



## July 2019 – September 2019 Quarterly Revenue/Expense Report

November 5, 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 4<sup>th</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 September 30, 2019 General Fund revenues total \$4,366,933 or 90% of total budgeted revenues. The City received sales tax in the amount of \$1,693,761. Sales tax increased slightly over last fiscal year (2018) payments. The property tax collections totaled \$1,803,840 or 99% of the budget. 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 September 30<sup>th</sup>, General Fund expenditures totaled \$4,223,964 or 88% of the total budget. At the end of September 26 out of 26 payrolls have been posted, which represent 100% 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 September 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 4 <sup>th</sup> Quarter FY 2018-2019	Fiscal YTD Expenditures and Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$3,015,640	\$794,166	\$2,738,425	91%
Operating Expenses	\$2,122,191	\$398,774	\$1,485,539	70%
<b>TOTAL</b>	<b>\$5,137,831</b>	<b>\$1,192,940</b>	<b>\$4,223,964</b>	<b>82%</b>

## Enterprise Funds

**Water/Solid Waste/Sanitation** Fund-Water revenues in the 4<sup>th</sup> quarter total \$411,177 or 23% of total budgeted revenues. Revenues for the fiscal year total \$1,502,041 or 83% of the budget. Water expenditures in the 4<sup>th</sup> quarter total \$376,392 or 25% of total budget. Solid waste revenues in the 4<sup>th</sup> quarter total \$203,304 or 24% of the total budgeted revenue. Waste Water expenses for the 4<sup>th</sup> quarter \$269,046 or 39%. Sanitation revenues total \$578,410 or 30% of total budgeted revenues. Sanitation expenses total \$537,266 or 27%. Utility Billing expenditures totaled \$136,924 for the 4<sup>th</sup> quarter.

**Airport Fund** - Revenues in the 4<sup>th</sup> quarter total \$167,992 or 28% of total budgeted revenues. Total expenditures for the 4<sup>th</sup> quarter total \$193,866 or 34%.

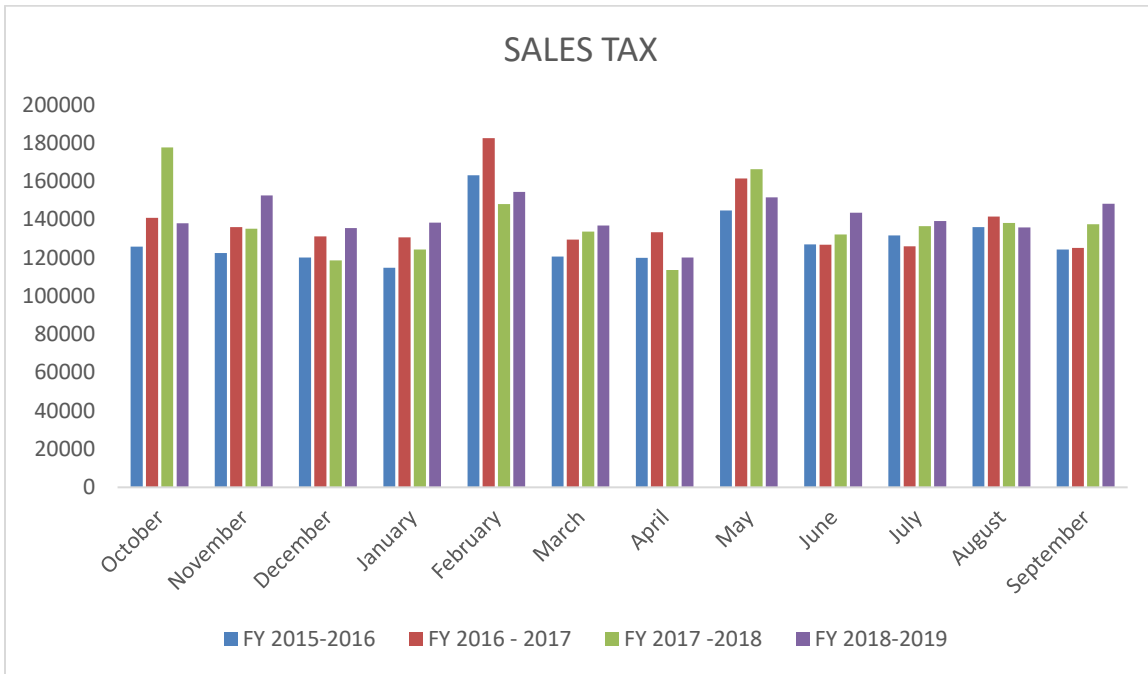
**Gas Department** - Revenues in the 4<sup>th</sup> quarter total \$211,839 or 12% of total budgeted revenues. Department expenditures total \$352,568 or 20% of total budgeted expenses for the 4<sup>th</sup> quarter.

**Interest & Sinking** -The Interest and Sinking Fund's revenue comes from property tax and the Water and Sewer Fund. Revenues for the 4<sup>th</sup> quarter total \$4,494, 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. The City made the September payment in August; totaling \$18,038.

## Sales Tax Collection

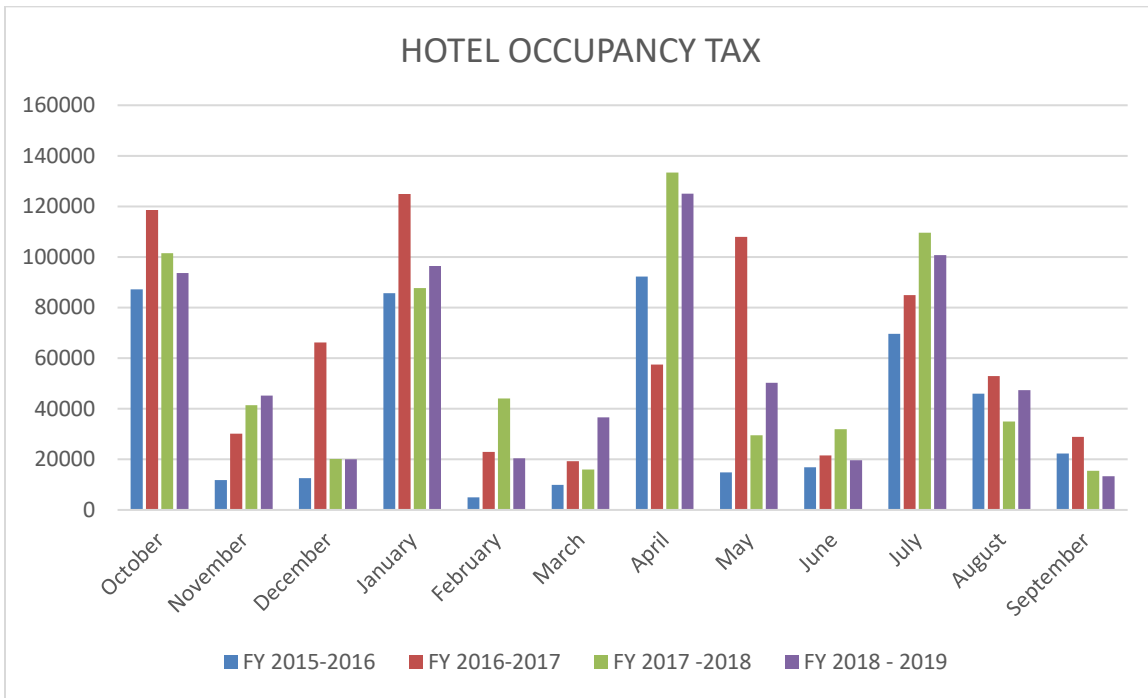
As mentioned earlier, sales tax is received approximately six weeks after the month has ended. June 2019- August 2019 sales tax collection totaled \$423,081 an increase of 3% from the payment received for June 2018 – August 2018. Actual payments were received in July 2019 – September 2019.

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 4<sup>th</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 July, August, and September to provide the latest information. The 4<sup>th</sup> quarter shows an increase of 1% 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.





CITY OF ALPINE - FINANCE DEPARTMENT  
 July – September 2019  
 FINANCIAL SUMMARY

**GENERAL FUND REVENUE**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY 4<sup>th</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	2,502	10,570	192%
Administrative	770,493	124,670	541,044	70%
Municipal Court	50,350	10,220	27,521	55%
Police	19,800	593	14,306	72%
Fire Department	75,000	0	0	0%
Ad Valorem Tax	1,821,026	46,814	1,803,840	99%
Building Services	46,050	14,063	71,700	156%
Animal Control	42,920	13,105	48,553	113%
Parks & Pool	22,600	9,102	23,839	105%
Street Department	95,200	6,165	15,131	16%
City Sales/Franchise Tax	1,832,000	453,418	1,807,828	99%
Transfers	291,891	0	0	0%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>5,137,830</b>	<b>680,652</b>	<b>4,366,932</b>	<b>90%</b>



**GENERAL FUND EXPENSES**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY 4<sup>th</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	93,015	520,949	102%
City Council	114,574	32,381	144,368	114%
City Administration	464,007	181,221	473,155	102%
Municipal Court	42,787	22,650	60,898	142%
Police	1,204,923	315,833	1,163,045	96%
Fire	148,112	9,598	37,114	24%
Building Services	261,543	48,574	175,720	67%
Human Resources	44,989	6,243	30,512	68%
Finance	329,533	77,174	318,821	96%
Animal Control	287,614	73,826	259,108	90%
Building Maintenance	130,587	12,358	32,220	26%
Parks & Pool	343,721	91,159	351,526	108%
Streets	1,116,055	228,698	656,528	74%
Transfers	0	0	0	0%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>5,137,831</b>	<b>1,192,940</b>	<b>4,223,964</b>	<b>82%</b>



CITY OF ALPINE - FINANCE DEPARTMENT  
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**WATER/SOLID WASTE/ SANITATION FUND**

	CURRENT TOTAL BUDGET	PERIOD ACTIVITY 4 <sup>th</sup> Quarter FY 2019	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
<b>REVENUES</b>				
Charges for Services – Water	1,819,000	411,177	1,502,041	83%
Charges for Services – Sewer	855,000	203,304	806,742	94%
Charges for Services – Sanitation	1,960,375	578,410	2,110,851	108%
Miscellaneous / Interest	34,128	15,106	62,539	183%
<b>TOTAL WATER/SOLID WASTE/SANITATION FUND REVENUES</b>	<b>4,668,503</b>	<b>1,207,997</b>	<b>4,482,227</b>	<b>96%</b>
<b>EXPENDITURES</b>				
Employee Expenses	905,964	166,469	666,727	74%
Water Operations	1,196,119	280,062	872,359	73%
Solid Waste Operations	390,533	237,792	486,805	124%
Sanitation Operations	1,885,939	207,742	1,787,404	95%
Utility Billing Operations	289,948	517,365	255,813	88%
<b>TOTAL WATER/SOLID WASTE/SANITATION FUND EXPENSES</b>	<b>4,668,503</b>	<b>1,409,430</b>	<b>4,069,108</b>	<b>93%</b>

**AIRPORT FUND**

	CURRENT TOTAL BUDGET	PERIOD ACTIVITY 4 <sup>th</sup> Quarter FY 2019	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
<b>REVENUES</b>				
Fuel Sales	550,000	167,992	601,984	109%
Lease Payments	14,000	83	13,365	95%
Auction / Misc	100	256	2,647	100%
Transfers	0	0	0	0%
<b>TOTAL AIRPORT REVENUES</b>	<b>564,100</b>	<b>168,331</b>	<b>617,996</b>	<b>113%</b>
<b>EXPENDITURES</b>				
Employee Expenses	106,855	28,314	109,037	102%
Operation Expenses	457,245	165,552	537,026	117%
<b>TOTAL AIRPORT FUND EXPENITURES</b>	<b>564,100</b>	<b>193,866</b>	<b>646,063</b>	<b>115%</b>





CITY OF ALPINE - FINANCE DEPARTMENT  
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**HOTEL/ MOTEL FUNDS**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY 4<sup>th</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	161,925	592,878	95%
Miscellaneous				
<b>TOTAL HOTEL/MOTEL FUND REVENUES</b>	<b>625,000</b>	<b>161,925</b>	<b>592,878</b>	<b>95%</b>
<b>EXPENDITURES</b>				
Employee Expenses	85,655	22,082	80,283	93%
Event Expenses	539,345	166,602	396,358	35%
<b>TOTAL HOTEL/MOTEL FUND EXPENDITURES</b>	<b>625,000</b>	<b>188,684</b>	<b>476,641</b>	<b>88%</b>

**GAS DEPARTMENT**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY 4<sup>th</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	167,579	1,554,482	106%
Charges for Services – Ft. Davis	254,000	27,898	273,791	108%
Sales Tax		9,036	56,680	
Adjustments		41	876	
Miscellaneous	9,500	7,285	32,953	
<b>TOTAL GAS DEPT. REVENUES</b>	<b>1,731,500</b>	<b>21,839</b>	<b>1,918,782</b>	<b>111%</b>
<b>EXPENDITURES</b>				
Employee Expenses	525,589	129,505	469,672	89%
Operation Expenses	1,205,911	223,062	983,012	82%
Transfers	0	0	0	0%
<b>TOTAL GAS DEPT. EXPENDITURES</b>	<b>1,731,500</b>	<b>352,567</b>	<b>1,452,684</b>	<b>84%</b>



**Interest and Sinking**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY 4<sup>th</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	4,494	156,669	107%
<b>TOTAL I&amp;S REVENUES</b>	<b>146,918</b>	<b>4,494</b>	<b>156,669</b>	<b>107%</b>
<b>EXPENDITURES</b>				
General Fund Debt	146,918	18,038	146,917	100%
<b>TOTAL I&amp;S EXPENDITURES</b>	<b>146,918</b>	<b>18,038</b>	<b>146,917</b>	<b>100%</b>