



## September Monthly Revenue/Expense Report

November 6, 2018

### 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 month of **September 2018**. Attached to this report are monthly 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 2017-18 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, 2018, General Fund revenues total \$4,435,353 or 97% of total budgeted revenues. The City received July's sales tax in the amount of \$137,482. Sales tax increased 10% over last year July's (2017) payment. September's property tax collections totaled \$10,772 or .6% of the budget. As of September 30, 2018 total Ad Valorem Tax collected totaled \$1,640,095 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 \$3,717,002 or 81% of the total budget. As of October 31, 2018, the General Fund had a total of \$57,497 paid accrued expenditures for FY 2017 – 2018. 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, 2018, 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 September 2018	Fiscal YTD Expenditures and Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$2,530,320	\$183,939	\$2,357,812	93%
Operating Expenses	\$2,056,054	\$127,398	\$1,359,190	66%
<b>TOTAL</b>	<b>\$4,586,374</b>	<b>\$311,337</b>	<b>\$3,405,665</b>	<b>81%</b>

## Enterprise Funds

**Water/Solid Waste/Sanitation** Fund-Water revenues in the month of September total \$162,283 or 10% of total budgeted revenues. Revenues continue to remain in line with forecasting against total budgeted revenues. Water expenditures in the month of September total \$98,779 or 7%. Solid waste revenues in the month of September total \$65,937 or 8% of the total budgeted revenue. Waste Water expenses for the month September \$65,388 or 7%. Sanitation revenues total \$160,451 or 9% of total budgeted revenues. Sanitation expenses total \$174,562 or 11%. Utility Billing expenditures totaled \$77,398 for the month of September.

As of October 31, 2018, the Water/Sewer/Sanitation Fund had a total of \$150,948 paid accrued expenditures for FY 2017 – 2018.

**Airport Fund** - Revenues in the month of September total \$26,772 or 5% of total budgeted revenues; revenue for September continues to be primarily from fuel sales. Total expenditures for September totaled \$48,110 or 9%.

As of October 31, 2018, the Airport Fund had a total of \$547 paid accrued expenditures for FY 2017 – 2018.

**Gas Department** - Revenues in the month of September total \$116,944 or 7% of total budgeted revenues. Sales Tax collected on gas was adjusted in September to reflect under revenues. Department expenditures total \$111,567 or 6% of total budgeted expenses for the month of September.

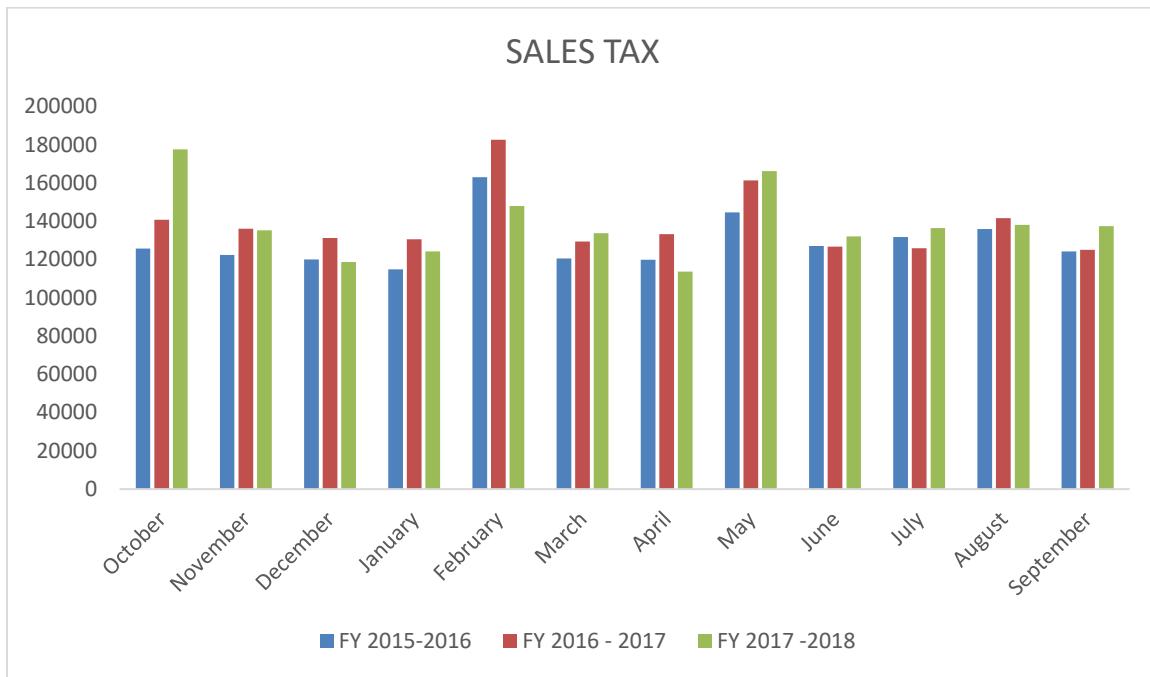
As of October 31, 2018, the Gas Department had a total of \$4,450 paid accrued expenditures for FY 2017 – 2018.

**Interest & Sinking** - The Interest and Sinking Fund's revenue comes from property tax and the Water and Sewer Fund. Revenues for the month of September total \$788, all from property taxes. As of September 30<sup>th</sup>, total revenues \$619,032 or 102% of the total budget. The City met all debt obligation payments for Fiscal Year 2017 – 2018.

## Sales Tax Collection

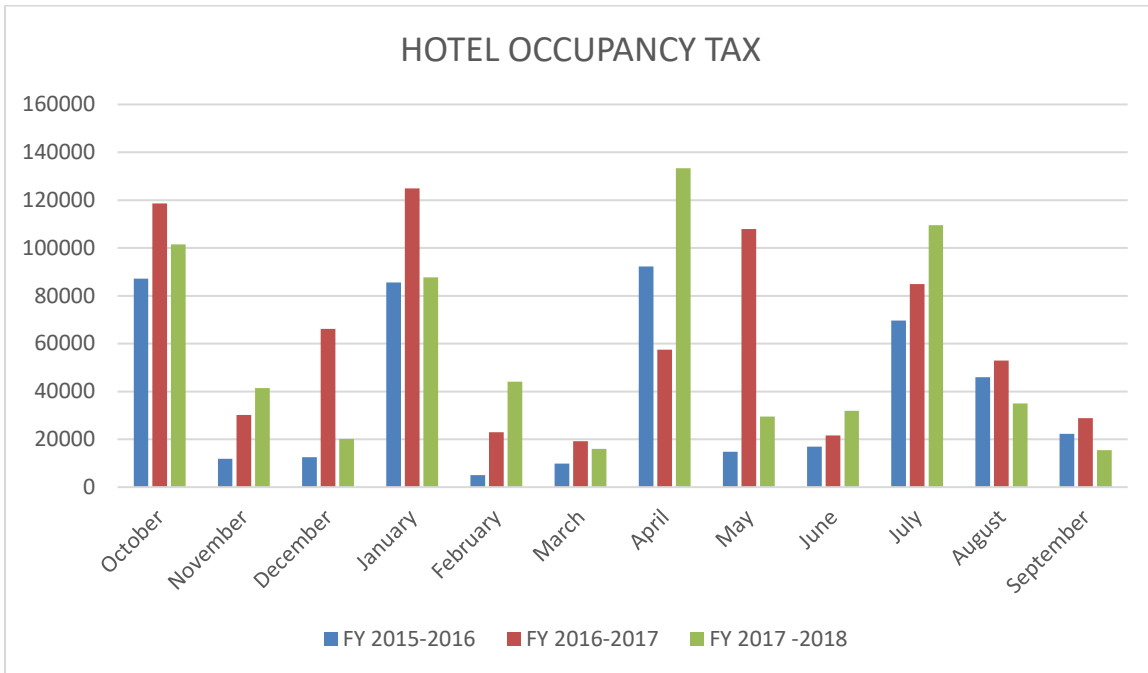
As mentioned earlier, sales tax is received approximately six weeks after the month has ended. July's 2018 sales tax collection totaled \$137,482 an increase of 10% from the payment received for July 2017. Actual payment was received in September 2018.

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, September's financial summary does not include hotel activity for the month of September. However, the graph below does include hotel/motel collections for the month of August to provide the latest information. September shows a decrease of 47% 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  
September 2018  
FINANCIAL SUMMARY

**GENERAL FUND**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY September 2018</b>	<b>TOTAL FISCAL YTD</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Administrative/Non Departmental	\$803,085	\$182,007	\$855,973	106%
Municipal Court	\$35,200	\$2,891	\$37,901	108%
Police	\$3,800	\$174	\$2,531	67%
Property Taxes	\$1,649,764	\$10,772	\$1,640,095	99%
Code Enforcement- Permits	\$31,050	\$10,502	\$42,723	138%
Animal Control	\$35,120	\$3,593	\$44,907	128%
Parks and Pool	\$20,805	\$672	\$24,132	116%
Streets	\$181,550	\$-132,555	\$3,919	2%
Sales Tax / Franchise	\$1,826,000	\$142,886	\$1,783,172	98%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$4,586,374</b>	<b>\$220,942</b>	<b>\$4,435,353</b>	<b>97%</b>
	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY September 2018</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>TOTAL FISCAL YTD COMMITTED AS % OF BUDGET</b>
<b>EXPENDITURES</b>				
Non Departmental	\$474,200	\$17,777	\$418,015	88%
City Council	\$153,300	\$22,640	\$74,701	51%
City Administration	364,840	\$32,568	\$316,263	87%
Municipal Court	\$80,067	\$3,799	\$66,209	83%
Sunshine House	\$8,000	\$180	\$3,895	49%
Neighborhood Center	\$2,250	\$36	\$2,120	94%
Police	\$1,126,883	\$101,537	\$1,085,309	96%
Fire	\$91,125	\$2,244	\$40,708	45%
Tax Contracts	\$78,760	\$800	\$75,185	95%
Code Enforcement	\$107,096	\$7,075	\$94,308	88%
Finance	\$318,920	\$25,709	\$311,819	98%
Animal Control	\$193,700	\$15,068	\$182,537	94%
Parks and Pool	\$447,070	\$30,883	\$378,502	85%
Streets	\$1,140,163	\$51,020	\$559,926	50%
Transfers	\$107,505	\$0.00	\$107,505	100%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$4,586,374</b>	<b>\$311,336</b>	<b>\$3,717,002</b>	<b>81%</b>



**WATER/SOLID WASTE/ SANITATION FUND**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY September 2018</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Charges for Services – Water	\$1,679,000	\$162,283	\$1,639,355	98%
Charges for Services – Sewer	\$834,851	\$65,937	\$819,717	98%
Charges for Services – Sanitation	\$1,855,400	\$160,451	\$1,996,185	108%
Miscellaneous / Interest	\$8,500	\$4,231	\$37,436	440%
<b>TOTAL WATER/SOLID WASTE/SANITATION FUND REVENUES</b>	<b>\$4,377,751</b>	<b>\$392,902</b>	<b>\$4,492,693</b>	<b>103%</b>
<b>EXPENDITURES</b>				
Employee Expenses	\$867,620	\$50,977	\$785,045	90%
Water Operations	\$1,005,144	\$82,374	\$946,344	94%
Solid Waste Operations	\$678,520	\$52,481	\$308,588	45%
Sanitation Operations	\$1,558,450	\$171,031	\$1,652,298	106%
Utility Billing Operations	\$268,017	\$59,264	\$251,757	93%
<b>TOTAL WATER/SOLID WASTE/SANITATION FUND EXPENSES</b>	<b>\$4,377,751</b>	<b>\$416,127</b>	<b>\$3,944,032</b>	<b>93%</b>

**AIRPORT FUND**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY September 2018</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Fuel Sales	\$550,000	\$35,630	\$596,557	108%
Lease Payments	\$14,000	\$0	\$14,034	100%
Auction / Misc	\$100	\$-8,857	\$1,808	
Transfers	\$300,000	\$0	\$215,011	
<b>TOTAL AIRPORT REVENUES</b>	<b>\$564,100</b>	<b>\$26,772</b>	<b>\$827,410</b>	<b>146%</b>
<b>EXPENDITURES</b>				
Employee Expenses	\$107,298	\$8,299	\$106,615	99%
Operation Expenses	\$456,802	\$39,811	\$795,058	174%
<b>TOTAL AIRPORT FUND EXPENITURES</b>	<b>\$564,100</b>	<b>\$48,110</b>	<b>\$901,673</b>	<b>160%</b>



**HOTEL/ MOTEL FUNDS**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY September 2018</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Hotel Occupancy Tax	\$700,000	\$15,447	\$645,629	95%
Miscellaneous	\$0.00	\$0	\$20,413	100+%
<b>TOTAL HOTEL/MOTEL FUND REVENUES</b>	<b>\$700,000</b>	<b>\$15,447</b>	<b>\$666,042</b>	<b>95%</b>
<b>EXPENDITURES</b>				
Employee Expenses	\$60,827	\$4,161	\$48,298	79%
Event Expenses	\$639,173	\$58,757	\$441,768	69%
<b>TOTAL HOTEL/MOTEL FUND EXPENDITURES</b>	<b>\$700,000</b>	<b>\$62,918</b>	<b>\$490,066</b>	<b>70%</b>

**GAS DEPARTMENT**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY September 2018</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Charges for Services - Alpine	\$1,468,000	\$57,409	\$1,398,167	95%
Charges for Services – Ft. Davis	\$254,000	\$9,718	\$249,705	98%
Sales Tax		\$52,789	\$52,789	
Adjustments		\$0	\$-2,918	
Miscellaneous	\$9,500	\$-2,972	\$28,297	297%
<b>TOTAL GAS DEPT. REVENUES</b>	<b>\$1,731,500</b>	<b>\$116,944</b>	<b>\$1,726,040</b>	<b>100%</b>
<b>EXPENDITURES</b>				
Employee Expenses	\$534,459	\$38,563	\$498,357	93%
Operation Expenses	\$1,197,041	\$73,004	\$960,168	80%
Transfers	\$107,505	\$0.00	\$107,505	100%
<b>TOTAL GAS DEPT. EXPENDITURES</b>	<b>\$1,731,500</b>	<b>\$111,567</b>	<b>\$1,566,030</b>	<b>91%</b>





**Interest and Sinking**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY September 2018</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
General Fund – Property Taxes	\$215,316	\$788	\$225,520	100%
Water/Sewer Revenue	\$393,511	\$0	\$393,511	100%
<b>TOTAL I&amp;S REVENUES</b>	<b>\$608,827</b>	<b>\$788</b>	<b>\$619,031</b>	<b>100%</b>
<b>EXPENDITURES</b>				
General Fund Debt	\$215,316	\$0	\$215,316	100%
Water Fund Debt	\$382,264	\$0	\$382,263	100%
Sewer Fund Debt	\$11,247	\$0	\$11,377	100%
<b>TOTAL I&amp;S EXPENDITURES</b>	<b>\$608,827</b>	<b>\$0</b>	<b>\$608,956</b>	<b>100%</b>

Fiscal Year 2017 – 2018 Received and Paid Accruals in Fiscal Year 2018-2019			
	<b>PERIOD ACTIVITY October 2018</b>	<b>PERIOD ACTIVITY November 2018</b>	<b>FISCAL YEAR 2017-2018</b>
<b>General Fund</b>			
Revenues	\$6,613		<b>\$6,613</b>
Expenditures	\$57,467		<b>\$57,467</b>
<b>Water/Sewer/Sanitation</b>			
Revenues	\$21,293		<b>\$21,293</b>
Expenditures	\$150,948		<b>\$150,948</b>
<b>Tourism</b>			
Revenues	\$77,661		<b>\$77,661</b>
Expenditures	\$3,386		<b>\$3,386</b>
<b>Airport</b>			
Revenues	\$6,353		<b>\$6,353</b>
Expenditures	\$547		<b>\$547</b>
<b>Gas Department</b>			
Revenues	\$0		<b>\$0</b>
Expenditures	\$4,450		<b>\$4,450</b>