



April 2020 Revenue/Expense Report

May 19, 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 April 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 April 30, 2020, General Fund revenues total \$3,404,655 or 66% of total budgeted revenues. The City received sales tax in the amount of \$123,832. The property tax collections totaled \$17,132 for April and \$1,730,804 or 88% 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 April 30th, General Fund expenditures totaled \$2,422,228 or 51% of the total budget. At the end of April 15 out of 26 payrolls have been posted, which represent 58% 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 February 29th 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 April FY 2019-2020	Fiscal YTD Expenditures and Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$3,137,090	\$215,563	\$1,611,294	51%
Operating Expenses	\$2,011,552	\$138,161	\$1,031,059	51%
TOTAL	\$5,148,642	\$353,724	\$2,642,353	51%

Enterprise Funds

Water/ Waste Water/Sanitation Fund-Water revenues in the month of April 2020 total \$121,721 or 7% of total budgeted revenues. Water expenditures total \$342,820 or 19% of total budget. Waste Water revenues for April total \$66,204 or 8% of the total budgeted revenue. Waste Water expenses total \$57,744 or 9%. Sanitation revenues total \$186,789 or 9% of total budgeted revenues. Sanitation expenses total \$160,126 or 8%. Utility Billing expenditures totaled \$14,172 for April 2020.

Airport Fund - Revenues in April 2020 total \$27,446 or 4% of total budgeted revenues. Total expenditures total \$23,541 or 4%.

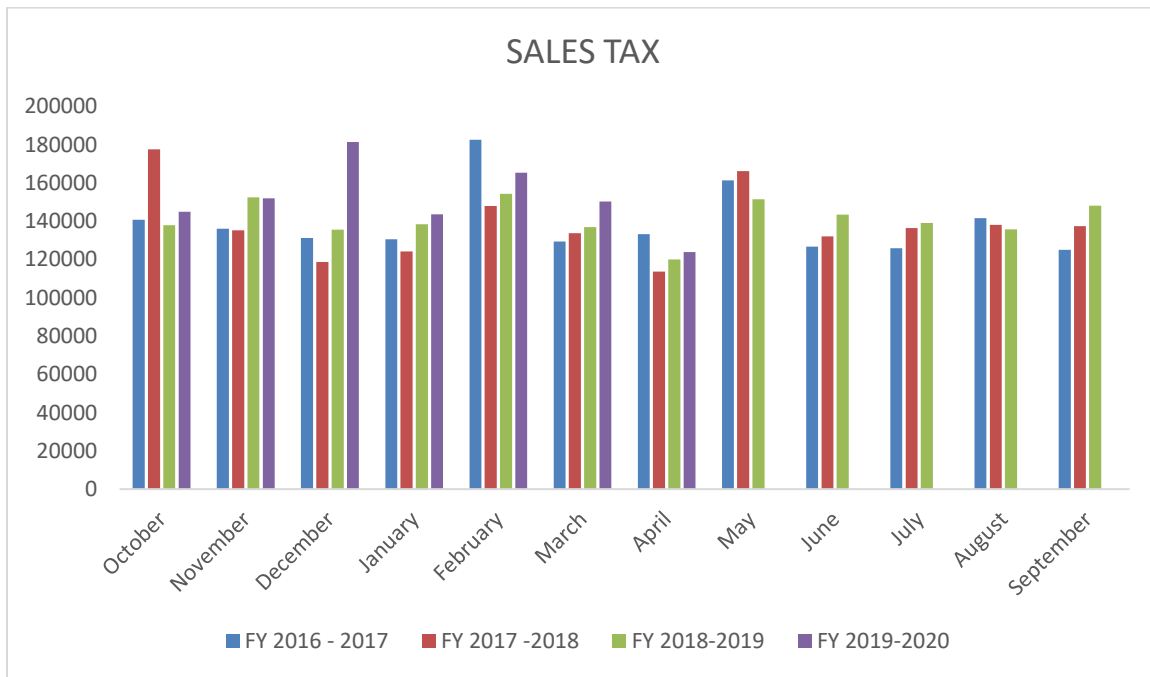
Gas Department - Revenues for the month of April 2020 total \$146,740 or 8% of total budgeted revenues. Department expenditures total \$111,464 or 6% of total budgeted expenses for the month.

Interest & Sinking -The Interest and Sinking Fund's revenue comes from property tax and the Water and Sewer Fund. Revenues for the month of April 2020 total \$1,520. The City's debt payments are due in March 2020 and September 2020.

Sales Tax Collection

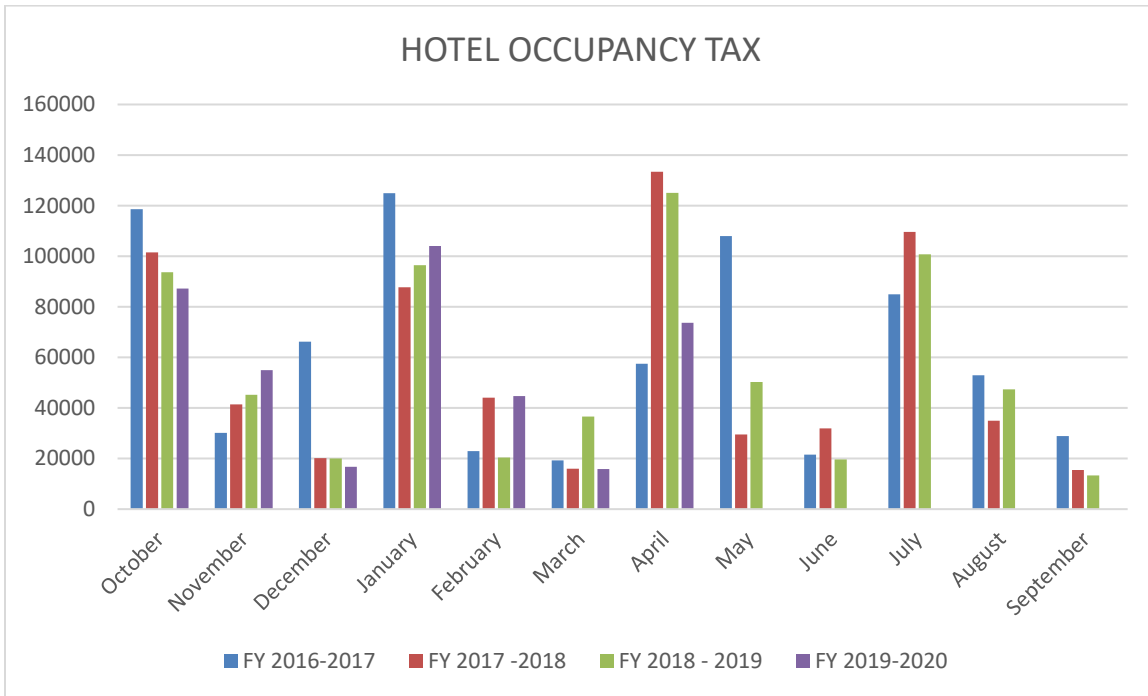
As mentioned earlier, sales tax is received approximately six weeks after the month has ended. Sales Tax paid to the City in April 2020 totaled \$123,832 an increase of 3% from the payment received in April 2019.

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 April 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 March to provide the latest information. April shows a decrease of 41% 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

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY APRIL FY 2020	TOTAL FISCAL YTD	FISCAL YTD % OF BUDGET
REVENUES				
Non-Departmental	40,000	0	13,400	34%
Interest Reserve Accounts	5,500	394	4,385	80%
Administrative	881,378	377,914	418,346	47%
Municipal Court	42,600	-2,187	17,953	42%
Police	3,700	213	7,321	198%
Fire Department	75,000	0	0	0%
Ad Valorem Tax	1,970,944	17,132	1,730,804	88%
Building Services	74,900	7,561	38,946	52%
Animal Control	50,420	2,177	21,122	42%
Parks & Pool	25,000	11,175	14,111	56%
Street Department	97,200	571	6,828	7%
City Sales/Franchise Tax	1,882,000	139,144	1,127,983	60%
Transfers	0	0	3,455	0%
TOTAL GENERAL FUND REVENUES	5,148,642	544,094	3,404,654	66%



GENERAL FUND EXPENSES

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY APRIL FY 2020	TOTAL FISCAL YTD EXPENDITURES	TOTAL FISCAL YTD COMMITTED AS % OF BUDGET
EXPENDITURES				
Non Departmental	533,825	74,750	383,675	98%
City Council	119,574	609	48,855	41%
City Administration	394,718	26,343	234,988	60%
Municipal Court	54,868	-5,221	26,949	50%
Police	1,254,303	85,275	631,305	50%
Fire	67,276	1,298	14,187	25%
Building Services	219,999	12,810	86,486	39%
Human Resources	26,858	10,928	13,003	48%
Finance	381,442	31,353	209,476	55%
Animal Control	289,874	21,328	157,572	54%
Building Maintenance	135,649	13,926	55,843	41%
Parks & Pool	398,064	25,412	177,658	45%
Streets	1,272,192	54,913	382,230	36%
Transfers	0	0	0	0%
TOTAL GENERAL FUND EXPENDITURES	5,148,642	353,724	2,422,227	51%



CITY OF ALPINE - FINANCE DEPARTMENT
 APRIL 2020
 FINANCIAL SUMMARY

WATER/SOLID WASTE/ SANITATION FUND

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY APRIL FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Charges for Services – Water	1,800,500	121,721	684,106	38%
Charges for Services – Sewer	840,000	66,204	466,845	56%
Charges for Services – Sanitation	2,136,000	186,789	1,314,561	62%
Miscellaneous / Interest	72,828	861	23,950	33%
TOTAL WATER/SOLID WASTE/SANITATION FUND REVENUES	4,849,328	375,575	2,489,462	51%
EXPENDITURES				
Employee Expenses	835,946	63,607	428,922	51%
Water Operations	1,254,298	311,660	765,566	61%
Solid Waste Operations	486,359	37,623	265,566	55%
Sanitation Operations	1,978,353	154,595	993,038	50%
Utility Billing Operations	294,372	7,377	125,894	43%
TOTAL WATER/SOLID WASTE/SANITATION FUND EXPENSES	4,849,328	574,862	2,578,987	57%

AIRPORT FUND

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY APRIL FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Fuel Sales	610,000	23,059	395,005	65%
Lease Payments	14,000	4,368	14,440	103%
Auction / Misc	9,600	19	29,150	100%
Transfers	0	0	0	0%
TOTAL AIRPORT REVENUES	633,600	27,446	438,595	69%
EXPENDITURES				
Employee Expenses	110,959	8,856	65,784	51%
Operation Expenses	522,641	14,685	270,174	52%
TOTAL AIRPORT FUND EXPENITURES	633,600	23,541	335,958	53%



CITY OF ALPINE - FINANCE DEPARTMENT
 APRIL 2020
 FINANCIAL SUMMARY

HOTEL/ MOTEL FUNDS

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY APRIL FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Hotel Occupancy Tax	625,000	73,701	392,439	63%
Miscellaneous		0	0	
TOTAL HOTEL/MOTEL FUND REVENUES	625,000	73,701	392,439	63%
EXPENDITURES				
Employee Expenses	87,361	2,528	31,590	36%
Event Expenses	537,639	7,793	216,186	40%
TOTAL HOTEL/MOTEL FUND EXPENDITURES	625,000	10,321	247,776	44%

GAS DEPARTMENT

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY APRIL FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Charges for Services - Alpine	1,579,000	119,793	1,150,342	72%
Charges for Services – Ft. Davis	282,000	22,578	219,416	78%
Sales Tax	58,000	4,368	39,013	67%
Adjustments		-273	-475	
Miscellaneous	35,500	274	11,284	32%
TOTAL GAS DEPT. REVENUES	1,731,500	146,740	1,419,580	73%
EXPENDITURES				
Employee Expenses	543,128	45,582	299,881	55%
Operation Expenses	1,411,372	65,882	632,340	45%
Transfers	0	0	0	
TOTAL GAS DEPT. EXPENDITURES	1,954,500	111,464	932,221	63%



**Interest and
 Sinking**

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY APRIL FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
General Fund – Property Taxes	146,918	1,520	144,605	98%
TOTAL I&S REVENUES	146,918	1,520	144,605	98%
EXPENDITURES				
General Fund Debt	146,918	0	129,234	86%
TOTAL I&S EXPENDITURES	146,918	0	129,234	86%