

## January 2019 – March 2019 Monthly Revenue/Expense Report

May 7, 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 2<sup>nd</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)



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## General Fund Revenues

As of March 31, 2019, General Fund revenues total \$2,860,072 or 59% of total budgeted revenues. The City received sales tax in the amount of \$429,634. Sales tax increased 6% over last year's 2<sup>nd</sup> quarter (2017) payments. The 2<sup>nd</sup> quarter property tax collections totaled \$848,528 or 47% of the budget. Property tax collection the 2<sup>nd</sup> quarter decreased 5% from last fiscal year 2<sup>nd</sup> quarter. 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 March 31<sup>st</sup>, General Fund expenditures totaled \$1,987,057 or 40% of the total budget. At the end of March, 13 out of 26 payrolls have been posted, which represent 50% 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 March 31<sup>st</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 2 <sup>nd</sup> Quarter FY 2018-2019	Fiscal YTD Expenditures and Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$3,015,640	\$701,107	\$1,295,694	43%
Operating Expenses	\$2,122,191	\$397,306	\$760,248	36%
<b>TOTAL</b>	<b>\$5,137,831</b>	<b>\$1,098,413</b>	<b>\$2,055,942</b>	<b>40%</b>

## Enterprise Funds

**Water/Solid Waste/Sanitation** Fund-Water revenues in the 2<sup>nd</sup> quarter total \$292,528 or 16% of total budgeted revenues. Revenues continue to be slightly down over the last fiscal year's 1<sup>st</sup> and 2<sup>nd</sup> quarter by 9%. Water expenditures in the 2<sup>nd</sup> quarter total \$442,527 or 29% of total budget. Solid waste revenues in the 2<sup>nd</sup> quarter total \$203,350 or 24% of the total budgeted revenue. Waste Water expenses for the 2<sup>nd</sup> quarter \$157,049 or 23%. Sanitation revenues total \$505,963 or 26% of total budgeted revenues for the 2<sup>nd</sup> quarter. Sanitation expenses total \$579,270 or 29%. Utility Billing expenditures totaled \$43,271 for the 2<sup>nd</sup> quarter.

**Airport Fund** - Revenues in the 2<sup>nd</sup> quarter total \$160,131 or 28% of total budgeted revenues. Total expenditures for the 2<sup>nd</sup> quarter total \$132,919 or 24%. Ground lease payments were issued in January totaling in \$11,773 payments received as of March 31, 2019.

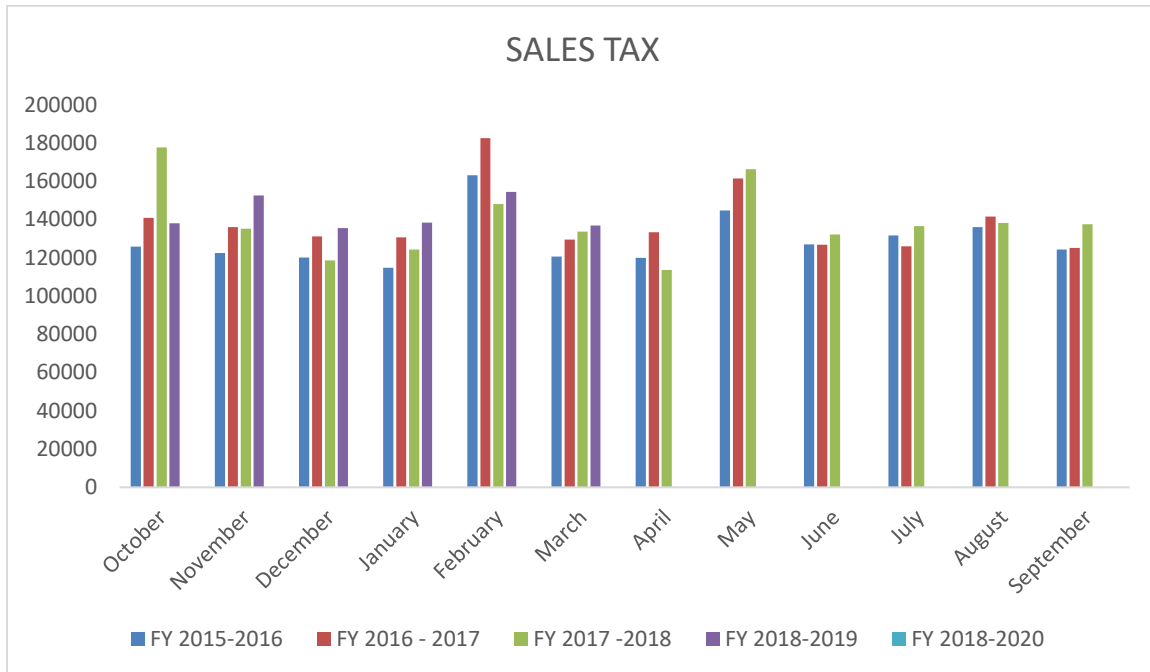
**Gas Department** - Revenues in the 2<sup>nd</sup> quarter total \$838,469 or 48% of total budgeted revenues. Department expenditures total \$503,969 or 29% of total budgeted expenses for the 2<sup>nd</sup> quarter.

**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.

## Sales Tax Collection

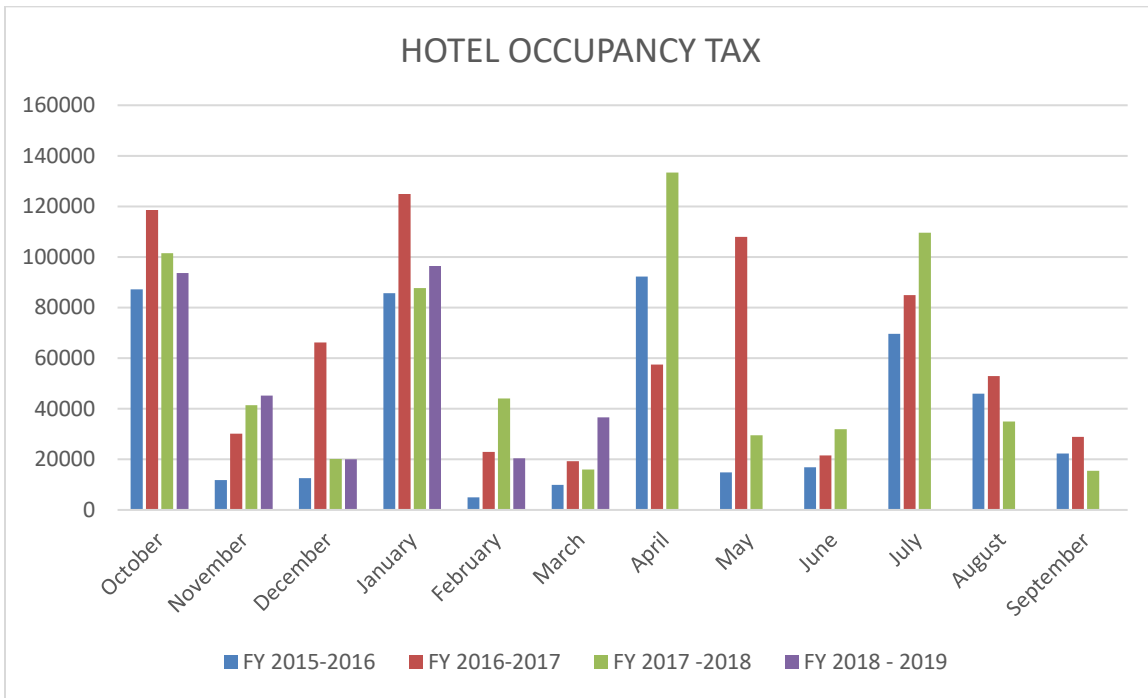
As mentioned earlier, sales tax is received approximately six weeks after the month has ended. November 2018- January 2019 sales tax collection totaled \$429,634 an increase of 6% from the payment received for November 2017 – January 2018. Actual payments were received in January – March 2019.

The graph below shows **sales tax payments** in an effort to provide the most up to date information regarding sales tax collections. The growth is a positive trend to start the year as it relates to sales tax collections. Sales tax is one of the largest revenue sources for the City's General Fund.



## 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 2<sup>nd</sup> quarter 2018-2019 financial summary does not include all hotel activity for the quarter. However, the graph below does include hotel/motel collections for the months of October, November, and to provide the latest information. The 2<sup>nd</sup> quarter shows an increase of 4% from the prior year's collections. Occupancy tax is paid based on the State's recommendation of monthly or quarterly, depending on the hotel's collections.





**GENERAL FUND REVENUE**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY 2<sup>nd</sup> 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	2,755	5,343	97%
Administrative	770,493	184,006	191,014	25%
Municipal Court	50,350	7,735	12,141	24%
Police	19,800	9,569	11,074	56%
Fire Department	75,000	0	0	0%
Ad Valorem Tax	1,821,026	811,446	1,659,974	91%
Building Services	46,050	11,426	35,053	76%
Animal Control	42,920	11,780	23,669	55%
Parks & Pool	22,600	4,259	5,520	24%
Street Department	95,200	1,995	2,990	3%
City Sales/Franchise Tax	1,832,000	460,230	910,694	50%
Transfers	291,891	0	0	0%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>5,137,830</b>	<b>1,505,201</b>	<b>1,860,072</b>	<b>59%</b>



**GENERAL FUND EXPENSES**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY 2<sup>nd</sup> Quarter FY 2019</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>TOTAL FISCAL YTD COMMITTED AS % OF BUDGET</b>
<b>EXPENDITURES</b>				
Non Departmental	649,386	156,394	287,634	44%
City Council	114,574	45,135	69,136	60%
City Administration	464,007	103,211	204,099	44%
Municipal Court	42,787	17,419	35,128	82%
Police	1,204,923	297,193	556,235	46%
Fire	148,112	9,442	15,571	11%
Building Services	261,543	62,205	97,363	37%
Human Resources	44,989	11,538	11,971	27%
Finance	329,533	80,779	164,435	50%
Animal Control	287,614	64,798	110,359	38%
Building Maintenance	130,587	10,350	14,335	11%
Parks & Pool	343,721	96,479	186,324	54%
Streets	1,116,055	143,470	303,352	27%
Transfers	0	0	0	0%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>5,137,831</b>	<b>1,098,413</b>	<b>2,055,942</b>	<b>40%</b>



CITY OF ALPINE - FINANCE DEPARTMENT  
January – March 2019  
FINANCIAL SUMMARY

**WATER/SOLID WASTE/ SANITATION FUND**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY 2<sup>nd</sup> Quarter FY 2019</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Charges for Services – Water	1,819,000	292,528	642,761	35%
Charges for Services – Sewer	855,000	203,350	402,846	47%
Charges for Services – Sanitation	1,960,375	505,963	1,004,578	51%
Miscellaneous / Interest	34,128	16,740	31,390	92%
<b>TOTAL WATER/SOLID WASTE/SANITATION FUND REVENUES</b>	<b>4,668,503</b>	<b>1,018,581</b>	<b>2,081,575</b>	<b>45%</b>
<b>EXPENDITURES</b>				
Employee Expenses	905,964	170,449	331,920	37%
Water Operations	1,196,119	359,871	494,470	41%
Solid Waste Operations	390,533	117,207	199,728	51%
Sanitation Operations	1,885,939	559,439	773,344	41%
Utility Billing Operations	289,948	15,149	60,827	21%
<b>TOTAL WATER/SOLID WASTE/SANITATION FUND EXPENSES</b>	<b>4,668,503</b>	<b>1,222,115</b>	<b>1,860,289</b>	<b>40%</b>

**AIRPORT FUND**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY 2<sup>nd</sup> Quarter FY 2019</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Fuel Sales	550,000	147,897	285,461	52%
Lease Payments	14,000	11,523	11,773	84%
Auction / Misc	100	711	8,114	100%
Transfers	0	0	0	0%
<b>TOTAL AIRPORT REVENUES</b>	<b>564,100</b>	<b>160,127</b>	<b>305,348</b>	<b>54%</b>
<b>EXPENDITURES</b>				
Employee Expenses	106,855	28,988	54,761	51%
Operation Expenses	457,245	103,930	241,908	53%
<b>TOTAL AIRPORT FUND EXPENITURES</b>	<b>564,100</b>	<b>132,918</b>	<b>296,669</b>	<b>29%</b>





CITY OF ALPINE - FINANCE DEPARTMENT  
January – March 2019  
FINANCIAL SUMMARY

**HOTEL/ MOTEL FUNDS**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY 2<sup>nd</sup> Quarter FY 2019</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Hotel Occupancy Tax	625,000	153,238	234,713	38%
Miscellaneous				
<b>TOTAL HOTEL/MOTEL FUND REVENUES</b>	<b>625,000</b>	<b>153,238</b>	<b>234,713</b>	<b>38%</b>
<b>EXPENDITURES</b>				
Employee Expenses	85,655	21,707	38,809	20%
Event Expenses	539,345	77,751	253,393	35%
<b>TOTAL HOTEL/MOTEL FUND EXPENDITURES</b>	<b>625,000</b>	<b>99,458</b>	<b>292,202</b>	<b>47%</b>

**GAS DEPARTMENT**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY 2<sup>nd</sup> Quarter FY 2019</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Charges for Services - Alpine	1,468,000	682,447	1,072,742	73%
Charges for Services – Ft. Davis	254,000	127,784	195,788	77%
Sales Tax		20,965	35,284	
Adjustments		457	457	
Miscellaneous	9,500	6,816	12,413	100%
<b>TOTAL GAS DEPT. REVENUES</b>	<b>1,731,500</b>	<b>838,469</b>	<b>1,316,684</b>	<b>76%</b>
<b>EXPENDITURES</b>				
Employee Expenses	525,589	122,023	227,370	43%
Operation Expenses	1,205,911	381,946	528,244	44%
Transfers	0	0	0	0%
<b>TOTAL GAS DEPT. EXPENDITURES</b>	<b>1,731,500</b>	<b>600,850</b>	<b>755,614</b>	<b>44%</b>



**Interest and Sinking**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY 2<sup>nd</sup> Quarter FY 2019</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
General Fund – Property Taxes	146,918	72,058	139,791	95%
<b>TOTAL I&amp;S REVENUES</b>	<b>146,918</b>	<b>72,058</b>	<b>139,791</b>	<b>95%</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>0</b>	<b>0</b>	<b>0%</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	Pending Contract for installation of hydrants
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	\$0.00	
Expenses	\$5,355.79 (162 Hours of OT and partial benefits)	Active – Pending final invoices for equipment purchases and ongoing PD Border Security OT
Remaining Grant Balance	\$65,880.53	Deadline – August 31, 2019

#### City Hall Feasibility Study – New Republic Design Company

Funding	Fiscal YTD	Status
General Fund - \$21,230.00		
Expenses	\$16,115.00	Contract awarded November 2018 - Pending Final Report and direction
Remaining Balance	\$5,115.00	

**Master Park Plan – Kleinman Consultants**

Funding	Fiscal YTD	Status
<b>General Fund - \$25,000.00</b>		
<b>Expenses</b>	\$17,306.00	Contract awarded October 2018 - Pending Final Report and direction
<b>Remaining Balance</b>	\$7,694.00	

**Water/Waste Water Assessment Project – ParkHill,Smith,Cooper (PSC)**

Funding	Fiscal YTD	Status
<b>Water/Waste Water Infrastructure Reserves - \$150,000.00</b>		
<b>Expenses</b>	\$0.00	Pending Contract
<b>Remaining Balance</b>	\$150,000.00	

**Waste Water Facility – BD Modulars**

Funding	Fiscal YTD	Status
<b>Water/ Waste Water Infrastructure Reserves - \$52,982.00</b>		
<b>Expenses</b>	\$52,982.00	Building Delivered October 2018 - Pending Electricity/ Water/ Sewer Connections
<b>Remaining Balance</b>	\$0.00	

**Street Paving Study – KSA**

Funding	Fiscal YTD	Status
<b>General Fund - \$45,659</b>		
<b>Expenses</b>	\$0.00	Pending Contract
<b>Remaining Balance</b>	\$45,659	