



March 2020 Revenue/Expense Report

April 14, 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 March 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



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General Fund Revenues

As of March 31, 2020, General Fund revenues total \$2,850,561 or 55% of total budgeted revenues. The City received sales tax in the amount of \$150,358. The property tax collections totaled \$50,077 for March and \$1,713,672 or 87% 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 March 31st, General Fund expenditures totaled \$2,068,323 or 45% of the total budget. At the end of March 13 out of 26 payrolls have been posted, which represent 50% 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 February FY 2019-2020	Fiscal YTD Expenditures and Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$3,137,090	\$208,998	\$1,395,730	44%
Operating Expenses	\$2,011,552	\$144,514	\$897,623	45%
TOTAL	\$5,148,642	\$353,512	\$2,293,353	45%

Enterprise Funds

Water/ Waste Water/Sanitation Fund-Water revenues in the month of March 2020 total \$96,600 or 5% of total budgeted revenues. Water expenditures total \$145,739 or 9% of total budget. Waste Water revenues for March total \$68,027 or 8% of the total budgeted revenue. Waste Water expenses total \$56,817 or 9%. Sanitation revenues total \$232,129 or 11% of total budgeted revenues. Sanitation expenses total \$229,955 or 11%. Utility Billing expenditures totaled \$98,552 for March 2020.

Airport Fund - Revenues in March 2020 total \$61,132 or 10% of total budgeted revenues. Total expenditures total \$76,593 or 12%.

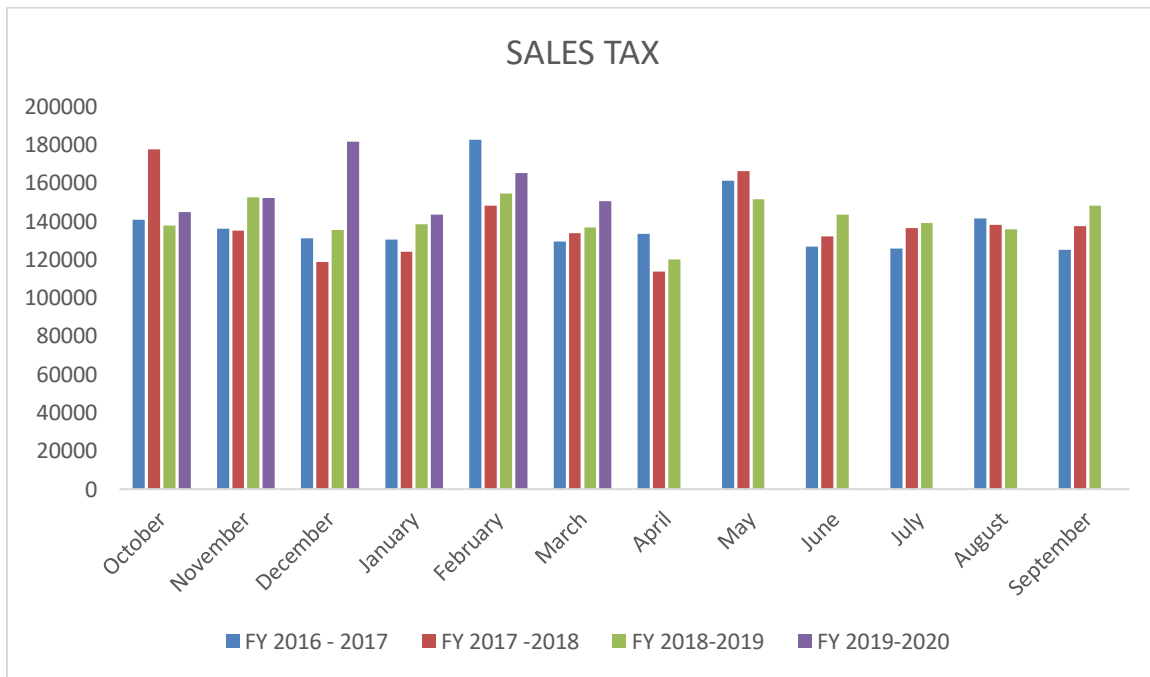
Gas Department - Revenues for the month of March 2020 total \$267,359 or 14% of total budgeted revenues. Department expenditures total \$318,189 or 16% of total budgeted expenses for the month.

Interest & Sinking -The Interest and Sinking Fund's revenue comes from property tax and the Water and Sewer Fund. Revenues for the month of March 2020 total \$4,349. The City's debt payments are due in March 2020 and September 2020. March's payment was made in February 2020.

Sales Tax Collection

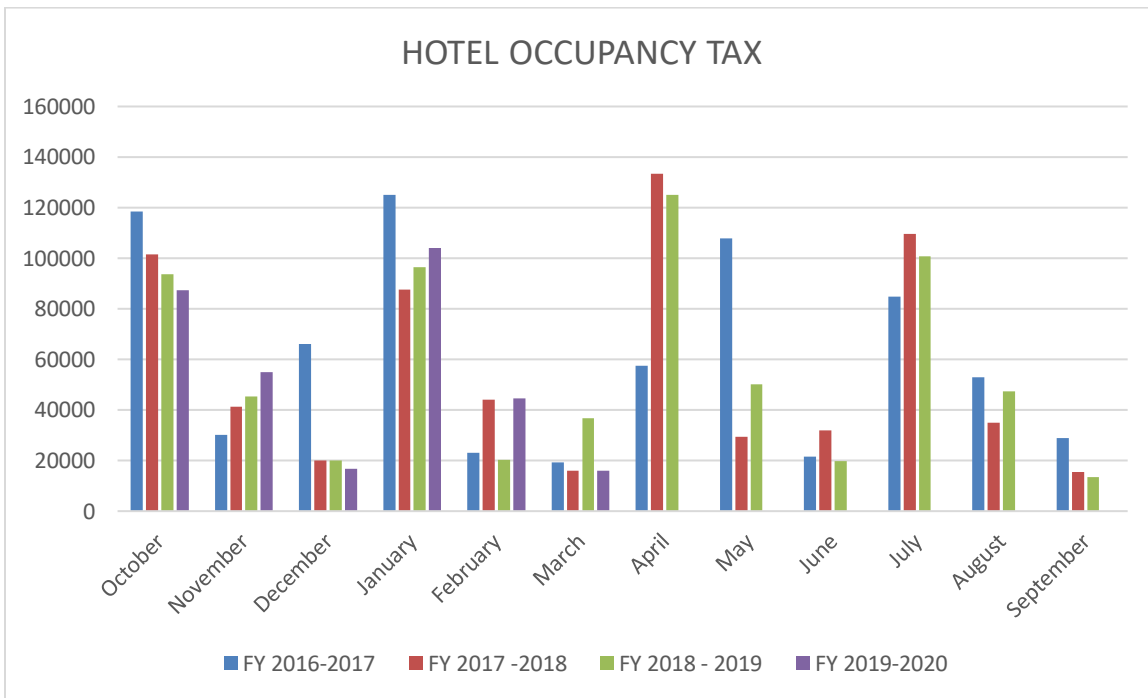
As mentioned earlier, sales tax is received approximately six weeks after the month has ended. Sales Tax paid to the City in March 2020 totaled \$150,358 an increase of 10% from the payment received in March 2019.

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 March 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 February to provide the latest information. March shows a decrease of 57% 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 MARCH FY 2020	TOTAL FISCAL YTD	FISCAL YTD % OF BUDGET
REVENUES				
Non-Departmental	40,000	0	13,400	34%
Interest Reserve Accounts	5,500	541	3,991	73%
Administrative	881,378	1,647	40,431	5%
Municipal Court	42,600	4,271	20,140	47%
Police	3,700	2,452	7,108	192%
Fire Department	75,000	0	0	0%
Ad Valorem Tax	1,970,944	50,077	1,713,673	87%
Building Services	74,900	7,694	31,386	42%
Animal Control	50,420	3,006	18,945	38%
Parks & Pool	25,000	-740	2,936	12%
Street Department	97,200	834	6,257	6%
City Sales/Franchise Tax	1,882,000	155,610	988,839	53%
Transfers	0	0	3,455	0%
TOTAL GENERAL FUND REVENUES	5,148,642	225,392	2,850,561	55%



CITY OF ALPINE - FINANCE DEPARTMENT
MARCH 2020
FINANCIAL SUMMARY

GENERAL FUND EXPENSES

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY MARCH FY 2020	TOTAL FISCAL YTD EXPENDITURES	TOTAL FISCAL YTD COMMITTED AS % OF BUDGET
EXPENDITURES				
Non Departmental	533,825	63,287	308,924	84%
City Council	119,574	609	48,246	40%
City Administration	394,718	33,755	208,644	53%
Municipal Court	54,868	5,684	32,171	60%
Police	1,254,303	74,970	545,850	44%
Fire	67,276	3,659	12,890	19%
Building Services	219,999	17,224	73,677	34%
Human Resources	26,858	626	2,075	8%
Finance	381,442	26,997	178,122	48%
Animal Control	289,874	26,696	136,245	47%
Building Maintenance	135,649	9,327	41,918	31%
Parks & Pool	398,064	26,920	152,245	39%
Streets	1,272,192	63,759	327,317	31%
Transfers	0	0	0	0%
TOTAL GENERAL FUND EXPENDITURES	5,148,642	353,513	2,068,324	45%



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WATER/SOLID WASTE/ SANITATION FUND

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY MARCH FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Charges for Services – Water	1,800,500	96,600	562,385	31%
Charges for Services – Sewer	840,000	68,027	400,641	48%
Charges for Services – Sanitation	2,136,000	232,129	1,127,772	53%
Miscellaneous / Interest	72,828	3,107	23,089	32%
TOTAL WATER/SOLID WASTE/SANITATION FUND REVENUES	4,849,328	399,863	2,113,887	44%
EXPENDITURES				
Employee Expenses	835,946	57,807	365,315	44%
Water Operations	1,254,298	115,096	453,905	36%
Solid Waste Operations	486,359	41,718	227,943	47%
Sanitation Operations	1,978,353	224,686	838,444	42%
Utility Billing Operations	294,372	91,757	118,517	40%
TOTAL WATER/SOLID WASTE/SANITATION FUND EXPENSES	4,849,328	531,064	2,004,124	46%

AIRPORT FUND

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY MARCH FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Fuel Sales	610,000	59,424	371,945	61%
Lease Payments	14,000	1,482	10,072	72%
Auction / Misc	9,600	227	29,131	100%
Transfers	0	0	0	0%
TOTAL AIRPORT REVENUES	633,600	61,133	411,148	65%
EXPENDITURES				
Employee Expenses	110,959	8,218	56,928	51%
Operation Expenses	522,641	68,375	255,489	36%
TOTAL AIRPORT FUND EXPENITURES	633,600	76,593	312,417	50%



CITY OF ALPINE - FINANCE DEPARTMENT
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HOTEL/ MOTEL FUNDS

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY MARCH FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Hotel Occupancy Tax	625,000	15,913	318,738	51%
Miscellaneous		0	0	
TOTAL HOTEL/MOTEL FUND REVENUES	625,000	15,913	318,738	51%
EXPENDITURES				
Employee Expenses	87,361	0	29,062	33%
Event Expenses	537,639	68,013	208,393	39%
TOTAL HOTEL/MOTEL FUND EXPENDITURES	625,000	68,013	237,455	43%

GAS DEPARTMENT

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY MARCH FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Charges for Services - Alpine	1,579,000	219,327	1,030,549	65%
Charges for Services – Ft. Davis	282,000	39,518	196,838	70%
Sales Tax	58,000	6,821	34,645	60%
Adjustments		-69	-202	
Miscellaneous	35,500	1,762	11,010	31%
TOTAL GAS DEPT. REVENUES	1,731,500	267,359	1,272,840	65%
EXPENDITURES				
Employee Expenses	543,128	39,936	254,299	47%
Operation Expenses	1,411,372	278,253	566,458	40%
Transfers	0	0	0	
TOTAL GAS DEPT. EXPENDITURES	1,954,500	318,189	820,757	57%



Interest and Sinking

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY MARCH FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
General Fund – Property Taxes	146,918	4,349	143,085	97%
TOTAL I&S REVENUES	146,918	4,349	143,085	97%
EXPENDITURES				
General Fund Debt	146,918	0	129,234	86%
TOTAL I&S EXPENDITURES	146,918	0	129,234	86%