

The City of *Alamo, Texas*

*ADOPTED BUDGET
FISCAL YEAR 2017-2018*



*FISCAL YEAR BUDGET
2017-2018*



City of Alamo
Fiscal Year 2017-2018
Budget Cover Page

As required by section 102.005 (b) of the Texas Local Government Code, the City of Alamo is providing the following statement on this cover page for its FY 2017 Budget.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$255,060, which is an 8.40 percent increase from last year. The property tax revenue to be raised from new property added to the tax roll this year is \$95,913.

City Commission Record Vote

The members of the governing body voted on the adoption of the budget as follows:

FOR: Mayor Diana Martinez, Mayor Pro Tem Amelia V. Gallegos, Commissioner Pete Morales, Commissioner Robert De La Garza, Commissioner Maria del Pilar Garza

AGAINST: None

PRESENT and not voting: None

ABSENT: None

Property Tax Rate Comparison

	2017-2018	2016-2017
Property Tax Rate:	\$0.5565/100	\$0.5810/100
Effective Tax Rate	\$0.5565/100	\$0.5810/100
Rollback Tax Rate:	\$0.6104/100	\$0.6365/100
Effective Maintenance & Operations Tax Rate:	\$0.4627/100	\$0.4798/100
Debt Tax Rate:	\$0.0938/100	\$0.1012/100

CITY OF ALAMO

City Officials

Mayor

Diana Martinez

Commissioners

Trino Medina

Pete Morales, Mayor Pro-Tem

Robert De La Garza

Maria Del Pilar Garza

Place 1

Place 2

Place 3

Place 4

City Manager

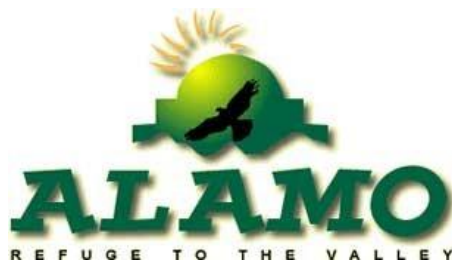
Luciano Ozuna, Jr.

City Secretary

Margot Salas

Finance Director

Yvette Mendoza





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Alamo
Texas**

For the Fiscal Year Beginning

October 1, 2016

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Alamo, Texas, for its Annual Budget for the fiscal year beginning October 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

CITY OF ALAMO, TEXAS
2017-2018 FISCAL YEAR BUDGET
 Table of Contents

SECTION	PAGE
City Officials	
GFOA Distinguished Budget Presentation Award	
Organizational Chart	1
<u>BUDGET OVERVIEW</u>	
History & Development of Alamo, Texas	2
Community Profile	4
City Manager's Budget Message	5
Fiscal Principles & Policies	11
Budget Process and Basis of Budgeting	12
Budget Calendar	14
<u>BUDGET SUMMARIES</u>	
Estimated Fund Balance Analysis (All Funds)	15
Revenues & Expenditures Summary (All Funds) Graph	16
Revenues & Expenditures Overall Summary (All Funds)	17
Budget Summary (All Funds)	18
<u>GOVERNMENTAL FUNDS</u>	
General Fund	
Revenues by Source (Graph)	22
Revenues by Source Detail Summary	23
Expenditures by Category (Graph)	26
Expenditures by Category Detail Summary	27
City Commission	28
General Administration	30
Community Planning and Development	32
Police	34
Municipal Court	36
Library	38
Fire	40
Parks & Recreation	42
Streets and Sanitation	44
Museum	46
Swimming Pool	48
City Manager	50
Purchasing	52
City Secretary	54
Human Resources	56
Finance	58

CITY OF ALAMO, TEXAS
2017-2018 FISCAL YEAR BUDGET
Table of Contents

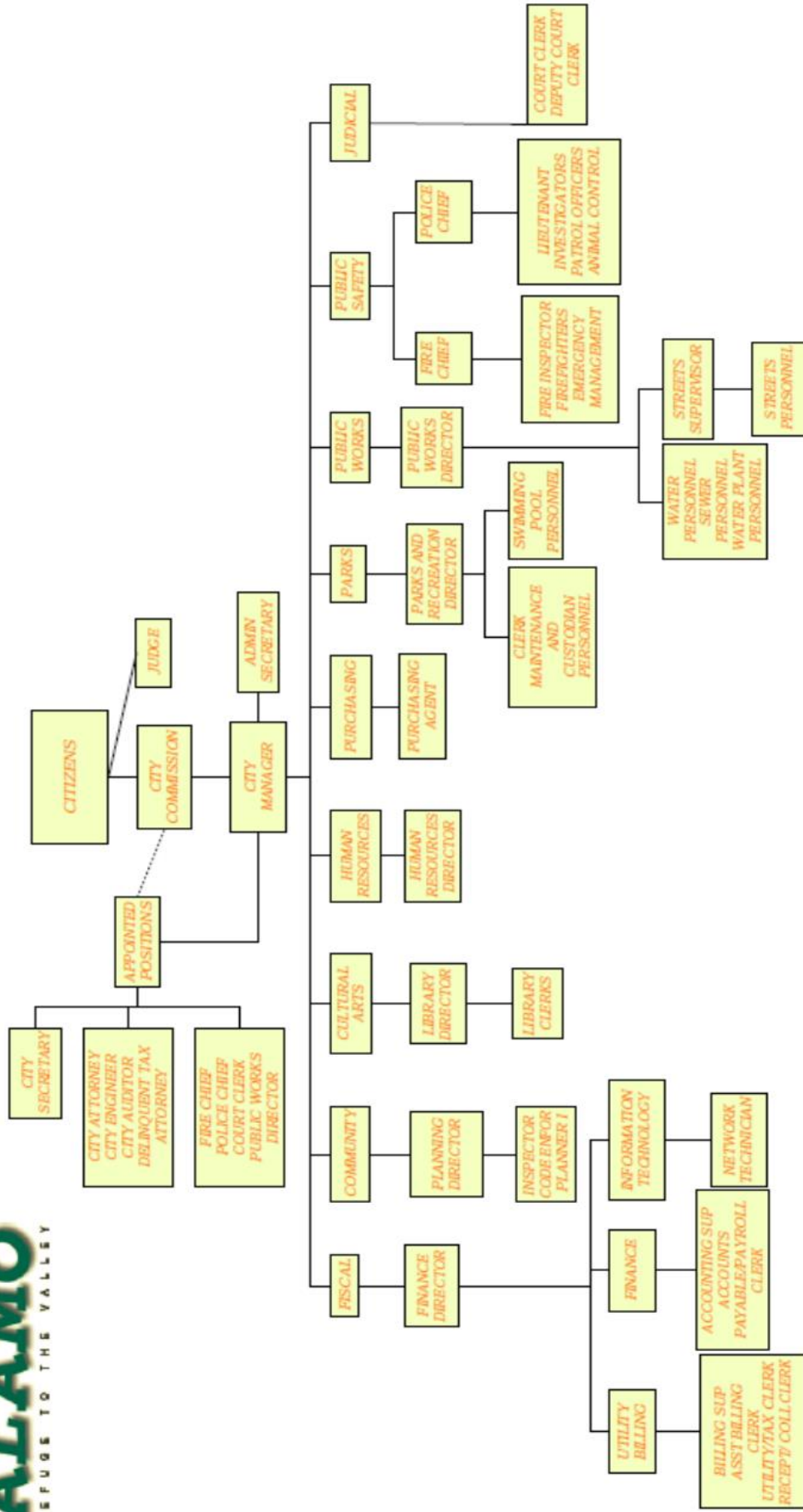
SECTION	PAGE
<u>GOVERNMENTAL FUNDS CONT'D</u>	
Tax Collection	60
Information Technology	62
Storm Water	64
<u>ENTERPRISE FUNDS</u>	
Water and Sewer Fund	
Revenues by Source (Graph)	66
Revenues by Source Detail Summary	67
Expenditures by Category (Graph)	68
Expenditures by Category Detail Summary	69
Water Department	70
Sewer Department	72
Water Plant Department	74
Water Billing Department	76
Debt Service	78
General Administration	80
<u>DEBT SERVICE FUND</u>	
Revenues Detail Summary	82
Expenditures Detail Summary	83
<u>SPECIAL REVENUE FUNDS</u>	
Hotel/Motel Tax Fund	
Revenues Detail Summary	84
Expenditures Detail Summary	85
<u>INTRODUCTION TO DEBT</u>	
Introduction to Debt	86
<u>GENERAL OBLIGATION BONDS</u>	
General Obligation Bonds - All Series Summary	87
General Obligation Bond Series 2008	88
General Obligation Bond Series 2012A	89
General Obligation Bond Series 2013	90

CITY OF ALAMO, TEXAS
2017-2018 FISCAL YEAR BUDGET
Table of Contents

SECTION	PAGE
<u>WATERWORKS & SEWER REVENUE BONDS</u>	
Revenue Bonds - All Series Recap Summary	91
Revenue Bond Series 2000	92
Revenue Bond Series 2007	93
Revenue Bond Series 2012	94
Revenue Bond Series 2017	95
<u>CAPITAL EXPENDITURES</u>	
Capital Expenditures/Expenses	96
<u>PERSONNEL SUMMARIES</u>	
Personnel Summary	97
Staffing by Departments	98
<u>APPENDIX</u>	
Adopting Budget Ordinance	102
Tax Rate Ordinance	104
Fund Relationships	105
2016 Effective Tax Rate Worksheet	106
2016 Rollback Tax Rate Worksheet	109
Analysis of Tax Rate per \$100 Valuation/Property Valuation	112
Top Ten Taxpayers	113
Budget Glossary	114



CITY OF ALAMO ORGANIZATIONAL CHART



HISTORY & DEVELOPMENT OF ALAMO, TEXAS

The City of Alamo's initial development occurred between 1902 and 1909 when partner's Peter E. Blalock and George Hawkins bought 32,000 acres of land. The future town was platted in 1908 and the railroad depot was established and named Camp Ebenezer after Blalock's middle name. Before Camp Ebenezer had a chance to grow, the partners sold out to the Alamo Land and Sugar Company in 1909 under the direction of C.H. Swallow.



It was at this time that the community was moved above the flood plain of the Rio Grande for a higher, better-drained ground. The Alamo Town site Company was then formed by C.H Swallow and Rentfro B. Breager for the purpose of selling lots to prospective settlers that were brought by excursion trains to the area.



When a post office was established in 1909, the post office refused the residents request to name the town Alamo. Instead, the post office called it Forum. Some residents named it Swallow, Texas, after the town site officer C.H. Swallow, but after some discussion, the post office relented and the community was named Alamo after the Alamo Land and Sugar Company, which established the city in 1909.

HISTORY & DEVELOPMENT OF ALAMO, TEXAS



**Alamo Inn B&B Gear and Tours
& Alamo Chamber of Commerce**

In 1919, the Alamo Progressive Club was formed; it later became the chamber of commerce. The First State National Bank of Alamo was opened in 1920 following in 1924 with the completion of St. Joseph Catholic Church. Land at this site originally was deeded for church use by the Alamo Land and Sugar Company. Development of St. Joseph was guided by pastors from Sacred Heart Catholic Church in McAllen until 1927, when St. Joseph was designated an independent parish. Over the years St. Joseph served as church, community center and hurricane shelter. Eventually the congregation outgrew St. Joseph, so a larger church on North 9th Street replaced it.

The City of Alamo was then incorporated in 1924 with a population of two hundred reported in the 1925 census. Like many of its neighboring cities during the 1930s through 1950s, the town served mainly as a shipping point for vegetables and citrus fruits. By 1936, the town had grown to over a thousand residents and fifty businesses. On March 14, 1940, at the crossing of Tower Road and the Missouri Pacific Rail line occurred an automobile accident resulting in the most fatalities on a Texas highway in the 20th century. An oncoming train collided with a truck carrying more than 40 agricultural workers, killing 34 of the workers, who ranged from ten to forty-eight years old. The neighboring citrus packing plants served as headquarters for rescue operations. The tragedy affected many lives in the Alamo community and across the Rio Grande Valley, resulting in renewed attention to safety issues surrounding railroad crossings and the transportation of agricultural workers.

Today Alamo finds itself in the middle of the McAllen-Edinburg-Mission metropolitan area. The City's population has grown to reach an estimated 19,246 in 2016. Long known to many as the "Land of Two Summers" because of its mild climate, Alamo has attracted winter residents from northern latitudes, winter after winter, generation after generation. It is a place where our unique history and culture diversity creates a positive environment for many years to come.



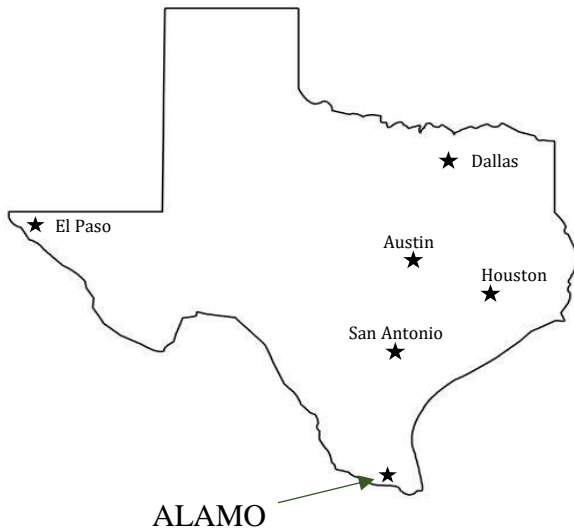
**Actual picture of the Alamo Train Wreck
published in the Mid Valley News**

COMMUNITY PROFILE

The City of Alamo is located on U.S. Highway 83 nine miles southeast of McAllen, Texas in southern Hidalgo County. Alamo is an ideal place to live, work and play. Being just a few minutes away from some of the liveliest entertainment venues in the Rio Grande Valley gives the community access to many entertainment and cultural activities. With its proximity to the border, it connects two unique countries, each with their own history and vibrant culture.

Estimated Distance to other Texas Cities

	<u>Miles</u>
San Antonio	230
Austin	300
Houston	340
Dallas	490
El Paso	750





CITY MANAGER'S MESSAGE

September 27, 2017

Honorable Mayor and Members of the City Council
City of Alamo
420 N. Tower Road
Alamo, Texas 78516

Re: 2017-2018 Budget

Dear Honorable Mayor and City Council Members:

I am pleased to submit the adopted budget for the fiscal year, which begins October 1, 2017, and ends September 30, 2018 in accordance with the Texas Local Government Code and City requirements. This document includes the budget for the City's General Fund, Enterprise Fund, Debt Service Fund and Special Revenue Fund.

Developing and monitoring the budget is an ongoing process and the budget that is developed from this process is amended throughout the budget period to respond to unanticipated events. The budget is realistic, achievable, and cost-effective. We will continue to evaluate our ability to fund our priorities and maintain a balance between revenues and expenditures.

We remain committed in the fiduciary responsibility that we have in managing public resources. We adopted a lower tax rate that allows us to maintain current service and staffing levels, minimizing the impact to the taxpayer while meeting the City's debt service requirements.

In developing the FY 2017-2018 budget, the department heads were asked to evaluate their department needs. While we have seen an economic downturn affecting our area, we strive to provide adequate services to our Citizens. The budget emphasizes on maintaining City streets and ensuring the quality of life for our Citizens. The budget is targeted to provide the necessary funding to maintain acceptable levels of services in all areas. We remain committed to our fiduciary responsibility that we have in managing public resources.

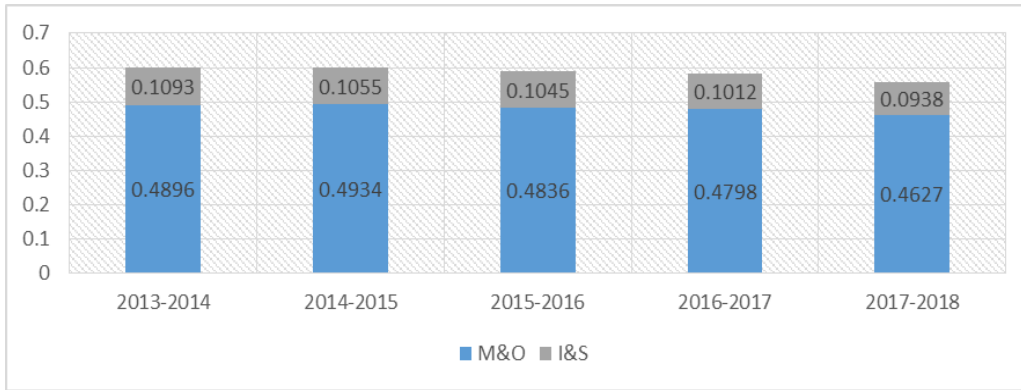
Budget Highlights

- Decrease in the property tax rate; tax rate is \$.5565 per \$100 assessed valuation.
- Funding to the Alamo Boys & Girls Club program (\$40,000)
- Increased starting pay for entry level full-time police officers.
- Increase funding in the Fire Department for two (2) firefighters, to provide additional service to the citizens.
- Funding to the Streets Department for City street improvements (\$50,000).
- Increased funding to the Parks & Recreation Department for the following activities:
Track & Tennis program (\$20,000), Football program (\$1,100), Soccer League program (\$3,000),
Basketball program (\$1,100), City events (\$2,000).
- Addition of a Museum (\$61,934)
- A five percent (5%) increase in health insurance for full time employees.
- Vision insurance for full time employees.
- Dental insurance for full time employees.
- A three (3%) one-time annual payment for all employees.

General Fund

The General Fund is the largest of the operating funds within the City of Alamo's budget. The primary source of revenue for the General Fund is the property taxes, followed by the sales tax and various fees and permits. The General Fund budget consists of \$9,134,760 in revenues and transfers in and \$9,495,555 in expenditures and transfers out. The difference of \$360,795 will be funded using existing fund balance. Our unreserved fund balance as of September 30, 2017 is \$4,365,650. The two major General Fund revenue sources such as property tax and sales tax, together accounts for 60% of all revenues, followed by various fees and permits. The 2017-2018 proposed budget was prepared with an ad valorem property tax rate of \$.5565 per \$100 of assessed taxable value of \$611,411,742; the ad valorem property tax rate for the fiscal year 2016-2017 was \$0.5810 per \$100.00 of assessed taxable value. The assessed taxable value increased by 7.43% over the prior year of 2016-2017. The City's effective tax rate is \$.5565.

Analysis of Tax Rate per \$100 Valuation

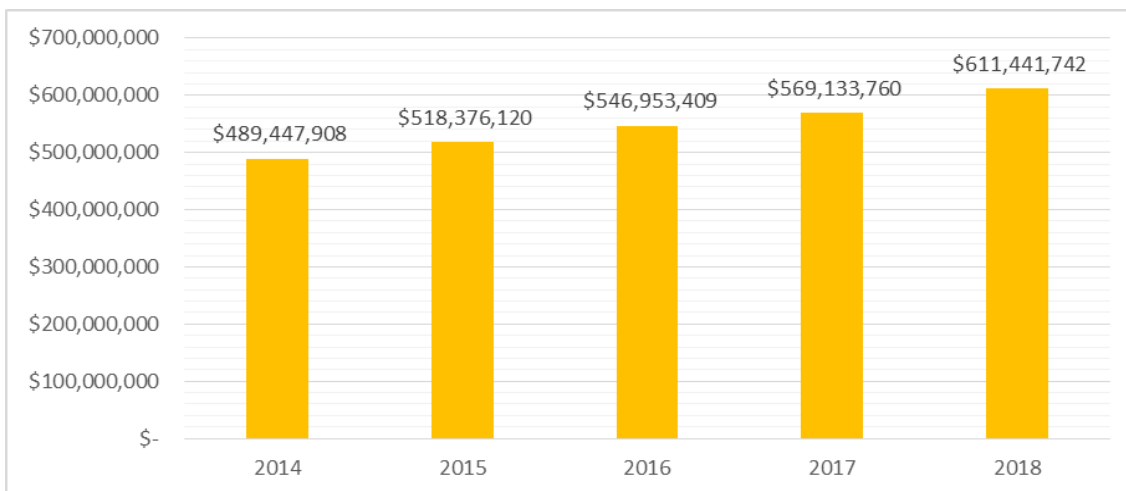


Property Tax Rate

Property taxes are the largest source of General Fund revenue. This budget reflects the Mayor and the City Council Member’s decision to lower the property tax rate at \$.5565/\$100 for three consecutive years. Of the total property tax rate, \$.4627 cents is dedicated to the General Fund maintenance and operations, and \$.0938 cents is dedicated to the debt service for the general obligation. The portion of the tax dedicated to debt service is 17% of the City’s property tax rate. The Mayor and the City Council will maintain a lower tax rate while maintaining a prudent debt management policy, related debt service requirements and continued growth in the City’s tax base.

Our appraisal and tax valuations are computed by the Hidalgo County Appraisal District. The City’s net taxable value has increased over the last five years. In 2017-2018 the city’s net taxable valuation increased 7.43%, compared to the prior year. The City of Alamo’s average residential value is \$77,684, compared to prior year of \$73,560

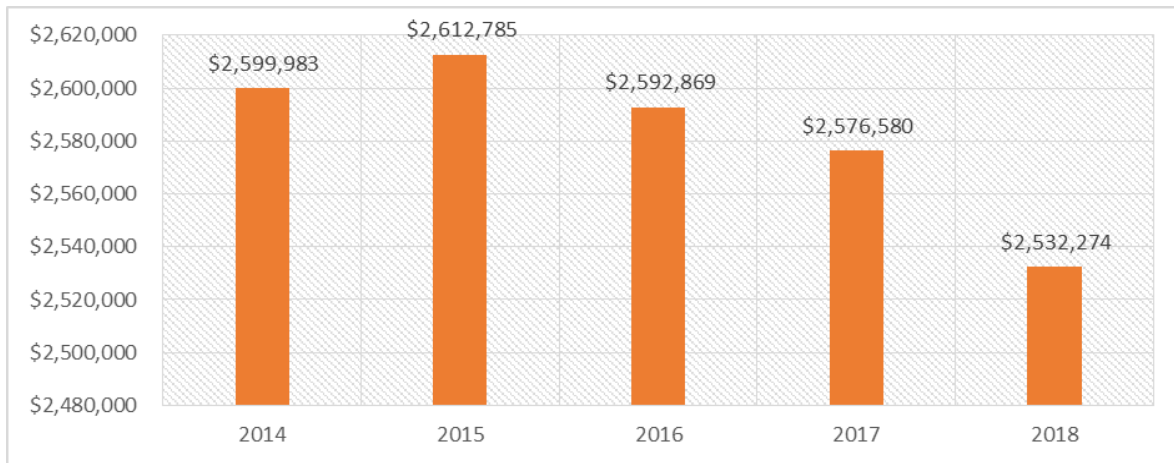
Taxable Assessed Valuation



Sales Tax

The sales tax revenue is the second largest source of revenue for the City's General Fund. The sales tax revenue used in this budget is less than 1% as projected from the prior years. Due to the economic conditions we have seen a slight decrease in sales tax revenue. The City continues to take a conservative approach in projecting its sales tax revenue. The chart below illustrates the historical trend of sales tax collections in the City of Alamo.

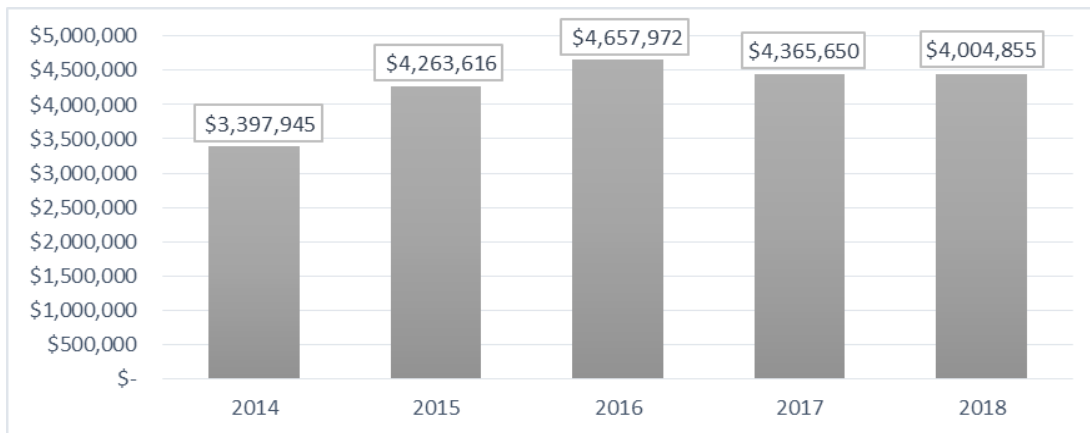
Sales Tax Revenue



Fund Balance

The operating General Fund expenditures for 2017-2018 are \$9,433,186. The General Fund projected unassigned Fund Balance at the end of September 30, 2017 and September 30, 2018 is \$4,004,855 or approximately 42% of operating expenditures.

General Fund - Fund Balance



Hotel Occupancy Tax Fund

The City of Alamo collects hotel tax on room rates charged by hotel/motels located within the City limits. The hotel tax is specifically authorized by state statute, and the tax revenue collected is restricted for the purpose of the promotion of the City. Hotel/motel occupancy tax revenues and expenditures are recognized in this fund. Anticipated revenues for Fiscal Year 2017-2018 are \$129,600. The Alamo Chamber of Commerce appropriation is \$23,000 and \$35,000 is for other promotional expenses.

Debt Service Fund

The budget for Fiscal Year 2017-2018 includes debt obligations for the City. The obligations included in the budget represent the annual installment payments of principal and interest to be paid. Debt Service requirements for outstanding general obligation and certificates of obligation bonds are \$ 12,330,031 with \$10,345,000 for principal and \$1,985,031 for interest expense. The tax rate to meet these obligations is \$.0938 per \$100 valuation.

Utility Fund

The total projected Utility Fund revenues for Fiscal Year 2017-2018 are \$3,974,288. This budget includes the Council approved increase in water and sewer rates. The increase in rates will allow the City to capitalize for a new wastewater treatment plant. The base water rate for the average residential customer is \$22.45. The sewer base rate for the average residential customers is \$30.49. The major revenue sources for the Utility Fund are water and sanitary sewer charges which consist of 98% of total operating revenues. This budget reflects a very conservative revenue projection for Fiscal Year 2017-2018 due to the region's continued drought. The operating expenses for the Water Sewer Fund are \$4,074,459, which funds operations and capital outlay and includes a \$549,300 transfer-out to the General Fund and Debt Service Fund. The Utility Fund's operating expense is approximately 8% more than the prior year, the increase is mainly due to investing in new capital outlay. The Utility Funds has no new positions added.

The debt service for outstanding revenue bonds is \$ 7,865,965 with \$5,831,000 for principal and \$2,034,966 for interest expense.

Accomplishments of FY 2016-2017

The City of Alamo has accomplished the following goals during fiscal year 2016-2017:

- Completed the Alamo Nature Park partially grant funded through the Texas Parks & Wildlife.
- Completed the Veteran's Memorial Park.
- Purchased a new Animal Control Unit for the police department.
- Purchased 3 new police vehicles.
- Awarded Body Worn Camera Grant for the purchase of additional cameras.

- Awarded Operation Stone Garden grant for the purchase of two patrol vehicles.
- Purchased a new Fire Pumper Truck.
- Purchased (20) Air packs for our Fire Fighters.
- Awarded AFD Assistance Equipment Grant for the purchase of a Forklift.
- Purchased 4 new City Vehicles.
- Purchased a new Dump Truck.
- Awarded LRGVDC Solid Waste grant for the purchase of a City vehicle to improve our recycling program.
- Submitted and received the GFOA Budget Award.
- Made all long-term general and revenue obligation debt payments.

Major Goals for Fiscal Year 2018-2019

The major goals for Fiscal Year 2018-2019 are presented below:

- Planning, Acquisition and Design for a new Waste Water Treatment Plant
- Improvements to Nebraska Road from Cesar Chavez utilizing the Tax Increment Reinvestment Zone funds.
- Continue to provide an adequate level of public safety, public works, and general administration services to our citizens.
- Provide online services to residents.
- Supporting economic development.

Strategic Goals

Our strategic goals are as follows:

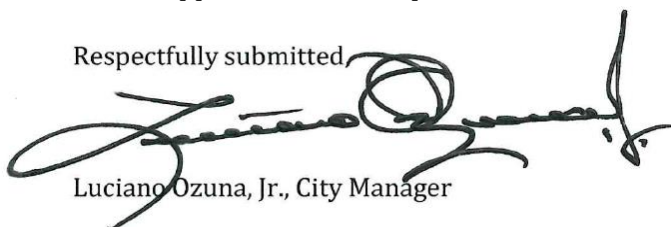
- Support and grow our local economy.
- Upgrade City facilities and infrastructure.
- Effectively manage our fiscal responsibility.
- To provide an environment that supports health, safety and the well-being for all citizens.

Summary

The City remains in sound financial condition, and our adopted Fiscal Year 2017-2018 budget continues our firm commitment to fiscal discipline. We believe the City of Alamo will be able to deliver all needed services. We will continue to plan ahead by developing a draft budget for next year, to be used for improvement in efficiencies and to be prepared for any unforeseen event.

I want to thank the Mayor and City Council for their guidance and decisions made during the budget work sessions. I appreciate their cooperation to achieve and fund the level of services to the City.

Respectfully submitted,



Luciano Ozuna, Jr., City Manager

FISCAL PRINCIPLES & POLICIES

The City Charter sets forth the basic budget policies for the overall management of the City. The annual Budget shall be prepared in accordance with State law.

Financial Planning

Balanced Budget – The City shall annually adopt a balanced budget for each fund where current resources (current revenues plus undesignated fund balances) are equal to, or exceed, current expenditures. In the event a budget deviates from being presented as balanced, full disclosure and City Council approval will be required.

Asset Inventory – Fixed assets include equipment, computers, furniture and vehicles. Once purchased, all capital items are maintained in the physical inventory until disposed. All vehicles are maintained for maximum life and used through each department’s management program.

Controls

Internal Controls – In developing and maintaining the City’s accounting system, consideration is given to the adequacy of the internal control structure. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding: the safeguarding of assets against loss from unauthorized use or disposition; and the reliability of financial records for preparing financial statements and maintaining accountability of assets.

Budgetary Controls – The City shall annually adopt a balanced budget for each fund where current resources are equal to, or exceed, current expenditures. In the event a budget deviates from being presented as balanced, full disclosure and City Council approval will be required.

Independent Audit – State statute and the City Charter require an annual audit by an independent certified public accountant.

Balanced Budget – The City shall annually adopt a balanced budget for each fund where current resources (current revenues plus undesignated fund balances) are equal to, or exceed, current expenditures. In the event a budget deviates from being presented as balanced, full disclosure and City Council approval will be required.

Investments

The investment policy and strategy guidelines for the City of Alamo in order to achieve the goals of safety, liquidity, yield and public trust for all investment activity. The City is required under Public Investments Act (Chapter 2256 of the Government Code) to define, adopt and review formal investment strategy and policy.

Purchasing

It is the policy of the City to assure fair and competitive access by responsible vendors and or contractors to the purchasing requirements of the City and to conduct business activities in such a manner as to raise public confidence in the integrity of the City of Alamo. The City adheres to all State of Texas laws and regulations set forth in the State of Texas Local Government Code (“LGC”).

BUDGET PROCESS

The annual budget is the single most important financial responsibility of a local government. The City Budget is a plan for utilizing the City's available funds during the fiscal year to accomplish the established goals and objectives. Once the budget is adopted, funds may only be spent in a manner consistent with the stated plans, objectives and policies outlined in the budget unless amended in accordance with the City Charter and by approval of the City Commission. The budget process for developing, adopting and implementing the budget includes the following:

1. Provides the public with an understandable financial plan which plainly describes activities that will be undertaken during the next fiscal year.
2. The budget for fiscal year must be adopted prior to the first day of the fiscal year.
3. The budget shall be developed on a conservative basis. Budget revenues are to be estimated, using a reasonable and objective basis, deferring to conservatism.
4. The budget must include a list of all expenditures and expenses proposed to be made during the next fiscal year, and show item-by-item comparisons with expenditures for the same purpose for the current fiscal year.
5. The budget must show a complete financial statement for the City, including all debts and other outstanding financial obligations; the estimated amount of cash or other balances that will be left in each fund at the end of the current fiscal year; and projected revenues for the next fiscal year.
6. The City Manager must prepare a recommended budget for consideration and review of the City Council.
7. Copies of the proposed budget compiled by the Finance Department must be filed with the City Secretary and made available for public inspection. The proposed budget must be filed no later than 30 days prior to the date the City Council sets the property tax rate for the next fiscal year.
8. The City Council must hold a public hearing on the budget not less than 15 days after the budget is filed with the City Secretary. Public notice of the time and place of the hearing must be given by publication in newspaper of general circulations not more than 30 days or less than 15 days prior to the hearing.
9. Following the public hearing, the budget proposed by the City Manager can be changed by the City Council.
10. Upon adoption of the final budget by a majority vote of the City Council, copies must be filed with the City Secretary and made available for public inspection.

BUDGET PROCESS CONT'D

BUDGET AMENDMENT PROCESS AND BUDGET CONTROL

The City's budget is amended as a part of the annual budget process. Along with estimating expenses for the upcoming year, projections of final expenditures are reviewed by the Finance Director and they compile the final budget for the current fiscal year. The amended budget is usually adopted towards the end of the fiscal year. On some occasions, issues will occur that require immediate budget amendment. Once the appropriate funding source is identified, an amendment is taken before the City Commission for consideration.

During the fiscal year, budgetary control is maintained through monthly review of financial statements. If necessary, the City Manager approves a transfer of budgeted amounts within departments; however any revisions that alter the total of any funds must be approved by City Commission. Appropriations not expended by departments at the end of the fiscal year will lapse. Therefore, funds that were budgeted but not used during the fiscal year are not available for use in the next fiscal year unless they are appropriated again in the new fiscal year.

BASIS OF BUDGETING

The City of Alamo uses the modified accrual basis of accounting for budgeting and financial reporting for all Governmental funds. Under this method, revenues are recognized in the accounting period in which they become available and measureable. Revenues that are susceptible to accrual are property taxes, gross receipts, tax and interest revenue. Generally, expenditures are recognized when the related fund liability is incurred. An exception to this general rule is that principal and interest on general long-term obligations are recognized when due.

BUDGET CALENDAR

DATE	RESPONSIBILITY	ACTION REQUIRED
June 9, 2017	Finance	Set Budget Review dates and email Department Heads to advise them about their meeting time.
June 27, 2017	City Manager/Finance/Department Heads	Department Heads meet with City Manager and Finance Director to review budget requests to prioritize requests before presenting to City Commission.
June 28, 2017	City Manager/Finance/Department Heads	Department Heads meet with City Manager and Finance Director to review budget requests to prioritize requests before presenting to City Commission.
July 10, 2017	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 1
July 19, 2017	Finance	Finalize Preliminary Budget Figures
July 21, 2017	Hidalgo County Appraisal District	Receipt of Certified Appraisal Roll from Hidalgo County Appraisal District.
July 24, 2017	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 2
July 31, 2017	Finance/Hidalgo County Tax Office	Calculation of Effective Tax Rate
August 15, 2017	City Council	Consideration and action on the 2017 effective tax rate, rollback rate, and the proposed tax rate.
August 23, 2017	Finance/Hidalgo County Tax Office	Publish Notice of 2017 Tax Year Proposed Property Tax Rate for City of Alamo.
August 30, 2017	Finance	Publish Notice of Public Hearing on Proposed Budget for FY 2017-2018.
September 5, 2017	City Council, Citizenry	Hold Public Hearing on Proposed Budget for FY 2017-2018. Regular meeting at 7:00pm
September 19, 2017	City Council	Adopt Budget and Tax Rate Ordinances. Regular meeting at 7:00pm

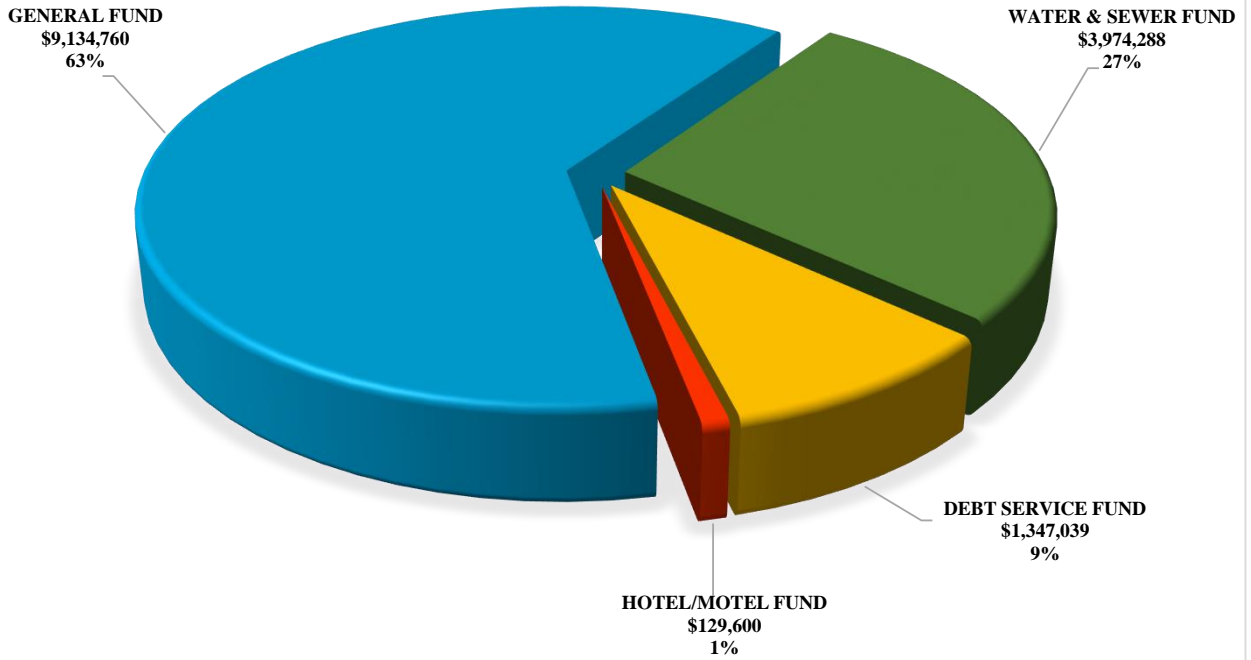
BUDGET SUMMARIES

CITY OF ALAMO, TEXAS
ESTIMATED FUND BALANCE ANALYSIS
Fiscal Year 2017-2018

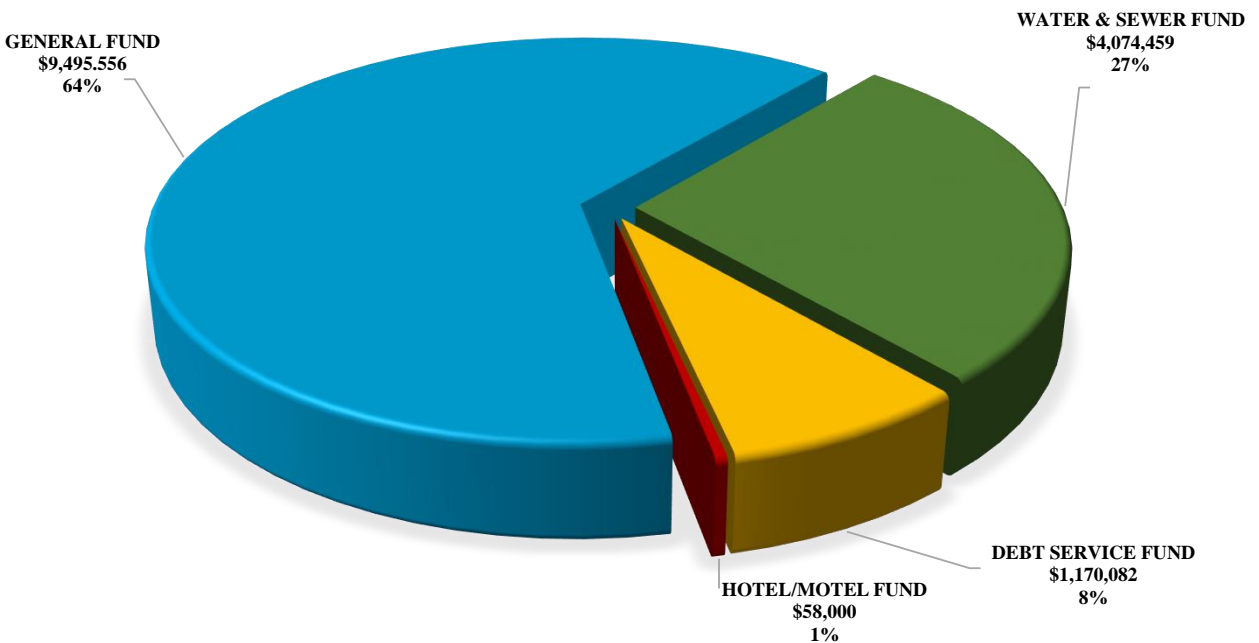
	GENERAL FUND	ENTERPRISE FUND	DEBT SERVICE	SPECIAL REVENUE
	General Fund	Water Sewer Fund	Debt Service Fund	Hotel Motel Fund
Unreserved Fund Balance 9/30/16	4,657,972	25,114,653	1,104,693	832,428
Estimated Revenues 2016-2017	10,554,740	3,725,788	585,500	112,802
Estimated Expenditures 2016-2017	<u>11,187,062</u>	<u>3,176,488</u>	<u>1,165,613</u>	<u>101,300</u>
Revenues over (under) Expenditures	(632,322)	549,300	(580,113)	11,502
Operating Transfers In 2016-2017	390,000	-	695,165	-
Operating Transfers (Out) 2016-2017	<u>50,000</u>	<u>549,300</u>	<u>-</u>	<u>-</u>
Estimated Fund Balance 9/30/17	4,365,650	25,114,653	1,219,746	843,930
Estimated Revenues 2017-2018	8,744,760	3,974,288	622,739	129,600
Estimated Expenditures 2017-2018	<u>9,435,556</u>	<u>3,525,159</u>	<u>1,170,082</u>	<u>58,000</u>
Revenues over (under) Expenditures	(690,796)	449,129	(547,343)	71,600
Operating Transfers In 2017-2018	390,000	-	724,300	-
Operating Transfers (Out) 2017-2018	<u>60,000</u>	<u>549,300</u>	<u>-</u>	<u>-</u>
Estimated Fund Balance 9/30/18	<u>4,004,855</u>	<u>25,014,482</u>	<u>1,396,703</u>	<u>915,530</u>

CITY OF ALAMO

SUMMARY OF MAJOR REVENUES - BY FUND \$14,585,687



SUMMARY OF MAJOR EXPENDITURES - BY FUND \$14,798,097



CITY OF ALAMO, TEXAS
OVERALL SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS
Fiscal Year 2017-2018

	General Fund	Water Sewer Fund	Debt Service Fund	Hotel Motel Fund	Overall Revenues All Funds
	Adopted Budget 2017-2018	Adopted Budget 2017-2018	Adopted Budget 2017-2018	Adopted Budget 2017-2018	Adopted Budget 2017-2018
<u>REVENUE SUMMARY</u>					
TAXES	2,983,976	-	622,239	-	3,606,215
SALES TAX	2,532,274	-	-	129,100	2,661,374
FRANCHISE TAX	506,000	-	-	-	506,000
FINES & FORFEITURES	509,550	-	-	-	509,550
LICENSES & PERMITS	126,330	-	-	-	126,330
CHARGES FOR SERVICES	1,961,630	88,900	-	-	2,050,530
CHARGES FOR WATER SALES	-	2,175,000	-	-	2,175,000
CHARGES FOR SEWER	-	1,705,388	-	-	1,705,388
INTEREST	5,000	5,000	500.00	500.00	11,000
TRANSFERS IN/OTHER FIN	390,000	-	724,300.00	-	1,114,300
INTERGOVERNMENTAL REVENUE	120,000	-	-	-	120,000
TOTAL REVENUES	<u>9,134,760</u>	<u>3,974,288</u>	<u>1,347,039</u>	<u>129,600</u>	<u>14,585,687</u>
<u>EXPENDITURE SUMMARY</u>					
PERSONNEL SERVICES	5,413,196.09	969,537	-	-	6,382,733
OPERATING EXPENSE	490,582.68	438,058	-	58,000.00	986,641
MAINTENANCE	398,175.00	822,332	-	-	1,220,507
CONTRACTURAL SERVICES	2,166,607.00	191,924	-	-	2,358,531
RECREATIONAL ACTIVITIES	150,300.00	-	-	-	150,300
DEBT SERVICE	190,482.92	675,808	1,170,082	-	2,036,373
CAPITAL OUTLAY	69,600.00	1,500	-	-	71,100
TRANSFERS OUT	62,370.00	549,300	-	-	611,670
UTILITIES	554,242.00	426,000	-	-	980,242
TOTAL EXPENDITURES	<u>9,495,556</u>	<u>4,074,459</u>	<u>1,170,082</u>	<u>58,000</u>	<u>14,798,097</u>

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY	GENERAL FUND		
	ACTUAL 2015-2016	AMENDED BUDGET 2016-2017	ADOPTED BUDGET 2017-2018
<u>REVENUE SUMMARY</u>			
TAXES	2,710,814.27	2,787,155.00	2,983,976.00
SALES TAX	2,592,869.07	2,568,886.00	2,532,274.00
FRANCHISE TAX	527,629.65	536,000.00	506,000.00
FINES & FORFEITURES	614,993.87	510,150.00	509,550.00
LICENSES & PERMITS	171,464.76	217,180.00	126,330.00
CHARGES FOR SERVICES	2,225,803.17	2,315,751.00	1,961,630.00
INTEREST	6,992.90	23,000.00	5,000.00
TRANSFERS IN/OTHER FIN	607,900.00	1,301,924.00	390,000.00
INTERGOVERNMENTAL REVENUE	181,539.46	684,694.00	120,000.00
TOTAL REVENUES	9,640,007.15	10,944,740.00	9,134,760.00
<u>EXPENDITURE SUMMARY</u>			
CITY COMMISSION	36,256.86	48,395.00	64,395.00
GENERAL ADMINISTRATION	2,688,097.31	2,594,608.00	2,335,250.00
COMM PLANNING & DEVELOPMENT	260,888.97	255,441.58	277,355.34
POLICE	2,235,248.50	2,525,462.58	2,467,733.55
MUNICIPAL COURT	208,696.60	210,111.15	194,757.43
LIBRARY	220,666.91	258,253.51	287,224.16
FIRE	1,224,849.76	2,200,573.91	1,396,725.56
PARKS & RECREATION	472,018.58	1,310,400.96	566,284.99
STREETS AND SANITATION	685,724.83	772,399.22	741,860.39
MUSEUM	-	19,500.00	61,933.88
SWIMMING POOL	57,768.49	60,555.00	76,555.00
CITY MANAGER	159,856.63	166,129.03	172,384.25
PURCHASING	90,817.79	93,926.08	96,183.60
CITY SECRETARY	79,790.98	70,362.65	72,628.27
HUMAN RESOURCES	67,050.57	71,153.04	72,409.06
FINANCE	219,370.32	234,081.45	246,207.38
TAX COLLECTION	100,667.59	101,834.00	110,382.00
INFORMATION TECHNOLOGY	94,981.17	107,865.21	111,501.69
STORM WATER	132,654.35	136,009.20	143,784.14
TOTAL EXPENDITURES	9,035,406.21	11,237,061.57	9,495,555.69
REVENUES OVER/(UNDER) EXPENDITURES	604,600.94	(292,321.57)	(360,795.69)

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY	WATER AND SEWER FUND
--------------------------------------	-----------------------------

	ACTUAL 2015-2016	AMENDED BUDGET 2016-2017	ADOPTED BUDGET 2017-2018
<u>REVENUE SUMMARY</u>			
CHARGES FOR SERVICES	117,178.61	122,900.00	88,900.00
CHARGES FOR WATER SALES	2,047,498.22	2,225,000.00	2,175,000.00
CHARGES FOR SEWER	1,574,492.84	1,693,388.00	1,705,388.00
INTEREST	5,525.63	14,500.00	5,000.00
INTERGOVERNMENTAL REVENUE	-	124,066.00	-
TOTAL REVENUES	3,744,695.30	4,179,854.00	3,974,288.00
 <u>EXPENDITURE SUMMARY</u>			
WATER DEPARTMENT	741,784.82	1,162,160.13	1,070,050.32
SEWER DEPARTMENT	645,283.63	932,699.94	855,163.91
WATER PLANT DEPARTMENT	637,322.07	756,107.31	687,259.95
WATER BILLING DEPARTMENT	207,194.97	212,973.96	216,434.89
DEBT SERVICE	200,946.62	486,812.26	546,366.00
GENERAL ADMINISTRATION	1,299,991.24	887,776.00	699,184.42
TOTAL EXPENDITURES	3,732,523.35	4,438,529.60	4,074,459.49
 REVENUES OVER/(UNDER) EXPENDITURES	 12,171.95	 (258,675.60)	 (100,171.49)

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY

DEBT SERVICE FUND

	ACTUAL 2015-2016	AMENDED BUDGET 2016-2017	ADOPTED BUDGET 2017-2018
<u>REVENUE SUMMARY</u>			
PROPERTY TAXES	576,172.19	580,000.00	622,239.00
INTEREST	1,064.74	5,500.00	500.00
TRANSFERSIN/OTHER FIN	649,709.22	695,165.00	724,300.00
TOTAL REVENUES	1,226,946.15	1,280,665.00	1,347,039.00
<u>EXPENDITURE SUMMARY</u>			
DEBT SERVICE	1,160,420.31	1,165,612.50	1,170,082.00
TOTAL EXPENDITURES	1,160,420.31	1,165,612.50	1,170,082.00
REVENUES OVER/(UNDER) EXPENDITURES	66,525.84	115,052.50	176,957.00

CITY OF ALAMO, TEXAS

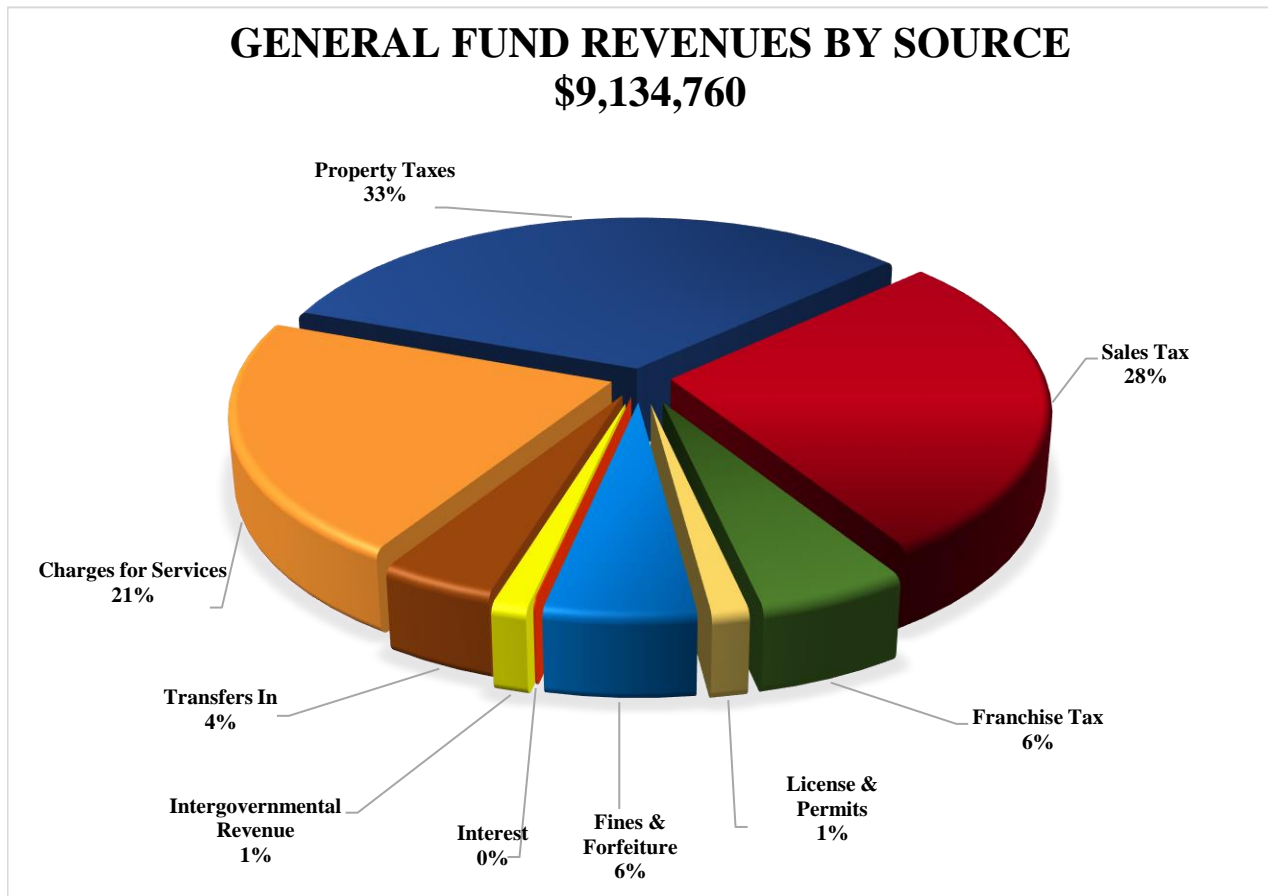
REVENUE & EXPENSE SUMMARY	HOTEL AND MOTEL FUND		
---------------------------	----------------------	--	--

	ACTUAL 2015-2016	AMENDED BUDGET 2016-2017	ADOPTED BUDGET 2017-2018
<u>REVENUE SUMMARY</u>			
SALES TAX	118,979.48	129,100.00	129,100.00
INTEREST	1,153.51	250.00	500.00
TOTAL REVENUES	120,132.99	129,350.00	129,600.00
<u>EXPENDITURE SUMMARY</u>			
GENERAL ADMINISTRATION	101,300.73	67,649.10	58,000.00
TOTAL EXPENDITURES	101,300.73	67,649.10	58,000.00
REVENUES OVER/(UNDER) EXPENDITURES	18,832.26	61,700.90	71,600.00

GOVERNMENTAL FUNDS

GENERAL FUND

The General Fund is used to account for financial resources traditionally associated with government which are not required to be accounted for in another fund. The modified accrual basis of accounting is used by the General Fund in accordance with Generally Accepted Accounting Principles (GAAP).



CITY OF ALAMO, TEXAS

GENERAL FUND REVENUES		FUND: GENERAL FUND		
		ACTUAL 2015-2016	AMENDED BUDGET 2016-2017	ADOPTED BUDGET 2017-2018
<u>TAXES</u>				
01-4-4001	GENERAL PROPERTY TAX	2,463,680.54	2,497,155.00	2,697,976.00
01-4-4006	PENALTY INTEREST	88,342.11	95,000.00	95,000.00
01-4-4007	DELINQUENT TAX	117,880.33	140,000.00	136,000.00
01-4-4008	DELINQUENT ATTORNEY FEES	37,670.84	55,000.00	55,000.00
01-4-4010	HCAD PRIOR YEAR	3,240.45	-	-
TOTAL TAXES		2,710,814.27	2,787,155.00	2,983,976.00
<u>SALES TAX</u>				
01-4-4101	SALES TAX	2,592,869.07	2,568,886.00	2,532,274.00
TOTAL SALES TAX		2,592,869.07	2,568,886.00	2,532,274.00
<u>FRANCHISE TAX</u>				
01-4-4201	FRANCHISE FEES	526,425.42	535,000.00	505,000.00
01-4-4202	MIXED BEVERAGE TAX	1,204.23	1,000.00	1,000.00
TOTAL FRANCHISE TAX		527,629.65	536,000.00	506,000.00
<u>FINES & FORFEITURES</u>				
01-4-4401	MUNICIPAL COURT	496,844.13	424,800.00	424,200.00
01-4-4402	TECHNOLOGY FEE	15,658.45	13,000.00	13,000.00
01-4-4403	COURT EFFICIENCY FEE	4,157.84	2,850.00	2,850.00
01-4-4404	CHILD SAFETY FEES	3,042.28	1,500.00	1,500.00
01-4-4405	SECURITY FEES	11,329.69	8,000.00	8,000.00
01-4-4406	CONTRACT COLL FEES	83,961.48	60,000.00	60,000.00
TOTAL FEES & FORFEITURES		614,993.87	510,150.00	509,550.00
<u>LICENSES & PERMITS</u>				
01-4-4501	GARAGE SALE PERMITS	16,730.00	16,000.00	12,000.00
01-4-4501	BUSINESS LICENSES	24,932.50	20,000.00	20,000.00
01-4-4502	CERTIFICATE OF COMPLIANCE	-	600.00	600.00
01-4-4503	APPLICATION TO RE-ZONE	1,250.00	1,300.00	1,300.00
01-4-4504	CONDITIONAL USE PERMIT	2,500.00	900.00	900.00
01-4-4505	VARIANCE REQUEST	7,500.00	1,910.00	1,910.00
01-4-4506	SUBD. PROCESSING FEE	2,393.48	600.00	600.00
01-4-4507	CERTIFICATE OF OCCUPANCY	1,100.00	-	150.00
01-4-4508	SUBDIVISION INSPECTION FEE	3,748.24	34,000.00	8,000.00
01-4-4509	PARK IMPROVEMENT FUND	100.00	39,500.00	5,000.00
01-4-4511	INSPECTION FEES	24,715.00	26,000.00	16,000.00
01-4-4520	PLUMBING	6,663.00	7,000.00	7,000.00
01-4-4521	MECHANICAL	2,730.25	2,550.00	2,550.00
01-4-4522	ELECTRICAL	8,662.50	14,320.00	7,820.00
01-4-4523	BUILDING PERMITS	63,882.89	48,000.00	38,000.00
01-4-4524	OTHER PERMITS	4,556.90	4,500.00	4,500.00
TOTAL LICENSES & PERMITS		171,464.76	217,180.00	126,330.00

CITY OF ALAMO, TEXAS

GENERAL FUND REVENUES

FUND: GENERAL FUND

		ACTUAL 2015-2016	AMENDED BUDGET 2016-2017	ADOPTED BUDGET 2017-2018
<u>CHARGES FOR SERVICES</u>				
01-4-4601	GARBAGE FEES	1,527,274.58	1,556,000.00	1,331,000.00
01-4-4602	BRUSH	359,836.93	365,925.00	324,000.00
01-4-4608	OTHER REVENUES	50,078.58	95,000.00	25,000.00
01-4-4609	CREDIT CARD PROCESSING FEE	20,346.00	15,500.00	16,000.00
01-4-4616	COPIES	142.39	150.00	150.00
01-4-4617	BIRTH CERTIFICATE	73.60	130.00	130.00
01-4-4618	NOTARY FEES	1,013.00	400.00	400.00
01-4-4620	DEATH CERTIFICATES	487.00	1,100.00	1,100.00
01-4-4621	INSURANCE PROCEEDS	511.25	15,000.00	15,000.00
01-4-4622	POOL ENTRANCE FEE	6,289.85	5,000.00	5,000.00
01-4-4623	SNACKS AT POOL	1,616.66	1,500.00	1,500.00
01-4-4624	COKES	943.26	500.00	500.00
01-4-4625	SWIMMING LESSONS (NON TAXABLE)	8,290.00	9,600.00	9,600.00
01-4-4626	POOL RENTAL (NON TAXABLE)	10,075.00	10,000.00	10,000.00
01-4-4628	SCRAP METAL	2,203.20	-	2,500.00
01-4-4629	RECYCLING INCOME	5,421.01	4,000.00	4,000.00
01-4-4630	RABIES CLINIC	-	2,200.00	2,200.00
01-4-4632	FIRE & EMERGENCY CALLS/COUNTY MONEY	39,025.00	45,200.00	40,000.00
01-4-4633	PEACE OFFICER TRAINING	2,441.41	3,000.00	3,000.00
01-4-4634	ARSON INVESTIGATION	603.40	600.00	600.00
01-4-4635	SANITATION FUND ADM FEE	-	700.00	700.00
01-4-4636	FOOTBALL CAMP FEES	3,300.00	4,000.00	4,000.00
01-4-4637	BASKETBALL FEES	8,570.00	8,500.00	8,500.00
01-4-4638	CASH (SHORT/OVER)	8.99	-	-
01-4-4639	PSJA PATROLMAN	42,889.26	40,146.00	40,150.00
01-4-4642	POLICE DEPARTMENT	26,260.50	13,500.00	13,500.00
01-4-4644	SPORTS RENTAL FEE	3,965.00	9,000.00	9,000.00
01-4-4645	P&R OTHER EVENTS	1,629.00	4,000.00	4,000.00
01-4-4646	WATERMELON FESTIVAL	29,959.60	41,000.00	25,000.00
01-4-4647	LIBRARY DUES & FINES	22,132.45	18,500.00	18,500.00
01-4-4648	LIBRARY COPIES	3,548.78	3,100.00	3,100.00
01-4-4649	MOW LOTS	13,865.72	10,000.00	10,000.00
01-4-4652	FIRE INSPECTION FEES	14,300.00	9,000.00	10,000.00
01-4-4653	SOCCER PROGRAM	7,300.00	3,500.00	3,500.00
01-4-4654	TRACK/TENNIS FEE	11,401.75	20,000.00	20,000.00
TOTAL CHARGES FOR SERVICES		2,225,803.17	2,315,751.00	1,961,630.00
<u>INTEREST</u>				
01-4-4704	INTEREST	6,992.90	23,000.00	5,000.00
TOTAL INTEREST		6,992.90	23,000.00	5,000.00
<u>TRANSFER IN/OTHER FIN</u>				
01-4-4803	TRANSFER FROM AEDC	257,900.00	40,000.00	40,000.00
01-4-4804	PROCEEDS ON SALE OF ASSETS	-	15,310.00	-
01-4-4851	CAPITAL LEASE PROCEEDS		896,614.00	
01-4-4871	TRANSFER FROM WATER SEWER FUND	350,000.00	350,000.00	350,000.00
TOTAL TRANSFER IN/OTHER FIN		607,900.00	1,301,924.00	390,000.00

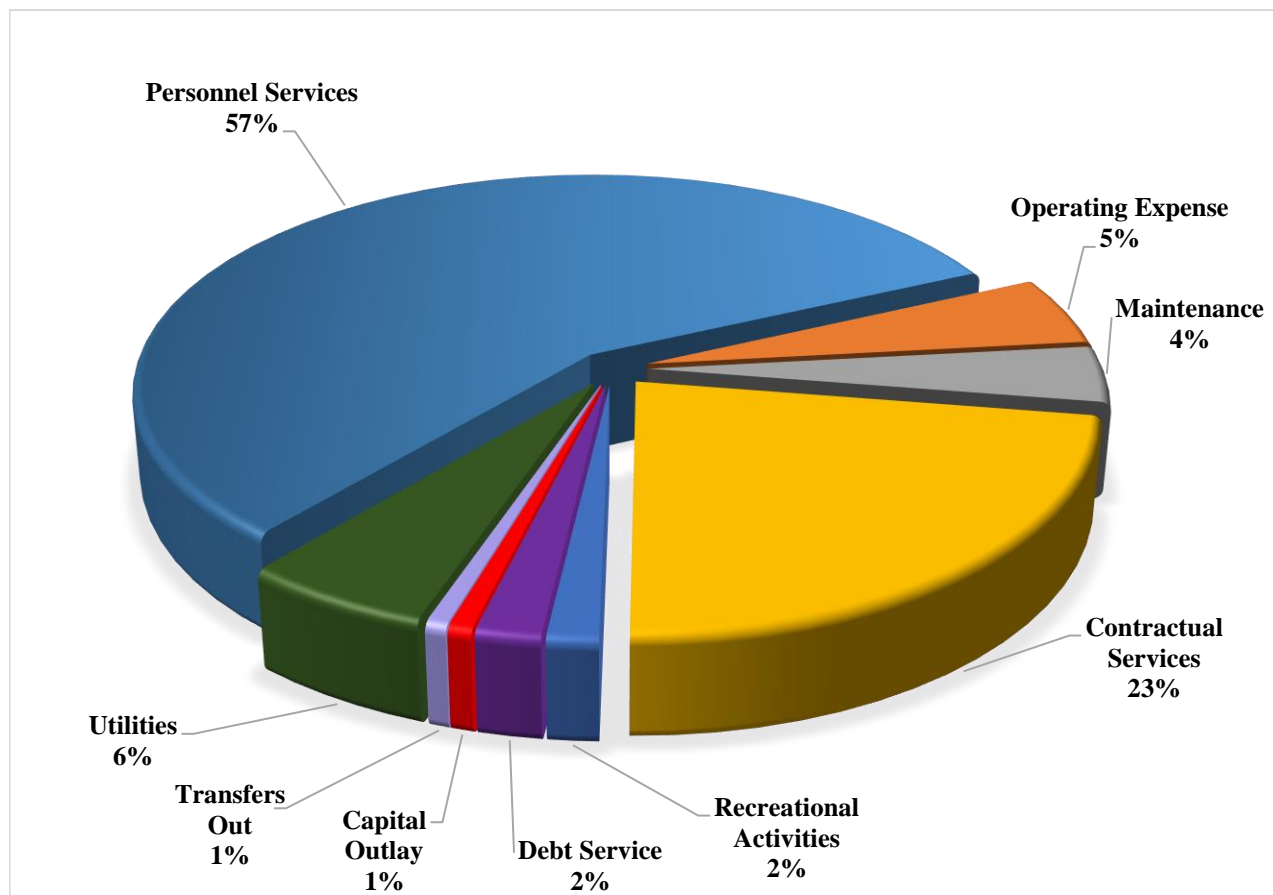
CITY OF ALAMO, TEXAS

GENERAL FUND REVENUES

FUND: GENERAL FUND

	ACTUAL 2015-2016	AMENDED BUDGET 2016-2017	ADOPTED BUDGET 2017-2018
<u>INTERGOVERNMENTAL REVENUE</u>			
01-4-4901 STATE HOMELAND SECURITY GRANTS	34,447.25	145,539.00	-
01-4-4904 COPS HIRING RECOVERY GRANT	30,208.74	10,000.00	-
01-4-4905 LIBRARY DEPARTMENT GRANT(S)	14,982.84	15,000.00	15,000.00
01-4-4906 FIRE DEPARTMENT	3,750.00	12,475.00	-
01-4-4907 STONEGARDEN GRANT	54,163.76	70,000.00	70,000.00
01-4-4908 BORDER STAR GRANT	20,000.00	31,680.00	35,000.00
01-4-4911 FEMA	23,986.87	-	-
01-4-4913 TX PARKS & WILDLIFE		400,000.00	
TOTAL INTERGOVERNMENTAL REVENUE	181,539.46	684,694.00	120,000.00
 TOTAL REVENUES	 9,640,007.15	 10,944,740.00	 9,134,760.00

General Fund Appropriations by Category \$9,495,556



CITY OF ALAMO, TEXAS

BUDGET SUMMARY BY CATEGORY										FUND: GENERAL FUND
DEPARTMENT	PERSONNEL SERVICES	OPERATING EXPENSE	MAINTENANCE	CONTRACTUAL SERVICES	RECREATIONAL ACTIVITIES	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS OUT	UTILITIES	TOTAL BUDGET
CITY COMMISSION	-	37,650.00	-	3,345.00	22,300.00	-	-	-	1,100.00	64,395.00
GEN ADMIN	-	22,500.00	70,100.00	1,924,680.00	-	-	-	62,370.00	255,600.00	2,335,250.00
PLANNING	228,980.26	30,875.08	3,200.00	11,000.00	-	-	-	-	3,300.00	277,355.34
POLICE	2,119,100.84	85,698.68	121,630.00	-	-	30,304.03	-	-	111,000.00	2,467,733.55
COURT	70,627.43	12,420.00	6,000.00	96,000.00	-	-	-	-	9,710.00	194,757.43
LIBRARY	217,065.16	29,859.00	7,900.00	-	-	-	14,100.00	-	18,300.00	287,224.16
FIRE	1,037,753.98	86,184.24	66,600.00	-	-	149,355.34	-	-	56,832.00	1,396,725.56
PARKS	310,445.86	35,100.00	26,245.00	-	128,000.00	6,494.13	5,500.00	-	54,500.00	566,284.99
STREETS	553,480.97	28,750.00	73,500.00	-	-	4,329.42	50,000.00	-	31,800.00	741,860.39
MUSEUM	41,597.28	9,336.60	11,000.00	-	-	-	-	-	-	61,933.88
SWIMMING	50,105.00	12,200.00	2,000.00	2,000.00	-	-	-	-	10,250.00	76,555.00
CM	156,173.65	14,210.60	2,000.00	-	-	-	-	-	-	172,384.25
PURCHASING	91,389.64	4,793.96	-	-	-	-	-	-	-	96,183.60
CITY SEC	53,235.47	19,142.80	-	-	-	-	-	-	250.00	72,628.27
HR	62,214.98	10,194.08	-	-	-	-	-	-	-	72,409.06
FINANCE	211,972.90	17,534.48	3,000.00	12,600.00	-	-	-	-	1,100.00	246,207.38
TAX	-	-	-	110,382.00	-	-	-	-	-	110,382.00
IT	92,907.61	6,994.08	5,000.00	6,600.00	-	-	-	-	-	111,501.69
STORM WATER	116,145.06	27,139.08	-	-	-	-	-	-	500.00	143,784.14
TOTAL GENERAL FUND	5,413,196.09	490,582.68	398,175.00	2,166,607.00	150,300.00	190,482.92	69,600.00	62,370.00	554,242.00	9,495,555.69

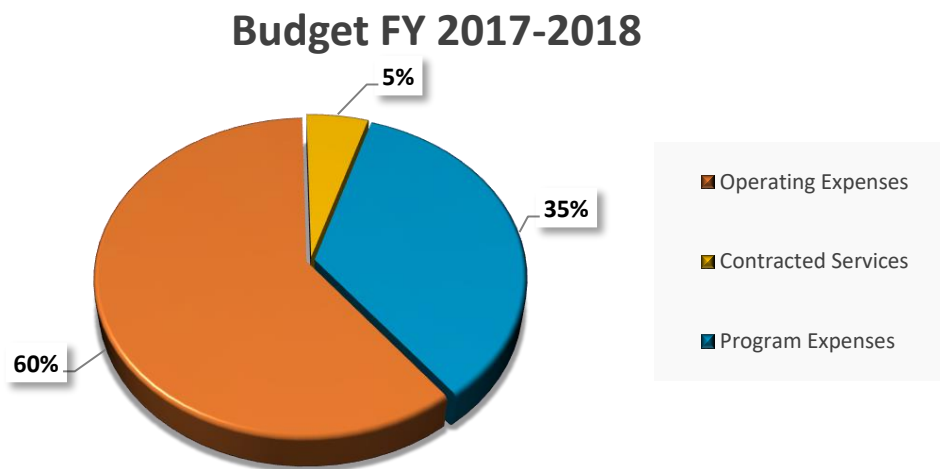
DEPARTMENT: CITY COMISSION

Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Mayor	1	1	1
Mayor Pro-Tem PL. 1	1	1	1
Commissioner PL. 2	1	1	1
Commissioner PL. 3	1	1	1
Commissioner PL. 4	1	1	1
Total City Commission	5	5	5

Department Description

The Mayor and City Commission are responsible for setting policy, determine tax rates, approve the annual budget, hold public meetings, adopt City Ordinances and other important functions in our community. In addition, they are responsible in the appointment of the City Manager, City Attorney, City Secretary, Municipal Court Judge, Fire Chief, Police Chief and Citizen Boards and Commissions. Regular meetings of the Alamo Board of Commissioners are every 1st and 3rd Tuesday of each month at 7:00 p.m. at the City Commission Room at City Hall located at 420 North Tower Road. These meetings are open to the public except the executive sessions, which are closed to the public by law.



CITY OF ALAMO, TEXAS

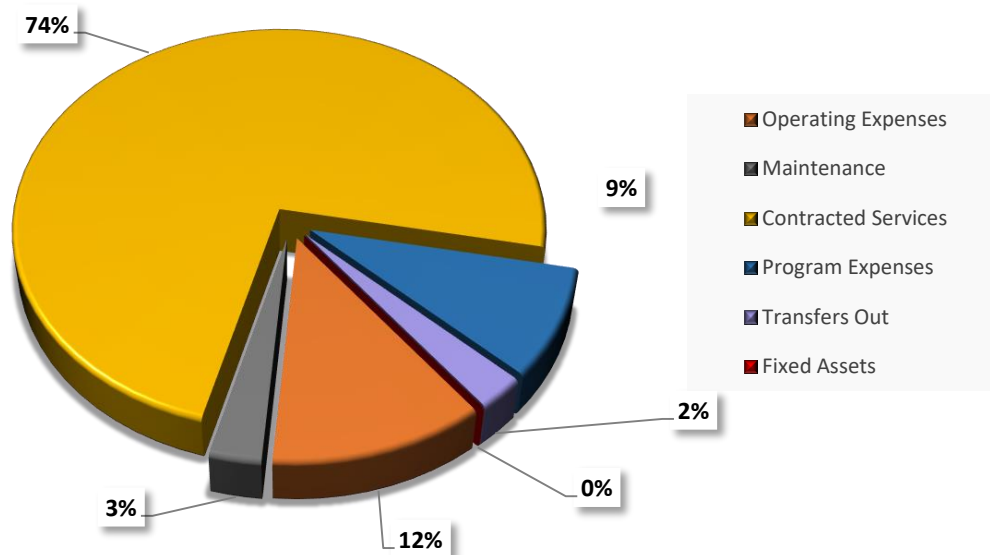
Fund: General

Department: City Commission	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>OPERATING EXPENSES</u>			
01-510-2010 Office Supplies	-	650.00	650.00
01-510-2015 Telephone/Telecommunications	449.75	1,100.00	1,100.00
01-510-2022 Dues & Subscriptions	75.00	1,850.00	1,850.00
01-510-2025-01 Travel & Training/Mayor	5,348.55	8,100.00	8,000.00
01-510-2025-02 Travel & Training/Comm-PL #4	1,873.32	6,000.00	6,000.00
01-510-2025-03 Travel & Training/Comm- PL #1	2,263.74	6,000.00	6,000.00
01-510-2025-04 Travel & Training/Comm-PL #2	4,141.11	6,500.00	6,000.00
01-510-2025-05 Travel & Training/Comm-PL #3	2,206.79	6,700.00	6,000.00
01-510-2025-06 City Business Travel	-	-	-
01-510-2035 Operating Expenses	896.94	1,550.00	3,150.00
TOTAL OPERATING EXPENSES	17,255.20	38,450.00	38,750.00
<u>CONTRACT SERVICES</u>			
01-510-4020 Contractual Services	3,531.73	3,645.00	3,345.00
TOTAL CONTRACTED SERVICES	3,531.73	3,645.00	3,345.00
<u>PROGRAM EXPENSES</u>			
01-510-5035 Elections	9,959.13	-	16,000.00
01-510-5078 Thanksgiving/Christmas Program	5,510.80	6,300.00	6,300.00
TOTAL PROGRAM EXPENSES	15,469.93	6,300.00	22,300.00
TOTAL CITY COMMISSION	36,256.86	48,395.00	64,395.00

Department Description

This department accounts for all expenditures not otherwise classified in other specific department of the City. Such expenditures include general liability insurance, annual audit, legal services, aid to other agencies and other professional services that serve the whole City.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: General

Department: General Administration	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>OPERATING EXPENSES</u>			
01-511-2010 Office Supplies	4,803.05	-	-
01-511-2013 Electricity	187,128.76	207,892.00	145,900.00
01-511-2014 Electricity-Boys & Girls Club	25,584.21	22,500.00	22,500.00
01-511-2015 Telephone/Telecommunications	11,780.62	15,000.00	15,000.00
01-511-2021 Insurance	77,565.91	85,705.00	70,000.00
01-511-2022 Dues & Subscriptions	7,819.60	7,522.00	5,400.00
01-511-2033 Fuel	777.49	2,200.00	2,200.00
01-511-2035 Operating Expenses	16,348.93	11,142.00	10,100.00
01-511-2039 Miscellaneous	-	-	7,000.00
01-511-2065 Copier Lease	3,496.72	-	-
TOTAL OPERATING EXPENSES	335,305.29	351,961.00	278,100.00
<u>MAINTENANCE</u>			
01-511-3028 Building Maintenance	66,416.46	65,100.00	65,100.00
01-511-3032 Vehicle Maintenance	849.39	1,703.40	2,500.00
01-511-3060 Small Machines & Equipment	2,860.81	-	-
TOTAL MAINTENANCE	70,126.66	66,803.40	67,600.00
<u>CONTRACT SERVICES</u>			
01-511-4017 Legal Fees	167,501.50	100,000.00	100,000.00
01-511-4018 Engineering Fees	59,606.25	139,000.00	90,000.00
01-511-4019 Audit Fees	12,500.00	12,500.00	12,500.00
01-511-4020 Contractual/Garb Services	1,645,282.58	1,492,008.00	1,454,208.00
01-511-4046 Newsletter	-	1,667.00	1,664.00
01-511-4068 Service/Maintenance Agmt	17,501.14	17,249.00	14,200.00
01-511-4099 Contracted Services	94,542.36	32,000.00	50,000.00
TOTAL CONTRACT SERVICES	1,996,933.83	1,794,424.00	1,722,572.00
<u>PROGRAM EXPENSES</u>			
01-511-5052 Alamo Boy's & Girl's Club	40,000.00	48,480.00	40,000.00
01-511-5058 Humane Society	71,610.00	88,443.00	102,108.00
01-511-5060 LRGVDC-Rio Metro Transit System	30,000.00	30,000.00	30,000.00
01-511-5087 Community Building	-	500.00	-
01-511-5088 Santa Ana Wildlife Refuge	15,000.00	15,000.00	15,000.00
01-511-5089 HCRMA	15,000.00	15,000.00	15,000.00
01-511-5094 B&G Club Bldg. Maintenance	2,629.76	2,500.00	2,500.00
01-511-5099 Veterans Memorial	21,723.30	131,496.60	-
TOTAL PROGRAM EXPENSES	195,963.06	331,419.60	204,608.00
<u>TRANSFERS OUT</u>			
01-511-6003 Transfer to Tax Increment Fund	38,683.47	50,000.00	62,370.00
TOTAL TRANSFERS OUT	38,683.47	50,000.00	62,370.00
<u>FIXED ASSETS</u>			
01-511-8071 Equipment/Machines	51,085.00	-	-
TOTAL FIXED ASSETS	51,085.00	-	-
TOTAL GENERAL ADMINISTRATION	2,688,097.31	2,594,608.00	2,335,250.00

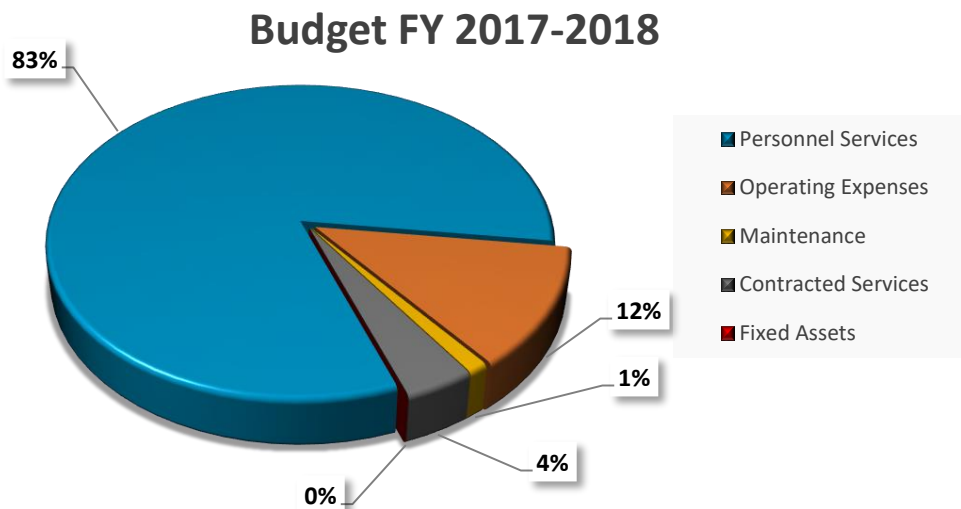
DEPARTMENT: COMMUNITY PLANNING & DEVELOPMENT

Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Comm. Development Director	1	1	1
City Inspector	1	1	1
Code Enforcement Officer	1	1	1
Planner I	1	1	1
Total Planning Department	4	4	4

Department Description

The Planning Department is responsible to provide planning, development, and building advise to the Alamo Community. With the goal to promote a healthy and safe city, duties are accomplished through the enforcement of zoning ordinances, building codes and health regulations.



CITY OF ALAMO, TEXAS

Fund: General

Department: Community Planning & Development	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-512-1001 Salaries & Wages	171,960.90	166,489.20	177,235.93
01-512-1002 Fica & Medicare Taxes	13,154.72	13,133.55	13,557.56
01-512-1004 Worker's Compensation Ins.	929.86	973.53	798.51
01-512-1005 Life/Health Insurance	18,740.10	19,585.60	23,277.60
01-512-1006 Texas Workforce Commission	684.00	900.00	900.00
01-512-1007 Overtime	-	206.00	206.00
01-512-1009 Texas Municipal Retirement System	13,395.88	13,373.90	13,004.66
TOTAL PAYROLL	218,865.46	214,661.78	228,980.26
<u>OPERATING EXPENSES</u>			
01-512-2010 Office Supplies	1,791.40	1,473.00	1,473.00
01-512-2011 Advertising	2,024.94	3,000.00	3,000.00
01-512-2015 Telephone	818.29	1,500.00	1,500.00
01-512-2022 Dues & Subscriptions	974.95	1,100.00	1,100.00
01-512-5025 Travel & Training	11,249.41	17,108.00	16,108.00
01-512-2026 Uniforms	248.99	400.00	400.00
01-512-2033 Fuel	1,416.15	2,800.00	1,800.00
01-512-2035 Operating Expenses	8,459.26	4,880.00	7,800.00
01-512-2065 Copier Lease	-	1,198.80	994.08
TOTAL OPERATING EXPENSE	26,983.39	33,459.80	34,175.08
<u>MAINTENANCE</u>			
01-512-3032 Vehicle Maintenance	958.98	600.00	1,000.00
01-512-3060 Small Machines & Equipment	489.97	720.00	2,200.00
TOTAL MAINTENANCE	1,448.95	1,320.00	3,200.00
<u>CONTRACTED SERVICES</u>			
01-512-4020 Contractual Services	4,550.00	5,000.00	5,000.00
01-512-4021 Demolition Services	9,041.17	1,000.00	6,000.00
TOTAL CONTRACTED SERVICES	13,591.17	6,000.00	11,000.00
<u>FIXED ASSETS</u>			
01-512-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL COMM. PLANNING & DEVELOPMENT	260,888.97	255,441.58	277,355.34

DEPARTMENT: POLICE

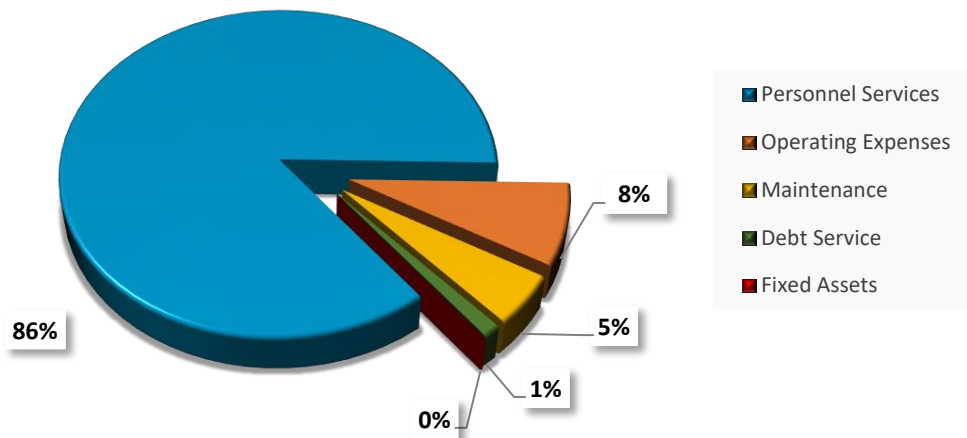
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Police Chief	1	1	1
Lieutenant	1	1	1
Corporal	2	2	2
Criminal/Investigator	3	3	3
Patrol Sergeant	1	1	1
Inv. Sergeant	1	1	1
Police Officers	20	21	21
Dispatcher	6	6	6
CID Clerk	1	1	1
Records Clerk	1	1	1
Data Entry Clerk	1	1	1
Animal Control	2	2	2
Total Police Department	40	41	41

Department Description

The Alamo Police Department strives to create a society for the citizens that is free from crime and disorder by working cooperatively with the public to enforce laws, preserve the peace, and provide for a safe environment.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: General

Department: Police	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-513-1001 Salaries & Wages	1,344,154.97	1,300,244.22	1,485,568.88
01-513-1002 Fica & Medicare Taxes	113,157.53	116,607.30	119,118.31
01-513-1004 Worker's Compensation Ins.	39,660.57	46,011.65	46,924.93
01-513-1005 Life/Health Insurance	177,059.31	201,708.94	239,915.36
01-513-1006 Texas Workforce Commission	7,377.94	9,745.00	9,450.00
01-513-1007 Overtime	135,033.55	137,000.00	103,400.00
01-513-1009 Texas Municipal Retirement System	115,064.45	118,741.17	114,723.36
TOTAL PAYROLL	1,931,508.32	1,930,058.28	2,119,100.84
<u>OPERATING EXPENSES</u>			
01-513-2010 Office Supplies	5,586.88	8,850.00	8,850.00
01-513-2012 Printing	4,268.51	6,000.00	6,000.00
01-513-2013 Electricity	21,856.04	21,100.00	21,000.00
01-513-2015 Telephone	17,696.37	20,000.00	20,000.00
01-513-2022 Dues & Subscriptions	1,075.00	1,525.00	1,525.00
01-513-2025 Travel & Training	12,246.53	17,100.00	17,100.00
01-513-2025-01 Travel & Training (LEOSE)	1,856.66	2,458.00	2,458.00
01-513-2026 Uniforms	9,144.97	18,000.00	18,000.00
01-513-2033 Fuel	56,550.47	64,302.00	70,000.00
01-513-2035 Operating Expense	22,454.81	23,650.00	23,650.00
01-513-2042 Ammunition	1,078.90	2,000.00	2,000.00
01-513-2065 Copier Lease	4,208.46	6,300.00	6,115.68
TOTAL OPERATING EXPENSE	158,023.60	191,285.00	196,698.68
<u>MAINTENANCE</u>			
01-513-3028 Building Maintenance	5,276.04	9,600.00	8,000.00
01-513-3030 Equipment Maintenance	12,332.41	20,750.00	12,350.00
01-513-3032 Vehicle Maintenance	57,234.49	49,995.00	61,530.00
01-513-3060 Small Machines & Equipment	2,818.71	4,450.00	3,800.00
01-513-3068 Service/Maintenance Agmt	36,318.88	37,950.00	35,950.00
TOTAL MAINTENANCE	113,980.53	122,745.00	121,630.00
<u>DEBT SERVICE</u>			
01-513-7747 Lease Purchase - Interest	1,548.60	2,773.00	2,644.03
01-513-7748 Lease Purchase - Principal	17,139.74	58,399.77	27,660.00
TOTAL DEBT SERVICE	18,688.34	61,172.77	30,304.03
<u>FIXED ASSETS</u>			
01-513-8070 Vehicles	-	170,822.00	-
01-513-8071 Equipment/Machines	13,047.71	49,379.53	-
TOTAL FIXED ASSETS	13,047.71	220,201.53	-
TOTAL POLICE DEPARTMENT	2,235,248.50	2,525,462.58	2,467,733.55

DEPARTMENT: MUNICIPAL COURT

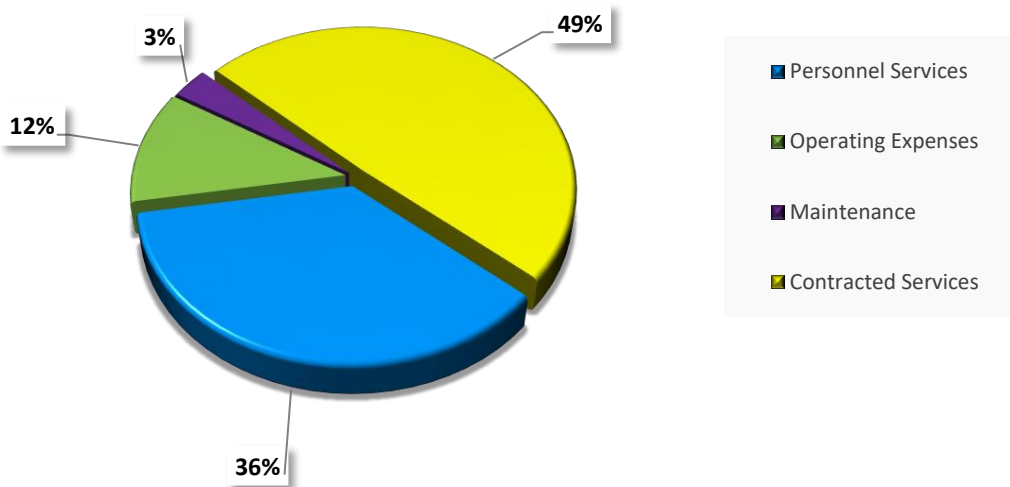
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Municipal Court Clerk	1	1	1
Deputy Court Clerk	1	1	1
Total Municipal Court	2	2	2

Department Description

The Municipal Court is responsible for recording alleged violations of City codes or ordinances, issuing summons' to defendants and witnesses, hearing evidence presented in court, ruling on cases, recording final dispositions of cases, receipting fines and court costs, and distributing such funds to their property designations.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: General

Department: Municipal Court	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-514-1001 Salaries & Wages	50,181.01	49,411.08	51,081.39
01-514-1002 Fica & Medicare Taxes	3,842.78	3,848.03	3,977.34
01-514-1004 Worker's Compensation Ins.	169.97	190.23	175.94
01-514-1005 Life/Health Insurance	8,126.84	8,493.36	10,093.20
01-514-1006 Texas Workforce Commission	342.00	450.00	450.00
01-514-1007 Overtime	48.77	1,030.00	1,030.00
01-514-1009 Texas Municipal Retirement System	3,912.99	3,918.45	3,819.56
TOTAL PAYROLL	66,624.36	67,341.15	70,627.43
<u>OPERATING EXPENSES</u>			
01-514-2010 Office Supplies	839.63	1,300.00	1,300.00
01-514-2012 Printing	913.00	1,250.00	1,300.00
01-514-2013 Electricity	5,565.76	4,960.00	4,750.00
01-514-2015 Telephone	2,662.69	4,400.00	4,400.00
01-514-2035-01 Cell Phone for Judge	1,200.00	1,200.00	1,200.00
01-514-2016 Postage	459.62	560.00	560.00
01-514-2022 Dues & Subscription	60.00	100.00	120.00
01-514-2025 Travel & Training	3,387.89	4,600.00	5,700.00
01-514-2035 Operating Expenses	2,162.80	1,500.00	1,500.00
01-514-2065 Copier Lease	865.14	1,300.00	1,300.00
TOTAL OPERATING EXPENSES	18,116.53	21,170.00	22,130.00
<u>MAINTENANCE</u>			
01-514-3028 Building Maintenance	2,886.67	1,800.00	5,000.00
01-514-3060 Small Machines & Equipment	1,221.56	3,200.00	-
01-514-3068 Service/Maintenance Agmt	-	1,000.00	1,000.00
TOTAL MAINTENANCE	4,108.23	6,000.00	6,000.00
<u>CONTRACT SERVICES</u>			
01-514-4017 Legal Fees - Trial Attorney	-	-	-
01-514-4020 Contractual Services	36,000.00	36,000.00	36,000.00
01-514-4084 Delinquent Collection Fees	83,847.48	79,600.00	60,000.00
TOTAL CONTRACT SERVICES	119,847.48	115,600.00	96,000.00
 TOTAL MUNICIPAL COURT	 208,696.60	 210,111.15	 194,757.43

DEPARTMENT: LIBRARY

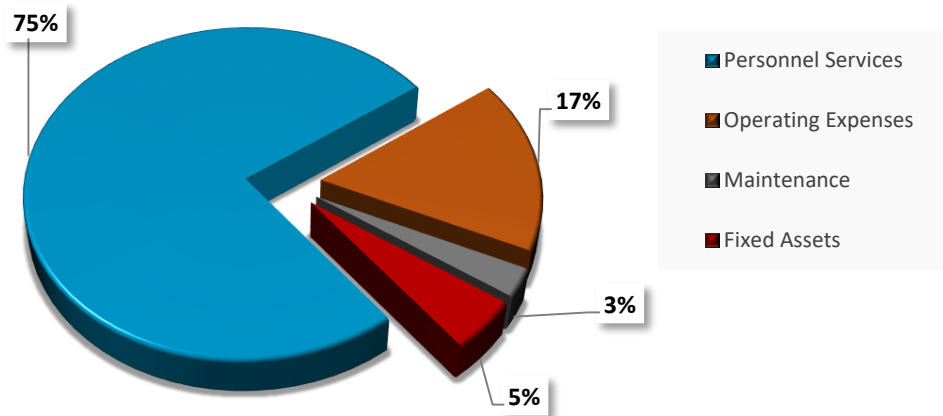
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Library Director	1	1	1
Library Clerk	5	6	6
Total Library Department	6	7	7

Department Description

The Alamo Public Library provides up to date materials and a link to a world of information in a variety of formats to educate, inspire and entertain. All material is organized in a way that everyone can benefit from the collections and web-based resources from within the library, home, school, and work.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: General

Department: Library	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-515-1001 Salaries & Wages	121,638.07	142,268.36	150,821.89
01-515-1002 Fica & Medicare Taxes	9,312.13	11,099.64	11,520.66
01-515-1004 Worker's Compensation Ins.	430.23	604.00	588.89
01-515-1005 Life/Health Insurance	26,518.72	31,669.74	41,508.60
01-515-1006 Texas Workforce Commission	1,022.23	1,350.00	1,575.00
01-515-1007 Overtime	90.76	-	-
01-515-1009 Texas Municipal Retirement System	9,482.54	11,302.77	11,050.12
TOTAL PAYROLL	168,494.68	198,294.51	217,065.16
<u>OPERATING EXPENSES</u>			
01-515-2010 Office Supplies	6,082.23	3,155.00	5,850.00
01-515-2013 Electricity	10,626.87	12,845.00	13,500.00
01-515-2015 Telephone	1,391.48	2,800.00	4,800.00
01-515-2022 Dues & Subscriptions	2,254.33	3,500.00	3,500.00
01-515-2025 Travel & Training	125.00	2,190.00	3,335.00
01-515-2035 Operating Expenses	7,164.44	12,550.00	14,750.00
01-515-2065 Copier Lease	2,274.72	2,424.00	2,424.00
TOTAL OPERATING EXPENSES	29,919.07	39,464.00	48,159.00
<u>MAINTENANCE</u>			
01-515-3028 Building Maintenance	8,330.45	6,995.00	5,900.00
01-515-3060 Small Machines & Equipment	5,662.66	2,000.00	2,000.00
TOTAL MAINTENANCE	13,993.11	8,995.00	7,900.00
<u>CONTRACT SERVICES</u>			
01-515-4020 Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-
<u>FIXED ASSETS</u>			
01-515-8067 Books & Videos	8,260.05	9,500.00	11,500.00
01-515-8073 Office Furniture	-	-	600.00
01-515-8063 City Matching Funds - E-Rate	-	2,000.00	2,000.00
TOTAL FIXED ASSETS	8,260.05	11,500.00	14,100.00
TOTAL LIBRARY	220,666.91	258,253.51	287,224.16

DEPARTMENT: FIRE

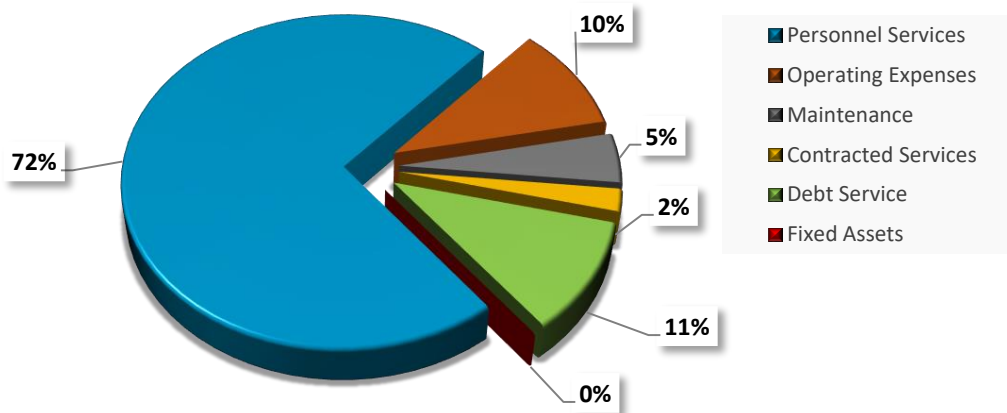
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Fire Chief	1	1	1
Inspector/Investigator	1	1	1
Fire Fighter	14	15	17
Secretary	1	1	1
Fire Equipment Mechanic	1	1	1
Total Fire Department	18	19	21

Department Description

The Alamo Fire Department is to enhance the quality of living in our community by preventing and reducing fire risks through public education, code enforcement and inspection programs. The department provides protection of life, property and the environment from the effects of fire, medical emergencies, and natural hazards that may occur.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: General

Department: Fire	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-516-1001 Salaries & Wages	578,683.01	618,039.42	700,444.42
01-516-1002 Fica & Medicare Taxes	50,368.82	54,148.55	58,039.50
01-516-1004 Worker's Compensation Ins.	15,950.36	18,708.73	19,549.05
01-516-1005 Life/Health Insurance	75,691.02	83,148.44	109,069.80
01-516-1006 Texas Workforce Commission	3,078.99	775.00	4,725.00
01-516-1007 Overtime	79,733.42	90,092.00	60,000.00
01-516-1009 Texas Municipal Retirement System	51,290.46	55,177.61	55,926.21
TOTAL PAYROLL	854,796.08	920,089.75	1,007,753.98
<u>OPERATING EXPENSES</u>			
01-516-2010 Office Supplies	1,726.39	2,700.00	4,700.00
01-516-2013 Electricity	20,011.93	21,000.00	16,000.00
01-516-2015 Telephone	20,770.66	22,832.00	20,832.00
01-516-2022 Dues, Licenses, & Permits	13,246.00	15,635.00	18,135.00
01-516-2025 Travel & Training	17,630.55	12,447.00	27,497.00
01-516-2025-0 Fire Prevention Div Training	-	200.00	-
01-516-2026 Uniforms	3,313.49	4,000.00	6,000.00
01-516-2033 Fuel	13,386.89	16,794.89	20,000.00
01-516-2035 Operating Expense	13,794.71	16,100.00	15,000.00
01-516-2038 Testing	1,355.00	2,100.00	7,350.00
01-516-2065 Copier Lease	865.22	1,500.00	1,602.24
01-516-2066 Tower Lease	-	-	5,900.00
TOTAL OPERATING EXPENSE	106,100.84	115,308.89	143,016.24
<u>MAINTENANCE</u>			
01-516-3028 Building Maintenance	26,186.17	9,600.00	21,100.00
01-516-3030 Equipment Maintenance	15,569.03	8,000.00	25,000.00
01-516-3031 Vehicle Repair	37,134.20	39,100.00	20,500.00
01-516-3060 Small Machines and Equipment	10,707.51	900.00	-
TOTAL MAINTENANCE	89,596.91	57,600.00	66,600.00
<u>CONTRACTED SERVICES</u>			
01-516-4062 Volunteer Firemen Fees	29,999.92	30,000.00	30,000.00
TOTAL CONTRACTED SERVICES	29,999.92	30,000.00	30,000.00
<u>DEBT SERVICE</u>			
01-516-7747 Lease Purchase - Interest	9,291.54	14,982.11	13,031.27
01-516-7748 Lease Purchase - Principal	102,838.42	335,813.56	136,324.07
TOTAL DEBT SERVICE	112,129.96	350,795.67	149,355.34
<u>FIXED ASSETS</u>			
01-516-8063 Fire Equipment	32,226.05	726,779.60	-
TOTAL FIXED ASSETS	32,226.05	726,779.60	-
TOTAL FIRE DEPARTMENT	1,224,849.76	2,200,573.91	1,396,725.56

DEPARTMENT: PARKS & RECREATION

Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Parks Director	1	1	1
Parks Secretary	1	1	1
Parks Maintenance Level 1	6	6	6
Total Parks Department - F/T	8	8	8

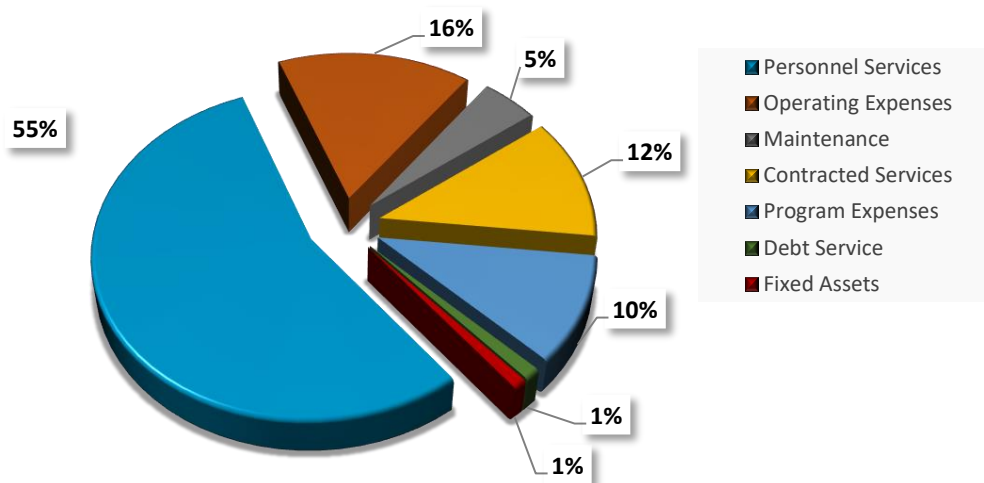
Number of Authorized Part-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Head Track Coach	0.5	0.5	0.5
Assistant Track Coach	0.5	0.5	0.5
Head Tennis Coach	0.5	0.5	0.5
Assistant Tennis Coach	0.5	0.5	0.5
Assistant Coach	1.5	1.5	1.5
Total Parks Department - P/T	3.5	3.5	3.5

Department Description

The City of Alamo Park's & Recreation Department is committed to promoting good health by providing quality recreational services, clean and safe facilities, programs that enrich the lives of all our residents and enhance the quality of life.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: General

Department: Parks & Recreation	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018	
<u>PAYROLL</u>				
01-517-1001	Salaries & Wages	197,225.78	217,295.50	208,806.28
01-517-1002	Fica & Medicare Taxes	16,704.11	18,339.40	17,498.35
01-517-1004	Worker's Compensation Ins.	6,380.69	7,186.23	6,577.54
01-517-1005	Life/Health Insurance	31,596.29	33,110.80	40,510.16
01-517-1006	Texas Workforce Commission	1,703.18	670.00	1,800.00
01-517-1007	Overtime	21,128.35	21,400.00	20,000.00
01-517-1009	Texas Municipal Retirement System	15,659.83	17,041.75	15,253.53
TOTAL PAYROLL		290,398.23	315,043.68	310,445.86
<u>OPERATING EXPENSES</u>				
01-517-2010	Office Supplies	725.24	3,500.00	1,000.00
01-517-2013	Electricity	35,112.40	35,000.00	35,000.00
01-517-2015	Telephone	2,217.67	4,500.00	3,500.00
01-517-2022	Dues & Subscriptions	215.00	500.00	500.00
01-517-2025	Travel & Training	1,204.55	1,400.00	3,000.00
01-517-2026	Uniforms	1,721.13	1,700.00	1,200.00
01-517-2033	Fuel	11,335.11	16,000.00	16,000.00
01-517-2035	Operating Expense	21,803.03	27,900.00	29,400.00
TOTAL OPERATING EXPENSE		74,334.13	90,500.00	89,600.00
<u>MAINTENANCE</u>				
01-517-3027	Alamo Youth Center Maintenance	-	3,000.00	
01-517-3028	Building Maintenance	89.99	1,000.00	1,000.00
01-517-3029	Parks Maintenance	15,497.81	20,245.00	20,245.00
01-517-3032	Vehicle Maintenance	2,350.41	4,000.00	4,000.00
01-517-3060	Small Machines & Equipment	932.34	8,187.00	1,000.00
TOTAL MAINTENANCE		18,870.55	36,432.00	26,245.00
<u>CONTRACT SERVICES</u>				
01-517-4039-01	Track Program	4,851.28	5,000.00	25,000.00
01-517-4039-02	Flag Football Program	4,985.50	5,050.00	6,000.00
01-517-4039-06	Soccer Program	6,883.13	6,850.00	10,000.00
01-517-4039-08	Basketball Program	15,134.12	1,100.00	9,000.00
01-517-4039-09	Tennis Program	75.00	17,800.00	18,000.00
TOTAL CONTRACT SERVICES		31,929.03	35,800.00	68,000.00
<u>PROGRAM EXPENSES</u>				
01-517-5070	Watermelon Event	37,904.62	50,172.29	40,000.00
01-517-5071	City Events	15,706.90	17,000.00	20,000.00
TOTAL PROGRAM EVETS		53,611.52	67,172.29	60,000.00
<u>DEBT SERVICE</u>				
01-517-7747	Lease Purchase - Interest	238.24	519.82	567.00
01-517-7748	Lease Purchase - Principal	2,636.88	9,806.98	5,927.13
TOTAL DEBT SERVICE		2,875.12	10,326.80	6,494.13
<u>FIXED ASSETS</u>				
01-517-8070	Vehicles	-	25,370.96	-
01-517-8071	Equipment/Machines	-	21,114.35	5,500.00
01-517-8075	Alamo Nature Park	-	708,640.88	-
TOTAL FIXED ASSETS		-	755,126.19	5,500.00
TOTAL PARKS & RECREATION		472,018.58	1,310,400.96	566,284.99

DEPARTMENT: STREETS

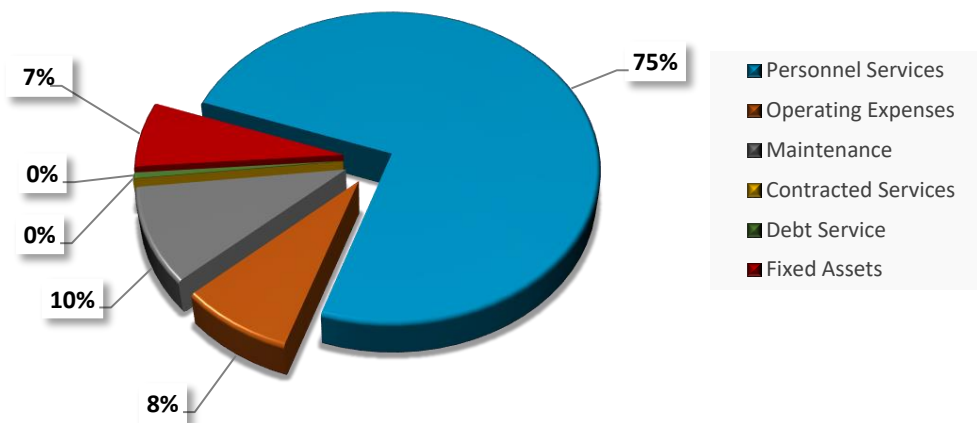
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Supervisor	1	1	1
Heavy Equipment Operator	1	1	1
Maintenance Helper	3	3	3
Laborer	3	3	3
Maintenance	3	3	3
Street Maintenance	4	4	4
Mechanic	1	1	1
Education Specialist	1	1	1
Total Streets Department	17	17	17

Department Description

The Streets Department is responsible for the care and maintenance of all roadways and alleyways and keep them free from hazards. Maintenance includes cutting tall grass along the roadways, alleyways and right of ways, pothole maintenance, and street cleaning.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: General

Department: Streets & Sanitation	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-518-1001 Salaries & Wages	302,385.30	312,085.24	361,503.98
01-518-1002 Fica & Medicare Taxes	25,417.28	25,170.54	28,829.32
01-518-1004 Worker's Compensation Ins.	28,403.98	28,083.58	29,869.75
01-518-1005 Life/Health Insurance	61,848.78	62,857.80	85,929.56
01-518-1006 Texas Workforce Commission	2,602.57	325.00	3,825.00
01-518-1007 Overtime	29,860.98	16,300.00	15,800.00
01-518-1009 Texas Municipal Retirement System	25,882.23	26,084.25	27,723.36
TOTAL PAYROLL	476,401.12	470,906.41	553,480.97
<u>OPERATING EXPENSES</u>			
01-518-2010 Office Supplies	320.93	500.00	500.00
01-518-2015 Telephone	2,929.03	2,000.00	2,000.00
01-518-2022 Dues & Subscription	323.50	400.00	400.00
01-518-2025 Travel & Training	75.00	1,500.00	2,000.00
01-518-2026 Uniforms	4,416.87	5,300.00	5,300.00
01-518-2033 Fuel	26,748.02	21,400.00	29,800.00
01-518-2034 Chemicals	3,425.92	3,500.00	3,500.00
01-518-2035 Operating Expense	17,158.36	17,050.00	17,050.00
TOTAL OPERATING EXPENSE	55,397.63	51,650.00	60,550.00
<u>MAINTENANCE</u>			
01-518-3029 Equipment Repair	16,603.49	16,500.00	16,500.00
01-518-3032 Vehicle Maintenance	9,920.92	10,000.00	10,000.00
01-518-3044 Street/Sign Maintenance	27,657.12	24,619.00	22,619.00
01-518-3049 Street Lights	7,803.84	2,964.00	19,381.00
01-518-3050 Street Bumps	-	-	5,000.00
TOTAL MAINTENANCE	61,985.37	54,083.00	73,500.00
<u>CONTRACTED SERVICES</u>			
01-518-4020 Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-
<u>DEBT SERVICE</u>			
01-518-7747 Lease Purchase - Interest	476.49	598.72	378.00
01-518-7748 Lease Purchase - Principal	5,273.77	15,725.74	3,951.42
TOTAL DEBT SERVICE	5,750.26	16,324.46	4,329.42
<u>FIXED ASSETS</u>			
01-518-8070 Vehicles	-	47,745.65	-
01-518-8071 Equipment/Machines	11,679.00	35,000.00	-
01-518-8075 Street Reconstruction	74,511.45	69,900.00	50,000.00
01-518-8076 Crocket Ave Improvements	-	26,789.70	-
TOTAL FIXED ASSETS	86,190.45	179,435.35	50,000.00
TOTAL STREETS & SANITATION	685,724.83	772,399.22	741,860.39

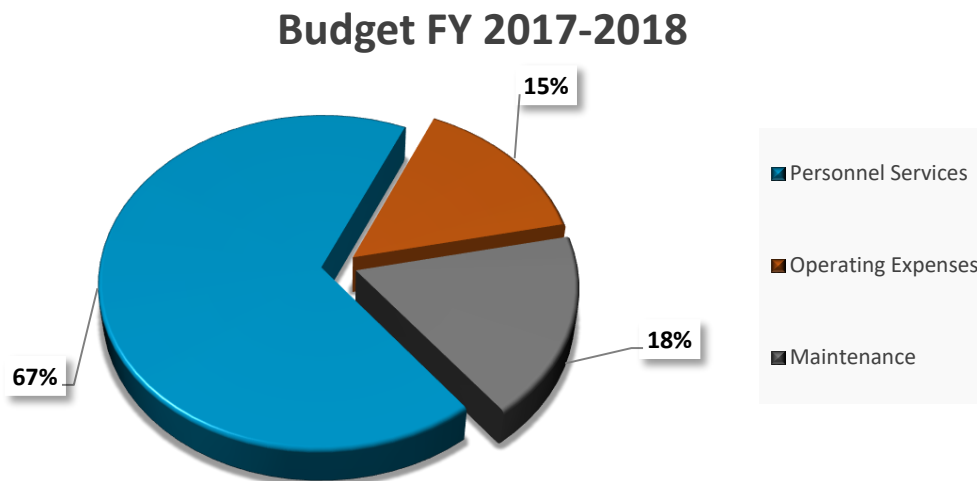
DEPARTMENT: MUSEUM

Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Curator of Collections	0	1	1
<hr/>			
Total Museum	0	1	1

Department Description

The Alamo Museum is dedicated to create an environment that inspires, educates and entertains the public with the enriched history of Alamo, Texas.



CITY OF ALAMO, TEXAS

Fund: General

Department: Museum	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-519-1001 Salaries & Wages	-	8,615.38	31,493.41
01-519-1002 Fica & Medicare Taxes	-	1,500.58	2,413.55
01-519-1004 Worker's Compensation Ins.	-	150.00	106.63
01-519-1005 Life/Health Insurance	-	2,265.63	5,046.60
01-519-1006 Texas Workforce Commission	-	490.38	225.00
01-519-1009 Tex Mun Retirement System	-	1,528.03	2,312.09
TOTAL PAYROLL	-	14,550.00	41,597.28
<u>OPERATING EXPENSES</u>			
01-519-2010 Office Supplies	-	1,000.00	3,746.00
01-519-2015 Telephone	-	600.00	-
01-519-2022 Dues & Subscriptions	-	500.00	2,000.00
01-519-2025 Travel & Training	-	50.00	2,500.00
01-519-2035 Operating Expense	-	800.00	1,090.60
TOTAL OPERATING EXPENSE	-	2,950.00	9,336.60
<u>MAINTENANCE</u>			
01-519-3028 Building Maintenance	-	1,300.00	5,000.00
01-519-3060 Small Machines & Equipment	-	700.00	6,000.00
TOTAL MAINTENANCE	-	2,000.00	11,000.00
TOTAL MUSEUM	-	19,500.00	61,933.88

DEPARTMENT: SWIMMING POOL

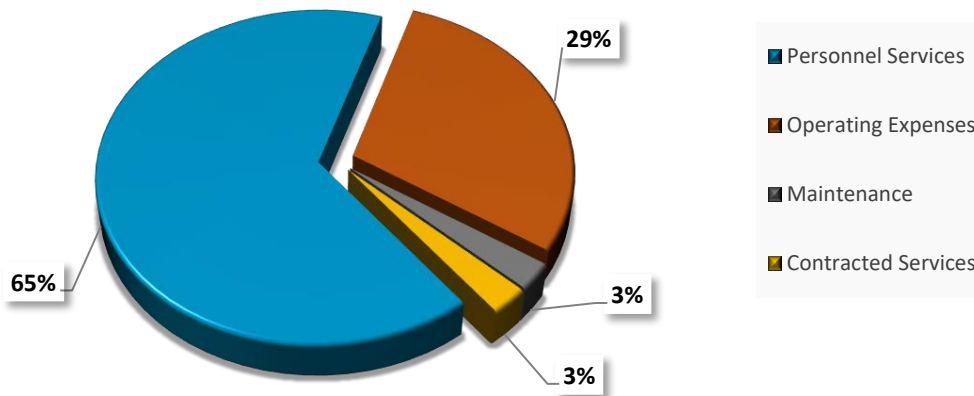
Number of Authorized Part-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Swimming Pool Manager	0.5	0.5	0.5
Lifeguards	2.5	2.5	2.5
Total Swimming Pool	3	3	3

Department Description

The City's swimming pool is used for aquatic programs, special events, and is also available for rent for birthday parties, school outings and other events during the summer months.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: General

Department: Swimming Pool	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-521-1001 Salaries & Wages	28,435.80	26,125.00	34,125.00
01-521-1002 Fica & Medicare Taxes	2,402.49	2,414.00	3,414.00
01-521-1004 Worker's Compensation Ins.	994.27	1,476.00	1,476.00
01-521-1006 Texas Workforce Commission	574.57	590.00	590.00
01-521-1007 Overtime	2,969.58	5,500.00	10,500.00
TOTAL PAYROLL	35,376.71	36,105.00	50,105.00
<u>OPERATING EXPENSES</u>			
01-521-2010 Office Supplies	210.00	500.00	500.00
01-521-2013 Electricity	9,253.12	9,500.00	9,500.00
01-521-2015 Telephone	265.80	750.00	750.00
01-521-2022 Dues & Subscriptions	250.00	300.00	300.00
01-521-2025 Travel & Training	-	900.00	900.00
01-521-2026 Uniforms	-	-	1,000.00
01-521-2034 Chemicals	5,012.95	5,000.00	5,000.00
01-521-2035 Operating Expense	4,466.67	4,500.00	4,500.00
TOTAL OPERATING EXPENSE	19,458.54	21,450.00	22,450.00
<u>MAINTENANCE</u>			
01-521-3028 Building Maintenance	1,819.64	1,000.00	2,000.00
TOTAL MAINTENANCE	1,819.64	1,000.00	2,000.00
<u>CONTRACT SERVICES</u>			
01-521-4037 Concession	1,113.60	2,000.00	2,000.00
TOTAL CONTRACT SERVICES	1,113.60	2,000.00	2,000.00
TOTAL SWIMMING POOL	57,768.49	60,555.00	76,555.00

DEPARTMENT: CITY MANAGER

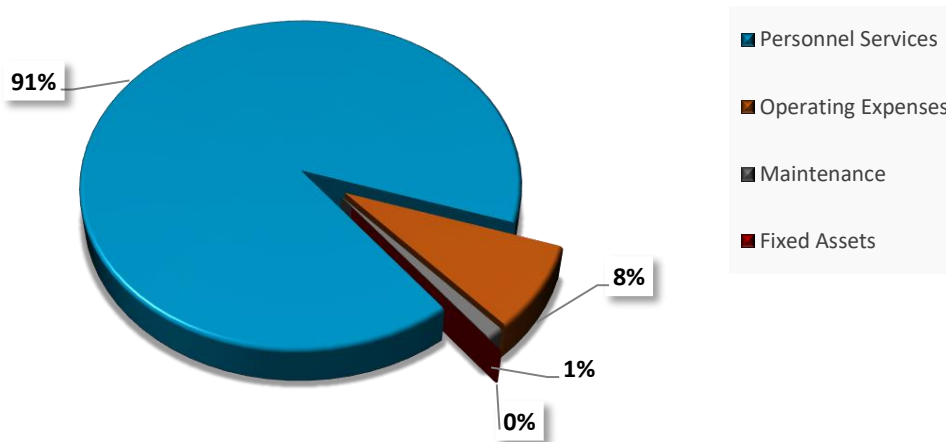
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
City Manager	1	1	1
Administrative Assistant	1	1	1
Total City Manager	2	2	2

Department Description

This is an Administrative Department of the Municipal Government under the direction and supervision of the City Commission. The City Manager exercises supervision and control over all departments, and sees that each department operates efficiently.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: General

Department: City Manager	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-522-1001 Salaries & Wages	119,375.95	119,765.75	123,423.20
01-522-1002 Fica & Medicare Taxes	9,140.95	9,182.68	9,460.37
01-522-1004 Worker's Compensation Ins.	404.36	436.20	418.49
01-522-1005 Life/Health Insurance	10,993.67	10,954.88	13,047.04
01-522-1006 Texas Workforce Commission	342.00	450.00	450.00
01-522-1007 Overtime	114.31	300.00	300.00
01-522-1009 Texas Municipal Retirement System	9,308.39	9,350.72	9,074.55
TOTAL PAYROLL	149,679.63	150,440.23	156,173.65
<u>OPERATING EXPENSES</u>			
01-522-2010 Office Supplies	1,300.05	760.00	760.00
01-522-2015 Telephone	270.00	100.00	-
01-522-2022 Dues & Subscriptions	376.00	1,100.00	1,100.00
01-522-2025 Travel & Training	6,443.05	8,900.00	8,900.00
01-522-2035 Operating Expense	700.30	2,230.00	2,360.00
01-522-2065 Copier Lease	-	598.80	1,090.60
TOTAL OPERATING EXPENSE	9,089.40	13,688.80	14,210.60
<u>MAINTENANCE</u>			
01-522-3060 Small Machines & Equipment	1,087.60	2,000.00	2,000.00
TOTAL MAINTENANCE	1,087.60	2,000.00	2,000.00
<u>FIXED ASSETS</u>			
01-522-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL CITY MANAGER	159,856.63	166,129.03	172,384.25

DEPARTMENT: PURCHASING

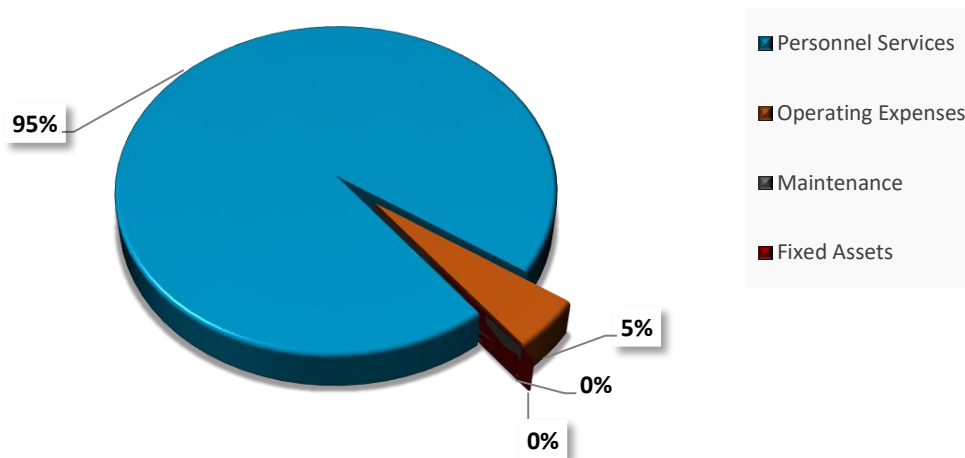
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Purchasing Agent	1	1	1
Custodian	1	1	1
Total Purchasing Dept.	2	2	2

Department Description

The Purchasing department is responsible to ensure that all departments acquisition of services and goods are at the most effective price following the City's adopted purchasing manual guidelines. Purchase requisitions and purchase orders are utilized to facilitate the procurement process. All vendors and City employees are to adhere to the City's Purchasing Manual.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: General

Department: Purchasing	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-523-1001 Salaries & Wages	67,360.09	67,396.67	69,621.75
01-523-1002 Fica & Medicare	5,215.35	5,163.49	5,333.71
01-523-1004 Worker's Compensation Ins.	1,155.38	228.40	235.93
01-523-1005 Life/Health Insurance	8,259.18	8,630.72	10,230.56
01-523-1006 Texas Workforce Commission	342.00	450.00	450.00
01-523-1007 Overtime	812.04	400.00	400.00
01-523-1009 Texas Municipal Retirement System	5,310.59	5,258.00	5,117.69
TOTAL PAYROLL	88,454.63	87,527.28	91,389.64
<u>OPERATING EXPENSES</u>			
01-523-2010 Office Supplies	324.66	310.00	500.00
01-523-2025 Travel & Training	1,587.26	2,888.89	2,000.00
01-523-2026 Uniforms	276.30	300.00	300.00
01-523-2035 Operating Expense	174.94	283.00	1,000.00
01-523-2065 Copier Lease	-	1,062.94	993.96
TOTAL OPERATING EXPENSE	2,363.16	4,844.83	4,793.96
<u>MAINTENANCE</u>			
01-523-3060 Small Machines & Equipment	-	1,553.97	-
TOTAL MAINTENANCE	-	1,553.97	-
<u>FIXED ASSETS</u>			
01-823-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL PURCHASING	90,817.79	93,926.08	96,183.60

DEPARTMENT: CITY SECRETARY

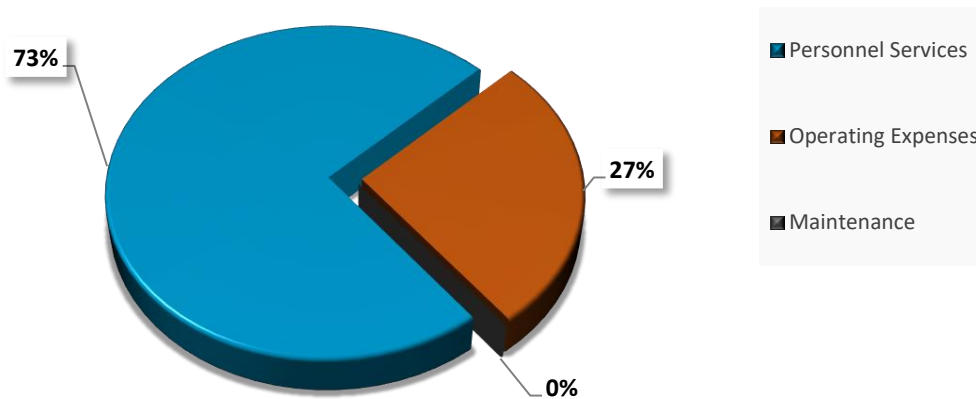
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
City Secretary	1	1	1
Total City Secretary	1	1	1

Department Description

The City Secretary is the custodian of all City records. This department is responsible for preparations of all City Commission agendas and scheduling of meetings and shall have such other duties and responsibilities as assigned to him/her by the City's Charter and the Board of Commissioners.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: General

Department: City Secretary	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-524-1001 Salaries & Wages	40,920.00	40,285.47	41,589.83
01-524-1002 Fica & Medicare	3,130.65	3,081.07	3,181.62
01-524-1004 Worker's Compensation Ins.	138.47	156.29	140.74
01-524-1005 Life/Health Insurance	4,063.42	4,246.68	5,046.60
01-524-1006 Texas Workforce Commission	171.00	35.00	225.00
01-524-1009 Texas Municipal Retirement System	3,187.93	3,147.46	3,051.68
TOTAL PAYROLL	51,611.47	50,951.97	53,235.47
<u>OPERATING EXPENSES</u>			
01-524-2010 Office Supplies	366.09	1,550.00	1,550.00
01-524-2011 Advertising	17,623.50	10,000.00	10,000.00
01-524-2012 Printing	-	500.00	500.00
01-524-2015 Telephone	50.00	250.00	250.00
01-524-2022 Dues & Subscription	383.00	900.00	900.00
01-524-2025 Travel & Training	684.28	2,000.00	2,000.00
01-524-2035 Operating Expense	829.25	2,300.00	2,300.00
01-524-2036 Records Codification	4,623.00	1,000.00	1,000.00
01-524-2065 Copier Lease	1,003.90	910.68	892.80
TOTAL OPERATING EXPENSE	25,563.02	19,410.68	19,392.80
<u>MAINTENANCE</u>			
01-524-3060 Small Machines & Equipment	2,616.49	-	-
TOTAL MAINTENANCE	2,616.49	-	-
<u>FIXED ASSETS</u>			
01-524-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL CITY SECRETARY	79,790.98	70,362.65	72,628.27

DEPARTMENT: HUMAN RESOURCES

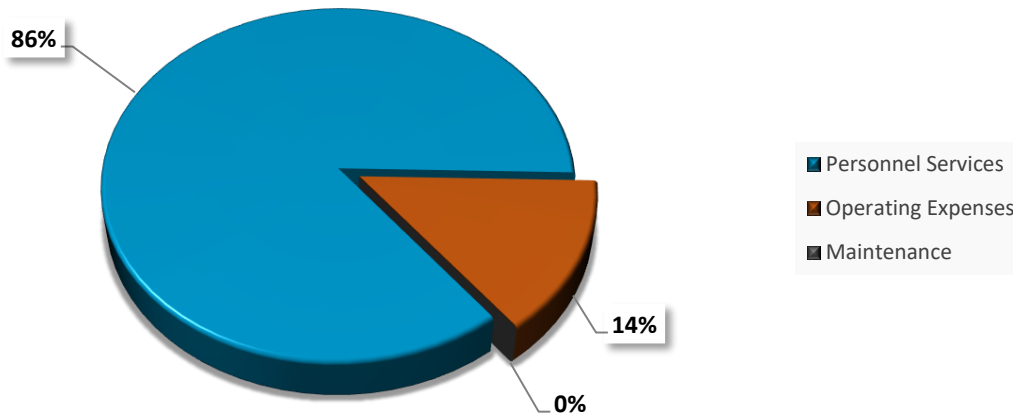
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Human Resource Director	1	1	1
Total HR Department	1	1	1

Department Description

The Human Resource department is to provide support with recruitment, procedures and practices of City policies, compensation, training and development, benefits and employee relations to all City of Alamo departments.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: General

Department: Human Resources	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-525-1001 Salaries & Wages	48,623.99	47,845.38	49,376.44
01-525-1002 Fica & Medicare Taxes	3,719.37	3,669.18	3,777.07
01-525-1004 Worker's Compensation Ins.	164.55	181.86	167.08
01-525-1005 Life/Health Insurance	4,063.42	4,246.68	5,046.60
01-525-1006 Texas Workforce Commission	171.00	175.00	225.00
01-525-1009 Texas Municipal Retirement System	3,787.57	3,736.14	3,622.79
TOTAL PAYROLL	60,529.90	59,854.24	62,214.98
<u>OPERATING EXPENSES</u>			
01-525-2010 Office Supplies	753.10	2,050.00	1,250.00
01-525-2011 Advertising	855.40	-	800.00
01-525-2012 Printing	561.90	800.00	800.00
01-525-2022 Dues & Subscriptions	2,913.88	1,000.00	1,000.00
01-525-2025 Travel & Training	1,154.39	3,500.00	3,500.00
01-525-2035 Operating Expense	-	1,850.00	1,850.00
01-525-2065 Copier Lease	-	1,098.80	994.08
TOTAL OPERATING EXPENSE	6,238.67	10,298.80	10,194.08
<u>MAINTENANCE</u>			
01-525-3060 Small Machines & Equipment	282.00	1,000.00	-
TOTAL MAINTENANCE	282.00	1,000.00	-
<u>CONTRACTED SERVICES</u>			
01-525-4020 Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-
<u>FIXED ASSETS</u>			
01-525-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL HUMAN RESOURCES	67,050.57	71,153.04	72,409.06

Number of Authorized Full-Time Positions

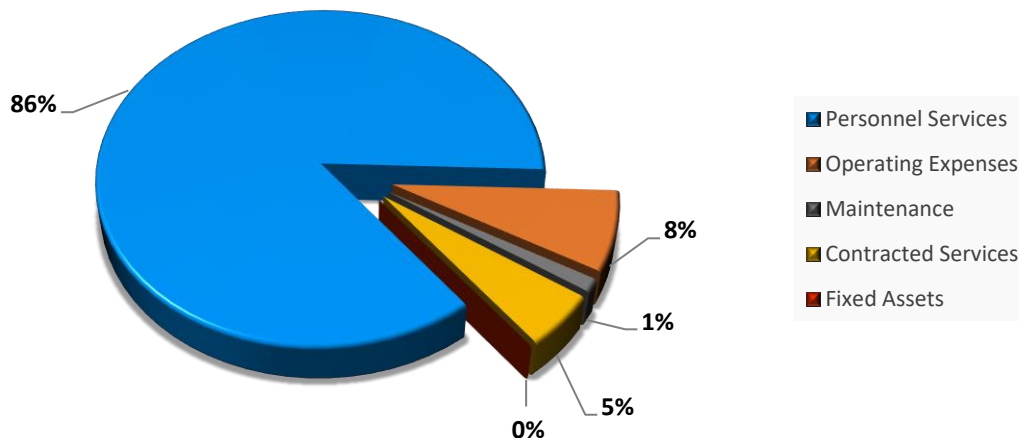
Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Finance Director	1	1	1
Accountant	1	1	1
Accounts Payable/Payroll Clerk	1	1	1
Payroll/Accounts Payable Clerk	1	1	1
Total Finance Department	4	4	4

Department Description

The Department of Finance has the fiduciary responsibility to safeguard the City's Financial Assets and manage its Financial resources in accordance with the goals of the City Council, City Manager and in compliance with applicable laws and generally accepted accounting and financial management principles.

The department plans and directs the City's financial activities including accounting, budgeting, debt and investment management, process accounts payable and payroll for the City of Alamo and the Alamo Economic Development Corporation. Maintains the general ledger, subsidiary ledger, payroll records, accounts payable vendor files, accounts receivables and fixed assets. It complies and prepares various reports for local and state use and reports interim financial reports on a monthly basis. The department also plans, coordinates and prepares the city's annual audit report.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

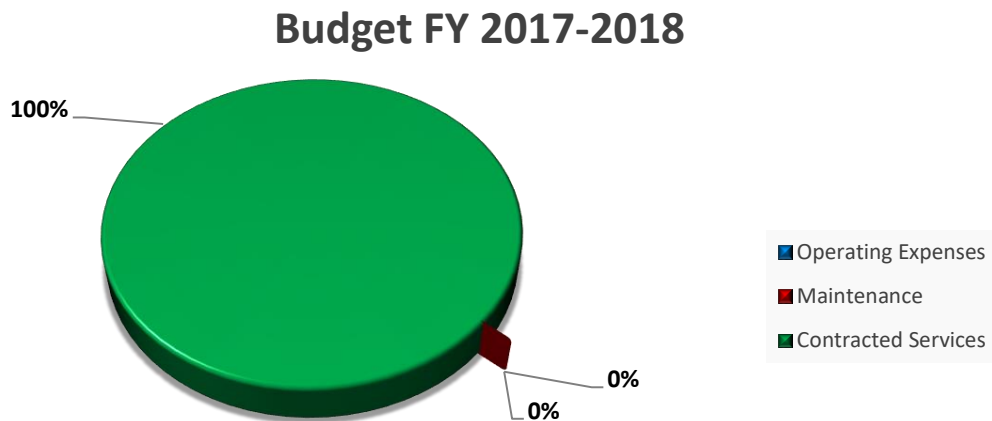
Fund: General

Department: Finance	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-526-1001 Salaries & Wages	155,831.86	157,195.80	162,297.18
01-526-1002 Fica & Medicare Taxes	11,920.94	11,966.96	12,357.22
01-526-1004 Worker's Compensation Ins.	527.33	579.37	546.64
01-526-1005 Life/Health Insurance	18,944.48	19,794.96	23,486.96
01-526-1006 Texas Workforce Commission	684.00	900.00	900.00
01-526-1007 Overtime	-	530.00	530.00
01-526-1009 Texas Municipal Retirement System	12,139.21	12,185.96	11,854.90
TOTAL PAYROLL	200,047.82	203,153.05	211,972.90
<u>OPERATING EXPENSES</u>			
01-526-2010 Office Supplies	3,489.47	2,699.00	3,049.00
01-526-2015 Telephone/Telecommunications	693.87	1,100.00	1,100.00
01-526-2022 Dues & Subscriptions	190.00	1,000.00	1,000.00
01-526-2025 Travel & Training	3,421.04	9,900.00	6,900.00
01-526-2035 Operating Expense	2,933.89	3,300.00	3,000.00
01-526-2065 Copier Lease	1,915.86	3,329.40	3,585.48
TOTAL OPERATING EXPENSE	12,644.13	21,328.40	18,634.48
<u>MAINTENANCE</u>			
01-526-3060 Small Machines & Equipment	489.53	3,000.00	3,000.00
TOTAL MAINTENANCE	489.53	3,000.00	3,000.00
<u>CONTRACTED SERVICES</u>			
01-526-4020 Contractual Services	6,188.84	6,600.00	12,600.00
TOTAL CONTRACTED SERVICES	6,188.84	6,600.00	12,600.00
<u>FIXED ASSETS</u>			
01-526-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL FINANCE DEPARTMENT	219,370.32	234,081.45	246,207.38

DEPARTMENT: TAX COLLECTION

Department Description

This department is responsible for all expenses related to the Tax Collection Attorney, Appraisal District and Hidalgo County Tax Office for the collection of property taxes for the City of Alamo.



CITY OF ALAMO, TEXAS

Fund: General

Department: Tax Collection	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>OPERATING EXPENSES</u>			
01-527-2010 Office Supplies	-	-	-
01-527-2025 Travel & Training	-	-	-
01-527-2035 Operating Expense	-	-	-
TOTAL OPERATING EXPENSE	-	-	-
<u>MAINTENANCE</u>			
01-527-3060 Small Machines & Equipment	-	-	-
01-527-3068 Service/Maintenance Agmt	-	-	-
TOTAL MAINTENANCE	-	-	-
<u>CONTRACTED SERVICES</u>			
01-527-4084 Tax Collection Atty	37,670.84	37,000.00	44,000.00
01-527-4085 Appraisal District	33,386.75	33,754.00	33,754.00
01-527-4086 Hidalgo County Tax	29,610.00	31,080.00	32,628.00
TOTAL CONTRACTED SERVICES	100,667.59	101,834.00	110,382.00
<u>FIXED ASSETS</u>			
01-527-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL TAX COLLECTION	100,667.59	101,834.00	110,382.00

DEPARTMENT: INFORMATION TECHNOLOGY

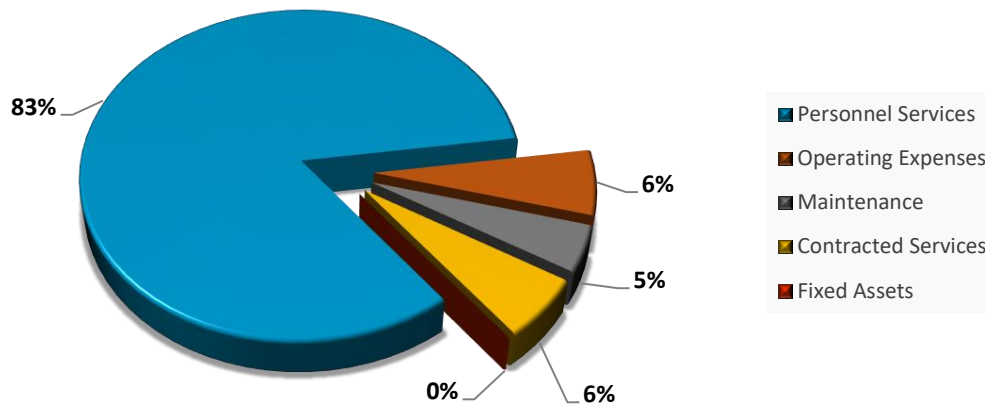
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
IT Director	1	1	1
Computer Technician	1	1	1
Total IT Department	2	2	2

Department Description

The Information Technology department installs, manages, and maintains computers, telecommunications, security systems and all related technology infrastructure for the City of Alamo.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: General

Department: Information Technology	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-529-1001 Salaries & Wages	55,186.45	68,966.73	71,224.61
01-529-1002 Fica & Medicare Taxes	4,224.74	5,287.82	5,460.24
01-529-1004 Worker's Compensation Ins.	186.89	253.91	241.54
01-529-1005 Life/Health Insurance	5,429.00	8,493.36	10,093.20
01-529-1006 Texas Workforce Commission	341.74	430.00	450.00
01-529-1007 Overtime	41.49	200.00	200.00
01-529-1009 Texas Municipal Retirement System	4,302.10	5,384.59	5,238.02
TOTAL PAYROLL	69,712.41	89,016.41	92,907.61
<u>OPERATING EXPENSES</u>			
01-529-2010 Office Supplies	386.67	800.00	300.00
01-529-2015 Telephone	285.48	2,000.00	2,000.00
01-529-2022 Dues & Subscriptions	-	150.00	150.00
01-529-2025 Travel & Training	1,751.15	3,000.00	3,000.00
01-529-2035 Operating Expense	7,821.08	550.00	550.00
01-529-2065 Copier Lease	-	1,098.80	994.08
TOTAL OPERATING EXPENSE	10,244.38	7,598.80	6,994.08
<u>MAINTENANCE</u>			
01-529-3060 Small Machines & Equipment	-	5,150.00	-
01-529-3068 Service/Maintenance Agmt	-	-	5,000.00
TOTAL MAINTENANCE	-	5,150.00	5,000.00
<u>CONTRACTED SERVICES</u>			
01-529-4020 Contractual Services	6,000.00	6,100.00	6,600.00
TOTAL CONTRACTED SERVICES	6,000.00	6,100.00	6,600.00
<u>FIXED ASSETS</u>			
01-529-8071 Equipment/Machines	9,024.38	-	-
TOTAL FIXED ASSETS	9,024.38	-	-
TOTAL INFORMATION TECHNOLOGY	94,981.17	107,865.21	111,501.69

DEPARTMENT: STORM WATER

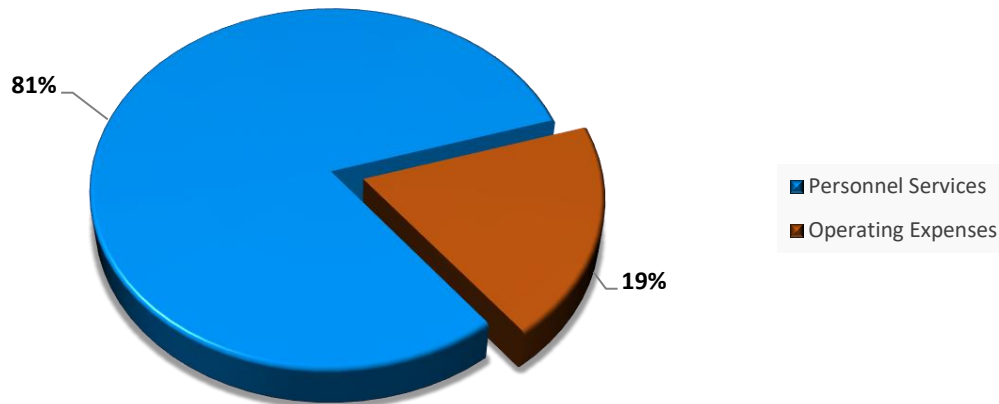
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Special Projects Director	1	1	1
Storm Water Specialist	1	1	1
Total Storm Water Department	2	2	2

Department Description

This department serves the purpose of managing and maintaining the quantity and quality of storm water. Education programs have been established to teach the public about storm water pollution. Also under this department, the Special Projects Director coordinates the research and writing of grant proposals that can benefit the City of grant funds.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: General

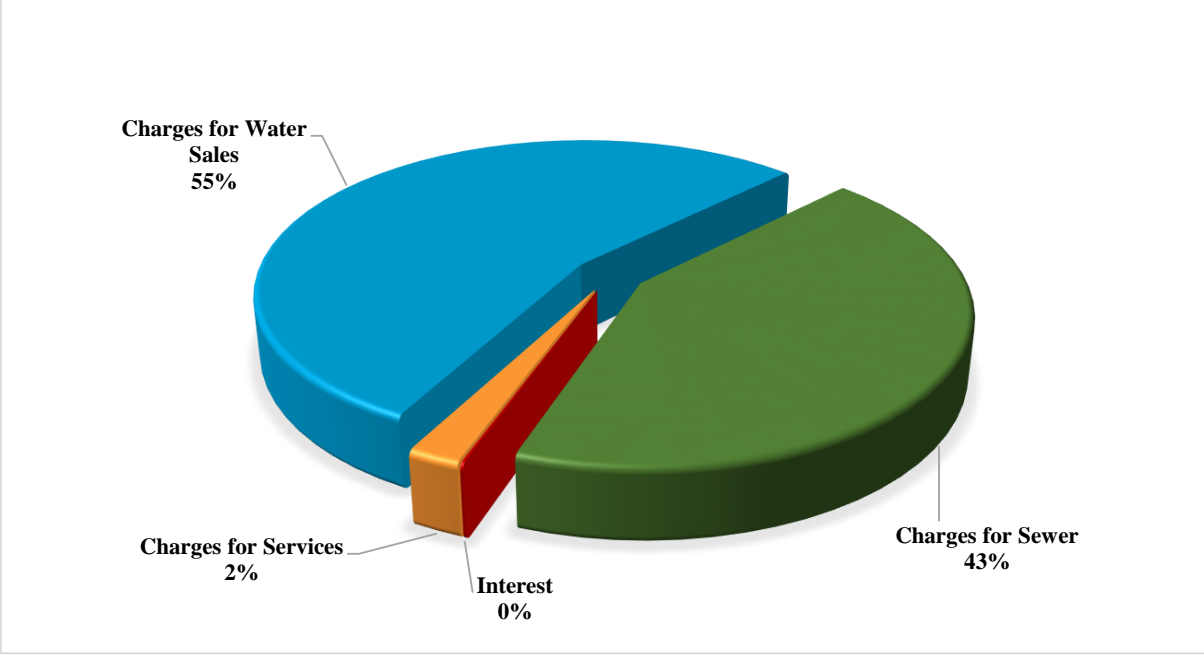
Department: Storm Water	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
01-550-1001 Salaries & Wages	88,959.33	88,729.12	91,565.14
01-550-1002 Fica & Medicare Taxes	6,805.70	6,789.18	7,006.54
01-550-1004 Worker's Compensation Ins.	301.04	325.32	309.94
01-550-1005 Life/Health Insurance	7,789.61	8,493.36	10,093.20
01-550-1006 Texas Workforce Commission	342.00	415.00	450.00
01-550-1009 Texas Municipal Retirement System	6,929.75	6,913.42	6,720.24
TOTAL PAYROLL	111,127.43	111,665.40	116,145.06
<u>OPERATING EXPENSES</u>			
01-550-2010 Office Supplies	447.52	500.00	500.00
01-550-2015 Telephone	746.76	945.00	500.00
01-550-2022 Dues & Subscriptions	18,591.00	18,595.00	18,645.00
01-550-2025 Travel & Training	767.68	2,128.00	4,000.00
01-550-2035 Operating Expense	332.80	1,077.00	3,000.00
01-550-2065 Copier Lease	-	1,098.80	994.08
TOTAL OPERATING EXPENSE	20,885.76	24,343.80	27,639.08
<u>MAINTENANCE</u>			
01-550-3060 Small Machines & Equipment	641.16	-	-
TOTAL MAINTENANCE	641.16	-	-
<u>CONTRACTED SERVICES</u>			
01-550-4020 Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-
<u>FIXED ASSETS</u>			
01-550-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL STORM WATER	132,654.35	136,009.20	143,784.14

ENTERPRISE FUNDS

The **Enterprise Funds** are used to account for the City operations that are financed and/or operated in a manner similar to a private business enterprise. It accounts for activities that provide goods and services primarily to the public on a charge basis.

Water and Sewer Revenues by Source

\$3,974,288

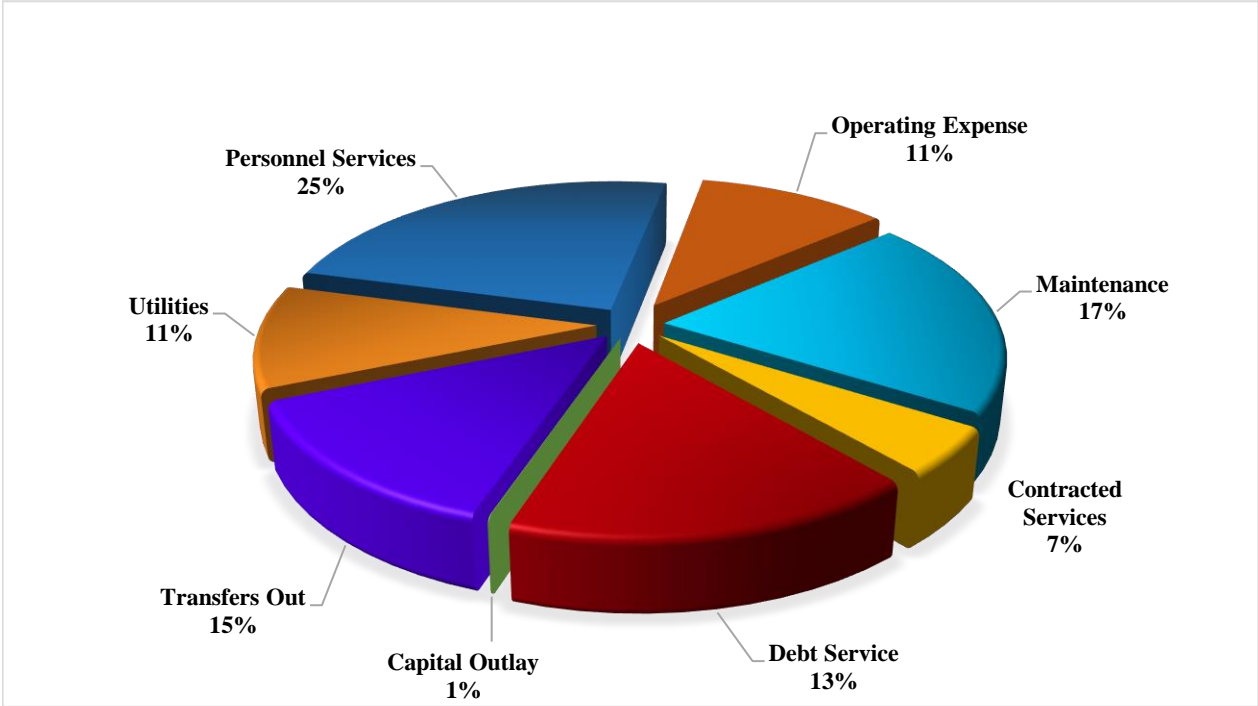


CITY OF ALAMO, TEXAS

WATER AND SEWER REVENUES		FUND: WATER AND SEWER		
		ACTUAL 2015-2016	AMENDED BUDGET 2016-2017	ADOPTED BUDGET 2017-2018
<u>CHARGES FOR SERVICES</u>				
03-4-4607	AMBULANCE	1.77	-	-
03-4-4608	OTHER REVENUES	1,083.52	3,000.00	3,000.00
03-4-4609	TAP & CONNECTIONS	105,390.00	112,000.00	80,000.00
03-4-4610	METER BOX	1,032.00	1,600.00	1,600.00
03-4-4611	UNPLUG SEWER LINES	2,580.00	2,500.00	2,500.00
03-4-4612	RETURNED CHECK FEES	1,995.00	1,500.00	1,500.00
03-4-4613	PAYMENT EXTENSION FEE	4,180.00	2,300.00	300.00
03-4-4614	TAMPERING FEE	845.00	-	-
03-4-4616	SET UP FEE	70.00	-	-
03-4-4621	INSURANCE PROCEEDS	-	-	-
03-4-4638	CASH (SHORT/OVER)	1.32	-	-
TOTAL CHARGES FOR SERVICES		117,178.61	122,900.00	88,900.00
<u>CHARGES FOR WATER SALES</u>				
03-4-4672	WATER SALES	2,047,498.22	2,225,000.00	2,175,000.00
TOTAL CHARGES FOR WATER SALES		2,047,498.22	2,225,000.00	2,175,000.00
<u>CHARGES FOR SEWER</u>				
03-4-4682	SEWER CHARGES	1,574,492.84	1,693,388.00	1,705,388.00
TOTAL CHARGES FOR SEWER		1,574,492.84	1,693,388.00	1,705,388.00
<u>INTEREST</u>				
03-4-4704	INTEREST	5,525.63	14,500.00	5,000.00
TOTAL INTEREST		5,525.63	14,500.00	5,000.00
<u>TRANSFER IN/OTHER FIN</u>				
03-4-4851	CAPITAL LEASE PROCEEDS	-	124,066.00	-
TOTAL TRANSFER IN/OTHER FIN		-	124,066.00	-
TOTAL REVENUES		3,744,695.30	4,179,854.00	3,974,288.00

Water and Sewer Expenditure by Category

\$4,074,459



CITY OF ALAMO, TEXAS

BUDGET SUMMARY BY CATEGORY									FUND: WATER AND SEWER FUND
DEPARTMENT	PERSONNEL SERVICES	OPERATING EXPENSE	MAINTENANCE	CONTRACTUAL SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS OUT	UTILITIES	TOTAL BUDGET
WATER	387,197.92	195,078.48	312,932.00	-	129,441.92	-	-	45,400.00	1,070,050.32
SEWER	212,041.91	57,998.00	391,000.00	74,524.00	-	-	-	119,600.00	855,163.91
WATER PLANT	222,359.95	156,500.00	94,100.00	48,800.00	-	-	-	165,500.00	687,259.95
BILLING	147,937.53	12,997.36	15,500.00	-	-	-	-	40,000.00	216,434.89
DEBT SERVICE	-	-	-	-	546,366.00	-	-	-	546,366.00
GENERAL ADMINISTRAT	-	15,484.42	8,800.00	68,600.00	-	1,500.00	549,300.00	55,500.00	699,184.42
TOTAL GENERAL FUND	969,537.31	438,058.26	822,332.00	191,924.00	675,807.92	1,500.00	549,300.00	426,000.00	4,074,459.49

DEPARTMENT: WATER

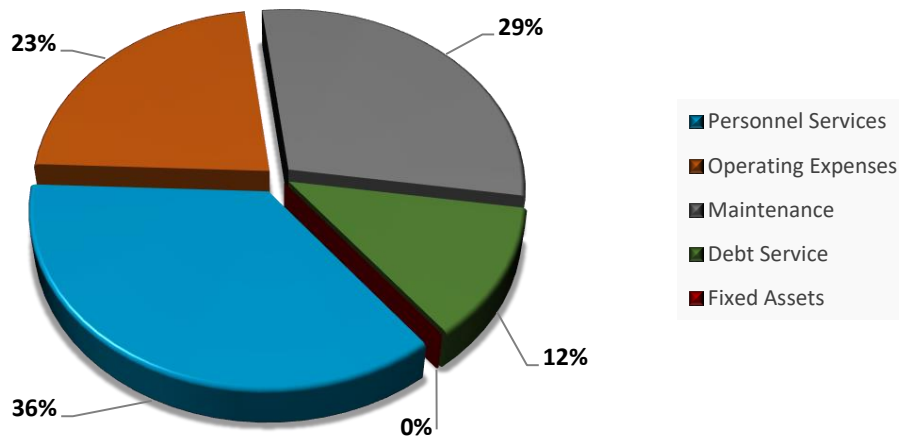
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Public Works Director	1	1	1
Secretary	1	1	1
Waterworks Helper	6	6	6
Meter Reader	2	2	2
Total Water Department	10	10	10

Department Description

The Water department is responsible for the maintenance and repair of the City's water distribution system. This consists of mains, fire hydrants, and service lines from the water mains to the individual meters.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Water	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
03-530-1001 Salaries & Wages	215,600.66	236,095.53	248,595.18
03-530-1002 Fica & Medicare Taxes	18,304.13	20,397.32	21,354.49
03-530-1004 Worker's Compensation Ins.	9,312.80	10,867.48	11,920.90
03-530-1005 Life/Health Insurance	36,642.23	42,538.80	50,610.00
03-530-1006 Texas Workforce Commission	1,572.54	2,250.00	2,250.00
03-530-1007 Overtime	24,808.48	32,000.00	32,000.00
03-530-1009 Texas Municipal Retirement System	18,639.21	20,770.59	20,467.35
TOTAL PAYROLL	324,880.05	364,919.72	387,197.92
<u>OPERATING EXPENSES</u>			
03-530-2010 Office Supplies	981.66	700.00	700.00
03-530-2013 Electricity	9,248.76	45,100.00	10,000.00
03-530-2015 Telephone	48,406.59	19,000.00	19,000.00
03-530-2025 Travel & Training	1,418.81	5,500.00	5,500.00
03-530-2026 Uniforms	2,465.43	2,100.00	2,100.00
03-530-2033 Fuel	22,032.09	23,400.00	16,400.00
03-530-2035 Operating Expense	33,160.66	37,500.00	37,500.00
03-530-2041 Water	225,237.13	249,200.00	148,000.00
03-530-2065 Copier Lease	1,053.61	951.72	1,278.48
TOTAL OPERATING EXPENSE	344,004.74	383,451.72	240,478.48
<u>MAINTENANCE</u>			
03-530-3028 Building Maintenance	939.31	3,000.00	3,000.00
03-530-3029 Equipment Repair	13,674.80	10,000.00	10,000.00
03-530-3031 Vehicle Repair	6,775.10	4,600.00	4,600.00
03-530-3050 Fire Hydrants	-	8,660.00	12,660.00
03-530-3060 Small Machines & Equipment	8,818.42	-	-
03-530-3065 Valves & Mains	14,903.71	111,672.00	111,672.00
03-530-3078 Water Well	13,080.00	-	150,000.00
03-530-3080 Meter Replacement Program	14,398.13	21,000.00	21,000.00
TOTAL MAINTENANCE	72,589.47	158,932.00	312,932.00
<u>DEBT SERVICE</u>			
03-530-7747 Lease Purchase - Interest	310.56	1,607.00	6,733.39
03-530-7748 Lease Purchase - Principal	-	122,000.69	122,708.53
TOTAL DEBT SERVICE	310.56	123,607.69	129,441.92
<u>FIXED ASSETS</u>			
03-530-8070 Vehicles	-	24,349.00	-
03-530-8071 Equipment/Machines	-	106,900.00	-
03-530-8075 R.O.W Acquisitions	-	-	-
TOTAL FIXED ASSETS	-	131,249.00	-
TOTAL WATER DEPARTMENT	741,784.82	1,162,160.13	1,070,050.32

DEPARTMENT: SEWER

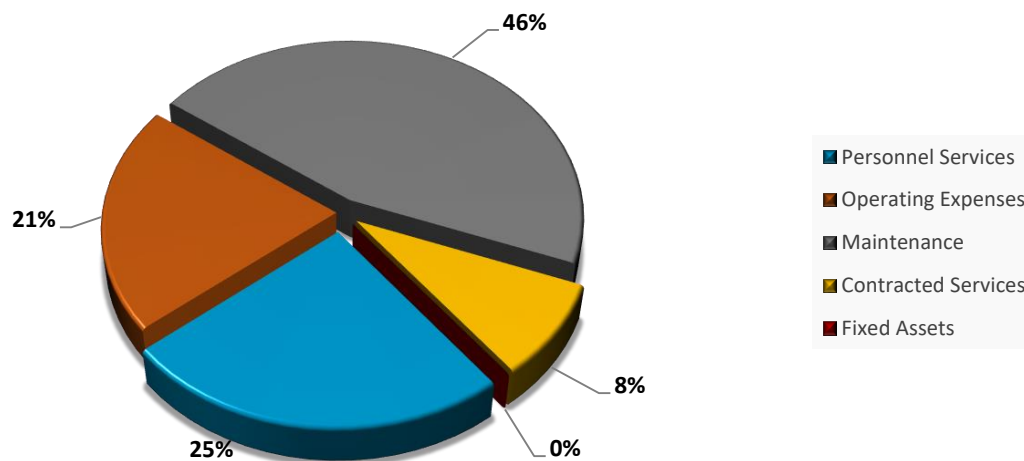
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Water & Wastewater Supervisor	1	1	1
Sewer Plant OP Lev/Lic A	1	1	1
Sewer Plant OP Lev/Lic B	1	1	1
Sewer Plant OP Lev/Lic C	1	1	1
Total Sewer Department	4	4	4

Department Description

The Sewer Department is responsible for the maintenance and repair of the wastewater collection system. This consists of all sewer collection lines and the City's Lift stations.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Sewer	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
03-531-1001 Salaries & Wages	141,319.84	120,649.54	139,151.44
03-531-1002 Fica & Medicare Taxes	15,375.37	12,067.84	12,409.56
03-531-1004 Worker's Compensation Ins.	4,413.22	4,223.15	4,407.68
03-531-1005 Life/Health Insurance	14,567.53	16,986.72	20,186.40
03-531-1006 Texas Workforce Commission	684.00	900.00	900.00
03-531-1007 Overtime	60,274.72	28,100.00	23,000.00
03-531-1009 Texas Municipal Retirement System	15,656.65	12,288.69	11,986.83
TOTAL PAYROLL	252,291.33	195,215.94	212,041.91
<u>OPERATING EXPENSES</u>			
03-531-2010 Office Supplies	193.73	-	-
03-531-2013 Electricity	103,092.29	165,000.00	95,000.00
03-531-2015 Telephone	4,766.15	4,100.00	4,100.00
03-531-2025 Travel & Training	2,086.78	4,500.00	4,500.00
03-531-2026 Uniforms	1,140.41	1,600.00	1,600.00
03-531-2033 Fuel	36,569.52	16,500.00	20,500.00
03-531-2034 Chemicals	15,348.10	21,000.00	22,000.00
03-531-2035 Operating Expense	29,472.64	29,898.00	29,898.00
TOTAL OPERATING EXPENSE	192,669.62	242,598.00	177,598.00
<u>MAINTENANCE</u>			
03-531-3028 Building Maintenance	760.00	-	-
03-531-3030 Equipment Maintenance	36,744.54	47,000.00	39,000.00
03-531-3032 Vehicle Maintenance	5,054.17	7,000.00	19,000.00
03-531-3060 Small Machine & Equipment	3,235.07	3,000.00	3,000.00
03-531-3065 Valves & Mains	77,518.60	361,962.00	330,000.00
TOTAL MAINTENANCE	123,312.38	418,962.00	391,000.00
<u>CONTRACTED SERVICES</u>			
03-531-4022 Permit Fees	53,600.30	51,124.00	55,124.00
03-531-4038 Testing	23,410.00	23,400.00	19,400.00
TOTAL CONTRACTED SERVICES	77,010.30	74,524.00	74,524.00
<u>FIXED ASSETS</u>			
03-531-8071 Equipment/Machines	-	1,400.00	-
TOTAL FIXED ASSETS	-	1,400.00	-
TOTAL SEWER DEPARTMENT	645,283.63	932,699.94	855,163.91

DEPARTMENT: WATER PLANT

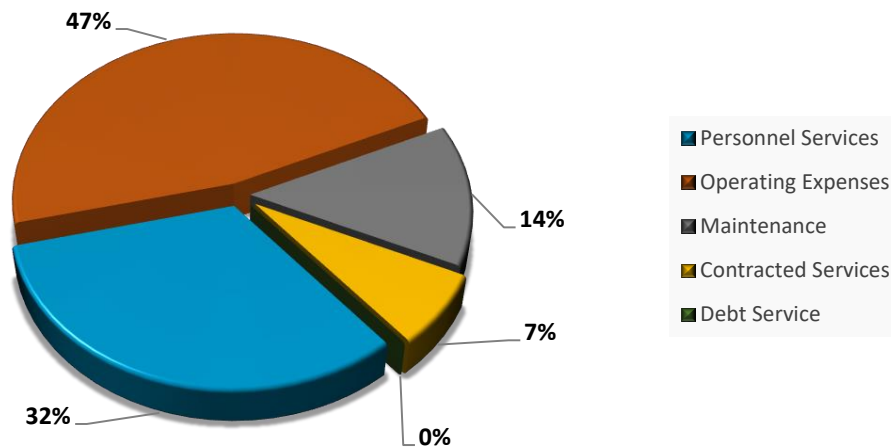
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Water Plant Supervisor	1	1	1
Water Plant Operator	2	2	2
Water Plant OP Lev/Lic C	2	2	2
Total Water Plant Department	5	5	5

Department Description

The Water Plant department is responsible for the treatment and purification of water purchased for the use of the City's residents. It must provide safe and potable water for the public consumption approved by the Texas Department of Health (TDH) and The Texas Commission on Environmental Quality (TCEQ).

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Water Plant	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
03-534-1001 Salaries & Wages	137,608.38	143,382.80	143,624.64
03-534-1002 Fica & Medicare Taxes	12,170.35	12,759.03	12,364.29
03-534-1004 Worker's Compensation Ins.	6,413.50	7,265.09	6,915.73
03-534-1005 Life/Health Insurance	23,059.26	23,897.64	28,389.56
03-534-1006 Texas Workforce Commission	858.25	1,125.00	1,125.00
03-534-1007 Overtime	22,997.08	21,870.00	18,000.00
03-534-1009 Texas Municipal Retirement System	12,392.96	12,974.22	11,940.73
TOTAL PAYROLL	215,499.78	223,273.78	222,359.95
<u>OPERATING EXPENSES</u>			
03-534-2010 Office Supplies	200.53	300.00	300.00
03-534-2013 Electricity	155,697.84	165,000.00	153,000.00
03-534-2015 Telephone	3,550.29	6,500.00	6,500.00
03-534-2025 Travel & Training	2,882.00	3,000.00	3,000.00
03-534-2026 Uniforms	1,259.17	1,500.00	1,500.00
03-534-2033 Fuel	2,563.32	6,000.00	6,000.00
03-534-2034 Chemicals	149,168.92	170,000.00	137,000.00
03-534-2035 Operating Expense	16,865.21	17,700.00	14,700.00
TOTAL OPERATING EXPENSE	332,187.28	370,000.00	322,000.00
<u>MAINTENANCE</u>			
03-534-3027 General Maintenance	9,009.76	12,877.53	23,000.00
03-534-3028 Building Maintenance	2,024.65	3,000.00	3,000.00
03-534-3030 Equipment Maintenance	67,426.10	70,400.00	65,400.00
03-534-3031 Vehicle Repair	950.19	1,000.00	1,000.00
03-534-3032 Vehicle Maintenance	1,251.97	1,700.00	1,700.00
TOTAL MAINTENANCE	80,662.67	88,977.53	94,100.00
<u>CONTRACTED SERVICES</u>			
03-534-4022 Permit Fees	82.58	11,800.00	11,800.00
03-534-4038 Testing	8,889.76	22,000.00	37,000.00
TOTAL CONTRACTED SERVICES	8,972.34	33,800.00	48,800.00
<u>DEBT SERVICE</u>			
03-537-7747 Lease Purchase - Interest	-	-	-
03-534-7748 Lease Purchase - Principal	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-
<u>FIXED ASSETS</u>			
03-534-8070 Vehicles	-	23,457.00	-
03-534-8071 Equipment/Machines	-	16,599.00	-
TOTAL FIXED ASSETS	-	40,056.00	-
TOTAL WATER PLANT DEPARTMENT	637,322.07	756,107.31	687,259.95

DEPARTMENT: BILLING

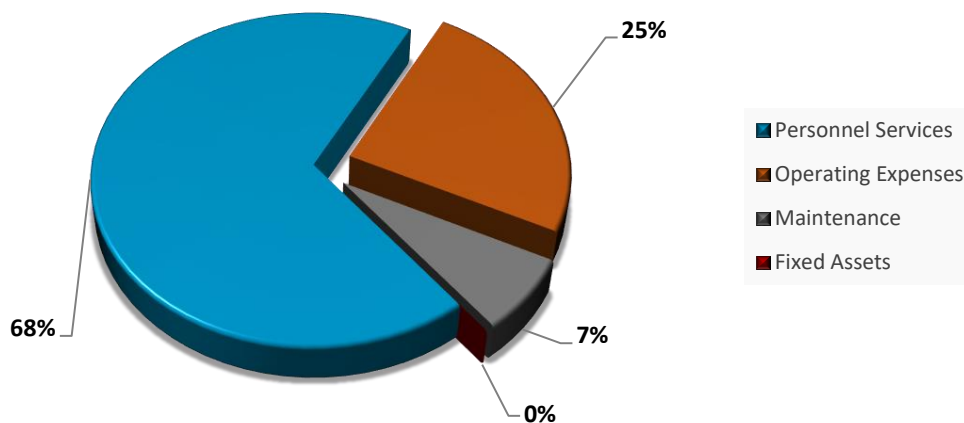
Number of Authorized Full-Time Positions

Personnel	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018
Billing Clerk Supervisor	1	1	1
Utility Tax Clerk	1	1	1
Recep/Colls Clerk	2	2	2
Total Billing Department	4	4	4

Department Description

The Utility Billing department is responsible for the billing and collection of water usage, sanitary sewer and residential garbage collection. The staff is responsible to provide quality customer service to the residents of Alamo.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

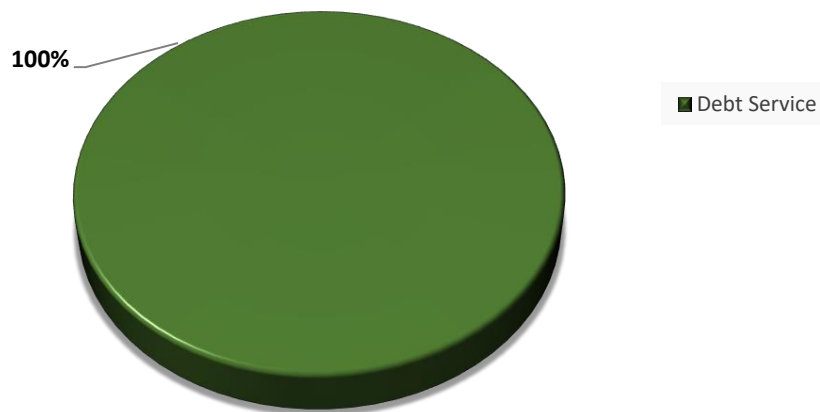
Fund: Water & Sewer

Department: Water Billing	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>PAYROLL</u>			
03-536-1001 Salaries & Wages	111,561.96	108,516.32	109,489.82
03-536-1002 Fica & Medicare Taxes	8,437.93	8,371.50	8,407.73
03-536-1004 Worker's Compensation Ins.	373.25	390.32	371.92
03-536-1005 Life/Health Insurance	14,567.53	16,986.72	20,186.40
03-536-1006 Texas Workforce Commission	720.93	900.00	900.00
03-536-1007 Overtime	781.01	1,035.00	515.00
03-536-1009 Texas Municipal Retirement System	8,047.19	8,484.70	8,066.66
TOTAL PAYROLL	144,489.80	144,684.56	147,937.53
<u>OPERATING EXPENSES</u>			
03-536-2010 Office Supplies	632.40	1,600.00	1,600.00
03-536-2016 Postage	41,330.83	40,000.00	40,000.00
03-536-2025 Travel & Training	-	578.00	578.00
03-536-2035 Operating Expense	3,443.26	6,106.00	6,106.00
03-536-2065 Copier Lease	1,915.86	4,505.40	4,713.36
TOTAL OPERATING EXPENSE	47,322.35	52,789.40	52,997.36
<u>MAINTENANCE</u>			
03-536-3060 Small Machines & Equipment	2,102.33	550.00	-
03-536-3068 Service/Maintenance Agmt	13,280.49	14,950.00	15,500.00
TOTAL MAINTENANCE	15,382.82	15,500.00	15,500.00
<u>FIXED ASSETS</u>			
03-536-8071 Building	-	-	-
03-539-8073 Office Equipment	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL WATER BILLING DEPARTMENT	207,194.97	212,973.96	216,434.89

Department Description

This department is used to account for all expenses related to the payments of Revenue bonds for the Water and Sewer Fund. Bond principal and interest expenses are recorded in this department.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

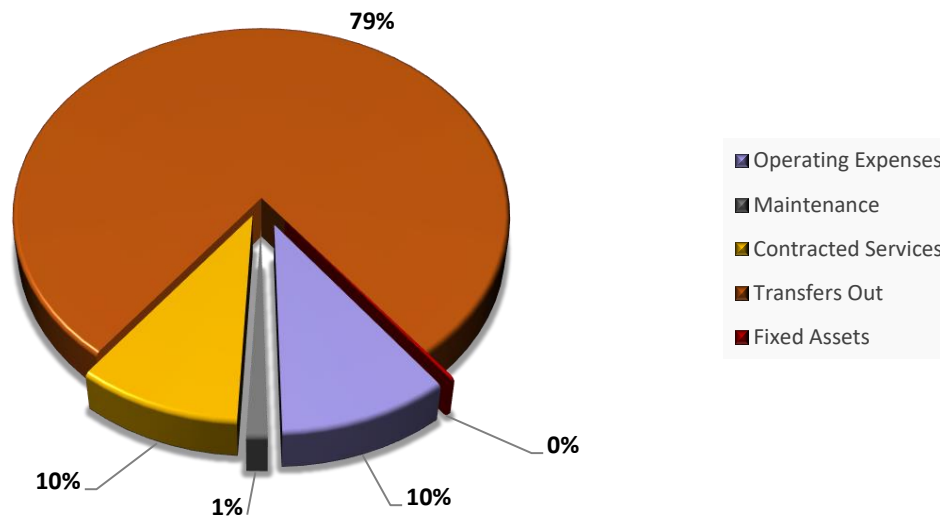
Fund: Water & Sewer

Department: Debt Service	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>DEBT SERVICE</u>			
03-537-7741	Principal 2000 - Bond Series	-	56,000.00
03-537-7742	Principal 2007 - Bond Series	-	200,000.00
03-537-7743	Principal 2012 - Bond Series	-	27,000.00
03-537-7744	Principal 2017 - Bond Series	-	45,000.00
03-537-7751	Interest 2000 - Bond Series	107,700.59	105,885.00
03-537-7752	Interest 2007 - Bond Series	68,551.26	64,130.00
03-537-7753	Interest 2012 - Bond Series	3,444.77	3,180.45
03-537-7754	Interest 2017 - Bond Series	-	8,477.81
03-537-7770	Administrative Fee	1,250.00	1,850.00
03-537-7772	Reserve Fund/Water Plant	20,000.00	20,289.00
TOTAL DEBT SERVICE		200,946.62	486,812.26
TOTAL DEBT SERVICE		200,946.62	486,812.26
TOTAL DEBT SERVICE		200,946.62	546,366.00

Department Description

This department accounts for all expenditures not otherwise classified in other specific departments of the City. Such expenditures include annual audit, legal services and other professional services that serve the whole City.

Budget FY 2017-2018



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: General Administration	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>OPERATING EXPENSES</u>			
03-538-2011 Advertising	-	300.00	500.00
03-538-2012 Printing	-	2,105.00	2,105.00
03-538-2015 Telephone	5,119.11	11,500.00	11,500.00
03-538-2021 Insurance	44,833.04	47,317.00	44,000.00
03-538-2035 Operating Expenses	24,665.59	21,579.00	12,879.42
TOTAL OPERATING EXPENSE	74,617.74	82,801.00	70,984.42
<u>MAINTENANCE</u>			
03-538-3029 Equipment Repair	-	-	1,000.00
03-538-3068 Service/Maintenance Agmt	18,093.32	18,800.00	7,800.00
TOTAL MAINTENANCE	18,093.32	18,800.00	8,800.00
<u>CONTRACTED SERVICES</u>			
03-538-4017 Legal Fees	52,376.25	90,300.00	38,500.00
03-538-4018 Engineering Fees	15,000.00	60,199.00	15,000.00
03-538-4019 Audit Fees	13,000.00	13,500.00	15,100.00
03-538-4020 Consulting Fees	28,800.00	72,876.00	-
TOTAL CONTRACTED SERVICES	109,176.25	236,875.00	68,600.00
<u>TRANSFERS OUT</u>			
03-538-6001 Transfer to General Fund	350,000.00	350,000.00	350,000.00
03-538-6003 Transfer to Debt Service Fund	199,300.00	199,300.00	199,300.00
03-538-6004 Transfer to Series 2012A	-	-	-
TOTAL TRANSFERS OUT	549,300.00	549,300.00	549,300.00
<u>FIXED ASSETS</u>			
03-538-8073 Office Machines	-	-	1,500.00
TOTAL FIXED ASSETS	-	-	1,500.00
<u>AMORTIZATION & DEPREC.</u>			
03-538-9002 Depreciation	548,803.93	-	-
TOTAL FIXED ASSETS	548,803.93	-	-
TOTAL GENERAL ADMINISTRATION	1,299,991.24	887,776.00	699,184.42

DEBT SERVICE FUND

The **Debt Service Fund** is established by ordinance authorizing the issuance of General Obligation Bonds as well as Certificates of Obligation. The fund provides for payment of bond principal, interest, paying agent fees and a debt service reserve as a sinking fund each year. An ad-valorem tax rate and tax levy is required to be computed and levied each year, which will be sufficient to produce the money required to pay principal and interest as it comes due and provide the interest and sinking fund reserve. The modified accrual basis of accounting is used by the fund in accordance with generally accepted accounting principles (GAAP).

CITY OF ALAMO, TEXAS

DEBT SERVICE REVENUES		FUND: DEBT SERVICE		
		ACTUAL 2015-2016	AMENDED BUDGET 2016-2017	ADOPTED BUDGET 2017-2018
<u>TAXES</u>				
02-4-4001	CURRENT PROPERTY TAXES	531,233.70	538,000.00	592,239.00
02-4-4006	PENALTY INTEREST	18,973.57	18,000.00	10,000.00
02-4-4407	DELINQUENT PROPERTY TAX	25,964.92	24,000.00	20,000.00
02-4-4010	HCAD PRIOR YR	-	-	-
TOTAL TAXES		576,172.19	580,000.00	622,239.00
<u>CHARGES FOR SERVICES</u>				
02-4-4608	OTHER REVENUES	-	-	-
TOTAL CHARGES FOR SERVICES		-	-	-
<u>INTEREST</u>				
02-4-4704	INTEREST EARNED	1,064.74	5,500.00	500.00
TOTAL INTEREST		1,064.74	5,500.00	500.00
<u>TRANSFER IN/OTHER FIN</u>				
02-4-4804	TRANSFER FROM AEDC	450,409.22	495,865.00	525,000.00
02-4-4806	TRANSFER FROM WATER & SEWER FUND	199,300.00	199,300.00	199,300.00
TOTAL TRANSFER IN/OTHER FIN		649,709.22	695,165.00	724,300.00
TOTAL REVENUES		1,226,946.15	1,280,665.00	1,347,039.00

CITY OF ALAMO, TEXAS

Fund: Debt Service

Department: Debt Service	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>DEBT SERVICE</u>			
02-537-7744 Principal 2008 - Bond Series	135,000.00	140,000.00	145,000.00
02-537-7746 Principal 2012A - Bond Series	355,000.00	360,000.00	370,000.00
02-537-7747 Principal 2013 - Bond Series	335,000.00	345,000.00	355,000.00
02-537-7754 Interest 2008 - Bond Series	80,620.31	75,562.50	70,219.00
02-537-7756 Interest 2012A - Bond Series	165,350.00	158,200.00	150,900.00
02-537-7757 Interest 2013 - Bond Series	88,650.00	81,850.00	73,963.00
02-237-7770 Administrative Fees	800.00	5,000.00	5,000.00
TOTAL DEBT SERVICE	1,160,420.31	1,165,612.50	1,170,082.00
TOTAL DEBT SERVICE	1,160,420.31	1,165,612.50	1,170,082.00

SPECIAL REVENUE FUND

The **Special Revenue Funds** are used to account for resources that are legally restricted to expend for a specific purpose. A special revenue fund continues in existence as long as governmental resources are allocated to its specific purpose. Included in the Special Revenue Funds are: **Hotel and Motel Fund.**

CITY OF ALAMO, TEXAS

HOTEL AND MOTEL REVENUES	FUND: HOTEL AND MOTEL
---------------------------------	------------------------------

	ACTUAL 2015-2016	AMENDED BUDGET 2016-2017	ADOPTED BUDGET 2017-2018
<u>SALES TAX</u>			
13-4-4152 PALACE INN TAX REVENUES	26,913.67	26,000.00	26,000.00
13-4-4153 LA COPA INN TAX REVENUES	28,355.14	32,600.00	32,600.00
13-4-4154 ALAMO INN-HIBISCUS HOUSE	-	500.00	500.00
13-4-4155 LA QUINTA INN & SUITES	63,535.27	70,000.00	70,000.00
13-4-4156 CASA DEL VALLE	175.40	-	-
TOTAL SALES TAX	118,979.48	129,100.00	129,100.00
<u>CHARGES FOR SERVICES</u>			
13-4-4608 OTHER REVENUES	-	-	-
TOTAL CHARGES FOR SERVICES	-	-	-
<u>INTEREST</u>			
13-4-4704 INTEREST EARNED	1,153.51	250.00	500.00
TOTAL INTEREST	1,153.51	250.00	500.00
TOTAL REVENUES	120,132.99	129,350.00	129,600.00

CITY OF ALAMO, TEXAS

Fund: Hotel & Motel

Department: Hotel & Motel	Actual 2015-2016	Amended Budget 2016-2017	Adopted Budget 2017-2018
<u>OPERATING EXPENSE</u>			
13-511-2011 Promotional/Advertising	14,106.31	43,326.60	35,000.00
13-511-2022 Dues & Subscriptions	1,050.00	1,322.50	-
13-511-2035 Operating Expense	1,598.11	-	-
TOTAL OPERATING EXPENSE	16,754.42	44,649.10	35,000.00
<u>MAINTENANCE</u>			
13-511-3028 Building Maintenance	61,546.31	-	-
TOTAL MAINTENANCE	61,546.31	-	-
<u>CONTRACTED SERVICES</u>			
13-511-4099 Contracted Services	-	-	-
TOTAL MAINTENANCE	-	-	-
<u>PROGRAM EXPENSE</u>			
13-511-5057 Chamber of Commerce	23,000.00	23,000.00	23,000.00
TOTAL MAINTENANCE	23,000.00	23,000.00	23,000.00
TOTAL HOTEL MOTEL	101,300.73	67,649.10	58,000.00

INTRODUCTION TO DEBT

INTRODUCTION TO DEBT

GENERAL OBLIGATION

The existing debt obligation and individual issues are presented in this section.

Existing debt levels reflect fifteen years of remaining payments with additional debt capacity as the structure declines gradually through 2032. The final debt service payment will be in the year 2032.

The debt service rate portion (.1012) of the total tax rate (.5810) or 17.42% is dedicated for existing debt levels and is a fiscally sound level.

The State of Texas statutes do not prescribe a debt limit; however, a practical economic debt limit of 10% of the assessed valuation is used.

The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. Alamo's adopted rate of \$.5810 falls well below this limit.

On March 18, 2008 the City issued General Obligation Combination Tax & Limited Pledge Revenue Bonds, Series 2008, in the amount of \$3,000,000. Proceeds were used for street improvements and to pay cost related to the issuance of the certificates. On December 4, 2012 the City issued Combination Tax and Revenue Certificates of Obligation Bonds, Series 2012A, in the amount of \$7,075,000. Proceeds were used for public improvements and to pay cost related to the issuance of the certificates. On January 15, 2013 the City issued General Obligation Refunding Bonds, Series 2013, in the amount of \$3,835,000. Proceeds were used to partially refund Certificates of Obligation, Series 2003, Certificates of Obligation, Series 2004 and to pay cost related to the issuance of the certificates.

REVENUE

The City's Revenue Bonds are comprised of Water and Wastewater in the Utility Fund.

The existing debt structure is close to level debt service payments through fiscal year 2028 and the final payment will be in the year 2040.

These bonds include \$2,967,000 in Revenue Bonds issued on June 1, 2000 to construct a new Water Plant and to pay for cost of issuance. On October 10, 2007 the City of Alamo issued \$4,000,000 in Revenue Bonds for the Alamo Road Sewer and to pay for cost of issuance. On February 1, 2012 the City of Alamo issued \$279,000 in Revenue Bonds for the Colonia's Wastewater Improvements. On March 1, 2017 the City of Alamo issued \$1,000,000 in Revenue Bonds for the planning, acquisition and design of a new wastewater treatment plant and to pay for the cost of issuance.

**DEBT SERVICE
BOND SCHEDULES**

**CITY OF ALAMO, TEXAS
COMBINATION TAX & REVENUE -COB
MATURITY SCHEDULE RECAP - ALL SERIES
AS OF SEPTEMBER 30, 2018**

Fiscal Year	Interest Payments		Principal Due	Outstanding 30-Sep
	15-Feb	15-Aug		
2017	\$ -	\$ -	\$ -	\$ 10,345,000
2018	152,969	142,113	870,000	9,475,000
2019	142,113	131,051	885,000	8,590,000
2020	131,051	118,581	920,000	7,670,000
2021	118,581	104,776	945,000	6,725,000
2022	104,776	92,938	815,000	5,910,000
2023	92,938	80,869	830,000	5,080,000
2024	80,869	66,963	860,000	4,220,000
2025	66,963	52,575	890,000	3,330,000
2026	52,575	39,731	785,000	2,545,000
2027	39,731	30,938	535,000	2,010,000
2028	30,398	21,900	550,000	1,460,000
2029	21,900	16,650	350,000	1,110,000
2030	16,650	11,250	360,000	750,000
2031	11,250	5,700	370,000	380,000
2032	5,700	-	380,000	-
	<u>1,068,461</u>	<u>916,032</u>	<u>10,345,000</u>	

**CITY OF ALAMO, TEXAS
 CERTIFICATE OF GENERAL OBLIGATION
 SERIES 2008
 AS OF SEPTEMBER 30, 2018**

FUND : DEBT SERVICE - I&S **AMOUNT:** \$3,000,000

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2017	\$ -	\$ -	\$ 1,945,000
2/15/2018	36,469	145,000	1,800,000
8/15/2018	33,750	-	1,800,000
2/15/2019	33,750	150,000	1,650,000
8/15/2019	30,938	-	1,650,000
2/15/2020	30,938	155,000	1,495,000
8/15/2020	28,031	-	1,495,000
2/15/2021	28,031	165,000	1,330,000
8/15/2021	24,938	-	1,330,000
2/15/2022	24,938	170,000	1,160,000
8/15/2022	21,750	-	1,160,000
2/15/2023	21,750	175,000	985,000
8/15/2023	18,469	-	985,000
2/15/2024	18,469	185,000	800,000
8/15/2024	15,000	-	800,000
2/15/2025	15,000	190,000	610,000
8/15/2025	11,438	-	610,000
2/15/2026	11,438	195,000	415,000
8/15/2026	7,781	-	415,000
2/15/2027	7,781	205,000	210,000
8/15/2027	3,938	-	210,000
2/15/2028	3,398	210,000	-
	<u>427,994</u>	<u>1,945,000</u>	

**CITY OF ALAMO, TEXAS
GENERAL OBLIGATION DEBT
SERIES 2012A
AS OF SEPTEMBER 30, 2018**

FUND : DEBT SERVICE - I&S **AMOUNT:** \$7,075,000

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2017	\$ -	\$ -	\$ 5,670,000
2/15/2018	77,300	370,000	5,300,000
8/15/2018	73,600	-	5,300,000
2/15/2019	73,600	375,000	4,925,000
8/15/2019	69,850	-	4,925,000
2/15/2020	69,850	390,000	4,535,000
8/15/2020	64,975	-	4,535,000
2/15/2021	64,975	395,000	4,140,000
8/15/2021	60,038	-	4,140,000
2/15/2022	60,038	410,000	3,730,000
8/15/2022	54,913	-	3,730,000
2/15/2023	54,913	415,000	3,315,000
8/15/2023	49,725	-	3,315,000
2/15/2024	49,725	425,000	2,890,000
8/15/2024	43,350	-	2,890,000
2/15/2025	43,350	440,000	2,450,000
8/15/2025	36,750	-	2,450,000
2/15/2026	36,750	320,000	2,130,000
8/15/2026	31,950	-	2,130,000
2/15/2027	31,950	330,000	1,800,000
8/15/2027	27,000	-	1,800,000
2/15/2028	27,000	340,000	1,460,000
8/15/2028	21,900	-	1,460,000
2/15/2029	21,900	350,000	1,110,000
8/15/2029	16,650	-	1,110,000
2/15/2030	16,650	360,000	750,000
8/15/2030	11,250	-	750,000
2/15/2031	11,250	370,000	380,000
8/15/2031	5,700	-	380,000
2/15/2032	5,700	380,000	-
	<u>1,212,600</u>	<u>5,670,000</u>	

**CITY OF ALAMO, TEXAS
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2013
AS OF SEPTEMBER 30, 2018**

FUND :	DEBT SERVICE - I&S		AMOUNT: \$3,835,000	
	Date	Interest Payments	Principal Due	Outstanding September 30th
	9/30/2017	\$ -	\$ -	\$ 2,730,000
	2/15/2018	39,200	355,000	2,375,000
	8/15/2018	34,763	-	2,375,000
	2/15/2019	34,763	360,000	2,015,000
	8/15/2019	30,263	-	2,015,000
	2/15/2020	30,263	375,000	1,640,000
	8/15/2020	25,575	-	1,640,000
	2/15/2021	25,575	385,000	1,255,000
	8/15/2021	19,800	-	1,255,000
	2/15/2022	19,800	235,000	1,020,000
	8/15/2022	16,275	-	1,020,000
	2/15/2023	16,275	240,000	780,000
	8/15/2023	12,675	-	780,000
	2/15/2024	12,675	250,000	530,000
	8/15/2024	8,613	-	530,000
	2/15/2025	8,613	260,000	270,000
	8/15/2025	4,388	-	270,000
	2/15/2026	4,388	270,000	-
		343,900	2,730,000	

**REVENUE BONDS
DEBT SCHEDULES**

**CITY OF ALAMO, TEXAS
REVENUE BONDS
MATURITY SCHEDULE RECAP - ALL SERIES
AS OF SEPTEMBER 30, 2018**

Fiscal Year	Interest Payments	Principal Due	Outstanding 30-Sep
2017	\$ -	\$ -	\$ 5,831,000
2018	185,576	337,000	5,494,000
2019	177,105	351,000	5,143,000
2020	168,069	360,000	4,783,000
2021	158,466	369,000	4,414,000
2022	148,325	378,000	4,036,000
2023	138,084	354,000	3,682,000
2024	127,640	367,000	3,315,000
2025	116,693	375,000	2,940,000
2026	105,319	384,000	2,556,000
2027	93,368	403,000	2,153,000
2028	84,632	142,000	2,011,000
2029	79,310	146,000	1,865,000
2030	73,762	150,000	1,715,000
2031	67,595	155,000	1,560,000
2032	61,898	164,000	1,396,000
2033	55,519	169,000	1,227,000
2034	48,885	174,000	1,053,000
2035	41,931	185,000	868,000
2036	34,614	190,000	678,000
2037	27,051	196,000	482,000
2038	20,070	142,000	340,000
2039	13,680	149,000	191,000
2040	6,975	191,000	-
	<u>2,034,566</u>	<u>5,831,000</u>	

**CITY OF ALAMO, TEXAS
WATERWORKS & SEWER BOND
SERIES 2000
AS OF SEPTEMBER 30, 2018**

FUND : WATER AND SEWER **AMOUNT:** \$2,967,000

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2017	\$ -	\$ -	\$ 2,333,000
2/1/2018	51,683	-	2,333,000
8/1/2018	51,683	59,000	2,274,000
2/1/2019	50,335	-	2,274,000
8/1/2019	50,335	62,000	2,212,000
2/1/2020	48,960	-	2,212,000
8/1/2020	48,960	64,000	2,148,000
2/1/2021	47,520	-	2,148,000
8/1/2021	47,520	67,000	2,081,000
2/1/2022	46,013	-	2,081,000
8/1/2022	46,013	70,000	2,011,000
2/1/2023	44,438	-	2,011,000
8/1/2023	44,438	74,000	1,937,000
2/1/2024	42,773	-	1,937,000
8/1/2024	42,773	77,000	1,860,000
2/1/2025	41,040	-	1,860,000
8/1/2025	41,040	80,000	1,780,000
2/1/2026	39,240	-	1,780,000
8/1/2026	39,240	84,000	1,696,000
2/1/2027	37,350	-	1,696,000
8/1/2027	37,350	88,000	1,608,000
2/1/2028	35,370	-	1,608,000
8/1/2028	35,370	92,000	1,516,000
2/1/2029	33,300	-	1,516,000
8/1/2029	33,300	96,000	1,420,000
2/1/2030	31,140	-	1,420,000
8/1/2030	31,140	100,000	1,320,000
2/1/2031	28,690	-	1,320,000
8/1/2031	28,690	105,000	1,215,000
2/1/2032	26,528	-	1,215,000
8/1/2032	26,528	109,000	1,106,000
2/1/2033	24,075	-	1,106,000
8/1/2033	24,075	114,000	992,000
2/1/2034	21,510	-	992,000
8/1/2034	21,510	119,000	873,000
2/1/2035	18,833	-	873,000
8/1/2035	18,833	125,000	748,000
2/1/2036	16,020	-	748,000
8/1/2036	16,020	130,000	618,000
2/1/2037	13,095	-	618,000
8/1/2037	13,095	136,000	482,000
2/1/2038	10,035	-	482,000
8/1/2038	10,035	142,000	340,000
2/1/2039	6,840	-	340,000
8/1/2039	6,840	149,000	191,000
2/1/2040	3,488	-	191,000
8/1/2040	3,488	191,000	-
	<u>1,436,545</u>	<u>2,333,000</u>	

CITY OF ALAMO, TEXAS
WATERWORKS & SEWER SYSTEM REVENUE BOND
SERIES 2007
AS OF SEPTEMBER 30, 2018

FUND : WATER AND SEWER **AMOUNT:** \$4,000,000

<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>
9/30/2017	\$ -	\$ -	\$ 2,345,000
3/1/2018	30,865	205,000	2,140,000
9/1/2018	28,354	-	2,140,000
3/1/2019	28,354	215,000	1,925,000
9/1/2019	25,666	-	1,925,000
3/1/2020	25,666	220,000	1,705,000
9/1/2020	22,861	-	1,705,000
3/1/2021	22,861	225,000	1,480,000
9/1/2021	19,936	-	1,480,000
3/1/2022	19,936	230,000	1,250,000
9/1/2022	16,946	-	1,250,000
3/1/2023	16,946	235,000	1,015,000
9/1/2023	13,833	-	1,015,000
3/1/2024	13,833	245,000	770,000
9/1/2024	10,525	-	770,000
3/1/2025	10,525	250,000	520,000
9/1/2025	7,150	-	520,000
3/1/2026	7,150	255,000	265,000
9/1/2026	3,644	-	265,000
3/1/2027	3,644	265,000	-
	<u>328,695</u>	<u>2,345,000</u>	

**CITY OF ALAMO, TEXAS
WATERWORKS & SEWER
SERIES 2012
AS OF SEPTEMBER 30, 2018**

FUND : WATER AND SEWER **AMOUNT:** \$279,000

<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>
2017	\$ -	\$ -	\$ 153,000
2018	2,807	28,000	125,000
2019	2,349	29,000	96,000
2020	1,799	31,000	65,000
2021	1,159	32,000	33,000
2022	409	33,000	-
	<u>8,524</u>	<u>153,000</u>	

CITY OF ALAMO, TEXAS
WATERWORKS & SEWER SYSTEM REVENUE BOND
SERIES 2017
AS OF SEPTEMBER 30, 2018

FUND : WATER AND SEWER **AMOUNT:** \$1,000,000

<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>
9/30/2017	\$ -	\$ -	\$ 1,000,000
3/1/2018	10,106	45,000	955,000
9/1/2018	10,079	-	955,000
3/1/2019	10,079	45,000	910,000
9/1/2019	9,987	-	910,000
3/1/2020	9,987	45,000	865,000
9/1/2020	9,836	-	865,000
3/1/2021	9,836	45,000	820,000
9/1/2021	9,634	-	820,000
3/1/2022	9,634	45,000	775,000
9/1/2022	9,375	-	775,000
3/1/2023	9,375	45,000	730,000
9/1/2023	9,055	-	730,000
3/1/2024	9,055	45,000	685,000
9/1/2024	8,682	-	685,000
3/1/2025	8,682	45,000	640,000
9/1/2025	8,257	-	640,000
3/1/2026	8,257	45,000	595,000
9/1/2026	7,789	-	595,000
3/1/2027	7,789	50,000	545,000
9/1/2027	7,236	-	545,000
3/1/2028	7,236	50,000	495,000
9/1/2028	6,656	-	495,000
3/1/2029	6,656	50,000	445,000
9/1/2029	6,054	-	445,000
3/1/2030	6,054	50,000	395,000
9/1/2030	5,429	-	395,000
3/1/2031	5,429	50,000	345,000
9/1/2031	4,786	-	345,000
3/1/2032	4,786	55,000	290,000
9/1/2032	4,057	-	290,000
3/1/2033	4,057	55,000	235,000
9/1/2033	3,312	-	235,000
3/1/2034	3,312	55,000	180,000
9/1/2034	2,553	-	180,000
3/1/2035	2,553	60,000	120,000
9/1/2035	1,713	-	120,000
3/1/2036	1,713	60,000	60,000
9/1/2036	861	-	60,000
3/1/2037	861	60,000	-
9/1/2037	-	-	-
	<u>260,803</u>	<u>1,000,000</u>	

CAPITAL EXPENDITURES

CAPITAL EXPENDITURES/EXPENSES

Capital purchases make up a major expenditure for the City. Capital purchases must meet certain criteria to be classified as capital: must be at least \$5,000 and have a useful life of at least three years. The following table describes the entire budget capital asset/project activity for this fiscal year.

Description	Funding Source	Amount
Police Department - Vehicle lease	General Fund	\$ 30,304.00
Fire Department - Equipment lease	General Fund	\$ 149,355.00
Parks & Recreation - Vehicle & Equipment lease	General Fund	\$ 6,494.00
Parks & Recreation - Equipment	General Fund	\$ 5,500.00
Streets Department - Equipment lease	General Fund	\$ 5,000.00
Streets Department - Street Improvement	General Fund	\$ 50,000.00
Public Works - Equipment lease	Enterprise Fund	\$ 129,422.00
Public Works - Equipment	Enterprise Fund	\$ 21,000.00
Total		\$ 397,075.00

The City recognizes the need to purchase capital expenditures in order to provide efficient and effective services to our citizens. However, the City of Alamo's capital project expenditures is a progression by which projects are ranked by priority and funded based on availability. The City of Alamo establishes that there are methods of financing its capital requirements. One of the main capital improvements project is street overlay for various streets. Major capital improvements will normally be funded through the issuance of long-term debt.

**PERSONNEL SUMMARY
STAFFING BY DEPARTMENT**

City of Alamo
Number of Authorized Positions
Fiscal Year 2016, 2017, 2018

Fund/Department	FY 15-16		FY 16-17		FY 17-18	
	F/T	P/T	F/T	P/T	F/T	P/T
GENERAL FUND						
Planning and Community Development	4		4		4	
Police	40		41		41	
Municipal Court	2		2		2	
Library	6		7		7	
Fire	18		19		21	
Parks & Recreation	8	3.5	8	3.5	8	3.5
Streets and Sanitation	17		17		17	
Museum			1		1	
Swimming Pool		2.5		2.5		2.5
City Manager	2		2		2	
Purchasing	2		2		2	
City Secretary	1		1		1	
Human Resources	1		1		1	
Finance	4		4		4	
Information Technology	2		2		2	
Storm Water	2		2		2	
TOTAL GENERAL FUND	109	6	113	6	115	6
WATER AND SEWER FUND						
Water	10		10		10	
Sewer	4		4		4	
Water Plant	5		5		5	
Utility Billing	4		4		4	
TOTAL WATER & SEWER FUND	23	-	23	-	23	-
TOTAL ALL FUNDS	132	6	136	6	138	6

City of Alamo

Staffing by Department

Fiscal Year 2016, 2017, 2018

Department/Position	FY 15-16		FY 16-17		FY 17-18	
	F/T	P/T	F/T	P/T	F/T	P/T

GENERAL FUND

Planning & Community Development

Community Development Director	1		1		1	
City Inspector	1		1		1	
Code Enforcement Officer	1		1		1	
Planner I	1		1		1	
Total	4	-	4	-	4	-

Police

Police Chief	1		1		1	
Lieutenant	1		1		1	
Corporal	2		2		2	
Criminal/Investigator	3		3		3	
Patrol Sergeant	1		1		1	
Inv. Sergeant	1		1		1	
Police Officers	21		21		21	
Dispatcher	6		6		6	
CID Clerk	1		1		1	
Records Clerk	1		1		1	
Data Entry Clerk	1		1		1	
Animal Control	2		2		2	
Police School Liason	-		1		1	
Total	41	-	42	-	42	-

Municipal Court

Municipal Court Clerk	1		1		1	
Deputy Court Clerk	1		1		1	
Total	2	-	2	-	2	-

Library

Library Director	1		1		1	
Library Clerk	5		6		6	
Total	6	-	7	-	7	-

Fire

Fire Chief	1		1		1	
Inspector/Investigator	1		1		1	
Fire Fighter	14		15		17	
Secretary	1		1		1	
Fire Equipment Mechanic	1		1		1	
Total	18	-	19	-	21	-

City of Alamo

Staffing by Department

Fiscal Year 2016, 2017, 2018

Department/Position	FY 15-16		FY 16-17		FY 17-18	
	F/T	P/T	F/T	P/T	F/T	P/T

Parks & Recreation

Parks Director	1		1		1	
Parks Secretary	1		1		1	
Parks Maintenance Level 1	6		6		6	
Head Track Coach		0.5		0.5		0.5
Assistant Track Coach		0.5		0.5		0.5
Head Tennis Coach		0.5		0.5		0.5
Assistant Tennis Coach		0.5		0.5		0.5
Assistant Coach		1.5		1.5		1.5
Total	8	3.5	8	3.5	8	3.5

Streets and Sanitation

Supervisor	1		1		1	
Heavy Equipment Operator	1		1		1	
Maintenance Helper	3		3		3	
Laborer	3		3		3	
Maintenance	3		3		3	
Street Maintenance	4		4		4	
Mechanic	1		1		1	
Education Specialist	1		1		1	
Total	17	-	17	-	17	-

Swimming Pool

Swimming Pool Manager		0.5		0.5		0.5
Lifeguards		2		2		2
Total	-	3	-	3	-	3

City Manager

City Manager	1		1		1	
Executive Secretary	1		1		1	
Total	2		2		2	

City of Alamo
Staffing by Department
Fiscal Year 2016, 2017, 2018

Department/Position	FY 15-16		FY 16-17		FY 17-18	
	F/T	P/T	F/T	P/T	F/T	P/T
Purchasing						
Purchasing Agent	1		1		1	
Custodian	1		1		1	
Total	2		2		2	
City Secretary						
City Secretary	1		1		1	
Total	1		1		1	
Human Resources						
Human Resources Director	1		1		1	
Total	1		1		1	
Finance						
Finance Director	1		1		1	
Accountant	1		1		1	
Accounts Payable/Payroll Clerk	1		1		1	
Payroll/Accounts Payable Clerk	1		1		1	
Total	4		4		4	
Information Technology						
IT Director	1		1		1	
Computer Technology	1		1		1	
Total	2		2		2	
Storm Water						
Special Projects Director	1		1		1	
Storm Water Specialist	1		1		1	
Total	2		2		2	
TOTAL GENERAL FUND	110	6	113	6	115	6

City of Alamo

Staffing by Department

Fiscal Year 2016, 2017, 2018

Department/Position	FY 15-16		FY 16-17		FY 17-18	
	F/T	P/T	F/T	P/T	F/T	P/T

WATER AND SEWER FUND

Water Department

Public Works Director	1		1		1	
Secretary	1		1		1	
Waterworks Helper	6		6		6	
Meter Reader	2		2		2	
Total	10		10		10	

Sewer Department

Water & Wastewater Supervisor	1		1		1	
Sewer Plant OP Lev/Lic A	1		1		1	
Sewer Plant OP Lev/Lic B	1		1		1	
Sewer Plant OP Lev/Lic C	1		1		1	
Total	4		4		4	

Water Plant

Water Plant Supervisor	1		1		1	
Water Plant Operator	2		2		2	
Water Plant OP Lev/Lic C	2		2		2	
Total	5		5		5	

Billing

Billing Clerk Supervisor	1		1		1	
Utility Tax Clerk	1		1		1	
Recep/Colls Clerk	2		2		2	
Total	4		4		4	

TOTAL WATER & SEWER FUND	23	-	23	-	23	-
TOTAL ALL FUNDS	133	6	136	6	138	6

APPENDIX

Adopting Budget Ordinance

Tax Rate Ordinance

Fund Relationships

2017 Effective Tax Rate Worksheet

2017 Rollback Tax Rate Worksheet

Analysis of Tax Rate per \$100 Valuation/Property Valuation

Top Ten Taxpayers

Budget Glossary

ORDINANCE 21-09-17

AN ORDINANCE OF THE CITY OF ALAMO, TEXAS, ADOPTING THE 2017-2018 FISCAL YEAR BUDGET FOR THE CITY OF ALAMO, TEXAS FOR OCTOBER 1, 2017 TO SEPTEMBER 30, 2018. PROVIDING FOR AN EFFECTIVE DATE; PROVIDING FOR SEVERABILITY; PROVIDING FOR PUBLICATION; AND ORDAINING OTHER PROVISIONS RELATING TO THE SUBJECT MATTER THEREOF.

WHEREAS, the duly incorporated City of Alamo, Texas, has proposed a budget for its 2017-2018 fiscal year. Such Budget to be effective October 1, 2017; and

WHEREAS, the Board of Commissioners of the City of Alamo, Texas, deems it in the best interest of the City and for the municipal purposes to adopt the general fund, water & sewer fund, debt service fund and Hotel Tax Fund;

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF ALAMO, TEXAS:

Section I: That the budgets for the City of Alamo, Texas for the fiscal year 2017-2018 as set out in **EXHIBIT 1** attached hereto and made a part hereof, which is effective October 1, 2017 is hereby adopted.

Section II: That the City Secretary shall provide for the filing of a true copy of this Budget Adoption in the office of the County Clerk, Hidalgo County, Texas.

Section III: This Ordinance shall be effective after its passage and execution in accordance with the law.

Section IV: The City Secretary of the City of Alamo, Texas hereby authorized and directed to cause the caption of this ordinance to be published in the official newspaper of the City of Alamo, Hidalgo County, Texas.

Section V: The City Secretary of the City of Alamo, Texas, is hereby directed to cause this ordinance hereof to be published in the Code of Ordinance of the City of Alamo, Texas.

Section VI: If any part or parts of this Ordinance are found to be invalid or unconstitutional by a Court having competent jurisdiction, then such invalidity or unconstitutional by a Court having competent jurisdiction, then such invalidity or unconstitutional shall not affect the remaining parts hereof and such remaining parts shall remain in full force and effect, and to the extent this ordinance is considered severable.

PASSED AND APPROVED by the Board of Commissioners of the City of Alamo, Texas, at their special meeting held in the Alamo City Hall on this the 19th day of September 2017.

Signed this the 19th day of September, 2017.

CITY OF ALAMO



Diana Martinez, Mayor

ATTEST:




Margot Salas, City Secretary

APPROVED AS TO FORM ONLY:



Damian Orozco, City Attorney

ORDINANCE NO. 22-09-17

AN ORDINANCE FIXING THE TAX RATE AND TAX LEVY FOR THE CITY OF ALAMO, TEXAS FOR THE TAX YEAR 2017 AND THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2017 AND ENDING ON SEPTEMBER 30, 2018, UPON ALL TAXABLE PROPERTY IN SAID CITY OF ALAMO, TEXAS IN CONFORMITY WITH THE LAWS OF THE STATE OF TEXAS AND THE ORDINANCES OF SAID CITY: REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF ALAMO, TEXAS:

Section 1: That there shall be and is hereby levied and shall be assessed and collected for the tax year 2017 and the fiscal year beginning October 1, 2017 and ending September 30, 2018 upon all taxable property within the city limits of Alamo, Texas, made taxable by law an ad valorem tax of .5565 on each assessment to be based on one hundred percent (100%) of its taxable value, which said taxes when collected shall be apportioned among the funds and departments of city government of the City of Alamo, Texas and for the purpose hereinafter set for as follows to wit:

PORTION TO THE GENERAL FUND -----.4627

PORTION TO THE DEBT SERVICE FUND -----.0938

Section 2: The City Tax Assessor/Collector of the City of Alamo, Texas is hereby directed to assess and enter upon the tax rolls of the City of Alamo, Texas of the current year, the amounts and the rates herein levied, and keep a correct account of the same and when collected, the same be deposited in the depository of the City of Alamo, Texas to be distributed in accordance with this Ordinance.

Section 3: All Ordinances or parts of Ordinances in conflict herewith are expressly repealed.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

PASSED AND APPROVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF ALAMO, TEXAS at a meeting held in the Alamo City Hall on the 19th day of September, 2017.

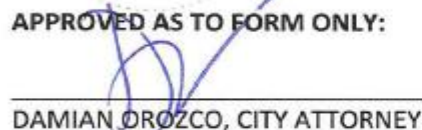
CITY OF ALAMO


DIANA MARTINEZ, MAYOR

ATTEST:


MARGOT SALAS, CITY SECRETARY

APPROVED AS TO FORM ONLY:


DAMIAN OROZCO, CITY ATTORNEY

FUND STRUCTURE

Accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund, as shown in the annual budget, are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are maintained by the City.

Governmental Fund Types

General Fund – the general operating fund of the City. The General Fund accounts for the normal recurring operating activities of the City (i.e. public safety, fire services, municipal courts and general government. Principally user fees, property, sales, and franchise taxes fund these activities. The fund targets a balance between six and twelve months of operating expenses. As additional funds become available, they are used to meet general capital needs.

Debt Service Fund – To account for the accumulation of resources for, and the payment of general obligation or water and sewer, and long-term debt principal and interest.

Hotel/Motel Tax Fund-To account for the operations and expenditures for tourism and related programs for the City, primarily advertising and promotion.

Enterprise Fund

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing board is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Utility Fund – To account for water and sewer system service revenues and expenses. Rates are applied to actual usage.

2017 Effective Tax Rate Worksheet City of Alamo

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts. Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet. This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes)	
The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.	
The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.	
Effective Tax Rate Activity	Amount/Rate
1. 2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$568,177,834
2. 2016 tax ceilings. Counties, cities and junior college districts. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$90,245,947
3. Preliminary 2016 adjusted taxable value. Subtract Line 2 from Line 1.	\$477,931,887
4. 2016 total adopted tax rate.	\$0.5810/\$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value.	
A. Original 2016 ARB Values.	\$442,053
B. 2016 values resulting from final court decisions.	\$397,848
C. 2016 value loss. Subtract B from A. ³	\$44,205
6. 2016 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$477,976,092
7. 2016 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2016. Enter the 2016 value of property in deannexed territory. ⁴	\$0
8. 2016 taxable value lost because property first qualified for an exemption in 2017. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions.	

A. Absolute exemptions. Use 2016 market value:	\$549,295
B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value:	\$1,014,309
C. Value loss. Add A and B. ⁵	\$1,563,604
9. 2016 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2017. Use only properties that qualified in 2017 for the first time; do not use properties that qualified in 2016.	
A. 2016 market value:	\$0
B. 2017 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁶	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$1,563,604
11. 2016 adjusted taxable value. Subtract Line 10 from Line 6.	\$476,412,488
12. Adjusted 2016 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$2,767,956
13. Taxes refunded for years preceding tax year 2016. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. ⁷	\$6,655
14. Taxes in tax increment financing (TIF) for tax year 2016. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured appraised value in Line 16D, enter 0. ⁸	\$61,363
15. Adjusted 2016 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$2,713,248
16. Total 2017 taxable value on the 2017 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. ¹⁰	
A. Certified values:	\$611,441,742
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption : Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. ¹¹	\$16,144,783
	\$595,296,959

E. Total 2017 value. Add A and B, then subtract C and D.	
17. Total value of properties under protest or not included on certified appraisal roll.¹²	
A. 2017 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. ¹³	\$1,381,874
B. 2017 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴	\$0
C. Total value under protest or not certified: Add A and B.	\$1,381,874
18. 2017 tax ceilings. Counties, cities and junior colleges enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$92,168,072
19. 2017 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$504,510,761
20. Total 2017 taxable value of properties in territory annexed after Jan. 1, 2016. Include both real and personal property. Enter the 2017 value of property in territory annexed. ¹⁶	\$1,477,640
21. Total 2017 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2016. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2016, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. ¹⁷	\$15,498,144
22. Total adjustments to the 2017 taxable value. Add Lines 20 and 21.	\$16,975,784
23. 2017 adjusted taxable value. Subtract Line 22 from Line 19.	\$487,534,977
24. 2017 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$0.5565/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. ¹⁹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(15)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012

¹¹Tex. Tax Code Section 26.03(c)

¹²Tex. Tax Code Section 26.01(c) and (d)

¹³Tex. Tax Code Section 26.01(c)

¹⁴Tex. Tax Code Section 26.01(d)

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

2017 Rollback Tax Rate Worksheet City of Alamo

26. 2016 maintenance and operations (M&O) tax rate.	\$0.4798/\$100
27. 2016 adjusted taxable value. Enter the amount from Line 11.	\$476,412,488
28. 2016 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$2,285,827
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$873,094
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.	\$5,466
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured appraised value in Line 16D, enter 0.	\$50,674
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$3,113,713

29. 2017 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$487,534,977
30. 2017 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.6387/\$100
31. 2017 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.6897/\$100
<p>32. Total 2017 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses. <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract amount paid from other resources.</p> <p>D. Adjusted debt. Subtract B and C from A.</p>	<p>\$473,731</p> <p>\$0</p> <p>\$0</p> <p>\$473,731</p>
33. Certified 2016 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2017 debt. Subtract Line 33 from Line 32D.	\$473,731
35. Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2017 debt adjusted for collections. Divide Line 34 by Line 35	\$473,731
37. 2017 total taxable value. Enter the amount on Line 19.	\$504,510,761
38. 2017 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.0938/\$100
39. 2017 rollback tax rate. Add Lines 31 and 38.	\$0.7835/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.	

2017 Additional Sales Tax Rate Worksheet City of Alamo

41. Taxable Sales. For taxing units that adopted the sales tax in November 2016 or May 2017, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Taxing units that adopted the sales tax before November 2016, skip this line.	\$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ²¹ Taxing units that adopted the sales tax in November 2016 or in May 2017. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²² - or - Taxing units that adopted the sales tax before November 2016. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$873,094
43. 2017 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$504,510,761
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$0.1731/\$100
45. 2017 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	\$0.5565/\$100
46. 2017 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2016 or in May 2017. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2016.	\$0.5565/\$100
47. 2017 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	\$0.7835/\$100
48. 2017 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$0.6104/\$100

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

²⁰Tex. Tax Code Section 26.041(d)

²¹Tex. Tax Code Section 26.041(i)

²²Tex. Tax Code Section 26.041(d)

²³Tex. Tax Code Section 26.04(c)

²⁴Tex. Tax Code Section 26.04(c)

CITY OF ALAMO
ANALYSIS OF TAX RATE PER \$100 VALUATION

<u>Fiscal Year</u>	<u>Maintenance & Operation Tax Rate</u>	<u>Interest & Sinking (Debt Service) Tax Rate</u>	<u>Total Tax Rate</u>
2013-2014	0.4896	0.1093	0.5989
2014-2015	0.4934	0.1055	0.5989
2015-2016	0.4836	0.1045	0.5881
2016-2017	0.4798	0.1012	0.5810
2017-2018	0.4627	0.0938	0.5565

DESCRIPTION:

Maintenance and Operation Fund - that portion of a taxing unit's deposited revenues that provides for the maintenance and operation of the jurisdiction and pays for such expenses as staff salaries, utilities and other day-to-day expenses.

Interest and Sinking Fund - that portion of a taxing unit's deposited revenues that is dedicated to payment of interest on bonds, warrants, certificates of obligations, or other lawfully authorized evidences of indebtedness issued or assured by the unit, and to pay lawfully incurred contractual obligations.

CITY OF ALAMO
ANALYSIS OF PROPERTY VALUATION

<u>Tax Year</u>	<u>Fiscal Year</u>	<u>100% Valuation</u>	<u>% Assessed of Valuation</u>
2013	2014	489,447,908	100
2014	2015	518,376,862	100
2015	2016	546,953,409	100
2016	2017	569,133,760	100
2017	2018	611,441,742	100

Data sources:

Hidalgo County Tax Office

www.hidalgoad.org

**City of Alamo, Texas
Top Ten Taxpayers
Tax Year 2017**

TAXPAYER	ASSESSED VALUATIONS	%
Wal-Mart Real Estate Bus Trust	12,173,521	1.99%
Kim-Taek & Nancy Vargas Trusts	11,679,687	1.91%
Wilder Corporation of Delaware	11,382,479	1.86%
Wal-Mart Stores Texas, LLC	8,168,378	1.34%
H E Butt Grocery Company	7,587,016	1.24%
MHC Alamo Palms, LLC	6,853,282	1.12%
AEP Texas Inc	6,823,080	1.12%
DCTN3 Texas Portfolio, LLC	6,050,785	0.99%
Alamo Bank of Texas	4,765,991	0.78%
Casa Del Valle (TX) MHC LLC	4,499,175	0.74%
	<u>79,983,394</u>	13.08%
TOTAL ASSESSED VALUATIONS:	<u><u>611,441,742</u></u>	

Data source: Hidalgo County Appraisal District.

BUDGET GLOSSARY

Accrual Basis of Accounting - A method of accounting that recognizes the financial effect of transaction, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax - A tax which is levied in proportion to the value of the property against which it is levied. This is commonly referred to as a property tax.

Appraised Value - Estimated values of all properties located within the community as determined by the appraisal district, subject to paying an ad valorem or property tax. (Property values for the City of San Juan are established by the Hidalgo Count Appraisal District).

Appropriation - Authorization granted by a legislative body to make expenditures and to incur obligations. The appropriation contains specific limitations as to the amount, purpose, and time when it may be expended.

Appropriation Ordinance - Also referred to as the Budget Ordinance, this is the enactment authorized by the City Commission to legally authorize city staff to obligate and expend resources.

Assessed Value - The total taxable value placed on real estate and other property as a basis for levying taxes.

Authorized Positions - Personnel positions which are approved and authorized in the adopted budget to be filled during the year.

Balance Sheet - A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Beginning Fund Balance: - Funds available in a fund from the prior year after payment of the prior year's expenses and deductions for prior year's encumbrances.

Bond - A written promise to pay a sum of money on a specific date(s) at a specified interest rate. The interest payments and the repayment of the principal are detailed in the authorizing bond ordinance.

Budget - A plan of financial operations embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Calendar - An approved schedule of key dates which the City follows in the preparation and adoption of its budget.

Budget Document - The instrument used by the budget making authority to present a comprehensive financial plan of operations to the City Commission.

Budget Message - A general discussion of the proposed budget as presented in writing by the budget making authority to the legislative body.

Capital Outlay - Expenditures for fixed assets such as equipment, remodeling, minor building improvements and vehicles, that are funded from the operating budget.

BUDGET GLOSSARY

City Commission – The Mayor and four commissioners, functioning as the legislative and policy-making body of the City.

Current Taxes – Taxes levied and due within one year.

Debt Service – Payment of principal and interest to holders of a government's debt instruments.

Debt Service Fund – A fund established to account for the accumulation of resources for the payment of long term debt principal and interest.

Delinquent Taxes – Taxes that remain unpaid after the date on which a penalty for non-payment is attached. (Example: tax statements are mailed out in October and become delinquent if not paid by January 31).

Department – A functional and administrative entity created to carry out specified public services.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Estimated Revenue – The amount of projected revenues to be collected during the fiscal year.

Expenditures – Decrease in net financial resources for the purpose of acquiring an asset, service, or settling a loss.

Expenses – Decrease in net total assets. Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal period.

Fiscal Year – The twelve (12) month financial period to which the annual operating budget applies. The fiscal year used by the City of San Juan begins on October 1st and ends on September 30th.

Fixed Asset – Long term assets, which are intended to be held or used for a significant period of time, such as land, buildings, machinery, or equipment.

Franchise Fee – A fee paid by public service utilities and providers, for the use of public property (right-of-way) in providing their services to the citizens of the community.

Function – Classification of expenditures according to the principal purposes for which the expenditures are made.

Fund – An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or governmental functions.

BUDGET GLOSSARY

Fund Balance – A term used to express the equity (assets minus liabilities) of governmental funds and trust funds.

Generally Accepted Accounting Principals (GAAP) – Uniform minimum standards and or guidelines for financial accounting and reporting which provide a standard by which to measure financial presentations. These principals govern the form and content of the basic financial statements of an entity.

General Obligation Bonds – Bonds that finance a variety of public projects, which pledge the full faith and credit of the City.

Infrastructure - Structures and equipment such as highways, bridges, buildings and public utilities such as water and sewer systems.

Intergovernmental Revenue – Revenue collected by one government and distributed to another level of government.

Inter-Fund Transfers – legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. (Example: Transfers from the General Fund to a Capital Projects Fund).

Maintenance – All materials or contract expenditures covering repair and upkeep of city buildings, machinery, equipment, systems and land

Modified Accrual Accounting – A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

Objective – A simply stated measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard for performance for a given program.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The use of an annual operating budget is usually required by law to control government spending.

Operating Costs – Outlays for such current period items as expendable supplies, contractual services and utilities.

Ordinance – A formal legislative enactment by the governing board of the municipality. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for and costs of the endorsements are known.

Other Services and Charges – The cost related to services performed for the City by individuals, business and utilities.

BUDGET GLOSSARY

Personnel Services – The costs associated with compensating employees for their labor. This includes all salaries, wages, and related employee benefits.

Retained Earnings – An equity account that reflects the accumulated earnings of an enterprise fund.

Revenue – Additions to the City's financial assets such as taxes or grants which do not, in and of themselves, increase the City's liabilities, provided that there is no corresponding decrease in assets or increase in other liabilities.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

Tax Base - The total value of all real and personal property in the City, as of January 1st of each year, as certified by the Hidalgo County Appraisal District. The tax base represents the net value after all exemptions have been deducted.

Tax Levy – The result from taking the tax base and multiplying it by the tax rate and dividing by \$100.

Tax Rate – The amount of tax stated in terms of a unit of the tax base; for example, the City of San Juan expresses the tax in terms of dollars per hundred dollars of assessed valuation.

Unencumbered Balance --The amount of an appropriation that is not expended or encumbered. It is essentially the amount of money still available for future purchases.

Working Capital – The excess of current assets over current liabilities.