



December 2019 Revenue/Expense Report

March 30, 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 December 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



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General Fund Revenues

As of December 31, 2019, General Fund revenues total \$1,371,999 or 27% of total budgeted revenues. The City received sales tax in the amount of \$181,442. The property tax collections totaled \$826,166 or 45% 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 December 31st, General Fund expenditures totaled \$938,094 or 22% of the total budget. At the end of December 6 out of 26 payrolls have been posted, which represent 23% 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 December 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 Budget Total	Period Activity December FY 2019-2020	Fiscal YTD Expenditures and Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$3,123,151	\$220,510	\$657,174	21%
Operating Expenses	\$2,014,681	\$89,738	\$473,207	23%
TOTAL	\$5,137,832	\$310,248	\$1,130,381	22%

Enterprise Funds

Water/ Waste Water/Sanitation Fund-Water revenues in the month of December 2019 total \$133,263 or 7% of total budgeted revenues. Water expenditures total \$61,844 or 4% of total budget. Waste Water revenues for December total \$88,188 or 10% of the total budgeted revenue. Waste Water expenses total \$32,242 or 5%. Sanitation revenues total \$213,987 or 11% of total budgeted revenues. Sanitation expenses total \$16,726 or 1%. Utility Billing expenditures totaled \$9,485 for December 2019.

Airport Fund - Revenues in December 2019 total \$72,954 or 13% of total budgeted revenues. Total expenditures total \$31,679 or 7%.

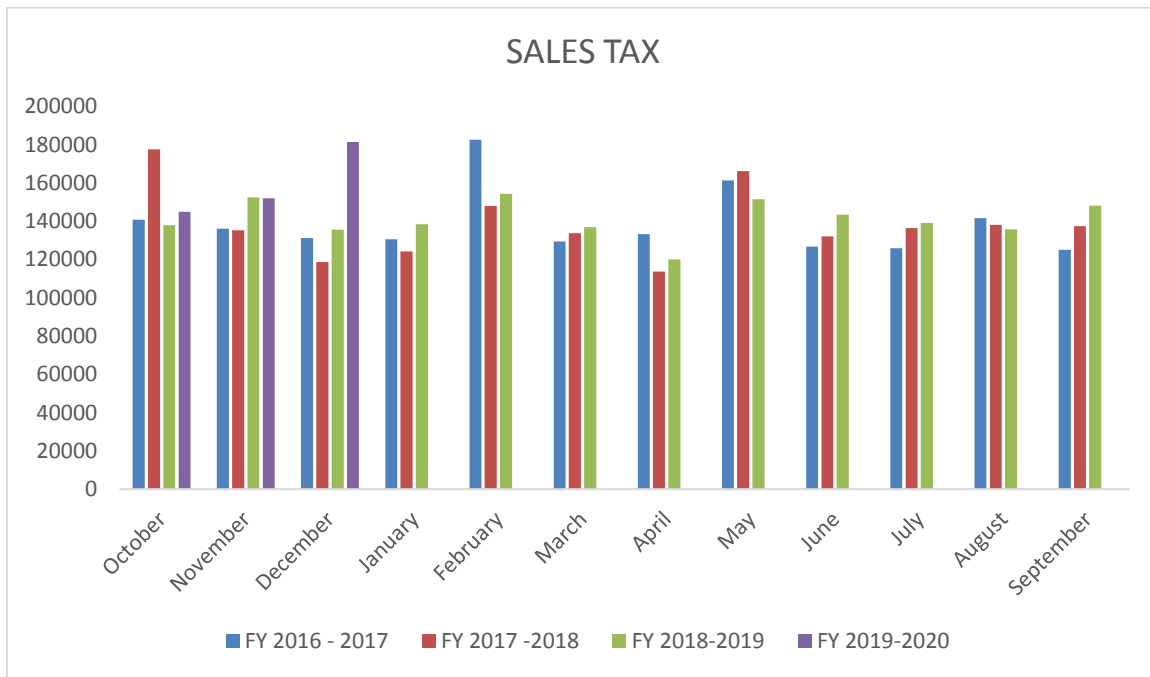
Gas Department - Revenues for the month of December 2019 total \$207,671 or 12% of total budgeted revenues. Department expenditures total \$127,712 or 7% of total budgeted expenses for the month.

Interest & Sinking -The Interest and Sinking Fund's revenue comes from property tax and the Water and Sewer Fund. Revenues for the month of December 2019 total \$51,367. 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

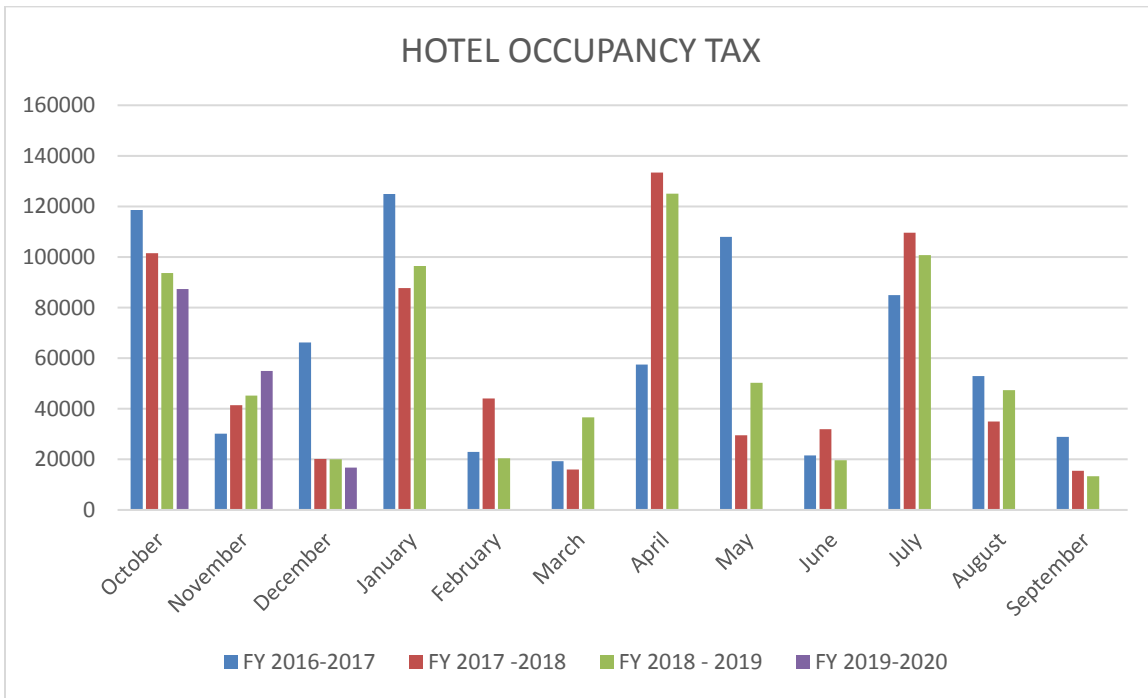
As mentioned earlier, sales tax is received approximately six weeks after the month has ended. Sales Tax paid to the City in December 2019 totaled \$181,442 an increase of 34% from the payment received in December 2019.

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 December 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 December to provide the latest information. December shows a decrease of 17% 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 TOTAL BUDGET	PERIOD ACTIVITY December FY 2020	TOTAL FISCAL YTD	FISCAL YTD % OF BUDGET
REVENUES				
Non-Departmental	65,000	1,400	4,800	7%
Interest Reserve Accounts	5,500	694	2,153	39%
Administrative	770,493	1,131	3,283	0%
Municipal Court	50,350	2,007	8,059	16%
Police	19,800	125	600	3%
Fire Department	75,000	0	0	0%
Ad Valorem Tax	1,821,026	632,146	826,166	45%
Building Services	46,050	3,046	16,113	35%
Animal Control	42,920	2,203	7,418	17%
Parks & Pool	22,600	1	1,129	5%
Street Department	95,200	0	939	1%
City Sales/Franchise Tax	1,832,000	185,929	501,339	27%
Transfers	291,891	0	0	0%
TOTAL GENERAL FUND REVENUES	5,137,830	828,682	1,371,999	27%



GENERAL FUND EXPENSES

	CURRENT TOTAL BUDGET	PERIOD ACTIVITY December FY 2020	TOTAL FISCAL YTD EXPENDITURES	TOTAL FISCAL YTD COMMITTED AS % OF BUDGET
EXPENDITURES				
Non Departmental	649,386	39,431	138,523	43%
City Council	114,574	1,340	16,974	15%
City Administration	464,007	28,443	95,752	21%
Municipal Court	42,787	5,599	15,391	37%
Police	1,204,923	93,531	261,031	22%
Fire	148,112	1,520	4,467	3%
Building Services	261,543	10,822	28,789	11%
Human Resources	44,989	0	1,449	3%
Finance	329,533	27,454	86,112	26%
Animal Control	287,614	22,933	59,557	21%
Building Maintenance	130,587	9,941	14,305	12%
Parks & Pool	343,721	24,423	69,462	26%
Streets	1,116,055	44,811	146,285	15%
Transfers	0	0	0	0%
TOTAL GENERAL FUND EXPENDITURES	5,137,831	310,248	938,094	22%



WATER/SOLID WASTE/ SANITATION FUND

	CURRENT TOTAL BUDGET	PERIOD ACTIVITY December FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Charges for Services – Water	1,819,000	133,263	327,357	18%
Charges for Services – Sewer	855,000	88,188	203,751	24%
Charges for Services – Sanitation	1,960,375	213,987	540,564	28%
Miscellaneous / Interest	34,128	3,988	12,329	36%
TOTAL WATER/SOLID WASTE/SANITATION FUND REVENUES	4,668,503	439,426	1,084,001	23%
EXPENDITURES				
Employee Expenses	905,964	55,112	173,968	19%
Water Operations	1,196,119	29,892	50,748	4%
Solid Waste Operations	390,533	21,045	132,286	34%
Sanitation Operations	1,885,939	11,438	175,631	9%
Utility Billing Operations	289,948	2,809	18,737	6%
TOTAL WATER/SOLID WASTE/SANITATION FUND EXPENSES	4,668,503	120,296	551,370	16%

AIRPORT FUND

	CURRENT TOTAL BUDGET	PERIOD ACTIVITY December FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Fuel Sales	550,000	72,575	199,117	36%
Lease Payments	14,000	167	334	2%
Auction / Misc	100	212	635	100%
Transfers	0	0	0	0%
TOTAL AIRPORT REVENUES	564,100	72,954	200,086	35%
EXPENDITURES				
Employee Expenses	106,855	10,027	28,233	26%
Operation Expenses	457,245	21,652	96,549	16%
TOTAL AIRPORT FUND EXPENITURES	564,100	31,679	124,782	22%



CITY OF ALPINE - FINANCE DEPARTMENT
December 2019
FINANCIAL SUMMARY

HOTEL/ MOTEL FUNDS

	CURRENT TOTAL BUDGET	PERIOD ACTIVITY December FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Hotel Occupancy Tax	625,000	16,683	154,085	25%
Miscellaneous		0	0	
TOTAL HOTEL/MOTEL FUND REVENUES	625,000	16,683	154,085	25%
EXPENDITURES				
Employee Expenses	85,655	7,195	20,987	25%
Event Expenses	539,345	37,766	108,973	20%
TOTAL HOTEL/MOTEL FUND EXPENDITURES	625,000	44,961	129,960	32%

GAS DEPARTMENT

	CURRENT TOTAL BUDGET	PERIOD ACTIVITY December FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Charges for Services - Alpine	1,468,000	169,184	338,995	23%
Charges for Services – Ft. Davis	254,000	31,269	58,618	23%
Sales Tax		5,473	12,996	
Adjustments				
Miscellaneous	9,500	1,744	5,707	60%
TOTAL GAS DEPT. REVENUES	1,731,500	207,670	416,316	24%
EXPENDITURES				
Employee Expenses	525,589	39,222	120,822	23%
Operation Expenses	1,205,911	88,490	165,202	24%
Transfers	0	0	0	
TOTAL GAS DEPT. EXPENDITURES	1,731,500	127,712	286,024	33%



Interest and Sinking

	CURRENT TOTAL BUDGET	PERIOD ACTIVITY December FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
General Fund – Property Taxes	146,918	51,367	70,480	48%
TOTAL I&S REVENUES	146,918	6,137	19,114	13%
EXPENDITURES				
General Fund Debt	146,918	0	0	0%
TOTAL I&S EXPENDITURES	146,918	0	0	0%