



# PLEASANTON TEXAS

"BIRTHPLACE OF THE COWBOY"



Jan 3, 2024

## Finance Director Report

The 1<sup>st</sup> quarter financials for our fiscal year 2023-2024 budget began Oct 1, 2023, and ended Dec 31, 2023. The projected percentile is 25%. Referenced below for the General and Utility Funds is a summary of the revenues and expenditures for the 1<sup>st</sup> quartile.

### General Fund

Annual Budget-Revenues: \$14,621,250.00  
Annual Budget-Expenditures: \$14,580,445.23

YTD General Fund Revenues: \$4,208,905.55 (28.79%)  
YTD General Fund Expenses: \$4,249,973.76 (29.15%)

### Utility Fund

Annual Budget-Revenues: \$6,913,800.00  
Annual Budget-Expenditures: \$6,368,590.98

YTD Utility Fund Revenues: \$1,546,246.82 (22.36%)  
YTD Utility Fund Expenses: \$1,489,847.97 (23.39%)

Submitted by:  
*Raquel Navarro*  
Finance Director

C I T Y O F P L E A S A N T O N  
 FINANCIAL STATEMENT  
 FOR THE MONTH ENDING: DECEMBER 31ST, 2023

12 -GENERAL FUND  
 REVENUES

ACCOUNT	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	PERC. BUDGET	BUDGET BALANCE	Y-T-D BUDGET	Y-T-D VARIANCE
300-001 BEGINNING BALANCE	550,000.00	0.00	0.00	0.00	550,000.00	137,500.03	137,500.03
300-002 CURRENT TAXES	2,300,000.00	197,105.87	1,739,467.27	75.63	560,532.73	574,999.97 (	1,164,467.30)
300-003 ESTIMATED TAX FOR NEW YR	1,000.00	825.15	877.91	87.79	122.09	250.03 (	627.88)
300-004 DELINQUENT TAXES	51,000.00	3,826.96	22,022.40	43.18	28,977.60	12,750.00 (	9,272.40)
300-005 PENALTY & INTEREST	40,000.00	1,147.26	8,495.88	21.24	31,504.12	10,000.03	1,504.15
300-007 SALES TAX	6,100,000.00	449,193.35	1,546,716.12	25.36	4,553,283.88	1,525,000.03 (	21,716.09)
300-008 FRANCHISE TAX	450,000.00	20,565.59	120,399.90	26.76	329,600.10	112,500.00 (	7,899.90)
300-010 IN LIEU OF TAXES	5,000.00	0.00	0.00	0.00	5,000.00	1,249.97	1,249.97
300-012 MIXED BEVERAGE TAX	36,000.00	2,527.60	7,535.23	20.93	28,464.77	9,000.00	1,464.77
300-015 TAX CERTIFICATES	12,000.00	285.93	498.88	4.16	11,501.12	3,000.00	2,501.12
300-018 CONTRACTOR REGISTRATION	9,300.00	0.00	0.00	0.00	9,300.00	2,325.00	2,325.00
300-019 HEALTH & SANITATION FEE	8,000.00	0.00	0.00	0.00	8,000.00	1,999.97	1,999.97
300-020 BUILDING PERMITS	160,000.00	150.00	1,065.00	0.67	158,935.00	40,000.03	38,935.03
300-021 ELECTRICAL PERMITS	15,000.00	0.00	0.00	0.00	15,000.00	3,750.00	3,750.00
300-022 PLUMBING PERMITS	16,000.00	0.00	0.00	0.00	16,000.00	4,000.03	4,000.03
300-023 BEVERAGE & SALES PERMITS	15,000.00	960.00	2,755.65	18.37	12,244.35	3,750.00	994.35
300-024 MH/RV PARK FEES	1,000.00	106.05	106.05	10.61	893.95	250.03	143.98
300-025 GARAGE SALE PERMITS	1,300.00	0.00	0.00	0.00	1,300.00	325.03	325.03
300-026 BURN PERMIT	100.00	0.00	0.00	0.00	100.00	25.03	25.03
300-028 REINSPECTION FEE	500.00	0.00	0.00	0.00	500.00	124.97	124.97
300-029 WORK W/O PERMIT FEE	800.00	0.00	0.00	0.00	800.00	199.97	199.97
300-031 FLOODPLAIN APPL. FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-032 NSF CHECK FEES	100.00	0.00	0.00	0.00	100.00	25.03	25.03
300-033 MECHANICAL PERMITS	9,000.00	98.84	296.96	3.30	8,703.04	2,250.00	1,953.04
300-034 GAS PERMITS	2,000.00	0.00	0.00	0.00	2,000.00	499.97	499.97
300-035 MUNICIPAL COURT FINES	250,000.00	6,915.89	26,728.86	10.69	223,271.14	62,500.03	35,771.17
300-036 COURT COSTS	15,000.00	1,232.89	2,203.62	14.69	12,796.38	3,750.00	1,546.38
300-038 VEHICLE STORAGE FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-039 WARRANT FEES	2,000.00	0.00	0.00	0.00	2,000.00	499.97	499.97
300-040 DONATIONS FOR POLICE DEPT.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-041 DONATIONS FOR ANIMAL CONTRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-042 ANIMAL FEES & LICENSE	4,400.00	345.00	920.00	20.91	3,480.00	1,099.97	179.97
300-043 DONATIONS FOR FIRE DEPT	5,000.00	0.00	0.00	0.00	5,000.00	1,249.97	1,249.97
300-044 DONATIONS FOR PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-045 PLAT REVIEW FEES	2,000.00	0.00	850.00	42.50	1,150.00	499.97 (	350.03)
300-046 PD-DONATIONS FOR BLUE SANTA	8,000.00	1,325.00	4,425.00	55.31	3,575.00	1,999.97 (	2,425.03)
300-047 PLAN/SPEC FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-048 INSURANCE TML VEHICLE/PROPE	20,000.00	0.00	12,794.38	63.97	7,205.62	4,999.97 (	7,794.41)
300-049 DONATIONS SPECIAL EVENTS	10,000.00	1,000.00	1,000.00	10.00	9,000.00	2,500.03	1,500.03
300-051 RENTALS & LEASES	110,000.00	3,372.00	18,346.84	16.68	91,653.16	27,499.97	9,153.13
300-052 SALE OF ASSETS	75,000.00	0.00	0.00	0.00	75,000.00	18,750.00	18,750.00
300-053 POOL FEES	40,000.00	0.00	0.00	0.00	40,000.00	10,000.03	10,000.03
300-054 AIRLIFE LEASE	42,000.00	0.00	0.00	0.00	42,000.00	10,500.00	10,500.00
300-055 PAVILION RENTAL FEES	50,000.00	195.00	807.00	1.61	49,193.00	12,499.97	11,692.97
300-056 REFUNDS & DIVIDENDS	93,000.00	1,200.00	1,200.00	1.29	91,800.00	23,250.00	22,050.00
300-057 PD - DONATIONS NATION NITE	1,000.00	0.00	0.00	0.00	1,000.00	250.03	250.03
300-058 INTEREST INCOME	60,000.00	23,216.70	66,951.86	111.59 (	6,951.86)	15,000.00 (	51,951.86)

C I T Y O F P L E A S A N T O N  
 FINANCIAL STATEMENT  
 FOR THE MONTH ENDING: DECEMBER 31ST, 2023

12 -GENERAL FUND  
 REVENUES

ACCOUNT	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	PERC. BUDGET	BUDGET BALANCE	Y-T-D BUDGET	Y-T-D VARIANCE
300-059 PARKS/RECREATION SPORTS FEE	10,000.00	0.00	4,044.00	40.44	5,956.00	2,500.03 (	1,543.97)
300-061 BAD DEBT RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-064 GARBAGE COLLECTION FEES	1,780,000.00	169,491.71	483,147.45	27.14	1,296,852.55	445,000.03 (	38,147.42)
300-065 COPIES	10,000.00	878.50	2,526.85	25.27	7,473.15	2,500.03 (	26.82)
300-066 MUNICIPAL COURT JURY LCF4	300.00	5.73	11.35	3.78	288.65	75.00	63.65
300-067 MISCELLANEOUS	20,000.00	0.00	0.00	0.00	20,000.00	4,999.97	4,999.97
300-069 FOOD INSPECTION FEES	40,000.00	1,082.05	1,782.05	4.46	38,217.95	10,000.03	8,217.98
300-071 OVER/SHORT DEPOSIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-072 LIBRARY FINES	1,500.00	43.03	195.79	13.05	1,304.21	375.00	179.21
300-073 LIBRARY CARD FEES	500.00	0.00	75.00	15.00	425.00	124.97	49.97
300-074 SALE OF LIBRARY BOOKS	1,000.00	51.95	365.89	36.59	634.11	250.03 (	115.86)
300-075 MUSEUM DONATIONS	1,500.00	70.00	274.30	18.29	1,225.70	375.00	100.70
300-076 LIBRARY CONTR.--COUNTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-077 LIBRARY/CC DONATIONS	500.00	12.02	65.00	13.00	435.00	124.97	59.97
300-078 HOSTED TEEEX FIRE TRAINING	30,000.00	0.00	0.00	0.00	30,000.00	7,500.00	7,500.00
300-079 SERVICES FOR FIRE PROTECTIO	60,000.00	469.87	1,261.57	2.10	58,738.43	15,000.00	13,738.43
300-080 MUSEUM SOUVENIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-081 COURT BLDG SECURITY FEE	5,000.00	289.86	570.17	11.40	4,429.83	1,249.97	679.80
300-082 COURT LOCAL TRUANCY LCF2	3,000.00	287.66	569.40	18.98	2,430.60	750.00	180.60
300-083 GRANT FUNDS	550,000.00	0.00	5,000.00	0.91	545,000.00	137,500.03	132,500.03
300-084 FIRE DEPT COUNTY AGREEMENT	40,000.00	0.00	10,500.00	26.25	29,500.00	10,000.03 (	499.97)
300-085 TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-088 TRANSFER HOTEL OCC FUND	225,000.00	56,250.00	56,250.00	25.00	168,750.00	56,250.00	0.00
300-089 EDA REIMBURSE GRANT	1,000,000.00	0.00	0.00	0.00	1,000,000.00	250,000.03	250,000.03
300-091 COURT TECHNOLOGY FEE	7,500.00	240.73	471.74	6.29	7,028.26	1,875.00	1,403.26
300-094 U.S. MARSHAL FEE	4,800.00	400.00	1,200.00	25.00	3,600.00	1,200.00	0.00
300-095 RENTAL-CIVIC CENTER	65,000.00	2,704.00	10,978.50	16.89	54,021.50	16,249.97	5,271.47
300-096 ZUMBA CLASSES-CIVIC CENTER	2,400.00	102.00	388.00	16.17	2,012.00	600.00	212.00
300-098 DEPOSIT KEPT CC/PARK/POOL	100.00	0.00	0.00	0.00	100.00	25.03	25.03
300-099 COM.-TRSH. CAN DELIVERY FEE	150.00	0.00	89.14	59.43	60.86	37.50 (	51.64)
300-100 COM.-DUMPSTER DELIVERY FEE	1,300.00	164.58	677.84	52.14	622.16	325.03 (	352.81)
300-101 RESID-TRASH CART DELIVERY F	1,300.00	161.64	526.69	40.51	773.31	325.03 (	201.66)
300-102 BACKFLOW-ADMINISTRATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-103 COLLECTION STATION	70,000.00	2,042.00	9,843.00	14.06	60,157.00	17,500.03	7,657.03
300-104 COURT CHILD SAFETY FUND	2,000.00	0.00	25.00	1.25	1,975.00	499.97	474.97
300-105 OVER THE PHONE/EMAIL (OTPA)	3,800.00	0.00	25.00	0.66	3,775.00	949.97	924.97
300-106 PERMITS TECHNOLOGY FEE	1,500.00	3.64	23.72	1.58	1,476.28	375.00	351.28
300-107 PERMITS ADMINITSTRATION FEE	50,000.00	9,903.88	30,181.29	60.36	19,818.71	12,499.97 (	17,681.32)
300-109 POOL CONCESSIONS	7,500.00	0.00	0.00	0.00	7,500.00	1,875.00	1,875.00
300-110 PARKS & RECREATION CONCESSI	5,000.00	0.00	225.00	4.50	4,775.00	1,249.97	1,024.97
300-111 LIBRARY HOTSPOT/DATA LATE F	100.00	0.00	0.00	0.00	100.00	25.03	25.03
300-114 REGISTRATION FEES (HOT FUND	5,000.00	0.00	0.00	0.00	5,000.00	1,249.97	1,249.97
300-117 BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-118 SUBDIVISION PARK LAND FEE	15,000.00	0.00	0.00	0.00	15,000.00	3,750.00	3,750.00
300-119 CITY EVENTS ADMISSIONS	30,000.00	0.00	1,147.00	3.82	28,853.00	7,500.00	6,353.00
300-120 OTHER FINANCING SOURCE LEAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CATEGORY TOTAL REVENUES	14,621,250.00	960,249.93	4,208,905.55	28.79	10,412,344.45	3,655,312.59 (	553,592.96)
FUND TOTAL REVENUES	14,621,250.00	960,249.93	4,208,905.55	28.79	10,412,344.45	3,655,312.59 (	553,592.96)

## EXPENSES FOR GENERAL FUND - MONTH ENDING: DECEMBER 2023

	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% BUDGET	BUDGET BALANCE	Y-T-D BUDGET
<b>GENERAL</b>						
12-402 (ADMINISTRATION)	894,702.48	82,669.23	336,406.92	37.60	558,295.56	223,675.62
12-403 (POLICE)	3,695,140.73	349,159.22	1,142,423.39	30.92	2,552,717.34	923,785.04
12-404 (MUNICIPAL COURT)	304,205.82	21,774.97	61,893.32	20.35	242,312.50	76,051.41
12-405 (ANIMAL CONTROL)	257,864.39	21,512.56	62,314.71	24.17	195,549.68	64,466.00
12-407 (FIRE)	1,792,474.92	147,876.16	424,706.46	23.69	1,367,768.46	448,118.82
12-408 (PARKS)	988,010.79	76,693.16	252,039.52	25.51	735,971.27	247,002.54
12-409 (POOL)	115,240.20	747.17	4,278.25	3.71	110,961.95	28,810.05
12-413 (STREET)	1,268,608.29	100,425.52	299,179.50	23.58	969,428.79	317,152.05
12-414 (COMMUNITY DEV)	356,586.90	44,224.29	105,681.19	28.80	253,905.71	89,146.86
12-417 (LIBRARY)	358,461.54	25,863.15	88,776.41	24.77	269,685.13	89,615.43
12-419 (MUSEUM)	225,303.83	11,765.00	37,691.45	16.73	187,612.38	56,326.04
12-420 (COUNCIL)	103,551.00	2,004.26	5,108.86	4.93	98,442.14	25,887.75
12-422 (MISCELLANEOUS)	3,979,277.60	1,009,912.93	1,349,365.30	33.91	2,629,912.30	994,819.46
12-423 (CIVIC CENTER)	241,016.74	41,606.73	83,108.48	34.48	157,908.26	60,254.17
<b>GENERAL FUND EXPENSES:</b>	<b>14,580,445.23</b>	<b>1,936,234.35</b>	<b>4,252,973.76</b>	<b>29.15</b>	<b>10,330,471.47</b>	<b>3,645,111.24</b>

C I T Y O F P L E A S A N T O N  
 FINANCIAL STATEMENT  
 FOR THE MONTH ENDING: DECEMBER 31ST, 2023

21 -UTILITY FUND  
 REVENUES

ACCOUNT	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	PERC. BUDGET	BUDGET BALANCE	Y-T-D BUDGET	Y-T-D VARIANCE
<u>2222</u>							
300-001 BEGINNING BALANCE	350,000.00	0.00	0.00	0.00	350,000.00	87,499.97	87,499.97
300-006 WATER BILLING	3,394,000.00	266,120.86	869,255.33	25.61	2,524,744.67	848,500.03 (	20,755.30)
300-009 PENALTIES	130,000.00	0.00	26,068.11	20.05	103,931.89	32,500.03	6,431.92
300-017 BULK WATER SALES	20,000.00	2,340.00	15,050.00	75.25	4,950.00	4,999.97 (	10,050.03)
300-018 SEWER BILLING	2,260,000.00	188,385.73	572,729.22	25.34	1,687,270.78	565,000.03 (	7,729.19)
300-027 WATER CONNECTION FEES	42,000.00	5,580.00	10,355.00	24.65	31,645.00	10,500.00	145.00
300-028 TRANSFER FEES	4,000.00	280.00	455.00	11.38	3,545.00	1,000.03	545.03
300-029 SERVICE FEES	45,000.00	0.00	7,720.00	17.16	37,280.00	11,250.00	3,530.00
300-030 SEWER CONNECTION FEES	7,800.00	4,800.00	4,800.00	61.54	3,000.00	1,950.00 (	2,850.00)
300-032 RETURNED CHECK FEES	1,800.00	150.00	420.00	23.33	1,380.00	450.00	30.00
300-040 SEPTIC WASTE FEES	25,000.00	0.00	675.00	2.70	24,325.00	6,250.03	5,575.03
300-047 PLAN/SPEC FEES	2,000.00	0.00	0.00	0.00	2,000.00	499.97	499.97
300-048 SITE DEVELOPMENT PERMIT	600.00	0.00	0.00	0.00	600.00	150.00	150.00
300-049 INSURANCE TML VEHICLE/PROPE	15,000.00	0.00	0.00	0.00	15,000.00	3,750.00	3,750.00
300-052 SALE OF ASSETS	15,000.00	459.90	459.90	3.07	14,540.10	3,750.00	3,290.10
300-056 REFUNDS AND DIVIDENDS	7,000.00	0.00	0.00	0.00	7,000.00	1,750.03	1,750.03
300-058 INTEREST INCOME	16,500.00	14,479.72	39,512.99	239.47 (	23,012.99)	4,125.00 (	35,387.99)
300-060 INSPECTION FEES	6,600.00	0.00	400.00	6.06	6,200.00	1,650.00	1,250.00
300-061 BAD DEBT RECOVERY	2,000.00	0.00	0.00	0.00	2,000.00	499.97	499.97
300-062 WATER EDU FEES	17,000.00	300.00	450.00	2.65	16,550.00	4,249.97	3,799.97
300-063 WASTEWATER EDU FEES	17,000.00	300.00	450.00	2.65	16,550.00	4,249.97	3,799.97
300-067 MISCELLANEOUS	10,000.00	75.00	205.00	2.05	9,795.00	2,500.03	2,295.03
300-068 BACKFLOW ADMIN FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-070 CUSTOMER OVERPAYMENT	3,500.00 (	42,154.55) (	3,078.73)	87.96-	6,578.73	874.97	3,953.70
300-071 OVER/SHORT DEPOSIT	1,000.00	0.00	0.00	0.00	1,000.00	250.03	250.03
300-083 GRANT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-086 WATER IMPACT FEES	150,000.00	0.00	0.00	0.00	150,000.00	37,500.00	37,500.00
300-087 WASTEWATER IMPACT FEES	370,000.00	0.00	0.00	0.00	370,000.00	92,500.03	92,500.03
300-089 PHONE PYMT ADMIN FEE	1,000.00	85.00	320.00	32.00	680.00	250.03 (	69.97)
300-098 BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-099 TRANSFER FROM UTILITY CAPIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CATEGORY TOTAL REVENUES	6,913,800.00	441,201.66	1,546,246.82	22.36	5,367,553.18	1,728,450.09	182,203.27
FUND TOTAL REVENUES	6,913,800.00	441,201.66	1,546,246.82	22.36	5,367,553.18	1,728,450.09	182,203.27

## EXPENSES FOR UTILITY FUND - MONTH ENDING: DECEMBER 2023

UTILITY	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% BUDGET	BUDGET BALANCE	Y-T-D BUDGET
21-401 (ADMINISTRATION)	2,506,717.57	408,758.06	690,224.40	27.53	1,816,493.17	626,679.31
21-424 (WATER)	2,101,850.47	126,277.67	405,874.62	19.31	1,695,975.85	525,462.85
21-425 (SEWER COLLECTION)	839,139.86	64,820.67	190,511.75	22.70	648,628.11	209,785.07
21-426 (SEWER TREATMENT)	920,883.08	66,047.49	203,237.20	23.39	717,645.88	230,220.83
<b>UTILITY FUND EXPENSES:</b>	<b>6,368,590.98</b>	<b>665,903.89</b>	<b>1,489,847.97</b>	<b>23.39</b>	<b>4,878,743.01</b>	<b>1,592,148.06</b>