



CITY OF ALPINE
REGULAR CITY COUNCIL MEETING
June 17, 2025 – 5:30 PM

City Council Chambers, 803 W. Holland Avenue, Alpine, Texas 79830

1. CALL TO ORDER.

- A. Pledge of Allegiance to the United States Flag.
- B. Pledge of Allegiance to the Texas Flag.
- C. Determination of a Quorum and Proof of Notice of the Meeting.

2. PUBLIC COMMENTS.

Each person in attendance who desires to speak to the City Council on an item on the agenda shall speak during this section. A Public Comment Card must be filled out and turned in to the City Secretary at least 5 minutes prior to the start time of the meeting. The Public Comment Card may be filled out at www.cityofalpine.com/councilcomments. Public comments may be made regarding agenda items only. Attendees must be physically present in order to address the City Council. Comments by proxy are not allowed. Public Comments are limited to 3 minutes per person. Unused time may not be yielded to other attendees. Please note that the City Council may only take action on items posted on the agenda. The Texas Open Meetings Act prohibits the Council from deliberating or taking action on an item not listed on the agenda. City Staff may ask commenters clarifying questions, respond with facts, and explain policy.

3. PUBLIC HEARINGS.

At this time, the Mayor will invite members of the public to address each item listed in this section. Comments made during this section are limited to the topic of each public hearing. Attendees must be physically present in order to address the City Council. Comments by proxy are not allowed. Public Comments are limited to 3 minutes per person. Unused time may not be yielded to other attendees. If more than one public hearing is being held, each person will be allowed to speak during each topic.

- A. Public Hearing to obtain citizen views and comments regarding the second and final reading of Ordinance 2025-06-02, an ordinance approving Rezone Application 2025-06-02; Amending the official zoning map of the city by rezoning the property located at 1009 E. Gallego Avenue and legally described as All of Lots Four (4), Five (5), Six (6), Seven (7), and Eight (8) and the East One-Half (E ½) of Lot Three (3) and Nine (9), in Block Thirty Three (33), Hancock Addition (South of the Railroad), save and except the North 20 varas of Lots Four (4) and Five (5), and the North 20 varas of the East One-Half (E ½) of Lot Three (3), Block Thirty-Three (33), Hancock Addition (South of the Railroad), as the same appears in the map or plat records on file in the Office of the County Clerk of Brewster County, Texas; Rezoning the subject property from R-4 Mobile Home District to C-1 Neighborhood Commercial District; Providing Findings of Fact, Repealer, Severability, Effective Date, Proper Notice, and Hearing Clauses.
- B. Public Hearing to obtain citizen views and comments regarding the second and final reading of Ordinance 2025-06-03, an ordinance amending Chapter 90 – Taxation, Article V – Short Term Rentals to the Alpine Code of Ordinances; Amending rules and regulations regarding short term rentals within the city limits; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; Providing for the following: Findings of Fact,

Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date Clauses.

- C. Public Hearing to obtain citizen views and comments regarding the second and final reading of Ordinance 2025-06-04, an ordinance amending Chapter 46 – Fire Prevention and Preservation, Article II – Fire Prevention Codes, Section 46-43 – Violations to reflect that fire permit and inspection fees may be set by annual City Council resolution; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; Providing for the following: Findings of Fact, Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date Clauses.
- D. Public Hearing to obtain citizen views and comments regarding the second and final reading of Ordinance 2025-06-05, an ordinance amending Chapter 10 – Animals to the Alpine Code of Ordinances; Amending Section 10-48 – Registration of dogs and cats; Amending Section 10-49 Finders of lost dogs and cats; Amending Section 10-50 – Dead Animals, Duty to remove; Amending Section 10-52 – Keeping of Wild Animals and Exotic Animals; Providing amended language to provide additional clarification throughout the chapter; Providing updates to animal department and facility titles within the city; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; And providing for the following: Findings of Fact, Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date clauses.

4. **PUBLIC PRESENTATIONS.**

- A. Presentations & Recognitions
- B. Proclamations
- C. Community Interest Items
 - i) Mayor Announcements
 - ii) City Manager Announcements
 - iii) Council Member Announcements

5. **CHANGES TO POSTED AGENDA.**

NOTICE: *The City Council reserves the right to change the order of business at any time during the meeting. To change the order of business a motion, a second, and a majority vote is required.*

- A. **Items to be continued or withdrawn.** Items may be continued to the next City Council meeting or withdrawn from consideration during this agenda. Items to be continued or withdrawn require a motion, a second, and a majority vote.
- B. **Items to be removed from the Consent Agenda for separate discussion.** Items may be withdrawn from the consent agenda by a simple request by the Mayor or any City Council member. Items removed from the consent agenda will be considered in the *Items Removed from the Consent Agenda* portion of the meeting directly after approval of the items not requiring separate discussion.
- C. **Action items to be added to the consent agenda.** Adding action items to the consent agenda must be requested by the Mayor or any City Council member and requires a motion, a second, and a majority vote.

- D. **Time-Sensitive Items.** The Mayor, any City Council Member, or a member of City Staff may, by simple request, ask that time-sensitive items be considered during that section.

6. **TIME SENSITIVE ITEMS.**

7. **CONSENT AGENDA.**

- A. Approval of the May 13, 2025 Special Meeting Minutes. (G. Calderon, City Secretary)
- B. Approval of the June 3, 2025 Regular Meeting Minutes. (G. Calderon, City Secretary)
- C. Approval of the May 2025 Office of the City Secretary (OCS) Report including Legislative Services, City Council Activities, Board & Commissions Activities, Public Information, and Departmental Statistics and Updates. (G. Calderon, City Secretary)
- D. Approve Resolution 2025-06-21, a resolution Authorizing the Finance Department to open a New Checking Account to serve as a Utility Payment Clearing Account and establishing procedures to transfer funds to the appropriate Utility Funds on a Monthly Basis. (G. Calderon, City Secretary)

8. **ITEMS REMOVED FROM THE CONSENT AGENDA.**

9. **REPORTS & PRESENTATIONS.**

Presentations are limited to 6 minutes each. A bell will ring when the 6-minute timeframe has been reached. If further time is needed the presentation may be extended an additional 4 minutes at the discretion of the presiding officer. After the initial period and extension have passed, the presentation may be extended further by a motion, a second, and a majority vote of the City Council.

10. **INFORMATION OR DISCUSSION ITEMS.**

- A. Discuss Boards and Commission name plates to reflect individual names and not place. (L. Escovedo, Council Member)
- B. Discuss the city leadership transition plan to ensure continuity of city operations. (R. Stephens, City Council)
- C. Discuss the updated job description for City Manager and recommend updates prior to posting the position. (C. Eaves, Mayor)
- D. Revenue and Expense Reports for December 2024, January 2025, February 2025, & March 2025 (G. Calderon, City Secretary)

11. **ACTION ITEMS.**

Action items are to be accompanied by a brief statement of facts, including where funds are coming from, if applicable. (Action items limited to 10 per meeting).

- A. Approve the second and final reading of Ordinance 2025-06-02, an ordinance approving Rezone Application 2025-06-02; Amending the official zoning map of the city by rezoning the property located at 1009 E. Gallego Avenue and legally described as All of Lots Four (4), Five (5), Six (6), Seven (7), and Eight (8) and the East One-Half (E ½) of Lot Three (3) and Nine (9), in Block Thirty Three (33), Hancock Addition (South of the Railroad), save and except the North 20 varas of Lots Four (4) and Five (5), and the North 20 varas of the East One-Half (E

- ½) of Lot Three (3), Block Thirty-Three (33), Hancock Addition (South of the Railroad), as the same appears in the map or plat records on file in the Office of the County Clerk of Brewster County, Texas; Rezoning the subject property from R-4 Mobile Home District to C-1 Neighborhood Commercial District; Providing Findings of Fact, Repealer, Severability, Effective Date, Proper Notice, and Hearing Clauses. (G. Calderon, City Secretary)
- B. Approve the second and final reading of Ordinance 2025-06-03, an ordinance amending Chapter 90 – Taxation, Article V – Short Term Rentals to the Alpine Code of Ordinances; Amending rules and regulations regarding short term rentals within the city limits; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; Providing for the following: Findings of Fact, Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date Clauses. (G. Calderon, City Secretary)
- C. Approve the second and final reading of Ordinance 2025-06-04, an ordinance amending Chapter 46 – Fire Prevention and Preservation, Article II – Fire Prevention Codes, Section 46-43 – Violations to reflect that fire permit and inspection fees may be set by annual City Council resolution; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; Providing for the following: Findings of Fact, Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date Clauses. (G. Calderon, City Secretary)
- D. Approve the second and final reading of Ordinance 2025-06-05, an ordinance amending Chapter 10 – Animals to the Alpine Code of Ordinances; Amending Section 10-48 – Registration of dogs and cats; Amending Section 10-49 Finders of lost dogs and cats; Amending Section 10-50 – Dead Animals, Duty to remove; Amending Section 10-52 – Keeping of Wild Animals and Exotic Animals; Providing amended language to provide additional clarification throughout the chapter; Providing updates to animal department and facility titles within the city; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; And providing for the following: Findings of Fact, Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date clauses. (G. Calderon, City Secretary)
- E. Approve Resolution 2025-06-22, a resolution making the following changes to the city’s general election pursuant to Senate Bill 914, eighty-ninth regular legislature: Changing the City of Alpine General Election date from the May uniform election date established by law to the November uniform date established by law; Providing for the holdover of the Mayor and City Council Members to conform to the November uniform election date; Establishing election procedures for future municipal General Elections; Providing for Severability; And providing for an effective date. (G. Calderon, City Secretary)
- F. Approve Resolution 2025-06-23, a resolution approving the recommended Hotel Occupancy Tax Grant Awards from the Hotel Occupancy Tax Committee for the Fiscal Year 2025 - 2026. (G. Calderon, City Secretary)
- G. Approve updating the Boards and Commission name plates to reflect the individual member names. (L. Escovedo, Council Member)
- H. Approve SGR proposal for executive recruitment services for the position of Utility Director. (G. Calderon, City Secretary)
- I. Approve the acceptance of the Fiscal Year 2022-2023 Audit from Gibson, Ruddock, and Patterson LLC. (G. Calderon, City Secretary)

- J. Discuss and appoint an Interim City Manager (if one has not been selected) until such time as a full time City Manager is selected. (R. Stephens, City Council)

12. **EXECUTIVE REPORTS.**

Executive reports are limited to 10 minutes each. The City Council may hold a discussion during this section regarding any item listed on the agenda. No action may take place regarding report items, unless specified on the agenda.

City Mayor Report

City Manager Report

13. **CITY COUNCIL MEMBER COMMENTS.**

14. **EXECUTIVE SESSION.**

NOTICE: *The City Council reserves the right to reconvene, recess, realign, change the order of business, or adjourn into Executive Session at any time during the course of the meeting prior to adjournment, to discuss any item listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.087 (development).*

A. **Personnel Matters § 551.074 and Consultation with Attorney § 551.071, Texas Government Code:**

- I. Consultation with the City Attorney regarding contractual terms of the Interim City Manager and any legal or procedural considerations. (R. Stephens, City Council)

15. **ACTION AFTER EXECUTIVE SESSION.**

- A. Action, if any, concerning any of the items listed in executive session. (R. Stephens, City Council)

16. **ADJOURN.**

CERTIFICATION

I, Geoffrey R. Calderon, do hereby certify that this notice was posted at City Hall, in a convenient and readily accessible place to the general public, and on the City website at www.cityofalpine.com pursuant to Section 551.043, Texas Government Code. The said notice was posted by 2:00 P.M. on June 13, 2025, and remained so posted for at least 72 hours preceding the scheduled time of the said meeting.

WITNESS MY HAND AND SEAL
this 13th day of June, 2025.


Geoffrey R. Calderon, TRMC
City Secretary & Chief Governance Officer



CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 3A

Department: Office of the City Secretary

Sponsor:

Memo Prepared By: Geoffrey R. Calderon, City Secretary



Staff Recommendation: None

AGENDA ITEM

Public Hearing to obtain citizen views and comments regarding the second and final reading of Ordinance 2025-06-02, an ordinance approving Rezone Application 2025-06-02; Amending the official zoning map of the city by rezoning the property located at 1009 E. Gallego Avenue and legally described as All of Lots Four (4), Five (5), Six (6), Seven (7), and Eight (8) and the East One-Half (E ½) of Lot Three (3) and Nine (9), in Block Thirty Three (33), Hancock Addition (South of the Railroad), save and except the North 20 varas of Lots Four (4) and Five (5), and the North 20 varas of the East One-Half (E ½) of Lot Three (3), Block Thirty-Three (33), Hancock Addition (South of the Railroad), as the same appears in the map or plat records on file in the Office of the County Clerk of Brewster County, Texas; Rezoning the subject property from R-4 Mobile Home District to C-1 Neighborhood Commercial District; Providing Findings of Fact, Repealer, Severability, Effective Date, Proper Notice, and Hearing Clauses.

EXECUTIVE SUMMARY

None

SUPPORTING MATERIALS

None

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A

Current Budget FY 2024-2025: N/A

Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk

Geoffrey R. Calderon, City Secretary

Megan Antrim, City Manager

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 3B

Department: Office of the City Secretary

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary



Staff Recommendation: None

AGENDA ITEM

Public Hearing to obtain citizen views and comments regarding the second and final reading of Ordinance 2025-06-03, an ordinance amending Chapter 90 – Taxation, Article V – Short Term Rentals to the Alpine Code of Ordinances; Amending rules and regulations regarding short term rentals within the city limits; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; Providing for the following: Findings of Fact, Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date Clauses.

EXECUTIVE SUMMARY

None

SUPPORTING MATERIALS

None

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A

Current Budget FY 2024-2025: N/A

Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk

Geoffrey R. Calderon, City Secretary

Megan Antrim, City Manager

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 3C

Department: Office of the City Secretary

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary



Staff Recommendation: None

AGENDA ITEM

Public Hearing to obtain citizen views and comments regarding the second and final reading of Ordinance 2025-06-04, an ordinance amending Chapter 46 – Fire Prevention and Preservation, Article II – Fire Prevention Codes, Section 46-43 – Violations to reflect that fire permit and inspection fees may be set by annual City Council resolution; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; Providing for the following: Findings of Fact, Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date Clauses.

EXECUTIVE SUMMARY

None

SUPPORTING MATERIALS

None

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A

Current Budget FY 2024-2025: N/A

Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk

Geoffrey R. Calderon, City Secretary

Megan Antrim, City Manager

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 3D

Department: Office of the City Secretary

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary



Staff Recommendation: None

AGENDA ITEM

Public Hearing to obtain citizen views and comments regarding the second and final reading of Ordinance 2025-06-05, an ordinance amending Chapter 10 – Animals to the Alpine Code of Ordinances; Amending Section 10-48 – Registration of dogs and cats; Amending Section 10-49 Finders of lost dogs and cats; Amending Section 10-50 – Dead Animals, Duty to remove; Amending Section 10-52 – Keeping of Wild Animals and Exotic Animals; Providing amended language to provide additional clarification throughout the chapter; Providing updates to animal department and facility titles within the city; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; And providing for the following: Findings of Fact, Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date clauses.

EXECUTIVE SUMMARY

None

SUPPORTING MATERIALS

None

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A

Current Budget FY 2024-2025: N/A

Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk

Geoffrey R. Calderon, City Secretary

Megan Antrim, City Manager

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 7A

Department: Office of the City Secretary

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation:



AGENDA ITEM

Approval of the May 13, 2025 Special Meeting Minutes. (G. Calderon, City Secretary)

EXECUTIVE SUMMARY

None

SUPPORTING MATERIALS

1. 5-13-25 City Council Minutes

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A

Current Budget FY 2024-2025: N/A

Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk

Geoffrey R. Calderon, City Secretary

Approved - 6/5/2025

Final Approval - 6/5/2025

City Of Alpine
SPECIAL CITY COUNCIL MEETING
Tuesday, May 13, 2025 – 5:30 PM
Minutes

1. **CALL TO ORDER.**

Mayor Catherine Eaves called the meeting to order at 5:30 P.M. The meeting was held at City Council Chambers located at 803 West Holland Avenue and via Zoom Videoconference in the City of Alpine, Texas. Mayor Eaves led the pledge of allegiance to the flags.

A. Pledge of Allegiance to the United States Flag.

B. Pledge of Allegiance to the Texas Flag.

C. Determination of a Quorum and Proof of Notice of the Meeting. A quorum for the purposes of canvassing an election requires two Council Members to be present.

City Council Members Present:

Councilor Reagan Stone
Councilor Darin Nance
Mayor Catherine Eaves
Councilor Eva Martinez

City Staff and Stakeholders Present:

Megan Antrim, City Manager
Geoffrey R. Calderon, City Secretary
Phillip Fierro, Police Captain
Abel Hinojos, Airport Supervisor

Not Present:

Councilor Lucy Escovedo
Councilor Rick Stephens

Others Present: 7 Attendees

Mayor Eaves announced that a quorum of the City Council was present at the City Council Chambers and City Secretary, Geoffrey Calderon, reported that the meeting agenda was posted by 2:00 P.M. on May 9, 2025.

2. **PUBLIC COMMENTS.**

Each person in attendance who desires to speak to the City Council on an item on the agenda shall speak during this section. A Public Comment Card must be filled out and turned in to the City Secretary at least 5 minutes prior to the start time of the meeting. The Public Comment Card may be filled out at www.cityofalpine.com/councilcomments. Public comments may be made regarding agenda items only. Attendees must be physically present in order to address the City Council. Comments by proxy are not allowed. Public Comments are limited to 3 minutes per person. Unused time may not be yielded to other attendees. Please note that the City Council may only take action on items posted on the agenda. The Texas Open Meetings Act prohibits the Council from deliberating or taking action on an item not listed on the agenda. City Staff may ask commenters clarifying questions, respond with facts, and explain policy.

3. **PUBLIC HEARINGS.**

At this time, the Mayor will invite members of the public to address each item listed in this section. Comments made during this section are limited to the topic of each public hearing. Attendees must be physically present in order to address the City Council. Comments by proxy are not allowed. Public Comments are limited to 3 minutes per person. Unused time may not be yielded to other attendees. If more than one public hearing is being held, each person will be allowed to speak during each topic.

- A. Public Hearing to obtain citizen views and comments regarding Ordinance 2025-05-03, an ordinance canvassing the returns and declaring the results of the May 3, 2025 General Election held for the purpose of electing citizens of Alpine to the Office City Council Member Ward 1.

Open (5:31 P.M.)

Public Comments: None.

Close (5:32 P.M.)

4. **CANVASS OF MAY 3, 2025 GENERAL ELECTION.**

- A. Approve the first and final reading of Ordinance 2025-05-03, an ordinance canvassing the returns and declaring the results of the May 3, 2025 General Election held for the purpose of electing citizens of Alpine to the Office City Council Member Ward 1. (G. Calderon, City Secretary)

RESOLUTION 2025-05-12-A: On a motion by Councilor Darin Nance and seconded by Councilor Eva Martinez to approve, the City Council unanimously adopted the motion with all members present voting in favor.

5. **ISSUANCE OF CERTIFICATE OF ELECTION, SIGNING OF STATEMENT OF OFFICER, AND SWEARING IN OF NEWLY ELECTED OFFICIALS.**

In this portion of the meeting, each candidate will be presented with a Certificate of Election, will sign the Statement of Officer, and will be sworn in by the Honorable Elizabeth J. Lewis, Municipal Judge.

- A. Issuance of Certificate of Election. (G. Calderon, City Secretary)

Mayor Eaves presented each incoming City Council Member with the Certificate of Election.

- B. Signing of Statement of Officer. (G. Calderon, City Secretary)

Mayor Eaves instructed each candidate to sign the Statement of Officer.

- C. Swearing in of Newly Elected Official by the Honorable Elizabeth J. Lewis, Municipal Judge. (G. Calderon, City Secretary)

The Honorable Elizabeth J. Lewis administered the Oath of Office to each newly elected City Council Member.

6. **CITY COUNCIL MEMBER COMMENTS.**

7. **EXECUTIVE SESSION.**

NOTICE: *The City Council reserves the right to reconvene, recess, realign, change the order of business, or adjourn into Executive Session at any time during the course of the meeting prior to adjournment, to discuss any item listed above, as authorized by Texas Government Code Sections*

551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.087 (development).

8. **ACTION AFTER EXECUTIVE SESSION.**

9. **ADJOURN.**

There being no further business, the meeting was adjourned by Mayor Eaves. (5:37 P.M.)

APPROVED:

ATTEST:

Catherine Eaves, Mayor

Geoffrey R. Calderon, TRMC
City Secretary & Chief Governance Officer

CERTIFICATION

I, Geoffrey R. Calderon, do hereby certify that this notice was posted at City Hall, in a convenient and readily accessible place to the general public, and on the City website at www.cityofalpine.com pursuant to Section 551.043, Texas Government Code. The said notice was posted by 2:00 P.M. on May 9, 2025, and remained so posted for at least 72 hours preceding the scheduled time of the said meeting.

WITNESS MY HAND AND SEAL
this 9th day of May 2025.

Geoffrey R. Calderon, TRMC
City Secretary & Chief Governance Officer



CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 7B

Department: Office of the City Secretary

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: None



AGENDA ITEM

Approval of the June 3, 2025 Regular Meeting Minutes. (G. Calderon, City Secretary)

EXECUTIVE SUMMARY

None

SUPPORTING MATERIALS

1. 6-3-25 City Council Minutes

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A

Current Budget FY 2024-2025: N/A

Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk

Geoffrey R. Calderon, City Secretary

Approved - 6/5/2025

Final Approval - 6/5/2025

City Of Alpine
REGULAR CITY COUNCIL MEETING
Tuesday, June 3, 2025 – 5:30 PM
Minutes

1. **CALL TO ORDER.**

- A. Pledge of Allegiance to the United States Flag.

Mayor Catherine Eaves called the meeting to order at 5:30 P.M. The meeting was held at City Council Chambers located at 803 West Holland Avenue and via Zoom Videoconference in the City of Alpine, Texas. Mayor Eaves led the pledge of allegiance to the flags.

- B. Pledge of Allegiance to the Texas Flag.

- C. Determination of a Quorum and Proof of Notice of the Meeting.

City Council Members Present:

Councilor Lucy Escovedo
Councilor Rick Stephens
Mayor Catherine Eaves
Councilor Eva Martinez
Councilor Richard Portillo
Councilor Robert Rückes

City Staff and Stakeholders Present:

Megan Antrim, City Manager
Geoffrey R. Calderon, City Secretary
Cynthia Trevino, City Attorney
Darrell Losoya, Chief of Police
Abel Hinojos, Airport Supervisor
Jessica Isley, Building Official
Heather Harrell, Economic Dev. Admin.
Jennifer Stewart, Animal Services Sup.

Not Present: None

Others Present: 9 other attendees

Mayor Eaves announced that a quorum of the City Council was present at the City Council Chambers and City Secretary, Geoffrey Calderon, reported that the meeting agenda was posted by 2:00 P.M. on May 30, 2025.

2. **PUBLIC COMMENTS.**

Each person in attendance who desires to speak to the City Council on an item on the agenda shall speak during this section. A Public Comment Card must be filled out and turned in to the City Secretary at least 5 minutes prior to the start time of the meeting. The Public Comment Card may be filled out at www.cityofalpine.com/councilcomments. Public comments may be made regarding agenda items only. Attendees must be physically present in order to address the City Council. Comments by proxy are not allowed. Public Comments are limited to 3 minutes per person. Unused time may not be yielded to other attendees. Please note that the City Council may only take action on items posted on the agenda. The Texas Open Meetings Act prohibits the Council from deliberating or taking action on an item not listed on the agenda. City Staff may ask commenters clarifying questions, respond with facts, and explain policy.

- Darin Nance, Ward 3, addressed the City Council regarding item No. 14(b).
- Oscar Cobos, Ward 5, addressed the City Council regarding item No. 14(b).

3. **PUBLIC HEARINGS.**

At this time, the Mayor will invite members of the public to address each item listed in this section.

Comments made during this section are limited to the topic of each public hearing. Attendees must be physically present in order to address the City Council. Comments by proxy are not allowed. Public Comments are limited to 3 minutes per person. Unused time may not be yielded to other attendees. If more than one public hearing is being held, each person will be allowed to speak during each topic.

- A. Public Hearing to obtain citizen views and comments regarding the first reading of Ordinance 2025-06-01, an ordinance approving Rezone Application 2025-06-01; Amending the official zoning map of the city by rezoning the property located at 702 E. Murphy and legally described as Lots One (1) and Two (2), Block Twenty-Five (25) Hancock Addition, to the City of Alpine, Brewster County, Texas; Rezoning the subject property from C-1 Neighborhood Commercial District to M-1 Industrial District; Providing Findings of Fact, Repealer, Severability, Effective Date, Proper Notice, and Hearing Clauses.

Open. (5:36 P.M.)

Public Comments: Krisinda Aranda, Ward 4, addressed the City Council in support of Action Item No. A.

- B. Public Hearing to obtain citizen views and comments regarding the first reading of Ordinance 2025-06-02, an ordinance approving Rezone Application 2025-06-02; Amending the official zoning map of the city by rezoning the property located at 1009 E. Gallego Avenue and legally described as All of Lots Four (4), Five (5), Six (6), Seven (7), and Eight (8) and the East One-Half (E ½) of Lot Three (3) and Nine (9), in Block Thirty Three (33), Hancock Addition (South of the Railroad), save and except the North 20 varas of Lots Four (4) and Five (5), and the North 20 varas of the East One-Half (E ½) of Lot Three (3), Block Thirty-Three (33), Hancock Addition (South of the Railroad), as the same appears in the map or plat records on file in the Office of the County Clerk of Brewster County, Texas; Rezoning the subject property from R-4 Mobile Home District to C-1 Neighborhood Commercial District; Providing Findings of Fact, Repealer, Severability, Effective Date, Proper Notice, and Hearing Clauses.

Public Comments: Mike Pallanez, Ward 4, addressed the City Council in support of Action Item No. B.

Close. (5:43 P.M.)

4. **PUBLIC PRESENTATIONS.**

- A. Presentations & Recognitions
- B. Proclamations
- C. Community Interest Items
 - i) Mayor Announcements
 - ii) City Manager Announcements
 - iii) Council Member Announcements

5. **CHANGES TO POSTED AGENDA.**

NOTICE: *The City Council reserves the right to change the order of business at any time during the meeting. To change the order of business a motion, a second, and a majority vote is required.*

- A. **Items to be continued or withdrawn.** Items may be continued to the next City Council meeting or withdrawn from consideration during this agenda. Items to be continued or withdrawn require a motion, a second, and a majority vote.

No items were continued or withdrawn.

- B. **Items to be removed from the Consent Agenda for separate discussion.** Items may be withdrawn from the consent agenda by a simple request by the Mayor or any City Council member. Items removed from the consent agenda will be considered in the *Items Removed from the Consent Agenda* portion of the meeting directly after approval of the items not requiring separate discussion.

Councilor Stephens requested that item 7(b) be removed from the consent agenda for separate discussion.

- C. **Action items to be added to the consent agenda.** Adding action items to the consent agenda must be requested by the Mayor or any City Council member and requires a motion, a second, and a majority vote.

No action items were added to the Consent Agenda.

- D. **Time-Sensitive Items.** The Mayor, any City Council Member, or a member of City Staff may, by simple request, ask that time-sensitive items be considered during that section.

No items were added to the Time Sensitive Items portion of the agenda.

6. **TIME SENSITIVE ITEMS.**

7. **CONSENT AGENDA.**

- A. Approval of the May 20, 2025 Regular Meeting Minutes. (G. Calderon, City Secretary)
- B. Approve Resolution 2025-06-04, a resolution approving an Interlocal Cooperation Contract between the City of Alpine and Angelo State University for Cybersecurity Services through the Regional Security Operations Center (RSOC). (M. Antrim, City Manager)
- C. Approve Dowtech Change Order # 1 for improvements to the drying beds and clarifier at the Wastewater Treatment Plant. (M. Antrim, City Manager)

RESOLUTION 2025-06-05: On a motion by Councilor Rick Stephens and seconded by Councilor Robert Rückes to approve items 7(a) and 7(c), the City Council unanimously adopted the motion.

8. **ITEMS REMOVED FROM THE CONSENT AGENDA.**

Approve Resolution 2025-06-04, a resolution approving an Interlocal Cooperation Contract between the City of Alpine and Angelo State University for Cybersecurity Services through the Regional Security Operations Center (RSOC). (M. Antrim, City Manager)

RESOLUTION 2025-06-06: On a motion by Councilor Rick Stephens and seconded by Councilor Richard Portillo to approve Resolution 2025-06-04, the City Council unanimously adopted the motion.

9. **REPORTS & PRESENTATIONS.**

Presentations are limited to 6 minutes each. A bell will ring when the 6-minute timeframe has been reached. If further time is needed the presentation may be extended an additional 4 minutes at the discretion of the presiding officer. After the initial period and extension have passed, the presentation may be extended further by a motion, a second, and a majority vote of the City Council.

10. **INFORMATION OR DISCUSSION ITEMS.**

- A. Revenue and Expense Reports for December 2024, January 2025, February 2025, & March 2025 (M. Antrim, City Manager)

The City Council requested to revisit this item on a future agenda when the Finance Director, Victoria Sanchez, can provide an update.

- B. Discuss next steps for the adoption of a proposed ordinance amending Appendix C – Zoning to the Alpine Code of Ordinances; Establishing proposed updates to include amendments to general zoning regulations, land use, acceptable uses, unacceptable uses, minimum standards, processes, permits, and general zoning issues in the city; Repealing Chapter 78 - Signs; Establishing a new section in Appendix C - Zoning regulating signs within the corporate city limits of Alpine; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance. (R. Rückes, City Council)

Councilor Robert Rückes facilitated a discussion regarding next steps to adopting the proposed ordinance.

- C. Discuss the status of the updated zoning map and steps to get the updated zoning map approved. (C. Eaves, Mayor)

Mayor Eaves facilitated a discussion regarding next steps to adopting an updated zoning map.

Mayor Eaves called a short recess. (6:19 P.M.)

The meeting resumed. (6:24 P.M.)

11. **ACTION ITEMS.**

Action items are to be accompanied by a brief statement of facts, including where funds are coming from, if applicable. (Action items limited to 10 per meeting).

- A. Approve the first reading of Ordinance 2025-06-01, an ordinance approving Rezone Application 2025-06-01; Amending the official zoning map of the city by rezoning the property located at 702 E. Murphy and legally described as Lots One (1) and Two (2), Block Twenty-Five (25) Hancock Addition, to the City of Alpine, Brewster County, Texas; Rezoning the subject property from C-1 Neighborhood Commercial District to M-1 Industrial District; Providing Findings of Fact, Repealer, Severability, Effective Date, Proper Notice, and Hearing Clauses. (M. Antrim, City Manager)

RESOLUTION 2025-06-07: On a motion by Councilor Lucy Escovedo and seconded by Councilor Eva Martinez to approve, discussion ensued.

RESOLUTION 2025-06-08: On a motion by Councilor Rick Stephens and seconded by Councilor Robert Rückes to amend the motion to allow the applicants to continue forward with putting the automotive shop on the C-1 property and allow that variance until such time that the City Council approve the changes to the zoning ordinance and that the City Council refund them their fee for rezoning, the City Council unanimously adopted the motion. The City Council subsequently adopted the original motion as amended by unanimous vote. The first reading of Ordinance 2025-06-01 was not approved.

- B. Approve the first reading of Ordinance 2025-06-02, an ordinance approving Rezone Application 2025-06-02; Amending the official zoning map of the city by rezoning the property located at 1009 E. Gallego Avenue and legally described as All of Lots Four (4), Five (5), Six (6), Seven (7), and Eight (8) and the East One-Half (E ½) of Lot Three (3) and Nine (9), in Block Thirty Three (33), Hancock Addition (South of the Railroad), save and except the North 20 varas of Lots Four (4) and Five (5), and the North 20 varas of the East One-Half (E ½) of Lot Three (3), Block Thirty-Three (33), Hancock Addition (South of the Railroad), as the same appears in the map or plat records on file in the Office of the County Clerk of Brewster County, Texas; Rezoning the subject property from R-4 Mobile Home District to C-1 Neighborhood Commercial District; Providing Findings of Fact, Repealer, Severability, Effective Date, Proper Notice, and Hearing Clauses. (M. Antrim, City Manager)

RESOLUTION 2025-06-09: On a motion by Councilor Robert Rückes and seconded by Councilor Eva Martinez to approve as presented, the City Council unanimously adopted the motion.

- C. Approve the first reading of Ordinance 2025-06-03, an ordinance amending Chapter 90 – Taxation, Article V – Short Term Rentals to the Alpine Code of Ordinances; Amending rules and regulations regarding short term rentals within the city limits; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; Providing for the following: Findings of Fact, Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date Clauses. (M. Antrim, City Manager)

RESOLUTION 2025-06-10: On a motion by Councilor Rick Stephens and seconded by Councilor Robert Rückes to approve the ordinance as presented, the City Council unanimously adopted the motion.

- D. Approve the first reading of Ordinance 2025-06-04, an ordinance amending Chapter 46 – Fire Prevention and Preservation, Article II – Fire Prevention Codes, Section 46-43 – Violations to

reflect that fire permit and inspection fees may be set by annual City Council resolution; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; Providing for the following: Findings of Fact, Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date Clauses. (M. Antrim, City Manager)

RESOLUTION 2025-06-11: On a motion by Councilor Lucy Escovedo and seconded by Councilor Robert Rückes to approve, the City Council unanimously adopted the motion.

- E. Approve the first reading of Ordinance 2025-06-05, an ordinance amending Chapter 10 – Animals to the Alpine Code of Ordinances; Amending Section 10-48 – Registration of dogs and cats; Amending Section 10-49 Finders of lost dogs and cats; Amending Section 10-50 – Dead Animals, Duty to remove; Amending Section 10-52 – Keeping of Wild Animals and Exotic Animals; Providing amended language to provide additional clarification throughout the chapter; Providing updates to animal department and facility titles within the city; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; And providing for the following: Findings of Fact, Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date clauses. (M. Antrim, City Manager)

RESOLUTION 2025-06-12: On a motion by Councilor Rick Stephens and seconded by Councilor Robert Rückes to approve the first reading of the ordinance as presented, the City Council unanimously adopted the motion.

- F. Approve Resolution 2025-06-01, a resolution appointing members of the Alpine City Council to Ex-Officio positions on City Boards, Commissions, and Committees. (M. Antrim, City Manager)

RESOLUTION 2025-06-13: On a motion by Councilor Rick Stephens and seconded by Councilor Lucy Escovedo to approve as presented, the City Council unanimously adopted the motion.

- G. Approve Resolution 2025-06-02, a resolution approving the Payment in Lieu of Taxes for the Alpine Housing Authority for Fiscal Year 2026 - 2030. (M. Antrim, City Manager)

RESOLUTION 2025-06-14: On a motion by Councilor Rick Stephens and seconded by Councilor Robert Rückes to approve as presented, the City Council unanimously adopted the motion.

- H. Approve Resolution 2025-06-03, a resolution appointing City Council Member Ward 5, Rick Stephens, to Serve as the City Council Representative on the Alpine Public Library Board. (M. Antrim, City Manager)

RESOLUTION 2025-06-15: On a motion by Councilor Lucy Escovedo and seconded by Councilor Richard Portillo to approve, the City Council unanimously adopted the motion.

B. Personnel Matters § 551.074 and Consultation with Attorney § 551.071, Texas Government Code:

- i. Deliberate/ evaluation of performance of City Manager and consult with legal counsel regarding contractual status of City Manager. (R. Rückes, City Council)

City Manager, Megan Antrim, requested that the evaluation take place in open session pursuant to Texas Government Code, Section 551.074. This action resulted in the executive session item being considered during regular session for the purposes of the evaluation.

RESOLUTION 2025-06-16: On a motion by Councilor Robert Rückes and seconded by Councilor Eva Martinez to discuss, discussion ensued.

RESOLUTION 2025-06-17: On a motion by Councilor Robert Rückes and seconded by Councilor Richard Portillo to move this item to the June 17th meeting, that the City Council will get goals and objectives from the City Manager at that meeting, and that the City Council will establish questions for internal, citizen, and City Council surveys, the City Council unanimously adopted the motion.

12. **EXECUTIVE REPORTS.**

Executive reports are limited to 10 minutes each. The City Council may hold a discussion during this section regarding any item listed on the agenda. No action may take place regarding report items, unless specified on the agenda.

City Mayor Report

City Manager Report

13. **CITY COUNCIL MEMBER COMMENTS.**

RESOLUTION 2025-06-18: On a motion by Councilor Robert Rückes and seconded by Councilor Eva Martinez to recess into executive session, the City Council unanimously adopted the motion. (7:15 P.M.)

14. **EXECUTIVE SESSION.**

NOTICE: *The City Council reserves the right to reconvene, recess, realign, change the order of business, or adjourn into Executive Session at any time during the course of the meeting prior to adjournment, to discuss any item listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.087 (development).*

A. Consultation with Attorney § 551.071, Texas Government Code:

- i. Letter of Demand - Stephen Seale
- ii. Letter of Demand - Living Trust of James Distel

(M. Antrim, City Manager)

15. **ACTION AFTER EXECUTIVE SESSION.**

RESOLUTION 2025-06-19: On a motion by Councilor Rick Stephens and seconded by Councilor Richard Portillo to move into open session, the City Council unanimously adopted the motion. (7:20 P.M.)

- A. Action, if any, concerning any of the items listed in executive session. (M. Antrim, City Manager)

RESOLUTION 2025-06-20: On a motion by Councilor Rick Stephens and seconded by Councilor Robert Rückes to take no action, the City Council unanimously adopted the motion.

16. **ADJOURN.**

There being no further business, the meeting was adjourned. (7:20 P.M.)

APPROVED:

Catherine Eaves, *Mayor*

ATTEST:

Geoffrey R. Calderon, TRMC
City Secretary & Chief Governance Officer

CERTIFICATION

I, Geoffrey R. Calderon, do hereby certify that this notice was posted at City Hall, in a convenient and readily accessible place to the general public, and on the City website at www.cityofalpine.com pursuant to Section 551.043, Texas Government Code. The said notice was posted by 2:00 P.M. on May 30, 2025, and remained so posted for at least 72 hours preceding the scheduled time of the said meeting.

WITNESS MY HAND AND SEAL
this 30th day of May, 2025.

Geoffrey R. Calderon, TRMC
City Secretary & Chief Governance Officer



CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 7C

Department: Office of the City Secretary

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: Approve



AGENDA ITEM

Approval of the May 2025 Office of the City Secretary (OCS) Report including Legislative Services, City Council Activities, Board & Commissions Activities, Public Information, and Departmental Statistics and Updates. (G. Calderon, City Secretary)

EXECUTIVE SUMMARY

None

SUPPORTING MATERIALS

1. 5-2025 OCS Report FY 2025

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A

Current Budget FY 2024-2025: N/A

Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk
Geoffrey R. Calderon, City Secretary

Approved - 6/5/2025
Final Approval - 6/5/2025

OFFICE OF THE CITY SECRETARY

MAY 2025 ACTIVITY REPORT



LEGISLATIVE SERVICES & CITY COUNCIL ACTIVITIES

Legislative Services / City Council activities include preparing agendas, meeting packets, minutes, presentations, monthly reports, and many other types of documents for meetings. This also includes drafting ordinances, resolutions, proclamations and other documents for Legislative Services and other city departments. Each item that is included on a City Council agenda requires staff time for preparation prior to the meeting and execution time after the meeting.

Meeting Type	May 2025	FY 2025 YTD
Regular Meetings	2	15
Special Meetings	1	2
Workshops	0	8

Document Type	May 2025	FY 2025 YTD
Agendas Prepared/Posted	2	16
Packets Prepared/Posted	3	17
Minutes Completed/Approved	2	17

Agenda Items Processed	May 2025	FY 2025 YTD
Ordinances	3	13
Resolutions	2	20
Orders	0	6
Proclamations	5	14
Contracts/Agreements	1	9
Policy Revisions	0	6
General Special/Conditional Use Permit	0	0
Short Term Rental	1	10
Alcoholic Beverage Permit	0	8
Coin-Operated / Gameroom Permit	0	0
Rezone	0	0
Replat	0	3
Annexation	0	0
Variance	0	1
Board Appointments	0	3
Other	18	133

Enrolled (Passed) Documents	May 2025	FY 2025 YTD
Ordinances	3	12
Resolutions	2	20
Orders	0	6

APPROVED ORDINANCES.

Ordinance 2025-05-01: an ordinance amending Chapter 74 - Parks and Recreation, Article II - Municipal Swimming Pool to the Alpine Code of Ordinances; Amending rules and regulations for the city pool. *The City Council approved this item on May 6, 2025.*

Ordinance 2025-05-02: an ordinance authorizing the vacation, abandonment, and sale of 0.046 acres out of S. 5th St. right of way, platted as part of Ferguson's Second Addition to the City of Alpine, Envelope 96, Plat Records of Brewster County, Texas; Authorizing the City Manager to execute a Deed without Warranty to the applicant, Horticultural Consulting LLC; Directing that funds from the sale of the city's interest be deposited in the general fund for the purpose of street improvements; Providing for terms and conditions of such thereof; Providing for a Severability Clause; Providing for an Effective Date. *The City Council approved this item on May 6, 2025.*

Ordinance 2025-05-03: an ordinance canvassing the returns and declaring the results of the May 3, 2025 General Election held for the purpose of electing citizens of Alpine to the Office City Council Member Ward 1. *The City Council approved this item on May 13, 2025.*

UNAPPROVED ORDINANCES – None.

APPROVED RESOLUTIONS.

Resolution 2025-05-01: a resolution approving a Contract for the purpose of Financing an Asphalt Zipper. *The City Council approved this item on May 6, 2025.*

Resolution 2025-05-13: a resolution approving the Use of Currently Budgeted Funds by Animal Services to Implement a Pilot Spay and Neuter Voucher Program, Providing Up to \$100 per Voucher to Assist Residents with the Cost of Spaying and Neutering their Pets. *The City Council approved this item on May 20, 2025.*

UNAPPROVED RESOLUTIONS – None.

APPROVED SPECIAL USE PERMITS – None.

UNAPPROVED SPECIAL USE PERMITS –

Special Use Permit 2025-05-01: a special use permit allowing a short term rental to be established at 307 E. June Street. The applicants are April McAnally. The property owner of record is Karla Tomanka. The Parcel ID of the subject property is 10199. *The City Council approved this item on May 6, 2025.*

APPROVED ORDERS – None

APPROVED REPLATS – None.

APPROVED CONTRACTS / AGREEMENTS / REQUESTS FOR PROPOSALS / MISC.

Lease agreement between Alpine Community Projects and the City of Alpine for the use of the building at 205 E Sul Ross Avenue. *The City Council approved this item on May 6, 2025.*

WORKSHOPS & PRESENTATIONS – None.

TRANSPARENCY IN GOVERNMENT: HEARINGS, LETTERS, & PUBLIC NOTICES

The City held 6 public hearings in May 2025. Additionally, we sent 10 letters to owners within 200 feet of properties where proposed zoning and land use changes were being considered.

Public Hearings	May 2025	FY 2025 YTD
No. of Hearings Conducted	6	48

Letters	May 2025	FY 2025 YTD
No. of Letters Sent	10	238

Official Newspaper Notices	May 2025	FY 2025 YTD
Notice of Public Hearing	1	25
Notice of Passed Ordinance	3	11
Misc. Public Notice (RFP, Workshop, Etc.)	0	6

PUBLIC INFORMATION REQUESTS

Public Information Requests	May 2025	FY 2025 YTD
Requests Received	17	106
Average Completion Time	2.375 days	3.42 days
Referred to Attorney General	0	0

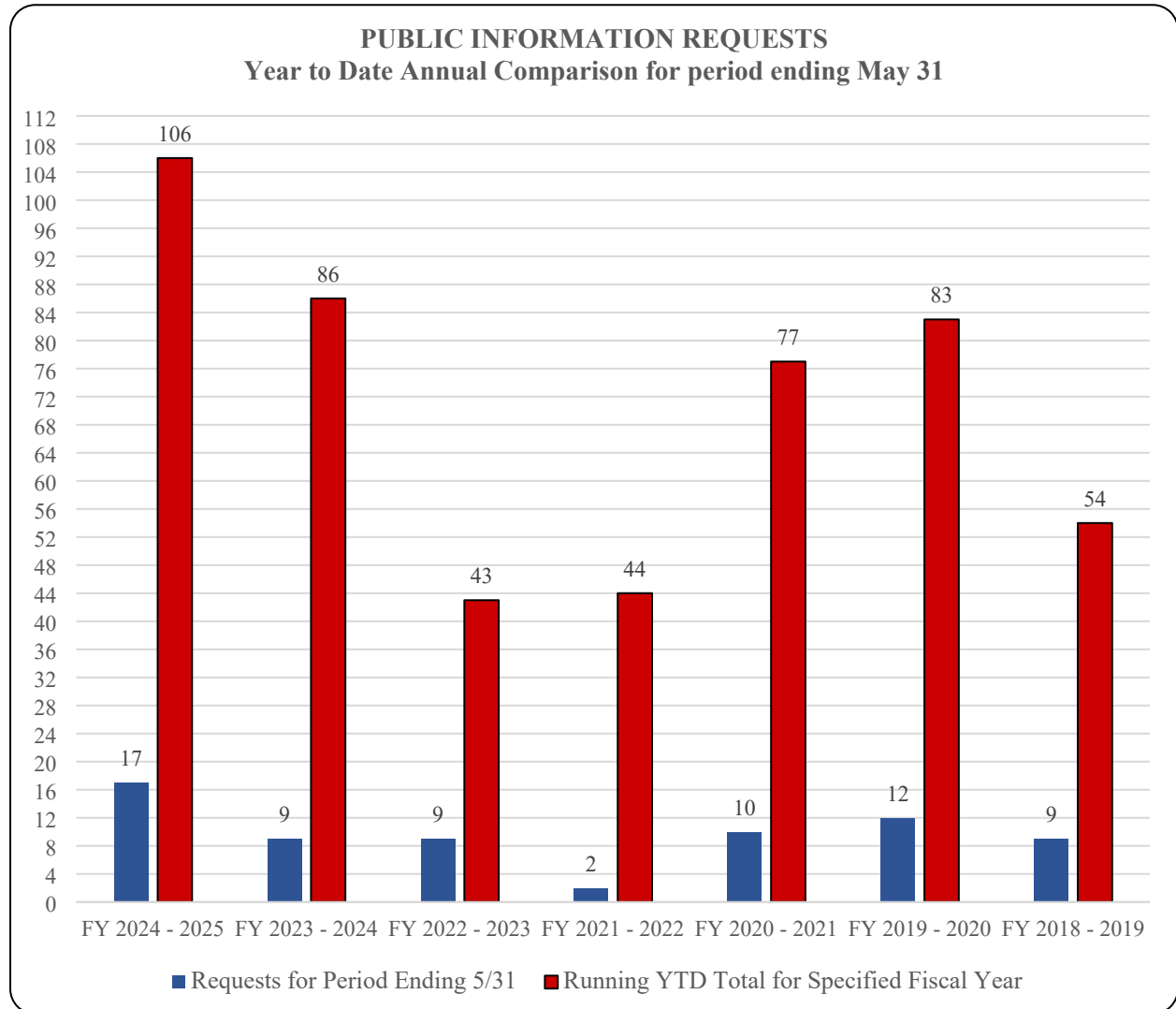
Requests by Department	May 2025	FY 2025 YTD
Administration	2	17
Animal Services	-	-
Building Services / Planning / Code	2	17
Finance	-	5
Police	10	60
Public Works	-	-
Utilities	-	2
Utility Billing	-	-
Redirected to another agency	3	8

PUBLIC INFORMATION REQUESTS –

Year to Date Annual Comparison for period ending May 31.

Annual Comparison	Requests for Period Ending 5/31	Running YTD Total for Specified Fiscal Year
FY 2024 - 2025	17	106
FY 2023 - 2024	9	86

FY 2022 - 2023	9	43
FY 2021 - 2022	2	44
FY 2020 - 2021	10	77
FY 2019 - 2020	12	83
FY 2018 - 2019	9	54



BOARDS, COMMISSIONS, & COMMITTEES ACTIVITIES

Boards, Commissions, and Committees activities include preparing agendas, meeting packets, minutes, presentations, monthly reports, and many other types of documents for meetings. This also includes drafting ordinances and other documents for Legislative Services and other city departments. Each item that is included on a Board agenda requires staff time for preparation prior to the meeting and execution time after the meeting.

Document Type	May 2025	FY 2025 YTD
Agendas Prepared/Posted	3	20

Packets Prepared/Posted	3	18
Minutes Completed	1	15

Board Meetings Held	May 2025	FY 2025 YTD
Animal Advisory Board	0	3
Hotel Occupancy Tax Committee	2	3
Music Advisory Board	0	1
Parks and Recreation	0	5
Planning & Zoning	1	6
Building & Standards	0	0

Animal Advisory Board – None.

Hotel Occupancy Tax Committee.

The Hotel Occupancy Tax Committee met on May 15th and May 22nd to review and make a recommendation regarding hotel occupancy tax grants. The committee conducted a preliminary review on May 15th and made an official recommendation on May 22nd regarding grant funding.

Parks & Recreation Board.

The Parks & Recreation Board did not meet in May due to lack of agenda items to consider.

Planning & Zoning Commission.

The Planning & Zoning Commission met on May 19, 2025 to discuss two rezone applications: Rezone 2025-06-01 (702 E. Murphy) where the applicant is requesting to establish an automotive shop at the subject property and Rezone 2025-06-02 (1009 E. Gallego) where the applicant is requesting to establish a commercial building at the subject property.

Music Advisory Board – None.

Building & Standards Commission – None.

BOARD APPOINTMENTS, RESIGNATIONS, AND VACANCIES.

BOARD APPOINTMENTS – None.

BOARD RESIGNATIONS / REMOVAL – None.

BOARD VACANCIES

Parks & Recreation Board

Place 1
Place 2
Place 4

Building & Standards

Place 6
Place 7

Hotel Occupancy Tax Committee

Place 1 (Hotelier)

TRAINING ACTIVITY & SPECIAL EVENTS –

- The City Secretary attended the following seminar from the Texas Municipal Clerks Association:
 - Citizens Election Academy.
- The City Secretary attended GIS software, Eagleview, training session.

ELECTION ACTIVITY –

- Administered the 2025 May Election, compiled results of election, drafted ordinance, administered the canvass and swearing in of newly elected officials.

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 7D

Department: Office of the City Manager

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: Approve



AGENDA ITEM

Approve Resolution 2025-06-21, a resolution Authorizing the Finance Department to open a New Checking Account to serve as a Utility Payment Clearing Account and establishing procedures to transfer funds to the appropriate Utility Funds on a Monthly Basis. (G. Calderon, City Secretary)

EXECUTIVE SUMMARY

None

SUPPORTING MATERIALS

1. 2025-06-21 Resolution Utility Checking Account

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A

Current Budget FY 2024-2025: N/A

Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk
Geoffrey R. Calderon, City Secretary

Approved - 6/6/2025
Final Approval - 6/6/2025

STATE OF TEXAS

CITY OF ALPINE

COUNTY OF BREWSTER

RESOLUTION 2025-06-21

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS AUTHORIZING THE FINANCE DEPARTMENT TO OPEN A NEW CHECKING ACCOUNT TO SERVE AS A UTILITY PAYMENT CLEARING ACCOUNT AND ESTABLISHING PROCEDURES TO TRANSFER FUNDS TO THE APPROPRIATE UTILITY FUNDS ON A MONTHLY BASIS.

WHEREAS, the City of Alpine is implementing a new utility billing software which requires all customer utility payments be deposited into a single account instead of two separate accounts; and

WHEREAS, the need to open a new checking account to serve as a utility payment clearing account has been determined; and

WHEREAS, the Finance Department will establish guidelines and procedures to transfer funds to the appropriate utility funds monthly; and

WHEREAS, the City Council considered the request to open a new checking account at the June 17, 2025, regular City Council meeting; and

WHEREAS, the City Council deems it to be in the best interest of the City to open the checking account at West Texas National Bank in Alpine, Texas as recommended.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS THAT:

SECTION I. The Finance Department is authorized to open a new checking account to serve as the Utility Payment Clearing Account at West Texas National Bank in Alpine, Texas.

SECTION II. All utility customer payments shall be deposited into this account beginning upon implementation of the new utility billing software.

SECTION III. The Finance Director is authorized to establish guidelines and procedures to transfer funds to the appropriate utility funds monthly.

SECTION IV. This Resolution shall take effect immediately from and after its approval.

PASSED, APPROVED, AND ADOPTED BY A MAJORITY VOTE OF THE CITY COUNCIL ON THIS THE 17th DAY OF JUNE 2025, BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS.

APPROVED:

ATTEST:

Catherine Eaves, Mayor

Geoffrey R. Calderon, City Secretary

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 10A

Department: City Council

Sponsor: Lucy Escovedo, Councilor

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: None



AGENDA ITEM

Discuss Boards and Commission name plates to reflect individual names and not place. (L. Escovedo, Council Member)

EXECUTIVE SUMMARY

Resumption of Nameplate Purchases for Boards, Commissions, and Committees

In prior years, the City provided individual nameplates for members appointed to City Boards, Commissions, and Committees. However, following the adoption of **Ordinance 2022-10-03**—which updated the structure and operation of Boards, Commissions, and Committees—this practice was discontinued as a cost-saving measure due to frequent turnover of board members.

Councilor Escovedo has expressed interest in resuming the purchase of nameplates for each newly appointed member to these bodies. The **City Council Supplies** line item currently has a balance of **\$480.00**, and additional funding is available in City Council discretionary accounts, should the Council wish to support this initiative.

The estimated cost to provide nameplates for all current members is approximately **\$420**, with an ongoing cost of **\$10 per member** as new appointments are made.

Should the City Council approve the resumption of this practice, City Administration can coordinate the initial purchase and ensure nameplates are ordered for future appointees.

SUPPORTING MATERIALS

1. Year-to-date balance summary for the City Council budget

BUDGET CONSIDERATIONS

Expenditure Required: N/A
Savings Anticipation: N/A
Current Budget FY 2024-2025: N/A
Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk
Geoffrey R. Calderon, City Secretary

Approved - 6/5/2025
Final Approval - 6/5/2025

Budgetary Accounting - General Ledger System

Work With Account Header Records

Add New Account

Add New Account Record Workarea

Process Fields Below

Acct No:

Title:

Type: Asset Account ▼

Display Inactive: No ▼

Account Direct Inquiry

Exit this Screen

A24

Chart of Accounts

A24 ▲

Restart List

Fund - 0 - 9999

Department - 0 - 9999

Line Item - 0 - 9999

O	V	S	Acct No	Account Title	Type	Status	Budgeted	YTD Activity
	V		00-000-0000	Master Control Account	M			
-	V		01-000-0000	GENERAL FUND	F			
-	V		01-622-0000	CITY COUNCIL EXPENSES	D			
	V		01-622-0101	SALARIES	E	A	7,500.00	4,200.00
	V		01-622-0201	SOCIAL SECURITY	E	A	573.00	321.30
	V		01-622-0501	SUPPLIES	E	A	500.00	20.00
	V		01-622-0502	HOSPITALITY	E	A	500.00	158.48
	V		01-622-1302	LIABILITY INS - ERRORS & OMISSION	E	A		0.00
	V		01-622-1500	TRAINING	E	A		0.00
	V		01-622-1501	TRAVEL	E	A		0.00
	V		01-622-1502	MAYOR DISCRETIONARY	E	A	3,000.00	355.49
	V		01-622-1503	WARD 1 DISCRETIONARY	E	A	3,000.00	1,750.00
	V		01-622-1504	WARD 2 - DISCRETIONARY	E	A	3,000.00	1,923.60
	V		01-622-1505	WARD 3 - DISCRESTIONARY	E	A	3,000.00	1,154.12
	V		01-622-1506	WARD 4 - DISCRETIONARY	E	A	3,000.00	204.96
	V		01-622-1507	WARD 5 - DISCRETIONARY	E	A	3,000.00	0.00
	V		01-622-2000	BUILDING AND STANDARDS COMM	E	A	25,000.00	0.00
	V		01-622-2121	LEGAL EXPENSES	E	A	100,000.00	44,156.59
	V		01-622-2122	LEGAL EXPENSES - CIVIL	E	A		0.00
							152,073.00	54,244.54

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 10B

Department: City Council

Sponsor: Rick Stephens, Councilor

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: None



AGENDA ITEM

Discuss the city leadership transition plan to ensure continuity of city operations. (R. Stephens, City Council)

EXECUTIVE SUMMARY

None

SUPPORTING MATERIALS

None

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A

Current Budget FY 2024-2025: N/A

Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk

Geoffrey R. Calderon, City Secretary

Approved - 6/5/2025

Final Approval - 6/5/2025

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 10C

Department: City Council

Sponsor: Catherine Eaves, Mayor

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: None



AGENDA ITEM

Discuss the updated job description for City Manager and recommend updates prior to posting the position. (C. Eaves, Mayor)

EXECUTIVE SUMMARY

Mayor Eaves has added this item to facilitate a discussion regarding the requirements for the position of City Manager prior to officially posting the position.

SUPPORTING MATERIALS

1. City Manager Job Description

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A

Current Budget FY 2024-2025: N/A

Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk
Geoffrey R. Calderon, City Secretary

Approved - 6/5/2025
Final Approval - 6/6/2025

**City of Alpine
City Manager**

DEPARTMENT: Administration

FLSA: Exempt

PAY GRADE: Ung

RESPONSIBILITIES OF POSITION:

Plans, directs, manages, and reviews all activities and operations of the city; coordinates programs, services, and activities among city departments and outside agencies; ensures the financial integrity of the municipal organization; represents the city's interests; provides highly responsible and complex policy advice and administrative support to the Mayor and City Council.

EXPERIENCE, EDUCATION, and/or TRAINING: A minimum of a Master's degree in Public Administration is required and seven (7) years of experience.

Licenses and Certificates: Class C Texas Driver's license required. Additional licenses and certifications determined by the City Council.

Special Consideration: Regular travel for training. Requires flexible time management.

ESSENTIAL FUNCTION STATEMENT:

- Analyzes a wide range of municipal policies; prepares policy and procedural proposals for review and adoption by the City Council.
- Attends all City Council meetings, workshops, boards, and commission meetings
- Oversees the preparation of meeting agendas and supporting materials; presents recommendations to council; and responds to questions and direction from City Council.
- Directs/Oversees/Monitors the development and administration of the City's budget; directs the forecast of funds needed for staffing, equipment, materials, and supplies; controls expenditures; and keeps the City Council fully informed on matters related to the financial condition of the city.
- Authorizes and oversees the administration of grant proposals ensuring all requirements for funding and operations can be met within City policies.
- Executes deeds, deeds of trust, easements, releases, contracts and other instruments binding the City to financial obligations.
- Responds to and resolves sensitive inquiries and complaints from both internal and external sources.
- Conducts supervisory activities which includes selection, training, evaluation, counseling, and termination.
- Develops and maintains positive working relations with other local governments and state/federal agencies.
- Develops and implements capital improvement and strategic plans for a wide range of municipal activities.

- Researches, analyzes, and makes recommendations for cost effective improvements in City operations.
- Works with department heads to design, evaluate and administer departmental programs and services.
- Assists with the operations of human resource programs which include personnel policies and procedures, recruitment, testing, training, compensation, classification, safety, and benefits.
- Assists as a member of Emergency Management Team which is required to remain within the City in the event of disaster or Act of God.
- Participates in the investment committee and assists with determining compliance and best practices for investing the City's funds.
- Assists with City functions and performs other duties as required or necessary.
- All other duties as assigned.

KNOWLEDGE, SKILLS, AND ABILITIES:

- Knowledge of modern and highly complex principles and practices of municipal administration and organization in order to effectively formulate and implement strategic planning initiatives.
- Knowledge of principles and practices of municipal finance, budget preparation, and administration.
- Knowledge of current social, political, and economic trends and operating problems of municipal government.
- Knowledge of organizational and management practices as applied to the analysis and evaluation of programs, policies, and operational needs.
- Knowledge of city, state, or federal regulations and City ordinances, rules, regulations and standards.
- Knowledge of research methods.
- Knowledge of municipal bonds (general obligation, certificates of obligation, and revenue, etc.).
- Knowledge of local government purchasing laws and practices.
- Knowledge of City Charter and Ordinances.
- Knowledge of document retention and records management; knowledge of secretarial and administrative practices.
- Knowledge of rules and regulations of the Texas Open Records Law.
- Knowledge of rules and regulations of the Texas Open Meeting Law.
- Knowledge of principles, practices, methods and techniques of official record maintenance and retention.
- Knowledge of principles and practices of recording and filing city financial records.
- Skills and experience in developing and leading teams of people to accomplish City tasks, setting goals and objectives, work organization, delegation and employee supervision.
- Skills in resolving problems or situations requiring the exercise of good judgment.

- Ability to identify and respond to the public and City Council issues and concerns.
- Ability to analyze problems, provide alternatives, identify solutions in support of established goals, project consequences of proposed actions, and implement recommendations.
- Ability to interpret and apply Federal, State, and local policy, procedure, law, and regulation.
- Ability to work with and coordinate between multiple agencies and different governmental structures to meet goals and objectives.
- Ability to read, analyze, and interpret reports and documents
- Ability to execute oral and written instructions.
- Ability to prepare clear, concise oral and written communication.
- Ability to establish and maintain cooperative working relationships with City Council, government officials, community groups, and the general public and media representatives.
- Ability to operate a motor vehicle through City traffic.

PHYSICAL ABILITIES:

- Ability to exert up to 10 pounds of force occasionally and/or negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body.

WORK ENVIRONMENT:

- Work is performed in an office environment.
- Exposure to irate members of the public.

Job description statements are intended to describe the general nature and level of work being performed by employees assigned to this job title. They are not intended to be construed as an exhaustive list of all responsibilities, duties and skills required.

ACKNOWLEDGEMENT

As evidenced by my signature below, I have read my job description and have fully understood my duties and responsibilities related to my employment with the City of Alpine. I also acknowledge that I am qualified to perform these duties and, with or without reasonable accommodation, can perform the essential functions of this position as described. Further, I understand that if, at any time, I am unclear as to what my job duties and responsibilities are, or what is expected of me, I will notify management immediately to interpret these duties and expectations.

Employee Signature & Date

Employee's Printed Name

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 10D

Department: Finance

Sponsor: Megan Antrim, City Manager

Memo Prepared By: Megan Antrim, City Manager

Staff Recommendation: None



AGENDA ITEM

Revenue and Expense Reports for December 2024, January 2025, February 2025, & March 2025
(G. Calderon, City Secretary)

EXECUTIVE SUMMARY

None

SUPPORTING MATERIALS

1. Budget Analysis - December 2024
2. Budget Analysis - January 2025
3. Budget Analysis - February 2025
4. Budget Analysis - March 25

BUDGET CONSIDERATIONS

Expenditure Required: N/A
Savings Anticipation: N/A
Current Budget FY 2024-2025: N/A
Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk
Geoffrey R. Calderon, City Secretary

Approved - 6/6/2025
New -



CITY OF ALPINE
FINANCIAL REPORT - BUDGET ANALYSIS USAGE REPORT
Period Ending December 31, 2024

Fund	REVENUES					EXPENDITURES				
	Original Budget	Amended Budget	Actual YTD	Actual December	%	Original Budget	Amended Budget	Actual YTD	Actual December	%
General Fund	\$ 6,327,557.00	\$ 6,337,557.00	\$ 1,630,613.08	\$ 944,412.90	26%	\$ 6,527,557.00	\$ 6,537,557.00	\$ 1,168,033.63	\$ 336,424.62	20%
Water/Waste-water/Sanitation Utility Fund	\$ 6,869,402.00	\$ 6,869,402.00	\$ 1,323,346.68	\$ 419,917.44	19%	\$ 6,869,402.00	\$ 6,869,402.00	\$ 763,557.96	\$ 300,432.29	12%
Airport Fund	\$ 788,457.00	\$ 788,457.00	\$ 173,324.43	\$ 61,439.51	22%	\$ 788,457.00	\$ 788,457.00	\$ 145,071.37	\$ 33,314.06	21%
Hotel Occupancy Tax Fund	\$ 830,914.00	\$ 830,914.00	\$ 48,210.87	\$ 26,414.40	6%	\$ 830,914.00	\$ 830,914.00	\$ 170,600.85	\$ 80,727.60	25%
Gas Utility Fund	\$ 2,395,072.00	\$ 2,395,072.00	\$ 413,847.74	\$ 220,556.05	17%	\$ 2,395,072.00	\$ 2,395,072.00	\$ 346,643.09	\$ 122,067.89	16%
Interest & Sinking Fund	\$ 51,400.00	\$ 51,400.00	\$ 26,424.60	\$ 17,412.67	51%	\$ 51,400.00	\$ 51,400.00	\$ -	\$ -	0
	\$ 17,262,802.00	\$ 17,272,802.00	\$ 3,615,767.40	\$ 1,690,152.97	21%	\$ 17,462,802.00	\$ 17,472,802.00	\$ 2,593,906.90	\$ 872,966.46	15%

* Percentages include encumbrances (\$268,486.81)

Prepared and submitted by:


 Victoria Sanchez, Director of Finance

GENERAL FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS

PAGE 1

TIME:09:15 PM - EFFECTIVE MONTH:12

PREPARER:0018

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT	
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 12		
0520 NON DEPARTMENTAL REVENUE									
=====									
1000	SALE-CITY PROPERTY/ EASEMENTS	10,000.00	10,000.00		512.00	0.00	9,488.00	05	
2000	WORKMAN'S COMP REFUND	0.00	0.00		0.00	0.00	0.00		
4000	MISCELLANEOUS REVENUE	0.00	0.00		0.00	0.00	0.00		
9000	AUCTION	10,000.00	10,000.00		0.00	0.00	10,000.00	00	
9002	OTHER FINANCING SOURCE - RIGHT TO	0.00	0.00		0.00	0.00	0.00		
NON DEPARTMENTAL REVENUE		20,000.00	20,000.00	0.00	512.00	0.00	19,488.00	03	
0521 INTEREST RESERVE ACCOUNTS									
=====									
0001	TEXSTAR	75,000.00	75,000.00		26,229.25	8,587.56	48,770.75	35	
0002	TXCLASS CAPITAL IMPROVEMENTS	10,000.00	10,000.00		3,285.49	1,078.86	6,714.51	33	
0003	TXCLASS FIRE ASSISTANCE	10,000.00	10,000.00		2,711.49	888.66	7,288.51	27	
0004	TXCLASS CREEK PROJECT	10,000.00	10,000.00		3,149.32	1,034.14	6,850.68	31	
0005	TXCLASS PUEBLO NUEVO	5,000.00	5,000.00		2,008.55	659.55	2,991.45	40	
INTEREST RESERVE ACCOUNTS		110,000.00	110,000.00	0.00	37,384.10	12,248.77	72,615.90	34	
0523 ADMINISTRATIVE REVENUES									
=====									
0090	ENTERPRISE ADMINISTRATIVE FEE	702,761.00	702,761.00		0.00	0.00	702,761.00	00	
0100	ENTERPRISE FRANCHISE FEE	387,269.00	387,269.00		0.00	0.00	387,269.00	00	
0612	FY 20 NSF - RETURNED CHECK FEE	150.00	150.00		0.00	0.00	150.00	00	
1303	BEER & WINE PERMITS	7,500.00	7,500.00		0.00	0.00	7,500.00	00	
1304	COIN OPERATEDAMUSEMENT FEE	6,000.00	6,000.00		0.00	0.00	6,000.00	00	
1305	REZONING/VARIANCES	1,000.00	1,000.00		0.00	0.00	1,000.00	00	
1306	PEDDLARS/SOLICITORS FEES	500.00	500.00		0.00	0.00	500.00	00	
2000	7 % HOT OVERHEAD	44,677.00	44,677.00		0.00	0.00	44,677.00	00	
2104	COPIES/PUBLIC	1,000.00	1,000.00		2.80	0.30	997.20	00	
5203	SERV CHR/BAD CHECKS	200.00	200.00		0.00	0.00	200.00	00	
5220	Discounts Earned (True Value)	0.00	0.00		0.00	0.00	0.00		
5221	DONATIONS	2,000.00	2,000.00		0.00	0.00	2,000.00	00	
7000	GENERAL BANK ACCT 2207 INTEREST	85,000.00	85,000.00		24,656.14	8,163.26	60,343.86	29	
7003	INTEREST REVENUE - LEASE	0.00	0.00		0.00	0.00	0.00		
7500	POST OFFICE GROUND LEASE	3,894.00	3,894.00		1,100.01	366.67	2,793.99	28	
7501	NEIGHBORHOOD CENTER LEASE	6,000.00	6,000.00		1,500.00	500.00	4,500.00	25	
7502	ALPINE COUNTRY CLUB LEASE - GOLF C	2.00	2.00		0.00	0.00	2.00	00	
9920	MISC INCOME/FEES	2,500.00	12,500.00		922.63	214.00	11,577.37	07	
9921	TML. CONFERENCE	0.00	0.00		0.00	0.00	0.00		
9922	OTHER GOVERNMENT/GRANT REIMBURSEME	0.00	0.00		0.00	0.00	0.00		
ADMINISTRATIVE REVENUES		1,250,453.00	1,260,453.00	0.00	28,181.58	9,244.23	1,232,271.42	02	
0524 MUNICIPAL COURT REVENUES									
=====									
2800	SCHOOL ZONE & BUS VIOLATIONS	0.00	0.00		0.00	0.00	0.00		
2900	FINES & FEES REVENUE	50,000.00	50,000.00		10,464.15	2,430.31	39,535.85	21	
3000	DEFERRED DISPOSITION	0.00	0.00		100.00	100.00	100.00+		
3300	MUN COURT TECHNOLOGY FUND	0.00	0.00		4.00	0.00	4.00+		
3350	TECHNOLOGY FUND INTEREST EARNED	0.00	0.00		0.00	0.00	0.00		
3400	MUNICIPAL COURT SECURITY FUND	0.00	0.00		551.68	161.35	551.68+		
3500	TIME PAYMENT FEE	250.00	250.00		0.00	0.00	250.00	00	
9000	OVERAGE/SHORTAGE	0.00	0.00		1.00-	0.00	1.00		

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 12	
	MUNICIPAL COURT REVENUES	50,250.00	50,250.00	0.00	11,118.83	2,691.66	39,131.17	22
0531	POLICE REVENUES							
0600	REIMBURSEMENTS	2,200.00	2,200.00		0.00	0.00	2,200.00	00
0900	LEOSE-STATE COMPTROLLER	1,200.00	1,200.00		0.00	0.00	1,200.00	00
1000	RESTITUTION	0.00	0.00		0.00	0.00	0.00	
1304	POLICE IMPOUNDS	0.00	0.00		0.00	0.00	0.00	
1305	SPECIAL EVENT REVENUE	0.00	0.00		0.00	0.00	0.00	
1306	OVERSIZED ESCORT FEE	0.00	0.00		0.00	0.00	0.00	
1501	POLICE FINES	0.00	0.00		0.00	0.00	0.00	
1507	POLICE ACCIDENT REPORTS	1,250.00	1,250.00		200.00	150.00	1,050.00	16
1615	ABANDONED VEHICLES & INT	0.00	0.00		0.00	0.00	0.00	
1616	PD/FED EQUIT SHAR & INT	0.00	0.00		0.00	0.00	0.00	
1700	CIVIC CENTER SECURITY	0.00	0.00		0.00	0.00	0.00	
1900	DONATIONS	0.00	0.00		0.00	0.00	0.00	
9922	INSURANCE CLAIM	0.00	0.00		0.00	0.00	0.00	
	POLICE REVENUES	4,650.00	4,650.00	0.00	200.00	150.00	4,450.00	04
0532	FIRE DEPARTMENT REVENUES							
0600	FIRE DEPT REIMBURSEMENT - COUNTY	0.00	0.00		0.00	0.00	0.00	
	FIRE DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	
0534	AD VALOREM TAX REVENUE							
0300	CURRENT TAX COLLEC.	2,203,447.00	2,203,447.00		976,793.37	704,562.56	1,226,653.63	44
0400	Delinquent Property Tax Collection	0.00	0.00		14,626.54	2,522.78	14,626.54+	
0410	M&O - Delinquent Years	0.00	0.00		0.00	0.00	0.00	
0420	I&S Delinquent Years	0.00	0.00		0.00	0.00	0.00	
0502	CURRENT PENALTY & INTEREST	0.00	0.00		977.24	0.00	977.24+	
0504	DELINQUENT PENALTY & INTERE	0.00	0.00		4,819.25	811.06	4,819.25+	
0505	DEALERSHIP INV. TX	0.00	0.00		0.00	0.00	0.00	
0506	EXCESS PROCEEDS-TAX SALES	0.00	0.00		11,848.38	0.00	11,848.38+	
0507	BPP TAXES	0.00	0.00		0.00	0.00	0.00	
	AD VALOREM TAX REVENUE	2,203,447.00	2,203,447.00	0.00	1,009,064.78	707,896.40	1,194,382.22	46
0535	BUILDING SERVICES REVENUE							
1301	PLUMBING PERMIT	15,000.00	15,000.00		2,274.92	360.00	12,725.08	15
1302	BUILDING PERMITS	65,000.00	65,000.00		28,130.05	19,657.34	36,869.95	43
1303	ELECTRICAL PERMITS	10,000.00	10,000.00		1,440.60	882.43	8,559.40	14
1304	IMPOUNDS	0.00	0.00		0.00	0.00	0.00	
1305	MOVING PERMIT	2,500.00	2,500.00		0.00	0.00	2,500.00	00
1306	SIGN PERMIT	1,000.00	1,000.00		226.50	0.00	773.50	23
1307	FILMING PERMIT	500.00	500.00		400.00	0.00	100.00	80
1308	LANDFILL TIPPING FEES - AISD PROJ	0.00	0.00		0.00	0.00	0.00	
1309	LIVE MUSIC PERMIT	0.00	0.00		0.00	0.00	0.00	
	BUILDING SERVICES REVENUE	94,000.00	94,000.00	0.00	32,472.07	20,899.77	61,527.93	35

TIME:09:15 PM - EFFECTIVE MONTH:12

PREPARER:0018

ACT		ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED	
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 12	
0538 ANIMAL CONTROL REVENUES								

1301	QUARANTINE	4,500.00	4,500.00		0.00	0.00	4,500.00	00
1303	PET ADOPTIONS	12,500.00	12,500.00		1,550.00	600.00	10,950.00	12
1304	ANIMAL LICENSE FEES	1,500.00	1,500.00		110.00	40.00	1,390.00	07
1305	CREMATIONS	22,250.00	22,250.00		6,375.00	2,300.00	15,875.00	29
1306	EUTHANIZATIONS	0.00	0.00		0.00	0.00	0.00	
1307	ANIMAL SURRENDER	2,000.00	2,000.00		120.00	90.00	1,880.00	06
1308	MICROCHIP	1,500.00	1,500.00		45.00	30.00	1,455.00	03
1309	ANIMAL IMPOUND	3,000.00	3,000.00		135.00	90.00	2,865.00	05
1310	VACCINES	200.00	200.00		10.00	10.00	190.00	05
1900	DONATIONS	0.00	0.00		70.00	0.00	70.00+	
2000	REIMBURSEMENTS	0.00	0.00		0.00	0.00	0.00	
9000	INSURANCE CLAIM	0.00	0.00		0.00	0.00	0.00	
		-----	-----	-----	-----	-----	-----	-----
	ANIMAL CONTROL REVENUES	47,450.00	47,450.00	0.00	8,415.00	3,160.00	39,035.00	18
0542 PARKS & POOL REVENUE								

1100	SWIMMING POOL ADMISSIONS	15,000.00	15,000.00		30.00-	0.00	15,030.00	00
1105	Pool Cash Drawer Overage (Shortage	0.00	0.00		0.00	0.00	0.00	
1700	EVENTS SECURITY REVENUE	1,500.00	1,500.00		0.00	0.00	1,500.00	00
1703	CIVIC CENTER RENTAL	7,500.00	7,500.00		2,650.00	1,100.00	4,850.00	35
1900	PAVILION RENTAL	1,500.00	1,500.00		90.00	0.00	1,410.00	06
3900	SKATE PARK-DONATIONS & INT.	0.00	0.00		0.00	0.00	0.00	
9100	MISC/REFUNDS	0.00	0.00		0.00	0.00	0.00	
		-----	-----	-----	-----	-----	-----	-----
	PARKS & POOL REVENUE	25,500.00	25,500.00	0.00	2,710.00	1,100.00	22,790.00	11
0544 STREETS REVENUE								

1901	ROAD REPAIR	60,000.00	60,000.00		0.00	0.00	60,000.00	00
5005	FIBER OPTIC EASE.	10,000.00	10,000.00		659.22	0.00	9,340.78	07
6000	GRANT REIMB	0.00	0.00		0.00	0.00	0.00	
7000	REIMBURSEMENTS	200.00	200.00		0.00	0.00	200.00	00
8000	WC SALARY REIMB	0.00	0.00		0.00	0.00	0.00	
9900	CAPITOL IMPROVEMENTS - RESERVE	0.00	0.00		0.00	0.00	0.00	
9922	INSURANCE CLAIMS	0.00	0.00		0.00	0.00	0.00	
		-----	-----	-----	-----	-----	-----	-----
	STREETS REVENUE	70,200.00	70,200.00	0.00	659.22	0.00	69,540.78	01
0548 CITY SALES TAX REVENUES								

0401	CITY SALES TAX	2,150,000.00	2,150,000.00		485,496.51	180,645.50	1,664,503.49	23
0402	ELECTRIC FRANCHISE TAX	62,000.00	62,000.00		8,957.25	4,164.07	53,042.75	14
0403	TELEPHONE FRANCHISE TAX	8,000.00	8,000.00		1,534.30	0.00	6,465.70	19
0404	T.V. CABLE FRANCHISE TAX	15,000.00	15,000.00		0.00	0.00	15,000.00	00
0406	MIXED BEVERAGE TAX	25,000.00	25,000.00		3,907.44	2,212.50	21,092.56	16
		-----	-----	-----	-----	-----	-----	-----
	CITY SALES TAX REVENUES	2,260,000.00	2,260,000.00	0.00	499,895.50	187,022.07	1,760,104.50	22
0599 TRANSFERS								

9100	SYSTEM ADDED TRANSFER IN	191,607.00	191,607.00		0.00	0.00	191,607.00	00
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 12	
	TRANSFERS	191,607.00-	191,607.00-	0.00	0.00	0.00	191,607.00-	00
0620	NON DEPARTMENTAL EXPENSES							
0201	SOCIAL SECURITY- ELECTION WORKERS	0.00	0.00	0.00	0.00	0.00	0.00	
0202	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0203	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
1301	INSURANCE - GENERAL & LIABILITY	8,287.00	8,287.00	0.00	2,337.26	0.00	5,949.74	28
1400	CUSTODIAL SERVICE-GF DEPTS	0.00	0.00	0.00	0.00	0.00	0.00	
1401	JANITORIAL SUPPLIES	5,000.00	5,000.00	104.53	692.60	203.75	4,202.87	16
1500	COPY EXPENSE-ALL GF DEPTS	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00
1602	MAILING - ALL GF DEPTS.	15,000.00	15,000.00	147.39	1,382.93	556.86	13,469.68	10
1700	COMPUTER ASST -ALL GF DEPTS	20,000.00	20,000.00	500.00	1,706.50	1,706.50	17,793.50	11
1801	DUES/SUB/MEM -ALL GF DEPTS.	25,000.00	25,000.00	0.00	6,494.90	555.06	18,505.10	26
1802	PUB/NOT/ADV - ALL GF DEPTS.	25,000.00	25,000.00	570.00	4,294.06	487.50	20,135.94	19
1900	PRINTING - ALL GF DEPTS.	1,500.00	1,500.00	0.00	25.00	0.00	1,475.00	02
2101	AMBULANCE SUBSIDY	165,061.00	165,061.00	0.00	41,265.24	13,755.08	123,795.76	25
2102	LIBRARY SUBSIDY	40,000.00	40,000.00	0.00	9,999.99	3,333.33	30,000.01	25
2103	ASID - CHILDCARE	0.00	0.00	0.00	0.00	0.00	0.00	
2104	FAMILY CRISIS CENTER	9,425.00	9,425.00	0.00	2,356.25	0.00	7,068.75	25
2105	CHILDRENS ADVOCACY CENTER	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	100
2106	ALPINE EMERGENCY SERVICES BOARD	40,000.00	50,000.00	50,000.00	0.00	0.00	0.00	100
2120	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	
2200	ELECTION EXPENSE	12,000.00	12,000.00	0.00	8,436.37	0.00	3,563.63	70
2201	INTERNSHIP	0.00	0.00	0.00	0.00	0.00	0.00	
2300	EMPLOYEE RELATIONS	12,500.00	12,500.00	4,994.17	217.51	45.41	7,288.32	42
2301	PUBLIC RELATIONS	1,000.00	1,000.00	0.00	800.00	0.00	200.00	80
3000	IRS PENALTY/FINE/VOIDED	0.00	0.00	0.00	0.00	0.00	0.00	
4500	APPRAISAL BOARD	77,213.00	77,213.00	18,894.60	18,384.00	0.00	39,934.40	48
4501	TAX COLLECTION CONTRACT	23,643.00	23,643.00	0.00	0.00	0.00	23,643.00	00
6900	AUDIT	200,000.00	200,000.00	0.00	9,450.00	0.00	190,550.00	05
7900	CO HANDLING FEES	500.00	500.00	0.00	500.00	0.00	0.00	100
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	16,000.00	16,000.00	779.47	4,281.60	1,436.77	10,938.93	32
8004	SBITA PRINCIPAL				0.00	0.00	0.00	
9003	RIGHT TO USE LEASE - CAPITAL OUTLA	0.00	0.00	0.00	0.00	0.00	0.00	
9803	PRINCIPAL - RIGHT TO USE LEASES	0.00	0.00	0.00	0.00	0.00	0.00	
9804	INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00	
	NON DEPARTMENTAL EXPENSES	712,129.00	722,129.00	75,990.16	117,624.21	22,080.26	528,514.63	27
0622	CITY COUNCIL EXPENSES							
0101	SALARIES	7,500.00	7,500.00	0.00	1,575.00	525.00	5,925.00	21
0201	SOCIAL SECURITY	573.00	573.00	0.00	120.48	40.16	452.52	21
0501	SUPPLIES	500.00	500.00	10.00	0.00	0.00	490.00	02
0502	HOSPITALITY	500.00	500.00	15.00	24.10	16.20	460.90	08
1302	LIABILITY INS - ERRORS & OMISSION	0.00	0.00	0.00	0.00	0.00	0.00	
1500	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	
1501	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	
1502	MAYOR DISCRETIONARY	3,000.00	3,000.00	0.00	93.75	93.75	2,906.25	03
1503	WARD 1 DISCRETIONARY	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
1504	WARD 2 - DISCRETIONARY	3,000.00	3,000.00	0.00	118.99	23.99	2,881.01	04
1505	WARD 3 - DISCRESTIONARY	3,000.00	3,000.00	0.00	154.12	0.00	2,845.88	05

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 12	
1506	WARD 4 - DISCRETIONARY	3,000.00	3,000.00	0.00	113.83	47.95	2,886.17	04
1507	WARD 5 - DISCRETIONARY	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
2000	BUILDING AND STANDARDS COMM	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	00
2121	LEGAL EXPENSES	100,000.00	100,000.00	0.00	9,849.95	0.00	90,150.05	10
2122	LEGAL EXPENSES - CIVIL	0.00	0.00	0.00	0.00	0.00	0.00	
CITY COUNCIL EXPENSES		152,073.00	152,073.00	25.00	12,050.22	747.05	139,997.78	08
0623 ADMINISTRATIVE EXPENSES								
0101	SALARIES	426,096.00	426,096.00	0.00	92,557.70	29,940.65	333,538.30	22
0103	OVERTIME	3,058.00	3,058.00	0.00	0.00	0.00	3,058.00	00
0104	CM - CAR ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	37,745.00	37,745.00	0.00	6,935.68	2,242.12	30,809.32	18
0202	INSURANCE - GROUP	44,314.00	44,314.00	0.00	13,287.17	4,429.05	31,026.83	30
0203	RETIREMENT	7,679.00	7,679.00	0.00	1,980.74	640.74	5,698.26	26
0204	UNEMPLOYMENT	819.00	819.00	0.00	82.33	0.00	736.67	10
0205	INS - WORKMEN'S COMP	675.00	675.00	0.00	89.70	0.00	585.30	13
0501	SUPPLIES	6,500.00	6,500.00	276.60	1,055.65	274.40	5,167.75	20
0701	MAINT - VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	
0900	FUEL & OIL	0.00	0.00	0.00	0.00	0.00	0.00	
1101	ELECTRICITY	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1500	TRAINING	7,500.00	7,500.00	0.00	1,305.00	540.00	6,195.00	17
1501	TRAVEL	10,000.00	10,000.00	378.00	5,363.37	480.56	4,258.63	57
1700	IT EQUIPMENT/ SOFTWARE	20,000.00	20,000.00	2,639.77	70.34	21.64	17,289.89	14
2200	TML CONFERENCE	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	7,500.00	7,500.00	0.00	1,784.01	594.67	5,715.99	24
2750	CELL PHONE EXPENSES	1,500.00	1,500.00	0.00	236.90	118.45	1,263.10	16
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3000	CODIFICATION-ORDINANCE	15,000.00	15,000.00	0.00	2,114.00	0.00	12,886.00	14
3001	RECORDS	0.00	0.00	0.00	0.00	0.00	0.00	
9700	SOFTWARE/EMPLOYEE REVIEW	0.00	0.00	0.00	8,625.00	0.00	8,625.00	
9800	CIP - COMPUTERS/IT	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00
9801	LEASED VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	
9802	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
ADMINISTRATIVE EXPENSES		603,386.00	603,386.00	3,294.37	135,487.59	39,282.28	464,604.04	23
0624 MUNICIPAL COURT EXPENSES								
0101	SALARIES	34,219.00	34,219.00	0.00	4,839.97	2,713.72	29,379.03	14
0103	OVERTIME	1,023.00	1,023.00	0.00	0.00	0.00	1,023.00	00
0105	CONTRACT LABOR	43,500.00	43,500.00	0.00	6,590.00	3,240.00	36,910.00	15
0201	SOCIAL SECURITY	2,689.00	2,689.00	0.00	370.27	207.61	2,318.73	14
0202	INSURANCE - GROUP	8,862.00	8,862.00	0.00	0.00	0.00	8,862.00	00
0203	RETIREMENT	770.00	770.00	0.00	103.58	58.08	666.42	13
0204	UNEMPLOYMENT	117.00	117.00	0.00	0.00	0.00	117.00	00
0205	INS - WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0208	FINE COLLECTION/FTA FEES	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	2,500.00	2,500.00	276.60	0.00	0.00	2,223.40	11
0502	SUPPLIES	1,000.00	1,000.00	0.00	335.01	0.00	664.99	34
1500	TRAINING	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	00
1501	TRAVEL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1700	IT EQUIPMENT/SOFTWARE	5,000.00	5,000.00	377.11	2,610.00	0.00	2,012.89	60
2000	CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	

TIME:09:15 PM - EFFECTIVE MONTH:12

PREPARER:0018

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 12	
2700	TELEPHONE EXPENSES	4,500.00	4,500.00	0.00	965.71	321.90	3,534.29	21
2750	Cell Phone Expense	0.00	0.00	0.00	0.00	0.00	0.00	
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
MUNICIPAL COURT EXPENSES		108,680.00	108,680.00	653.71	15,814.54	6,541.31	92,211.75	15
0631	POLICE EXPENSES							
0101	SALARIES	992,338.00	992,338.00	0.00	229,703.93	77,771.52	762,634.07	23
0103	OVERTIME	62,203.00	62,203.00	0.00	19,891.77	6,370.27	42,311.23	32
0104	EVENT SECURITY	0.00	0.00	0.00	450.00	300.00	450.00	
0201	SOCIAL SECURITY	80,461.00	80,461.00	0.00	18,621.61	6,290.85	61,839.39	23
0202	INSURANCE GROUP	168,394.00	168,394.00	0.00	36,732.45	12,365.69	131,661.55	22
0203	RETIREMENT	23,042.00	23,042.00	0.00	5,350.94	1,807.07	17,691.06	23
0204	UNEMPLOYMENT	2,340.00	2,340.00	0.00	100.82	0.00	2,239.18	04
0205	INS - WORKMEN'S COMP	26,402.00	26,402.00	0.00	6,067.84	0.00	20,334.16	23
0400	SAFETY PROGRAM	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
0501	OFFICE SUPPLIES	6,000.00	6,000.00	410.00	682.08	607.08	4,907.92	18
0502	FIELD SUPPLIES	10,000.00	10,000.00	1,665.71	162.91	0.00	8,171.38	18
0510	UNIFORMS	10,000.00	10,000.00	87.92	853.14	0.00	9,058.94	09
0700	MAINT - EQUIPMENT	3,500.00	3,500.00	0.00	50.00	0.00	3,450.00	01
0701	MAINT-VEHICLE	10,000.00	10,000.00	257.77	3,184.97	1,015.22	6,557.26	34
0713	MAINT - DRUG DOG	5,000.00	5,000.00	200.00	247.59	247.59	4,552.41	09
0900	FUEL & OIL	25,000.00	25,000.00	0.00	4,552.23	2,027.18	20,447.77	18
1101	ELECTRICITY	8,400.00	8,400.00	0.00	23.77	9.52	8,376.23	00
1301	LAW ENFORCEMENT LIABILITY INS	29,752.00	29,752.00	0.00	7,215.00	0.00	22,537.00	24
1401	JANITORIAL SUPPLIES	1,000.00	1,000.00	0.00	310.02	0.00	689.98	31
1500	TRAINING	10,000.00	10,000.00	139.90	1,925.00	720.00	7,935.10	21
1501	TRAVEL	10,000.00	10,000.00	0.00	459.30	0.00	9,540.70	05
1700	FY20 - IT/SOFTWARE	2,500.00	2,500.00	8,296.40	0.00	0.00	5,796.40	332
2700	TELEPHONE EXPENSES	13,250.00	13,250.00	0.00	3,307.48	1,104.00	9,942.52	25
2750	CELL PHONE EXPENSES	12,500.00	12,500.00	0.00	1,936.81	903.87	10,563.19	15
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3000	HEPATITIS SHOTS	0.00	0.00	0.00	0.00	0.00	0.00	
3100	INFORMANT MONEY	0.00	0.00	0.00	0.00	0.00	0.00	
3200	COMMUNITY PROGRAMS	12,000.00	12,000.00	1,940.00	651.21	0.00	9,408.79	22
3300	INVESTIGATIVE EXPENSES	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
3700	COPSYNC / SOUTHERN SOFTWARE	18,250.00	18,250.00	0.00	0.00	0.00	18,250.00	00
7000	CODE RED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
7001	FEDERAL WARNING SYSTEM	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
8001	LEASED VEHICLES	80,918.00	80,918.00	0.00	11,432.31	3,809.16	69,485.69	14
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	0.00	0.00	294.13	437.12	0.00	731.25	
8004	SBITA INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	
9300	FY 24 - TASERS	5,000.00	5,000.00	0.00	4,778.68	4,778.68	221.32	96
9922	INSURANCE CLAIMS - PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	
POLICE EXPENSES		1,637,250.00	1,637,250.00	13,291.83	359,128.98	120,127.70	1,264,829.19	23
0632	FIRE DEPT EXPENSES							
0101	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	
0202	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0203	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	

TIME:09:15 PM - EFFECTIVE MONTH:12

PREPARER:0018

ACT	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED	
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE PCT
REPORTING FUND: 0001 GENERAL FUND						EFFECTIVE MONTH - 12	
0204	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00
0205	INS - WORKMANS COMP	0.00	0.00	0.00	0.00	0.00	0.00
0501	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
0502	FIELD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
0700	MAINT - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
0701	MAINT-VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00
0900	FUEL & OIL	0.00	0.00	0.00	0.00	0.00	0.00
1301	LIABILITY/AUTO COVERAGE	0.00	0.00	0.00	0.00	0.00	0.00
1500	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
1501	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
2700	TELEPHONE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2750	CELL PHONE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00
3702	FIRE CALLS	0.00	0.00	0.00	0.00	0.00	0.00
9002	CIP - BREATHING APPARATUS	0.00	0.00	0.00	0.00	0.00	0.00
	FIRE DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
0635	BUILDING SERVICES EXPENSES						
0101	SALARIES	152,317.00	152,317.00	0.00	27,447.74	3,752.40	124,869.26 18
0103	OVERTIME	2,418.00	2,418.00	0.00	22.59	0.00	2,395.41 01
0105	CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00	0.00
0201	SOCIAL SECURITY	11,806.00	11,806.00	0.00	2,012.79	286.77	9,793.21 17
0202	INSURANCE-GROUP	26,588.00	26,588.00	0.00	6,304.71	790.36	20,283.29 24
0203	RETIREMENT	3,381.00	3,381.00	0.00	587.85	80.30	2,793.15 17
0204	UNEMPLOYMENT	351.00	351.00	0.00	93.19	0.00	257.81 27
0205	INS-WORKERS COMP	195.00	195.00	0.00	133.50	0.00	61.50 68
0501	OFFICE SUPPLIES	3,000.00	3,000.00	0.00	227.92	0.00	2,772.08 08
0502	FIELD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
0510	UNIFORMS	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00 00
0701	MAINT-VEHICLE	1,000.00	1,000.00	0.00	23.47	23.47	976.53 02
0900	FUEL & OIL	2,000.00	2,000.00	0.00	222.59	63.05	1,777.41 11
1301	LIABILITY/AUTO COVERAGE	941.00	941.00	0.00	223.25	0.00	717.75 24
1500	TRAINING	5,000.00	5,000.00	0.00	2,085.00	0.00	2,915.00 42
1501	TRAVEL	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00 00
1700	IT EQUIPMENT/SOFTWARE	6,000.00	6,000.00	1,419.21	352.22	13.53	4,228.57 30
2000	VEHICLE ABATEMENT	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00 00
2100	ENFORCEMENT CLEAN UP	4,500.00	4,500.00	0.00	878.50	446.75	3,621.50 20
2700	TELEPHONE EXPENSES	3,500.00	3,500.00	0.00	784.62	261.54	2,715.38 22
2750	CELL PHONE EXPENSES	1,250.00	1,250.00	0.00	160.92	80.46	1,089.08 13
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00
3500	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
8001	LEASED VEHICLE	16,393.00	16,393.00	0.00	2,875.65	958.55	13,517.35 18
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
9000	PLANNING	0.00	0.00	0.00	0.00	0.00	0.00
	BUILDING SERVICES EXPENSES	265,640.00	265,640.00	1,419.21	44,436.51	6,757.18	219,784.28 17
0636	HUMAN RESOURCE EXPENSES						
0101	SALARIES	74,505.00	74,505.00	0.00	16,554.77	6,041.71	57,950.23 22
0103	OVERTIME	1,153.00	1,153.00	0.00	263.82	0.00	889.18 23
0201	SOCIAL SECURITY	5,773.00	5,773.00	0.00	1,262.54	451.69	4,510.46 22
0202	INSURANCE	17,726.00	17,726.00	0.00	1,580.22	757.76	16,145.78 09

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 12	
0203	RETIREMENT	1,653.00	1,653.00	0.00	359.91	129.29	1,293.09	22
0204	UNEMPLOYMENT	234.00	234.00	0.00	3.25	0.00	230.75	01
0205	WORKMEN COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	2,000.00	2,000.00	542.35	24.00	17.00	1,433.65	28
1500	TRAINING	2,500.00	2,500.00	0.00	200.00	200.00	2,300.00	08
1501	TRAVEL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1700	IT EQUIPMENT/ SOFTWARE	3,500.00	3,500.00	754.22	0.00	0.00	2,745.78	22
2800	DRUG TESTING	2,500.00	2,500.00	0.00	825.00	450.00	1,675.00	33
HUMAN RESOURCE EXPENSES		114,044.00	114,044.00	1,296.57	21,073.51	8,047.45	91,673.92	20
0637 FINANCE DEPT EXPENSES								
=====								
0101	SALARIES	284,809.00	284,809.00	0.00	44,484.55	12,192.03	240,324.45	16
0103	OVERTIME	4,321.00	4,321.00	0.00	265.41	76.70	4,055.59	06
0105	CONTRACT LABOR	0.00	0.00	0.00	11,100.00	0.00	11,100.00	-
0201	SOCIAL SECUIRTY	21,963.00	21,963.00	0.00	3,200.34	863.44	18,762.66	15
0202	INSURANCE-GROUP	35,452.00	35,452.00	0.00	9,204.27	2,837.07	26,247.73	26
0203	RETIREMENT	6,290.00	6,290.00	0.00	957.62	262.54	5,332.38	15
0204	UNEMPLOYMENT	468.00	468.00	0.00	42.57	0.00	425.43	09
0205	INS - WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	5,000.00	5,000.00	276.60	2,043.87	0.00	2,679.53	46
0502	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
1500	TRAINING	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1501	TRAVEL	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1700	IT EQUIPMENT/ SOFTWARE	18,000.00	18,000.00	3,262.66	8,910.00	0.00	5,827.34	68
2700	TELEPHONE EXPENSES	5,500.00	5,500.00	0.00	981.41	379.83	4,518.59	18
2750	CELL PHONE EXPENSES	500.00	500.00	0.00	0.00	0.00	500.00	00
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
8001	SBITA PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	
FINANCE DEPT EXPENSES		392,303.00	392,303.00	3,539.26	81,190.04	16,611.61	307,573.70	22
0638 ANIMAL CONTROL EXPENSES								
=====								
0101	SALARIES	221,834.00	221,834.00	0.00	57,066.72	21,122.98	164,767.28	26
0103	OVERTIME	9,913.00	9,913.00	0.00	1,870.01	68.00	8,042.99	19
0201	SOCIAL SECURITY	17,682.00	17,682.00	0.00	4,335.86	1,563.51	13,346.14	25
0202	INSURANCE-GROUP	44,314.00	44,314.00	0.00	11,698.82	4,394.98	32,615.18	26
0203	RETIREMENT	5,064.00	5,064.00	0.00	1,261.23	453.49	3,802.77	25
0204	UNEMPLOYMENT	702.00	702.00	0.00	41.62	0.00	660.38	06
0205	INS-WORKMEN'S COMP	4,445.00	4,445.00	0.00	1,203.75	0.00	3,241.25	27
0501	SUPPLIES	2,500.00	2,000.00	0.00	468.92	360.92	1,531.08	23
0502	FIELD SUPPLIES	2,500.00	2,500.00	0.00	500.90	0.00	1,999.10	20
0510	UNIFORMS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
0700	MAINT - EQUIPMENT	500.00	1,000.00	0.00	611.10	0.00	388.90	61
0701	MAINT-VEHICLE	1,500.00	1,500.00	206.03	7.50	0.00	1,286.47	14
0900	FUEL & OIL	6,500.00	6,500.00	0.00	599.02	335.63	5,900.98	09
1101	ELECTRICITY	3,500.00	3,500.00	0.00	875.96	413.24	2,624.04	25
1301	LIABILITY/AUTO COVERAGE	3,506.00	3,506.00	0.00	873.50	0.00	2,632.50	25
1401	JANITORIAL SUPPLIES	8,000.00	8,000.00	291.89	1,351.26	641.17	6,356.85	21
1500	TRAINING	6,000.00	6,000.00	0.00	150.00	0.00	5,850.00	03
1501	TRAVEL	4,000.00	4,000.00	0.00	2,543.24	650.12	1,456.76	64
1700	IT/SOFTWARE	4,500.00	4,500.00	2,262.66	40.59	13.53	2,196.75	51
2700	TELEPHONE EXPENSES	5,000.00	5,000.00	0.00	1,250.07	416.69	3,749.93	25

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 12	
2750	CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	321.84	160.92	1,678.16	16
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3200	ANIMAL CARE	35,000.00	35,000.00	303.27	4,099.42	266.20	30,597.31	13
3301	SPAY & NEUTER PROGRAM	30,000.00	30,000.00	0.00	1,790.25	629.00	28,209.75	06
8001	LEASED VEHICLE	21,571.00	21,571.00	0.00	3,746.58	1,248.86	17,824.42	17
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9000	CIP - CAT CONDOS - PRIOR INCINERAT	0.00	0.00	0.00	0.00	0.00	0.00	
9001	CIP - HVAC SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	
9922	INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00	0.00	
ANIMAL CONTROL EXPENSES		442,031.00	442,031.00	3,063.85	96,708.16	32,739.24	342,258.99	23
0641 BUILDING MAINTENANCE								
0101	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	
0103	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	
0202	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0203	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
0204	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	
0205	WORKMEN COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0502	FIELD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0503	FY20 - PEST CONTROL - ALL GF	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
0510	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	
0700	MAINT EQUIPMENT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
0701	MAINT VEHICLE	750.00	750.00	0.00	0.00	0.00	750.00	00
0708	FIRE SAFETY INSPECTION	2,600.00	2,600.00	0.00	0.00	0.00	2,600.00	00
1301	LIABILITY/AUTO COVERAGE	1,189.00	1,189.00	0.00	0.00	0.00	1,189.00	00
1500	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	
1501	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	
6000	MAINT - CITY HALL	10,000.00	10,000.00	295.07	86.16	29.56	9,618.77	04
6001	MAINT - POLICE DEPT	3,000.00	3,000.00	583.94	0.00	0.00	2,416.06	19
6002	MAINT - ANIMAL SHELTER	20,000.00	20,000.00	0.00	909.39	300.00	19,090.61	05
6003	MAINT - SUNSHINE HOUSE	5,000.00	5,000.00	56.14	34.46	0.00	4,909.40	02
6004	MAINT - NEIGHBORHOOD CENTER	3,000.00	3,000.00	0.00	63.40	39.14	2,936.60	02
6005	MAINT - MAINTENENACE YARD	0.00	5,000.00	0.00	0.00	0.00	5,000.00	00
BUILDING MAINTENANCE		47,539.00	52,539.00	935.15	1,093.41	368.70	50,510.44	04
0642 PARKS & POOL EXPENSES								
0101	SALARIES	276,878.00	276,878.00	0.00	55,844.80	17,205.07	221,033.20	20
0103	OVERTIME	15,812.00	15,812.00	0.00	216.12	21.27	15,595.88	01
0201	SOCIAL SECURITY	21,569.00	21,569.00	0.00	4,083.92	1,249.55	17,485.08	19
0202	INSURANCE - GROUP	53,177.00	53,177.00	0.00	15,414.12	5,138.04	37,762.88	29
0203	RETIREMENT	6,177.00	6,177.00	0.00	1,199.73	368.65	4,977.27	19
0204	UNEMPLOYMENT	702.00	702.00	0.00	275.46	0.00	426.54	39
0205	INS - WORKMEN'S COMP	3,037.00	3,037.00	0.00	794.75	0.00	2,242.25	26
0501	SUPPLIES	2,500.00	2,500.00	359.78	0.00	0.00	2,140.22	14
0502	FIELD SUPPLIES	8,000.00	8,000.00	105.61	1,934.61	421.42	5,959.78	26
0510	UNIFORMS	5,000.00	5,000.00	91.50	491.62	171.37	4,416.88	12
0700	MAINT - EQUIPMENT	5,000.00	5,000.00	7.79	998.12	0.00	3,994.09	20
0701	MAINT - VEHICLES	4,000.00	4,000.00	916.22	7.50	0.00	3,076.28	23
0707	MAINTENANCE - POOL	12,500.00	12,500.00	0.00	0.00	0.00	12,500.00	00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 12	
0709	SUPPLIES - CIVIC CENTER	8,500.00	8,500.00	997.48	657.22	657.22	6,845.30	19
0730	MAINT - ALL PARKS	45,000.00	45,000.00	2,571.19	4,808.09	1,145.00	37,620.72	16
0731	RECREATION PROGRAMS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
0732	TREE DONATION	0.00	0.00	0.00	0.00	0.00	0.00	
0900	FUEL & OIL	10,000.00	10,000.00	0.00	897.90	357.32	9,102.10	09
1101	Electricity	16,000.00	16,000.00	0.00	1,599.08	1,066.74	14,400.92	10
1301	LIABILITY/AUTO COVERAGE	5,569.00	5,569.00	0.00	1,433.86	0.00	4,135.14	26
1500	TRAINING	3,000.00	3,000.00	1,125.00	0.00	0.00	1,875.00	38
1501	TRAVEL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1700	IT EQUIPMENT/ SOFTWARE	3,500.00	3,500.00	2,262.66	0.00	0.00	1,237.34	65
2700	TELEPHONE EXPENSES	5,500.00	5,500.00	0.00	1,115.22	371.74	4,384.78	20
2750	CELL PHONE EXPENSES	1,800.00	1,800.00	0.00	160.92	80.46	1,639.08	09
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3500	MASTER PARK PLAN - ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLE	26,629.00	26,629.00	0.00	2,154.48	718.16	24,474.52	08
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9000	FY 24 - PARK SIGNS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
9001	CIP - PUEBLO NUEVO PARK - TPWD MAT	0.00	0.00	500.00	0.00	0.00	500.00	
9002	PUEBLO NUEVO PARK IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
PARKS & POOL EXPENSES		552,350.00	552,350.00	7,937.23	94,087.52	28,972.01	450,325.25	18
0644	STREET DEPT EXPENSES							
0101	SALARIES	527,038.00	527,038.00	0.00	105,097.79	36,413.68	421,940.21	20
0103	OVERTIME	29,844.00	29,844.00	0.00	280.49	11.99	29,563.51	01
0105	CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	42,490.00	42,490.00	0.00	7,740.40	2,679.55	34,749.60	18
0202	INSURANCE - GROUP	79,766.00	79,766.00	0.00	18,459.00	6,153.00	61,307.00	23
0203	RETIREMENT	12,168.00	12,168.00	0.00	2,255.03	779.50	9,912.97	19
0204	UNEMPLOYMENT	1,404.00	1,404.00	0.00	157.31	0.00	1,246.69	11
0205	INS - WORKMEN'S COMP	14,217.00	14,217.00	0.00	3,201.25	0.00	11,015.75	23
0501	OFFICE SUPPLIES	4,500.00	4,500.00	85.99	949.61	184.18	3,464.40	23
0502	FIELD SUPPLIES	16,000.00	16,000.00	847.96	1,898.37	547.50	13,253.67	17
0510	UNIFORMS	6,500.00	6,500.00	135.60	897.02	217.04	5,467.38	16
0700	MAINT - EQUIPMENT	45,000.00	40,000.00	607.41	4,143.04	52.48	35,249.55	12
0701	MAINT - VEHICLES	12,000.00	12,000.00	98.71	551.66	159.51	11,349.63	05
0718	STREET SIGNS	20,000.00	20,000.00	2,432.00	0.00	0.00	17,568.00	12
0719	STREET MAINTENANCE MATERIALS	65,000.00	65,000.00	3,375.00	8,442.90	0.00	53,182.10	18
0900	FUEL	15,000.00	15,000.00	0.00	1,900.28	585.34	13,099.72	13
0901	OIL	0.00	0.00	0.00	0.00	0.00	0.00	
1101	ELECTRICITY	70,000.00	70,000.00	0.00	9,674.63	4,934.34	60,325.37	14
1301	LIABILITY/AUTO COVERAGE	12,909.00	12,909.00	0.00	3,145.08	0.00	9,763.92	24
1500	TRAINING	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	00
1501	TRAVEL	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
1700	IT EQUIPMENT/ SOFTWARE	1,500.00	1,500.00	4,525.32	0.00	0.00	3,025.32	302
2000	CONTRACT	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00	00
2700	TELEPHONE EXPENSES	4,500.00	4,500.00	0.00	1,078.86	359.62	3,421.14	24
2750	CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	651.47	329.63	1,348.53	33
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3500	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	
3501	MOBILITY PLAN	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLE	17,017.00	17,017.00	0.00	2,227.41	742.47	14,789.59	13
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
8100	EASEMENT/ROAD SEAL (ANNUAL)	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00

TIME:09:15 PM - EFFECTIVE MONTH:12

PREPARER:0018

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 12	
9000	CAP IMPROVEMENT STREETS	255,279.00	255,279.00	16,472.50	16,587.34	0.00	222,219.16	13
9001	CAP - STREET PROJECT FY20 & FY21	0.00	0.00	0.00	0.00	0.00	0.00	
9002	ACCE STREET IMPROVMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
9003	CIP - HOT BOX (FY25 - LOADER)	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	00
STREET DEPT EXPENSES		1,500,132.00	1,495,132.00	28,580.49	189,338.94	54,149.83	1,277,212.57	15
0800 FUND TRANSFER GROUP								
0100	TRANSFER ACCT.	0.00	0.00		0.00	0.00	0.00	
0300	Grant Reimbursements	0.00	0.00		0.00	0.00	0.00	
FUND TRANSFER GROUP		0.00	0.00	0.00	0.00	0.00	0.00	
GENERAL FUND								
INCOME TOTALS		6,327,557.00	6,337,557.00		1,630,613.08	944,412.90	4,706,943.92	26
EXPENSE TOTALS		6,527,557.00	6,537,557.00	140,026.83	1,168,033.63	336,424.62	5,229,496.54	20

WATER/WASTEWATER/SANITATION UTILITY FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS

PAGE 1

TIME:09:10 PM - EFFECTIVE MONTH:12

PREPARER:0018

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 12	
0550	INTEREST RESERVE ACCOUNTS							
0500	RB 03 RESERVE INTEREST	0.00	0.00		0.00	0.00	0.00	
0501	TXCLASS - INTEREST	50,000.00	50,000.00		12,409.32	4,074.86	37,590.68	25
	INTEREST RESERVE ACCOUNTS	50,000.00	50,000.00	0.00	12,409.32	4,074.86	37,590.68	25
0551	INTEREST REVENUES							
7000	W/S/S INTEREST	65,000.00	65,000.00		15,220.47	5,387.24	49,779.53	23
7001	WATER CUSTOMER DEPOSIT INTEREST	20,000.00	20,000.00		5,767.71	1,918.58	14,232.29	29
9000	Overage in Cash Drawer	0.00	0.00		0.00	0.00	0.00	
	INTEREST REVENUES	85,000.00	85,000.00	0.00	20,988.18	7,305.82	64,011.82	25
0553	WATER REVENUES							
0601	WATER BILLING	1,867,000.00	1,867,000.00		447,194.05	137,080.90	1,419,805.95	24
0602	BULK WATER	0.00	0.00		0.00	0.00	0.00	
0611	MISC INCOME	2,000.00	2,000.00		511.16	0.00	1,488.84	26
0612	RETURNED CHECK FEE	500.00	500.00		0.00	0.00	500.00	00
0613	TAMPERING FEE	1,500.00	1,500.00		0.00	0.00	1,500.00	00
0614	VACATION FEE	0.00	0.00		125.00	50.00	125.00+	
1309	SERVICE RECONNECT	25,000.00	25,000.00		8,610.00	2,625.00	16,390.00	34
1600	INSURANCE CLAIMS	0.00	0.00		0.00	0.00	0.00	
1901	ROAD CUT FEE	10,000.00	10,000.00		1,000.00	0.00	9,000.00	10
6500	WATER LINE EXTENSION FEES	15,000.00	15,000.00		0.00	0.00	15,000.00	00
6600	WATER TAP FEES	40,000.00	40,000.00		9,350.00	0.00	30,650.00	23
6601	WATER TAP SUPPLIES	0.00	0.00		0.00	0.00	0.00	
6602	WATER TAP LABOR	0.00	0.00		0.00	0.00	0.00	
7000	BILLING ADJUSTMENTS	0.00	0.00		0.00	0.00	0.00	
7005	CONTRIBUTED CAPITAL	0.00	0.00		0.00	0.00	0.00	
8000	WC SALARY REIMB	0.00	0.00		0.00	0.00	0.00	
9000	OVERAGE/UNDERAGE CASH DRAWER	0.00	0.00		11.52-	0.00	11.52	
9001	AUCTION/SALE OF LEASED VEHICLE	0.00	0.00		0.00	0.00	0.00	
9002	INSURANCE CLAIMS	0.00	0.00		0.00	0.00	0.00	
9800	BAD DEBT RECOVERY UTILITY DEPT	0.00	0.00		0.00	0.00	0.00	
	WATER REVENUES	1,961,000.00	1,961,000.00	0.00	466,778.69	139,755.90	1,494,221.31	24
0554	SEWER REVENUES							
0602	SEWER BILLING	750,000.00	750,000.00		216,103.43	71,899.72	533,896.57	29
0605	LIQUID SEWAGE DUMPING FEE	25,000.00	25,000.00		14,550.00	2,625.00	10,450.00	58
0606	SEWER TAP FEES	25,000.00	25,000.00		5,120.00	1,800.00	19,880.00	20
0607	SEWER TAP SUPPLIES	0.00	0.00		112.72	112.72	112.72+	
0608	SEWER TAP LABOR	0.00	0.00		640.00	640.00	640.00+	
0610	SEWER LINE EXTENSION FEES	0.00	0.00		0.00	0.00	0.00	
0611	MISC/REFUNDS	0.00	0.00		0.00	0.00	0.00	
0700	INFRASTRUCTURE IMPROVEMENTS	0.00	0.00		0.00	0.00	0.00	
1901	ROAD CUT FEE	0.00	0.00		500.00	500.00	500.00+	
7000	BILLING ADJUSTMENTS	0.00	0.00		0.00	0.00	0.00	
8000	WC SALARY REIMB	0.00	0.00		0.00	0.00	0.00	
9001	AUCTION/SALE OF LEASED VEHICLE	0.00	0.00		0.00	0.00	0.00	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 12	
	SEWER REVENUES	800,000.00	800,000.00	0.00	237,026.15	77,577.44	562,973.85	30
0555 SANITATION/ RECYCE REVENUE								
0603	SANITATION/RECYCLE BILLING	2,100,000.00	2,100,000.00		534,758.95	178,542.52	1,565,241.05	25
0604	SALES TAX COLLECTED	155,000.00	155,000.00		36,784.94	12,288.38	118,215.06	24
0611	MISC	0.00	0.00		0.00	0.00	0.00	
7000	BILLING ADJUSTMENTS	0.00	0.00		0.00	0.00	0.00	
7001	LANDFILL/ASSURANCE INTEREST	2,500.00	2,500.00		823.74	272.52	1,676.26	33
7500	LANDFILL LEASE	150,000.00	150,000.00		12,287.51	0.00	137,712.49	08
8000	KEEP ALPINE BEAUTIFUL (GBG)	0.00	0.00		0.00	0.00	0.00	
8001	GRANT / REIMBURSEMENTS	0.00	0.00		0.00	0.00	0.00	
8002	COUNTY INTERLOCAL AGREEMENT	46,305.00	46,305.00		0.00	0.00	46,305.00	00
8003	TIRE DISPOSAL FEES	500.00	500.00		1,489.20	100.00	989.20+	298
	SANITATION/ RECYCE REVENUE	2,454,305.00	2,454,305.00	0.00	586,144.34	191,203.42	1,868,160.66	24
0599 TRANSFERS								
9100	SYSTEM ADDED TRANSFER IN	1,519,097.00	1,519,097.00		0.00	0.00	1,519,097.00	00
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	
	TRANSFERS	1,519,097.00-	1,519,097.00-	0.00	0.00	0.00	1,519,097.00-	00
0651 UTILITY BILLING DEPARTMENT								
0100	FRANCHISE FEE	267,515.00	267,515.00	0.00	0.00	0.00	267,515.00	00
0101	UTILITY CLERKS SALARY	68,738.00	68,738.00	0.00	13,480.99	2,766.74	55,257.01	20
0103	OVERTIME	2,058.00	2,058.00	0.00	10.13	0.00	2,047.87	00
0201	SOCIAL SECURITY	5,402.00	5,402.00	0.00	1,024.99	209.29	4,377.01	19
0202	INSURANCE - GROUP	17,726.00	17,726.00	0.00	3,343.77	743.06	14,382.23	19
0203	RETIREMENT	1,547.00	1,547.00	0.00	288.68	59.20	1,258.32	19
0204	UNEMPLOYMENT	234.00	234.00	0.00	0.00	0.00	234.00	00
0205	WORKMANS COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0900	ADMINISTRATIVE FEE	16,976.00	16,976.00	0.00	0.00	0.00	16,976.00	00
1400	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	1,419.18	377.29	3,580.82	28
1401	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
1500	COPY EXPENSE-ALL EF DEPTS	0.00	0.00	0.00	0.00	0.00	0.00	
1602	MAILING - ALL EF DEPTS.	35,000.00	35,000.00	0.00	11,236.80	4,156.15	23,763.20	32
1700	IT EQUIPMENT/ SOFTWARE	65,000.00	65,000.00	0.00	8,943.36	0.00	56,056.64	14
1801	DUES/SUB/MEM -ALL EF DEPTS.	0.00	0.00	800.00	0.00	0.00	800.00-	
1802	PUB/NOT/ADV - ALL EF DEPTS.	2,500.00	2,500.00	0.00	112.50	37.50	2,387.50	05
1803	FINES & PENALTIES	0.00	0.00	0.00	0.00	0.00	0.00	
1901	UNIFORMS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
8003	LEASED - EQUIPMENT	7,500.00	7,500.00	1,019.55	576.48	173.84	5,903.97	21
9501	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9502	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9809	INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00	
	UTILITY BILLING DEPARTMENT	496,696.00	496,696.00	1,819.55	40,436.88	8,523.07	454,439.57	09
0653 WATER EXPENSES								
0090	ADMINISTRATIVE FEE	138,965.00	138,965.00	0.00	0.00	0.00	138,965.00	00
0101	SALARIES	496,817.00	496,817.00	0.00	85,057.17	29,521.30	411,759.83	17

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 12	
0103	OVERTIME	25,721.00	25,721.00	0.00	12,043.65	4,662.01	13,677.35	47
0201	SOCIAL SECURITY	39,870.00	39,870.00	0.00	7,305.76	2,544.44	32,564.24	18
0202	INSURANCE - GROUP	15,585.00	15,585.00	0.00	14,530.10	6,824.62	1,054.90	93
0203	RETIREMENT	11,417.00	11,417.00	0.00	2,077.92	731.51	9,339.08	18
0204	UNEMPLOYMENT	1,521.00	1,521.00	0.00	142.76	0.00	1,378.24	09
0205	INSURANCE - WORKMEN'S COMP	7,005.00	7,005.00	0.00	1,562.43	0.00	5,442.57	22
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	8,000.00	8,000.00	320.42	1,383.14	216.30	6,296.44	21
0502	FIELD SUPPLIES	8,000.00	8,000.00	97.16	738.48	139.97	7,164.36	10
0503	SAFETY EQUIPMENT	6,000.00	6,000.00	219.92	220.27	0.00	5,559.81	07
0508	CHEMICALS	19,000.00	19,000.00	0.00	2,548.58	561.00	16,451.42	13
0510	UNIFORMS	7,000.00	7,000.00	112.96	455.16	116.88	6,431.88	08
0700	MAINT - EQUIPMENT	15,000.00	15,000.00	1,327.20	598.06	51.98	13,074.74	13
0701	MAINT - VEHICLES	18,000.00	18,000.00	300.00-	1,563.08	174.23	16,736.92	07
0711	DISTRIBUTION SYSTEM MAINT	150,000.00	150,000.00	5,709.17	4,893.86	1,968.04	139,396.97	07
0900	FUEL & OIL	30,000.00	30,000.00	83.18	4,464.39	2,067.21	25,452.43	15
1101	ELECTRICITY	95,000.00	95,000.00	0.00	12,910.39	8,090.40	82,089.61	14
1200	FAR WT WATER PLANNING GROUP	445.00	445.00	0.00	0.00	0.00	445.00	00
1301	INSURANCE - GENERAL & LIABILITY	22,178.00	22,178.00	0.00	6,129.65	0.00	16,048.35	28
1500	TRAINING	9,000.00	9,000.00	0.00	160.00	75.00	8,840.00	02
1501	TRAVEL	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1600	BUILDING MAINTENANCE	15,000.00	15,000.00	0.00	31.99	31.99	14,968.01	00
1700	IT EQUIPMENT/ SOFTWARE	10,000.00	10,000.00	5,656.65	0.00	0.00	4,343.35	57
1701	CONSULTING/CONTRACT SERVICES	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00
1801	DUES/SUB/MEM	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1902	ROAD REPAIR	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
2120	Contingency/MISC/VOIDED	0.00	0.00	0.00	0.00	0.00	0.00	
2124	PROV FOR BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	10,500.00	10,500.00	0.00	2,617.51	861.53	7,882.49	25
2750	CELL PHONE EXPENSES	11,000.00	11,000.00	0.00	498.86	281.61	10,501.14	05
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3500	ENGINEERING	20,000.00	20,000.00	0.00	24,318.92	0.00	4,318.92-	122
4000	JD WATER DISTRICT FEES	16,500.00	16,500.00	0.00	0.00	0.00	16,500.00	00
4802	SCADA	25,000.00	25,000.00	0.00	1,937.00	0.00	23,063.00	08
4803	MUSQUIZ WELL FIELD	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	00
4804	MUSQUIZ PUMP STATION	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00	00
4805	SUNNY GLENN WELL FIELD	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	00
4806	SUNNY GLENN PUMP STATION	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	00
4901	SAMPLES	15,000.00	15,000.00	1,320.13	1,671.80	1,044.50	12,008.07	20
4902	TCEQ WATR FEE (YR#90220001)	10,000.00	10,000.00	0.00	7,301.00	7,301.00	2,699.00	73
6004	TANK MAINTENANCE	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	00
6100	SEP TCEQ ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00	
6500	LINE EXTENSIONS/ NEW CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLES	43,500.00	43,500.00	0.00	10,495.65	3,498.55	33,004.35	24
8003	LEASED - EQUIPMENT	5,000.00	5,000.00	247.99	507.80	0.00	4,244.21	15
9301	Bond Issue Cost Amortization	0.00	0.00	0.00	0.00	0.00	0.00	
9400	FY23-BACKHOE FY24-LEAD & COPPER	125,000.00	125,000.00	0.00	0.00	0.00	125,000.00	00
9500	Depreciation Expense - Water	0.00	0.00	0.00	0.00	0.00	0.00	
9600	CIP - FIRE HYDRANTS	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
9700	LINE MAINTENANCE	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	00
9800	BOND ADMINISTRATIVE FEE	0.00	0.00	0.00	0.00	0.00	0.00	
9801	Principal - RB W&S Series 2003A	0.00	0.00	0.00	0.00	0.00	0.00	
9802	Interest - RB W&S Series 2003A	0.00	0.00	0.00	0.00	0.00	0.00	
9803	Principal - CO Series 2005 TWDB	138,000.00	138,000.00	0.00	0.00	0.00	138,000.00	00

TIME:09:10 PM - EFFECTIVE MONTH:12

PREPARER:0018

ACT	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED	
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN						EFFECTIVE MONTH - 12	
9805	Principal - CO Series 2011	30,800.00	30,800.00	0.00	0.00	0.00	30,800.00 00
9806	Interest - CO Series 2011	9,586.00	9,586.00	0.00	0.00	0.00	9,586.00 00
9807	Principal - GO Ref Bond Series 201	0.00	0.00	0.00	0.00	0.00	0.00
9808	Interest - GO Ref Bond Series 2011	0.00	0.00	0.00	0.00	0.00	0.00
9922	INSURANCE CLAIMS - PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
9999	RESERVE - FINANCIAL POLICY	0.00	0.00	0.00	0.00	0.00	0.00
	WATER EXPENSES	2,054,410.00	2,054,410.00	14,794.78	208,165.38	70,764.07	1,831,449.84 11
0654	SEWER EXPENSES						
0090	ADMINISTRATIVE FEE	149,214.00	149,214.00	0.00	0.00	0.00	149,214.00 00
0101	SALARIES	221,892.00	221,892.00	0.00	59,033.93	18,251.41	162,858.07 27
0103	OVERTIME	12,586.00	12,586.00	0.00	6,336.29	1,720.33	6,249.71 50
0201	SOCIAL SECURITY	17,891.00	17,891.00	0.00	4,785.69	1,456.43	13,105.31 27
0202	INSURANCE - GROUP	35,452.00	35,452.00	0.00	11,435.44	3,791.52	24,016.56 32
0203	RETIREMENT	5,123.00	5,123.00	0.00	1,398.96	427.39	3,724.04 27
0204	UNEMPLOYMENT	468.00	468.00	0.00	0.00	0.00	468.00 00
0205	INS - WORKMEN'S COMP	7,005.00	7,005.00	0.00	1,562.43	0.00	5,442.57 22
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
0501	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	173.21	173.21	4,826.79 03
0502	FIELD SUPPLIES	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00 00
0508	CHEMICALS - CHLORINE	20,000.00	20,000.00	0.00	1,319.29	264.00	18,680.71 07
0509	CHEMICALS - SULFUR DIOXIDE	15,000.00	15,000.00	0.00	865.75	264.00	14,134.25 06
0510	UNIFORMS	2,400.00	2,400.00	64.26	238.30	75.90	2,097.44 13
0700	MAINT - EQUIPMENT	20,000.00	20,000.00	25.99	113.99	0.00	19,860.02 01
0701	MAINT - VEHICLES	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00 00
0704	WWTP FACILITY MAINT	85,000.00	85,000.00	0.00	398.70	398.70	84,601.30 00
0705	COLLECTION SYSTEM MAINTENANCE	75,000.00	75,000.00	6,794.85	0.00	0.00	68,205.15 09
0900	FUEL & OIL	14,000.00	14,000.00	0.00	865.74	354.46	13,134.26 06
1101	ELECTRICITY	45,000.00	45,000.00	0.00	6,835.72	4,348.49	38,164.28 15
1301	INSURANCE - GENERAL & LIABILITY	4,441.00	4,441.00	0.00	1,295.00	0.00	3,146.00 29
1500	TRAINING	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00 00
1501	TRAVEL	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00 00
1700	IT EQUIPMENT/ SOFTWARE	5,000.00	5,000.00	1,131.33	0.00	0.00	3,868.67 23
1801	DUES/SUB/MEM	0.00	0.00	0.00	0.00	0.00	0.00
1902	ROAD REPAIR	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00 00
2120	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00
2124	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2700	TELEPHONE EXPENSES	6,500.00	6,500.00	0.00	1,343.07	447.69	5,156.93 21
2750	CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	241.38	120.69	1,758.62 12
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00
3000	HEPATITIS SHOTS	500.00	500.00	0.00	0.00	0.00	500.00 00
3100	SAFETY EQUIPMENT	4,000.00	4,000.00	0.00	220.27	0.00	3,779.73 06
3500	ENGINEERING	15,000.00	15,000.00	0.00	7,000.00	7,000.00	8,000.00 47
4802	SCADA	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00 00
4901	SAMPLES	10,000.00	10,000.00	1,040.00	1,335.83	0.00	7,624.17 24
4902	ANNUAL SEWER INSPECTION	0.00	0.00	0.00	0.00	0.00	0.00
4903	TCEQ (YR-010117-001)2 PRMTS	15,000.00	15,000.00	0.00	14,388.44	200.00	611.56 96
6100	TCEQ ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00
8001	LEASED VEHICLE	31,416.00	31,416.00	0.00	5,804.43	1,934.81	25,611.57 18
8003	LEASED - EQUIPMENT	0.00	0.00	247.99	507.82	0.00	755.81-
9000	CIP - CLARIFIER	900,000.00	900,000.00	0.00	0.00	0.00	900,000.00 00
9001	CIP - WWTP	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00 00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 12	
9500	Depreciation Expense - Sewer	0.00	0.00	0.00	0.00	0.00	0.00	
9801	Principal - CO Combo Tax&Rev 2012	0.00	0.00	0.00	0.00	0.00	0.00	
9802	Interest - CO Combo Tax&Rev 2012	0.00	0.00	0.00	0.00	0.00	0.00	
SEWER EXPENSES		2,014,388.00	2,014,388.00	9,304.42	127,499.68	41,229.03	1,877,583.90	07
0655 SANITATION/RECYCLE EXPENSES								
0090	ADMINISTRATIVE FEE	170,660.00	170,660.00	0.00	0.00	0.00	170,660.00	00
0101	SALARIES	119,339.00	119,339.00	0.00	25,467.74	8,373.95	93,871.26	21
0103	OVERTIME	6,147.00	6,147.00	0.00	17.52	0.00	6,129.48	00
0105	CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	9,575.00	9,575.00	0.00	1,941.10	636.47	7,633.90	20
0202	INSURANCE - GROUP	17,726.00	17,726.00	0.00	2,309.92	738.44	15,416.08	13
0203	RETIREMENT	2,742.00	2,742.00	0.00	545.38	179.19	2,196.62	20
0204	UNEMPLOYMENT	468.00	468.00	0.00	46.17	0.00	421.83	10
0205	INS - WORKMEN'S COMP	3,548.00	3,548.00	0.00	975.00	0.00	2,573.00	27
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	500.00	500.00	0.00	244.07	0.00	255.93	49
0502	FIELD SUPPLIES	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	00
0510	UNIFORMS	1,000.00	1,000.00	0.00	4.24	0.53	995.76	00
0604	SANITATION SALES TAX - STATE	155,000.00	155,000.00	0.00	32,415.02	11,036.05	122,584.98	21
0701	VEHICLE MAINTENANCE	1,500.00	2,000.00	317.73	104.37	0.00	1,577.90	21
0900	FUEL & OIL	600.00	600.00	0.00	100.00	100.00	500.00	17
1101	ELECTRICITY	1,250.00	1,250.00	0.00	61.42	28.81	1,188.58	05
1301	INSURANCE - GENERAL & LIABILITY	703.00	703.00	0.00	137.25	0.00	565.75	20
1500	TRAINING	1,000.00	1,000.00	0.00	165.00	90.00	835.00	17
1501	TRAVEL	1,000.00	500.00	0.00	0.00	0.00	500.00	00
2021	VOIDED CHECKS	0.00	0.00	0.00	0.00	0.00	0.00	
2124	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	3,500.00	3,500.00	0.00	1,082.32	261.54	2,417.68	31
2750	CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	236.96	118.49	1,763.04	12
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
4902	TCEQ/SOLID WSTE(QTR-#2197)	12,500.00	12,500.00	0.00	3,957.77	0.00	8,542.23	32
5000	WASTE/RECYCLE COLL FEES	1,756,150.00	1,756,150.00	0.00	316,522.24	158,155.15	1,439,627.76	18
5001	TIPPING FEES DUE TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	
8000	ENVIRONMENTAL SERVICES	35,000.00	35,000.00	9,492.44	614.71	197.50	24,892.85	29
8001	GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	0.00	0.00	247.99	507.82	0.00	755.81	
9000	LANDFILL CLOSURE	0.00	0.00	0.00	0.00	0.00	0.00	
9500	Depreciation Expense - Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	
SANITATION/RECYCLE EXPENSES		2,303,908.00	2,303,908.00	10,058.16	387,456.02	179,916.12	1,906,393.82	17
ENTERPRISE: WATER/SEWER/SAN								
INCOME TOTALS		6,869,402.00	6,869,402.00		1,323,346.68	419,917.44	5,546,055.32	19
EXPENSE TOTALS		6,869,402.00	6,869,402.00	35,976.91	763,557.96	300,432.29	6,069,867.13	12

AIRPORT FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS

PAGE 1

TIME:09:19 PM - EFFECTIVE MONTH:12

PREPARER:0018

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0005 ENTERPRISE: AIRPORT							EFFECTIVE MONTH - 12	
0527 AIRPORT REVENUE								

1602	FUEL SALES	745,000.00	745,000.00		169,711.67	60,093.76	575,288.33	23
1603	OIL SALES	50.00	50.00		147.57	0.00	97.57+	295
1604	MAP SALES	0.00	0.00		0.00	0.00	0.00	
1702	GROUND LEASE (HANGER)	23,407.00	23,407.00		585.44	292.70	22,821.56	03
5100	TXDOT RAMP GRANT	10,000.00	10,000.00		0.00	0.00	10,000.00	00
5110	AIRPORT GRANT - TXDOT				0.00	0.00	831,300.13-	Note
5200	MISC FEES/REFUNDS/INSURANCE	0.00	0.00		20.10	20.10	20.10+	
5201	TEXAS CLASS - INTEREST	0.00	0.00		75.44	24.77	75.44+	
5202	GRANT REIMBURSEMENTS - ARPA	0.00	0.00		0.00	0.00	0.00	
5300	AUCTION SALES	0.00	0.00		0.00	0.00	0.00	
7001	AIRPORT BANK ACCT INTEREST	10,000.00	10,000.00		2,784.21	1,008.18	7,215.79	28
7002	RESERVE ACCOUNT - CIP MATCH	0.00	0.00		0.00	0.00	0.00	
7003	INTEREST REVENUE - LEASE	0.00	0.00		0.00	0.00	0.00	
AIRPORT REVENUE		788,457.00	788,457.00	0.00	173,324.43	61,439.51	1,446,432.70	22
Note: Entry is not applicable. Prior Year Adjustment Required							\$615,132.57	
0599 AIRPORT TRANSFERS								

9100	SYSTEM ADDED TRANSFER IN	0.00	0.00		0.00	0.00	0.00	
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	
9120	SYSTEM ADDED TRANSFER WITHIN	0.00	0.00		0.00	0.00	0.00	
AIRPORT TRANSFERS		0.00	0.00	0.00	0.00	0.00	0.00	
0627 Airport Expenses								

0090	ADMINISTRATIVE FEE	58,405.00	58,405.00	0.00	0.00	0.00	58,405.00	00
0101	SALARIES	110,893.00	110,893.00	0.00	24,090.16	5,428.40	86,802.84	22
0103	OVERTIME	7,641.00	7,641.00	0.00	1,338.73	878.54	6,302.27	18
0201	SOCIAL SECURITY	9,044.00	9,044.00	0.00	1,942.91	482.48	7,101.09	21
0202	INSURANCE - GROUP	17,726.00	17,726.00	0.00	2,972.24	743.06	14,753.76	17
0203	RETIREMENT	2,590.00	2,590.00	0.00	544.17	134.96	2,045.83	21
0204	UNEMPLOYMENT	234.00	234.00	0.00	0.00	0.00	234.00	00
0205	INS - WORKMEN'S COMP	1,686.00	1,686.00	0.00	431.75	0.00	1,254.25	26
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	1,800.00	1,800.00	108.21	1,176.05	59.32	515.74	71
0502	FIELD SUPPLIES	800.00	800.00	3.58	332.29	104.02	464.13	42
0510	UNIFORMS	300.00	300.00	1.06	125.38	102.24	173.56	42
0601	LICENSES AND FEES	450.00	450.00	0.00	0.00	0.00	450.00	00
0701	MAINT - EQUIPMENT	1,800.00	1,800.00	37.01	391.66	52.62	1,371.33	24
0702	MAINT - VEHICLE	1,500.00	1,500.00	0.00	97.76	23.78	1,402.24	07
0704	FACILITY MAINT	21,883.00	21,883.00	233.60	5,126.35	756.07	16,523.05	24
0708	FIRE SAFETY INSPEC	150.00	150.00	0.00	0.00	0.00	150.00	00
0900	FUEL & OIL	1,500.00	1,500.00	0.00	192.36	0.00	1,307.64	13
1001	MISC/VOIDED EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
1101	ELECTRICITY	5,500.00	5,500.00	0.00	536.55	355.90	4,963.45	10
1301	AIRPORT LIABILITY INSURANCE	2,389.00	2,389.00	0.00	591.25	0.00	1,797.75	25
1500	TRAINING	1,000.00	1,000.00	0.00	100.00	0.00	900.00	10
1501	TRAVEL	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
1700	IT EQUIPMENT/ SOFTWARE	1,000.00	1,000.00	754.22	0.00	0.00	245.78	75
2000	AV/JET FUEL/OIL PURCHASES	525,000.00	525,000.00	21,520.57	81,776.60	23,284.55	421,702.83	20
2120	AWOS CONTRACT	5,966.00	5,966.00	0.00	0.00	0.00	5,966.00	00

ACT	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED	
NUM ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0005 ENTERPRISE: AIRPORT						EFFECTIVE MONTH - 12	
2700 TELEPHONE EXPENSES	6,500.00	6,500.00	0.00	22,977.98	661.40	16,477.98	354
2750 CELL PHONE EXPENSE	1,000.00	1,000.00	0.00	127.18	46.72	872.82	13
4902 TCEQ TANK (Y#12182)	200.00	200.00	0.00	200.00	200.00	0.00	100
5600 FY 20 CIP - 10% MATCH -	0.00	0.00	0.00	0.00	0.00	0.00	
8003 LEASED - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9500 DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	
Airport Expenses	788,457.00	788,457.00	22,658.25	145,071.37	33,314.06	620,727.38	21
ENTERPRISE: AIRPORT							
INCOME TOTALS	788,457.00	788,457.00		173,324.43	61,439.51	615,132.57	22
EXPENSE TOTALS	788,457.00	788,457.00	22,658.25	145,071.37	33,314.06	620,727.38	21

HOTEL OCCUPANCY TAX FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS

PAGE 1

TIME:09:22 PM - EFFECTIVE MONTH:12

PREPARER:0018

ACT		ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED	
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0006 Tourism HOT Fund							EFFECTIVE MONTH - 12	
0556 Promotion & Tourism Revenues								
=====								
0408	HOT HOTEL OCCUPANCY TAX	650,000.00	650,000.00		0.00	0.00	650,000.00	00
0410	HOT INTEREST ACCT #7082339	0.00	0.00		8,002.78	2,574.97	8,002.78+	
0411	TEXAS CLASS - INTEREST	0.00	0.00		1,187.34	389.89	1,187.34+	
0412	STR PERMIT FEE	0.00	0.00		850.00	100.00	850.00+	
0413	GO TEXAN REIMBURSEMENT	0.00	0.00		0.00	0.00	0.00	
0414	TEXAS MOUNTAIN TRAIL GRANT	0.00	0.00		0.00	0.00	0.00	
0501	HOT - VALUE LODGE/ALPINE LODGING	0.00	0.00		4,543.41	2,059.40	4,543.41+	
0502	HOT - ANTELOPE LODGE	0.00	0.00		0.00	0.00	0.00	
0503	HOT - QUALITY INN	0.00	0.00		17,238.73	9,580.22	17,238.73+	
0504	HOT - HIGHLAND INN	0.00	0.00		0.00	0.00	0.00	
0505	HOT - THE HOLLAND HOTEL	0.00	0.00		0.00	0.00	0.00	
0506	HOT - LA LOMA INN	0.00	0.00		0.00	0.00	0.00	
0507	HOT - OYO (MOTEL BIEN VENIDO)	0.00	0.00		0.00	0.00	0.00	
0508	HOT - TRAVEL LODGE/OAK TREE INN	0.00	0.00		0.00	0.00	0.00	
0509	HOT - STUDIO GUEST HOUSE	0.00	0.00		0.00	0.00	0.00	
0511	HOT - AMERICA'S BEST/SUNDAY HOUSE	0.00	0.00		8,222.47	3,882.81	8,222.47+	
0513	HOT - THE MAVERICK INN	0.00	0.00		0.00	0.00	0.00	
0514	HOT - QUARTER CIRCLE 7	0.00	0.00		6,349.93	6,349.93	6,349.93+	
0515	HOT - ALPINE GUEST LOFTS	0.00	0.00		0.00	0.00	0.00	
0516	HOT - HAMPTON INN	0.00	0.00		0.00	0.00	0.00	
0517	HOT - BREWSTER CO. LODGING	0.00	0.00		0.00	0.00	0.00	
0518	HOT - CASA VIDA	0.00	0.00		52.73	0.00	52.73+	
0519	HOT - HOLIDAY INN EXPRESS	0.00	0.00		0.00	0.00	0.00	
0521	CAVE MESA	0.00	0.00		0.00	0.00	0.00	
0529	Alpine Vacation Rentals, LLC	0.00	0.00		0.00	0.00	0.00	
0530	HOT-Alpine Creek Cottage, L.L.C.	0.00	0.00		0.00	0.00	0.00	
0532	Lockhart Hacienda	0.00	0.00		0.00	0.00	0.00	
0536	Casa Blanca	0.00	0.00		0.00	0.00	0.00	
0537	ZIMMER - GATED GARDENS	0.00	0.00		0.00	0.00	0.00	
0539	PURPLE DOOR GUESTHOUSE	0.00	0.00		0.00	0.00	0.00	
0547	ALPINE SUNSET RETREAT	0.00	0.00		0.00	0.00	0.00	
0548	EL VIEJO ADOBE/ BOMBERO 18, LLC	0.00	0.00		0.00	0.00	0.00	
0549	LANGRIDGE LODGE	0.00	0.00		0.00	0.00	0.00	
0550	LUXURY FARM HOUSE	0.00	0.00		0.00	0.00	0.00	
0552	ALPINE PROPERTY RENTALS	0.00	0.00		0.00	0.00	0.00	
0553	SKYE BLUE SERVICES- PEACH HOUSE	0.00	0.00		0.00	0.00	0.00	
0559	WINDMILL HOUSE - HURST	0.00	0.00		0.00	0.00	0.00	
0560	EL NIDO - SANDRA PRATT	0.00	0.00		0.00	0.00	0.00	
0561	KIM LANGRIDGE - LANGRIDGE LODGE	0.00	0.00		0.00	0.00	0.00	
0563	ALPINE BED & BREAKFAST - RABBITS T	0.00	0.00		1,493.91	1,493.91	1,493.91+	
0568	CASA ACERO - EAGLE PASS	0.00	0.00		0.00	0.00	0.00	
0569	CAJITA VERDE - BLECHA	0.00	0.00		127.68	127.68	127.68+	
0570	PAIGE LOSOYA - CACTUS STREET	0.00	0.00		0.00	0.00	0.00	
0571	ADOBE VISTA - SCHWERDTFEGER	0.00	0.00		202.38-	202.38-	202.38	
0572	EL NOPAL CASITA - LIM/ROTHEY	0.00	0.00		0.00	0.00	0.00	
0573	5TH STREET - ROGGOW	0.00	0.00		0.00	0.00	0.00	
0574	BIRD'S NEST - BRANT	0.00	0.00		0.00	0.00	0.00	
0576	CASA OCOTILLO - HARPOLD	0.00	0.00		0.00	0.00	0.00	
0578	THE VILLA	0.00	0.00		0.00	0.00	0.00	
0579	CASA DE ARROZ	0.00	0.00		0.00	0.00	0.00	
0580	THE COWBOY HOUSE	0.00	0.00		0.00	0.00	0.00	
0582	FOURTH & LONG-SUGAR MOON	0.00	0.00		256.18	113.94	256.18+	
0583	KATHRYN'S KORNER	0.00	0.00		0.00	0.00	0.00	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0006 Tourism HOT Fund							EFFECTIVE MONTH - 12	
0584	SUNCATCHER-GONZALES	0.00	0.00		0.00	0.00	0.00	
0585	LA PALOMA-BRANT	0.00	0.00		0.00	0.00	0.00	
0586	SAGE GUEST HOUSE-R. STOVELL	0.00	0.00		294.42	150.36	294.42+	
0588	HOLLAND HOUSE-S. HOLLAND FAMILY	0.00	0.00		0.00	0.00	0.00	
0589	LITTLE BLUE HOUSE-A. BRANT	0.00	0.00		0.00	0.00	0.00	
0590	BRIGHT MOON-A. GABBERT	0.00	0.00		0.00	0.00	0.00	
0591	T. KELLNER-SALTILLO HOUSE	0.00	0.00		0.00	0.00	0.00	
0592	ORANGE STREET BNB-GARRETT	0.00	0.00		0.00	0.00	0.00	
0593	EL CORAZON-C.C. FONSECA	0.00	0.00		151.90-	151.90-	151.90	
0594	CASA PIEDRA-CLAY BRAUCH	0.00	0.00		0.00	0.00	0.00	
0595	VALENZUELA HOUSE-GONZALES/PALLANEZ	0.00	0.00		0.00	0.00	0.00	
0596	VERANDA-S. BLAIR BROWN	0.00	0.00		0.00	0.00	0.00	
0597	SPACIOUS HOUSE-HOLLY& ANDREW	0.00	0.00		0.00	0.00	0.00	
0598	WINTER'S HOUSE-OFENSTEIN	0.00	0.00		0.00	0.00	0.00	
0599	EL GOATHEAD-STONE	0.00	0.00		54.43-	54.43-	54.43	
0600	CASA LA VISTA-CASITA BONITA-SCHUND	0.00	0.00		0.00	0.00	0.00	
0601	SIMPATICO-STUBBS	0.00	0.00		0.00	0.00	0.00	
0602	CACTUS HOUSE-L. COBOS	0.00	0.00		0.00	0.00	0.00	
0603	OLD TOWN CASITA-N. EDWARDS	0.00	0.00		0.00	0.00	0.00	
0604	MORNING STAR HOUSE-LAURELES-OYER	0.00	0.00		0.00	0.00	0.00	
0605	LA COCHERA-S. GRISHAM	0.00	0.00		0.00	0.00	0.00	
0606	SUMMIT COTTAGE-C. PENNEY	0.00	0.00		0.00	0.00	0.00	
0607	ALPINE COUNRTY CLUB LOFTS-MCDONALD	0.00	0.00		0.00	0.00	0.00	
0608	LAS HERMANAS-JAM & JAM ENTERPRISES	0.00	0.00		0.00	0.00	0.00	
0609	THE COZY STARGAZER-J. FARAHNAK	0.00	0.00		0.00	0.00	0.00	
0610	RUSTIC RANCH HOUSE RETREAT-J. SPIE	0.00	0.00		0.00	0.00	0.00	
0611	GRINGO HONEYMOON-C. JACOB	0.00	0.00		0.00	0.00	0.00	
0612	307 E JUNE-KEVIN TOMANKA	0.00	0.00		0.00	0.00	0.00	
9920	STR STRIPE FEES	0.00	0.00		0.00	0.00	0.00	
Promotion & Tourism Revenues		650,000.00	650,000.00	0.00	48,210.87	26,414.40	601,789.13	07
0599	TRANSFERS							
9100	SYSTEM ADDED TRANSFER IN	180,914.00	180,914.00		0.00	0.00	180,914.00	00
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	
9120	SYSTEM ADDED TRANSFER WITHIN	0.00	0.00		0.00	0.00	0.00	
TRANSFERS		180,914.00	180,914.00	0.00	0.00	0.00	180,914.00	00
0656	PROMOTION & TOURISM Expenses							
0100	7 % FISCAL FEE	44,677.00	44,677.00	0.00	0.00	0.00	44,677.00	00
0101	SALARIES - VISITOR CENTER EMP	67,463.00	67,463.00	0.00	16,975.64	5,313.15	50,487.36	25
0103	OVERTIME	1,529.00	1,529.00	0.00	2,139.03	484.74	610.03-	140
0201	SOCIAL SECURITY	5,264.00	5,264.00	0.00	1,462.30	443.55	3,801.70	28
0202	INSURANCE	8,863.00	8,863.00	0.00	18.00	6.00	8,845.00	00
0203	RETIREMENT	1,507.00	1,507.00	0.00	393.64	124.07	1,113.36	26
0204	UNEMPLOYMENT	234.00	234.00	0.00	33.67	0.00	200.33	14
0205	WORKMEN'S COMP	0.00	0.00	0.00	13.74	0.00	13.74-	
0501	VC - SUPPLIES	8,000.00	8,000.00	91.14	529.25	207.84	7,379.61	08
1001	MISC/VOIDED	0.00	0.00	0.00	0.00	0.00	0.00	
1101	VC - ELECTRICITY	1,500.00	1,500.00	0.00	208.17	147.10	1,291.83	14
1301	LIABILITY/AUTO COVERAGE	698.00	698.00	0.00	0.00	0.00	698.00	00
1500	VC - TRAINING	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00

ACT	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT	USED
NUM ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0006 Tourism HOT Fund							EFFECTIVE MONTH - 12
1501 VC - TRAVEL	6,000.00	6,000.00	0.00	871.34	0.00	5,128.66	15
1602 VC - POSTAGE	2,500.00	2,500.00	0.00	224.60	151.55	2,275.40	09
1700 IT EQUIPMENT/ SOFTWARE	1,400.00	1,400.00	754.22	16,181.43	16,000.00	15,535.65	210
1801 VC - SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	
1900 VC - PRINTING/ADVERTISING	1,500.00	1,500.00	0.00	178.00	98.00	1,322.00	12
2121 FACILITY MAINT/EQUIPMENT	15,000.00	15,000.00	118.79	3,400.71	2,095.23	11,480.50	23
2700 VC- TELEPHONE/INTERNET	2,000.00	2,000.00	0.00	471.81	157.27	1,528.19	24
5102 TOURISM DIRECTOR CONTRACT	87,854.00	87,854.00	0.00	21,963.48	7,321.16	65,890.52	25
5103 REGISTRATION CONVENTION DELEGATES	350,825.00	300.00	0.00	0.00	0.00	300.00	00
5104 PROMOTION / ADVERTISING	81,600.00	350,525.00	50.00	77,917.30	36,086.70	272,557.70	22
5105 PROMOTION OF THE ARTS	85,000.00	81,600.00	0.00	27,000.00	12,000.00	54,600.00	33
5106 HISTORICAL RESTORATION/PRESERVATIO	47,500.00	85,000.00	34,525.00	0.00	0.00	50,475.00	41
5109 SPORTING EVENTS	3,500.00	47,500.00	0.00	0.00	0.00	47,500.00	00
5111 TRANSPORTATION SYSTEM	0.00	3,500.00	0.00	0.00	0.00	3,500.00	00
5115 SIGNAGE	0.00	0.00	0.00	0.00	0.00	0.00	
5116 GO TEXAN GRANT	0.00	0.00	0.00	0.00	0.00	0.00	
5200 VISITOR CENTER REMODEL	0.00	0.00	0.00	0.00	0.00	0.00	
8003 LEASED - EQUIPMENT	5,000.00	5,000.00	204.82	618.74	91.24	4,176.44	16
9000 RESERVES/FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	
9803 PRINCIPAL - RIGHT TO USE LEASES	0.00	0.00	0.00	0.00	0.00	0.00	
9804 INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00	
9999 RESERVES - FINANCIAL POLICY	0.00	0.00	0.00	0.00	0.00	0.00	
PROMOTION & TOURISM Expenses	830,914.00	830,914.00	35,743.97	170,600.85	80,727.60	624,569.18	25
Tourism HOT Fund							
INCOME TOTALS	830,914.00	830,914.00		48,210.87	26,414.40	782,703.13	06
EXPENSE TOTALS	830,914.00	830,914.00	35,743.97	170,600.85	80,727.60	624,569.18	25

GAS UTILITY FUND

05-21-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS

PAGE 1

TIME:12:27 AM - EFFECTIVE MONTH:12

PREPARER:0018

ACT		ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED	
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0008 ENTERPRISE: GAS COMPANY							EFFECTIVE MONTH - 12	
0558 GAS REVENUES								
=====								
0110	NATURAL GAS SALES - ALPINE	1,775,000.00	1,775,000.00		315,426.37	160,828.32	1,459,573.63	18
0120	NATURAL GAS SALES - FT. DAVIS	350,000.00	350,000.00		47,937.61	28,663.36	302,062.39	14
0200	SERVICE FEES - ALPINE	10,000.00	10,000.00		875.00	385.00	9,125.00	09
0201	SERVICE FEES - FT. DAVIS	2,500.00	2,500.00		420.00	210.00	2,080.00	17
0240	SERVICE TAP FEES - ALPINE	10,000.00	10,000.00		1,000.00	1,000.00	9,000.00	10
0241	SERVICE TAP FEES - FT. DAVIS	2,500.00	2,500.00		2,000.00	2,000.00	500.00	80
0242	EXTENSION FEE - ALPINE	0.00	0.00		0.00	0.00	0.00	
0243	EXTENSION FEE - FORT DAVIS	0.00	0.00		12,000.00	12,000.00	12,000.00+	
0244	TAP SUPPLIES - ALPINE	0.00	0.00		0.00	0.00	0.00	
0245	TAP SUPPLIES - FT. DAVIS	0.00	0.00		2,280.00	2,280.00	2,280.00+	
0246	RETIRE FEE - ALPINE	0.00	0.00		0.00	0.00	0.00	
0247	RETIRE FEE - FT. DAVIS	0.00	0.00		0.00	0.00	0.00	
0250	PENALTY FEES - ALPINE	1,250.00	1,250.00		1,405.00	495.64	155.00+	112
0251	PENALTY FEES - FT. DAVIS	2,000.00	2,000.00		219.58	141.10	1,780.42	11
0400	MISC. INCOME	1,250.00	1,250.00		0.00	0.00	1,250.00	00
0401	GAS BANK ACCT INT	65,000.00	65,000.00		14,098.70	4,683.69	50,901.30	22
0402	WC REIMBURSEMENT	0.00	0.00		2,766.80	1,798.42	2,766.80+	
0403	WTG ROYALTIES	5,000.00	5,000.00		0.00	0.00	5,000.00	00
0500	SALES TAX COLLECTED	60,000.00	60,000.00		9,433.90	4,353.47	50,566.10	16
0612	FY20 - NSF - RETURNED CHECK FEE	0.00	0.00		0.00	0.00	0.00	
0614	VACATION FEE	0.00	0.00		125.00	100.00	125.00+	
0615	TAMPERING FEE	0.00	0.00		0.00	0.00	0.00	
1901	ROAD CUT FEE	5,000.00	5,000.00		500.00	500.00	4,500.00	10
7000	BILLING ADJUSTMENTS	0.00	0.00		0.00	0.00	0.00	
7001	GAS CUSTOMER DEPOSIT INTEREST	0.00	0.00		3,359.78	1,117.05	3,359.78+	
9000	AUCTION	500.00	500.00		0.00	0.00	500.00	00
9001	CAPITAL CONTRIBUTIONS	2,500.00	2,500.00		0.00	0.00	2,500.00	00

	GAS REVENUES	2,292,500.00	2,292,500.00	0.00	413,847.74	220,556.05	1,878,652.26	18
0599 TRANSFERS								
=====								
9100	TRANSFER IN	102,572.00	102,572.00		0.00	0.00	102,572.00	00
9110	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	

	TRANSFERS	102,572.00-	102,572.00-	0.00	0.00	0.00	102,572.00-	00
0658 GAS EXPENSES								
=====								
0090	ADMINISTRATIVE FEE	168,541.00	168,541.00	0.00	0.00	0.00	168,541.00	00
0100	FRANCHISE FEE	119,754.00	119,754.00	0.00	0.00	0.00	119,754.00	00
0101	SALARIES	592,436.00	592,436.00	0.00	141,726.00	43,649.58	450,710.00	24
0103	OVERTIME	34,144.00	34,144.00	0.00	5,693.84	1,416.04	28,450.16	17
0201	SOCIAL SECURITY	47,808.00	47,808.00	0.00	10,845.16	3,303.17	36,962.84	23
0202	INSURANCE - GROUP	97,491.00	97,491.00	0.00	25,752.36	8,584.12	71,738.64	26
0203	RETIREMENT	13,691.00	13,691.00	0.00	3,154.79	964.40	10,536.21	23
0204	UNEMPLOYMENT	1,287.00	1,287.00	0.00	55.36	0.00	1,231.64	04
0205	INS - WORKMEN'S COMP	5,798.00	5,798.00	0.00	1,449.36	0.00	4,348.64	25
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0410	NATURAL GAS PURCHASE - ALPINE	535,000.00	535,000.00	0.00	26,519.89	0.00	508,480.11	05
0420	NATURAL GAS PURCHASE - FT. DAVIS	80,000.00	80,000.00	0.00	2,558.74	0.00	77,441.26	03
0501	OFFICE SUPPLIES	7,500.00	7,500.00	311.10	3,449.44	598.33	3,739.46	50

ACT		ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT	USED
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0008 ENTERPRISE: GAS COMPANY							EFFECTIVE MONTH - 12	
0502	FIELD SUPPLIES	15,000.00	15,000.00	0.00	3,737.17	0.00	11,262.83	25
0503	SAFETY EQUIPMENT	25,000.00	25,000.00	0.00	2,420.00	0.00	22,580.00	10
0510	UNIFORMS	12,000.00	12,000.00	291.36	3,291.11	1,165.44	8,417.53	30
0600	EQUIPMENT MAINT.	14,825.00	14,825.00	1,077.00	370.98	363.00	13,377.02	10
0701	VEHICLE MAINT	13,700.00	13,700.00	1,719.96	2,822.08	1,634.58	9,157.96	33
0800	CP & METER MAINT	20,000.00	20,000.00	4,800.96	797.90	797.90	14,401.14	28
0900	FUEL & OIL	15,000.00	15,000.00	0.00	2,859.13	1,323.91	12,140.87	19
1001	MISC/VOIDED	0.00	0.00	0.00	0.00	0.00	0.00	
1100	METERS	25,000.00	25,000.00	517.91	1,653.25	0.00	22,828.84	09
1101	ELECTRICITY	5,000.00	5,000.00	229.62	648.84	17.32	4,121.54	18
1200	DISTRIBUTION SYSTEM MAINT	50,000.00	50,000.00	12,337.82	8,916.08	983.53	28,746.10	43
1301	INSURANCE - GENERAL/AUTO LIABILITY	21,166.00	21,166.00	0.00	5,879.15	0.00	15,286.85	28
1400	EQUIPMENT RENTAL	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	00
1500	TRAINING	15,000.00	15,000.00	0.00	2,100.00	0.00	12,900.00	14
1501	TRAVEL	12,500.00	12,500.00	0.00	1,534.22	0.00	10,965.78	12
1600	POSTAGE/FREIGHT	20,000.00	20,000.00	0.00	2,596.41	1,179.19	17,403.59	13
1700	IT EQUIPMENT/ SOFTWARE	20,000.00	20,000.00	4,148.21	12,504.38	0.00	3,347.41	83
1800	PENALTIES/FINES	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1901	ROAD REPAIR	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
2124	Provision for Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	
2200	CONSULTING/CONTRACT FEES	20,000.00	20,000.00	0.00	269.28	0.00	19,730.72	01
2300	RR COMMISSION FEES	5,000.00	5,000.00	0.00	562.50	0.00	4,437.50	11
2400	DIG TESS/TEXAS 811	1,500.00	1,500.00	0.00	139.15	67.85	1,360.85	09
2700	TELEPHONE EXPENSES	8,000.00	8,000.00	0.00	1,547.19	623.96	6,452.81	19
2750	CELL PHONE EXPENSES	5,000.00	5,000.00	0.00	683.90	341.95	4,316.10	14
2800	DRUG TESTING	1,200.00	1,200.00	0.00	354.00	0.00	846.00	30
2900	DUES & MEMBERSHIPS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
3050	PAP/DAMAGE PREVENTION	8,500.00	8,500.00	7,564.90	0.00	0.00	935.10	89
3100	ADVERTISING	3,000.00	3,000.00	0.00	112.50	37.50	2,887.50	04
3800	BUILDING MAINT.	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	00
3900	SALES TAX REMITTED TO STATE	60,000.00	60,000.00	0.00	11,500.64	3,960.35	48,499.36	19
8001	LEASED VEHICLE	44,500.00	44,500.00	0.00	9,336.57	3,080.68	35,163.43	21
8003	LEASED - EQUIPMENT	10,000.00	10,000.00	1,082.01	1,070.92	244.29	7,847.07	22
9500	Depreciation Expense - Gas	0.00	0.00	0.00	0.00	0.00	0.00	
9501	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9502	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9800	CIP - KABOTA - FY20 EXCAVATOR	0.00	0.00	0.00	0.00	0.00	0.00	
9809	INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00	
9810	CIP - STOPPLE	0.00	0.00	0.00	0.00	0.00	0.00	
9811	FY20 - CIP - RATIFIER	0.00	0.00	0.00	0.00	0.00	0.00	
9812	FY23- GATES FY24- AUTOMATIVE METER	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	00
9999	RESERVES - FINANCIAL POLICY	47,731.00	47,731.00	0.00	47,730.80	47,730.80	0.20	100
GAS EXPENSES		2,395,072.00	2,395,072.00	34,080.85	346,643.09	122,067.89	2,014,348.06	16
ENTERPRISE: GAS COMPANY								
INCOME TOTALS		2,395,072.00	2,395,072.00		413,847.74	220,556.05	1,981,224.26	17
EXPENSE TOTALS		2,395,072.00	2,395,072.00	34,080.85	346,643.09	122,067.89	2,014,348.06	16

INTEREST & SINKING FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS

PAGE 1

TIME:09:27 PM - EFFECTIVE MONTH:12

PREPARER:0018

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0075 INTEREST & SINKING							EFFECTIVE MONTH - 12	
0534	REVENUE							
0410	CURRENT I & S ADVALOREM	51,400.00	51,400.00		23,460.31	16,748.32	27,939.69	46
0420	DELINQUENT I & S	0.00	0.00		1,237.22	198.89	1,237.22+	
0502	PENALTY & INTEREST	0.00	0.00		621.76	76.49	621.76+	
0503	INTEREST/MISC	0.00	0.00		0.00	0.00	0.00	
0504	WATER/SEWER DEBT	0.00	0.00		0.00	0.00	0.00	
7001	I&S BANK INTEREST	0.00	0.00		1,105.31	388.97	1,105.31+	
	REVENUE	51,400.00	51,400.00	0.00	26,424.60	17,412.67	24,975.40	51
0599	TRANSFERS							
9100	SYSTEM ADDED TRANSFER IN	0.00	0.00		0.00	0.00	0.00	
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	
	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	
0600	GENERAL DEBT EXPENSES							
0200	PRINCIPAL - CO SERIES 2011	39,200.00	39,200.00	0.00	0.00	0.00	39,200.00	00
0201	INTEREST - CO SERIES 2011	12,200.00	12,200.00	0.00	0.00	0.00	12,200.00	00
0300	PRINCIPAL - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0301	INTEREST - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
	GENERAL DEBT EXPENSES	51,400.00	51,400.00	0.00	0.00	0.00	51,400.00	00
0601	WATER DEBT EXPENSES							
0200	PRINCIPAL - CO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0201	INTEREST - CO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0300	PRINCIPAL - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0301	INTEREST - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0400	PRINCIPAL - CO 2005 TWDB	0.00	0.00	0.00	0.00	0.00	0.00	
0401	CO 2005 TWDB	0.00	0.00	0.00	0.00	0.00	0.00	
0700	PRINCIPAL - RB SERIES 2003A	0.00	0.00	0.00	0.00	0.00	0.00	
0701	INTEREST - RB SERIES 2003A	0.00	0.00	0.00	0.00	0.00	0.00	
	WATER DEBT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
0602	SEWER DEBT EXPENSES							
0500	PRINCIPAL - ARREATOR	0.00	0.00	0.00	0.00	0.00	0.00	
0501	INTEREST - ARREATOR	0.00	0.00	0.00	0.00	0.00	0.00	
0600	PRINCIPAL - CO 12 COMBO REV&TAX	0.00	0.00	0.00	0.00	0.00	0.00	
0601	INTEREST - CO 12 COMBO REV&TAX	0.00	0.00	0.00	0.00	0.00	0.00	
	SEWER DEBT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
	INTEREST & SINKING							
	INCOME TOTALS	51,400.00	51,400.00		26,424.60	17,412.67	24,975.40	51
	EXPENSE TOTALS	51,400.00	51,400.00	0.00	0.00	0.00	51,400.00	00



CITY OF ALPINE
FINANCIAL REPORT - BUDGET ANALYSIS USAGE REPORT
Period Ending January 31, 2025

Fund	REVENUES					EXPENDITURES				
	Original Budget	Amended Budget	Actual YTD	Actual December	%	Original Budget	Amended Budget	Actual YTD	Actual December	%
General Fund	\$ 6,327,557.00	\$ 6,337,557.00	\$ 2,611,500.59	\$ 980,887.51	41%	\$ 6,527,557.00	\$ 6,537,557.00	\$ 1,674,368.01	\$ 506,334.38	26%
Water/Waste-water/Sanitatio n Utility Fund	\$ 6,869,402.00	\$ 6,869,402.00	\$ 1,816,902.95	\$ 493,556.27	26%	\$ 6,869,402.00	\$ 6,869,402.00	\$ 1,141,550.72	\$ 377,992.76	12%
Airport Fund	\$ 788,457.00	\$ 788,457.00	\$ 259,390.59	\$ 86,066.16	33%	\$ 788,457.00	\$ 788,457.00	\$ 259,865.12	\$ 114,793.75	33%
Hotel Occupancy Tax Fund	\$ 830,914.00	\$ 830,914.00	\$ 214,482.48	\$ 166,271.61	26%	\$ 830,914.00	\$ 830,914.00	\$ 238,263.70	\$ 67,662.85	33%
Gas Utility Fund	\$ 2,395,072.00	\$ 2,395,072.00	\$ 708,524.99	\$ 294,677.25	30%	\$ 2,395,072.00	\$ 2,395,072.00	\$ 589,429.43	\$ 242,786.34	25%
Interest & Sinking Fund	\$ 51,400.00	\$ 51,400.00	\$ 46,380.07	\$ 19,955.47	90%	\$ 51,400.00	\$ 51,400.00	\$ -	\$ -	0
	\$ 17,262,802.00	\$ 17,272,802.00	\$ 5,657,181.67	\$ 2,041,414.27	33%	\$ 17,462,802.00	\$ 17,472,802.00	\$ 3,903,476.98	\$ 1,309,570.08	22%

* Percentages include encumbrances (\$143,831.85)

Prepared and submitted by:


Victoria Sanchez, Director of Finance
5/20/2025

*

GENERAL FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
TIME:09:16 PM - EFFECTIVE MONTH:01

PAGE 1
PREPARER:0018

ACT	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED	
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE PCT
REPORTING FUND: 0001 GENERAL FUND						EFFECTIVE MONTH - 01	
0520 NON DEPARTMENTAL REVENUE							
=====							
1000	SALE-CITY PROPERTY/ EASEMENTS	10,000.00	10,000.00		512.00	0.00	9,488.00 05
2000	WORKMAN'S COMP REFUND	0.00	0.00		0.00	0.00	0.00
4000	MISCELLANEOUS REVENUE	0.00	0.00		720.17	720.17	720.17+
9000	AUCTION	10,000.00	10,000.00		0.00	0.00	10,000.00 00
9002	OTHER FINANCING SOURCE - RIGHT TO	0.00	0.00		0.00	0.00	0.00
NON DEPARTMENTAL REVENUE		20,000.00	20,000.00	0.00	1,232.17	720.17	18,767.83 06
0521 INTEREST RESERVE ACCOUNTS							
=====							
0001	TEXSTAR	75,000.00	75,000.00		34,498.88	8,269.63	40,501.12 46
0002	TXCLASS CAPITAL IMPROVEMENTS	10,000.00	10,000.00		4,325.28	1,039.79	5,674.72 43
0003	TXCLASS FIRE ASSISTANCE	10,000.00	10,000.00		3,531.75	820.26	6,468.25 35
0004	TXCLASS CREEK PROJECT	10,000.00	10,000.00		4,145.99	996.67	5,854.01 41
0005	TXCLASS PUEBLO NUEVO	5,000.00	5,000.00		2,644.24	635.69	2,355.76 53
INTEREST RESERVE ACCOUNTS		110,000.00	110,000.00	0.00	49,146.14	11,762.04	60,853.86 45
0523 ADMINISTRATIVE REVENUES							
=====							
0090	ENTERPRISE ADMINISTRATIVE FEE	702,761.00	702,761.00		0.00	0.00	702,761.00 00
0100	ENTERPRISE FRANCHISE FEE	387,269.00	387,269.00		0.00	0.00	387,269.00 00
0612	FY 20 NSF - RETURNED CHECK FEE	150.00	150.00		0.00	0.00	150.00 00
1303	BEER & WINE PERMITS	7,500.00	7,500.00		2,065.00	2,065.00	5,435.00 28
1304	COIN OPERATEDAMUSEMENT FEE	6,000.00	6,000.00		2,200.00	2,200.00	3,800.00 37
1305	REZONING/VARIANCES	1,000.00	1,000.00		0.00	0.00	1,000.00 00
1306	PEDDLARS/SOLICITORS FEES	500.00	500.00		0.00	0.00	500.00 00
2000	7 % HOT OVERHEAD	44,677.00	44,677.00		0.00	0.00	44,677.00 00
2104	COPIES/PUBLIC	1,000.00	1,000.00		2.80	0.00	997.20 00
5203	SERV CHRQ/BAD CHECKS	200.00	200.00		0.00	0.00	200.00 00
5220	Discounts Earned (True Value)	0.00	0.00		0.00	0.00	0.00
5221	DONATIONS	2,000.00	2,000.00		0.00	0.00	2,000.00 00
7000	GENERAL BANK ACCT 2207 INTEREST	85,000.00	85,000.00		34,646.29	9,990.15	50,353.71 41
7003	INTEREST REVENUE - LEASE	0.00	0.00		0.00	0.00	0.00
7500	POST OFFICE GROUND LEASE	3,894.00	3,894.00		1,466.68	366.67	2,427.32 38
7501	NEIGHBORHOOD CENTER LEASE	6,000.00	6,000.00		2,000.00	500.00	4,000.00 33
7502	ALPINE COUNTRY CLUB LEASE - GOLF C	2.00	2.00		0.00	0.00	2.00 00
9920	MISC INCOME/FEES	2,500.00	12,500.00		921.63	1.00-	11,578.37 07
9921	TML. CONFERENCE	0.00	0.00		0.00	0.00	0.00
9922	OTHER GOVERNMENT/GRANT REIMBURSEME	0.00	0.00		0.00	0.00	0.00
ADMINISTRATIVE REVENUES		1,250,453.00	1,260,453.00	0.00	43,302.40	15,120.82	1,217,150.60 03
0524 MUNICIPAL COURT REVENUES							
=====							
2800	SCHOOL ZONE & BUS VIOLATIONS	0.00	0.00		0.00	0.00	0.00
2900	FINES & FEES REVENUE	50,000.00	50,000.00		14,184.02	3,719.87	35,815.98 28
3000	DEFERRED DISPOSITION	0.00	0.00		100.00	0.00	100.00+
3300	MUN COURT TECHNOLOGY FUND	0.00	0.00		8.00	4.00	8.00+
3350	TECHNOLOGY FUND INTEREST EARNED	0.00	0.00		0.00	0.00	0.00
3400	MUNICIPAL COURT SECURITY FUND	0.00	0.00		796.08	244.40	796.08+
3500	TIME PAYMENT FEE	250.00	250.00		0.00	0.00	250.00 00
9000	OVERAGE/SHORTAGE	0.00	0.00		0.00	1.00	0.00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 01	
	MUNICIPAL COURT REVENUES	50,250.00	50,250.00	0.00	15,088.10	3,969.27	35,161.90	30
0531	POLICE REVENUES							
0600	REIMBURSEMENTS	2,200.00	2,200.00		0.00	0.00	2,200.00	00
0900	LEOSE-STATE COMPTROLLER	1,200.00	1,200.00		0.00	0.00	1,200.00	00
1000	RESTITUTION	0.00	0.00		0.00	0.00	0.00	
1304	POLICE IMPOUNDS	0.00	0.00		0.00	0.00	0.00	
1305	SPECIAL EVENT REVENUE	0.00	0.00		0.00	0.00	0.00	
1306	OVERSIZED ESCORT FEE	0.00	0.00		0.00	0.00	0.00	
1501	POLICE FINES	0.00	0.00		0.00	0.00	0.00	
1507	POLICE ACCIDENT REPORTS	1,250.00	1,250.00		254.00	54.00	996.00	20
1615	ABANDONED VEHICLES & INT	0.00	0.00		0.00	0.00	0.00	
1616	PD/FED EQUIT SHAR & INT	0.00	0.00		0.00	0.00	0.00	
1700	CIVIC CENTER SECURITY	0.00	0.00		0.00	0.00	0.00	
1900	DONATIONS	0.00	0.00		0.00	0.00	0.00	
9922	INSURANCE CLAIM	0.00	0.00		0.00	0.00	0.00	
	POLICE REVENUES	4,650.00	4,650.00	0.00	254.00	54.00	4,396.00	05
0532	FIRE DEPARTMENT REVENUES							
0600	FIRE DEPT REIMBURSEMENT - COUNTY	0.00	0.00		0.00	0.00	0.00	
	FIRE DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	
0534	AD VALOREM TAX REVENUE							
0300	CURRENT TAX COLLEC.	2,203,447.00	2,203,447.00		1,748,864.34	772,070.97	454,582.66	79
0400	Delinquent Property Tax Collection	0.00	0.00		25,312.51	10,685.97	25,312.51+	
0410	M&O - Delinquent Years	0.00	0.00		0.00	0.00	0.00	
0420	I&S Delinquent Years	0.00	0.00		0.00	0.00	0.00	
0502	CURRENT PENALTY & INTEREST	0.00	0.00		977.24	0.00	977.24+	
0504	DELINQUENT PENALTY & INTERE	0.00	0.00		8,386.85	3,567.60	8,386.85+	
0505	DEALERSHIP INV. TX	0.00	0.00		0.00	0.00	0.00	
0506	EXCESS PROCEEDS-TAX SALES	0.00	0.00		11,848.38	0.00	11,848.38+	
0507	BPP TAXES	0.00	0.00		0.00	0.00	0.00	
	AD VALOREM TAX REVENUE	2,203,447.00	2,203,447.00	0.00	1,795,389.32	786,324.54	408,057.68	81
0535	BUILDING SERVICES REVENUE							
1301	PLUMBING PERMIT	15,000.00	15,000.00		3,408.71	1,133.79	11,591.29	23
1302	BUILDING PERMITS	65,000.00	65,000.00		29,522.70	1,392.65	35,477.30	45
1303	ELECTRICAL PERMITS	10,000.00	10,000.00		3,550.43	2,109.83	6,449.57	36
1304	IMPOUNDS	0.00	0.00		0.00	0.00	0.00	
1305	MOVING PERMIT	2,500.00	2,500.00		0.00	0.00	2,500.00	00
1306	SIGN PERMIT	1,000.00	1,000.00		226.50	0.00	773.50	23
1307	FILMING PERMIT	500.00	500.00		400.00	0.00	100.00	80
1308	LANDFILL TIPPING FEES - AISD PROJ	0.00	0.00		0.00	0.00	0.00	
1309	LIVE MUSIC PERMIT	0.00	0.00		0.00	0.00	0.00	
	BUILDING SERVICES REVENUE	94,000.00	94,000.00	0.00	37,108.34	4,636.27	56,891.66	39

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 01	
0538 ANIMAL CONTROL REVENUES								
=====								
1301	QUARANTINE	4,500.00	4,500.00		200.00	200.00	4,300.00	04
1303	PET ADOPTIONS	12,500.00	12,500.00		1,650.00	100.00	10,850.00	13
1304	ANIMAL LICENSE FEES	1,500.00	1,500.00		180.00	70.00	1,320.00	12
1305	CREMATIONS	22,250.00	22,250.00		8,075.00	1,700.00	14,175.00	36
1306	EUTHANIZATIONS	0.00	0.00		0.00	0.00	0.00	
1307	ANIMAL SURRENDER	2,000.00	2,000.00		120.00	0.00	1,880.00	06
1308	MICROCHIP	1,500.00	1,500.00		45.00	0.00	1,455.00	03
1309	ANIMAL IMPOUND	3,000.00	3,000.00		150.00	15.00	2,850.00	05
1310	VACCINES	200.00	200.00		10.00	0.00	190.00	05
1900	DONATIONS	0.00	0.00		270.00	200.00	270.00+	
2000	REIMBURSEMENTS	0.00	0.00		25.00	25.00	25.00+	
9000	INSURANCE CLAIM	0.00	0.00		0.00	0.00	0.00	
		-----	-----	-----	-----	-----	-----	---
	ANIMAL CONTROL REVENUES	47,450.00	47,450.00	0.00	10,725.00	2,310.00	36,725.00	23
0542 PARKS & POOL REVENUE								
=====								
1100	SWIMMING POOL ADMISSIONS	15,000.00	15,000.00		30.00-	0.00	15,030.00	00
1105	Pool Cash Drawer Overage (Shortage	0.00	0.00		0.00	0.00	0.00	
1700	EVENTS SECURITY REVENUE	1,500.00	1,500.00		0.00	0.00	1,500.00	00
1703	CIVIC CENTER RENTAL	7,500.00	7,500.00		4,300.00	1,650.00	3,200.00	57
1900	PAVILION RENTAL	1,500.00	1,500.00		120.00	30.00	1,380.00	08
3900	SKATE PARK-DONATIONS & INT.	0.00	0.00		0.00	0.00	0.00	
9100	MISC/REFUNDS	0.00	0.00		0.00	0.00	0.00	
		-----	-----	-----	-----	-----	-----	---
	PARKS & POOL REVENUE	25,500.00	25,500.00	0.00	4,390.00	1,680.00	21,110.00	17
0544 STREETS REVENUE								
=====								
1901	ROAD REPAIR	60,000.00	60,000.00		0.00	0.00	60,000.00	00
5005	FIBER OPTIC EASE.	10,000.00	10,000.00		1,185.04	525.82	8,814.96	12
6000	GRANT REIMB	0.00	0.00		0.00	0.00	0.00	
7000	REIMBURSEMENTS	200.00	200.00		0.00	0.00	200.00	00
8000	WC SALARY REIMB	0.00	0.00		0.00	0.00	0.00	
9900	CAPITOL IMPROVEMENTS - RESERVE	0.00	0.00		0.00	0.00	0.00	
9922	INSURANCE CLAIMS	0.00	0.00		0.00	0.00	0.00	
		-----	-----	-----	-----	-----	-----	---
	STREETS REVENUE	70,200.00	70,200.00	0.00	1,185.04	525.82	69,014.96	02
0548 CITY SALES TAX REVENUES								
=====								
0401	CITY SALES TAX	2,150,000.00	2,150,000.00		633,225.21	147,728.70	1,516,774.79	29
0402	ELECTRIC FRANCHISE TAX	62,000.00	62,000.00		13,659.45	4,702.20	48,340.55	22
0403	TELEPHONE FRANCHISE TAX	8,000.00	8,000.00		1,534.30	0.00	6,465.70	19
0404	T.V. CABLE FRANCHISE TAX	15,000.00	15,000.00		0.00	0.00	15,000.00	00
0406	MIXED BEVERAGE TAX	25,000.00	25,000.00		5,261.12	1,353.68	19,738.88	21
		-----	-----	-----	-----	-----	-----	---
	CITY SALES TAX REVENUES	2,260,000.00	2,260,000.00	0.00	653,680.08	153,784.58	1,606,319.92	29
0599 TRANSFERS								
=====								
9100	SYSTEM ADDED TRANSFER IN	191,607.00	191,607.00		0.00	0.00	191,607.00	00
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	44,678.29	44,678.29	44,678.29-	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 01	
	TRANSFERS	191,607.00-	191,607.00-	0.00	44,678.29	44,678.29	236,285.29-	23
0620	NON DEPARTMENTAL EXPENSES							
0201	SOCIAL SECURITY- ELECTION WORKERS	0.00	0.00	0.00	0.00	0.00	0.00	
0202	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0203	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
1301	INSURANCE - GENERAL & LIABILITY	8,287.00	8,287.00	0.00	2,337.26	0.00	5,949.74	28
1400	CUSTODIAL SERVICE-GF DEPTS	0.00	0.00	0.00	0.00	0.00	0.00	
1401	JANITORIAL SUPPLIES	5,000.00	5,000.00	0.00	1,050.23	357.63	3,949.77	21
1500	COPY EXPENSE-ALL GF DEPTS	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00
1602	MAILING - ALL GF DEPTS.	15,000.00	15,000.00	0.00	1,917.33	534.40	13,082.67	13
1700	COMPUTER ASST -ALL GF DEPTS	20,000.00	20,000.00	500.00	1,743.20	36.70	17,756.80	11
1801	DUES/SUB/MEM -ALL GF DEPTS.	25,000.00	25,000.00	0.00	6,531.60	36.70	18,468.40	26
1802	PUB/NOT/ADV - ALL GF DEPTS.	25,000.00	25,000.00	0.00	6,146.56	1,852.50	18,853.44	25
1900	PRINTING - ALL GF DEPTS.	1,500.00	1,500.00	0.00	25.00	0.00	1,475.00	02
2101	AMBULANCE SUBSIDY	165,061.00	165,061.00	13,755.08	55,020.32	13,755.08	96,285.60	42
2102	LIBRARY SUBSIDY	40,000.00	40,000.00	3,333.33	13,333.32	3,333.33	23,333.35	42
2103	AISD - CHILDCARE	0.00	0.00	0.00	0.00	0.00	0.00	
2104	FAMILY CRISIS CENTER	9,425.00	9,425.00	0.00	4,712.50	2,356.25	4,712.50	50
2105	CHILDRENS ADVOCACY CENTER	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	100
2106	ALPINE EMERGENCY SERVICES BOARD	40,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100
2120	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	
2200	ELECTION EXPENSE	12,000.00	12,000.00	0.00	8,436.37	0.00	3,563.63	70
2201	INTERNSHIP	0.00	0.00	0.00	0.00	0.00	0.00	
2300	EMPLOYEE RELATIONS	12,500.00	12,500.00	0.00	5,273.38	5,055.87	7,226.62	42
2301	PUBLIC RELATIONS	1,000.00	1,000.00	0.00	800.00	0.00	200.00	80
3000	IRS PENALTY/FINE/VOIDED	0.00	0.00	0.00	1,503.55	1,503.55	1,503.55-	
4500	APPRAISAL BOARD	77,213.00	77,213.00	0.00	37,278.60	18,894.60	39,934.40	48
4501	TAX COLLECTION CONTRACT	23,643.00	23,643.00	0.00	0.00	0.00	23,643.00	00
6900	AUDIT	200,000.00	200,000.00	0.00	16,650.00	7,200.00	183,350.00	08
7900	CO HANDLING FEES	500.00	500.00	0.00	500.00	0.00	0.00	100
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	16,000.00	16,000.00	0.00	6,133.53	1,851.93	9,866.47	38
8004	SBITA PRINCIPAL				0.00	0.00	0.00	
9003	RIGHT TO USE LEASE - CAPITAL OUTLA	0.00	0.00	0.00	0.00	0.00	0.00	
9803	PRINCIPAL - RIGHT TO USE LEASES	0.00	0.00	0.00	0.00	0.00	0.00	
9804	INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00	
	NON DEPARTMENTAL EXPENSES	712,129.00	722,129.00	17,588.41	224,392.75	106,768.54	480,147.84	34
0622	CITY COUNCIL EXPENSES							
0101	SALARIES	7,500.00	7,500.00	0.00	2,100.00	525.00	5,400.00	28
0201	SOCIAL SECURITY	573.00	573.00	0.00	160.64	40.16	412.36	28
0501	SUPPLIES	500.00	500.00	0.00	0.00	0.00	500.00	00
0502	HOSPITALITY	500.00	500.00	0.00	30.10	6.00	469.90	06
1302	LIABILITY INS - ERRORS & OMISSION	0.00	0.00	0.00	0.00	0.00	0.00	
1500	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	
1501	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	
1502	MAYOR DISCRETIONARY	3,000.00	3,000.00	0.00	93.75	0.00	2,906.25	03
1503	WARD 1 DISCRETIONARY	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
1504	WARD 2 - DISCRETIONARY	3,000.00	3,000.00	0.00	643.99	525.00	2,356.01	21
1505	WARD 3 - DISCRETIONARY	3,000.00	3,000.00	0.00	1,154.12	1,000.00	1,845.88	38

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 01	
1506	WARD 4 - DISCRETIONARY	3,000.00	3,000.00	0.00	113.83	0.00	2,886.17	04
1507	WARD 5 - DISCRETIONARY	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
2000	BUILDING AND STANDARDS COMM	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	00
2121	LEGAL EXPENSES	100,000.00	100,000.00	0.00	18,257.13	8,407.18	81,742.87	18
2122	LEGAL EXPENSES - CIVIL	0.00	0.00	0.00	0.00	0.00	0.00	
	CITY COUNCIL EXPENSES	152,073.00	152,073.00	0.00	22,553.56	10,503.34	129,519.44	15
0623 ADMINISTRATIVE EXPENSES								
0101	SALARIES	426,096.00	426,096.00	0.00	118,392.12	25,834.42	307,703.88	28
0103	OVERTIME	3,058.00	3,058.00	0.00	0.00	0.00	3,058.00	00
0104	CM - CAR ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	37,745.00	37,745.00	0.00	8,863.69	1,928.01	28,881.31	23
0202	INSURANCE - GROUP	44,314.00	44,314.00	0.00	16,973.17	3,686.00	27,340.83	38
0203	RETIREMENT	7,679.00	7,679.00	0.00	2,549.10	568.36	5,129.90	33
0204	UNEMPLOYMENT	819.00	819.00	0.00	111.97	29.64	707.03	14
0205	INS - WORKMEN'S COMP	675.00	675.00	0.00	89.70	0.00	585.30	13
0501	SUPPLIES	6,500.00	6,500.00	141.64	1,377.10	321.45	4,981.26	23
0701	MAINT - VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	
0900	FUEL & OIL	0.00	0.00	0.00	0.00	0.00	0.00	
1101	ELECTRICITY	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1500	TRAINING	7,500.00	7,500.00	0.00	1,500.00	195.00	6,000.00	20
1501	TRAVEL	10,000.00	10,000.00	378.00	5,363.37	0.00	4,258.63	57
1700	IT EQUIPMENT/ SOFTWARE	20,000.00	20,000.00	0.00	4,025.11	3,954.77	15,974.89	20
2200	TML CONFERENCE	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	7,500.00	7,500.00	0.00	2,434.97	650.96	5,065.03	32
2750	CELL PHONE EXPENSES	1,500.00	1,500.00	0.00	355.35	118.45	1,144.65	24
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3000	CODIFICATION-ORDINANCE	15,000.00	15,000.00	385.88	2,114.00	0.00	12,500.12	17
3001	RECORDS	0.00	0.00	0.00	0.00	0.00	0.00	
9700	SOFTWARE/EMPLOYEE REVIEW	0.00	0.00	0.00	8,625.00	0.00	8,625.00	
9800	CIP - COMPUTERS/IT	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00
9801	LEASED VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	
9802	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
	ADMINISTRATIVE EXPENSES	603,386.00	603,386.00	905.52	172,774.65	37,287.06	429,705.83	29
0624 MUNICIPAL COURT EXPENSES								
0101	SALARIES	34,219.00	34,219.00	0.00	7,323.88	2,483.91	26,895.12	21
0103	OVERTIME	1,023.00	1,023.00	0.00	0.00	0.00	1,023.00	00
0105	CONTRACT LABOR	43,500.00	43,500.00	0.00	10,240.00	3,650.00	33,260.00	24
0201	SOCIAL SECURITY	2,689.00	2,689.00	0.00	560.29	190.02	2,128.71	21
0202	INSURANCE - GROUP	8,862.00	8,862.00	0.00	0.00	0.00	8,862.00	00
0203	RETIREMENT	770.00	770.00	0.00	158.23	54.65	611.77	21
0204	UNEMPLOYMENT	117.00	117.00	0.00	62.92	62.92	54.08	54
0205	INS - WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0208	FINE COLLECTION/FTA FEES	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	2,500.00	2,500.00	0.00	276.60	276.60	2,223.40	11
0502	SUPPLIES	1,000.00	1,000.00	0.00	335.01	0.00	664.99	34
1500	TRAINING	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	00
1501	TRAVEL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1700	IT EQUIPMENT/SOFTWARE	5,000.00	5,000.00	0.00	2,987.11	377.11	2,012.89	60
2000	CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 01	
2700	TELEPHONE EXPENSES	4,500.00	4,500.00	0.00	1,287.68	321.97	3,212.32	29
2750	Cell Phone Expense	0.00	0.00	0.00	0.00	0.00	0.00	
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
MUNICIPAL COURT EXPENSES		108,680.00	108,680.00	0.00	23,231.72	7,417.18	85,448.28	21
0631	POLICE EXPENSES							
0101	SALARIES	992,338.00	992,338.00	0.00	307,655.10	77,951.17	684,682.90	31
0103	OVERTIME	62,203.00	62,203.00	0.00	28,928.65	9,036.88	33,274.35	47
0104	EVENT SECURITY	0.00	0.00	0.00	870.00	420.00	870.00	
0201	SOCIAL SECURITY	80,461.00	80,461.00	0.00	25,139.46	6,517.85	55,321.54	31
0202	INSURANCE GROUP	168,394.00	168,394.00	0.00	48,841.42	12,108.97	119,552.58	29
0203	RETIREMENT	23,042.00	23,042.00	0.00	7,273.93	1,922.99	15,768.07	32
0204	UNEMPLOYMENT	2,340.00	2,340.00	0.00	221.87	121.05	2,118.13	09
0205	INS - WORKMEN'S COMP	26,402.00	26,402.00	0.00	6,067.84	0.00	20,334.16	23
0400	SAFETY PROGRAM	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
0501	OFFICE SUPPLIES	6,000.00	6,000.00	294.00	910.53	228.45	4,795.47	20
0502	FIELD SUPPLIES	10,000.00	10,000.00	1,433.00	395.62	232.71	8,171.38	18
0510	UNIFORMS	10,000.00	10,000.00	2,158.78	923.50	70.36	6,917.72	31
0700	MAINT - EQUIPMENT	3,500.00	3,500.00	0.00	321.55	271.55	3,178.45	09
0701	MAINT-VEHICLE	10,000.00	10,000.00	650.04	3,467.63	282.66	5,882.33	41
0713	MAINT - DRUG DOG	5,000.00	5,000.00	200.00	496.90	249.31	4,303.10	14
0900	FUEL & OIL	25,000.00	25,000.00	0.00	6,751.46	2,199.23	18,248.54	27
1101	ELECTRICITY	8,400.00	8,400.00	0.00	47.45	23.68	8,352.55	01
1301	LAW ENFORCEMENT LIABILITY INS	29,752.00	29,752.00	0.00	7,215.00	0.00	22,537.00	24
1401	JANITORIAL SUPPLIES	1,000.00	1,000.00	0.00	310.02	0.00	689.98	31
1500	TRAINING	10,000.00	10,000.00	0.00	2,064.90	139.90	7,935.10	21
1501	TRAVEL	10,000.00	10,000.00	0.00	459.30	0.00	9,540.70	05
1700	FY20 - IT/SOFTWARE	2,500.00	2,500.00	0.00	8,296.40	8,296.40	5,796.40	332
2700	TELEPHONE EXPENSES	13,250.00	13,250.00	0.00	4,412.57	1,105.09	8,837.43	33
2750	CELL PHONE EXPENSES	12,500.00	12,500.00	0.00	2,871.59	934.78	9,628.41	23
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3000	HEPATITIS SHOTS	0.00	0.00	0.00	0.00	0.00	0.00	
3100	INFORMANT MONEY	0.00	0.00	0.00	0.00	0.00	0.00	
3200	COMMUNITY PROGRAMS	12,000.00	12,000.00	0.00	2,591.21	1,940.00	9,408.79	22
3300	INVESTIGATIVE EXPENSES	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
3700	COPSYNC / SOUTHERN SOFTWARE	18,250.00	18,250.00	0.00	0.00	0.00	18,250.00	00
7000	CODE RED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
7001	FEDERAL WARNING SYSTEM	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
8001	LEASED VEHICLES	80,918.00	80,918.00	0.00	15,241.47	3,809.16	65,676.53	19
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	0.00	0.00	0.00	949.81	512.69	949.81	
8004	SBITA INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	
9300	FY 24 - TASERS	5,000.00	5,000.00	0.00	4,778.68	0.00	221.32	96
9922	INSURANCE CLAIMS - PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	
POLICE EXPENSES		1,637,250.00	1,637,250.00	4,735.82	487,503.86	128,374.88	1,145,010.32	30
0632	FIRE DEPT EXPENSES							
0101	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	
0202	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0203	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 01	
0204	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	
0205	INS - WORKMANS COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0502	FIELD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0700	MAINT - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
0701	MAINT-VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	
0900	FUEL & OIL	0.00	0.00	0.00	0.00	0.00	0.00	
1301	LIABILITY/AUTO COVERAGE	0.00	0.00	0.00	0.00	0.00	0.00	
1500	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	
1501	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
2750	CELL PHONE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3702	FIRE CALLS	0.00	0.00	0.00	0.00	0.00	0.00	
9002	CIP - BREATHING APPARATUS	0.00	0.00	0.00	0.00	0.00	0.00	
FIRE DEPT EXPENSES		0.00	0.00	0.00	0.00	0.00	0.00	
0635	BUILDING SERVICES EXPENSES							
0101	SALARIES	152,317.00	152,317.00	0.00	30,720.14	3,272.40	121,596.86	20
0103	OVERTIME	2,418.00	2,418.00	0.00	22.59	0.00	2,395.41	01
0105	CONTRACT LABOR	0.00	0.00	0.00	1,600.00	1,600.00	1,600.00	
0201	SOCIAL SECURITY	11,806.00	11,806.00	0.00	2,263.11	250.32	9,542.89	19
0202	INSURANCE-GROUP	26,588.00	26,588.00	0.00	7,047.77	743.06	19,540.23	27
0203	RETIREMENT	3,381.00	3,381.00	0.00	659.85	72.00	2,721.15	20
0204	UNEMPLOYMENT	351.00	351.00	0.00	117.00	23.81	234.00	33
0205	INS-WORKERS COMP	195.00	195.00	0.00	133.50	0.00	61.50	68
0501	OFFICE SUPPLIES	3,000.00	3,000.00	30.00	227.92	0.00	2,742.08	09
0502	FIELD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0510	UNIFORMS	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
0701	MAINT-VEHICLE	1,000.00	1,000.00	102.04	23.47	0.00	874.49	13
0900	FUEL & OIL	2,000.00	2,000.00	0.00	222.59	0.00	1,777.41	11
1301	LIABILITY/AUTO COVERAGE	941.00	941.00	0.00	223.25	0.00	717.75	24
1500	TRAINING	5,000.00	5,000.00	0.00	2,085.00	0.00	2,915.00	42
1501	TRAVEL	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	00
1700	IT EQUIPMENT/SOFTWARE	6,000.00	6,000.00	287.88	1,510.61	1,158.39	4,201.51	30
2000	VEHICLE ABATEMENT	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
2100	ENFORCEMENT CLEAN UP	4,500.00	4,500.00	0.00	581.75	296.75	3,918.25	13
2700	TELEPHONE EXPENSES	3,500.00	3,500.00	0.00	1,046.16	261.54	2,453.84	30
2750	CELL PHONE EXPENSES	1,250.00	1,250.00	0.00	241.38	80.46	1,008.62	19
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3500	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLE	16,393.00	16,393.00	0.00	3,775.06	899.41	12,617.94	23
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9000	PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	
BUILDING SERVICES EXPENSES		265,640.00	265,640.00	419.92	52,501.15	8,064.64	212,718.93	20
0636	HUMAN RESOURCE EXPENSES							
0101	SALARIES	74,505.00	74,505.00	0.00	22,497.99	5,943.22	52,007.01	30
0103	OVERTIME	1,153.00	1,153.00	0.00	263.82	0.00	889.18	23
0201	SOCIAL SECURITY	5,773.00	5,773.00	0.00	1,706.44	443.90	4,066.56	30
0202	INSURANCE	17,726.00	17,726.00	0.00	2,362.98	782.76	15,363.02	13

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 01	
0203	RETIREMENT	1,653.00	1,653.00	0.00	490.66	130.75	1,162.34	30
0204	UNEMPLOYMENT	234.00	234.00	0.00	3.25	0.00	230.75	01
0205	WORKMEN COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	2,000.00	2,000.00	0.00	588.35	564.35	1,411.65	29
1500	TRAINING	2,500.00	2,500.00	0.00	200.00	0.00	2,300.00	08
1501	TRAVEL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1700	IT EQUIPMENT/ SOFTWARE	3,500.00	3,500.00	0.00	754.22	754.22	2,745.78	22
2800	DRUG TESTING	2,500.00	2,500.00	0.00	1,350.00	525.00	1,150.00	54
HUMAN RESOURCE EXPENSES		114,044.00	114,044.00	0.00	30,217.71	9,144.20	83,826.29	26
0637 FINANCE DEPT EXPENSES								
0101	SALARIES	284,809.00	284,809.00	0.00	59,193.62	14,709.07	225,615.38	21
0103	OVERTIME	4,321.00	4,321.00	0.00	582.71	317.30	3,738.29	13
0105	CONTRACT LABOR	0.00	0.00	0.00	11,330.00	230.00	11,330.00	
0201	SOCIAL SECURTY	21,963.00	21,963.00	0.00	4,268.45	1,068.11	17,694.55	19
0202	INSURANCE-GROUP	35,452.00	35,452.00	0.00	12,393.87	3,189.60	23,058.13	35
0203	RETIREMENT	6,290.00	6,290.00	0.00	1,288.21	330.59	5,001.79	20
0204	UNEMPLOYMENT	468.00	468.00	0.00	117.00	74.43	351.00	25
0205	INS - WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	5,000.00	5,000.00	781.53	2,843.61	799.74	1,374.86	73
0502	OFFICE EQUIPMENT	0.00	0.00	499.48	0.00	0.00	499.48	
1500	TRAINING	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1501	TRAVEL	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1700	IT EQUIPMENT/ SOFTWARE	18,000.00	18,000.00	1,000.00	11,172.66	2,262.66	5,827.34	68
2700	TELEPHONE EXPENSES	5,500.00	5,500.00	0.00	1,249.57	268.16	4,250.43	23
2750	CELL PHONE EXPENSES	500.00	500.00	0.00	0.00	0.00	500.00	00
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
8001	SBITA PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	
FINANCE DEPT EXPENSES		392,303.00	392,303.00	2,281.01	104,439.70	23,249.66	285,582.29	27
0638 ANIMAL CONTROL EXPENSES								
0101	SALARIES	221,834.00	221,834.00	0.00	71,544.45	14,477.73	150,289.55	32
0103	OVERTIME	9,913.00	9,913.00	0.00	1,918.59	48.58	7,994.41	19
0201	SOCIAL SECURITY	17,682.00	17,682.00	0.00	5,418.32	1,082.46	12,263.68	31
0202	INSURANCE-GROUP	44,314.00	44,314.00	0.00	15,010.90	3,312.08	29,303.10	34
0203	RETIREMENT	5,064.00	5,064.00	0.00	1,580.82	319.59	3,483.18	31
0204	UNEMPLOYMENT	702.00	702.00	0.00	164.03	122.41	537.97	23
0205	INS-WORKMEN'S COMP	4,445.00	4,445.00	0.00	1,203.75	0.00	3,241.25	27
0501	SUPPLIES	2,500.00	2,000.00	0.00	946.21	477.29	1,053.79	47
0502	FIELD SUPPLIES	2,500.00	2,500.00	0.00	500.90	0.00	1,999.10	20
0510	UNIFORMS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
0700	MAINT - EQUIPMENT	500.00	1,000.00	0.00	860.30	249.20	139.70	86
0701	MAINT-VEHICLE	1,500.00	1,500.00	396.02	15.00	7.50	1,088.98	27
0900	FUEL & OIL	6,500.00	6,500.00	0.00	935.65	336.63	5,564.35	14
1101	ELECTRICITY	3,500.00	3,500.00	0.00	1,148.25	272.29	2,351.75	33
1301	LIABILITY/AUTO COVERAGE	3,506.00	3,506.00	0.00	873.50	0.00	2,632.50	25
1401	JANITORIAL SUPPLIES	8,000.00	8,000.00	310.56	1,877.35	526.09	5,812.09	27
1500	TRAINING	6,000.00	6,000.00	0.00	150.00	0.00	5,850.00	03
1501	TRAVEL	4,000.00	4,000.00	0.00	2,543.24	0.00	1,456.76	64
1700	IT/SOFTWARE	4,500.00	4,500.00	0.00	2,316.78	2,276.19	2,183.22	51
2700	TELEPHONE EXPENSES	5,000.00	5,000.00	0.00	1,666.91	416.84	3,333.09	33

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 01	
2750	CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	482.76	160.92	1,517.24	24
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3200	ANIMAL CARE	35,000.00	35,000.00	230.00	8,128.76	4,029.34	26,641.24	24
3301	SPAY & NEUTER PROGRAM	30,000.00	30,000.00	0.00	6,279.15	4,488.90	23,720.85	21
8001	LEASED VEHICLE	21,571.00	21,571.00	0.00	4,995.44	1,248.86	16,575.56	23
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9000	CIP - CAT CONDOS - PRIOR INCINERAT	0.00	0.00	0.00	0.00	0.00	0.00	
9001	CIP - HVAC SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	
9922	INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00	0.00	
ANIMAL CONTROL EXPENSES		442,031.00	442,031.00	936.58	130,561.06	33,852.90	310,533.36	30
0641 BUILDING MAINTENANCE								
0101	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	
0103	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	
0202	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0203	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
0204	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	
0205	WORKMEN COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0502	FIELD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0503	FY20 - PEST CONTROL - ALL GF	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
0510	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	
0700	MAINT EQUIPMENT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
0701	MAINT VEHICLE	750.00	750.00	0.00	0.00	0.00	750.00	00
0708	FIRE SAFETY INSPECTION	2,600.00	2,600.00	0.00	0.00	0.00	2,600.00	00
1301	LIABILITY/AUTO COVERAGE	1,189.00	1,189.00	0.00	0.00	0.00	1,189.00	00
1500	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	
1501	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	
6000	MAINT - CITY HALL	10,000.00	10,000.00	0.00	839.74	753.58	9,160.26	08
6001	MAINT - POLICE DEPT	3,000.00	3,000.00	590.97	582.76	582.76	1,826.27	39
6002	MAINT - ANIMAL SHELTER	20,000.00	20,000.00	0.00	1,521.69	612.30	18,478.31	08
6003	MAINT - SUNSHINE HOUSE	5,000.00	5,000.00	0.00	116.24	81.78	4,883.76	02
6004	MAINT - NEIGHBORHOOD CENTER	3,000.00	3,000.00	0.00	104.35	40.95	2,895.65	03
6005	MAINT - MAINTENENACE YARD	0.00	5,000.00	0.00	0.00	0.00	5,000.00	00
BUILDING MAINTENANCE		47,539.00	52,539.00	590.97	3,164.78	2,071.37	48,783.25	07
0642 PARKS & POOL EXPENSES								
0101	SALARIES	276,878.00	276,878.00	0.00	70,518.64	14,673.84	206,359.36	25
0103	OVERTIME	15,812.00	15,812.00	0.00	262.20	46.08	15,549.80	02
0201	SOCIAL SECURITY	21,569.00	21,569.00	0.00	5,141.73	1,057.81	16,427.27	24
0202	INSURANCE - GROUP	53,177.00	53,177.00	0.00	20,552.16	5,138.04	32,624.84	39
0203	RETIREMENT	6,177.00	6,177.00	0.00	1,523.58	323.85	4,653.42	25
0204	UNEMPLOYMENT	702.00	702.00	0.00	275.46	0.00	426.54	39
0205	INS - WORKMEN'S COMP	3,037.00	3,037.00	0.00	794.75	0.00	2,242.25	26
0501	SUPPLIES	2,500.00	2,500.00	121.07	359.78	359.78	2,019.15	19
0502	FIELD SUPPLIES	8,000.00	8,000.00	393.08	2,107.23	172.62	5,499.69	31
0510	UNIFORMS	5,000.00	5,000.00	0.00	999.05	507.43	4,000.95	20
0700	MAINT - EQUIPMENT	5,000.00	5,000.00	0.00	1,032.90	34.78	3,967.10	21
0701	MAINT - VEHICLES	4,000.00	4,000.00	303.04	923.72	916.22	2,773.24	31
0707	MAINTENANCE - POOL	12,500.00	12,500.00	0.00	0.00	0.00	12,500.00	00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 01	
0709	SUPPLIES - CIVIC CENTER	8,500.00	8,500.00	484.43	1,884.87	1,227.65	6,130.70	28
0730	MAINT - ALL PARKS	45,000.00	45,000.00	800.00	7,357.56	2,549.47	36,842.44	18
0731	RECREATION PROGRAMS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
0732	TREE DONATION	0.00	0.00	0.00	0.00	0.00	0.00	
0900	FUEL & OIL	10,000.00	10,000.00	920.00	1,429.07	531.17	7,650.93	23
1101	Electricity	16,000.00	16,000.00	0.00	2,603.68	1,004.60	13,396.32	16
1301	LIABILITY/AUTO COVERAGE	5,569.00	5,569.00	0.00	1,433.86	0.00	4,135.14	26
1500	TRAINING	3,000.00	3,000.00	1,125.00	0.00	0.00	1,875.00	38
1501	TRAVEL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1700	IT EQUIPMENT/ SOFTWARE	3,500.00	3,500.00	0.00	2,262.66	2,262.66	1,237.34	65
2700	TELEPHONE EXPENSES	5,500.00	5,500.00	0.00	1,487.11	371.89	4,012.89	27
2750	CELL PHONE EXPENSES	1,800.00	1,800.00	0.00	241.38	80.46	1,558.62	13
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3500	MASTER PARK PLAN - ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLE	26,629.00	26,629.00	0.00	2,872.64	718.16	23,756.36	11
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9000	FY 24 - PARK SIGNS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
9001	CIP - PUEBLO NUEVO PARK - TPWD MAT	0.00	0.00	500.00	0.00	0.00	500.00	
9002	PUEBLO NUEVO PARK IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
PARKS & POOL EXPENSES		552,350.00	552,350.00	3,646.62	126,064.03	31,976.51	422,639.35	23
0644 STREET DEPT EXPENSES								
0101	SALARIES	527,038.00	527,038.00	0.00	139,488.04	34,390.25	387,549.96	26
0103	OVERTIME	29,844.00	29,844.00	0.00	721.39	440.90	29,122.61	02
0105	CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	42,490.00	42,490.00	0.00	10,297.97	2,557.57	32,192.03	24
0202	INSURANCE - GROUP	79,766.00	79,766.00	0.00	24,612.00	6,153.00	55,154.00	31
0203	RETIREMENT	12,168.00	12,168.00	0.00	3,021.32	766.29	9,146.68	25
0204	UNEMPLOYMENT	1,404.00	1,404.00	0.00	215.51	58.20	1,188.49	15
0205	INS - WORKMEN'S COMP	14,217.00	14,217.00	0.00	3,201.25	0.00	11,015.75	23
0501	OFFICE SUPPLIES	4,500.00	4,500.00	134.28	1,168.02	218.41	3,197.70	29
0502	FIELD SUPPLIES	16,000.00	16,000.00	2,445.51	2,656.76	758.39	10,897.73	32
0510	UNIFORMS	6,500.00	6,500.00	0.00	1,459.50	562.48	5,040.50	22
0700	MAINT - EQUIPMENT	45,000.00	40,000.00	1,038.84	5,997.03	1,853.99	32,964.13	18
0701	MAINT - VEHICLES	12,000.00	12,000.00	881.92	566.66	15.00	10,551.42	12
0718	STREET SIGNS	20,000.00	20,000.00	499.00	2,432.00	2,432.00	17,069.00	15
0719	STREET MAINTENANCE MATERIALS	65,000.00	65,000.00	3,375.00	9,162.50	719.60	52,462.50	19
0900	FUEL	15,000.00	15,000.00	920.00	2,639.93	739.65	11,440.07	24
0901	OIL	0.00	0.00	0.00	0.00	0.00	0.00	
1101	ELECTRICITY	70,000.00	70,000.00	0.00	14,613.03	4,938.40	55,386.97	21
1301	LIABILITY/AUTO COVERAGE	12,909.00	12,909.00	0.00	3,145.08	0.00	9,763.92	24
1500	TRAINING	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	00
1501	TRAVEL	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
1700	IT EQUIPMENT/ SOFTWARE	1,500.00	1,500.00	0.00	4,525.32	4,525.32	3,025.32	302
2000	CONTRACT	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00	00
2700	TELEPHONE EXPENSES	4,500.00	4,500.00	0.00	1,438.61	359.75	3,061.39	32
2750	CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	1,365.61	714.14	634.39	68
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3500	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	
3501	MOBILITY PLAN	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLE	17,017.00	17,017.00	0.00	2,969.88	742.47	14,047.12	17
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
8100	EASEMENT/ROAD SEAL (ANNUAL)	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 01	
9000	CAP IMPROVEMENT STREETS	255,279.00	255,279.00	16,472.50	16,587.34	0.00	222,219.16	13
9001	CAP - STREET PROJECT FY20 & FY21	0.00	0.00	0.00	0.00	0.00	0.00	
9002	ACCE STREET IMPROVMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
9003	CIP - HOT BOX (FY25 - LOADER)	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	00
	STREET DEPT EXPENSES	1,500,132.00	1,495,132.00	25,767.05	252,284.75	62,945.81	1,217,080.20	19
0800 FUND TRANSFER GROUP								
0100	TRANSFER ACCT.	0.00	0.00		0.00	0.00	0.00	
0300	Grant Reimbursements	0.00	0.00		0.00	0.00	0.00	
	FUND TRANSFER GROUP	0.00	0.00	0.00	0.00	0.00	0.00	
GENERAL FUND								
	INCOME TOTALS	6,327,557.00	6,337,557.00		2,611,500.59	980,887.51	3,726,056.41	41
	EXPENSE TOTALS	6,527,557.00	6,537,557.00	56,871.90	1,674,368.01	506,334.38	4,806,317.09	26

WATER/WASTEWATER/SANITATION UTILITY FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:11 PM - EFFECTIVE MONTH:01

PAGE 1
 PREPARER:0018

ACT	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED	
NUM ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT

REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN

EFFECTIVE MONTH - 01

0550 INTEREST RESERVE ACCOUNTS

0500 RB 03 RESERVE INTEREST	0.00	0.00		0.00	0.00	0.00	
0501 TXCLASS - INTEREST	50,000.00	50,000.00		16,336.66	3,927.34	33,663.34	33
INTEREST RESERVE ACCOUNTS	50,000.00	50,000.00	0.00	16,336.66	3,927.34	33,663.34	33

0551 INTEREST REVENUES

7000 W/S/S INTEREST	65,000.00	65,000.00		20,706.30	5,485.83	44,293.70	32
7001 WATER CUSTOMER DEPOSIT INTEREST	20,000.00	20,000.00		7,638.53	1,870.82	12,361.47	38
9000 Overage in Cash Drawer	0.00	0.00		0.00	0.00	0.00	
INTEREST REVENUES	85,000.00	85,000.00	0.00	28,344.83	7,356.65	56,655.17	33

0553 WATER REVENUES

0601 WATER BILLING	1,867,000.00	1,867,000.00		587,780.29	140,586.24	1,279,219.71	31
0602 BULK WATER	0.00	0.00		0.00	0.00	0.00	
0611 MISC INCOME	2,000.00	2,000.00		511.16	0.00	1,488.84	26
0612 RETURNED CHECK FEE	500.00	500.00		60.00	60.00	440.00	12
0613 TAMPERING FEE	1,500.00	1,500.00		150.00	150.00	1,350.00	10
0614 VACATION FEE	0.00	0.00		125.00	0.00	125.00+	
1309 SERVICE RECONNECT	25,000.00	25,000.00		10,045.00	1,435.00	14,955.00	40
1600 INSURANCE CLAIMS	0.00	0.00		0.00	0.00	0.00	
1901 ROAD CUT FEE	10,000.00	10,000.00		1,000.00	0.00	9,000.00	10
6500 WATER LINE EXTENSION FEES	15,000.00	15,000.00		0.00	0.00	15,000.00	00
6600 WATER TAP FEES	40,000.00	40,000.00		9,350.00	0.00	30,650.00	23
6601 WATER TAP SUPPLIES	0.00	0.00		0.00	0.00	0.00	
6602 WATER TAP LABOR	0.00	0.00		0.00	0.00	0.00	
7000 BILLING ADJUSTMENTS	0.00	0.00		200.00	200.00	200.00+	
7005 CONTRIBUTED CAPITAL	0.00	0.00		0.00	0.00	0.00	
8000 WC SALARY REIMB	0.00	0.00		0.00	0.00	0.00	
9000 OVERAGE/UNDERAGE CASH DRAWER	0.00	0.00		6.52-	5.00	6.52	
9001 AUCTION/SALE OF LEASED VEHICLE	0.00	0.00		0.00	0.00	0.00	
9002 INSURANCE CLAIMS	0.00	0.00		0.00	0.00	0.00	
9800 BAD DEBT RECOVERY UTILITY DEPT	0.00	0.00		0.00	0.00	0.00	
WATER REVENUES	1,961,000.00	1,961,000.00	0.00	609,214.93	142,436.24	1,351,785.07	31

0554 SEWER REVENUES

0602 SEWER BILLING	750,000.00	750,000.00		287,873.30	71,769.87	462,126.70	38
0605 LIQUID SEWAGE DUMPING FEE	25,000.00	25,000.00		21,125.00	6,575.00	3,875.00	85
0606 SEWER TAP FEES	25,000.00	25,000.00		5,120.00	0.00	19,880.00	20
0607 SEWER TAP SUPPLIES	0.00	0.00		112.72	0.00	112.72+	
0608 SEWER TAP LABOR	0.00	0.00		640.00	0.00	640.00+	
0610 SEWER LINE EXTENSION FEES	0.00	0.00		0.00	0.00	0.00	
0611 MISC/REFUNDS	0.00	0.00		0.00	0.00	0.00	
0700 INFRASTRUCTURE IMPROVEMENTS	0.00	0.00		0.00	0.00	0.00	
1901 ROAD CUT FEE	0.00	0.00		500.00	0.00	500.00+	
7000 BILLING ADJUSTMENTS	0.00	0.00		0.00	0.00	0.00	
8000 WC SALARY REIMB	0.00	0.00		0.00	0.00	0.00	
9001 AUCTION/SALE OF LEASED VEHICLE	0.00	0.00		0.00	0.00	0.00	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 01	
	SEWER REVENUES	800,000.00	800,000.00	0.00	315,371.02	78,344.87	484,628.98	39
0555	SANITATION/ RECYCE REVENUE							
0603	SANITATION/RECYCLE BILLING	2,100,000.00	2,100,000.00		712,883.59	178,124.64	1,387,116.41	34
0604	SALES TAX COLLECTED	155,000.00	155,000.00		49,025.84	12,240.90	105,974.16	32
0611	MISC	0.00	0.00		0.00	0.00	0.00	
7000	BILLING ADJUSTMENTS	0.00	0.00		0.00	0.00	0.00	
7001	LANDFILL/ASSURANCE INTEREST	2,500.00	2,500.00		1,087.90	264.16	1,412.10	44
7500	LANDFILL LEASE	150,000.00	150,000.00		38,380.69	26,093.18	111,619.31	26
8000	KEEP ALPINE BEAUTIFUL (GBG)	0.00	0.00		0.00	0.00	0.00	
8001	GRANT / REIMBURSEMENTS	0.00	0.00		0.00	0.00	0.00	
8002	COUNTY INTERLOCAL AGREEMENT	46,305.00	46,305.00		0.00	0.00	46,305.00	00
8003	TIRE DISPOSAL FEES	500.00	500.00		1,579.20	90.00	1,079.20	316
	SANITATION/ RECYCE REVENUE	2,454,305.00	2,454,305.00	0.00	802,957.22	216,812.88	1,651,347.78	33
0599	TRANSFERS							
9100	SYSTEM ADDED TRANSFER IN	1,519,097.00	1,519,097.00		44,678.29	44,678.29	1,474,418.71	03
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	
	TRANSFERS	1,519,097.00	1,519,097.00	0.00	44,678.29	44,678.29	1,474,418.71	03
0651	UTILITY BILLING DEPARTMENT							
0100	FRANCHISE FEE	267,515.00	267,515.00	0.00	0.00	0.00	267,515.00	00
0101	UTILITY CLERKS SALARY	68,738.00	68,738.00	0.00	16,695.39	3,214.40	52,042.61	24
0103	OVERTIME	2,058.00	2,058.00	0.00	10.13	0.00	2,047.87	00
0201	SOCIAL SECURITY	5,402.00	5,402.00	0.00	1,268.53	243.54	4,133.47	23
0202	INSURANCE - GROUP	17,726.00	17,726.00	0.00	4,086.83	743.06	13,639.17	23
0203	RETIREMENT	1,547.00	1,547.00	0.00	359.40	70.72	1,187.60	23
0204	UNEMPLOYMENT	234.00	234.00	0.00	0.00	0.00	234.00	00
0205	WORKMANS COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0900	ADMINISTRATIVE FEE	16,976.00	16,976.00	0.00	0.00	0.00	16,976.00	00
1400	OFFICE SUPPLIES	5,000.00	5,000.00	499.48	1,502.47	83.29	2,998.05	40
1401	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
1500	COPY EXPENSE-ALL EF DEPTS	0.00	0.00	0.00	0.00	0.00	0.00	
1602	MAILING - ALL EF DEPTS.	35,000.00	35,000.00	0.00	13,035.30	1,798.50	21,964.70	37
1700	IT EQUIPMENT/ SOFTWARE	65,000.00	65,000.00	0.00	8,943.36	0.00	56,056.64	14
1801	DUES/SUB/MEM -ALL EF DEPTS.	0.00	0.00	0.00	800.00	800.00	800.00	
1802	PUB/NOT/ADV - ALL EF DEPTS.	2,500.00	2,500.00	0.00	225.00	112.50	2,275.00	09
1803	FINES & PENALTIES	0.00	0.00	0.00	0.00	0.00	0.00	
1901	UNIFORMS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
8003	LEASED - EQUIPMENT	7,500.00	7,500.00	0.00	1,710.43	1,133.95	5,789.57	23
9501	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9502	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9809	INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00	
	UTILITY BILLING DEPARTMENT	496,696.00	496,696.00	499.48	48,636.84	8,199.96	447,559.68	10
0653	WATER EXPENSES							
0090	ADMINISTRATIVE FEE	138,965.00	138,965.00	0.00	0.00	0.00	138,965.00	00
0101	SALARIES	496,817.00	496,817.00	0.00	115,398.44	30,341.27	381,418.56	23

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 01	
0103	OVERTIME	25,721.00	25,721.00	0.00	15,284.48	3,240.83	10,436.52	59
0201	SOCIAL SECURITY	39,870.00	39,870.00	0.00	9,823.28	2,517.52	30,046.72	25
0202	INSURANCE - GROUP	15,585.00	15,585.00	0.00	20,882.37	6,352.27	5,297.37	134
0203	RETIREMENT	11,417.00	11,417.00	0.00	2,816.71	738.79	8,600.29	25
0204	UNEMPLOYMENT	1,521.00	1,521.00	0.00	587.24	444.48	933.76	39
0205	INSURANCE - WORKMEN'S COMP	7,005.00	7,005.00	0.00	1,562.43	0.00	5,442.57	22
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	8,000.00	8,000.00	0.00	1,828.11	444.97	6,171.89	23
0502	FIELD SUPPLIES	8,000.00	8,000.00	170.00	835.64	97.16	6,994.36	13
0503	SAFETY EQUIPMENT	6,000.00	6,000.00	0.00	440.19	219.92	5,559.81	07
0508	CHEMICALS	19,000.00	19,000.00	0.00	3,650.39	1,101.81	15,349.61	19
0510	UNIFORMS	7,000.00	7,000.00	0.00	1,021.14	565.98	5,978.86	15
0700	MAINT - EQUIPMENT	15,000.00	15,000.00	7,807.78	1,880.08	1,282.02	5,312.14	65
0701	MAINT - VEHICLES	18,000.00	18,000.00	300.00	1,578.08	15.00	16,721.92	07
0711	DISTRIBUTION SYSTEM MAINT	150,000.00	150,000.00	7,922.63	10,929.43	6,035.57	131,147.94	13
0900	FUEL & OIL	30,000.00	30,000.00	1,003.18	6,507.71	2,043.32	22,489.11	25
1101	ELECTRICITY	95,000.00	95,000.00	0.00	20,826.87	7,916.48	74,173.13	22
1200	FAR WT WATER PLANNING GROUP	445.00	445.00	0.00	0.00	0.00	445.00	00
1301	INSURANCE - GENERAL & LIABILITY	22,178.00	22,178.00	0.00	6,129.65	0.00	16,048.35	28
1500	TRAINING	9,000.00	9,000.00	0.00	160.00	0.00	8,840.00	02
1501	TRAVEL	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1600	BUILDING MAINTENANCE	15,000.00	15,000.00	0.00	528.26	496.27	14,471.74	04
1700	IT EQUIPMENT/ SOFTWARE	10,000.00	10,000.00	0.00	5,656.65	5,656.65	4,343.35	57
1701	CONSULTING/CONTRACT SERVICES	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00
1801	DUES/SUB/MEM	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1902	ROAD REPAIR	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
2120	Contingency/MISC/VOIDED	0.00	0.00	0.00	0.00	0.00	0.00	
2124	PROV FOR BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	10,500.00	10,500.00	0.00	3,479.66	862.15	7,020.34	33
2750	CELL PHONE EXPENSES	11,000.00	11,000.00	0.00	1,057.79	558.93	9,942.21	10
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3500	ENGINEERING	20,000.00	20,000.00	0.00	32,731.42	8,412.50	12,731.42	164
4000	JD WATER DISTRICT FEES	16,500.00	16,500.00	0.00	0.00	0.00	16,500.00	00
4802	SCADA	25,000.00	25,000.00	0.00	1,937.00	0.00	23,063.00	08
4803	MUSQUIZ WELL FIELD	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	00
4804	MUSQUIZ PUMP STATION	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00	00
4805	SUNNY GLENN WELL FIELD	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	00
4806	SUNNY GLENN PUMP STATION	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	00
4901	SAMPLES	15,000.00	15,000.00	0.00	4,436.10	2,764.30	10,563.90	30
4902	TCEQ WATR FEE (YR#90220001)	10,000.00	10,000.00	0.00	7,301.00	0.00	2,699.00	73
6004	TANK MAINTENANCE	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	00
6100	SEP TCEQ ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00	
6500	LINE EXTENSIONS/ NEW CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLES	43,500.00	43,500.00	0.00	14,001.70	3,506.05	29,498.30	32
8003	LEASED - EQUIPMENT	5,000.00	5,000.00	0.00	1,260.17	752.37	3,739.83	25
9301	Bond Issue Cost Amortization	0.00	0.00	0.00	0.00	0.00	0.00	
9400	FY23-BACKHOE FY24-LEAD & COPPER	125,000.00	125,000.00	0.00	0.00	0.00	125,000.00	00
9500	Depreciation Expense - Water	0.00	0.00	0.00	0.00	0.00	0.00	
9600	CIP - FIRE HYDRANTS	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
9700	LINE MAINTENANCE	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	00
9800	BOND ADMINISTRATIVE FEE	0.00	0.00	0.00	0.00	0.00	0.00	
9801	Principal - RB W&S Series 2003A	0.00	0.00	0.00	0.00	0.00	0.00	
9802	Interest - RB W&S Series 2003A	0.00	0.00	0.00	0.00	0.00	0.00	
9803	Principal - CO Series 2005 TWDB	138,000.00	138,000.00	0.00	0.00	0.00	138,000.00	00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 01	
9805	Principal - CO Series 2011	30,800.00	30,800.00	0.00	0.00	0.00	30,800.00	00
9806	Interest - CO Series 2011	9,586.00	9,586.00	0.00	0.00	0.00	9,586.00	00
9807	Principal - GO Ref Bond Series 201	0.00	0.00	0.00	0.00	0.00	0.00	
9808	Interest - GO Ref Bond Series 2011	0.00	0.00	0.00	0.00	0.00	0.00	
9922	INSURANCE CLAIMS - PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	
9999	RESERVE - FINANCIAL POLICY	0.00	0.00	0.00	0.00	0.00	0.00	
WATER EXPENSES		2,054,410.00	2,054,410.00	16,603.59	294,531.99	86,366.61	1,743,274.42	15
0654 SEWER EXPENSES								
0090	ADMINISTRATIVE FEE	149,214.00	149,214.00	0.00	0.00	0.00	149,214.00	00
0101	SALARIES	221,892.00	221,892.00	0.00	76,565.33	17,531.40	145,326.67	35
0103	OVERTIME	12,586.00	12,586.00	0.00	7,282.18	945.89	5,303.82	58
0201	SOCIAL SECURITY	17,891.00	17,891.00	0.00	6,127.32	1,341.63	11,763.68	34
0202	INSURANCE - GROUP	35,452.00	35,452.00	0.00	15,257.45	3,822.01	20,194.55	43
0203	RETIREMENT	5,123.00	5,123.00	0.00	1,805.47	406.51	3,317.53	35
0204	UNEMPLOYMENT	468.00	468.00	0.00	0.00	0.00	468.00	00
0205	INS - WORKMEN'S COMP	7,005.00	7,005.00	0.00	1,562.43	0.00	5,442.57	22
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	173.21	0.00	4,826.79	03
0502	FIELD SUPPLIES	2,500.00	2,500.00	62.04	23.98	23.98	2,413.98	03
0508	CHEMICALS - CHLORINE	20,000.00	20,000.00	0.00	2,282.45	963.16	17,717.55	11
0509	CHEMICALS - SULFUR DIOXIDE	15,000.00	15,000.00	0.00	1,276.55	410.80	13,723.45	09
0510	UNIFORMS	2,400.00	2,400.00	0.00	530.08	291.78	1,869.92	22
0700	MAINT - EQUIPMENT	20,000.00	20,000.00	23.99	113.99	0.00	19,862.02	01
0701	MAINT - VEHICLES	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
0704	WWTP FACILITY MAINT	85,000.00	85,000.00	1,620.00	398.70	0.00	82,981.30	02
0705	COLLECTION SYSTEM MAINTENANCE	75,000.00	75,000.00	1,695.86	14,700.02	14,700.02	58,604.12	22
0900	FUEL & OIL	14,000.00	14,000.00	0.00	1,286.99	421.25	12,713.01	09
1101	ELECTRICITY	45,000.00	45,000.00	0.00	11,599.70	4,763.98	33,400.30	26
1301	INSURANCE - GENERAL & LIABILITY	4,441.00	4,441.00	0.00	1,295.00	0.00	3,146.00	29
1500	TRAINING	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1501	TRAVEL	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	00
1700	IT EQUIPMENT/ SOFTWARE	5,000.00	5,000.00	0.00	1,131.33	1,131.33	3,868.67	23
1801	DUES/SUB/MEM	0.00	0.00	0.00	0.00	0.00	0.00	
1902	ROAD REPAIR	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
2120	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	
2124	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	6,500.00	6,500.00	0.00	1,790.91	447.84	4,709.09	28
2750	CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	362.07	120.69	1,637.93	18
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3000	HEPATITIS SHOTS	500.00	500.00	0.00	0.00	0.00	500.00	00
3100	SAFETY EQUIPMENT	4,000.00	4,000.00	0.00	220.27	0.00	3,779.73	06
3500	ENGINEERING	15,000.00	15,000.00	0.00	8,800.00	1,800.00	6,200.00	59
4802	SCADA	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
4901	SAMPLES	10,000.00	10,000.00	1,780.50	2,375.83	1,040.00	5,843.67	42
4902	ANNUAL SEWER INSPECTION	0.00	0.00	2,537.97	0.00	0.00	2,537.97	
4903	TCEQ (YR-010117-001)2 PRMTS	15,000.00	15,000.00	0.00	14,388.44	0.00	611.56	96
6100	TCEQ ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLE	31,416.00	31,416.00	0.00	7,739.24	1,934.81	23,676.76	25
8003	LEASED - EQUIPMENT	0.00	0.00	0.00	1,075.92	568.10	1,075.92	
9000	CIP - CLARIFIER	900,000.00	900,000.00	0.00	44,678.29	44,678.29	855,321.71	05
9001	CIP - WWTP	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00	00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 01	
9500	Depreciation Expense - Sewer	0.00	0.00	0.00	0.00	0.00	0.00	
9801	Principal - CO Combo Tax&Rev 2012	0.00	0.00	0.00	0.00	0.00	0.00	
9802	Interest - CO Combo Tax&Rev 2012	0.00	0.00	0.00	0.00	0.00	0.00	
SEWER EXPENSES		2,014,388.00	2,014,388.00	7,720.36	224,843.15	97,343.47	1,781,824.49	12
0655 SANITATION/RECYCLE EXPENSES								
0090	ADMINISTRATIVE FEE	170,660.00	170,660.00	0.00	0.00	0.00	170,660.00	00
0101	SALARIES	119,339.00	119,339.00	0.00	33,410.64	7,942.90	85,928.36	28
0103	OVERTIME	6,147.00	6,147.00	0.00	17.52	0.00	6,129.48	00
0105	CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	9,575.00	9,575.00	0.00	2,544.30	603.20	7,030.70	27
0202	INSURANCE - GROUP	17,726.00	17,726.00	0.00	3,095.66	785.74	14,630.34	17
0203	RETIREMENT	2,742.00	2,742.00	0.00	720.12	174.74	2,021.88	26
0204	UNEMPLOYMENT	468.00	468.00	0.00	100.81	54.64	367.19	22
0205	INS - WORKMEN'S COMP	3,548.00	3,548.00	0.00	975.00	0.00	2,573.00	27
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	500.00	500.00	0.00	244.07	0.00	255.93	49
0502	FIELD SUPPLIES	2,000.00	2,000.00	577.00	0.00	0.00	1,423.00	29
0510	UNIFORMS	1,000.00	1,000.00	0.00	4.24	0.00	995.76	00
0604	SANITATION SALES TAX - STATE	155,000.00	155,000.00	0.00	44,198.44	11,783.42	110,801.56	29
0701	VEHICLE MAINTENANCE	1,500.00	2,000.00	251.34	263.86	159.49	1,484.80	26
0900	FUEL & OIL	600.00	600.00	0.00	197.43	97.43	402.57	33
1101	ELECTRICITY	1,250.00	1,250.00	0.00	150.28	88.86	1,099.72	12
1301	INSURANCE - GENERAL & LIABILITY	703.00	703.00	0.00	137.25	0.00	565.75	20
1500	TRAINING	1,000.00	1,000.00	0.00	165.00	0.00	835.00	17
1501	TRAVEL	1,000.00	500.00	0.00	0.00	0.00	500.00	00
2021	VOIDED CHECKS	0.00	0.00	0.00	0.00	0.00	0.00	
2124	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	3,500.00	3,500.00	0.00	1,343.86	261.54	2,156.14	38
2750	CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	355.41	118.45	1,644.59	18
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
4902	TCEQ/SOLID WSTE(QTR-#2197)	12,500.00	12,500.00	0.00	3,957.77	0.00	8,542.23	32
5000	WASTE/RECYCLE COLL FEES	1,756,150.00	1,756,150.00	0.00	474,631.97	158,109.73	1,281,518.03	27
5001	TIPPING FEES DUE TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	
8000	ENVIRONMENTAL SERVICES	35,000.00	35,000.00	7,734.00	5,949.20	5,334.49	21,316.80	39
8001	GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	0.00	0.00	0.00	1,075.91	568.09	1,075.91	
9000	LANDFILL CLOSURE	0.00	0.00	0.00	0.00	0.00	0.00	
9500	Depreciation Expense - Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	
SANITATION/RECYCLE EXPENSES		2,303,908.00	2,303,908.00	8,562.34	573,538.74	186,082.72	1,721,806.92	25
ENTERPRISE: WATER/SEWER/SAN								
INCOME TOTALS		6,869,402.00	6,869,402.00		1,816,902.95	493,556.27	5,052,499.05	26
EXPENSE TOTALS		6,869,402.00	6,869,402.00	33,385.77	1,141,550.72	377,992.76	5,694,465.51	17

AIRPORT FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:20 PM - EFFECTIVE MONTH:01

PAGE 1
 PREPARER:0018

ACT	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED
NUM ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE PCT

REPORTING FUND: 0005 ENTERPRISE: AIRPORT

EFFECTIVE MONTH - 01

0527 AIRPORT REVENUE

1602 FUEL SALES	745,000.00	745,000.00		247,810.54	78,098.87	497,189.46	33
1603 OIL SALES	50.00	50.00		286.65	139.08	236.65+	573
1604 MAP SALES	0.00	0.00		0.00	0.00	0.00	
1702 GROUND LEASE (HANGER)	23,407.00	23,407.00		7,443.67	6,858.23	15,963.33	32
5100 TXDOT RAMP GRANT	10,000.00	10,000.00		0.00	0.00	10,000.00	00
5110 AIRPORT GRANT - TXDOT				0.00	0.00	831,300.13-	Note
5200 MISC FEES/REFUNDS/INSURANCE	0.00	0.00		20.10	0.00	20.10+	
5201 TEXAS CLASS - INTEREST	0.00	0.00		99.32	23.88	99.32+	
5202 GRANT REIMBURSEMENTS - ARPA	0.00	0.00		0.00	0.00	0.00	
5300 AUCTION SALES	0.00	0.00		0.00	0.00	0.00	
7001 AIRPORT BANK ACCT INTEREST	10,000.00	10,000.00		3,730.31	946.10	6,269.69	37
7002 RESERVE ACCOUNT - CIP MATCH	0.00	0.00		0.00	0.00	0.00	
7003 INTEREST REVENUE - LEASE	0.00	0.00		0.00	0.00	0.00	
AIRPORT REVENUE	788,457.00	788,457.00	0.00	259,390.59	86,066.16	1,360,366.54	33

Note: Entry is not applicable. Prior year adjustment required

\$529,066.41

0599 AIRPORT TRANSFERS

9100 SYSTEM ADDED TRANSFER IN	0.00	0.00		0.00	0.00	0.00	
9110 SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	
9120 SYSTEM ADDED TRANSFER WITHIN	0.00	0.00		0.00	0.00	0.00	
AIRPORT TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	

0627 Airport Expenses

0090 ADMINISTRATIVE FEE	58,405.00	58,405.00	0.00	0.00	0.00	58,405.00	00
0101 SALARIES	110,893.00	110,893.00	0.00	29,243.02	5,152.86	81,649.98	26
0103 OVERTIME	7,641.00	7,641.00	0.00	2,280.02	941.29	5,360.98	30
0201 SOCIAL SECURITY	9,044.00	9,044.00	0.00	2,409.12	466.21	6,634.88	27
0202 INSURANCE - GROUP	17,726.00	17,726.00	0.00	3,715.30	743.06	14,010.70	21
0203 RETIREMENT	2,590.00	2,590.00	0.00	678.24	134.07	1,911.76	26
0204 UNEMPLOYMENT	234.00	234.00	0.00	0.00	0.00	234.00	00
0205 INS - WORKMEN'S COMP	1,686.00	1,686.00	0.00	431.75	0.00	1,254.25	26
0216 PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220 OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501 SUPPLIES	1,800.00	1,800.00	23.34	1,354.51	178.46	422.15	77
0502 FIELD SUPPLIES	800.00	800.00	100.39	382.20	49.91	317.41	60
0510 UNIFORMS	300.00	300.00	0.00	129.09	3.71	170.91	43
0601 LICENSES AND FEES	450.00	450.00	0.00	0.00	0.00	450.00	00
0701 MAINT - EQUIPMENT	1,800.00	1,800.00	875.77	391.66	0.00	532.57	70
0702 MAINT - VEHICLE	1,500.00	1,500.00	113.53	97.76	0.00	1,288.71	14
0704 FACILITY MAINT	21,883.00	21,883.00	925.90	5,502.76	376.41	15,454.34	29
0708 FIRE SAFETY INSPEC	150.00	150.00	0.00	0.00	0.00	150.00	00
0900 FUEL & OIL	1,500.00	1,500.00	0.00	192.36	0.00	1,307.64	13
1001 MISC/VOIDED EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
1101 ELECTRICITY	5,500.00	5,500.00	0.00	908.02	371.47	4,591.98	17
1301 AIRPORT LIABILITY INSURANCE	2,389.00	2,389.00	0.00	591.25	0.00	1,797.75	25
1500 TRAINING	1,000.00	1,000.00	0.00	100.00	0.00	900.00	10
1501 TRAVEL	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
1700 IT EQUIPMENT/ SOFTWARE	1,000.00	1,000.00	0.00	754.22	754.22	245.78	75
2000 AV/JET FUEL/OIL PURCHASES	525,000.00	525,000.00	0.00	207,455.55	125,678.95	317,544.45	40
2120 AWOS CONTRACT	5,966.00	5,966.00	0.00	0.00	0.00	5,966.00	00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0005 ENTERPRISE: AIRPORT							EFFECTIVE MONTH - 01	
2700	TELEPHONE EXPENSES	6,500.00	6,500.00	0.00	2,880.88	20,097.10-	3,619.12	44
2750	CELL PHONE EXPENSE	1,000.00	1,000.00	0.00	167.41	40.23	832.59	17
4902	TCEQ TANK (Y#12182)	200.00	200.00	0.00	200.00	0.00	0.00	100
5600	FY 20 CIP - 10% MATCH -	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9500	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	
Airport Expenses		788,457.00	788,457.00	2,038.93	259,865.12	114,793.75	526,552.95	33
ENTERPRISE: AIRPORT								
INCOME TOTALS		788,457.00	788,457.00		259,390.59	86,066.16	529,066.41	33
EXPENSE TOTALS		788,457.00	788,457.00	2,038.93	259,865.12	114,793.75	526,552.95	33

HOTEL OCCUPANCY TAX FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:23 PM - EFFECTIVE MONTH:01

PAGE 1
 PREPARER:0018

ACT	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED
NUM ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE PCT
REPORTING FUND: 0006 Tourism HOT Fund						EFFECTIVE MONTH - 01
0556 Promotion & Tourism Revenues						
0408 HOT HOTEL OCCUPANCY TAX	650,000.00	650,000.00		0.00	0.00	650,000.00 00
0410 HOT INTEREST ACCT #7082339	0.00	0.00		10,434.81	2,432.03	10,434.81+
0411 TEXAS CLASS - INTEREST	0.00	0.00		1,563.09	375.75	1,563.09+
0412 STR PERMIT FEE	0.00	0.00		1,300.00	450.00	1,300.00+
0413 GO TEXAN REIMBURSEMENT	0.00	0.00		0.00	0.00	0.00
0414 TEXAS MOUNTAIN TRAIL GRANT	0.00	0.00		0.00	0.00	0.00
0501 HOT - VALUE LODGE/ALPINE LODGING	0.00	0.00		6,609.56	2,066.15	6,609.56+
0502 HOT - ANTELOPE LODGE	0.00	0.00		0.00	0.00	0.00
0503 HOT - QUALITY INN	0.00	0.00		23,091.75	5,853.02	23,091.75+
0504 HOT - HIGHLAND INN	0.00	0.00		0.00	0.00	0.00
0505 HOT - THE HOLLAND HOTEL	0.00	0.00		15,994.38	15,994.38	15,994.38+
0506 HOT - LA LOMA INN	0.00	0.00		0.00	0.00	0.00
0507 HOT - OYO (MOTEL BIEN VENIDO)	0.00	0.00		0.00	0.00	0.00
0508 HOT - TRAVEL LODGE/OAK TREE INN	0.00	0.00		4,102.31	4,102.31	4,102.31+
0509 HOT - STUDIO GUEST HOUSE	0.00	0.00		0.00	0.00	0.00
0511 HOT - AMERICA'S BEST/SUNDAY HOUSE	0.00	0.00		10,866.46	2,643.99	10,866.46+
0513 HOT - THE MAVERICK INN	0.00	0.00		6,919.49	6,919.49	6,919.49+
0514 HOT - QUARTER CIRCLE 7	0.00	0.00		20,005.58	13,655.65	20,005.58+
0515 HOT - ALPINE GUEST LOFTS	0.00	0.00		572.48	572.48	572.48+
0516 HOT - HAMPTON INN	0.00	0.00		43,809.18	43,809.18	43,809.18+
0517 HOT - BREWSTER CO. LODGING	0.00	0.00		775.70	775.70	775.70+
0518 HOT - CASA VIDA	0.00	0.00		202.69	149.96	202.69+
0519 HOT - HOLIDAY INN EXPRESS	0.00	0.00		49,366.63	49,366.63	49,366.63+
0521 CAVE MESA	0.00	0.00		180.84	180.84	180.84+
0529 Alpine Vacation Rentals, LLC	0.00	0.00		0.00	0.00	0.00
0530 HOT-Alpine Creek Cottage, L.L.C.	0.00	0.00		0.00	0.00	0.00
0532 Lockhart Hacienda	0.00	0.00		494.55	494.55	494.55+
0536 Casa Blanca	0.00	0.00		0.00	0.00	0.00
0537 ZIMMER - GATED GARDENS	0.00	0.00		680.79	680.79	680.79+
0539 PURPLE DOOR GUESTHOUSE	0.00	0.00		0.00	0.00	0.00
0547 ALPINE SUNSET RETREAT	0.00	0.00		53.51	53.51	53.51+
0548 EL VIEJO ADOBE/ BOMBERO 18, LLC	0.00	0.00		684.21	684.21	684.21+
0549 LANGRIDGE LODGE	0.00	0.00		257.45	257.45	257.45+
0550 LUXURY FARM HOUSE	0.00	0.00		513.19	513.19	513.19+
0552 ALPINE PROPERTY RENTALS	0.00	0.00		0.00	0.00	0.00
0553 SKYE BLUE SERVICES- PEACH HOUSE	0.00	0.00		676.28	676.28	676.28+
0559 WINDMILL HOUSE - HURST	0.00	0.00		386.23	386.23	386.23+
0560 EL NIDO - SANDRA PRATT	0.00	0.00		0.00	0.00	0.00
0561 KIM LANGRIDGE - LANGRIDGE LODGE	0.00	0.00		0.00	0.00	0.00
0563 ALPINE BED & BREAKFAST - RABBITS T	0.00	0.00		2,275.04	781.13	2,275.04+
0568 CASA ACERO - EAGLE PASS	0.00	0.00		1,542.09	1,542.09	1,542.09+
0569 CAJITA VERDE - BLECHA	0.00	0.00		168.14	40.46	168.14+
0570 PAIGE LOSOYA - CACTUS STREET	0.00	0.00		249.00	249.00	249.00+
0571 ADOBE VISTA - SCHWERTFEGER	0.00	0.00		202.38	0.00	202.38
0572 EL NOPAL CASITA - LIM/ROTHEY	0.00	0.00		302.00	302.00	302.00+
0573 5TH STREET - ROGGOV	0.00	0.00		0.00	0.00	0.00
0574 BIRD'S NEST - BRANT	0.00	0.00		402.39	402.39	402.39+
0576 CASA OCOTILLO - HARPOLD	0.00	0.00		299.57	299.57	299.57+
0578 THE VILLA	0.00	0.00		0.00	0.00	0.00
0579 CASA DE ARROZ	0.00	0.00		164.81	164.81	164.81+
0580 THE COWBOY HOUSE	0.00	0.00		557.27	557.27	557.27+
0582 FOURTH & LONG-SUGAR MOON	0.00	0.00		622.86	366.68	622.86+
0583 KATHRYN'S KORNER	0.00	0.00		621.07	621.07	621.07+

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	PCT
REPORTING FUND: 0006 Tourism HOT Fund							EFFECTIVE MONTH - 01	
0584	SUNCATCHER-GONZALES	0.00	0.00		269.57	269.57	269.57+	
0585	LA PALOMA-BRANT	0.00	0.00		212.38	212.38	212.38+	
0586	SAGE GUEST HOUSE-R. STOVELL	0.00	0.00		431.34	136.92	431.34+	
0588	HOLLAND HOUSE-S. HOLLAND FAMILY	0.00	0.00		473.98	473.98	473.98+	
0589	LITTLE BLUE HOUSE-A. BRANT	0.00	0.00		0.00	0.00	0.00	
0590	BRIGHT MOON-A. GABBERT	0.00	0.00		333.09	333.09	333.09+	
0591	T. KELLNER-SALTILLO HOUSE	0.00	0.00		0.00	0.00	0.00	
0592	ORANGE STREET BNB-GARRETT	0.00	0.00		0.00	0.00	0.00	
0593	EL CORAZON-C.C. FONSECA	0.00	0.00		151.90-	0.00	151.90	
0594	CASA PIEDRA-CLAY BRAUCH	0.00	0.00		1,919.83	1,919.83	1,919.83+	
0595	VALENZUELA HOUSE-GONZALES/PALLANEZ	0.00	0.00		317.87	317.87	317.87+	
0596	VERANDA-S. BLAIR BROWN	0.00	0.00		0.00	0.00	0.00	
0597	SPACIOUS HOUSE-HOLLY& ANDREW	0.00	0.00		884.39	884.39	884.39+	
0598	WINTER'S HOUSE-OFENSTEIN	0.00	0.00		484.72	484.72	484.72+	
0599	EL GOATHEAD-STONE	0.00	0.00		54.43-	0.00	54.43	
0600	CASA LA VISTA-CASITA BONITA-SCHUND	0.00	0.00		189.00	189.00	189.00+	
0601	SIMPATICO-STUBBS	0.00	0.00		316.47	316.47	316.47+	
0602	CACTUS HOUSE-L. COBOS	0.00	0.00		207.62	207.62	207.62+	
0603	OLD TOWN CASITA-N. EDWARDS	0.00	0.00		0.00	0.00	0.00	
0604	MORNING STAR HOUSE-LAURELES-OYER	0.00	0.00		0.00	0.00	0.00	
0605	LA COCHERA-S. GRISHAM	0.00	0.00		269.39	269.39	269.39+	
0606	SUMMIT COTTAGE-C. PENNEY	0.00	0.00		217.11	217.11	217.11+	
0607	ALPINE COUNRTY CLUB LOFTS-MCDONALD	0.00	0.00		486.84	486.84	486.84+	
0608	LAS HERMANAS-JAM & JAM ENTERPRISES	0.00	0.00		679.54	679.54	679.54+	
0609	THE COZY STARGAZER-J. FARAHNAK	0.00	0.00		325.25	325.25	325.25+	
0610	RUSTIC RANCH HOUSE RETREAT-J. SPIE	0.00	0.00		127.40	127.40	127.40+	
0611	GRINGO HONEYMOON-C. JACOB	0.00	0.00		0.00	0.00	0.00	
0612	307 E JUNE-KEVIN TOMANKA	0.00	0.00		0.00	0.00	0.00	
9920	STR STRIPE FEES	0.00	0.00		0.00	0.00	0.00	
Promotion & Tourism Revenues		650,000.00	650,000.00	0.00	214,482.48	166,271.61	435,517.52	33
0599 TRANSFERS								
9100	SYSTEM ADDED TRANSFER IN	180,914.00	180,914.00		0.00	0.00	180,914.00	00
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	
9120	SYSTEM ADDED TRANSFER WITHIN	0.00	0.00		0.00	0.00	0.00	
TRANSFERS		180,914.00	180,914.00	0.00	0.00	0.00	180,914.00	00
0656 PROMOTION & TOURISM Expenses								
0100	7 % FISCAL FEE	44,677.00	44,677.00	0.00	0.00	0.00	44,677.00	00
0101	SALARIES - VISITOR CENTER EMP	67,463.00	67,463.00	0.00	21,683.04	4,707.40	45,779.96	32
0103	OVERTIME	1,529.00	1,529.00	0.00	2,327.21	188.18	798.21-	152
0201	SOCIAL SECURITY	5,264.00	5,264.00	0.00	1,836.81	374.51	3,427.19	35
0202	INSURANCE	8,863.00	8,863.00	0.00	24.00	6.00	8,839.00	00
0203	RETIREMENT	1,507.00	1,507.00	0.00	501.35	107.71	1,005.65	33
0204	UNEMPLOYMENT	234.00	234.00	0.00	75.80	42.13	158.20	32
0205	WORKMEN'S COMP	0.00	0.00	0.00	13.74	0.00	13.74-	
0501	VC - SUPPLIES	8,000.00	8,000.00	0.00	904.43	375.18	7,095.57	11
1001	MISC/VOIDED	0.00	0.00	0.00	0.00	0.00	0.00	
1101	VC - ELECTRICITY	1,500.00	1,500.00	0.00	426.75	218.58	1,073.25	28
1301	LIABILITY/AUTO COVERAGE	698.00	698.00	0.00	0.00	0.00	698.00	00
1500	VC - TRAINING	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0006 Tourism HOT Fund							EFFECTIVE MONTH - 01	
1501	VC - TRAVEL	6,000.00	6,000.00	0.00	1,660.14	788.80	4,339.86	28
1602	VC - POSTAGE	2,500.00	2,500.00	0.00	224.60	0.00	2,275.40	09
1700	IT EQUIPMENT/ SOFTWARE	1,400.00	1,400.00	0.00	16,935.65	754.22	15,535.65	210
1801	VC - SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	
1900	VC - PRINTING/ADVERTISING	1,500.00	1,500.00	0.00	310.00	132.00	1,190.00	21
2121	FACILITY MAINT/EQUIPMENT	15,000.00	15,000.00	0.00	3,519.50	118.79	11,480.50	23
2700	VC- TELEPHONE/INTERNET	2,000.00	2,000.00	0.00	629.22	157.41	1,370.78	31
5102	TOURISM DIRECTOR CONTRACT	87,854.00	87,854.00	0.00	29,284.64	7,321.16	58,569.36	33
5103	REGISTRATION CONVENTION DELEGATES	350,825.00	300.00	0.00	0.00	0.00	300.00	00
5104	PROMOTION / ADVERTISING	81,600.00	350,525.00	800.00	117,090.05	39,172.75	232,634.95	34
5105	PROMOTION OF THE ARTS	85,000.00	81,600.00	0.00	39,623.90	12,623.90	41,976.10	49
5106	HISTORICAL RESTORATION/PRESERVATIO	47,500.00	85,000.00	34,525.00	0.00	0.00	50,475.00	41
5109	SPORTING EVENTS	3,500.00	47,500.00	0.00	0.00	0.00	47,500.00	00
5111	TRANSPORTATION SYSTEM	0.00	3,500.00	0.00	0.00	0.00	3,500.00	00
5115	SIGNAGE	0.00	0.00	0.00	0.00	0.00	0.00	
5116	GO TEXAN GRANT	0.00	0.00	0.00	0.00	0.00	0.00	
5200	VISITOR CENTER REMODEL	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	5,000.00	5,000.00	0.00	1,192.87	574.13	3,807.13	24
9000	RESERVES/FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	
9803	PRINCIPAL - RIGHT TO USE LEASES	0.00	0.00	0.00	0.00	0.00	0.00	
9804	INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00	
9999	RESERVES - FINANCIAL POLICY	0.00	0.00	0.00	0.00	0.00	0.00	
PROMOTION & TOURISM Expenses		830,914.00	830,914.00	35,325.00	238,263.70	67,662.85	557,325.30	33
Tourism HOT Fund								
INCOME TOTALS		830,914.00	830,914.00		214,482.48	166,271.61	616,431.52	26
EXPENSE TOTALS		830,914.00	830,914.00	35,325.00	238,263.70	67,662.85	557,325.30	33

GAS UTILITY FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:26 PM - EFFECTIVE MONTH:01

PAGE 1
 PREPARER:0018

ACT		ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT	USED
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0008 ENTERPRISE: GAS COMPANY							EFFECTIVE MONTH - 01	
0558 GAS REVENUES								

0110	NATURAL GAS SALES - ALPINE	1,775,000.00	1,775,000.00		542,683.66	227,257.29	1,232,316.34	31
0120	NATURAL GAS SALES - FT. DAVIS	350,000.00	350,000.00		95,736.96	47,799.35	254,263.04	27
0200	SERVICE FEES - ALPINE	10,000.00	10,000.00		1,365.00	490.00	8,635.00	14
0201	SERVICE FEES - FT. DAVIS	2,500.00	2,500.00		525.00	105.00	1,975.00	21
0240	SERVICE TAP FEES - ALPINE	10,000.00	10,000.00		1,000.00	0.00	9,000.00	10
0241	SERVICE TAP FEES - FT. DAVIS	2,500.00	2,500.00		2,000.00	0.00	500.00	80
0242	EXTENSION FEE - ALPINE	0.00	0.00		0.00	0.00	0.00	
0243	EXTENSION FEE - FORT DAVIS	0.00	0.00		12,000.00	0.00	12,000.00+	
0244	TAP SUPPLIES - ALPINE	0.00	0.00		0.00	0.00	0.00	
0245	TAP SUPPLIES - FT. DAVIS	0.00	0.00		2,280.00	0.00	2,280.00+	
0246	RETIRE FEE - ALPINE	0.00	0.00		0.00	0.00	0.00	
0247	RETIRE FEE - FT. DAVIS	0.00	0.00		0.00	0.00	0.00	
0250	PENALTY FEES - ALPINE	1,250.00	1,250.00		3,011.20	1,606.20	1,761.20+	241
0251	PENALTY FEES - FT. DAVIS	2,000.00	2,000.00		423.18	203.60	1,576.82	21
0400	MISC. INCOME	1,250.00	1,250.00		9.11-	9.11-	1,259.11	01
0401	GAS BANK ACCT INT	65,000.00	65,000.00		18,394.53	4,295.83	46,605.47	28
0402	WC REIMBURSEMENT	0.00	0.00		8,577.08	5,810.28	8,577.08+	
0403	WTG ROYALTIES	5,000.00	5,000.00		0.00	0.00	5,000.00	00
0500	SALES TAX COLLECTED	60,000.00	60,000.00		15,360.93	5,927.03	44,639.07	26
0612	FY20 - NSF - RETURNED CHECK FEE	0.00	0.00		0.00	0.00	0.00	
0614	VACATION FEE	0.00	0.00		225.00	100.00	225.00+	
0615	TAMPERING FEE	0.00	0.00		0.00	0.00	0.00	
1901	ROAD CUT FEE	5,000.00	5,000.00		500.00	0.00	4,500.00	10
7000	BILLING ADJUSTMENTS	0.00	0.00		0.00	0.00	0.00	
7001	GAS CUSTOMER DEPOSIT INTEREST	0.00	0.00		4,451.56	1,091.78	4,451.56+	
9000	AUCTION	500.00	500.00		0.00	0.00	500.00	00
9001	CAPITAL CONTRIBUTIONS	2,500.00	2,500.00		0.00	0.00	2,500.00	00

	GAS REVENUES	2,292,500.00	2,292,500.00	0.00	708,524.99	294,677.25	1,583,975.01	31
0599 TRANSFERS								

9100	TRANSFER IN	102,572.00	102,572.00		0.00	0.00	102,572.00	00
9110	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	

	TRANSFERS	102,572.00-	102,572.00-	0.00	0.00	0.00	102,572.00-	00
0658 GAS EXPENSES								
=====								
0090	ADMINISTRATIVE FEE	168,541.00	168,541.00	0.00	0.00	0.00	168,541.00	00
0100	FRANCHISE FEE	119,754.00	119,754.00	0.00	0.00	0.00	119,754.00	00
0101	SALARIES	592,436.00	592,436.00	0.00	181,521.85	39,795.85	410,914.15	31
0103	OVERTIME	34,144.00	34,144.00	0.00	7,111.20	1,417.36	27,032.80	21
0201	SOCIAL SECURITY	47,808.00	47,808.00	0.00	13,853.61	3,008.45	33,954.39	29
0202	INSURANCE - GROUP	97,491.00	97,491.00	0.00	34,336.48	8,584.12	63,154.52	35
0203	RETIREMENT	13,691.00	13,691.00	0.00	4,061.52	906.73	9,629.48	30
0204	UNEMPLOYMENT	1,287.00	1,287.00	0.00	55.36	0.00	1,231.64	04
0205	INS - WORKMEN'S COMP	5,798.00	5,798.00	0.00	1,449.36	0.00	4,348.64	25
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0410	NATURAL GAS PURCHASE - ALPINE	535,000.00	535,000.00	0.00	155,403.59	128,883.70	379,596.41	29
0420	NATURAL GAS PURCHASE - FT. DAVIS	80,000.00	80,000.00	0.00	20,738.34	18,179.60	59,261.66	26
0501	OFFICE SUPPLIES	7,500.00	7,500.00	0.00	3,977.64	528.20	3,522.36	53

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0008 ENTERPRISE: GAS COMPANY							EFFECTIVE MONTH - 01	
0502	FIELD SUPPLIES	15,000.00	15,000.00	2,512.53	4,535.03	797.86	7,952.44	47
0503	SAFETY EQUIPMENT	25,000.00	25,000.00	0.00	3,628.00	1,208.00	21,372.00	15
0510	UNIFORMS	12,000.00	12,000.00	0.00	5,039.27	1,748.16	6,960.73	42
0600	EQUIPMENT MAINT.	14,825.00	14,825.00	928.46	1,881.47	1,510.49	12,015.07	19
0701	VEHICLE MAINT	13,700.00	13,700.00	1,719.96	2,822.08	0.00	9,157.96	33
0800	CP & METER MAINT	20,000.00	20,000.00	3,284.40	3,240.02	2,442.12	13,475.58	33
0900	FUEL & OIL	15,000.00	15,000.00	0.00	3,895.01	1,035.88	11,104.99	26
1001	MISC/VOIDED	0.00	0.00	0.00	0.00	0.00	0.00	
1100	METERS	25,000.00	25,000.00	0.00	2,171.16	517.91	22,828.84	09
1101	ELECTRICITY	5,000.00	5,000.00	0.00	897.83	248.99	4,102.17	18
1200	DISTRIBUTION SYSTEM MAINT	50,000.00	50,000.00	0.00	23,024.38	14,108.30	26,975.62	46
1301	INSURANCE - GENERAL/AUTO LIABILITY	21,166.00	21,166.00	0.00	5,879.15	0.00	15,286.85	28
1400	EQUIPMENT RENTAL	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	00
1500	TRAINING	15,000.00	15,000.00	0.00	2,305.00	205.00	12,695.00	15
1501	TRAVEL	12,500.00	12,500.00	0.00	2,201.38	667.16	10,298.62	18
1600	POSTAGE/FREIGHT	20,000.00	20,000.00	0.00	3,693.51	1,097.10	16,306.49	18
1700	IT EQUIPMENT/ SOFTWARE	20,000.00	20,000.00	200.00	16,652.59	4,148.21	3,147.41	84
1800	PENALTIES/FINES	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1901	ROAD REPAIR	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
2124	Provision for Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	
2200	CONSULTING/CONTRACT FEES	20,000.00	20,000.00	0.00	269.28	0.00	19,730.72	01
2300	RR COMMISSION FEES	5,000.00	5,000.00	0.00	562.50	0.00	4,437.50	11
2400	DIG TESS/TEXAS 811	1,500.00	1,500.00	0.00	343.25	204.10	1,156.75	23
2700	TELEPHONE EXPENSES	8,000.00	8,000.00	0.00	2,169.12	621.93	5,830.88	27
2750	CELL PHONE EXPENSES	5,000.00	5,000.00	0.00	1,025.85	341.95	3,974.15	21
2800	DRUG TESTING	1,200.00	1,200.00	0.00	354.00	0.00	846.00	30
2900	DUES & MEMBERSHIPS	1,500.00	1,500.00	0.00	550.00	550.00	950.00	37
3050	PAP/DAMAGE PREVENTION	8,500.00	8,500.00	7,564.90	0.00	0.00	935.10	89
3100	ADVERTISING	3,000.00	3,000.00	0.00	225.00	112.50	2,775.00	08
3800	BUILDING MAINT.	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	00
3900	SALES TAX REMITTED TO STATE	60,000.00	60,000.00	0.00	16,293.38	4,792.74	43,706.62	27
8001	LEASED VEHICLE	44,500.00	44,500.00	0.00	12,432.25	3,095.68	32,067.75	28
8003	LEASED - EQUIPMENT	10,000.00	10,000.00	0.00	3,099.17	2,028.25	6,900.83	31
9500	Depreciation Expense - Gas	0.00	0.00	0.00	0.00	0.00	0.00	
9501	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9502	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9800	CIP - KABOTA - FY20 EXCAVATOR	0.00	0.00	0.00	0.00	0.00	0.00	
9809	INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00	
9810	CIP - STOPPLE	0.00	0.00	0.00	0.00	0.00	0.00	
9811	FY20 - CIP - RATIFIER	0.00	0.00	0.00	0.00	0.00	0.00	
9812	FY23- GATES FY24- AUTOMATIVE METER	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	00
9999	RESERVES - FINANCIAL POLICY	47,731.00	47,731.00	0.00	47,730.80	0.00	0.20	100
GAS EXPENSES		2,395,072.00	2,395,072.00	16,210.25	589,429.43	242,786.34	1,789,432.32	25
ENTERPRISE: GAS COMPANY								
INCOME TOTALS		2,395,072.00	2,395,072.00		708,524.99	294,677.25	1,686,547.01	30
EXPENSE TOTALS		2,395,072.00	2,395,072.00	16,210.25	589,429.43	242,786.34	1,789,432.32	25

INTEREST & SINKING FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:28 PM - EFFECTIVE MONTH:01

PAGE 1
 PREPARER:0018

ACT	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED	
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE PCT
REPORTING FUND: 0075 INTEREST & SINKING						EFFECTIVE MONTH - 01	
0534 REVENUE							
=====							
0410	CURRENT I & S ADVALOREM	51,400.00	51,400.00		41,813.33	18,353.02	9,586.67 81
0420	DELINQUENT I & S	0.00	0.00		2,091.97	854.75	2,091.97+
0502	PENALTY & INTEREST	0.00	0.00		936.36	314.60	936.36+
0503	INTEREST/MISC	0.00	0.00		0.00	0.00	0.00
0504	WATER/SEWER DEBT	0.00	0.00		0.00	0.00	0.00
7001	I&S BANK INTEREST	0.00	0.00		1,538.41	433.10	1,538.41+
REVENUE		51,400.00	51,400.00	0.00	46,380.07	19,955.47	5,019.93 90
0599 TRANSFERS							
=====							
9100	SYSTEM ADDED TRANSFER IN	0.00	0.00		0.00	0.00	0.00
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS		0.00	0.00	0.00	0.00	0.00	0.00
0600 GENERAL DEBT EXPENSES							
=====							
0200	PRINCIPAL - CO SERIES 2011	39,200.00	39,200.00	0.00	0.00	0.00	39,200.00 00
0201	INTEREST - CO SERIES 2011	12,200.00	12,200.00	0.00	0.00	0.00	12,200.00 00
0300	PRINCIPAL - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00
0301	INTEREST - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL DEBT EXPENSES		51,400.00	51,400.00	0.00	0.00	0.00	51,400.00 00
0601 WATER DEBT EXPENSES							
=====							
0200	PRINCIPAL - CO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00
0201	INTEREST - CO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00
0300	PRINCIPAL - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00
0301	INTEREST - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00
0400	PRINCIPAL - CO 2005 TWDB	0.00	0.00	0.00	0.00	0.00	0.00
0401	CO 2005 TWDB	0.00	0.00	0.00	0.00	0.00	0.00
0700	PRINCIPAL - RB SERIES 2003A	0.00	0.00	0.00	0.00	0.00	0.00
0701	INTEREST - RB SERIES 2003A	0.00	0.00	0.00	0.00	0.00	0.00
WATER DEBT EXPENSES		0.00	0.00	0.00	0.00	0.00	0.00
0602 SEWER DEBT EXPENSES							
=====							
0500	PRINCIPAL - ARREATOR	0.00	0.00	0.00	0.00	0.00	0.00
0501	INTEREST - ARREATOR	0.00	0.00	0.00	0.00	0.00	0.00
0600	PRINCIPAL - CO 12 COMBO REV&TAX	0.00	0.00	0.00	0.00	0.00	0.00
0601	INTEREST - CO 12 COMBO REV&TAX	0.00	0.00	0.00	0.00	0.00	0.00
SEWER DEBT EXPENSES		0.00	0.00	0.00	0.00	0.00	0.00
INTEREST & SINKING							
INCOME TOTALS		51,400.00	51,400.00		46,380.07	19,955.47	5,019.93 90
EXPENSE TOTALS		51,400.00	51,400.00	0.00	0.00	0.00	51,400.00 00



CITY OF ALPINE
FINANCIAL REPORT - BUDGET ANALYSIS USAGE REPORT
Period Ending February 28, 2025

Fund	REVENUES					EXPENDITURES				
	Original Budget	Amended Budget	Actual YTD	Actual December	%	Original Budget	Amended Budget	Actual YTD	Actual December	%
General Fund	\$ 6,327,557.00	\$ 6,337,557.00	\$ 3,112,138.24	\$ 500,637.65	49%	\$ 6,527,557.00	\$ 6,537,557.00	\$ 2,054,129.25	\$ 379,761.24	32%
Water/Waste-water/Sanitatio n Utility Fund	\$ 6,869,402.00	\$ 6,869,402.00	\$ 2,209,805.42	\$ 392,902.47	32%	\$ 6,869,402.00	\$ 6,869,402.00	\$ 1,647,992.97	\$ 506,442.25	25%
Airport Fund	\$ 788,457.00	\$ 788,457.00	\$ 317,275.34	\$ 57,884.75	40%	\$ 788,457.00	\$ 788,457.00	\$ 312,700.34	\$ 52,835.22	40%
Hotel Occupancy Tax Fund	\$ 830,914.00	\$ 830,914.00	\$ 228,495.12	\$ 14,012.64	27%	\$ 830,914.00	\$ 830,914.00	\$ 269,057.24	\$ 30,793.54	36%
Gas Utility Fund	\$ 2,395,072.00	\$ 2,395,072.00	\$ 1,175,327.27	\$ 466,802.28	49%	\$ 2,395,072.00	\$ 2,395,072.00	\$ 815,154.36	\$ 225,724.93	35%
Interest & Sinking Fund	\$ 51,400.00	\$ 51,400.00	\$ 52,391.77	\$ 6,011.70	102%	\$ 51,400.00	\$ 51,400.00	\$ 45,714.20	\$ 45,714.20	89
	\$ 17,262,802.00	\$ 17,272,802.00	\$ 7,095,433.16	\$ 1,438,251.49	41%	\$ 17,462,802.00	\$ 17,472,802.00	\$ 5,144,748.36	\$ 1,241,271.38	29%

* Percentages include encumbrances (\$115,607.01)

Prepared and submitted by:

Victoria Sanchez
 Victoria Sanchez, Director of Finance

2/28/2025

GENERAL FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:17 PM - EFFECTIVE MONTH:02

PAGE 1
 PREPARER:0018

ACT		ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT	USED
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 02	
0520 NON DEPARTMENTAL REVENUE								
=====								
1000	SALE-CITY PROPERTY/ EASEMENTS	10,000.00	10,000.00		512.00	0.00	9,488.00	05
2000	WORKMAN'S COMP REFUND	0.00	0.00		0.00	0.00	0.00	
4000	MISCELLANEOUS REVENUE	0.00	0.00		720.17	0.00	720.17+	
9000	AUCTION	10,000.00	10,000.00		0.00	0.00	10,000.00	00
9002	OTHER FINANCING SOURCE - RIGHT TO	0.00	0.00		0.00	0.00	0.00	
NON DEPARTMENTAL REVENUE		20,000.00	20,000.00	0.00	1,232.17	0.00	18,767.83	06
0521 INTEREST RESERVE ACCOUNTS								
=====								
0001	TEXSTAR	75,000.00	75,000.00		41,818.58	7,319.70	33,181.42	56
0002	TXCLASS CAPITAL IMPROVEMENTS	10,000.00	10,000.00		5,257.53	932.25	4,742.47	53
0003	TXCLASS FIRE ASSISTANCE	10,000.00	10,000.00		4,267.18	735.43	5,732.82	43
0004	TXCLASS CREEK PROJECT	10,000.00	10,000.00		5,039.61	893.62	4,960.39	50
0005	TXCLASS PUEBLO NUEVO	5,000.00	5,000.00		3,214.12	569.88	1,785.88	64
INTEREST RESERVE ACCOUNTS		110,000.00	110,000.00	0.00	59,597.02	10,450.88	50,402.98	54
0523 ADMINISTRATIVE REVENUES								
=====								
0090	ENTERPRISE ADMINISTRATIVE FEE	702,761.00	702,761.00		0.00	0.00	702,761.00	00
0100	ENTERPRISE FRANCHISE FEE	387,269.00	387,269.00		0.00	0.00	387,269.00	00
0612	FY 20 NSF - RETURNED CHECK FEE	150.00	150.00		0.00	0.00	150.00	00
1303	BEER & WINE PERMITS	7,500.00	7,500.00		4,470.00	2,405.00	3,030.00	60
1304	COIN OPERATEDAMUSEMENT FEE	6,000.00	6,000.00		2,200.00	0.00	3,800.00	37
1305	REZONING/VARIANCES	1,000.00	1,000.00		0.00	0.00	1,000.00	00
1306	PEDDLARS/SOLICITORS FEES	500.00	500.00		0.00	0.00	500.00	00
2000	7 % HOT OVERHEAD	44,677.00	44,677.00		0.00	0.00	44,677.00	00
2104	COPIES/PUBLIC	1,000.00	1,000.00		2.90	0.10	997.10	00
5203	SERV CHRG/BAD CHECKS	200.00	200.00		0.00	0.00	200.00	00
5220	Discounts Earned (True Value)	0.00	0.00		0.00	0.00	0.00	
5221	DONATIONS	2,000.00	2,000.00		0.00	0.00	2,000.00	00
7000	GENERAL BANK ACCT 2207 INTEREST	85,000.00	85,000.00		45,547.59	10,901.30	39,452.41	54
7003	INTEREST REVENUE - LEASE	0.00	0.00		0.00	0.00	0.00	
7500	POST OFFICE GROUND LEASE	3,894.00	3,894.00		1,833.35	366.67	2,060.65	47
7501	NEIGHBORHOOD CENTER LEASE	6,000.00	6,000.00		2,500.00	500.00	3,500.00	42
7502	ALPINE COUNTRY CLUB LEASE - GOLF C	2.00	2.00		0.00	0.00	2.00	00
9920	MISC INCOME/FEES	2,500.00	12,500.00		921.63	0.00	11,578.37	07
9921	TML. CONFERENCE	0.00	0.00		0.00	0.00	0.00	
9922	OTHER GOVERNMENT/GRANT REIMBURSEME	0.00	0.00		0.00	0.00	0.00	
ADMINISTRATIVE REVENUES		1,250,453.00	1,260,453.00	0.00	57,475.47	14,173.07	1,202,977.53	05
0524 MUNICIPAL COURT REVENUES								
=====								
2800	SCHOOL ZONE & BUS VIOLATIONS	0.00	0.00		0.00	0.00	0.00	
2900	FINES & FEES REVENUE	50,000.00	50,000.00		18,769.13	4,585.11	31,230.87	38
3000	DEFERRED DISPOSITION	0.00	0.00		181.00	81.00	181.00+	
3300	MUN COURT TECHNOLOGY FUND	0.00	0.00		8.00	0.00	8.00+	
3350	TECHNOLOGY FUND INTEREST EARNED	0.00	0.00		0.00	0.00	0.00	
3400	MUNICIPAL COURT SECURITY FUND	0.00	0.00		998.38	202.30	998.38+	
3500	TIME PAYMENT FEE	250.00	250.00		0.00	0.00	250.00	00
9000	OVERAGE/SHORTAGE	0.00	0.00		0.00	0.00	0.00	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 02	
	MUNICIPAL COURT REVENUES	50,250.00	50,250.00	0.00	19,956.51	4,868.41	30,293.49	40
0531	POLICE REVENUES							
0600	REIMBURSEMENTS	2,200.00	2,200.00		0.00	0.00	2,200.00	00
0900	LEOSE-STATE COMPTROLLER	1,200.00	1,200.00		1,177.85	1,177.85	22.15	98
1000	RESTITUTION	0.00	0.00		0.00	0.00	0.00	
1304	POLICE IMPOUNDS	0.00	0.00		0.00	0.00	0.00	
1305	SPECIAL EVENT REVENUE	0.00	0.00		0.00	0.00	0.00	
1306	OVERSIZED ESCORT FEE	0.00	0.00		0.00	0.00	0.00	
1501	POLICE FINES	0.00	0.00		0.00	0.00	0.00	
1507	POLICE ACCIDENT REPORTS	1,250.00	1,250.00		279.00	25.00	971.00	22
1615	ABANDONED VEHICLES & INT	0.00	0.00		0.00	0.00	0.00	
1616	PD/FED EQUIT SHAR & INT	0.00	0.00		0.00	0.00	0.00	
1700	CIVIC CENTER SECURITY	0.00	0.00		0.00	0.00	0.00	
1900	DONATIONS	0.00	0.00		0.00	0.00	0.00	
9922	INSURANCE CLAIM	0.00	0.00		0.00	0.00	0.00	
	POLICE REVENUES	4,650.00	4,650.00	0.00	1,456.85	1,202.85	3,193.15	31
0532	FIRE DEPARTMENT REVENUES							
0600	FIRE DEPT REIMBURSEMENT - COUNTY	0.00	0.00		0.00	0.00	0.00	
	FIRE DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	
0534	AD VALOREM TAX REVENUE							
0300	CURRENT TAX COLLEC.	2,203,447.00	2,203,447.00		1,962,960.49	214,096.15	240,486.51	89
0400	Delinquent Property Tax Collection	0.00	0.00		28,517.33	3,204.82	28,517.33+	
0410	M&O - Delinquent Years	0.00	0.00		0.00	0.00	0.00	
0420	I&S Delinquent Years	0.00	0.00		0.00	0.00	0.00	
0502	CURRENT PENALTY & INTEREST	0.00	0.00		4,027.63	3,050.39	4,027.63+	
0504	DELINQUENT PENALTY & INTERE	0.00	0.00		9,828.18	1,441.33	9,828.18+	
0505	DEALERSHIP INV. TX	0.00	0.00		0.00	0.00	0.00	
0506	EXCESS PROCEEDS-TAX SALES	0.00	0.00		11,848.38	0.00	11,848.38+	
0507	BPP TAXES	0.00	0.00		0.00	0.00	0.00	
	AD VALOREM TAX REVENUE	2,203,447.00	2,203,447.00	0.00	2,017,182.01	221,792.69	186,264.99	92
0535	BUILDING SERVICES REVENUE							
1301	PLUMBING PERMIT	15,000.00	15,000.00		3,619.71	211.00	11,380.29	24
1302	BUILDING PERMITS	65,000.00	65,000.00		33,180.05	3,657.35	31,819.95	51
1303	ELECTRICAL PERMITS	10,000.00	10,000.00		4,528.21	977.78	5,471.79	45
1304	IMPOUNDS	0.00	0.00		0.00	0.00	0.00	
1305	MOVING PERMIT	2,500.00	2,500.00		0.00	0.00	2,500.00	00
1306	SIGN PERMIT	1,000.00	1,000.00		361.50	135.00	638.50	36
1307	FILMING PERMIT	500.00	500.00		400.00	0.00	100.00	80
1308	LANDFILL TIPPING FEES - AISD PROJ	0.00	0.00		0.00	0.00	0.00	
1309	LIVE MUSIC PERMIT	0.00	0.00		0.00	0.00	0.00	
	BUILDING SERVICES REVENUE	94,000.00	94,000.00	0.00	42,089.47	4,981.13	51,910.53	45

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 02	
0538 ANIMAL CONTROL REVENUES								
=====								
1301	QUARANTINE	4,500.00	4,500.00		200.00	0.00	4,300.00	04
1303	PET ADOPTIONS	12,500.00	12,500.00		2,150.00	500.00	10,350.00	17
1304	ANIMAL LICENSE FEES	1,500.00	1,500.00		245.00	65.00	1,255.00	16
1305	CREMATIONS	22,250.00	22,250.00		10,265.00	2,190.00	11,985.00	46
1306	EUTHANIZATIONS	0.00	0.00		0.00	0.00	0.00	
1307	ANIMAL SURRENDER	2,000.00	2,000.00		120.00	0.00	1,880.00	06
1308	MICROCHIP	1,500.00	1,500.00		45.00	0.00	1,455.00	03
1309	ANIMAL IMPOUND	3,000.00	3,000.00		330.00	180.00	2,670.00	11
1310	VACCINES	200.00	200.00		10.00	0.00	190.00	05
1900	DONATIONS	0.00	0.00		280.00	10.00	280.00+	
2000	REIMBURSEMENTS	0.00	0.00		25.00	0.00	25.00+	
9000	INSURANCE CLAIM	0.00	0.00		0.00	0.00	0.00	
ANIMAL CONTROL REVENUES		47,450.00	47,450.00	0.00	13,670.00	2,945.00	33,780.00	29
0542 PARKS & POOL REVENUE								
=====								
1100	SWIMMING POOL ADMISSIONS	15,000.00	15,000.00		30.00-	0.00	15,030.00	00
1105	Pool Cash Drawer Overage (Shortage	0.00	0.00		0.00	0.00	0.00	
1700	EVENTS SECURITY REVENUE	1,500.00	1,500.00		0.00	0.00	1,500.00	00
1703	CIVIC CENTER RENTAL	7,500.00	7,500.00		6,250.00	1,950.00	1,250.00	83
1900	PAVILION RENTAL	1,500.00	1,500.00		240.00	120.00	1,260.00	16
3900	SKATE PARK-DONATIONS & INT.	0.00	0.00		0.00	0.00	0.00	
9100	MISC/REFUNDS	0.00	0.00		0.00	0.00	0.00	
PARKS & POOL REVENUE		25,500.00	25,500.00	0.00	6,460.00	2,070.00	19,040.00	25
0544 STREETS REVENUE								
=====								
1901	ROAD REPAIR	60,000.00	60,000.00		0.00	0.00	60,000.00	00
5005	FIBER OPTIC EASE.	10,000.00	10,000.00		1,399.88	214.84	8,600.12	14
6000	GRANT REIMB	0.00	0.00		0.00	0.00	0.00	
7000	REIMBURSEMENTS	200.00	200.00		0.00	0.00	200.00	00
8000	WC SALARY REIMB	0.00	0.00		0.00	0.00	0.00	
9900	CAPITOL IMPROVEMENTS - RESERVE	0.00	0.00		0.00	0.00	0.00	
9922	INSURANCE CLAIMS	0.00	0.00		0.00	0.00	0.00	
STREETS REVENUE		70,200.00	70,200.00	0.00	1,399.88	214.84	68,800.12	02
0548 CITY SALES TAX REVENUES								
=====								
0401	CITY SALES TAX	2,150,000.00	2,150,000.00		862,855.97	229,630.76	1,287,144.03	40
0402	ELECTRIC FRANCHISE TAX	62,000.00	62,000.00		19,142.35	5,482.90	42,857.65	31
0403	TELEPHONE FRANCHISE TAX	8,000.00	8,000.00		3,013.66	1,479.36	4,986.34	38
0404	T.V. CABLE FRANCHISE TAX	15,000.00	15,000.00		0.00	0.00	15,000.00	00
0406	MIXED BEVERAGE TAX	25,000.00	25,000.00		6,606.88	1,345.76	18,393.12	26
CITY SALES TAX REVENUES		2,260,000.00	2,260,000.00	0.00	891,618.86	237,938.78	1,368,381.14	39
0599 TRANSFERS								
=====								
9100	SYSTEM ADDED TRANSFER IN	191,607.00	191,607.00		0.00	0.00	191,607.00	00
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	44,678.29	0.00	44,678.29-	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 02	
	TRANSFERS	191,607.00-	191,607.00-	0.00	44,678.29	0.00	236,285.29-	23
0620	NON DEPARTMENTAL EXPENSES							
0201	SOCIAL SECURITY- ELECTION WORKERS	0.00	0.00	0.00	0.00	0.00	0.00	
0202	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0203	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
1301	INSURANCE - GENERAL & LIABILITY	8,287.00	8,287.00	0.00	4,695.53	2,358.27	3,591.47	57
1400	CUSTODIAL SERVICE-GF DEPTS	0.00	0.00	0.00	0.00	0.00	0.00	
1401	JANITORIAL SUPPLIES	5,000.00	5,000.00	0.00	1,265.15	214.92	3,734.85	25
1500	COPY EXPENSE-ALL GF DEPTS	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00
1602	MAILING - ALL GF DEPTS.	15,000.00	15,000.00	0.00	3,441.43	1,524.10	11,558.57	23
1700	COMPUTER ASST -ALL GF DEPTS	20,000.00	20,000.00	500.00	3,446.40	1,703.20	16,053.60	20
1801	DUES/SUB/MEM -ALL GF DEPTS.	25,000.00	25,000.00	0.00	6,545.13	13.53	18,454.87	26
1802	PUB/NOT/ADV - ALL GF DEPTS.	25,000.00	25,000.00	0.00	6,987.56	841.00	18,012.44	28
1900	PRINTING - ALL GF DEPTS.	1,500.00	1,500.00	0.00	25.00	0.00	1,475.00	02
2101	AMBULANCE SUBSIDY	165,061.00	165,061.00	0.00	68,775.40	13,755.08	96,285.60	42
2102	LIBRARY SUBSIDY	40,000.00	40,000.00	0.00	16,666.65	3,333.33	23,333.35	42
2103	ASD - CHILDCARE	0.00	0.00	0.00	0.00	0.00	0.00	
2104	FAMILY CRISIS CENTER	9,425.00	9,425.00	0.00	4,712.50	0.00	4,712.50	50
2105	CHILDRENS ADVOCACY CENTER	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	100
2106	ALPINE EMERGENCY SERVICES BOARD	40,000.00	50,000.00	0.00	50,000.00	0.00	0.00	100
2120	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	
2200	ELECTION EXPENSE	12,000.00	12,000.00	0.00	8,436.37	0.00	3,563.63	70
2201	INTERNSHIP	0.00	0.00	0.00	0.00	0.00	0.00	
2300	EMPLOYEE RELATIONS	12,500.00	12,500.00	0.00	5,800.56	527.18	6,699.44	46
2301	PUBLIC RELATIONS	1,000.00	1,000.00	0.00	800.00	0.00	200.00	80
3000	IRS PENALTY/FINE/VOIDED	0.00	0.00	0.00	1,503.55	0.00	1,503.55-	
4500	APPRAISAL BOARD	77,213.00	77,213.00	0.00	37,278.60	0.00	39,934.40	48
4501	TAX COLLECTION CONTRACT	23,643.00	23,643.00	0.00	0.00	0.00	23,643.00	00
6900	AUDIT	200,000.00	200,000.00	0.00	53,790.00	37,140.00	146,210.00	27
7900	CO HANDLING FEES	500.00	500.00	0.00	500.00	0.00	0.00	100
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	16,000.00	16,000.00	0.00	8,635.80	2,502.27	7,364.20	54
8004	SBITA PRINCIPAL				0.00	0.00	0.00	
9003	RIGHT TO USE LEASE - CAPITAL OUTLA	0.00	0.00	0.00	0.00	0.00	0.00	
9803	PRINCIPAL - RIGHT TO USE LEASES	0.00	0.00	0.00	0.00	0.00	0.00	
9804	INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00	
	NON DEPARTMENTAL EXPENSES	712,129.00	722,129.00	500.00	288,305.63	63,912.88	433,323.37	40
0622	CITY COUNCIL EXPENSES							
0101	SALARIES	7,500.00	7,500.00	0.00	2,625.00	525.00	4,875.00	35
0201	SOCIAL SECURITY	573.00	573.00	0.00	200.80	40.16	372.20	35
0501	SUPPLIES	500.00	500.00	0.00	0.00	0.00	500.00	00
0502	HOSPITALITY	500.00	500.00	0.00	53.44	23.34	446.56	11
1302	LIABILITY INS - ERRORS & OMISSION	0.00	0.00	0.00	0.00	0.00	0.00	
1500	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	
1501	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	
1502	MAYOR DISCRETIONARY	3,000.00	3,000.00	0.00	93.75	0.00	2,906.25	03
1503	WARD 1 DISCRETIONARY	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
1504	WARD 2 - DISCRETIONARY	3,000.00	3,000.00	0.00	643.99	0.00	2,356.01	21
1505	WARD 3 - DISCRESTIONARY	3,000.00	3,000.00	0.00	1,154.12	0.00	1,845.88	38

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 02	
1506	WARD 4 - DISCRETIONARY	3,000.00	3,000.00	0.00	113.83	0.00	2,886.17	04
1507	WARD 5 - DISCRETIONARY	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
2000	BUILDING AND STANDARDS COMM	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	00
2121	LEGAL EXPENSES	100,000.00	100,000.00	0.00	22,009.43	3,752.30	77,990.57	22
2122	LEGAL EXPENSES - CIVIL	0.00	0.00	0.00	0.00	0.00	0.00	
	CITY COUNCIL EXPENSES	152,073.00	152,073.00	0.00	26,894.36	4,340.80	125,178.64	18
0623 ADMINISTRATIVE EXPENSES								
0101	SALARIES	426,096.00	426,096.00	0.00	144,247.42	25,855.30	281,848.58	34
0103	OVERTIME	3,058.00	3,058.00	0.00	0.00	0.00	3,058.00	00
0104	CM - CAR ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	37,745.00	37,745.00	0.00	10,793.29	1,929.60	26,951.71	29
0202	INSURANCE - GROUP	44,314.00	44,314.00	0.00	21,402.23	4,429.06	22,911.77	48
0203	RETIREMENT	7,679.00	7,679.00	0.00	3,117.92	568.82	4,561.08	41
0204	UNEMPLOYMENT	819.00	819.00	0.00	111.97	0.00	707.03	14
0205	INS - WORKMEN'S COMP	675.00	675.00	0.00	1,119.40	1,029.70	444.40	166
0501	SUPPLIES	6,500.00	6,500.00	350.43	1,708.04	330.94	4,441.53	32
0701	MAINT - VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	
0900	FUEL & OIL	0.00	0.00	0.00	0.00	0.00	0.00	
1101	ELECTRICITY	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1500	TRAINING	7,500.00	7,500.00	0.00	1,500.00	0.00	6,000.00	20
1501	TRAVEL	10,000.00	10,000.00	30.00	5,204.37	159.00	4,765.63	52
1700	IT EQUIPMENT/ SOFTWARE	20,000.00	20,000.00	0.00	4,776.63	751.52	15,223.37	24
2200	TML CONFERENCE	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	7,500.00	7,500.00	0.00	3,294.67	859.70	4,205.33	44
2750	CELL PHONE EXPENSES	1,500.00	1,500.00	0.00	473.80	118.45	1,026.20	32
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3000	CODIFICATION-ORDINANCE	15,000.00	15,000.00	0.00	2,499.88	385.88	12,500.12	17
3001	RECORDS	0.00	0.00	0.00	0.00	0.00	0.00	
9700	SOFTWARE/EMPLOYEE REVIEW	0.00	0.00	0.00	8,625.00	0.00	8,625.00	
9800	CIP - COMPUTERS/IT	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00
9801	LEASED VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	
9802	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
	ADMINISTRATIVE EXPENSES	603,386.00	603,386.00	380.43	208,874.62	36,099.97	394,130.95	35
0624 MUNICIPAL COURT EXPENSES								
0101	SALARIES	34,219.00	34,219.00	0.00	10,103.08	2,779.20	24,115.92	30
0103	OVERTIME	1,023.00	1,023.00	0.00	0.00	0.00	1,023.00	00
0105	CONTRACT LABOR	43,500.00	43,500.00	0.00	13,380.00	3,140.00	30,120.00	31
0201	SOCIAL SECURITY	2,689.00	2,689.00	0.00	772.91	212.62	1,916.09	29
0202	INSURANCE - GROUP	8,862.00	8,862.00	0.00	1,486.12	1,486.12	7,375.88	17
0203	RETIREMENT	770.00	770.00	0.00	219.37	61.14	550.63	28
0204	UNEMPLOYMENT	117.00	117.00	0.00	62.92	0.00	54.08	54
0205	INS - WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0208	FINE COLLECTION/FTA FEES	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	2,500.00	2,500.00	0.00	276.60	0.00	2,223.40	11
0502	SUPPLIES	1,000.00	1,000.00	0.00	335.01	0.00	664.99	34
1500	TRAINING	2,000.00	2,000.00	0.00	350.00	350.00	1,650.00	18
1501	TRAVEL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1700	IT EQUIPMENT/SOFTWARE	5,000.00	5,000.00	0.00	2,987.11	0.00	2,012.89	60
2000	CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 02	
2700	TELEPHONE EXPENSES	4,500.00	4,500.00	0.00	1,609.65	321.97	2,890.35	36
2750	Cell Phone Expense	0.00	0.00	0.00	0.00	0.00	0.00	
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
	MUNICIPAL COURT EXPENSES	108,680.00	108,680.00	0.00	31,582.77	8,351.05	77,097.23	29
0631	POLICE EXPENSES							
0101	SALARIES	992,338.00	992,338.00	0.00	378,724.56	71,069.46	613,613.44	38
0103	OVERTIME	62,203.00	62,203.00	0.00	35,001.07	6,072.42	27,201.93	56
0104	EVENT SECURITY	0.00	0.00	0.00	1,140.00	270.00	1,140.00	
0201	SOCIAL SECURITY	80,461.00	80,461.00	0.00	30,892.57	5,753.11	49,568.43	38
0202	INSURANCE GROUP	168,394.00	168,394.00	0.00	61,727.36	12,885.94	106,666.64	37
0203	RETIREMENT	23,042.00	23,042.00	0.00	8,976.99	1,703.06	14,065.01	39
0204	UNEMPLOYMENT	2,340.00	2,340.00	0.00	221.87	0.00	2,118.13	09
0205	INS - WORKMEN'S COMP	26,402.00	26,402.00	0.00	3,015.68	3,052.16	23,386.32	11
0400	SAFETY PROGRAM	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
0501	OFFICE SUPPLIES	6,000.00	6,000.00	331.81	1,094.46	183.93	4,573.73	24
0502	FIELD SUPPLIES	10,000.00	10,000.00	767.40	1,226.22	830.60	8,006.38	20
0510	UNIFORMS	10,000.00	10,000.00	2,673.44	3,211.47	2,287.97	4,115.09	59
0700	MAINT - EQUIPMENT	3,500.00	3,500.00	0.00	321.55	0.00	3,178.45	09
0701	MAINT-VEHICLE	10,000.00	10,000.00	265.19	4,817.67	1,350.04	4,917.14	51
0713	MAINT - DRUG DOG	5,000.00	5,000.00	200.00	574.80	77.90	4,225.20	15
0900	FUEL & OIL	25,000.00	25,000.00	0.00	9,317.82	2,566.36	15,682.18	37
1101	ELECTRICITY	8,400.00	8,400.00	0.00	498.48	451.03	7,901.52	06
1301	LAW ENFORCEMENT LIABILITY INS	29,752.00	29,752.00	0.00	14,430.00	7,215.00	15,322.00	49
1401	JANITORIAL SUPPLIES	1,000.00	1,000.00	0.00	310.02	0.00	689.98	31
1500	TRAINING	10,000.00	10,000.00	0.00	3,662.90	1,598.00	6,337.10	37
1501	TRAVEL	10,000.00	10,000.00	0.00	459.30	0.00	9,540.70	05
1700	FY20 - IT/SOFTWARE	2,500.00	2,500.00	0.00	8,296.40	0.00	5,796.40	332
2700	TELEPHONE EXPENSES	13,250.00	13,250.00	0.00	5,517.73	1,105.16	7,732.27	42
2750	CELL PHONE EXPENSES	12,500.00	12,500.00	0.00	3,814.01	942.42	8,685.99	31
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3000	HEPATITIS SHOTS	0.00	0.00	0.00	0.00	0.00	0.00	
3100	INFORMANT MONEY	0.00	0.00	0.00	0.00	0.00	0.00	
3200	COMMUNITY PROGRAMS	12,000.00	12,000.00	0.00	2,591.21	0.00	9,408.79	22
3300	INVESTIGATIVE EXPENSES	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
3700	COPSYNC / SOUTHERN SOFTWARE	18,250.00	18,250.00	0.00	0.00	0.00	18,250.00	00
7000	CODE RED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
7001	FEDERAL WARNING SYSTEM	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
8001	LEASED VEHICLES	80,918.00	80,918.00	0.00	15,241.47	0.00	65,676.53	19
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	0.00	0.00	0.00	1,168.37	218.56	1,168.37	
8004	SBITA INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	
9300	FY 24 - TASERS	5,000.00	5,000.00	0.00	4,778.68	0.00	221.32	96
9922	INSURANCE CLAIMS - PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	
	POLICE EXPENSES	1,637,250.00	1,637,250.00	4,237.84	601,032.66	113,528.80	1,031,979.50	37
0632	FIRE DEPT EXPENSES							
0101	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	
0202	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0203	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 02	
0204	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	
0205	INS - WORKMANS COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0502	FIELD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0700	MAINT - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
0701	MAINT-VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	
0900	FUEL & OIL	0.00	0.00	0.00	0.00	0.00	0.00	
1301	LIABILITY/AUTO COVERAGE	0.00	0.00	0.00	0.00	0.00	0.00	
1500	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	
1501	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
2750	CELL PHONE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3702	FIRE CALLS	0.00	0.00	0.00	0.00	0.00	0.00	
9002	CIP - BREATHING APPARATUS	0.00	0.00	0.00	0.00	0.00	0.00	
FIRE DEPT EXPENSES		0.00	0.00	0.00	0.00	0.00	0.00	
0635	BUILDING SERVICES EXPENSES							
0101	SALARIES	152,317.00	152,317.00	0.00	33,992.54	3,272.40	118,324.46	22
0103	OVERTIME	2,418.00	2,418.00	0.00	22.59	0.00	2,395.41	01
0105	CONTRACT LABOR	0.00	0.00	0.00	1,600.00	0.00	1,600.00-	
0201	SOCIAL SECURITY	11,806.00	11,806.00	0.00	2,513.43	250.32	9,292.57	21
0202	INSURANCE-GROUP	26,588.00	26,588.00	0.00	7,790.83	743.06	18,797.17	29
0203	RETIREMENT	3,381.00	3,381.00	0.00	731.85	72.00	2,649.15	22
0204	UNEMPLOYMENT	351.00	351.00	0.00	117.00	0.00	234.00	33
0205	INS-WORKERS COMP	195.00	195.00	0.00	665.00	531.50	470.00-	341
0501	OFFICE SUPPLIES	3,000.00	3,000.00	237.78	227.92	0.00	2,534.30	16
0502	FIELD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0510	UNIFORMS	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
0701	MAINT-VEHICLE	1,000.00	1,000.00	0.00	125.51	102.04	874.49	13
0900	FUEL & OIL	2,000.00	2,000.00	0.00	270.28	47.69	1,729.72	14
1301	LIABILITY/AUTO COVERAGE	941.00	941.00	0.00	446.50	223.25	494.50	47
1500	TRAINING	5,000.00	5,000.00	0.00	2,085.00	0.00	2,915.00	42
1501	TRAVEL	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	00
1700	IT EQUIPMENT/SOFTWARE	6,000.00	6,000.00	287.88	1,524.14	13.53	4,187.98	30
2000	VEHICLE ABATEMENT	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
2100	ENFORCEMENT CLEAN UP	4,500.00	4,500.00	0.00	581.75	0.00	3,918.25	13
2700	TELEPHONE EXPENSES	3,500.00	3,500.00	0.00	1,307.70	261.54	2,192.30	37
2750	CELL PHONE EXPENSES	1,250.00	1,250.00	0.00	321.84	80.46	928.16	26
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3500	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLE	16,393.00	16,393.00	0.00	3,775.06	0.00	12,617.94	23
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9000	PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	
BUILDING SERVICES EXPENSES		265,640.00	265,640.00	525.66	58,098.94	5,597.79	207,015.40	22
0636	HUMAN RESOURCE EXPENSES							
0101	SALARIES	74,505.00	74,505.00	0.00	28,405.19	5,907.20	46,099.81	38
0103	OVERTIME	1,153.00	1,153.00	0.00	263.82	0.00	889.18	23
0201	SOCIAL SECURITY	5,773.00	5,773.00	0.00	2,147.58	441.14	3,625.42	37
0202	INSURANCE	17,726.00	17,726.00	0.00	3,145.74	782.76	14,580.26	18

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 02	
0203	RETIREMENT	1,653.00	1,653.00	0.00	620.62	129.96	1,032.38	38
0204	UNEMPLOYMENT	234.00	234.00	0.00	3.25	0.00	230.75	01
0205	WORKMEN COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	2,000.00	2,000.00	0.00	842.21	253.86	1,157.79	42
1500	TRAINING	2,500.00	2,500.00	0.00	200.00	0.00	2,300.00	08
1501	TRAVEL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1700	IT EQUIPMENT/ SOFTWARE	3,500.00	3,500.00	0.00	754.22	0.00	2,745.78	22
2800	DRUG TESTING	2,500.00	2,500.00	0.00	1,425.00	75.00	1,075.00	57
HUMAN RESOURCE EXPENSES		114,044.00	114,044.00	0.00	37,807.63	7,589.92	76,236.37	33
0637 FINANCE DEPT EXPENSES								
0101	SALARIES	284,809.00	284,809.00	0.00	77,528.25	18,334.63	207,280.75	27
0103	OVERTIME	4,321.00	4,321.00	0.00	582.71	0.00	3,738.29	13
0105	CONTRACT LABOR	0.00	0.00	0.00	1,372.50	9,957.50	1,372.50	
0201	SOCIAL SECURTY	21,963.00	21,963.00	0.00	5,595.86	1,327.41	16,367.14	25
0202	INSURANCE-GROUP	35,452.00	35,452.00	0.00	15,577.47	3,183.60	19,874.53	44
0203	RETIREMENT	6,290.00	6,290.00	0.00	1,691.59	403.38	4,598.41	27
0204	UNEMPLOYMENT	468.00	468.00	0.00	117.00	0.00	351.00	25
0205	INS - WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	5,000.00	5,000.00	484.84	4,138.09	1,294.48	377.07	92
0502	OFFICE EQUIPMENT	0.00	0.00	316.79	0.00	0.00	316.79	
1500	TRAINING	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1501	TRAVEL	5,000.00	5,000.00	0.00	463.40	463.40	4,536.60	09
1700	IT EQUIPMENT/ SOFTWARE	18,000.00	18,000.00	5,750.00	11,758.49	585.83	491.51	97
2700	TELEPHONE EXPENSES	5,500.00	5,500.00	0.00	1,517.73	268.16	3,982.27	28
2750	CELL PHONE EXPENSES	500.00	500.00	0.00	7.20	7.20	492.80	01
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
8001	SBITA PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	
FINANCE DEPT EXPENSES		392,303.00	392,303.00	6,551.63	120,350.29	15,910.59	265,401.08	32
0638 ANIMAL CONTROL EXPENSES								
0101	SALARIES	221,834.00	221,834.00	0.00	85,299.85	13,755.40	136,534.15	38
0103	OVERTIME	9,913.00	9,913.00	0.00	1,943.66	25.07	7,969.34	20
0201	SOCIAL SECURITY	17,682.00	17,682.00	0.00	6,443.74	1,025.42	11,238.26	36
0202	INSURANCE-GROUP	44,314.00	44,314.00	0.00	18,322.98	3,312.08	25,991.02	41
0203	RETIREMENT	5,064.00	5,064.00	0.00	1,883.99	303.17	3,180.01	37
0204	UNEMPLOYMENT	702.00	702.00	0.00	164.03	0.00	537.97	23
0205	INS-WORKMEN'S COMP	4,445.00	4,445.00	0.00	3,295.50	2,091.75	1,149.50	74
0501	SUPPLIES	2,500.00	2,000.00	48.00	946.21	0.00	1,005.79	50
0502	FIELD SUPPLIES	2,500.00	2,500.00	0.00	500.90	0.00	1,999.10	20
0510	UNIFORMS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
0700	MAINT - EQUIPMENT	500.00	1,000.00	0.00	860.30	0.00	139.70	86
0701	MAINT-VEHICLE	1,500.00	1,500.00	0.00	411.02	396.02	1,088.98	27
0900	FUEL & OIL	6,500.00	6,500.00	0.00	1,361.99	426.34	5,138.01	21
1101	ELECTRICITY	3,500.00	3,500.00	0.00	1,407.09	258.84	2,092.91	40
1301	LIABILITY/AUTO COVERAGE	3,506.00	3,506.00	0.00	1,747.00	873.50	1,759.00	50
1401	JANITORIAL SUPPLIES	8,000.00	8,000.00	547.44	2,060.03	182.68	5,392.53	33
1500	TRAINING	6,000.00	6,000.00	0.00	150.00	0.00	5,850.00	03
1501	TRAVEL	4,000.00	4,000.00	0.00	3,345.24	802.00	654.76	84
1700	IT/SOFTWARE	4,500.00	4,500.00	0.00	2,330.31	13.53	2,169.69	52
2700	TELEPHONE EXPENSES	5,000.00	5,000.00	0.00	2,083.75	416.84	2,916.25	42

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 02	
2750	CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	643.68	160.92	1,356.32	32
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3200	ANIMAL CARE	35,000.00	35,000.00	200.00	9,519.05	1,390.29	25,280.95	28
3301	SPAY & NEUTER PROGRAM	30,000.00	30,000.00	0.00	7,552.25	1,273.10	22,447.75	25
8001	LEASED VEHICLE	21,571.00	21,571.00	0.00	4,995.44	0.00	16,575.56	23
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9000	CIP - CAT CONDOS - PRIOR INCINERAT	0.00	0.00	0.00	0.00	0.00	0.00	
9001	CIP - HVAC SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	
9922	INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00	0.00	
ANIMAL CONTROL EXPENSES		442,031.00	442,031.00	795.44	157,268.01	26,706.95	283,967.55	36
0641	BUILDING MAINTENANCE							
0101	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	
0103	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	
0202	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0203	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
0204	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	
0205	WORKMEN COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0502	FIELD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0503	FY20 - PEST CONTROL - ALL GF	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
0510	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	
0700	MAINT EQUIPMENT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
0701	MAINT VEHICLE	750.00	750.00	0.00	0.00	0.00	750.00	00
0708	FIRE SAFETY INSPECTION	2,600.00	2,600.00	0.00	0.00	0.00	2,600.00	00
1301	LIABILITY/AUTO COVERAGE	1,189.00	1,189.00	0.00	0.00	0.00	1,189.00	00
1500	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	
1501	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	
6000	MAINT - CITY HALL	10,000.00	10,000.00	200.10	839.74	0.00	8,960.16	10
6001	MAINT - POLICE DEPT	3,000.00	3,000.00	0.00	673.73	90.97	2,326.27	22
6002	MAINT - ANIMAL SHELTER	20,000.00	20,000.00	0.00	1,521.69	0.00	18,478.31	08
6003	MAINT - SUNSHINE HOUSE	5,000.00	5,000.00	40.00	154.39	38.15	4,805.61	04
6004	MAINT - NEIGHBORHOOD CENTER	3,000.00	3,000.00	0.00	104.35	0.00	2,895.65	03
6005	MAINT - MAINTENANCE YARD	0.00	5,000.00	4,785.00	0.00	0.00	215.00	96
BUILDING MAINTENANCE		47,539.00	52,539.00	5,025.10	3,293.90	129.12	44,220.00	16
0642	PARKS & POOL EXPENSES							
0101	SALARIES	276,878.00	276,878.00	0.00	84,075.84	13,557.20	192,802.16	30
0103	OVERTIME	15,812.00	15,812.00	0.00	262.20	0.00	15,549.80	02
0201	SOCIAL SECURITY	21,569.00	21,569.00	0.00	6,110.61	968.88	15,458.39	28
0202	INSURANCE - GROUP	53,177.00	53,177.00	0.00	24,947.14	4,394.98	28,229.86	47
0203	RETIREMENT	6,177.00	6,177.00	0.00	1,821.84	298.26	4,355.16	29
0204	UNEMPLOYMENT	702.00	702.00	0.00	275.46	0.00	426.54	39
0205	INS - WORKMEN'S COMP	3,037.00	3,037.00	0.00	1,447.50	652.75	1,589.50	48
0501	SUPPLIES	2,500.00	2,500.00	121.07	359.78	0.00	2,019.15	19
0502	FIELD SUPPLIES	8,000.00	8,000.00	2,104.26	2,205.94	98.71	3,689.80	54
0510	UNIFORMS	5,000.00	5,000.00	0.00	1,214.56	215.51	3,785.44	24
0700	MAINT - EQUIPMENT	5,000.00	5,000.00	217.48	1,032.90	0.00	3,749.62	25
0701	MAINT - VEHICLES	4,000.00	4,000.00	113.29	1,226.76	303.04	2,659.95	34
0707	MAINTENANCE - POOL	12,500.00	12,500.00	0.00	2,426.70	2,426.70	10,073.30	19

ACT	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED	
NUM ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0001 GENERAL FUND						EFFECTIVE MONTH - 02	
0709 SUPPLIES - CIVIC CENTER	8,500.00	8,500.00	182.04	2,369.30	484.43	5,948.66	30
0730 MAINT - ALL PARKS	45,000.00	45,000.00	1,389.76	9,124.86	1,767.30	34,485.38	23
0731 RECREATION PROGRAMS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
0732 TREE DONATION	0.00	0.00	0.00	0.00	0.00	0.00	
0900 FUEL & OIL	10,000.00	10,000.00	0.00	2,905.35	1,476.28	7,094.65	29
1101 Electricity	16,000.00	16,000.00	0.00	3,916.30	1,312.62	12,083.70	24
1301 LIABILITY/AUTO COVERAGE	5,569.00	5,569.00	0.00	2,867.72	1,433.86	2,701.28	51
1500 TRAINING	3,000.00	3,000.00	1,125.00	0.00	0.00	1,875.00	38
1501 TRAVEL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1700 IT EQUIPMENT/ SOFTWARE	3,500.00	3,500.00	0.00	2,262.66	0.00	1,237.34	65
2700 TELEPHONE EXPENSES	5,500.00	5,500.00	0.00	1,859.00	371.89	3,641.00	34
2750 CELL PHONE EXPENSES	1,800.00	1,800.00	0.00	321.84	80.46	1,478.16	18
2800 DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3500 MASTER PARK PLAN - ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	
8001 LEASED VEHICLE	26,629.00	26,629.00	0.00	2,872.64	0.00	23,756.36	11
8002 INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9000 FY 24 - PARK SIGNS	5,000.00	5,000.00	0.00	199.80	199.80	4,800.20	04
9001 CIP - PUEBLO NUEVO PARK - TPWD MAT	0.00	0.00	500.00	0.00	0.00	500.00	
9002 PUEBLO NUEVO PARK IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
PARKS & POOL EXPENSES	552,350.00	552,350.00	4,752.90	156,106.70	30,042.67	391,490.40	29
0644 STREET DEPT EXPENSES							
0101 SALARIES	527,038.00	527,038.00	0.00	174,093.44	34,605.40	352,944.56	33
0103 OVERTIME	29,844.00	29,844.00	0.00	823.86	102.47	29,020.14	03
0105 CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00	0.00	
0201 SOCIAL SECURITY	42,490.00	42,490.00	0.00	12,846.12	2,548.15	29,643.88	30
0202 INSURANCE - GROUP	79,766.00	79,766.00	0.00	31,508.06	6,896.06	48,257.94	40
0203 RETIREMENT	12,168.00	12,168.00	0.00	3,784.90	763.58	8,383.10	31
0204 UNEMPLOYMENT	1,404.00	1,404.00	0.00	215.51	0.00	1,188.49	15
0205 INS - WORKMEN'S COMP	14,217.00	14,217.00	0.00	5,146.50	1,945.25	9,070.50	36
0501 OFFICE SUPPLIES	4,500.00	4,500.00	134.28	1,234.82	66.80	3,130.90	30
0502 FIELD SUPPLIES	16,000.00	16,000.00	1,297.85	4,574.62	1,917.86	10,127.53	37
0510 UNIFORMS	6,500.00	6,500.00	0.00	1,843.32	383.82	4,656.68	28
0700 MAINT - EQUIPMENT	45,000.00	40,000.00	1,198.91	7,698.30	1,701.27	31,102.79	22
0701 MAINT - VEHICLES	12,000.00	12,000.00	888.87	1,456.08	889.42	9,655.05	20
0718 STREET SIGNS	20,000.00	20,000.00	1,344.40	4,971.00	2,539.00	13,684.60	32
0719 STREET MAINTENANCE MATERIALS	65,000.00	65,000.00	0.00	12,158.20	2,995.70	52,841.80	19
0900 FUEL	15,000.00	15,000.00	0.00	4,012.08	1,372.15	10,987.92	27
0901 OIL	0.00	0.00	0.00	0.00	0.00	0.00	
1101 ELECTRICITY	70,000.00	70,000.00	0.00	19,556.02	4,942.99	50,443.98	28
1301 LIABILITY/AUTO COVERAGE	12,909.00	12,909.00	0.00	6,290.16	3,145.08	6,618.84	49
1500 TRAINING	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	00
1501 TRAVEL	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
1700 IT EQUIPMENT/ SOFTWARE	1,500.00	1,500.00	0.00	4,525.32	0.00	3,025.32	302
2000 CONTRACT	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00	00
2700 TELEPHONE EXPENSES	4,500.00	4,500.00	0.00	1,798.36	359.75	2,701.64	40
2750 CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	1,741.56	375.95	258.44	87
2800 DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3500 ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	
3501 MOBILITY PLAN	0.00	0.00	0.00	0.00	0.00	0.00	
8001 LEASED VEHICLE	17,017.00	17,017.00	0.00	2,969.88	0.00	14,047.12	17
8002 INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
8100 EASEMENT/ROAD SEAL (ANNUAL)	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 02	
9000	CAP IMPROVEMENT STREETS	255,279.00	255,279.00	0.00	16,587.34	0.00	238,691.66	06
9001	CAP - STREET PROJECT FY20 & FY21	0.00	0.00	0.00	0.00	0.00	0.00	
9002	ACCE STREET IMPROVMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
9003	CIP - HOT BOX (FY25 - LOADER)	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	00
	STREET DEPT EXPENSES	1,500,132.00	1,495,132.00	4,864.31	319,835.45	67,550.70	1,170,432.24	22
0800 FUND TRANSFER GROUP								
0100	TRANSFER ACCT.	0.00	0.00		0.00	0.00	0.00	
0300	Grant Reimbursements	0.00	0.00		0.00	0.00	0.00	
	FUND TRANSFER GROUP	0.00	0.00	0.00	0.00	0.00	0.00	
GENERAL FUND								
	INCOME TOTALS	6,327,557.00	6,337,557.00		3,112,138.24	500,637.65	3,225,418.76	49
	EXPENSE TOTALS	6,527,557.00	6,537,557.00	27,633.31	2,054,129.25	379,761.24	4,455,794.44	32

WATER/WASTEWATER/SANITATION UTILITY FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:13 PM - EFFECTIVE MONTH:02

PAGE 1
 PREPARER:0018

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 02	
0550 INTEREST RESERVE ACCOUNTS								
=====								
0500	RB 03 RESERVE INTEREST	0.00	0.00		0.00	0.00	0.00	
0501	TXCLASS - INTEREST	50,000.00	50,000.00		19,857.83	3,521.17	30,142.17	40

	INTEREST RESERVE ACCOUNTS	50,000.00	50,000.00	0.00	19,857.83	3,521.17	30,142.17	40
0551 INTEREST REVENUES								
=====								
7000	W/S/S INTEREST	65,000.00	65,000.00		26,471.13	5,764.83	38,528.87	41
7001	WATER CUSTOMER DEPOSIT INTEREST	20,000.00	20,000.00		9,512.05	1,873.52	10,487.95	48
9000	Overage in Cash Drawer	0.00	0.00		0.00	0.00	0.00	

	INTEREST REVENUES	85,000.00	85,000.00	0.00	35,983.18	7,638.35	49,016.82	42
0553 WATER REVENUES								
=====								
0601	WATER BILLING	1,867,000.00	1,867,000.00		689,841.58	102,061.29	1,177,158.42	37
0602	BULK WATER	0.00	0.00		0.00	0.00	0.00	
0611	MISC INCOME	2,000.00	2,000.00		511.16	0.00	1,488.84	26
0612	RETURNED CHECK FEE	500.00	500.00		90.00	30.00	410.00	18
0613	TAMPERING FEE	1,500.00	1,500.00		300.00	150.00	1,200.00	20
0614	VACATION FEE	0.00	0.00		150.00	25.00	150.00+	
1309	SERVICE RECONNECT	25,000.00	25,000.00		11,795.00	1,750.00	13,205.00	47
1600	INSURANCE CLAIMS	0.00	0.00		0.00	0.00	0.00	
1901	ROAD CUT FEE	10,000.00	10,000.00		1,000.00	0.00	9,000.00	10
6500	WATER LINE EXTENSION FEES	15,000.00	15,000.00		0.00	0.00	15,000.00	00
6600	WATER TAP FEES	40,000.00	40,000.00		9,350.00	0.00	30,650.00	23
6601	WATER TAP SUPPLIES	0.00	0.00		0.00	0.00	0.00	
6602	WATER TAP LABOR	0.00	0.00		0.00	0.00	0.00	
7000	BILLING ADJUSTMENTS	0.00	0.00		200.00	0.00	200.00+	
7005	CONTRIBUTED CAPITAL	0.00	0.00		0.00	0.00	0.00	
8000	WC SALARY REIMB	0.00	0.00		0.00	0.00	0.00	
9000	OVERAGE/UNDERAGE CASH DRAWER	0.00	0.00		5.97-	0.55	5.97	
9001	AUCTION/SALE OF LEASED VEHICLE	0.00	0.00		0.00	0.00	0.00	
9002	INSURANCE CLAIMS	0.00	0.00		0.00	0.00	0.00	
9800	BAD DEBT RECOVERY UTILITY DEPT	0.00	0.00		0.00	0.00	0.00	

	WATER REVENUES	1,961,000.00	1,961,000.00	0.00	713,231.77	104,016.84	1,247,768.23	36
0554 SEWER REVENUES								
=====								
0602	SEWER BILLING	750,000.00	750,000.00		359,541.21	71,667.91	390,458.79	48
0605	LIQUID SEWAGE DUMPING FEE	25,000.00	25,000.00		25,775.00	4,650.00	775.00+	103
0606	SEWER TAP FEES	25,000.00	25,000.00		5,120.00	0.00	19,880.00	20
0607	SEWER TAP SUPPLIES	0.00	0.00		112.72	0.00	112.72+	
0608	SEWER TAP LABOR	0.00	0.00		640.00	0.00	640.00+	
0610	SEWER LINE EXTENSION FEES	0.00	0.00		0.00	0.00	0.00	
0611	MISC/REFUNDS	0.00	0.00		0.00	0.00	0.00	
0700	INFRASTRUCTURE IMPROVEMENTS	0.00	0.00		0.00	0.00	0.00	
1901	ROAD CUT FEE	0.00	0.00		500.00	0.00	500.00+	
7000	BILLING ADJUSTMENTS	0.00	0.00		0.00	0.00	0.00	
8000	WC SALARY REIMB	0.00	0.00		0.00	0.00	0.00	
9001	AUCTION/SALE OF LEASED VEHICLE	0.00	0.00		0.00	0.00	0.00	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 02	
	SEWER REVENUES	800,000.00	800,000.00	0.00	391,688.93	76,317.91	408,311.07	49
0555 SANITATION/ RECYCE REVENUE								
=====								
0603	SANITATION/RECYCLE BILLING	2,100,000.00	2,100,000.00		891,417.13	178,533.54	1,208,582.87	42
0604	SALES TAX COLLECTED	155,000.00	155,000.00		61,310.58	12,284.74	93,689.42	40
0611	MISC	0.00	0.00		0.00	0.00	0.00	
7000	BILLING ADJUSTMENTS	0.00	0.00		0.00	0.00	0.00	
7001	LANDFILL/ASSURANCE INTEREST	2,500.00	2,500.00		1,350.79	262.89	1,149.21	54
7500	LANDFILL LEASE	150,000.00	150,000.00		48,687.72	10,307.03	101,312.28	32
8000	KEEP ALPINE BEAUTIFUL (GBG)	0.00	0.00		0.00	0.00	0.00	
8001	GRANT / REIMBURSEMENTS	0.00	0.00		0.00	0.00	0.00	
8002	COUNTY INTERLOCAL AGREEMENT	46,305.00	46,305.00		0.00	0.00	46,305.00	00
8003	TIRE DISPOSAL FEES	500.00	500.00		1,599.20	20.00	1,099.20+	320

	SANITATION/ RECYCE REVENUE	2,454,305.00	2,454,305.00	0.00	1,004,365.42	201,408.20	1,449,939.58	41
0599 TRANSFERS								
=====								
9100	SYSTEM ADDED TRANSFER IN	1,519,097.00	1,519,097.00		44,678.29	0.00	1,474,418.71	03
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	

	TRANSFERS	1,519,097.00-	1,519,097.00-	0.00	44,678.29	0.00	1,474,418.71-	03
0651 UTILITY BILLING DEPARTMENT								
=====								
0100	FRANCHISE FEE	267,515.00	267,515.00	0.00	0.00	0.00	267,515.00	00
0101	UTILITY CLERKS SALARY	68,738.00	68,738.00	0.00	21,709.79	5,014.40	47,028.21	32
0103	OVERTIME	2,058.00	2,058.00	0.00	49.51	39.38	2,008.49	02
0201	SOCIAL SECURITY	5,402.00	5,402.00	0.00	1,652.78	384.25	3,749.22	31
0202	INSURANCE - GROUP	17,726.00	17,726.00	0.00	4,829.89	743.06	12,896.11	27
0203	RETIREMENT	1,547.00	1,547.00	0.00	470.59	111.19	1,076.41	30
0204	UNEMPLOYMENT	234.00	234.00	0.00	0.00	0.00	234.00	00
0205	WORKMANS COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0900	ADMINISTRATIVE FEE	16,976.00	16,976.00	0.00	0.00	0.00	16,976.00	00
1400	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	2,605.97	1,103.50	2,394.03	52
1401	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
1500	COPY EXPENSE-ALL EF DEPTS	0.00	0.00	0.00	0.00	0.00	0.00	
1602	MAILING - ALL EF DEPTS.	35,000.00	35,000.00	0.00	16,763.05	3,727.75	18,236.95	48
1700	IT EQUIPMENT/ SOFTWARE	65,000.00	65,000.00	0.00	8,943.36	0.00	56,056.64	14
1801	DUES/SUB/MEM -ALL EF DEPTS.	0.00	0.00	0.00	800.00	0.00	800.00-	
1802	PUB/NOT/ADV - ALL EF DEPTS.	2,500.00	2,500.00	0.00	300.00	75.00	2,200.00	12
1803	FINES & PENALTIES	0.00	0.00	0.00	0.00	0.00	0.00	
1901	UNIFORMS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
8003	LEASED - EQUIPMENT	7,500.00	7,500.00	0.00	2,009.10	298.67	5,490.90	27
9501	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9502	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9809	INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00	

	UTILITY BILLING DEPARTMENT	496,696.00	496,696.00	0.00	60,134.04	11,497.20	436,561.96	12
0653 WATER EXPENSES								
=====								
0090	ADMINISTRATIVE FEE	138,965.00	138,965.00	0.00	0.00	0.00	138,965.00	00
0101	SALARIES	496,817.00	496,817.00	0.00	141,865.45	26,467.01	354,951.55	29

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 02	
0103	OVERTIME	25,721.00	25,721.00	0.00	18,758.99	3,474.51	6,962.01	73
0201	SOCIAL SECURITY	39,870.00	39,870.00	0.00	12,065.43	2,242.15	27,804.57	30
0202	INSURANCE - GROUP	15,585.00	15,585.00	0.00	27,977.70	7,095.33	12,392.70	180
0203	RETIREMENT	11,417.00	11,417.00	0.00	3,475.42	658.71	7,941.58	30
0204	UNEMPLOYMENT	1,521.00	1,521.00	0.00	587.24	0.00	933.76	39
0205	INSURANCE - WORKMEN'S COMP	7,005.00	7,005.00	0.00	2,200.86	638.43	4,804.14	31
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	8,000.00	8,000.00	417.58	1,903.99	75.88	5,678.43	29
0502	FIELD SUPPLIES	8,000.00	8,000.00	169.96	2,010.12	1,174.48	5,819.92	27
0503	SAFETY EQUIPMENT	6,000.00	6,000.00	0.00	440.19	0.00	5,559.81	07
0508	CHEMICALS	19,000.00	19,000.00	0.00	6,179.03	2,528.64	12,820.97	33
0510	UNIFORMS	7,000.00	7,000.00	0.00	1,272.52	251.38	5,727.48	18
0700	MAINT - EQUIPMENT	15,000.00	15,000.00	1,497.81	8,278.03	6,397.95	5,224.16	65
0701	MAINT - VEHICLES	18,000.00	18,000.00	1,610.55	2,158.60	580.52	14,230.85	21
0711	DISTRIBUTION SYSTEM MAINT	150,000.00	150,000.00	5,824.74	16,369.29	5,439.86	127,805.97	15
0900	FUEL & OIL	30,000.00	30,000.00	207.94	7,510.89	1,003.18	22,281.17	26
1101	ELECTRICITY	95,000.00	95,000.00	0.00	31,422.51	10,595.64	63,577.49	33
1200	FAR WT WATER PLANNING GROUP	445.00	445.00	0.00	0.00	0.00	445.00	00
1301	INSURANCE - GENERAL & LIABILITY	22,178.00	22,178.00	0.00	12,259.30	6,129.65	9,918.70	55
1500	TRAINING	9,000.00	9,000.00	0.00	160.00	0.00	8,840.00	02
1501	TRAVEL	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1600	BUILDING MAINTENANCE	15,000.00	15,000.00	700.00	528.26	0.00	13,771.74	08
1700	IT EQUIPMENT/ SOFTWARE	10,000.00	10,000.00	0.00	5,656.65	0.00	4,343.35	57
1701	CONSULTING/CONTRACT SERVICES	10,000.00	10,000.00	0.00	676.27	676.27	9,323.73	07
1801	DUES/SUB/MEM	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1902	ROAD REPAIR	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
2120	Contingency/MISC/VOIDED	0.00	0.00	0.00	0.00	0.00	0.00	
2124	PROV FOR BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	10,500.00	10,500.00	0.00	4,341.81	862.15	6,158.19	41
2750	CELL PHONE EXPENSES	11,000.00	11,000.00	0.00	1,313.57	255.78	9,686.43	12
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3500	ENGINEERING	20,000.00	20,000.00	0.00	32,731.42	0.00	12,731.42	164
4000	JD WATER DISTRICT FEES	16,500.00	16,500.00	0.00	11,141.70	11,141.70	5,358.30	68
4802	SCADA	25,000.00	25,000.00	0.00	1,937.00	0.00	23,063.00	08
4803	MUSQUIZ WELL FIELD	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	00
4804	MUSQUIZ PUMP STATION	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00	00
4805	SUNNY GLENN WELL FIELD	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	00
4806	SUNNY GLENN PUMP STATION	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	00
4901	SAMPLES	15,000.00	15,000.00	0.00	5,141.59	705.49	9,858.41	34
4902	TCEQ WATR FEE (YR#90220001)	10,000.00	10,000.00	0.00	7,301.00	0.00	2,699.00	73
6004	TANK MAINTENANCE	50,000.00	50,000.00	22,145.00	0.00	0.00	27,855.00	44
6100	SEP TCEQ ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00	
6500	LINE EXTENSIONS/ NEW CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLES	43,500.00	43,500.00	0.00	14,001.70	0.00	29,498.30	32
8003	LEASED - EQUIPMENT	5,000.00	5,000.00	0.00	1,556.53	296.36	3,443.47	31
9301	Bond Issue Cost Amortization	0.00	0.00	0.00	0.00	0.00	0.00	
9400	FY23-BACKHOE FY24-LEAD & COPPER	125,000.00	125,000.00	0.00	0.00	0.00	125,000.00	00
9500	Depreciation Expense - Water	0.00	0.00	0.00	0.00	0.00	0.00	
9600	CIP - FIRE HYDRANTS	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
9700	LINE MAINTENANCE	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	00
9800	BOND ADMINISTRATIVE FEE	0.00	0.00	0.00	0.00	0.00	0.00	
9801	Principal - RB W&S Series 2003A	0.00	0.00	0.00	0.00	0.00	0.00	
9802	Interest - RB W&S Series 2003A	0.00	0.00	0.00	0.00	0.00	0.00	
9803	Principal - CO Series 2005 TWDB	138,000.00	138,000.00	0.00	138,000.00	138,000.00	0.00	100

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 02	
9805	Principal - CO Series 2011	30,800.00	30,800.00	0.00	30,800.00	30,800.00	0.00	100
9806	Interest - CO Series 2011	9,586.00	9,586.00	0.00	5,118.30	5,118.30	4,467.70	53
9807	Principal - GO Ref Bond Series 201	0.00	0.00	0.00	0.00	0.00	0.00	
9808	Interest - GO Ref Bond Series 2011	0.00	0.00	0.00	0.00	0.00	0.00	
9922	INSURANCE CLAIMS - PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	
9999	RESERVE - FINANCIAL POLICY	0.00	0.00	0.00	0.00	0.00	0.00	
WATER EXPENSES		2,054,410.00	2,054,410.00	32,573.58	557,141.36	262,609.37	1,464,695.06	29
0654 SEWER EXPENSES								
0090	ADMINISTRATIVE FEE	149,214.00	149,214.00	0.00	0.00	0.00	149,214.00	00
0101	SALARIES	221,892.00	221,892.00	0.00	95,031.09	18,465.76	126,860.91	43
0103	OVERTIME	12,586.00	12,586.00	0.00	8,476.78	1,194.60	4,109.22	67
0201	SOCIAL SECURITY	17,891.00	17,891.00	0.00	7,559.49	1,432.17	10,331.51	42
0202	INSURANCE - GROUP	35,452.00	35,452.00	0.00	19,079.46	3,822.01	16,372.54	54
0203	RETIREMENT	5,123.00	5,123.00	0.00	2,238.01	432.54	2,884.99	44
0204	UNEMPLOYMENT	468.00	468.00	0.00	0.00	0.00	468.00	00
0205	INS - WORKMEN'S COMP	7,005.00	7,005.00	0.00	2,201.86	639.43	4,803.14	31
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	173.21	0.00	4,826.79	03
0502	FIELD SUPPLIES	2,500.00	2,500.00	0.00	86.02	62.04	2,413.98	03
0508	CHEMICALS - CHLORINE	20,000.00	20,000.00	0.00	2,579.45	297.00	17,420.55	13
0509	CHEMICALS - SULFUR DIOXIDE	15,000.00	15,000.00	0.00	1,392.05	115.50	13,607.95	09
0510	UNIFORMS	2,400.00	2,400.00	0.00	654.83	124.75	1,745.17	27
0700	MAINT - EQUIPMENT	20,000.00	20,000.00	41.96	139.98	25.99	19,818.06	01
0701	MAINT - VEHICLES	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
0704	WWTP FACILITY MAINT	85,000.00	85,000.00	1,349.24	1,941.20	1,542.50	81,709.56	04
0705	COLLECTION SYSTEM MAINTENANCE	75,000.00	75,000.00	4,306.58	14,700.02	0.00	55,993.40	25
0900	FUEL & OIL	14,000.00	14,000.00	0.00	1,449.49	162.50	12,550.51	10
1101	ELECTRICITY	45,000.00	45,000.00	0.00	16,385.79	4,786.09	28,614.21	36
1301	INSURANCE - GENERAL & LIABILITY	4,441.00	4,441.00	0.00	2,590.00	1,295.00	1,851.00	58
1500	TRAINING	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1501	TRAVEL	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	00
1700	IT EQUIPMENT/ SOFTWARE	5,000.00	5,000.00	0.00	1,131.33	0.00	3,868.67	23
1801	DUES/SUB/MEM	0.00	0.00	0.00	0.00	0.00	0.00	
1902	ROAD REPAIR	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
2120	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	
2124	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	6,500.00	6,500.00	0.00	2,238.75	447.84	4,261.25	34
2750	CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	482.76	120.69	1,517.24	24
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3000	HEPATITIS SHOTS	500.00	500.00	0.00	0.00	0.00	500.00	00
3100	SAFETY EQUIPMENT	4,000.00	4,000.00	0.00	220.27	0.00	3,779.73	06
3500	ENGINEERING	15,000.00	15,000.00	0.00	8,800.00	0.00	6,200.00	59
4802	SCADA	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
4901	SAMPLES	10,000.00	10,000.00	0.00	4,166.28	1,790.45	5,833.72	42
4902	ANNUAL SEWER INSPECTION	0.00	0.00	0.00	2,537.97	2,537.97	2,537.97	
4903	TCEQ (YR-010117-001)2 PRMTS	15,000.00	15,000.00	0.00	14,388.44	0.00	611.56	96
6100	TCEQ ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLE	31,416.00	31,416.00	0.00	7,739.24	0.00	23,676.76	25
8003	LEASED - EQUIPMENT	0.00	0.00	0.00	1,372.28	296.36	1,372.28	
9000	CIP - CLARIFIER	900,000.00	900,000.00	0.00	44,678.29	0.00	855,321.71	05
9001	CIP - WWTP	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00	00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 02	
9500	Depreciation Expense - Sewer	0.00	0.00	0.00	0.00	0.00	0.00	
9801	Principal - CO Combo Tax&Rev 2012	0.00	0.00	0.00	0.00	0.00	0.00	
9802	Interest - CO Combo Tax&Rev 2012	0.00	0.00	0.00	0.00	0.00	0.00	
SEWER EXPENSES		2,014,388.00	2,014,388.00	5,697.78	264,434.34	39,591.19	1,744,255.88	13
0655 SANITATION/RECYCLE EXPENSES								
0090	ADMINISTRATIVE FEE	170,660.00	170,660.00	0.00	0.00	0.00	170,660.00	00
0101	SALARIES	119,339.00	119,339.00	0.00	42,043.14	8,632.50	77,295.86	35
0103	OVERTIME	6,147.00	6,147.00	0.00	17.52	0.00	6,129.48	00
0105	CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	9,575.00	9,575.00	0.00	3,200.27	655.97	6,374.73	33
0202	INSURANCE - GROUP	17,726.00	17,726.00	0.00	3,881.40	785.74	13,844.60	22
0203	RETIREMENT	2,742.00	2,742.00	0.00	910.04	189.92	1,831.96	33
0204	UNEMPLOYMENT	468.00	468.00	0.00	100.81	0.00	367.19	22
0205	INS - WORKMEN'S COMP	3,548.00	3,548.00	0.00	2,231.00	1,256.00	1,317.00	63
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	500.00	500.00	0.00	244.07	0.00	255.93	49
0502	FIELD SUPPLIES	2,000.00	2,000.00	0.00	702.78	702.78	1,297.22	35
0510	UNIFORMS	1,000.00	1,000.00	0.00	4.24	0.00	995.76	00
0604	SANITATION SALES TAX - STATE	155,000.00	155,000.00	0.00	56,724.34	12,525.90	98,275.66	37
0701	VEHICLE MAINTENANCE	1,500.00	2,000.00	398.97	599.39	335.53	1,001.64	50
0900	FUEL & OIL	600.00	600.00	0.00	197.43	0.00	402.57	33
1101	ELECTRICITY	1,250.00	1,250.00	0.00	242.04	91.76	1,007.96	19
1301	INSURANCE - GENERAL & LIABILITY	703.00	703.00	0.00	274.50	137.25	428.50	39
1500	TRAINING	1,000.00	1,000.00	0.00	165.00	0.00	835.00	17
1501	TRAVEL	1,000.00	500.00	0.00	0.00	0.00	500.00	00
2021	VOIDED CHECKS	0.00	0.00	0.00	0.00	0.00	0.00	
2124	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	3,500.00	3,500.00	0.00	1,605.40	261.54	1,894.60	46
2750	CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	473.88	118.47	1,526.12	24
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
4902	TCEQ/SOLID WSTE(QTR-#2197)	12,500.00	12,500.00	0.00	3,957.77	0.00	8,542.23	32
5000	WASTE/RECYCLE COLL FEES	1,756,150.00	1,756,150.00	1,500.00	633,229.73	158,597.76	1,121,420.27	36
5001	TIPPING FEES DUE TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	
8000	ENVIRONMENTAL SERVICES	35,000.00	35,000.00	1,455.45	14,106.20	8,157.00	19,438.35	44
8001	GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	0.00	0.00	0.00	1,372.28	296.37	1,372.28	
9000	LANDFILL CLOSURE	0.00	0.00	0.00	0.00	0.00	0.00	
9500	Depreciation Expense - Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	
SANITATION/RECYCLE EXPENSES		2,303,908.00	2,303,908.00	3,354.42	766,283.23	192,744.49	1,534,270.35	33
ENTERPRISE: WATER/SEWER/SAN								
INCOME TOTALS		6,869,402.00	6,869,402.00		2,209,805.42	392,902.47	4,659,596.58	32
EXPENSE TOTALS		6,869,402.00	6,869,402.00	41,625.78	1,647,992.97	506,442.25	5,179,783.25	25

AIRPORT FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:21 PM - EFFECTIVE MONTH:02

PAGE 1
 PREPARER:0018

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0005 ENTERPRISE: AIRPORT							EFFECTIVE MONTH - 02	
0527	AIRPORT REVENUE							
1602	FUEL SALES	745,000.00	745,000.00		295,824.43	48,013.89	449,175.57	40
1603	OIL SALES	50.00	50.00		286.65	0.00	236.65+	573
1604	MAP SALES	0.00	0.00		0.00	0.00	0.00	
1702	GROUND LEASE (HANGER)	23,407.00	23,407.00		16,334.72	8,891.05	7,072.28	70
5100	TXDOT RAMP GRANT	10,000.00	10,000.00		0.00	0.00	10,000.00	00
5110	AIRPORT GRANT - TXDOT				0.00	0.00	831,300.13	Note
5200	MISC FEES/REFUNDS/INSURANCE	0.00	0.00		20.10	0.00	20.10+	
5201	TEXAS CLASS - INTEREST	0.00	0.00		120.68	21.36	120.68+	
5202	GRANT REIMBURSEMENTS - ARPA	0.00	0.00		0.00	0.00	0.00	
5300	AUCTION SALES	0.00	0.00		0.00	0.00	0.00	
7001	AIRPORT BANK ACCT INTEREST	10,000.00	10,000.00		4,688.76	958.45	5,311.24	47
7002	RESERVE ACCOUNT - CIP MATCH	0.00	0.00		0.00	0.00	0.00	
7003	INTEREST REVENUE - LEASE	0.00	0.00		0.00	0.00	0.00	
	AIRPORT REVENUE	788,457.00	788,457.00	0.00	317,275.34	57,884.75	1,302,481.79	40
								Note: Entry is not applicable. Prior year adjustment required \$471,181.66
0599	AIRPORT TRANSFERS							
9100	SYSTEM ADDED TRANSFER IN	0.00	0.00		0.00	0.00	0.00	
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	
9120	SYSTEM ADDED TRANSFER WITHIN	0.00	0.00		0.00	0.00	0.00	
	AIRPORT TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	
0627	Airport Expenses							
0090	ADMINISTRATIVE FEE	58,405.00	58,405.00	0.00	0.00	0.00	58,405.00	00
0101	SALARIES	110,893.00	110,893.00	0.00	34,150.65	4,907.63	76,742.35	31
0103	OVERTIME	7,641.00	7,641.00	0.00	3,158.56	878.54	4,482.44	41
0201	SOCIAL SECURITY	9,044.00	9,044.00	0.00	2,851.77	442.65	6,192.23	32
0202	INSURANCE - GROUP	17,726.00	17,726.00	0.00	4,458.36	743.06	13,267.64	25
0203	RETIREMENT	2,590.00	2,590.00	0.00	805.53	127.29	1,784.47	31
0204	UNEMPLOYMENT	234.00	234.00	0.00	0.00	0.00	234.00	00
0205	INS - WORKMEN'S COMP	1,686.00	1,686.00	0.00	884.50	452.75	801.50	52
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	1,800.00	1,800.00	26.12	1,201.01	153.50-	572.87	68
0502	FIELD SUPPLIES	800.00	800.00	76.81	382.20	0.00	340.99	57
0510	UNIFORMS	300.00	300.00	0.00	131.27	2.18	168.73	44
0601	LICENSES AND FEES	450.00	450.00	0.00	0.00	0.00	450.00	00
0701	MAINT - EQUIPMENT	1,800.00	1,800.00	37.01	1,230.42	838.76	532.57	70
0702	MAINT - VEHICLE	1,500.00	1,500.00	113.53	97.76	0.00	1,288.71	14
0704	FACILITY MAINT	21,883.00	21,883.00	5,520.00	6,775.65	1,272.89	9,587.35	56
0708	FIRE SAFETY INSPEC	150.00	150.00	0.00	0.00	0.00	150.00	00
0900	FUEL & OIL	1,500.00	1,500.00	0.00	242.36	50.00	1,257.64	16
1001	MISC/VOIDED EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
1101	ELECTRICITY	5,500.00	5,500.00	0.00	1,299.52	391.50	4,200.48	24
1301	AIRPORT LIABILITY INSURANCE	2,389.00	2,389.00	0.00	1,182.50	591.25	1,206.50	49
1500	TRAINING	1,000.00	1,000.00	0.00	100.00	0.00	900.00	10
1501	TRAVEL	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
1700	IT EQUIPMENT/ SOFTWARE	1,000.00	1,000.00	282.37	754.22	0.00	36.59-	104
2000	AV/JET FUEL/OIL PURCHASES	525,000.00	525,000.00	0.00	249,003.79	41,548.24	275,996.21	47
2120	AWOS CONTRACT	5,966.00	5,966.00	0.00	0.00	0.00	5,966.00	00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0005 ENTERPRISE: AIRPORT							EFFECTIVE MONTH - 02	
2700	TELEPHONE EXPENSES	6,500.00	6,500.00	0.00	3,582.63	701.75	2,917.37	55
2750	CELL PHONE EXPENSE	1,000.00	1,000.00	0.00	207.64	40.23	792.36	21
4902	TCEQ TANK (Y#12182)	200.00	200.00	0.00	200.00	0.00	0.00	100
5600	FY 20 CIP - 10% MATCH -	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9500	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	
Airport Expenses		788,457.00	788,457.00	6,055.84	312,700.34	52,835.22	469,700.82	40
ENTERPRISE: AIRPORT								
INCOME TOTALS		788,457.00	788,457.00		317,275.34	57,884.75	471,181.66	40
EXPENSE TOTALS		788,457.00	788,457.00	6,055.84	312,700.34	52,835.22	469,700.82	40

HOTEL OCCUPANCY TAX FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:24 PM - EFFECTIVE MONTH:02

PAGE 1
 PREPARER:0018

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0006 Tourism HOT Fund							EFFECTIVE MONTH - 02	
0556	Promotion & Tourism Revenues							
0408	HOT HOTEL OCCUPANCY TAX	650,000.00	650,000.00		0.00	0.00	650,000.00	00
0410	HOT INTEREST ACCT #7082339	0.00	0.00		13,108.64	2,673.83	13,108.64+	
0411	TEXAS CLASS - INTEREST	0.00	0.00		1,899.98	336.89	1,899.98+	
0412	STR PERMIT FEE	0.00	0.00		2,400.00	1,100.00	2,400.00+	
0413	GO TEXAN REIMBURSEMENT	0.00	0.00		0.00	0.00	0.00	
0414	TEXAS MOUNTAIN TRAIL GRANT	0.00	0.00		0.00	0.00	0.00	
0501	HOT - VALUE LODGE/ALPINE LODGING	0.00	0.00		7,914.24	1,304.68	7,914.24+	
0502	HOT - ANTELOPE LODGE	0.00	0.00		0.00	0.00	0.00	
0503	HOT - QUALITY INN	0.00	0.00		28,776.82	5,685.07	28,776.82+	
0504	HOT - HIGHLAND INN	0.00	0.00		0.00	0.00	0.00	
0505	HOT - THE HOLLAND HOTEL	0.00	0.00		15,994.38	0.00	15,994.38+	
0506	HOT - LA LOMA INN	0.00	0.00		0.00	0.00	0.00	
0507	HOT - OYO (MOTEL BIEN VENIDO)	0.00	0.00		0.00	0.00	0.00	
0508	HOT - TRAVEL LODGE/OAK TREE INN	0.00	0.00		4,102.31	0.00	4,102.31+	
0509	HOT - STUDIO GUEST HOUSE	0.00	0.00		0.00	0.00	0.00	
0511	HOT - AMERICA'S BEST/SUNDAY HOUSE	0.00	0.00		12,654.07	1,787.61	12,654.07+	
0513	HOT - THE MAVERICK INN	0.00	0.00		6,919.49	0.00	6,919.49+	
0514	HOT - QUARTER CIRCLE 7	0.00	0.00		20,005.58	0.00	20,005.58+	
0515	HOT - ALPINE GUEST LOFTS	0.00	0.00		572.48	0.00	572.48+	
0516	HOT - HAMPTON INN	0.00	0.00		43,809.18	0.00	43,809.18+	
0517	HOT - BREWSTER CO. LODGING	0.00	0.00		775.70	0.00	775.70+	
0518	HOT - CASA VIDA	0.00	0.00		202.69	0.00	202.69+	
0519	HOT - HOLIDAY INN EXPRESS	0.00	0.00		49,366.63	0.00	49,366.63+	
0521	CAVE MESA	0.00	0.00		180.84	0.00	180.84+	
0529	Alpine Vacation Rentals, LLC	0.00	0.00		0.00	0.00	0.00	
0530	HOT-Alpine Creek Cottage, L.L.C.	0.00	0.00		0.00	0.00	0.00	
0532	Lockhart Hacienda	0.00	0.00		494.55	0.00	494.55+	
0536	Casa Blanca	0.00	0.00		0.00	0.00	0.00	
0537	ZIMMER - GATED GARDENS	0.00	0.00		680.79	0.00	680.79+	
0539	PURPLE DOOR GUESTHOUSE	0.00	0.00		0.00	0.00	0.00	
0547	ALPINE SUNSET RETREAT	0.00	0.00		53.51	0.00	53.51+	
0548	EL VIEJO ADOBE/ BOMBERO 18, LLC	0.00	0.00		684.21	0.00	684.21+	
0549	LANGRIDGE LODGE	0.00	0.00		257.45	0.00	257.45+	
0550	LUXURY FARM HOUSE	0.00	0.00		513.19	0.00	513.19+	
0552	ALPINE PROPERTY RENTALS	0.00	0.00		0.00	0.00	0.00	
0553	SKYE BLUE SERVICES- PEACH HOUSE	0.00	0.00		676.28	0.00	676.28+	
0559	WINDMILL HOUSE - HURST	0.00	0.00		386.23	0.00	386.23+	
0560	EL NIDO - SANDRA PRATT	0.00	0.00		0.00	0.00	0.00	
0561	KIM LANGRIDGE - LANGRIDGE LODGE	0.00	0.00		0.00	0.00	0.00	
0563	ALPINE BED & BREAKFAST - RABBITS T	0.00	0.00		2,748.66	473.62	2,748.66+	
0568	CASA ACERO - EAGLE PASS	0.00	0.00		1,542.09	0.00	1,542.09+	
0569	CAJITA VERDE - BLECHA	0.00	0.00		221.20	53.06	221.20+	
0570	PAIGE LOSOYA - CACTUS STREET	0.00	0.00		249.00	0.00	249.00+	
0571	ADOBE VISTA - SCHWERTFEGER	0.00	0.00		202.38	0.00	202.38	
0572	EL NOPAL CASITA - LIM/ROTNEY	0.00	0.00		302.00	0.00	302.00+	
0573	5TH STREET - ROGGOW	0.00	0.00		0.00	0.00	0.00	
0574	BIRD'S NEST - BRANT	0.00	0.00		402.39	0.00	402.39+	
0576	CASA OCOTILLO - HARPOLD	0.00	0.00		299.57	0.00	299.57+	
0578	THE VILLA	0.00	0.00		0.00	0.00	0.00	
0579	CASA DE ARROZ	0.00	0.00		164.81	0.00	164.81+	
0580	THE COWBOY HOUSE	0.00	0.00		557.27	0.00	557.27+	
0582	FOURTH & LONG-SUGAR MOON	0.00	0.00		622.86	0.00	622.86+	
0583	KATHRYN'S KORNER	0.00	0.00		621.07	0.00	621.07+	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0006 Tourism HOT Fund							EFFECTIVE MONTH - 02	
0584	SUNCATCHER-GONZALES	0.00	0.00		269.57	0.00	269.57+	
0585	LA PALOMA-BRANT	0.00	0.00		212.38	0.00	212.38+	
0586	SAGE GUEST HOUSE-R. STOVELL	0.00	0.00		567.56	136.22	567.56+	
0588	HOLLAND HOUSE-S. HOLLAND FAMILY	0.00	0.00		473.98	0.00	473.98+	
0589	LITTLE BLUE HOUSE-A. BRANT	0.00	0.00		0.00	0.00	0.00	
0590	BRIGHT MOON-A. GABBERT	0.00	0.00		333.09	0.00	333.09+	
0591	T. KELLNER-SALTILLO HOUSE	0.00	0.00		0.00	0.00	0.00	
0592	ORANGE STREET BNB-GARRETT	0.00	0.00		0.00	0.00	0.00	
0593	EL CORAZON-C.C. FONSECA	0.00	0.00		151.90-	0.00	151.90	
0594	CASA PIEDRA-CLAY BRAUCH	0.00	0.00		2,050.04	130.21	2,050.04+	
0595	VALENZUELA HOUSE-GONZALES/PALLANEZ	0.00	0.00		317.87	0.00	317.87+	
0596	VERANDA-S. BLAIR BROWN	0.00	0.00		0.00	0.00	0.00	
0597	SPACIOUS HOUSE-HOLLY & ANDREW	0.00	0.00		884.39	0.00	884.39+	
0598	WINTFR'S HOUSE-OFENSTEIN	0.00	0.00		484.72	0.00	484.72+	
0599	EL GOATHEAD-STONE	0.00	0.00		54.43-	0.00	54.43	
0600	CASA LA VISTA-CASITA BONITA-SCHUND	0.00	0.00		189.00	0.00	189.00+	
0601	SIMPATICO-STUBBS	0.00	0.00		316.47	0.00	316.47+	
0602	CACTUS HOUSE-L. COBOS	0.00	0.00		207.62	0.00	207.62+	
0603	OLD TOWN CASITA-N. EDWARDS	0.00	0.00		0.00	0.00	0.00	
0604	MORNING STAR HOUSE-LAURELES-OYER	0.00	0.00		331.45	331.45	331.45+	
0605	LA COCHERA-S. GRISHAM	0.00	0.00		269.39	0.00	269.39+	
0606	SUMMIT COTTAGE-C. PENNEY	0.00	0.00		217.11	0.00	217.11+	
0607	ALPINE COUNTRY CLUB LOFTS-MCDONALD	0.00	0.00		486.84	0.00	486.84+	
0608	LAS HERMANAS-JAM & JAM ENTERPRISES	0.00	0.00		679.54	0.00	679.54+	
0609	THE COZY STARGAZER-J. FARAHNAK	0.00	0.00		325.25	0.00	325.25+	
0610	RUSTIC RANCH HOUSE RETREAT-J. SPIE	0.00	0.00		127.40	0.00	127.40+	
0611	GRINGO HONEYMOON-C. JACOB	0.00	0.00		0.00	0.00	0.00	
0612	307 E JUNE-KEVIN TOMANKA	0.00	0.00		0.00	0.00	0.00	
9920	STR STRIPE FEES	0.00	0.00		0.00	0.00	0.00	
	Promotion & Tourism Revenues	650,000.00	650,000.00	0.00	228,495.12	14,012.64	421,504.88	35
0599	TRANSFERS							
9100	SYSTEM ADDED TRANSFER IN	180,914.00	180,914.00		0.00	0.00	180,914.00	00
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	
9120	SYSTEM ADDED TRANSFER WITHIN	0.00	0.00		0.00	0.00	0.00	
	TRANSFERS	180,914.00	180,914.00	0.00	0.00	0.00	180,914.00	00
0656	PROMOTION & TOURISM Expenses							
0100	7 % FISCAL FEE	44,677.00	44,677.00	0.00	0.00	0.00	44,677.00	00
0101	SALARIES - VISITOR CENTER EMP	67,463.00	67,463.00	0.00	26,665.52	4,982.48	40,797.48	40
0103	OVERTIME	1,529.00	1,529.00	0.00	2,778.83	451.62	1,249.83-	182
0201	SOCIAL SECURITY	5,264.00	5,264.00	0.00	2,252.52	415.71	3,011.48	43
0202	INSURANCE	8,863.00	8,863.00	0.00	30.00	6.00	8,833.00	00
0203	RETIREMENT	1,507.00	1,507.00	0.00	620.89	119.54	886.11	41
0204	UNEMPLOYMENT	234.00	234.00	0.00	75.80	0.00	158.20	32
0205	WORKMEN'S COMP	0.00	0.00	0.00	27.48	13.74	27.48-	
0501	VC - SUPPLIES	8,000.00	8,000.00	208.79	1,800.05	895.62	5,991.16	25
1001	MISC/VOIDED	0.00	0.00	0.00	0.00	0.00	0.00	
1101	VC - ELECTRICITY	1,500.00	1,500.00	0.00	545.70	118.95	954.30	36
1301	LIABILITY/AUTO COVERAGE	698.00	698.00	0.00	0.00	0.00	698.00	00
1500	VC - TRAINING	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00

GAS UTILITY FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:26 PM - EFFECTIVE MONTH:02

PAGE 1
 PREPARER:0018

ACT		ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED	
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0008 ENTERPRISE: GAS COMPANY							EFFECTIVE MONTH - 02	
0558 GAS REVENUES								
=====								
0110	NATURAL GAS SALES - ALPINE	1,775,000.00	1,775,000.00		916,259.48	373,575.82	858,740.52	52
0120	NATURAL GAS SALES - FT. DAVIS	350,000.00	350,000.00		169,005.69	73,268.73	180,994.31	48
0200	SERVICE FEES - ALPINE	10,000.00	10,000.00		2,205.00	640.00	7,795.00	22
0201	SERVICE FEES - FT. DAVIS	2,500.00	2,500.00		735.00	210.00	1,765.00	29
0240	SERVICE TAP FEES - ALPINE	10,000.00	10,000.00		1,000.00	0.00	9,000.00	10
0241	SERVICE TAP FEES - FT. DAVIS	2,500.00	2,500.00		2,375.00	375.00	125.00	95
0242	EXTENSION FEE - ALPINE	0.00	0.00		0.00	0.00	0.00	
0243	EXTENSION FEE - FORT DAVIS	0.00	0.00		12,000.00	0.00	12,000.00+	
0244	TAP SUPPLIES - ALPINE	0.00	0.00		0.00	0.00	0.00	
0245	TAP SUPPLIES - FT. DAVIS	0.00	0.00		2,280.00	0.00	2,280.00+	
0246	RETIRE FEE - ALPINE	0.00	0.00		0.00	0.00	0.00	
0247	RETIRE FEE - FT. DAVIS	0.00	0.00		0.00	0.00	0.00	
0250	PENALTY FEES - ALPINE	1,250.00	1,250.00		4,255.93	1,244.73	3,005.93+	340
0251	PENALTY FEES - FT. DAVIS	2,000.00	2,000.00		815.18	392.00	1,184.82	41
0400	MISC. INCOME	1,250.00	1,250.00		10.17-	1.06-	1,260.17	01
0401	GAS BANK ACCT INT	65,000.00	65,000.00		22,980.00	4,585.47	42,020.00	35
0402	WC REIMBURSEMENT	0.00	0.00		10,513.84	1,936.76	10,513.84+	
0403	WTG ROYALTIES	5,000.00	5,000.00		0.00	0.00	5,000.00	00
0500	SALES TAX COLLECTED	60,000.00	60,000.00		24,641.82	9,280.89	35,358.18	41
0612	FY20 - NSF - RETURNED CHECK FEE	0.00	0.00		0.00	0.00	0.00	
0614	VACATION FEE	0.00	0.00		225.00	0.00	225.00+	
0615	TAMPERING FEE	0.00	0.00		0.00	0.00	0.00	
1901	ROAD CUT FEE	5,000.00	5,000.00		500.00	0.00	4,500.00	10
7000	BILLING ADJUSTMENTS	0.00	0.00		0.00	0.00	0.00	
7001	GAS CUSTOMER DEPOSIT INTEREST	0.00	0.00		5,545.50	1,093.94	5,545.50+	
9000	AUCTION	500.00	500.00		0.00	0.00	500.00	00
9001	CAPITAL CONTRIBUTIONS	2,500.00	2,500.00		0.00	0.00	2,500.00	00

	GAS REVENUES	2,292,500.00	2,292,500.00	0.00	1,175,327.27	466,802.28	1,117,172.73	51
0599 TRANSFERS								
=====								
9100	TRANSFER IN	102,572.00	102,572.00		0.00	0.00	102,572.00	00
9110	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	

	TRANSFERS	102,572.00-	102,572.00-	0.00	0.00	0.00	102,572.00-	00
0658 GAS EXPENSES								
=====								
0090	ADMINISTRATIVE FEE	168,541.00	168,541.00	0.00	0.00	0.00	168,541.00	00
0100	FRANCHISE FEE	119,754.00	119,754.00	0.00	0.00	0.00	119,754.00	00
0101	SALARIES	592,436.00	592,436.00	0.00	221,417.67	39,895.82	371,018.33	37
0103	OVERTIME	34,144.00	34,144.00	0.00	9,025.72	1,914.52	25,118.28	26
0201	SOCIAL SECURITY	47,808.00	47,808.00	0.00	16,907.74	3,054.13	30,900.26	35
0202	INSURANCE - GROUP	97,491.00	97,491.00	0.00	42,920.60	8,584.12	54,570.40	44
0203	RETIREMENT	13,691.00	13,691.00	0.00	4,981.35	919.83	8,709.65	36
0204	UNEMPLOYMENT	1,287.00	1,287.00	0.00	55.36	0.00	1,231.64	04
0205	INS - WORKMEN'S COMP	5,798.00	5,798.00	0.00	3,184.72	1,735.36	2,613.28	55
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0410	NATURAL GAS PURCHASE - ALPINE	535,000.00	535,000.00	0.00	270,118.39	114,714.80	264,881.61	50
0420	NATURAL GAS PURCHASE - FT. DAVIS	80,000.00	80,000.00	0.00	39,960.03	19,221.69	40,039.97	50
0501	OFFICE SUPPLIES	7,500.00	7,500.00	0.00	3,977.64	0.00	3,522.36	53

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0008 ENTERPRISE: GAS COMPANY							EFFECTIVE MONTH - 02	
0502	FIELD SUPPLIES	15,000.00	15,000.00	1,872.88	7,776.70	3,241.67	5,350.42	64
0503	SAFETY EQUIPMENT	25,000.00	25,000.00	1,500.00	6,774.98	3,146.98	16,725.02	33
0510	UNIFORMS	12,000.00	12,000.00	0.00	6,264.75	1,225.48	5,735.25	52
0600	EQUIPMENT MAINT.	14,825.00	14,825.00	2,116.04	2,898.69	1,017.22	9,810.27	34
0701	VEHICLE MAINT	13,700.00	13,700.00	1,719.96	3,681.51	859.43	8,298.53	39
0800	CP & METER MAINT	20,000.00	20,000.00	791.76	5,780.06	2,540.04	13,428.18	33
0900	FUEL & OIL	15,000.00	15,000.00	0.00	5,618.46	1,723.45	9,381.54	37
1001	MISC/VOIDED	0.00	0.00	0.00	0.00	0.00	0.00	
1100	METERS	25,000.00	25,000.00	0.00	2,171.16	0.00	22,828.84	09
1101	ELECTRICITY	5,000.00	5,000.00	0.00	1,143.52	245.69	3,856.48	23
1200	DISTRIBUTION SYSTEM MAINT	50,000.00	50,000.00	0.00	23,504.38	480.00	26,495.62	47
1301	INSURANCE - GENERAL/AUTO LIABILITY	21,166.00	21,166.00	0.00	11,758.30	5,679.15	9,407.70	56
1400	EQUIPMENT RENTAL	4,000.00	4,000.00	0.00	490.00	490.00	3,510.00	12
1500	TRAINING	15,000.00	15,000.00	0.00	2,305.00	0.00	12,695.00	15
1501	TRAVEL	12,500.00	12,500.00	0.00	3,792.44	1,591.06	8,707.56	30
1600	POSTAGE/FREIGHT	20,000.00	20,000.00	0.00	5,053.89	1,360.38	14,946.11	25
1700	IT EQUIPMENT/ SOFTWARE	20,000.00	20,000.00	200.00	16,652.59	0.00	3,147.41	84
1800	PENALTIES/FINES	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1901	ROAD REPAIR	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
2124	Provision for Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	
2200	CONSULTING/CONTRACT FEES	20,000.00	20,000.00	0.00	269.28	0.00	19,730.72	01
2300	RR COMMISSION FEES	5,000.00	5,000.00	0.00	562.50	0.00	4,437.50	11
2400	DIG TESS/TEXAS 811	1,500.00	1,500.00	0.00	547.95	204.70	952.05	37
2700	TELEPHONE EXPENSES	8,000.00	8,000.00	0.00	2,791.17	622.05	5,208.83	35
2750	CELL PHONE EXPENSES	5,000.00	5,000.00	0.00	1,367.80	341.95	3,632.20	27
2800	DRUG TESTING	1,200.00	1,200.00	0.00	472.00	118.00	728.00	39
2900	DUES & MEMBERSHIPS	1,500.00	1,500.00	42.00	550.00	0.00	908.00	39
3050	PAP/DAMAGE PREVENTION	8,500.00	8,500.00	3,565.65	3,999.25	3,999.25	935.10	89
3100	ADVERTISING	3,000.00	3,000.00	0.00	300.00	75.00	2,700.00	10
3800	BUILDING MAINT.	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	00
3900	SALES TAX REMITTED TO STATE	60,000.00	60,000.00	0.00	21,893.08	5,599.70	38,106.92	36
8001	LEASED VEHICLE	44,500.00	44,500.00	0.00	12,432.25	0.00	32,067.75	28
8003	LEASED - EQUIPMENT	10,000.00	10,000.00	0.00	4,022.63	923.46	5,977.37	40
9500	Depreciation Expense - Gas	0.00	0.00	0.00	0.00	0.00	0.00	
9501	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9502	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9800	CIP - KABOTA - FY20 EXCAVATOR	0.00	0.00	0.00	0.00	0.00	0.00	
9809	INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00	
9810	CIP - STOPPLE	0.00	0.00	0.00	0.00	0.00	0.00	
9811	FY20 - CIP - RATIFIER	0.00	0.00	0.00	0.00	0.00	0.00	
9812	FY23- GATES FY24- AUTOMATIVE METER	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	00
9999	RESERVES - FINANCIAL POLICY	47,731.00	47,731.00	0.00	47,730.80	0.00	0.20	100
GAS EXPENSES		2,395,072.00	2,395,072.00	11,808.29	815,154.36	225,724.93	1,568,109.35	35
ENTERPRISE: GAS COMPANY								
INCOME TOTALS		2,395,072.00	2,395,072.00		1,175,327.27	466,802.28	1,219,744.73	49
EXPENSE TOTALS		2,395,072.00	2,395,072.00	11,808.29	815,154.36	225,724.93	1,568,109.35	35

INTEREST & SINKING FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:28 PM - EFFECTIVE MONTH:02

PAGE 1
 PREPARER:0018

ACT		ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED	
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0075 INTEREST & SINKING							EFFECTIVE MONTH - 02	
0534 REVENUE								
=====								
0410	CURRENT I & S ADVALOREM	51,400.00	51,400.00		46,902.58	5,089.25	4,497.42	91
0420	DELINQUENT I & S	0.00	0.00		2,360.17	268.20	2,360.17+	
0502	PENALTY & INTEREST	0.00	0.00		1,142.10	205.74	1,142.10+	
0503	INTEREST/MISC	0.00	0.00		0.00	0.00	0.00	
0504	WATER/SEWER DEBT	0.00	0.00		0.00	0.00	0.00	
7001	I&S BANK INTEREST	0.00	0.00		1,986.92	448.51	1,986.92+	

	REVENUE	51,400.00	51,400.00	0.00	52,391.77	6,011.70	991.77+	102
0599 TRANSFERS								
=====								
9100	SYSTEM ADDED TRANSFER IN	0.00	0.00		0.00	0.00	0.00	
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	

	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	
0600 GENERAL DEBT EXPENSES								
=====								
0200	PRINCIPAL - CO SERIES 2011	39,200.00	39,200.00	0.00	39,200.00	39,200.00	0.00	100
0201	INTEREST - CO SERIES 2011	12,200.00	12,200.00	0.00	6,514.20	6,514.20	5,685.80	53
0300	PRINCIPAL - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0301	INTEREST - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	

	GENERAL DEBT EXPENSES	51,400.00	51,400.00	0.00	45,714.20	45,714.20	5,685.80	89
0601 WATER DEBT EXPENSES								
=====								
0200	PRINCIPAL - CO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0201	INTEREST - CO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0300	PRINCIPAL - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0301	INTEREST - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0400	PRINCIPAL - CO 2005 TWDB	0.00	0.00	0.00	0.00	0.00	0.00	
0401	CO 2005 TWDB	0.00	0.00	0.00	0.00	0.00	0.00	
0700	PRINCIPAL - RB SERIES 2003A	0.00	0.00	0.00	0.00	0.00	0.00	
0701	INTEREST - RB SERIES 2003A	0.00	0.00	0.00	0.00	0.00	0.00	

	WATER DEBT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
0602 SEWER DEBT EXPENSES								
=====								
0500	PRINCIPAL - ARREATOR	0.00	0.00	0.00	0.00	0.00	0.00	
0501	INTEREST - ARREATOR	0.00	0.00	0.00	0.00	0.00	0.00	
0600	PRINCIPAL - CO 12 COMBO REV&TAX	0.00	0.00	0.00	0.00	0.00	0.00	
0601	INTEREST - CO 12 COMBO REV&TAX	0.00	0.00	0.00	0.00	0.00	0.00	

	SEWER DEBT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
INTEREST & SINKING								
	INCOME TOTALS	51,400.00	51,400.00		52,391.77	6,011.70	991.77+	102
	EXPENSE TOTALS	51,400.00	51,400.00	0.00	45,714.20	45,714.20	5,685.80	89



CITY OF ALPINE
FINANCIAL REPORT - BUDGET ANALYSIS USAGE REPORT
Period Ending March 31, 2025

Fund	REVENUES					EXPENDITURES					%
	Original Budget	Amended Budget	Actual YTD	Actual December	%	Original Budget	Amended Budget	Actual YTD	Actual December	%	
General Fund	\$ 6,327,557.00	\$ 6,337,557.00	\$ 3,377,034.61	\$ 264,896.37	53%	\$ 6,527,557.00	\$ 6,537,557.00	\$ 3,128,858.26	\$ 1,074,729.01	49%	
Water/Waste-water/Sanitation Utility Fund	\$ 6,869,402.00	\$ 6,869,402.00	\$ 3,270,870.43	\$ 1,061,065.01	48%	\$ 6,869,402.00	\$ 6,869,402.00	\$ 2,516,343.65	\$ 868,350.68	37%	
Airport Fund	\$ 788,457.00	\$ 788,457.00	\$ 386,374.47	\$ 69,099.13	49%	\$ 788,457.00	\$ 788,457.00	\$ 353,476.35	\$ 40,776.01	45%	
Hotel Occupancy Tax Fund	\$ 830,914.00	\$ 830,914.00	\$ 251,492.09	\$ 22,996.97	30%	\$ 830,914.00	\$ 830,914.00	\$ 315,346.70	\$ 46,289.46	40%	
Gas Utility Fund	\$ 2,395,072.00	\$ 2,395,072.00	\$ 1,414,405.33	\$ 239,078.06	59%	\$ 2,395,072.00	\$ 2,395,072.00	\$ 979,000.56	\$ 163,846.20	42%	
Interest & Sinking Fund	\$ 51,400.00	\$ 51,400.00	\$ 54,615.71	\$ 2,223.94	106%	\$ 51,400.00	\$ 51,400.00	\$ 45,714.20	\$ -	89%	
	\$ 17,262,802.00	\$ 17,272,802.00	\$ 8,754,792.64	\$ 1,659,359.48	51%	\$ 17,462,802.00	\$ 17,472,802.00	\$ 7,338,739.72	\$ 2,193,991.36	42%	

* Percentages include encumbrances (\$139,989.79)

Prepared and submitted by:

Victoria Sanchez 5/20/2025
 Victoria Sanchez, Director of Finance

GENERAL FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:18 PM - EFFECTIVE MONTH:03

PAGE 1
 PREPARER:0018

ACT	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT	USED
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE PCT
REPORTING FUND: 0001 GENERAL FUND						EFFECTIVE MONTH - 03	
0520 NON DEPARTMENTAL REVENUE							
=====							
1000	SALE-CITY PROPERTY/ EASEMENTS	10,000.00	10,000.00		512.00	0.00	9,488.00 05
2000	WORKMAN'S COMP REFUND	0.00	0.00		0.00	0.00	0.00
4000	MISCELLANEOUS REVENUE	0.00	0.00		720.17	0.00	720.17+
9000	AUCTION	10,000.00	10,000.00		0.00	0.00	10,000.00 00
9002	OTHER FINANCING SOURCE - RIGHT TO	0.00	0.00		0.00	0.00	0.00

	NON DEPARTMENTAL REVENUE	20,000.00	20,000.00	0.00	1,232.17	0.00	18,767.83 06
0521 INTEREST RESERVE ACCOUNTS							
=====							
0001	TEXSTAR	75,000.00	75,000.00		48,724.89	6,906.31	26,275.11 65
0002	TXCLASS CAPITAL IMPROVEMENTS	10,000.00	10,000.00		6,280.41	1,022.88	3,719.59 63
0003	TXCLASS FIRE ASSISTANCE	10,000.00	10,000.00		5,074.12	806.94	4,925.88 51
0004	TXCLASS CREEK PROJECT	10,000.00	10,000.00		6,020.11	980.50	3,979.89 60
0005	TXCLASS PUEBLO NUEVO	5,000.00	5,000.00		3,839.44	625.32	1,160.56 77

	INTEREST RESERVE ACCOUNTS	110,000.00	110,000.00	0.00	69,938.97	10,341.95	40,061.03 64
0523 ADMINISTRATIVE REVENUES							
=====							
0090	ENTERPRISE ADMINISTRATIVE FEE	702,761.00	702,761.00		0.00	0.00	702,761.00 00
0100	ENTERPRISE FRANCHISE FEE	387,269.00	387,269.00		0.00	0.00	387,269.00 00
0612	FY 20 NSF - RETURNED CHECK FEE	150.00	150.00		0.00	0.00	150.00 00
1303	BEER & WINE PERMITS	7,500.00	7,500.00		4,557.50	87.50	2,942.50 61
1304	COIN OPERATEDAMUSEMENT FEE	6,000.00	6,000.00		2,500.00	300.00	3,500.00 42
1305	REZONING/VARIANCES	1,000.00	1,000.00		0.00	0.00	1,000.00 00
1306	PEDDLARS/SOLICITORS FEES	500.00	500.00		50.00	50.00	450.00 10
2000	7 % HOT OVERHEAD	44,677.00	44,677.00		0.00	0.00	44,677.00 00
2104	COPIES/PUBLIC	1,000.00	1,000.00		2.90	0.00	997.10 00
5203	SERV CHRG/BAD CHECKS	200.00	200.00		0.00	0.00	200.00 00
5220	Discounts Earned (True Value)	0.00	0.00		0.00	0.00	0.00
5221	DONATIONS	2,000.00	2,000.00		0.00	0.00	2,000.00 00
7000	GENERAL BANK ACCT 2207 INTEREST	85,000.00	85,000.00		55,832.86	10,285.27	29,167.14 66
7003	INTEREST REVENUE - LEASE	0.00	0.00		0.00	0.00	0.00
7500	POST OFFICE GROUND LEASE	3,894.00	3,894.00		1,833.35	0.00	2,060.65 47
7501	NEIGHBORHOOD CENTER LEASE	6,000.00	6,000.00		3,000.00	500.00	3,000.00 50
7502	ALPINE COUNTRY CLUB LEASE - GOLF C	2.00	2.00		0.00	0.00	2.00 00
9920	MISC INCOME/FEES	2,500.00	12,500.00		921.63	0.00	11,578.37 07
9921	TML. CONFERENCE	0.00	0.00		340.00	340.00	340.00+
9922	OTHER GOVERNMENT/GRANT REIMBURSEME	0.00	0.00		0.00	0.00	0.00

	ADMINISTRATIVE REVENUES	1,250,453.00	1,260,453.00	0.00	69,038.24	11,562.77	1,191,414.76 05
0524 MUNICIPAL COURT REVENUES							
=====							
2800	SCHOOL ZONE & BUS VIOLATIONS	0.00	0.00		0.00	0.00	0.00
2900	FINES & FEES REVENUE	50,000.00	50,000.00		23,557.01	4,787.88	26,442.99 47
3000	DEFERRED DISPOSITION	0.00	0.00		181.00	0.00	181.00+
3300	MUN COURT TECHNOLOGY FUND	0.00	0.00		16.00	8.00	16.00+
3350	TECHNOLOGY FUND INTEREST EARNED	0.00	0.00		0.00	0.00	0.00
3400	MUNICIPAL COURT SECURITY FUND	0.00	0.00		1,266.27	267.89	1,266.27+
3500	TIME PAYMENT FEE	250.00	250.00		0.00	0.00	250.00 00
9000	OVERAGE/SHORTAGE	0.00	0.00		0.00	0.00	0.00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 03	
	MUNICIPAL COURT REVENUES	50,250.00	50,250.00	0.00	25,020.28	5,063.77	25,229.72	50
0531	POLICE REVENUES							
0600	REIMBURSEMENTS	2,200.00	2,200.00		0.00	0.00	2,200.00	00
0900	LEOSE-STATE COMPTROLLER	1,200.00	1,200.00		2,614.92	1,437.07	1,414.92+	218
1000	RESTITUTION	0.00	0.00		0.00	0.00	0.00	
1304	POLICE IMPOUNDS	0.00	0.00		0.00	0.00	0.00	
1305	SPECIAL EVENT REVENUE	0.00	0.00		0.00	0.00	0.00	
1306	OVERSIZED ESCORT FEE	0.00	0.00		0.00	0.00	0.00	
1501	POLICE FINES	0.00	0.00		0.00	0.00	0.00	
1507	POLICE ACCIDENT REPORTS	1,250.00	1,250.00		354.00	75.00	896.00	28
1615	ABANDONED VEHICLES & INT	0.00	0.00		0.00	0.00	0.00	
1616	PD/FED EQUIT SHAR & INT	0.00	0.00		0.00	0.00	0.00	
1700	CIVIC CENTER SECURITY	0.00	0.00		0.00	0.00	0.00	
1900	DONATIONS	0.00	0.00		0.00	0.00	0.00	
9922	INSURANCE CLAIM	0.00	0.00		1,904.00	1,904.00	1,904.00+	
	POLICE REVENUES	4,650.00	4,650.00	0.00	4,872.92	3,416.07	222.92+	105
0532	FIRE DEPARTMENT REVENUES							
0600	FIRE DEPT REIMBURSEMENT - COUNTY	0.00	0.00		0.00	0.00	0.00	
	FIRE DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	
0534	AD VALOREM TAX REVENUE							
0300	CURRENT TAX COLLEC.	2,203,447.00	2,203,447.00		2,005,349.07	42,388.58	198,097.93	91
0400	Delinquent Property Tax Collection	0.00	0.00		32,658.71	4,141.38	32,658.71+	
0410	M&O - Delinquent Years	0.00	0.00		0.00	0.00	0.00	
0420	I&S Delinquent Years	0.00	0.00		0.00	0.00	0.00	
0502	CURRENT PENALTY & INTEREST	0.00	0.00		6,793.63	2,766.00	6,793.63+	
0504	DELINQUENT PENALTY & INTERE	0.00	0.00		12,601.76	2,773.58	12,601.76+	
0505	DEALERSHIP INV. TX	0.00	0.00		0.00	0.00	0.00	
0506	EXCESS PROCEEDS-TAX SALES	0.00	0.00		11,848.38	0.00	11,848.38+	
0507	BPP TAXES	0.00	0.00		0.00	0.00	0.00	
	AD VALOREM TAX REVENUE	2,203,447.00	2,203,447.00	0.00	2,069,251.55	52,069.54	134,195.45	94
0535	BUILDING SERVICES REVENUE							
1301	PLUMBING PERMIT	15,000.00	15,000.00		4,106.71	487.00	10,893.29	27
1302	BUILDING PERMITS	65,000.00	65,000.00		35,213.60	2,033.55	29,786.40	54
1303	ELECTRICAL PERMITS	10,000.00	10,000.00		5,577.09	1,048.88	4,422.91	56
1304	IMPOUNDS	0.00	0.00		0.00	0.00	0.00	
1305	MOVING PERMIT	2,500.00	2,500.00		0.00	0.00	2,500.00	00
1306	SIGN PERMIT	1,000.00	1,000.00		415.50	54.00	584.50	42
1307	FILMING PERMIT	500.00	500.00		400.00	0.00	100.00	80
1308	LANDFILL TIPPING FEES - AISD PROJ	0.00	0.00		0.00	0.00	0.00	
1309	LIVE MUSIC PERMIT	0.00	0.00		50.00	50.00	50.00+	
	BUILDING SERVICES REVENUE	94,000.00	94,000.00	0.00	45,762.90	3,673.43	48,237.10	49

ACT		ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT	USED
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 03	
0538 ANIMAL CONTROL REVENUES								

1301	QUARANTINE	4,500.00	4,500.00		400.00	200.00	4,100.00	09
1303	PET ADOPTIONS	12,500.00	12,500.00		2,450.00	300.00	10,050.00	20
1304	ANIMAL LICENSE FEES	1,500.00	1,500.00		295.00	50.00	1,205.00	20
1305	CREMATIONS	22,250.00	22,250.00		12,025.00	1,760.00	10,225.00	54
1306	EUTHANIZATIONS	0.00	0.00		0.00	0.00	0.00	
1307	ANIMAL SURRENDER	2,000.00	2,000.00		120.00	0.00	1,880.00	06
1308	MICROCHIP	1,500.00	1,500.00		45.00	0.00	1,455.00	03
1309	ANIMAL IMPOUND	3,000.00	3,000.00		450.00	120.00	2,550.00	15
1310	VACCINES	200.00	200.00		10.00	0.00	190.00	05
1900	DONATIONS	0.00	0.00		280.00	0.00	280.00+	
2000	REIMBURSEMENTS	0.00	0.00		25.00	0.00	25.00+	
9000	INSURANCE CLAIM	0.00	0.00		0.00	0.00	0.00	

	ANIMAL CONTROL REVENUES	47,450.00	47,450.00	0.00	16,100.00	2,430.00	31,350.00	34
0542 PARKS & POOL REVENUE								

1100	SWIMMING POOL ADMISSIONS	15,000.00	15,000.00		30.00-	0.00	15,030.00	00
1105	Pool Cash Drawer Overage (Shortage	0.00	0.00		0.00	0.00	0.00	
1700	EVENTS SECURITY REVENUE	1,500.00	1,500.00		0.00	0.00	1,500.00	00
1703	CIVIC CENTER RENTAL	7,500.00	7,500.00		5,150.00	1,100.00-	2,350.00	69
1900	PAVILION RENTAL	1,500.00	1,500.00		330.00	90.00	1,170.00	22
3900	SKATE PARK-DONATIONS & INT.	0.00	0.00		0.00	0.00	0.00	
9100	MISC/REFUNDS	0.00	0.00		0.00	0.00	0.00	

	PARKS & POOL REVENUE	25,500.00	25,500.00	0.00	5,450.00	1,010.00-	20,050.00	21
0544 STREETS REVENUE								

1901	ROAD REPAIR	60,000.00	60,000.00		0.00	0.00	60,000.00	00
5005	FIBER OPTIC EASE.	10,000.00	10,000.00		1,399.88	0.00	8,600.12	14
6000	GRANT REIMB	0.00	0.00		0.00	0.00	0.00	
7000	REIMBURSEMENTS	200.00	200.00		0.00	0.00	200.00	00
8000	WC SALARY REIMB	0.00	0.00		0.00	0.00	0.00	
9900	CAPITOL IMPROVEMENTS - RESERVE	0.00	0.00		0.00	0.00	0.00	
9922	INSURANCE CLAIMS	0.00	0.00		0.00	0.00	0.00	

	STREETS REVENUE	70,200.00	70,200.00	0.00	1,399.88	0.00	68,800.12	02
0548 CITY SALES TAX REVENUES								

0401	CITY SALES TAX	2,150,000.00	2,150,000.00		1,033,815.09	170,959.12	1,116,184.91	48
0402	ELECTRIC FRANCHISE TAX	62,000.00	62,000.00		24,578.95	5,436.60	37,421.05	40
0403	TELEPHONE FRANCHISE TAX	8,000.00	8,000.00		3,013.66	0.00	4,986.34	38
0404	T.V. CABLE FRANCHISE TAX	15,000.00	15,000.00		0.00	0.00	15,000.00	00
0406	MIXED BEVERAGE TAX	25,000.00	25,000.00		7,560.00	953.12	17,440.00	30

	CITY SALES TAX REVENUES	2,260,000.00	2,260,000.00	0.00	1,068,967.70	177,348.84	1,191,032.30	47
0599 TRANSFERS								

9100	SYSTEM ADDED TRANSFER IN	191,607.00	191,607.00		0.00	0.00	191,607.00	00
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	707,977.80	663,299.51	707,977.80-	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
------------	---------------	---------------------------	--------------------------	----------------------------	--------------------------	---------------------------	--------------------	-------------

REPORTING FUND: 0001 GENERAL FUND

EFFECTIVE MONTH - 03

TRANSFERS		191,607.00-	191,607.00-	0.00	707,977.80	663,299.51	899,584.80-	369
-----------	--	-------------	-------------	------	------------	------------	-------------	-----

0620 NON DEPARTMENTAL EXPENSES

0201 SOCIAL SECURITY- ELECTION WORKERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0202 INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0203 RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1301 INSURANCE - GENERAL & LIABILITY	8,287.00	8,287.00	0.00	4,695.53	0.00	3,591.47	57	
1400 CUSTODIAL SERVICE-GF DEPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1401 JANITORIAL SUPPLIES	5,000.00	5,000.00	0.00	1,477.49	212.34	3,522.51	30	
1500 COPY EXPENSE-ALL GF DEPTS	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00	
1602 MAILING - ALL GF DEPTS.	15,000.00	15,000.00	0.00	3,945.11	503.68	11,054.89	26	
1700 COMPUTER ASST -ALL GF DEPTS	20,000.00	20,000.00	500.00	4,318.00	871.60	15,182.00	24	
1801 DUES/SUB/MEM -ALL GF DEPTS.	25,000.00	25,000.00	0.00	6,558.66	13.53	18,441.34	26	
1802 PUB/NOT/ADV - ALL GF DEPTS.	25,000.00	25,000.00	0.00	8,564.56	1,577.00	16,435.44	34	
1900 PRINTING - ALL GF DEPTS.	1,500.00	1,500.00	0.00	25.00	0.00	1,475.00	02	
2101 AMBULANCE SUBSIDY	165,061.00	165,061.00	0.00	82,530.48	13,755.08	82,530.52	50	
2102 LIBRARY SUBSIDY	40,000.00	40,000.00	0.00	19,999.98	3,333.33	20,000.02	50	
2103 AISD - CHILDCARE	0.00	0.00	0.00	0.00	0.00	0.00		
2104 FAMILY CRISIS CENTER	9,425.00	9,425.00	0.00	4,712.50	0.00	4,712.50	50	
2105 CHILDRENS ADVOCACY CENTER	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	100	
2106 ALPINE EMERGENCY SERVICES BOARD	40,000.00	50,000.00	0.00	50,000.00	0.00	0.00	100	
2120 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00		
2200 ELECTION EXPENSE	12,000.00	12,000.00	1,552.22	9,947.15	1,510.78	500.63	96	
2201 INTERNSHIP	0.00	0.00	0.00	0.00	0.00	0.00		
2300 EMPLOYEE RELATIONS	12,500.00	12,500.00	0.00	5,800.56	0.00	6,699.44	46	
2301 PUBLIC RELATIONS	1,000.00	1,000.00	0.00	800.00	0.00	200.00	80	
3000 IRS PENALTY/FINE/VOIDED	0.00	0.00	0.00	1,503.55	0.00	1,503.55-		
4500 APPRAISAL BOARD	77,213.00	77,213.00	0.00	56,173.20	18,894.60	21,039.80	73	
4501 TAX COLLECTION CONTRACT	23,643.00	23,643.00	0.00	0.00	0.00	23,643.00	00	
6900 AUDIT	200,000.00	200,000.00	0.00	75,990.00	22,200.00	124,010.00	38	
7900 CO HANDLING FEES	500.00	500.00	0.00	500.00	0.00	0.00	100	
8002 INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00		
8003 LEASED - EQUIPMENT	16,000.00	16,000.00	0.00	9,788.08	1,152.28	6,211.92	61	
8004 SBITA PRINCIPAL				0.00	0.00	0.00		
9003 RIGHT TO USE LEASE - CAPITAL OUTLA	0.00	0.00	0.00	0.00	0.00	0.00		
9803 PRINCIPAL - RIGHT TO USE LEASES	0.00	0.00	0.00	0.00	0.00	0.00		
9804 INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00		

NON DEPARTMENTAL EXPENSES		712,129.00	722,129.00	2,052.22	352,329.85	64,024.22	367,746.93	49
---------------------------	--	------------	------------	----------	------------	-----------	------------	----

0622 CITY COUNCIL EXPENSES

0101 SALARIES	7,500.00	7,500.00	0.00	3,150.00	525.00	4,350.00	42	
0201 SOCIAL SECURITY	573.00	573.00	0.00	240.96	40.16	332.04	42	
0501 SUPPLIES	500.00	500.00	0.00	0.00	0.00	500.00	00	
0502 HOSPITALITY	500.00	500.00	0.00	53.44	0.00	446.56	11	
1302 LIABILITY INS - ERRORS & OMISSION	0.00	0.00	0.00	0.00	0.00	0.00		
1500 TRAINING	0.00	0.00	0.00	0.00	0.00	0.00		
1501 TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00		
1502 MAYOR DISCRETIONARY	3,000.00	3,000.00	0.00	298.55	204.80	2,701.45	10	
1503 WARD 1 DISCRETIONARY	3,000.00	3,000.00	0.00	1,750.00	1,750.00	1,250.00	58	
1504 WARD 2 - DISCRETIONARY	3,000.00	3,000.00	0.00	918.99	275.00	2,081.01	31	
1505 WARD 3 - DISCRESTIONARY	3,000.00	3,000.00	0.00	1,154.12	0.00	1,845.88	38	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 03	
1506	WARD 4 - DISCRETIONARY	3,000.00	3,000.00	0.00	130.07	16.24	2,869.93	04
1507	WARD 5 - DISCRETIONARY	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
2000	BUILDING AND STANDARDS COMM	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	00
2121	LEGAL EXPENSES	100,000.00	100,000.00	0.00	28,725.63	6,716.20	71,274.37	29
2122	LEGAL EXPENSES - CIVIL	0.00	0.00	0.00	0.00	0.00	0.00	
CITY COUNCIL EXPENSES		152,073.00	152,073.00	0.00	36,421.76	9,527.40	115,651.24	24
0623 ADMINISTRATIVE EXPENSES								
0101	SALARIES	426,096.00	426,096.00	0.00	169,751.84	25,504.42	256,344.16	40
0103	OVERTIME	3,058.00	3,058.00	0.00	0.00	0.00	3,058.00	00
0104	CM - CAR ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	37,745.00	37,745.00	0.00	12,696.05	1,902.76	25,048.95	34
0202	INSURANCE - GROUP	44,314.00	44,314.00	0.00	25,831.29	4,429.06	18,482.71	58
0203	RETIREMENT	7,679.00	7,679.00	0.00	3,679.02	561.10	3,999.98	48
0204	UNEMPLOYMENT	819.00	819.00	0.00	111.97	0.00	707.03	14
0205	INS - WORKMEN'S COMP	675.00	675.00	0.00	1,119.40	0.00	444.40	166
0501	SUPPLIES	6,500.00	6,500.00	238.25	2,161.08	453.04	4,100.67	37
0701	MAINT - VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	
0900	FUEL & OIL	0.00	0.00	0.00	0.00	0.00	0.00	
1101	ELECTRICITY	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1500	TRAINING	7,500.00	7,500.00	0.00	1,650.00	150.00	5,850.00	22
1501	TRAVEL	10,000.00	10,000.00	30.00	5,204.37	0.00	4,765.63	52
1700	IT EQUIPMENT/ SOFTWARE	20,000.00	20,000.00	2,686.00	4,798.27	21.64	12,515.73	37
2200	TML CONFERENCE	0.00	0.00	0.00	2,740.00	2,740.00	2,740.00	
2700	TELEPHONE EXPENSES	7,500.00	7,500.00	0.00	4,065.38	770.71	3,434.62	54
2750	CELL PHONE EXPENSES	1,500.00	1,500.00	0.00	592.25	118.45	907.75	39
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3000	CODIFICATION-ORDINANCE	15,000.00	15,000.00	0.00	2,499.88	0.00	12,500.12	17
3001	RECORDS	0.00	0.00	4,674.00	0.00	0.00	4,674.00	
9700	SOFTWARE/EMPLOYEE REVIEW	0.00	0.00	0.00	8,625.00	0.00	8,625.00	
9800	CIP - COMPUTERS/IT	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	00
9801	LEASED VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	
9802	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
ADMINISTRATIVE EXPENSES		603,386.00	603,386.00	7,628.25	245,525.80	36,651.18	350,231.95	42
0624 MUNICIPAL COURT EXPENSES								
0101	SALARIES	34,219.00	34,219.00	0.00	12,743.32	2,640.24	21,475.68	37
0103	OVERTIME	1,023.00	1,023.00	0.00	0.00	0.00	1,023.00	00
0105	CONTRACT LABOR	43,500.00	43,500.00	0.00	16,880.00	3,500.00	26,620.00	39
0201	SOCIAL SECURITY	2,689.00	2,689.00	0.00	974.89	201.98	1,714.11	36
0202	INSURANCE - GROUP	8,862.00	8,862.00	0.00	2,229.18	743.06	6,632.82	25
0203	RETIREMENT	770.00	770.00	0.00	277.45	58.08	492.55	36
0204	UNEMPLOYMENT	117.00	117.00	0.00	62.92	0.00	54.08	54
0205	INS - WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0208	FINE COLLECTION/FTA FEES	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	2,500.00	2,500.00	0.00	352.95	76.35	2,147.05	14
0502	SUPPLIES	1,000.00	1,000.00	0.00	335.01	0.00	664.99	34
1500	TRAINING	2,000.00	2,000.00	0.00	350.00	0.00	1,650.00	18
1501	TRAVEL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1700	IT EQUIPMENT/SOFTWARE	5,000.00	5,000.00	0.00	2,987.11	0.00	2,012.89	60
2000	CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 03	
2700	TELEPHONE EXPENSES	4,500.00	4,500.00	0.00	1,931.62	321.97	2,568.38	43
2750	Cell Phone Expense	0.00	0.00	0.00	0.00	0.00	0.00	
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
	MUNICIPAL COURT EXPENSES	108,680.00	108,680.00	0.00	39,124.45	7,541.68	69,555.55	36
0631	POLICE EXPENSES							
0101	SALARIES	992,338.00	992,338.00	0.00	444,058.30	65,333.74	548,279.70	45
0103	OVERTIME	62,203.00	62,203.00	0.00	40,267.78	5,266.71	21,935.22	65
0104	EVENT SECURITY	0.00	0.00	0.00	1,560.00	420.00	1,560.00	
0201	SOCIAL SECURITY	80,461.00	80,461.00	0.00	36,160.32	5,267.75	44,300.68	45
0202	INSURANCE GROUP	168,394.00	168,394.00	0.00	75,102.16	13,374.80	93,291.84	45
0203	RETIREMENT	23,042.00	23,042.00	0.00	10,539.42	1,562.43	12,502.58	46
0204	UNEMPLOYMENT	2,340.00	2,340.00	0.00	221.87	0.00	2,118.13	09
0205	INS - WORKMEN'S COMP	26,402.00	26,402.00	0.00	3,015.68	0.00	23,386.32	11
0400	SAFETY PROGRAM	3,000.00	3,000.00	469.78	0.00	0.00	2,530.22	16
0501	OFFICE SUPPLIES	6,000.00	6,000.00	533.37	1,338.15	243.69	4,128.48	31
0502	FIELD SUPPLIES	10,000.00	10,000.00	602.40	1,506.16	279.94	7,891.44	21
0510	UNIFORMS	10,000.00	10,000.00	2,948.98	4,488.46	1,276.99	2,562.56	74
0700	MAINT - EQUIPMENT	3,500.00	3,500.00	0.00	321.55	0.00	3,178.45	09
0701	MAINT-VEHICLE	10,000.00	10,000.00	762.69	5,020.36	202.69	4,216.95	58
0713	MAINT - DRUG DOG	5,000.00	5,000.00	200.00	574.80	0.00	4,225.20	15
0900	FUEL & OIL	25,000.00	25,000.00	0.00	11,644.54	2,326.72	13,355.46	47
1101	ELECTRICITY	8,400.00	8,400.00	0.00	1,051.03	552.55	7,348.97	13
1301	LAW ENFORCEMENT LIABILITY INS	29,752.00	29,752.00	0.00	14,430.00	0.00	15,322.00	49
1401	JANITORIAL SUPPLIES	1,000.00	1,000.00	0.00	310.02	0.00	689.98	31
1500	TRAINING	10,000.00	10,000.00	0.00	3,662.90	0.00	6,337.10	37
1501	TRAVEL	10,000.00	10,000.00	0.00	459.30	0.00	9,540.70	05
1700	FY20 - IT/SOFTWARE	2,500.00	2,500.00	0.00	8,296.40	0.00	5,796.40	332
2700	TELEPHONE EXPENSES	13,250.00	13,250.00	0.00	6,622.82	1,105.09	6,627.18	50
2750	CELL PHONE EXPENSES	12,500.00	12,500.00	0.00	4,748.89	934.88	7,751.11	38
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3000	HEPATITIS SHOTS	0.00	0.00	0.00	0.00	0.00	0.00	
3100	INFORMANT MONEY	0.00	0.00	0.00	0.00	0.00	0.00	
3200	COMMUNITY PROGRAMS	12,000.00	12,000.00	0.00	4,047.33	1,456.12	7,952.67	34
3300	INVESTIGATIVE EXPENSES	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
3700	COPSYNC / SOUTHERN SOFTWARE	18,250.00	18,250.00	0.00	0.00	0.00	18,250.00	00
7000	CODE RED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
7001	FEDERAL WARNING SYSTEM	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
8001	LEASED VEHICLES	80,918.00	80,918.00	0.00	22,899.32	7,657.85	58,018.68	28
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	0.00	0.00	0.00	1,386.93	218.56	1,386.93	
8004	SBITA INTEREST				0.00	0.00	0.00	
9300	FY 24 - TASERS	5,000.00	5,000.00	0.00	4,778.68	0.00	221.32	96
9922	INSURANCE CLAIMS - PROPERTY	0.00	0.00	0.00	2,154.00	2,154.00	2,154.00	
	POLICE EXPENSES	1,637,250.00	1,637,250.00	5,517.22	710,667.17	109,634.51	921,065.61	44
0632	FIRE DEPT EXPENSES							
0101	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	
0202	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0203	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 03	
0204	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	
0205	INS - WORKMANS COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0502	FIELD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0700	MAINT - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
0701	MAINT-VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	
0900	FUEL & OIL	0.00	0.00	0.00	0.00	0.00	0.00	
1301	LIABILITY/AUTO COVERAGE	0.00	0.00	0.00	0.00	0.00	0.00	
1500	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	
1501	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
2750	CELL PHONE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3702	FIRE CALLS	0.00	0.00	0.00	0.00	0.00	0.00	
9002	CIP - BREATHING APPARATUS	0.00	0.00	0.00	0.00	0.00	0.00	
FIRE DEPT EXPENSES		0.00	0.00	0.00	0.00	0.00	0.00	
0635	BUILDING SERVICES EXPENSES							
0101	SALARIES	152,317.00	152,317.00	0.00	37,264.94	3,272.40	115,052.06	24
0103	OVERTIME	2,418.00	2,418.00	0.00	22.59	0.00	2,395.41	01
0105	CONTRACT LABOR	0.00	0.00	0.00	6,800.00	5,200.00	6,800.00	-
0201	SOCIAL SECURITY	11,806.00	11,806.00	0.00	2,763.75	250.32	9,042.25	23
0202	INSURANCE-GROUP	26,588.00	26,588.00	0.00	8,533.89	743.06	18,054.11	32
0203	RETIREMENT	3,381.00	3,381.00	0.00	803.85	72.00	2,577.15	24
0204	UNEMPLOYMENT	351.00	351.00	0.00	117.00	0.00	234.00	33
0205	INS-WORKERS COMP	195.00	195.00	0.00	665.00	0.00	470.00	- 341
0501	OFFICE SUPPLIES	3,000.00	3,000.00	0.00	616.20	388.28	2,383.80	21
0502	FIELD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0510	UNIFORMS	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
0701	MAINT-VEHICLE	1,000.00	1,000.00	0.00	140.51	15.00	859.49	14
0900	FUEL & OIL	2,000.00	2,000.00	0.00	303.32	33.04	1,696.68	15
1301	LIABILITY/AUTO COVERAGE	941.00	941.00	0.00	446.50	0.00	494.50	47
1500	TRAINING	5,000.00	5,000.00	0.00	2,085.00	0.00	2,915.00	42
1501	TRAVEL	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	00
1700	IT EQUIPMENT/SOFTWARE	6,000.00	6,000.00	287.88	1,537.67	13.53	4,174.45	30
2000	VEHICLE ABATEMENT	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
2100	ENFORCEMENT CLEAN UP	4,500.00	4,500.00	0.00	581.75	0.00	3,918.25	13
2700	TELEPHONE EXPENSES	3,500.00	3,500.00	0.00	1,569.24	261.54	1,930.76	45
2750	CELL PHONE EXPENSES	1,250.00	1,250.00	0.00	402.30	80.46	847.70	32
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3500	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLE	16,393.00	16,393.00	0.00	5,441.05	1,665.99	10,951.95	33
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9000	PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	
BUILDING SERVICES EXPENSES		265,640.00	265,640.00	287.88	70,094.56	11,995.62	195,257.56	26
0636	HUMAN RESOURCE EXPENSES							
0101	SALARIES	74,505.00	74,505.00	0.00	34,307.89	5,902.70	40,197.11	46
0103	OVERTIME	1,153.00	1,153.00	0.00	637.63	373.81	515.37	55
0201	SOCIAL SECURITY	5,773.00	5,773.00	0.00	2,616.98	469.40	3,156.02	45
0202	INSURANCE	17,726.00	17,726.00	0.00	3,928.50	782.76	13,797.50	22

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 03	
0203	RETIREMENT	1,653.00	1,653.00	0.00	758.70	138.08	894.30	46
0204	UNEMPLOYMENT	234.00	234.00	0.00	3.25	0.00	230.75	01
0205	WORKMEN COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	2,000.00	2,000.00	0.00	958.11	115.90	1,041.89	48
1500	TRAINING	2,500.00	2,500.00	0.00	200.00	0.00	2,300.00	08
1501	TRAVEL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1700	IT EQUIPMENT/ SOFTWARE	3,500.00	3,500.00	0.00	754.22	0.00	2,745.78	22
2800	DRUG TESTING	2,500.00	2,500.00	75.00	1,800.00	375.00	625.00	75
HUMAN RESOURCE EXPENSES		114,044.00	114,044.00	75.00	45,965.28	8,157.65	68,003.72	40
0637 FINANCE DEPT EXPENSES								
0101	SALARIES	284,809.00	284,809.00	0.00	95,323.63	17,795.38	189,485.37	33
0103	OVERTIME	4,321.00	4,321.00	0.00	582.71	0.00	3,738.29	13
0105	CONTRACT LABOR	0.00	0.00	0.00	1,372.50	0.00	1,372.50	-
0201	SOCIAL SECURITTY	21,963.00	21,963.00	0.00	6,882.00	1,286.14	15,081.00	31
0202	INSURANCE-GROUP	35,452.00	35,452.00	0.00	18,761.07	3,183.60	16,690.93	53
0203	RETIREMENT	6,290.00	6,290.00	0.00	2,083.09	391.50	4,206.91	33
0204	UNEMPLOYMENT	468.00	468.00	0.00	117.00	0.00	351.00	25
0205	INS - WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	5,000.00	5,000.00	196.98	4,622.93	484.84	180.09	96
0502	OFFICE EQUIPMENT	0.00	0.00	0.00	316.79	316.79	316.79	-
1500	TRAINING	5,000.00	5,000.00	0.00	425.00	425.00	4,575.00	09
1501	TRAVEL	5,000.00	5,000.00	744.00	1,531.96	1,068.56	2,724.04	46
1700	IT EQUIPMENT/ SOFTWARE	18,000.00	18,000.00	2,343.00	16,508.49	4,750.00	851.49	105
2700	TELEPHONE EXPENSES	5,500.00	5,500.00	0.00	1,785.89	268.16	3,714.11	32
2750	CELL PHONE EXPENSES	500.00	500.00	0.00	44.41	37.21	455.59	09
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
8001	SBITA PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	
FINANCE DEPT EXPENSES		392,303.00	392,303.00	3,283.98	150,357.47	30,007.18	238,661.55	39
0638 ANIMAL CONTROL EXPENSES								
0101	SALARIES	221,834.00	221,834.00	0.00	98,668.05	13,368.20	123,165.95	44
0103	OVERTIME	9,913.00	9,913.00	0.00	1,981.48	37.82	7,931.52	20
0201	SOCIAL SECURITY	17,682.00	17,682.00	0.00	7,440.49	996.75	10,241.51	42
0202	INSURANCE-GROUP	44,314.00	44,314.00	0.00	21,635.06	3,312.08	22,678.94	49
0203	RETIREMENT	5,064.00	5,064.00	0.00	2,178.93	294.94	2,885.07	43
0204	UNEMPLOYMENT	702.00	702.00	0.00	164.03	0.00	537.97	23
0205	INS-WORKMEN'S COMP	4,445.00	4,445.00	0.00	3,295.50	0.00	1,149.50	74
0501	SUPPLIES	2,500.00	2,000.00	271.74	1,065.61	119.40	662.65	67
0502	FIELD SUPPLIES	2,500.00	2,500.00	24.99	696.00	195.10	1,779.01	29
0510	UNIFORMS	1,500.00	1,500.00	200.00	0.00	0.00	1,300.00	13
0700	MAINT - EQUIPMENT	500.00	1,000.00	0.00	860.30	0.00	139.70	86
0701	MAINT-VEHICLE	1,500.00	1,500.00	154.72	711.01	299.99	634.27	58
0900	FUEL & OIL	6,500.00	6,500.00	0.00	1,662.83	300.84	4,837.17	26
1101	ELECTRICITY	3,500.00	3,500.00	0.00	1,666.50	259.41	1,833.50	48
1301	LIABILITY/AUTO COVERAGE	3,506.00	3,506.00	0.00	1,747.00	0.00	1,759.00	50
1401	JANITORIAL SUPPLIES	8,000.00	8,000.00	558.87	2,310.59	250.56	5,130.54	36
1500	TRAINING	6,000.00	6,000.00	0.00	150.00	0.00	5,850.00	03
1501	TRAVEL	4,000.00	4,000.00	0.00	3,345.24	0.00	654.76	84
1700	IT/SOFTWARE	4,500.00	4,500.00	0.00	2,330.31	0.00	2,169.69	52
2700	TELEPHONE EXPENSES	5,000.00	5,000.00	0.00	2,500.59	416.84	2,499.41	50

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 03	
2750	CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	804.60	160.92	1,195.40	40
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3200	ANIMAL CARE	35,000.00	35,000.00	234.00	10,043.79	524.74	24,722.21	29
3301	SPAY & NEUTER PROGRAM	30,000.00	30,000.00	0.00	9,268.49	1,716.24	20,731.51	31
8001	LEASED VEHICLE	21,571.00	21,571.00	0.00	8,266.45	3,271.01	13,304.55	38
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9000	CIP - CAT CONDOS - PRIOR INCINERAT	0.00	0.00	0.00	0.00	0.00	0.00	
9001	CIP - HVAC SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	
9922	INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00	0.00	
ANIMAL CONTROL EXPENSES		442,031.00	442,031.00	1,444.32	182,792.85	25,524.84	257,793.83	42
0641 BUILDING MAINTENANCE								
0101	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	
0103	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	
0202	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
0203	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
0204	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	
0205	WORKMEN COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0502	FIELD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
0503	FY20 - PEST CONTROL - ALL GF	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
0510	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	
0700	MAINT EQUIPMENT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00
0701	MAINT VEHICLE	750.00	750.00	0.00	0.00	0.00	750.00	00
0708	FIRE SAFETY INSPECTION	2,600.00	2,600.00	0.00	0.00	0.00	2,600.00	00
1301	LIABILITY/AUTO COVERAGE	1,189.00	1,189.00	0.00	0.00	0.00	1,189.00	00
1500	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	
1501	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	
6000	MAINT - CITY HALL	10,000.00	10,000.00	227.97	1,039.84	200.10	8,732.19	13
6001	MAINT - POLICE DEPT	3,000.00	3,000.00	47.97	673.73	0.00	2,278.30	24
6002	MAINT - ANIMAL SHELTER	20,000.00	20,000.00	4,800.00	11,821.69	10,300.00	3,378.31	83
6003	MAINT - SUNSHINE HOUSE	5,000.00	5,000.00	0.00	226.96	72.57	4,773.04	05
6004	MAINT - NEIGHBORHOOD CENTER	3,000.00	3,000.00	19.18	125.33	20.98	2,855.49	05
6005	MAINT - MAINTENANCE YARD	0.00	5,000.00	0.00	4,785.00	4,785.00	215.00	96
BUILDING MAINTENANCE		47,539.00	52,539.00	5,095.12	18,672.55	15,378.65	28,771.33	45
0642 PARKS & POOL EXPENSES								
0101	SALARIES	276,878.00	276,878.00	0.00	97,633.04	13,557.20	179,244.96	35
0103	OVERTIME	15,812.00	15,812.00	0.00	262.20	0.00	15,549.80	02
0201	SOCIAL SECURITY	21,569.00	21,569.00	0.00	7,079.49	968.88	14,489.51	33
0202	INSURANCE - GROUP	53,177.00	53,177.00	0.00	29,342.12	4,394.98	23,834.88	55
0203	RETIREMENT	6,177.00	6,177.00	0.00	2,120.10	298.26	4,056.90	34
0204	UNEMPLOYMENT	702.00	702.00	0.00	275.46	0.00	426.54	39
0205	INS - WORKMEN'S COMP	3,037.00	3,037.00	0.00	1,447.50	0.00	1,589.50	48
0501	SUPPLIES	2,500.00	2,500.00	453.12	480.85	121.07	1,566.03	37
0502	FIELD SUPPLIES	8,000.00	8,000.00	818.13	4,024.79	1,818.85	3,157.08	61
0510	UNIFORMS	5,000.00	5,000.00	0.00	1,439.00	224.44	3,561.00	29
0700	MAINT - EQUIPMENT	5,000.00	5,000.00	196.30	1,250.38	217.48	3,553.32	29
0701	MAINT - VEHICLES	4,000.00	4,000.00	592.43	1,347.55	120.79	2,060.02	48
0707	MAINTENANCE - POOL	12,500.00	12,500.00	0.00	4,008.56	1,581.86	8,491.44	32

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 03	
0709	SUPPLIES - CIVIC CENTER	8,500.00	8,500.00	4.78	2,964.58	595.28	5,530.64	35
0730	MAINT - ALL PARKS	45,000.00	45,000.00	6,549.43	10,379.62	1,254.76	28,070.95	38
0731	RECREATION PROGRAMS	5,000.00	5,000.00	14.49	0.00	0.00	4,985.51	00
0732	TREE DONATION	0.00	0.00	0.00	0.00	0.00	0.00	
0900	FUEL & OIL	10,000.00	10,000.00	0.00	3,546.31	640.96	6,453.69	35
1101	Electricity	16,000.00	16,000.00	0.00	5,123.34	1,207.04	10,876.66	32
1301	LIABILITY/AUTO COVERAGE	5,569.00	5,569.00	0.00	2,867.72	0.00	2,701.28	51
1500	TRAINING	3,000.00	3,000.00	1,125.00	0.00	0.00	1,875.00	38
1501	TRAVEL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1700	IT EQUIPMENT/ SOFTWARE	3,500.00	3,500.00	0.00	2,262.66	0.00	1,237.34	65
2700	TELEPHONE EXPENSES	5,500.00	5,500.00	0.00	2,230.89	371.89	3,269.11	41
2750	CELL PHONE EXPENSES	1,800.00	1,800.00	0.00	402.30	80.46	1,397.70	22
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3500	MASTER PARK PLAN - ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLE	26,629.00	26,629.00	0.00	3,976.44	1,103.80	22,652.56	15
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9000	FY 24 - PARK SIGNS	5,000.00	5,000.00	814.50	254.80	55.00	3,930.70	21
9001	CIP - PUEBLO NUEVO PARK - TPWD MAT	0.00	0.00	500.00	0.00	0.00	500.00	
9002	PUEBLO NUEVO PARK IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
PARKS & POOL EXPENSES		552,350.00	552,350.00	10,068.18	184,719.70	28,613.00	357,562.12	35
0644 STREET DEPT EXPENSES								
0101	SALARIES	527,038.00	527,038.00	0.00	208,724.10	34,630.66	318,313.90	40
0103	OVERTIME	29,844.00	29,844.00	0.00	823.86	0.00	29,020.14	03
0105	CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	42,490.00	42,490.00	0.00	15,388.37	2,542.25	27,101.63	36
0202	INSURANCE - GROUP	79,766.00	79,766.00	0.00	38,410.12	6,902.06	41,355.88	48
0203	RETIREMENT	12,168.00	12,168.00	0.00	4,546.78	761.88	7,621.22	37
0204	UNEMPLOYMENT	1,404.00	1,404.00	0.00	215.51	0.00	1,188.49	15
0205	INS - WORKMEN'S COMP	14,217.00	14,217.00	0.00	5,146.50	0.00	9,070.50	36
0501	OFFICE SUPPLIES	4,500.00	4,500.00	104.90	1,790.45	555.63	2,604.65	42
0502	FIELD SUPPLIES	16,000.00	16,000.00	1,307.29	7,008.41	2,433.79	7,684.30	52
0510	UNIFORMS	6,500.00	6,500.00	0.00	2,160.60	317.28	4,339.40	33
0700	MAINT - EQUIPMENT	45,000.00	40,000.00	2,656.90	9,352.21	1,653.91	27,990.89	30
0701	MAINT - VEHICLES	12,000.00	12,000.00	482.43	3,012.53	1,556.45	8,505.04	29
0718	STREET SIGNS	20,000.00	20,000.00	2,040.00	6,315.40	1,344.40	11,644.60	42
0719	STREET MAINTENANCE MATERIALS	65,000.00	65,000.00	0.00	15,191.60	3,033.40	49,808.40	23
0900	FUEL	15,000.00	15,000.00	0.00	4,919.53	907.45	10,080.47	33
0901	OIL	0.00	0.00	0.00	0.00	0.00	0.00	
1101	ELECTRICITY	70,000.00	70,000.00	0.00	24,482.57	4,926.55	45,517.43	35
1301	LIABILITY/AUTO COVERAGE	12,909.00	12,909.00	0.00	6,290.16	0.00	6,618.84	49
1500	TRAINING	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	00
1501	TRAVEL	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
1700	IT EQUIPMENT/ SOFTWARE	1,500.00	1,500.00	1,343.00	4,525.32	0.00	4,368.32	391
2000	CONTRACT	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00	00
2700	TELEPHONE EXPENSES	4,500.00	4,500.00	0.00	2,158.58	360.22	2,341.42	48
2750	CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	2,117.51	375.95	117.51	106
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
3500	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	
3501	MOBILITY PLAN	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLE	17,017.00	17,017.00	0.00	5,041.57	2,071.69	11,975.43	30
8002	INTEREST - LEASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
8100	EASEMENT/ROAD SEAL (ANNUAL)	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0001 GENERAL FUND							EFFECTIVE MONTH - 03	
9000	CAP IMPROVEMENT STREETS	255,279.00	255,279.00	13,013.63	16,587.34	0.00	225,678.03	12
9001	CAP - STREET PROJECT FY20 & FY21	0.00	0.00	0.00	0.00	0.00	0.00	
9002	ACCE STREET IMPROVMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
9003	CIP - HOT BOX (FY25 - LOADER)	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	00

	STREET DEPT EXPENSES	1,500,132.00	1,495,132.00	20,948.15	384,209.02	64,373.57	1,089,974.83	27

0800	FUND TRANSFER GROUP							

0100	TRANSFER ACCT.	0.00	0.00		0.00	0.00	0.00	
0300	Grant Reimbursements	0.00	0.00		0.00	0.00	0.00	

	FUND TRANSFER GROUP	0.00	0.00	0.00	0.00	0.00	0.00	

GENERAL FUND								
	INCOME TOTALS	6,327,557.00	6,337,557.00		3,377,034.61	264,896.37	2,960,522.39	53
	EXPENSE TOTALS	6,527,557.00	6,537,557.00	56,400.32	3,128,858.26	1,074,729.01	3,352,298.42	49

WATER/WASTEWATER/SANITATION UTILITY FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS

PAGE 1

TIME:09:14 PM - EFFECTIVE MONTH:03

PREPARER:0018

ACT NUM ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
--------------------------	---------------------------	--------------------------	----------------------------	--------------------------	---------------------------	--------------------	-------------

REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN

EFFECTIVE MONTH - 03

0550 INTEREST RESERVE ACCOUNTS

0500 RB 03 RESERVE INTEREST	0.00	0.00		0.00	0.00	0.00	
0501 TXCLASS - INTEREST	50,000.00	50,000.00		23,721.33	3,863.50	26,278.67	47
INTEREST RESERVE ACCOUNTS	50,000.00	50,000.00	0.00	23,721.33	3,863.50	26,278.67	47

0551 INTEREST REVENUES

7000 W/S/S INTEREST	65,000.00	65,000.00		33,209.16	6,738.03	31,790.84	51
7001 WATER CUSTOMER DEPOSIT INTEREST	20,000.00	20,000.00		11,399.33	1,887.28	8,600.67	57
9000 Overage in Cash Drawer	0.00	0.00		0.00	0.00	0.00	
INTEREST REVENUES	85,000.00	85,000.00	0.00	44,608.49	8,625.31	40,391.51	52

0553 WATER REVENUES

0601 WATER BILLING	1,867,000.00	1,867,000.00		801,168.47	111,326.89	1,065,831.53	43
0602 BULK WATER	0.00	0.00		0.00	0.00	0.00	
0611 MISC INCOME	2,000.00	2,000.00		511.16	0.00	1,488.84	26
0612 RETURNED CHECK FEE	500.00	500.00		120.00	30.00	380.00	24
0613 TAMPERING FEE	1,500.00	1,500.00		450.00	150.00	1,050.00	30
0614 VACATION FEE	0.00	0.00		175.00	25.00	175.00+	
1309 SERVICE RECONNECT	25,000.00	25,000.00		12,635.00	840.00	12,365.00	51
1600 INSURANCE CLAIMS	0.00	0.00		0.00	0.00	0.00	
1901 ROAD CUT FEE	10,000.00	10,000.00		1,000.00	0.00	9,000.00	10
6500 WATER LINE EXTENSION FEES	15,000.00	15,000.00		0.00	0.00	15,000.00	00
6600 WATER TAP FEES	40,000.00	40,000.00		9,350.00	0.00	30,650.00	23
6601 WATER TAP SUPPLIES	0.00	0.00		0.00	0.00	0.00	
6602 WATER TAP LABOR	0.00	0.00		0.00	0.00	0.00	
7000 BILLING ADJUSTMENTS	0.00	0.00		200.00	0.00	200.00+	
7005 CONTRIBUTED CAPITAL	0.00	0.00		0.00	0.00	0.00	
8000 WC SALARY REIMB	0.00	0.00		0.00	0.00	0.00	
9000 OVERAGE/UNDERAGE CASH DRAWER	0.00	0.00		5.97-	0.00	5.97	
9001 AUCTION/SALE OF LEASED VEHICLE	0.00	0.00		0.00	0.00	0.00	
9002 INSURANCE CLAIMS	0.00	0.00		0.00	0.00	0.00	
9800 BAD DEBT RECOVERY UTILITY DEPT	0.00	0.00		0.00	0.00	0.00	
WATER REVENUES	1,961,000.00	1,961,000.00	0.00	825,603.66	112,371.89	1,135,396.34	42

0554 SEWER REVENUES

0602 SEWER BILLING	750,000.00	750,000.00		431,038.48	71,497.27	318,961.52	57
0605 LIQUID SEWAGE DUMPING FEE	25,000.00	25,000.00		30,875.00	5,100.00	5,875.00+	124
0606 SEWER TAP FEES	25,000.00	25,000.00		5,120.00	0.00	19,880.00	20
0607 SEWER TAP SUPPLIES	0.00	0.00		112.72	0.00	112.72+	
0608 SEWER TAP LABOR	0.00	0.00		640.00	0.00	640.00+	
0610 SEWER LINE EXTENSION FEES	0.00	0.00		0.00	0.00	0.00	
0611 MISC/REFUNDS	0.00	0.00		0.00	0.00	0.00	
0700 INFRASTRUCTURE IMPROVEMENTS	0.00	0.00		0.00	0.00	0.00	
1901 ROAD CUT FEE	0.00	0.00		500.00	0.00	500.00+	
7000 BILLING ADJUSTMENTS	0.00	0.00		0.00	0.00	0.00	
8000 WC SALARY REIMB	0.00	0.00		0.00	0.00	0.00	
9001 AUCTION/SALE OF LEASED VEHICLE	0.00	0.00		0.00	0.00	0.00	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 03	
	SEWER REVENUES	800,000.00	800,000.00	0.00	468,286.20	76,597.27	331,713.80	59
0555 SANITATION/ RECYCE REVENUE								
0603	SANITATION/RECYCLE BILLING	2,100,000.00	2,100,000.00		1,074,829.73	183,412.60	1,025,170.27	51
0604	SALES TAX COLLECTED	155,000.00	155,000.00		73,916.38	12,605.80	81,083.62	48
0611	MISC	0.00	0.00		0.00	0.00	0.00	
7000	BILLING ADJUSTMENTS	0.00	0.00		0.00	0.00	0.00	
7001	LANDFILL/ASSURANCE INTEREST	2,500.00	2,500.00		1,614.92	264.13	885.08	65
7500	LANDFILL LEASE	150,000.00	150,000.00		48,687.72	0.00	101,312.28	32
8000	KEEP ALPINE BEAUTIFUL (GBG)	0.00	0.00		0.00	0.00	0.00	
8001	GRANT / REIMBURSEMENTS	0.00	0.00		0.00	0.00	0.00	
8002	COUNTY INTERLOCAL AGREEMENT	46,305.00	46,305.00		0.00	0.00	46,305.00	00
8003	TIRE DISPOSAL FEES	500.00	500.00		1,624.20	25.00	1,124.20+	325
	SANITATION/ RECYCE REVENUE	2,454,305.00	2,454,305.00	0.00	1,200,672.95	196,307.53	1,253,632.05	49
0599 TRANSFERS								
9100	SYSTEM ADDED TRANSFER IN	1,519,097.00	1,519,097.00		707,977.80	663,299.51	811,119.20	47
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	
	TRANSFERS	1,519,097.00-	1,519,097.00-	0.00	707,977.80	663,299.51	811,119.20-	47
0651 UTILITY BILLING DEPARTMENT								
0100	FRANCHISE FEE	267,515.00	267,515.00	0.00	0.00	0.00	267,515.00	00
0101	UTILITY CLERKS SALARY	68,738.00	68,738.00	0.00	26,724.19	5,014.40	42,013.81	39
0103	OVERTIME	2,058.00	2,058.00	0.00	49.51	0.00	2,008.49	02
0201	SOCIAL SECURITY	5,402.00	5,402.00	0.00	2,034.02	381.24	3,367.98	38
0202	INSURANCE - GROUP	17,726.00	17,726.00	0.00	5,572.95	743.06	12,153.05	31
0203	RETIREMENT	1,547.00	1,547.00	0.00	580.91	110.32	966.09	38
0204	UNEMPLOYMENT	234.00	234.00	0.00	0.00	0.00	234.00	00
0205	WORKMANS COMP	0.00	0.00	0.00	0.00	0.00	0.00	
0900	ADMINISTRATIVE FEE	16,976.00	16,976.00	0.00	0.00	0.00	16,976.00	00
1400	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	2,722.99	117.02	2,277.01	54
1401	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
1500	COPY EXPENSE-ALL EF DEPTS	0.00	0.00	0.00	0.00	0.00	0.00	
1602	MAILING - ALL EF DEPTS.	35,000.00	35,000.00	0.00	18,883.46	2,120.41	16,116.54	54
1700	IT EQUIPMENT/ SOFTWARE	65,000.00	65,000.00	0.00	46,317.32	37,373.96	18,682.68	71
1801	DUES/SUB/MEM -ALL EF DEPTS.	0.00	0.00	0.00	800.00	0.00	800.00-	
1802	PUB/NOT/ADV - ALL EF DEPTS.	2,500.00	2,500.00	0.00	375.00	75.00	2,125.00	15
1803	FINES & PENALTIES	0.00	0.00	0.00	0.00	0.00	0.00	
1901	UNIFORMS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
8003	LEASED - EQUIPMENT	7,500.00	7,500.00	0.00	2,952.15	943.05	4,547.85	39
9501	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9502	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9809	INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00	
	UTILITY BILLING DEPARTMENT	496,696.00	496,696.00	0.00	107,012.50	46,878.46	389,683.50	22
0653 WATER EXPENSES								
0090	ADMINISTRATIVE FEE	138,965.00	138,965.00	0.00	0.00	0.00	138,965.00	00
0101	SALARIES	496,817.00	496,817.00	0.00	170,545.54	28,680.09	326,271.46	34

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 03	
0103	OVERTIME	25,721.00	25,721.00	0.00	22,242.80	3,483.81	3,478.20	86
0201	SOCIAL SECURITY	39,870.00	39,870.00	0.00	14,477.65	2,412.22	25,392.35	36
0202	INSURANCE - GROUP	15,585.00	15,585.00	0.00	35,073.08	7,095.38	19,488.08	225
0203	RETIREMENT	11,417.00	11,417.00	0.00	4,183.04	707.62	7,233.96	37
0204	UNEMPLOYMENT	1,521.00	1,521.00	0.00	587.24	0.00	933.76	39
0205	INSURANCE - WORKMEN'S COMP	7,005.00	7,005.00	0.00	2,200.86	0.00	4,804.14	31
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501	OFFICE SUPPLIES	8,000.00	8,000.00	0.00	2,899.56	995.57	5,100.44	36
0502	FIELD SUPPLIES	8,000.00	8,000.00	270.00	2,180.08	169.96	5,549.92	31
0503	SAFETY EQUIPMENT	6,000.00	6,000.00	0.00	440.19	0.00	5,559.81	07
0508	CHEMICALS	19,000.00	19,000.00	0.00	6,880.83	701.80	12,119.17	36
0510	UNIFORMS	7,000.00	7,000.00	0.00	1,519.25	246.73	5,480.75	22
0700	MAINT - EQUIPMENT	15,000.00	15,000.00	0.00	9,766.19	1,488.16	5,233.81	65
0701	MAINT - VEHICLES	18,000.00	18,000.00	93.89	4,020.50	1,861.90	13,885.61	23
0711	DISTRIBUTION SYSTEM MAINT	150,000.00	150,000.00	5,736.08	21,043.68	4,674.39	123,220.24	18
0900	FUEL & OIL	30,000.00	30,000.00	55.44	11,897.40	4,386.51	18,047.16	40
1101	ELECTRICITY	95,000.00	95,000.00	82.58	39,616.65	8,194.14	55,300.77	42
1200	FAR WT WATER PLANNING GROUP	445.00	445.00	0.00	0.00	0.00	445.00	00
1301	INSURANCE - GENERAL & LIABILITY	22,178.00	22,178.00	0.00	12,259.30	0.00	9,918.70	55
1500	TRAINING	9,000.00	9,000.00	0.00	160.00	0.00	8,840.00	02
1501	TRAVEL	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1600	BUILDING MAINTENANCE	15,000.00	15,000.00	700.00	528.26	0.00	13,771.74	08
1700	IT EQUIPMENT/ SOFTWARE	10,000.00	10,000.00	0.00	5,656.65	0.00	4,343.35	57
1701	CONSULTING/CONTRACT SERVICES	10,000.00	10,000.00	0.00	676.27	0.00	9,323.73	07
1801	DUES/SUB/MEM	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1902	ROAD REPAIR	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
2120	Contingency/MISC/VOIDED	0.00	0.00	0.00	0.00	0.00	0.00	
2124	PROV FOR BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	10,500.00	10,500.00	0.00	5,203.96	862.15	5,296.04	50
2750	CELL PHONE EXPENSES	11,000.00	11,000.00	0.00	1,629.37	315.80	9,370.63	15
2800	DRUG TESTING	0.00	0.00	0.00	75.00	75.00	75.00	
3500	ENGINEERING	20,000.00	20,000.00	0.00	36,781.42	4,050.00	16,781.42	184
4000	JD WATER DISTRICT FEES	16,500.00	16,500.00	0.00	11,141.70	0.00	5,358.30	68
4802	SCADA	25,000.00	25,000.00	0.00	1,937.00	0.00	23,063.00	08
4803	MUSQUIZ WELL FIELD	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	00
4804	MUSQUIZ PUMP STATION	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00	00
4805	SUNNY GLENN WELL FIELD	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	00
4806	SUNNY GLENN PUMP STATION	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	00
4901	SAMPLES	15,000.00	15,000.00	0.00	6,182.56	1,040.97	8,817.44	41
4902	TCEQ WATR FEE (YR#90220001)	10,000.00	10,000.00	0.00	7,301.00	0.00	2,699.00	73
6004	TANK MAINTENANCE	50,000.00	50,000.00	22,145.00	0.00	0.00	27,855.00	44
6100	SEP TCEQ ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00	
6500	LINE EXTENSIONS/ NEW CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	
8001	LEASED VEHICLES	43,500.00	43,500.00	0.00	20,998.80	6,997.10	22,501.20	48
8003	LEASED - EQUIPMENT	5,000.00	5,000.00	0.00	1,778.13	221.60	3,221.87	36
9301	Bond Issue Cost Amortization	0.00	0.00	0.00	0.00	0.00	0.00	
9400	FY23-BACKHOE FY24-LEAD & COPPER	125,000.00	125,000.00	0.00	0.00	0.00	125,000.00	00
9500	Depreciation Expense - Water	0.00	0.00	0.00	0.00	0.00	0.00	
9600	CIP - FIRE HYDRANTS	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
9700	LINE MAINTENANCE	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	00
9800	BOND ADMINISTRATIVE FEE	0.00	0.00	0.00	0.00	0.00	0.00	
9801	Principal - RB W&S Series 2003A	0.00	0.00	0.00	0.00	0.00	0.00	
9802	Interest - RB W&S Series 2003A	0.00	0.00	0.00	0.00	0.00	0.00	
9803	Principal - CO Series 2005 TWDB	138,000.00	138,000.00	0.00	138,000.00	0.00	0.00	100

ACT	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT	USED
NUM ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN						EFFECTIVE MONTH - 03	
9805 Principal - CO Series 2011	30,800.00	30,800.00	0.00	30,800.00	0.00	0.00	100
9806 Interest - CO Series 2011	9,586.00	9,586.00	0.00	5,118.30	0.00	4,467.70	53
9807 Principal - GO Ref Bond Series 201	0.00	0.00	0.00	0.00	0.00	0.00	
9808 Interest - GO Ref Bond Series 2011	0.00	0.00	0.00	0.00	0.00	0.00	
9922 INSURANCE CLAIMS - PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	
9999 RESERVE - FINANCIAL POLICY	0.00	0.00	0.00	0.00	0.00	0.00	
WATER EXPENSES	2,054,410.00	2,054,410.00	29,082.99	635,802.26	78,660.90	1,389,524.75	32
0654 SEWER EXPENSES							
0090 ADMINISTRATIVE FEE	149,214.00	149,214.00	0.00	0.00	0.00	149,214.00	00
0101 SALARIES	221,892.00	221,892.00	0.00	107,943.64	12,912.55	113,948.36	49
0103 OVERTIME	12,586.00	12,586.00	0.00	10,740.61	2,263.83	1,845.39	85
0201 SOCIAL SECURITY	17,891.00	17,891.00	0.00	8,659.64	1,100.15	9,231.36	48
0202 INSURANCE - GROUP	35,452.00	35,452.00	0.00	22,158.36	3,078.90	13,293.64	63
0203 RETIREMENT	5,123.00	5,123.00	0.00	2,571.89	333.88	2,551.11	50
0204 UNEMPLOYMENT	468.00	468.00	0.00	0.00	0.00	468.00	00
0205 INS - WORKMEN'S COMP	7,005.00	7,005.00	0.00	2,201.86	0.00	4,803.14	31
0216 PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220 OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501 OFFICE SUPPLIES	5,000.00	5,000.00	0.00	458.20	284.99	4,541.80	09
0502 FIELD SUPPLIES	2,500.00	2,500.00	0.00	86.02	0.00	2,413.98	03
0508 CHEMICALS - CHLORINE	20,000.00	20,000.00	0.00	3,224.19	644.74	16,775.81	16
0509 CHEMICALS - SULFUR DIOXIDE	15,000.00	15,000.00	0.00	1,562.55	170.50	13,437.45	10
0510 UNIFORMS	2,400.00	2,400.00	0.00	786.08	131.25	1,613.92	33
0700 MAINT - EQUIPMENT	20,000.00	20,000.00	0.00	181.94	41.96	19,818.06	01
0701 MAINT - VEHICLES	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	00
0704 WWTP FACILITY MAINT	85,000.00	85,000.00	1,360.00	1,980.44	39.24	81,659.56	04
0705 COLLECTION SYSTEM MAINTENANCE	75,000.00	75,000.00	2,005.86	18,610.74	3,910.72	54,383.40	27
0900 FUEL & OIL	14,000.00	14,000.00	0.00	2,491.62	1,042.13	11,508.38	18
1101 ELECTRICITY	45,000.00	45,000.00	0.00	20,712.17	4,326.38	24,287.83	46
1301 INSURANCE - GENERAL & LIABILITY	4,441.00	4,441.00	0.00	2,590.00	0.00	1,851.00	58
1500 TRAINING	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
1501 TRAVEL	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	00
1700 IT EQUIPMENT/ SOFTWARE	5,000.00	5,000.00	0.00	1,131.33	0.00	3,868.67	23
1801 DUES/SUB/MEM	0.00	0.00	0.00	0.00	0.00	0.00	
1902 ROAD REPAIR	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
2120 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	
2124 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
2700 TELEPHONE EXPENSES	6,500.00	6,500.00	0.00	2,686.59	447.84	3,813.41	41
2750 CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	603.45	120.69	1,396.55	30
2800 DRUG TESTING	0.00	0.00	0.00	75.00	75.00	75.00	
3000 HEPATITIS SHOTS	500.00	500.00	0.00	0.00	0.00	500.00	00
3100 SAFETY EQUIPMENT	4,000.00	4,000.00	0.00	220.27	0.00	3,779.73	06
3500 ENGINEERING	15,000.00	15,000.00	0.00	12,400.00	3,600.00	2,600.00	83
4802 SCADA	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	00
4901 SAMPLES	10,000.00	10,000.00	0.00	5,466.28	1,300.00	4,533.72	55
4902 ANNUAL SEWER INSPECTION	0.00	0.00	0.00	2,537.97	0.00	2,537.97	
4903 TCEQ (YR-010117-001)2 PRMTS	15,000.00	15,000.00	0.00	14,388.44	0.00	611.56	96
6100 TCEQ ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00	
8001 LEASED VEHICLE	31,416.00	31,416.00	0.00	11,608.86	3,869.62	19,807.14	37
8003 LEASED - EQUIPMENT	0.00	0.00	0.00	1,593.88	221.60	1,593.88	
9000 CIP - CLARIFIER	900,000.00	900,000.00	0.00	707,977.80	663,299.51	192,022.20	79
9001 CIP - WWTP	250,000.00	250,000.00	0.00	0.00	0.00	250,000.00	00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0004 ENTERPRISE: WATER/SEWER/SAN							EFFECTIVE MONTH - 03	
9500	Depreciation Expense - Sewer	0.00	0.00	0.00	0.00	0.00	0.00	
9801	Principal - CO Combo Tax&Rev 2012	0.00	0.00	0.00	0.00	0.00	0.00	
9802	Interest - CO Combo Tax&Rev 2012	0.00	0.00	0.00	0.00	0.00	0.00	
SEWER EXPENSES		2,014,388.00	2,014,388.00	3,365.86	967,649.82	703,215.48	1,043,372.32	48
0655 SANITATION/RECYCLE EXPENSES								
0090	ADMINISTRATIVE FEE	170,660.00	170,660.00	0.00	0.00	0.00	170,660.00	00
0101	SALARIES	119,339.00	119,339.00	0.00	51,047.29	9,004.15	68,291.71	43
0103	OVERTIME	6,147.00	6,147.00	0.00	17.52	0.00	6,129.48	00
0105	CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00	0.00	
0201	SOCIAL SECURITY	9,575.00	9,575.00	0.00	3,884.65	684.38	5,690.35	41
0202	INSURANCE - GROUP	17,726.00	17,726.00	0.00	4,667.14	785.74	13,058.86	26
0203	RETIREMENT	2,742.00	2,742.00	0.00	1,108.12	198.08	1,633.88	40
0204	UNEMPLOYMENT	468.00	468.00	0.00	100.81	0.00	367.19	22
0205	INS - WORKMEN'S COMP	3,548.00	3,548.00	0.00	2,231.00	0.00	1,317.00	63
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	500.00	500.00	0.00	452.86	208.79	47.14	91
0502	FIELD SUPPLIES	2,000.00	2,000.00	0.00	785.28	82.50	1,214.72	39
0510	UNIFORMS	1,000.00	1,000.00	162.61	4.24	0.00	833.15	17
0604	SANITATION SALES TAX - STATE	155,000.00	155,000.00	0.00	83,390.50	26,666.16	71,609.50	54
0701	VEHICLE MAINTENANCE	1,500.00	2,000.00	300.00	698.36	98.97	1,001.64	50
0900	FUEL & OIL	600.00	600.00	0.00	248.86	51.43	351.14	41
1101	ELECTRICITY	1,250.00	1,250.00	0.00	297.75	55.71	952.25	24
1301	INSURANCE - GENERAL & LIABILITY	703.00	703.00	0.00	274.50	0.00	428.50	39
1500	TRAINING	1,000.00	1,000.00	0.00	165.00	0.00	835.00	17
1501	TRAVEL	1,000.00	500.00	0.00	0.00	0.00	500.00	00
2021	VOIDED CHECKS	0.00	0.00	0.00	0.00	0.00	0.00	
2124	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
2700	TELEPHONE EXPENSES	3,500.00	3,500.00	0.00	1,866.94	261.54	1,633.06	53
2750	CELL PHONE EXPENSES	2,000.00	2,000.00	0.00	592.33	118.45	1,407.67	30
2800	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	
4902	TCEQ/SOLID WSTE(QTR-#2197)	12,500.00	12,500.00	0.00	3,957.77	0.00	8,542.23	32
5000	WASTE/RECYCLE COLL FEES	1,756,150.00	1,756,150.00	1,500.00	633,229.73	0.00	1,121,420.27	36
5001	TIPPING FEES DUE TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	
8000	ENVIRONMENTAL SERVICES	35,000.00	35,000.00	2,487.89	15,264.54	1,158.34	17,247.57	51
8001	GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	0.00	0.00	0.00	1,593.88	221.60	1,593.88	
9000	LANDFILL CLOSURE	0.00	0.00	0.00	0.00	0.00	0.00	
9500	Depreciation Expense - Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	
SANITATION/RECYCLE EXPENSES		2,303,908.00	2,303,908.00	4,450.50	805,879.07	39,595.84	1,493,578.43	35
ENTERPRISE: WATER/SEWER/SAN								
INCOME TOTALS		6,869,402.00	6,869,402.00		3,270,870.43	1,061,065.01	3,598,531.57	48
EXPENSE TOTALS		6,869,402.00	6,869,402.00	36,899.35	2,516,343.65	868,350.68	4,316,159.00	37

AIRPORT FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:21 PM - EFFECTIVE MONTH:03

PAGE 1
 PREPARER:0018

ACT		ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT	USED
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BAIANCE	PCT
REPORTING FUND: 0005 ENTERPRISE: AIRPORT							EFFECTIVE MONTH - 03	
0527 AIRPORT REVENUE								
=====								
1602	FUEL SALES	745,000.00	745,000.00		363,670.08	67,845.65	381,329.92	49
1603	OIL SALES	50.00	50.00		286.65	0.00	236.65+	573
1604	MAP SALES	0.00	0.00		0.00	0.00	0.00	
1702	GROUND LEASE (HANGER)	23,407.00	23,407.00		16,540.52	205.80	6,866.48	71
5100	TXDOT RAMP GRANT	10,000.00	10,000.00		0.00	0.00	10,000.00	00
5110	AIRPORT GRANT - TXDOT				0.00	0.00	831,300.13-	Note
5200	MISC FEES/REFUNDS/INSURANCE	0.00	0.00		20.10	0.00	20.10+	
5201	TEXAS CLASS - INTEREST	0.00	0.00		144.17	23.49	144.17+	
5202	GRANT REIMBURSEMENTS - ARPA	0.00	0.00		0.00	0.00	0.00	
5300	AUCTION SALES	0.00	0.00		0.00	0.00	0.00	
7001	AIRPORT BANK ACCT INTEREST	10,000.00	10,000.00		5,712.95	1,024.19	4,287.05	57
7002	RESERVE ACCOUNT - CIP MATCH	0.00	0.00		0.00	0.00	0.00	
7003	INTEREST REVENUE - LEASE	0.00	0.00		0.00	0.00	0.00	
AIRPORT REVENUE		788,457.00	788,457.00	0.00	386,374.47	69,099.13	1,233,382.66	49
Note: Entry is not applicable. Prior year adjustment required							\$402,082.53	
0599 AIRPORT TRANSFERS								
=====								
9100	SYSTEM ADDED TRANSFER IN	0.00	0.00		0.00	0.00	0.00	
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	
9120	SYSTEM ADDED TRANSFER WITHIN	0.00	0.00		0.00	0.00	0.00	
AIRPORT TRANSFERS		0.00	0.00	0.00	0.00	0.00	0.00	
0627 Airport Expenses								
=====								
0090	ADMINISTRATIVE FEE	58,405.00	58,405.00	0.00	0.00	0.00	58,405.00	00
0101	SALARIES	110,893.00	110,893.00	0.00	39,201.31	5,050.66	71,691.69	35
0103	OVERTIME	7,641.00	7,641.00	0.00	3,904.48	745.92	3,736.52	51
0201	SOCIAL SECURITY	9,044.00	9,044.00	0.00	3,295.21	443.44	5,748.79	36
0202	INSURANCE - GROUP	17,726.00	17,726.00	0.00	5,201.42	743.06	12,524.58	29
0203	RETIREMENT	2,590.00	2,590.00	0.00	933.05	127.52	1,656.95	36
0204	UNEMPLOYMENT	234.00	234.00	0.00	0.00	0.00	234.00	00
0205	INS - WORKMEN'S COMP	1,686.00	1,686.00	0.00	884.50	0.00	801.50	52
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0501	SUPPLIES	1,800.00	1,800.00	97.69	1,415.15	214.14	287.16	84
0502	FIELD SUPPLIES	800.00	800.00	92.42	473.97	91.77	233.61	71
0510	UNIFORMS	300.00	300.00	0.00	133.98	2.71	166.02	45
0601	LICENSES AND FEES	450.00	450.00	0.00	0.00	0.00	450.00	00
0701	MAINT - EQUIPMENT	1,800.00	1,800.00	37.01	1,230.42	0.00	532.57	70
0702	MAINT - VEHICLE	1,500.00	1,500.00	71.97	312.33	214.57	1,115.70	26
0704	FACILITY MAINT	21,883.00	21,883.00	229.07	11,944.65	5,169.00	9,709.28	56
0708	FIRE SAFETY INSPEC	150.00	150.00	0.00	0.00	0.00	150.00	00
0900	FUEL & OIL	1,500.00	1,500.00	0.00	308.34	65.98	1,191.66	21
1001	MISC/VOIDED EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
1101	ELECTRICITY	5,500.00	5,500.00	0.00	1,674.93	375.41	3,825.07	30
1301	AIRPORT LIABILITY INSURANCE	2,389.00	2,389.00	0.00	1,182.50	0.00	1,206.50	49
1500	TRAINING	1,000.00	1,000.00	0.00	100.00	0.00	900.00	10
1501	TRAVEL	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00
1700	IT EQUIPMENT/ SOFTWARE	1,000.00	1,000.00	282.37	754.22	0.00	36.59-	104
2000	AV/JET FUEL/OIL PURCHASES	525,000.00	525,000.00	386.65	275,757.44	26,753.65	248,855.91	53
2120	AWOS CONTRACT	5,966.00	5,966.00	0.00	0.00	0.00	5,966.00	00

ACT	ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT	USED
NUM ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0005 ENTERPRISE: AIRPORT						EFFECTIVE MONTH - 03	
2700 TELEPHONE EXPENSES	6,500.00	6,500.00	0.00	4,284.24	701.61	2,215.76	66
2750 CELL PHONE EXPENSE	1,000.00	1,000.00	0.00	284.21	76.57	715.79	28
4902 TCEQ TANK (Y#12182)	200.00	200.00	0.00	200.00	0.00	0.00	100
5600 FY 20 CIP - 10% MATCH -	0.00	0.00	0.00	0.00	0.00	0.00	
8003 LEASED - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
9500 DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	
Airport Expenses	788,457.00	788,457.00	1,197.18	353,476.35	40,776.01	433,783.47	45
ENTERPRISE: AIRPORT							
INCOME TOTALS	788,457.00	788,457.00		386,374.47	69,099.13	402,082.53	49
EXPENSE TOTALS	788,457.00	788,457.00	1,197.18	353,476.35	40,776.01	433,783.47	45

HOTEL OCCUPANCY TAX FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:24 PM - EFFECTIVE MONTH:03

PAGE 1
 PREPARER:0018

ACT		ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED	
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0006 Tourism HOT Fund							EFFECTIVE MONTH - 03	
0556 Promotion & Tourism Revenues								
=====								
0408	HOT HOTEL OCCUPANCY TAX	650,000.00	650,000.00		0.00	0.00	650,000.00	00
0410	HOT INTEREST ACCT #7082339	0.00	0.00		15,745.15	2,636.51	15,745.15+	
0411	TEXAS CLASS - INTEREST	0.00	0.00		2,269.61	369.63	2,269.61+	
0412	STR PERMIT FEE	0.00	0.00		3,751.50	1,351.50	3,751.50+	
0413	GO TEXAN REIMBURSEMENT	0.00	0.00		0.00	0.00	0.00	
0414	TEXAS MOUNTAIN TRAIL GRANT	0.00	0.00		0.00	0.00	0.00	
0501	HOT - VALUE LODGE/ALPINE LODGING	0.00	0.00		9,384.71	1,470.47	9,384.71+	
0502	HOT - ANTELOPE LODGE	0.00	0.00		0.00	0.00	0.00	
0503	HOT - QUALITY INN	0.00	0.00		35,122.99	6,346.17	35,122.99+	
0504	HOT - HIGHLAND INN	0.00	0.00		0.00	0.00	0.00	
0505	HOT - THE HOLLAND HOTEL	0.00	0.00		15,994.38	0.00	15,994.38+	
0506	HOT - LA LOMA INN	0.00	0.00		0.00	0.00	0.00	
0507	HOT - OYO (MOTEL BIEN VENIDO)	0.00	0.00		0.00	0.00	0.00	
0508	HOT - TRAVEL LODGE/OAK TREE INN	0.00	0.00		4,102.31	0.00	4,102.31+	
0509	HOT - STUDIO GUEST HOUSE	0.00	0.00		0.00	0.00	0.00	
0511	HOT - AMERICA'S BEST/SUNDAY HOUSE	0.00	0.00		15,150.07	2,496.00	15,150.07+	
0513	HOT - THE MAVERICK INN	0.00	0.00		6,919.49	0.00	6,919.49+	
0514	HOT - QUARTER CIRCLE 7	0.00	0.00		26,830.23	6,824.65	26,830.23+	
0515	HOT - ALPINE GUEST LOFTS	0.00	0.00		572.48	0.00	572.48+	
0516	HOT - HAMPTON INN	0.00	0.00		43,809.18	0.00	43,809.18+	
0517	HOT - BREWSTER CO. LODGING	0.00	0.00		775.70	0.00	775.70+	
0518	HOT - CASA VIDA	0.00	0.00		357.99	155.30	357.99+	
0519	HOT - HOLIDAY INN EXPRESS	0.00	0.00		49,366.63	0.00	49,366.63+	
0521	CAVE MESA	0.00	0.00		180.84	0.00	180.84+	
0529	Alpine Vacation Rentals, LLC	0.00	0.00		0.00	0.00	0.00	
0530	HOT-Alpine Creek Cottage, L.L.C.	0.00	0.00		0.00	0.00	0.00	
0532	Lockhart Hacienda	0.00	0.00		494.55	0.00	494.55+	
0536	Casa Blanca	0.00	0.00		73.60	73.60	73.60+	
0537	ZIMMER - GATED GARDENS	0.00	0.00		764.79	84.00	764.79+	
0539	PURPLE DOOR GUESTHOUSE	0.00	0.00		0.00	0.00	0.00	
0547	ALPINE SUNSET RETREAT	0.00	0.00		53.51	0.00	53.51+	
0548	EL VIEJO ADOBE/ BOMBERO 18, LLC	0.00	0.00		684.21	0.00	684.21+	
0549	LANGRIDGE LODGE	0.00	0.00		257.45	0.00	257.45+	
0550	LUXURY FARM HOUSE	0.00	0.00		513.19	0.00	513.19+	
0552	ALPINE PROPERTY RENTALS	0.00	0.00		0.00	0.00	0.00	
0553	SKYE BLUE SERVICES- PEACH HOUSE	0.00	0.00		676.28	0.00	676.28+	
0559	WINDMILL HOUSE - HURST	0.00	0.00		386.23	0.00	386.23+	
0560	EL NIDO - SANDRA PRATT	0.00	0.00		0.00	0.00	0.00	
0561	KIM LANGRIDGE - LANGRIDGE LODGE	0.00	0.00		0.00	0.00	0.00	
0563	ALPINE BED & BREAKFAST - RABBITS T	0.00	0.00		3,375.83	627.17	3,375.83+	
0568	CASA ACERO - EAGLE PASS	0.00	0.00		1,542.09	0.00	1,542.09+	
0569	CAJITA VERDE - BLECHA	0.00	0.00		247.74	26.54	247.74+	
0570	PAIGE LOSOYA - CACTUS STREET	0.00	0.00		249.00	0.00	249.00+	
0571	ADOBE VISTA - SCHWERDTFEGER	0.00	0.00		202.38	0.00	202.38	
0572	EL NOPAL CASITA - LIM/ROTHEY	0.00	0.00		302.00	0.00	302.00+	
0573	5TH STREET - ROGGOW	0.00	0.00		0.00	0.00	0.00	
0574	BIRD'S NEST - BRANT	0.00	0.00		402.39	0.00	402.39+	
0576	CASA OCOTILLO - HARPOLD	0.00	0.00		299.57	0.00	299.57+	
0578	THE VILLA	0.00	0.00		0.00	0.00	0.00	
0579	CASA DE ARROZ	0.00	0.00		164.81	0.00	164.81+	
0580	THE COWBOY HOUSE	0.00	0.00		557.27	0.00	557.27+	
0582	FOURTH & LONG-SUGAR MOON	0.00	0.00		622.86	0.00	622.86+	
0583	KATHRYN'S KORNER	0.00	0.00		621.07	0.00	621.07+	

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0006 Tourism HOT Fund							EFFECTIVE MONTH - 03	
0584	SUNCATCHER-GONZALES	0.00	0.00		269.57	0.00	269.57+	
0585	LA PALOMA-BRANT	0.00	0.00		212.38	0.00	212.38+	
0586	SAGE GUEST HOUSE-R. STOVELL	0.00	0.00		786.14	218.58	786.14+	
0588	HOLLAND HOUSE-S. HOLLAND FAMILY	0.00	0.00		473.98	0.00	473.98+	
0589	LITTLE BLUE HOUSE-A. BRANT	0.00	0.00		0.00	0.00	0.00	
0590	BRIGHT MOON-A. GABBERT	0.00	0.00		333.09	0.00	333.09+	
0591	T. KELLNER-SALTILLO HOUSE	0.00	0.00		0.00	0.00	0.00	
0592	ORANGE STREET BNB-GARRETT	0.00	0.00		0.00	0.00	0.00	
0593	EL CORAZON-C.C. FONSECA	0.00	0.00		151.90-	0.00	151.90	
0594	CASA PIEDRA-CLAY BRAUCH	0.00	0.00		2,177.99	127.95	2,177.99+	
0595	VALENZUELA HOUSE-GONZALES/PALLANEZ	0.00	0.00		317.87	0.00	317.87+	
0596	VERANDA-S. BLAIR BROWN	0.00	0.00		0.00	0.00	0.00	
0597	SPACIOUS HOUSE-HOLLY & ANDREW	0.00	0.00		1,074.91	190.52	1,074.91+	
0598	WINTER'S HOUSE-OFENSTEIN	0.00	0.00		484.72	0.00	484.72+	
0599	EL GOATHEAD-STONE	0.00	0.00		54.43-	0.00	54.43	
0600	CASA LA VISTA-CASITA BONITA-SCHUND	0.00	0.00		189.00	0.00	189.00+	
0601	SIMPATICO-STUBBS	0.00	0.00		316.47	0.00	316.47+	
0602	CACTUS HOUSE-L. COBOS	0.00	0.00		207.62	0.00	207.62+	
0603	OLD TOWN CASITA-N. EDWARDS	0.00	0.00		0.00	0.00	0.00	
0604	MORNING STAR HOUSE-LAURELES-OYER	0.00	0.00		331.45	0.00	331.45+	
0605	LA COCHERA-S. GRISHAM	0.00	0.00		269.39	0.00	269.39+	
0606	SUMMIT COTTAGE-C. PENNEY	0.00	0.00		217.11	0.00	217.11+	
0607	ALPINE COUNTRY CLUB LOFTS-MCDONALD	0.00	0.00		486.84	0.00	486.84+	
0608	LAS HERMANAS-JAM & JAM ENTERPRISES	0.00	0.00		679.54	0.00	679.54+	
0609	THE COZY STARGAZER-J. FARAHNAK	0.00	0.00		325.25	0.00	325.25+	
0610	RUSTIC RANCH HOUSE RETREAT-J. SPIE	0.00	0.00		127.40	0.00	127.40+	
0611	GRINGO HONEYMOON-C. JACOB	0.00	0.00		0.00	0.00	0.00	
0612	307 E JUNE-KEVIN TOMANKA	0.00	0.00		0.00	0.00	0.00	
9920	STR STRIPE FRRS	0.00	0.00		1.62-	1.62-	1.62	
Promotion & Tourism Revenues		650,000.00	650,000.00	0.00	251,492.09	22,996.97	398,507.91	39
0599	TRANSFERS							
9100	SYSTEM ADDED TRANSFER IN	180,914.00	180,914.00		0.00	0.00	180,914.00	00
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	
9120	SYSTEM ADDED TRANSFER WITHIN	0.00	0.00		0.00	0.00	0.00	
TRANSFERS		180,914.00	180,914.00	0.00	0.00	0.00	180,914.00	00
0656	PROMOTION & TOURISM Expenses							
0100	7 % FISCAL FEE	44,677.00	44,677.00	0.00	0.00	0.00	44,677.00	00
0101	SALARIES - VISITOR CENTER EMP	67,463.00	67,463.00	0.00	31,699.64	5,034.12	35,763.36	47
0103	OVERTIME	1,529.00	1,529.00	0.00	3,023.46	244.63	1,494.46-	198
0201	SOCIAL SECURITY	5,264.00	5,264.00	0.00	2,656.34	403.82	2,607.66	50
0202	INSURANCE	8,863.00	8,863.00	0.00	36.00	6.00	8,827.00	00
0203	RETIREMENT	1,507.00	1,507.00	0.00	737.01	116.12	769.99	49
0204	UNEMPLOYMENT	234.00	234.00	0.00	75.80	0.00	158.20	32
0205	WORKMEN'S COMP	0.00	0.00	0.00	27.48	0.00	27.48-	
0501	VC - SUPPLIES	8,000.00	8,000.00	0.00	2,368.78	568.73	5,631.22	30
1001	MISC/VOIDED	0.00	0.00	0.00	0.00	0.00	0.00	
1101	VC - ELECTRICITY	1,500.00	1,500.00	0.00	632.01	86.31	867.99	42
1301	LIABILITY/AUTO COVERAGE	698.00	698.00	0.00	0.00	0.00	698.00	00
1500	VC - TRAINING	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	00

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0006 Tourism HOT Fund							EFFECTIVE MONTH - 03	
1501	VC - TRAVEL	6,000.00	6,000.00	0.00	2,969.75	689.60	3,030.25	49
1602	VC - POSTAGE	2,500.00	2,500.00	0.00	512.97	126.46	1,987.03	21
1700	IT EQUIPMENT/ SOFTWARE	1,400.00	1,400.00	0.00	16,935.65	0.00	15,535.65	210
1801	VC - SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	
1900	VC - PRINTING/ADVERTISING	1,500.00	1,500.00	0.00	1,114.44	804.44	385.56	74
2121	FACILITY MAINT/EQUIPMENT	15,000.00	15,000.00	47.37	5,534.98	1,837.48	9,417.65	37
2700	VC- TELEPHONE/INTERNET	2,000.00	2,000.00	0.00	944.04	157.41	1,055.96	47
5102	TOURISM DIRECTOR CONTRACT	87,854.00	87,854.00	0.00	43,926.96	7,321.16	43,927.04	50
5103	REGISTRATION CONVENTION DELEGATES	350,825.00	300.00	0.00	0.00	0.00	300.00	00
5104	PROMOTION / ADVERTISING	81,600.00	350,525.00	0.00	139,987.21	14,391.52	210,537.79	40
5105	PROMOTION OF THE ARTS	85,000.00	81,600.00	0.00	41,523.90	1,600.00	40,076.10	51
5106	HISTORICAL RESTORATION/PRESERVATIO	47,500.00	85,000.00	15,700.00	18,825.00	12,575.00	50,475.00	41
5109	SPORTING EVENTS	3,500.00	47,500.00	0.00	0.00	0.00	47,500.00	00
5111	TRANSPORTATION SYSTEM	0.00	3,500.00	0.00	0.00	0.00	3,500.00	00
5115	SIGNAGE	0.00	0.00	0.00	0.00	0.00	0.00	
5116	GO TEXAN GRANT	0.00	0.00	0.00	0.00	0.00	0.00	
5200	VISITOR CENTER REMODEL	0.00	0.00	0.00	0.00	0.00	0.00	
8003	LEASED - EQUIPMENT	5,000.00	5,000.00	0.00	1,815.28	326.66	3,184.72	36
9000	RESERVES/FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	
9803	PRINCIPAL - RIGHT TO USE LEASES	0.00	0.00	0.00	0.00	0.00	0.00	
9804	INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00	
9999	RESERVES - FINANCIAL POLICY	0.00	0.00	0.00	0.00	0.00	0.00	
PROMOTION & TOURISM Expenses		830,914.00	830,914.00	15,747.37	315,346.70	46,289.46	499,819.93	40
Tourism HOT Fund								
INCOME TOTALS		830,914.00	830,914.00		251,492.09	22,996.97	579,421.91	30
EXPENSE TOTALS		830,914.00	830,914.00	15,747.37	315,346.70	46,289.46	499,819.93	40

GAS UTILITY FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:27 PM - EFFECTIVE MONTH:03

PAGE 1
 PREPARER:0018

ACT		ORIGINAL	AMENDED	ENCUMBERED	ACTIVITY	ACTIVITY	CURRENT USED	
NUM	ACCOUNT-TITLE	BUDGET-AMOUNT	BUDGET-AMOUNT	YEAR-TO-DATE	YEAR-TO-DATE	MONTH-TO-DATE	BALANCE	PCT
REPORTING FUND: 0008 ENTERPRISE: GAS COMPANY							EFFECTIVE MONTH - 03	
0558 GAS REVENUES								
=====								
0110	NATURAL GAS SALES - ALPINE	1,775,000.00	1,775,000.00		1,108,076.22	191,816.74	666,923.78	62
0120	NATURAL GAS SALES - FT. DAVIS	350,000.00	350,000.00		199,927.49	30,921.80	150,072.51	57
0200	SERVICE FEES - ALPINE	10,000.00	10,000.00		3,395.00	1,190.00	6,605.00	34
0201	SERVICE FEES - FT. DAVIS	2,500.00	2,500.00		980.00	245.00	1,520.00	39
0240	SERVICE TAP FEES - ALPINE	10,000.00	10,000.00		1,000.00	0.00	9,000.00	10
0241	SERVICE TAP FEES - FT. DAVIS	2,500.00	2,500.00		2,375.00	0.00	125.00	95
0242	EXTENSION FEE - ALPINE	0.00	0.00		0.00	0.00	0.00	
0243	EXTENSION FEE - FORT DAVIS	0.00	0.00		12,000.00	0.00	12,000.00+	
0244	TAP SUPPLIES - ALPINE	0.00	0.00		0.00	0.00	0.00	
0245	TAP SUPPLIES - FT. DAVIS	0.00	0.00		2,280.00	0.00	2,280.00+	
0246	RETIRE FEE - ALPINE	0.00	0.00		0.00	0.00	0.00	
0247	RETIRE FEE - FT. DAVIS	0.00	0.00		0.00	0.00	0.00	
0250	PENALTY FEES - ALPINE	1,250.00	1,250.00		7,442.43	3,186.50	6,192.43+	595
0251	PENALTY FEES - FT. DAVIS	2,000.00	2,000.00		1,214.40	399.22	785.60	61
0400	MISC. INCOME	1,250.00	1,250.00		31.17-	21.00-	1,281.17	02
0401	GAS BANK ACCT INT	65,000.00	65,000.00		28,170.08	5,190.08	36,829.92	43
0402	WC REIMBURSEMENT	0.00	0.00		10,513.84	0.00	10,513.84+	
0403	WTG ROYALTIES	5,000.00	5,000.00		0.00	0.00	5,000.00	00
0500	SALES TAX COLLECTED	60,000.00	60,000.00		29,690.55	5,048.73	30,309.45	49
0612	FY20 - NSF - RETURNED CHECK FEE	0.00	0.00		0.00	0.00	0.00	
0614	VACATION FEE	0.00	0.00		225.00	0.00	225.00+	
0615	TAMPERING FEE	0.00	0.00		0.00	0.00	0.00	
1901	ROAD CUT FEE	5,000.00	5,000.00		500.00	0.00	4,500.00	10
7000	BILLING ADJUSTMENTS	0.00	0.00		0.00	0.00	0.00	
7001	GAS CUSTOMER DEPOSIT INTEREST	0.00	0.00		6,646.49	1,100.99	6,646.49+	
9000	AUCTION	500.00	500.00		0.00	0.00	500.00	00
9001	CAPITAL CONTRIBUTIONS	2,500.00	2,500.00		0.00	0.00	2,500.00	00

	GAS REVENUES	2,292,500.00	2,292,500.00	0.00	1,414,405.33	239,078.06	878,094.67	62
0599 TRANSFERS								
=====								
9100	TRANSFER IN	102,572.00	102,572.00		0.00	0.00	102,572.00	00
9110	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	

	TRANSFERS	102,572.00-	102,572.00-	0.00	0.00	0.00	102,572.00-	00
0658 GAS EXPENSES								
=====								
0090	ADMINISTRATIVE FEE	168,541.00	168,541.00	0.00	0.00	0.00	168,541.00	00
0100	FRANCHISE FEE	119,754.00	119,754.00	0.00	0.00	0.00	119,754.00	00
0101	SALARIES	592,436.00	592,436.00	0.00	261,747.15	40,329.48	330,688.85	44
0103	OVERTIME	34,144.00	34,144.00	0.00	11,201.78	2,176.06	22,942.22	33
0201	SOCIAL SECURITY	47,808.00	47,808.00	0.00	20,015.04	3,107.30	27,792.96	42
0202	INSURANCE - GROUP	97,491.00	97,491.00	0.00	51,504.72	8,584.12	45,986.28	53
0203	RETIREMENT	13,691.00	13,691.00	0.00	5,916.49	935.14	7,774.51	43
0204	UNEMPLOYMENT	1,287.00	1,287.00	0.00	55.36	0.00	1,231.64	04
0205	INS - WORKMEN'S COMP	5,798.00	5,798.00	0.00	3,184.72	0.00	2,613.28	55
0216	PENSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0220	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
0410	NATURAL GAS PURCHASE - ALPINE	535,000.00	535,000.00	0.00	329,488.79	59,370.40	205,511.21	62
0420	NATURAL GAS PURCHASE - FT. DAVIS	80,000.00	80,000.00	0.00	52,222.41	12,262.38	27,777.59	65
0501	OFFICE SUPPLIES	7,500.00	7,500.00	0.00	3,977.64	0.00	3,522.36	53

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT BALANCE	USED PCT
REPORTING FUND: 0008 ENTERPRISE: GAS COMPANY							EFFECTIVE MONTH - 03	
0502	FIELD SUPPLIES	15,000.00	15,000.00	63.08	9,622.56	1,845.86	5,314.36	65
0503	SAFETY EQUIPMENT	25,000.00	25,000.00	0.00	7,314.62	539.64	17,685.38	29
0510	UNIFORMS	12,000.00	12,000.00	321.24	7,207.47	942.72	4,471.29	63
0600	EQUIPMENT MAINT.	14,825.00	14,825.00	2,712.89	4,971.03	2,072.34	7,141.08	52
0701	VEHICLE MAINT	13,700.00	13,700.00	1,719.96	4,749.51	1,068.00	7,230.53	47
0800	CP & METER MAINT	20,000.00	20,000.00	9,688.79	8,338.81	2,558.75	1,972.40	90
0900	FUEL & OIL	15,000.00	15,000.00	0.00	7,207.57	1,589.11	7,792.43	48
1001	MISC/VOIDED	0.00	0.00	0.00	0.00	0.00	0.00	
1100	METERS	25,000.00	25,000.00	5,439.50	2,171.16	0.00	17,389.34	30
1101	ELECTRICITY	5,000.00	5,000.00	289.31	1,445.16	301.64	3,265.53	35
1200	DISTRIBUTION SYSTEM MAINT	50,000.00	50,000.00	2,462.72	23,504.38	0.00	24,032.90	52
1301	INSURANCE - GENERAL/AUTO LIABILITY	21,166.00	21,166.00	0.00	11,758.30	0.00	9,407.70	56
1400	EQUIPMENT RENTAL	4,000.00	4,000.00	0.00	3,467.14	2,977.14	532.86	87
1500	TRAINING	15,000.00	15,000.00	0.00	2,795.00	490.00	12,205.00	19
1501	TRAVEL	12,500.00	12,500.00	0.00	4,674.80	882.36	7,825.20	37
1600	POSTAGE/FREIGHT	20,000.00	20,000.00	0.00	6,322.09	1,268.20	13,677.91	32
1700	IT EQUIPMENT/ SOFTWARE	20,000.00	20,000.00	3,092.00	16,652.59	0.00	255.41	99
1800	PENALTIES/FINES	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	00
1901	ROAD REPAIR	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	00
2124	Provision for Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	
2200	CONSULTING/CONTRACT FEES	20,000.00	20,000.00	0.00	269.28	0.00	19,730.72	01
2300	RR COMMISSION FEES	5,000.00	5,000.00	0.00	562.50	0.00	4,437.50	11
2400	DIG TESS/TEXAS 811	1,500.00	1,500.00	0.00	769.90	221.95	730.10	51
2700	TELEPHONE EXPENSES	8,000.00	8,000.00	62.44	3,418.04	626.87	4,519.52	44
2750	CELL PHONE EXPENSES	5,000.00	5,000.00	0.00	1,709.75	341.95	3,290.25	34
2800	DRUG TESTING	1,200.00	1,200.00	0.00	472.00	0.00	728.00	39
2900	DUES & MEMBERSHIPS	1,500.00	1,500.00	42.00	550.00	0.00	908.00	39
3050	PAP/DAMAGE PREVENTION	8,500.00	8,500.00	3,565.65	3,999.25	0.00	935.10	89
3100	ADVERTISING	3,000.00	3,000.00	0.00	375.00	75.00	2,625.00	13
3800	BUILDING MAINT.	15,000.00	15,000.00	285.99	0.00	0.00	14,714.01	02
3900	SALES TAX REMITTED TO STATE	60,000.00	60,000.00	0.00	34,358.84	12,465.76	25,641.16	57
8001	LEASED VEHICLE	44,500.00	44,500.00	0.00	17,935.31	5,503.06	26,564.69	40
8003	LEASED - EQUIPMENT	10,000.00	10,000.00	0.00	5,333.60	1,310.97	4,666.40	53
9500	Depreciation Expense - Gas	0.00	0.00	0.00	0.00	0.00	0.00	
9501	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9502	AMORTIZATION EXPENSE - RIGHT TO US	0.00	0.00	0.00	0.00	0.00	0.00	
9800	CIP - KABOTA - FY20 EXCAVATOR	0.00	0.00	0.00	0.00	0.00	0.00	
9809	INTEREST EXPENSE - RIGHT TO USE LE	0.00	0.00	0.00	0.00	0.00	0.00	
9810	CIP - STOPPLE	0.00	0.00	0.00	0.00	0.00	0.00	
9811	FY20 - CIP - RATIFIER	0.00	0.00	0.00	0.00	0.00	0.00	
9812	FY23- GATES FY24- AUTOMATIVE METER	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	00
9999	RESERVES - FINANCIAL POLICY	47,731.00	47,731.00	0.00	47,730.80	0.00	0.20	100
GAS EXPENSES		2,395,072.00	2,395,072.00	29,745.57	979,000.56	163,846.20	1,386,325.87	42
ENTERPRISE: GAS COMPANY								
INCOME TOTALS		2,395,072.00	2,395,072.00		1,414,405.33	239,078.06	980,666.67	59
EXPENSE TOTALS		2,395,072.00	2,395,072.00	29,745.57	979,000.56	163,846.20	1,386,325.87	42

INTEREST & SINKING FUND

05-20-2025**BUDGET ANALYSIS USAGE REPORT ** ASSET, INCOME, & EXPENSE ACCOUNTS
 TIME:09:29 PM - EFFECTIVE MONTH:03

PAGE 1
 PREPARER:0018

ACT NUM	ACCOUNT-TITLE	ORIGINAL BUDGET-AMOUNT	AMENDED BUDGET-AMOUNT	ENCUMBERED YEAR-TO-DATE	ACTIVITY YEAR-TO-DATE	ACTIVITY MONTH-TO-DATE	CURRENT USED BALANCE	USED PCT
REPORTING FUND: 0075 INTEREST & SINKING							EFFECTIVE MONTH - 03	
0534 REVENUE								
=====								
0410	CURRENT I & S ADVALOREM	51,400.00	51,400.00		47,910.21	1,007.63	3,489.79	93
0420	DELINQUENT I & S	0.00	0.00		2,805.71	445.54	2,805.71+	
0502	PENALTY & INTEREST	0.00	0.00		1,559.73	417.63	1,559.73+	
0503	INTEREST/MISC	0.00	0.00		0.00	0.00	0.00	
0504	WATER/SEWER DEBT	0.00	0.00		0.00	0.00	0.00	
7001	W&S BANK INTEREST	0.00	0.00		2,340.06	353.14	2,340.06+	
REVENUE		51,400.00	51,400.00	0.00	54,615.71	2,223.94	3,215.71+	106
0599 TRANSFERS								
=====								
9100	SYSTEM ADDED TRANSFER IN	0.00	0.00		0.00	0.00	0.00	
9110	SYSTEM ADDED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	
TRANSFERS		0.00	0.00	0.00	0.00	0.00	0.00	
0600 GENERAL DEBT EXPENSES								
=====								
0200	PRINCIPAL - CO SERIES 2011	39,200.00	39,200.00	0.00	39,200.00	0.00	0.00	100
0201	INTEREST - CO SERIES 2011	12,200.00	12,200.00	0.00	6,514.20	0.00	5,685.80	53
0300	PRINCIPAL - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0301	INTEREST - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
GENERAL DEBT EXPENSES		51,400.00	51,400.00	0.00	45,714.20	0.00	5,685.80	89
0601 WATER DEBT EXPENSES								
=====								
0200	PRINCIPAL - CO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0201	INTEREST - CO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0300	PRINCIPAL - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0301	INTEREST - GO SERIES 2011	0.00	0.00	0.00	0.00	0.00	0.00	
0400	PRINCIPAL - CO 2005 TWDB	0.00	0.00	0.00	0.00	0.00	0.00	
0401	CO 2005 TWDB	0.00	0.00	0.00	0.00	0.00	0.00	
0700	PRINCIPAL - RB SERIES 2003A	0.00	0.00	0.00	0.00	0.00	0.00	
0701	INTEREST - RB SERIES 2003A	0.00	0.00	0.00	0.00	0.00	0.00	
WATER DEBT EXPENSES		0.00	0.00	0.00	0.00	0.00	0.00	
0602 SEWER DEBT EXPENSES								
=====								
0500	PRINCIPAL - ARREATOR	0.00	0.00	0.00	0.00	0.00	0.00	
0501	INTEREST - ARREATOR	0.00	0.00	0.00	0.00	0.00	0.00	
0600	PRINCIPAL - CO 12 COMBO REV&TAX	0.00	0.00	0.00	0.00	0.00	0.00	
0601	INTEREST - CO 12 COMBO REV&TAX	0.00	0.00	0.00	0.00	0.00	0.00	
SEWER DEBT EXPENSES		0.00	0.00	0.00	0.00	0.00	0.00	
INTEREST & SINKING								
INCOME TOTALS		51,400.00	51,400.00		54,615.71	2,223.94	3,215.71+	106
EXPENSE TOTALS		51,400.00	51,400.00	0.00	45,714.20	0.00	5,685.80	89

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 11A

Department: Office of the City Manager

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: Approve



AGENDA ITEM

Approve the second and final reading of Ordinance 2025-06-02, an ordinance approving Rezone Application 2025-06-02; Amending the official zoning map of the city by rezoning the property located at 1009 E. Gallego Avenue and legally described as All of Lots Four (4), Five (5), Six (6), Seven (7), and Eight (8) and the East One-Half (E ½) of Lot Three (3) and Nine (9), in Block Thirty Three (33), Hancock Addition (South of the Railroad), save and except the North 20 varas of Lots Four (4) and Five (5), and the North 20 varas of the East One-Half (E ½) of Lot Three (3), Block Thirty-Three (33), Hancock Addition (South of the Railroad), as the same appears in the map or plat records on file in the Office of the County Clerk of Brewster County, Texas; Rezoning the subject property from R-4 Mobile Home District to C-1 Neighborhood Commercial District; Providing Findings of Fact, Repealer, Severability, Effective Date, Proper Notice, and Hearing Clauses. (G. Calderon, City Secretary)

EXECUTIVE SUMMARY

The City Council of the City of Alpine is considering Ordinance No. 2025-06-02, which proposes the rezoning of property located at 1009 E. Gallego Avenue from R-4 Mobile Home District to C-1 Neighborhood Commercial District. This rezoning request, submitted by property owner Mike Pallanez, aims to facilitate the re-establishment of a commercial use previously permitted on the property.

Background: Mr. Pallanez seeks to rezone the subject property to enable him to reapply for a permit through the Texas Alcoholic Beverage Commission (TABC). He previously held a TABC license at this location; however, the permit has since lapsed. To obtain a new license, the property must be rezoned to a commercial designation, followed by approval of a Special Use Permit (SUP) in accordance with the City's zoning ordinance.

A neighboring property has already been successfully rezoned to a commercial district, demonstrating the feasibility and compatibility of this request within the area.

Planning & Zoning Commission Review: On May 19, 2025, the Planning and Zoning Commission voted to recommend approval of the rezoning request.

City Council Discussion: The City Council discussed the rezoning application during its May 20, 2025, regular meeting. No concerns were raised by Council members, and the request was generally supported as a reasonable and appropriate change. On June 3, 2025, the City Council approved the first reading of the ordinance without changes.

SUPPORTING MATERIALS

1. 2025-06-02 Ordinance Zoning Change Mike Pallanez
-

BUDGET CONSIDERATIONS

Expenditure Required: N/A
Savings Anticipation: N/A
Current Budget FY 2024-2025: N/A
Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk
Geoffrey R. Calderon, City Secretary

Approved - 6/5/2025
Final Approval - 6/5/2025

ORDINANCE 2025-06-02

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS APPROVING REZONE APPLICATION 2025-06-02; AMENDING THE OFFICIAL ZONING MAP OF THE CITY BY REZONING THE PROPERTY LOCATED AT 1009 E. GALLEGU AVENUE AND LEGALLY DESCRIBED AS ALL OF LOTS FOUR (4), FIVE (5), SIX (6), SEVEN (7), AND EIGHT (8) AND THE EAST ONE-HALF (E ½) OF LOT THREE (3) AND NINE (9), IN BLOCK THIRTY THREE (33), HANCOCK ADDITION (SOUTH OF THE RAILROAD), SAVE AND EXCEPT THE NORTH 20 VARAS OF LOTS FOUR (4) AND FIVE (5), AND THE NORTH 20 VARAS OF THE EAST ONE-HALF (E ½) OF LOT THREE (3), BLOCK THIRTY-THREE (33), HANCOCK ADDITION (SOUTH OF THE RAILROAD), AS THE SAME APPEARS IN THE MAP OR PLAT RECORDS ON FILE IN THE OFFICE OF THE COUNTY CLERK OF BREWSTER COUNTY, TEXAS; REZONING THE SUBJECT PROPERTY FROM R-4 MOBILE HOME DISTRICT TO C-1 NEIGHBORHOOD COMMERCIAL DISTRICT; PROVIDING FINDINGS OF FACT, REPEALER, SEVERABILITY, EFFECTIVE DATE, PROPER NOTICE, AND HEARING CLAUSES.

WHEREAS, Mike Pallanez initiated a zoning change to update the zoning designation from R-4 Mobile Home District to C-1 Neighborhood Commercial District for the property located at 1009 E. Gallegu Avenue; and

WHEREAS, the subject property is legally described as All of Lots Four (4), Five (5), Six (6), Seven (7), and Eight (8) and the East One-Half (E ½) of Lot Three (3) and Nine (9), in Block Thirty Three (33), Hancock Addition (South of the Railroad), save and except the North 20 varas of Lots Four (4) and Five (5), and the North 20 varas of the East One-Half (E ½) of Lot Three (3), Block Thirty-Three (33), Hancock Addition (South of the Railroad), as the same appears in the map or plat records on file in the Office of the County Clerk of Brewster County, Texas; and

WHEREAS, the subject property has a property identification number of 10748 in the public records of Brewster County, Texas, and the record owner of the property is Mike G. Pallanez; and

WHEREAS, the applicant of the rezoning application seeks to establish a commercial building at the subject property, the use of which is not acceptable under the current zoning designation; and

WHEREAS, on May 19, 2025, the Planning & Zoning Commission of the City of Alpine held a public hearing regarding the request to rezone, public notice of which was duly provided to the public in the May 1, 2025 edition of the City's official newspaper; and

WHEREAS, the Planning & Zoning Commission voted to recommend approval of the rezoning request; and

WHEREAS, the City Council held a public hearing on June 3, 2025 and June 17, 2025, regarding the request to rezone, public notice of which was duly provided to the public in the May 1, 2025 edition of the official newspaper of the city; and

WHEREAS, notices were sent by United States Postal Service mail to property owners within 200 feet regarding the times and places of the public hearings at least 10 days prior to said hearings; and

WHEREAS, Chapter 211 of the Texas Local Government Code provides that municipalities have the authority to regulate zoning; and

WHEREAS, Section 2.01(B)(8) of the City's Charter provides the City with authority to establish land use and development regulations, including zoning regulations, by ordinance; and

WHEREAS, after receiving a recommendation from the Planning & Zoning Commission, receiving resident feedback, and receiving feedback from City Staff, the City Council deems it to be in the best interest of the City to approve the zoning change of the subject property as requested by the applicant; and

WHEREAS, the City Council has given due public notice of hearings relating to zoning districts, regulations, and restrictions, and has held such public hearings; and

WHEREAS, all requirements of the State Statutes, with regard to the preparation of the report of the Planning & Zoning Commission and subsequent action of the City Council have been met.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS THAT:

SECTION I FINDINGS OF FACT

Each and every one of the recitals, findings, and determinations contained in the preamble of this ordinance are found to be true and correct legislative and factual findings of the City Council of the City of Alpine and are hereby repeated and incorporated herein as if copied in their entirety.

SECTION II ZONING CHANGE

The zoning designation of C-1 Neighborhood Commercial District is hereby approved for the property located at 1009 E. Gallego Avenue and legally described as all of Lots four (4), five (5), six (6), seven (7), and eight (8) and the East one-half (e ½) of Lot three (3) and nine (9), in Block thirty three (33), Hancock Addition (South of the Railroad), save and except the North 20 varas of Lots four (4) and five (5), and the North 20 varas of the East one-half (e ½) of Lot three (3), Block thirty-three (33), Hancock Addition (South of the Railroad), as the same appears in the map or plat records on file in the Office of the County Clerk of Brewster County, Texas. The official zoning map of the City is hereby amended to reflect the updated zoning.

**SECTION III
CUMULATIVE CLAUSE**

This ordinance shall be cumulative of all provisions of the City of Alpine, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such Ordinance, in which event the conflicting provisions of such Ordinance are hereby repealed.

**SECTION IV
SEVERABILITY CLAUSE**

It is hereby declared to be the intention of the City Council of the City of Alpine that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance should be declared unconstitutional by the valid judgement or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences paragraphs or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrases, clause, sentence, paragraph or section.

**SECTION V
PROPER NOTICE AND MEETING**

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

**SECTION VI
PUBLIC HEARING**

A public hearing was held on June 3, 2025 and June 17, 2025, where interested parties had the opportunity to make public comments on this ordinance prior to approval. Notice of the date and time of the hearings, and notice of how to obtain copies of the proposed documents, was published in the Alpine Avalanche, the official newspaper of the City of Alpine.

**SECTION VII
EFFECTIVE DATE**

This ordinance shall be effective upon passage and publication as required by State and Local law.

PASSED AND ADOPTED THIS 17th DAY OF JUNE 2025 BY MAJORITY VOTE OF THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS.

INTRODUCTION AND FIRST READING

JUNE 3, 2025

APPROVED:

SECOND AND FINAL READING

JUNE 17, 2025

Catherine Eaves, Mayor

ATTEST:

Geoffrey R. Calderon, City Secretary

APPROVED AS TO FORM:

City Attorney

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 11B

Department: Office of the City Secretary

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: Approve



AGENDA ITEM

Approve the second and final reading of Ordinance 2025-06-03, an ordinance amending Chapter 90 – Taxation, Article V – Short Term Rentals to the Alpine Code of Ordinances; Amending rules and regulations regarding short term rentals within the city limits; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; Providing for the following: Findings of Fact, Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date Clauses. (G. Calderon, City Secretary)

EXECUTIVE SUMMARY

The City Council of the City of Alpine is considering Ordinance No. 2025-06-03, which proposes significant amendments to Chapter 90, Article V – Short Term Rentals of the Alpine Code of Ordinances. The ordinance aims to enhance regulation, compliance, and operational standards for short-term rentals (STRs) within the city limits. These changes are designed to address ongoing community concerns and operational challenges while reinforcing public health, safety, and zoning integrity.

At the May 20, 2025, regular City Council meeting, members discussed the ordinance in detail. A key point raised was the need to prohibit the issuance of permits for non-conforming properties. In response, language was added to explicitly restrict STR permits to properties non-compliant with the City's zoning ordinance. This measure ensures that short-term rental activity does not compromise residential zoning standards or neighborhood character. On June 3, 2025, the City Council voted to approve the first reading of the ordinance.

Key Amendments:

Clarification of Definitions and Application Requirements: Updates to definitions and permit application standards improve clarity and align with best practices, including the requirement for self-inspections, host rules, and contact information for designated local responsible parties.

Zoning Conformance Requirement: No short-term rental permit will be issued for properties that are non-conforming under the City's zoning ordinance. This update was specifically requested by City Council during their regular meeting on May 20, 2025, and has been incorporated into Section 90-129 to ensure alignment with zoning standards.

Permit Process and Renewals: Reinforces the requirement that each unit be individually permitted and outlines non-transferability. Renewal procedures are detailed to prevent lapses in compliance.

Parking and Neighbor Notifications: Establishes parking requirements per zoning district.

STR Operator Hosting Platform Accountability: Requires STR Operator's listings on hosting

platforms to display valid permit numbers and outlines removal protocols for invalid or expired listings

SUPPORTING MATERIALS

1. 2025-06-03 SHORT TERM RENTALS

BUDGET CONSIDERATIONS

Expenditure Required: N/A
Savings Anticipation: N/A
Current Budget FY 2024-2025: N/A
Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk
Geoffrey R. Calderon, City Secretary

Approved - 6/5/2025
Final Approval - 6/5/2025

ORDINANCE 2025-06-03

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS AMENDING CHAPTER 90 – TAXATION, ARTICLE V – SHORT TERM RENTALS TO THE ALPINE CODE OF ORDINANCES; AMENDING RULES AND REGULATIONS REGARDING SHORT TERM RENTALS WITHIN THE CITY LIMITS; PROVIDING THE ESTABLISHMENT OF UP TO A \$500 PENALTY PER OCCURRENCE FOR VIOLATIONS OF THE ORDINANCE; PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT, ENACTMENT, REPEALER, PENALTY, SAVINGS, SEVERABILITY, PROPER NOTICE AND MEETING, AND EFFECTIVE DATE CLAUSES.

WHEREAS, the City of Alpine, Texas is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Texas Local Government Code; and

WHEREAS, the City of Alpine established Article V – Short Term Rentals of the Alpine Code of Ordinance with the adoption of Ordinance 2021-01-01; and

WHEREAS, the short term rental ordinance was implemented to safeguard the life, health, safety, welfare, and property of the occupants of residential dwelling units, the neighbors of said occupants, the general public and to minimize adverse impacts to the housing supply caused by the conversion of residential units to tourist or transient use; and

WHEREAS, pursuant to Texas Local Government Code Section 51.001, the City has general authority to adopt an ordinance or police regulation that is for the good government, peace, or order of the City and is necessary or proper for carrying out power granted by law to the City; and

WHEREAS, the city has identified areas of improvement in the current ordinance and desires to revisit the requirements to provide updates that will benefit city departments, operators, and the community at large.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF ALPINE, TEXAS THAT:

SECTION I

FINDINGS OF FACT

The Alpine Code of Ordinances is hereby amended to reflect the changes hereto attached as Exhibit “A.” The premises attached as Exhibit “A” are found to be true and correct legislative and factual findings of the City Council of the City of Alpine and are hereby approved and incorporated herein as findings of fact.

SECTION II

INCLUSION IN THE CODE OF ORDINANCES

The provisions of this ordinance shall become and be made a part of the Code of Ordinances of Alpine, Texas. The sections of the Ordinance may be renumbered or re-lettered to accomplish

such, and the word “ordinance” may be changed to “section,” “article,” or any other appropriate word. The codifier of the City is empowered to make amendments to match the style of the existing code.

SECTION III CUMULATIVE CLAUSE

This ordinance shall be cumulative of all provisions of the City of Alpine, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such Ordinance, in which event the conflicting provisions of such Ordinance are hereby repealed.

SECTION IV PENALTY CLAUSE

Any person, corporation, or entity who intentionally, knowingly, recklessly, or with criminal negligence violates any provision of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined in an amount not to exceed \$500.00. Each day in which any violation occurs, or each occurrence of any violation, shall constitute a separate offense.

SECTION V SAVINGS CLAUSE

The repeal of any ordinance or part of ordinances effectuated by the enactment of this ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying, or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any ordinances at the time of passage of this ordinance.

SECTION VI SEVERABILITY CLAUSE

It is hereby declared to be the intention of the City Council of the City of Alpine that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance should be declared unconstitutional by the valid judgement or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences paragraphs or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrases, clause, sentence, paragraph or section.

SECTION VII PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code. A public hearing was held on June 17, 2025, where interested parties had the opportunity to make public comments on this ordinance prior to approval. Notice of the date and time of the hearing and notice of how to obtain copies of the proposed ordinance was published in the Alpine Avalanche, the official newspaper of the City of Alpine on June 12, 2025.

**SECTION VIII
EFFECTIVE DATE**

This ordinance shall be effective upon passage and publication as required by State and Local law.

PASSED AND ADOPTED THIS 17th DAY OF JUNE 2025 BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS.

INTRODUCTION AND FIRST READING

JUNE 3, 2025

SECOND AND FINAL READING

JUNE 17, 2025

APPROVED:

Catherine Eaves, Mayor

ATTEST:

Geoffrey R. Calderon, City Secretary

APPROVED AS TO FORM:

Cynthia Trevino, City Attorney

EXHIBIT “A”

EDITOR’S NOTE:

Additions are Underlined. ~~Omissions appear in Strikethrough Text.~~

ARTICLE V. SHORT TERM RENTALS

Sec. 90-121. Generals.

This article as herein established has been written for the purpose to control, manage and limit short term rentals commonly referred to as vacation rentals within allowable districts described in the zoning ordinance. The intent of this chapter is to safeguard the life, health, safety, welfare and property of the occupants of residential dwelling units, the neighbors of said occupants, the general public and to minimize adverse impacts to the housing supply caused by the conversion of residential units to tourist or transient use.

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-122. Definitions.

For the purposes of this ordinance, the following words, terms, and phrases are defined as follows:

Administrator means the person designated by the City Manager to enforce and administer this ordinance ~~director of the department designated by the city manager to enforce and administer this chapter, including the director's designees.~~

Advertise means the act of drawing the public's attention to a short-term rental in order to promote the availability of the residence for use as a short-term rental. Said advertising may be found in any medium, including but not limited to, signage, social media, newspaper, magazine, brochure, website, or mobile application.

Bedroom means the living area(s) of the dwelling unit that is designed and furnished for sleeping and which has proper egress as required by the International Residential Code.

Booking service means any reservation and/or payment service provided by a person or entity that facilitates a short-term rental transaction between an owner and a prospective occupant, and for which the person or entity collects or receives, directly or indirectly through an agent or intermediary, a fee in connection with the reservation and/or payment services provided for the short-term rental transaction.

Hosting platform means a person or entity that participates in the short-term rental business by providing, and collecting or receiving a fee for, booking services through which an owner may offer premises for an occupant on a short-term basis. Hosting platforms usually, though not necessarily, provide booking service through an online platform that allows an owner to advertise the premises through a website provided by the hosting platform and the hosting platform conducts a transaction by which potential occupants arrange their use and their payment, whether the would-be-occupant pays rent directly to the owner or to the hosting platform.

Occupant means any individual person living, sleeping, or possessing a building, or portion thereof. A person is not required to be paying rent, providing in-kind services, or be named in any lease, contract or other legal document to be considered an occupant.

Owner means any person, agent, operator, firm, trust, corporation, partnership, or any other legal entity who has a legal or equitable interest in the property; or who is recorded in the official records of the county as holding title to the property; or who otherwise has control of the property, including the guardian of the estate of any such person, and or the executor of the estate of such person if ordered to take possession of real property by a court.

Premises means property, a lot, plot or parcel of land, including any structures or portions of structures thereon.

Rental means renting, bartering, trading, letting, or otherwise allowing the use of a residence or residential structure or room or rooms within a residence or residential structure. This shall not restrict, limit or interfere with any homeowner from participating in a leaseback upon the sale of a residence or residential structure.

Residence means a place where a person resides, occupies, lives, or has their home.

Short-term rental (STR) means a residential premise, or portion thereof, used for lodging accommodations to occupants for a period of less than 30 consecutive days. The definition of short-term rental does not include a bed and breakfast as defined in the Code, or a hotel with more than 10 rooms, cabins, bungalows, or other rentable units.

Unit means a separate accommodation, room, bungalow, casita, trailer, or cabin located on or within a single premises.

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-123. Unpermitted short-term rentals prohibited.

- (a) It shall be unlawful for any owner or person to rent, lease, advertise, or otherwise permit or allow any ~~residential~~ premises to be operated or used as an unpermitted short-term rental.
- (b) All hosting platforms shall provide the following information in a notice to any owner listing a short-term rental located within the city through the hosting platform's service. The notice shall be provided prior to the owner listing the premises and shall include the following information: the "short-term rental" article of this Code prohibits the short-term rental of residential premises within the city without an active short-term rental permit.
- (c) Notwithstanding any other provision of this article, nothing shall relieve any owner, person, occupant, or housing platform of the obligations imposed by the applicable provisions of state law and this Code, including but not limited to, those obligations imposed by the Tax Code. Further, nothing in this article shall be construed to limit any remedies available under the applicable provisions of state law and this Code.

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-124. Short-term rental permit required.

An owner who desires to use its premises as a short-term rental must have a valid, active short-term rental permit from the city prior to using, allowing the use of, or advertising the use of said premises as a short-term rental. Each rentable unit must be permitted. Upon application to the city, a short-term rental permit shall be approved by the administrator, or designee, if the application satisfies all the conditions of this chapter, the "taxation chapter," and the zoning ordinance. The administrator may place reasonable conditions on short-term rental permits to ensure compliance with the provisions of this article.

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-125. Permit limitations.

- (a) Short-term rental permits are not transferable ~~only by inheritance to a natural person as directed in a will or trust. The permit is not transferable upon the sale of the property.~~
- ~~(b) If the subject dwelling is on property that has a homeowners association (HOA) at the time of permitting, the owner of the dwelling shall provide the city with an affidavit of proof that the HOA allows for vacation rental of their dwelling, if not allowed, then the application will be denied.~~
- ~~(e)~~ (b) A short-term rental permit shall expire on the last day of the month one year after the date of issuance. No short-term rental permit may be renewed without a completed renewal application submitted by the owner and payment of the renewal fee. If the renewal application satisfies all the conditions of this chapter and zoning ordinance, an application for the renewal of a short-term rental permit shall be approved by the Administrator, or designee.

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-126. Requirements of application.

- (a) Except as provided in this section, every complete application for a short-term rental permit shall include the following information with such detail and in form approved by the administrator:
 - (1) The name, address, contact information and ~~authenticated~~ signature ~~for~~ of the owner of the premises;
 - (2) The name, address and contact information of the operator, agent if any, and designated local responsible party.
 - ~~(3) The city registration number for hotel occupancy tax;~~
 - ~~(4) A plot plan of the premises identifying the location of parking spaces to be used in conjunction with the short-term rental;~~
 - ~~(3)~~ (5) A dimensioned floor plan of the proposed short-term rental identifying bedrooms, other living spaces and emergency evacuation routes;
 - ~~(4)~~ (6) Release of liability by the applicant, releasing the city from liability issues that arise from the operation of the short term rental;
 - ~~(7) The name and contact information of the property owner's association, if any, of which the premises are covered by dedicatory instruments;~~
 - ~~(7)~~ (8) A copy of the proposed host rules for the short-term rental.
 - ~~(8)~~ (8) The applicant shall submit a fully completed self-inspection report on the form provided by the Administrator
- (b) An application for short-term renewal permit may be filed beginning 30 days prior to expiration of a current permit. Every complete application for a short-term rental renewal permit shall include updates, if any, to the information contained in the original permit application or any subsequent renewals. The permit holder shall sign a statement affirming that there is either no change to such information, or that any updated information is accurate and complete.

- (c) An application for a short-term rental renewal permit submitted after the expiration of the most immediate permit for the premises shall be treated as an application for a new permit as described in subsection (a) of this section.
- (d) If a complete application for a short-term renewal permit is submitted less than 30 days prior to expiration of the current permit, the administrator in his sole discretion may grant a one-time extension of the current permit not to exceed ten days.

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-127. Designation of local responsible party required.

An owner must designate the name and contact information of a local responsible party who can be contacted regarding immediate concerns and complaints from the public. Said individual must be available to be reached in person or by phone at all times while occupants are on the premises of a short-term rental. If called, a local responsible party must be able to and shall be present at the premises within one hour of the call from the administrator, or his designee. A local responsible party must be authorized to make decisions regarding the premises and its occupants and shall not act to release the owner of any liability under this chapter.

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-128. Release of liability required.

It shall be unlawful for the owner of premises operating as a short-term rental to operate without either proof of insurance or a release of liability indemnifying and holding the city harmless from any and all claims that should arise out of the operation of the short-term rental.

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-129. Building permits required; conformance with zoning requirements.

All work done to the property must meet all city permitting requirements as ~~spelled out~~ provided in this Code. No permits shall be issued for properties that are non-conforming under the city's zoning ordinance.

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-130. Permit fees.

An initial, ~~nonrefundable~~, permit fee ~~of \$350.00 (nonrefundable)~~ will include the preliminary fire inspection fees. The amount of the permit fee shall be established with the adoption Appendix B: Building Services Fees, set by annual city council resolution. A copy of the Building Services Fees appendix may be obtained at city hall during normal business hours or by visiting www.cityofalpine.com/fees.

Upon completion of all required forms, approval of each dwelling unit by the administrator or his designee, and payment of the initial permit fee, the administrator may recommend a special use permit (short term rental permit) to be considered by the city council. Once approved by the city council, a special use permit (short term rental permit) shall be issued.

The annual permit renewal fee shall be ~~\$100.00~~ established with the adoption Appendix B: Building Services Fees, set by annual city council resolution. A copy of the Building Services Fees appendix may be obtained at city hall during normal business hours or by visiting www.cityofalpine.com/fees.

An annual fire inspection is required, the fee of which shall be established ~~by city ordinance~~ with the adoption Appendix B: Building Services Fees, set by annual city council resolution. A copy of the Building Services Fees appendix may be obtained at city hall during normal business hours or by visiting www.cityofalpine.com/fees.

City short-term rental taxes must be paid in accordance with the City's Hotel Occupancy Tax Ordinance (Article IV. Hotel Occupancy Tax) ~~quarterly~~ for the permit to remain valid, as verified by the city short-term rental tax form.

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-131. Hotel occupancy tax; request for occupancy history.

It shall be unlawful for any owner of premises used for a short-term rental to fail to pay hotel occupancy taxes under state law and this chapter. Upon the request of the administrator or the finance department of the city, the owner of a premises used as a short-term rental shall remit, within 30 days, an accounting of all occupants who rented the premises and the hotel occupancy taxes paid therefor. It shall be unlawful for a person to fail to provide said information requested in a timely manner.

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-132. Short-term rental permit non transferable.

A short-term rental permit is non-transferable and shall not be assigned nor transferred to another person or entity. ~~Only by inheritance is a short-term rental transferable.~~

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-133. Parking restrictions.

Parking is established by ~~the International Building Codes (IBC) and will differ based on the zoning districts~~ the city of Alpine zoning ordinance.

~~Guidelines are as follows: One parking space per sleeping unit plus one parking space per 500 square feet of common area. The parking spaces required shall be on the same lot or where use of such is provided on another lot not more than 500 feet radially from the subject lot.~~

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-134. Neighbor notice.

The city shall provide [by] mailing, email or otherwise distribute by hand a flier to neighbors within 200-foot radius of the vacation rental property address. The notice shall contain the owner and representative contact information, a parking plan, and city website address where the information is also posted. The neighbors and the city shall be informed whenever there is a change in contact information.

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-135. Zones.

Vacation rentals are permitted in zones R-1, R-2, R-3, R-4, M-1, C-2a, C-2, C-1, C-1a, C-O by conditional use permit. All permits must meet general zoning regulations as defined in appendix C, zoning, of this Code.

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-136. Short-term rental hosting platforms.

1. A short term rental operator that displays listings of short-term rentals located in the city shall be required to include the property's permit number in any listing for a short-term rental on a hosting platform. The permit number must be displayed on the listing. No short-term rental shall be listed on a hosting platform which does not include the permit number.
2. A short term rental operator shall remove any listing for a short-term rental from a hosting platform after notification by the city that the permit number associated with a short-term rental listing is invalid, expired, or has been revoked. The notification must identify the listing(s) to be removed and state the reason for removal. The operator shall remove the listing as soon as practicable.

Sec. 90-1376. Penalties.

Any person, firm or corporation violating any of the provisions of this article shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in a sum not to exceed \$2,000.00 and a separate offense shall be deemed committed upon each day during or on which a violation occurs or continues.

(Ord. No. 2021-01-01, 2-2-21)

Sec. 90-1387. Enforcement.

- (a) The owner of a short-term rental use that was not registered with the city for hotel occupancy tax prior to April 1, 2021 and who is unable to obtain a permit for said use or fails or refuses to obtain a permit for the use following the effective date of the ordinance from which this article derived, shall discontinue the short-term rental use no later than April 30, 2021.
- (b) If the permit of a short-term rental use is not renewed, the owner shall discontinue the use no later than the date on which the existing permit or any extension thereof expires.
- (c) This article shall be and is hereby declared to be cumulative of all other ordinances of the city; and this article shall not operate to repeal or affect any of such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this article, in which event such conflicting provisions, if any, in such other ordinances are hereby repealed.
- (d) If any section, subsection, sentence, clause or phrase of this article is for any reason held to be unconstitutional, such holding shall not affect the validity of the remaining portions of this article.
- (e) All of the regulations provided in this article are hereby declared to be governmental and for the health, safety and welfare of the general public. Any member of the city council or any city official or employee charged with the enforcement of this article, acting for the city in the discharge of his duties, shall not thereby render himself personally liable; and he is hereby relieved from all personal liability for any damage that might accrue to persons or property as a result of any act required or permitted in the discharge of said duties.

(Ord. No. 2021-01-01, 2-2-21)

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 11C

Department: Office of the City Secretary

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: Approve



AGENDA ITEM

Approve the second and final reading of Ordinance 2025-06-04, an ordinance amending Chapter 46 – Fire Prevention and Preservation, Article II – Fire Prevention Codes, Section 46-43 – Violations to reflect that fire permit and inspection fees may be set by annual City Council resolution; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; Providing for the following: Findings of Fact, Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date Clauses. (G. Calderon, City Secretary)

EXECUTIVE SUMMARY

The City Council of the City of Alpine is considering the first reading of Ordinance No. 2025-06-04, which proposes amendments to Chapter 46 of the Alpine Code of Ordinances, specifically Article II – Fire Prevention Codes, Section 46-43 – Violations. The purpose of the ordinance is to remove fixed fire inspection and permit fees from the ordinance language and authorize the establishment of such fees through an annual City Council resolution. This change aligns fire-related fees with the City’s ongoing effort to standardize and streamline departmental fee structures.

The proposed ordinance was reviewed by the City Council during its May 20, 2025 meeting. During the discussion, Council members inquired whether Building Services would continue conducting Short Term Rental inspections. Building Official Jessica Isley confirmed that her department will continue to perform home occupancy inspections for short-term rentals and related uses. The City Council approved the first reading of the ordinance on June 3, 2025.

Key Ordinance Provisions:

Section 46-44 – Schedule of Permit Fees: Removes the reference to a fixed fee table and specifies that fire permit fees will now be part of the Building Services Fees schedule, accessible at City Hall or online

SUPPORTING MATERIALS

1. 2025-06-04 REPEALING FIRE FEES SET BY ORDINANCE

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A
Current Budget FY 2024-2025: N/A
Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk
Geoffrey R. Calderon, City Secretary

Approved - 6/5/2025
Final Approval - 6/5/2025

ORDINANCE 2025-06-04

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS AMENDING CHAPTER 46 – FIRE PREVENTION AND PRESERVATION, ARTICLE II – FIRE PREVENTION CODES, SECTION 46-43 – VIOLATIONS TO REFLECT THAT FIRE PERMIT AND INSPECTION FEES MAY BE SET BY ANNUAL CITY COUNCIL RESOLUTION; PROVIDING THE ESTABLISHMENT OF UP TO A \$500 PENALTY PER OCCURRENCE FOR VIOLATIONS OF THE ORDINANCE; PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT, ENACTMENT, REPEALER, PENALTY, SAVINGS, SEVERABILITY, PROPER NOTICE AND MEETING, AND EFFECTIVE DATE CLAUSES.

WHEREAS, the City of Alpine, Texas is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Texas Local Government Code; and

WHEREAS, the City of Alpine adopted Ordinance 2020-07-02, which implemented a schedule of fees and established a penalty for violations of Chapter 46 of the Alpine Code of Ordinances; and

WHEREAS, the City has implemented the use of fee schedules for several departments since the passage of Ordinance 2020-04-02 that includes a schedule for the following departments: Utilities, Building Services, Animal Services, and Parks & Recreation; and

WHEREAS, in an effort to streamline fees and a unified structure for access to fee amounts, the city has determined that amendments to fire inspection and permit fees are necessary to better serve the community; and

WHEREAS, pursuant to Texas Local Government Code Section 51.001, the City has general authority to adopt an ordinance or police regulation that is for the good government, peace, or order of the City and is necessary or proper for carrying out power granted by law to the City; and

WHEREAS, the City Council reviewed the proposed updates to the fee schedule, has determined that the fees established herein are reasonable and necessary to provide fire inspection and related fire safety services and desires to update the schedule within Chapter 46 to benefit city departments, permit requestors, and the community at large.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF ALPINE, TEXAS THAT:

**SECTION I
FINDINGS OF FACT**

The Alpine Code of Ordinances is hereby amended to reflect the changes hereto attached as Exhibit “A.” The premises attached as Exhibit “A” are found to be true and correct legislative and factual findings of the City Council of the City of Alpine and are hereby approved and incorporated herein as findings of fact.

SECTION II

INCLUSION IN THE CODE OF ORDINANCES

The provisions of this ordinance shall become and be made a part of the Code of Ordinances of Alpine, Texas. The sections of the Ordinance may be renumbered or re-lettered to accomplish such, and the word “ordinance” may be changed to “section,” “article,” or any other appropriate word. The codifier of the City is empowered to make amendments to match the style of the existing code.

SECTION III CUMULATIVE CLAUSE

This ordinance shall be cumulative of all provisions of the City of Alpine, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such Ordinance, in which event the conflicting provisions of such Ordinance are hereby repealed.

SECTION IV PENALTY CLAUSE

Any person, corporation, or entity who intentionally, knowingly, recklessly, or with criminal negligence violates any provision of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined in an amount not to exceed \$500.00. Each day in which any violation occurs, or each occurrence of any violation, shall constitute a separate offense.

SECTION V SAVINGS CLAUSE

The repeal of any ordinance or part of ordinances effectuated by the enactment of this ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying, or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any ordinances at the time of passage of this ordinance.

SECTION VI SEVERABILITY CLAUSE

It is hereby declared to be the intention of the City Council of the City of Alpine that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance should be declared unconstitutional by the valid judgement or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences paragraphs or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrases, clause, sentence, paragraph or section.

SECTION VII PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code. A public hearing was held on June 17, 2025, where interested parties had the opportunity to make public comments on this ordinance prior to approval. Notice of the date and time of the hearing and notice of how to obtain copies of the proposed ordinance was published in the Alpine Avalanche, the official newspaper of the City of Alpine on June 12, 2025.

**SECTION VIII
EFFECTIVE DATE**

This ordinance shall be effective upon passage and publication as required by State and Local law.

PASSED AND ADOPTED THIS 17th DAY OF JUNE 2025 BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS.

INTRODUCTION AND FIRST READING

JUNE 3, 2025

SECOND AND FINAL READING

JUNE 17, 2025

APPROVED:

Catherine Eaves, Mayor

ATTEST:

Geoffrey R. Calderon, City Secretary

APPROVED AS TO FORM:

Cynthia Trevino, City Attorney

EXHIBIT “A”

EDITOR’S NOTE:

Additions are Underlined. ~~Omissions appear in Strikethrough Text.~~

Sec. 46-43. Violations.

- (a) Any person who shall violate any of the provisions of the codes adopted by this article, or fail to comply with the provisions of the codes, or who shall violate or fail to comply with any order made by the provisions of the codes, or who shall build in violation of any detailed statement of specifications or plans submitted and approved by the provisions of the codes, or any certificate or permit issued by the provisions of the codes, and from which no appeal has been taken, or who shall fail to comply with such an order as affirmed or modified by the council or by a court of competent jurisdiction, within the time fixed in this article, shall severally for each and every such violation and noncompliance respectively, be guilty of a misdemeanor.
- (b) The application of the penalty in subsection (a) of this section shall not be held to prevent the enforced removal of prohibited conditions.

That any person violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in a sum not to exceed \$500.00 for each offense and a separate offense shall be deemed committed each day during or on which a violation occurs or continues. A culpable mental state is not required for a violation of this chapter, and need not be proved.

(Code 1978, § 11-7; Ord. No. 2020-07-02, § 2, 9-1-20)

Sec. 46-44. Schedule of permit fees.

For any work requiring a permit under the International Fire Code, a fee for each permit shall be paid as required, in accordance with ~~Table 1-A, Fire Permit Fees, attached to the ordinance from which this section derived as Exhibit "A."~~ Appendix B: Building Services Fees, set by annual city council resolution. A copy of the Building Services Fees appendix may be obtained at city hall during normal business hours or by visiting www.cityofalpine.com/fees. All fees will cover new construction, alterations or work requiring a permit, a fee for each permit shall be paid as required, in accordance with ~~Table 1-A~~, permit fees for work covered by other adopted codes and ordinances are described elsewhere in this chapter and city ordinances.

(Ord. No. 2020-07-02, § 2, 9-1-20)

Secs. 46-45—46-75. Reserved.

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 11D

Department: Office of the City Secretary

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: Approve



AGENDA ITEM

Approve the second and final reading of Ordinance 2025-06-05, an ordinance amending Chapter 10 – Animals to the Alpine Code of Ordinances; Amending Section 10-48 – Registration of dogs and cats; Amending Section 10-49 Finders of lost dogs and cats; Amending Section 10-50 – Dead Animals, Duty to remove; Amending Section 10-52 – Keeping of Wild Animals and Exotic Animals; Providing amended language to provide additional clarification throughout the chapter; Providing updates to animal department and facility titles within the city; Providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance; And providing for the following: Findings of Fact, Enactment, Repealer, Penalty, Savings, Severability, Proper Notice and Meeting, and Effective Date clauses. (G. Calderon, City Secretary)

EXECUTIVE SUMMARY

City Council reviewed Ordinance No. 2025-06-05 on May 20, 2025. The City Council approved the first reading of the ordinance on June 3, 2025. The ordinance is amending Chapter 10 of the City's Code of Ordinances related to the regulation, control, and welfare of animals within city limits. These amendments, recommended by the Animal Advisory Board, aim to enhance public safety, clarify procedures, and support the operational needs of Alpine Animal Services.

Key Amendments:

Section 10-48 – Registration of Dogs and Cats: Reflects name changes to the Animal Services Shelter and Department.

Section 10-49 – Finders of Lost Animals: Revises terminology to be inclusive of all animal types and standardizes responsibilities for individuals who harbor found animals. Language now reflects consistent communication with Alpine Animal Services.

Section 10-50 – Dead Animals; Duty to Remove: Updates removal and disposal responsibilities, procedures, and fee structures related to deceased pets and livestock. Clarifies city and owner responsibilities and integrates current operational terms.

Section 10-52 – Keeping of Wild and Exotic Animals: Consolidates and refines prohibitions against harboring wild or exotic animals, with clearer exemptions for licensed rehabilitators, falconers, veterinarians, zoos, circuses, and rodeos under state and federal guidelines.

General Revisions: Includes formatting and language clarifications throughout Chapter 10 to align with updated titles, processes, and terminology for improved consistency and enforceability.

SUPPORTING MATERIALS

1. Ordinance 2025-06-05 Animal Amendments
-

BUDGET CONSIDERATIONS

Expenditure Required: N/A
Savings Anticipation: N/A
Current Budget FY 2024-2025: N/A
Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk
Geoffrey R. Calderon, City Secretary

Approved - 6/5/2025
Final Approval - 6/5/2025

ORDINANCE 2025-06-05

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS AMENDING CHAPTER 10 – ANIMALS TO THE ALPINE CODE OF ORDINANCES; AMENDING SECTION 10-48 – REGISTRATION OF DOGS AND CATS; AMENDING SECTION 10-49 FINDERS OF LOST DOGS AND CATS; AMENDING SECTION 10-50 – DEAD ANIMALS, DUTY TO REMOVE; AMENDING SECTION 10-52 – KEEPING OF WILD ANIMALS AND EXOTIC ANIMALS; PROVIDING AMENDED LANGUAGE TO PROVIDE ADDITIONAL CLARIFICATION THROUGHOUT THE CHAPTER; PROVIDING UPDATES TO ANIMAL DEPARTMENT AND FACILITY TITLES WITHIN THE CITY; PROVIDING THE ESTABLISHMENT OF UP TO A \$500 PENALTY PER OCCURRENCE FOR VIOLATIONS OF THE ORDINANCE; AND PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT, ENACTMENT, REPEALER, PENALTY, SAVINGS, SEVERABILITY, PROPER NOTICE AND MEETING, AND EFFECTIVE DATE CLAUSES.

WHEREAS, the City of Alpine, Texas, is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution, and Chapter 9 of the Texas Local Government Code; and

WHEREAS, the City Council of the City of Alpine (“City”) adopted Ordinance No. 2008-11-01, Ordinance 2015-11-01, Ordinance 2021-02-02, Ordinance No. 2021-03-02, Ordinance No. 2021-05-03, Ordinance No. 2024-05-03, and Ordinance No. 2024-09-02 which implemented regulations relating to the keeping of animals and for animal control services in the City; and

WHEREAS, the Animal Advisory Board is composed of community members who advise the City Council on policy decisions that affect the health and safety of animals within the City; and

WHEREAS, the Animal Advisory Board has recommended amendments to the City Council that would implement and update requirements related to exceptions for dogs and cats being microchipped, providing amended language to provide additional clarification throughout the chapter, and providing updates to animal department and facility titles within the city; and

WHEREAS, the amendments recommended by the Animal Advisory Board will allow the Animal Services Department to provide a more effective and efficient service to the community and to ensure adequate animal welfare within the City; and

WHEREAS, Title 10, Chapters 821 through 829, et. seq. of the Texas Health and Safety Code, as amended (“Code”) provide for the disposition and regulation of animals and authorizes the enforcement of these statutory regulations; and

WHEREAS, pursuant to Texas Local Government Code Section 51.001, the City has general authority to adopt an ordinance or police regulation that is for the good government, peace, or order of the City and is necessary or proper for carrying out a power granted by law to the City; and

WHEREAS, it is deemed by the City Council to be in the best interest of the City to amend the current animal ordinances as recommended by the Animal Advisory Board and that such amendments will serve to protect the health, safety, and welfare of the citizens of the City and are in the best interest of the public.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF ALPINE, TEXAS THAT:

**SECTION I
FINDINGS OF FACT**

The Alpine Code of Ordinances is hereby amended to reflect the changes hereto attached as Exhibit “A.” The premises attached as Exhibit “A” are found to be true and correct legislative and factual findings of the City Council of the City of Alpine and are hereby approved and incorporated herein as findings of fact.

**SECTION II
INCLUSION IN THE CODE OF ORDINANCES**

The provisions of this ordinance shall become and be made a part of the Code of Ordinances of Alpine, Texas. The sections of the Ordinance may be renumbered or re-lettered to accomplish such, and the word “ordinance” may be changed to “section,” “article,” or any other appropriate word. The codifier of the City is empowered to make amendments to match the style of the existing code.

**SECTION III
CUMULATIVE CLAUSE**

This ordinance shall be cumulative of all provisions of the City of Alpine, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such Ordinance, in which event the conflicting provisions of such Ordinance are hereby repealed.

**SECTION IV
PENALTY CLAUSE**

Any person, corporation, or entity who intentionally, knowingly, recklessly, or with criminal negligence violates any provision of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined in an amount not to exceed \$500.00. Each day in which any violation occurs, or each occurrence of any violation, shall constitute a separate offense.

**SECTION V
SAVINGS CLAUSE**

The repeal of any ordinance or part of ordinances effectuated by the enactment of this ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying, or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any ordinances at the time of passage of this ordinance.

**SECTION VI
SEVERABILITY CLAUSE**

It is hereby declared to be the intention of the City Council of the City of Alpine that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance should be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences paragraphs or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrases, clause, sentence, paragraph or section.

**SECTION VII
PROPER NOTICE AND MEETING**

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code. A public hearing was held on June 17, 2025, where interested parties had the opportunity to make public comments on this ordinance prior to approval. Notice of the date and time of the hearing and notice of how to obtain copies of the proposed

ordinance was published in the Alpine Avalanche, the official newspaper of the City of Alpine on June 12, 2025.

**SECTION VII
EFFECTIVE DATE**

This ordinance shall be effective upon passage and publication as required by State and Local law.

PASSED AND ADOPTED THIS 17TH DAY OF JUNE 2025 BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS.

**INTRODUCTION AND FIRST READING
JUNE 3, 2025**

**SECOND AND FINAL READING
JUNE 17, 2025**

APPROVED:

ATTEST:

Catherine Eaves, Mayor

Geoffrey R. Calderon, City Secretary

APPROVED AS TO FORM:

City Attorney

EXHIBIT “A”

EDITOR’S NOTE:

Additions are Underlined. ~~Omissions appear in red Strikethrough Text.~~

The portion of text replaced by the trunkus symbol (***) indicates that the particular portion of the code replaced by the symbol remains unchanged from one section to the next.

Sec. 10-48. Registration of dogs and cats.

No owner shall have within the city limits any dog or cat four months of age or older unless such dog or cat is currently registered with the city. Written application shall be made upon a printed city application form provided by Alpine Animal Services at the Alpine Animal Services Shelter and shall state the name, address and telephone number of the owner, the name of the dog or cat, the species or predominant breed, color, age and sex and the date of the most recently administered rabies vaccination. The owner must exhibit a current certificate of vaccination issued by a licensed veterinarian in order to register a dog or cat with the city. Upon approval of the application for registration and payment of the required fee established in Appendix C: Animal Services Fees, the city will issue a serially numbered, durable license tag for each registered dog or cat. Such tag shall be securely attached to a collar or harness worn by each dog or cat. Each registration shall be valid for a period of one year from the most recent date of administration of a rabies vaccination. A vaccination certificate or registration tag shall only be used for the animal which it

was issued for. If there is a change in ownership of a registered dog or cat, the new owner shall have the registration transferred to ~~his~~ their name. Transfer applications shall be made at the ~~city office~~ Alpine Animal Services Shelter accompanied by a fee established in Appendix C: Animal Services Fees with proof of rabies vaccination for such transfer. If a license tag is lost or destroyed, the owner shall apply to the city for a replacement tag. Fee-exempt registrations may be issued for the following:

- (1) Police or sheriff department's dog.
- (2) Dogs trained to lead persons with a total or partial disability.
- (3) Animals other than dogs that are vaccinated against rabies

Sec. 10-49. Finders of lost ~~dogs and cats~~ animals; responsibility to report.

- (a) Any person who finds and harbors a ~~dog or cat~~ found animal without knowing the ~~dog or cat~~ animal owner's identity shall notify ~~the animal control officer~~ Alpine Animal Services and furnish a description of the ~~dog or cat~~ animal.
- (b) The finder ~~of the dog or cat~~ may surrender the animal to ~~the animal control officer~~ Alpine Animal Services, or upon approval ~~of the animal control officer~~ from Alpine Animal Services, ~~may~~ keep the animal in ~~his~~ their possession, with the understanding that the animal is subject to surrender upon demand of ~~the animal control officer~~ Alpine Animal Services when the correct owner is identified or for reasons of public health and safety.

Sec. 10-50. ~~Dead~~ deceased animals; duty to remove.

If any animals or fowl shall die in the possession of any person ~~in this city~~ within the city limits of Alpine, it shall be the duty of such person to ~~cause the same to be at once removed~~ remove the deceased animal or fowl to a site approved by the city and buried or otherwise disposed of. In case the owner or person having charge of such animal or fowl shall neglect or refuse to remove ~~such dead~~ the deceased animal or fowl within 24 hours after the death, ~~the agency provided by the city for the removal of dead animals, or if no such agency exists, then the city or the department of health shall cause the dead animal or fowl to be removed~~ Alpine Animal Services will remove the deceased at the expense of such owner or person having charge of the ~~dead~~ deceased animal or fowl. Fees for removal of deceased pets and deceased livestock as well as communal cremation fees shall be assessed in accordance with Appendix C: Animal Services Fees. Whenever the owner or other person having charge of the ~~dead~~ deceased animal or fowl cannot be found, it shall be the duty of ~~the agency provided by the city for the removal of dead animals, or if no such agency exists then the city or the department of health~~ Alpine Animal Services, to cause such animal or fowl to be removed and ~~buried~~ cremated or otherwise disposed of at the expense of the city.

Sec. 10-52. Keeping of wild animals and exotic animals.

It shall be unlawful for any person to own, to harbor or keep, or maintain any ~~wild~~ animal defined as an exotic animal within the limits of the city of Alpine unless duly authorized or licensed as required under state and federal law and permitted under this code. ~~excluding such animals in the possession of a publicly or privately owned zoo maintained or operated by a nonprofit organization or government entity, publicly or privately maintained circus, traveling show or rodeo which does not remain in the city longer than 30 days in each calendar year, or excluding hospitals or clinics operated by licensed veterinarians,~~

~~and wildlife rehabilitators and falconers holding current licenses issued by the state parks and wildlife department and the United States Fish and Wildlife Service.~~

~~It shall be unlawful for any person to own, keep or maintain any animal defined as an exotic animal within the limits of the city unless duly authorized or licensed as required under state and federal law and permitted under this Code.~~

It shall be unlawful to harbor or keep any wild animal excluding:

- (a) such animals in the possession of a publicly or privately owned zoo maintained or operated by a nonprofit organization or government entity;
- (b) publicly or privately maintained circus, traveling show or rodeo which does not remain in the city longer than 30 days in each calendar year;
- (c) hospitals or clinics operated by licensed veterinarians;
- (d) or wildlife rehabilitators and falconers holding current licenses issued by the Texas Parks and Wildlife Department.

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 11E

Department: Office of the City Secretary

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: Approve



AGENDA ITEM

Approve Resolution 2025-06-22, a resolution making the following changes to the city's general election pursuant to Senate Bill 914, eighty-ninth regular legislature: Changing the City of Alpine General Election date from the May uniform election date established by law to the November uniform date established by law; Providing for the holdover of the Mayor and City Council Members to conform to the November uniform election date; Establishing election procedures for future municipal General Elections; Providing for Severability; And providing for an effective date. (G. Calderon, City Secretary)

EXECUTIVE SUMMARY

The City of Alpine has recognized a significant increase in voter participation during November elections compared to traditional May elections. Historical data indicates that voter turnout for at-large races in November is often double—or in some cases triple—the turnout of comparable races held in May. The table below reflects turnout for recent mayoral and at-large elections:

Election	Turnout (Number of Voters)
November 3, 2020 Mayoral Election	1,418
May 7, 2022 Mayoral Election	739
May 4, 2024 Mayoral Election	Canceled - candidate unopposed
November 5, 2024 Charter Election	2,513
May 7, 2016 Mayoral Election	423
May 10, 2014 Mayoral Election	758
May 12, 2012 Mayoral Election	924
May 8, 2010 Mayoral Election	422

On September 3, 2024, the City Council adopted Resolution 2024-09-02, formally requesting legislative support to transition the City's general election of officers from May to November. Senator César Blanco and Representative Eddie Morales introduced and championed companion legislation to support this change. Senate Bill 914 passed both chambers of the Texas Legislature and was signed into law by the Governor on May 19, 2025.

This legislation authorizes the City to implement the transition under Texas Election Code Section 41.0052. Adoption of Resolution 2025-06-22 will formally initiate the change and

supersede conflicting provisions in the City Charter. If approved, the next general election for City officers will take place in November 2026. Pursuant to Texas Election Code Section 41.0052 and Article XVI, Section 17 of the Texas Constitution, sitting City Council members whose terms would have ended in May will continue to serve until the November election in their respective election year.

To fully align the City Charter with this statutory change, a charter amendment election will be required. As the most recent charter election occurred in November 2024, the earliest opportunity to hold the next charter amendment election is November 2026.

The City firmly believes that aligning its elections with the November cycle will promote greater civic engagement and strengthen democratic participation by increasing accessibility and convenience for voters.

SUPPORTING MATERIALS

1. Resolution 2025-06-22 - Adopting November Elections

BUDGET CONSIDERATIONS

Expenditure Required: N/A
Savings Anticipation: N/A
Current Budget FY 2024-2025: N/A
Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk
Geoffrey R. Calderon, City Secretary

Approved - 6/5/2025
Final Approval - 6/5/2025

RESOLUTION 2025-06-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS MAKING THE FOLLOWING CHANGES TO THE CITY'S GENERAL ELECTION PURSUANT TO SENATE BILL 914, EIGHTY-NINTH REGULAR LEGISLATURE: CHANGING THE CITY OF ALPINE GENERAL ELECTION DATE FROM THE MAY UNIFORM ELECTION DATE ESTABLISHED BY LAW TO THE NOVEMBER UNIFORM DATE ESTABLISHED BY LAW; PROVIDING FOR THE HOLDOVER OF THE MAYOR AND CITY COUNCIL MEMBERS TO CONFORM TO THE NOVEMBER UNIFORM ELECTION DATE; ESTABLISHING ELECTION PROCEDURES FOR FUTURE MUNICIPAL GENERAL ELECTIONS; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Senate Bill 914 was passed in the 89th Texas Legislature and concluded on May 7, 2025, and was signed by the Governor of Texas on May 19, 2025; and

WHEREAS, Senate Bill 914 allows municipalities with a population of 9,000 or less, located predominantly in a county that has a total area of less than 6,200 square miles, that has adopted a council-manager form of government and that holds its general election for officers on a date other than the November uniform election date may, not later than December 31, 2026, change the date on which it holds its general election for officers to the November uniform election date; and

WHEREAS, Alpine Mayor and City Council Members previously served two (2) year terms until the citizens of Alpine approved a charter amendment in November 2024, approving a change from two (2) to three (3) year terms; and

WHEREAS, the November 2024 charter amendments also included an update in the official election schedule for the election of Mayor and City Council Members; and

WHEREAS, General Elections in Alpine have been held annually on the May uniform election date; and

WHEREAS, the City has observed significantly higher voter turnout during November elections, and is of the position that local elections with the November cycle will enhance voter participation and strengthen the democratic process in Alpine by making it easier and more convenient for constituents to cast votes; and

WHEREAS, pursuant to Texas Election Code section 41.0052, the provisions of this Resolution supersede section 6.01 of the City Charter requirement for May election date; and

WHEREAS, pursuant to Texas Election Code section 41.0052, the holdover of council members in accordance with Section 17, Article XVI, Texas Constitution, in order to conform the term of office for certain council members to the new election date does not constitute a vacancy for purposes of Section 11(b), Article XI, Texas Constitution; and

WHEREAS, the City Council deems it to be in the best interest of the City to change the General Election to the November uniform election date beginning November 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS THAT:

SECTION I.

The citizens of the City of Alpine shall elect two (2) Council Members for Ward 5 and the Mayor for a three (3) year term on the uniform election date in November 2026, shall elect two (2) Council Members for Ward 2 and Ward 4 for a three (3) year term on the uniform election date in November 2027, and shall elect two (2) Council Members for Ward 1 and Ward 3 for a three (3) year term on the uniform election date in November 2028. This schedule shall repeat annually on the November uniform election date.

SECTION II.

- A.** The current elected official for the office of Mayor, Catherine Eaves, elected in May 2024, will holdover from May 2026 until November 2026.
- B.** The current elected official for the office of City Council Member Ward 5, Rick Stephens, elected in May 2023, will holdover from May 2026 until November 2026.
- C.** The current elected official for the office of City Council Member Ward 2, elected in May 2024, will holdover from May 2027 until November 2027.
- D.** The current elected official for the office of City Council Member Ward 4, Lucy Escovedo, elected in May 2024, will holdover from May 2027 until November 2027.
- E.** The current elected official for the office of City Council Member Ward 1, Richard Portillo, elected in May 2025, will holdover from May 2028 until November 2028.
- F.** The current elected official for the office of City Council Member Ward 3, Robert Rückes, elected in May 2025, will holdover from May 2027 until November 2028.

SECTION III.

The City of Alpine will hereinafter contract with the Brewster County Elections office in holding and conducting the November uniform election to be administered by the Elections Administrator of the County beginning annually on the November 2026 uniform election date.

SECTION IV.

By virtue of the adoption of Resolution 2025-06-22, the City Council hereby approves that all future City of Alpine Elections shall be held as written in this resolution beginning annually on the November 2026 uniform election date. Should any provision of the Resolution be held invalid or unconstitutional the remainder of such Resolution shall not be deemed to affect the validity of any other provision of said Resolution.

SECTION V.

The Council hereby finds that the statements set forth in the recitals of this Resolution are true and correct, and the Council hereby incorporates such recitals as part of this Resolution.

SECTION VI.

The City Council officially finds, determines, recites and declares that a sufficient written notice of the date, hour, place, and subject of this meeting of the City Council was posted at a place convenient to the public at City Hall of the city for the time required by law preceding this meeting, as required by the Texas Open Meetings Act, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required by law at all times during which this Resolution and the subject matter thereof has been discussed, considered, and formally acted upon. The City Council further ratifies, approves, and confirms such written notice and the contents and posting thereof.

SECTION VII.

This Resolution shall take effect immediately from and after its approval.

PASSED, APPROVED, AND ADOPTED BY A MAJORITY VOTE OF THE CITY COUNCIL ON THIS THE 17th DAY OF JUNE 2025, BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS.

APPROVED:

ATTEST:

Catherine Eaves, Mayor

Geoffrey R. Calderon, City Secretary

APPROVED AS TO FORM:

Cynthia Trevino, City Attorney

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 11F

Department: Office of the City Secretary

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: Approve



AGENDA ITEM

Approve Resolution 2025-06-23, a resolution approving the recommended Hotel Occupancy Tax Grant Awards from the Hotel Occupancy Tax Committee for the Fiscal Year 2025 - 2026. (G. Calderon, City Secretary)

EXECUTIVE SUMMARY

The Hotel Occupancy Tax Committee convened on May 15 and May 22, 2025, to evaluate HOT grant applications submitted during the open application window. A total of \$680,400 in funding requests were received, exceeding the available grant budget of \$400,000. As a result, the Committee was tasked with reducing the overall request by approximately 41%.

Each application was evaluated based on the following criteria:

- Potential to increase overnight hotel stays
- Professionalism and feasibility of the business and promotional plan
- Capacity to successfully host the proposed program or event
- Diversity of revenue sources beyond HOT funding
- Support for new or innovative events and programming

After a comprehensive and thoughtful review, the Committee unanimously recommends the allocation of \$400,000 in HOT grant funding, as outlined in the attached list of recommended award amounts. The Committee commends all applicants for their valuable contributions to Alpine's tourism and cultural landscape and remains confident that the selected proposals will positively impact overnight visitation and the local economy.

SUPPORTING MATERIALS

1. 2025-06-23 HOT Grant Awards
2. 2025-06-17- Hot Committee Recommendations Presentation

BUDGET CONSIDERATIONS

Expenditure Required: N/A
Savings Anticipation: N/A
Current Budget FY 2024-2025: N/A
Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk
Geoffrey R. Calderon, City Secretary

Approved - 6/6/2025
Final Approval - 6/6/2025

THE STATE OF TEXAS

COUNTY OF BREWSTER

CITY OF ALPINE

RESOLUTION 2025-06-23

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS APPROVING THE RECOMMENDED HOTEL OCCUPANCY TAX GRANT AWARDS FROM THE HOTEL OCCUPANCY TAX COMMITTEE FOR THE FISCAL YEAR 2025-2026.

WHEREAS, the City Council of the City of Alpine seeks to promote tourism and development throughout the limits of the city through the efficient use of Hotel Occupancy Tax; and

WHEREAS, the City Council has cause in pursuit of their legislative duties to promote the participation of citizens and to receive formal input from them on a variety of issues; and

WHEREAS, the Hotel Occupancy Tax (HOT) Committee was established by the City Council on February 18, 2020, to make recommendations for annual awards of HOT Grants; and

WHEREAS, the HOT Committee has met and has made the official recommendation for the appropriation of Hotel Occupancy Tax grant funding for the Fiscal Year 2025-2026, which the City Council deems appropriate to accept.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS THAT:

SECTION 1. The official recommendation of the Hotel Occupancy Tax Committee is hereto attached as “Exhibit A.”

SECTION 2. The City Council hereby approves of “Exhibit A” and awards Hotel Occupancy Tax grants to applicants as outlined therein.

SECTION 3. This resolution takes effect immediately upon its passage.

PASSED AND APPROVED THIS THE 17TH DAY OF JUNE 2025 BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS.

Catherine Eaves, Mayor

ATTEST:

Geoffrey R. Calderon, City Secretary

EXHIBIT “A”

Recommendation from the City of Alpine Hotel Occupancy Tax (HOT) Committee to the Alpine City Council for the appropriation of HOT funds for the 2025-2026 Fiscal Year.

The Hotel Occupancy Tax Committee met on May 15, 2025, and May 22, 2025, to review all HOT grant applications that were received within the posted application window. The applications totaled \$680,400 in funding requests. With an available grants budget of \$400,000, the HOT Committee was charged with cutting 41% from the requested grants.

The applicants and their proposals were considered according to the following criteria.

- Impact on overnight hotel stays
- Professionalism of application, soundness of business and promotional plan
- Capacity to host successful program or event
- Diversity of revenues (not relying solely on HOT funds for operations)
- Encouraging new events or activities
- Innovative programs

The Committee is enthusiastic about all of the proposed events and their contributions to the City and its community – especially their ability to encourage overnight visitation to Alpine. Settling on a final recommendation was a difficult but thorough process, and the Committee is unanimous in recommending that the Alpine City Council award the following grants in the amounts listed below for a total of \$400,000.

1. Big Bend Film Commission
Grant Total: \$19,000 (Advertising)
2. Chihuahuan Desert Gem & Mineral Club – 35th Annual Alpine Gem & Mineral Show
Grant Total: \$5,000 (\$3,500 Advertising, \$1,500 Arts)
3. Guitar in the Big Bend
\$8,000 (\$6,000 Advertising, \$2,000 Arts)
4. SRSU Rodeo – Spring & Fall Jackpots
Grant Total: \$4,375 (Sporting Events)
5. SRSU Rodeo – 81st Annual Rodeo
Grant Total: \$15,000 (Sporting Events)
6. Big Bend Ranch Rodeo
Grant Total: \$15,000 (Sporting Events)
7. Viva Big Bend
Grant Total: \$31,000 (\$19,000 Advertising, \$12,000 Arts)
8. ANRS & Rodeo Exes Association – Annual Reunion
Grant Total: \$3,375 (Sporting Events)
9. Our Lady of Peace Catholic Church – Black and White Gala
Grant Total: \$10,000 (\$5,000 Advertising, \$5,000 Arts)

10. The Magical Warehouse – Far West Texas Comic Con
Grant Total: \$15,000 (\$7,000 Advertising, \$8,000 Arts)
11. Big Bend Community Baseball & Softball, Inc. – Alpine Cowboys Baseball
Grant Total: \$21,000 (\$12,000 Advertising, \$8,000 Historic, \$1,000 Sporting Events)
12. Borderlands Research Institute – Alpine Wildlife Weekend
Grant Total: \$5,000 (\$4,500 Advertising, \$500 Arts)
13. Big Bend Bluegrass Association – 4th Annual Big Bend Blue Grass Festival
Grant Total: \$19,250 (\$10,000 Advertising, \$9,250 Arts)
14. Alpine Community Projects – Alpine’s Fourth of July Celebration
Grant Total: \$4,000 (\$2,500 Advertising, \$1,500 Arts)
15. Alpine's Gallery Night, Inc. – Artwalk 2025
Grant Total: \$40,000 (\$25,000 Advertising, \$15,000 Arts)
16. Alpine's Gallery Night, Inc. – Spirits of the West 2026
Grant Total: \$25,000 (\$16,000 Advertising, \$9,000 Arts)
17. Alpine Independent School District – Alumni Events
Grant Total: \$5,000 (\$2,000 Advertising, \$3,000 Sporting Events)
18. Alpine Independent School District – Kokernot Field Restorations
Grant Total: \$10,000 (\$10,000 Historic – specifically for decorative lighting)
19. Museum of the Big Bend – General Promotions
Grant Total: \$45,000 (Advertising)
20. Museum of the Big Bend – 40th Annual Trappings of Texas
Grant Total: \$20,000 (Advertising)
21. Lone Star Cowboy Poetry Gathering
Grant Total: \$50,000 (\$35,000 Advertising, \$15,000 Arts)
22. Theatre of the Big Bend – 61st Season
Grant Total: \$30,000 (Advertising)

Additional Recommendations. The HOT Committee also suggests the following for consideration:

- Alpine ISD’s \$90,000 request for improvements and restorations to Kokernot Field was approved for \$10,000 from the 2025-26 HOT fund, specifically for repairs and night-sky upgrades to the field’s vintage decorative lighting.

The Committee considers Kokernot Field an important historical and tourism asset and recommends that the City begin strategic discussions with the field’s various partners and stakeholders to develop a holistic funding plan for necessary maintenance, restoration and improvements. Once the Council has a confident sense of the partner resources available for these projects, the HOT Committee recommends consideration of some monies from the HOT Fund Balance for specific needs, such as night-sky friendly upgrades to the field’s stadium lighting.

- Alpine ISD's \$30,000 request for a Lady Bucks Softball Tournament consisted of upgrades to the Manuel Payne field at Kokernot Park.

The HOT Committee agrees strongly that youth sports tournaments are an effective booster for visitation and hotel room nights, and that the requested field improvements may make additional tournaments possible in the future.

The Committee recommends that the Alpine City Council consider needed improvements to make Manuel Payne Field suitable for youth tournaments as a possible project to undertake using monies from the HOT Fund Balance.

Additionally, it is unclear to the Committee that AISD would be the party with primary authority to carry out the improvements at this facility. The Committee also recommends a review of ownership of the field and a discussion between the field's owner and AISD to plan and execute the necessary improvements.

2025-2026 HOT Grant Recommendation for Alpine City Council						
Organization	Event Name	Advertising	Promotion of the Arts	Historical Resto.	Sporting Events	Total
Big Bend Film Commission	Big Bend Film Commission	\$19,000 -	-	-	-	\$19,000
Chihuahuan Desert Gem & Mineral Club	35th Annual Alpine Gem & Mineral Show	\$3,500	\$1,500	-	-	\$5,000
Guitar in the Big Bend	Guitar in the Big Bend Feb. 2025	\$6,000	\$2,000 -	-	-	\$8,000
Sul Ross State University	Spring & Fall Jackpots	-	-	-	\$4,375	\$4,375
Sul Ross State University	81st Annual Rodeo	-	-	-	\$15,000	\$15,000
Big Bend Ranch Rodeo	Big Bend Ranch Rodeo	-	-	-	\$15,000	\$15,000
Viva Big Bend	Viva Big Bend	\$19,000	\$12,000 -	-	-	\$31,000
ANRS & Rodeo Exes Association	ANRS & Rodeo Exes Annual	-	-	-	\$3,375	\$3,375
Our Lady of Peace Catholic Church	Black and White Gala	\$5,000	\$5,000 -	-	-	\$10,000
The Magical Warehouse	Far West Texas Comic Con	\$7,000	\$8,000 -	-	-	\$15,000
BB Comm. Baseball dba Alpine Cowboys	Alpine Cowboys Baseball	\$12,000 -	-	\$8,000	\$1,000	\$21,000
Borderlands Research Institute	Alpine Wildlife Weekend	\$4,500	\$500 -	-	-	\$5,000
Big Bend Bluegrass Association	4th Annual Big Bend Bluegrass Festival	\$10,000	\$9,250 -	-	-	\$19,250
Alpine Community Projects	Fourth of July Celebration	\$2,500	\$1,500	\$0	-	\$4,000
Alpine's Gallery Night, Inc	Artwalk 2025	\$25,000	\$15,000 -	-	-	\$40,000
Alpine's Gallery Night, Inc	Spirits of the West 2026	\$16,000	\$9,000 -	-	-	\$25,000
Alpine Independent School District	Alumni Events	\$2,000 -	-	-	\$3,000	\$5,000
Alpine Independent School District	Kokernot Field Restorations	-	-	\$10,000	\$0	\$10,000
Museum of the Big Bend	Museum of the Big Bend	\$45,000 -	-	-	-	\$45,000
Museum of the Big Bend	40th Annual Trappings of Te	\$20,000 -	-	-	-	\$20,000
Lone Star Cowboy Poetry Inc	Lone Star Cowboy Poetry G	\$35,000	\$15,000 -	-	-	\$50,000
Theatre of the Big Bend	61st Season of Theatre of th	\$30,000 -	-	-	-	\$30,000
		\$261,500	\$78,750	\$18,000	\$41,750	\$400,000

HOT Committee Recommendations for 2025–26 Grants



Grant Requests vs. Available Budget

\$680,400

Grant Funds Requested

\$400,000

Available Grant Funds

HOT Committee had to cut **41%** from the requests.

Criteria for Evaluation of Grant Applications

The HOT Committee reviewed and scored all applications according to the following:

- **Impact** on overnight hotel stays
- **Professionalism** of application, sound business / promotional plan
- **Capacity** to host successful program or event
- **Diversity of revenues** (not relying solely on HOT funds)
- **New** events or activities
- **Innovative** programs

Additional Recommendation 1

Kokernot Field restorations and improvements

- Planning process with partners and stakeholders
- Possible use of HOT Fund Balance for specific projects
(such as night-sky friendly stadium lighting)

Additional Recommendation 2

Lady Bucks Softball Tournament (Manuel Payne Field)

- Youth sports are a strong driver for visitation and hotel stays
- Field improvements could bring multiple tournaments
- Review ownership and assemble partners / stakeholders
- Consider HOT Fund Balance for needed improvements

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 11G

Department: Office of the City Secretary

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: Approve



AGENDA ITEM

Approve updating the Boards and Commission name plates to reflect the individual member names. (L. Escovedo, Council Member)

EXECUTIVE SUMMARY

Resumption of Nameplate Purchases for Boards, Commissions, and Committees

In prior years, the City provided individual nameplates for members appointed to City Boards, Commissions, and Committees. However, following the adoption of **Ordinance 2022-10-03**—which updated the structure and operation of Boards, Commissions, and Committees—this practice was discontinued as a cost-saving measure.

Councilor Escovedo has expressed interest in resuming the purchase of nameplates for each newly appointed member to these bodies. The **City Council Supplies** line item currently has a balance of **\$480.00**, and additional funding is available in City Council discretionary accounts, should the Council wish to support this initiative.

The estimated cost to provide nameplates for all current members is approximately **\$420**, with an ongoing cost of **\$10 per member** as new appointments are made.

Should the City Council approve the resumption of this practice, City Administration can coordinate the initial purchase and ensure nameplates are ordered for future appointees.

SUPPORTING MATERIALS

None

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A

Current Budget FY 2024-2025: N/A

Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk
Geoffrey R. Calderon, City Secretary

Approved - 6/5/2025
Final Approval - 6/5/2025

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 11H

Department: Office of the City Secretary

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: Approve



AGENDA ITEM

Approve SGR proposal for executive recruitment services for the position of Utility Director. (G. Calderon, City Secretary)

EXECUTIVE SUMMARY

None

SUPPORTING MATERIALS

1. SGR Proposal_Alpine DirPU (TX)_05-25

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A

Current Budget FY 2024-2025: N/A

Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk

Geoffrey R. Calderon, City Secretary

Approved - 6/6/2025

Final Approval - 6/6/2025

PROPOSAL FOR EXECUTIVE RECRUITMENT SERVICES

**Director of Public Utilities
City of Alpine, Texas**

May 22, 2025

This proposal is valid for 60 days



Strategic Government Resources
P.O. Box 1642, Keller, Texas 76244
Office: 817-337-8581

Austin Holifield, Chief Operating Officer
AustinHolifield@GovernmentResource.com



May 22, 2025

Megan Antrim, City Manager
City of Alpine, Texas

Dear Ms. Antrim,

Thank you for the opportunity to submit this proposal to assist the City of Alpine in your recruitment for a Director of Public Utilities. At SGR, we take pride in our unique ability to provide personalized and comprehensive recruitment services to meet your specific needs.

We would like to highlight some key aspects that set SGR apart from other recruitment firms and enable us to reach the most extensive and diverse pool of applicants available:

- SGR is a recognized thought leader in local government management and is actively engaged in local government operations, issues, and best management practices.
- SGR has conducted executive recruitments for over 450 local government clients in 37 states, and we value the long-term relationships we have developed with many of our clients who continue to partner with us on future recruitment needs.
- We have a broad community of over 20,000 followers on LinkedIn, one platform we utilize to connect with a wide range of active and passive candidates across the nation.
- Our Servant Leadership e-newsletter, with a subscriber base of over 35,000 in all 50 states, announces all SGR recruitments, further extending our reach. Your position will also be posted on SGR's website and our Job Board.
- In addition, SGR sends targeted emails to our opt-in Job Alert subscriber database including over 2,000 public works, utilities, & engineering professionals.

We are happy to provide references upon request. Prior to confirming our commitment to this search, we respectfully request the opportunity to discuss the job description and hiring salary range with you in more detail. We are enthusiastic about the prospect of conducting this recruitment for the City of Alpine, and we are available to schedule a meeting at your convenience to discuss further.

Respectfully submitted,

Austin Holifield, Chief Operating Officer
AustinHolifield@GovernmentResource.com

Table of Contents

- 1. About SGR**
- 2. SGR's Unique Qualifications**
- 3. DEI in Recruitments**
- 4. Project Personnel**
- 5. Approach and Methodology**
- 6. Typical Timeline**
- 7. Fee Proposal**
- 8. Terms and Conditions**
- 9. Placement Guarantee**
- 10. SGR Similar Recruitments**
- 11. Sample Position Profile Brochure**
- 12. Agreement for Executive Recruitment Services**

About SGR

Strategic Government Resources, Inc. (SGR) exists to help local governments become more successful by recruiting, assessing, and developing innovative, collaborative, and authentic leaders. SGR was incorporated in Texas in 2002 with the mission to facilitate innovative leadership in local government. SGR is fully owned by former City Manager Ron Holifield, who spent two high-profile decades in city management and served as a City Manager in several cities.

SGR's business model is truly unique. Although we are a private company, SGR operates like a local government association. Most of SGR's principals are former local government officials, allowing SGR to bring a perspective and depth of local government expertise to every project that no other firm can match.

SGR's Core Values are Customer Service, Integrity, Philanthropy, Continuous Improvement, Agility, Collaboration, Protecting Relationships, and the Golden Rule.

SGR is a full-service firm, specializing in providing solutions for local governments in the areas of recruitment and retention, leadership development and training, innovation and future readiness, and everything in between.

With 22 full-time employees, 27 recruiters, 18 facilitators, and multiple consultants who function as subject matter experts on a variety of projects, SGR offers comprehensive expertise.

The company operates as a fully remote organization, with team members located in Texas, Arizona, California, Colorado, Florida, Georgia, Maine, Montana, Nevada, New York, North Carolina, Ohio, Oklahoma, and South Carolina.

View all SGR team members and their bios at: <https://sgr.pub/MeetTeamSGR>

SGR's Unique Qualifications

Extensive Network of Prospects

SGR is intent on being a leader in executive recruitment and firmly believes in the importance of proactively building a workforce that reflects the diversity of the communities we serve. We leverage an extensive and diverse network to reach potential applicants.

- Your position will be announced in SGR's Servant Leadership e-newsletter, which reaches over 35,000 subscribers across all 50 states.
- We will send targeted emails to over 2,000 opt-in subscribers of SGR's Public Works, Utilities, & Engineering Job Alerts.
- Your position will appear on SGR's Website, <https://sgr.pub/SGRWebsite>, which attracts approximately 20,000 visitors per month.
- Your position will be posted on SGR's Job Board, <https://sgr.pub/SGRJobBoard>, which typically has over 2,000 job listings at any given time and receives approximately 16,000 unique visitors per month.
- SGR implements a comprehensive social media marketing campaign that includes custom-made graphics and distribution on SGR's LinkedIn page.
- We frequently collaborate with various local government associations, including the League of Women in Government, Alliance for Innovation, and the National Forum for Black Public Administrators.
- Approximately 65% of semifinalists selected by our clients learn about open recruitments through our website, servant leadership e-newsletter, job board, job alert emails, social media, or personal contact.

Collective Local Government Experience

Our recruiters have decades of experience in local government, as well as regional and national networks of relationships. Our executive recruiters leverage the professional networks of all SGR recruiters when recruiting for a position, enabling outreach to a wide and diverse array of prospective applicants. SGR team members are active on a national basis in local government organizations and professional associations. Many SGR team members frequently speak and/or write on issues of interest to local government executives. SGR can navigate relevant networks as both peers and insiders.

Listening to Your Unique Needs

SGR devotes significant time to actively listening to your organization and helping you define and articulate your needs. We work diligently to conduct a comprehensive recruitment process tailored specifically to your organization. SGR dedicates a prodigious amount of energy to understanding your organization's unique culture, environment, and local issues to ensure an alignment in terms of values, philosophy, and management style perspectives.

While we have established systems for achieving success, we are a "boutique" firm capable of adapting to meet a client's specific needs and providing insights on the pros and cons of their preferred approach.

Trust of Candidates

SGR has a track record of providing remarkable confidentiality and wise counsel to candidates and next-generation leaders, earning their trust. As a result, we can bring exceptional prospects to the applicant pool. Candidates trust SGR to assess the situation accurately, communicate honestly, and maintain their confidentiality to the greatest extent possible.

Accessibility and Communication

Your executive recruiter will keep you informed of the search status and will be readily accessible throughout the recruitment process. Candidates and clients can reach the recruiter at any time via cell phone or email. Additionally, the recruiter maintains communication with active applicants, ensuring they are well-informed about the community and the opportunity.

Comprehensive Evaluation and Vetting of Candidates

SGR offers a comprehensive screening process designed to ensure a thorough understanding of candidate backgrounds and to minimize surprises. Our vetting process for a full-service recruitment includes the following key components:

- Prescreening questions and technical review of resumes
- Cross-communication among our recruiters regarding candidates who have been involved in previous searches, providing greater insight into their background and skills.
- Written questionnaires to gain insights beyond what is available through a resume.
- Recorded one-way semifinalist interviews.
- All-inclusive media reports that far surpass automated Google/LexisNexis searches, tailored to each candidate based on their previous places of residence and work.
- Thorough, automated, and anonymous reference checks that provide feedback on candidates from a well-rounded group of references.
- Background checks completed by a licensed private investigation firm.

Executive Recruitment Clients

SGR has partnered on executive recruitments with more than 450 local government clients in 37 states. We take great pride in the long-term relationships we have developed with many of our clients who continue to partner with us on future recruitment needs.

View a full list of our Executive Recruitment Clients at: <https://sgr.pub/ERClientList>

DEI in Recruitments

SGR is deeply committed to equal employment opportunity and considers it an ethical imperative. We unequivocally reject any form of bias, expecting that candidates be assessed solely based on their ability to perform the job. Encouraging underrepresented demographic groups to apply is a vital aspect of our commitment. While we cannot guarantee the composition of semifinalist or finalist groups, SGR actively fosters relationships and contacts on a national scale to ensure meaningful participation of underrepresented groups. Our recruitment process is consistently evaluated and refined to incorporate a focus on equity and inclusion.

Statistics are a testament to our commitment to diversity and inclusion. In our 2024 placements, 33% of candidates were female and 31% indicated they were a person of color. Our internal hiring practices are designed to attract diverse talent from various backgrounds and experiences. We understand the importance of words, ensuring our recruitment materials are inclusive and reflect an equity-focused perspective.

We also actively recommend advertising placements to attract a diverse applicant pool, leveraging partnerships with organizations such as the League of Women in Government, the Local Government Hispanic Network, and the National Forum of Black Public Administrators. Tracking candidate demographic data helps us proactively recruit traditionally underrepresented candidates for senior management positions in local government. We welcome feedback from our clients and candidates, using post-recruitment surveys to refine our processes and outcomes.

Project Personnel

Marsha Reed, Senior Vice President

Email: marshareed@governmentresource.com

Phone: 806-789-9641



Marsha has worked in public service for 38 years prior to her retirement. She is a two-time graduate of Texas Tech University, having earned her Bachelor of Science Degree in Civil Engineering in 1988 and her Master's in Public Administration in 2000. Marsha recently retired from the great City of Chandler, Arizona, after six years as the City Manager and two years as Assistant City Manager. Prior to working for Chandler, Marsha worked for the City of Lubbock, Texas for 20 years in a number of positions, with the last six years as the Chief Operating Officer. Marsha also spent ten years at the Texas Department of Transportation.

Marsha is a licensed engineer in both Texas and Arizona and has won a number of awards in her career including the Top 3 Public Works Leaders of the Year Award by the Texas Chapter of the American Public Works Association and Engineer of the Year by the South Plains Chapter of Texas Society of Professional Engineers. Marsha has served in a number of leadership positions including President of the Texas Chapter of APWA and the President of the South Plains Chapter of TSPE. Marsha has also served on the Texas Municipal League Board of Directors and is a current member of the Arizona City Managers Association.

In her spare time Marsha enjoys being with her family, traveling, and doing anything outdoors. Marsha has also volunteered her time on Church mission trips, and with a number of non-profit organizations.

Approach and Methodology

A full-service recruitment typically entails the following steps:

- 1. Organization/Position Insight and Analysis**
 - Project Kickoff Meeting and Develop Anticipated Timeline
 - Stakeholder Interviews and Listening Sessions
 - Develop Recruitment Brochure
- 2. Recruitment Campaign and Communication with Candidates**
 - Advertising and Marketing
 - Sourcing Prospective and Active Candidates
 - Communication with Prospective Applicants
 - Communication with Active Applicants
- 3. Initial Screening and Review by Executive Recruiter**
- 4. Search Committee Briefing to Review Applicant Pool and Select Semifinalists**
- 5. Evaluation of Semifinalists**
 - Written Questionnaires
 - Recorded One-Way Semifinalist Interviews
 - Media Searches - Stage 1, as described below
- 6. Search Committee Briefing to Select Finalists**
- 7. Evaluation of Finalists**
 - Comprehensive Media Searches - Stage 2, as described below
 - Background Investigation Reports
 - DiSC Management Assessments (if desired, supplemental cost)
 - First Year Plan or Other Advanced Exercise
 - Press Release Announcing Finalists (if requested)
- 8. Interview Process**
 - Face-to-Face Interviews
 - Stakeholder Engagement (if desired)
 - Deliberations
 - Reference Checks (may occur earlier in process)
- 9. Negotiations and Hiring Process**
 - Determine Terms of an Employment Offer
 - Negotiate Terms and Conditions of Employment
 - Press Release Announcing New Hire (if requested)

Step 1: Organization/Position Insight and Analysis

Project Kickoff Meeting and Develop Anticipated Timeline

SGR will meet with the organization at the outset of the project to discuss the recruitment strategy and timeline. At this time, SGR will also request that the organization provide us with photos and information on the community, organization, and position to assist us in drafting the recruitment brochure.

Stakeholder Interviews and Listening Sessions

Stakeholder interviews and listening sessions are integral to SGR's approach. SGR devotes tremendous energy to understanding your organization's unique culture, environment, and goals to ensure you get the right match for your specific needs. Obtaining a deep understanding of your organizational needs is the crucial foundation for a successful executive recruitment. In collaboration with the organization, SGR will compile a list of internal and external stakeholders to meet with regarding the position. These interviews and listening sessions will identify potential issues that may affect the dynamics of the recruitment and contribute to a comprehensive understanding of the position, special considerations, and the political environment. This process fosters organizational buy-in and will assist us in creating the position profile.

Develop Recruitment Brochure

After the stakeholder meetings, SGR will develop a recruitment brochure, which will be reviewed and revised in partnership with your organization until we are in agreement that it accurately represents the sought-after leadership and management attributes.

To view sample recruitment brochures, please visit: <https://sgr.pub/OpenRecruitments>

Step 2: Recruitment Campaign and Communication with Candidates

Advertising and Marketing

The Executive Recruiter and the client work together to determine the best ways to advertise and recruit for the position. SGR's Servant Leadership e-newsletter, with a reach of over 35,000 subscribers in all 50 states, will announce your position. Additionally, we will send targeted emails to opt-in subscribers of SGR's Job Alerts, and your position will be posted on SGR's website and Job Board. SGR provides a comprehensive social media marketing campaign that includes custom-made graphics and distribution on SGR's LinkedIn page. Furthermore, we will provide a recommended list of ad placements to be approved by the client, targeting the most effective venues for reaching qualified candidates for that particular position.

Sourcing Prospective and Active Candidates

SGR's innovative recruitment strategies are designed to give our clients a competitive edge in attracting and retaining top-tier talent. By employing a dual approach of passive and active candidate sourcing, we tap into a broader talent pool that includes high-caliber professionals who may not be actively job-seeking. Our advanced technology and deep industry connections enable us to identify candidates with the precise skills and cultural fit for your organization. We

round out sourcing efforts through personalized candidate engagement and outreach with a constant focus on transparency and relationship building.

Communication with Prospective Applicants

SGR maintains regular communication with interested prospects throughout the recruitment process. Outstanding candidates often conduct thorough research on the available position before submitting their resumes. As a result, we receive a significant number of inquiries, and it is crucial for the executive search firm to be well-prepared to respond promptly, accurately, and comprehensively, while also offering a warm and personalized approach. This initial interaction is where prospective candidates form their first impression of the organization, and it is an area in which SGR excels.

Communication with Active Applicants

Handling the flow of resumes is an ongoing and significant process. On the front end, it involves tracking resumes and promptly acknowledging their receipt. It also involves timely and personalized responses to any questions or inquiries. SGR maintains frequent communication with applicants to ensure they remain enthusiastic and well-informed about the opportunity. Additionally, SGR communicates with active applicants, keeping them informed about the organization and community.

Step 3: Initial Screening and Review by Executive Recruiter

SGR uses a triage process to identify high-probability, medium-probability, and low-probability candidates. This triage ranking is focused on overall assessment based on interaction with the applicant, qualifications, any known issues concerning previous work experience, and evaluation of cultural fit with the organization.

In contrast with the triage process mentioned above, which focuses on subjective assessment of the resumes and how the candidates present themselves, we also evaluate each candidate to ensure that the minimum requirements of the position are met and determine which preferred requirements are satisfied. This sifting process examines how well candidates' applications align with the recruitment criteria outlined in the position profile.

Step 4: Search Committee Briefing to Review Applicant Pool and Select Semifinalists

At this briefing, SGR will conduct a comprehensive presentation to the Search Committee and facilitate the selection of semifinalists. The presentation will include summary information on the process to date, outreach efforts, the candidate pool demographics, and any identified trends or issues. Additionally, a briefing on each candidate and their credentials will be provided.

Step 5: Evaluation of Semifinalists

The review of resumes is a crucial step in the executive recruitment process. However, resumes may not fully reveal an individual's personal qualities and their ability to collaborate effectively

with others. In some instances, resumes might also tend to exaggerate or inflate accomplishments and experience.

At SGR, we understand the significance of going beyond the surface level of a resume to ensure that candidates who progress in the recruitment process are truly qualified for the position and a suitable match for the organization. Our focus is to delve deeper and gain a comprehensive understanding of the person behind the resume, identifying the qualities that make them an outstanding prospect for your organization.

During the evaluation of semifinalist candidates, we take the initiative to follow up when necessary, seeking clarifications or additional information as needed. This approach ensures that we present you with the most qualified and suitable candidates for your unique requirements. At SGR, our ultimate goal is to match your organization with individuals who possess not only the necessary qualifications but also the qualities that align with your organizational culture and values.

Written Questionnaires

As part of our thorough evaluation process, SGR will request semifinalist candidates to complete a comprehensive written exercise. This exercise is designed to gain deeper insight into the candidates' thought processes and communication styles. Our written instrument is customized based on the priorities identified by the Search Committee. The completed written instrument, along with cover letters and resumes submitted by the candidates, will be included in the semifinalist briefing book.

Recorded One-Way Semifinalist Interviews

Recorded one-way interviews will be conducted for semifinalist candidates. This approach provides an efficient and cost-effective way to gain additional insights to aid in selecting finalists to invite for an onsite interview. The interviews allow the Search Committee to evaluate technological competence, demeanor, verbal communication skills, and on-camera presence. Additionally, virtual interviews provide an opportunity for the Search Committee to ask candidates questions on specific topics of special interest.

Media Searches - Stage 1

"Stage 1" of our media search process involves the use of the web-based interface Nexis Diligence™. This platform is an aggregated subscription-based platform that allows access to global news, business, legal, and regulatory content. These media reports at the semifinalist stage have proven helpful by uncovering issues that may not have been previously disclosed by prospective candidates. The recruiter will communicate any "red flags" or noteworthy media coverage to the Search Committee as part of the review of semifinalists with the Search Committee.

Step 6: Search Committee Briefing to Select Finalists

Prior to this briefing, SGR will provide the Search Committee with a briefing book on the semifinalist candidates via an electronic link. The briefing book includes cover letters, resumes,

and completed questionnaires.

If applicable, a separate email with the link to view the recorded online interviews is sent to the Search Committee. The objective of this meeting is to narrow the list to finalists who will be invited to participate in onsite interviews.

Step 7: Evaluation of Finalists

Comprehensive Media Searches - Stage 2

“Stage 2” of our media search process includes the web-based interface Nexis Diligence™, supplemented by Google as an additional tool. By combining both resources, we offer an enhanced due diligence process to our clients, enabling efficient and thorough vetting of candidates and minimizing the risk of overlooking critical information. The Stage 2 media search consists of a more complex search, encompassing social media platforms, and has proven to be instrumental in identifying potential adverse news about the candidate that may not have been disclosed previously. The media search provides the Search Committee with an overview of the candidate’s press coverage throughout their career. View a sample media report at: <https://sgr.pub/SGRMediaReport>.

Background Investigation Reports

Through SGR’s partnership with a licensed private investigation firm, we are able to provide our clients with comprehensive background screening reports that include the detailed information listed below. View a sample background report at: <https://sgr.pub/SGRBackgroundReport>.

- Social security number trace
- Address history
- Driving record (MVR)
- Federal criminal search
- National criminal search
- Global homeland security search
- Sex offender registry search
- State criminal court search for states where candidate has lived in previous 10 years
- County wants and warrants for counties where candidate has lived or worked in previous 10 years
- County civil and criminal search for counties where candidate has lived or worked in previous 10 years
- Education verification
- Employment verification for previous 10 years (if requested)
- Military verification (if requested)
- Credit report (if requested)

DiSC Management Assessments (if desired, supplemental cost)

SGR utilizes the DiSC Management assessment tool, which is among the most validated and reliable personal assessment tools available. The DiSC Management assessment provides a comprehensive analysis and report on the candidate’s preferences in five crucial areas: management style, directing and delegating, motivation, development of others, and working with their own manager. View a sample report at: <https://sgr.pub/SGRDiSCReport>.

For assessments of more than two candidates, a DiSC Management Comparison Report is included, offering a side-by-side view of each candidate's preferred management style. View a sample comparison report at: <https://sgr.pub/SGRDiSCCompare>.

First-Year Plan or Other Advanced Exercise

SGR will collaborate with your organization, if desired, to create an advanced exercise for the finalist candidates. One such example is a First-Year Plan, where finalist candidates are

encouraged to develop a first-year plan based on their current understanding of the position's opportunities and challenges. Other exercises, such as a brief presentation on a topic to be identified by the Recruiter and Search Committee, are also typically part of the onsite interview process to assess finalists' communication and presentation skills, as well as critical analysis abilities.

Step 8: Interview Process

Face-to-Face Interviews

SGR will arrange interviews at a date and time convenient for your organization. This process can be as straightforward or as elaborate as your organization desires. SGR will aid in determining the specifics and assist in developing the interview schedule and timeline. We will provide sample interview questions and participate throughout the process to ensure it runs smoothly and efficiently.

Stakeholder Engagement

At the discretion of the Search Committee, we will closely collaborate with your organization to involve community stakeholders in the interview process. Our recommendation is to design a specific stakeholder engagement process after gaining deeper insights into the organization and the community. As different communities require distinct approaches, we will work together to develop a tailored approach that addresses the unique needs of the organization.

Deliberations

SGR will facilitate a discussion about the finalist interviews and support the Search Committee in making a hiring decision or determining whether to invite one or more candidates for a second interview.

Reference Checks

SGR uses a progressive and adaptive automated reference check system to provide insights on candidates' soft skills from a well-rounded group of references. References may include elected officials, direct supervisors, direct reports, internal organizational peers, professional peers in other organizations, and civic leaders. SGR's reference check platform is anonymous, proven to encourage more candid and truthful responses, thus providing organizations with more meaningful and insightful information on candidates. SGR delivers a written summary report to the organization once all reference checks are completed. The timing of reference checks may vary depending on the specific search process and situation. If finalists' names are made public prior to interviews, SGR will typically contact references before the interview process. If the finalists' names are not made public prior to interviews, SGR may wait until the organization has selected its top candidate before contacting references to protect candidate confidentiality.

Step 9: Negotiations and Hiring Process

Determine Terms of an Employment Offer

Upon request, SGR will provide draft employment agreement language and other helpful information to aid in determining an appropriate offer to extend to your preferred candidate.

Negotiate Terms and Conditions of Employment

SGR will assist to whatever degree you deem appropriate in conducting negotiations with the chosen candidate. SGR will identify and address any special needs or concerns of the selected candidate, including potential complicating factors. With our experience and preparedness, SGR is equipped to facilitate win-win solutions to resolve negotiation challenges.

Press Release (if requested)

Until employment negotiations are finalized, you should exercise caution to avoid the embarrassment of a premature announcement that may not materialize. It is also considered best practice to notify all senior staff and unsuccessful candidates before any media exposure. SGR will assist in coordinating this process and in crafting any necessary announcements or press releases.

Satisfaction Surveys

SGR is committed to following the golden rule, which means providing prompt, professional and excellent communication while always treating every client with honor, dignity and respect. We request clients and candidates to participate in a brief and confidential survey after the completion of the recruitment process. This valuable feedback assists us in our ongoing efforts to improve our processes and adapt to the changing needs of the workforce.

Post-Hire Services

As part of our commitment to ensuring long-term success, SGR is pleased to offer a complimentary, four-hour, leadership development workshop for your organization within 12 months of the successful completion of the executive search. SGR Executive Recruitment clients would be responsible for the travel costs associated with facilitation only—no professional fee (a cost savings of up to \$4,750)! Leadership development workshops are designed to support the newly appointed leader and foster a servant leadership culture within your team, enhancing collaboration and alignment across the organization. Standard leadership development workshops include the following topics:

- Creating a Servant Leadership Culture
- Governance
- Team Building
- Strategic Planning
- Strategic Visioning

For additional information on our leadership development workshops, please email training@governmentresource.com or visit <https://www.governmentresource.com/leadership-development-training-resources/workshops-retreats>

We offer additional post-hire services such as executive coaching, team-building retreats, and performance review assistance at the six-month or one-year mark. For more information or to request a customized proposal, please visit <https://www.governmentresource.com/leadership-development-training-resources>.

Typical Timeline

The timeline below is an example only, and we will work with you to finalize and approve a timeline, with adjustments made if needed after the position is posted. *

Initial Steps Prior to Posting Position:	
- Contract Execution - Kickoff Meeting to Discuss Recruitment Strategy and Timeline - Organization/Position Insight and Analysis - Stakeholder Interviews and Listening Sessions - Deliverable: Draft Recruitment Brochure - Deliverable: Recommended Ad Placements - Organization Approves Ad Placements - Search Committee Reviews and Approves Brochure	<i>Timing varies. Estimated to take 2 weeks.</i>

Task	Week
- Post Position and Firm up Timeline - Recruitment Campaign and Outreach to Prospective Applicants - Initial Screening and Review by Executive Recruiter	Weeks 1-4
Search Committee Briefing to Review Applicant Pool and Select Semifinalists	Week 5
- Questionnaires - Recorded One-Way Semifinalist Interviews - Media Searches - Stage 1, as described in Approach/Methodology	Week 6
- Deliverable: Semifinalist Briefing Books via Electronic Link - Deliverable: Recorded Online Interviews, if applicable	Week 7
Search Committee Briefing to Select Finalists	Week 8
- Comprehensive Media Searches - Stage 2, as described in Approach/Methodology - Background Investigation Reports - Disc Management Assessments (if desired, supplemental cost) - First-Year Plan or Other Advanced Exercise (if desired)	Weeks 9-10
Deliverable: Finalist Briefing Books via Electronic Link	Week 11
- Face-to-Face Interviews - Stakeholder Engagement (if desired) - Deliberations - Reference Checks (may occur earlier in process) - Negotiations and Hiring Process	Week 12

* Timeline is dependent upon Search Committee availability and Holidays. Organization agrees to timely provide photos/graphics and information necessary to develop recruitment brochure, narrow candidate field, and conduct candidate screening; failure to do so, may in SGR's reasonable discretion, extend timeline and can negatively impact the outcome of the process.

Fee Proposal

Not-to-Exceed Price: \$28,419

Not-to-Exceed Price is comprised of:

- **Fixed Fee of \$25,919**
- **Up to \$2,500 in Ad Placements (billed at actual cost)**

The Fixed Fee includes:

- Stakeholder Interviews and Listening Sessions
- Production of a Professional Recruitment Brochure
- Recruitment Campaign and Outreach:
 - Outreach to Prospective Applicants
 - Custom Graphics for Email and Social Media Marketing
 - Announcement in SGR's Servant Leadership e-Newsletter
 - Post on SGR's Website
 - Ad on SGR's Job Board
 - Two (2) Targeted Job Blasts to SGR's Opt-In Subscriber Database
 - Promotion on SGR's LinkedIn
- Application Management, Screening, and Evaluation
- Semifinalist Evaluation:
 - Questionnaires for up to 15 Semifinalists
 - Recorded One-Way Interviews for up to 15 Semifinalists
 - Media Searches – Stage 1 Reports for up to 15 Semifinalists
- Semifinalist Briefing Books via Electronic Link
- Comprehensive Stage 2 Media Reports for up to Five (5) Finalists
- Background Investigation Reports for up to Five (5) Finalists
- Finalist Briefing Books via Electronic Link
- Reference Checks for up to Five (5) Finalists
- Up To Two (2) Onsite Visits by the Recruiter for 1-3 days each, Inclusive of Travel Costs

Reimbursable Expenses included in the not-to-exceed price:

- Ad placements up to \$2,500 will be billed at the actual cost with no markup for overhead and are incorporated into our not-to-exceed price.

Reimbursable Expenses not included in the not-to-exceed price:

- Ad placements over and above \$2,500 will be billed back at actual cost with no markup for overhead.

Supplemental Services/Other Expenses not included in the fixed or not-to-exceed price:

- There may be additional charges for substantial and substantive changes made to the recruitment brochure after the brochure has been approved by the Organization and the position has been posted online. Organization would be notified of any supplemental costs prior to changes being made.
- At your request, SGR can conduct an online stakeholder survey for \$1,531 to help identify key issues or priorities that you may want to consider prior to launching the search. SGR provides recommended survey questions and sets up an online survey. Stakeholders are directed to a web page or invited to take the survey by email. A written summary of results is provided to the Organization. Please note that this type of survey may extend the recruitment timeline.
- Additional questionnaires over and above the 15 included in the Fixed Fee - \$230 per candidate.
- Additional online interviews over and above the 15 included in the Fixed Fee - \$256 per candidate.
- Additional comprehensive stage 2 media reports over and above the maximum of five (5) included in the fixed price above - \$766 per candidate.
- Additional background investigation reports over and above the maximum of five (5) included in the fixed price above - \$511 per candidate.
- Additional reference checks over and above the maximum of five (5) included in the fixed price above - \$256 per candidate.
- DiSC Management assessments - \$179 per candidate.
- Semifinalist and finalist briefing materials will be provided to the Organization via an electronic link. Should the Organization request printing of those materials, the reproduction and shipping of briefing materials will be outsourced and be billed back at actual cost.
- Additional onsite visits by the recruiter over and above the quantity included in the fixed price are an additional cost. Travel time and onsite time are billed at a professional fee of \$1,021 per day. Meals are billed back at a per diem rate of \$18 for breakfast, \$20 for lunch, and \$32 for dinner. Mileage will be reimbursed at the current IRS rate. All other travel-related expenses are billed back at actual cost with no markup for overhead.
- SGR Executive Recruitment clients wishing to utilize the complimentary leadership development workshop would be responsible for the travel costs associated with facilitation only. Meals are billed back at a per diem rate of \$18 for breakfast, \$20 for lunch, and \$32 for dinner. Mileage will be reimbursed at the then-current IRS rate. All other travel-related expenses are billed back at actual cost with no markup for overhead.
- The organization bears the cost of candidate travel, and candidates are reimbursed directly by the organization.
- If the organization desires any supplemental services not mentioned in this fee proposal, an estimate of the cost will be provided at that time, and no work shall be done without approval.

Billing

SGR will bill the fixed fee in three (3) installments: 35% upon contract execution, 35% after the applicant pool is presented, and 30% after finalist interviews. Ad placement expenses and supplemental services/other expenses will be billed as incurred or provided. Balances that are unpaid after the payment deadline are subject to a fee of 5% per month or the maximum lawful rate, whichever is less, on the owed amount every month, charged monthly until the balance is paid.

Terms and Conditions

- The organization agrees not to discriminate against any candidate on the basis of age, race, creed, color, religion, sex, sexual orientation, national origin, disability, marital status, or any other basis that is prohibited by federal, state, or local law.
- The organization agrees to refer all prospective applicants to SGR and not to accept applications independently during the recruitment process.
- The organization agrees to provide SGR with any candidates that were previously accepted as applicants for the given position before engaging SGR to conduct the recruitment for the subject position.
- If the organization wishes to place ads in local, regional, or national newspapers, the organization shall be responsible for paying directly for the ads and for placing the ads using language provided by SGR.
- The organization bears the cost of candidate travel, and candidates are reimbursed directly by the organization.

Placement Guarantee

SGR is committed to your satisfaction with the results of our full service recruitment process. If, for any reason, you are not satisfied, we will repeat the entire process one additional time, and you will be charged only for expenses as described in the Fee Proposal under Supplemental Services. Additionally, we promise not to directly solicit any candidate selected under this engagement for another position while they are employed with your organization.

In the event that you select a candidate fully vetted by SGR, who subsequently resigns or is released for any reason within 12 months of their hire date, we are committed to conducting a one-time additional executive search to identify a replacement. In this case, you will only be charged for related expenses as described in the Fee Proposal.

If your organization circumvents SGR's recruitment process and selects a candidate who did not participate in the full recruitment process, the placement guarantee will be null and void. Additionally, SGR does not provide a guarantee for candidates placed as a result of a partial recruitment effort or limited scope recruitment.

SGR Similar Recruitments

Public Works, Utilities, & Engineering Recruitments, 2019-Present

In Progress

- Canyon Regional Water Authority, TX - Assistant General Manager
- Canyon Regional Water Authority, TX - Project Engineer
- Chester County, PA (pop. 540,000) - Director of Facilities
- Flagler Beach, FL (pop. 5,000) - City Engineer *
- Fort Worth, TX (pop. 900,000) - Assistant Director of Development Services-Engineering
- Greenville, TX (pop. 30,000) - City Engineer *
- Killeen, TX (pop. 161,000) - Executive Director of Public Works
- Port Arthur, TX (pop. 57,000) -- Director of Public Services/City Engineer
- Richland, WA (pop. 62,000) - Public Works Director
- Sarasota County, FL (pop. 452,000) - Director of Public Utilities
- Waco, TX (pop. 140,000) - Capital Division Manager *
- West Central Texas Municipal Water District, TX - General Manager
- Wichita Falls, TX (pop. 103,000) - Deputy Director of Public Works *
- Williston, ND (pop. 32,000) - Assistant City Engineer *

2024

- Amarillo, TX (pop. 200,000) - Director of Utilities
- Brownsville, TX (pop. 186,700) - Director of Engineering & Public Works *
- Fort Worth, TX (pop. 900,000) - Property Management Director
- Greenville, TX (pop. 30,000) - Public Works Director *
- Gulf Shores, AL (pop. 16,000) - City Engineer
- Indian River County, FL (pop. 165,000) - Public Works Director
- Manhattan, KS (pop. 55,000) - Director of Public Works
- Manhattan, KS (pop. 55,000) - Director of Utilities
- North Texas Municipal Water District, TX - Engineering Manager
- North Texas Municipal Water District, TX - Water Treatment Systems Manager
- Olathe, KS (pop. 152,500) - Assistant City Engineer *
- Richardson, TX (pop. 122,570) - Director of Engineering and Capital Projects
- Wake County, NC (pop. 1,000,000) - Director of General Services Administration

2023

- Bay City, TX (pop. 18,000) - Public Works Director
- Cameron, MO (pop. 8,000) - Public Works Director
- Cherokee Water Company, TX - General Manager
- Fort Worth, TX (pop. 900,000) - Transportation and Public Works Director
- Grand Prairie, TX (pop. 200,000) - Utility Director *

- Klamath Falls, OR (pop. 22,000) - Assistant City Engineer *
- Lake Jackson, TX (pop. 28,000) - Assistant City Engineer *
- Lubbock, TX (pop. 266,000) - Assistant Director of Water Utilities
- Lubbock, TX (pop. 266,000) - Director of Facilities Management
- Moline, IL (pop. 42,000) - Director of Public Works
- North Texas Municipal Water District - Assistant Deputy-Wastewater
- Olathe, KS (pop. 152,000) - Assistant City Engineer/Transportation Manager *
- Richardson, TX (pop. 122,000) - Director of Facilities and Fleet
- San Juan County, WA (pop. 19,000) - Fleet Services Director
- Terrell, TX (pop. 18,000) - Director of Utilities
- Waco, TX (pop. 140,000) - Utilities Capital Projects Division Manager *
- Waco, TX (pop. 140,000) - Utilities Plant Operations Manager *
- Waco, TX (pop. 140,000) - Wastewater Treatment Plant Superintendent *
- Westminster, CO (pop. 119,000) - City Engineer
- Westminster, CO (pop. 119,000) - Public Works and Utilities Director

2022

- Amarillo, TX (pop. 200,000) - Director of Utilities
- Aurora, CO (pop. 385,000) - Assistant Director of Water Operations
- Brookings, SD (pop. 24,000) - Public Works Director *
- Cameron, MO (pop. 8,000) - Public Works Director
- Canadian River Municipal Water Authority, TX - General Manager
- Canyon Regional Water Authority, TX - General Manager
- Colorado River Municipal Water District, TX - Engineering Services Manager
- Columbia, MO (pop. 125,000) - Public Works Director *
- Euless, TX (pop. 61,000) - Assistant Director of Public Works and Engineering *
- Fort Smith, AR (pop. 90,000) - Director of Solid Waste Services *
- Fort Smith, AR (pop. 90,000) - Deputy Director of Water/Sewer Line Maintenance *
- Glenpool, OK (pop. 14,000) - City Engineer *
- Government Services Group, Inc. - Assistant MSD Director
- Indian River County, FL (pop. 160,000) - Director of Utility Services *
- Indian River County, FL (pop. 160,000) - Water-Wastewater Operations Manager *
- Klamath Falls, OR (pop. 22,000) - City Engineer *
- Lubbock Power & Light, TX (pop. 266,000) - Director of Customer Service
- Mesa, AZ (pop. 504,000) - Assistant City Engineer
- Plano, TX (pop. 287,000) - Assistant Director of Public Works, Community Services *
- Plano, TX (pop. 287,000) - Assistant Director of Public Works, Streets & Traffic *
- Plano, TX (pop. 287,000) - Assistant Director of Public Works, Water-Wastewater *
- Richardson, TX (pop. 119,000) - Assistant Director of Capital Projects and Engineering *
- Snoqualmie, WA (pop. 14,000) - Parks & Public Works Director
- Terrell, TX (pop. 17,000) - City Engineer
- Victoria, TX (pop. 67,000) - Assistant Director of Public Works/Utilities
- Waco, TX (pop. 140,000) - Wastewater Treatment Plant Superintendent *

2021

- Broken Arrow, OK (pop. 110,000) - Director of Maintenance Services*
- Broken Arrow, OK (pop. 110,000) - Director of Solid Waste & Recycling *
- Cecil County Government, MD (pop. 105,000) - Deputy Director of Public Works *
- Dallas County Park Cities Municipal Utility District, TX - General Manager
- DeLand, FL (pop. 37,000) - Public Services Director
- DeLand, FL (pop. 37,000) - Public Works Director
- Denton, TX (pop. 138,000) - Director of Water & Wastewater
- Ennis, TX (pop. 20,000) - Project Manager-Engineer *
- Georgetown, TX (pop. 70,000) - Water Utilities Director
- Great Falls, MT (pop. 59,000) - City Engineer *
- Green Valley Special Utility District, TX - Assistant General Manager
- Leander, TX (pop. 56,000) - Executive Director of Infrastructure
- McKinney, TX (pop. 195,000) - Public Works Director
- Orange, TX (pop. 18,000) - Assistant Public Works Director *
- San Angelo, TX (pop. 100,000) - City Engineer *
- San Marcos, TX (pop. 65,000) - Assistant Director of Public Services *
- Sandy, OR (pop. 12,000) - Public Works Director *
- South Grayson Special Utility District, TX - General Manager *
- Texas City, TX (pop. 50,000) - Director of Planning/City Engineer
- Wilmer, TX (pop. 4,700) - Public Works Director *

2020

- Addison, TX (pop. 15,000) - Director of Public Works and Engineering Services
- Brevard County, FL (pop. 500,000) - Public Works Director *
- Des Moines Water Works, IA - Director of Water Production *
- Fernandina Beach, FL (pop. 12,000) - Deputy City Manager/City Engineer *
- Fort Lauderdale, FL (pop. 182,000) - Assistant Director of Public Works
- Fort Lauderdale, FL (pop. 182,000) - Director of Public Works
- Fort Smith, AR (pop. 90,000) - Deputy Director of Water & Sewer Line Maintenance *
- Irving, TX (pop. 234,000) - Solid Waste Services Director
- Ormond Beach, FL (pop. 41,000) - Utilities Manager
- Portland, TX (pop. 23,000) - Director of Public Works *
- Reeves County, TX (pop. 15,000) - Road & Bridge Engineer
- Richardson, TX (pop. 115,000) - Assistant Director of Public Services *
- Temple, TX (pop. 79,000) - Assistant Director of Purchasing and Facility Services *
- The Colony, TX (pop. 44,000) - Director of Public Services
- Trophy Club Municipal Utility District No. 1, TX - General Manager
- Waco, TX (pop. 140,000) - Director of Solid Waste *

2019

- Amarillo, TX (pop. 200,000) - Director of Utilities *
- Amarillo, TX (pop. 200,000) - Solid Waste Superintendent

- Amarillo, TX (pop. 200,000) - Traffic Engineer *
- Austin, TX (pop. 951,000) - Director of Austin Resource Recovery
- Baytown, TX (pop. 82,000) - Assistant Director of Engineering/Public Works (Capital Projects)
- Bozeman, MT (pop. 45,000) - Director of Public Works
- Brighton, CO (pop. 40,000) - Assistant Utilities Director *
- Brighton, CO (pop. 40,000) - Assistant Public Works Director *
- Broken Arrow, OK (pop. 115,000) - Engineering and Construction Director *
- Fort Smith, AR (pop. 90,000) - Utilities Director *
- HVJ Associates, TX - Vice President of Civil Design *
- Port St. Lucie, FL (pop. 185,000) - Public Works Director *
- Rowlett, TX (pop. 62,000) - Director of Public Works *
- Temple, TX (pop. 79,000) - Assistant Director of Public Works-Utilities *
- Texas City, TX (pop. 51,000) - Director of Public Works *
- Waco, TX (pop. 130,000) - Director of Public Works *

* *Limited scope recruitment*



DIRECTOR OF PLANNING

Planning Department, part of the
Development Services division

Annual Salary:

\$141,780.28 – \$205,586.22 DOE/DOQ

McKinney, Texas



Are you a strategic, people-focused planning professional who can lead a high-performing team, guide community development, and uphold McKinney's commitment to excellence? If so, apply to be McKinney, Texas's next Director of Planning!

We're looking for an exceptional collaborative leader and consensus builder who is:

- Experienced in municipal planning and mentoring dynamic teams
- Skilled in balancing smart growth with practical regulatory insight
- Adept at engaging stakeholders and delivering top-tier customer service

"Unique by Nature" – read on to learn more about this opportunity!

ABOUT THE COMMUNITY

McKinney is a vibrant, fast-growing city with a charming small-town feel and a population of approximately 224,000. Known for its award-winning parks, top-rated schools, and beautifully preserved historic downtown, McKinney offers a high quality of life with a welcoming community atmosphere.

Located just 30 miles north of Dallas, McKinney enjoys close proximity to major urban amenities while maintaining its own distinct character. The city features a thriving downtown district filled with boutique shops, farm-to-table dining, art galleries, and live music, alongside extensive green spaces and nature trails for outdoor enthusiasts.

Historically, McKinney played a key role as a commercial and transportation hub in North Texas. Today, it blends historic charm with modern growth, offering a mix of historic neighborhoods, contemporary housing developments, and cutting-edge infrastructure that supports a strong local economy driven by sectors like technology, healthcare, education, and manufacturing.



POPULATION
approx. 224,000



MEDIAN HOUSEHOLD INCOME
\$116,600



AVERAGE HOME VALUE
\$574,579

AVERAGE MONTHLY RENT:
\$1,800

History



Tourism & Activities



GOVERNANCE & ORGANIZATION

McKinney operates under a Council-Manager form of government. The Mayor is elected at-large for a four-year term, and the City Council consists of seven members—three at-large (including the Mayor) and four district representatives, all serving four-year terms with a two-term limit.

The City provides a full range of services including:

- Development Services
- Public Safety (Police and Fire)
- Parks and Recreation



THE JOB

The Planning Department provides comprehensive planning, development planning, and downtown development/historic preservation services. The department also supports and oversees several key boards and commissions, including the Planning & Zoning Commission, Historic Preservation Advisory Board, and the Tax Increment Reinvestment Zone Board.

Reporting to the Executive Director of Development Services, the new Director of Planning will:

- Lead and mentor a team of 22 planning professionals
- Oversee long-range planning and development review processes
- Serve as a strategic advisor to city leadership and elected officials
- Represent the City in public meetings, board sessions, and community events
- Ensure alignment of planning efforts with McKinney's vision and core values

[Full Job Description](#)



DEPARTMENT DIVISIONS

- COMPREHENSIVE PLANNING AND RESEARCH
- DEVELOPMENT PLANNING
- DOWNTOWN DEVELOPMENT & HISTORIC PRESERVATION

DEPARTMENT QUICKFACTS



EMPLOYEES

22



DEPT. BUDGET

\$2.9
MILLION

2025 PROJECT PRIORITIES

- IMPLEMENTATION OF UPDATES TO THE COMPREHENSIVE PLAN
- STRATEGIC PLANNING FOR HISTORIC DOWNTOWN REDEVELOPMENT
- ENHANCING DEVELOPMENT PROCESSES TO IMPROVE EFFICIENCY AND CUSTOMER SERVICE



THE IDEAL CANDIDATE

The ideal candidate will bring extensive experience in municipal planning, with a strong understanding of both comprehensive and development planning practices. They will be a collaborative leader who builds trust across teams and departments, and a skilled communicator who can confidently represent the City in public forums and stakeholder meetings. This individual will be highly strategic, capable of applying data-driven decision-making to support McKinney's long-term vision. They will also demonstrate technical proficiency in zoning, subdivision regulations, and comprehensive planning tools. A customer service mindset, political savvy, and a commitment to continuous improvement are essential. As McKinney continues to grow, the Director of Planning must strike a thoughtful balance between historic preservation and forward-thinking development, all while mentoring a talented team and fostering innovation across the department.



EXPERIENCE & QUALIFICATIONS

Required:

- Bachelor's degree in Planning, Architecture, or a closely related field
- Seven (7) years of progressively responsible experience in planning, including at least two (2) years in a supervisory role
- Valid Texas Class C Driver's License

Preferred:

- Master's degree in Urban & Regional Planning, Public Administration, Architecture, or a related field
- American Institute of Certified Planners (AICP) certification
- Experience in municipal planning, historic preservation, and downtown development initiatives



SALARY & BENEFITS

Compensation: \$141,780.28 – \$205,586.22 DOE/DOQ

Health Benefits: Medical/Rx, Dental, Vision coverage for employees

Paid Leave: 80 hours of vacation annually, 135 hours of sick leave, 80 hours of paid parental leave, 10 paid holidays, 1 personal day, and compensatory time

Retirement: Texas Municipal Retirement System (TMRS) with a 7% mandatory employee contribution and 2:1 employer match. Five-year vesting. Retirement eligibility at 20 years of service or age 60 with 5 years of service

Additional Perks: \$100 monthly phone/data allowance, access to the City's Apex Wellness Center, and flexible work schedule options

HOW TO APPLY

Apply Here



For more information on this position, contact:

Lissa Barker, Senior Vice President, Executive Recruitment

LissaBarker@GovernmentResource.com | 817-266-0647

The City of McKinney is an Equal Opportunity Employer and values diversity in its workforce. Applicants selected as finalists for this position will be subject to a comprehensive background check.

**Agreement for Executive Recruitment Services ("PROJECT")
to City of Alpine, Texas ("CLIENT") between
CLIENT and Strategic Government Resources, Inc., DBA SGR ("SGR")**

SGR and CLIENT (together, "Parties") agree as follows, effective upon the date of the later signature below, in consideration of the mutual promises contained in this Agreement and other good and valuable consideration, the sufficiency of which each Party hereby acknowledges.

1. SGR promises and agrees:

- A. To perform the services described in SGR's Proposal for PROJECT dated May 22, 2025 ("PROPOSAL") substantially in the timeframe projected in the PROPOSAL.
- B. To honor the Placement Guarantee stated in the PROPOSAL.
- C. To comply with all applicable open records, public information and similar laws, and consult with CLIENT if SGR is asked for information before disclosure, unless prevented by court order or law from doing so.

2. CLIENT promises and agrees:

- A. To pay SGR promptly as billed or invoiced for such services in accordance with the amounts stated in PROPOSAL, including Reimbursable Expenses and costs of any Supplemental Services or Other Expenses that CLIENT selects. Balances that are unpaid after the payment deadline are subject to a fee of 5% per month or the maximum lawful rate, whichever is less, on the owed amount every month, charged monthly until the balance is paid.
- B. To timely provide photos/graphics and information necessary to develop recruitment brochure, narrow candidate field, and conduct candidate screening and interviews; failure to do so may, in SGR's reasonable discretion, extend timeline and can negatively impact the outcome of the process.
- C. To respond to drafts of documents and reports in a timely manner; failure to do so may, in SGR's reasonable discretion, extend timelines and can negatively impact the outcome of the process.
- D. To refer all prospective applicants to SGR and not to accept applications independently during the recruitment process.
- E. To provide legal opinions to SGR regarding when and if any information relating to the PROJECT must or should be released in accordance with public information laws or legal process.
- F. That if CLIENT receives an open records request related to this PROJECT, CLIENT shall notify and share the request with SGR in writing as soon as possible but within no more than three (3) business days of receipt and that CLIENT shall provide sufficient time for SGR to notify and provide advance notice to the impacted individuals prior to CLIENT releasing the required information with protected information redacted.
- G. To directly reimburse finalists for travel-related expenses relating to in-person interviews.
- H. That CLIENT is ultimately responsible for candidate selections and CLIENT will not discriminate against any candidate on the basis of age, race, creed, color, religion, sex, sexual orientation, national origin, disability, marital status, or any other basis that is prohibited by federal, or applicable state, or local law.
- I. To comply with the Fair Credit Reporting Act.
- J. To cooperate with SGR and not impede SGR from performing its obligations to CLIENT.

3. Additional Terms and Conditions:

- A. The PROPOSAL is incorporated herein for all purposes including all terms defined therein, but if there is any conflict or inconsistency between the terms or conditions of this Agreement, this Agreement controls.
- B. SGR may substitute personnel other than those initially placed, who have substantially equivalent training and experience and subject to approval of CLIENT, due to factors such as SGR employee/consultant turnover, developing needs of the PROJECT, or CLIENT's request.
- C. CLIENT grants SGR permission to use any name, logo, or other identifying mark of CLIENT in SGR's social media content to refer to the relationship established by this agreement.
- D. Remedies
 - i. CLIENT can terminate this agreement at any time for no reason upon giving SGR seven (7) days advance written notice of the termination date. In such an event, SGR shall be compensated for all work satisfactorily performed up to and through the termination date.
 - ii. SGR can terminate this agreement upon seven (7) days advance written notice of the termination date to CLIENT if CLIENT has failed to promptly pay in full any undisputed portion of any bill or invoice (if the dispute is in good faith) or has failed to perform its contractual promises in a manner that materially impedes SGR's ability to successfully perform its obligations, including identifying and attracting qualified candidates. In such an event, SGR shall be compensated for all work satisfactorily performed up to and through the termination date.
- E. CLIENT acknowledges that the nature of executive recruitment is such that SGR engages in discussions with prospects through the process who may or may not ultimately become a candidate, and that SGR is utilizing its proprietary network of relationships to identify and engage prospective candidates, and that premature release of such proprietary information, including names of prospective candidates with whom SGR may be having conversations as part of the recruitment process, may be damaging to the prospects, CLIENT, and SGR. Accordingly, CLIENT acknowledges and, to the extent permitted by law, agrees that all information related to this search is proprietary, and remains the property of and under the exclusive control of SGR, regardless of whether such information has been shared with CLIENT.
- F. There are no third-party beneficiaries to this Agreement.
- G. If any term or condition of this Agreement is invalidated by final judgment of a court of competent jurisdiction or becomes impossible to perform, the Parties will confer about whether to continue performance without amending the Agreement, without prejudice to either Party's right to terminate the Agreement without cause.
- H. This Agreement embodies the complete and final understandings, contract, and agreement between the Parties, superseding any and all prior written or verbal representations, understandings, or agreements pertaining to this PROJECT. This Agreement can be modified only by signed written amendment. Electronic communications purporting to amend this Agreement will be effective only if the electronic communication includes specific reference to this Agreement or PROJECT.
- I. This Agreement will be governed by the substantive laws of the State of Texas without regard to the jurisdiction's choice-of-law doctrines. Venue for any litigation relating to this Agreement will be exclusively in Brewster County of the State of Texas.

- J. To the extent it may be permitted to do so by applicable law, CLIENT does hereby agree to defend, hold harmless, and indemnify SGR, and all officers, employees, and contractors of SGR, from any and all demands, claims, suits, actions, judgments, expenses, and attorneys' fees incurred in any legal proceedings brought against them as a result of action taken by SGR, its officers, employees, and contractors, providing the incident(s), which is (are) the basis of any such demand, claim, suit, actions, judgments, expenses, and attorneys' fees, arose or does arise in the future from an act or omission of SGR acting within the course and scope of SGR's engagement with CLIENT; excluding, however, any such demand, claim, suit, action, judgment, expense, and attorneys' fees for those claims or any causes of action where it is determined that SGR committed official misconduct, or committed a willful or wrongful act or omission, or an act or omission constituting gross negligence, or acted in bad faith. In the case of such indemnified demand, claim, suit, action, or judgment, the selection of SGR's legal counsel shall be with the mutual agreement of SGR and CLIENT if such legal counsel is not also CLIENT's legal counsel. A legal defense may be provided through insurance coverage, in which case SGR's right to agree to legal counsel provided will depend on the terms of the applicable insurance contract. The provisions of this paragraph shall survive the termination, expiration, or other end of this agreement and/or SGR's engagement with CLIENT.
- K. Notices related to this Agreement will go to the respective Parties as follows but either Party can change the addressee for notices to that Party by written notice to the other Party.
- i. For the purposes of this Agreement, legal notice shall be required for all matters involving potential termination actions, litigation, indemnification, and unresolved disputes. This does not preclude legal notice for any other actions having a material impact on the Agreement.
 - ii. Any notice required be given by this Agreement shall be deemed to have been given within three (3) days of emailing or depositing in the mail.

Legal Notices:

SGR

Attn: Melissa Valentine, Corporate Secretary
PO Box 1642
Keller, TX 76244
Melissa@GovernmentResource.com

CLIENT

Attn:
Address:
Email:

PROJECT Representative:

SGR

Austin Holifield
Chief Operating Officer
AustinHolifield@GovernmentResource.com
817-337-8581

CLIENT

Name:
Title:
Email:
Phone:

Billing and Invoicing:

SGR

Attn: Finance

Finance@GovernmentResource.com

817-337-8581

CLIENT

Name:

Title:

Email:

Phone:

- L. Unless sooner terminated, this Agreement shall terminate at such time as the PROJECT is completed and the requirements of this Agreement are satisfied, except that duties of payment, information disclosure, placement guarantee, and any representations and warranties survive this Agreement.
- M. The Parties and each individual who executes this Agreement on behalf of a Party represent and warrant to the other Party that as to each Party's respective signatory, that signatory is authorized by their Party to execute this Agreement and to bind their Party hereto.
- N. Time is of the essence to this Agreement.
- O. This Agreement may be executed in counterparts which together will comprise the Agreement.
- P. This Agreement is subject to appropriation of funds by CLIENT.

SGR

CLIENT

Signature

Printed Name:

Title:

Date:

Signature

Printed Name:

Title:

Date:

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 111

Department: Office of the City Secretary

Sponsor: Geoffrey R. Calderon, City Secretary

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: Approve



AGENDA ITEM

Approve the acceptance of the Fiscal Year 2022-2023 Audit from Gibson, Ruddock, and Patterson LLC. (G. Calderon, City Secretary)

EXECUTIVE SUMMARY

None

SUPPORTING MATERIALS

1. 2023 Audit Conclusion Letter
2. 09-30-23 Annual Financial Report

BUDGET CONSIDERATIONS

Expenditure Required: N/A
Savings Anticipation: N/A
Current Budget FY 2024-2025: N/A
Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk
Geoffrey R. Calderon, City Secretary

Approved - 6/5/2025
Final Approval - 6/6/2025

May 21, 2025

To the Honorable Mayor Catherine Eaves,
Members of City Council, and Management of
City of Alpine, Texas
100 North 13th Street
Alpine, Texas 79830

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Alpine, Texas, (the City) for the year ended September 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 30, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 1, the City implemented GASB Statement No. 96 *Subscription-Based Information Technology Arrangements (SBITAs)*, which requires recognition of certain SBITA assets and liabilities. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

1. Management's estimate of the depreciation is based on estimated useful lives of the related assets.
2. Management's estimate of the allowance for uncollectible accounts receivables is based on historical collection rates and management's analysis of the collectability of the accounts.

3. Management's estimate of the allowance for uncollectible taxes is based on historical collection rates and management's analysis of the collectability of the accounts.
4. Management's estimate of the accumulated compensated absences is based upon eligibility requirements, current salaries, and the number of days accrued.
5. Management's estimate of the landfill closure costs is based upon a) the prior year's total estimated closure costs with application of an inflation factor provided by TCEQ and b) the total tons disposed during the year divided by a compaction rate.
6. Management's estimates for deferred outflows related to the Texas Municipal Retirement System (TMRS), the City's share of net pension asset, and deferred inflows related to TMRS are based upon estimates provided by TMRS.
7. Management's estimates for deferred outflows related to the Texas Municipal Retirement System Other Post-Employment Benefits (OPEB) and the City's share of total OPEB liability are based upon estimates provided by TMRS.
8. Management's estimate of the right-to-use assets (leases and SBITAs) and related liability is based on a present value calculation of the future payments. Amortization of the right-to-use assets is based upon the shorter of the lease term or the useful life of the underlying assets.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule, Passed Adjustments, summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. During the audit process, year-end adjustments were recorded as deemed necessary by management and are available for review.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 21, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

During our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. We previously reported on the City's internal controls in our report dated May 21, 2025. These comments do not affect our report dated May 21, 2025, on the financial statements of the City. Please see the attached schedule for the current year comments.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, the Budget and Actual Statements of Revenues, Expenditures and Changes in Fund Balance for the General Fund and Hotel and Motel Fund, the Texas Municipal Retirement System, and the Texas Municipal Retirement System Other Post-Employment Benefit Schedules, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

City of Alpine, Texas

Page 4

May 21, 2025

We were engaged to report on the combining fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the members of City Council and management of the City of Alpine, Texas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in dark ink that reads "Gibson Ruddock Patterson LLC". The script is cursive and fluid, with the letters connected. The signature is written on a plain white background.

Gibson Ruddock Patterson LLC

Current Year Comments

Procurement:

- 1. Observation:** While conducting our review of procurement transactions for the City, we noted that the advertisement for the Depository Contract request for proposal was only published 18 days prior to the deadline. According to the Texas Local Government 105.012(c), the notice of the request shall be published at least once no later than 21 days prior to the deadline for receipt of applications for depository services contracts.

Recommendation: We recommend that management ensure all advertisements are published in accordance with the legal requirements.

Management Response: Management agrees with the auditor's recommendation and will adhere to the procurement legal requirements in accordance with Texas Local Government Code Section 105.012(c). A procurement calendar will be developed and utilized during the procurement process to ensure that all timelines followed are in accordance with the legal requirements.

- 2. Observation:** Based upon government code 791.011(d), and interlocal contract must be authorized by the governing body of each party to the contract. Documentation was not maintained as evidence of Council approval to purchase from the federal purchasing cooperative GSA, contract GS-07F-031DA.

Recommendation: We recommend City Council adopt a resolution specifying all of the cooperatives that management is authorized to utilize and purchase from.

Management Response:

A resolution will be presented to City Council for adoption that specifies all of the cooperatives that management is requesting authorization to utilize and purchase from the listed purchasing cooperatives.

- 3. Observation:** It was noted that a bid solicitation has not been completed in recent years for aviation fuel.

Recommendation: We recommend management solicit vendors to submit bids for aviation fuel in order to determine the City is receiving competitive pricing.

Management Response: A bid solicitation for aviation fuel and oil will be conducted as recommended.

Journal Entries:

- 4. Observation:** While conducting our review of journal entries, we noted that not all journal entries are approved by someone other than the individual entering the journal entry. In addition, we noted not all of the supporting documentation was always attached in support for the amount or the purpose of the entry, and several entries were not posted properly to record interfund transactions, reversal of accruals, and transfers.

Current Year Comments

Recommendation: To strengthen controls, we recommend that each entry be reviewed and approved by a separate authorized individual other than the individual that is requesting and entering the entry. In addition, we recommend that the appropriate approved form and all necessary documentation that helps support the amounts and purpose of the journal entries including bank statements, the original entry if correcting entry is made, and calculations or any other documentation be attached prior to the journal entry being recorded in the accounting software to help ensure proper documentation and accurate posting. We also recommend that management ensure the description and support for the journal entry agree with the actual purpose of the journal entry and the entry be reviewed carefully to ensure it is being posted properly.

Management Response: Management agrees with the recommendation and will ensure that all journal entries are prepared and processed based on established internal controls and reviewed for accuracy.

5. **Observation:** We noted an instance in which a cash receipt was correctly recorded; however, when the money was taken to the bank, it was deposited into the wrong bank account. To correct this error, a transfer was needed between the two bank accounts. The cash was transferred; however, a journal entry was also posted in the general ledger to record the transfer. Since the receipt was already reported correctly in the general ledger, the journal entry was not needed and thus needed to be reversed.

Recommendation: To strengthen controls, we recommend that each correcting entry be reviewed and approved by a separate authorized individual other than the individual that is requesting and entering the entry to ensure the entry is accurate and will correct the original error.

Management Response: Management has established a review and approval process to help ensure the accuracy and improve internal controls for cash receipts and deposits.

Accounting and General Ledger:

6. **Observation:** It was noted that the general ledger balances for accounts receivable and customer deposits in the Gas fund and the Water, Sewer, and Sanitation fund are not being reconciled and adjusted monthly to the reports generated from the billing system. In addition, the adjustment credits that are being applied to customers' accounts in the billing system are also not being recorded in the general ledger in a timely manner, and it appears that the adjustment debits are not being recorded properly.

Recommendation: To improve the accuracy of the general ledger balances throughout the year, we recommend that any adjustment credits applied to customers' accounts be recorded in the general ledger and that the monthly accounts receivable and customer deposit reports from the billing system be generated. Any discrepancies between the balances should be researched and reconciled and any necessary adjustments be posted to the general ledger in a timely manner. We also recommend obtaining clarification on how the billing system is accounting for the adjustment debits and credits to ensure the appropriate general ledger adjustments are made to either the accounts receivable and/or revenue accounts if applicable.

Current Year Comments

Management Response: Management is currently reviewing the utility billing accounting system; and will develop a reconciliation and data entry process in the general ledger to ensure proper accounting of receivables, revenues received, and adjustments made.

7. **Observation:** Based on our review of the receivable balances in the Community Development fund and discussions with management, it appears there are several old outstanding resident loans and grants with balances whose current status is unknown.

Recommendation: We recommend management perform a detailed review of all outstanding resident loans and grant balances and take the appropriate action to collect any valid receivables.

Management Response: Management agrees with the recommendation and will conduct a thorough review of outstanding resident loans, grant balances; and take appropriate action to collect any valid receivables and update or close the loans and grant as needed.

8. **Observation:** In reviewing the aging reports for the Water, Sewer, and Sanitation fund and the Gas Utility Fund, we noted that there are a significant number of old receivable balances and a few accounts with unapplied payments to receivable balances.

Recommendation: We recommend management research old outstanding accounts receivable balances and take the appropriate action to collect the old balances or write off accounts that are deemed uncollectible. In addition, we recommend reviewing accounts that have receivable balances and unapplied payments in order to apply the unapplied payments to the balance owed.

Management Response: Management will review the outstanding accounts and take appropriate action to collect, apply and write off uncollectible accounts as recommended.

9. **Observation:** In reviewing the City's bank reconciliations, we noted that there are immaterial unreconciled differences that management needs to research and correct for multiple bank accounts. In some instances, the cause of the difference is unknown, and in others the cause of the difference is known, but the corrections have not been made. Differences were noted in the following bank accounts: the General Fund operating, HOT, the Water, Sewer, and Sanitation operating and customer deposits, Airport, and the Gas operating and customer deposit accounts. In addition, there are several bank reconciliations that have outstanding checks that are several years old.

Recommendation: We recommend management research and make all necessary corrections to properly account for these unreconciled differences. We also recommend that reconciliations be performed on a timely basis and any discrepancies be researched promptly to safeguard the City's funds. We also recommend that old outstanding checks be researched and either reissued or escheated to the state.

Management Response: Management is actively reviewing and working on correcting the unreconciled differences in the bank reconciliations. The old outstanding checks are currently under review and will be prepared for re-issue or escheated to the state as recommended.

Current Year Comments

- 10. Observation:** It appears that there are still a few processes with the accounting software that need to be reviewed in order to more accurately account for items that cross fiscal years such as accruals and voided checks, as well as the accruals and close out at the end of the fiscal year.

Recommendation: We recommend management consult with the accounting software company and obtain additional training if needed on how the system was set up to automatically charge back items that crossed fiscal years such as receivables and accruals and also voided checks. We recommend that receipts be set up to accrue through a receivable account and not the same account as liabilities are accrued in. In addition, when a check is voided in a different fiscal year than it was issued, it should not post back to the original fiscal year since that will cause a discrepancy in the bank reconciliations and fund balance.

Management Response: Management will work with the accounting software company to receive a better understanding of how end of year entries impact both fiscal years. Proper accounting of receivables and liabilities will be processed and reviewed for accuracy.

- 11. Observation:** During our review of the allowance for uncollectible property tax, we noted that the City has been using a flat 35% rate to calculate the allowance for uncollectible accounts.

Recommendation: We recommend City Management re-evaluate their allowance percentage and do a historical analysis in order to determine if this is still the most appropriate percentage to apply.

Management Response: Management will conduct a historical analysis of uncollectible property taxes and will determine the appropriate percentage rate to apply for the allowance for uncollectible accounts.

- 12. Observation:** While conducting our search for unrecorded liabilities, we noted three instances where expenditures for the month of September, which were paid subsequent to year end, were not properly accrued or items included in the invoice for services after September 30, 2023 were accrued.

Recommendation: We recommend management implement procedures that would ensure expenditures are posted in the correct accounting period.

Management Response: Management will implement an end of year accrual process for all receivables and liabilities.

- 13. Observation:** During our review of civic center rental deposits and events security deposits, we noted that the refunds and/or recognition of the revenue is not always being properly recorded or reclassified after the event has occurred.

Recommendation: We recommend that once the event has transpired, the civic center rental deposits either be refunded and offset the liability or recorded as revenue if appropriate. In addition, we recommend the deposit for event security be reclassified to revenue once the services are provided. This will allow for proper accounting and record keeping of all the rental and event security deposits.

Current Year Comments

Management Response: Management will implement procedures to ensure that deposits, revenues, and refunds are properly recorded and reconciled.

- 14. Observation:** During our review of the ground leases, we noted one lease where it appears the lease agreement allows for potential annual rent increases; however, no rent increases have occurred. It appears this has just been an oversight.

Recommendation: We recommend management review the lease agreements and implement the allowable rent increases in accordance with the signed contract.

Management Response: Airport and financial management will review the lease agreements and provide allowable rent increase recommendations for approval and implementation.

- 15. Observation:** We noted that the Health Insurance Internal Service Fund continues to carry forward left over funds from the City sponsored self-insured plan which ended 9-30-2020. The City continued to use the cash to pay out the remaining claims after the plan ended and has been utilizing some of these funds to cover benefits related to the HRA program and COBRA. However as of September 30, 2023 there is still a significant amount of cash set aside for health insurance in this fund.

Recommendation: We recommend the City evaluate how to utilize the health insurance funds and consider paying some of the future health insurance premiums with the balance that is available in the fund.

Management Response: Management will review the available funds and develop a timeline and plan to pay out the remaining claims; and determine the best available option to utilize the remaining health insurance funds.

Cash Disbursements:

- 16. Observation:** While testing nonpayroll disbursements we noted several instances in which the purchase orders were completed or approved after the invoice was received.

Recommendation: We recommend management remind the various departments about the proper purchase order process and be more diligent about following the approved procedures. In addition, we recommend the purpose of the purchase also be included on the purchase order in order to help with more accurate coding and accounting.

Management Response: Management continues to work with departments and remind them about proper purchasing procedures and documentation. Management is evaluating its purchasing procedure and will make the necessary changes to ensure compliance. Proper training will be provided to staff.

- 17. Observation:** While testing nonpayroll disbursements, we noted instances where there was no evidence of review or approval of the invoices or other documentation prior to processing for payment. In addition, we noted the amount paid for road repairs between funds was less than the

Current Year Comments

calculation on the support but the support did not have a note explaining the difference in the amount charged.

Recommendation: To strengthen controls, we recommend management document the review and approval of all invoices that are processed for payment to ensure the appropriate amounts are paid. In addition, we recommend that if the amount differs from the support, a note or explanation be added to the documentation.

Management Response: Management is evaluating its accounts payable procedure and will make the necessary changes to ensure proper payment is made and supporting documentation is provided justifying any changes, or difference in amounts.

Cash Receipts:

- 18. Observation:** While testing cash receipts, we noted that in two instances funds were deposited into the wrong bank account.

Recommendation: We recommend management review receipts and deposit slips prior to the deposit being made at the bank to ensure the accounts noted on the receipts and general ledger accounts agree with where the funds are being deposited and to ensure it is being deposited in the correct bank account.

Management Response: Management agrees with the recommendations. Secondary review of deposit slip, accounts and data entry has been added.

Water, Sewer, and Sanitation Billings:

- 19. Observation:** While conducting our test of controls over the Water, Sewer, and Sanitation billings and cash receipts, we noted two commercial customers who were charged the minimum residential rate for a ¾" water meter (\$8.00) rather than the minimum commercial rate for a ¾" water meter (\$9.00) as reflected in the City Resolution 2022-09-01 Section 98-93(a) effective 10/1/2022.

Recommendation: We recommend management ensure the amounts charged to customers agree with the rate schedules documented in the City Ordinances as approved by Council and agree with what is published on the City's website. In addition, we recommend that the billing department implement, review and monitor procedures to ensure all customers are billed the proper rates.

Management Response: Management is conducting internal audits of rates applied to accounts to ensure that proper rates are applied accordingly.

- 20. Observation:** While conducting our test of controls over the Water, Sewer, and Sanitation billings and cash receipts, we noted two commercial customers who were incorrectly charged the residential rate for garbage and related sales tax instead of the commercial rates. In addition, we noted one instance of a commercial customer who was not charged for garbage and sales tax.

Current Year Comments

Recommendation: We recommend that the billing department implement, review and monitor procedures to ensure all customers are billed the proper rates and confirm they are being billed for the appropriate services.

Management Response: Management is conducting internal audits of rates applied to accounts to ensure that proper rates are applied accordingly

- 21. Observation:** While conducting our test of controls over the Water, Sewer, and Sanitation billings and cash receipts, we noted one residential customer who was not billed sales tax on the garbage service

Recommendation: We recommend that the billing department implement, review and monitor procedures to ensure all customers are billed the proper rates. We also recommend that when adjustments are made to customer accounts, a thorough review of the calculations be made and verified before posting.

Management Response: Management is conducting internal audits of rates applied to accounts to ensure that proper tax rates are applied and proper adjustments are calculated and verified.

- 22. Observation:** While conducting our test of controls over the Water, Sewer, and Sanitation billings and cash receipts, we noted the incorrect consumption months were used to calculate the average winter consumption resulting in the customer being undercharged for sewer.

Recommendation: We recommend that the billing department review and monitor procedures to ensure the correct consumption months are used to calculate the average winter consumption that sets the base rate for the next year for the sewer portion of the bill.

Management Response: The billing department is reviewing and monitoring the procedures. The correct consumption months will be used to calculate the average winter consumption to set the base rate for the following year.

- 23. Observation:** While reviewing the policies and procedures for rates charged for water, we noted that per the City's website, customers outside the city limits are charged at 1.5 times the in-city rate for water. However, according to management the rates were not updated in the system due to software issues, and these customers were not charged the 1.5 times the in-city rate for fiscal year 2023. In addition, we noted that City Ordinance 98-123(a) state that sewer customers outside the city limits shall be charged pursuant to the appropriate rate schedule multiplied by 1.5. However, per management this is incorrect and sewer customers outside the city limits should only be charged the outside city limit rates as noted in the listing without an addition 1.5 times.

Recommendation: We recommend the City implement procedures to review and ensure that the rates and ordinances are accurate and correspond to what is actually being billed and we also recommend new rates get updated in the system by the effective day of the rate.

Management Response: An annual review of rates and ordinances will occur. New rates approved by ordinance will be entered into the system by the effective day of the rate.

Current Year Comments

24. Observation: We noted one instance of a residential customer who appeared on the Active Account List, but their account had been closed since 2016. In addition, we noted one instance of a commercial customer that was listed as a residential customer on the Active Account List.

Recommendation: We recommend that management implement procedures to ensure accounts are moved to “final” status when they are no longer active and we recommend reviewing accounts when they are set up to ensure they are coded to the proper category.

Management Response: Procedures will be developed and implemented to properly open and classify customer accounts; and to properly close inactive accounts on a timely basis.

Inventory:

25. Observation: During our tests of the supply inventory for the Water, Sewer, and Sanitation fund, we noted there are some items in inventory that are obsolete or damage and may not be usable. In addition, we noted that some of the inventory items are not maintained in an orderly manner conducive to ensuring adequate counts of the stock that is on hand. In addition, it appears that the unit price for some of the inventory items needs to be reviewed and adjusted to reflect more appropriate amounts.

Recommendation: We recommend that a complete count of all inventory items be performed annually for the Water, Sewer, and Sanitation department and we recommend obsolete or damage items be removed from the inventory listing. In addition, we recommend a method of tracking the cost of the items in inventory be implemented in order to accurately adjust and report the value of the inventory.

Management Response: Inventory tracking that includes cost/value will be implemented. The Water, Sewer, and Sanitation department will conduct an annual inventory that includes a report of obsolete or damaged items marked for removal.

Grant Reconciliations and Requests:

26. Observation: While performing our review of grant reconciliations, we noted that the general ledger is not being reconciled to the grant reports on a monthly basis for all City grants.

Recommendation: We recommend management maintain reconciliations throughout the year for each grant which details the expenditures that are requested for reimbursement from the grantor and reconciles to what is recorded on the general ledger.

Management Response: Grant reimbursements will include a copy of the general ledger and a grant reimbursement request form that includes the original amount of funds awarded, amendments, expenditures to date, reimbursements received and amount requested for the period.

Current Year Comments

Payroll:

27. Observation: While conducting our test over payroll, we noted the established pay rate for city council members for attendance of council meetings is not documented in City policies or minutes of the council meetings.

Recommendation: We recommend Council officially approve the compensation rate for city council member's attendance of monthly meetings and include it in the City Ordinances or employee handbook.

Management Response: Management will work with City Council to provide official approval of Council's compensation rate and attendance of meetings.

Capital Assets

28. Observation: Capital assets for the Enterprise Funds are recorded as expenses and not being recorded in the appropriate capital asset account in the general ledger throughout the year. In addition, depreciation is also not being recorded throughout the year for the related assets, and we also noted that not all capital asset purchases during fiscal year 2023 were added to the capital asset listing in the capital asset software.

Recommendation: We recommend that capital assets and depreciation be recorded properly for enterprise funds as in accordance with generally accepted accounting principles and we recommend that management implement procedures to ensure all capital asset purchases are added to the capital asset software system. If the City still wanted to show the expense of the asset purchase for budget purposes, a contra account could be added and used to then reclassify the asset to the asset category.

Management Response: Management will review and establish procedures to properly account for all capital assets.

29. Observation: We noted, that while a tag number is assigned to asset additions in the system, a tag is not physical attached to the taggable assets. In addition, we also noted that the identifying model number and serial numbers are not always added in the capital asset system to help identify the City's assets. It was also noted that a full inventory of capital assets has not been taken in several years and reconciled to the capital asset listing.

Recommendation: We recommend the City perform a complete inventory of capital assets and consider physically tagging the City's assets that are able to be tagged. We also recommend that all identifying model and serial numbers be included for each asset in the capital asset system where feasible.

Management Response: Management will review and establish procedures to properly account for all capital assets.

Current Year Comments

Vendor Listing

30. Observation: While performing various audit procedures, we noted that the vendor listing has several duplicate vendor names with different vendor numbers.

Recommendation: In order to strengthen controls, we recommend management perform a thorough review of all approved vendors and ensure that any duplicates be removed from the system and vendor listing. In addition, we recommend procedures be adopted regarding the approval process of vendors and the process to make changes to approved vendors. Procedures should include regular reviewing of reports related to any vendor changes to ensure the change was authorized. All reviews should be documented and retained as part of the City's internal control process.

Management Response: Management is conducting a review of its vendor database. Duplicate vendors will be removed from the active vendor listing. A vendor approval and inactivation procedure will be developed and implemented.

City of Alpine, Texas
Passed Adjustments Schedule
Year Ended September 30, 2023

Description	Governmental Activities				Business-Type Activities/Water, Sewer, Sanitation Fund				General Fund				HOT Fund				Aggregate Remaining			
	Statement of Net Position		Statement of Activities		Statement of Net Position		Statement of Activities		Balance Sheet		Statement of Revenues, Expenditures and Changes in Fund Balance		Balance Sheet		Statement of Revenues, Expenditures and Changes in Fund Balance		Balance Sheet		Statement of Revenues, Expenditures and Changes in Fund Balance	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
1 TCEQ Solid Waste Fee Account Payable To accrue invoice for solid waste fee for June 2023 to August 2023.						5,377	5,377													
2 Animal Care Expense Accounts Payable To accrue a portion of invoices for animal care services for September 2023.		4,634	4,634							4,634	4,634									
3 Promotion/Advertising Expense Accounts Payable To reverse accrual for a portion of invoice since services were not received until October 2023.	7,517			7,517									7,517			7,517				
4 Salary Expense Grant Revenue Grant Receivable Accrued Wages To record accrued wages related to the HIDTA grant.	4,171	4,171	997	997													4,171	4,171	997	997
5 Legal Expense Accounts Payable To accrue invoices paid in February 2024 for legal services for August 2023 September 2023.		34,168	34,168							34,168	34,168									

CITY OF ALPINE, TEXAS
ANNUAL FINANCIAL AND COMPLIANCE REPORTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

CITY OF ALPINE, TEXAS

Catherine Eaves Mayor

Reagan Stone..... Council Member Ward 1

Eva Martinez..... Council Member Ward 2

Darin Nance Council Member Ward 3

Lucy Escovedo Council Member Ward 4

Rick Stephens Council Member Ward 5

Megan Antrim..... City Manager

Geoffrey Calderon..... City Secretary

Darrell Losoya..... City Police Chief

Victoria Sanchez Finance Director

CITY OF ALPINE, TEXAS

Annual Financial and Compliance Reports For the Year Ended September 30, 2023

Table of Contents

	<u>Page</u>	<u>Exhibit</u>
FINANCIAL SECTION	1	
Independent Auditor's Report	2	
Management's Discussion and Analysis	5	
<u>BASIC FINANCIAL STATEMENTS</u>	19	
<u>Government-wide Financial Statements:</u>		
Statement of Net Position	21	A-1
Statement of Activities	22	B-1
<u>Governmental Fund Financial Statements:</u>		
Balance Sheet – Governmental Funds	24	C-1
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	25	C-2
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	26	C-3
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	27	C-4
<u>Proprietary Fund Financial Statements:</u>		
Statement of Net Position - Proprietary Funds	28	D-1
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	32	D-2
Statement of Cash Flows – Proprietary Funds	36	D-3
<u>Fiduciary Fund Financial Statements:</u>		
Statement of Fiduciary Net Position	40	E-1
Statement of Changes in Fiduciary Fund Net Position	41	E-2
Notes to the Basic Financial Statements	42	
REQUIRED SUPPLEMENTARY INFORMATION	89	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual - General Fund	90	G-1
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Hotel and Motel Tax Fund	91	G-2
Notes to Required Supplementary Information - Budget	93	
Schedule of Changes in the City's Net Pension Liability (Assets) and Related Ratios - Texas Municipal Retirement System	94	G-3
Schedule of City Contributions - Texas Municipal Retirement System	96	G-4
Notes to Required Supplementary Information - Texas Municipal Retirement System for Pension	97	

CITY OF ALPINE, TEXAS

Annual Financial and Compliance Reports For the Year Ended September 30, 2023

Table of Contents

	<u>Page</u>	<u>Exhibit</u>
REQUIRED SUPPLEMENTARY INFORMATION (Continued)		
Schedule of Changes in the Total OPEB Liability and Related Ratios - Texas Municipal Retirement System OPEB	98	G-5
Notes to Required Supplementary Information - Texas Municipal Retirement System for OPEB	99	
SUPPLEMENTARY INFORMATION	101	
Combining Balance Sheet – Non-major Governmental Funds	102	H-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-major Governmental Funds	106	H-2
COMPLIANCE SECTION	109	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance <i>With Government Auditing Standards</i>	110	
Schedule of Findings and Responses	112	
Client Corrective Action Plan	114	
Auditor Summary Schedule of Prior Audit Findings	116	

FINANCIAL SECTION

Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council
City of Alpine, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Alpine, Texas, (City) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Alpine, Texas, as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Alpine, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2023, the City of Alpine, Texas, adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the TMRS pension, and other postemployment benefits information on pages 5 through 18 and 89 through 99, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 21, 2025, on our consideration of the City of Alpine, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Alpine, Texas' internal control over financial reporting and compliance.



Gibson Ruddock Patterson LLC
El Paso, Texas
May 21, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management Discussion and Analysis (MD&A) presents an overview and analysis of the financial activities of the City of Alpine (City) for the fiscal year ended September 30, 2023. This document is designed to:

- Provide a comparison of current year to prior year and identify specific economic factors contributing to changes;
- Help users of the financial statements understand the relationship between the results reported in the government-wide financial statements for governmental activities and the results reported in the governmental fund financial statements;
- Help the reader focus on the City's financial condition as a whole, describing currently known facts, decisions or conditions expected to impact the City's financial condition and the availability of fund resources for future years; and
- Identify significant variances between the adopted budget, final budget and actual expenditures, discussing the impact of these variances on future liquidity.

Since Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities and resulting changes, it should be considered in conjunction with the other sections of this audit report.

FINANCIAL HIGHLIGHTS

- On a government-wide basis, the City's total assets and deferred outflows exceeded its liabilities and deferred inflows by \$37,782,209 (net position). Within the Total Net Position, Unrestricted Net Position is \$8,673,943, an increase from the prior year of \$229,902.
- The City of Alpine's total net position increased by \$1,635,761. Governmental activities increased net position by \$450,302 while the business-type activities increased by a total of \$1,185,459. In the Statement of Activities, which reports both governmental and business-type activities, the general revenues for governmental activities were comprised of property tax, sales taxes, gross receipts business tax, investment earnings, and other taxes, which totaled \$5,195,912. Program revenues for Governmental Activities include charges for services and operating grants and contributions which totaled \$1,613,750. The \$6,809,662 sum of general and program revenues less total expenses of \$6,359,360 produced an overall \$450,302 increase in the governmental activities net position for the fiscal year. The City continues to operate below budgeted expenditures. Operations continued to return to normal in light of the increased cost and limited access to materials and resources needed.
- Business-type activities consists of the Water, Sewer, and Sanitation Fund, Airport Fund, and Gas Fund and earned total revenues and capital contributions of \$8,782,837 while accumulating total expenses of \$7,597,378, producing an increase of \$1,185,459.
- Total liabilities for the City as a whole equaled \$7,104,380 at fiscal year-end compared to \$7,437,976 in the prior year. Long term liabilities totaled \$4,274,285 for the current year compared to \$4,718,890 in the prior year. The decrease in liabilities is due to the decrease in bonds payable. The City continues to make their debt payments in full and in a timely manner. Liabilities for landfill closure costs and new lease obligations continue to rise in order to remain compliant with regulatory requirements. Our goal is to manage our long-term liabilities in order to better respond to changes in service priorities, revenue inflows, and cost structures.
- As of September 30, 2023, governmental funds reported combined ending fund balances of \$5,477,859, an increase of \$1,168,298. Of the current combined fund balance, \$3,221,358 is unassigned and available for the purpose of the general fund.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances in a manner that resemble those of private-sector business. All governmental and business-type activities are consolidated into columns which add to a total for the City of Alpine.

The *Statement of Net Position* presents information on all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference being reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities* is focused on both the gross and net cost of various functions (including governmental and business-type) supported by the government's general tax and other revenues. This is intended to summarize and simplify the user's analysis of the costs of various governmental services and/or subsidies to various business-type activities.

Governmental activities of the City include general government, public safety, public works, health and welfare, culture and recreation and interest on debt. Business-type activities reflect private sector type operations (where user charges or fees for services typically cover all or most of the cost of operations, including depreciation). There are several business type activities of the City which include the airport and utility services for water, sewer, sanitation, and gas.

Fund Financial Statements

A fund is a set of self-balancing accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City of Alpine uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how cash and other financial assets can readily be converted into available resources, as well as on the balances at the end of the fiscal year that are available for spending. Such information may be useful in determining what financial resources are available in the near future to finance the City's operations.

The focus of governmental fund financial statements is narrower than that of the government-wide financial statements; therefore, it is useful to compare the information presented for governmental funds with similar information presented for the governmental activities in the government-wide financial statements. Because governmental fund financial statements do not encompass the additional long-term focus of the government-wide financial statement, additional information is provided that explains the relationship between them.

Both, the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues Expenditures and Changes in Fund Balances provide a reconciliation between governmental funds and governmental activities. The reconciliation will help readers better understand the long-term impact of the government's near-term financing decisions.

The City maintains three governmental fund types for financial reporting purposes which are the general fund, the debt service fund, and the special revenue funds. The Non-major Governmental Funds or Other Funds consist of the Community Development Fund, Municipal Court Tech Fund, PD-FED Equity Share Fund, PD Abandon Vehicle Fund, Municipal Court Security Fund, Pueblo Nuevo Park, Local Border Security Program, Homeland Security Grant, HIDTA Grant, Opioid Settlement Fund, Mobile Security Camera Grant, and Debt Service Fund. Individual fund data for the non-major governmental funds is provided in the combining financial statements that follow the basic financial statements in this report.

Proprietary Funds

Proprietary funds are generally used to account for services for which the City charges customers- either outside customers or internal departments of the City. Proprietary funds provide a more detailed report of the same type of information as shown in the government-wide financial statements. The City maintains two types of proprietary funds:

- o Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its Water, Sewer, Sanitation, Airport, and Gas operations.
- o Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses its internal service funds to account for its employee health and welfare benefits. As these internal services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Fiduciary Funds

Custodial funds are a type of Fiduciary Fund used to report fiduciary activities that are not required to be reported in pension and other post-employment benefits trust funds, investment trust funds, or private trust funds. The City's custodial fund currently consists of funds that are collected on behalf of the State of Texas and cannot be used in the City's operations.

Notes to the Financial Statements

The Notes are an integral part of the financial statements and provide additional information that is essential to a full understanding and fair presentation of the data provided in both the government-wide and fund financial statements. The notes immediately follow the financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information of the City. Budgetary comparison schedules have been provided which demonstrate budgetary compliance. Information pertaining to the City of Alpine's long-term debt, retirement benefits offered by the City through Texas Municipal Retirement System, healthcare, and other post-employment benefits are also included. During the fiscal year, the City of Alpine and Brewster County entered an interlocal agreement to jointly manage the Alpine Emergency Services Board. The Alpine Emergency Services Board was formed to manage all fire and emergency services in North Brewster County. For fiscal year 2022-2023 the City of Alpine implemented GASB 96 – Subscription Based Information Technology Arrangements (SBITA), which requires recognition of certain technology subscriptions. GASB 96 establishes that a SBITA results in a right-to-use subscription asset and corresponding subscription liability and recorded as such.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Comparative information for the current and preceding year is presented below:

Statement of Net Position						
	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Other Assets	\$8,800,345	\$8,314,370	\$5,388,562	\$5,524,313	\$14,188,907	\$13,838,683
Capital Assets	\$9,484,770	\$10,330,472	\$21,000,708	\$20,307,548	\$30,485,478	\$30,638,020
Total Assets	\$18,285,115	\$18,644,842	\$26,389,270	\$25,831,861	\$44,674,385	\$44,476,703
Deferred Outflows of resources	\$470,589	\$117,839	\$267,140	\$45,220	\$737,729	\$163,059
Total assets and deferred outflows	\$18,755,704	\$18,762,681	\$26,656,410	\$25,877,081	\$45,412,114	\$44,639,762
Other Liabilities	\$1,839,297	\$1,780,998	\$990,798	\$938,088	\$2,830,095	\$2,719,086
Long-Term Liabilities	\$731,170	\$954,041	\$3,543,115	\$3,764,849	\$4,274,285	\$4,718,890
Total Liabilities	\$2,570,467	\$2,735,039	\$4,533,913	\$4,702,937	\$7,104,380	\$7,437,976
Deferred Inflows	\$183,177	\$475,884	\$342,348	\$579,454	\$525,525	\$1,055,338
Total Liabilities and deferred inflows	\$2,753,644	\$3,210,923	\$4,876,261	\$5,282,391	\$7,629,905	\$8,493,314
Net investment in capital assets	\$8,851,311	\$9,547,359	\$18,788,342	\$16,764,223	\$27,639,653	\$26,311,582
restricted	\$1,384,950	\$1,310,396	\$83,663	\$80,429	\$1,468,613	\$1,390,825
unrestricted	\$5,765,799	\$4,694,003	\$2,908,144	\$3,750,038	\$8,673,943	\$8,444,041
Total Net Position	\$16,002,060	\$15,551,758	\$21,781,149	\$20,594,690	\$37,782,209	\$36,146,448

Analysis of the City's Net Position

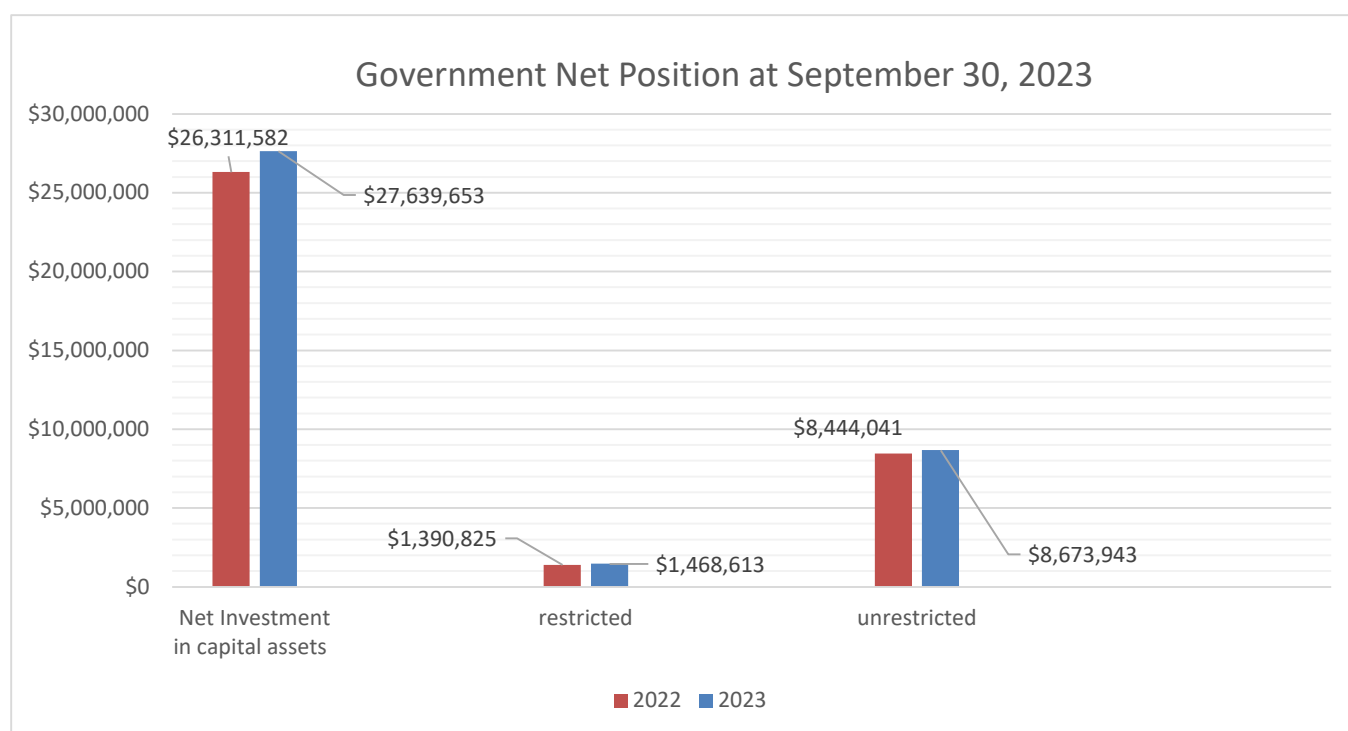
The net position may serve over time as a useful indicator of a government's financial position. For fiscal year 2023, the City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$37,782,209.

The largest portion of the City's net position, \$27,639,653, reflects its investment in capital assets (e.g. land, buildings, equipment, improvements, right-to-use assets, construction in progress and infrastructure). The City

uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources because the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the City's net position, \$1,468,613, represents resources that are subject to external restrictions on how they may be used. This restricted net position is held for debt service and amounts restricted by other funding agencies. Restricted net position increased \$77,788 over the prior fiscal year, due mainly to an increase of restricted funds for grants, landfill closure costs and the restricted use of Hotel and Motel funds.

There is a remaining unrestricted net position available of \$8,673,943 to meet the government’s ongoing obligations to citizens and creditors at the end of the fiscal year.



Analysis of the City's Operations

The following table provides a summary of the City's activities for the years ending September 30, 2023 and September 30, 2022. Governmental activities increased the City of Alpine's net position by \$450,302, business-type activities increased in position by \$1,185,459 resulting in a total net position increase of \$1,635,761.

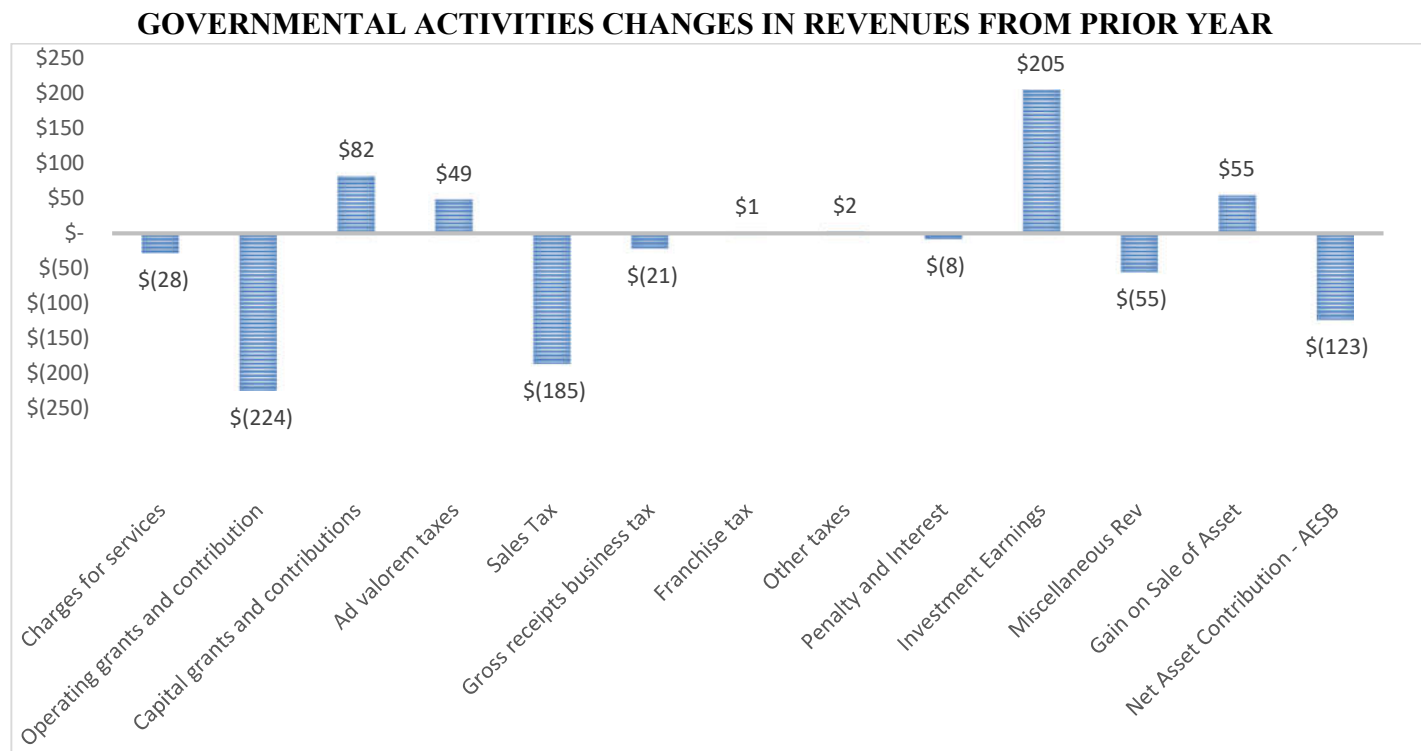
Statement of Activities For the Years Ended September 30

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Charges for Services	\$1,278,939	\$1,306,773	\$7,450,838	\$7,489,370	\$8,729,777	\$8,796,143
Operating Grants and Contributions	\$252,806	\$477,272	\$9,775	\$67,010	\$262,581	\$544,282
Capital Grants and Contributions	\$82,005	\$0	\$831,300	\$224,927	\$913,305	\$224,927
Total Program Revenues	\$1,613,750	\$1,784,045	\$8,291,913	\$7,781,307	\$9,905,663	\$9,565,352
Ad Valorem Tax	\$2,017,002	\$1,968,371	\$0	\$0	\$2,017,002	\$1,968,371
Sales Tax	\$2,093,353	\$2,278,723	\$0	\$0	\$2,093,353	\$2,278,723
Gross Receipts Business Tax	\$722,688	\$743,428	\$0	\$0	\$722,688	\$743,428
Franchise Tax	\$87,108	\$86,536	\$0	\$0	\$87,108	\$86,536
Other Taxes	\$28,760	\$26,983	\$0	\$0	\$28,760	\$26,983
Penalty and Interest	\$34,016	\$41,546	\$0	\$0	\$34,016	\$41,546
Miscellaneous Revenue	\$12,416	\$67,050	\$254,108	\$230,589	\$266,524	\$297,639
Investment Earnings	\$237,246	\$32,497	\$236,816	\$46,091	\$474,062	\$78,588
Gain on Sales of Assets	\$85,975	\$31,418	\$0	\$0	\$85,975	\$31,418
Net Asset Contributions – AESB	\$(122,652)	\$0	\$0	\$0	\$(122,652)	\$0
General Revenues	\$5,195,912	\$5,276,552	\$490,924	\$276,680	\$5,686,836	\$5,553,232
Total Revenues	\$6,809,662	\$7,060,597	\$8,782,837	\$8,057,987	\$15,592,499	\$15,118,584

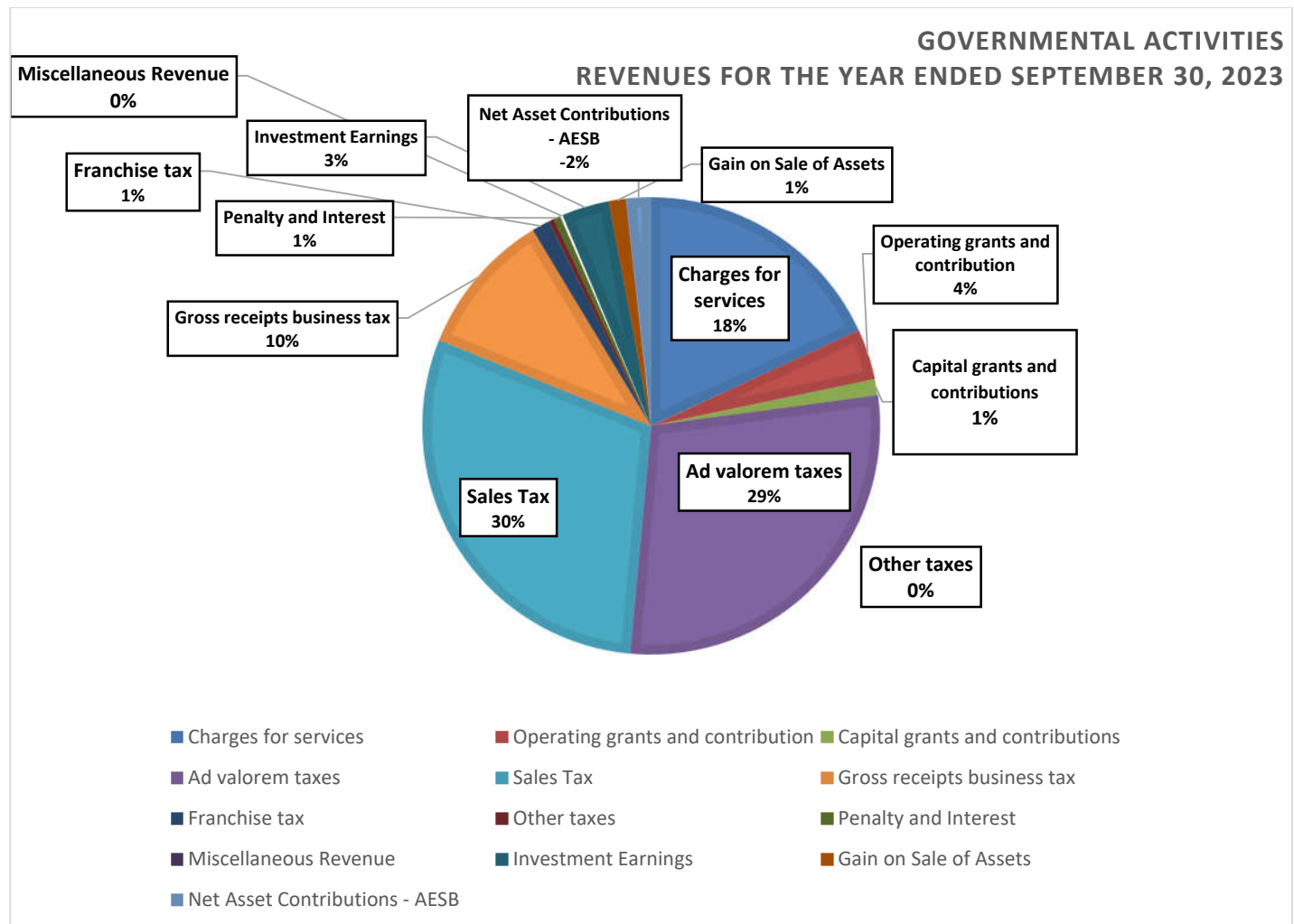
CITY OF ALPINE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023

	Governmental		Business-Type		Total	Total
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
General Government	\$1,487,359	\$1,283,894	\$0	\$0	\$1,487,359	\$1,283,894
Public Safety	\$1,852,199	\$1,691,740	\$0	\$0	\$1,852,199	\$1,691,740
Public Works	\$1,336,672	\$1,342,759	\$0	\$0	\$1,336,672	\$1,342,759
Health & Welfare	\$363,425	\$336,687	\$0	\$0	\$363,425	\$336,687
Culture & Recreation	\$1,279,414	\$1,107,030	\$0	\$0	\$1,279,414	\$1,107,030
Bond Interest	\$40,291	\$40,435	\$0	\$0	\$40,291	\$40,435
Water, Sewer, Sanitation	\$0	\$0	\$4,808,157	\$4,887,030	\$4,808,157	\$4,887,030
Airport	\$0	\$0	\$975,951	\$1,053,785	\$975,951	\$1,053,785
Gas	\$0	\$0	\$1,813,270	\$1,906,904	\$1,813,270	\$1,906,904
Total Expenses	\$6,359,360	\$5,802,545	\$7,597,378	\$7,847,719	\$13,956,738	\$13,650,264
Change in Net Position	\$450,302	\$1,258,052	\$1,185,459	\$210,268	\$1,635,761	\$1,468,320
Net Position - Beginning	\$15,551,758	\$14,293,706	\$20,594,690	\$20,384,422	\$36,146,448	\$34,678,128
Net Position - Ending	\$16,002,060	\$15,551,758	\$21,780,149	\$20,594,690	\$37,782,209	\$36,146,448

The following chart (in thousands) shows the change in governmental activities' revenues from the previous year.

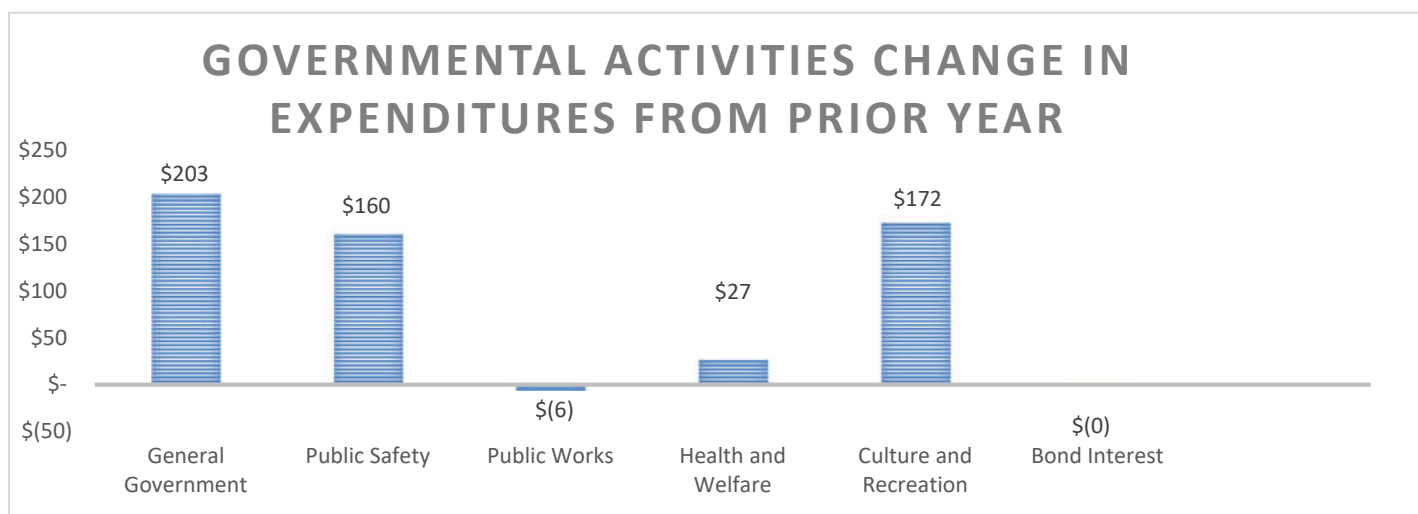


Revenues for governmental activities totaled \$6,809,662, an decrease of \$250,935 or a decrease of 3.5% from 2022. The decline in revenue is a result in the collection of less sales tax for the fiscal year and the recording of the net asset contributions regarding the Alpine Emergency Services Board.



The total taxable valuation increased from the prior year. The City adopted an increased tax rate over the no-new revenue (effective tax) rate of \$0.466326. Ad valorem property tax revenues increased \$48,631 slightly more than 2%. The increase is contributed to the addition of new taxable property and increase in appraised values. Sales taxes decreased by \$185,370 or 8%. Hotel Occupancy taxes decreased by \$20,740 (2.8%), while franchise taxes remained fairly consistent at \$87,108, a slight increase of \$572 from the prior year.

The following chart (in thousands) shows changes in governmental activities' expenses from 2022 to 2023.



During FY 2022–2023, overall expenses increased across several areas. Administration costs rose due to changes in staffing, including additional positions and salary adjustments. Culture and Recreation expenses increased as the City supported more tourism-related events and enhanced park maintenance and operations to meet the growing demand for quality-of-life services. Public Safety also experienced higher costs as departments operated at full capacity, with investments in necessary training and resources for law enforcement officers. While some staffing changes temporarily reduced costs within specific areas of Public Safety, overall expenses increased due to these operational needs.

Program Revenues and Expenses - Business-type Activities

Charges for services decreased by \$38,532 to \$7,450,838. Total expenses also decreased by \$250,341 to \$7,597,378, which does include depreciation and amortization expenses of \$882,618. The City Council approved a two dollar (\$2.00) increase to the water base meter rate. No changes were made to either the residential or commercial wastewater rates. Gas rates are adjusted based on the City Council approved contract with an outside vendor and fluctuates contract to contract. In FY 2022-2023, City Council did approve an increase in the city's service fee of \$1.50, raising the fee to \$10.00. Council reviews the rates for each of the utilities – water, wastewater, sanitation, garbage, and gas, and sets them annually by resolution.

FINANCIAL ANALYSIS OF THE FUND LEVEL STATEMENTS

Governmental Funds

The focus of the City's governmental funds is to provide information on near term inflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The cost of general fund programs and services was \$4,450,745, a decrease of \$577,831 from 2022.

At the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$5,477,859. General fund revenues totaled \$5,561,876 for the fiscal year, while expenditures were \$4,450,745. The hotel/motel tax fund and other funds reported \$1,292,991 in hotel occupancy tax and state/federal contract revenue while expenditures were recorded as \$1,321,799 for special programs and administration. To summarize, the City's total fund balance increased by \$1,168,298.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government wide financial statements for Business Type Activities, but in more detail. An analysis of the major proprietary funds are as follows:

Regarding the September 30, 2023 balance sheet for proprietary funds, Water, Sewer, Sanitation, Gas, and Airport posted total net position of \$21,780,149, which is an increase of 5.75% from the previous year figure of \$20,594,690 mainly due to capital contributions. Regarding the statement of revenues, expenses, and changes in fund balance, total enterprise funds operating revenues were \$7,704,946 while operating expenses were \$7,574,115, producing an operating increase of \$130,831.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund is the general operating fund of the City. During the 2023 fiscal year, the City adopted an initial budget of \$5,481,247 and amended general fund revenues for a final total of \$5,638,247. The actual revenues for the fiscal year were \$5,561,876, providing a \$(76,371) budget variance.

For the fiscal year ended September 30, 2023, the City anticipated that general fund expenditures would exceed revenues due to the rising cost of materials and resources. The City's adopted and amended budgeted expenditures totaled \$5,728,247. Actual expenditures were \$4,450,745, resulting in a positive variance of \$1,277,502 budget variance and an excess of revenues under expenditures of \$1,201,131.

CAPITAL ASSETS

The City's investment in capital assets includes land, buildings & improvements, machinery & equipment, vehicles, infrastructure, and right-to-use leases. The carrying value of the governmental capital assets equaled \$9,484,770 (net of accumulated depreciation) at fiscal year-end, a decrease of \$845,702 from the previous year's total of \$10,330,472.

Water and Sewer capital assets equaled \$13,496,520 (net of accumulated depreciation) at fiscal year-end, an increase of \$1,526 from the previous year's total of \$13,494,994.

Airport capital assets equaled \$5,897,322 (net of accumulated depreciation) at fiscal year-end, an increase of \$687,617 from the previous year total of \$5,209,705.

Gas capital assets equaled \$1,606,866 (net of accumulated depreciation) at fiscal year-end, an increase \$4,017 from previous year's total of \$1,602,849.

DEBT ADMINISTRATION

At the end of the current year, the City had total principal bond debt outstanding of \$2,560,000 which consists of debt obligations in the form of TWDB Series 2005, CO Series 2011, and GO Refunding Series 2011, for expenses related to and capital improvement projects including building renovations, new animal shelter, street improvements, water and sewer utility system improvements, and lease obligations. The debt also consists of prior debt consolidation. In addition to the bonds, the City also has loans for fleet vehicles used to assist in the growing need to replace a number of older and unreliable vehicles; Right to Use lease liabilities for leased office equipment (ie: copiers) and vehicles; and Subscription Based Information Technology Agreements (SBITA) for subscription based software.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

In fiscal year 2022-2023, the City continued to have one of the lowest tax rates for a city its size in Texas. The City's tax rate was \$0.466326 for fiscal year 2022-2023. The City continues to establish reserve accounts and designate funds accordingly to plan for future projects. In fiscal year 2022 - 2023 the City made all required debt payments and continued to address reserves for future projects and infrastructure needs.

The City continued to improve City assets by managing and repairing infrastructure. The Gas Utility Department consistently meets required infrastructure replacement set by the Railroad Commission and PHMSA. The department continues to replace steel pipe with poly in Alpine and Fort Davis combined. In addition, the department removed and replaced 34 risers in Alpine and 5 risers in Fort Davis. The Gas Utility Department is also diligent in maintaining and improving safety features of the infrastructure.

During the fiscal year 2022-2023, the Water and Wastewater Departments focused on continued maintenance of an aging infrastructure, Wastewater Treatment Plant improvements, staffing and training. City Council continued to address financial concerns by committing funds to assist with the improvements of the department's infrastructure. The replacement of the aerator and automated bar screen were completed in FY 2022-2023. Continued engineering for the wastewater treatment plant was requested to address the next phase of improvements, which includes one clarifier and drying beds. Inventory for the departments was addressed to meet the demands of ongoing maintenance.

The airport completed the construction phase of the runway light replacement project. Alpine Casparis Municipal Airport has one of the oldest lighting systems in Texas. The City continues to utilize grant funding to improve assets at the airport.

The City council and administration monitor the national economy, federal and state legislature and its effects on the local economy and the city's budget. The rising cost of materials and supplies continues to be a concern for the City.

The City Council has been proactively working to meet the basic quality of life needs of the citizens of Alpine. The City obtained a grant for improvements to Pueblo Nuevo Park through the Texas Parks and Wildlife and the project was initiated in FY 2022-2023. The community was invited to participate in the layout and playground equipment choices. The current direction continues to focus on maintaining and improving an aging utility infrastructure, street improvements, and economic development.

City Council and the administration of the City work with other entities such as Brewster County and other state or federal agencies to reduce the future financial burden on Alpine residents in the pursuance of providing efficient services and improvements to the community. The City and Brewster County have worked on agreements to cover expenses for sanitation (recycling) and emergency services. In FY 2022-2023, the City of Alpine and Brewster County entered into an interlocal agreement to jointly manage the Alpine Emergency Services Board. The board was created to manage the fire and emergency services for North Brewster County. Local law enforcement worked with state and federal agencies to obtain grants for safety equipment and enhanced border protection.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the funds it receives. Questions concerning any of the information provided in the report or requests for additional information should be addressed to the City Secretary, 100 N. 13th St., Alpine, Texas 79830.

BASIC FINANCIAL STATEMENTS

This page left blank intentionally.

CITY OF ALPINE, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

EXHIBIT A-1

Data Control Codes	Primary Government		
	Governmental Activities	Business - Type Activities	Total
ASSETS			
1010 Cash and Cash Equivalents	\$ 6,619,740	\$ 4,411,672	\$ 11,031,412
1050 Taxes Receivable, Net	238,573	-	238,573
1150 Accounts Receivable (Net)	115,171	570,890	686,061
1260 Due from Other Governments	53,399	36,960	90,359
1290 Other Receivables	7,998	56,043	64,041
1300 Due from Other Funds	833,326	(845,596)	(12,270)
1410 Inventories	-	325,230	325,230
1430 Prepaid Items	18,360	13,233	31,593
1611 Restricted Cash	-	83,663	83,663
Capital Assets:			
1710 Land	806,665	336,981	1,143,646
1760 Capital Assets, Net	8,499,244	19,590,461	28,089,705
1770 Right-to-Use Lease Assets, Net	49,941	40,529	90,470
1772 SBITA Assets, Net	85,139	15,852	100,991
1780 Construction in Progress	43,781	1,016,885	1,060,666
1800 Net Pension Asset-TMRS	870,349	466,213	1,336,562
1990 Noncurrent Lease Receivable	43,429	270,254	313,683
1000 Total Assets	<u>18,285,115</u>	<u>26,389,270</u>	<u>44,674,385</u>
DEFERRED OUTFLOWS OF RESOURCES			
1997 Deferred Outflow Related to TMRS	451,578	257,430	709,008
1999 Deferred Resource Outflow OPEB	19,011	9,710	28,721
1500 Total Deferred Outflows of Resources	<u>470,589</u>	<u>267,140</u>	<u>737,729</u>
LIABILITIES			
2010 Accounts Payable	181,532	269,390	450,922
2020 Wages and Salaries Payable	84,066	46,121	130,187
2030 Compensated Absences Payable	76,315	42,565	118,880
2140 Accrued Interest Payable	1,544	1,045	2,589
2230 Unearned Revenues	1,490,285	102,754	1,593,039
2270 Other Current Liabilities	5,555	528,923	534,478
Noncurrent Liabilities:			
2501 Due Within One Year	206,182	325,377	531,559
Due in More Than One Year:			
2502 Long Term Debt - Noncurrent	427,277	1,982,451	2,409,728
2585 Total OPEB Liability	97,711	52,338	150,049
2590 Landfill Closure Costs	-	1,182,949	1,182,949
2000 Total Liabilities	<u>2,570,467</u>	<u>4,533,913</u>	<u>7,104,380</u>
DEFERRED INFLOWS OF RESOURCES			
2602 Deferred Inflow Related to TMRS	87,711	54,498	142,209
2604 Deferred Resource Inflow OPEB	52,191	26,507	78,698
2605 Deferred Resource Inflow for Leases	43,275	261,343	304,618
2500 Total Deferred Inflows of Resources	<u>183,177</u>	<u>342,348</u>	<u>525,525</u>
NET POSITION			
3200 Net Investment in Capital Assets and RTU Assets	8,851,311	18,788,342	27,639,653
Restricted:			
3810 Restricted for Federal and State Grants	99,591	-	99,591
3820 Restricted for Landfill Closure Costs	-	83,663	83,663
3860 Restricted for Debt Service	123,706	-	123,706
3890 Restricted for Other Purposes	1,161,653	-	1,161,653
3900 Unrestricted Net Position	5,765,799	2,908,144	8,673,943
3000 Total Net Position	<u>\$ 16,002,060</u>	<u>\$ 21,780,149</u>	<u>\$ 37,782,209</u>

The notes to the financial statements are an integral part of this statement.

CITY OF ALPINE, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

		Program Revenues		
Data Control Codes	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
GOVERNMENTAL ACTIVITIES:				
100 General Government	\$ 1,487,359	\$ 1,060,144	\$ -	\$ -
200 Public Safety	1,852,199	74,782	240,230	-
300 Public Works	1,336,672	50,294	-	-
400 Health and Welfare	363,425	53,020	-	60,114
500 Culture and Recreation	1,279,414	40,699	12,576	21,891
720 Interest on Debt	40,291	-	-	-
Total Governmental Activities	6,359,360	1,278,939	252,806	82,005
BUSINESS-TYPE ACTIVITIES:				
701 Water, Sewer, Sanitation Fund	4,808,157	4,643,319	4,812	-
702 Airport Fund	975,951	740,062	4,963	831,300
703 Gas Fund	1,813,270	2,067,457	-	-
Total Business-Type Activities	7,597,378	7,450,838	9,775	831,300
TOTAL PRIMARY GOVERNMENT	\$ 13,956,738	\$ 8,729,777	\$ 262,581	\$ 913,305

General Revenues:

 Taxes:

 Property Taxes, Levied for General Purposes
 Property Taxes, Levied for Debt Service
 General Sales and Use Taxes
 Gross Receipts Business Tax
 Franchise Tax
 Other Taxes
 Penalty and Interest on Taxes
 Miscellaneous Revenue
 Investment Earnings
 Auction Proceeds from Abandoned Property
 Net Asset Contribution-Alpine Emerg. Svcs. Board
 Total General Revenues and Special Items

Change in Net Position

Net Position - Beginning

Net Position - Ending

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (427,215)	\$ -	\$ (427,215)
(1,537,187)	-	(1,537,187)
(1,286,378)	-	(1,286,378)
(250,291)	-	(250,291)
(1,204,248)	-	(1,204,248)
(40,291)	-	(40,291)
(4,745,610)	-	(4,745,610)
-	(160,026)	(160,026)
-	600,374	600,374
-	254,187	254,187
-	694,535	694,535
(4,745,610)	694,535	(4,051,075)
1,862,908	-	1,862,908
154,094	-	154,094
2,093,353	-	2,093,353
722,688	-	722,688
87,108	-	87,108
28,760	-	28,760
34,016	-	34,016
12,416	254,108	266,524
237,246	236,816	474,062
85,975	-	85,975
(122,652)	-	(122,652)
5,195,912	490,924	5,686,836
450,302	1,185,459	1,635,761
15,551,758	20,594,690	36,146,448
<u>\$ 16,002,060</u>	<u>\$ 21,780,149</u>	<u>\$ 37,782,209</u>

CITY OF ALPINE, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

Data Control Codes		General Fund	Hotel and Motel Fund	Other Funds	Total Governmental Funds
ASSETS					
1010	Cash and Cash Equivalents	\$ 4,878,016	\$ 982,212	\$ 347,209	\$ 6,207,437
1050	Taxes Receivable	166,573	121,362	13,751	301,686
1051	Allowance for Uncollectible Taxes (credit)	(58,300)	-	(4,813)	(63,113)
1150	Accounts Receivable (Net)	101,881	13,290	-	115,171
1260	Due from Other Governments	16,293	-	37,106	53,399
1290	Other Receivables	51,427	-	-	51,427
1300	Due from Other Funds	866,369	19,311	103,390	989,070
1430	Prepaid Items	18,360	-	-	18,360
1000	Total Assets	<u>\$ 6,040,619</u>	<u>\$ 1,136,175</u>	<u>\$ 496,643</u>	<u>\$ 7,673,437</u>
LIABILITIES					
2010	Accounts Payable	\$ 89,832	\$ 45,861	\$ 45,839	\$ 181,532
2020	Wages and Salaries Payable	81,900	2,166	-	84,066
2080	Due to Other Funds	273,421	-	20,773	294,194
2230	Unearned Revenues	1,490,285	-	-	1,490,285
2270	Other Current Liabilities	5,555	-	-	5,555
2000	Total Liabilities	<u>1,940,993</u>	<u>48,027</u>	<u>66,612</u>	<u>2,055,632</u>
DEFERRED INFLOWS OF RESOURCES					
2601	Unavailable Revenue - Property Taxes	89,344	-	7,327	96,671
2605	Deferred Resource Inflow for Leases	43,275	-	-	43,275
2600	Total Deferred Inflows of Resources	<u>132,619</u>	<u>-</u>	<u>7,327</u>	<u>139,946</u>
FUND BALANCES					
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	99,591	99,591
3480	Retirement of Long-Term Debt	-	-	117,751	117,751
3490	Other Restricted Fund Balance	-	1,088,148	73,505	1,161,653
Committed Fund Balance:					
3545	Other Committed Fund Balance	745,649	-	131,857	877,506
3600	Unassigned Fund Balance	3,221,358	-	-	3,221,358
3000	Total Fund Balances	<u>3,967,007</u>	<u>1,088,148</u>	<u>422,704</u>	<u>5,477,859</u>
4000	Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 6,040,619</u>	<u>\$ 1,136,175</u>	<u>\$ 496,643</u>	<u>\$ 7,673,437</u>

The notes to the financial statements are an integral part of this statement.

CITY OF ALPINE, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

Total Fund Balances - Governmental Funds	\$ 5,477,859
The City uses internal service funds to charge the costs of certain health insurance activities to appropriate functions in other governmental funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position.	550,753
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation and amortization) and long-term debt in the governmental activities is to increase net position.	9,479,973
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2023 capital outlays and debt principal payments is to increase net position.	226,033
Included in the items related to debt is the recognition of the City's net pension asset and other components for TMRS required by GASB 68. The net position related to TMRS includes a deferred resource outflow in the amount of \$451,578, a deferred resource inflow in the amount of (\$87,711), and a net pension asset in the amount of \$870,349. The recognition of the various components related to the net pension asset resulted in an increase in net position of \$1,234,216.	1,234,216
Included in the items related to debt is the recognition of the City's total OPEB liability and other components required by GASB 75. The net position related to OPEB includes a deferred resource outflow in the amount of \$19,011, a deferred resource inflow in the amount of (\$52,191), and a total OPEB liability in the amount of (\$97,711). The recognition of the various components related to the OPEB liability resulted in an decrease in net position of (\$130,891).	(130,891)
The 2023 depreciation and amortization expense increases accumulated depreciation and accumulated amortization. The net effect of the current year's depreciation and amortization is to decrease net position.	(932,554)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, reclassifying the proceeds from the issuance of debt to a long-term debt payable, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.	96,671
Net Position of Governmental Activities	<u>\$ 16,002,060</u>

The notes to the financial statements are an integral part of this statement.

CITY OF ALPINE, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Data Control Codes	General Fund	Hotel and Motel Fund	Other Funds	Total Governmental Funds
REVENUES:				
Taxes:				
5110 Property Taxes	\$ 1,872,492	\$ -	\$ 155,273	\$ 2,027,765
5120 General Sales and Use Taxes	2,093,353	-	-	2,093,353
5150 Gross Receipts Business Tax	-	722,688	-	722,688
5170 Franchise Tax	87,108	-	-	87,108
5180 Other Taxes	28,760	-	-	28,760
5190 Penalty and Interest on Taxes	31,241	-	2,775	34,016
5200 Licenses and Permits	76,751	-	-	76,751
5300 Intergovernmental Revenue and Grants	1,025	-	320,578	321,603
5400 Charges for Services	1,048,983	-	11,427	1,060,410
5510 Fines	66,923	-	-	66,923
5610 Investment Earnings	179,952	46,581	10,713	237,246
5620 Rents and Royalties	12,765	-	-	12,765
5640 Contributions & Donations from Private Sources	632	12,576	-	13,208
5700 Other Revenue	61,891	10,350	30	72,271
5020 Total Revenues	5,561,876	792,195	500,796	6,854,867
EXPENDITURES:				
Current:				
0100 General Government	1,419,039	-	-	1,419,039
0200 Public Safety	1,414,459	-	333,191	1,747,650
0300 Public Works	820,439	-	-	820,439
0400 Health and Welfare	311,613	-	-	311,613
0500 Culture and Recreation	352,681	793,214	43,781	1,189,676
Debt Service:				
0710 Principal on Debt	112,164	1,532	129,400	243,096
0720 Interest on Debt	20,350	292	20,389	41,031
6030 Total Expenditures	4,450,745	795,038	526,761	5,772,544
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	1,111,131	(2,843)	(25,965)	1,082,323
OTHER FINANCING SOURCES (USES):				
7918 Auction Proceeds from Abandoned Property	-	-	85,975	85,975
7915 Transfers In	-	-	75,000	75,000
8911 Transfers Out (Use)	(75,000)	-	-	(75,000)
7080 Total Other Financing Sources (Uses)	(75,000)	-	160,975	85,975
1200 Net Change in Fund Balances	1,036,131	(2,843)	135,010	1,168,298
0100 Fund Balance - October 1 (Beginning)	2,930,876	1,090,991	287,694	4,309,561
3000 Fund Balance - September 30 (Ending)	\$ 3,967,007	\$ 1,088,148	\$ 422,704	\$ 5,477,859

The notes to the financial statements are an integral part of this statement.

CITY OF ALPINE, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Total Net Change in Fund Balances - Governmental Funds	\$ 1,168,298
The City uses an internal service fund to charge the costs of certain health insurance activities primarily to the governmental funds. The net loss of this internal service fund is reported with governmental activities. The net effect of this consolidation is to decrease the change in net position.	(9,383)
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2023 capital outlays and debt principal payments is to increase the change in net position.	228,317
GASB 68 required that certain expenditures related to the TMRS pension be de-expended and recorded as a deferred outflow of resources. The current fiscal year contributions made after the measurement date of the plan caused the change in ending net position to increase in the amount of \$27,296. Contributions made during the measurement year and during the fiscal year were also de-expended and recorded as an addition to the net pension asset for the City. This caused an increase in the net position totaling \$13,417. Finally, the City's pension expense for the plan had to be recorded. The net pension expense allocation increased the change in net position by (\$50,779). The result of recognizing the TMRS activity is to decrease the change in net pension by (\$10,066). In addition to TMRS, the City recognized activity related to TESRS prior to the transfer of the liability to the Alpine Emergency Services Board on 9-30-2023. The result of recognizing the activity for TESRS increased the change in net position by \$23,364. Overall the change in net position was increased by \$13,298 after including the activity for TMRS and TESRS.	13,298
GASB 75 required that certain plan expenditures be de-expended and recorded as a deferred outflow of resources. These contributions made after the measurement date of the plan caused the change in ending net position to increase in the amount of \$1,929. Contributions made during the measurement year and during the fiscal year were also de-expended and recorded as a reduction in the total OPEB liability. This caused an increase in the net position totaling \$2,132. Finally, the City's OPEB expense for the plan had to be recorded. This expense decreased the change in net position by (\$11,594). The net result is to decrease the change in net position by (\$6,911).	(6,911)
Depreciation and amortization is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation and amortization is to decrease the change in net position.	(932,554)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to decrease the change in net position.	(10,763)
Change in Net Position of Governmental Activities	\$ 450,302

The notes to the financial statements are an integral part of this statement.

CITY OF ALPINE, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2023

	Business-Type Activities	
	Water, Sewer, Sanitation Fund	Airport Fund
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 2,512,114	\$ 234,451
Restricted Assets - Current:		
Restricted Cash	83,663	-
Accounts Receivable (Net)	435,062	24,257
Due from Other Governments	-	36,960
Other Receivables	50,469	5,574
Due from Other Funds	-	-
Inventories	122,101	49,069
Prepaid Items	-	13,233
Total Current Assets	3,203,409	363,544
Noncurrent Assets:		
Capital Assets:		
Land	192,397	99,584
Capital Assets, net	13,246,767	4,806,472
Right-to-Use Lease Assets, net	23,838	-
SBITA Assets, net	7,899	-
Construction in Progress	25,619	991,266
Net Pension Asset-TMRS	256,465	38,509
Noncurrent Lease Receivable	-	270,254
Total Noncurrent Assets	13,752,985	6,206,085
Total Assets	16,956,394	6,569,629
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to TMRS	145,187	24,923
Deferred Resource Outflow OPEB	5,489	834
Total Deferred Outflows of Resources	150,676	25,757

The notes to the financial statements are an integral part of this statement.

- Enterprise Funds		Governmental Activities	
Gas Fund	Total Enterprise Funds	Internal Service Fund	
\$ 1,665,107	\$ 4,411,672	\$ 412,303	
-	83,663	-	
111,571	570,890	-	
-	36,960	-	
-	56,043	-	
-	-	138,450	
154,060	325,230	-	
-	13,233	-	
1,930,738	5,497,691	550,753	
45,000	336,981	-	
1,537,222	19,590,461	-	
16,691	40,529	-	
7,953	15,852	-	
-	1,016,885	-	
171,239	466,213	-	
-	270,254	-	
1,778,105	21,737,175	-	
3,708,843	27,234,866	550,753	
87,320	257,430	-	
3,387	9,710	-	
90,707	267,140	-	

CITY OF ALPINE, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2023

	Business-Type Activities	
	Water, Sewer, Sanitation Fund	Airport Fund
LIABILITIES		
Current Liabilities:		
Accounts Payable	231,045	258
Wages and Salaries Payable	24,607	3,685
Compensated Absences Payable	16,613	5,453
Due to Other Funds	234,038	131,541
Accrued Interest Payable	1,045	-
Unearned Revenues	57,853	-
Loans Payable - Current	10,910	-
Bonds Payable - Current	230,600	-
Right-to-Use Leases Payable - Current	6,286	-
SBITAs Payable - Current	3,602	-
Other Current Liabilities	318,314	-
Other Long Term Debt - Current	-	-
Total Current Liabilities	<u>1,134,913</u>	<u>140,937</u>
Noncurrent Liabilities:		
Bonds Payable - Noncurrent	1,882,800	-
Loans Payable - Noncurrent	12,812	-
Other Long Term Debt - Noncurrent	-	-
Right-to-Use Lease Liabilities - Noncurrent	18,479	-
SBITA Liabilities - Noncurrent	4,390	-
Total OPEB Liability	28,792	4,322
Landfill Closure Costs	1,182,949	-
Total Noncurrent Liabilities	<u>3,130,222</u>	<u>4,322</u>
Total Liabilities	<u>4,265,135</u>	<u>145,259</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflow Related to TMRS	27,030	3,529
Deferred Resource Inflow OPEB	14,433	2,227
Deferred Resource Inflow for Leases	-	261,343
Total Deferred Inflows of Resources	<u>41,463</u>	<u>267,099</u>
NET POSITION		
Net Investment in Capital Assets and Lease Assets	11,326,641	5,897,322
Restricted for Landfill Closure Costs	83,663	-
Unrestricted Net Position	1,390,168	285,706
Total Net Position	<u>\$ 12,800,472</u>	<u>\$ 6,183,028</u>

The notes to the financial statements are an integral part of this statement.

- Enterprise Funds		Governmental Activities
Gas Fund	Total Enterprise Funds	Internal Service Fund
38,087	269,390	-
17,829	46,121	-
20,499	42,565	-
480,017	845,596	-
-	1,045	-
44,901	102,754	-
17,318	28,228	-
-	230,600	-
5,166	11,452	-
3,764	7,366	-
210,609	528,923	-
47,731	47,731	-
885,921	2,161,771	-
-	1,882,800	-
-	12,812	-
47,731	47,731	-
11,948	30,427	-
4,291	8,681	-
19,224	52,338	-
-	1,182,949	-
83,194	3,217,738	-
969,115	5,379,509	-
23,939	54,498	-
9,847	26,507	-
-	261,343	-
33,786	342,348	-
1,564,379	18,788,342	-
-	83,663	-
1,232,270	2,908,144	550,753
\$ 2,796,649	\$ 21,780,149	\$ 550,753

CITY OF ALPINE, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Business-Type Activities	
	Water, Sewer, Sanitation Fund	Airport Fund
OPERATING REVENUES:		
Charges for Services	\$ 4,643,319	\$ 740,062
Fines	-	-
Rents and Royalties	188,488	14,985
Other Revenue	42,678	1,120
Total Operating Revenues	4,874,485	756,167
OPERATING EXPENSES:		
Proprietary Fund Function - Water		
Personnel Services - Salaries and Wages	384,254	-
Personnel Services - Employee Benefits	96,219	-
Purchased Professional & Technical Services	6,078	-
Purchased Property Services	272,770	-
Other Operating Costs	222,615	-
Supplies	77,253	-
Total Proprietary Fund Function - Water	1,059,189	-
Proprietary Fund Function - Gas		
Personnel Services - Salaries and Wages	-	-
Personnel Services - Employee Benefits	-	-
Purchased Professional & Technical Services	-	-
Purchased Property Services	-	-
Other Operating Costs	-	-
Supplies	-	-
Total Proprietary Fund Function - Gas	-	-
Proprietary Fund Function - Sanitation		
Personnel Services - Salaries and Wages	66,026	-
Personnel Services - Employee Benefits	19,150	-
Purchased Professional & Technical Services	6,561	-
Purchased Property Services	1,776,569	-
Other Operating Costs	435,480	-
Supplies	2,755	-
Total Proprietary Fund Function - Sanitation	2,306,541	-
Proprietary Fund Function - Sewerage		
Personnel Services - Salaries and Wages	172,301	-
Personnel Services - Employee Benefits	54,430	-
Purchased Professional & Technical Services	19,105	-
Purchased Property Services	111,454	-
Other Operating Costs	114,368	-
Supplies	27,690	-
Total Proprietary Fund Function - Sewerage	499,348	-
Proprietary Fund Function - Airport		
Personnel Services - Salaries and Wages	-	99,963
Personnel Services - Employee Benefits	-	26,154
Purchased Property Services	-	25,203
Other Operating Costs	-	65,932
Supplies	-	533,250
Total Proprietary Fund Function - Airport	-	750,502
Health Insurance		
Other Operating Costs	-	-

The notes to the financial statements are an integral part of this statement.

- Enterprise Funds		Governmental Activities
Gas Fund	Total Enterprise Funds	Internal Service Fund
\$ 2,067,457	\$ 7,450,838	\$ -
300	300	-
4,600	208,073	-
1,937	45,735	-
2,074,294	7,704,946	-
-	384,254	-
-	96,219	-
-	6,078	-
-	272,770	-
-	222,615	-
-	77,253	-
-	1,059,189	-
444,904	444,904	-
118,220	118,220	-
28,655	28,655	-
79,791	79,791	-
380,654	380,654	-
647,723	647,723	-
1,699,947	1,699,947	-
-	66,026	-
-	19,150	-
-	6,561	-
-	1,776,569	-
-	435,480	-
-	2,755	-
-	2,306,541	-
-	172,301	-
-	54,430	-
-	19,105	-
-	111,454	-
-	114,368	-
-	27,690	-
-	499,348	-
-	99,963	-
-	26,154	-
-	25,203	-
-	65,932	-
-	533,250	-
-	750,502	-
-	-	25,924

CITY OF ALPINE, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Business-Type	Activities
	Water, Sewer, Sanitation Fund	Airport Fund
Proprietary Fund Function - Nondepartmental		
Personnel Services - Salaries and Wages	59,221	-
Personnel Services - Employee Benefits	20,080	-
Purchased Professional & Technical Services	6,153	-
Purchased Property Services	2,222	-
Other Operating Costs	255,936	-
Supplies	32,358	-
Total Proprietary Fund Function - Nondepartmental	375,970	-
Depreciation and Amortization	548,157	225,449
Total Operating Expenses	4,789,205	975,951
Operating Income (Loss)	85,280	(219,784)
NONOPERATING REVENUES (EXPENSES):		
Grants (Not Capital Grants)	4,812	4,963
Investment Earnings	137,782	23,062
Interest Expense - Non-Operating	(18,952)	-
Total Nonoperating Revenue (Expenses)	123,642	28,025
Income (Loss) Before Contributions	208,922	(191,759)
Capital Contributions	-	831,300
Change in Net Position	208,922	639,541
Total Net Position - October 1 (Beginning)	12,591,550	5,543,487
Total Net Position - September 30 (Ending)	\$ 12,800,472	\$ 6,183,028

The notes to the financial statements are an integral part of this statement.

- Enterprise Funds		Governmental Activities
Gas Fund	Total Enterprise Funds	Internal Service Fund
-	59,221	-
-	20,080	-
-	6,153	-
-	2,222	-
-	255,936	-
-	32,358	-
-	375,970	-
109,012	882,618	-
1,808,959	7,574,115	25,924
265,335	130,831	(25,924)
-	9,775	-
75,972	236,816	16,541
(4,311)	(23,263)	-
71,661	223,328	16,541
336,996	354,159	(9,383)
-	831,300	-
336,996	1,185,459	(9,383)
2,459,653	20,594,690	560,136
<u>\$ 2,796,649</u>	<u>\$ 21,780,149</u>	<u>\$ 550,753</u>

CITY OF ALPINE, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Business-Type Activities	
	Water, Sewer, Sanitation Fund	Airport Fund
<u>Cash Flows from Operating Activities:</u>		
Cash Received from User Charges	\$ 4,834,798	\$ 774,542
Cash Payments to Employees for Services	(882,738)	(128,441)
Cash Payments for Health Costs	-	-
Cash Payments for Suppliers	(2,314,970)	(477,046)
Cash Payments for Other Operating Expenses	(939,644)	(65,932)
Net Cash Provided by (Used for) Operating Activities	697,446	103,123
<u>Cash Flows from Non-Capital Financing Activities:</u>		
Non-Capital Grants	4,812	4,963
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Acquisition of Capital Assets	(525,935)	(81,767)
Principal Paid on Debt	(249,318)	-
Interest paid on Debt	(19,281)	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	(794,534)	(81,767)
<u>Cash Flows from Investing Activities:</u>		
Interest and Dividends on Investments	134,548	23,062
Net Increase (Decrease) in Cash and Cash Equivalents	42,272	49,381
Cash and Cash Equivalents at Beginning of Year	2,469,842	185,070
Cash and Cash Equivalents at End of Year	<u>\$ 2,512,114</u>	<u>\$ 234,451</u>

The notes to the financial statements are an integral part of this statement.

Governmental Activities -		
Gas Fund	Total Enterprise Funds	Internal Service Fund
\$ 2,065,171	\$ 7,674,511	\$ -
(565,285)	(1,576,464)	-
-	-	(25,977)
(809,696)	(3,601,712)	-
(380,654)	(1,386,230)	-
<u>309,536</u>	<u>1,110,105</u>	<u>(25,977)</u>
-	9,775	-
(89,199)	(696,901)	-
(35,026)	(284,344)	-
(4,311)	(23,592)	-
<u>(128,536)</u>	<u>(1,004,837)</u>	<u>-</u>
<u>75,972</u>	<u>233,582</u>	<u>16,541</u>
256,972	348,625	(9,436)
<u>1,408,135</u>	<u>4,063,047</u>	<u>421,739</u>
<u>\$ 1,665,107</u>	<u>\$ 4,411,672</u>	<u>\$ 412,303</u>

CITY OF ALPINE, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Business-Type Activities	
	Water, Sewer, Sanitation Fund	Airport Fund
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>		
<u>Provided by (Used for) Operating Activities:</u>		
Operating Income (Loss)	\$ 85,280	\$ (219,784)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used For) Operating Activities:		
Depreciation	548,157	225,449
Effect of Increases and Decreases in Current Assets and Liabilities:		
Decrease (Increase) in Receivables	(41,542)	33,740
Decrease (Increase) in Inventories	(4,809)	614
Decrease (Increase) in Prepaid Expenses	-	81,767
Decrease (Increase) in Net Pension Asset	257,633	32,769
Decrease (Increase) in Deferred Outflows	(132,163)	(15,105)
Increase (Decrease) in Accounts Payable	21,347	(974)
Increase (Decrease) in Wages Payable	6,587	202
Increase (Decrease) in Interfund Balances	9,460	-
Increase (Decrease) in Other Current Liabilities	(1,015)	159
Increase (Decrease) in Deferred Inflows	(125,001)	(33,932)
Increase (Decrease) in OPEB Liability	(15,243)	(1,782)
Increase (Decrease) in Landfill Closure Costs	88,755	-
Increase (Decrease) in Other Long Term Payable	-	-
Net Cash Provided by (Used for) Operating Activities	<u>\$ 697,446</u>	<u>\$ 103,123</u>
<u>Reconciliation of Total Cash and Cash Equivalents:</u>		
Cash & Cash Equivalents - Statement of Net Assets	\$ 2,512,114	\$ 234,451
<u>Noncash Investing, Capital and Financing Activities:</u>		
Borrowing Under Capital Lease	11,901	-
Contributions of Capital Assets from Government	-	831,300

The notes to the financial statements are an integral part of this statement.

			Governmental Activities -
Gas Fund	Total Enterprise Funds	Internal Service Fund	
\$ 265,335	\$ 130,831	\$ (25,924)	
109,012	882,618	-	
(30,985)	(38,787)	-	
(8,926)	(13,121)	-	
-	81,767	-	
157,889	448,291	-	
(74,652)	(221,920)	-	
3,128	23,501	(53)	
1,532	8,321	-	
-	9,460	-	
22,075	21,219	-	
(78,173)	(237,106)	-	
(8,968)	(25,993)	-	
-	88,755	-	
(47,731)	(47,731)	-	
<u>\$ 309,536</u>	<u>\$ 1,110,105</u>	<u>\$ (25,977)</u>	
\$ 1,665,107	\$ 4,411,672	\$ 421,303	
11,901	23,802	-	
-	831,300	-	

CITY OF ALPINE, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2023

	Custodial Fund
ASSETS	
Due from Other Funds	\$ 12,270
Total Assets	<u>12,270</u>
LIABILITIES	
Accounts Payable	<u>12,270</u>
Total Liabilities	<u>12,270</u>

The notes to the financial statements are an integral part of this statement.

CITY OF ALPINE, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Custodial Fund
ADDITIONS:	
Fines	\$ 49,092
Total Additions	<u>49,092</u>
DEDUCTIONS:	
Other Operating Costs	<u>49,092</u>
Total Deductions	<u>49,092</u>
Net Change in Fiduciary Net Position	-
Total Net Position - October 1 (Beginning)	<u>-</u>
Total Net Position - September 30 (Ending)	<u><u>\$ -</u></u>

The notes to the financial statements are an integral part of this statement.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Alpine, Texas (City) is a municipal corporation governed under the Home Rule City Act pursuant to the passage of the Home Rule Charter (Charter) by the citizens of Alpine at the general city election on May 1, 1993. Under the Charter, the City operates under a Council/City Manager form of government. It is governed by a five member City Council elected by the registered voters of the City. In addition to general administrative services such as court services, the City also provides public safety services which includes police, fire, and code enforcement. The public works services include maintaining the city streets and the health and welfare services include expenses for animal control. The City's culture and recreation expenses are related to tourism, parks, and other recreational services. The City provides utility services such as water, sewer, sanitation and gas. The City also maintains an airport.

The City prepares its basic financial statements in conformity with U.S. generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and it complies with the requirements of contracts and grants of agencies from which it receives funds.

A. REPORTING ENTITY

Because the City Council (the Council) is elected by the public; has the authority to make decisions, appoint administrators and managers, and significantly influence operations; and has the primary accountability for fiscal matters; the City is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board.

The decisions to include or exclude a potential component unit in the reporting entity were made by applying standards contained in GAAP. The most primary standard for including or excluding a potential component unit is whether it is financially dependent on the reporting entity. The fiscal dependency criterion also requires that a financial benefit or burden relationship be present in order for a potential component unit to be included in the financial reporting entity. Other manifestations of the ability to exercise oversight responsibility include, but certainly are not limited to, the selection of the governing authority, the designation of management, the ability to materially influence operations and accountability for fiscal matters. The second standard used to evaluate potential component units is the scope of public services. Application of this standard entails considering whether the activity benefits the City, or whether the activity is conducted within the geographic boundaries of the City and is generally available to its citizens. The third standard involved in evaluating whether potential component units are included or excluded from the reporting entity is the existence of special financing relationships, regardless of whether the City is able to exercise oversight responsibilities.

Based upon the above standards, the City does not have any component units.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Statement of Net Position and Statement of Activities are government-wide financial statements. They report information on all of the City's nonfiduciary activities with most of the interfund activities removed. Governmental activities, which normally are supported by taxes and intergovernmental revenues and grants, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers. All activities, both governmental and business-type, are reported in the government-wide financial statements using the economic resources measurement focus and the accrual basis of accounting, which includes long-term assets and receivables as well as long-term liabilities and obligations. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB. The government-wide financial statements focus more on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities in the fiscal period.

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources, if applicable. This separate financial statement category represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For pensions and OPEB, these outflows may result from pension plan and OPEB contributions made after the measurement date of the net pension and total OPEB liabilities or net pension asset and the results of differences between expected and actual actuarial experiences, changes in actuarial assumptions, changes in proportionate share, and the difference between actual and projected investment earnings. The deferred outflows of resources related to pensions and OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension and total OPEB liabilities or an increase in the net pension asset in the next fiscal year. The pension and OPEB related deferred outflows will be amortized over a systematic and rational method over a closed period.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources, if applicable. This separate financial statement category represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For pensions and OPEB, these deferred inflows may result from differences between expected and actual actuarial experiences, changes in actuarial assumptions, changes in proportionate share, and the difference between actual and projected investment earnings. These amounts will be amortized over a systematic and rational method over a closed period. For leases with the City as lessor, the deferred inflow of resources occurs at the time the value of the leases receivable is measured plus any payment received at or before the commencement of the lease term that relates to future periods. This deferred inflow will be amortized in a systematic and rational manner over the term of the lease.

The Statement of Activities demonstrates how other people or entities that participate in programs the City operates have shared in the payment of the direct costs. Interest on long-term debt is not allocated to the various functions. The "charges for services" column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function of the City. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Also included in this column is a franchise and administrative fee that the general fund charges to the enterprise funds in lieu of taxes and for the administration of activities related to these funds. The "grants and contributions" columns include amounts paid by organizations outside the City to help meet the operational or capital requirements of a given function. If a revenue is not a program revenue (charges for services or grants and contributions), it is a general revenue used to support all of the City's functions. Taxes are always general revenues.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The City reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. The City does not currently employ indirect cost allocation systems.

Depreciation and amortization expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Interfund activities between governmental funds and between governmental and proprietary funds and between governmental and fiduciary funds appear as due to/due from on the Governmental Fund Balance Sheet, the Proprietary Fund Statement of Net Position, and the Statement of Fiduciary Net Position or as other financing sources and uses on the Statement of Revenues, Expenditures/Expenses and Changes in Fund Balances/Net Position. All interfund transactions between governmental funds are eliminated on the government-wide statements. Interfund activities between governmental funds and enterprise funds and between governmental funds and fiduciary funds remain as due to/due from on the government-wide Statement of Net Position.

The fund financial statements report on the financial condition and results of operations for three fund categories – governmental, proprietary, and fiduciary. Since the resources in the fiduciary funds cannot be used for District operations, they are not included in the government-wide statements. The City considers some governmental and enterprise funds major and reports their financial condition and results of operations in a separate column.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues result from providing goods and services in connection with a proprietary fund's principal ongoing operations; they usually come from exchange or exchange-like transactions. All other revenues are nonoperating. Operating expenses can be tied specifically to the production of goods and services, such as materials and labor and direct overhead. Operating expenses include activities that have the characteristics of an exchange transaction, such as a) employee salaries, benefits, and related expenses; b) utilities, supplies, and other services; c) professional fees; d) repairs and maintenance; and e) depreciation expenses related to City's capital assets and long-term debt. Nonoperating expenses include activities that have the characteristics of nonexchange transactions, such as interest on capital asset related debt. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, as do the proprietary fund financial statements and the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Other taxes and fees are recognized as revenue in the year they are earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, deferred inflows of resources and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, leases, and subscription-based information technology arrangements (SBITAs) which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The City considers all revenues, other than property tax revenues, available if they are collectible within one year after year end.

Revenues from local sources consist primarily of property and sales taxes and charges for services. Property tax revenues are recognized under the “susceptible -to- accrual” concept, that is, when they are both measurable and available. The City considers them “available” if they will be collected within 60 days of the end of the fiscal year. Sales taxes are recognized when earned based upon the reporting date from the Texas Comptroller of Public Accounts reports. Charges for services are primarily from franchise and administrative fees charged. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings and interest income from leases are recorded as earned, since they are both measurable and available.

Unavailable revenue from property taxes arises only under the modified accrual basis of accounting. The governmental funds report this unavailable revenue as a deferred inflow of resources and recognize revenue in the period that the amounts become available. The governmental funds also report a deferred inflow of resources from leases, which is recognized as revenue over the term of the lease.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the City to refund all or part of the unused amount.

The proprietary fund types are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. With this measurement focus, all assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the fund Statement of Net Position. Net position is segregated into net investment in capital assets, restricted, and unrestricted.

The Fiduciary Funds are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. With this measurement focus, assets and liabilities associated with the operation of these funds are included on the fund Statement of Fiduciary Net Position.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. FUND ACCOUNTING

The City uses funds to report its financial position and activities. Fund accounting segregates funds according to their intended purpose and is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts, which includes assets, deferred outflows, liabilities, deferred inflows, fund balances/net position, revenues and expenditures/expenses.

The City reports the following major governmental funds:

1. General Fund - The General Fund is the City's primary operating fund. It is used to account for all activities and financial resources except those legally or administratively required to be accounted for in other funds.
2. Hotel and Motel Fund - This special revenue fund is used to account for the taxes collected from hotels and motels and the related expenditures to promote tourism paid for from those funds that meet the legally established requirements of the State for allowable expenditures.

The City reports the following major enterprise funds:

1. Water, Sewer, and Sanitation Fund - This enterprise fund is used to account for the activity related to the management of the City's Water, Sewer, and Sanitation utility.
2. Airport Fund - This enterprise fund is used to account for the activity related to operation of the City's Airport including aviation operations and leasing activities on Airport properties.
3. Gas Fund - This enterprise fund is used to account for the activity related to the management of the City's Natural Gas utility.

Additionally, the City reports the following other funds:

Governmental funds:

1. Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted for expenditures for certain purposes. Most Federal and some State financial assistance is accounted for in a Special Revenue Fund.
2. Debt Service Fund - The Debt Service Fund is used to account for the property taxes which have been levied to fund the City's long-term debt obligations.

Proprietary Funds:

3. Internal Service Fund - This fund was established to manage the City's partially self-funded insurance plan. However, effective October 1, 2020, the City switched to a fully funded health insurance plan and a Health Reimbursement Arrangement (HRA) program. This fund continues to be utilized with the remaining funds covering the City contributions for employee health benefits towards the HRA program and COBRA.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fiduciary Funds:

4. Custodial Fund - This fund is used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private trust funds. The City's custodial fund is used to account for various fees charged through the court for which a portion is collected on behalf of the State of Texas and cannot be used in the City's in operations.

E. OTHER ACCOUNTING POLICIES

Cash and Cash Equivalents

For the purpose of the proprietary fund Statement of Cash Flows, the City considers all highly liquid investments to be cash equivalents if they have a maturity of three months or less when purchased. Cash and cash equivalents also includes all demand and savings accounts. Restricted cash represents cash set aside to be in compliance with legal restrictions related to the landfill.

The funds of the City must be deposited and invested under the terms of a contract, contents of which are set out in the **Depository Contract Law**. The depository bank places approved pledged securities for safekeeping and trust with the City's agent bank in an amount sufficient to protect City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the City to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit.

Statutes authorize the City to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers' acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the City to have independent auditors perform test procedures related to investment practices as provided by the Act. Management asserts that the City is in substantial compliance with the requirements of the Act and with local policies.

Additional policies and contractual provisions governing deposits and investments for the City are specified below:

Credit Risk:

Deposits - Credit risk is not applicable to deposits.

Temporary Investments (Cash Equivalents) – To limit the risk that an issuer or other counterparty to an investment will not fulfill its obligations, the City limits investments in public funds investments pools to those that have received top ratings issued by nationally recognized statistical rating organizations (NRSROs). As of September 30, 2023, the City's investments in the Texas Class and TexStar investment pools were rated AAAM by Standard & Poor's.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Custodial Credit Risk:

Deposits - In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned. State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. The pledged securities must be in the name of the governmental entity and held by the entity or its agent. Since the City has a contract that complies with this law, it has minimal custodial credit risk for deposits, as all cash deposits held at banks in the City's name are covered by FDIC or pledged collateral.

Temporary Investments (Cash Equivalents) – To limit the risk that, in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of investment or collateral securities that are in possession of an outside party, the City requires counterparties to register the securities in the name of the City and hand them over to the City or its designated agent. Investment pools are not categorized or exposed to custodial risk because they are not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk:

Deposits - Concentration of credit risk is not applicable to the deposits.

Temporary Investments (Cash Equivalents) – To limit the risk of loss attributed to the magnitude of a government's investment in a single issuer, the City's policy states that the portfolio must be diversified. Concentration of Credit Risk is not applicable to investment pools since the purpose of these pools is to diversify the City's investment portfolio.

Interest Rate Risk:

Deposits - Interest rate risk is not applicable to deposits.

Temporary Investments (Cash Equivalents) – To limit the risk that changes in interest rates will adversely affect the fair value of the investments, the City requires its investment portfolio to have maturities of less than 1.5 years on a weighted average maturity (WAM) basis. Each pool invests in different investment instruments, and each portfolio has varying maturities.

Foreign Currency Risk:

Deposits - The City limits the risk that changes in exchange rates will adversely affect a deposit by not having any deposits denominated in a foreign currency.

Temporary Investments (Cash Equivalents) - The City attempts to limit the risk that changes in exchange rates will adversely affect the fair value of an investment by avoiding investment pools or securities which are denominated in a foreign currency.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Receivables

In the government-wide statements and enterprise funds, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include property tax, gross receipts tax, franchise taxes, grants, police fines, and leases. Business-type activities major receivables are related to services rendered to customers.

In the fund financial statements, receivables in governmental funds include revenue accruals such as gross receipts tax, sales tax, franchise tax, and grants and other similar intergovernmental revenues since they are usually both measurable and available. Non-exchange transactions collectible but not available are unearned in the fund financial statements in accordance with modified accrual, but not unearned in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned. Proprietary fund receivables consist of all revenues earned at year-end and not yet received. Utility accounts receivable compose the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. As of September 30, 2023, the allowance in the Water, Sewer, and Sanitation fund was \$239,626, and the allowance in the Gas fund was \$108,497. There is no allowance for the receivables in the Airport Fund or the General Fund as management believes the balances to be fully collectible.

Lease Receivables

The City's receivables from leases as a lessor are measured at the present value of the lease payments expected to be received during the lease term. Under the lease agreements, the City has agreements with lease payments that include periodic fixed increases and some agreements have variable lease payments that are dependent on changes in the consumer price index. The variable payments are recorded as revenue in the period the payment is received. The current portion of the lease receivable is included in Other Receivables and the noncurrent portion is listed as such.

Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. The resulting receivables and payables from these transactions are classified as "due from other funds" or "due to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting funds and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements. See Note 6 for details of interfund transactions, including receivables and payables at year-end.

Inventories and Prepaid Items

Supply inventories are valued at cost when recorded and generally consist of expendable items held for consumption such as supplies and utility operation repair parts and components. The City reports jet fuel inventory at weighted average cost. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets

Capital assets, which include land, infrastructure, buildings and improvements, furniture, machinery, vehicles, equipment, and right-to-use lease assets and SBITAs are reported in the governmental activities and business-type activities columns in the government-wide financial statements. Capital assets are also reported at the fund level in the proprietary fund financial statements for the enterprise funds. Capital assets are defined by the City as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of one year. All individual federally funded assets shall be capitalized in accordance with the aforementioned policies.

As the City constructs or acquires capital assets, including infrastructure assets, they are capitalized and reported at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their acquisition value at the date of donation. Assets acquired through contributions, such as from developers, are capitalized and recorded at acquisition value as of the date of donation. Estimated historical cost was used to value many of the infrastructure assets acquired prior to October 1, 2003. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Additions, improvements, and major outlays that significantly extend the useful life of an asset are capitalized. Capital assets of the City are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	10-50
Other Improvements	05-50
Machinery and Equipment	03-75
Utility Systems	25-75
Infrastructure	10-75
Vehicles	05-20

Right-to-Use assets include leases and subscription-based technology arrangement and are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. When a lease contains a purchase option the City chooses to exercise, the leased asset is amortized over the useful life of the underlying asset. The amortization expense is combined with depreciation expense for financial reporting purposes.

Restricted Assets

Restricted assets are held for a specific purpose and therefore not available for immediate or general business use. Restricted assets include cash and cash equivalents of the various funds which are restricted as to their use generally by contractual agreements or regulatory requirements. When the City incurs an expense for which it may use either restricted or unrestricted assets, it uses the restricted assets first whenever they will have to be returned if they are not used.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

The City's policies regarding vacation time permit employees to accumulate earned but unused vacation leave. Employees may carry over a maximum of 120 hours from the end of one fiscal year to the beginning of the next fiscal year. Any vacation time accrued but not taken in excess of 120 hours is forfeited at the end of each fiscal year. As of September 30, 2023, the total liability for compensated absences amounted to \$118,880. The amount related to the governmental funds is included in the government wide Statement of Net Position. The amount related to enterprise funds is included in the Statement of Net Position – Proprietary Funds and the government wide Statement of Net Position.

Sick Leave - Accumulated sick leave lapses when employees leave the employment of the City and, upon separation from service, no monetary obligation exists.

Long-term Debt

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt, right-to-use lease and SBITA liabilities and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities Statement of Net Position. The long-term debt consists primarily of bonds, certificates of obligation, and loans. Premiums and discounts are presented as a component of liabilities while deferred losses on refundings, if any, are presented as deferred outflows of resources and deferred gain on refunding as deferred inflows of resources. These items are deferred and amortized over the life of the related debt using the straight line method. Long-term debt is reported net of the applicable premium or discount. The right-to-use lease and SBITA liabilities are calculated as the present value of the reasonably certain expected payments to be made over the term of the contracts and the interest included in the lease payment is recorded as an expense.

In the fund financial statements, governmental fund types recognize debt issuance and the costs associated with the issuance of debt and new right-to-use lease and SBITA arrangements, during the current period. The face amount of debt issued is reported as other financing sources. If applicable, premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. For new right-to-use leases and SBITAs, the initial measurement is reported in governmental fund types as an other financing source during the current period. Monthly, quarterly or annual payments are reported as principal and interest payments during the reporting period in the fund financial statements. The accounting for long-term debt in the proprietary funds is the same in the fund statements as it is in the government-wide statements.

Net Position

Net Position on the Statement of Net Position includes the following:

Net investment in capital assets – This component of net position consists of capital assets, net accumulated depreciation, reduced by the outstanding balances of bonds or other borrowings that are attributable to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt will be included in this component of net position.

Restricted for Federal and State Grants – This component of net position consists of restricted assets reduced by liabilities related to those assets, which are restricted by federal and state granting agencies.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Restricted for Landfill Closure Costs – This component of net position consists of restricted assets that have been set aside due to regulations for the closure of the landfill.

Restricted for Debt Service – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. The assets arise from bond issuances which have constraints placed on them by the bond covenants for the purpose of future debt service payments.

Restricted for Other Purposes - This component of net position consists of constraints by contributors or restrictions due to laws or regulations placed on the City.

Unrestricted – This component of net position is the net amount of assets, liabilities, deferred outflows of resources, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City considers restricted resources to have been spent first.

Fund Balance Classification Policies and Procedures

If applicable, the City reports the following fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Nonspendable – Represents amounts that cannot be spent because they are either (a) not in spendable form, such as inventory or pre-pays or (b) legally or contractually required to be maintained intact.
- Restricted fund balance – Represents amounts with constraints placed on the use of resources which are either: (1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions; or (3) enabling legislation.
- Committed fund balance – Represents amounts that can only be used for specific purposes pursuant to constraints imposed by council resolution or formal action of the City Council which is the government's highest level of decision-making authority. These amounts can only be re-allocated by the same formal action that was taken to originally commit those funds. The City Council shall take action to commit funds for a specific purpose prior to the end of the fiscal year.
- Assigned fund balance – Represents amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the City Council action or (b) by the City Manager who is the official delegated by the City Council with the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance – Represents amounts that are available for any purpose and have not been restricted, committed, or assigned for specific purposes.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

For the classification of fund balances the City considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, and the City considers committed and assigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The City has not formally adopted a minimum fund balance policy.

Internal Service Funds

Since Internal Service Funds support the operations of governmental funds, they are consolidated with the governmental funds in the government-wide financial statements. The expenditures of governmental funds that create the revenues of internal service funds are eliminated to avoid “grossing up” the revenues and expenses of the City as a whole.

Property Tax

The City’s property tax is levied each October 1 on the assessed value listed as of January 1 for all real and personal property located in the City. Taxes are due by January 31 following the October 1 levy date.

The methods of property assessment and tax collection are determined by Texas statute. The statutes provide for a property tax code, countywide appraisal districts and certain exemptions from taxation, such as intangible personal property, household goods and family-owned automobiles.

The City is authorized to set tax rates on property within the City limits. However, if the adopted tax rate for operations exceeds the effective operating rate as calculated pursuant to the property tax code for the previous year by more than 8%, qualified voters of the City may petition for an election to determine whether to limit the tax rate increase to no more than 8%.

The Brewster County Tax Collector bills and collects the property taxes and remits to the City its portion. In the fund financial statements, property taxes are recorded as revenue in the period levied to the extent they are collected within 60 days of year-end. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31, of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties, and interest ultimately imposed.

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible tax receivables within the General and Debt Service Funds are based on historical experience collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the City is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

The tax rates assessed for the year ended September 30, 2023, to finance general fund and debt service fund operations were \$.430625 and \$.035701, respectively, for a total tax rate of \$.466326 per \$100 valuation. The total tax levy for the general fund and debt service fund for the 2022-2023 fiscal year was \$2,038,272.

Sales Tax and Hotel Occupancy Tax

The City presently levies a 1.5% sales tax on taxable sales within the City. The sales tax is collected by the Texas Comptroller of Public Accounts and remitted to the City in the month following receipt by the Comptroller. The Comptroller receives the sales tax approximately one month after collection by vendors. The sales tax is recorded entirely in the General Fund.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In addition, the City receives Hotel/Motel Occupancy tax at the rate of 7% that is recorded in the Hotel and Motel special revenue fund. As of September 30, 2023, the amount due from hotels and motels was \$121,362, which is included in taxes receivable.

Interfund Transfers

Permanent reallocation of resources between funds of the reporting entity is classified as interfund transfers. For the purposes of the government-wide Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

Budgets and Budgetary Basis

The City is required by the Texas Constitution to adopt an annual balanced budget. Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund Hotel and Motel fund, and Debt Service Fund using the modified accrual basis of accounting. As set forth in the city charter, the City Council adopts an annual budget for all funds at the department level. The City Manager is authorized to transfer budgeted amounts within and among departments, offices, or agencies, but no amounts may be transferred to increase a salary appropriation without the approval of the Council. Upon written request by the City Manager, the Council may, by ordinance, transfer part or all of any unencumbered appropriation from one department, office or agency to another. Budgeted amounts shown in the financial statements represent the final budget after any amendments.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations. Encumbrances represent commitments related to unperformed contracts for goods or services. There were no significant encumbrances outstanding at fiscal year-end.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities, if any, at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Pensions

The fiduciary net position of the Texas Municipal Retirement System (TMRS) has been determined using the flow of economic resources measurement focus and full accrual of accounting. For purposes of measuring the net pension asset or net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of TMRS and additions to/deductions from TMRS Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Newly Implemented GASB

The City implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a subscription-based information technology arrangement (SBITA); (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payment, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. See Notes 7, 10, 11, and 24 for additional information on the implementation of this standard.

The City implemented GASB Statement No. 99, *Omnibus 2022*. The standard enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified in previous GASB statements, and (2) adding guidance on accounting and financial reporting for financial guarantees. There was no impact to the financial statements as a result of implementing this standard.

NOTE 2 – CASH AND CASH EQUIVALENTS

The City's total cash deposits were held with the contracted depository institution West Texas National Bank in interest bearing accounts. The accounts were secured at September 30, 2023 by FDIC coverage of \$250,000 and an irrevocable letter of credit in the amount of \$8,000,000 issued by Federal Home Loan Bank of Dallas, expiring February 1, 2024. The total bank balance as of September 30, 2023 was \$7,730,956. The City also had cash on hand of \$685. The difference between book and bank balances represent items in transit at year-end, usually outstanding checks that clear in the following month. The following is disclosed as of September 30, 2023:

		Hotel and	Non-Major	Internal	Total
<u>Governmental Activities:</u>	<u>General Fund</u>	<u>Motel Fund</u>	<u>Funds</u>	<u>Service Fund</u>	<u>Governmental Activities</u>
Cash	\$ 2,047,863	\$ 891,327	\$ 193,462	\$ 412,303	\$ 3,544,955
Cash Equivalents - Texas Class	745,648	90,885	153,747	-	990,280
Cash Equivalents - TexStar	2,084,505	-	-	-	2,084,505
Total Cash and Cash Equivalents	\$ 4,878,016	\$ 982,212	\$ 347,209	\$ 412,303	\$ 6,619,740
	Water, Sewer,				Total
	and Sanitation				Business-Type
<u>Business-Type Activities:</u>	<u>Fund</u>	<u>Airport Fund</u>	<u>Gas Fund</u>		<u>Activities</u>
Cash	\$ 1,562,210	\$ 204,574	\$ 1,665,107	\$ 3,431,891	
Cash Equivalents-Texas Class	949,904	29,877	-	979,781	
Total Cash and Cash Equivalents	\$ 2,512,114	\$ 234,451	\$ 1,665,107	\$ 4,411,672	
Restricted Cash	\$ 83,663	-	-	\$ 83,663	

Water, Sewer and Sanitation restricted cash of \$83,663 is restricted for landfill closure and post-closure costs.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

Texas Class (Texas Cooperative Liquid Assets Securities System Trust) is a pooled investment program administered by Public Trust Advisors, LLC. Texas Class is governed by the Board of Trustees which has appointed an Advisory Board composed of Participants and other persons who are qualified to advise the Trust. The fair value of the City's position in Texas Class is the same as the value of Texas Class shares. Texas Class issues publicly available financial reports that include financial statements and required supplementary information. The report may be obtained by calling Texas Class at 1-800-707-6242 or online at www.texasclass.com. TexStar is a local government investment pool created under the Inter-local Cooperation Act and is administered by First Southwest and JP Morgan Asset Management. TexStar is measured at amortized cost which approximates the value of pool shares.

Due to the immediate availability of the funds, the City's temporary investments are reported in cash and cash equivalents at September 30, 2023 and are shown below at amortized cost or fair value, which approximates the value of the pool or money market shares:

Name	Amortized Cost	WAM (in days)	Rating (S&P)
Texas Short Asset Reserve Program (TexSTAR)	\$ 2,084,505	30	AAAm
Texas Class	1,970,061	30	AAAm
Total Cash Equivalents	<u>\$ 4,054,566</u>		

These temporary investments are not covered by FDIC insurance or pledged securities.

For pools measured at amortized cost, management is not aware of the presence of any limitations or restrictions on withdrawals such as redemption notice periods, maximum transaction amounts, and the qualifying external investment pool's authority to impose liquidity fees or redemption gates.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 3 - ACCOUNTS RECEIVABLE

Receivable balances for the various funds as of September 30, 2023 are summarized below:

	General Fund	Hotel and Motel Fund	Total Governmental Activities	
Road Repair Fee	\$ 50,211	\$ -	\$ 50,211	
Administrative and Franchise Fee	51,670	-	51,670	
Miscellaneous Refund	-	13,290	13,290	
Total	\$ 101,881	\$ 13,290	\$ 115,171	

	Water, Sewer, and Sanitation Fund	Airport Fund	Gas Fund	Total Business- Type Activities
Water, Sewer, Sanitation Sales, net	\$ 435,062	\$ -	\$ -	\$ 435,062
AV fuel	-	22,678	-	22,678
Gas Sales, net	-	-	78,917	78,917
Miscellaneous	-	1,579	32,654	34,233
Total	\$ 435,062	\$ 24,257	\$ 111,571	\$ 570,890

NOTE 4 - DUE FROM OTHER GOVERNMENTS

The City participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. Management has deemed no allowance for doubtful accounts is necessary for fair presentation as there is usually no risk of uncollectibility. Amounts due from federal and state governments as of September 30, 2023 are summarized as follows:

Description	General Fund	Non-Major Funds	Total Government Activities
Miscellaneous Taxes	\$ 16,293	\$ -	\$ 16,293
HIDTA	-	14,471	14,471
Local Border Security	-	744	744
Texas Parks and Wildlife	-	21,891	21,891
Total	\$ 16,293	\$ 37,106	\$ 53,399

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 5 - OTHER RECEIVABLES AND LEASE RECEIVABLES

The City has a lease as lessor with the local post office for a ground lease. Monthly payments varied from \$367 to \$456. In accordance with the agreement, the monthly payments are subject to periodic fixed increases of 13% per every five years and 10% for the last five years. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term using a discount rate of 4.0%. During fiscal year 2023, the City recognized \$3,840 in lease revenue and \$1,892 in interest revenue related to leases. At September 30, 2023, the City reports a total receivable of \$46,039 in the general fund. For the government wide governmental activities, the City reports a current portion of \$2,610 and a noncurrent portion of \$43,429. The related deferred inflow of resources of \$43,275 presented in the statements will be recognized as revenue over the lease term.

For the Airport enterprise fund, the City also reports the current portion of leases receivable as part of other receivables. At the beginning of the fiscal year, the Airport Fund as lessor had thirty previously existing ground lease agreements for City owned land and one new ground lease that was effective October 1, 2021 in the amount of \$10,276. The remaining lease terms at October 1, 2021 vary from 13 to 54 years and yearly payments varied from \$136 to \$2,340. In accordance with the agreements, the yearly payments for some leases are subject to periodic fixed increases of 1 cent per square foot while other leases are increased based on the consumer price index. The increases related to the consumer price index are considered variable payments. The leases receivable are measured at the present value of the future minimum rent payments expected to be received during the lease term using the rate of 4%. During fiscal year 2023, the City recognized \$15,366 in lease revenue and \$11,151 in interest revenue related to leases. At September 30, 2023, the City reports a total receivable of \$275,828 with a current portion of \$5,574 and a noncurrent portion of \$270,254 and a related deferred inflow of resources of \$261,343, which will be recognized as revenue over the lease terms.

Other Receivable balances for the various funds as of September 30, 2023 are summarized below:

	General Fund	Governmental Activities	
Lease Receivable	\$ 46,039	\$ 2,610	
Miscellaneous fees	5,388	5,388	
Total	\$ 51,427	\$ 7,998	

	Water, Sewer, and Sanitation Fund	Airport Fund	Total Business- Type Activities
Landfill dumping charges	\$ 42,332	-	\$ 42,332
Leases Receivable - current	-	5,574	5,574
Miscellaneous	8,137	-	8,137
Total	\$ 50,469	\$ 5,574	\$ 56,043

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 6 – INTERFUND BALANCES, TRANSFERS, AND CHARGES

Interfund balances and transactions are the result of normal operations and are cleared out periodically. The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Following is a summary of due from and due to balances as of September 30, 2023:

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
General Fund:		
Hotel and Motel Fund	\$ -	\$ 19,311
Non-Major Funds	20,773	103,390
Water, Sewer & Sanitation Fund	234,038	-
Airport Fund	131,541	-
Gas Fund	480,017	-
Health Internal Service Fund	-	138,450
Custodial Fund	<u>-</u>	<u>12,270</u>
Total General Fund	866,369	273,421
Hotel and Motel Fund:		
General Fund	19,311	-
Non-Major Funds:		
General Fund	103,390	20,773
Water, Sewer, & Sanitation Fund:		
General Fund	-	234,038
Airport Fund:		
General Fund	-	131,541
Gas Fund:		
General Fund	-	480,017
Health Internal Service Fund:		
General Fund	138,450	-
Custodial Fund:		
General Fund	<u>12,270</u>	<u>-</u>
Total	<u>\$ 1,139,790</u>	<u>\$ 1,139,790</u>

Interfund transfers generally fall within two categories: (1) transfers to cover debt service payments to comply with debt covenants, and (2) a permanent reallocation of resources. During the year, a total of \$75,000 was transferred to the Pueblo Nuevo Park Fund (Fund 224) from the General Fund for park improvements.

The general fund charged for administration and franchise costs to the Water, Sewer, and Sanitation Fund, the Airport Fund, and the Gas Fund, and charged indirect costs to the Hotel and Motel Fund in the following amounts: \$628,541, \$56,385, \$262,743, and \$30,978, respectively.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 7 – CAPITAL ASSETS

The following is a summary of changes to capital assets in the government wide financial statements relative to governmental fund activities:

	Restated Balance Oct. 1, 2022	Additions	Transfers/ Deductions	Balance Sept. 30, 2023
Land (non-depreciable)	\$ 806,665	\$ -	\$ -	\$ 806,665
Construction/Work in Progress (non-depreciable)	68,438	43,781	(68,438)	43,781
Landscaping	56,383	-	-	56,383
Buildings and Improvements	3,541,362	-	(225,090)	3,316,272
Infrastructure	8,853,121	-	-	8,853,121
Improvements other than bldgs.	5,856,784	83,027	-	5,939,811
Vehicles	3,138,388	-	(979,805)	2,158,583
Furniture & Equipment	1,345,409	69,557	(22,016)	1,392,950
	<u>23,666,550</u>	<u>196,365</u>	<u>(1,295,349)</u>	<u>22,567,566</u>
Right-to-Use Lease assets:				
Vehicles	33,713	-	-	33,713
Furniture and equipment	45,002	-	-	45,002
Total Right-to-Use Lease assets	<u>78,715</u>	<u>-</u>	<u>-</u>	<u>78,715</u>
Subscription Based Information Technology Arrangement (SBITA)	105,262	-	-	105,262
Total Governmental Capital Assets	<u>\$ 23,850,527</u>	<u>\$ 196,365</u>	<u>\$ (1,295,349)</u>	<u>\$ 22,751,543</u>
Accumulated Depreciation:				
Landscaping	\$ (56,383)	\$ -	\$ -	\$ (56,383)
Buildings and Improvements	(1,709,602)	(125,797)	192,077	(1,643,322)
Infrastructure	(5,423,037)	(199,011)	-	(5,622,048)
Improvements other than bldgs.	(2,929,363)	(340,863)	-	(3,270,226)
Vehicles	(2,584,901)	(141,542)	868,641	(1,857,802)
Furniture & Equipment	(700,784)	(87,166)	19,855	(768,095)
Total Accumulated Depreciation	<u>(13,404,070)</u>	<u>(894,379)</u>	<u>1,080,573</u>	<u>(13,217,876)</u>
Less accumulated amortization for:				
Right-to-Use Lease assets:				
Vehicles	-	(6,744)	-	(6,744)
Furniture and equipment	(10,722)	(11,308)	-	(22,030)
Subscription Based Information Technology Arrangement (SBITA)	-	(20,123)	-	(20,123)
Total accumulated amortization	<u>(10,722)</u>	<u>(38,175)</u>	<u>-</u>	<u>(48,897)</u>
Net Governmental Capital Assets	<u>\$ 10,435,735</u>	<u>\$ (736,189)</u>	<u>\$ (214,776)</u>	<u>\$ 9,484,770</u>

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 7 – CAPITAL ASSETS (continued)

Depreciation and amortization expense was charged to governmental functions as follows:

	<u>Depreciation</u>	<u>Amortization</u>
General Government	\$ 41,470	\$ 13,903
Public Works	551,504	-
Health and Human Services	58,090	-
Culture and Recreation	106,051	1,584
Public Safety	137,264	22,688
Total Depreciation Expense	<u>\$ 894,379</u>	<u>\$ 38,175</u>

Depreciation and amortization expense totaled \$932,554 for the year ended September 30, 2023 as reported in the government wide financial statements.

The following is a summary of changes to capital assets in the proprietary fund financials:

Airport	<u>Balance Oct. 1, 2022</u>	<u>Additions</u>	<u>Transfers/ Deductions</u>	<u>Balance Sept. 30, 2023</u>
Land (non-depreciable)	\$ 99,584	\$ -	\$ -	\$ 99,584
Construction/Work in Progress (non-depreciable)	78,200	913,066	-	991,266
Buildings	18,253	-	-	18,253
Equipment	162,827	-	-	162,827
Improvements other than bldgs.	6,849,431	-	-	6,849,431
Total Airport Capital Assets	<u>7,208,295</u>	<u>913,066</u>	<u>-</u>	<u>8,121,361</u>
Accumulated Depreciation:				
Buildings	(4,592)	(390)	-	(4,982)
Equipment	(57,191)	(4,962)	-	(62,153)
Improvements other than bldgs.	(1,936,807)	(220,097)	-	(2,156,904)
Total Accumulated Depreciation	<u>(1,998,590)</u>	<u>(225,449)</u>	<u>-</u>	<u>(2,224,039)</u>
Net Airport Capital Assets	<u>\$ 5,209,705</u>	<u>\$ 687,617</u>	<u>\$ -</u>	<u>\$ 5,897,322</u>

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 7 – CAPITAL ASSETS (continued)

Water, Sewer, and Sanitation	Restated Balance Oct. 1, 2022	Additions	Transfers/ Deductions	Balance Sept. 30, 2023
Land (non-depreciable)	\$ 192,397	\$ -	\$ -	\$ 192,397
Construction/Work in Progress (non-depreciable)	439,698	459,524	(873,603)	25,619
Buildings and Improvements	1,160,965	-	-	1,160,965
Furniture, Equipment, & Vehicles	2,579,614	12,631	-	2,592,245
Water System	14,537,826	46,259	-	14,584,085
Wastewater System	6,817,239	16,927	864,197	7,698,363
	<u>25,727,739</u>	<u>535,341</u>	<u>(9,406)</u>	<u>26,253,674</u>
Right-to-Use Lease assets:				
Furniture and equipment	20,669	11,901	-	32,570
Subscription Based Information Technology Arrangement (SBITA)	11,848	-	-	11,848
Total Water, Sewer, and Sanitation Capital Assets	<u>25,760,256</u>	<u>547,242</u>	<u>(9,406)</u>	<u>26,298,092</u>
Accumulated Depreciation:				
Buildings and Improvements	(690,174)	(36,577)	-	(726,751)
Furniture, Equipment, & Vehicles	(1,589,343)	(113,313)	-	(1,702,656)
Water System	(6,526,976)	(252,467)	-	(6,779,443)
Wastewater System	(3,442,854)	(137,187)	-	(3,580,041)
Total Accumulated Depreciation	<u>(12,249,347)</u>	<u>(539,544)</u>	<u>-</u>	<u>(12,788,891)</u>
Accumulated Amortization:				
Right-to-Use Lease assets:				
Furniture and equipment	(4,068)	(4,664)	-	(8,732)
Subscription Based Information Technology Arrangement (SBITA)	-	(3,949)	-	(3,949)
Total Accumulated Amortization	<u>(4,068)</u>	<u>(8,613)</u>	<u>-</u>	<u>(12,681)</u>
Net Water, Sewer, and Sanitation Capital Assets	<u>\$ 13,506,841</u>	<u>\$ (915)</u>	<u>\$ (9,406)</u>	<u>\$ 13,496,520</u>

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 7 – CAPITAL ASSETS (continued)

Gas	Restated Balance Oct. 1, 2022	Additions	Transfers/ Deductions	Balance Sept. 30, 2023
Land (non-depreciable)	\$ 45,000	\$ -	\$ -	\$ 45,000
Construction/Work in Progress (non-depreciable)	22,665	-	(22,665)	-
Buildings	217,000	-	-	217,000
Vehicles	482,650	-	-	482,650
Furniture and Equipment	219,373	9,074	-	228,447
Gas Distribution System	1,442,557	80,125	22,665	1,545,347
	<u>2,429,245</u>	<u>89,199</u>	<u>-</u>	<u>2,518,444</u>
Right-to-Use Lease assets: Furniture and equipment	16,868	11,901	-	28,769
	<u>16,868</u>	<u>-</u>	<u>-</u>	<u>28,769</u>
Subscription Based Information Technology Arrangement (SBITA)	11,929	-	-	11,929
Total Gas Capital Assets	<u>2,458,042</u>	<u>89,199</u>	<u>-</u>	<u>2,559,142</u>
Accumulated Depreciation:				
Buildings	(91,863)	(8,680)	-	(100,543)
Vehicles	(285,884)	(40,744)	-	(326,628)
Furniture and Equipment	(137,703)	(15,203)	-	(152,906)
Gas Distribution System	(321,490)	(34,655)	-	(356,145)
Total Accumulated Depreciation	<u>(836,940)</u>	<u>(99,282)</u>	<u>-</u>	<u>(936,222)</u>
Less accumulated amortization for:				
Right-to-Use Lease assets: Furniture and equipment	(6,324)	(5,754)	-	(12,078)
Subscription Based Information Technology Arrangement (SBITA)	-	(3,976)	-	(3,976)
Total Accumulated Amortization	<u>(6,324)</u>	<u>(9,730)</u>	<u>-</u>	<u>(16,054)</u>
Net Gas Capital Assets	<u>\$ 1,614,778</u>	<u>\$ (19,813)</u>	<u>-</u>	<u>\$ 1,606,866</u>

Depreciation and amortization expense for the enterprise funds' capitals assets totaled \$882,618 for the year ended September 30, 2023 as reported in the proprietary and government wide financial statements.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 8 - UNEARNED REVENUES

Unearned revenue balances for the various funds as of September 30, 2023 are summarized below:

	<u>General Fund</u>	<u>Governmental Activities</u>	
Coronavirus Local Fiscal Recovery Fund-Emergency Protective Measures	\$ 1,485,185	\$ 1,485,185	
Prepaid Rentals	5,100	5,100	
Total	<u>\$ 1,490,285</u>	<u>\$ 1,490,285</u>	
	<u>Water, Sewer, and Sanitation Fund</u>	<u>Gas Fund</u>	<u>Total Business- Type Activities</u>
Prepaid Utility payments	\$ 57,853	\$ 44,901	\$ 102,754
Total	<u>\$ 57,853</u>	<u>\$ 44,901</u>	<u>\$ 102,754</u>

NOTE 9 – OTHER CURRENT LIABILITIES

As of September 30, 2023, other current liabilities consisted of the following:

	<u>General Fund</u>	<u>Government Activities</u>	
Rental Deposits	\$ 3,890	\$ 3,890	
Other	1,665	1,665	
Total	<u>\$ 5,555</u>	<u>\$ 5,555</u>	
	<u>Water, Sewer, and Sanitation Fund</u>	<u>Gas Fund</u>	<u>Total Business-Type Activities</u>
Customer Deposits	\$ 316,512	\$ 210,040	\$ 526,552
Other	1,802	569	2,371
Total	<u>\$ 318,314</u>	<u>\$ 210,609</u>	<u>\$ 528,923</u>

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 10– GOVERNMENTAL ACTIVITIES LONG-TERM DEBT

For the year ended September 30, 2023, the City had the following governmental activities long-term debt:

Loans from Direct Borrowing:

- In fiscal year 2018, the City acquired five vehicles totaling \$108,085. The terms require monthly payments of differing amounts for each vehicle including interest ranging from 9.43% to 12.96% with final payments due in 2023. The unpaid principal balance at September 30, 2023 was zero.
- In fiscal year 2019, the City acquired eight vehicles totaling \$180,760. The terms require monthly payments of differing amounts for each vehicle including interest ranging from 9.91% to 12.92% with final payments due in 2024. The unpaid principal balance at September 30, 2023 was \$20,405.
- In fiscal year 2020, the City acquired a truck in the amount of \$28,051. The term requires monthly payments of \$616 which includes interest at 11.44% with final payment due December 26, 2024. The unpaid principal balance at September 30, 2023 was \$8,572.
- In fiscal year 2021, the City acquired two vehicles totaling \$63,809. The term requires monthly payments of \$634 per vehicle which includes interest at 7.14% with final payments due January 21, 2026. The unpaid principal balance at September 30, 2023 was \$31,853.

Certificates of Obligations and Bonds Payable:

- Tax and Revenue Certificates of Obligation – Series 2011 - 56% (\$695,000) of the bond was allocated to governmental activities and is reported with long-term debt in the governmental activities and 44% (\$535,000) was allocated and to the Water, Sewer, and Sanitation Fund and is reported with the Water, Sewer, and Sanitation Enterprise fund. The interest rate is 4.23% with final payment due September 30, 2031. As of September 30, 2023, the outstanding balance in the governmental activities was \$350,600. See Note 11 for the outstanding balance for the Water, Sewer, and Sanitation Fund.
- General Obligation Refunding Bonds – Series 2011 - 60% (\$1,890,000) of the bond was allocated to governmental activities and is reported with long-term debt in the governmental activities and 40% (\$1,260,000) was allocated to the Water, Sewer, and Sanitation Fund and is reported with the Water, Sewer, and Sanitation Enterprise fund. The interest rate is 3.56% with final payment due March 1, 2024. As of September 30, 2023, the outstanding balance in the governmental activities was \$96,000. See Note 11 for the outstanding balance for the Water, Sewer, and Sanitation Fund.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 10 – GOVERNMENTAL ACTIVITIES LONG-TERM DEBT (continued)

Right-to-Use Lease Liabilities:

The City has entered into multiple lease agreements as lessee for office equipment and vehicles in the governmental funds with lease terms of five years. The City is required to make monthly payments with interest rates ranging from 7.14% to 12.23%, during the lease terms. During fiscal year 2023, the City made principal payments of \$16,034 for governmental funds and interest payments of \$5,959.

SBITA Liabilities:

Effective October 1, 2022, the City implemented GASB Statement No. 96 and has recorded SBITAs for three subscriptions ranging from 39 months to 60 months. Management utilized the prime rate plus one percent to calculate the net present value of future minimum payments and recorded an initial liability of \$93,442. The interest rates range from 7.25% to 9.5%. The City is required to make annual payments ranging from \$2,700 to \$24,136 during the subscription terms.

Changes in governmental activities long-term debt follows:

	Funded by	Restated Balance 10/01/22	New Issues	Payments	Balance 9/30/23	Due Within One Year	Due in More Than One Year
Loans	General	\$ 138,221	\$ -	\$ 77,391	\$ 60,830	\$ 40,478	\$ 20,352
Certificates of Obligation:	Debt						
56% Series 2011	Service	387,000	-	36,400	350,600	36,400	314,200
General Obligation Bond:	Debt						
60% Series 2011	Service	189,000		93,000	96,000	96,000	-
Right-to-Use leases liability	General	64,102	-	14,502	49,600	11,768	37,832
	Hotel &						
Right-to-Use leases liability	Motel	4,790	-	1,532	3,258	1,645	1,613
SBITA	General	93,442	-	20,271	73,171	19,891	53,280
		<u>\$ 876,555</u>	<u>\$ -</u>	<u>\$ 243,096</u>	<u>\$ 633,459</u>	<u>\$ 206,182</u>	<u>\$ 427,277</u>

The future principal and interest maturities of long-term debt for Governmental Activities as of September 30, 2023 are as follows:

GOVERNMENTAL ACTIVITIES

Loans

Year Ending September 30,	Principal	Interest	Total
2024	\$ 40,478	\$ 3,160	\$ 43,638
2025	16,103	950	17,053
2026	4,249	75	4,324
Total	<u>\$ 60,830</u>	<u>\$ 4,185</u>	<u>\$ 65,015</u>

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 10 – GOVERNMENTAL ACTIVITIES LONG-TERM DEBT (continued)

Tax and Revenue Certificates of Obligation Series 2011 (56%)

Year Ending September 30,	Principal	Interest	Total
2024	\$ 36,400	\$ 13,798	\$ 50,198
2025	39,200	12,199	51,399
2026	39,200	10,541	49,741
2027	42,000	8,824	50,824
2028	44,800	6,988	51,788
2029-2031	149,000	9,298	158,298
Total	<u>\$ 350,600</u>	<u>\$ 61,648</u>	<u>\$ 412,248</u>

General Obligation Refunding Bonds Series 2011 (60%)

Year Ending September 30,	Principal	Interest	Total
2024	\$ 96,000	\$ 1,711	\$ 97,711
Total	<u>\$ 96,000</u>	<u>\$ 1,711</u>	<u>\$ 97,711</u>

Right-to-Use Lease Liability

Year Ending September 30,	Principal	Interest	Total
2024	\$ 13,413	\$ 4,656	\$ 18,069
2025	14,575	3,342	17,917
2026	14,288	1,957	16,245
2027	10,582	600	11,182
Total	<u>\$ 52,858</u>	<u>\$ 10,555</u>	<u>\$ 63,413</u>

SBITA Liability

Year Ending September 30,	Principal	Interest	Total
2024	\$ 19,891	\$ 5,559	\$ 25,450
2025	24,148	4,040	28,188
2026	29,132	2,205	31,337
Total	<u>\$ 73,171</u>	<u>\$ 11,804</u>	<u>\$ 84,975</u>

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 10 – GOVERNMENTAL ACTIVITIES LONG-TERM DEBT (continued)

TOTAL GOVERNMENTAL LONG-TERM DEBT

Year Ending September 30,	Principal	Interest	Total
2024	\$ 206,182	\$ 28,884	\$ 235,066
2025	94,026	20,531	114,557
2026	86,869	14,778	101,647
2027	52,582	9,424	62,006
2028	44,800	6,988	51,788
2029-2031	149,000	9,298	158,298
Total	<u>\$ 633,459</u>	<u>\$ 89,903</u>	<u>\$ 723,362</u>

NOTE 11 – BUSINESS-TYPE ACTIVITIES LONG-TERM DEBT

Bonds Payable - The greatest portion of the long-term indebtedness of the City is reflected in the Water, Sewer, and Sanitation fund and is described as follows:

In July 2005, Series 2005 combination Tax and Revenue Certificates of Obligation were issued as direct placement with Texas Water Development Board (TWDB) with no interest and final payment due March 1, 2036. The proceeds were used for improvement to the water supply system. The City's outstanding balance as of September 30, 2023 was \$1,785,000. These bonds are equally and ratably secured by and payable from a first lien on and pledge of the net revenue of the Water, Sewer, and Sanitation Fund. The pledge of net revenue is in effect until the bonds are extinguished.

As previously discussed, in March 2011 the City issued \$1,230,000 in Tax and Revenue Certificates of Obligation Series 2011 of which 44% (\$535,000) was allocated to the Water, Sewer, and Sanitation fund and 56% (\$695,000) was allocated to the governmental activities and is reported as governmental activities debt based on the use of bond proceeds. This Certificates of Obligation have an interest of 4.23% with final payment due September 30, 2031. The proceeds were primarily used for equipment acquisitions and building and street improvements. As of September 30, 2023, the outstanding balance was \$264,400 for the Water, Sewer, and Sanitation Fund. See Note 10 for the outstanding balance for the governmental activities. These bonds are equally and ratably secured by and payable from a first lien on and pledge of the net revenue of the Water, Sewer, and Sanitation Fund. The pledge of net revenue is in effect until the bonds are extinguished.

The City also issued \$3,150,000 in General Obligation Refunding Bonds Series 2011 of which 40% (\$1,260,000) was allocated to the Water, Sewer, and Sanitation fund and 60% (\$1,890,000) was allocated to the governmental activities and is reported as governmental activities debt based on the use of bond proceeds. These bonds have an interest of 3.56% with final payment due March 1, 2024. The bond proceeds were used to pay off Certificates of Obligation Series 1997, 1999, 2001 and 2009 and General Obligation Refunding Bonds Series 2001. As of September 30, 2023, the outstanding balance was \$64,000 for the Water, Sewer, and Sanitation Fund. See Note 10 for the outstanding balance for the governmental activities.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 11 – BUSINESS-TYPE ACTIVITIES LONG-TERM DEBT (continued)

The City has pledged future water and sewer customer revenue, net of specified operating expenses, to repay water and sewer system revenue bonds. Management has calculated the net revenues available for the Water and Sewer debt service as of September 30, 2023 to be \$662,046 and the required principal and interest for the debt covered by the pledge to be \$268,272. Management calculates the debt service ratio to be 2.47 for the year ending September 30, 2023.

Loans from Direct Borrowing

- In fiscal year 2018, the City acquired one vehicle for the Water, Sewer, and Sanitation Fund in the amount of \$19,342. The term requires monthly payments of \$443 with interest rate of 12.96% for five years with final payment made March 2023.
- In fiscal year 2019, the City acquired three vehicles for the Gas Fund in the amount of \$66,428. The terms require payments of differing amounts for each vehicle including interest ranging from 12.01% to 12.92% with final payments due in 2024. The unpaid principal balance at September 30, 2023 was \$6,718.
- In fiscal year 2020, the City acquired one vehicle for the Gas Fund in the amount of \$43,161. The term requires monthly payments of \$936 with interest rate of 10.91% for five years with final payment due in September 18, 2024. The unpaid principal balance at September 30, 2023 was \$10,600.
- In fiscal year 2021, the City acquired two vehicles for the Water, Sewer, and Sanitation Fund in the amount of \$50,746. The terms require monthly payments of \$1,048 with interest rate of 8.75% for five years with final payment due in October 2025. The unpaid principal balance at September 30, 2023 was \$23,722.

Right-to-Use Lease Liabilities:

The City has entered into multiple lease agreements as lessee to lease office equipment for the enterprise funds with lease terms of five years for both the Water, Sewer, and Sanitation Fund and the Gas Fund.

For the Water, Sewer, and Sanitation fund, the City is required to make monthly payments with interest rates ranging from 7.14% to 9.25%, during the lease terms. In May 2023, the City executed a lease for a folding machine for a term of 5 years with quarterly payments of \$645. Management utilized a 9.25% borrowing rate to calculate the net present value. During fiscal year 2023, the City made principal payments of \$4,307 and interest payments of \$1,196 for the Water, Sewer, and Sanitation Fund.

For the Gas fund, the City is required to make monthly payments with interest rates ranging from 7.14% to 9.25%, during the lease terms. In May 2023, the City executed a lease for a folding machine for a term of 5 years with quarterly payments of \$645. Management utilize a 9.25% borrowing rate to calculate the net present value. During fiscal year 2023, the City made principal payments of \$5,695 and interest payments of \$672 for the Gas Fund.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 11 – BUSINESS-TYPE ACTIVITIES LONG-TERM DEBT (continued)

SBITA Liabilities:

Effective October 1, 2022, the City implemented GASB Statement No. 96 and has recorded a 36 month subscription for both the Water, Sewer, and Sanitation Fund and the Gas Fund. Management utilized the prime rate plus one percent to calculate the net present value of future minimum payments and recorded an initial liability for the Water, Sewer, & Sanitation Fund and Gas Fund of \$11,848 and \$11,929, respectively. The interest rate utilized for both funds was 8%. The City is required to make annual payments ranging from of \$3,856 to 4,740 for the Water, Sewer, & Sanitation Fund and payments ranging from \$3,874 to 4,635 for the Gas Fund during the subscription terms.

Changes in the Business-type Activities long-term debt is as follows:

	Funded by	Restated Balance 10/01/2022	Issues	Payments	Balance 09/30/2023	One Year	Due in More Than One Year
Water Sewer & Sanitation Fund (WSS):							
<u>Tax and Revenue Certificates of Obligation:</u>							
44% of 2011 Series	WSS	\$ 293,000	\$ -	\$ 28,600	\$ 264,400	\$ 28,600	\$ 235,800
TWDB Series 2005 - Direct Placement	WSS	1,923,000	-	138,000	1,785,000	138,000	1,647,000
<u>General Obligation Refunding Bonds:</u>							
40% of Series 2011	WSS	126,000	-	62,000	64,000	64,000	-
<u>Other liabilities:</u>							
Loans	WSS	36,278	-	12,556	23,722	10,910	12,812
Right-to-Use Lease Liability	WSS	17,171	11,901	4,307	24,765	6,286	18,479
SBITA	WSS	11,848	-	3,856	7,992	3,602	4,390
Total WSS Fund		2,407,297	11,901	249,319	2,169,879	251,398	1,918,481
Gas Fund:							
Loans	Gas Fund	42,774	-	25,456	17,318	17,318	-
Vendor Settlement	Gas Fund	143,193	-	47,731	95,462	47,731	47,731
Right-to-Use Lease Liability	Gas Fund	10,908	11,901	5,695	17,114	5,166	11,948
SBITA	Gas Fund	11,929	-	3,874	8,055	3,764	4,291
Total Gas Fund		208,804	11,901	82,756	137,949	73,979	63,970
Total Business-type Activities		\$2,616,101	\$ 23,802	\$ 332,075	\$2,307,828	\$ 325,377	\$1,982,451

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 11 – BUSINESS-TYPE ACTIVITIES LONG-TERM DEBT (continued)

The future principal and interest maturities of long term debt for the Business-type Activities as of September 30, 2023 are as follows:

BUSINESS-TYPE ACTIVITIES

WSS Tax and Revenue Certificates of Obligation Series 2011 (44%)

Year Ending September 30,	Principal	Interest	Total
2024	\$ 28,600	\$ 10,841	\$ 39,441
2025	30,800	9,585	40,385
2026	30,800	8,282	39,082
2027	33,000	6,933	39,933
2028	35,200	5,491	40,691
2029-2033	106,000	7,306	113,306
Total	<u>\$ 264,400</u>	<u>\$ 48,438</u>	<u>\$ 312,838</u>

WSS Tax and Revenue Certificates of Obligation Series 2005 Direct Placement

Texas Water Development Board

Year Ending September 30,	Principal	Interest	Total
2024	\$ 138,000	\$ -	\$ 138,000
2025	138,000	-	138,000
2026	138,000	-	138,000
2027	137,000	-	137,000
2028	137,000	-	137,000
2029-2033	685,000	-	685,000
2034-2036	412,000	-	412,000
Total	<u>\$ 1,785,000</u>	<u>\$ -</u>	<u>\$ 1,785,000</u>

WSS General Obligation Refunding Bonds Series 2011 (40%)

Year Ending September 30,	Principal	Interest	Total
2024	\$ 64,000	\$ 1,140	\$ 65,140
Total	<u>\$ 64,000</u>	<u>\$ 1,140</u>	<u>\$ 65,140</u>

WSS Loans

Year Ending September 30,	Principal	Interest	Total
2024	\$ 10,910	\$ 1,656	\$ 12,566
2025	11,983	664	12,647
2026	829	8	837
Total	<u>\$ 23,722</u>	<u>\$ 2,328</u>	<u>\$ 26,050</u>

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 11 – BUSINESS-TYPE ACTIVITIES LONG-TERM DEBT (continued)

WSS Right-to-Use Lease Liability

Year Ending September 30,	Principal	Interest	Total
2024	\$ 6,286	\$ 1,152	\$ 7,438
2025	6,654	783	7,437
2026	7,045	392	7,437
2027	2,876	106	2,982
2028	1,904	31	1,935
Total	<u>\$ 24,765</u>	<u>2,464</u>	<u>\$ 27,229</u>

WSS SBITA Liability

Year Ending September 30,	Principal	Interest	Total
2024	\$ 3,602	\$ 639	\$ 4,241
2025	4,390	351	4,741
Total	<u>\$ 7,992</u>	<u>\$ 990</u>	<u>\$ 8,982</u>

Gas Loans

Year Ending September 30,	Principal	Interest	Total
2024	\$ 17,318	\$ 849	\$ 18,167
Total	<u>\$ 17,318</u>	<u>849</u>	<u>\$ 18,167</u>

Gas Vendor Settlement

Year Ending September 30,	Principal	Interest	Total
2024	\$ 47,731	\$ -	\$ 47,731
2025	47,731	-	47,731
Total	<u>\$ 95,462</u>	<u>\$ -</u>	<u>\$ 95,462</u>

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 11 – BUSINESS-TYPE ACTIVITIES LONG-TERM DEBT (continued)

Gas Right-to-Use Lease Liability

Year Ending September 30,	Principal	Interest	Total
2024	\$ 5,166	\$ 640	\$ 5,806
2025	5,178	359	5,537
2026	2,396	181	2,577
2027	2,471	106	2,577
2028	1,903	31	1,934
Total	<u>\$ 17,114</u>	<u>1,317</u>	<u>\$ 18,431</u>

Gas SBITA Liability

Year Ending September 30,	Principal	Interest	Total
2024	\$ 3,764	\$ 644	\$ 4,408
2025	4,291	343	4,634
Total	<u>\$ 8,055</u>	<u>\$ 987</u>	<u>\$ 9,042</u>

TOTAL BUSINESS-TYPE ACTIVITIES - LONG -TERM DEBT

Year Ending September 30,	Principal	Interest	Total
2024	\$ 325,377	\$ 17,561	\$ 342,938
2025	249,027	12,085	261,112
2026	179,070	8,863	187,933
2027	175,347	7,145	182,492
2028	176,007	5,553	181,560
2029-2033	791,000	7,306	798,306
2034-2036	412,000	-	412,000
Total	<u>\$ 2,307,828</u>	<u>\$ 58,513</u>	<u>\$ 2,366,341</u>

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 12 – PENSION PLANS

A. Texas Municipal Retirement System

Plan Description: The City of Alpine participates as one of 919 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the Texas Government Code, Title 8, Subtitle G (the TMRS Act) as an agent multiple-employer retirement for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees; however, TMRS does not receive any funding from the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available Annual Comprehensive Financial Report (Annual Report) that can be obtained at tmrs.com.

All eligible employees of the City are required to participate in TMRS.

Benefits Provided: TMRS provides retirement, disability, and death benefits. The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Pension benefits are provided to all of the City's full-time Members, with the exception of firefighters. The matching ratio (City to Employee) is 2-1 and a member is considered vested after 5 years of service. Members can retire at certain ages, based on years of service with the City. The City allows members to retire at age 60 and above with 5 or more years of service or with 20 years of service regardless of age.

At retirement, the Member's benefit is calculated based on the sum of the Member's contributions, with interest, and the city-financed monetary credits with interest and their age requirement and other actuarial factors. The retiring Member may select one of seven monthly benefit payment options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the Member contributions and interest.

Employees covered by benefit terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	38
Inactive employees entitled to but not yet receiving benefits	119
Active employees	<u>76</u>
Total	<u><u>233</u></u>

Contributions: Member contribution rates in TMRS are either 5%, 6%, or 7% of the Member's total compensation, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The City's contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time. A municipality may elect to increase or reduce its matching ratio effective January 1 of a calendar year. The City elected a matching ratio of 2 to 1 (200%). Upon an employee's retirement, the City matches the accumulated employee contributions plus interest earned.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 12 – PENSION PLANS (continued)

Employees for the City of Alpine were required to contribute 5% of their annual compensation during the fiscal year. The contribution rates for the City for the calendar months in 2022 was 2.13% and 1.65% for the calendar months in 2023. The City's contributions to TMRS for the year ended September 30, 2023, were \$62,520 and were equal to the required contributions.

Net Pension Asset: The City's Net Pension Asset (NPA) was measured as of December 31, 2022, and the Total Pension Liability (TPL) used to calculate the Net Pension Asset was determined by an actuarial valuation as of that date.

Actuarial Assumptions: The Total Pension Liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	2.75% per year, adjusted down for population declines, if any
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of the TMRS over the four-year period from December 31, 2014 to December 31, 2018. The assumptions were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011, and dated December 31, 2013.

The long-term expected rate of return on pension plan investments is 6.75%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TMRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5%. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, the actuary focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 12 – PENSION PLANS (continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Public Equity	35.0%	7.55%
Core Fixed Income	6.0%	2.00%
Non-Core Fixed Income	20.0%	5.68%
Other Public and Private Markets	12.0%	7.22%
Real Estate	12.0%	6.85%
Hedge Funds	5.0%	5.35%
Private Equity	10.0%	10.00%
Total	100.0%	

Discount Rate: The discount rate used to measure the Total Pension Liability was 6.75%. The long-term municipal bond rate is 4.05% (based on the daily rate closest to but not later than the measurement date of the Fidelity 20-year Municipal GO AA Index). The projection of cash flows used to determine the discount rate assumed that Member and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive Members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 12 – PENSION PLANS (continued)

Changes in the Net Pension Liability (Asset)	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance at 12/31/2021	\$ 7,353,113	\$ 9,846,413	\$ (2,493,300)
Changes for the year:			
Service cost	293,117	-	293,117
Interest (on the Total Pension Liability)	492,846	-	492,846
Change of benefit terms	-	-	-
Difference between expected and actual experience	(94,414)	-	(94,414)
Changes of assumptions	-	-	-
Contributions - employer		74,681	(74,681)
Contributions - employee		175,309	(175,309)
Net investment income		(716,383)	716,383
Benefit payments, including refunds of employee contributions	(396,497)	(396,497)	-
Administrative expense	-	(6,220)	6,220
Other changes	-	7,424	(7,424)
Net changes	295,052	(861,686)	1,156,738
Balance at 12/31/2022	<u>\$ 7,648,165</u>	<u>\$ 8,984,727</u>	<u>\$ (1,336,562)</u>

Sensitivity of the net pension asset to changes in the discount rate: The following presents the net pension asset of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Single Discount Rate Assumption (6.75%)	1% Increase (7.75%)
City's net pension asset	<u>\$ (353,488)</u>	<u>\$ (1,336,562)</u>	<u>\$ (2,149,336)</u>

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 12 – PENSION PLANS (continued)

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmr.com.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to TMRS: For the year ended September 30, 2023, the City recognized pension expense of \$54,095. At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 88,339
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	613,222	-
Changes in Proportionate Share	53,870	53,870
Contributions subsequent to the measurement date	41,916	-
Total	<u>\$ 709,008</u>	<u>\$ 142,209</u>

The \$41,916 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase in net pension asset for the year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending September 30,	
2024	\$ (27,936)
2025	118,337
2026	158,282
2027	276,200
2028	-
Thereafter	-
Total	<u>\$ 524,883</u>

Changes in Net Pension Asset

	Beginning Balance	Additions	Reductions	Ending Balance
Net Pension Asset	\$ 2,493,301	\$ 224,277	\$ (1,381,016)	\$ 1,336,562

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 13 - OTHER POST EMPLOYMENT BENEFITS

Plan Description: The City is one of 800 participating cities of the plan and provides a defined benefit group term life insurance death benefit through the Supplemental Death Benefits Fund (SDBF) administered the by Texas Municipal Retirement System ("TMRS"). This is a voluntary program in which participating member cities may elect, by ordinance, to provide supplemental death benefits for their active members, with optional coverage for their retirees. The City has elected to offer these benefits to retirees of the municipality. As the SDBF covers both active and retiree participants with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e. no assets are accumulated). As such, the SDBF is considered to be a single-employer unfunded OPEB plan, with benefit payments treated as being equal to the employer's yearly contributions for retirees.

Benefits: Benefits payments are similar to group-term life insurance benefits, and are paid to the designated beneficiaries upon the receipt of an approved application for payment. The death benefit for active members provides a lump-sum payment approximately equal to the member's annual salary (calculated based on the member's actual earnings for the 12-month period preceding the month of death). The death benefit for retirees is considered an other postemployment benefit ("OPEB") and is a fixed amount of \$7,500. The obligations of this plan are payable only from the SDBF and are not an obligation of, or a claim against, the Pension Trust Fund. There was no sharing of benefit-related costs with inactive employees for the plan year.

Employees Covered by Benefit Terms: At the December 31, 2022 actuarial valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	25
Inactive employees entitled to but not yet receiving benefits	8
Active employees	76
Total	109

Membership counts for inactive employees currently receiving or entitled to but not yet receiving benefits will differ from those eligible under the TMRS pension plan as they include only those eligible for a SDBF benefit (i.e. excludes beneficiaries, non-vested terminations due a refund, etc.).

Contributions: The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is based on the mortality and service experience of all employees covered by the benefit and the demographics specific to the workforce of the city. There is a one-year delay between the actuarial valuation that serves as the basis for the City's contribution rate and the calendar year when the rate goes into effect. The contributions to the SDBF are pooled for investment purposes with those of the Pension Trust Fund. The TMRS Act requires the Pension Trust Fund to allocate investment income to the SDBF on an annual basis. The funding policy of this plan is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. As such, contributions fund the covered active member and retiree deaths on a pay-as-you-go basis.

The City's contribution rates are certified annually by the Board of Trustees which is responsible for establishing and maintaining the funding policy. These rates are actuarially determined and are based upon the plan provisions in effect as of April 1, 2021 and the actuarial assumptions and methodology adopted by the Board. The Board's current policy is that the contribution rates determined by a given actuarial valuation become effective one (1) year after the valuation date. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 13 - OTHER POST EMPLOYMENT BENEFITS (continued)

Schedule of Contributions - (Retiree-only portion of the rate, for OPEB):

<u>Plan/Calendar Year</u>	<u>Total SDB Contribution Rate</u>	<u>Retiree Portion of SDB Contribution Rate</u>
2022	0.20%	0.11%
2023	0.31%	0.15%

The City's contributions to the SDBF for the year ended September 30, 2023 were \$9,810.

Total OPEB Liability: The total OPEB liability (TOL) shown in this report is based on an actuarial valuation performed as of December 31, 2022 and a measurement date of December 31, 2022; as such, no roll-forward is required.

Actuarial Assumptions: The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Salary increases	3.50% to 11.50% including inflation
Discount rate*	4.05%
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.

**The discount rate was based on the Fidelity Index's "20-year Municipal GO AA Index" rate as of December 31, 2022.*

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. For purposes of developing the SDBF contribution rates, no other demographic assumptions are applicable. Mortality rates for the SDBF were the same as those used for the pension trust fund. See the TMRS pension plan note for mortality rate information. For purposes of calculating an employer's actuarially determined contribution rate, the one-year term cost is used. The actuarial cost method being used is known as the Entry Age Normal Actuarial Cost Method.

Changes in Actuarial Assumptions and Methods: Generally, changes in assumptions will only be the annual change in the municipal bond index rate.

Investment Return and Valuation of Assets: The TMRS Act requires the Pension Trust Fund to allocate investment income to the SDBF on an annual basis, each December 31 based on the mean balance in the SDBF during the year. Thus, the SDBF receives a statutory interest credit of 5% allocated annually and is not dependent on investment earnings. Assets in the SDBF are valued at fund value (or fund balance); however, since the contribution rates are based just on the one-year term costs, assets are not included in developing the rate.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 13 - OTHER POST EMPLOYMENT BENEFITS (continued)

Discount Rate: The applicable discount rate for an unfunded OPEB is based on an index of tax exempt 20-year municipal bond rates rated as AA or higher. As of December 31, 2022, the discount rate used in the development of the Total OPEB Liability was 4.05% compared to 1.84% as of December 31, 2020.

Changes in the Total OPEB Liability

Total OPEB Liability beginning of year	\$ 213,564
Change for the year:	
Service Cost	14,025
Interest on Total OPEB Liability	4,023
Changes of benefit terms including TMRS plan participation	-
Differences between expected and actual experience	(9,280)
Changes in assumptions or other inputs	(68,426)
Benefit payments	<u>(3,857)</u>
Net changes	<u>(63,515)</u>
Total OPEB Liability - end of year	<u><u>\$ 150,049</u></u>

Sensitivity Analysis of the Total OPEB liability to Changes in the Discount Rate: The following presents the total OPEB liability of the City, calculated using the discount rate of 4.05%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.00%) or 1 percentage point higher (3.00%) than the current rate:

	1% Decrease 3.05%	Current Discount Rate 4.05%	1% Increase 5.05%
Total OPEB liability	<u><u>\$ 176,621</u></u>	<u><u>\$ 150,049</u></u>	<u><u>\$ 129,033</u></u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to TMRS OPEB: For the year ended September 30, 2023, the City recognized OPEB expense of \$14,613. At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 20,108
Changes in actuarial assumptions	24,910	58,590
Contributions subsequent to the measurement date	<u>3,811</u>	<u>-</u>
Total	<u><u>\$ 28,721</u></u>	<u><u>\$ 78,698</u></u>

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 13 - OTHER POST EMPLOYMENT BENEFITS (continued)

The \$3,811 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending September 30,</u>	
2024	\$ (9,211)
2025	(6,762)
2026	(9,909)
2027	(12,772)
2028	(12,514)
Thereafter	<u>(2,620)</u>
Total	<u><u>\$ (53,788)</u></u>

Changes in Total OPEB Liability:

	Beginning Balance	Additions	Reductions	Ending Balance
Total OPEB Liability	\$ (213,564)	\$ 50,378	\$ 13,137	\$ <u>(150,049)</u>

NOTE 14 – HEALTHCARE COVERAGE

The City had a self-insured health plan through the Texas Municipal League Intergovernmental Employee Benefits Pool covering substantially all employees through September 30, 2020. The plan covered major medical expenses, dental and vision. Effective October 1, 2020, the City had a fully funded health insurance plan through Blue Cross Blue Shield. As a fully funded plan, the City no longer funds claims. In addition, the City offers Vision and Dental insurance through Humana for employees and dependents. The City pays the premiums for the covered employees for all three plans. The employee premiums for health, vision, and dental are \$573, \$5, and \$31, respectively. Employees have the option to also add their dependents to the plans. The City also contributes a portion of the health premium for employee dependents to encourage employees to insure their family members as well. The amount the City contributes for employee dependents and/or family is forty to fifty percent of the premium.

In addition, the City provided a Health Reimbursement Arrangement program card to employees. Each card is pre-loaded with a prorated amount and is only available for the plan year which coincides with the fiscal year of the City. This provides additional resources for employees to cover medical costs. Management and Council will re-evaluate each year in order to determine whether or not to renew the program; and if renewed, how much will be provided to the employees.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 15 – REVENUE

Water Sewer and Sanitation Fund User Charges Revenue

During the year ending September 30, 2023, the City's revenue for water, sewer, and sanitation services were \$1,623,894, \$857,061, and \$2,162,364, respectively.

Other Revenue

During the year ending September 30, 2023, other revenues from various sources consisted of the following:

	General Fund	Hotel and Motel Fund	NonMajor Funds	Total Governmental Funds
Road repair fees	\$ 50,211	\$ -	\$ -	\$ 50,211
Easement revenue	5,918	-	-	5,918
Accident report fees	1,358	-	-	1,358
Excess Proceeds Tax Sales	1,605	-	-	1,605
Permit fees	-	10,350	-	10,350
Other miscellaneous	2,799	-	30	2,829
Total other revenue	<u>\$ 61,891</u>	<u>\$ 10,350</u>	<u>\$ 30</u>	<u>\$ 72,271</u>

NOTE 16 – FUND BALANCE REPORTING

The following schedule discloses the details of fund balance classifications at September 30, 2023:

	General Fund	Hotel and Motel Fund	Non-Major Funds	Total
Fund Balances:				
Restricted for:				
Federal or State Grants	\$ -	\$ -	\$ 99,591	\$ 99,591
Debt services	-	-	117,751	117,751
Tourism activities	-	1,088,148	-	1,088,148
Police Department				
Abandon Vehicle Funds	-	-	68,067	68,067
Other	-	-	5,438	5,438
Total restricted	<u>-</u>	<u>1,088,148</u>	<u>290,847</u>	<u>1,378,995</u>
Committed:				
Capital Improvements	296,825	-	-	296,825
Creek Trail Reserve	241,072	-	-	241,072
Fire Department	207,752	-	-	207,752
Pueblo Nuevo Park	-	-	131,857	131,857
Total committed	<u>745,649</u>	<u>-</u>	<u>131,857</u>	<u>877,506</u>
Unassigned	<u>3,221,358</u>	<u>-</u>	<u>-</u>	<u>3,221,358</u>
Total fund balances	<u>\$ 3,967,007</u>	<u>\$ 1,088,148</u>	<u>\$ 422,704</u>	<u>\$ 5,477,859</u>

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 17 – COMMITMENTS AND CONTINGENCIES

During the normal course of business, the City is subject to various legal claims. As of September 30, 2023, management is not aware of any such claim which would have a material adverse effect on the financial statements, and accordingly no provision has been accrued.

Federal and State Funding

The City participates in numerous state and federal grant programs which are governed by various rules and regulations of the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable at September 30, 2023 may be impaired. In the opinion of administration, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Management asserts that the City is in compliance with Texas Water Code, Chapter 16, Section 16.356 (a), and that the City has not used any revenue received from fees collected from a water supply or sewer service constructed in whole or in part from the economically distressed areas program account for purposes other than utility purposes.

Commitments

The City had ongoing projects under non-cancelable contracts at September 30, 2023. Commitments as of September 30, 2023 are as follows:

Project Name	Fund	Commitment	Paid To Date	Remaining Commitment
	Special Revenue Fund			
Pueblo Nuevo		\$ 218,250	\$ -	\$ 218,250
Total		<u>\$ 218,250</u>	<u>\$ -</u>	<u>\$ 218,250</u>

NOTE 18 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; workers compensation; environmental claims; and natural disasters. The Council maintains insurance policies through Texas Municipal League Intergovernmental Risk Pool covering all structural property, automobiles, dishonesty, legal liability errors and omissions, machinery, personal property, and general liability to mitigate the effect of potential risks. There have been no significant reductions to insurance coverage from prior years and settlements have not exceeded insurance coverage.

The City has joined the Texas Municipal League Intergovernmental Risk Pool Workers' Compensation Joint Insurance Fund. The interlocal agreement with the pool provides that the pool will be self-sustaining through member premiums. The Texas Municipal League Intergovernmental Risk Pool publishes its own financial reports for the year ended September 2023 which can be obtained from the Texas Municipal League Intergovernmental Risk Pool, Austin, Texas.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 19 – LANDFILL

Numerous state and federal laws and regulations require the City to place a final cover on its landfill site when no longer accepting waste and to perform certain monitoring and maintenance functions at the site for thirty years after closure. Such closure and postclosure costs will be incurred near or after the effective date that the landfill stops accepting deposits. Consequently, the City must begin reporting a portion of these costs as an operating expense when the Texas Commission on Environmental Quality (TCEQ) releases final regulations. The *Texas Administrative Code* requires landfill owners to demonstrate financial assurance that they will have sufficient financial resources to satisfy closure and post-closure care expenses at such time as these become payable. The regulations provide various means by which a municipality may demonstrate financial assurance. For the year ended September 30, 2023, the City met all of the financial tests required by the TCEQ.

At September 30, 2023, total closure and postclosure costs are estimated at \$2,618,118. The estimated closure and postclosure costs recorded as a liability are \$919,787 and \$263,162, respectively, for a total of \$1,182,949. The liability for closure and postclosure care costs is based on landfill capacity used to date. The cost components are based on federal, state, or local laws or regulations concerning closure and post-closure care. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. As of September 30, 2023, the City has \$83,663 to finance the estimated closure and post-closure costs.

At September 30, 2023, the City was operating 7 cells utilizing approximately 33.8 acres of the 71.5 acres in the designated landfill area resulting in approximately 47.27% capacity used.

There are 12 cells in this landfill and the remaining estimated life is approximately 37 years.

NOTE 20 - TOP TEN TAXPAYERS

The following businesses represent the top ten taxpayers for the City:

Name	Taxable Value
AEP Texas North Company	\$ 6,506,770
Holiday Inn Express & Suites	5,400,000
Hampton Inn Alpine, LLC	4,900,000
C & K Partnership LLC	4,097,849
Big Bend Telephone	3,631,430
S3 Hospitality LLC	3,550,000
NGP VI Alpine TX LLC	3,508,356
Union Pacific RR Co	3,272,890
WTG Fuels Inc	3,272,787
Big Bend Concrete	2,929,848
	<u>\$ 41,069,930</u>

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 21 – RELATED PARTY TRANSACTIONS

From time to time, the City may enter into transactions with related parties through the normal course of business. If a council member has a conflict of interest, proper documentation is completed and he/she is required to abstain from any discussion or voting regarding the matter. Management is not aware of any material related party transactions that occurred during the year ending September 30, 2023.

NOTE 22 - JOINTLY GOVERNED ORGANIZATION

On May 16, 2023, the City of Alpine (City) and Brewster County (County) entered into an interlocal agreement for five years to jointly manage the Alpine Emergency Services Board, Inc. (AESB), a 501(c)(3) organization created May 1, 2023. The AESB was formed to manage all fire and emergency services delegated by Brewster County and the City of Alpine, to include AVFD, Alpine Fire Department, and Alpine Fire and Rescue. On September 30, 2023, the City transferred all firefighting equipment to Brewster County to retain ownership of all such equipment for the purpose of Brewster County placing it into the care of AESB with AESB overtaking the responsibility for insurance. The County appoints four members to the board of directors of the AESB, and the City appoints three members. The City and County will each pay half of the cost of the AESB operation. The County will serve as the fiscal agent and also retain ownership of all equipment, including those items transferred by the City. In addition, the liability associated with the Texas Emergency Services Retirement System (TESRS) was also assumed by the AESB effective September 30, 2023. The AESB will be responsible for paying contributions to the TESRS for the active volunteer members enrolled. For this reason, the note disclosures for the TESRS pension plan are no longer presented in the City's financial statements as the AESB has taken responsibility of the plan including all reporting requirements.

NOTE 23 - SIGNIFICANT EVENTS

Beginning March 2020, the COVID-19 virus was declared a global pandemic. Business continuity, including supply chains and consumer demand across a broad range of industries and countries have been severely impacted as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. In March 2021, the American Rescue Plan Act was signed by the President providing additional federal stimulus to aid public health and economic recovery from the Covid-19 Pandemic. As part of this Act, \$350 billion was set aside as Coronavirus State and Local Fiscal Recovery Funds, emergency funding for state, local, territorial and tribal governments. The City of Alpine has been designated as a Non-Entitlement Unit of Local Government (population under 50,000) and receives funding directly from the Texas Department of Emergency Management (TDEM). The City has received \$1,485,185 as part of the Coronavirus State and Local Fiscal Recovery Funds in two separate tranches and is included in the unearned revenue in the General Fund as of September 30, 2023.

NOTE 24 - RESTATEMENT

As part of the City's implementation of GASB Statement No. 96, a restatement was necessary to establish the opening balances as of October 1, 2022 for the SBITA assets and the related liability in the amount of \$93,442 for governmental activities and \$23,777 for business type activities. This restatement had no impact on net position.

CITY OF ALPINE, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 25 – NEW ACCOUNTING PRONOUNCEMENTS

The City has not completed the process of evaluating the impact on its financial position that will result from adopting the following Governmental Accounting Standards Board (GASB) Statements:

- GASB No. 100, *Accounting Changes and Error Corrections - an amendment of GASB No. 62*, effective for fiscal years beginning after June 15, 2023. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections, to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.
- GASB No. 101, *Compensated Absences*, effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This page left blank intentionally.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ALPINE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Data Control Codes		Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
		Original	Final		
REVENUES:					
Taxes:					
5110	Property Taxes	\$ 1,992,874	\$ 1,992,874	\$ 1,872,492	\$ (120,382)
5120	General Sales and Use Taxes	2,000,000	2,000,000	2,093,353	93,353
5170	Franchise Tax	85,000	85,000	87,108	2,108
5180	Other Taxes	25,000	25,000	28,760	3,760
5190	Penalty and Interest on Taxes	-	-	31,241	31,241
5200	Licenses and Permits	112,000	112,000	76,751	(35,249)
5300	Intergovernmental Revenue and Grants	1,400	1,400	1,025	(375)
5400	Charges for Services	1,069,229	1,069,229	1,048,983	(20,246)
5510	Fines	52,200	52,200	66,923	14,723
5610	Investment Earnings	7,000	164,000	179,952	15,952
5620	Rents and Royalties	12,894	12,894	12,765	(129)
5640	Contributions & Donations from Private Sources	2,000	2,000	632	(1,368)
5700	Other Revenue	121,650	121,650	61,891	(59,759)
5020	Total Revenues	5,481,247	5,638,247	5,561,876	(76,371)
EXPENDITURES:					
Current:					
0100	General Government	1,725,714	1,687,452	1,419,039	268,413
0200	Public Safety	1,634,244	1,647,506	1,414,459	233,047
0300	Public Works	1,455,803	1,455,803	820,439	635,364
0400	Health and Welfare	362,860	362,860	311,613	51,247
0500	Culture and Recreation	440,826	440,826	352,681	88,145
Debt Service:					
0710	Principal on Debt	92,800	113,400	112,164	1,236
0720	Interest on Debt	16,000	20,400	20,350	50
6030	Total Expenditures	5,728,247	5,728,247	4,450,745	1,277,502
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(247,000)	(90,000)	1,111,131	1,201,131
OTHER FINANCING SOURCES (USES):					
7918	Auction Proceeds from Abandoned Property	40,000	40,000	-	(40,000)
8911	Transfers Out (Use)	(75,000)	(75,000)	(75,000)	-
7080	Total Other Financing Sources (Uses)	(35,000)	(35,000)	(75,000)	(40,000)
1200	Net Change	(282,000)	(125,000)	1,036,131	1,161,131
0100	Fund Balance - October 1 (Beginning)	2,930,876	2,930,876	2,930,876	-
3000	Fund Balance - September 30 (Ending)	\$ 2,648,876	\$ 2,805,876	\$ 3,967,007	\$ 1,161,131

The notes to the financial statements are an integral part of this statement.

CITY OF ALPINE, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - HOTEL AND MOTEL TAX FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Data Control Codes	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget Positive or (Negative)
REVENUES:				
5150 Gross Receipts Business Tax	\$ 650,000	\$ 750,000	\$ 722,688	\$ (27,312)
5610 Investment Earnings	-	-	46,581	46,581
5640 Contributions & Donations from Private	-	-	12,576	12,576
5700 Other Revenue	-	-	10,350	10,350
5020 Total Revenues	650,000	750,000	792,195	42,195
EXPENDITURES:				
0500 Culture and Recreation	782,398	879,759	793,214	86,545
Debt Service:				
0710 Principal on Debt	-	1,600	1,532	68
0720 Interest on Debt	-	300	292	8
6030 Total Expenditures	782,398	881,659	795,038	86,621
1200 Change in Fund Balance	(132,398)	(131,659)	(2,843)	128,816
0100 Fund Balance - October 1 (Beginning)	1,090,991	1,090,991	1,090,991	-
3000 Fund Balance - September 30 (Ending)	\$ 958,593	\$ 959,332	\$ 1,088,148	\$ 128,816

The notes to the financial statements are an integral part of this statement.

This page left blank intentionally.

CITY OF ALPINE, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION BUDGET

September 30, 2023

Budgeting and Budgetary Control

The City Council follows these procedures in establishing the annual budget:

Not later than forty-five (45) days prior to the close of the fiscal year, the City Manager shall submit to the City Council a budget for the ensuing fiscal year beginning on the following October 1. The operating budget includes proposed expenditures and the means of financing them. The budget shall provide a complete financial plan of all City funds and activities for the ensuing fiscal year. The total of proposed expenditures shall not exceed the total of estimated income plus any accumulated surplus. Public hearings are conducted at which all interested persons' comments concerning the budget are heard. The budget is legally enacted by the City Council through passage of an ordinance. The Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus any accumulated surplus. The Council shall adopt the budget on or before the fifteenth day of the twelfth month of the fiscal year currently ending. If it fails to adopt the budget by this date, the amounts appropriated for current operation for the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it prorated accordingly, until such time as the Council adopts a budget for the ensuing fiscal year. Adoption of the budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated and shall constitute a levy of the property tax therein proposed, provided that in no event shall such levy exceed the legal limit provided by the Jaws and Constitution of the State of Texas.

If during the fiscal year the City Manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the Council by ordinance may make supplemental appropriations for the year up to the amount of the excess. At any time during the fiscal year the City Manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office, or agency, up to a limit set by the City Council. The City Manager may make written request to the Council to transfer balances in excess of said limit with Council Approval. No funds may be transferred to increase a salary appropriation without the approval of the Council. Upon written request by the City Manager, the Council may by ordinance transfer part or all of any unencumbered appropriation balance from one department, office, or agency to another.

Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue until the purpose of any such appropriation shall be deemed abandoned if three years pass without any disbursement from or encumbrance of the appropriation.

Budgetary Basis of Accounting

The City's budget is prepared on a modified accrual basis of accounting.

CITY OF ALPINE, TEXAS

**SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY (ASSET)
AND RELATED RATIOS**

Texas Municipal Retirement System
September 30, 2023

	Plan Year Ended December 31, 2022	Plan Year Ended December 31, 2021	Plan Year Ended December 31, 2020
Total Pension Liability			
Service Cost	\$ 293,117	\$ 322,710	\$ 308,081
Interest (on the Total Pension Liability)	492,846	472,985	452,990
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(94,414)	(57,187)	(45,009)
Changes of assumptions	-	-	-
Benefit payments, including refunds of employee contributions	(396,497)	(462,448)	(391,873)
Net change in total pension liability	295,052	276,060	324,189
Total pension liability - beginning	7,353,113	7,077,053	6,752,864
Total pension liability - ending (a)	7,648,165	7,353,113	7,077,053
Plan Fiduciary Net Position			
Contributions - employer	74,681	74,046	31,487
Contributions - employee	175,309	184,195	178,909
Net investment income	(716,383)	1,157,994	639,971
Benefit payments, including refunds of employee contributions	(396,497)	(462,448)	(391,873)
Administrative expense	(6,220)	(5,367)	(4,147)
Other	7,422	37	(162)
Net change in plan fiduciary net position	(861,688)	948,457	454,185
Plan fiduciary net position - beginning	9,846,413	8,897,956	8,443,771
Plan fiduciary net position - ending (b)	8,984,725	9,846,413	8,897,956
Net pension liability/(asset), ending =(a-b)	\$ (1,336,560)	\$ (2,493,300)	\$ (1,820,903)
Plan fiduciary net position as a percentage of the total pension liability	117.48%	133.91%	125.73%
Covered-employee payroll	\$ 3,506,180	\$ 3,683,899	\$ 3,578,180
Net pension liability (asset) as a percentage of covered employee payroll	(38.12)%	(67.68)%	(50.89)%

GASB 68, paragraph 46 requires that the information on this schedule be presented for the Plan's measurement year (January 1st - December 31st) as opposed to the City's fiscal year.

In accordance with GASB 68, paragraph 138. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

Plan Year Ended December 31, 2019	Plan Year Ended December 31, 2018	Plan Year Ended December 31, 2017	Plan Year Ended December 31, 2016	Plan Year Ended December 31, 2015
\$ 278,959	\$ 247,620	\$ 246,502	\$ 221,124	\$ 199,735
430,680	418,092	400,602	397,450	391,016
-	-	-	-	-
(27,277)	(171,036)	(71,671)	(263,394)	(163,545)
(10,700)	-	-	-	163,070
(319,517)	(328,205)	(305,543)	(336,811)	(260,720)
352,145	166,471	269,890	18,369	329,556
6,400,719	6,234,248	5,964,358	5,945,989	5,616,433
6,752,864	6,400,719	6,234,248	5,964,358	5,945,989
34,746	27,865	34,856	10,493	21,546
163,900	143,798	144,045	141,810	126,735
1,146,915	(234,101)	967,691	454,032	10,075
(319,517)	(328,205)	(305,543)	(336,811)	(260,720)
(6,486)	(4,527)	(5,018)	(5,129)	(6,137)
(195)	(237)	(254)	(279)	(300)
1,019,363	(395,407)	835,777	264,116	(108,801)
7,424,408	7,819,815	6,984,038	6,719,922	6,828,723
8,443,771	7,424,408	7,819,815	6,984,038	6,719,922
\$ (1,690,907)	\$ (1,023,689)	\$ (1,585,567)	\$ (1,019,680)	\$ (773,933)
125.04%	115.99%	125.43%	117.10%	113.02%
\$ 3,278,009	\$ 2,875,963	\$ 2,869,638	\$ 2,610,670	\$ 2,534,706
(51.58)%	(35.59)%	(55.25)%	(39.06)%	(30.53)%

CITY OF ALPINE, TEXAS

SCHEDULE OF CITY CONTRIBUTIONS

Texas Municipal Retirement System

September 30, 2023

Fiscal Year Ending September 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered- Employee Payroll	Actual Contribution as a % of Covered Payroll
2015	\$ 26,780	\$ 26,780	\$ -	\$ 2,411,318	1.11%
2016	\$ 12,952	\$ 12,952	\$ -	\$ 2,620,637	0.49%
2017	\$ 25,883	\$ 25,883	\$ -	\$ 3,765,608	0.69%
2018	\$ 30,756	\$ 30,756	\$ -	\$ 2,972,667	1.03%
2019	\$ 33,230	\$ 33,230	\$ -	\$ 3,194,571	1.04%
2020	\$ 30,990	\$ 30,990	\$ -	\$ 3,360,556	0.92%
2021	\$ 65,546	\$ 65,546	\$ -	\$ 3,639,377	1.80%
2022	\$ 72,178	\$ 72,178	\$ -	\$ 3,477,274	2.08%
2023	\$ 62,520	\$ 62,520	\$ -	\$ 3,507,679	1.78%

GASB 68, paragraph 46, requires that the data in this schedule be presented as of the City's respective fiscal year as opposed to the measurement year (January 1 - December 31).

Per GASB 68, paragraph 138, "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

CITY OF ALPINE, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Texas Municipal Retirement System for Pension

September 30, 2023

Valuation Date:

Notes: Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	N/A
Asset Valuation Method	10 Year smoothed marked; 12% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 11.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.
Other Information:	There were no benefit changes during the year.

CITY OF ALPINE, TEXAS

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY
AND RELATED RATIOS

Texas Municipal Retirement System for OPEB

September 30, 2023

	Plan Year Ended December 31, 2022	Plan Year Ended December 31, 2021	Plan Year Ended December 31, 2020	Plan Year Ended December 31, 2019	Plan Year Ended December 31, 2018	Plan Year Ended December 31, 2017
Changes in the Total OPEB Liability						
Total OPEB Liability - beginning of year	\$ 213,564	\$ 198,535	\$ 164,310	\$ 131,308	\$ 142,098	\$ 121,618
Changes for the year						
Service Cost	14,025	16,947	13,597	7,867	7,765	6,600
Interest on Total OPEB Liability	4,023	4,096	4,686	4,993	4,813	4,695
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	(9,280)	(7,660)	(8,052)	(4,428)	(13,437)	-
Changes in assumptions or other inputs *	(68,424)	6,067	25,424	25,880	(8,780)	10,620
Benefit payments **	(3,857)	(4,421)	(1,430)	(1,310)	(1,151)	(1,435)
Net changes	(63,513)	15,029	34,225	33,002	(10,790)	20,480
Total OPEB Liability - end of year	\$ 150,051	\$ 213,564	\$ 198,535	\$ 164,310	\$ 131,308	\$ 142,098
Total OPEB Liability as a Percentage of Covered Payroll	4.28%	5.80%	5.55%	5.01%	4.57%	4.95%
Covered payroll	\$ 3,506,180	\$ 3,683,899	\$ 3,578,180	\$ 3,278,009	\$ 2,875,963	\$ 2,869,638

* Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used as of December 31,

2022	4.05%
2021	1.84%
2020	2.00%
2019	2.75%
2018	3.71%
2017	3.31%
2016	3.78%

** Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

GASB 75, paragraph 170 requires that the information on this schedule be presented for the Plan's measurement year (January 1st - December 31st) as opposed to the City's fiscal year.

Pursuant to GASB 75, paragraph 171, no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75 to pay related benefits.

Pursuant to GASB 75, this schedule should show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

CITY OF ALPINE, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Texas Municipal Retirement System for OPEB

September 30, 2023

Valuation Date:

Notes: The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Summary of Actuarial Assumptions:

Inflation	2.5%
Salary increases	3.50% to 11.5% including inflation
Discount rate*	4.05%
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

* The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2022.

Changes in Actuarial Assumptions and Methods: Generally, this will only be the annual change in the municipal bond index rate.

This page left blank intentionally.

SUPPLEMENTARY INFORMATION

CITY OF ALPINE, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

Data Control Codes	207 Community Development Fund	210 Municipal Court Tech Fund	211 PD Fed Equity Share Fund
ASSETS			
1010 Cash and Cash Equivalents	\$ -	\$ 1,888	\$ 27,244
1050 Taxes Receivable	-	-	-
1051 Allowance for Uncollectible Taxes (credit)	-	-	-
1260 Due from Other Governments	-	-	-
1300 Due from Other Funds	66,202	-	-
1000 Total Assets	<u>\$ 66,202</u>	<u>\$ 1,888</u>	<u>\$ 27,244</u>
LIABILITIES			
2010 Accounts Payable	\$ -	\$ -	\$ -
2080 Due to Other Funds	-	1,724	3,174
2000 Total Liabilities	<u>-</u>	<u>1,724</u>	<u>3,174</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	-	-	-
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	66,202	-	24,070
3480 Retirement of Long-Term Debt	-	-	-
3490 Other Restricted Fund Balance	-	164	-
Committed Fund Balance:			
3545 Other Committed Fund Balance	-	-	-
3000 Total Fund Balances	<u>66,202</u>	<u>164</u>	<u>24,070</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 66,202</u>	<u>\$ 1,888</u>	<u>\$ 27,244</u>

212 PD Abandon Vehicle Fund	213 Municipal Court Security Fund	215 Opiod Settlement Fund	224 Pueblo Nuevo Park	228 Mobile Security Cameras Grant	240 Local Border Security Program	243 HIDTA Grant Fund	Total Nonmajor Special Revenue Funds
\$ 67,507	\$ -	\$ -	\$ 153,747	\$ -	\$ -	\$ -	\$ 250,386
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	21,891	-	744	14,471	37,106
3,278	5,274	9,319	-	-	-	-	84,073
<u>\$ 70,785</u>	<u>\$ 5,274</u>	<u>\$ 9,319</u>	<u>\$ 175,638</u>	<u>\$ -</u>	<u>\$ 744</u>	<u>\$ 14,471</u>	<u>\$ 371,565</u>
\$ 2,718	\$ -	\$ -	\$ 41,000	\$ -	\$ -	\$ 2,121	\$ 45,839
-	-	-	2,781	-	744	12,350	20,773
<u>2,718</u>	<u>-</u>	<u>-</u>	<u>43,781</u>	<u>-</u>	<u>744</u>	<u>14,471</u>	<u>66,612</u>
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	9,319	-	-	-	-	99,591
-	-	-	-	-	-	-	-
68,067	5,274	-	-	-	-	-	73,505
-	-	-	131,857	-	-	-	131,857
<u>68,067</u>	<u>5,274</u>	<u>9,319</u>	<u>131,857</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>304,953</u>
<u>\$ 70,785</u>	<u>\$ 5,274</u>	<u>\$ 9,319</u>	<u>\$ 175,638</u>	<u>\$ -</u>	<u>\$ 744</u>	<u>\$ 14,471</u>	<u>\$ 371,565</u>

CITY OF ALPINE, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

Data Control Codes		575	Total
		Debt	Nonmajor
		Service	Governmental
		Fund	Funds
ASSETS			
1010	Cash and Cash Equivalents	\$ 96,823	\$ 347,209
1050	Taxes Receivable	13,751	13,751
1051	Allowance for Uncollectible Taxes (credit)	(4,813)	(4,813)
1260	Due from Other Governments	-	37,106
1300	Due from Other Funds	19,317	103,390
1000	Total Assets	<u>\$ 125,078</u>	<u>\$ 496,643</u>
LIABILITIES			
2010	Accounts Payable	\$ -	\$ 45,839
2080	Due to Other Funds	-	20,773
2000	Total Liabilities	<u>-</u>	<u>66,612</u>
DEFERRED INFLOWS OF RESOURCES			
2601	Unavailable Revenue - Property Taxes	7,327	7,327
2600	Total Deferred Inflows of Resources	<u>7,327</u>	<u>7,327</u>
FUND BALANCES			
Restricted Fund Balance:			
3450	Federal or State Funds Grant Restriction	-	99,591
3480	Retirement of Long-Term Debt	117,751	117,751
3490	Other Restricted Fund Balance	-	73,505
Committed Fund Balance:			
3545	Other Committed Fund Balance	-	131,857
3000	Total Fund Balances	<u>117,751</u>	<u>422,704</u>
4000	Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 125,078</u>	<u>\$ 496,643</u>

This page left blank intentionally.

CITY OF ALPINE, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Data Control Codes	207 Community Development Fund	210 Municipal Court Tech Fund	211 PD Fed Equity Share Fund
REVENUES:			
Taxes:			
5110 Property Taxes	\$ -	\$ -	\$ -
5190 Penalty and Interest on Taxes	-	-	-
5300 Intergovernmental Revenue and Grants	-	-	15,770
5400 Charges for Services	-	58	-
5610 Investment Earnings	-	72	974
5700 Other Revenue	-	-	-
5020 Total Revenues	-	130	16,744
EXPENDITURES:			
0200 Public Safety	-	-	4,439
0500 Culture and Recreation	-	-	-
Debt Service:			
0710 Principal on Debt	-	-	-
0720 Interest on Debt	-	-	-
6030 Total Expenditures	-	-	4,439
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	130	12,305
OTHER FINANCING SOURCES (USES):			
7912 Auction Proceeds from Abandoned Property	-	-	-
7915 Transfers In	-	-	-
7080 Total Other Financing Sources (Uses)	-	-	-
1200 Net Change in Fund Balance	-	130	12,305
0100 Fund Balance - October 1 (Beginning)	66,202	34	11,765
3000 Fund Balance - September 30 (Ending)	\$ 66,202	\$ 164	\$ 24,070

212 PD Abandon Vehicle Fund	213 Municipal Court Security Fund	215 Opiod Settlement Fund	224 Pueblo Nuevo Park	228 Mobile Security Cameras Grant	240 Local Border Security Program	243 HIDTA Grant Fund	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	9,319	21,891	60,114	8,491	204,993	320,578
11,325	44	-	-	-	-	-	11,427
1,420	-	-	3,721	-	-	-	6,187
30	-	-	-	-	-	-	30
<u>12,775</u>	<u>44</u>	<u>9,319</u>	<u>25,612</u>	<u>60,114</u>	<u>8,491</u>	<u>204,993</u>	<u>338,222</u>
55,154	-	-	-	60,114	8,491	204,993	333,191
-	-	-	43,781	-	-	-	43,781
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>55,154</u>	<u>-</u>	<u>-</u>	<u>43,781</u>	<u>60,114</u>	<u>8,491</u>	<u>204,993</u>	<u>376,972</u>
<u>(42,379)</u>	<u>44</u>	<u>9,319</u>	<u>(18,169)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,750)</u>
85,975	-	-	-	-	-	-	85,975
-	-	-	75,000	-	-	-	75,000
<u>85,975</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,975</u>
43,596	44	9,319	56,831	-	-	-	122,225
<u>24,471</u>	<u>5,230</u>	<u>-</u>	<u>75,026</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>182,728</u>
<u>\$ 68,067</u>	<u>\$ 5,274</u>	<u>\$ 9,319</u>	<u>\$ 131,857</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 304,953</u>

CITY OF ALPINE, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

Data Control Codes	575 Debt Service Fund	Total Nonmajor Governmental Funds
REVENUES:		
Taxes:		
5110 Property Taxes	\$ 155,273	\$ 155,273
5190 Penalty and Interest on Taxes	2,775	2,775
5300 Intergovernmental Revenue and Grants	-	320,578
5400 Charges for Services	-	11,427
5610 Investment Earnings	4,526	10,713
5700 Other Revenue	-	30
5020 Total Revenues	<u>162,574</u>	<u>500,796</u>
EXPENDITURES:		
0200 Public Safety	-	333,191
0500 Culture and Recreation	-	43,781
Debt Service:		
0710 Principal on Debt	129,400	129,400
0720 Interest on Debt	20,389	20,389
6030 Total Expenditures	<u>149,789</u>	<u>526,761</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,785</u>	<u>(25,965)</u>
OTHER FINANCING SOURCES (USES):		
7912 Auction Proceeds from Abandoned Property	-	85,975
7915 Transfers In	-	75,000
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>160,975</u>
1200 Net Change in Fund Balance	12,785	135,010
0100 Fund Balance - October 1 (Beginning)	<u>104,966</u>	<u>287,694</u>
3000 Fund Balance - September 30 (Ending)	<u><u>\$ 117,751</u></u>	<u><u>\$ 422,704</u></u>

COMPLIANCE SECTION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and
Members of the City Council
City of Alpine, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Alpine, Texas, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Alpine, Texas' basic financial statements, and have issued our report thereon dated May 21, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Alpine, Texas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Alpine, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Alpine, Texas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Alpine, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Alpine, Texas' Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City of Alpine, Texas' response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The City of Alpine, Texas' response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Gibson Ruddock Patterson LLC".

Gibson Ruddock Patterson LLC
El Paso, Texas
May 21, 2025

CITY OF ALPINE, TEXAS

SCHEDULE OF FINDINGS AND RESPONSES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Summary of Auditor's Results

Financial Statements

Type of Auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Were significant deficiencies in internal control disclosed? Yes, see Finding 2023-001
- Were material weaknesses in internal control disclosed? No

Was any noncompliance disclosed that is material to the financial statement of the auditee, which would be required to be reported in accordance with Government Auditing Standards? No

CITY OF ALPINE, TEXAS

SCHEDULE OF FINDINGS AND RESPONSES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Financial Statement Findings

2023-001 - Internal Control Over Financial Reporting - Utility Accounts Receivable Reconciliations (Significant Deficiency)

Criteria: The City is required to maintain internal controls over financial reporting to provide a high level of assurance that the financial transactions are recorded properly, and that related financial reports are presented accurately. Periodic timely reconciliations of the accounts receivable for utilities is an example of an internal control over financial reporting.

Condition Found: The City has a utility billing system that is separate from the general ledger accounting system. Monthly entries are made to the general ledger to record the activity from the utility billing system and monthly reconciliations of the utility system reports and general ledger should be completed to ensure the amounts reported in the general ledger agree to the utility system reports. During the fiscal year under audit, the City's reconciliation process of the accounts receivable and other system reports was not implemented. Consequently, when the balances were being reconciled at year end, there were unreconciled differences.

Cause: The City has had ongoing software issues and has not adopted procedures to systematically reconcile the billing system reports and data to the general ledger.

Effect: Failure to reconcile general ledger accounts to the utility system generated reports in a timely manner increases the risk of misappropriation of assets and potential misreporting of financial statement amounts due to error or fraud.

Recommendation: To safeguard the assets of the City and to improve the accuracy of the general ledger balances throughout the year, we recommend that the monthly system accounts receivable reports, customer deposit reports, and adjustment reports be generated and the balances from those reports be reconciled to what is recorded in the general ledger. Any discrepancies between the balances should be researched and reconciled and any necessary adjustments be posted to the general ledger in a timely manner. We also recommend obtaining clarification on how the billing system is accounting for the adjustment debits and credits to ensure the appropriate general ledger adjustments are made to either the accounts receivable and/or revenue accounts if applicable.

Repeat Finding: Yes

View of Responsible Officials: See Corrective Action Plan

City Manager
Megan Antrim

City Secretary
Geoffrey R. Calderon



Mayor
Catherine Eaves

City Attorney
Bojorquez Law Firm, PC

100 North 13th Street Phone 432-837-3301 Fax 432-837-2044

"To provide quality service to the citizens of Alpine"

FINANCIAL STATEMENT FINDINGS

2023-001 – Internal Control Over Financial Reporting – Utility Accounts Receivable Reconciliations
(Significant Deficiency)

Corrective Action Plan:

Current Billing Software Company

1. Utility Billing Customer Service Clerks will continue to work with billing software company to obtain and understand report processes for:
 - a. Customer deposit reports
 - b. Adjustment reports
 - c. Accounts receivable reports
2. Utility Billing Customer Service Clerks will continue to work with billing software to address all possible software issues, including
 - a. Posting date errors
 - b. Double payment postings
 - c. Adjustment Errors
 - d. Systematic adjustment postings
3. Finance Director will continue to work with the Utility Billing Customer Supervisor to
 - a. Assist with adjustments made to accounts
 - b. Research and reconcile accounts – if necessary

Plan in Progress

1. Finance Director and Utility Billing Supervisor made the determination to research and select a new utility billing and accounting software program. (2023-2024 & 2024-2025)
2. New utility billing and accounting software
 - a. Research conducted in 2023-2024
 - b. Utility billing software was selected and approved in 2024-2025
 - c. Software training for all Utility Billing Customer Service Clerks, Supervisor and Finance Director will take place in July – October 2025
 - d. New utility billing software is scheduled to go into effect on October 1, 2025

Monitoring and Review

1. Finance Director will work with the Utility Billing Customer Service Supervisor to
 - c. Assist with adjustments made to accounts
 - d. Research and reconcile accounts – if necessary
2. Develop and implement procedures to reconcile both billing system reports and financial general ledger reports.

Responsible Party:

1. Utility Billing Customer Service Clerks
2. Utility Billing Customer Service Supervisor
3. Director of Finance
4. City Manager

Estimated Date of Completion: 10/31/2025

CITY OF ALPINE, TEXAS

AUDITOR SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Summary Schedule of Prior Year Findings

Financial Statement Findings

**2022-001 - Internal Control Over Financial Reporting - Utility Accounts Receivable Reconciliations
(Significant Deficiency)**

Status: Unresolved and repeat finding. See current year finding 2023-001.

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 11J

Department: City Council

Sponsor: Rick Stephens, Councilor

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: None



AGENDA ITEM

Discuss and appoint an Interim City Manager (if one has not been selected) until such time as a full time City Manager is selected. (R. Stephens, City Council)

EXECUTIVE SUMMARY

Councilor Stephens added this agenda item to facilitate the appointment of an Interim City Manager if one is not appointed at the Special Meeting scheduled for June 10, 2025.

SUPPORTING MATERIALS

None

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A

Current Budget FY 2024-2025: N/A

Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk

Geoffrey R. Calderon, City Secretary

Approved - 6/5/2025

Final Approval - 6/5/2025

CITY COUNCIL AGENDA ITEM REPORT

June 17, 2025

Agenda Item No. 14A

Department: City Attorney

Sponsor: Rick Stephens, Councilor

Memo Prepared By: Geoffrey R. Calderon, City Secretary

Staff Recommendation: None



AGENDA ITEM

Personnel Matters § 551.074 and Consultation with Attorney § 551.071, Texas Government Code:

- I. Consultation with the City Attorney regarding contractual terms of the Interim City Manager and any legal or procedural considerations. (R. Stephens, City Council)

EXECUTIVE SUMMARY

None

SUPPORTING MATERIALS

None

BUDGET CONSIDERATIONS

Expenditure Required: N/A

Savings Anticipation: N/A

Current Budget FY 2024-2025: N/A

Additional Funding: N/A

APPROVERS

Alex Tackett, Records Clerk

Geoffrey R. Calderon, City Secretary

Approved - 6/9/2025

Final Approval - 6/9/2025