



July 2020 Revenue/Expense Report

September 10, 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 July 2020 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



For more information contact:

Megan Antrim
Director of Finance
Director.finance@ci.alpine.tx.us

General Fund Revenues

As of July 31, 2020, General Fund revenues total \$4,837,293 or 94% of total budgeted revenues. The City received sales tax in the amount of \$150,076. The property tax collections totaled \$24,767 for July and \$1,818,575 or 92% for the year. Sales tax and property tax are by far the two largest sources of revenue for the General Fund totaling 72% of all budgeted revenues.

General Fund Expenditures

As of July 31st, General Fund expenditures totaled \$3,940,206 or 80% of the total budget. At the end of July 22 out of 26 payrolls have been posted, which represent 85% 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 July 31st 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 Amended Budget Total	Period Activity July FY 2019-2020	Fiscal YTD Expenditures and Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$3,137,090	\$295,687	\$2,311,135	44%
Operating Expenses	\$2,011,552	\$426,147	\$1,791,883	89%
TOTAL	\$5,148,642	\$721,834	\$4,103,018	80%

Enterprise Funds

Water/ Waste Water/Sanitation Fund-Water revenues in the month of July 2020 total \$181,873 or 10% of total budgeted revenues. Water expenditures total \$82,695 or 5% of total budget. Waste Water revenues for July total \$66,476 or 8% of the total budgeted revenue. Waste Water expenses total \$32,105 or 5%. Sanitation revenues total \$184,085 or 9% of total budgeted revenues. Sanitation expenses total \$295,972 or 14%. Utility Billing expenditures totaled \$18,256 for July 2020.

Airport Fund - Revenues in July 2020 total \$23,416 or 3% of total budgeted revenues. Total expenditures total \$68,107 or 11%.

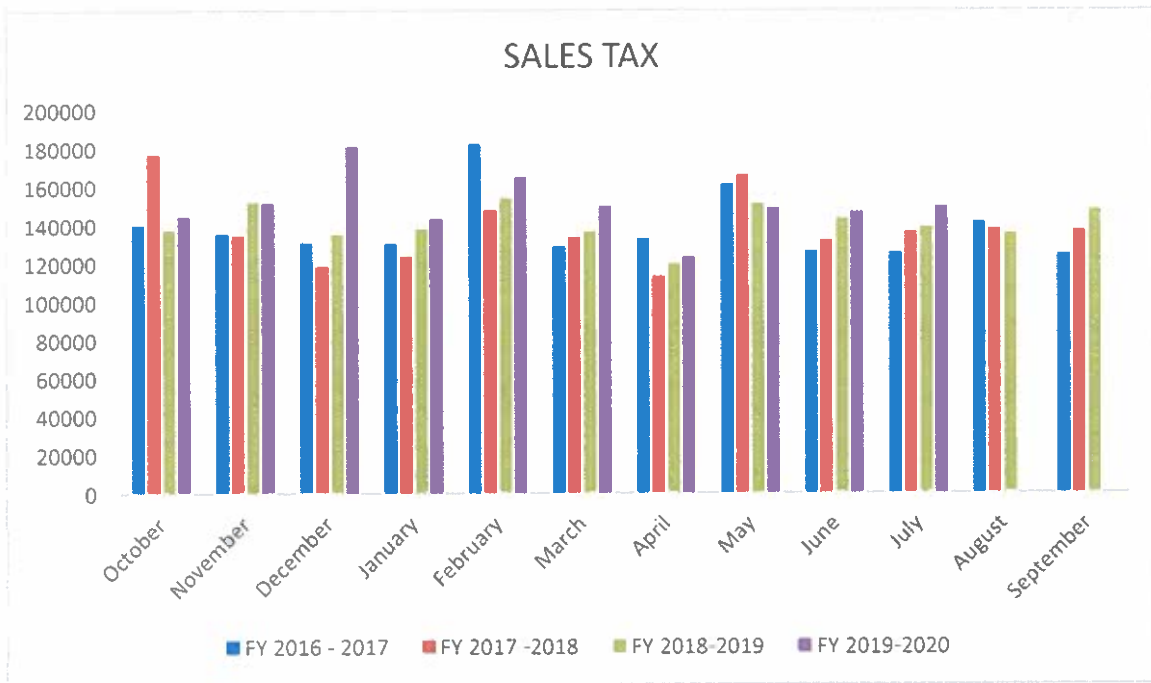
Gas Department - Revenues for the month of July 2020 total \$61,671 or 4% of total budgeted revenues. Department expenditures total \$115,275 or 6% of total budgeted expenses for the month.

Interest & Sinking -The Interest and Sinking Fund's revenue comes from property tax and the Water and Sewer Fund. Revenues for the month of July 2020 total \$2,135. The City's debt payments are due in March 2020 and September 2020.

Sales Tax Collection

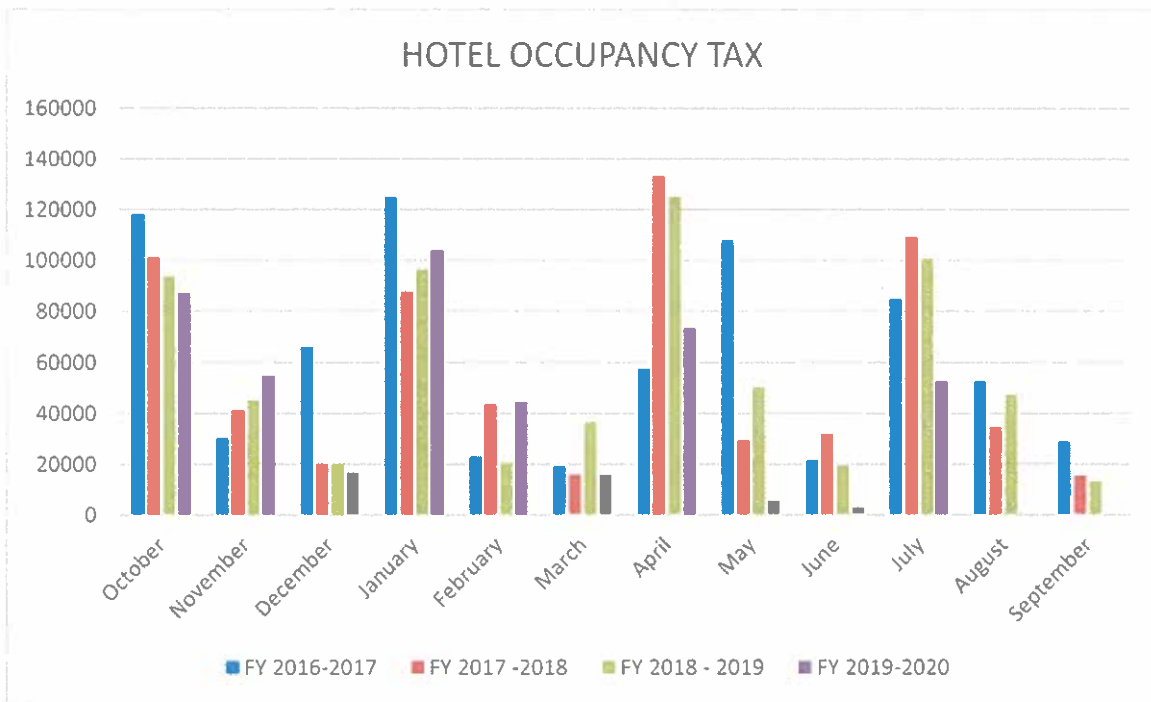
As mentioned earlier, sales tax is received approximately six weeks after the month has ended. Sales Tax paid to the City in July 2020 totaled \$150,076 an increase of 8% from the payment received in July 2019.

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 month of July 2020 financial summary does not include all hotel activity for the month. However, the graph below does include hotel/ motel collections for the months of July to provide the latest information. July 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.



Hotels/ Motels were provided the opportunity to defer payment till July 2020



GENERAL FUND REVENUE

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JULY FY 2020	TOTAL FISCAL YTD	FISCAL YTD % OF BUDGET
REVENUES				
Non-Departmental	40,000	0	13,400	34%
Interest Reserve Accounts	5,500	383	563,170	239%
Administrative	881,378	509	628,334	71%
Municipal Court	42,600	1,515	23,019	54%
Police	3,700	600	14,103	381%
Fire Department	75,000	0	0	0%
Ad Valorem Tax	1,970,944	24,767	1,818,576	92%
Building Services	74,900	9,134	64,673	86%
Animal Control	50,420	2,222	29,195	58%
Parks & Pool	25,000	-500	13,636	55%
Street Department	97,200	1,401	69,396	71%
City Sales/Franchise Tax	1,882,000	162,055	1,596,336	85%
Transfers	0	0	3,455	0%
TOTAL GENERAL FUND REVENUES	5,148,642	202,086	4,837,293	94%



GENERAL FUND EXPENSES

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JULY FY 2020	TOTAL FISCAL YTD EXPENDITURES	TOTAL FISCAL YTD COMMITTED AS % OF BUDGET
EXPENDITURES				
Non Departmental	533,825	35,950	477,259	116%
City Council	119,574	25,809	89,614	75%
City Administration	394,718	37,148	332,371	84%
Municipal Court	54,868	6,951	40,458	74%
Police	1,254,303	114,655	899,200	72%
Fire	67,276	3,555	24,820	40%
Building Services	219,999	15,762	125,428	57%
Human Resources	26,858	1,981	15,893	59%
Finance	381,442	37,968	301,364	79%
Animal Control	289,874	30,775	226,352	78%
Building Maintenance	135,649	7,965	74,149	55%
Parks & Pool	398,064	25,911	250,232	64%
Streets	1,272,192	377,404	1,083,066	86%
Transfers	0	0	0	0%
TOTAL GENERAL FUND EXPENDITURES	5,148,642	721,834	3,940,206	80%



CITY OF ALPINE - FINANCE DEPARTMENT
 JULY 2020
 FINANCIAL SUMMARY

WATER/SOLID WASTE/ SANITATION FUND

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JULY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Charges for Services – Water	1,800,500	181,873	1,171,528	65%
Charges for Services – Sewer	840,000	66,476	665,014	79%
Charges for Services – Sanitation	2,136,000	184,085	1,865,107	87%
Miscellaneous / Interest	72,828	543	25,729	35%
TOTAL WATER/SOLID WASTE/SANITATION FUND REVENUES	4,849,328	432,977	3,727,378	77%
EXPENDITURES				
Employee Expenses	835,946	88,496	633,479	76%
Water Operations	1,254,298	29,984	904,801	72%
Solid Waste Operations	486,359	13,352	339,541	70%
Sanitation Operations	1,978,353	288,466	1,493,385	75%
Utility Billing Operations	294,372	8,730	193,596	66%
TOTAL WATER/SOLID WASTE/SANITATION FUND EXPENSES	4,849,328	429,028	3,564,802	77%

AIRPORT FUND

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JULY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Fuel Sales	610,000	23,295	483,384	79%
Lease Payments	14,000	83	18,638	133%
Auction / Misc	9,600	37	29,259	304%
Transfers	0	0	0	0%
TOTAL AIRPORT REVENUES	633,600	23,415	531,281	84%
EXPENDITURES				
Employee Expenses	110,959	11,821	93,975	85%
Operation Expenses	522,641	56,286	382,753	62%
TOTAL AIRPORT FUND EXPENITURES	633,600	68,107	476,728	75%



HOTEL/ MOTEL FUNDS

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JULY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Hotel Occupancy Tax	625,000	52,958	454,312	73%
Miscellaneous		0	0	
TOTAL HOTEL/MOTEL FUND REVENUES	625,000	52,958	454,312	73%
EXPENDITURES				
Employee Expenses	87,361	4,066	41,371	47%
Event Expenses	537,639	23,960	295,826	55%
TOTAL HOTEL/MOTEL FUND EXPENDITURES	625,000	28,026	337,197	57%

GAS DEPARTMENT

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JULY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Charges for Services - Alpine	1,579,000	53,150	1,329,172	84%
Charges for Services – Ft. Davis	282,000	8,417	244,859	87%
Sales Tax	58,000	2,683	46,988	81%
Adjustments		-53	-1,479	
Miscellaneous	35,500	156	20,547	58%
TOTAL GAS DEPT. REVENUES	1,731,500	64,353	1,640,087	84%
EXPENDITURES				
Employee Expenses	543,128	56,013	431,792	80%
Operation Expenses	1,411,372	61,945	1,413,245	100%
Transfers	0	0	0	
TOTAL GAS DEPT. EXPENDITURES	1,954,500	117,958	1,845,037	95%



Interest and Sinking

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JULY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
General Fund – Property Taxes	146,918	2,135	152,231	104%
TOTAL I&S REVENUES	146,918	2,135	152,231	104%
EXPENDITURES				
General Fund Debt	146,918	0	129,234	86%
TOTAL I&S EXPENDITURES	146,918	0	129,234	86%