



Alpine City Council

BUDGET WORKSHOP #2

JULY 21, 2020



Top Level Data

**CORRECTED CITY OF ALPINE, TEXAS
COMBINED BUDGET SUMMARIES**

Revenue	Amended Budget FY2019-2020	Proposed FY 2020-2021	Percent Change
NON DEPARTMENTAL – GENERAL	\$ 45,500	\$ 40,000	-12.09%
ADMINISTRATION	\$ 881,378	\$ 881,541	0.02%
MUNICIPAL COURT	\$ 42,600	\$ 39,600	-7.04%
POLICE	\$ 3,700	\$ 4,750	28.38%
AD VALOREM TAX	\$ 1,970,944	\$ 1,970,944	0.00%
BUILDING SERVICES	\$ 74,900	\$ 60,500	-19.23%
ANIMAL CONTROL	\$ 50,420	\$ 46,950	-6.88%
PARKS / COMMUNITY RECREATION	\$ 25,000	\$ 17,850	-28.60%
STREETS	\$ 97,200	\$ 98,700	1.54%
TRANSFERS	\$ -	\$ 275,000	
ALL TAXES	\$ 1,882,000	\$ 1,907,000	1.33%
FIRE DEPARTMENT	\$ 75,000	\$ 25,000	-66.67%
General Fund Sub-Total	\$ 5,148,642	\$ 5,367,835	4.26%
INTEREST & SINKING	\$ 146,918	\$ 146,918	0.00%
NON DEPARTMENTAL – ENTERPRISE	\$ 60,800	\$ 60,200	-0.99%
WATER	\$ 1,800,500	\$ 1,800,500	0.00%
SEWER	\$ 840,000	\$ 840,000	0.00%
SANITATION / RECYCLING	\$ 2,136,000	\$ 2,241,000	4.92%
TRANSFERS	\$ 12,028	\$ 12,028	0.00%
AIRPORT	\$ 633,600	\$ 633,600	0.00%
GAS FUND	\$ 1,954,500	\$ 2,111,650	8.04%
Enterprise Fund Sub-Total	\$ 7,437,428	\$ 7,698,978	3.52%
Tourism Fund - Hotel Occupancy Tax Sub-Total	\$ 625,000	\$ 425,000	-32.00%
TOTAL REVENUE	\$ 13,357,988	\$ 13,638,731	2.10%

EXPENDITURES

NON DEPARTMENTAL – GENERAL	\$ 533,825	\$ 562,626	5.40%
CITY GOVERNMENT	\$ 119,574	\$ 123,274	3.09%
ADMINISTRATION	\$ 394,718	\$ 401,733	1.78%
HUMAN RESOURCE	\$ 26,858	\$ 28,247	5.17%
FINANCE	\$ 381,442	\$ 409,562	7.37%
MUNICIPAL COURT	\$ 54,868	\$ 54,349	-0.95%
SUNSHINE HOUSE	\$ -	\$ -	
NEIGHBORHOOD CENTER	\$ -	\$ -	
POLICE	\$ 1,254,303	\$ 1,398,039	11.46%
FIRE DEPARTMENT	\$ 67,276	\$ 62,418	-7.22%
AD VALOREM TAX	\$ -	\$ -	
BUILDING SERVICES	\$ 219,999	\$ 225,238	2.38%
ANIMAL CONTROL	\$ 289,874	\$ 328,221	13.23%
PARKS / COMMUNITY RECREATION	\$ 398,064	\$ 430,002	8.02%
STREETS	\$ 1,272,192	\$ 2,029,044	59.49%
BUILDING MAINTENANCE	\$ 135,649	\$ 162,866	20.06%
General Fund Sub-Total	\$ 5,148,642	\$ 6,215,619	20.72%
INTEREST & SINKING	\$ 146,918	\$ 146,918	0.00%
NON DEPARTMENTAL – UTILITY			
BILLING	\$ 371,078	\$ 379,748	2.34%
WATER	\$ 1,598,639	\$ 1,806,013	12.97%
SEWER	\$ 656,210	\$ 834,316	27.14%
WATER/WASTE WATER RESERVES	\$ 161,914	\$ -	-100.00%
SANITATION / RECYCLING	\$ 2,061,487	\$ 2,073,200	0.57%
AIRPORT	\$ 633,600	\$ 704,168	11.14%
GAS FUND	\$ 1,675,829	\$ 1,925,207	14.88%
GAS FUND RESERVES	\$ 278,671	\$ 275,000	-1.32%
Enterprise Fund Sub-Total	\$ 7,437,428	\$ 7,997,652	7.53%
Tourism Fund - HOT Sub-Total	\$ 625,000	\$ 425,000	-32.00%
TOTAL EXPENDITURES	\$ 13,357,988	\$ 14,785,189	10.68%

City of Alpine
Debt Transparency Information
September 30, 2019

General Obligation Bond Overview:

<u>Bond Title</u>	<u>Ad Valorem Tax Secured</u>	<u>Original Par Amount</u>	<u>As Of Date</u>	<u>Principal Outstanding</u>	<u>Interest To Maturity</u>	<u>Total Principal & Interest to Maturity</u>	<u>Final Maturity Date</u>
Comb Tax & Rev C/O Ser 2005	Yes	\$ 4,131,000	09/30/2019	\$ 2,337,000	\$ -	\$ 2,337,000	03/01/2036
GO Ref Bds Ser 2011	Yes	3,150,000	09/30/2019	740,000	68,245	808,245	03/01/2024
Comb Tax & Rev C/O Ser 2011	Yes	1,230,000	09/30/2019	855,000	235,082	1,090,082	03/01/2031
Comb Tax & Rev C/O Ser 2012	Yes	102,000	09/30/2019	28,000	1,001	29,001	03/01/2022
WW & SS Rev Bds Ser 2003-A	No	1,180,000	09/30/2019	175,000	11,793	186,793	09/01/2021
				<u>\$ 3,960,000</u>	<u>\$ 304,328</u>	<u>\$ 4,451,121</u>	

**** Data on this slide is from Last Year's Audit**

Fiscal Year-to-Date we have paid:
 General Fund - \$129,234
 Water Fund - \$233,929
 Sewer Fund - \$11,518

We still have payment of \$85K due to Water debt and approximately \$35K in Interest.

End of this Fiscal Year we anticipate our total debt to bet at/around \$4M

Debt Summary:

	<u>Amount</u>	<u>Principal Outstanding</u>	<u>Principal & Interest Outstanding</u>
Total of all authorized debt:	\$ 9,793,000	\$ 3,960,000	\$ 4,451,121
Total of all authorized unissued debt:	-		
Total of all outstanding debt obligations:	\$ 9,793,000	\$ 3,960,000	\$ 4,451,121
Total authorized debt secured by Ad Valorem Taxation:	\$ 8,613,000		
Total outstanding Ad Valorem debt obligations:		\$ 3,960,000	\$ 4,451,121
Total authorized Ad Valorem debt per capita:	\$ 1,431		
Total principal of outstanding Ad Valorem debt obligations per capita:		\$ 658	
Combined principal & interest of all outstanding Ad Valorem debt obligations per capita:			\$ 739
		<u>Population</u>	
2019 Population ^(a) :		6,020	

^(a) Source: The Texas Municipal Advisory Council of Texas.

INTEREST & SINKING REVENUE

ACCOUNT NUMBER	DESCRIPTION	2016-2017			2019-2020		PROPOSED BUDGET 2020-2021
		Actual	2017-2018 Actual	2018-2019 Actual	Amended Budget	2019-2020 Actual	
75-534-0410	CURRENT I & S ADVALOREM	\$271,418.96	\$211,695.36	\$144,143.76	\$146,918.00	\$139,608.33	\$146,918.00
75-534-0420	DELINQUENT I & S	\$10,185.83	\$7,166.33	\$5,753.42	\$0.00	\$4,327.10	\$0.00
75-534-0502	PENALTY & INTEREST	\$7,561.42	\$5,900.79	\$5,202.81	\$0.00	\$3,780.45	\$0.00
75-534-0503	INTEREST/MISC	\$71.00	\$402.58	\$0.00	\$0.00	\$0.00	\$0.00
75-534-0504	WATER/SEWER DEBT	\$453,083.00	\$393,511.00	\$0.00	\$0.00	\$0.00	
75-534-7001	I&S BANK INTEREST		\$531.00	\$1,568.90		\$706.67	
75-599-9100	SYSTEM ADDED TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
75-599-9110	SYSTEM ADDED TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$742,320.21	\$619,207.06	\$156,668.89	\$146,918.00	\$148,422.55	\$146,918.00

INTEREST & SINKING EXPENSES

ACCOUNT NUMBER	DESCRIPTION	2016-2017			2019-2020		PROPOSED BUDGET 2020-2021
		Actual	2017-2018 Actual	2018-2019 Actual	Amended Budget	2019-2020 Actual	
75-600-0200	PRINCIPAL - CO SERIES 2011	\$28,000.00	\$28,000.00	\$30,800.00	\$30,800.00	\$30,800.00	\$33,600.00
75-600-0201	INTEREST - CO SERIES 2011	\$23,333.00	\$22,148.00	\$20,904.75	\$20,905.00	\$9,041.63	\$18,240.00
75-600-0300	PRINCIPAL - GO SERIES 2011	\$195,000.00	\$144,000.00	\$78,000.00	\$81,000.00	\$81,000.00	\$84,000.00
75-600-0301	INTEREST - GO SERIES 2011	\$27,209.00	\$21,168.00	\$17,212.65	\$17,213.00	\$8,392.48	\$11,439.00
75-601-0200	PRINCIPAL - CO SERIES 2011	\$22,000.00	\$22,000.00	\$0.00	\$0.00	\$0.00	N/A
75-601-0201	INTEREST - CO SERIES 2011	\$18,332.50	\$17,402.51	\$0.00	\$0.00	\$0.00	N/A
75-601-0300	PRINCIPAL - GO SERIES 2011	\$130,000.00	\$96,000.00	\$0.00	\$0.00	\$0.00	N/A
75-601-0301	INTEREST - GO SERIES 2011	\$18,139.09	\$14,112.64	\$0.00	\$0.00	\$0.00	N/A
75-601-0400	PRINCIPAL - CO 2005 TWDB	\$138,000.00	\$138,000.00	\$0.00	\$0.00	\$0.00	N/A
75-601-0401	CO 2005 TWDB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
75-601-0700	PRINCIPAL - RB SERIES 2003A	\$75,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	N/A
75-601-0701	INTEREST - RB SERIES 2003A	\$17,897.50	\$14,747.50	\$0.00	\$0.00	\$0.00	N/A
75-602-0500	PRINCIPAL - ARREATOR	\$21,271.31	\$0.00	\$0.00	\$0.00	\$0.00	N/A
75-602-0501	INTEREST - ARREATOR	\$950.99	\$0.00	\$0.00	\$0.00	\$0.00	N/A
75-602-0600	PRINCIPAL - CO 12 COMBO REV&TAX	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	RESERVE ACCOUNT
75-602-0601	INTEREST - CO 12 COMBO REV&TAX	\$1,721.20	\$1,377.50	\$0.00	\$0.00	\$0.00	RESERVE ACCOUNT
TOTAL		\$726,854.59	\$608,956.15	\$146,917.40	\$149,918.00	\$129,234.11	\$147,279.00

ESTIMATED UNRESTRICTED FUND BALANCE/ NET POSITION		RESERVE ACCOUNTS	
GENERAL FUND	\$490,603.00	CAPITAL IMPROVEMENTS	\$572,150.00
		CREEK PROJECT	\$178,000.00
		COUNCIL DEDICATED PROJECT	\$50,000.00
		FIRE DEPT ASSISTANCE	\$196,500.00
WATER/WASTEWATER	\$2,322,146.00	INFRASTRUCTURE	\$128,081.00
		COUNCIL DEDICATED PROJECTS	\$651,919.00
AIRPORT	\$51,231.00	CAPITAL IMPROVEMENTS	\$28,250.00
HOTEL OCCUPANCY TAX	\$1,077,007.00	IMPROVEMENTS	\$47,000.00
		COUNCIL DEDICATED PROJECT	\$39,000.00
GAS	\$688,989.00		

FUNDING ENTITY	GRANT PROGRAM	PROJECT	% MATCH REQ	EST PROJECT COST	GRANT FUNDS	CITY FUNDS	STATUS
CURRENT FY2020 & ONGOING GRANT AWARDS							
Drug Enforcement Agency	HIDTA (High Intensity Drug Trafficking Areas)	Two full-time officers & one coordinator dedicated to HIDTA efforts	0%	\$212,310	\$212,310	\$0	ongoing approvals; contracts run for 24mos
TX Department of Transportation-Aviation Division	TxDOT, Routine Airport Mtc Program (RAMP)	Airport Maintenance	50%	\$40,000	\$20,000	\$20,000	Annual award. Managed by TxDOT staff
Community Development Block Grants	Community Development Fund for Rural areas	Additional Fire Hydrant Infrastructure	\$13,750	\$275,000	\$261,250	\$13,750	Managed by Grantworks

RECENTLY APPLIED FOR FUNDS							
TX- Office of the Governor	Public Safety Office, Criminal Justice Div., Justice Assistance Grant	Daily-use body armor + Body Cameras	0%	\$16,725	\$16,725	\$0	2/27/2020, SUBMITTED.
TX- Office of the Governor	Homeland security Grants Division, Local Border Security Program	Two new APD officers + full agency OT hours	0%	\$133,746	\$133,746	\$0	3/12/2020 SUBMITTED. Recieved partial award for OT hours.
TX- Office of the Governor	Homeland Security Div., State Security Program - Regular Program Funds	1 Repeaters w/solar backup, 12 new Portable radios; 5 car radios	0%	\$147,400	\$147,400	\$0	2/27/2020 SUBMITTED, presented at COG
OBLIGATED FUNDS FOR GRANTS							
US Dept of Agriculture	Community Facilities - Direct Grant Program	New mower/tractor and attachments for airport	45%	\$40,925	\$22,500	\$18,425	Submitted 5/14/20. * \$25k allocated for equip in FY20
Permian Basin Area Foundation Grant	Permian Basin Area Foundation Consortium	Splashpad at Kokernot	25%	\$200,000	\$40,000	\$50,000	PBAF deferred to Fall 2020 cycle. *\$50k allocated in FY20 budget.
Texas Parks & Wildlife Department	Recreational Trails Grant (non-motorized)	Phase I of III for Comprehensive Trails Project Plan	20%	\$250,000	\$200,000	\$50,000	Deadline 2/1/2021 *\$185k in ETP funds for Trails.

FUNDING ENTITY	GRANT PROGRAM	PROJECT	% MATCH REQ	EST PROJECT COST	GRANT FUNDS	CITY FUNDS	STATUS	
UPCOMING OPPORTUNITIES								
Texas Parks & Wildlife Department	Local Parks Non-Urban OUTDOOR Recreation Grant	Pueblo Nuevo Park (design-build + 10%)	50%	\$400,000	\$200,000	\$200,000	11/6/2020	
Department of Agriculture- CDBG	Downtown Revitalization	Sidewalks and curbs in core business area	3.5% min.	\$225,000	\$216,000	\$9,000	* \$9,000 = 4% Application due 9/1/2020.	
FEMA- Assistance to Firefighter Grants (AFG)	Vehicle Acquisition Program	Ladder/quint truck for Volunteer Fire Department	5%	\$1,000,000	\$950,000	\$50,000	Application due mid-March 2021	
TX DOT- Aviation Division	TxDOT, AIP Program	Airport Lighting Improvements	10%	\$920,000	\$828,000	\$92,000	TX DOT handles grant process	
					\$4,031,106	\$3,752,931	\$624,175	
						\$161,175	Minus Current FY20 & Obligated funds (*items)	
						\$463,000	City \$ needed for all projects above	

FEMA (CARES Act) FUNDING							
FEMA/TDEM	Coronavirus Relief Fund	Expenses related to managing C-19, incl PPE, technology, cleaning supplies, OT, rehab of Alpine Schoolhouse Building for City Billing & Finance Depts	25%	unknown	\$365,000	\$91,000	Initial \$67,000 (20%) recieved. Can track remaining expense and apply for reimbursement by 2/31/2020
US- Secretary of Transportation	Assistance for Airports	Operational Funding	0%	\$20,000	\$20,000	\$0	City must employ 90% airport staff through 12/31/20. App thru TXDOT Aviation
Economic Development Administration	Economic Adjustment Assistance	To help revitalize local communities w/unemplmt rate over 1% greater than ntl avg	20%	\$150,000	\$ 120,000	\$ 30,000	Apply on grants.gov

DEPARTMENT	Existing Employees	New Projected	Total	Notes
Administration	5	0	5	
Finance	5	0	5	1 is P/T Grant Writer
Building/Code	2	0	2	
Court	1	0	1	P/T and P/T HR
Parks	5	0	5	
Streets	11	0	11	
Police	13	1	14	3 P/T Reserve Officers
HIDTA	3	0	3	
Dispatch	7	0	7	1 is P/T
ACO	5	0	5	1 is P/T Shelter Keeper
Sewer	2	1	3	
Water	10	3	13	
Recycle	3	0	3	2 are P/T
Gas	8	0	8	
Airport	2	0	2	
Total	82	5	87	

Headcount

** 104 Positions noted on September 2019 when I started

Police Department – Drivers for Expense Increase Request

Continued work on Drug Enforcement in Area

- K9 implementation also tied to this

Continued work with CBP and SO relative to Immigration Issues

Salary Increases (linked to Licensing and Certifications) to provide Competitive Pay against local agencies and agencies in the Region

- Employee retention continues to be an overarching goal

Proposed increase is 11.5% above Amended budget for FY2019-20

- Budget had modest increases from 2012 to 2020 (\$935K to \$1,254K)





Summary Pages

GENERAL FUND

<u>REVENUE</u>	<u>FY 19-20 Budget</u>	<u>Proposed 20-21</u>	<u>difference</u>
NON DEPARTMENTAL	\$40,000.00	\$40,000.00	\$0.00
ADVALOREM TAXES	\$1,970,944.00	\$1,970,944.00	\$0.00
CITY SALES TAX	\$ 1,882,000.00	\$1,907,000.00	\$25,000.00
ADMINISTRATIVE INTEREST	\$881,378.00	\$881,541.20	\$163.20
	\$5,500.00		(\$5,500.00)
MUNICIPAL COURT	\$42,600.00	\$39,600.00	(\$3,000.00)
POLICE DEPARTMENT	\$3,700.00	\$4,750.00	\$1,050.00
FIRE DEPARTMENT	\$75,000.00	\$25,000.00	(\$50,000.00)
BUILDING SERVICES	\$74,900.00	\$60,500.00	(\$14,400.00)
ANIMAL CONTROL	\$50,420.00	\$46,950.00	(\$3,470.00)
PARKS & POOL	\$25,000.00	\$17,850.00	(\$7,150.00)
STREET DEPARTMENT	\$97,200.00	\$98,700.00	\$1,500.00

<u>EXPENSE</u>	<u>FY 19-20 Budget</u>	<u>Proposed 20-21</u>	<u>difference</u>
NON DEPARTMENTAL	\$533,825.00	\$562,626.25	\$28,801.25
CITY COUNCIL ADMINISTRATION	\$119,574.00	\$123,274.00	\$3,700.00
MUNICIPAL COURT	\$394,718.00	\$401,733.14	\$7,015.14
	54,868.00	\$54,349.43	(\$518.57)
POLICE DEPARTMENT	\$ 1,254,303.00	\$1,398,038.93	\$143,735.93
FIRE DEPARTMENT	\$67,276.00	\$62,418.40	(\$4,857.60)
BUILDING SERVICES	\$219,999.00	\$225,237.58	\$5,238.58
HUMAN RESOURCES	\$26,858.00	\$28,246.58	\$1,388.58
FINANCE DEPARTMENT	\$381,442.00	\$409,561.84	\$28,119.84
ANIMAL CONTROL	\$289,874.00	\$328,221.30	\$38,347.30
BUILDING MAINTENENACE	\$135,649.00	\$162,865.53	\$27,216.53
PARKS-POLL DEPT	\$398,064.00	\$430,002.53	\$31,938.53

TRANSFERS		\$275,000.00	(\$275,000.00) From Gas Dept
TOTAL	\$5,148,642.00	\$5,367,835.20	\$219,193.20

TRANSFERS		\$0.00	\$0.00 Council Committed - Road Improvements
TOTAL	\$5,148,642.00	\$6,215,619.60	\$1,066,977.60

DIFFERENCE - \$847,784

Employee Cost of Living	3%
Health Insurance Increase	8%
Liability/Property Ins Increase	10%
Workman's Comp Increase	10%
2021 Retirement Rate	2.24%
Unemployment Rate Increase	10%

TOTAL SALARY DIFFERENCE	\$119,771.63
TOTAL EMPLOYEE BENEFITS DIFFERENCE	\$90,807.72
TOTAL OPERATIONAL COSTS DIFFERENCE	\$884,091.52

GREEN FILLED ITEMS REPRESENT CAPITAL IMPROVEMENTS/ASSETS

BLUE FILLED ITEMS REPRESENT GRANT POSSIBILITIES

Could solve for the difference using the TxClass Capital Improvement Dollars dedicated to Streets along with the Unassigned Fund Balance

2020-2021 PRIORITIES

- STAFFING
- INFRASTRUCTURE - ROADS

FY 2019-2020 Estimated Fund Balance

Beginnng Fund Balance 9/30/2019	\$	1,710,875.00
2019-2020 Projected Year End - Revenue	\$	4,206,835.00
2019-2020 Projected Year End - Expenses	\$	4,406,450.00
Restricted Fund Balance	\$	7,982.00
Committed Fund Balance	\$	418,823.00
Other Committed Fund Balance	\$	21,702.00
Unassigned Fund Balance	\$	1,062,753.00
Estimated Total Fund Balance	\$	1,511,260.00
Difference	\$	(199,615.00)

FY 2019 - 2020 Estimated Reserves

TexStar	\$	610.00	
TXClass - Capital Improvements	\$	572,150.00	Dedicated to Street Improvements
TXClass - Airport Reserve	\$	28,250.00	
TXClass - HOT Reserve	\$	86,000.00	
TXClass - Creek Project	\$	228,000.00	\$50,000 dedicated to Splash Pad
TXClass - Fire Dept	\$	196,500.00	
TXClass - Water/Sewer Infrastructure	\$	780,000.00	

WATER - WASTE WATER - SANITATION

REVENUE	FY 19-20 Budget	Proposed 20-21	difference	EXPENSES	FY 19-20 Budget	Proposed 20-21	difference
NON DEPARTMENTAL	\$60,800	\$60,200	-\$600	UTILITY BILLING	\$371,078	\$379,748	\$8,670
WATER	\$1,800,500	\$1,800,500	\$0	WATER	\$1,760,553	\$1,806,013	\$45,460
WASTE WATER	\$840,000	\$840,000	\$0	WASTE WATER	\$656,210	\$834,316	\$178,106
SANITATION	\$2,136,000	\$2,241,000	\$105,000	SANITATION	\$2,061,487	\$2,073,200	\$11,713
TRANSFERS	\$12,028	\$151,577	\$139,549	TRANSFERS	\$0	\$0	\$0
TOTAL	\$4,849,328	\$5,093,277	\$243,949	TOTAL	\$4,849,328	\$5,093,277	\$243,949

DIFFERENCE

\$0

No difference – added 4 of the 5 recommended employees into the budget

Employee Cost of Living	3%	TOTAL SALARY DIFFERENCE	\$158,659.28
Health Insurance Increase	8%	TOTAL EMPLOYEE BENEFITS DIFFERENCE	\$71,070.09
Liability/Property Ins Increase	10%	TOTAL OPERATIONAL COSTS DIFFERENCE	\$14,219.47
Workman's Comp Increase	10%		
2021 Retirement Rate	2.24%		
Unemployment Rate Increase	10%		

GREEN FILED ITEMS REPRESENT CAPITAL IMPROVEMENTS/ASSETS

**TRANSFER CONSIST OF

- 2012 EDAP ANNUAL PAYMENT
- SCADA
- INFRASTRUCTURE IMPROVEMENTS
- TCEQ ENFORCEMENT

2020-2021 PRIORITIES

- STAFFING
- INFRASTRUCTURE

FY 2019-2020 Estimated Net Position

Beginnng Net Position as of 9/30/2019	\$	12,321,610.00
2019-2020 Projected Year End - Revenue	\$	4,360,995.00
2019-2020 Projected Year End - Expenses	\$	4,500,065.00
Net Investment in Capital Assets	\$	9,662,626.00
Restricted for Federal and State Grants	\$	-
Restricted for Landfill Closure Costs	\$	79,840.00
Restricted for Debt Service	\$	117,928.00
Unrestricted	\$	2,322,146.00
Estimated Net Position	\$	12,182,540.00
Difference	\$	(139,070.00)

FY 2019 - 2020 Estimated Reserves

TexStar	\$	610.00	
TXClass - Capital Improvements	\$	572,150.00	
TXClass - Airport Reserve	\$	28,250.00	
TXClass - HOT Reserve	\$	86,000.00	
TXClass - Creek Project	\$	228,000.00	
TXClass - Fire Dept	\$	196,500.00	
TXClass - Water/Sewer Infrastructure	\$	780,000.00	**

**Dedicated to
 Rate Analysis \$20,000.00 Awarded by Council February 5, 2019
 Needs Assessment - Water \$65,000.00 CONTRACT
 Needs Assessment - Sewer \$65,000.00 CONTRACT
 Pending final payment before funds will be moved
 SCADA \$85,000.00 moved
 Sewer Plant - Office Structure Pending electrical/ water/ sewer connections \$80,000.00 before funds will be moved
 Pending final fiscal year payment before
 2012 Series Reserve \$55,000.00 partial funds moved
 VAC Truck \$281,919.00
 TCEQ Enforcement

AIRPORT

REVENUE	FY 19-20 Budget	Proposed 20-21	difference	EXPENSES	FY 19-20 Budget	Proposed 20-21	difference
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AIRPORT	\$633,600.00	\$633,600	\$0	AIRPORT	\$633,600.00	\$704,168	\$70,567.54
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DIFFERENCE (\$70,568)



Could solve for the difference using TxClass Airport Reserve and Unrestricted Fund Balance (though we would be tight in the checking account). Would continue to monitor monthly.

Employee Cost of Living Increase	3%	TOTAL SALARY DIFFERENCE	\$2,534.35
Health Insurance Increase	8%	TOTAL EMPLOYEE BENEFITS DIFFERENCE	\$2,797.63
Liability/Property Ins Increase	10%	TOTAL OPERATIONAL COSTS DIFFERENCE	\$65,235.56
Workman's Comp Increase	10%		
2021 Retirement Rate	2.24%		
Unemployment Rate Increase	10%		

GREEN FILED ITEMS REPRESENT CAPITAL IMPROVEMENTS/ASSETS

2020-2021 PRIORITIES

- TxDOT Aviation Grants
- Lighting System
- Runways - Seal Coat

FY 2019-2020 Net Position

Beginnng Net Position as of 9/30/2019	\$	5,525,994.00
2019-2020 Projected Year End - Revenue	\$	561,289.00
2019-2020 Projected Year End - Expenses	\$	588,522.00
Net Investment in Capital Assets	\$	5,447,530.00
Restricted for Federal and State Grants	\$	-
Restricted for Landfill Closure Costs	\$	-
Restricted for Debt Service		
Unrestricted	\$	51,231.00
Estimated Net Position	\$	5,498,761.00
Difference	\$	(27,233.00)

FY 2019 - 2020 Estimated Reserves

TexStar	\$	610.00
TXClass - Capital Improvements	\$	572,150.00
TXClass - Airport Reserve	\$	28,250.00
TXClass - HOT Reserve	\$	86,000.00
TXClass - Creek Project	\$	228,000.00
TXClass - Fire Dept	\$	196,500.00
TXClass - Water/Sewer Infrastructure	\$	780,000.00

Dedicated to
TxDOT
Aviation
Matching
Requirement

TOURISM

REVENUE	FY 19-20 Budget	Proposed 20-21	difference	EXPENSES	FY 19-20 Budget	Proposed 20-21	difference
TOURISM	\$625,000.00	\$425,000	-\$200,000	TOURISM	\$625,000.00	\$425,000	(\$200,000.00)

DIFFERENCE	\$0
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→ No difference:
We have a
healthy
Unrestricted
Fund Balance

Employee Cost of Living	3%	TOTAL SALARY DIFFERENCE	(\$29,253.40)
Health Insurance Increase	8%	TOTAL EMPLOYEE BENEFITS DIFFERENCE	(\$9,840.59)
Liability/Property Ins Increase	10%	TOTAL OPERATIONAL COSTS DIFFERENCE	(\$160,906.01)
Workman's Comp Increase	10%		
2021 Retirement Rate	2.24%		
Unemployment Rate Increase	10%		

2020-2021 PRIORITIES

Rebuild Tourism - Advertising



FY 2019-2020 Estimated Fund Balance

***Assigned to HOT Funds

Beginnng Fund Balance 9/30/2019	\$ 979,232.00
2019-2020 Projected Year End - Revenue	\$ 547,562.00
2019-2020 Projected Year End - Expenses	\$ 449,787.00
Restricted Fund Balance	\$ -
Committed Fund Balance	\$ -
Other Committed Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Estimated Total Fund Balance	\$ 1,077,007.00
Difference	\$ 97,775.00

FY 2019 - 2020 Estimated Reserves

TexStar	\$ 610.00
TXClass - Capital Improvements	\$ 572,150.00
TXClass - Airport Reserve	\$ 28,250.00
TXClass - HOT Reserve	\$ 86,000.00
TXClass - Creek Project	\$ 228,000.00
TXClass - Fire Dept	\$ 196,500.00
TXClass - Water/Sewer Infrastructure	\$ 780,000.00

GAS DEPARTMENT

REVENUE	FY 19-20 Budget	Proposed 20-21	difference	EXPENSES	FY 19-20 Budget	Proposed 20-21	difference
GAS	\$1,954,500.00	\$2,111,650	\$157,150	GAS	\$1,954,500.00	\$2,200,207	\$245,707.24

DIFFERENCE	(\$88,557)
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Employee Cost of Living	3%
Health Insurance Increase	8%
Liability/Property Ins Increase	10%
Workman's Comp Increase	10%
2021 Retirement Rate	2.24%
Unemployment Rate Increase	10%

TOTAL SALARY DIFFERENCE	\$1,066.98
TOTAL EMPLOYEE BENEFITS DIFFERENCE	\$16,571.82
TOTAL OPERATIONAL COSTS DIFFERENCE	\$228,068.44

Difference could be solved with the Unrestricted Fund Balance. We did take a large transfer this fiscal year for streets. Will not replicate this next year.

GREEN FILED ITEMS REPRESENT CAPITAL IMPROVEMENTS/ASSETS

2020-2021 PRIORITIES

Leak Survey
DIMP

FY 2019-2020 Estimated Net Postion

FY 2019 - 2020 Estimated Reserves

Beginnng Net Position as of 9/30/2019	\$ 2,774,895.00
2019-2020 Projected Year End - Revenue	\$ 1,689,742.00
2019-2020 Projected Year End - Expenses	\$ 2,200,439.00
Net Investment in Capital Assets	\$ 1,575,209.00
Restricted for Federal and State Grants	\$ -
Restricted for Landfill Closure Costs	\$ -
Restricted for Debt Service	\$ -
Unrestricted	\$ 688,989.00
Estimated Net Position	\$ 2,264,198.00
Difference	\$ (510,697.00)

TexStar	\$ 610.00	
TXClass - Capital Improvements	\$ 572,150.00	Dedicated to Street Improvements
TXClass - Airport Reserve	\$ 28,250.00	
TXClass - HOT Reserve	\$ 86,000.00	
TXClass - Creek Project	\$ 228,000.00	\$50,000 dedicated to Splash Pad
TXClass - Fire Dept	\$ 196,500.00	
TXClass - Water/Sewer Infrastructure	\$ 780,000.00	



It's A Great Day
To Be In Alpine