

DRAFT

City of San Angelo, Texas



Proposed Operating Budget Fiscal Year 2015-2016

City Council Record Vote

*****Scheduled for September 2015*****

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

DRAFT

City of San Angelo

Consolidated Financial Schedule

Revenue and Expenditures, Fiscal Year Ending September 30, 2016

Fund No.	Fund Name	Beginning Balance	Operating Revenues	Transfers In	Amount Available	Operating Expenditures	Transfers Out	Total Expenditures	Rev Over/ (Under) Exp	Ending Balance
101	General	\$10,552,330	\$66,810,537	\$255,000	\$77,617,867	\$63,407,328	\$3,176,239	\$66,583,567	\$481,970	\$11,034,300
105	General Debt Service	569,168	6,049,607	0	6,618,775	6,049,607	0	6,049,607	0	569,168
501	Equipment Replacement	117,175	55,888	1,251,373	1,424,436	1,307,261	0	1,307,261	0	117,175
502	Capital Projects	(2,395)	8,128	244,295	250,028	252,423	0	252,423	0	(2,395)
103	Intergovernmental	234,632	1,927,349	355,832	2,517,813	2,283,181	0	2,283,181	0	234,632
106	TIRZ	(237,295)	699,958	0	462,663	699,958	0	699,958	0	(237,295)
453	Community Development Block Grant	0	710,246	0	710,246	710,246	0	710,246	0	0
483	HOME Grant	0	347,839	0	347,839	347,839	0	347,839	0	0
601	Designated Revenue	(223,680)	30,498	0	(193,182)	30,498	0	30,498	0	(223,680)
640	Lake Nasworthy Trust	13,272,897	911,851	0	14,184,748	50,000	271,866	321,866	589,985	13,862,882
203	Texas Bank Sports Complex	(172,513)	140,000	708,680	676,167	848,680	0	848,680	0	(172,513)
410	Civic Events	3,447,133	2,946,506	0	6,393,639	1,339,006	1,057,500	2,396,506	550,000	3,997,133
420	Fort Concho	87,681	612,269	353,178	1,053,128	965,447	0	965,447	0	87,681
440	Fairmount Cemetery	(86,996)	373,510	62,135	348,649	435,645	0	435,645	0	(86,996)
201	State Office Building	210,922	1,220,662	0	1,431,584	1,220,662	0	1,220,662	0	210,922
220	Airport Operating	45,108	1,509,714	0	1,554,822	1,509,714	0	1,509,714	0	45,108
529	Airport PFC	678,318	272,446	0	950,764	272,446	0	272,446	0	678,318
531	Airport Capital Projects	12,928	0	0	12,928	0	0	0	0	12,928
230	Solid Waste Enterprise	4,119,080	2,127,376	0	6,246,456	729,601	425,000	1,154,601	972,775	5,091,855
240	Stormwater	1,714,471	2,625,538	95,000	4,435,009	2,720,538	0	2,720,538	0	1,714,471
260	Water Operating	2,857,844	22,848,620	482,613	26,189,077	17,632,781	5,698,452	23,331,233	0	2,857,844
261	Water Debt Service	229,757	1,505,618	6,906,915	8,642,290	8,412,533	0	8,412,533	0	229,757
512	Water / Supply Capital Projects	0	5,808,680	0	5,808,680	4,251,017	1,557,663	5,808,680	0	0
270	Wastewater Operating	3,408,157	9,718,581	0	13,126,738	5,698,007	4,020,574	9,718,581	0	3,408,157
271	Wastewater Debt Service	556,293	338	4,157,301	4,713,932	4,157,639	0	4,157,639	0	556,293
520	Wastewater Capital Projects	2,615,110	1,718,703	0	4,333,813	1,377,119	341,584	1,718,703	0	2,615,110
Operating Totals		\$44,006,125	\$130,980,462	\$14,872,322	\$189,858,909	\$126,709,176	\$16,548,878	\$143,258,054	\$2,594,730	\$46,600,855
301	Vehicle Maintenance	\$357,810	\$6,980,783	\$0	\$7,338,593	\$6,980,783	\$0	\$6,980,783	\$0	\$357,810
305	Communications	120,689	818,410	0	939,099	818,410	0	818,410	0	120,689
310	Health Insurance	501,188	7,962,575	0	8,463,763	7,962,575	0	7,962,575	0	501,188
320	Property/Casualty	928,061	661,100	0	1,589,161	661,100	0	661,100	0	928,061
330	Workers' Compensation	325,719	1,094,339	0	1,420,058	1,094,339	0	1,094,339	0	325,719
Total Internal Service Funds		\$2,233,467	\$17,517,207	\$0	\$19,750,674	\$17,517,207	\$0	\$17,517,207	\$0	\$2,233,467

City of San Angelo

General Fund

Schedule of Revenues and Expenditures

Category	Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
101 REVENUES:					
Taxes	Property Tax	27,085,379	29,272,956	29,064,566	(\$208,390)
	Sales Tax	18,431,670	18,192,717	19,610,000	1,417,283
	Franchise Tax	5,974,372	6,160,232	6,193,612	33,380
	Total Taxes	51,491,421	53,625,905	54,868,178	1,242,273
Licenses and Permits	Licenses	38,993	55,655	50,000	(5,655)
	Permits	737,028	656,470	693,150	36,680
	Total Permits and Fees	776,021	712,125	743,150	31,025
Charges for Services	Ambulance	2,763,444	2,970,000	3,020,000	50,000
	Recreation	810,099	741,695	751,073	9,378
	Real Estate	123,584	80,269	80,269	0
	Animal Services	135,646	148,061	128,061	(20,000)
	Public Safety	716,799	475,249	743,675	268,426
	Other	621,446	802,931	728,631	(74,300)
	Total Charges for Service	5,171,018	5,218,205	5,451,709	233,504
Fines and Forfeitures	Municipal Court	3,211,677	2,598,765	2,665,581	66,816
Other	Interest	88,065	48,617	54,023	5,406
	Miscellaneous	126,825	161,096	373,801	212,705
	Total Other	214,890	209,713	427,824	218,111
Transfers In		255,000	255,000	255,000	0
Administrative Charges		2,302,885	2,754,095	2,654,095	(100,000)
Total General Fund Revenues		63,422,912	65,373,808	67,065,537	1,691,729

City of San Angelo

General Fund

Schedule of Revenues and Expenditures

Category	Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
101 EXPENDITURES:					
General	City Council	115,949	131,936	121,543	(\$10,393)
Government	City Manager	617,424	669,119	672,114	2,995
	Internal Auditor	79,930	70,884	71,562	678
	City Attorney	611,707	562,690	633,687	70,997
	City Clerk	189,678	230,580	233,263	2,683
	Public Information	187,085	522,657	440,498	(82,159)
	Municipal Court	2,163,093	3,139,789	2,360,895	(778,894)
	Construction Management	112,272	236,740	181,404	(55,336)
	Facilities Maintenance	591,991	649,132	631,068	(18,064)
	Total General Government	4,669,129	6,213,527	5,346,034	(867,493)
Human Resources & Risk Management	Human Resources	375,830	391,909	398,077	6,168
	Crossing Guards	123,001	151,401	129,000	(22,401)
	Total Human Resources & Risk Management	498,831	543,310	527,077	(16,233)
Finance	Budget	368,611	1,043,406	1,030,143	(13,263)
	Accounting	432,036	495,755	507,218	11,463
	Billing & Receipts	587,286	684,348	643,813	(40,535)
	Information Technology	382,256	535,209	578,021	42,812
	Purchasing	129,035	149,496	146,402	(3,094)
	Real Estate	21,232	157,269	153,551	(3,718)
	Total Finance	1,920,456	3,065,483	3,059,148	(6,335)
Development Corporation	Development Corporation	257,896	309,242	309,242	0
	Total Development Corporation	257,896	309,242	309,242	0
Development Services	Administration	232,010	656,828	421,826	(235,002)
	Planning	179,504	342,936	326,689	(16,247)
	GIS	250,908	289,161	270,952	(18,209)
	Permits & Inspections	747,350	806,322	797,272	(9,050)
	Total Development Services	1,409,772	2,095,247	1,816,739	(278,508)
Neighborhood & Family Services	Code Compliance	368,303	509,737	443,153	(66,584)
	Animal Services	763,417	862,133	899,269	37,136
	Total Neighborhood & Family Services	1,131,720	1,371,870	1,342,422	(29,448)

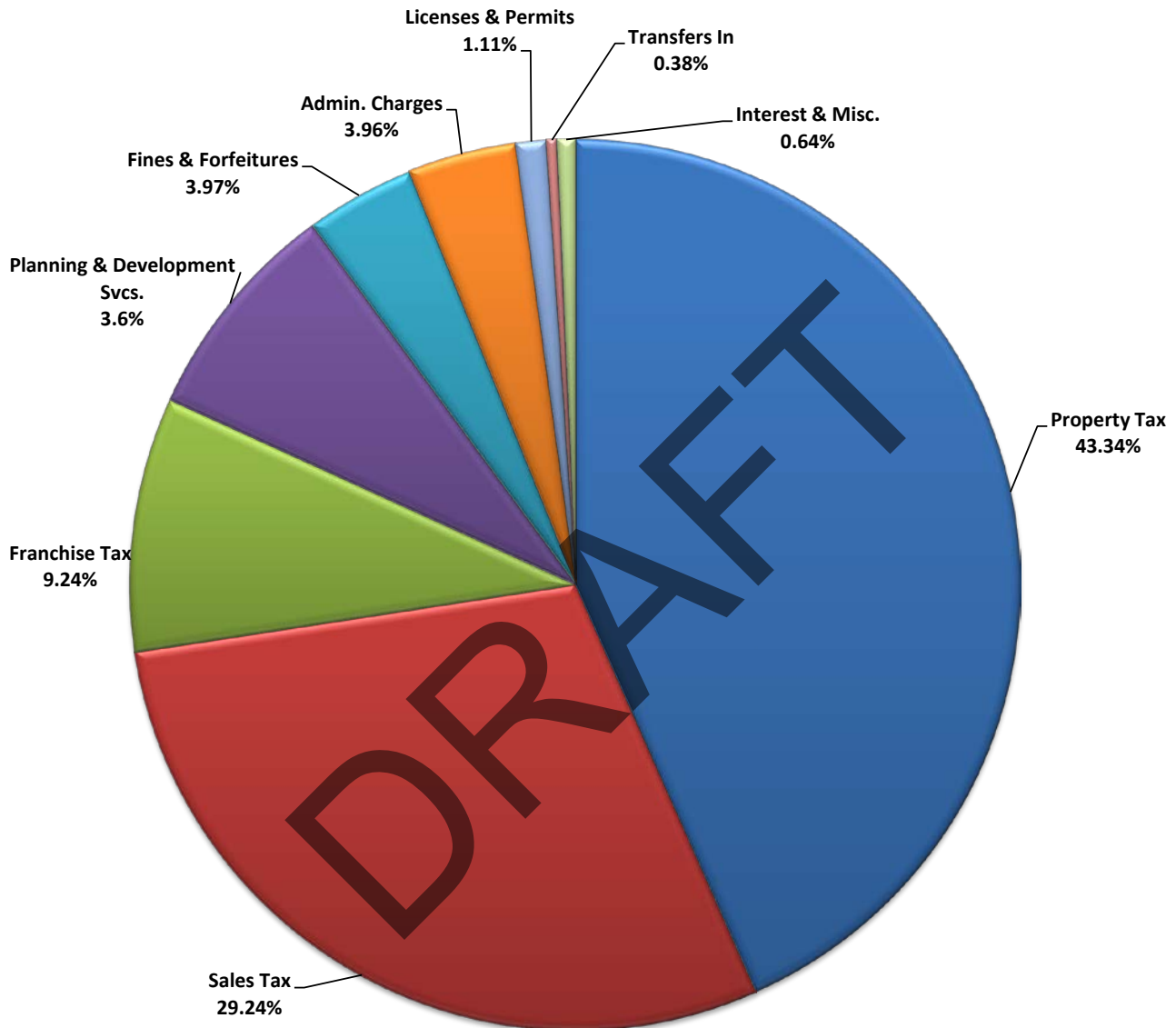
City of San Angelo

General Fund

Schedule of Revenues and Expenditures

Category	Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
Health Services	Administration	141,703	154,994	158,880	3,886
	MHMR Contribution	50,804	55,423	55,423	0
	Total Health Services	192,507	210,417	214,303	3,886
Police	Police	16,308,489	16,569,817	17,003,536	433,719
	Traffic Safety	255,313	247,878	247,878	0
	DWI Step	31,798	39,222	39,222	0
	Public Safety Communications	1,254,175	1,423,189	1,433,492	10,303
	Total Police	17,849,775	18,280,106	18,724,128	444,022
Fire	Fire	14,596,338	15,118,890	15,033,545	(85,345)
	Fire Prevention	665,852	709,223	687,404	(21,819)
	Total Fire	15,262,190	15,828,113	15,720,949	(107,164)
Public Works	Engineering	366,634	465,289	458,429	(6,860)
	Operations Admin	305,450	357,779	364,598	6,819
	Signal System	792,368	920,184	893,883	(26,301)
	Street and Bridge	1,716,746	7,544,612	5,843,956	(1,700,656)
	Street Lighting	1,215,615	1,118,829	1,118,829	0
	Total Operations	4,396,813	10,406,693	8,679,695	(1,726,998)
Parks & Recreation	Parks	2,561,471	3,096,847	3,007,902	(88,945)
	Water Lily Garden	92,721	95,039	95,039	0
	Recreation	975,364	1,214,544	1,054,729	(159,815)
	Total Parks & Recreation	3,629,556	4,406,430	4,157,670	(248,760)
Other	Non-Departmental	2,941,278	3,476,967	3,509,921	32,954
	Transfers Out	4,347,682	2,956,631	3,176,239	219,608
	Total Other	7,288,960	6,433,598	6,686,160	252,562
Total General Fund Expenditures		\$58,507,605	\$69,164,036	\$66,583,567	(\$2,580,469)
Increase/(Decrease) in Fund Balance		4,915,307	(3,790,228)	481,970	\$4,272,198
Beginning Fund Balance		9,427,251	14,342,558	10,552,330	(3,790,228)
Ending Fund Balance		\$14,342,558	\$10,552,330	\$11,034,300	\$481,970

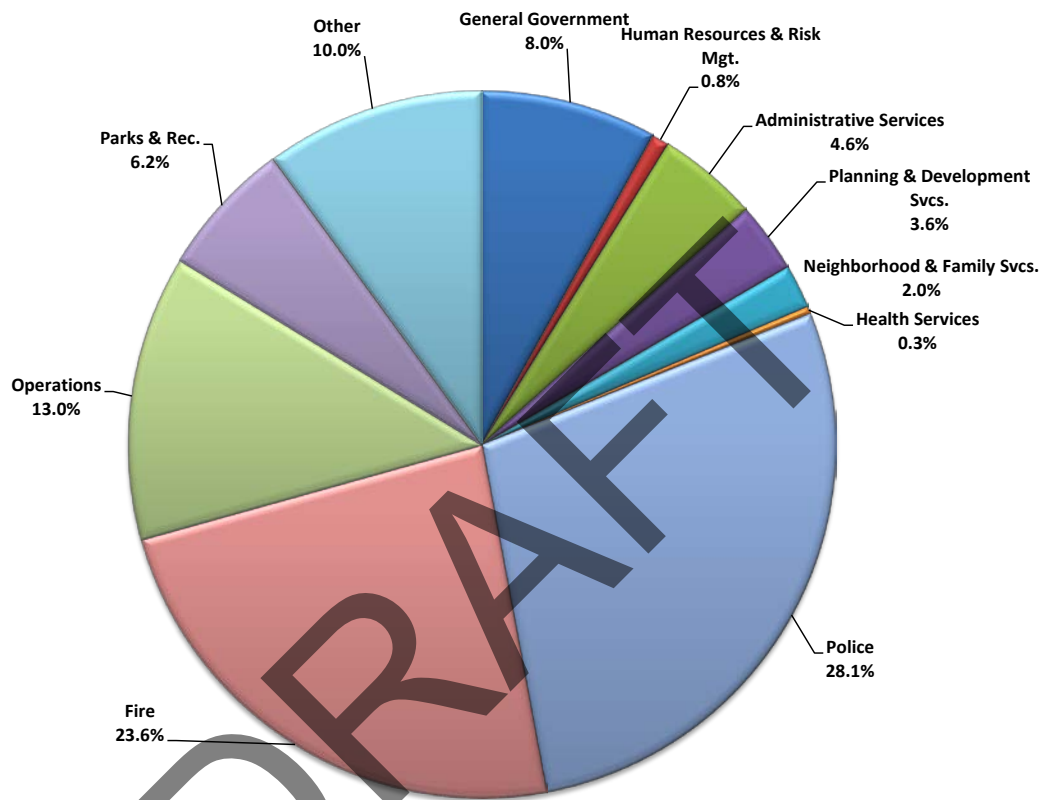
City of San Angelo General Fund Revenues Fiscal Year 2015-16



Graph Description:

The property tax, at a rate of 0.7760 per \$100 valuation, is the largest revenue source for the City of San Angelo. Property, sales and franchise taxes account for 82% of the General Fund's revenue. All other revenue sources combined total approximately 18% of General Fund Revenue.

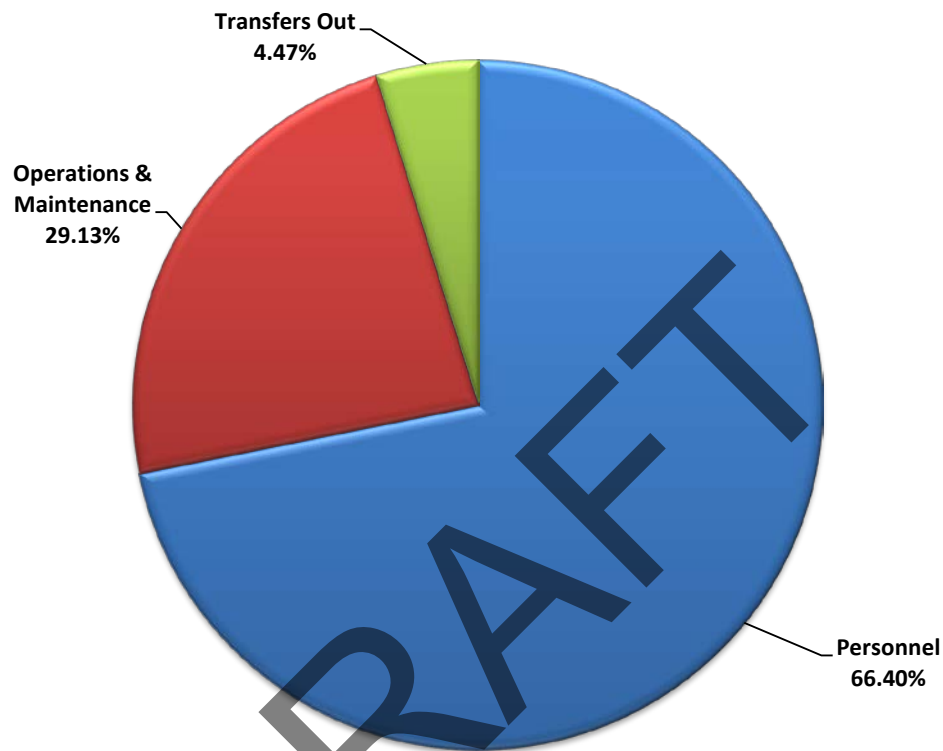
City of San Angelo General Fund Expenditures by Department Fiscal Year 2015-16



Graph Description:

The graph above shows the City's commitment to provide a safe environment for its citizens by devoting over 50% of authorized expenditures for the use of public safety.

City of San Angelo General Fund Expenditures by Category, Fiscal Year 2015-16



Graph Description:

The single largest General Fund expense for the City of San Angelo is personnel. This category consists of salary and benefits for employees. Operations & maintenance and transfers account for just over one-quarter of General Fund expenses.

City of San Angelo

General Debt Service Fund

Schedule of Revenues and Expense

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>105 REVENUES:</u>				
Current Taxes	3,046,292	3,254,720	3,254,720	0
Delinquent Taxes	50,290	40,000	40,000	0
Transfers In	2,562,506	2,599,925	2,752,988	153,063
Interest	1,409	445	1,899	1,454
Total Revenues	\$5,660,497	\$5,895,090	\$6,049,607	\$154,517
<u>105 EXPENSES:</u>				
Principal on Debt	2,755,000	4,542,102	3,998,460	(543,642)
Interest on Debt	1,890,814	2,843,343	2,047,439	(795,904)
Issue Costs	13,717	9,645	3,708	(5,937)
Total Expenditures	\$4,659,531	\$7,395,090	\$6,049,607	(\$1,345,483)
Revenues Over/ (Under) Expenditures	1,000,966	(1,500,000)	0	1,500,000
Beginning Fund Balance	1,068,202	2,069,168	569,168	(1,500,000)
Ending Fund Balance	\$2,069,168	\$569,168	\$569,168	\$0

City of San Angelo

General Fund Equipment Replacement

Schedule of Revenues and Expenditures

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
501 REVENUES:				
Transfers In	1,185,118	1,201,373	1,251,373	50,000
Sale of Fixed Assets	81,493	55,000	55,000	0
Other	36,240	50,653	888	(49,765)
Total Revenue	\$1,302,851	\$1,307,026	\$1,307,261	\$235
501 EXPENDITURES:				
Vehicles & Equipment	1,406,535	1,421,969	1,307,261	(114,708)
Total Expenditures	\$1,406,535	\$1,421,969	\$1,307,261	(\$114,708)
Revenues Over/ (Under) Expenditures	(103,684)	(114,943)	0	114,943
Beginning Fund Balance	335,802	232,118	117,175	(114,943)
Ending Fund Balance	\$232,118	\$117,175	\$117,175	\$0

City of San Angelo

General Fund Capital Projects

Schedule of Revenues and Expenditures

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
502 REVENUES:				
Transfers In	1,753,119	4,561,549	244,295	(4,317,254)
Other Revenue	6,580	309,824	8,128	(301,696)
Total Revenue	\$1,759,699	\$4,871,373	\$252,423	(\$4,618,950)
502 EXPENDITURES				
Facilities	0	67,945	0	(67,945)
City Hall Plaza Rehabilitation	55,261	60,633	0	(60,633)
Development Software	0	136,000	0	(136,000)
19th St. Sidewalks	0	136,000	0	(136,000)
Transportation Enhancement	0	140,000	0	(140,000)
Street Improvements	961,439	193,780	0	(193,780)
Stormwater Improvements	0	2,080,000	0	(2,080,000)
Aquatics Facility	60,495	13,938	0	(13,938)
Cemetery Improvements	21,610	348,944	0	(348,944)
Auditorium	0	4,566,819	0	(4,566,819)
Fire Station	0	222,701	0	(222,701)
Ambulance Replacement	250,009	499,991	250,000	(249,991)
Fire SCBA Air Packs	0	531,950	0	(531,950)
Fire Mobile Data Terminals	0	182,600	0	(182,600)
Contingencies	0	0	2,423	2,423
Total Expenditures	\$1,348,814	\$9,181,301	\$252,423	(\$8,928,878)
Revenues Over/ (Under) Expenditures	410,885	(4,309,928)	0	4,309,928
Beginning Fund Balance	3,896,648	4,307,533	(2,395)	(4,309,928)
Ending Fund Balance	\$4,307,533	(\$2,395)	(\$2,395)	\$0

City of San Angelo

Intergovernmental Fund

Schedule of Revenues and Expenditures

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
103 REVENUES:				
Health Department Revenue	108,270	96,424	105,645	9,221
Health Department Grants	485,841	510,400	382,229	(128,171)
WIC Grant	871,402	943,571	914,660	(28,911)
Transportation Grant	235,404	225,000	230,000	5,000
Nutrition Program Revenue	162,389	171,478	171,478	0
Police Grants	45,889	68,662	20,137	(48,525)
Parks Grants and Donations	95,234	23,104	0	(23,104)
Emergency Management Grant	113,452	241,867	103,200	(138,667)
Fire Training Center Grant	0	1,430,000	0	(1,430,000)
Interest	884	0	0	0
Transfers In	275,789	324,910	355,832	30,922
Total Revenue	2,394,554	4,035,416	2,283,181	(1,752,235)
103 EXPENDITURES:				
Health Department Grants	435,282	991,444	577,026	(414,418)
WIC Grant	828,936	943,571	914,660	(28,911)
Social Services	91,331	209,580	116,139	(93,441)
Transportation Planning Grant	242,373	225,000	230,000	5,000
Nutrition	213,414	267,708	267,708	0
Police Grants	55,534	74,235	20,137	(54,098)
Parks	96,640	30,000	0	(30,000)
Emergency Management	141,119	245,918	157,511	(88,407)
Fire Training Center Grant	0	1,430,000	0	(1,430,000)
Total Expenditures	2,104,629	4,417,456	2,283,181	(2,134,275)
Revenues Over/ (Under) Expenditures	289,925	(382,040)	0	\$382,040
Beginning Fund Balance	326,747	616,672	234,632	(382,040)
Ending Fund Balance	\$616,672	\$234,632	\$234,632	\$0

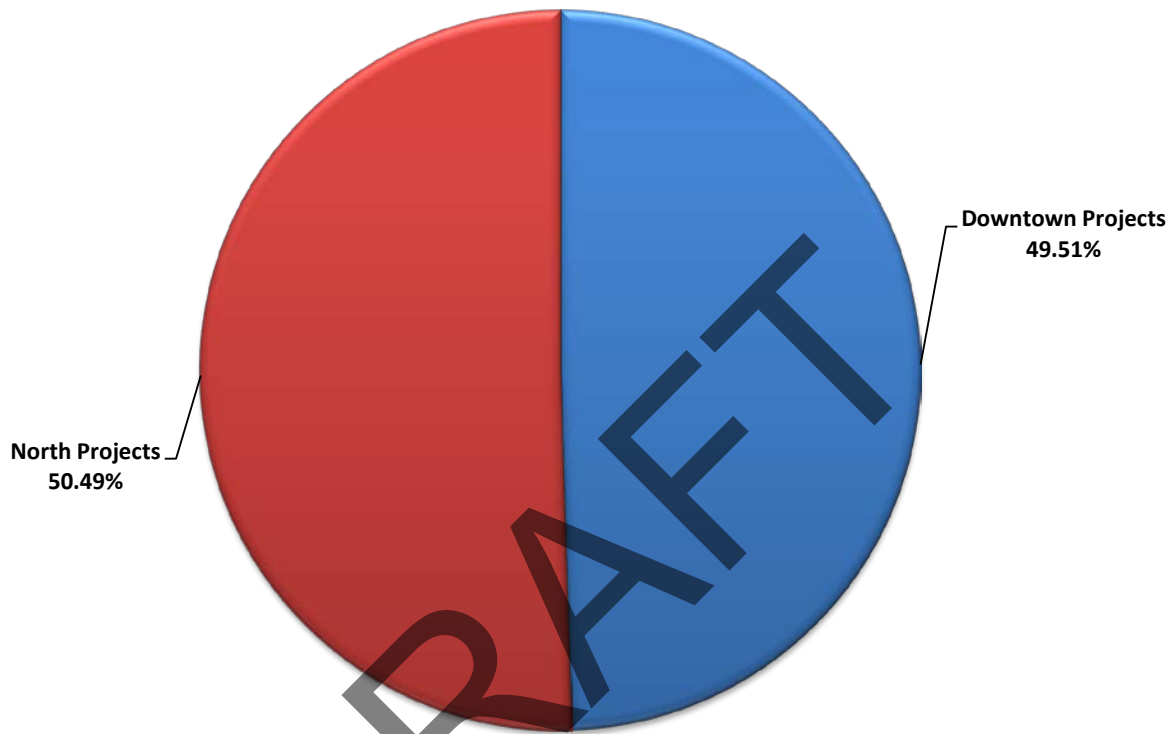
City of San Angelo

TIRZ Fund

Schedule of Revenues and Expense

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>106 REVENUES:</u>				
Downtown Property Tax	188,193	302,138	345,401	43,263
Reimbursed Expense	0	0	0	0
North Property Tax	275,573	350,149	352,211	2,062
New Freedom Grant	573,471	506,583	0	(506,583)
Interest	1,589	0	2,346	2,346
Total Revenues	\$1,038,826	\$1,158,870	\$699,958	(\$458,912)
<u>106 EXPENSES:</u>				
Downtown Projects	225,050	302,138	346,574	44,436
North Projects	14,052	325,764	353,384	27,620
New Freedom Grant	256,049	1,046,029	0	(1,046,029)
Total Expenditures	\$495,151	\$1,673,931	\$699,958	(\$973,973)
Revenues Over/ (Under) Expenditures	543,675	(515,061)	0	515,061
Beginning Fund Balance	(265,909)	277,766	(237,295)	(515,061)
Ending Fund Balance	\$277,766	(\$237,295)	(\$237,295)	\$0

City of San Angelo TIRZ Expenditures, Fiscal Year 2015-16



Graph Description:

The purpose of this graph is to show that expenses for the TIRZ Fund are almost evenly split amongst North and Downtown Projects.

City of San Angelo

Community Development Block Grant

Schedule of Revenues and Expenditures

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
453 REVENUES:				
Grant Income	635,702	701,672	675,246	(26,426)
Rehab Loans	49,294	40,000	35,000	(5,000)
Miscellaneous	33	0	0	0
Total Revenues	\$685,029	\$741,672	\$710,246	(\$31,426)
453 EXPENDITURES:				
Administration	263,611	274,959	272,941	(2,018)
Debt Service	150,713	150,713	150,713	0
Public Service Projects	113,246	123,000	105,000	(18,000)
Rehab Grants and Loans	98,983	155,000	143,592	(11,408)
Code Enforcement	33,274	38,000	38,000	0
Total Expenditures	\$659,827	\$741,672	\$710,246	(\$31,426)
Revenues Over/ (Under) Expenditures	25,202	0	0	0
Beginning Fund Balance	(25,202)	0	0	0
Ending Fund Balance	\$0	\$0	\$0	\$0

City of San Angelo

HOME Program

Schedule of Revenues and Expenditures

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>483 REVENUES:</u>				
Grant Income	296,274	249,956	254,439	4,483
Rent	48,362	48,000	38,400	(9,600)
Loan Payments	4,053	38,694	25,000	(13,694)
Miscellaneous	33,549	30,000	30,000	0
Total Revenues	\$382,238	\$366,650	\$347,839	(\$18,811)
<u>483 EXPENDITURES:</u>				
Administration	50,480	75,360	106,020	30,660
Galilee CDC	90,000	90,000	83,000	(7,000)
MHMR Contribution	44,833	51,000	46,000	(5,000)
Homebuyers Assistance	62,107	133,694	96,223	(37,471)
Duplex Maintenance	7,536	16,596	16,596	0
Total Expenditures	\$254,956	\$366,650	\$347,839	(\$18,811)
Revenues Over/ (Under) Expenditures	127,282	0	0	0
Beginning Balance	0	0	0	0
Ending Balance	\$0	\$0	\$0	\$0

City of San Angelo

Designated Revenue Fund

Schedule of Revenues and Expenditures

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
601 REVENUES:				
Police Donations	10,413	1,250	4,250	3,000
Parks Donations	15,308	1,500	1,500	0
Recreation Donations	55,454	24,250	24,250	0
Other Donations	5,103	0	0	0
Interest	456	0	498	498
Total Revenue	\$86,734	\$27,000	\$30,498	\$3,498
601 EXPENDITURES				
Police Projects	3,716	65,160	4,250	(60,910)
Parks Projects	12,616	62,789	1,500	(61,289)
Recreation Projects	50,106	59,845	24,250	(35,595)
Other	1,295	62,886	498	(62,388)
Total Expenditures	\$67,733	\$250,680	\$30,498	(\$220,182)
Revenues Over/ (Under) Expenditures	19,001	(223,680)	0	223,680
Beginning Fund Balance	(19,001)	0	(223,680)	(223,680)
Ending Fund Balance	\$0	(\$223,680)	(\$223,680)	\$0

City of San Angelo

Lake Nasworthy Trust

Schedule of Revenues and Expenditures

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
640 REVENUES:				
Lot Sales	687,624	700,000	700,000	0
Lake Lease Income	61,567	84,000	84,000	0
Interest	117,956	126,620	127,851	1,231
Total Revenues	\$867,147	\$910,620	\$911,851	\$1,231
640 EXPENDITURES:				
Professional Services	17,100	50,000	50,000	0
Transfers Out	174,336	270,758	271,866	1,108
Total Expenditures	\$191,436	\$320,758	\$321,866	\$1,108
Revenues Over/ (Under) Expenditures	675,711	589,862	589,985	123
Beginning Fund Balance	12,007,324	12,683,035	13,272,897	589,862
Ending Fund Balance	\$12,683,035	\$13,272,897	\$13,862,882	\$589,985

City of San Angelo

Texas Bank Sports Complex Fund

Schedule of Revenues and Expenses

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>203 REVENUES:</u>				
Program Fees	93,685	88,000	88,000	0
Dev Corp	50,000	0	0	0
Transfers In	719,893	708,658	708,680	22
Other Revenue	58,729	52,000	52,000	0
Total Revenues	\$922,307	\$848,658	\$848,680	\$22
<u>203 EXPENSES:</u>				
Personnel	313,902	341,989	342,691	702
Operations & Maintenance	355,035	506,669	505,989	(680)
Capital	90,201	84,799	0	(84,799)
Total Expenses	\$759,138	\$933,457	\$848,680	(\$84,777)
Revenues Over/ (Under) Expenditures	163,169	(84,799)	0	84,799
Beginning Fund Balance	(250,883)	(87,714)	(172,513)	(84,799)
Ending Fund Balance	(\$87,714)	(\$172,513)	(\$172,513)	\$0

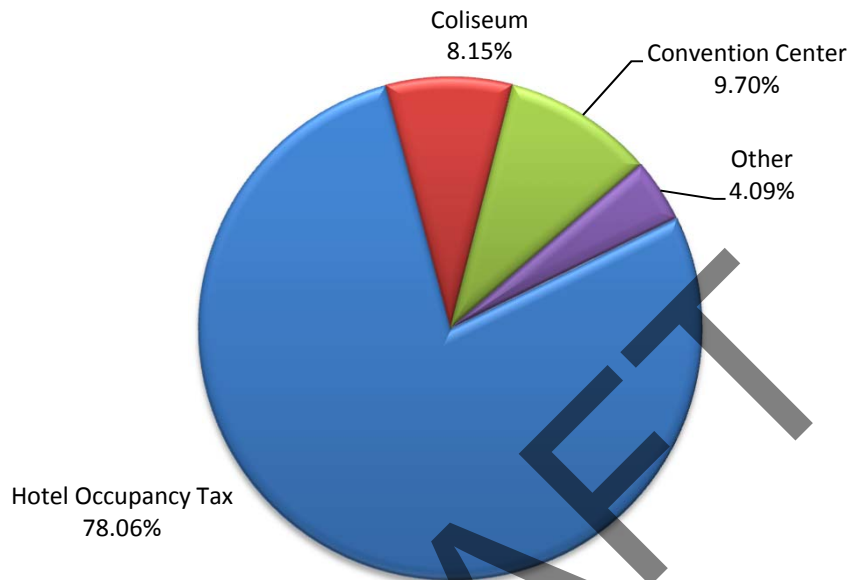
City of San Angelo

Civic Events Fund

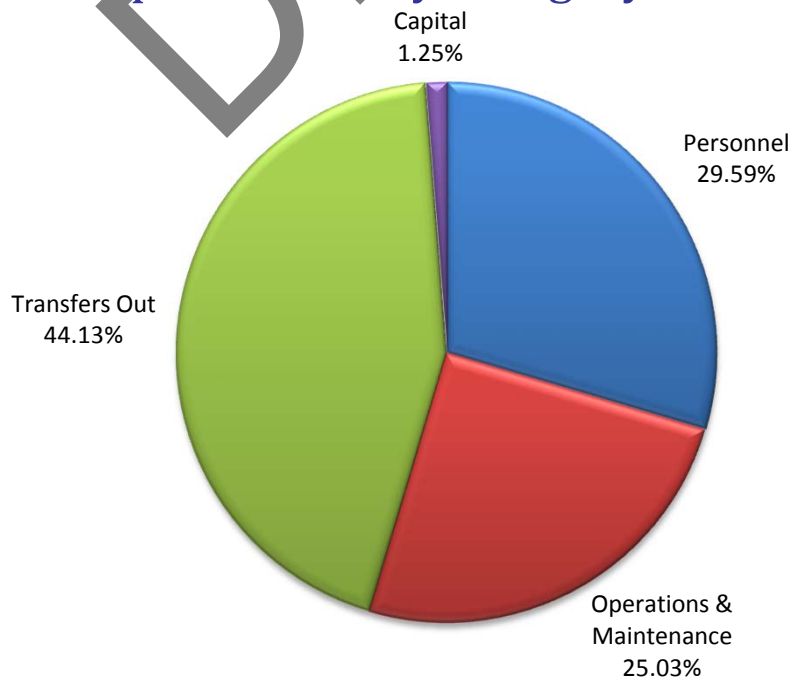
Schedule of Revenues and Expenditures

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
410 REVENUES:				
Hotel/Motel Tax	3,215,315	2,500,000	2,300,000	(200,000)
Coliseum Revenue	259,120	250,200	240,200	(10,000)
Auditorium Revenue	(25)	0	0	0
Convention Center Revenue	254,472	216,650	285,900	69,250
River Stage Revenue	7,200	9,000	39,000	30,000
Pavilion Revenue	11,608	8,500	9,500	1,000
Pecan Creek Revenue	5,670	5,800	5,800	0
Other	72,961	57,081	66,106	9,025
Total Revenues	\$3,826,321	\$3,047,231	\$2,946,506	(\$100,725)
410 EXPENDITURES:				
Personnel	633,278	691,133	709,133	18,000
Operations & Maintenance	502,268	609,806	599,873	(9,933)
Transfers Out	1,405,325	1,020,000	1,057,500	37,500
Capital	430,923	450,998	30,000	(420,998)
Total Expenditures	\$2,971,794	\$2,771,937	\$2,396,506	(\$375,431)
Revenues Over/ (Under) Expenditures	854,527	275,294	550,000	274,706
Beginning Fund Balance	2,317,312	3,171,839	3,447,133	275,294
Ending Fund Balance	\$3,171,839	\$3,447,133	\$3,997,133	\$550,000

City of San Angelo
Civic Events Fund
FY 2015-16 Revenues by Source



City of San Angelo
Civic Events Fund
FY 2015-16 Expenditures by Category



City of San Angelo

Fort Concho

Schedule of Revenues and Expenditures

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
420 REVENUES:				
Sales & Donations	550,847	571,142	592,750	21,608
Transfers In	488,569	355,286	353,178	(2,108)
Other	16,848	23,950	19,519	(4,431)
Total Revenues	\$1,056,264	\$950,378	\$965,447	\$15,069
420 EXPENDITURES:				
Personnel	594,637	651,724	676,603	24,879
Operations & Maintenance	277,402	292,954	287,844	(5,110)
Capital	5,741	5,700	1,000	(4,700)
Total Expenditures	\$877,780	\$950,378	\$965,447	\$15,069
Revenues Over/ (Under) Expenditures	178,484	0	0	0
Beginning Fund Balance	(90,803)	87,681	87,681	0
Ending Fund Balance	\$87,681	\$87,681	\$87,681	\$0

City of San Angelo

Fairmount Cemetery

Schedule of Revenues and Expenditures

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
440 REVENUES:				
Charges for Service	300,771	294,700	317,510	22,810
Trust Income	42,731	50,000	50,000	0
Transfers In	90,602	62,135	62,135	0
Other Revenue	6,325	6,000	6,000	0
Total Revenues	\$440,429	\$412,835	\$435,645	\$22,810
440 EXPENDITURES:				
Personnel	232,393	244,670	241,616	(3,054)
Operations & Maintenance	123,959	168,165	194,029	25,864
Capital	0	0	0	0
Total Expenditures	\$356,352	\$412,835	\$435,645	\$22,810
Revenues Over/ (Under) Expenditures	84,077	0	0	0
Beginning Fund Balance	(171,073)	(86,996)	(86,996)	0
Ending Fund Balance	(\$86,996)	(\$86,996)	(\$86,996)	\$0

City of San Angelo

State Office Buildings

Schedule of Revenues and Expenditures

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>201 REVENUES:</u>				
Rental Income	1,201,029	1,274,448	1,220,096	(54,352)
Other Revenue	439	830	566	(264)
Total Revenues	\$1,201,468	\$1,275,278	\$1,220,662	(\$54,616)
<u>201 EXPENDITURES:</u>				
Personnel	109,853	120,138	113,339	(6,799)
Operations & Maintenance	737,442	517,108	605,041	87,933
Transfers Out	0	69,000	0	(69,000)
Debt Service	504,031	519,032	502,282	(16,750)
Capital	0	181,880	0	(181,880)
Total Expenditures	\$1,351,326	\$1,407,158	\$1,220,662	(\$186,496)
Revenues Over/ (Under) Expenditures	(149,858)	(131,880)	0	131,880
Beginning Fund Balance	492,660	342,802	210,922	(131,880)
Ending Fund Balance	\$342,802	\$210,922	\$210,922	\$0

City of San Angelo

Airport Operating Fund

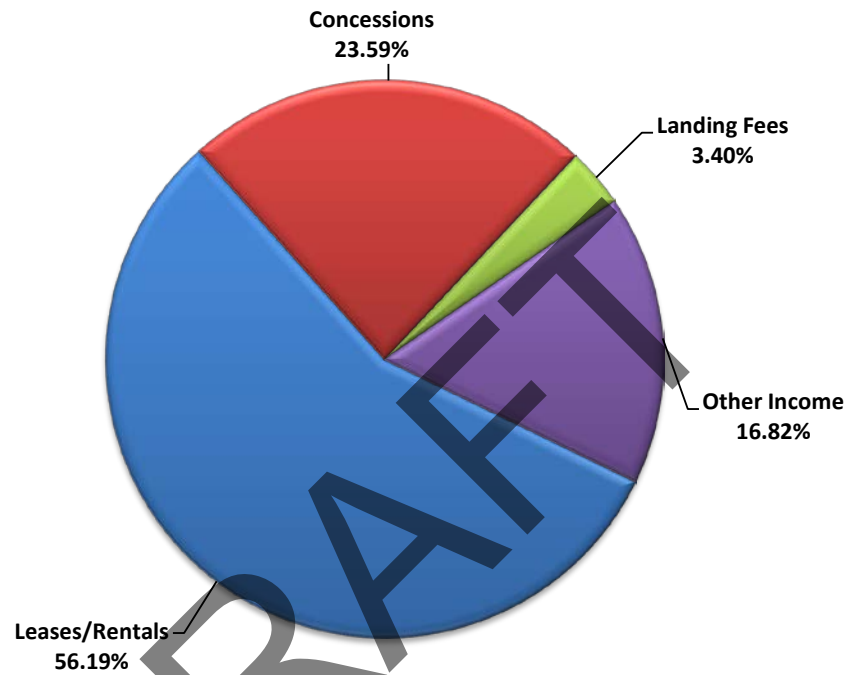
Schedule of Revenues and Expenses

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>220 REVENUES:</u>				
Leases/Rentals	816,185	825,289	848,233	22,944
Concessions	310,177	350,660	356,212	5,552
Landing Fees	29,710	51,279	51,279	0
Advertising	6,266	25,000	30,000	5,000
Interest	43	503	296	(207)
Grants	0	650	722	72
Other Income	83,844	162,789	222,972	60,183
Total Revenues	\$1,246,225	\$1,416,170	\$1,509,714	\$93,544
<u>220 EXPENSES:</u>				
Personnel	634,699	688,989	748,685	59,696
Operations & Maintenance	605,870	652,890	711,861	58,971
Capital	250	53,050	3,202	(49,848)
Debt Service	45,966	45,966	45,966	0
Total Expenses	\$1,286,785	\$1,440,895	\$1,509,714	\$68,819
Revenues Over/ (Under) Expenditures	(40,560)	(24,725)	0	24,725
Beginning Fund Balance	110,393	69,833	45,108	(24,725)
Ending Fund Balance	\$69,833	\$45,108	\$45,108	\$0

City of San Angelo

Airport Operating Fund

FY 2015-16 Revenues by Source



Graph Description:

The graph above shows the majority of the City's Airport revenue comes from leases and rental income.

City of San Angelo

Airport PFC Fund

Schedule of Revenues and Expenses

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
529 REVENUES:				
Passenger Facility Charges	279,277	270,000	270,000	0
Interest	2,461	2,533	2,446	(87)
Total Revenues	\$281,738	\$272,533	\$272,446	(\$87)
529 EXPENSES:				
Transfer to Capital Fund	453,324	272,533	272,446	(87)
Total Expenses	\$453,324	\$272,533	\$272,446	(\$87)
Revenues Over/ (Under) Expenditures	(171,586)	0	0	0
Beginning Fund Balance	849,904	678,318	678,318	0
Ending Fund Balance	\$678,318	\$678,318	\$678,318	\$0

City of San Angelo

Airport Capital Fund

Schedule of Revenues and Expenses

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>531 REVENUES:</u>				
Transfers In	49,371	0	0	0
Other	0	0	0	0
Total Revenues	\$49,371	\$0	\$0	\$0
<u>531 EXPENSES:</u>				
Capital Outlay	0	13,801	0	(13,801)
Total Expenses	\$0	\$13,801	\$0	(\$13,801)
Revenues Over/ (Under) Expenditures	49,371	(13,801)	0	13,801
Beginning Fund Balance	(22,642)	26,729	12,928	(13,801)
Ending Fund Balance	\$26,729	\$12,928	\$12,928	\$0

City of San Angelo

Solid Waste Enterprise Fund

Schedule of Revenues and Expenditures

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
230 REVENUES:				
Landfill Fees	2,095,745	1,126,514	824,960	(301,554)
Leases	176,769	597,566	601,287	3,721
Other	5,181,923	335,000	692,766	357,766
Interest	9,873	0	8,363	8,363
Total Revenues	\$7,464,310	\$2,059,080	\$2,127,376	\$68,296
230 EXPENDITURES:				
Personnel	0	125,491	119,950	(5,541)
Operations & Maintenance	1,654,149	206,900	265,901	59,001
Transfers Out	255,000	388,186	425,000	36,814
Capital	0	36,000	5,500	(30,500)
Debt Service	31,250	338,982	338,250	(732)
Total Expenditures	\$1,940,399	\$1,095,559	\$1,154,601	\$59,042
Revenues Over/ (Under) Expenditures	5,523,911	963,521	972,775	9,254
Beginning Fund Balance	(2,368,352)	3,155,559	4,119,080	963,521
Ending Fund Balance	\$3,155,559	\$4,119,080	\$5,091,855	\$972,775

City of San Angelo

Stormwater Fund

Schedule of Revenues and Expenses

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>240 REVENUES:</u>				
Stormwater Fee	2,544,489	2,600,000	2,620,000	20,000
Transfers In	95,000	95,000	95,000	0
Other	7,052	3,643	5,538	1,895
Total Revenues	\$2,646,541	\$2,698,643	\$2,720,538	\$21,895
<u>240 EXPENSES:</u>				
Personnel	992,584	1,062,400	1,111,468	49,068
Operations & Maintenance	534,205	792,450	834,945	42,495
Capital	725,003	1,357,577	774,125	(583,452)
Total Expenses	\$2,251,792	\$3,212,427	\$2,720,538	(\$491,889)
Revenues Over/ (Under) Expenditures	394,749	(513,784)	0	513,784
Beginning Fund Balance	1,833,506	2,228,255	1,714,471	(513,784)
Ending Fund Balance	\$2,228,255	\$1,714,471	\$1,714,471	\$0

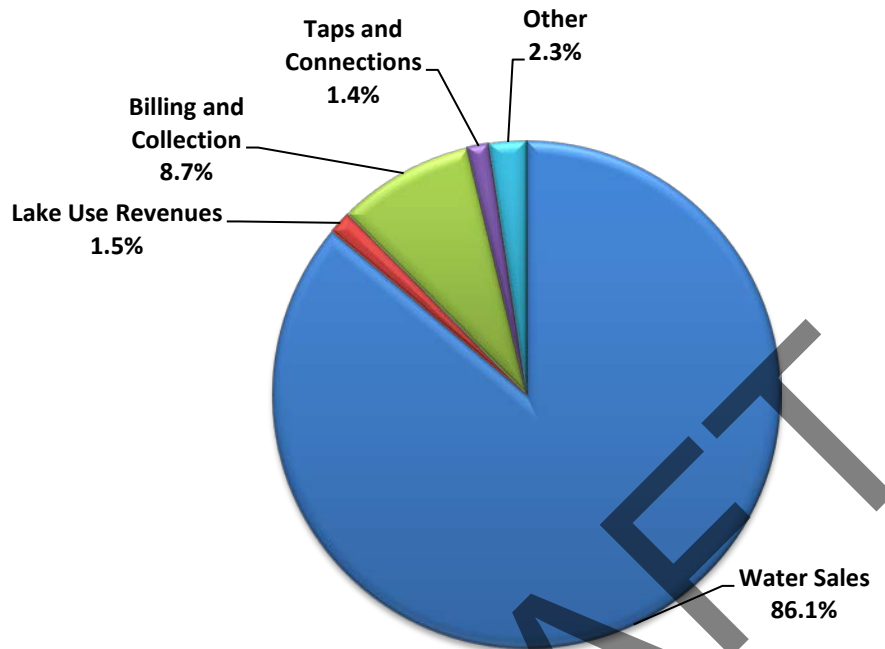
City of San Angelo

Water Enterprise Fund

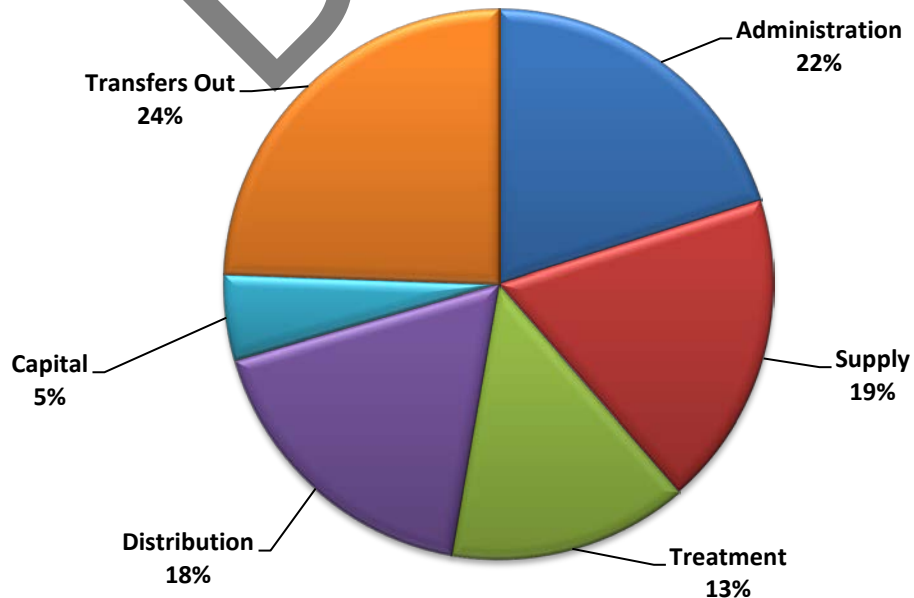
Schedule of Revenues and Expenses

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>260 REVENUES:</u>				
Water Sales	16,258,594	20,093,067	20,093,067	0
Lake Use Revenues	300,722	343,816	344,125	309
Billing and Collection	1,994,117	2,023,840	2,023,840	0
Paving Cuts	19,995	20,000	20,000	0
Taps and Connections	341,699	325,000	325,000	0
Other Operating Revenue	70,417	39,000	39,000	0
Aid to Construction	2,400	1,500	1,500	0
Misc	11,175	0	0	0
Transfers In	379,116	481,505	482,613	1,108
Interest	10,570	11,133	2,088	(9,045)
Total Revenues	\$19,388,805	\$23,338,861	\$23,331,233	(\$7,628)
<u>260 EXPENSES:</u>				
Administration	4,508,787	4,830,918	4,683,767	(147,151)
Supply	3,941,154	4,947,167	4,333,988	(613,179)
Treatment	2,240,747	3,348,542	3,292,359	(56,183)
Distribution	3,474,830	4,070,104	4,142,183	72,079
Capital	602,181	776,186	1,180,484	404,298
Transfers Out	6,450,267	5,700,167	5,698,452	(1,715)
Total Expenses	\$21,217,966	\$23,673,084	\$23,331,233	(\$341,851)
Revenues Over/ (Under) Expenditures	(1,829,161)	(334,223)	0	(334,223)
Beginning Fund Balance	1,291,578	3,192,067	2,857,844	(334,223)
Ending Fund Balance	\$3,192,067	\$2,857,844	\$2,857,844	\$0

City of San Angelo
Water Enterprise Fund
FY 2015-16 Revenues by Source



City of San Angelo
Water Enterprise Fund
FY 2015-16 Expenditures by Category



City of San Angelo

Water Debt Service Fund

Schedule of Revenues and Expenses

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>261 REVENUES:</u>				
Dev Corp	1,500,000	1,500,000	1,500,000	0
Transfers In	6,899,574	6,908,630	6,906,915	(1,715)
Other	10,379	821	5,618	4,797
Total Revenues	\$8,409,953	\$8,409,451	\$8,412,533	\$3,082
<u>261 EXPENDITURES:</u>				
Debt Service	8,402,740	8,409,451	8,412,533	3,082
Total Expenses	\$8,402,740	\$8,409,451	\$8,412,533	\$3,082
Revenues Over/ (Under) Expenditures	7,213	0	0	0
Beginning Fund Balance	222,544	229,757	229,757	0
Ending Fund Balance	\$229,757	\$229,757	\$229,757	\$0

City of San Angelo

Water Supply Capital Projects

Schedule of Revenues and Expenses

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
512 REVENUES:				
Water Sales	4,595,583	5,794,774	5,794,774	0
Grant Revenue	0	0	0	0
Interest	13,081	112,580	13,906	(98,674)
Total Revenues	\$4,608,664	\$5,907,354	\$5,808,680	(\$98,674)
512 EXPENDITURES:				
Capital Improvements	78,299	9,247,946	3,861,279	(5,386,667)
Franchise Fee	214,197	289,738	289,738	0
Transfers Out	757,869	1,557,663	1,557,663	0
Contract Services	58,216	141,784	100,000	(41,784)
Total Expenses	\$1,108,581	\$11,237,131	\$5,808,680	(\$5,428,451)
Revenues Over/ (Under) Expenditures	3,500,083	(5,329,777)	0	5,329,777
Beginning Fund Balance	1,829,694	5,329,777	0	(5,329,777)
Ending Fund Balance	\$5,329,777	\$0	\$0	\$0

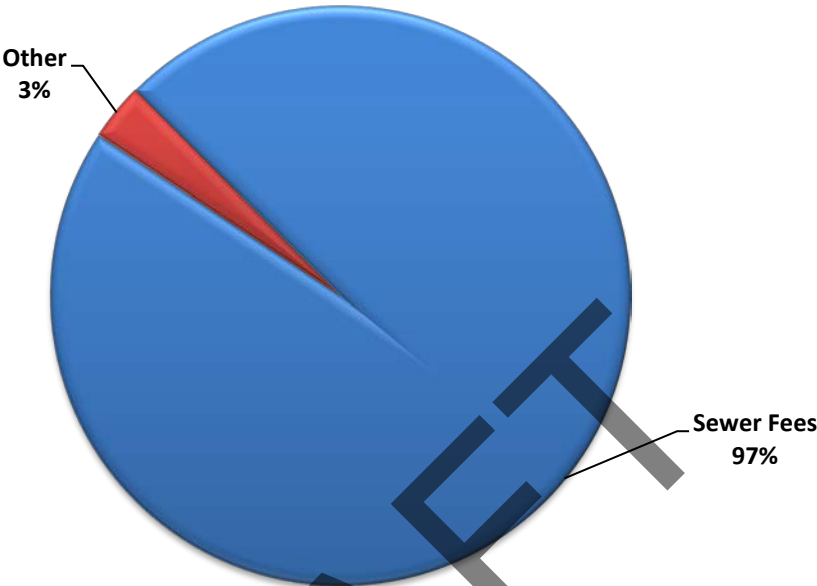
City of San Angelo

Wastewater Enterprise Fund

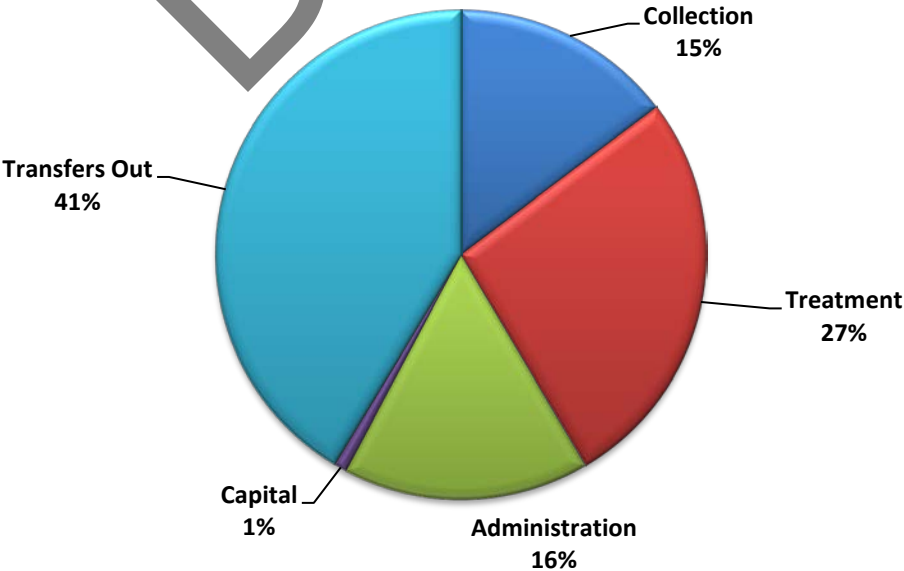
Schedule of Revenues and Expenses

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>270 REVENUES:</u>				
Wastewater Charges	9,218,211	9,408,000	9,408,000	0
Farm Use Revenues	212,473	200,257	197,274	(2,983)
Connections	27,295	15,000	15,000	0
Paving Cuts	17,350	20,000	20,000	0
Non-Refundable Aid	1,825	50,000	50,000	0
Miscellaneous	8,962	27,000	27,000	0
Interest	5,994	8,177	1,307	(6,870)
Total Revenues	\$9,492,110	\$9,728,434	\$9,718,581	(\$9,853)
<u>270 EXPENSES:</u>				
Wastewater Treatment	2,309,436	2,594,861	2,604,437	9,576
Wastewater Collection	1,248,725	1,500,581	1,428,322	(72,259)
Administration	1,363,401	1,681,926	1,581,926	(100,000)
Capital	48,844	1,247,557	83,322	(1,164,235)
Transfers Out	3,087,560	4,035,858	4,020,574	(15,284)
Total Expenses	\$8,057,966	\$11,060,783	\$9,718,581	(\$1,342,202)
Revenues Over/ (Under) Expenditures	1,434,144	(1,332,349)	0	1,332,349
Beginning Fund Balance	3,306,362	4,740,506	3,408,157	(1,332,349)
Ending Fund Balance	\$4,740,506	\$3,408,157	\$3,408,157	\$0

City of San Angelo
Wastewater Revenue by Source
FY 2015-16



City of San Angelo
Wastewater Expenditures by Category
FY 2015-16



City of San Angelo

Wastewater Debt Service Fund

Schedule of Revenues and Expenses

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>271 REVENUES:</u>				
Transfers In	3,273,784	4,216,389	4,157,301	(59,088)
Interest	1,020	2,579	338	(2,241)
Total Revenues	\$3,274,804	\$4,218,968	\$4,157,639	(\$61,329)
<u>271 EXPENDITURES:</u>				
Debt Service	4,209,701	4,218,968	4,157,639	(61,329)
Total Expenses	\$4,209,701	\$4,218,968	\$4,157,639	(\$61,329)
Revenues Over/ (Under) Expenditures	(934,897)	0	0	0
Beginning Fund Balance	1,491,190	556,293	556,293	0
Ending Fund Balance	\$556,293	\$556,293	\$556,293	\$0

City of San Angelo

Wastewater Capital Projects Fund

Schedule of Revenues and Expenses

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
520 REVENUES:				
Wastewater Charges	1,741,280	1,700,000	1,700,000	0
Interest	12,741	19,984	18,703	(1,281)
Total Revenues	\$1,754,021	\$1,719,984	\$1,718,703	(\$1,281)
520 EXPENDITURES:				
Capital Projects	(215,192)	4,643,378	1,292,119	(3,351,259)
Franchise Fee	87,093	85,000	85,000	0
Transfers Out	385,114	385,388	341,584	(43,804)
Total Expenses	\$257,015	\$5,113,766	\$1,718,703	(\$3,395,063)
Revenues Over/ (Under) Expenditures	1,497,006	(3,393,782)	0	3,393,782
Beginning Fund Balance	4,511,886	6,008,892	2,615,110	(3,393,782)
Ending Fund Balance	\$6,008,892	\$2,615,110	\$2,615,110	\$0

City of San Angelo

Vehicle Maintenance Internal Service Fund

Schedule of Revenues and Expenses

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>301 REVENUES:</u>				
Gas and Oil	2,766,209	4,601,657	4,591,405	(10,252)
Material	737,386	862,500	865,411	2,911
Labor	931,107	911,088	1,368,335	457,247
Rent	120,000	120,000	120,000	0
Other Revenue	18,484	23,959	35,632	11,673
Total Revenues	\$4,573,186	\$6,519,204	\$6,980,783	\$461,579
<u>301 EXPENSES:</u>				
Personnel	763,238	820,605	842,784	22,179
Operations & Maintenance	3,758,519	5,754,711	6,054,999	300,288
Capital	10,500	47,838	83,000	35,162
Total Expenses	\$4,532,257	\$6,623,154	\$6,980,783	\$357,629
Revenues Over/ (Under) Expenditures	40,929	(103,950)	0	103,950
Beginning Fund Balance	420,831	461,760	357,810	(103,950)
Ending Fund Balance	\$461,760	\$357,810	\$357,810	\$0

City of San Angelo

Communications Internal Service Fund

Schedule of Revenues and Expenses

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>305 REVENUES:</u>				
Radio	186,686	163,743	164,305	562
Voice Over IP	302,740	304,567	313,849	9,282
Internet	62,916	57,029	57,092	63
Cell Phones	248,690	268,029	283,164	15,135
Total Revenues	\$801,032	\$793,368	\$818,410	\$25,042
<u>305 EXPENSES:</u>				
Radio	126,150	212,669	163,945	(48,724)
Website	54,688	0	0	0
Voice Over IP	228,643	379,024	309,366	(69,658)
Internet	62,783	57,068	57,092	24
Cell Phones	256,796	270,938	276,730	5,792
Capital	39,483	5,850	11,277	5,427
Total Expenses	\$768,543	\$925,549	\$818,410	(\$107,139)
Revenues Over/ (Under) Expenditures	32,489	(132,181)	0	132,181
Beginning Fund Balance	220,381	252,870	120,689	(132,181)
Ending Fund Balance	\$252,870	\$120,689	\$120,689	\$0

City of San Angelo

Health Insurance Fund

Schedule of Revenues and Expense

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>310 REVENUES:</u>				
Clinic Revenue	99,466	104,400	101,380	(3,020)
Self Insurance Revenue	7,147,244	8,204,340	7,859,035	(345,305)
Interest	1,116	3,570	2,160	(1,410)
Total Revenues	\$7,247,826	\$8,312,310	\$7,962,575	(\$349,735)
<u>310 EXPENSES:</u>				
Personnel	69,758	77,824	79,285	1,461
Operations & Maintenance	1,220,003	1,616,001	1,787,749	171,748
Self Insurance Claims Liability	6,409,356	6,618,485	6,095,541	(522,944)
Total Expenses	\$7,699,117	\$8,312,310	\$7,962,575	(\$349,735)
Revenues Over/ (Under) Expenditures	(451,291)	0	0	0
Beginning Balance	952,479	501,188	501,188	0
Ending Balance	\$501,188	\$501,188	\$501,188	\$0

City of San Angelo

Property/Casualty Insurance Fund

Schedule of Revenues and Expense

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>320 REVENUES:</u>				
Premium Contributions	477,021	475,388	475,388	0
Special Event Insurance	36,550	31,159	32,622	1,463
Insurance Proceeds	393,741	148,170	148,170	0
Interest	4,584	5,723	4,920	(803)
Total Revenues	\$911,896	\$660,440	\$661,100	\$660
<u>320 EXPENSES:</u>				
Prior Year Indemnity	22,051	100,000	100,000	0
Claims	300,728	319,859	320,519	660
Insurance Premiums	89,811	118,699	118,699	0
Claims Management	68,917	119,132	111,132	(8,000)
Special Projects/Other	97,271	832,509	8,000	(824,509)
Capital	1,546	2,750	2,750	0
Total Expenses	\$580,324	\$1,492,949	\$661,100	(\$831,849)
Revenues Over/ (Under) Expenditures	331,572	(832,509)	0	832,509
Beginning Fund Balance	1,428,998	1,760,570	928,061	(832,509)
Ending Fund Balance	\$1,760,570	\$928,061	\$928,061	\$0

City of San Angelo

Workers' Compensation Insurance Fund

Schedule of Revenues and Expense

Description	FY14 Actual	FY15 Current Budget	FY16 Proposed Budget	Increase (Decrease) from FY15 Current
<u>330 REVENUES:</u>				
Premium Contributions	1,037,903	1,040,472	1,040,472	0
Insurance Proceeds	42,798	50,000	50,000	0
Interest	3,178	5,076	3,867	(1,209)
Total Revenues	\$1,083,879	\$1,095,548	\$1,094,339	(\$1,209)
<u>330 EXPENSES:</u>				
Personnel	311,309	333,922	336,614	2,692
Operations & Maintenance	51,082	74,917	79,100	4,183
Claims	278,195	517,685	551,607	33,922
Insurance Premiums	70,105	123,319	127,018	3,699
Total Expenses	\$710,691	\$1,049,843	\$1,094,339	\$44,496
Revenues Over/ (Under) Expenditures	373,188	45,705	0	(45,705)
Beginning Balance	(93,174)	280,014	325,719	45,705
Ending Balance	\$280,014	\$325,719	\$325,719	\$0