



# PLEASANTON TEXAS

"BIRTHPLACE OF THE COWBOY"



January 11, 2019

Finance Director Report

Attached is the 1<sup>st</sup> quarter financials for fiscal year 2018-2019 which began October 1, 2018 and ended December 31, 2018.

General Fund Revenues: \$3,553,508.34 (34.94%)

General Fund Expenses: \$2,519,758.19 (25.26%)

Utility Fund Revenues: \$1,029,407.82 (20.70%)

Utility Fund Expenses: \$1,006,173.55 (21.03%)

I have attached the expense spreadsheets and revenue financial statement reports reflecting the totals listed above.

The department heads are on track and within the parameters of the target percentage rate of 25% ending for the 1<sup>st</sup> quarter.

I have also attached two letters from the Texas Comptroller office regarding the Marathon Oil sales tax reimbursement and confirmation that the city has paid in full.

Explanation of these two letters:

I received a letter from the Texas Comptroller's office dated January 23, 2017 notifying that the City of Pleasanton has been overpaid \$200,788.72 in local sales tax. There was an audit performed by the Texas Comptroller's office and they refunded the taxpayer Marathon Oil. Since the amount had been refunded to the taxpayer, Marathon Oil, the Texas Comptroller's office had requested that the city repay the state. The city entered into a 37 month payback agreement where a monthly deduction of \$5,427.00 from the city's sales tax allocation that began July 2017. However, the Comptroller's office deducted \$107,770.72 from the City's December 2018 Sales Tax Allocation Payment since in November 2018 we received \$1,029,602.57 in sales tax due to another audit performed by the Comptroller's office and they collected \$555,303.99 from C&J Wells for sales tax not paid to the City.

Submitted by:

*Kristi Bandy*

**Finance Director**

CITY OF PLEASANTON  
 FINANCIAL STATEMENT  
 FOR THE MONTH ENDING: DECEMBER 31ST, 2018

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	439,649.00	0.00	0.00	0.00	439,649.00	109,912.22	109,912.22
300-002 CURRENT TAXES	1,700,000.00	274,772.83	838,492.73	49.32	861,507.27	424,999.97	( 413,492.76)
300-003 ESTIMATED TAX FOR NEW YR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-004 DELINQUENT TAXES	44,000.00	2,443.59	5,443.85	12.37	38,556.15	10,999.97	5,556.12
300-005 PENALTY & INTEREST	29,000.00	745.87	2,594.15	8.95	26,405.85	7,249.97	4,655.82
300-007 SALES TAX	4,830,000.00	465,167.39	1,984,822.23	41.09	2,845,177.77	1,207,500.00	( 777,322.23)
300-008 FRANCHISE TAX	390,000.00	17,993.98	103,248.24	26.47	286,751.76	97,500.00	( 5,748.24)
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	22,000.00	0.00	4,819.83	21.91	17,180.17	5,500.03	680.20
300-015 TAX CERTIFICATES	3,000.00	161.45	633.76	21.13	2,366.24	750.00	116.24
300-018 CONTRACTOR REGISTRATION	10,000.00	225.00	1,275.00	12.75	8,725.00	2,500.03	1,225.03
300-019 HEALTH & SANITATION FEE	5,000.00	0.00	0.00	0.00	5,000.00	1,249.97	1,249.97
300-020 BUILDING PERMITS	120,000.00	4,351.92	19,201.86	16.00	100,798.14	30,000.00	10,798.14
300-021 ELECTRICAL PERMITS	32,000.00	625.36	2,668.06	8.34	29,331.94	7,999.97	5,331.91
300-022 PLUMBING PERMITS	25,000.00	453.00	1,053.00	4.21	23,947.00	6,250.03	5,197.03
300-023 BEVERAGE & SALES PERMITS	6,500.00	3,892.50	3,952.50	60.81	2,547.50	1,624.97	( 2,327.53)
300-024 MH/RV PARK FEES	5,500.00	2,325.00	2,325.00	42.27	3,175.00	1,375.03	( 949.97)
300-025 GARAGE SALE PERMITS	1,700.00	30.00	305.00	17.94	1,395.00	424.97	119.97
300-026 BURN PERMIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-028 REINSPECTION FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-031 FLOODPLAIN APPL. FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-032 BAD CHECK FEES	100.00	0.00	0.00	0.00	100.00	25.03	25.03
300-033 MECHANICAL PERMITS	17,500.00	825.84	1,518.28	8.68	15,981.72	4,375.03	2,856.75
300-034 GAS PERMITS	4,000.00	155.00	483.00	12.08	3,517.00	1,000.03	517.03
300-035 MUNICIPAL COURT FINES	350,000.00	19,568.90	28,313.41	8.09	321,686.59	87,499.97	59,186.56
300-036 COURT COSTS	21,300.00	1,913.64	6,429.71	30.19	14,870.29	5,325.00	( 1,104.71)
300-038 VEHICLE STORAGE FEES	2,300.00	0.00	0.00	0.00	2,300.00	574.97	574.97
300-039 WARRANT FEES	500.00	0.00	20.00	4.00	480.00	124.97	104.97
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	3,000.00	307.00	688.00	22.93	2,312.00	750.00	62.00
300-043 DONATIONS FOR EMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-044 DONATIONS FOR PARK/REPUBLIC	10,000.00	0.00	0.00	0.00	10,000.00	2,500.03	2,500.03
300-045 PLAT REVIEW FEES	2,200.00	0.00	0.00	0.00	2,200.00	550.03	550.03
300-046 PD-DONATIONS FOR BLUE SANTA	2,500.00	1,650.00	2,520.00	100.80	( 20.00)	625.03	( 1,894.97)
300-047 PLAN/SPEC FEES	5,000.00	0.00	0.00	0.00	5,000.00	1,249.97	1,249.97
300-048 INSURANCE PREMIUMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-049 DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-051 RENTALS & LEASES	12,500.00	2,000.00	4,203.20	33.63	8,296.80	3,124.97	( 1,078.23)
300-052 SALE OF ASSETS	10,000.00	0.00	0.00	0.00	10,000.00	2,500.03	2,500.03
300-053 POOL FEES	46,000.00	0.00	50.00	0.11	45,950.00	11,500.03	11,450.03
300-054 AIRLIFE LEASE	42,000.00	3,500.00	17,885.59	42.58	24,114.41	10,500.00	( 7,385.59)
300-055 PARK FEES	10,500.00	255.00	2,005.00	19.10	8,495.00	2,625.00	620.00
300-056 REFUNDS & DIVIDENDS	15,000.00	580.65	13,860.36	92.40	1,139.64	3,750.00	( 10,110.36)
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	100,000.00	9,630.81	27,690.67	27.69	72,309.33	25,000.03	( 2,690.64)
300-059 PARKS SPORT RECREATION FEE	12,000.00	0.00	0.00	0.00	12,000.00	3,000.00	3,000.00

CITY OF PLEASANTON  
 FINANCIAL STATEMENT  
 FOR THE MONTH ENDING: DECEMBER 31ST, 2018

12 -GENERAL FUND  
 REVENUES

ACCOUNT	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	PERC. BUDGET	BUDGET BALANCE	Y-T-D BUDGET	Y-T-D VARIANCE
300-061 BAD DEBT RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-064 GARBAGE COLLECTION FEES	1,590,000.00	138,383.90	411,499.73	25.88	1,178,500.27	397,500.00 (	13,999.73)
300-065 COPIES	12,000.00	591.15	2,589.20	21.58	9,410.80	3,000.00	410.80
300-067 MISCELLANEOUS	2,300.00	0.00	9,586.54	416.81 (	7,286.54)	574.97 (	9,011.57)
300-069 FOOD INSPECTION FEES	20,000.00	2,035.00	2,940.00	14.70	17,060.00	4,999.97	2,059.97
300-071 OVER/SHORT DEPOSIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-072 LIBRARY FINES	3,700.00	64.89	619.78	16.75	3,080.22	925.03	305.25
300-073 LIBRARY CARD FEES	500.00	17.35	32.35	6.47	467.65	124.97	92.62
300-074 SALE OF LIBRARY BOOKS	2,000.00	32.55	115.05	5.75	1,884.95	499.97	384.92
300-075 MUSEUM DONATIONS	1,500.00	40.00	214.00	14.27	1,286.00	375.00	161.00
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	395.91	1,424.44	284.89 (	924.44)	124.97 (	1,299.47)
300-078 SALE OF IND. PK. LOTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-080 MUSEUM SOUVENIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-081 COURT BLDG SECURITY FEE	5,610.00	414.94	1,465.51	26.12	4,144.49	1,402.50 (	63.01)
300-083 GRANT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-085 TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-088 TRANSFER HOTEL OCC FUND	75,000.00	6,250.00	18,750.00	25.00	56,250.00	18,750.00	0.00
300-091 COURT TECHNOLOGY FEE	7,145.00	551.81	1,957.23	27.39	5,187.77	1,786.22 (	171.01)
300-094 U.S. MARSHAL FEE	4,800.00	0.00	1,200.00	25.00	3,600.00	1,200.00	0.00
300-095 RENTAL-CIVIC CENTER	52,000.00	4,658.00	12,693.00	24.41	39,307.00	13,000.03	307.03
300-096 ZUMBA CLASSES-CIVIC CENTER	2,800.00	305.00	539.00	19.25	2,261.00	700.03	161.03
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	100.00	11.83	11.83	11.83	88.17	25.03	13.20
300-100 COM.-DUMPSTER DELIVERY FEE	2,000.00	59.12	153.70	7.69	1,846.30	499.97	346.27
300-101 RESID-TRASH CART DELIVERY F	1,300.00	104.49	382.88	29.45	917.12	325.03 (	57.85)
300-102 BACKFLOW-ADMINISTRATION FEE	500.00	20.00	60.00	12.00	440.00	124.97	64.97
300-103 COLLECTION STATION	50,000.00	2,841.00	10,682.00	21.36	39,318.00	12,499.97	1,817.97
300-104 MUN COURT CHILD SAFETY FUND	0.00	15.60	89.67	0.00 (	89.67)	0.00 (	89.67)
CATEGORY TOTAL REVENUES	10,169,604.00	970,367.27	3,553,508.34	34.94	6,616,095.66	2,542,400.91 (	1,011,107.43)
FUND TOTAL REVENUES	10,169,604.00	970,367.27	3,553,508.34	34.94	6,616,095.66	2,542,400.91 (	1,011,107.43)

**EXPENSES FOR GENERAL FUND - MONTH ENDING: DECEMBER 2018**

	<b>ANNUAL BUDGET</b>	<b>CURRENT PERIOD</b>	<b>YEAR TO DATE</b>	<b>% BUDGET</b>	<b>BUDGET BALANCE</b>	<b>Y-T-D BUDGET</b>
<b>GENERAL</b>						
12-402 (ADMINISTRATION)	909,319.82	68,699.24	235,666.95	25.92	673,652.87	227,329.70
12-403 (POLICE)	2,647,381.45	220,616.22	660,420.26	24.95	1,986,961.19	661,845.28
12-404 (MUNICIPAL COURT)	256,024.26	19,665.28	63,588.21	24.84	192,436.05	64,006.02
12-405 (ANIMAL CONTROL)	147,589.73	12,585.58	31,615.66	21.42	115,974.07	36,897.47
12-407 (FIRE)	448,393.00	31,152.17	101,248.61	22.58	347,144.39	112,098.37
12-408 (PARKS)	757,130.81	62,404.03	168,687.73	22.28	588,443.08	189,282.74
12-409 (POOL)	132,400.00	901.25	2,386.52	1.80	130,013.48	33,099.94
12-413 (STREET)	1,358,694.29	65,373.89	438,336.35	32.26	920,357.94	339,673.52
12-414 (COMMUNITY DEV)	483,589.68	37,013.29	107,492.96	22.23	376,096.72	120,897.51
12-417 (LIBRARY)	277,409.08	25,216.82	62,989.85	22.71	214,419.23	69,352.39
12-419 (MUSEUM)	141,293.98	10,174.92	31,524.90	22.31	109,769.08	35,323.57
12-420 (COUNCIL)	68,155.00	7,155.57	21,651.02	31.77	46,503.98	17,038.60
12-422 (MISCELLANEOUS)	2,161,063.86	164,284.25	543,579.96	25.15	1,617,483.90	540,266.10
12-423 (CIVIC CENTER)	185,018.04	19,136.83	50,569.21	27.33	134,448.83	46,254.42
<b>GENERAL FUND EXPENSES:</b>	<b>9,973,463.00</b>	<b>744,379.34</b>	<b>2,519,758.19</b>	<b>25.26</b>	<b>7,453,704.81</b>	<b>2,493,365.63</b>

CITY OF PLEASANTON  
 FINANCIAL STATEMENT  
 FOR THE MONTH ENDING: DECEMBER 31ST, 2018

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	301,000.00	0.00	0.00	0.00	301,000.00	75,250.03	75,250.03
300-006 WATER BILLING	2,550,000.00	178,740.98	540,269.21	21.19	2,009,730.79	637,500.00	97,230.79
300-009 PENALTIES	124,000.00	11,392.81	32,369.44	26.10	91,630.56	31,000.03 (	1,369.41)
300-017 BULK WATER SALES	20,000.00	1,170.00	2,420.00	12.10	17,580.00	4,999.97	2,579.97
300-018 SEWER BILLING	1,725,000.00	132,685.50	400,335.40	23.21	1,324,664.60	431,250.00	30,914.60
300-027 WATER CONNECTION FEES	30,000.00	450.00	2,800.00	9.33	27,200.00	7,500.00	4,700.00
300-028 TRANSFER FEES	5,500.00	175.00	700.00	12.73	4,800.00	1,375.03	675.03
300-029 SERVICE FEES	45,000.00	5,165.00	13,225.00	29.39	31,775.00	11,250.00 (	1,975.00)
300-030 SEWER CONNECTION FEES	5,200.00	0.00	1,300.00	25.00	3,900.00	1,300.03	0.03
300-032 RETURNED CHECK FEES	1,800.00	90.00	270.00	15.00	1,530.00	450.00	180.00
300-040 SEPTIC WASTE FEES	52,000.00	4,475.00	11,300.00	21.73	40,700.00	13,000.03	1,700.03
300-047 PLAN/SPEC FEES	700.00	0.00	150.00	21.43	550.00	175.03	25.03
300-048 SITE DEVELOPMENT PERMIT	1,500.00	0.00	518.00	34.53	982.00	375.00 (	143.00)
300-052 SALE OF ASSETS	10,000.00	0.00	0.00	0.00	10,000.00	2,500.03	2,500.03
300-056 REFUNDS AND DIVIDENDS	5,000.00	59.24	156.42	3.13	4,843.58	1,249.97	1,093.55
300-058 INTEREST INCOME	37,000.00	3,485.28	10,823.11	29.25	26,176.89	9,250.03 (	1,573.08)
300-060 INSPECTION FEES	3,500.00	1,250.00	1,250.00	35.71	2,250.00	874.97 (	375.03)
300-061 BAD DEBT RECOVERY	2,200.00	132.08	551.52	25.07	1,648.48	550.03 (	1.49)
300-062 WATER EDU FEES	3,000.00	150.00	300.00	10.00	2,700.00	750.00	450.00
300-063 WASTEWATER EDU FEES	7,000.00	150.00	300.00	4.29	6,700.00	1,750.03	1,450.03
300-067 MISCELLANEOUS	8,000.00	817.00	2,742.00	34.28	5,258.00	1,999.97 (	742.03)
300-068 BACKFLOW ADMIN FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-070 CUSTOMER OVERPAYMENT	0.00 (	1,146.81)	3,258.72	0.00 (	3,258.72)	0.00 (	3,258.72)
300-071 OVER/SHORT DEPOSIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-083 GRANT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-086 WATER IMPACT FEES	27,000.00	536.67	3,220.00	11.93	23,780.00	6,750.00	3,530.00
300-087 WASTEWATER IMPACT FEES	9,100.00	191.50	1,149.00	12.63	7,951.00	2,275.03	1,126.03
CATEGORY TOTAL REVENUES	4,973,500.00	339,969.25	1,029,407.82	20.70	3,944,092.18	1,243,375.21	213,967.39
FUND TOTAL REVENUES	4,973,500.00	339,969.25	1,029,407.82	20.70	3,944,092.18	1,243,375.21	213,967.39

**EXPENSES FOR UTILITY FUND - MONTH ENDING: DECEMBER 2018**

<i>UTILITY</i>	<b>ANNUAL BUDGET</b>	<b>CURRENT PERIOD</b>	<b>YEAR TO DATE</b>	<b>% BUDGET</b>	<b>BUDGET BALANCE</b>	<b>Y-T-D BUDGET</b>
21-401 (ADMIN)	1,673,138.47	139,816.12	427,874.32	25.57	1,245,264.15	418,284.58
21-424 (WATER)	1,938,896.37	86,764.72	296,036.66	15.27	1,642,859.71	484,724.16
21-425 (SEWER COLLECT)	460,583.72	34,338.38	110,110.40	23.91	350,473.32	115,145.99
21-426 (SEWER TREAT)	712,189.71	50,465.14	172,152.17	24.17	540,037.54	178,047.54
<b>FUND TOTAL EXPENSES:</b>	<b>4,784,808.27</b>	<b>311,384.36</b>	<b>1,006,173.55</b>	<b>21.03</b>	<b>3,778,634.72</b>	<b>1,196,202.27</b>

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

P.O. Box 13528 • AUSTIN, TX 78711-3528



December 13, 2018

Ms. Kristi Bandy  
Finance Director  
City of Pleasanton  
PO Box 209  
Pleasanton, TX 78064-0209

Dear Ms. Bandy:

This letter is to inform you that we intended to keep part of the audit collections from the City of Pleasanton's November 2018 sales tax payment and apply it to the city's payback balance for local taxes paid in error. (Refer to the original notification letter attached.)

The amount of the audit collection from one taxpayer last month was \$555,303.99, however, it got by us and the payback balance was not deducted from last month's payment of \$1,029,602.57. Instead, we made the deduction of \$103,102.72 from the December 2018 sales tax payment. The amount owed by the city is paid in full.

If you have any questions or need additional information, you may call me toll free at (800) 531-5441, ext. 50550 or you may email me at [shirley.kaatz@cpa.texas.gov](mailto:shirley.kaatz@cpa.texas.gov).

Sincerely,

A handwritten signature in cursive script that reads "Shirley Kaatz".

Shirley Kaatz  
Tax Allocation Section  
Revenue Accounting Division

Enclosure

# Allocation Payment Detail

## Results

City of Pleasanton

Authority Code: 2007049

Select a month ▼

### Allocation Period: Dec 2018

Total Collections:	462,676.83
Prior Prd Collections:	18,255.26
Current Prd Collections:	524,318.89
Future Prd Collections:	27,795.34
Audit Collections:	-107,770.72
Unidentified:	78.06
Service Fee:	9,253.54
Current Retained:	9,068.47
Prior Retained:	20,812.57
Net Payment	465,167.39