

**City of Sinton
Audit Highlights
September 30, 2025**

OVERVIEW

| | |
|--|-----|
| Clean Opinion (means we agree annual report is accurate) | YES |
| Material or Significant Findings | NO |
| Any Other Written Findings or Recommendations | NO |

General Fund Trends

| | 2023 | 2024 | 2025 | Budget |
|------------------------|-------------|-------------|-------------|-------------|
| Total Revenue | 4,100,894 | 4,937,026 | 5,303,754 | 4,936,389 |
| Total Expenditures | (3,851,615) | (4,326,158) | (4,673,682) | (5,387,389) |
| Other Sources (Uses) | 322,500 | 402,000 | 457,000 | 450,000 |
| Change in Fund Balance | 571,779 | 1,012,868 | 1,087,072 | (1,000) |

| | | | |
|------------------------|-----------|-----------|-----------|
| Beginning Fund Balance | 5,086,746 | 5,658,525 | 6,671,392 |
| Ending Fund Balance | 5,658,525 | 6,671,393 | 7,758,464 |

| | | | |
|--------------------------------|-------|---------|---------|
| Capital Expenditures | 6,817 | 350,740 | 507,824 |
| Months in General Fund Balance | 17.7 | 20.1 | 22.3 |

Water/Sewer Fund Trends

| | 2023 | 2024 | 2025 |
|------------------------|-------------|-------------|-------------|
| Total Revenue | 3,359,687 | 3,735,587 | 3,977,210 |
| Total Expenses | (3,069,839) | (3,476,953) | (3,662,803) |
| Other Sources (Uses) | 7,209,595 | 157,439 | 382,176 |
| Change in Net Position | 7,499,443 | 416,073 | 696,583 |

| | | | |
|------------------------|------------|------------|------------|
| Beginning Net Position | 5,288,312 | 12,787,755 | 13,203,828 |
| Ending Net Position | 12,787,755 | 13,203,828 | 13,900,411 |

| | | | |
|----------------------------------|-------------|-------------|-------------|
| Capital Assets | 13,646,681 | 13,249,093 | 13,079,352 |
| Long-term Liabilities | (1,850,002) | (1,642,083) | (1,431,545) |
| Spendable Net Position | 991,076 | 1,596,818 | 2,252,604 |
| Months in Spendable Net Position | 3.9 | 5.5 | 7.4 |

Other Fund Balances

| | 2023 | 2024 | 2025 |
|--------------------|-----------|-----------|-----------|
| Affordable Housing | 428,554 | 431,046 | - |
| Debt Service | 1,869,377 | 80,917 | 40,806 |
| Street Improvement | 1,867,468 | 384,012 | 314,496 |
| Fire Equipment | 52,273 | 72,346 | 92,857 |
| Hotel Tax | 206,696 | 229,545 | 255,120 |
| EDC 4A | 1,235,672 | 1,319,568 | 1,412,627 |
| EDC 4B | 1,968,618 | 1,991,090 | 2,471,617 |