



## April 2019 – June 2019 Monthly Revenue/Expense Report

July 11, 2019

### Overview

The monthly revenue/expense report is directed at providing a snapshot of the General Fund revenues and expenditures as well as other important financial information for the 3<sup>rd</sup> quarter of **Fiscal Year 2018-2019**. Attached to this report are summaries that indicate financial activity for the period as well as fiscal year to date.

In the revenue/expense summaries, the General Fund revenues are reported by department. General Fund Expenditures are also shown by department. The revenue and expense summary for the remaining City funds are broken down by total revenues and total expenditures.

As indicated, this revenue/expense report and accompanying summaries are focused on monthly and year to date activity. Additional detailed financial information can be found within the City's FY 2018-19 Budget. In addition, several financial documents, such as audits, check registers, and notices, can also be found online at the City's website: [www.cityofalpine.com](http://www.cityofalpine.com)



## General Fund Revenues

As of June 30, 2019, General Fund revenues total \$3,674,753 or 77% of total budgeted revenues. The City received sales tax in the amount of \$414,987 in the 3<sup>rd</sup> quarter and has received 74% of the budget (\$1,354,410). The 3<sup>rd</sup> quarter property tax collections totaled \$98,016 and has received 97% of the budget (\$1,821,026).

Sales tax and property tax are by far the two largest sources of revenue for the General Fund totaling 73% of all budgeted revenues.

## General Fund Expenditures

As of June 30<sup>th</sup>, General Fund expenditures totaled \$3,050,736 or 60% of the total budget (\$5,137,832). At the end of June, 19 out of 26 payrolls have been posted, which represent 73% of the total payrolls for the fiscal year. The attached financial summary includes total General Fund expenditures by department. The table below is broken down by total General Fund expenditures, as of June 30<sup>th</sup> for employee expenses and operating expenses. Employee expenses include salaries, overtime, FICA, retirement, unemployment, health insurance, and workman's comp. All other expenses are classified as operating expenses.

Expenditure Category	Current Budget Total	Period Activity 1st Quarter FY 2018-2019	Period Activity 2 <sup>nd</sup> Quarter FY 2018-2019	Period Activity 3rd Quarter FY 2018-2019	Fiscal YTD Expenditures and Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$3,015,640	\$594,587	\$701,107	\$662,840	\$1,958,534	65%
Operating Expenses	\$2,122,191	\$294,056	\$397,306	\$400,840	\$1,092,202	51%
<b>TOTAL</b>	<b>\$5,137,831</b>	<b>\$888,643</b>	<b>\$1,098,413</b>	<b>\$1,063,680</b>	<b>\$3,050,736</b>	<b>59%</b>

## **Enterprise Funds**

**Water/Solid Waste/Sanitation** Fund-Water revenues in the 3<sup>rd</sup> quarter total \$3,268,600 or 70% of total budgeted revenues. Water expenditures in the 3<sup>rd</sup> quarter total \$851,143 or 58% of total budget. Waste Water revenues in the 3<sup>rd</sup> quarter total \$601,938 or 70% of total budgeted revenues. Waste Water expenses for the 3<sup>rd</sup> quarter \$360,687 or 58%. Sanitation revenues in the 3<sup>rd</sup> quarter total \$1,532,311 or 78%. Sanitation expenses total \$1,296,425 or 66%. Utility Billing expenditures totaled \$217,690 in the 3<sup>rd</sup> quarter.

**Airport Fund** - Revenues in the 3<sup>rd</sup> quarter total \$419,490 or 74% of total budgeted revenues. Total expenditures for the 3<sup>rd</sup> quarter total \$452,197 or 80%. Ground lease payments were issued in January totaling in \$13,117 payments received as of June 30, 2019.

**Gas Department** - Revenues in the 3<sup>rd</sup> quarter total \$1,704,304 or 98% of total budgeted revenues. Department expenditures total \$1,091,209 or 65% of budget.

**Interest & Sinking** -The Interest and Sinking Fund's revenue comes from property tax and the Water and Sewer Fund. Revenues for the 2<sup>nd</sup> quarter total \$72,058, all from property taxes. The City's debt payments are due in March 2019 and September 2019. A portion of the payment is made from the interest and sinking fund and the remainder from the water/sewer enterprise fund. March's debt payments were made in February 2019. Total debt payments were \$385,785; \$245,994 was paid from the Water and Sewer Enterprise Funds and \$139,791 from Interest and Sinking. The next debt payment total \$117,441, to be paid from both Water/Sewer Enterprise and Interest and Sinking in late August for September 1<sup>st</sup> deadline.

## **Hotel/Motel Tax Collection**

Hotel Motel tax collections are another revenue source that is typically received 30-45 days after a month has ended. Therefore, the 3<sup>rd</sup> quarter 2018-2019 financial summary does not include all hotel activity for the quarter. Collections (revenues) in the 3<sup>rd</sup> quarter total \$428,112 or 68% of total budgeted revenues. Expenditures total \$289,419 or 56% of budget.



**GENERAL FUND REVENUE**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY 3rd Quarter FY 2019</b>	<b>TOTAL FISCAL YTD</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Non-Departmental	65,000	0	2,600	4%
Interest Reserve Accounts	5,500	2,723	8,066	147%
Administrative	770,493	223,774	414,788	54%
Municipal Court	50,350	5,161	17,302	34%
Police	19,800	1,714	12,788	65%
Fire Department	75,000	0	0	0%
Ad Valorem Tax	1,821,026	98,016	1,757,990	97%
Building Services	46,050	22,584	57,637	125%
Animal Control	42,920	11,778	35,448	83%
Parks & Pool	22,600	9,904	15,424	68%
Street Department	95,200	5,976	8,966	9%
City Sales/Franchise Tax	1,832,000	921,306	1,354,410	74%
Transfers	291,891	0	0	0%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>5,137,830</b>	<b>1,302,936</b>	<b>3,685,419</b>	<b>72%</b>



CITY OF ALPINE - FINANCE DEPARTMENT  
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**GENERAL FUND EXPENSES**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY 3rd Quarter FY 2019</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>TOTAL FISCAL YTD AS % OF BUDGET</b>
<b>EXPENDITURES</b>				
Non Departmental	649,386	140,300	287,634	44%
City Council	114,574	42,884	112,020	98%
City Administration	464,007	87,835	291,934	63%
Municipal Court	42,787	3,119	38,247	89%
Police	1,204,923	290,977	847,212	70%
Fire	148,112	11,945	27,516	19%
Building Services	261,543	45,898	143,261	55%
Human Resources	44,989	15,653	27,624	61%
Finance	329,533	77,213	241,648	73%
Animal Control	287,614	74,922	185,281	64%
Building Maintenance	130,587	5,526	19,861	15%
Parks & Pool	343,721	74,043	260,367	76%
Streets	1,116,055	124,479	427,831	38%
Transfers	0	0	0	0%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>5,137,831</b>	<b>994,794</b>	<b>2,910,436</b>	<b>57%</b>



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**WATER/SOLID WASTE/ SANITATION FUND**

	CURRENT TOTAL BUDGET	PERIOD ACTIVITY	TOTAL FISCAL YTD	FISCAL YTD % OF BUDGET
		3rd Quarter FY 2019		
<b>REVENUES</b>				
Charges for Services – Water	1,819,000	466,076	1,090,837	60%
Charges for Services – Sewer	855,000	199,092	601,938	70%
Charges for Services – Sanitation	1,960,375	518,734	1,532,312	78%
Miscellaneous / Interest	34,128	12,123	43,513	127%
<b>TOTAL WATER/SOLID WASTE/SANITATION FUND REVENUES</b>	<b>4,668,503</b>	<b>1,196,025</b>	<b>3,268,600</b>	<b>70%</b>
<b>EXPENDITURES</b>				
Employee Expenses	905,964	159,513	491,433	54%
Water Operations	1,196,119	106,652	601,122	50%
Solid Waste Operations	390,533	49,285	249,013	64%
Sanitation Operations	1,885,939	473,249	1,246,593	66%
Utility Billing Operations	289,948	77,047	137,874	48%
<b>TOTAL WATER/SOLID WASTE/SANITATION FUND EXPENSES</b>	<b>4,668,503</b>	<b>865,746</b>	<b>2,726,035</b>	<b>58%</b>



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**AIRPORT FUND**

Airport	CURRENT TOTAL BUDGET	PERIOD ACTIVITY	TOTAL FISCAL YTD	FISCAL YTD % OF BUDGET
		3rd Quarter FY 2019		
<b>REVENUES</b>				
Fuel Sales	550,000	112,321	397,782	72%
Lease Payments	14,000	1,344	13,117	94%
Auction / Misc	100	478	8,592	8592%
Transfers	0	0	0	0%
<b>TOTAL AIRPORT REVENUES</b>	<b>564,100</b>	<b>114,143</b>	<b>419,491</b>	<b>74%</b>
<b>EXPENDITURES</b>				
Employee Expenses	106,855	25,962	80,723	76%
Operation Expenses	457,245	129,565	371,473	81%
<b>TOTAL AIRPORT FUND EXPENITURES</b>	<b>564,100</b>	<b>155,527</b>	<b>452,196</b>	<b>80%</b>

**HOTEL/ MOTEL FUNDS**

Hotel Funds	CURRENT TOTAL BUDGET	PERIOD ACTIVITY 3rd	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
		Quarter FY 2019		
<b>REVENUES</b>				
Hotel Occupancy Tax	625,000	193,399	428,112	68%
Miscellaneous				
<b>TOTAL HOTEL/MOTEL FUND REVENUES</b>	<b>625,000</b>	<b>193,399</b>	<b>428,112</b>	<b>68%</b>
<b>EXPENDITURES</b>				
Employee Expenses	85,655	19,392	58,201	68%
Event Expenses	539,345	95,068	290,259	54%
<b>TOTAL HOTEL/MOTEL FUND EXPENDITURES</b>	<b>625,000</b>	<b>114,460</b>	<b>348,460</b>	<b>56%</b>



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**GAS DEPARTMENT**

Gas	CURRENT TOTAL BUDGET	PERIOD ACTIVITY 3rd Quarter FY 2019	TOTAL FISCAL YTD	FISCAL YTD % OF BUDGET
<b>REVENUES</b>				
Charges for Services - Alpine	1,468,000	314,161	1,386,903	94%
Charges for Services – Ft. Davis	254,000	50,105	245,893	97%
Sales Tax	0	12,301	47,665	
Adjustments	0	378	835	
Miscellaneous	9,500	5,335	17,748	187%
<b>TOTAL GAS DEPT. REVENUES</b>	<b>1,731,500</b>	<b>382,280</b>	<b>1,699,044</b>	<b>98%</b>
<b>EXPENDITURES</b>				
Employee Expenses	525,589	165,751	393,121	75%
Operation Expenses	1,205,911	169,844	698,088	58%
Transfers	0	0	0	
<b>TOTAL GAS DEPT. EXPENDITURES</b>	<b>1,731,500</b>	<b>335,595</b>	<b>1,091,209</b>	<b>63%</b>





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**Interest and Sinking**

I&S	CURRENT TOTAL BUDGET	PERIOD ACTIVITY 3rd Quarter FY 2019	TOTAL FISCAL YTD	FISCAL YTD % OF BUDGET
<b>REVENUES</b>				
General Fund – Property Taxes	146,918	12,263	152,054	103%
<b>TOTAL I&amp;S REVENUES</b>	<b>146,918</b>	<b>12,263</b>	<b>152,054</b>	<b>103%</b>
<b>EXPENDITURES</b>				
General Fund Debt	146,918	128,879	128,879	88%
<b>TOTAL I&amp;S EXPENDITURES</b>	<b>146,918</b>	<b>128879</b>	<b>128879</b>	<b>88%</b>

## ADDITIONAL INFORMATION

### GRANTS/ PROJECTS

**TXCDBG 7217000 – Fire Hydrant Project**  
 Grant Award - \$261,250  
 City Matching - \$13,750

Awarded	Fiscal YTD	Status
Reimbursements	\$39,375	
Expenses	\$39,375	Contract executed
Remaining Grant Balance	\$235,625	Deadline – November 30, 2019

**\*\*If the City does not follow through with grant, the City will need to reimburse TXCDBG for the funds reimbursed to the City\*\***

**JAG Grant – Law Enforcement Equipment**  
 Grant Award - \$10,500

Awarded	Fiscal YTD	Status
Reimbursements	\$599.76	
Expenses	\$10,500	Active – Pending final invoices for equipment purchases
Remaining Grant Balance	\$0.00	Deadline – August 31, 2019

**Stonegarden – Law Enforcement Border Protection and Equipment**  
 Grant Award - \$71,236.32

Awarded	Fiscal YTD	Status
Reimbursements	\$5,336.00	
Expenses	\$29,427	Active – Pending final invoices for equipment purchases and ongoing PD Border Security OT
Remaining Grant Balance	\$41,809.00	Deadline – August 31, 2019