



## June 2020 Revenue/Expense Report

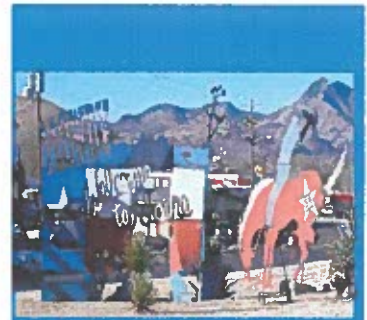
September 10, 2020

### 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 June 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](http://www.cityofalpine.com)



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## General Fund Revenues

As of June 30, 2020, General Fund revenues total \$4,635,207 or 90% of total budgeted revenues. The City received sales tax in the amount of \$146,763. The property tax collections totaled \$43,255 for June and \$1,793,808 or 91% 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 June 30<sup>th</sup>, General Fund expenditures totaled \$3,218,372 or 66% of the total budget. At the end of June 19 out of 26 payrolls have been posted, which represent 73% 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 June 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 Amended Budget Total	Period Activity June FY 2019-2020	Fiscal YTD Expenditures and Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$3,137,090	\$198,565	\$2,015,448	64%
Operating Expenses	\$2,011,552	\$149,844	\$1,379,726	51%
<b>TOTAL</b>	<b>\$5,148,642</b>	<b>\$348,409</b>	<b>\$3,395,174</b>	<b>66%</b>

## Enterprise Funds

**Water/ Waste Water/Sanitation Fund**-Water revenues in the month of June 2020 total \$145,683 or 8% of total budgeted revenues. Water expenditures total \$123,065 or 7% of total budget. Waste Water revenues for June total \$66,199 or 8% of the total budgeted revenue. Waste Water expenses total \$63,069 or 9%. Sanitation revenues total \$191,792 or 9% of total budgeted revenues. Sanitation expenses total \$53,893 or 3%. Utility Billing expenditures totaled \$57,146 for June 2020.

**Airport Fund** - Revenues in June 2020 total \$31,606 or 4% of total budgeted revenues. Total expenditures total \$43,648 or 7%.

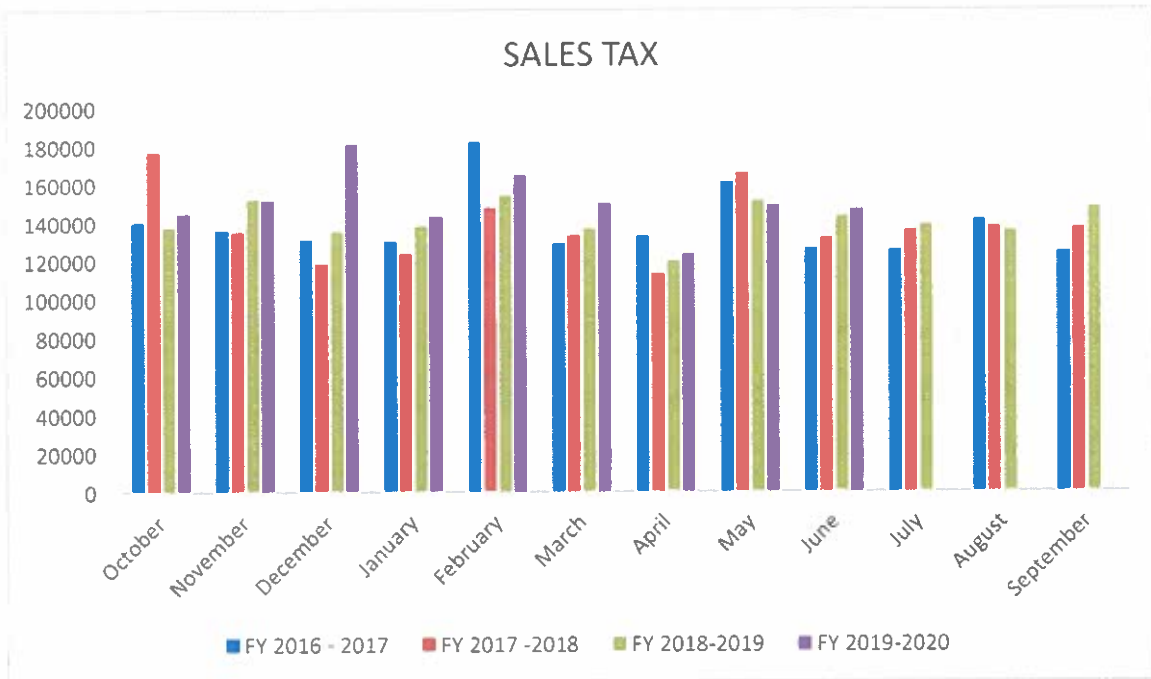
**Gas Department** - Revenues for the month of June 2020 total \$73,741 or 4% of total budgeted revenues. Department expenditures total \$140,901 or 7% of total budgeted expenses for the month.

**Interest & Sinking** -The Interest and Sinking Fund's revenue comes from property tax and the Water and Sewer Fund. Revenues for the month of June 2020 total \$3,662. The City's debt payments are due in March 2020 and September 2020.

## Sales Tax Collection

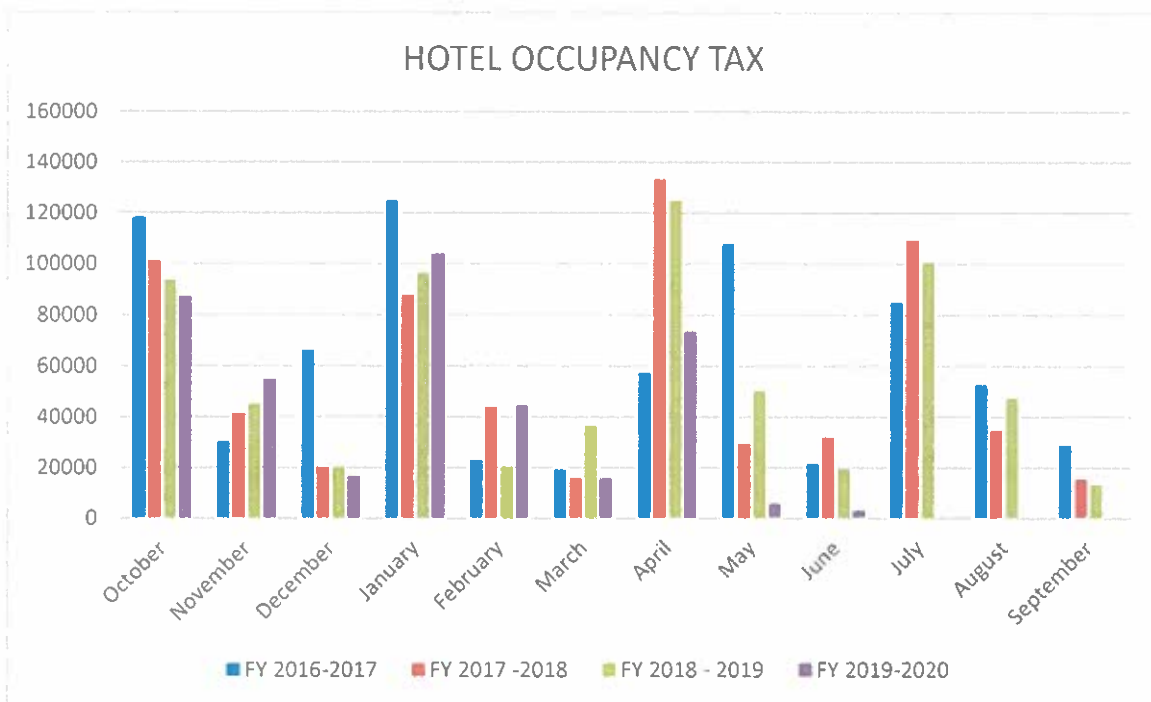
As mentioned earlier, sales tax is received approximately six weeks after the month has ended. Sales Tax paid to the City in June 2020 totaled \$146,763 an increase of 2% from the payment received in June 2019.

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 June 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 May to provide the latest information. June shows a decrease of 84% 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**

	<b>CURRENT AMENDED TOTAL BUDGET</b>	<b>PERIOD ACTIVITY JUNE FY 2020</b>	<b>TOTAL FISCAL YTD</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Non-Departmental	40,000	0	13,400	34%
Interest Reserve Accounts	5,500	481	562,787	232%
Administrative	881,378	209,024	627,825	71%
Municipal Court	42,600	1,947	21,504	50%
Police	3,700	0	13,503	365%
Fire Department	75,000	0	0	0%
Ad Valorem Tax	1,970,944	43,255	1,793,809	91%
Building Services	74,900	9,490	55,539	74%
Animal Control	50,420	2,385	26,973	53%
Parks & Pool	25,000	0	14,136	57%
Street Department	97,200	60,000	67,994	70%
City Sales/Franchise Tax	1,882,000	151,068	1,434,282	76%
Transfers	0	0	3,455	0%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>5,148,642</b>	<b>477,650</b>	<b>4,635,207</b>	<b>90%</b>



**GENERAL FUND EXPENSES**

	<b>CURRENT AMENDED TOTAL BUDGET</b>	<b>PERIOD ACTIVITY JUNE FY 2020</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>TOTAL FISCAL YTD COMMITTED AS % OF BUDGET</b>
<b>EXPENDITURES</b>				
Non Departmental	533,825	34,962	441,308	109%
City Council	119,574	1,479	63,805	53%
City Administration	394,718	30,133	295,222	75%
Municipal Court	54,868	4,031	33,508	62%
Police	1,254,303	73,914	784,545	63%
Fire	67,276	3,961	21,265	46%
Building Services	219,999	11,218	109,666	50%
Human Resources	26,858	909	13,912	52%
Finance	381,442	26,491	263,396	69%
Animal Control	289,874	18,914	195,577	68%
Building Maintenance	135,649	5,468	66,184	50%
Parks & Pool	398,064	24,931	224,321	57%
Streets	1,272,192	111,997	705,662	57%
Transfers	0	0	0	0%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>5,148,642</b>	<b>348,408</b>	<b>3,218,371</b>	<b>66%</b>



CITY OF ALPINE - FINANCE DEPARTMENT  
JUNE 2020  
FINANCIAL SUMMARY

**WATER/SOLID WASTE/ SANITATION FUND**

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JUNE FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
<b>REVENUES</b>				
Charges for Services – Water	1,800,500	145,683	989,656	55%
Charges for Services – Sewer	840,000	66,199	598,537	71%
Charges for Services – Sanitation	2,136,000	191,792	1,681,022	79%
Miscellaneous / Interest	72,828	599	25,186	35%
<b>TOTAL WATER/SOLID WASTE/SANITATION FUND REVENUES</b>	<b>4,849,328</b>	<b>404,273</b>	<b>3,294,401</b>	<b>68%</b>
<b>EXPENDITURES</b>				
Employee Expenses	835,946	59,420	544,983	65%
Water Operations	1,254,298	87,698	874,817	70%
Solid Waste Operations	486,359	50,341	326,189	67%
Sanitation Operations	1,978,353	49,363	1,204,919	61%
Utility Billing Operations	294,372	50,350	184,866	63%
<b>TOTAL WATER/SOLID WASTE/SANITATION FUND EXPENSES</b>	<b>4,849,328</b>	<b>297,172</b>	<b>3,135,774</b>	<b>68%</b>

**AIRPORT FUND**

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JUNE FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
<b>REVENUES</b>				
Fuel Sales	610,000	31,400	460,089	75%
Lease Payments	14,000	167	18,554	133%
Auction / Misc	9,600	40	29,222	304%
Transfers	0	0	0	0%
<b>TOTAL AIRPORT REVENUES</b>	<b>633,600</b>	<b>31,607</b>	<b>507,864</b>	<b>80%</b>
<b>EXPENDITURES</b>				
Employee Expenses	110,959	8,260	82,154	74%
Operation Expenses	522,641	35,388	326,467	62%
<b>TOTAL AIRPORT FUND EXPENITURES</b>	<b>633,600</b>	<b>43,648</b>	<b>408,621</b>	<b>65%</b>





**HOTEL/ MOTEL FUNDS**

	<b>CURRENT AMENDED TOTAL BUDGET</b>	<b>PERIOD ACTIVITY JUNE FY 2020</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Hotel Occupancy Tax	625,000	3,127	401,355	64%
Miscellaneous		0	0	
<b>TOTAL HOTEL/MOTEL FUND REVENUES</b>	<b>625,000</b>	<b>3,127</b>	<b>401,355</b>	<b>64%</b>
<b>EXPENDITURES</b>				
Employee Expenses	87,361	2,930	37,305	43%
Event Expenses	537,639	47,426	271,866	51%
<b>TOTAL HOTEL/MOTEL FUND EXPENDITURES</b>	<b>625,000</b>	<b>50,356</b>	<b>309,171</b>	<b>55%</b>

**GAS DEPARTMENT**

	<b>CURRENT AMENDED TOTAL BUDGET</b>	<b>PERIOD ACTIVITY JUNE FY 2020</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
Charges for Services - Alpine	1,579,000	54,087	1,276,021	81%
Charges for Services – Ft. Davis	282,000	8,293	236,442	84%
Sales Tax	58,000	2,708	44,305	76%
Adjustments		-185	-1,426	
Miscellaneous	35,500	8,839	20,391	57%
<b>TOTAL GAS DEPT. REVENUES</b>	<b>1,731,500</b>	<b>73,742</b>	<b>1,575,733</b>	<b>81%</b>
<b>EXPENDITURES</b>				
Employee Expenses	543,128	37,938	375,779	69%
Operation Expenses	1,411,372	102,963	1,351,300	96%
Transfers	0	0	0	
<b>TOTAL GAS DEPT. EXPENDITURES</b>	<b>1,954,500</b>	<b>140,901</b>	<b>1,727,079</b>	<b>89%</b>



**Interest and Sinking**

	<b>CURRENT AMENDED TOTAL BUDGET</b>	<b>PERIOD ACTIVITY JUNE FY 2020</b>	<b>TOTAL FISCAL YTD EXPENDITURES</b>	<b>FISCAL YTD % OF BUDGET</b>
<b>REVENUES</b>				
General Fund – Property Taxes	146,918	3,662	150,096	102%
<b>TOTAL I&amp;S REVENUES</b>	<b>146,918</b>	<b>3,662</b>	<b>150,096</b>	<b>102%</b>
<b>EXPENDITURES</b>				
General Fund Debt	146,918	0	129,234	86%
<b>TOTAL I&amp;S EXPENDITURES</b>	<b>146,918</b>	<b>0</b>	<b>129,234</b>	<b>86%</b>