

City of San Angelo

Consolidated Financial Schedule

Revenue and Expenditures, Fiscal Year Ending September 30, 2019

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	\$26,385,912	\$67,207,465	\$6,545,926	\$100,139,303	\$70,403,703	\$3,349,688	\$73,753,391	\$0	\$26,385,912
105	General Debt Service	1,769,903	4,615,626	2,909,822	9,295,351	7,525,448	0	7,525,448	0	1,769,903
501	Equipment Replacement	385,233	150,000	1,201,373	1,736,606	1,351,373	0	1,351,373	0	385,233
502	Capital Projects	1,286,166	2,852	247,148	1,536,166	250,000	0	250,000	0	1,286,166
103	Intergovernmental	(598,997)	1,990,463	388,062	1,779,528	2,278,138	100,387	2,378,525	0	(598,997)
106	TIRZ	1,645,999	881,893	0	2,527,892	881,893	0	881,893	0	1,645,999
453	Community Development Block Grant	0	731,822	0	731,822	731,822	0	731,822	0	0
483	HOME Grant	0	430,042	0	430,042	430,042	0	430,042	0	0
601	Designated Revenue	132,512	45,130	0	177,642	47,790	0	47,790	(2,660)	129,852
605	Hotel Occupancy Tax	1,396,084	2,271,707	0	3,667,791	1,064,633	1,176,476	2,241,109	30,598	1,426,682
640	Lake Nasworthy Trust	14,884,883	751,000	0	15,635,883	50,000	175,500	225,500	525,500	15,410,383
203	Texas Bank Sports Complex	537,953	192,231	750,275	1,480,459	942,506	0	942,506	0	537,953
410	Civic Events	839,511	549,885	1,076,476	2,465,872	1,495,929	130,432	1,626,361	0	839,511
420	Fort Concho	239,394	675,848	469,265	1,384,507	1,145,113	0	1,145,113	0	239,394
440	Fairmount Cemetery	(62,582)	372,300	87,749	397,467	413,230	0	413,230	46,819	(15,763)
201	State Office Building	635,514	1,304,801	0	1,940,315	1,284,999	19,802	1,304,801	0	635,514
220	Airport Operating	177,614	1,554,304	0	1,731,918	1,471,626	82,678	1,554,304	0	177,614
529	Airport PFC	1,189,252	285,854	0	1,475,106	0	285,854	285,854	0	1,189,252
230	Solid Waste Enterprise	3,555,183	1,960,425	0	5,515,608	1,692,775	0	1,692,775	267,650	3,822,833
240	Stormwater	4,020,061	2,958,399	95,000	7,073,460	3,278,950	111,440	3,390,390	(336,991)	3,683,070
260	Water Operating	8,472,835	28,548,086	1,855,310	38,876,231	26,212,588	2,057,836	28,270,424	2,132,972	10,605,807
261	Water Debt Service	2,772,011	76,978	11,200,147	14,049,136	11,277,125	0	11,277,125	0	2,772,011
512	Water / Supply Capital Projects	9,556,399	4,771,169	200,000	14,527,568	3,166,402	1,804,767	4,971,169	0	9,556,399
270	Wastewater Operating	12,683,774	14,295,934	0	26,979,708	8,403,062	5,410,106	13,813,168	482,766	13,166,540
271	Wastewater Debt Service	4,386,170	6,521	3,810,636	8,203,327	3,817,157	0	3,817,157	0	4,386,170
520	Wastewater Capital Projects	7,380,385	1,784,431	0	9,164,816	1,324,522	459,909	1,784,431	0	7,380,385
Operating Totals		\$103,671,169	\$138,415,166	\$30,837,189	\$272,923,524	\$150,940,826	\$15,164,875	\$166,105,701	\$3,146,654	\$106,817,823
301	Vehicle Maintenance	\$802,737	\$6,475,647	\$0	\$7,278,384	\$6,455,493	\$0	\$6,455,493	\$20,154	\$822,891
305	Communications	256,092	770,499	0	1,026,591	770,499	0	770,499	0	256,092
310	Health Insurance	(19,111)	9,002,565	0	8,983,454	9,002,565	0	9,002,565	0	(19,111)
320	Property/Casualty	772,951	1,215,621	0	1,988,572	1,215,621	0	1,215,621	0	772,951
330	Workers' Compensation	(429,288)	1,222,071	0	792,783	929,304	0	929,304	292,767	(136,521)
Total Internal Service Funds		\$1,383,381	\$18,686,403	\$0	\$20,069,784	\$18,373,482	\$0	\$18,373,482	\$312,921	\$1,696,302

City of San Angelo

General Fund

Schedule of Revenues

Category	Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
<u>101 REVENUES:</u>					
Taxes	Property Tax	32,201,381	33,753,546	33,805,690	52,144
	Sales Tax	17,263,828	17,417,526	18,257,402	839,876
	Franchise Tax	4,616,780	4,633,982	4,805,015	171,033
	Total Taxes	54,081,989	55,805,054	56,868,107	1,063,053
Charges for Services	Construction Management	48,500	74,300	60,000	(14,300)
	Real Estate	220,262	129,126	148,126	19,000
	Development Services	711,053	656,481	695,300	38,819
	Operations	236,126	211,500	211,500	0
	Parks & Recreation	543,220	566,200	599,600	33,400
	Neighborhood & Family Svcs	304,708	322,129	318,213	(3,916)
	Police	548,782	577,026	577,975	949
	Fire	5,748,538	3,624,837	3,745,000	120,163
	Other Charges	130,473	132,750	131,633	(1,117)
	Total Charges for Service	8,491,662	6,294,349	6,487,347	192,998
Fines and Forfeitures	Municipal Court	2,832,155	3,128,116	3,200,267	72,151
Other	Interest	275,990	418,466	508,523	90,057
	Miscellaneous	414,095	110,914	143,221	32,307
	Total Other	690,085	529,380	651,744	122,364
Transfers	Miscellaneous Transfers In	883,743	937,625	644,486	(293,139)
	Administrative Charges	3,577,339	3,651,959	3,589,260	(62,699)
	Water & Sewer Franchise Fees	1,984,461	2,156,844	2,312,180	155,336
	Total Transfers	6,445,543	6,746,428	6,545,926	(200,502)
Total General Fund Revenues		\$72,541,434	\$72,503,327	\$73,753,391	\$1,250,064

City of San Angelo

General Fund

Schedule of Expenditures

Category	Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
<u>101 EXPENDITURES:</u>					
General Government	City Council	145,066	156,989	187,473	30,484
	City Manager	691,267	719,704	719,269	(435)
	Internal Auditor	74,781	76,863	76,834	(29)
	City Attorney/Legal	636,603	653,370	666,515	13,145
	Real Estate	169,146	175,450	186,924	11,474
	Public Information	250,792	456,417	454,859	(1,558)
	City Clerk	235,876	261,721	277,305	15,584
	Construction Management	178,565	127,791	113,545	(14,246)
	Municipal Court	2,296,994	2,565,208	2,602,886	37,678
	Facilities Maintenance	682,870	677,229	685,137	7,908
	Total General Government	5,361,960	5,870,742	5,970,747	100,005
Human Resources	Human Resources	386,358	2,402,668	2,588,181	185,513
	Crossing Guards	132,910	125,700	120,517	3,700
	Total Human Resources	519,268	2,528,368	2,708,698	189,213
Finance	Finance	1,596,055	1,666,864	1,720,050	53,186
	Billing & Receipts	675,521	704,861	740,675	35,814
	Information Technology	534,644	647,407	645,678	(1,729)
	Purchasing	155,819	169,287	180,426	11,139
	Total Finance	2,962,039	3,188,419	3,286,829	98,410
Economic Development	Development Corporation	405,137	489,934	436,414	(53,520)
	Total Development Corporation	405,137	489,934	436,414	(53,520)
Planning & Development Services	Administration	338,106	467,510	458,380	(9,130)
	Planning	290,729	296,139	297,018	879
	GIS	274,953	301,144	299,823	(1,321)
	Permits & Inspections	893,899	883,580	904,809	21,229
	Total Development Services	1,797,687	1,948,373	1,960,030	11,657
Neighborhood & Family Services	Code Compliance	487,604	453,434	464,156	10,722
	Animal Services	814,861	914,880	927,209	12,329
	Total Neighborhood & Family Services	1,302,465	1,368,314	1,391,365	23,051

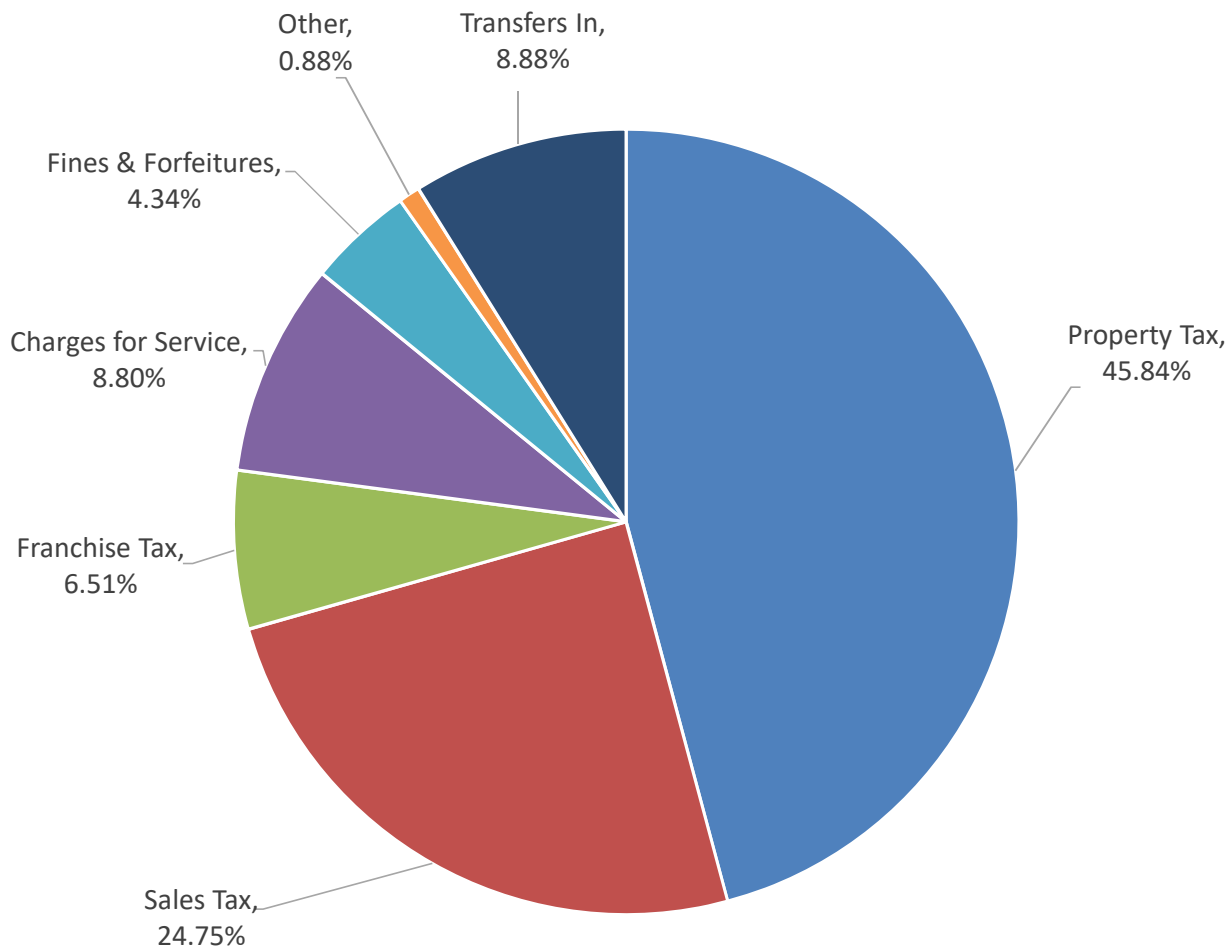
City of San Angelo

General Fund

Schedule of Expenditures

Category	Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
Health Services	Administration	170,924	176,616	176,533	(83)
	MHMR Contribution	55,423	55,500	55,500	0
	Total Health Services	226,347	232,116	232,033	(83)
Police	Police	17,954,451	18,359,034	18,590,623	231,589
	Traffic Safety	287,090	247,878	247,878	0
	DWI Step	13,804	39,222	39,222	0
	Public Safety Communications	1,432,462	1,516,048	1,562,636	46,588
	Total Police	19,687,807	20,162,182	20,440,359	278,177
Fire	Fire	16,677,765	16,926,633	17,090,748	164,115
	Fire Prevention	781,001	737,993	733,674	(4,319)
	Total Fire	17,458,766	17,664,626	17,824,422	159,796
Public Works	Engineering	1,086,703	1,209,596	1,184,540	(25,056)
	Operations Admin	344,778	357,130	365,587	8,457
	Traffic/Signal Control	907,679	986,806	1,006,415	19,609
	Street and Bridge	4,748,911	6,346,045	6,270,344	(75,701)
	Street Lighting	1,057,184	1,118,829	1,118,829	0
	Total Public Works	8,145,255	10,018,406	9,945,715	(72,691)
Parks & Recreation	Parks	3,149,838	3,419,845	3,424,376	4,531
	Water Lily Garden	99,843	102,346	104,905	2,559
	Recreation	1,018,317	1,119,499	1,134,405	14,906
	Total Parks & Recreation	4,267,998	4,641,690	4,663,686	21,996
Other	Non-Departmental	368,328	1,113,502	1,543,405	429,903
	Transfers Out	3,281,094	3,276,655	3,349,688	4,047
	Total Other	3,649,422	4,390,157	4,893,093	502,936
Total General Fund Expenditures		\$65,784,151	\$72,503,327	\$73,753,391	\$1,250,064
Increase/(Decrease) in Fund Balance		6,757,283	0	0	0
Beginning Fund Balance		19,628,629	26,385,912	26,385,912	0
Ending Fund Balance		\$26,385,912	\$26,385,912	\$26,385,912	\$0

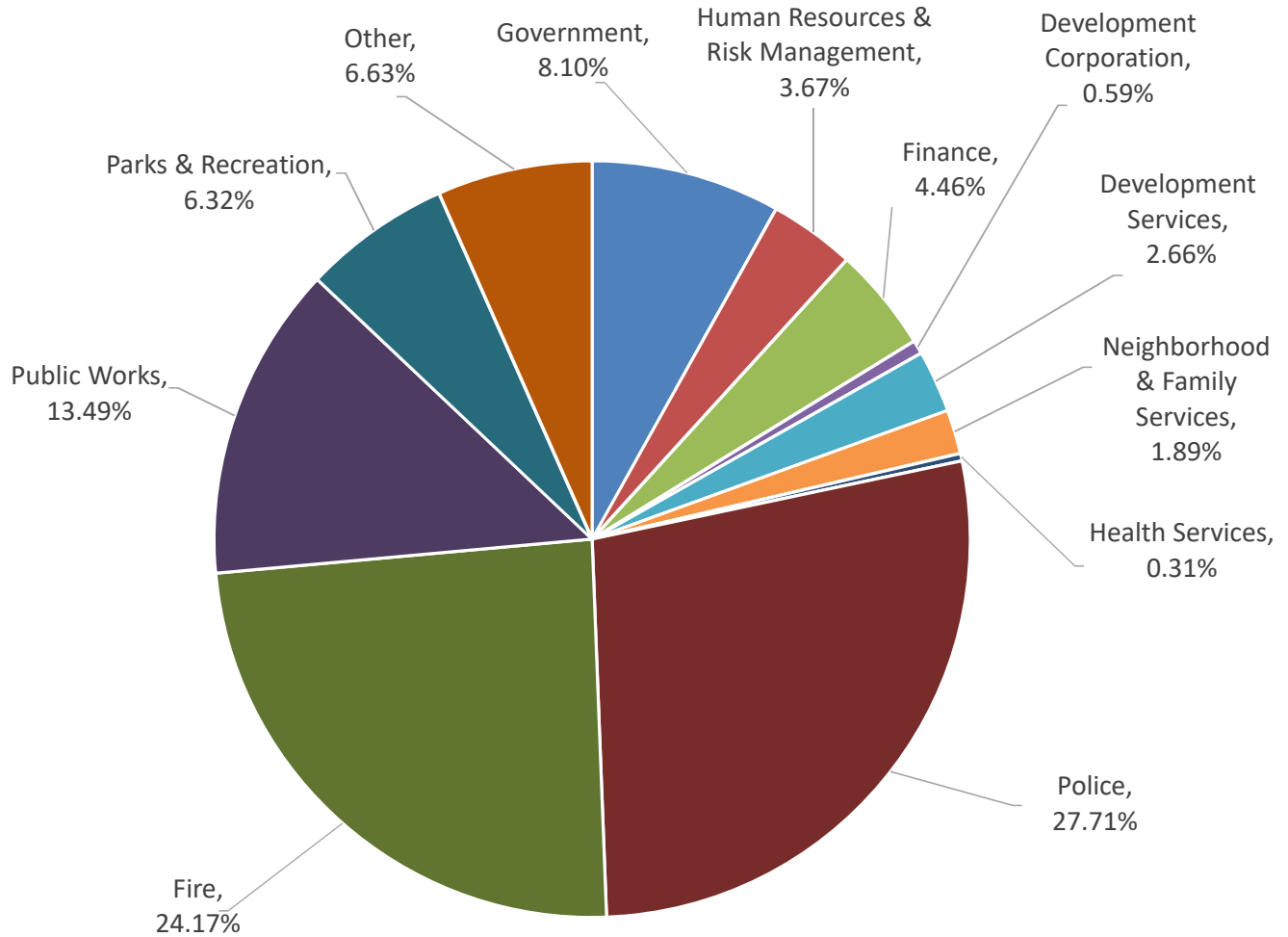
City of San Angelo General Fund Schedule of Revenues



Graph Description:

The property tax, at a rate of 0.7760 per \$100 valuation, is the largest revenue source for the General Fund. Property, sales, and franchise taxes account for almost 77% of the General Fund's revenue. All other revenue sources combined total approximately 23% of General Fund Revenue.

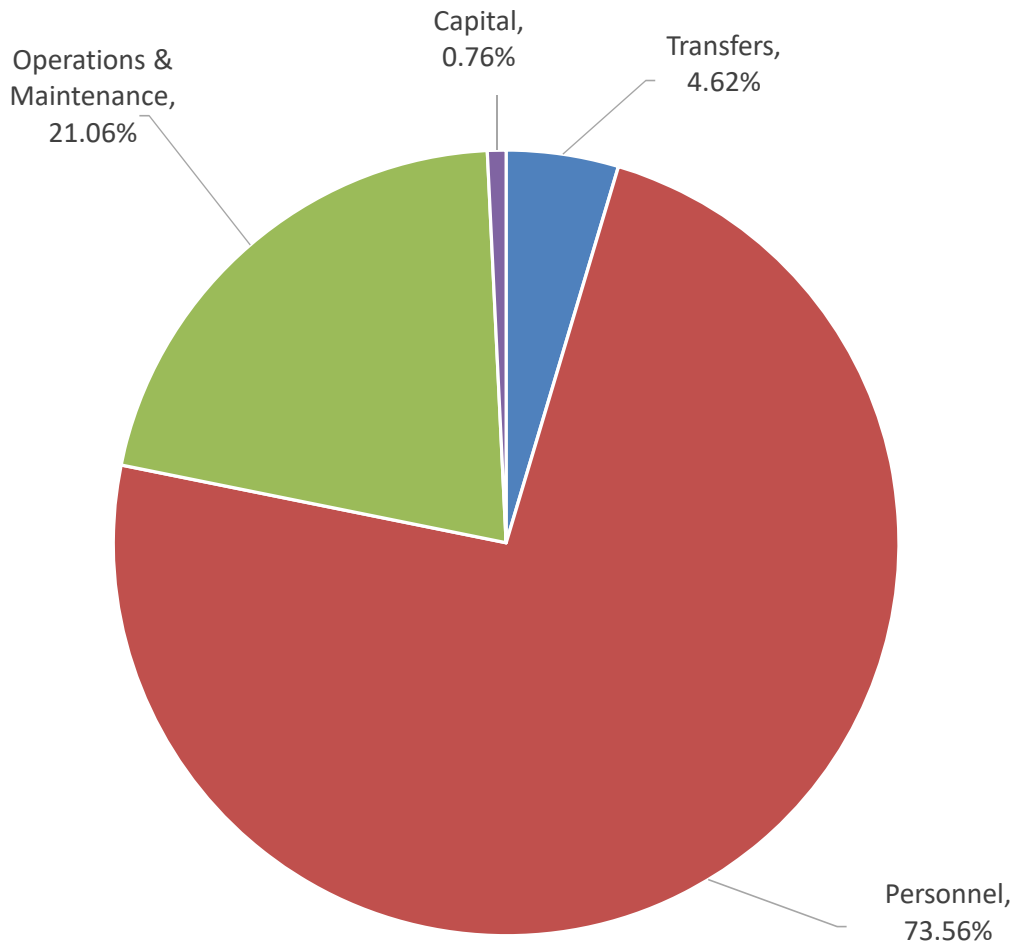
City of San Angelo General Fund Schedule of Expenditures by Division



Graph Description:

The "Other" portion includes transfers and non-departmental (civil service leave payoffs, tax rebates, and transit contracts).

City of San Angelo General Fund Schedule of Expenditures by Category



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, capital, and transfers account for just over one-quarter of General Fund expenses.

City of San Angelo

General Debt Service Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
105 REVENUES:				
Current Taxes	4,563,051	4,519,800	4,519,800	0
Delinquent Taxes	58,184	46,676	46,676	0
Transfers In	3,810,860	2,909,822	2,909,822	0
Interest	3,937	4,500	49,150	44,650
Total Revenues	\$8,436,032	\$7,480,798	\$7,525,448	\$44,650
105 EXPENSES:				
Principal on Debt	8,385,000	5,324,696	4,945,000	(379,696)
Interest on Debt	2,402,022	2,140,968	2,449,944	308,976
Issue Costs	3,081	15,134	130,504	115,370
Total Expenditures	\$10,790,103	\$7,480,798	\$7,525,448	\$44,650
Revenues Over/ (Under) Expenditures	(2,354,071)	0	0	0
Beginning Fund Balance	4,123,974	1,769,903	1,769,903	0
Ending Fund Balance	\$1,769,903	\$1,769,903	\$1,769,903	\$0

City of San Angelo

General Equipment Replacement Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
<u>501 REVENUES:</u>				
Transfers In	1,201,373	1,201,373	1,201,373	0
Sale of Fixed Assets	0	55,000	55,000	0
Other Revenue	147,369	95,000	95,000	0
Total Revenue	\$1,348,742	\$1,351,373	\$1,351,373	\$0
<u>501 EXPENDITURES:</u>				
Vehicles & Equipment	1,307,153	1,351,373	1,351,373	0
Total Expenditures	\$1,307,153	\$1,351,373	\$1,351,373	\$0
Revenues Over/ (Under) Expenditures	41,589	0	0	0
Beginning Fund Balance	343,644	385,233	385,233	0
Ending Fund Balance	\$385,233	\$385,233	\$385,233	\$0

City of San Angelo

General Capital Projects Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Current Budget *	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
502 REVENUES:				
Transfers In	283,795	244,295	247,148	2,853
Other Revenue	113,929	3,912,390	2,852	(3,909,538)
Total Revenue	\$397,724	\$4,156,685	\$250,000	(\$3,906,685)
502 EXPENDITURES				
Vehicle Maintenance	61,291	0	0	0
Facilities	1,300	198,051	0	(198,051)
City Hall Plaza Rehabilitation	(156,708)	2,552	0	(2,552)
19th St. Sidewalks	0	0	0	0
Development Software	0	0	0	0
Transportation Enhancement	62,745	50,117	0	(50,117)
Street Improvements	121,635	49,358	0	(49,358)
Stormwater Improvements	0	2,080,000	0	(2,080,000)
Dog Park	4,449	7,551	0	(7,551)
Texas Bank Sports Complex	14,636	659,908	0	(659,908)
29th St Sports Complex	68,498	1,681,502	0	(1,681,502)
Fort Concho	22,564	877,436	0	(877,436)
Cemetery Improvements	1,321	2,846	0	(2,846)
Auditorium	4,504,118	1,042,699	0	(1,042,699)
Fire Station	0	148,320	0	(148,320)
Ambulance Replacement	0	1,249,991	250,000	(999,991)
Fire Mobile Data Terminals	28,392	0	0	0
Contingencies	0	0	0	0
Total Expenditures	\$4,734,241	\$9,731,833	\$250,000	(\$9,481,833)
Revenues Over/ (Under) Expenditures	(4,336,517)	(5,575,148)	0	5,575,148
Beginning Fund Balance	11,197,831	6,861,314	1,286,166	(5,575,148)
Ending Fund Balance	\$6,861,314	\$1,286,166	\$1,286,166	\$0

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

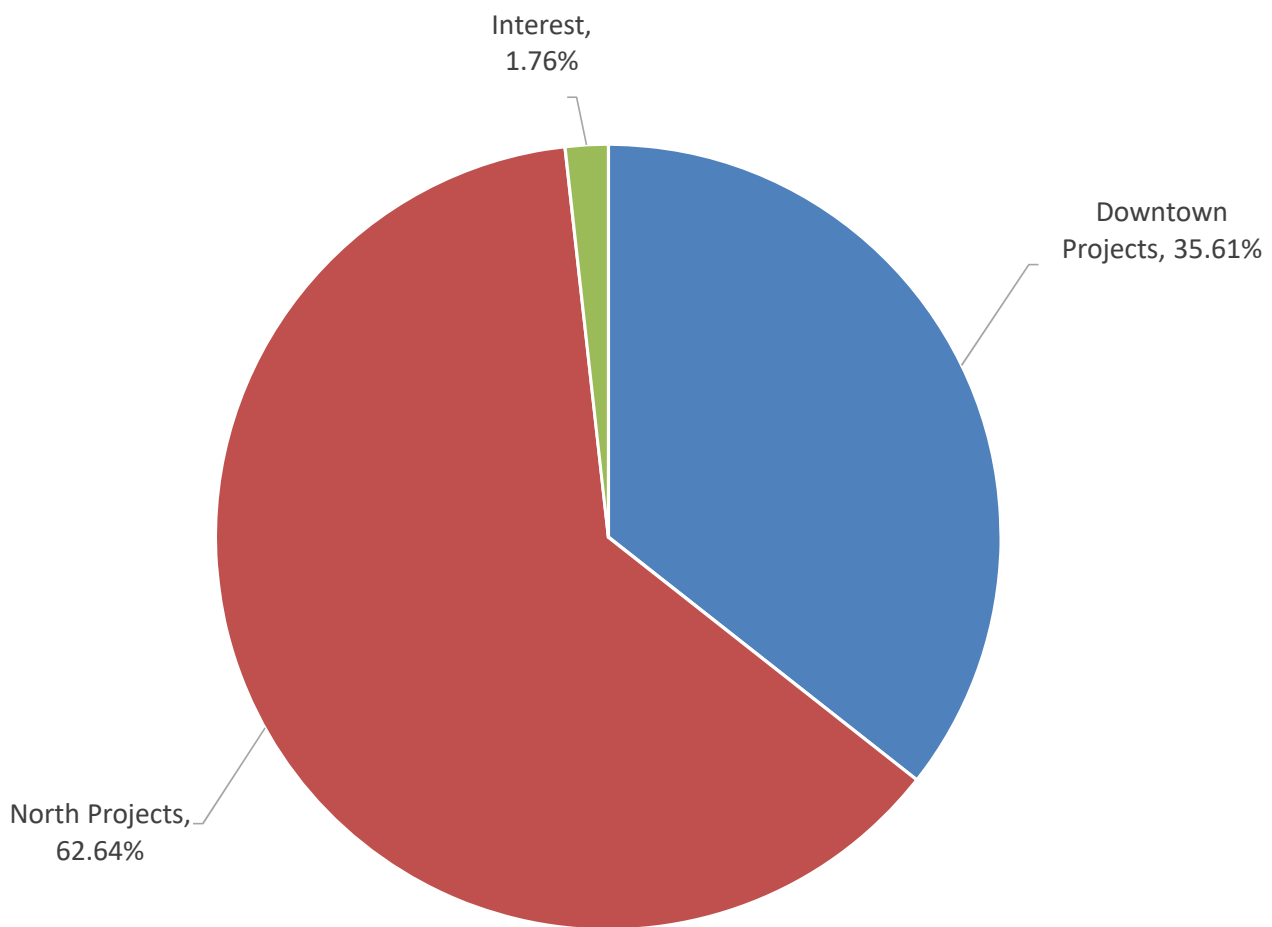
City of San Angelo

TIRZ Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
<u>106 REVENUES:</u>				
Downtown Property Tax	297,972	315,758	315,758	0
North Property Tax	445,008	555,501	555,501	0
Interest	13,105	15,567	10,634	(4,933)
Total Revenues	\$756,085	\$886,826	\$881,893	(\$4,933)
<u>106 EXPENSES:</u>				
Downtown Projects	518,511	323,542	316,090	(7,452)
North Projects	90,917	563,284	565,803	2,519
New Freedom Grant	0	0	0	0
Total Expenditures	\$609,428	\$886,826	\$881,893	(\$4,933)
Revenues Over/ (Under) Expenditures	146,657	0	0	0
Beginning Fund Balance	1,499,342	1,645,999	1,645,999	0
Ending Fund Balance	\$1,645,999	\$1,645,999	\$1,645,999	\$0

City of San Angelo TIRZ Fund Schedule of Revenues



Graph Description:

The purpose of this graph is to show that TIRZ funds are allocated in accordance with receipt, with resources in North exceeding resources in the Downtown area

City of San Angelo

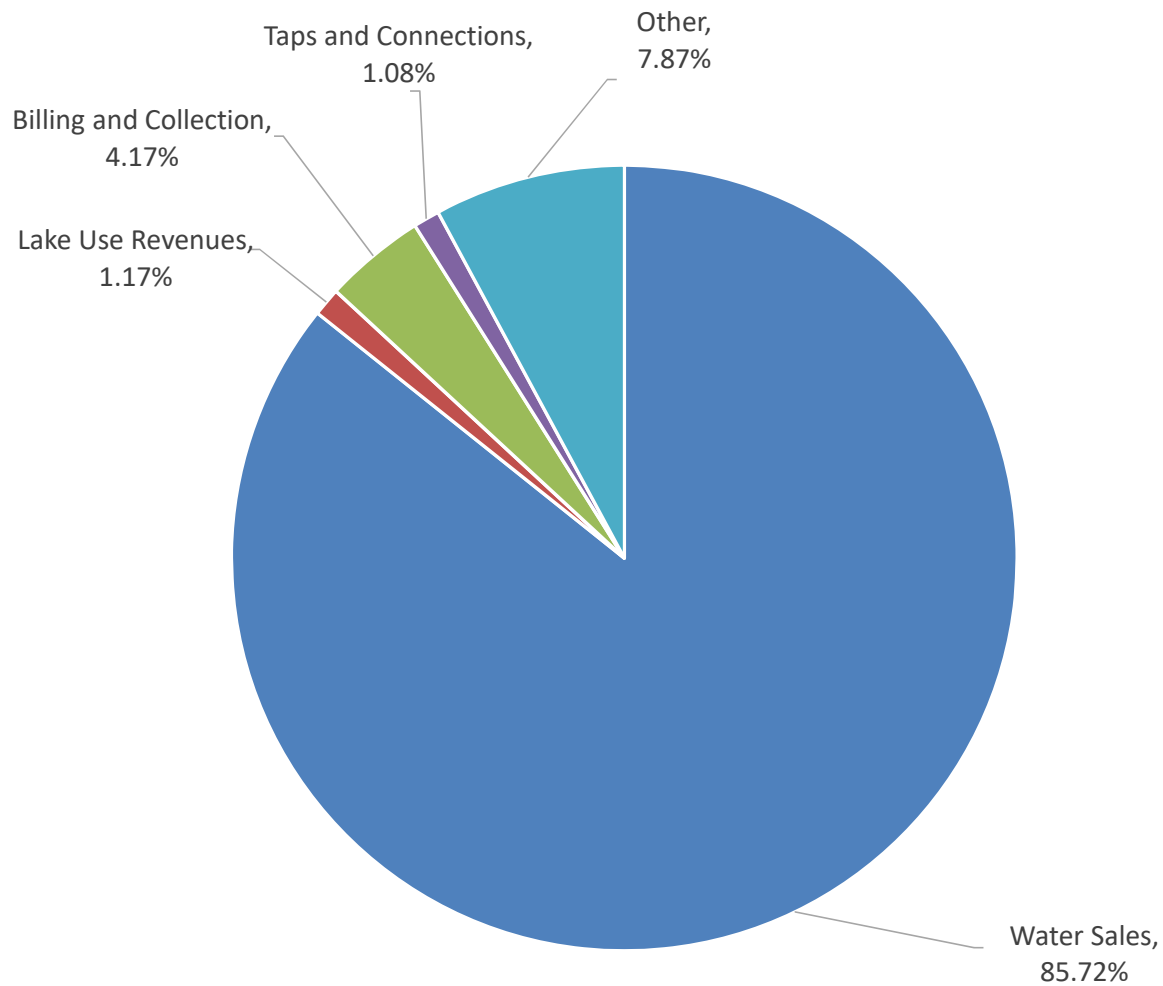
Water Enterprise Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
260 REVENUES:				
Water Sales	21,982,760	23,708,262	26,060,566	2,352,304
Lake Use Revenues	337,006	378,717	356,048	(22,669)
Billing and Collection	1,535,456	1,506,000	1,267,045	(238,955)
Taps and Connections	287,665	325,000	328,200	3,200
Other Operating Revenue	134,799	21,627	36,980	15,353
Misc	295,668	345,570	375,570	30,000
Transfers In	1,131,050	1,279,705	1,855,310	575,605
Interest	45,578	39,545	123,677	84,132
Total Revenues	\$25,749,982	\$27,604,426	\$30,403,396	\$2,798,970
260 EXPENSES:				
Personnel	6,330,358	6,224,876	6,305,261	80,385
Operations & Maintenance	8,672,919	14,245,862	16,205,165	1,959,303
Capital	476,714	2,839,682	3,702,162	862,480
Transfers Out	3,282,317	3,432,825	2,057,836	(1,374,989)
Total Expenses	\$18,762,308	\$26,743,245	\$28,270,424	\$1,527,179
Revenues Over/ (Under) Expenditures	6,987,674	861,181	2,132,972	2,994,153
Beginning Fund Balance	623,980	7,611,654	8,472,835	861,181
Ending Fund Balance *	\$7,611,654	\$8,472,835	\$10,605,807	\$2,132,972

* There is a contribution to fund balance as planned in the adopted water rate study to build an appropriate amount for 75 days of operating budget. The fund balance was drawn down in prior fiscal years due to water drought conservation.

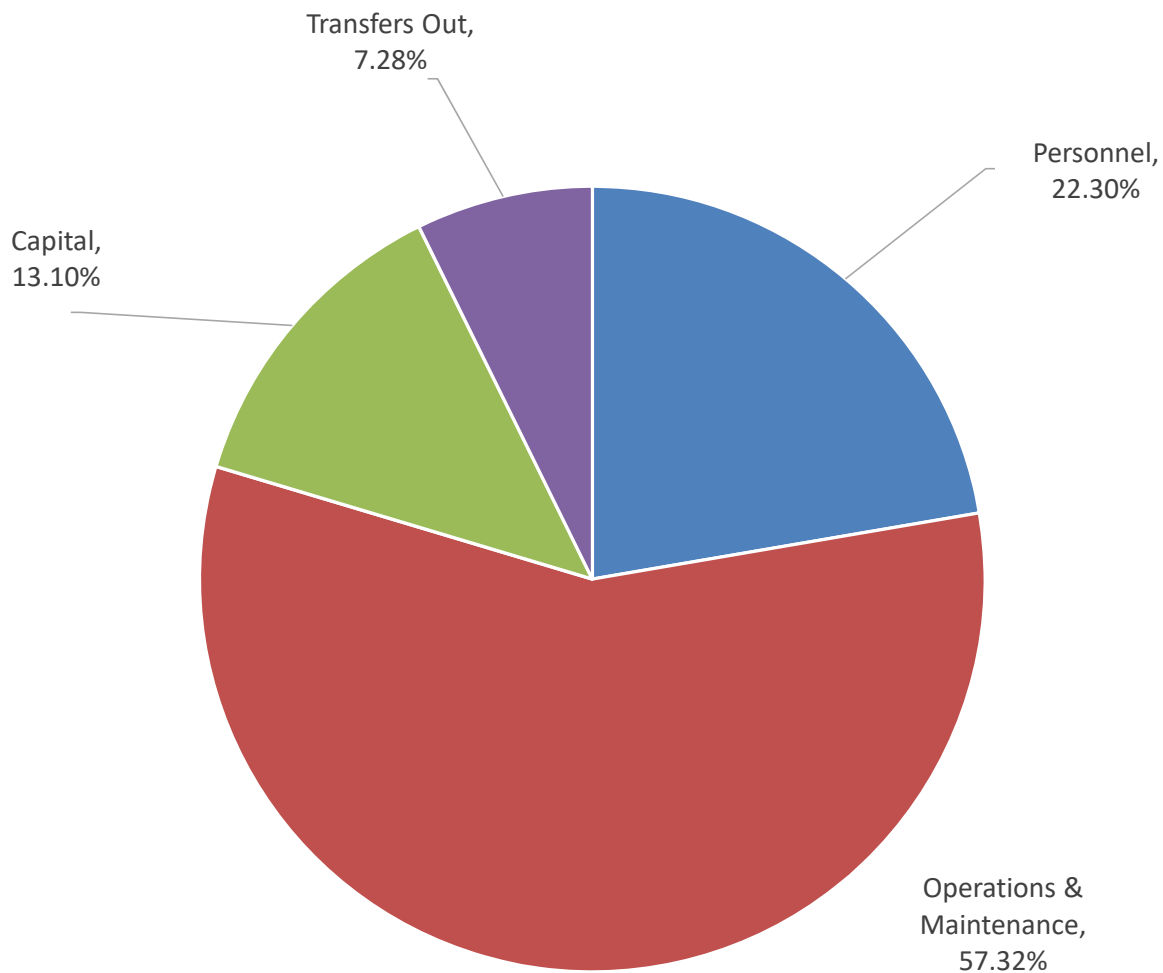
City of San Angelo Water Enterprise Fund Schedule of Revenues



Graph Description:

The graph above shows that the sale of water to customers serves as the main source of revenue for the Water Enterprise Fund. The water rates are determined by a multi-year plan to build up fund balance to an appropriate level as well as for capital needs.

City of San Angelo Water Enterprise Fund Schedule of Expenditures



Graph Description:

The graph above shows that operations and maintenance is the principal expenditure category for the Water Enterprise Fund.

City of San Angelo

Water Debt Service Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
<u>261 REVENUES:</u>				
Development Corporation	3,331,217	3,527,574	2,700,000	(827,574)
Transfers In	7,835,607	7,946,647	8,500,147	553,500
Other	24,360	0	76,978	76,978
Total Revenues	<u>\$11,191,184</u>	<u>\$11,474,221</u>	<u>\$11,277,125</u>	<u>(\$197,096)</u>
<u>261 EXPENDITURES:</u>				
Debt Service	8,725,255	11,474,221	11,277,125	(197,096)
Total Expenses	<u>\$8,725,255</u>	<u>\$11,474,221</u>	<u>\$11,277,125</u>	<u>(\$197,096)</u>
Revenues Over/ (Under) Expenditures	2,465,929	0	0	0
Beginning Fund Balance	306,082	2,772,011	2,772,011	0
Ending Fund Balance	<u>\$2,772,011</u>	<u>\$2,772,011</u>	<u>\$2,772,011</u>	<u>\$0</u>

City of San Angelo

Water Capital Projects Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
512 REVENUES:				
Water Sales	4,825,833	4,687,870	4,687,870	0
Transfers In	64,762	200,000	200,000	0
Interest	81,452	95,076	83,299	(11,777)
Total Revenues	\$4,972,047	\$4,982,946	\$4,971,169	(\$11,777)
512 EXPENDITURES:				
Capital Improvements	1,338,339	2,978,179	2,966,402	(11,777)
Franchise Fee	241,318	234,394	234,394	0
Transfers Out	1,568,523	1,570,373	1,570,373	0
Contract Services	641,542	200,000	200,000	0
Total Expenses	\$3,789,722	\$4,982,946	\$4,971,169	(\$11,777)
Revenues Over/ (Under) Expenditures	1,182,325	0	0	0
Beginning Fund Balance	8,374,074	9,556,399	9,556,399	0
Ending Fund Balance	\$9,556,399	\$9,556,399	\$9,556,399	\$0

City of San Angelo

Lake Nasworthy Trust Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
640 REVENUES:				
Lot Sales	619,112	700,000	520,000	(180,000)
Lake Lease Income	35,158	32,882	36,000	3,118
Interest	162,081	206,138	195,000	(11,138)
Total Revenues	\$816,351	\$939,020	\$751,000	(\$188,020)
640 EXPENDITURES:				
Professional Services	48,050	50,000	50,000	0
Transfers Out	145,873	185,524	175,500	(10,024)
Total Expenditures	\$193,923	\$235,524	\$225,500	(\$10,024)
Revenues Over/ (Under) Expenditures	622,428	703,496	525,500	(177,996)
Beginning Fund Balance	13,558,959	14,181,387	14,884,883	703,496
Ending Fund Balance	\$14,181,387	\$14,884,883	\$15,410,383	\$525,500

City of San Angelo

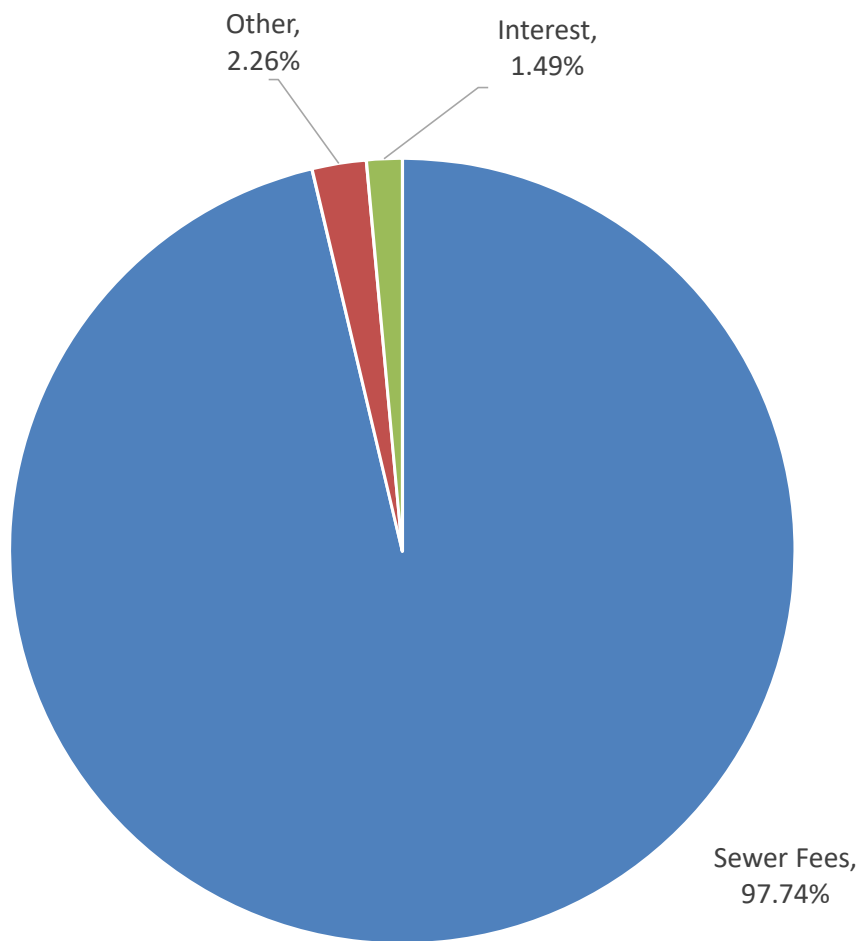
Wastewater Enterprise Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
<u>270 REVENUES:</u>				
Wastewater Charges	11,784,278	13,013,231	13,767,649	754,418
Farm Use Revenues	201,182	203,806	218,591	14,785
Connections	11,195	20,000	30,000	10,000
Paving Cuts	45,985	20,000	45,000	25,000
Non-Refundable Aid	0	0	0	0
Miscellaneous	87,725	20,000	25,000	5,000
Interest	73,060	115,396	209,694	94,298
Total Revenues	<u>\$12,203,425</u>	<u>\$13,392,433</u>	<u>\$14,295,934</u>	<u>\$903,501</u>
<u>270 EXPENSES:</u>				
Personnel	2,126,264	2,186,331	2,186,189	(142)
Operations & Maintenance	2,441,718	2,754,373	2,876,979	122,606
Capital	498,989	1,579,036	3,339,894	1,760,858
Transfers Out	3,635,192	5,119,108	5,410,106	290,998
Total Expenses	<u>\$8,702,163</u>	<u>\$11,638,848</u>	<u>\$13,813,168</u>	<u>\$2,174,320</u>
Revenues Over/ (Under) Expenditures	3,501,262	1,753,585	482,766	(1,270,819)
Beginning Fund Balance	7,428,927	10,930,189	12,683,774	1,753,585
Ending Fund Balance *	<u>\$10,930,189</u>	<u>\$12,683,774</u>	<u>\$13,166,540</u>	<u>\$482,766</u>

* Due to a restructuring of debt service payments, a surplus occurred in the Wastewater Enterprise Fund. Those dollars were earmarked for a specific future capital project.

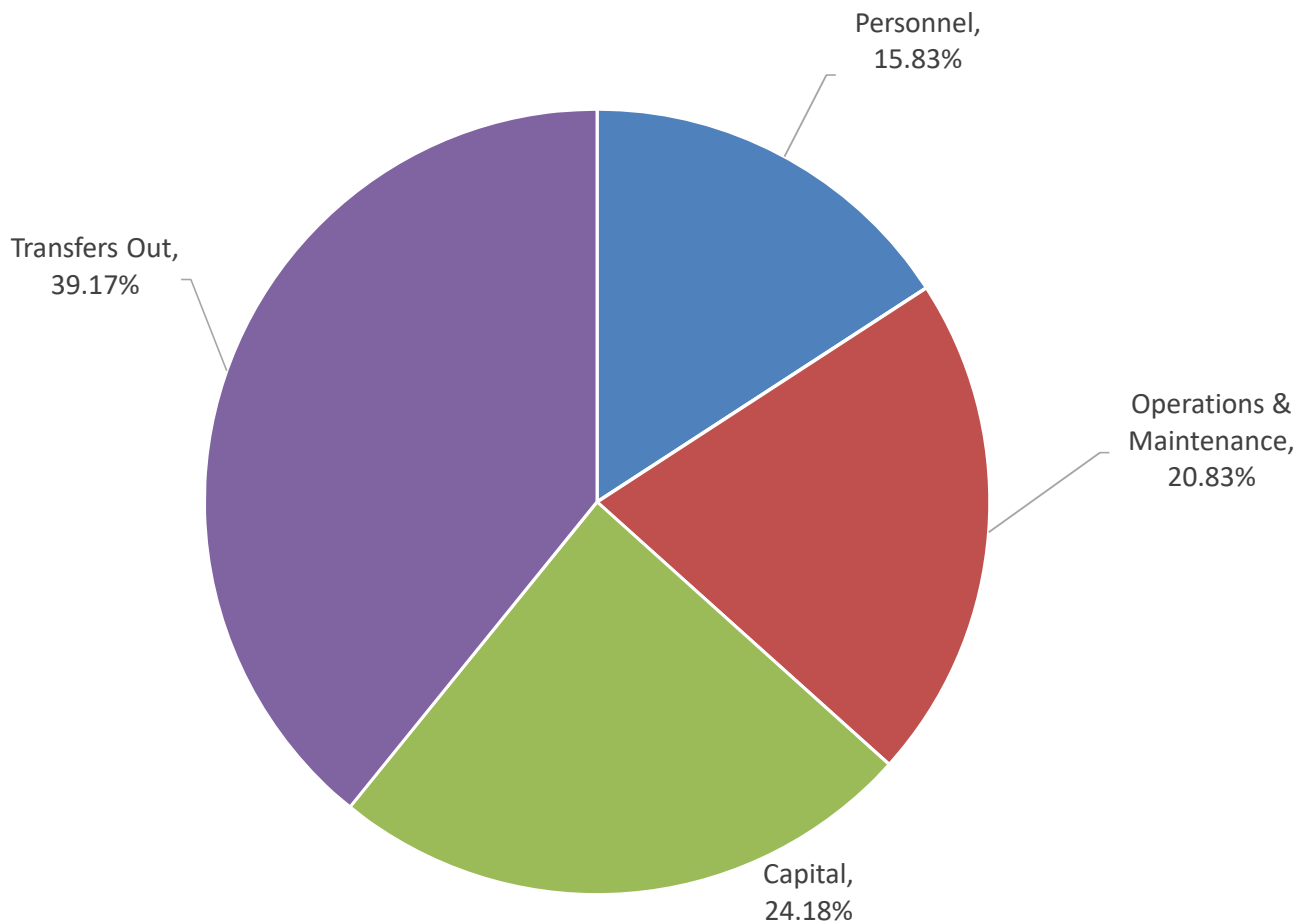
City of San Angelo Wastewater Enterprise Fund Schedule of Revenues



Graph Description:

The graph above shows that sewer fees serve as the main source of revenue for the Wastewater Enterprise Fund. Wastewater rates are determined by a multi-year plan to build up fund balance for capital needs.

City of San Angelo Wastewater Enterprise Fund Schedule of Expenditures



Graph Description:

The graph above shows that transfers out (primarily to debt service activities) is the principal expenditure category for the Wastewater Enterprise Fund.

City of San Angelo

Wastewater Debt Service Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
<u>271 REVENUES:</u>				
Transfers In	4,162,688	4,014,333	3,810,636	(203,697)
Interest	1,100	0	6,521	6,521
Total Revenues	\$4,163,788	\$4,014,333	\$3,817,157	(\$197,176)
<u>271 EXPENDITURES:</u>				
Debt Service	11,875	4,014,333	3,817,157	(197,176)
Total Expenses	\$11,875	\$4,014,333	\$3,817,157	(\$197,176)
Revenues Over/ (Under) Expenditures	4,151,913	0	0	0
Beginning Fund Balance	234,257	4,386,170	4,386,170	0
Ending Fund Balance	\$4,386,170	\$4,386,170	\$4,386,170	\$0

City of San Angelo

Wastewater Capital Projects Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
520 REVENUES:				
Wastewater Charges	1,743,079	1,727,496	1,727,496	0
Interest	72,086	78,506	56,935	(21,571)
Total Revenues	\$1,815,165	\$1,806,002	\$1,784,431	(\$21,571)
520 EXPENDITURES:				
Capital Projects	1,643,187	1,346,093	1,324,522	(21,571)
Franchise Fee	87,185	86,375	86,375	0
Transfers Out	395,187	373,534	373,534	0
Total Expenses	\$2,125,559	\$1,806,002	\$1,784,431	(\$21,571)
Revenues Over/ (Under) Expenditures	(310,394)	0	0	0
Beginning Fund Balance	7,690,779	7,380,385	7,380,385	0
Ending Fund Balance	\$7,380,385	\$7,380,385	\$7,380,385	\$0

City of San Angelo

Solid Waste Enterprise Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
<u>230 REVENUES:</u>				
Landfill Fees	1,265,933	968,106	1,002,920	34,814
Leases	598,828	602,450	606,075	3,625
Other	198,808	1,000	268,650	267,650
Interest	38,115	39,258	82,780	43,522
Total Revenues	\$2,101,684	\$1,610,814	\$1,960,425	\$349,611
<u>230 EXPENDITURES:</u>				
Personnel	267,998	261,999	216,339	(45,660)
Operations & Maintenance	218,832	335,346	1,266,970	931,624
Transfers Out	255,000	255,000	0	(255,000)
Capital	115,306	458,469	209,466	(249,003)
Debt Service	0	0	0	0
Total Expenditures	\$857,136	\$1,310,814	\$1,692,775	\$381,961
Revenues Over/ (Under) Expenditures	1,244,548	300,000	267,650	(32,350)
Beginning Fund Balance	2,010,635	3,255,183	3,555,183	300,000
Ending Fund Balance *	\$3,255,183	\$3,555,183	\$3,822,833	\$267,650

* There is a planned contribution to fund balance in an effort to fully fund the future expenditures associated with of operating the City's landfill.

City of San Angelo

Stormwater Enterprise Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
<u>240 REVENUES:</u>				
Stormwater Fee	2,556,864	2,786,000	2,786,000	0
Transfers In	95,000	95,000	95,000	0
Other	35,654	142,154	172,399	30,245
Total Revenues	\$2,687,518	\$3,023,154	\$3,053,399	\$30,245
<u>240 EXPENSES:</u>				
Personnel	1,290,844	1,313,538	1,282,852	(30,686)
Operations & Maintenance	171,862	656,475	918,408	261,933
Transfers Out	211,710	359,239	111,440	(247,799)
Capital	64,725	693,902	1,077,690	383,788
Total Expenses	\$1,739,141	\$3,023,154	\$3,390,390	\$367,236
Revenues Over/ (Under) Expenditures *	948,377	0	(336,991)	(336,991)
Beginning Fund Balance	3,071,684	4,020,061	4,020,061	0
Ending Fund Balance	\$4,020,061	\$4,020,061	\$3,683,070	(\$336,991)

* There is a planned use of fund balance to replace antiquated capital equipment.

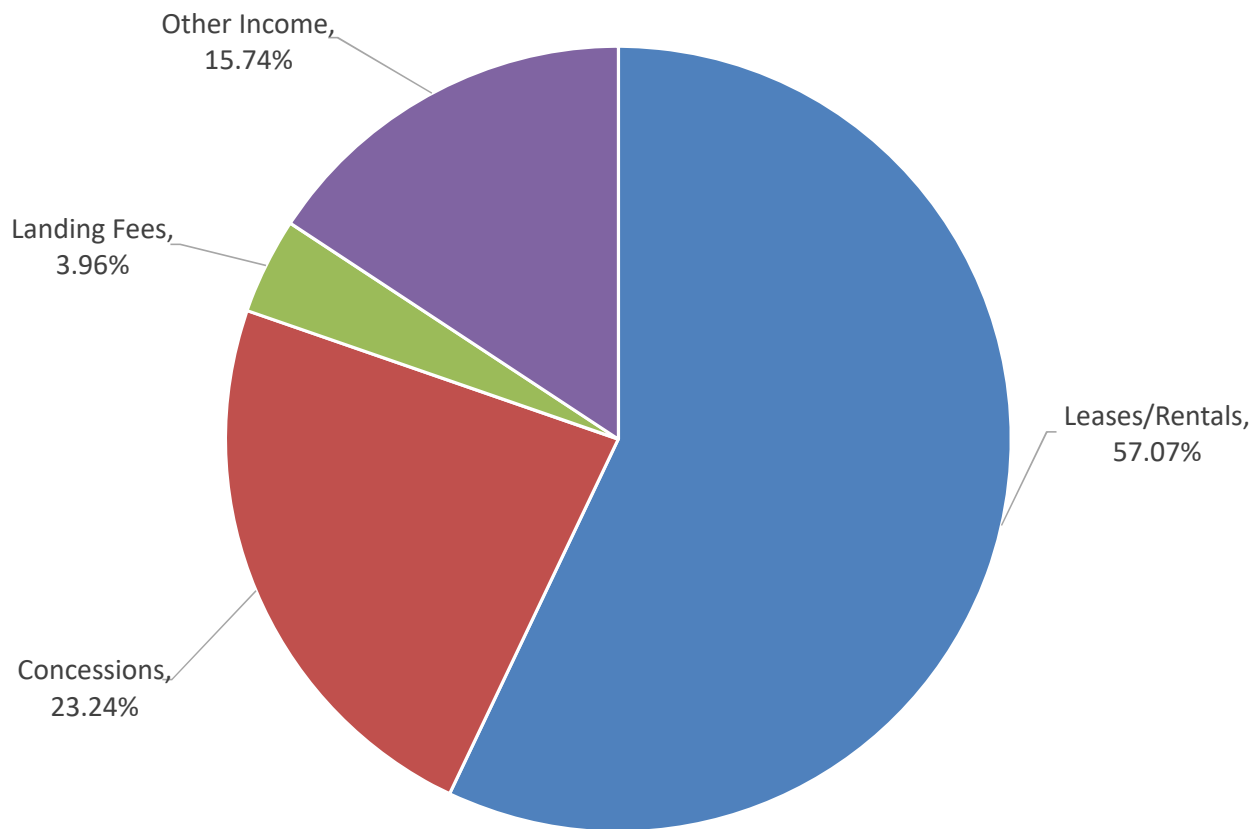
City of San Angelo

Airport Operating Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
220 REVENUES:				
Leases/Rentals	818,042	795,502	886,979	91,477
Concessions	327,880	351,080	361,194	10,114
Landing Fees	41,917	52,682	61,523	8,841
Advertising	16,952	30,000	30,000	0
Interest	675	1,172	3,743	2,571
Grants	683	722	679	(43)
Transfers In	73,757	0	0	0
Other Income	276,714	242,934	210,186	(32,748)
Total Revenues	\$1,556,620	\$1,474,092	\$1,554,304	\$80,212
220 EXPENSES:				
Personnel	740,498	784,271	803,379	19,108
Operations & Maintenance	777,060	559,655	621,518	61,863
Capital	0	0	0	0
Transfers Out	79,829	84,200	82,678	(1,522)
Debt Service	0	45,966	46,729	763
Total Expenses	\$1,597,387	\$1,474,092	\$1,554,304	\$80,212
Revenues Over/ (Under) Expenditures	(40,767)	0	0	0
Beginning Fund Balance	218,381	177,614	177,614	0
Ending Fund Balance	\$177,614	\$177,614	\$177,614	\$0

City of San Angelo Airport Operating Fund Schedule of Revenues



Graph Description:

The graph above shows the majority of the City's Airport revenue comes from leases and rental income, such as hangar rentals.

City of San Angelo

Airport Passenger Facility Charges (PFC) Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
<u>529 REVENUES:</u>				
Passenger Facility Charges	228,256	256,500	256,500	0
Interest	10,180	16,086	29,354	13,268
Total Revenues	\$238,436	\$272,586	\$285,854	\$13,268
<u>529 EXPENSES:</u>				
Transfer to Capital Fund	0	272,586	285,854	13,268
Miscellaneous	0	0	0	0
Total Expenses	\$0	\$272,586	\$285,854	\$13,268
Revenues Over/ (Under) Expenditures	238,436	0	0	0
Beginning Fund Balance	950,816	1,189,252	1,189,252	0
Ending Fund Balance	\$1,189,252	\$1,189,252	\$1,189,252	\$0

City of San Angelo

State Office Buildings Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
<u>201 REVENUES:</u>				
Rental Income	1,232,054	1,240,000	1,250,300	10,300
Other Revenue	499	53,998	54,501	503
Total Revenues	\$1,232,553	\$1,293,998	\$1,304,801	\$10,803
<u>201 EXPENDITURES:</u>				
Personnel	134,969	122,952	122,923	(29)
Operations & Maintenance	624,244	926,532	959,265	32,733
Debt Service	31,141	171,573	152,723	(18,850)
Capital	5,924	50,000	50,088	88
Transfers Out	0	22,941	19,802	(3,139)
Total Expenditures	\$796,278	\$1,293,998	\$1,304,801	\$10,803
Revenues Over/ (Under) Expenditures	436,275	0	0	0
Beginning Fund Balance	199,239	635,514	635,514	0
Ending Fund Balance	\$635,514	\$635,514	\$635,514	\$0

City of San Angelo

Texas Bank Sports Complex Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
<u>203 REVENUES:</u>				
Program Fees	102,205	98,000	105,000	7,000
Transfers In	754,143	751,728	750,275	(1,453)
Other Revenue	78,271	67,709	87,231	19,522
Total Revenues	\$934,619	\$917,437	\$942,506	\$25,069
<u>203 EXPENSES:</u>				
Personnel	351,108	390,227	392,420	2,193
Operations & Maintenance	310,721	527,210	550,086	22,876
Total Expenses	\$661,829	\$917,437	\$942,506	\$25,069
Revenues Over/ (Under) Expenditures	272,790	0	0	0
Beginning Fund Balance	265,163	537,953	537,953	0
Ending Fund Balance	\$537,953	\$537,953	\$537,953	\$0

City of San Angelo

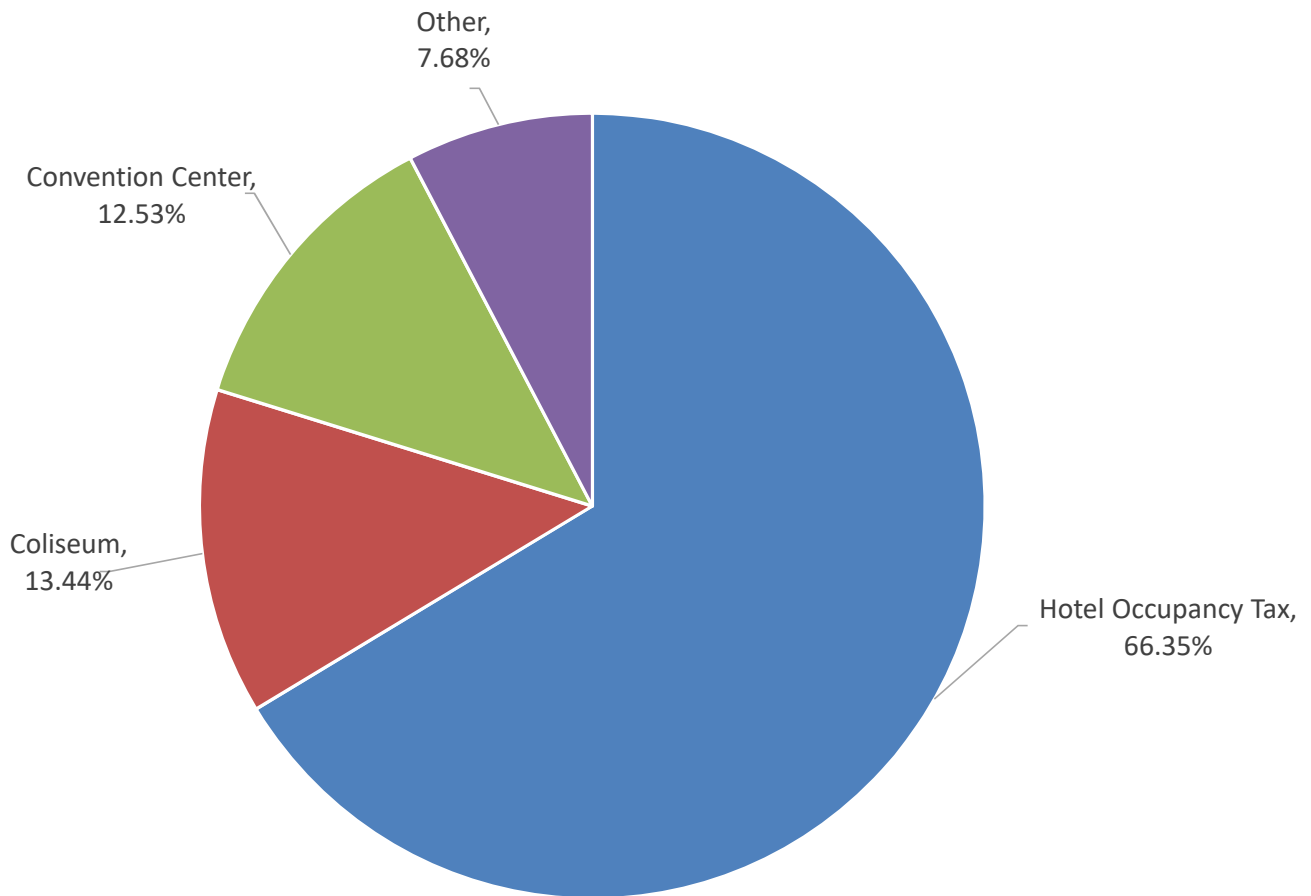
Civic Events Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
410 REVENUES:				
Hotel Occupancy Tax (Transfer In)	948,707	891,600	1,076,476	184,876
Coliseum Revenue	327,667	238,500	218,000	(20,500)
Auditorium Revenue	0	0	4,000	4,000
Convention Center Revenue	228,223	209,750	203,350	(6,400)
River Stage Revenue	30,662	22,500	17,500	(5,000)
Pavilion Revenue	9,028	11,200	11,200	0
Pecan Creek Revenue	3,781	5,000	5,000	0
Other	99,445	92,228	90,835	(1,393)
Total Revenues	\$1,647,513	\$1,470,778	\$1,626,361	\$155,583
410 EXPENDITURES:				
Personnel	720,283	772,267	767,103	(5,164)
Operations & Maintenance	513,593	590,946	569,321	(21,625)
Transfers Out	99,232	99,232	130,432	31,200
Capital	421,857	8,333	159,505	151,172
Total Expenditures *	\$1,754,965	\$1,470,778	\$1,626,361	\$155,583
Revenues Over/ (Under) Expenditures	(107,452)	0	0	0
Beginning Fund Balance *	839,511	732,059	839,511	107,452
Ending Fund Balance	\$732,059	\$732,059	\$839,511	\$107,452

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

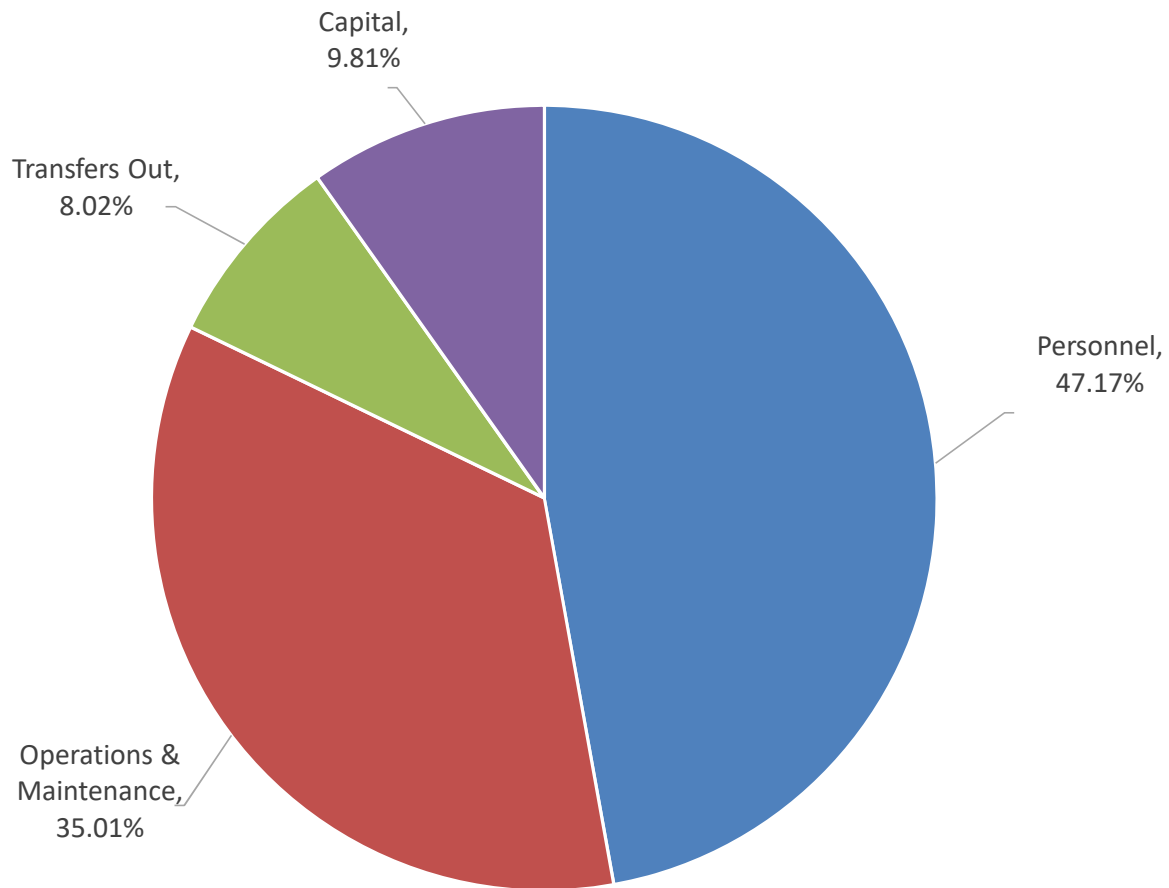
City of San Angelo Civic Events Fund Schedule of Revenues



Graph Description:

The graph above shows that the hotel occupancy tax serves as the main source of revenue for the the Civic Events Fund.

City of San Angelo Civic Events Fund Schedule of Expenditures



Graph Description:

The graph above shows that personnel comprises the largest expense for the Civic Events Fund at over 47%, followed closely by operations and maintenance.

City of San Angelo

Fort Concho Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
420 REVENUES:				
Rent & Donations	601,149	623,250	644,750	21,500
Transfers In	410,862	406,388	469,265	62,877
Other	24,342	28,017	31,098	3,081
Total Revenues	\$1,036,353	\$1,057,655	\$1,145,113	\$87,458
420 EXPENDITURES:				
Personnel	734,858	733,073	726,238	(6,835)
Operations & Maintenance	282,824	321,582	415,875	94,293
Capital	10,761	3,000	3,000	0
Total Expenditures	\$1,028,443	\$1,057,655	\$1,145,113	\$87,458
Revenues Over/ (Under) Expenditures	7,910	0	0	0
Beginning Fund Balance	231,484	239,394	239,394	0
Ending Fund Balance	\$239,394	\$239,394	\$239,394	\$0

City of San Angelo

Fairmount Cemetery Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
440 REVENUES:				
Charges for Service	265,910	285,900	317,300	31,400
Trust Income	40,801	50,000	50,000	0
Transfers In	82,902	86,734	87,749	1,015
Other Revenue	7,375	5,000	5,000	0
Total Revenues	\$396,988	\$427,634	\$460,049	\$32,415
440 EXPENDITURES:				
Personnel	266,614	263,331	260,057	(3,274)
Operations & Maintenance	90,870	152,303	153,173	870
Capital	0	0	0	0
Total Expenditures	\$357,484	\$415,634	\$413,230	(\$2,404)
Revenues Over/ (Under) Expenditures	39,504	12,000	46,819	34,819
Beginning Fund Balance	(114,086)	(74,582)	(62,582)	12,000
Ending Fund Balance *	(\$74,582)	(\$62,582)	(\$15,763)	\$46,819

* Due to the negative fund balance the fund is budgeted revenue over expenditure.

City of San Angelo

Intergovernmental Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
103 REVENUES:				
Health Department Revenue	126,339	108,900	113,600	4,700
Health Department Grants	426,899	437,229	432,229	(5,000)
WIC Grant	783,871	854,620	851,686	(2,934)
Transportation Grant	139,418	205,528	208,695	3,167
Nutrition Program Revenue	122,663	158,945	158,945	0
Police Grants	57,224	0	0	0
Parks Grants and Donations	7,500	0	0	0
Emergency Management Grant	173,283	225,308	225,308	0
Interest	0	0	0	0
Transfers In	381,179	386,137	388,062	1,925
Total Revenue	\$2,218,376	\$2,376,667	\$2,378,525	\$1,858
103 EXPENDITURES:				
Health Department Grants	478,336	628,089	634,834	6,745
WIC Grant	732,545	811,755	782,763	(28,992)
Social Services	129,791	126,170	121,112	(5,058)
Transportation Planning Grant	118,311	190,838	187,261	(3,577)
Nutrition	252,400	271,264	271,202	(62)
Police Grants	66,044	0	0	0
Parks Grants	7,425	0	0	0
Emergency Management	190,706	280,966	280,966	0
Fire Grants	836,758	0	0	0
Transfers Out	89,554	67,585	100,387	32,802
Total Expenditures	\$2,901,870	\$2,376,667	\$2,378,525	\$1,858
Revenues Over/ (Under) Expenditures	(683,494)	0	0	0
Beginning Fund Balance	84,497	(598,997)	(598,997)	0
Ending Fund Balance	(\$598,997)	(\$598,997)	(\$598,997)	\$0

City of San Angelo

Community Development Block Grant Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
453 REVENUES:				
Grant Income	644,349	688,898	699,822	10,924
Rehab Loans	(700)	32,000	32,000	0
Miscellaneous	61,000	0	0	0
Total Revenues	\$704,649	\$720,898	\$731,822	\$10,924
453 EXPENDITURES:				
Administration	251,004	269,000	271,364	2,364
Debt Service	147,695	146,048	144,154	(1,894)
Public Service Projects	105,988	177,850	100,304	(77,546)
Rehab Grants and Loans	164,147	90,000	178,000	88,000
Code Enforcement	38,000	38,000	38,000	0
Total Expenditures	\$706,834	\$720,898	\$731,822	\$10,924
Revenues Over/ (Under) Expenditures	(2,185)	0	0	0
Beginning Fund Balance	2,185	0	0	0
Ending Fund Balance	\$0	\$0	\$0	\$0

City of San Angelo

HOME Program Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
483 REVENUES:				
Grant Income	211,247	249,197	338,495	89,298
Rent	0	0	0	0
Loan Payments	2,796	24,000	23,000	(1,000)
Miscellaneous	85,622	68,547	68,547	0
Total Revenues	\$299,665	\$341,744	\$430,042	\$88,298
483 EXPENDITURES:				
Administration	37,590	95,867	104,696	8,829
Galilee CDC	88,000	99,450	110,000	10,550
MHMR Contribution	43,755	1,545	80,000	78,455
Homebuyers Assistance	85,658	144,882	135,346	(9,536)
Duplex Maintenance	26	0	0	0
Total Expenditures	\$255,029	\$341,744	\$430,042	\$88,298
Revenues Over/ (Under) Expenditures	44,636	0	0	0
Beginning Balance	(44,636)	0	0	0
Ending Balance	\$0	\$0	\$0	\$0

City of San Angelo

Designated Revenue Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
601 REVENUES:				
Police Donations	9,456	7,250	7,000	(250)
Parks Donations	2,285	3,000	3,000	0
Recreation Donations	30,428	30,000	30,000	0
Other Donations	0	0	0	0
Interest	12,878	2,440	5,130	2,690
Total Revenue	\$55,047	\$42,690	\$45,130	\$2,440
601 EXPENDITURES				
Police Projects	21,541	7,250	7,250	0
Parks Projects	78,205	3,000	3,000	0
Recreation Projects	39,850	30,000	30,000	0
Other	6,976	2,440	7,540	5,100
Total Expenditures	\$146,572	\$42,690	\$47,790	\$5,100
Revenues Over/ (Under) Expenditures	(91,525)	0	(2,660)	(2,660)
Beginning Fund Balance	224,037	132,512	132,512	0
Ending Fund Balance	\$132,512	\$132,512	\$129,852	(\$2,660)

City of San Angelo

Hotel Occupancy Tax Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
605 REVENUES:				
Hotel Occupancy Tax	1,976,473	1,857,500	2,242,657	385,157
Interest	6,126	27,394	29,050	1,656
Total Revenues	\$1,982,599	\$1,884,894	\$2,271,707	\$386,813
605 EXPENSES:				
San Angelo Performing Arts Center	8,333	50,000	50,000	0
San Angelo Chamber of Commerce	693,145	865,000	865,000	0
San Angelo Cultural Affairs Council	98,824	92,875	112,133	19,258
Down Town San Angelo	37,500	37,500	37,500	0
Transfer to Fort Concho	50,000	50,000	50,000	0
Transfer to Civic Events	948,707	891,600	1,076,476	184,876
Transfer to Sports Complex	50,000	50,000	50,000	0
Total Expenses	\$1,886,509	\$2,036,975	\$2,241,109	\$204,134
Revenues Over/ (Under) Expenditures	96,090	(152,081)	30,598	182,679
Beginning Balance	1,396,084	1,492,174	1,396,084	(96,090)
Ending Balance *	\$1,492,174	\$1,340,093	\$1,426,682	\$86,589

* This fund was created in fiscal year 2017 and fully enacted for fiscal year 2018. Fund balance was allocated from the Civic Events Fund. A use of the fund balance is necessary this first year and will be reevaluated throughout the year.

City of San Angelo

Vehicle Maintenance Internal Service Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
<u>301 REVENUES:</u>				
Gas and Oil	1,491,449	4,121,154	3,761,301	(359,853)
Material	793,532	1,315,321	1,192,345	(122,976)
Labor	1,425,830	1,371,275	1,351,067	(20,208)
Rent	120,000	120,000	120,000	0
Other Revenue	20,782	32,159	50,934	18,775
Total Revenues	\$3,851,593	\$6,959,909	\$6,475,647	(\$484,262)
<u>301 EXPENSES:</u>				
Personnel	982,587	940,725	960,661	19,936
Operations & Maintenance	2,845,071	5,913,974	5,420,999	(492,975)
Capital	31,183	54,093	73,833	19,740
Total Expenses	\$3,858,841	\$6,908,792	\$6,455,493	(\$453,299)
Revenues Over/ (Under) Expenditures	(7,248)	51,117	20,154	(30,963)
Beginning Fund Balance	758,868	751,620	802,737	51,117
Ending Fund Balance	\$751,620	\$802,737	\$822,891	\$20,154

City of San Angelo

Communications Internal Service Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
<u>305 REVENUES:</u>				
Radio	169,251	160,235	162,303	2,068
Voice Over IP	296,116	300,041	300,041	0
Internet	60,043	49,367	49,367	0
Cell Phones	282,129	240,788	258,788	18,000
Total Revenues	\$807,539	\$750,431	\$770,499	\$20,068
<u>305 EXPENSES:</u>				
Radio	108,765	132,309	134,705	2,396
Voice Over IP	166,075	216,543	211,264	(5,279)
Internet	64,445	49,151	49,118	(33)
Cell Phones	254,979	241,222	258,896	17,674
Capital	91,362	111,206	116,516	5,310
Total Expenses	\$685,626	\$750,431	\$770,499	\$20,068
Revenues Over/ (Under) Expenditures	121,913	0	0	0
Beginning Fund Balance	134,179	256,092	256,092	0
Ending Fund Balance	\$256,092	\$256,092	\$256,092	\$0

City of San Angelo

Health Insurance Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
310 REVENUES:				
Clinic Revenue	103,267	101,200	101,200	0
Self Insurance Revenue	8,662,708	8,677,445	8,901,365	223,920
Interest	189	0	0	0
Total Revenues	\$8,766,164	\$8,778,645	\$9,002,565	\$223,920
310 EXPENSES:				
Personnel	143,538	122,165	159,422	37,257
Operations & Maintenance	1,006,674	1,031,750	2,012,328	980,578
Self Insurance Claims Liability	6,404,842	7,624,730	6,830,815	(793,915)
Capital	0	0	0	0
Total Expenses	\$7,555,054	\$8,778,645	\$9,002,565	\$223,920
Revenues Over/ (Under) Expenditures	1,211,110	0	0	0
Beginning Balance	(1,230,221)	(19,111)	(19,111)	0
Ending Balance	(\$19,111)	(\$19,111)	(\$19,111)	\$0

City of San Angelo

Property/Casualty Insurance Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
320 REVENUES:				
Premium Contributions	466,818	523,154	778,025	254,871
Special Event Insurance	37,888	35,675	36,631	956
Insurance Proceeds	331,646	262,011	384,231	122,220
Interest	12,253	28,672	16,734	(11,938)
Total Revenues	\$848,605	\$849,512	\$1,215,621	\$366,109
320 EXPENSES:				
Personnel	140,432	158,089	133,886	155,742
Prior Year Indemnity	150,119	100,000	100,000	0
Claims	533,962	256,987	256,987	0
Insurance Premiums	101,743	118,699	508,907	390,208
Claims Management	41,978	204,987	206,987	2,000
Special Projects/Other	56,799	9,250	7,250	(2,000)
Capital	532	1,500	1,604	104
Total Expenses	\$1,025,565	\$849,512	\$1,215,621	\$366,109
Revenues Over/ (Under) Expenditures	(176,960)	0	0	0
Beginning Fund Balance	949,911	772,951	772,951	0
Ending Fund Balance	\$772,951	\$772,951	\$772,951	\$0

City of San Angelo

Workers' Compensation Insurance Fund

Schedule of Revenues and Expenditures

Description	FY17 Actual	FY18 Original Budget	FY19 Adopted Budget	Increase (Decrease) from FY18 Original
330 REVENUES:				
Premium Contributions	1,350,410	1,350,667	1,201,602	(149,065)
Insurance Proceeds	263	34,465	10,714	(23,751)
Interest	2,407	0	9,755	9,755
Total Revenues	\$1,353,080	\$1,385,132	\$1,222,071	(\$163,061)
330 EXPENSES:				
Personnel	212,968	237,249	214,040	(23,209)
Operations & Maintenance	29,752	82,900	80,020	(2,880)
Claims	1,069,155	505,346	505,346	0
Insurance Premiums	83,778	127,018	129,898	2,880
Total Expenses	\$1,395,653	\$952,513	\$929,304	(\$23,209)
Revenues Over/ (Under) Expenditures	(42,573)	432,619	292,767	(139,852)
Beginning Balance	(819,334)	(861,907)	(429,288)	432,619
Ending Balance *	(\$861,907)	(\$429,288)	(\$136,521)	\$292,767

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