

May 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 May 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 May 31, 2020, General Fund revenues total \$4,157,557 or 81% of total budgeted revenues. The City received sales tax in the amount of \$148,886. The property tax collections totaled \$19,749 for May and \$1,750,553 or 89% 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 May 31st, General Fund expenditures totaled \$2,869,963 or 59% of the total budget. At the end of May 17 out of 26 payrolls have been posted, which represent 65% 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 May 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 May FY 2019-2020	Fiscal YTD Expenditures and Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$3,137,090	\$205,589	\$1,816,882	58%
Operating Expenses	\$2,011,552	\$547,313	\$1,053,081	51%
TOTAL	\$5,148,642	\$752,902	\$2,869,963	59%

Enterprise Funds

Water/ Waste Water/Sanitation Fund-Water revenues in the month of May 2020 total \$159,866 or 9% of total budgeted revenues. Water expenditures total \$50,128 or 3% of total budget. Waste Water revenues for May total \$65,493 or 8% of the total budgeted revenue. Waste Water expenses total \$26,948 or 4%. Sanitation revenues total \$174,669 or 8% of total budgeted revenues. Sanitation expenses total \$167,123 or 8%. Utility Billing expenditures totaled \$15,417 for May 2020.

Airport Fund - Revenues in May 2020 total \$37,665 or 6% of total budgeted revenues. Total expenditures total \$29,014 or 5%.

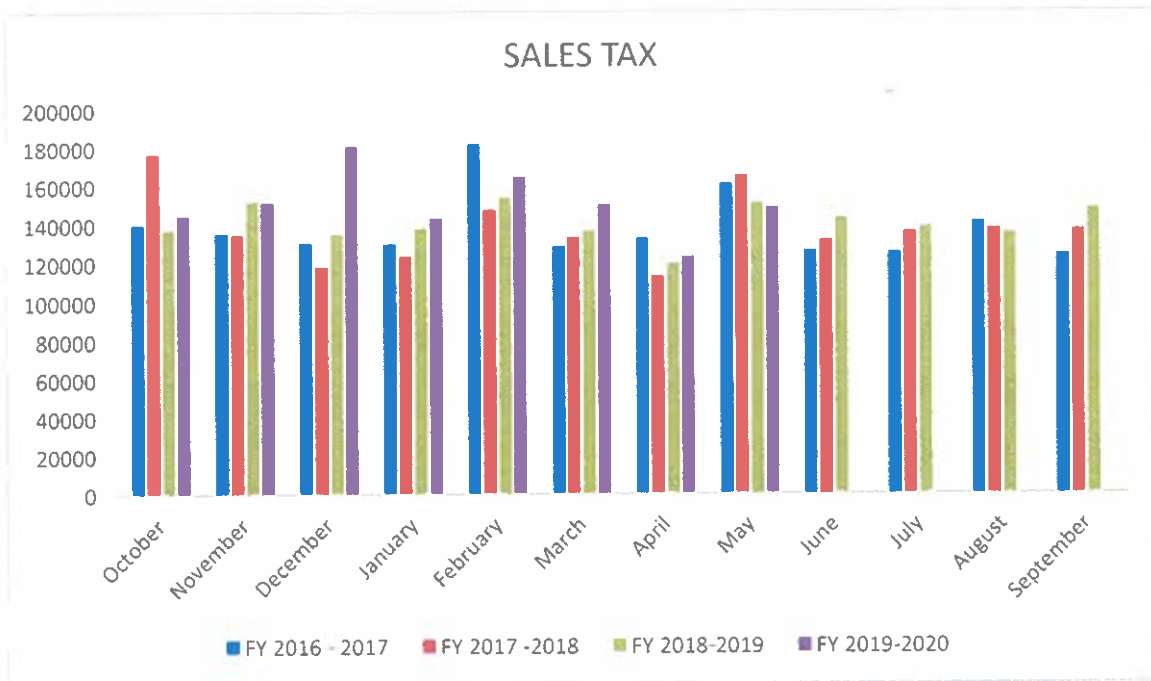
Gas Department - Revenues for the month of May 2020 total \$82,411 or 4% of total budgeted revenues. Department expenditures total \$653,957 or 33% of total budgeted expenses for the month.

Interest & Sinking -The Interest and Sinking Fund's revenue comes from property tax and the Water and Sewer Fund. Revenues for the month of May 2020 total \$1,829. The City's debt payments are due in March 2020 and September 2020.

Sales Tax Collection

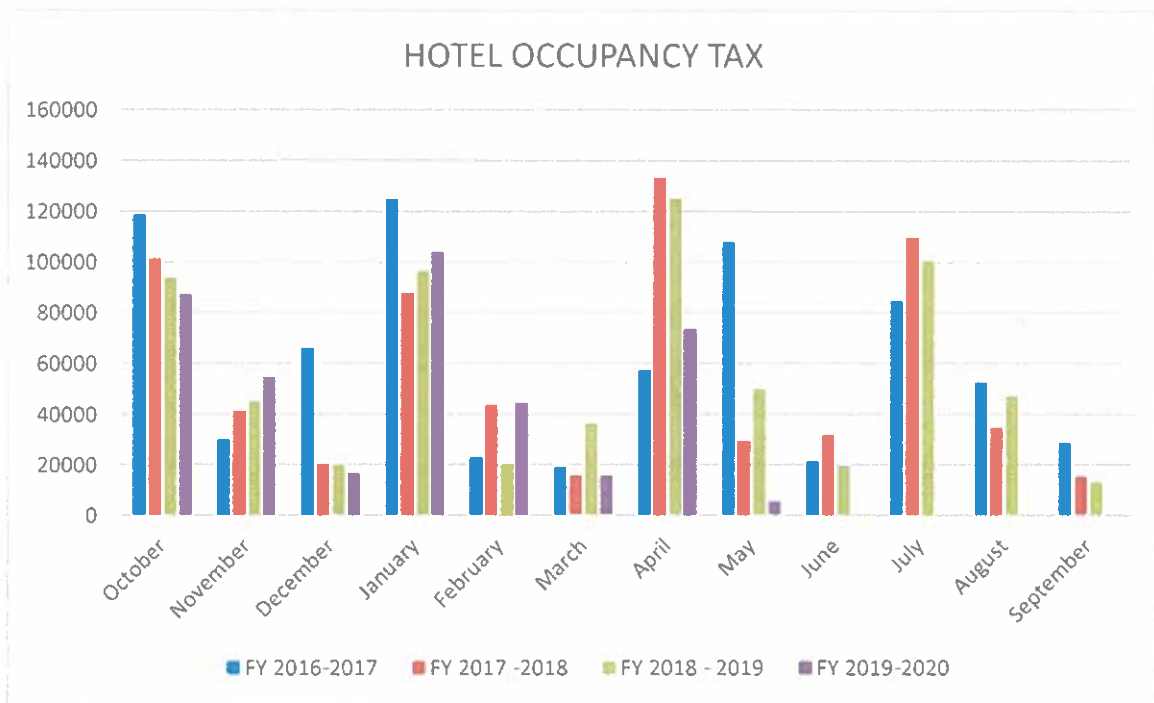
As mentioned earlier, sales tax is received approximately six weeks after the month has ended. Sales Tax paid to the City in May 2020 totaled \$148,886 a decrease of 2% from the payment received in May 2019.

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 May 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. May shows a decrease of 88% 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 MAY FY 2020	TOTAL FISCAL YTD	FISCAL YTD % OF BUDGET
REVENUES				
Non-Departmental	40,000	0	13,400	34%
Interest Reserve Accounts	5,500	557,921	562,306	224%
Administrative	881,378	455	418,801	48%
Municipal Court	42,600	1,604	19,557	46%
Police	3,700	6,182	13,503	365%
Fire Department	75,000	0	0	0%
Ad Valorem Tax	1,970,944	19,749	1,750,553	89%
Building Services	74,900	7,103	46,049	61%
Animal Control	50,420	3,466	24,588	49%
Parks & Pool	25,000	25	14,136	57%
Street Department	97,200	1,167	7,994	8%
City Sales/Franchise Tax	1,882,000	155,230	1,283,214	68%
Transfers	0	0	3,455	0%
TOTAL GENERAL FUND REVENUES	5,148,642	752,902	4,157,556	81%



GENERAL FUND EXPENSES

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY MAY FY 2020	TOTAL FISCAL YTD EXPENDITURES	TOTAL FISCAL YTD COMMITTED AS % OF BUDGET
EXPENDITURES				
Non Departmental	533,825	22,672	406,346	102%
City Council	119,574	13,471	62,327	52%
City Administration	394,718	30,101	265,089	68%
Municipal Court	54,868	2,527	29,476	54%
Police	1,254,303	79,325	710,631	57%
Fire	67,276	3,117	17,304	30%
Building Services	219,999	11,961	98,447	45%
Human Resources	26,858	0	13,003	48%
Finance	381,442	27,429	236,905	62%
Animal Control	289,874	19,091	176,663	61%
Building Maintenance	135,649	4,873	60,716	45%
Parks & Pool	398,064	21,733	199,390	51%
Streets	1,272,192	211,435	593,665	48%
Transfers	0	0	0	0%
TOTAL GENERAL FUND EXPENDITURES	5,148,642	447,735	2,869,962	59%



CITY OF ALPINE - FINANCE DEPARTMENT
MAY 2020
FINANCIAL SUMMARY

WATER/SOLID WASTE/ SANITATION FUND

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY MAY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Charges for Services – Water	1,800,500	159,866	843,973	47%
Charges for Services – Sewer	840,000	65,493	532,338	63%
Charges for Services – Sanitation	2,136,000	174,669	1,489,230	70%
Miscellaneous / Interest	72,828	637	24,587	34%
TOTAL WATER/SOLID WASTE/SANITATION FUND REVENUES	4,849,328	400,665	2,890,128	60%
EXPENDITURES				
Employee Expenses	835,946	56,641	485,563	58%
Water Operations	1,254,298	21,553	787,119	63%
Solid Waste Operations	486,359	10,282	275,848	57%
Sanitation Operations	1,978,353	162,518	1,155,556	58%
Utility Billing Operations	294,372	8,621	134,515	46%
TOTAL WATER/SOLID WASTE/SANITATION FUND EXPENSES	4,849,328	259,615	2,838,601	62%

AIRPORT FUND

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY MAY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Fuel Sales	610,000	33,685	428,690	70%
Lease Payments	14,000	3,947	18,388	131%
Auction / Misc	9,600	33	29,181	303%
Transfers	0	0	0	0%
TOTAL AIRPORT REVENUES	633,600	37,665	476,259	75%
EXPENDITURES				
Employee Expenses	110,959	8,110	73,894	67%
Operation Expenses	522,641	20,905	291,079	56%
TOTAL AIRPORT FUND EXPENITURES	633,600	29,015	364,973	58%



HOTEL/ MOTEL FUNDS

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY MAY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Hotel Occupancy Tax	625,000	5,788	398,227	64%
Miscellaneous		0	0	
TOTAL HOTEL/MOTEL FUND REVENUES	625,000	5,788	398,227	64%
EXPENDITURES				
Employee Expenses	87,361	2,785	34,375	39%
Event Expenses	537,639	8,254	224,440	42%
TOTAL HOTEL/MOTEL FUND EXPENDITURES	625,000	11,039	258,815	46%

GAS DEPARTMENT

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY MAY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Charges for Services - Alpine	1,579,000	71,592	1,221,934	77%
Charges for Services – Ft. Davis	282,000	8,733	228,149	81%
Sales Tax	58,000	2,585	41,598	72%
Adjustments		-767	-1,241	
Miscellaneous	35,500	268	11,552	40%
TOTAL GAS DEPT. REVENUES	1,731,500	82,411	1,501,992	77%
EXPENDITURES				
Employee Expenses	543,128	37,960	337,841	62%
Operation Expenses	1,411,372	615,997	1,248,337	88%
Transfers	0	0	0	
TOTAL GAS DEPT. EXPENDITURES	1,954,500	653,957	1,586,178	96%



Interest and Sinking

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY MAY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
General Fund – Property Taxes	146,918	1,829	146,434	100%
TOTAL I&S REVENUES	146,918	1,829	146,434	100%
EXPENDITURES				
General Fund Debt	146,918	0	129,234	86%
TOTAL I&S EXPENDITURES	146,918	0	129,234	86%