,000	60,000	900	60,000	-
Interest	200,014	161,387	161,387	251,223	174,608	13,221
Total Revenues	\$ 1,644,344	\$ 1,121,387	\$ 1,121,387	\$ 1,381,678	\$ 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	226,101	157,147	11,899
Total Expenses	\$ 189,362	\$ 195,248	\$ 195,248	\$ 233,551	\$ 207,147	\$ 11,899
Revenues Over/(Under) Expenditures	1,454,982	926,139	926,139	1,148,127	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	\$ 6,265,018	\$ 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 June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
270 REVENUES:						
Water Reclamation Charges ⁽¹⁾	15,595,539	15,326,801	15,326,801	11,831,185	15,689,764	362,963
Farm Use Revenues	285,152	246,184	246,184	281,797	327,690	81,506
Paving Cuts	64,300	76,500	76,500	52,050	78,000	1,500
Taps and Connections	20,675	26,000	26,000	22,855	26,500	500
Interest	543,326	480,230	480,230	714,653	868,652	388,422
Other	38,281	40,000	40,000	54,655	40,000	-
Total Revenues	\$ 16,547,273	\$ 16,195,715	\$ 16,195,715	\$ 12,957,195	\$ 17,030,606	\$ 834,891
270 EXPENSES:						
Personnel	2,654,955	2,948,328	2,948,328	2,039,321	3,139,503	191,175
Operations & Maintenance	2,211,304	2,832,828	3,282,808	2,247,319	2,852,908	20,080
Legal Notices	-	5,000	5,000	-	5,000	-
Transfers Out	6,098,362	7,176,248	7,176,248	5,469,931	7,217,726	41,478
Transfers Out for Capital	1,349,326	2,749,097	2,530,457	-	3,331,255	582,158
Capital	1,878,763	484,214	1,470,822	1,017,024	484,214	-
Total Expenses	\$ 14,192,710	\$ 16,195,715	\$ 17,413,663	\$ 10,773,595	\$ 17,030,606	\$ 834,891
Revenues Over/(Under) Expenditures	2,354,563	-	(1,217,948)	2,183,600	-	-
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	\$ 22,386,698	\$ 25,788,246	\$ 23,604,646	\$ -

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

Water Reclamation Debt Service Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	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	3,075,425	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	\$ 3,089,917	\$ 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	-	-	(29,431)	-	-
Beginning Fund Balance	273,127	280,767	280,767	280,767	280,767	-
Ending Fund Balance	\$ 280,767	\$ 280,767	\$ 280,767	\$ 251,336	\$ 280,767	\$ -

Water Reclamation Capital Projects Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
520 REVENUES:						
Water Reclamation Charges	1,856,113	1,830,454	1,830,454	1,419,764	1,771,770	(58,684)
Interest	347,081	338,241	338,241	119,717	105,766	(232,475)
Transfers in	1,349,326	2,749,097	2,530,457	-	3,331,255	582,158
Total Revenues	\$ 3,552,520	\$ 4,917,792	\$ 4,699,152	\$ 1,539,481	\$ 5,208,791	\$ 290,999
520 EXPENSES:						
Capital Projects	16,697,839	4,827,732	7,602,866	3,736,388	5,120,202	292,470
Franchise Fee	92,806	90,060	90,060	70,988	88,589	(1,471)
Total Expenses	\$ 16,790,645	\$ 4,917,792	\$ 7,692,926	\$ 3,807,376	\$ 5,208,791	\$ 290,999
Revenues Over/(Under) Expenditures	(13,238,125)	-	(2,993,774)	(2,267,895)	-	-
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	\$ 1,502,741	\$ 2,228,620	\$ 4,496,515	\$ -

Solid Waste Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
230 REVENUES:						
Landfill Fees	1,610,252	1,540,540	1,540,540	1,287,497	1,635,250	94,710
Leases	599,106	607,973	607,973	457,461	611,322	3,349
Interest	127,968	122,377	122,377	168,430	192,583	70,206
Total Revenues	\$ 2,337,326	\$ 2,270,890	\$ 2,270,890	\$ 1,913,388	\$ 2,439,155	\$ 168,265
230 EXPENSES:						
Personnel	291,834	334,734	334,734	275,211	352,269	17,535
Operations & Maintenance ⁽¹⁾	471,194	780,699	1,338,513	912,237	709,833	(70,866)
Legal Notices	-	300	300	-	300	-
Transfers Out	1,031,890	1,013,000	1,663,000	1,280,596	1,057,112	44,112
Capital	101,793	142,157	377,307	115,565	319,641	177,484
Total Expenses	\$ 1,896,711	\$ 2,270,890	\$ 3,713,854	\$ 2,583,609	\$ 2,439,155	\$ 168,265
Revenues Over/(Under) Expenditures	440,615	-	(1,442,964)	(670,221)	-	-
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	\$ 5,115,143	\$ 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 June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
240 REVENUES:						
Stormwater Fee	3,039,738	3,074,760	3,074,760	2,377,330	3,130,000	55,240
Transfers In	135,000	135,000	135,000	101,250	135,000	-
Interest	99,654	86,039	86,039	113,023	125,811	39,772
Other	14,064	70,000	70,000	20,686	70,000	-
Total Revenues	\$ 3,288,456	\$ 3,365,799	\$ 3,365,799	\$ 2,612,289	\$ 3,460,811	\$ 95,012
240 EXPENSES:						
Personnel	1,581,804	1,717,759	1,737,759	1,287,861	1,860,938	143,179
Operations & Maintenance	684,092	787,651	927,223	463,626	835,556	47,905
Legal Notices	-	500	500	-	500	-
Transfers Out	377,059	439,724	439,724	333,544	466,070	26,346
Capital	1,141,435	420,165	1,372,938	1,113,818	297,747	(122,418)
Total Expenses	\$ 3,784,390	\$ 3,365,799	\$ 4,478,144	\$ 3,198,849	\$ 3,460,811	\$ 95,012
Revenues Over/(Under) Expenditures	(495,934)	-	(1,112,345)	(586,560)	-	-
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	\$ 3,277,746	\$ 3,864,306	\$ -

Airport Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
220 REVENUES:						
Leases/Rentals	1,024,466	1,285,078	1,285,078	790,831	1,298,489	13,411
Concessions ⁽¹⁾	379,065	347,749	347,749	270,718	433,074	85,325
Landing Fees	70,884	68,377	68,377	44,428	68,016	(361)
Transfers In	2,356,080	-	-	-	-	-
Interest	47,498	24,341	24,341	29,928	35,794	11,453
Other	29,465	41,916	41,916	25,685	41,418	(498)
Total Revenues	\$ 3,907,458	\$ 1,767,461	\$ 1,767,461	\$ 1,161,590	\$ 1,876,791	\$ 109,330
220 EXPENSES:						
Personnel	622,351	944,329	944,329	552,544	986,759	42,430
Operations & Maintenance	1,131,296	655,501	1,197,466	926,950	726,118	70,617
Legal Notices	1,395	3,500	3,500	969	3,500	-
Transfers Out ⁽²⁾	164,385	164,131	125,243	85,598	127,261	(36,870)
Capital	2,455,680	-	57,750	41,256	33,153	33,153
Total Expenses	\$ 4,375,107	\$ 1,767,461	\$ 2,328,288	\$ 1,607,317	\$ 1,876,791	\$ 109,330
Revenues Over/(Under) Expenditures	(467,649)	-	(560,827)	(445,727)	-	-
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	\$ 641,454	\$ 756,554	\$ 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 June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
529 REVENUES:						
Passenger Facility Charges	205,124	246,130	246,130	140,616	246,130	-
Interest	20,821	20,002	20,002	27,507	32,135	12,133
Total Revenues	\$ 225,945	\$ 266,132	\$ 266,132	\$ 168,123	\$ 278,265	\$ 12,133
529 EXPENSES:						
Transfer to Capital Fund	11,924	-	167,199	-	-	-
Debt Service	150,000	150,000	150,000	112,500	150,000	-
Miscellaneous	-	116,132	143,288	78,460	128,265	12,133
Total Expenses	\$ 161,924	\$ 266,132	\$ 460,487	\$ 190,960	\$ 278,265	\$ 12,133
Revenues Over/(Under) Expenditures	64,021	-	(194,355)	(22,837)	-	-
Beginning Fund Balance	878,123	942,144	942,144	942,144	942,144	-
Ending Fund Balance	\$ 942,144	\$ 942,144	\$ 747,789	\$ 919,307	\$ 942,144	\$ -

State Office Buildings Fund

Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
201 REVENUES:						
Rental Income	1,200,746	1,201,566	1,201,566	906,197	1,211,178	9,612
Interest	20,931	11,722	11,722	29,558	34,611	22,889
Other	-	50,000	50,000	-	100,000	50,000
Total Revenues	\$ 1,221,677	\$ 1,263,288	\$ 1,263,288	\$ 935,755	\$ 1,345,789	\$ 82,501
201 EXPENSES:						
Personnel	145,922	122,523	122,523	98,738	132,255	9,732
Operations & Maintenance	350,785	408,739	408,739	312,402	408,078	(661)
Debt Service	67,358	-	-	-	-	-
Transfers Out	362,494	441,382	441,382	309,949	475,410	34,028
Capital	139,122	290,644	309,029	174,582	330,046	39,402
Total Expenses	\$ 1,065,681	\$ 1,263,288	\$ 1,281,673	\$ 895,671	\$ 1,345,789	\$ 82,501
Revenues Over/(Under) Expenditures	155,996	-	(18,385)	40,084	-	-
Beginning Fund Balance	763,262	919,258	919,258	919,258	919,258	-
Ending Fund Balance	\$ 919,258	\$ 919,258	\$ 900,873	\$ 959,342	\$ 919,258	\$ -

Texas Bank Sports Complex Fund

Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
<u>203 REVENUES:</u>						
Program Fees	43,939	105,100	105,100	27,938	105,100	-
Transfers In	826,569	847,014	847,014	635,261	867,598	20,584
Interest	18,133	12,819	12,819	21,376	17,674	4,855
Other	84,677	85,975	85,975	52,049	85,975	-
Total Revenues	\$ 973,318	\$ 1,050,908	\$ 1,050,908	\$ 736,624	\$ 1,076,347	\$ 25,439
<u>203 EXPENSES:</u>						
Personnel	405,433	478,509	478,509	364,668	503,948	25,439
Operations & Maintenance	482,221	572,399	664,052	302,635	572,399	-
Capital	77,285	-	367,353	1	-	-
Total Expenses	\$ 964,939	\$ 1,050,908	\$ 1,509,914	\$ 667,304	\$ 1,076,347	\$ 25,439
Revenues Over/(Under) Expenditures	8,379	-	(459,006)	69,320	-	-
Beginning Fund Balance	685,866	694,245	694,245	694,245	694,245	-
Ending Fund Balance	\$ 694,245	\$ 694,245	\$ 235,239	\$ 763,565	\$ 694,245	\$ -

Civic Events Fund

Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
410 REVENUES:						
Hotel Occupancy Tax (Transfer In)	1,208,050	1,008,050	1,008,050	756,038	1,008,050	-
Facility Use Fee ⁽¹⁾	30,183	136,525	136,525	125,462	140,025	3,500
Coliseum Revenue	358,169	177,250	177,250	126,979	189,000	11,750
Convention Center Revenue	175,970	207,450	204,450	148,831	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	6,341	14,850	(800)
Pecan Creek Revenue	7,275	30,650	30,650	7,340	30,650	-
Interest	27,013	26,343	26,343	32,145	36,770	10,427
Other	43,424	65,400	65,400	35,250	65,400	-
Total Revenues	\$ 1,865,651	\$ 1,698,318	\$ 1,695,318	\$ 1,247,184	\$ 1,718,645	\$ 20,327
410 EXPENSES:						
Personnel	730,138	862,375	800,475	568,269	883,452	21,077
Operations & Maintenance	1,462,811	540,890	1,026,026	763,185	535,009	(5,881)
Legal Notices	75	-	-	-	-	-
Transfers Out	138,408	149,153	149,153	111,865	160,159	11,006
Capital	2,335	9,375	9,375	-	-	(9,375)
Total Expenditures	\$ 2,333,767	\$ 1,561,793	\$ 1,985,029	\$ 1,443,319	\$ 1,578,620	\$ 16,827
Restricted Revenue ⁽¹⁾	30,183	136,525	176,344	165,281	140,025	3,500
Revenues Over/ (Under) Expenditures	(498,299)	-	(466,055)	(361,416)	-	-
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	\$ 931,567	\$ 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 June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
420 REVENUES:						
Venue Rentals	304,593	349,277	349,277	253,690	362,793	13,516
General Fund Transfer In	506,331	433,107	433,107	324,830	445,600	12,493
Other Transfers In	390,000	468,117	468,117	330,000	503,180	35,063
Interest	17,091	17,116	17,116	22,213	29,738	12,622
Other	14,787	17,150	17,150	8,613	21,650	4,500
Total Revenues	\$ 1,232,802	\$ 1,284,767	\$ 1,284,767	\$ 939,346	\$ 1,362,961	\$ 78,194
420 EXPENSES:						
Personnel	780,098	900,437	900,437	697,194	968,568	68,131
Operations & Maintenance	418,538	381,330	402,629	309,972	391,393	10,063
Legal Notices	335	-	-	325	-	-
Capital	-	3,000	4,500	4,179	3,000	-
Total Expenses	\$ 1,198,971	\$ 1,284,767	\$ 1,307,566	\$ 1,011,670	\$ 1,362,961	\$ 78,194
Revenues Over/(Under) Expenditures	33,831	-	(22,799)	(72,324)	-	-
Beginning Fund Balance	759,506	793,337	793,337	793,337	793,337	-
Ending Fund Balance	\$ 793,337	\$ 793,337	\$ 770,538	\$ 721,013	\$ 793,337	\$ -

Fairmount Cemetery Fund

Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
440 REVENUES:						
Charges for Service	350,992	372,870	372,870	268,636	382,400	9,530
Columbarium	19,850	30,000	30,000	9,390	33,000	3,000
Trust Income	53,753	50,000	50,000	48,383	50,000	-
General Fund Transfer In	125,122	83,543	83,543	62,657	85,211	1,668
Interest	5,530	3,295	3,295	6,988	6,739	3,444
Other	-	5,000	5,000	-	5,000	-
Total Revenues	\$ 555,247	\$ 544,708	\$ 544,708	\$ 396,054	\$ 562,350	\$ 17,642
440 EXPENSES:						
Personnel	374,398	371,089	371,089	288,796	388,063	16,974
Operations & Maintenance	127,821	143,119	146,603	102,180	143,119	-
Columbarium	990	30,500	155,502	330	31,168	668
Total Expenses	\$ 503,209	\$ 544,708	\$ 684,491	\$ 401,866	\$ 562,350	\$ 17,642
Revenues Over/(Under) Expenditures	52,038	-	(139,783)	(5,812)	-	-
Beginning Fund Balance	191,378	243,416	243,416	243,416	243,416	-
Ending Fund Balance	\$ 243,416	\$ 243,416	\$ 103,633	\$ 237,604	\$ 243,416	\$ -

Intergovernmental Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
<u>103 REVENUES:</u>						
Transportation Grant	253,547	243,241	531,805	52,820	253,646	10,405
Neighborhood & Family Services	176,714	186,630	203,506	134,898	20,000	(166,630)
Streets Grant	-	-	400,000	-	-	-
Airport Grants	100,000	100,000	111,112	0	111,112	11,112
Park Improvement Grants	-	-	240,000	-	-	-
Nutrition Program Revenue	175,587	158,945	158,945	190,146	158,945	-
Health Department Grants	222,733	222,940	222,940	158,854	222,940	-
Environmental Health Grant	157,082	-	593,055	85,873	145,724	145,724
Women, Infant, and Children Program	1,159,436	1,193,455	1,143,492	712,095	1,084,515	(108,940)
Police Grants	344,476	-	40,979	40,979	-	-
Fire Grants	4,945,440	3,717,217	3,717,217	2,404,176	3,717,217	-
Emergency Management Grant	187,671	157,374	164,874	146,274	157,374	-
Non-Departmental Grants	279,869	-	-	833	-	-
Transfers In	637,643	309,290	430,402	269,467	270,402	(38,888)
Interest	287,302	-	-	254,722	-	-
Total Revenue	\$ 8,927,500	\$ 6,289,092	\$ 7,958,327	\$ 4,451,137	\$ 6,141,875	\$ (147,217)

103 EXPENSES:

Transportation Grant	232,369	225,671	506,235	157,724	232,076	6,405
Neighborhood & Family Services Grants	176,713	186,630	203,506	203,505	20,000	(166,630)
Streets Grant	-	-	500,000	500,000	-	-
Airport Grants	113,894	140,150	151,262	81,569	111,112	(29,038)
Park Improvement Grants	18,417	-	(176,082)	1	-	-
Nutrition Program	301,720	307,892	307,892	248,101	308,392	500
Health Department Grants	434,386	222,940	1,566,429	337,144	368,664	145,724
Women, Infant, and Children Program	1,053,684	1,083,455	1,223,487	877,245	976,063	(107,392)
Police Grants	677,624	-	41,841	40,979	-	-
Fire Grants	4,261,502	3,717,217	5,296,176	2,599,365	3,717,217	-
Emergency Management Grant	186,507	256,866	281,281	146,338	256,866	-
Non-Departmental Grants	8,407,478	-	8,190,573	2,464,896	-	-
Legal Notices	3,608	500	8,500	2,786	4,000	3,500
Transfers Out	643,882	137,921	228,804	110,706	136,373	(1,548)

Total Expenditures \$ 16,511,784 \$ 6,279,242 \$ 18,329,904 \$ 7,770,359 \$ 6,130,763 \$ (148,479)

Revenues Over/(Under) Expenditures (7,584,284) 9,850 (10,371,577) (3,319,222) 11,112 1,262

Beginning Fund Balance 20,092,657 12,508,373 12,508,373 12,508,373 12,518,223 9,850

Ending Fund Balance \$ 12,508,373 \$ 12,518,223 \$ 2,136,796 \$ 9,189,151 \$ 12,529,335 \$ 11,112

Community Development Block Grant Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
453 REVENUES:						
Grant Income	774,555	679,142	787,122	421,193	669,802	(9,340)
Rehab Loans	821	6,000	6,000	585	6,000	-
Other	18,661	-	10,430	10,430	-	-
Total Revenues	\$ 794,037	\$ 685,142	\$ 803,552	\$ 432,208	\$ 675,802	\$ (9,340)
453 EXPENSES:						
Personnel	214,746	203,508	211,737	159,100	214,772	11,264
Legal Notices	1,985	3,300	3,300	2,076	3,300	-
Operations and Maintenance	546,436	433,334	543,255	364,614	412,730	(20,604)
Capital	568	-	260	-	-	-
Transfers Out	45,000	45,000	45,000	33,750	45,000	-
Total Expenses	\$ 808,735	\$ 685,142	\$ 803,552	\$ 559,540	\$ 675,802	\$ (9,340)
Revenues Over/(Under) Expenditures	(14,698)	-	-	(127,332)	-	-
Beginning Fund Balance	250,424	235,726	235,726	235,726	235,726	-
Ending Fund Balance	\$ 235,726	\$ 235,726	\$ 235,726	\$ 108,394	\$ 235,726	\$ -

HOME Program Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
483 REVENUES:						
Grant Income	434,023	305,168	491,453	104,648	249,133	(56,035)
Loan Payments	380	8,000	8,000	-	8,000	-
Sale of Property	38,407	38,412	38,412	28,805	38,412	-
Other	51,569	-	-	22,601	-	-
Transfers In	367,567	30,135	957,748	515,898	30,135	-
Total Revenues	\$ 891,946	\$ 381,715	\$ 1,495,613	\$ 671,952	\$ 325,680	\$ (56,035)
483 EXPENSES:						
Administration	355,854	99,812	722,326	387,311	143,022	43,210
Legal Notices	1,500	2,300	2,300	1,444	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	49,358	8,538	(70,065)
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	206,676	-	-
Bradford Storm Repairs	-	-	200,000	173,533	-	-
Total Expenses	\$ 879,699	\$ 381,715	\$ 1,538,612	\$ 1,040,885	\$ 325,680	\$ (56,035)
Revenues Over/(Under) Expenditures	12,247	-	(42,999)	(368,933)	-	-
Beginning Fund Balance	148,194	160,441	160,441	160,441	160,441	-
Ending Fund Balance	\$ 160,441	\$ 160,441	\$ 117,442	\$ (208,492)	\$ 160,441	\$ -

Designated Revenue Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
601 REVENUES:						
Donations	232,030	42,600	138,558	111,996	42,600	-
Riverfest	-	30,000	30,000	-	30,000	-
Auditorium	72,842	-	-	22,494	-	-
Interest	7,934	-	-	14,766	-	-
Total Revenue	\$ 312,806	\$ 72,600	\$ 168,558	\$ 149,256	\$ 72,600	\$ -
601 EXPENSES:						
Departmental Projects	75,750	42,600	624,824	268,393	42,600	-
Riverfest	-	30,000	52,798	-	30,000	-
Total Expenses	\$ 75,750	\$ 72,600	\$ 677,622	\$ 268,393	\$ 72,600	\$ -
Revenues Over/(Under) Expenditures	237,056	-	(509,064)	(119,137)	-	-
Beginning Fund Balance	297,693	534,749	534,749	534,749	534,749	-
Ending Fund Balance	\$ 534,749	\$ 534,749	\$ 25,685	\$ 415,612	\$ 534,749	\$ -

Restricted Revenue Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
602 REVENUES:						
PEG Fees	171,660	250,000	250,000	120,600	170,000	(80,000)
Municipal Court	295,126	285,600	285,600	194,842	294,900	9,300
Crossing Guards	266,661	148,763	148,763	88,582	148,763	-
Police	66,975	33,300	57,206	71,149	45,800	12,500
Fire Prevention	650	1,000	2,192	2,192	1,000	-
Interest	56,651	-	-	73,207	-	-
Total Revenue	\$ 857,723	\$ 718,663	\$ 743,761	\$ 550,572	\$ 660,463	\$ (58,200)
602 EXPENSES:						
Public Information	446,478	250,000	732,837	50,654	170,000	(80,000)
Municipal Court	225,433	285,600	1,749,313	214,675	294,900	9,300
Crossing Guards	140,507	148,763	510,735	101,174	148,763	-
Police	103,461	33,300	171,012	54,828	45,800	12,500
Fire Prevention	1,365	1,000	1,947	-	1,000	-
Total Expenses	\$ 917,244	\$ 718,663	\$ 3,165,844	\$ 421,331	\$ 660,463	\$ (58,200)
Revenues Over/(Under) Expenditures	(59,521)	-	(2,422,083)	129,241	-	-
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	\$ 262,753	\$ 2,814,077	\$ 2,684,836	\$ -

Hotel Occupancy Tax Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
605 REVENUES:						
Hotel Occupancy Tax ⁽¹⁾	3,272,204	2,870,035	2,870,035	2,343,159	2,943,995	73,960
Interest	56,027	50,362	50,362	212,854	114,985	64,623
Total Revenues	\$ 3,328,231	\$ 2,920,397	\$ 2,920,397	\$ 2,556,013	\$ 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	50,000	25,000
Railway Museum	-	-	25,000	25,000	25,000	25,000
Angelo Civic Theater	-	-	-	-	15,000	15,000
Ballet San Angelo	-	-	-	-	15,000	15,000
SA Broadway Academy	-	-	-	-	10,000	10,000
San Angelo Symphony	-	-	-	-	25,000	25,000
Concho Christmas Celeb	-	-	-	-	3,000	3,000
Miscellaneous Allocation	-	-	-	-	4,000	4,000
Transfer to Fort Concho	50,000	50,000	50,000	37,500	53,000	3,000
Transfer to Civic Events	1,208,050	1,008,050	1,008,050	756,038	1,008,050	-
Transfer to Sports Complex	50,000	50,000	50,000	37,500	50,000	-
Audit Fees	33,250	-	40,335	168	-	-
Total Expenses	\$ 2,621,407	\$ 2,383,050	\$ 2,471,528	\$ 2,056,206	\$ 2,433,050	\$ 50,000
Revenues Over/(Under) Expenditures	706,824	537,347	448,869	499,807	625,930	88,583
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	\$ 3,257,518	\$ 3,920,988	\$ 625,930

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

⁽²⁾ San Angelo Cultural Affairs Council is undergoing organizational; funding has been reallocated to organizations previously funded by SACAC.

Fleet Services Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
301 REVENUES:						
Gas and Oil	2,213,588	3,130,724	3,130,724	1,526,417	3,192,759	62,035
Materials & Labor	2,504,612	3,053,831	3,053,831	1,978,630	3,227,578	173,747
Rent	120,000	120,000	120,000	120,000	-	(120,000)
Interest	34,041	34,585	34,585	32,072	50,173	15,588
Other	22,151	15,969	15,969	49,158	47,785	31,816
Total Revenues	\$ 4,894,392	\$ 6,355,109	\$ 6,355,109	\$ 3,706,277	\$ 6,518,295	\$ 163,186
301 EXPENSES:						
Personnel	993,382	1,188,133	1,188,133	842,639	1,247,631	59,498
Operations & Maintenance	3,978,079	5,036,344	5,265,040	3,842,140	5,138,213	101,869
Legal Notices	1,984	1,000	1,000	862	1,000	-
Capital	80,039	129,632	129,432	48,354	131,451	1,819
Total Expenses	\$ 5,053,484	\$ 6,355,109	\$ 6,583,605	\$ 4,733,995	\$ 6,518,295	\$ 163,186
Revenues Over/(Under) Expenditures	(159,092)	-	(228,496)	(1,027,718)	-	-
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	\$ 1,108,383	\$ 309,161	\$ 1,336,879	\$ -

Information Technology Service Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
305 REVENUES:						
Radio	148,358	149,031	149,031	105,858	-	(149,031)
Information Technology ⁽²⁾	454,029	466,481	466,481	353,952	1,953,988	1,487,507
Cell Phones	322,985	394,763	394,763	403,494	-	(394,763)
Interest	5,118	4,762	4,762	7,461	6,972	2,210
Total Revenues	\$ 930,490	\$ 1,015,037	\$ 1,015,037	\$ 870,765	\$ 1,960,960	\$ 945,923
305 EXPENSES:						
Radio	81,985	78,730	78,730	56,513	29,021	(49,709)
Information Technology ⁽²⁾	401,564	403,413	402,913	277,926	1,293,892	890,479
Cell Phones	388,955	394,611	395,111	296,976	512,213	117,602
Capital	77,216	138,283	138,283	70,183	125,834	(12,449)
Total Expenses	\$ 949,720	\$ 1,015,037	\$ 1,015,037	\$ 701,598	\$ 1,960,960	\$ 945,923
Revenues Over/(Under) Expenditures	(19,230)	-	-	169,167	-	-
Beginning Fund Balance	202,552	183,322	183,322	183,322	183,322	-
Ending Fund Balance	\$ 183,322	\$ 183,322	\$ 183,322	\$ 352,489	\$ 183,322	\$ -

⁽²⁾ The Information Technology department expenses have been moved into their own internal service fund.

Health Insurance Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	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	8,102,063	12,151,265	1,201,555
Interest	35,023	36,344	36,344	34,127	49,125	12,781
Total Revenues	\$ 11,309,679	\$ 11,076,216	\$ 11,076,216	\$ 8,184,613	\$ 12,296,390	\$ 1,220,174
310 EXPENSES:						
Personnel	232,161	240,767	240,767	186,248	260,772	20,005
Operations & Maintenance	2,716,205	3,225,739	3,383,031	2,742,345	5,132,275	1,906,536
Legal Notices	-	300	300	-	-	(300)
Self Insurance Claims Liability	8,565,551	7,606,473	7,476,473	5,657,045	6,903,343	(703,130)
Capital	-	2,937	2,937	2,508	-	(2,937)
Total Expenses	\$ 11,513,917	\$ 11,076,216	\$ 11,103,508	\$ 8,588,146	\$ 12,296,390	\$ 1,220,174
Revenues Over/(Under) Expenditures	(204,238)	-	(27,292)	(403,533)	-	-
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	\$ 901,818	\$ 1,305,351	\$ -

Property/Casualty Insurance Fund

Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
320 REVENUES:						
Premium Contributions	1,769,998	1,821,362	1,821,362	1,366,322	2,078,157	256,795
Insurance Proceeds	411,334	146,158	146,158	109,665	144,138	(2,020)
Interest	7,566	10,568	10,568	2,877	24,779	14,211
Total Revenues	\$ 2,188,898	\$ 1,978,088	\$ 1,978,088	\$ 1,478,864	\$ 2,247,074	\$ 268,986
320 EXPENSES:						
Personnel	190,636	211,535	211,535	160,743	221,956	10,421
Claims	2,381	-	-	-	-	-
Insurance Premiums	874,719	1,200,249	1,010,249	981,713	1,058,887	(141,362)
Claims Management	41,050	26,151	26,151	1,200	39,000	12,849
Special Projects/Other	892,217	538,268	728,268	635,723	564,087	25,819
Capital	1,350	1,885	1,885	1,797	363,144	361,259
Total Expenses	\$ 2,002,353	\$ 1,978,088	\$ 1,978,088	\$ 1,781,176	\$ 2,247,074	\$ 268,986
Revenues Over/(Under) Expenditures	186,545	-	-	(302,312)	-	-
Beginning Fund Balance	464,998	651,543	651,543	651,543	651,543	-
Ending Fund Balance	\$ 651,543	\$ 651,543	\$ 651,543	\$ 349,231	\$ 651,543	\$ -

Workers' Compensation Insurance Fund

Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
330 REVENUES:						
Premium Contributions	1,779,925	1,396,921	1,396,921	1,548,404	2,040,000	643,079
Insurance Proceeds	20,178	2,258	2,258	7,536	2,258	-
Interest	55,220	51,299	51,299	86,815	105,866	54,567
Total Revenues	\$ 1,855,323	\$ 1,450,478	\$ 1,450,478	\$ 1,642,755	\$ 2,148,124	\$ 697,646
330 EXPENSES:						
Personnel	240,847	226,966	226,966	174,045	240,053	13,087
Operations & Maintenance	41,777	74,010	74,010	21,489	768,082	694,072
Claims	826,839	740,000	775,000	655,098	730,487	(9,513)
Insurance Premiums	168,924	409,502	374,502	266,498	409,502	-
Total Expenses	\$ 1,278,387	\$ 1,450,478	\$ 1,450,478	\$ 1,117,130	\$ 2,148,124	\$ 697,646
Revenues Over/(Under) Expenditures	576,936	-	-	525,625	-	-
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	\$ 3,309,317	\$ 2,783,692	\$ -

Keep San Angelo Beautiful Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
625 REVENUES:						
Transfers From Solid Waste	110,000	110,000	110,000	82,500	110,000	-
Total Revenues	\$ 110,000	\$ 110,000	\$ 110,000	\$ 82,500	\$ 110,000	\$ -
625 EXPENSES:						
Personnel	84,875	91,069	91,069	68,100	96,272	5,203
Operations & Maintenance	6,294	12,063	11,063	3,002	11,228	(835)
Capital	299	6,868	30,399	2,357	2,500	(4,368)
Total Expenses	\$ 91,468	\$ 110,000	\$ 132,531	\$ 73,459	\$ 110,000	\$ -
Revenues Over/(Under) Expenditures	18,532	-	(22,531)	9,041	-	-
Beginning Fund Balance	7,500	26,032	26,032	26,032	26,032	-
Ending Fund Balance	\$ 26,032	\$ 26,032	\$ 3,501	\$ 35,073	\$ 26,032	\$ -

Development Corp: Economic Development Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
700 REVENUES:						
Sales and Use Tax ⁽¹⁾	3,418,154	3,235,804	3,235,804	2,597,248	3,372,756	136,952
Other Revenue	11,749	12,604	12,604	403,673	20,460	7,856
Interest	255,222	173,891	173,891	274,855	406,500	232,609
Total Revenues	\$ 3,685,125	\$ 3,422,299	\$ 3,422,299	\$ 3,275,776	\$ 3,799,716	\$ 377,417
700 EXPENSES:						
Personnel	225,468	370,019	370,019	181,283	379,374	9,355
Partner Affiliations	338,797	348,797	348,797	333,797	348,750	(47)
Operations & Maintenance	460,440	401,811	583,019	222,328	405,506	3,695
Transfers out ⁽²⁾	220,408	199,714	199,714	144,612	176,927	(22,787)
Future Projects	38,114	2,101,958	1,954,251	33,628	2,489,159	387,201
Total Expenditures	\$ 1,283,227	\$ 3,422,299	\$ 3,455,800	\$ 915,648	\$ 3,799,716	\$ 377,417
Revenues Over/(Under) Expenditures	2,401,898	-	(33,501)	2,360,128	-	-
Unreserved Beginning Fund Balance	10,064,337	12,466,235	12,466,235	12,466,235	12,466,235	-
Unreserved Ending Fund Balance	\$ 12,466,235	\$ 12,466,235	\$ 12,432,734	\$ 14,826,363	\$ 12,466,235	\$ -

⁽¹⁾ Sales tax is projected at a 3% decrease from FY24's projected year-end.

⁽²⁾ Operations & maintenance decreased largely due to the update to indirect costs associated with current project levels.

Development Corp: Ballot Fund Financial Summary

Description	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Year-to-date as of June	FY25 Draft Budget	Increase (Decrease) from FY24 Original
711 REVENUES:						
Sales and Use Tax ⁽¹⁾	8,789,538	8,320,639	8,320,639	6,678,638	8,672,801	352,162
Interest	285,554	217,283	217,283	389,925	411,000	193,717
Total Revenues	\$ 9,075,092	\$ 8,537,922	\$ 8,537,922	\$ 7,068,563	\$ 9,083,801	\$ 545,879
711 EXPENSES:						
Affordable Housing	334,170	335,000	699,750	152,602	335,000	-
Water ⁽²⁾	515,522	698,960	698,960	-	758,020	59,060
Operations & Maintenance	5,465,600	5,469,038	5,469,038	5,472,476	5,465,600	(3,438)
Transfers Out	47,946	34,105	34,105	24,003	34,105	-
Future Projects	-	2,000,819	2,000,819	-	2,491,076	490,257
Total Expenditures	\$ 6,363,238	\$ 8,537,922	\$ 8,902,672	\$ 5,649,081	\$ 9,083,801	\$ 545,879
Revenues Over/(Under) Expenditures	2,711,854	-	(364,750)	1,419,482	-	-
Unreserved Beginning Fund Balance	6,761,859	9,473,713	9,473,713	9,473,713	9,473,713	-
Unreserved Ending Fund Balance	\$ 9,473,713	\$ 9,473,713	\$ 9,108,963	\$ 10,893,195	\$ 9,473,713	\$ -

⁽¹⁾ Sales tax is projected at a 3% decrease from FY24's projected year-end.

⁽²⁾ Increase for Ft. Stockton water rights payment.