



## October 2019 Revenue/Expense Report

December 10, 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 month of October 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 October 31, 2019 General Fund revenues total \$295,340 or 6% of total budgeted revenues. The City received sales tax in the amount of \$144,961. The property tax collections totaled \$119,839 or 6.5% 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 October 31<sup>st</sup>, General Fund expenditures totaled \$289,734 or 6% of the total budget. At the end of October 2 out of 26 payrolls have been posted, which represent 8% 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 October 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 October FY 2019-2020	Fiscal YTD Expenditures and Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$3,123,151	\$204,555	\$204,555	6.5%
Operating Expenses	\$2,014,681	\$85,179	\$278,062	14%
<b>TOTAL</b>	<b>\$5,137,832</b>	<b>\$289,734</b>	<b>\$482,617</b>	<b>9%</b>

## Enterprise Funds

**Water/ Waste Water/Sanitation Fund**-Water revenues in the month of October 2019 total \$106,891 or 6% of total budgeted revenues. Water expenditures total \$37,869 or 14% of total budget. Waste Water revenues for October total \$67,806 or 8% of the total budgeted revenue. Waste Water expenses total \$111,736 or 21%. Sanitation revenues total \$168,258 or 9% of total budgeted revenues. Sanitation expenses total \$24,724 or 1%. Utility Billing expenditures totaled \$11,331 for October 2019.

**Airport Fund** - Revenues in October 2019 total \$70,911 or 13% of total budgeted revenues. Total expenditures total \$30,927 or 6%.

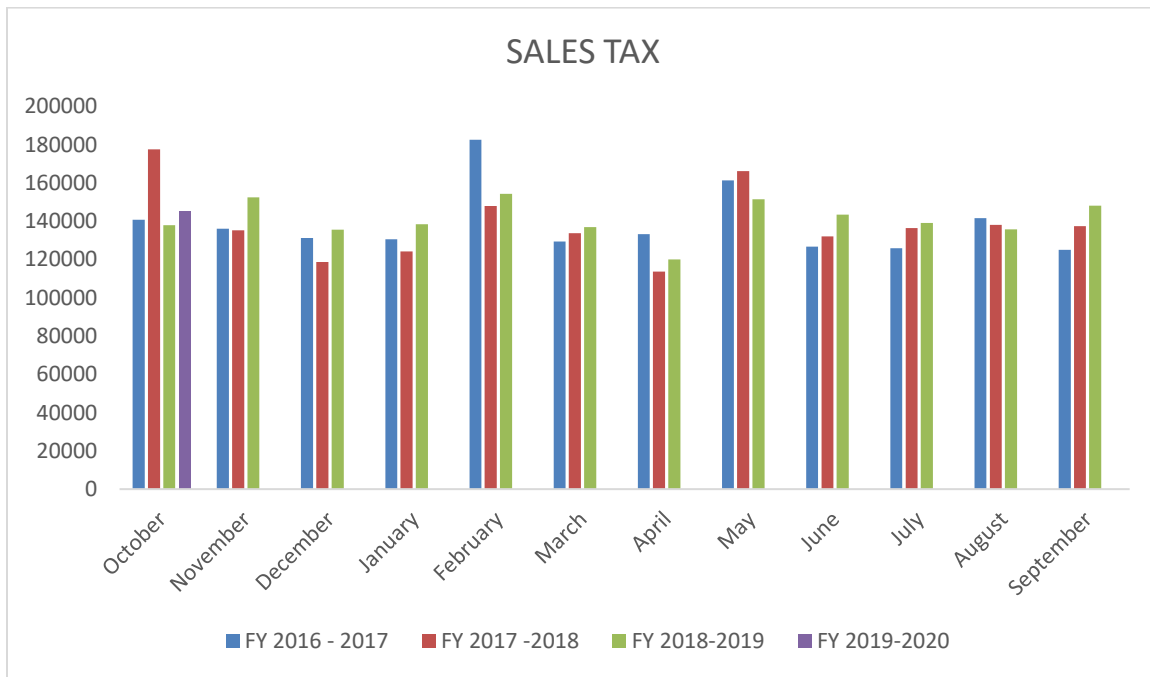
**Gas Department** - Revenues for the month of October 2019 total \$76,369 or 4% of total budgeted revenues. Department expenditures total \$67,206 or 20% of total budgeted expenses for the month.

**Interest & Sinking** -The Interest and Sinking Fund's revenue comes from property tax and the Water and Sewer Fund. Revenues for the month of October 2019 total \$12,976. 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

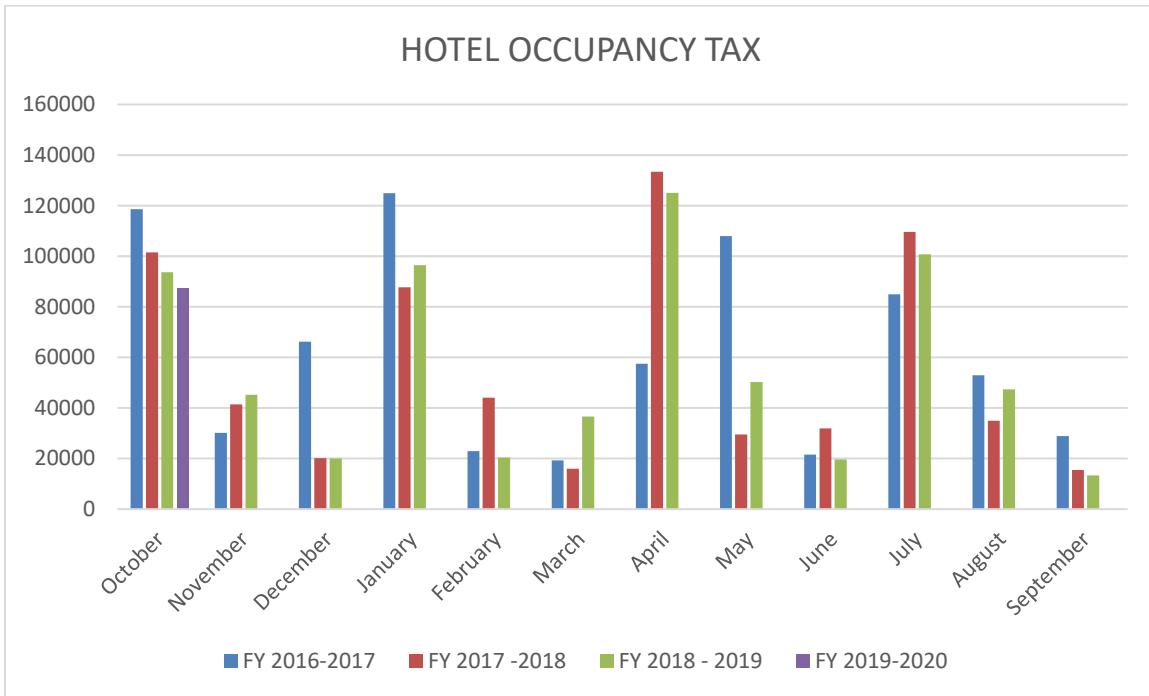
As mentioned earlier, sales tax is received approximately six weeks after the month has ended. Sales Tax paid to the City in October 2019 totaled \$144,961 an increase of 5% from the payment received in October 2018.

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 October 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 October to provide the latest information. October shows a decrease of 7% 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 October FY 2020</b>	<b>TOTAL FISCAL YTD</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Non-Departmental	65,000	0	0	0%
Interest Reserve Accounts	5,500	768	768	14%
Administrative	770,493	1,599	1,599	0%
Municipal Court	50,350	3,642	3,642	7%
Police	19,800	150	150	1%
Fire Department	75,000	0	0	0%
Ad Valorem Tax	1,821,026	119,839	119,839	7%
Building Services	46,050	9,484	9,484	21%
Animal Control	42,920	2,595	2,595	6%
Parks & Pool	22,600	1,102	1,102	5%
Street Department	95,200	620	620	1%
City Sales/Franchise Tax	1,832,000	155,541	155,541	8%
Transfers	291,891	0	0	0%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>5,137,830</b>	<b>295,340</b>	<b>295,340</b>	<b>6%</b>



**GENERAL FUND EXPENSES**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY October 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	50,276	50,276	29%
City Council	114,574	5,566	5,566	6%
City Administration	464,007	30,604	30,604	7%
Municipal Court	42,787	3,921	3,921	11%
Police	1,204,923	79,342	79,342	7%
Fire	148,112	1,317	1,317	1%
Building Services	261,543	7,885	7,885	3%
Human Resources	44,989	907	907	3%
Finance	329,533	20,162	20,162	6%
Animal Control	287,614	20,622	20,622	7%
Building Maintenance	130,587	847	847	1%
Parks & Pool	343,721	20,634	20,634	12%
Streets	1,116,055	47,651	47,651	6%
Transfers	0	0	0	0%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>5,137,831</b>	<b>289,734</b>	<b>289,734</b>	<b>9%</b>



**WATER/SOLID WASTE/ SANITATION FUND**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY October 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	106,891	106,891	6%
Charges for Services – Sewer	855,000	67,806	67,806	8%
Charges for Services – Sanitation	1,960,375	168,258	168,258	9%
Miscellaneous / Interest	34,128	4,453	4,453	13%
<b>TOTAL WATER/SOLID WASTE/SANITATION FUND REVENUES</b>	<b>4,668,503</b>	<b>347,408</b>	<b>347,408</b>	<b>7%</b>
<b>EXPENDITURES</b>				
Employee Expenses	905,964	57,199	57,199	6%
Water Operations	1,196,119	5,023	5,023	0%
Solid Waste Operations	390,533	99,470	99,470	25%
Sanitation Operations	1,885,939	18,621	18,621	1%
Utility Billing Operations	289,948	5,347	5,347	2%
<b>TOTAL WATER/SOLID WASTE/SANITATION FUND EXPENSES</b>	<b>4,668,503</b>	<b>185,660</b>	<b>185,660</b>	<b>8%</b>

**AIRPORT FUND**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY October FY 2020</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Fuel Sales	550,000	70,614	70,614	13%
Lease Payments	14,000	83	83	1%
Auction / Misc	100	214	214	100%
Transfers	0	0	0	0%
<b>TOTAL AIRPORT REVENUES</b>	<b>564,100</b>	<b>70,911</b>	<b>70,911</b>	<b>13%</b>
<b>EXPENDITURES</b>				
Employee Expenses	106,855	9,222	9,222	7%
Operation Expenses	457,245	21,705	21,705	5%
<b>TOTAL AIRPORT FUND EXPENITURES</b>	<b>564,100</b>	<b>30,927</b>	<b>30,927</b>	<b>6%</b>





**HOTEL/ MOTEL FUNDS**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY October FY 2020</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Hotel Occupancy Tax	625,000	87,278	87,278	14%
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	6,523	6,523	8%
Event Expenses	539,345	23,559	23,559	4%
<b>TOTAL HOTEL/MOTEL FUND EXPENDITURES</b>	<b>625,000</b>	<b>30,082</b>	<b>30,082</b>	<b>17%</b>

**GAS DEPARTMENT**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY October 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	61,019	61,019	4%
Charges for Services – Ft. Davis	254,000	9,865	9,865	4%
Sales Tax		3,316	3,316	
Adjustments				
Miscellaneous	9,500	2,169	2,169	23%
<b>TOTAL GAS DEPT. REVENUES</b>	<b>1,731,500</b>	<b>76,369</b>	<b>76,369</b>	<b>4%</b>
<b>EXPENDITURES</b>				
Employee Expenses	525,589	38,718	38,718	7%
Operation Expenses	1,205,911	28,488	28,488	2%
Transfers	0	0	0	
<b>TOTAL GAS DEPT. EXPENDITURES</b>	<b>1,731,500</b>	<b>67,206</b>	<b>67,206</b>	<b>20%</b>



**Interest and  
Sinking**

	<b>CURRENT TOTAL BUDGET</b>	<b>PERIOD ACTIVITY October FY 2020</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
General Fund – Property Taxes	146,918	12,976	12,976	9%
<b>TOTAL I&amp;S REVENUES</b>	<b>146,918</b>	<b>12,976</b>	<b>12,976</b>	<b>9%</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>