

January 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 January 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 January 31, 2020, General Fund revenues total \$2,175,740 or 42% of total budgeted revenues. The City received sales tax in the amount of \$143,606. The property tax collections totaled \$622,781 or 32% of the budget. 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 January 31st, General Fund expenditures totaled \$1,431,153 or 32% of the total budget. At the end of January 9 out of 26 payrolls have been posted, which represent 35% 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 January 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 January FY 2019-2020	Fiscal YTD Expenditures and Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$3,137,090	\$321,696	\$978,871	31%
Operating Expenses	\$2,011,552	\$171,362	\$643,925	32%
TOTAL	\$5,148,642	\$493,058	\$1,622,796	32%

Enterprise Funds

Water/ Waste Water/Sanitation Fund-Water revenues in the month of January 2020 total \$67,952 or 4% of total budgeted revenues. Water expenditures total \$83,161 or 5% of total budget. Waste Water revenues for January total \$65,229 or 8% of the total budgeted revenue. Waste Water expenses total \$54,831 or 8%. Sanitation revenues total \$186,068 or 9% of total budgeted revenues. Sanitation expenses total \$296,473 or 14%. Utility Billing expenditures totaled \$16,800 for January 2020.

Airport Fund - Revenues in January 2020 total \$77,009 or 12% of total budgeted revenues. Total expenditures total \$73,712 or 12%.

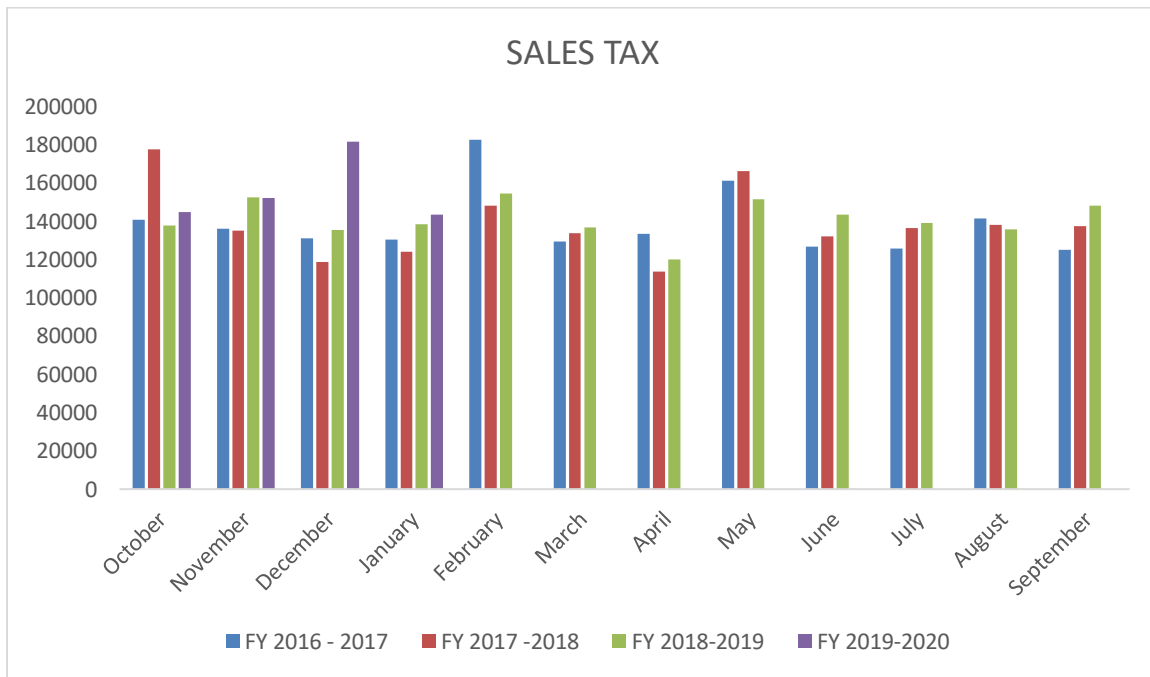
Gas Department - Revenues for the month of January 2020 total \$316,777 or 16% of total budgeted revenues. Department expenditures total \$147,339 or 7% of total budgeted expenses for the month.

Interest & Sinking -The Interest and Sinking Fund's revenue comes from property tax and the Water and Sewer Fund. Revenues for the month of January 2020 total \$50,557. 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

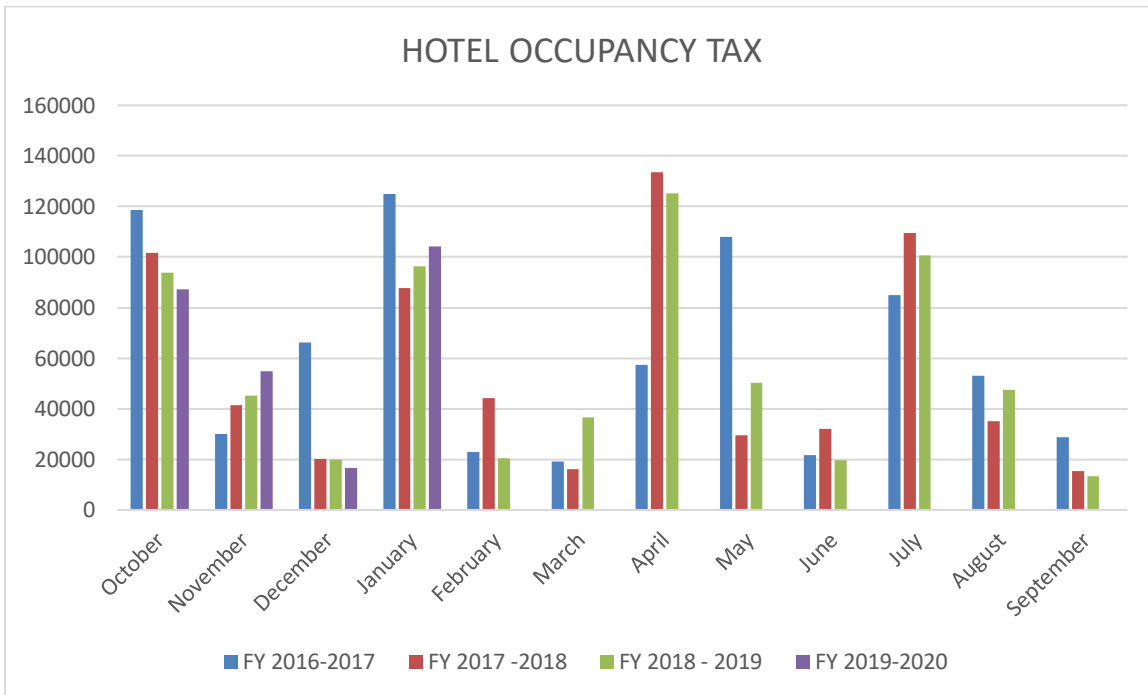
As mentioned earlier, sales tax is received approximately six weeks after the month has ended. Sales Tax paid to the City in January 2020 totaled \$143,606 an increase of 4% from the payment received in January 2019.

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 January 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 December and the 1st quarter of FY 2019-2020 to provide the latest information. January shows a increase of 8% 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 January FY 2020	TOTAL FISCAL YTD	FISCAL YTD % OF BUDGET
REVENUES				
Non-Departmental	40,000	0	4,800	12%
Interest Reserve Accounts	5,500	685	2,838	52%
Administrative	881,378	2,386	5,669	1%
Municipal Court	42,600	4,873	12,932	30%
Police	3,700	2,300	2,900	78%
Fire Department	75,000	0	0	0%
Ad Valorem Tax	1,970,944	622,781	1,448,947	74%
Building Services	74,900	3,012	19,125	26%
Animal Control	50,420	6,111	13,529	27%
Parks & Pool	25,000	451	1,581	6%
Street Department	97,200	600	1,539	2%
City Sales/Franchise Tax	1,882,000	160,542	661,880	35%
Transfers	0	0	0	0%
TOTAL GENERAL FUND REVENUES	5,148,642	803,741	2,175,740	42%



GENERAL FUND EXPENSES

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JANUARY FY 2020	TOTAL FISCAL YTD EXPENDITURES	TOTAL FISCAL YTD COMMITTED AS % OF BUDGET
EXPENDITURES				
Non Departmental	533,825	66,173	204,696	65%
City Council	119,574	30,055	47,029	40%
City Administration	394,718	47,014	142,764	37%
Municipal Court	54,868	7,012	22,403	42%
Police	1,254,303	133,510	394,542	32%
Fire	67,276	1,824	6,292	9%
Building Services	219,999	15,467	44,256	20%
Human Resources	26,858	0	1,449	5%
Finance	381,442	36,984	123,095	32%
Animal Control	289,874	31,947	91,504	32%
Building Maintenance	135,649	11,264	25,568	19%
Parks & Pool	398,064	35,207	104,669	31%
Streets	1,272,192	76,602	222,887	20%
Transfers	0	0	0	0%
TOTAL GENERAL FUND EXPENDITURES	5,148,642	493,059	1,431,154	32%



CITY OF ALPINE - FINANCE DEPARTMENT
 JANUARY 2020
 FINANCIAL SUMMARY

WATER/SOLID WASTE/ SANITATION FUND

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JANUARY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Charges for Services – Water	1,800,500	133,263	327,357	18%
Charges for Services – Sewer	840,000	88,188	203,751	24%
Charges for Services – Sanitation	2,136,000	213,987	540,564	28%
Miscellaneous / Interest	72,828	3,988	12,329	36%
TOTAL WATER/SOLID WASTE/SANITATION FUND REVENUES	4,849,328	439,426	1,084,001	23%
EXPENDITURES				
Employee Expenses	835,946	78,909	252,877	30%
Water Operations	1,254,298	40,227	90,975	7%
Solid Waste Operations	486,359	35,717	168,002	35%
Sanitation Operations	1,978,353	288,960	464,592	23%
Utility Billing Operations	294,372	7,452	26,190	9%
TOTAL WATER/SOLID WASTE/SANITATION FUND EXPENSES	4,849,328	451,265	1,002,636	26%

AIRPORT FUND

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JANUARY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Fuel Sales	610,000	43,392	242,509	40%
Lease Payments	14,000	5,612	5,945	42%
Auction / Misc	9,600	28,005	28,642	100%
Transfers	0	0	0	0%
TOTAL AIRPORT REVENUES	633,600	77,009	277,096	44%
EXPENDITURES				
Employee Expenses	110,959	12,040	40,273	36%
Operation Expenses	522,641	61,672	158,221	30%
TOTAL AIRPORT FUND EXPENITURES	633,600	73,712	198,494	32%



CITY OF ALPINE - FINANCE DEPARTMENT
 JANUARY 2020
 FINANCIAL SUMMARY

HOTEL/ MOTEL FUNDS

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JANUARY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Hotel Occupancy Tax	625,000	104,056	258,140	41%
Miscellaneous		0	0	
TOTAL HOTEL/MOTEL FUND REVENUES	625,000	104,056	258,140	41%
EXPENDITURES				
Employee Expenses	87,361	4,721	24,904	29%
Event Expenses	537,639	19,210	128,987	24%
TOTAL HOTEL/MOTEL FUND EXPENDITURES	625,000	23,931	153,891	36%

GAS DEPARTMENT

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JANUARY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
Charges for Services - Alpine	1,579,000	256,013	595,009	38%
Charges for Services – Ft. Davis	282,000	50,811	109,429	39%
Sales Tax	58,000	8,272	21,268	37%
Adjustments				
Miscellaneous	35,500	1,680	7,387	21%
TOTAL GAS DEPT. REVENUES	1,731,500	316,776	733,093	38%
EXPENDITURES				
Employee Expenses	543,128	53,973	174,795	32%
Operation Expenses	1,411,372	93,366	258,568	18%
Transfers	0	0	0	
TOTAL GAS DEPT. EXPENDITURES	1,954,500	147,339	433,363	38%



Interest and Sinking

	CURRENT AMENDED TOTAL BUDGET	PERIOD ACTIVITY JANUARY FY 2020	TOTAL FISCAL YTD EXPENDITURES	FISCAL YTD % OF BUDGET
REVENUES				
General Fund – Property Taxes	146,918	50,557	121,037	82%
TOTAL I&S REVENUES	146,918	50,557	121,037	82%
EXPENDITURES				
General Fund Debt	146,918	0	0	0%
TOTAL I&S EXPENDITURES	146,918	0	0	0%