

## November 2019 Revenue/Expense Report

January 22, 2020

### 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 November 2019 of **Fiscal Year 2019-2020**. 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 2019-20 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 November 30, 2019 General Fund revenues total \$543,317 or 11% of total budgeted revenues. The City received sales tax in the amount of \$152,042. The property tax collections totaled \$74,181 or 4% of the budget. Sales tax and property tax are by far the two largest sources of revenue for the General Fund totaling 68.5% of all budgeted revenues.

## General Fund Expenditures

As of November 30<sup>th</sup>, General Fund expenditures totaled \$627,846 or 16% of the total budget. At the end of November 4 out of 26 payrolls have been posted, which represent 16% 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 November 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 November FY 2019-2020	Fiscal YTD Expenditures and Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$3,123,151	\$232,110	\$436,665	14%
Operating Expenses	\$2,014,681	\$106,002	\$384,064	19%
<b>TOTAL</b>	<b>\$5,137,832</b>	<b>\$998,112</b>	<b>\$817,454</b>	<b>16%</b>

## Enterprise Funds

**Water/ Waste Water/Sanitation Fund**-Water revenues in the month of November 2019 total \$87,202 or 5% of total budgeted revenues. Water expenditures total \$51,776 or 3% of total budget. Waste Water revenues for November total \$47,756 or 5.5% of the total budgeted revenue. Waste Water expenses total \$26,084 or 4%. Sanitation revenues total \$158,319 or 8% of total budgeted revenues. Sanitation expenses total \$151,005 or 7.5%. Utility Billing expenditures totaled \$16,550 for November 2019.

**Airport Fund** - Revenues in November 2019 total \$56,222 or 10% of total budgeted revenues. Total expenditures total \$62,176 or 11%.

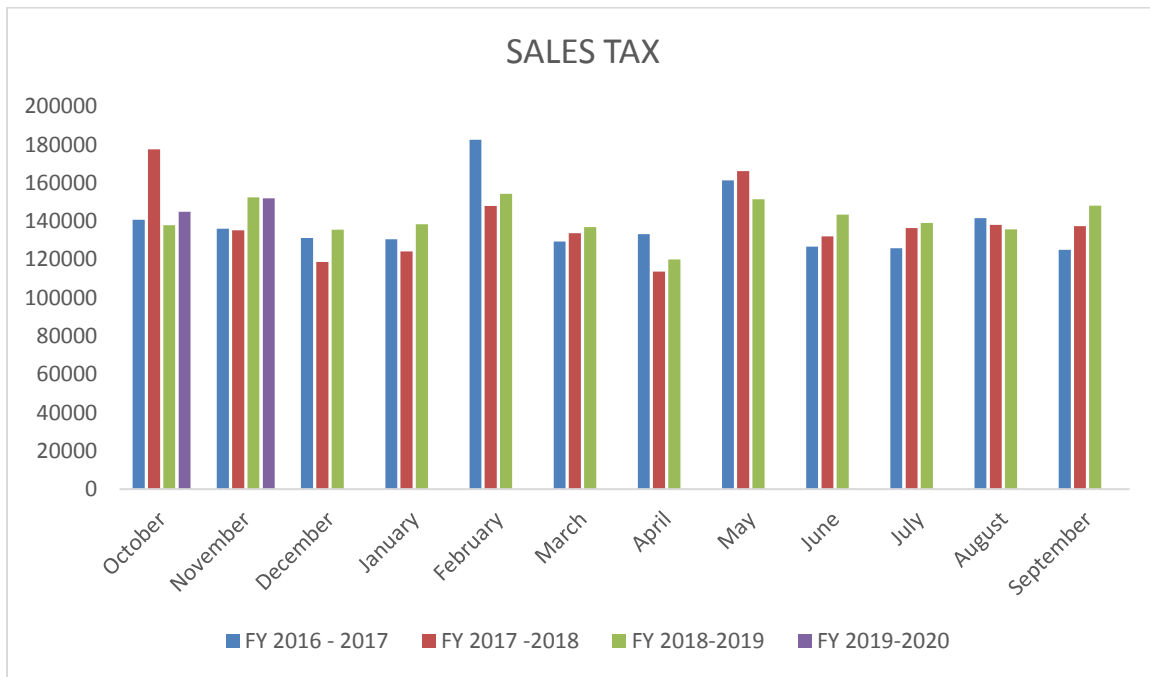
**Gas Department** - Revenues for the month of November 2019 total \$132,277 or 7% of total budgeted revenues. Department expenditures total \$91,106 or 5% of total budgeted expenses for the month.

**Interest & Sinking** -The Interest and Sinking Fund's revenue comes from property tax and the Water and Sewer Fund. Revenues for the month of November 2019 total \$6,137. The City's debt payments are due in March 2020 and September 2020. A portion of the payment is made from the interest and sinking fund and the remainder from the water/sewer enterprise fund.

## Sales Tax Collection

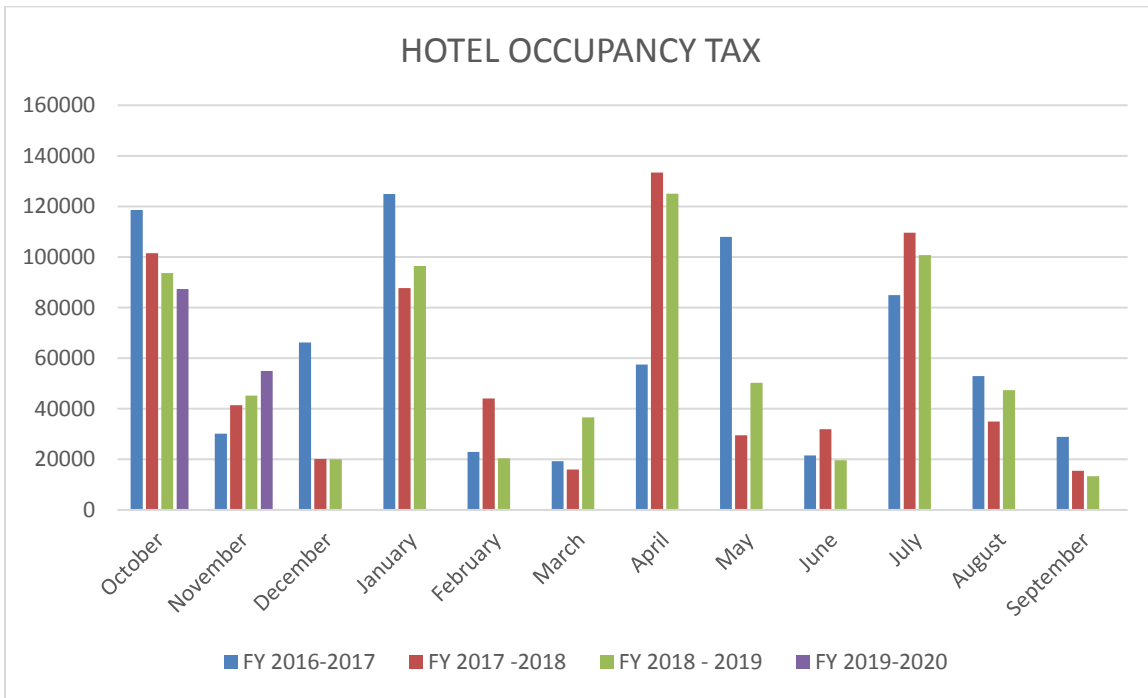
As mentioned earlier, sales tax is received approximately six weeks after the month has ended. Sales Tax paid to the City in November 2019 totaled \$152,042 a decrease of less than 1% from the payment received in November 2018.

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, the month of November 2019 financial summary does not include all hotel activity for the month. However, the graph below does include hotel/motel collections for the months of November to provide the latest information. November shows an increase of 21% 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 November FY 2020</b>	<b>TOTAL FISCAL YTD</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Non-Departmental	65,000	3,400	3,400	5%
Interest Reserve Accounts	5,500	691	1,459	27%
Administrative	770,493	553	2,152	0%
Municipal Court	50,350	2,411	6,052	12%
Police	19,800	325	475	2%
Fire Department	75,000	0	0	0%
Ad Valorem Tax	1,821,026	74,181	194,020	11%
Building Services	46,050	3,582	13,067	28%
Animal Control	42,920	2,620	5,215	12%
Parks & Pool	22,600	26	1,128	5%
Street Department	95,200	318	939	1%
City Sales/Franchise Tax	1,832,000	159,870	315,410	17%
Transfers	291,891	0	0	0%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>5,137,830</b>	<b>247,977</b>	<b>543,317</b>	<b>11%</b>



**GENERAL FUND EXPENSES**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY November FY 2020</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>TOTAL FISCAL YTD COMMITTED AS % OF BUDGET</b>
<b>EXPENDITURES</b>				
Non Departmental	649,386	48,815	99,091	37%
City Council	114,574	10,067	15,634	14%
City Administration	464,007	36,703	67,308	15%
Municipal Court	42,787	5,871	9,792	24%
Police	1,204,923	88,159	167,501	14%
Fire	148,112	1,630	2,947	2%
Building Services	261,543	10,082	17,967	7%
Human Resources	44,989	542	1,449	3%
Finance	329,533	38,495	58,657	18%
Animal Control	287,614	16,002	36,623	13%
Building Maintenance	130,587	3,515	4,363	4%
Parks & Pool	343,721	24,406	45,039	19%
Streets	1,116,055	53,825	101,475	11%
Transfers	0	0	0	0%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>5,137,831</b>	<b>338,112</b>	<b>627,846</b>	<b>16%</b>



**WATER/SOLID WASTE/ SANITATION FUND**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY November FY 2020</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Charges for Services – Water	1,819,000	87,203	194,093	11%
Charges for Services – Sewer	855,000	47,756	115,563	14%
Charges for Services – Sanitation	1,960,375	158,319	326,577	17%
Miscellaneous / Interest	34,128	3,888	8,341	24%
<b>TOTAL WATER/SOLID WASTE/SANITATION FUND REVENUES</b>	<b>4,668,503</b>	<b>297,165</b>	<b>644,574</b>	<b>14%</b>
<b>EXPENDITURES</b>				
Employee Expenses	905,964	61,657	118,856	13%
Water Operations	1,196,119	15,833	20,856	2%
Solid Waste Operations	390,533	11,770	111,241	28%
Sanitation Operations	1,885,939	145,573	164,193	8%
Utility Billing Operations	289,948	10,581	15,928	5%
<b>TOTAL WATER/SOLID WASTE/SANITATION FUND EXPENSES</b>	<b>4,668,503</b>	<b>245,414</b>	<b>431,074</b>	<b>13%</b>

**AIRPORT FUND**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY November FY 2020</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Fuel Sales	550,000	55,928	126,543	23%
Lease Payments	14,000	83	166	1%
Auction / Misc	100	210	423	100%
Transfers	0	0	0	0%
<b>TOTAL AIRPORT REVENUES</b>	<b>564,100</b>	<b>56,221</b>	<b>127,132</b>	<b>23%</b>
<b>EXPENDITURES</b>				
Employee Expenses	106,855	8,984	18,206	17%
Operation Expenses	457,245	53,192	74,897	16%
<b>TOTAL AIRPORT FUND EXPENITURES</b>	<b>564,100</b>	<b>62,176</b>	<b>93,103</b>	<b>17%</b>





**HOTEL/ MOTEL FUNDS**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY November FY 2020</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Hotel Occupancy Tax	625,000	50,124	137,402	22%
Miscellaneous		0	0	
<b>TOTAL HOTEL/MOTEL FUND REVENUES</b>	<b>625,000</b>	<b>87,278</b>	<b>87,278</b>	<b>14%</b>
<b>EXPENDITURES</b>				
Employee Expenses	85,655	6,464	12,987	15%
Event Expenses	539,345	48,452	72,011	4%
<b>TOTAL HOTEL/MOTEL FUND EXPENDITURES</b>	<b>625,000</b>	<b>54,916</b>	<b>84,998</b>	<b>25%</b>

**GAS DEPARTMENT**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY November FY 2020</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Charges for Services - Alpine	1,468,000	108,792	169,811	12%
Charges for Services – Ft. Davis	254,000	17,484	27,349	11%
Sales Tax		4,206	7,522	
Adjustments				
Miscellaneous	9,500	1,794	3,963	42%
<b>TOTAL GAS DEPT. REVENUES</b>	<b>1,731,500</b>	<b>132,276</b>	<b>208,645</b>	<b>12%</b>
<b>EXPENDITURES</b>				
Employee Expenses	525,589	42,882	81,600	16%
Operation Expenses	1,205,911	48,224	76,712	6%
Transfers	0	0	0	
<b>TOTAL GAS DEPT. EXPENDITURES</b>	<b>1,731,500</b>	<b>91,106</b>	<b>158,312</b>	<b>25%</b>



**Interest and Sinking**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY November FY 2020</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
General Fund – Property Taxes	146,918	6,137	19,114	13%
<b>TOTAL I&amp;S REVENUES</b>	<b>146,918</b>	<b>6,137</b>	<b>19,114</b>	<b>13%</b>
<b>EXPENDITURES</b>				
General Fund Debt	146,918	0	0	0%
<b>TOTAL I&amp;S EXPENDITURES</b>	<b>146,918</b>	<b>0</b>	<b>0</b>	<b>0%</b>