



ALAMO NATURE PARK
ASSISTED BY
TEXAS PARKS AND WILDLIFE DEPARTMENT
PROJECT NO. 00 000490

The City of *Alamo, Texas*

ADOPTED BUDGET FISCAL YEAR 2016-2017



City of Alamo
Fiscal Year 2016-2017
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 \$25,155, which is a 1 percent increase from last year. The property tax revenue to be raised from new property added to the tax roll this year is \$99,627.

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

	2016-2017	2015-2016
Property Tax Rate:	\$0.5810/100	\$0.5881/100
Effective Tax Rate	\$0.5810/100	\$0.5881/100
Rollback Tax Rate:	\$0.6365/100	\$0.6476/100
Effective Maintenance & Operations Tax Rate:	\$0.4798/100	\$0.4836/100
Debt Tax Rate:	\$0.1012/100	\$0.1045/100

CITY OF ALAMO

City Officials

Mayor

Diana Martinez

Commissioners

Amelia Gallegos, Mayor Pro-Tem

Pete Morales

Robert De La Garza

Maria Del Pilar Garza

Place 1

Place 2

Place 3

Place 4

City Manager

Luciano Ozuna, Jr.

City Secretary

Margot Saenz

Finance Director

Yvette Mendoza



CITY OF ALAMO, TEXAS
2016-2017 FISCAL YEAR BUDGET
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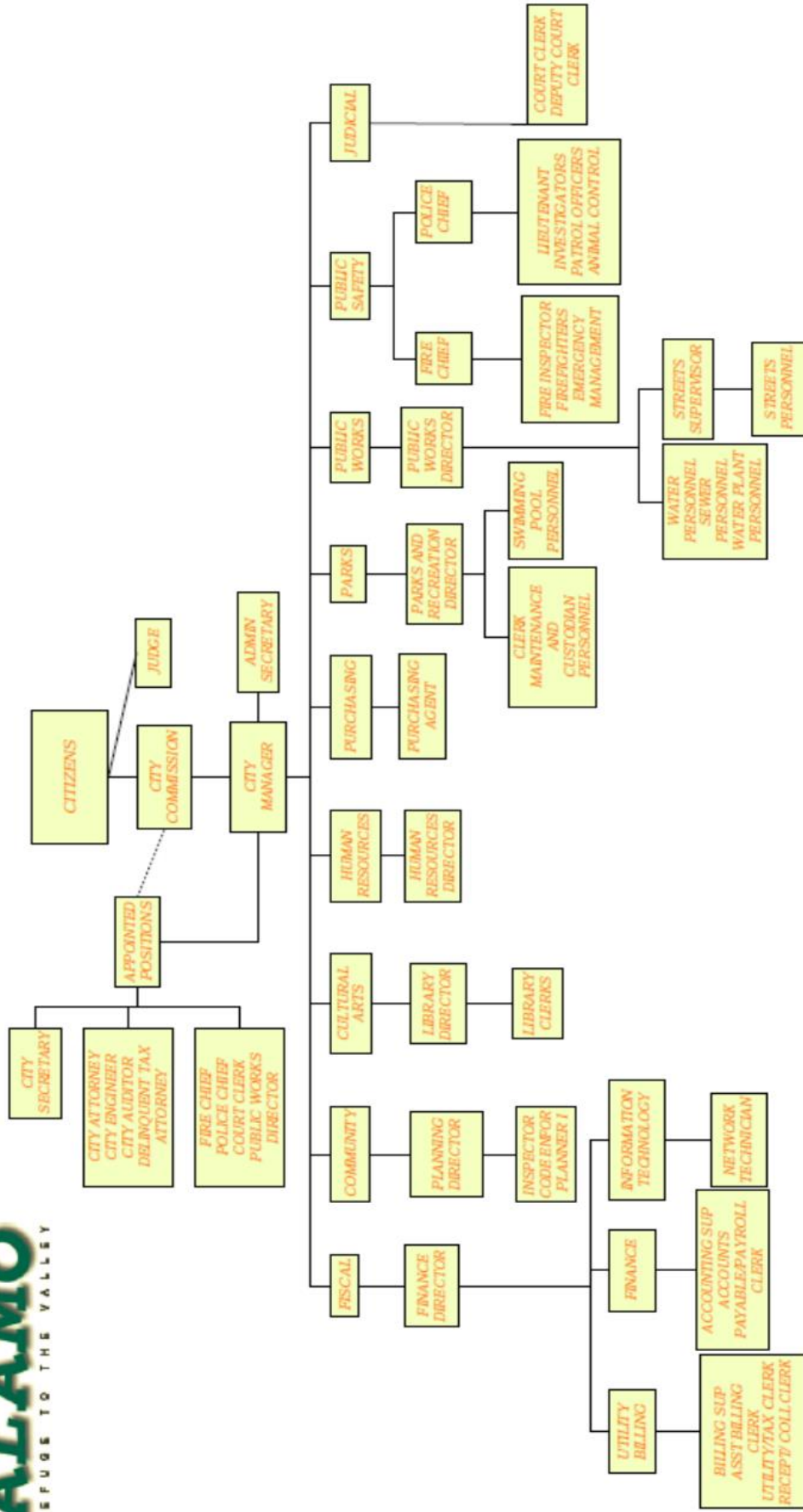
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CITY OF ALAMO ORGANIZATIONAL CHART



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. Shallow.

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 Shallow 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 Shallow, Texas, after the town site officer C.H. Shallow, 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.



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.

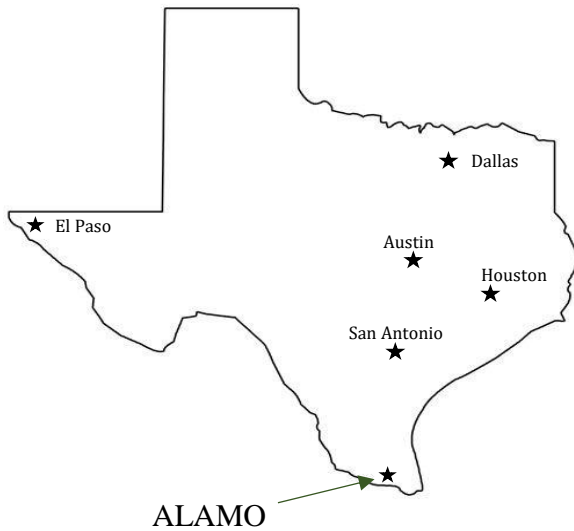
Today Alamo finds itself in the middle of the McAllen-Edinburg-Mission metropolitan area. The City's population has grown to reach an estimated 19,246 in 2016. Long known to many and the "Land of Two Summers" because of its mild climate, Alamo has attracted winter residents from northern latitudes, winter 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.

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, 2016

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

Re: 2016-2017 Budget

Dear Honorable Mayor and City Council Members:

I am pleased to submit the adopted budget for the fiscal year, which begins October 1, 2016, and ends September 30, 2017 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 2016-2017 budget, the department heads were asked to evaluate their department needs. While it is not included in the budget, the City Commission approved a municipal lease to finance the department's capital outlay. At the end of the Fiscal Year, we will amend the city's budget to reflect the lease revenue and the capital outlay expenditures.

Budget Highlights

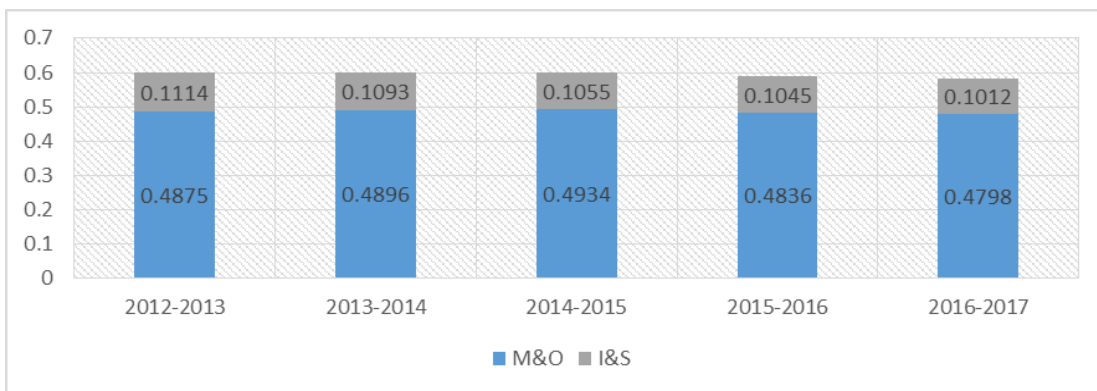
- Decrease in the property tax rate; tax rate is \$.5810 per \$100 assessed valuation.
- Funding to the Police Department for the purchase of one (1) Animal Control unit (\$35,000), three (3) Police vehicles (\$105,000).
- Increased funding in the Fire Department for one (1) firefighter, to provide additional service to the citizens.
- Funding to the Fire Department for the purchase of a pumper truck (\$600,000), twenty (20) Air

- Increased funding in the Library Department for one (1) library clerk.
- Funding to the Parks & Recreation Department for one (1) Gator vehicle (\$8,000), one (1) City vehicle (\$22,000).
- Funding to the Streets Department for one (1) City vehicle (\$25,000).
- Funding to the Streets Department for City street improvements (\$75,000).
- A five percent (5%) increase in health insurance for full time employees.
- A three (3%) one-time annual payment for all employees.
- No increase in water and sanitary sewer rates. Last increase was adopted October 1, 2013

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 \$8,944,877 in revenues and transfers in and \$9,144,025 in expenditures and transfers out. The difference of \$199,148 will be funded using existing fund balance. Our unreserved fund balance as of September 30, 2016 is \$4,868,219. 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 2016-2017 proposed budget was prepared with an ad valorem property tax rate of \$.5810 per \$100 of assessed taxable value of \$569,133,760; the ad valorem property tax rate for the fiscal year 2015-2016 was \$.5881per \$100.00 of assessed taxable value. The assessed taxable value increased by 4.06% over the prior year of 2015-2016. The City’s effective tax rate is \$.5810.

Analysis of Tax Rate per \$100 Valuation

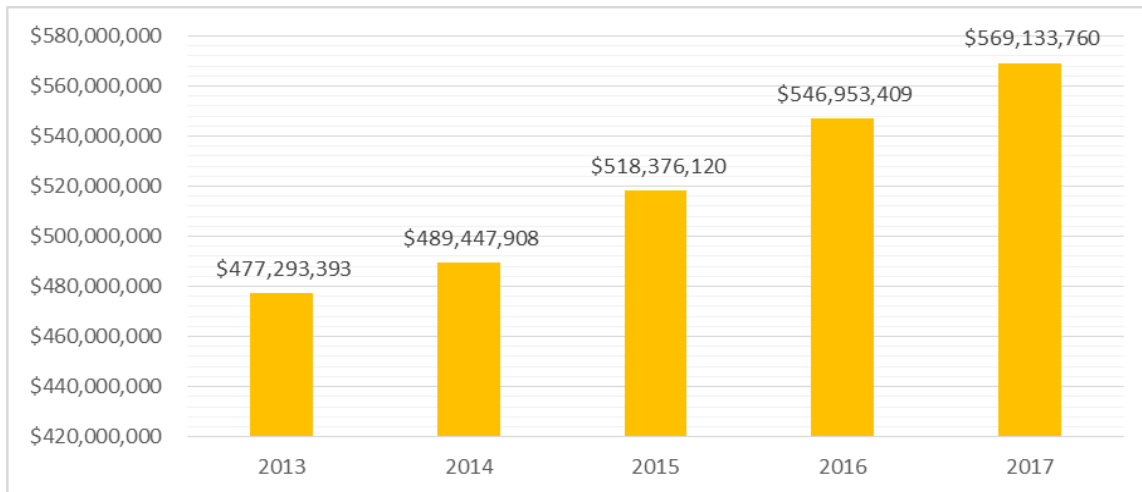


Property Tax Rate

This budget reflects the Mayor and the City Council Member’s decision to lower the property tax rate at \$.5810/\$100 for two consecutive years. 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 2016-2017 the city’s net taxable valuation increased 4.06 %, compared to the prior year. The City of Alamo’s average residential value is \$73,560.

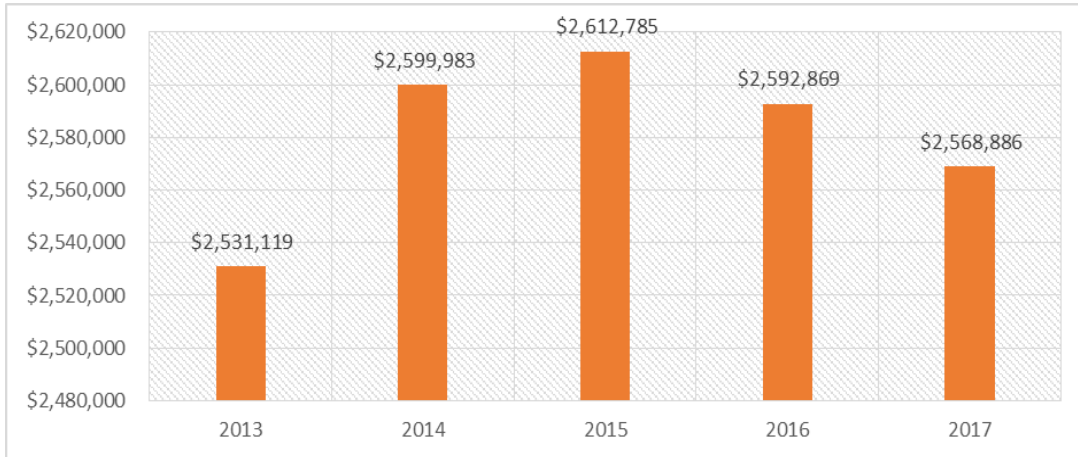
Taxable Assessed Valuation



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 Alamo’s Economic Development has engaged a consulting firm to help potential businesses and or retailers willing to invest in Alamo.

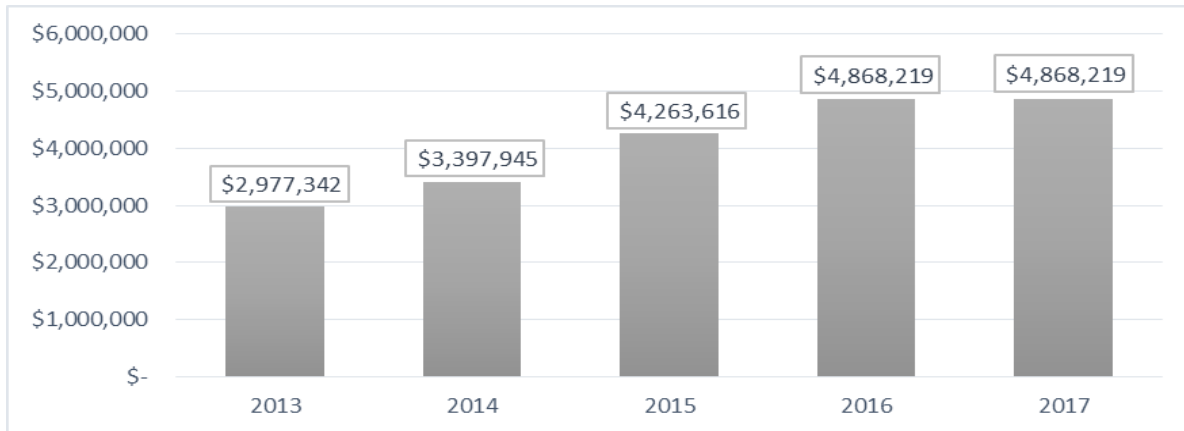
Sales Tax Revenue



Fund Balance

The operating General Fund expenditures for 2016-2017 are \$9,094,025. The General Fund projected unassigned Fund Balance at the end of September 30, 2016 and September 30, 2017 is \$4,868,219 or approximately 53% 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 2016-2017 are \$129,350. 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 2016-2017 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 \$ 13,490,106 with \$11,190,000 for principal and \$2,300,106 for interest expense. The tax rate to meet these obligations is \$.1012 per \$100 valuation.

Utility Fund

The total projected Utility Fund revenues for Fiscal Year 2016-2017 are \$3,727,788. Water rates and sewer charges remain the same. The base water rate for the average residential customer is \$22.00. The sewer base rate for the average residential customers remains at \$22.50. 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 2016-2017 due to the region's continued drought. The operating expenses for the Water Sewer Fund are \$3,773,024, 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 2% more than prior year, the increase is due to capital outlay. The Utility Funds has no new positions added.

The debt service for outstanding revenue bonds is \$ 7,060,959 with \$5,114,000 for principal and \$1,946,959 for interest expense.

Major Goals for Fiscal Year 2016-2017

The City of Alamo has several projects underway, which are not addressed in the budget. These projects include:

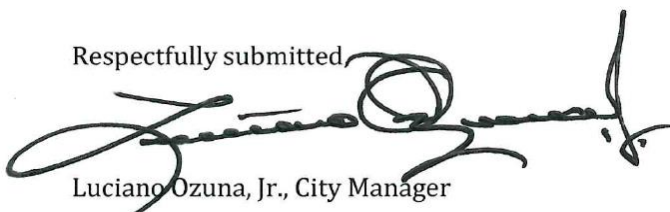
- Alamo Nature Park partially grant funded through the Texas Parks & Wildlife.
- Veteran's Memorial Park.
- Planning, Acquisition and Design for a new Waste Water Treatment Plant
- Improvements to Nebraska Road from Cesar Chavez utilizing the Tax Increment Reinvestment Zone funds

Summary

The City remains in sound financial condition, and our adopted Fiscal Year 2016-2017 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,

A handwritten signature in black ink, appearing to read 'Luciano Ozuna, Jr.', written over a horizontal line.

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 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.

BUDGET CALENDAR

DATE	RESPONSIBILITY	ACTION REQUIRED
June 20, 2016	Finance	Set Budget Review dates and email Department Heads to advise them about their meeting time.
June 21, 2016	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 22, 2016	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 25, 2016	Hidalgo County Appraisal District	Receipt of Certified Appraisal Roll from Hidalgo County Appraisal District.
July 26, 2016	Finance/Hidalgo County Tax Office	Calculation of Effective Tax Rate
July 29, 2016	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 1
August 15, 2016	Finance	Finalize Preliminary Budget Figures
August 16, 2016	City Council	Consideration and action on the 2016 effective tax rate, rollback rate, and the proposed tax rate.
August 24, 2016	Finance/Hidalgo County Tax Office	Publish Notice of 2016 Tax Year Proposed Property Tax Rate for City of Alamo.
August 26, 2016	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 2
September 7, 2016	Finance	Publish Notice of Public Hearing on Proposed Budget for FY 2016-2017.
September 20, 2016	City Council, Citizenry	Hold Public Hearing on Proposed Budget for FY 2016-2017. Regular meeting at 7:00pm
September 27, 2016	City Council	Adopt Budget and Tax Rate Ordinances. Special meeting at 6:00pm

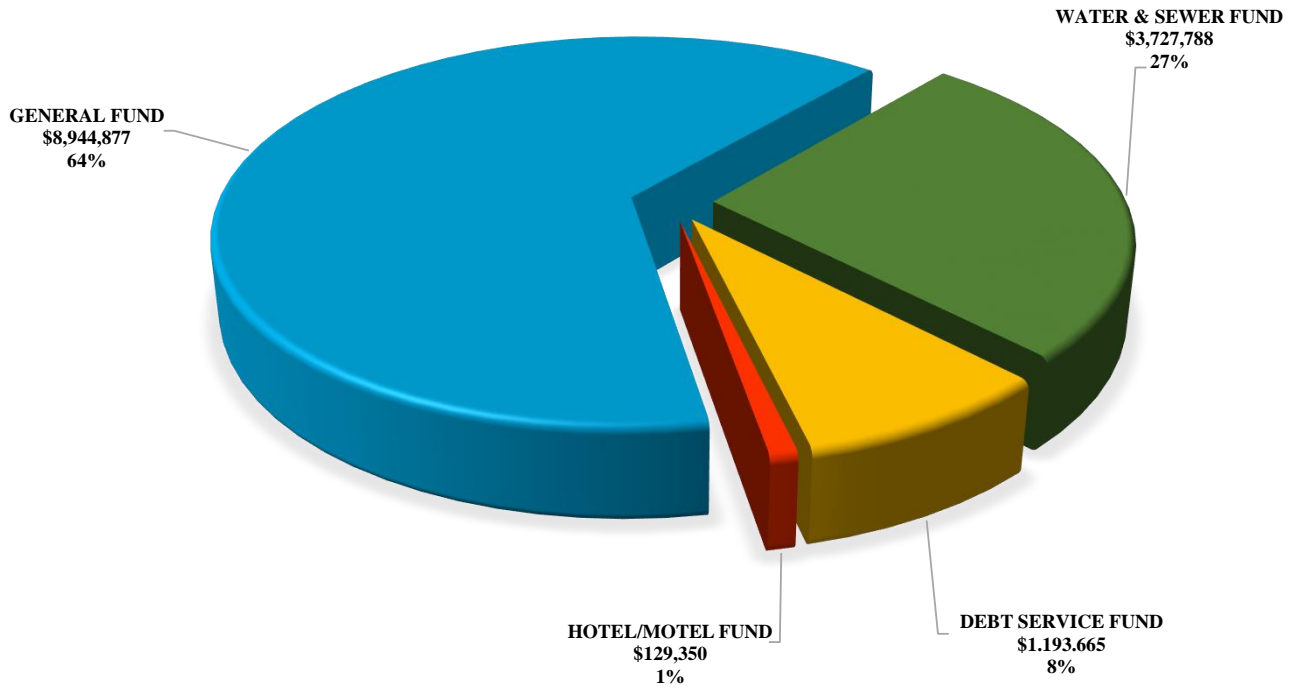
BUDGET SUMMARIES

CITY OF ALAMO, TEXAS
ESTIMATED FUND BALANCE ANALYSIS
Fiscal Year 2016-2017

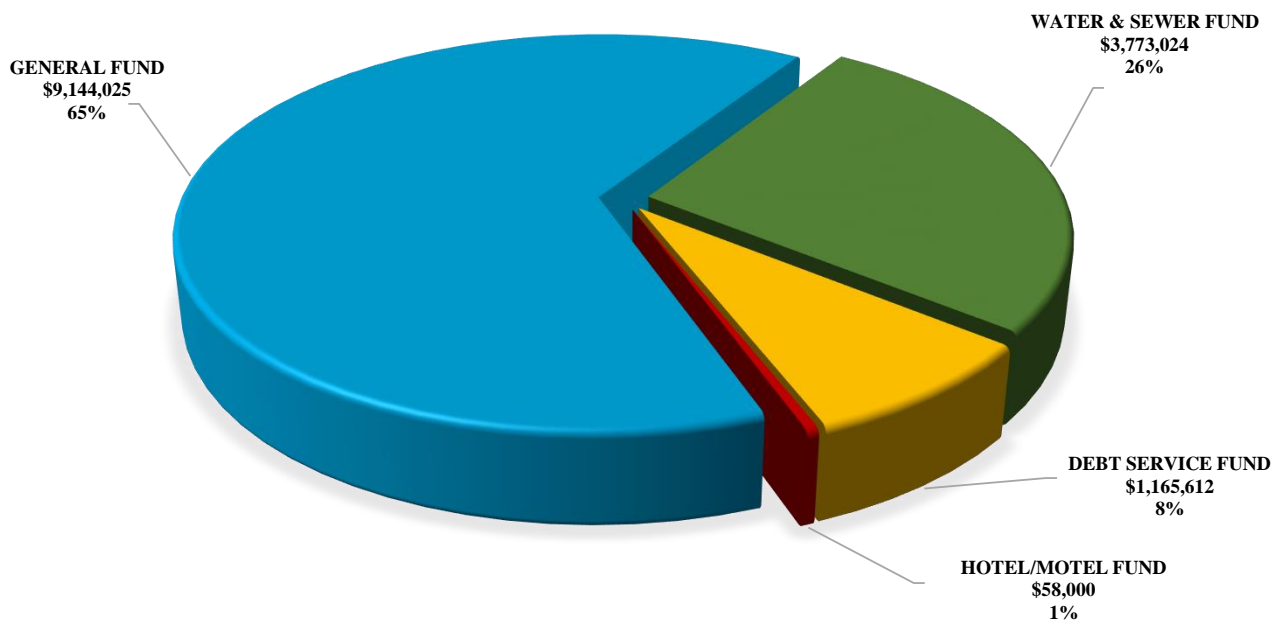
	GENERAL FUND	ENTERPRISE FUND	DEBT SERVICE	SPECIAL REVENUE
	General Fund	Water Sewer Fund	Debt Service Fund	Hotel Motel Fund
Unreserved Fund Balance 9/30/15	4,263,616	24,810,763	1,081,887	813,596
Estimated Revenues 2015-2016	9,032,106	3,725,788	577,367	112,802
Estimated Expenditures 2015-2016	9,158,947	3,176,488	1,160,420	101,300
Revenues over (under) Expenditures	(126,841)	549,300	(583,053)	11,502
Operating Transfers In 2015-2016	607,900	-	649,709	-
Operating Transfers (Out) 2015-2016	38,683	549,300	-	-
Estimated Fund Balance 9/30/16	4,705,992	24,810,763	1,148,543	825,098
Estimated Revenues 2016-2017	8,554,877	3,727,788	498,500	129,350
Estimated Expenditures 2016-2017	9,094,025	3,223,724	1,165,613	58,000
Revenues over (under) Expenditures	(539,148)	504,064	(667,113)	71,350
Operating Transfers In 2016-2017	390,000	-	695,165	-
Operating Transfers (Out) 2016-2017	50,000	549,300	-	-
Estimated Fund Balance 9/30/17	4,506,844	24,765,527	1,176,595	896,448

CITY OF ALAMO

SUMMARY OF MAJOR REVENUES - BY FUND \$13,995,680



SUMMARY OF MAJOR EXPENDITURES - BY FUND \$14,140,661



CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY	GENERAL FUND		
	ACTUAL 2014-2015	AMENDED BUDGET 2015-2016	ADOPTED BUDGET 2016-2017
<u>REVENUE SUMMARY</u>			
TAXES	2,650,255.48	2,718,000.00	2,757,155.00
SALES TAX	2,612,784.85	2,617,030.50	2,568,886.00
FRANCHISE TAX	516,963.93	521,150.00	506,000.00
FINES & FORFEITURES	646,975.95	599,300.00	510,150.00
LICENSES & PERMITS	158,349.72	161,680.00	123,680.00
CHARGES FOR SERVICES	2,113,490.37	2,202,126.00	1,960,826.00
INTEREST	1,387.21	6,000.00	1,500.00
TRANSFERS IN/OTHER FIN	511,493.97	607,900.00	390,000.00
INTERGOVERNMENTAL REVENUE	344,627.86	181,321.00	126,680.00
TOTAL REVENUES	9,556,329.34	9,614,507.50	8,944,877.00
<u>EXPENDITURE SUMMARY</u>			
CITY COMMISSION	35,803.88	64,395.00	64,395.00
GENERAL ADMINISTRATION	2,519,322.24	2,753,208.00	2,254,108.00
COMM PLANNING & DEVELOPMENT	262,917.14	263,662.24	273,441.58
POLICE	2,308,288.90	2,284,384.02	2,386,356.91
MUNICIPAL COURT	218,294.45	212,131.61	186,111.15
LIBRARY	270,517.98	242,893.96	262,753.51
FIRE	1,185,680.78	1,231,721.20	1,323,806.03
PARKS & RECREATION	481,862.72	781,259.53	547,782.31
STREETS AND SANITATION	696,147.16	737,646.81	772,354.80
SWIMMING POOL	55,256.27	63,555.00	76,555.00
CITY MANAGER	156,547.74	161,774.61	166,129.03
PURCHASING	89,991.29	91,206.19	93,926.08
CITY SECRETARY	78,792.97	79,863.37	72,362.65
HUMAN RESOURCES	63,484.94	68,315.27	71,153.04
FINANCE	217,062.05	232,806.60	237,081.45
TAX COLLECTION	116,626.94	103,110.00	107,834.00
INFORMATION TECHNOLOGY	59,926.70	101,277.31	109,865.21
STORM WATER	187,301.14	135,554.34	138,009.20
TOTAL EXPENDITURES	9,003,825.29	9,608,765.06	9,144,024.95
REVENUES OVER/(UNDER) EXPENDITURES	552,504.05	5,742.44	(199,147.95)

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY	WATER AND SEWER FUND		
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	ACTUAL 2014-2015	AMENDED BUDGET 2015-2016	ADOPTED BUDGET 2016-2017
<u>REVENUE SUMMARY</u>			
CHARGES FOR SERVICES	115,917.11	88,900.00	90,900.00
CHARGES FOR WATER SALES	1,920,992.07	2,075,000.00	2,075,000.00
CHARGES FOR SEWER	1,508,259.20	1,560,388.00	1,560,388.00
INTEREST	1,105.54	1,500.00	1,500.00
INTERGOVERNMENTAL REVENUE	38,450.00	-	-
TOTAL REVENUES	3,584,723.92	3,725,788.00	3,727,788.00
 <u>EXPENDITURE SUMMARY</u>			
WATER DEPARTMENT	675,733.16	904,225.45	964,233.13
SEWER DEPARTMENT	465,832.01	672,023.91	661,337.94
WATER PLANT DEPARTMENT	570,634.24	660,290.89	675,310.31
WATER BILLING DEPARTMENT	192,831.32	208,628.75	212,973.96
DEBT SERVICE	464,698.55	479,435.00	479,984.45
GENERAL ADMINISTRATION	1,699,498.11	801,184.00	779,184.00
TOTAL EXPENDITURES	4,069,227.39	3,725,788.00	3,773,023.79
 REVENUES OVER/(UNDER) EXPENDITURES	(484,503.47)	-	(45,235.79)

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY

DEBT SERVICE FUND

	ACTUAL 2014-2015	AMENDED BUDGET 2015-2016	ADOPTED BUDGET 2016-2017
<u>REVENUE SUMMARY</u>			
PROPERTY TAXES	557,600.25	467,500.00	498,000.00
INTEREST	233.62	500.00	500.00
TRANSFERSIN/OTHER FIN	644,299.96	724,300.00	695,165.00
TOTAL REVENUES	1,202,133.83	1,192,300.00	1,193,665.00
<u>EXPENDITURE SUMMARY</u>			
DEBT SERVICE	1,164,133.33	1,164,718.75	1,165,612.50
TOTAL EXPENDITURES	1,164,133.33	1,164,718.75	1,165,612.50
REVENUES OVER/(UNDER) EXPENDITURES	38,000.50	27,581.25	28,052.50

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY

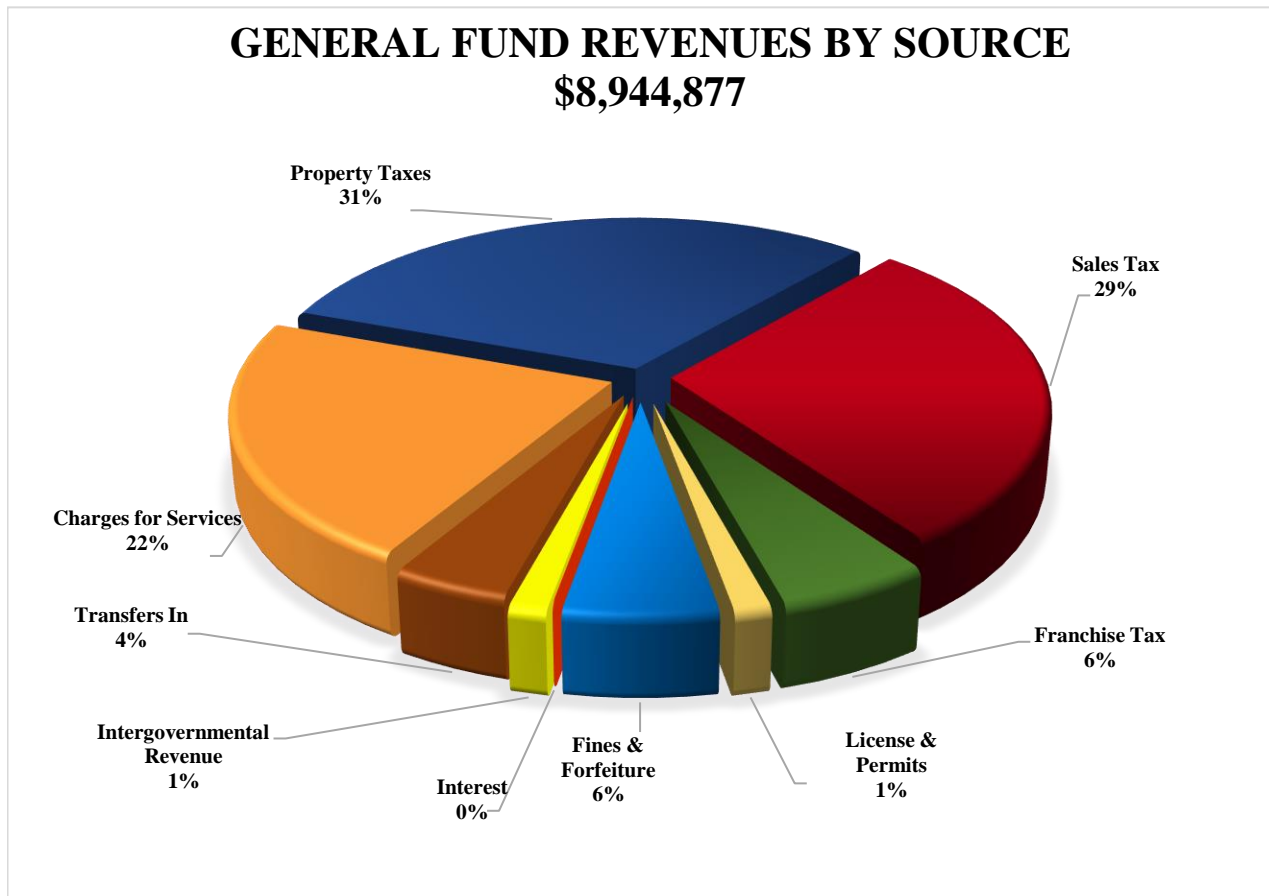
HOTEL AND MOTEL FUND

	ACTUAL 2014-2015	AMENDED BUDGET 2015-2016	ADOPTED BUDGET 2016-2017
<u>REVENUE SUMMARY</u>			
SALES TAX	128,720.83	129,100.00	129,100.00
INTEREST	160.73	250.00	250.00
TOTAL REVENUES	128,881.56	129,350.00	129,350.00
<u>EXPENDITURE SUMMARY</u>			
GENERAL ADMINISTRATION	42,411.59	129,350.00	58,000.00
TOTAL EXPENDITURES	42,411.59	129,350.00	58,000.00
REVENUES OVER/(UNDER) EXPENDITURES	86,469.97	-	71,350.00

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 2014-2015	AMENDED BUDGET 2015-2016	ADOPTED BUDGET 2016-2017
<u>TAXES</u>				
01-4-4001	GENERAL PROPERTY TAX	2,300,085.38	2,442,000.00	2,467,155.00
01-4-4006	PENALTY INTEREST	123,204.50	95,000.00	95,000.00
01-4-4007	DELINQUENT TAX	160,861.31	136,000.00	140,000.00
01-4-4008	DELINQUENT ATTORNEY FEES	56,035.19	45,000.00	55,000.00
01-4-4010	HCAD PRIOR YEAR	10,069.10	-	-
TOTAL TAXES		2,650,255.48	2,718,000.00	2,757,155.00
<u>SALES TAX</u>				
01-4-4101	SALES TAX	2,612,784.85	2,617,030.50	2,568,886.00
TOTAL SALES TAX		2,612,784.85	2,617,030.50	2,568,886.00
<u>FRANCHISE TAX</u>				
01-4-4201	FRANCHISE FEES	514,954.05	519,150.00	505,000.00
01-4-4202	MIXED BEVERAGE TAX	2,009.88	2,000.00	1,000.00
TOTAL FRANCHISE TAX		516,963.93	521,150.00	506,000.00
<u>FINES & FORFEITURES</u>				
01-4-4401	MUNICIPAL COURT	535,192.37	490,000.00	424,800.00
01-4-4402	TECHNOLOGY FEE	18,098.47	15,000.00	13,000.00
01-4-4403	COURT EFFICIENCY FEE	5,099.62	2,800.00	2,850.00
01-4-4404	CHILD SAFETY FEES	3,863.42	1,000.00	1,500.00
01-4-4405	SECURITY FEES	12,889.07	8,500.00	8,000.00
01-4-4406	CONTRACT COLL FEES	71,833.00	82,000.00	60,000.00
TOTAL FEES & FORFEITURES		646,975.95	599,300.00	510,150.00
<u>LICENSES & PERMITS</u>				
01-4-4501	GARAGE SALE PERMITS	13,615.00	16,000.00	12,000.00
01-4-4501	BUSINESS LICENSES	24,862.50	24,000.00	20,000.00
01-4-4502	CERTIFICATE OF COMPLIANCE	225.00	600.00	600.00
01-4-4503	APPLICATION TO RE-ZONE	750.00	1,300.00	1,300.00
01-4-4504	CONDITIONAL USE PERMIT	1,800.00	900.00	900.00
01-4-4505	VARIANCE REQUEST	4,250.00	6,910.00	1,910.00
01-4-4506	SUBD. PROCESSING FEE	1,254.30	600.00	600.00
01-4-4507	CERTIFICATE OF OCCUPANCY	650.00	-	-
01-4-4508	SUBDIVISION INSPECTION FEE	20,143.34	8,000.00	8,000.00
01-4-4509	PARK IMPROVEMENT FUND	6,450.00	2,500.00	2,500.00
01-4-4511	INSPECTION FEES	22,070.00	21,000.00	16,000.00
01-4-4520	PLUMBING	7,490.00	7,000.00	7,000.00
01-4-4521	MECHANICAL	2,659.50	2,550.00	2,550.00
01-4-4522	ELECTRICAL	7,716.50	7,820.00	7,820.00
01-4-4523	BUILDING PERMITS	40,719.88	58,000.00	38,000.00
01-4-4524	OTHER PERMITS	3,693.70	4,500.00	4,500.00
TOTAL LICENSES & PERMITS		158,349.72	161,680.00	123,680.00

CITY OF ALAMO, TEXAS

GENERAL FUND REVENUES

FUND: GENERAL FUND

		ACTUAL 2014-2015	AMENDED BUDGET 2015-2016	ADOPTED BUDGET 2016-2017
<u>CHARGES FOR SERVICES</u>				
01-4-4601	GARBAGE FEES	1,442,739.18	1,543,000.00	1,331,000.00
01-4-4602	BRUSH	349,634.41	338,000.00	324,000.00
01-4-4608	OTHER REVENUES	47,787.27	25,000.00	25,000.00
01-4-4609	CREDIT CARD PROCESSING FEE	17,475.00	14,000.00	15,500.00
01-4-4616	COPIES	131.06	150.00	150.00
01-4-4617	BIRTH CERTIFICATE	36.80	130.00	130.00
01-4-4618	NOTARY FEES	1,023.00	400.00	400.00
01-4-4620	DEATH CERTIFICATES	270.00	1,100.00	1,100.00
01-4-4621	INSURANCE PROCEEDS	20,590.29	15,000.00	15,000.00
01-4-4622	POOL ENTRANCE FEE	6,305.48	5,000.00	5,000.00
01-4-4623	SNACKS AT POOL	1,550.15	1,500.00	1,500.00
01-4-4624	COKES	788.94	500.00	500.00
01-4-4625	SWIMMING LESSONS (NON TAXABLE)	6,720.00	9,600.00	9,600.00
01-4-4626	POOL RENTAL (NON TAXABLE)	9,975.00	10,000.00	10,000.00
01-4-4628	SCRAP METAL	582.00	-	-
01-4-4629	RECYCLING INCOME	3,001.05	2,500.00	4,000.00
01-4-4630	RABIES CLINIC	1,330.00	2,200.00	2,200.00
01-4-4632	FIRE & EMERGENCY CALLS/COUNTY MONEY	29,875.00	55,000.00	45,200.00
01-4-4633	PEACE OFFICER TRAINING	2,489.62	3,000.00	3,000.00
01-4-4634	ARSON INVESTIGATION	596.03	600.00	600.00
01-4-4635	SANITATION FUND ADM FEE	-	700.00	700.00
01-4-4636	FOOTBALL CAMP FEES	3,928.00	4,000.00	4,000.00
01-4-4637	BASKETBALL FEES	8,790.00	8,500.00	8,500.00
01-4-4638	CASH (SHORT/OVER)	21.44	-	-
01-4-4639	PSJA PATROLMAN	41,533.57	40,146.00	40,146.00
01-4-4642	POLICE DEPARTMENT	13,200.00	22,000.00	13,500.00
01-4-4644	SPORTS RENTAL FEE	8,990.00	9,000.00	9,000.00
01-4-4645	P&R OTHER EVENTS	250.00	4,000.00	4,000.00
01-4-4646	WATERMELON FESTIVAL	16,994.75	23,000.00	23,000.00
01-4-4647	LIBRARY DUES & FINES	23,398.67	18,500.00	18,500.00
01-4-4648	LIBRARY COPIES	3,356.72	3,100.00	3,100.00
01-4-4649	MOW LOTS	13,662.84	10,000.00	10,000.00
01-4-4652	FIRE INSPECTION FEES	15,225.00	9,000.00	9,000.00
01-4-4653	SOCCER PROGRAM	5,000.00	3,500.00	3,500.00
01-4-4654	TRACK/TENNIS FEE	16,239.10	20,000.00	20,000.00
TOTAL CHARGES FOR SERVICES		2,113,490.37	2,202,126.00	1,960,826.00
 <u>INTEREST</u>				
01-4-4704	INTEREST	1,387.21	6,000.00	1,500.00
TOTAL INTEREST		1,387.21	6,000.00	1,500.00
 <u>TRANSFER IN/OTHER FIN</u>				
01-4-4803	TRANSFER FROM AEDC	40,000.00	257,900.00	40,000.00
01-4-4841	OTHER FINANCING SOURCES	121,493.97	-	-
01-4-4871	TRANSFER FROM WATER SEWER FUND	350,000.00	350,000.00	350,000.00
TOTAL TRANSFER IN/OTHER FIN		511,493.97	607,900.00	390,000.00

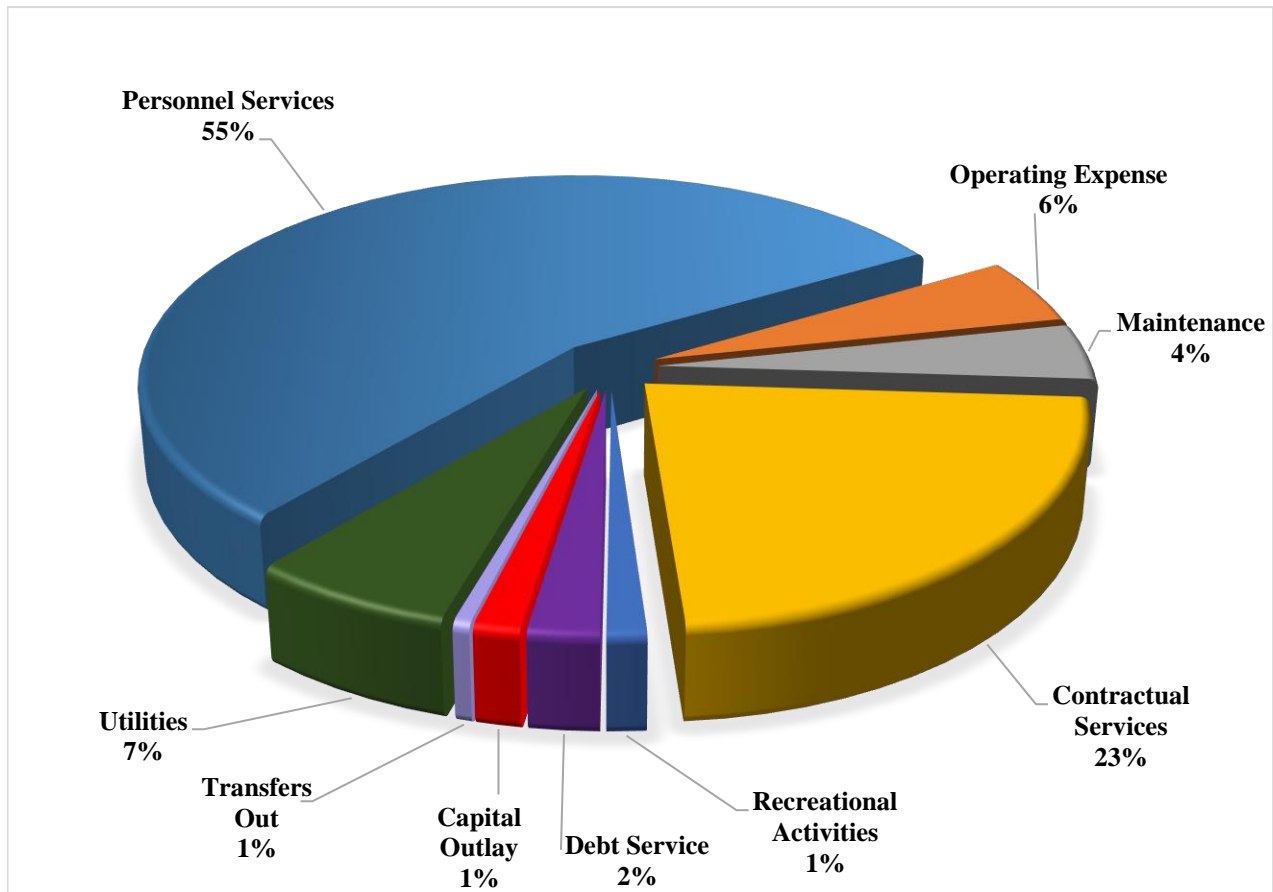
CITY OF ALAMO, TEXAS

GENERAL FUND REVENUES

FUND: GENERAL FUND

	ACTUAL 2014-2015	AMENDED BUDGET 2015-2016	ADOPTED BUDGET 2016-2017
<u>INTERGOVERNMENTAL REVENUE</u>			
01-4-4901 STATE HOMELAND SECURITY GRANTS	106,628.71	30,000.00	-
01-4-4904 COPS HIRING RECOVERY GRANT	14,874.57	18,000.00	10,000.00
01-4-4905 LIBRARY DEPARTMENT GRANT(S)	15,729.85	15,000.00	15,000.00
01-4-4906 FIRE DEPARTMENT	-	-	-
01-4-4907 STONEGARDEN GRANT	60,203.02	63,000.00	70,000.00
01-4-4908 BORDER STAR GRANT	50,316.87	20,000.00	31,680.00
01-4-4909 TAMUK GRANT	-	25,321.00	-
01-4-4911 FEMA	96,874.84	10,000.00	-
TOTAL INTERGOVERNMENTAL REVENUE	344,627.86	181,321.00	126,680.00
 TOTAL REVENUES	 9,556,329.34	 9,614,507.50	 8,944,877.00

General Fund Appropriations by Category \$9,144,025



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	-	24,900.00	67,600.00	1,850,408.00	3,000.00	-	5,000.00	50,000.00	253,200.00	2,254,108.00
PLANNING	219,661.78	27,179.80	1,300.00	20,000.00	-	-	-	-	5,300.00	273,441.58
POLICE	1,999,786.14	85,383.00	121,630.00	-	-	28,469.77	-	-	151,088.00	2,386,356.91
COURT	67,301.15	10,900.00	6,000.00	91,000.00	-	-	-	-	10,910.00	186,111.15
LIBRARY	199,194.51	27,759.00	5,500.00	-	-	-	12,000.00	-	18,300.00	262,753.51
FIRE	945,147.75	86,082.00	79,200.00	-	-	154,044.28	-	-	59,332.00	1,323,806.03
PARKS	298,230.68	33,500.00	31,745.00	-	91,800.00	19,006.63	19,000.00	-	54,500.00	547,782.31
STREETS	531,806.41	28,750.00	68,500.00	-	-	7,498.39	99,000.00	-	36,800.00	772,354.80
SWIMMING	50,105.00	12,200.00	2,000.00	2,000.00	-	-	-	-	10,250.00	76,555.00
CM	150,410.23	13,718.80	2,000.00	-	-	-	-	-	-	166,129.03
PURCHASING	87,527.28	4,398.80	-	-	-	-	2,000.00	-	-	93,926.08
CITY SEC	51,101.97	19,010.68	2,000.00	-	-	-	-	-	250.00	72,362.65
HR	59,854.24	9,798.80	1,500.00	-	-	-	-	-	-	71,153.04
FINANCE	203,103.05	17,278.40	3,000.00	12,600.00	-	-	-	-	1,100.00	237,081.45
TAX	-	3,000.00	-	104,834.00	-	-	-	-	-	107,834.00
IT	89,016.41	5,098.80	7,150.00	6,600.00	-	-	-	-	2,000.00	109,865.21
STORM WATER	111,665.40	25,843.80	-	-	-	-	-	-	500.00	138,009.20
TOTAL GENERAL FUND	5,063,912.00	472,451.88	399,125.00	2,090,787.00	117,100.00	209,019.07	137,000.00	50,000.00	604,630.00	9,144,024.95

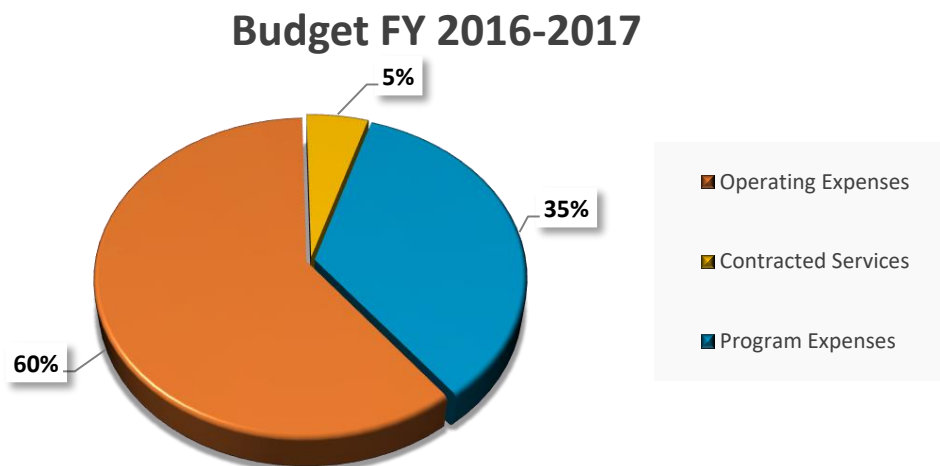
DEPARTMENT: CITY COMISSION

Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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.



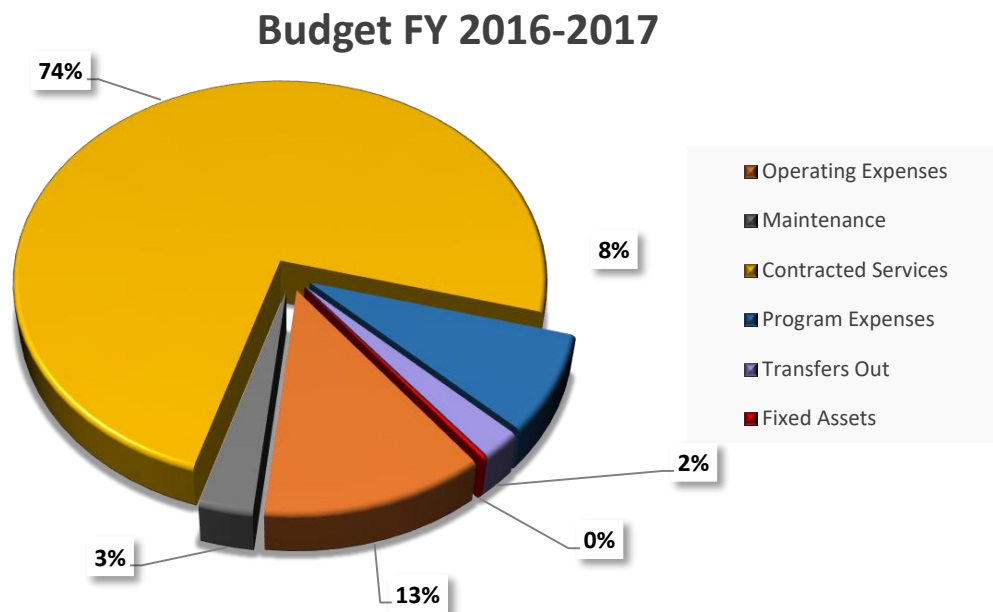
CITY OF ALAMO, TEXAS

Fund: General

Department: City Commission	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>OPERATING EXPENSES</u>			
01-510-2010 Office Supplies	-	650.00	650.00
01-510-2015 Telephone/Telecommunications	549.85	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	7,620.62	10,000.00	8,000.00
01-510-2025-02 Travel & Training/Comm-PL #4	3,800.80	7,000.00	6,000.00
01-510-2025-03 Travel & Training/Comm- PL #1	4,196.45	7,000.00	6,000.00
01-510-2025-04 Travel & Training/Comm-PL #2	2,519.26	7,000.00	6,000.00
01-510-2025-05 Travel & Training/Comm-PL #3	6,962.85	7,000.00	6,000.00
01-510-2025-06 City Business Travel	574.85	-	-
01-510-2035 Operating Expenses	549.37	3,150.00	3,150.00
TOTAL OPERATING EXPENSES	26,849.05	44,750.00	38,750.00
<u>CONTRACT SERVICES</u>			
01-510-4020 Contractual Services	3,000.00	3,345.00	3,345.00
TOTAL CONTRACTED SERVICES	3,000.00	3,345.00	3,345.00
<u>PROGRAM EXPENSES</u>			
01-510-5035 Elections	-	10,000.00	16,000.00
01-510-5078 Thanksgiving/Christmas Program	5,954.83	6,300.00	6,300.00
TOTAL PROGRAM EXPENSES	5,954.83	16,300.00	22,300.00
TOTAL CITY COMMISSION	35,803.88	64,395.00	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.



CITY OF ALAMO, TEXAS

Fund: General

Department: General Administration	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>OPERATING EXPENSES</u>			
01-511-2010 Office Supplies	3,734.61	2,400.00	2,400.00
01-511-2013 Electricity	185,250.23	143,500.00	143,500.00
01-511-2014 Electricity-Boys & Girls Club	28,522.33	22,500.00	22,500.00
01-511-2015 Telephone/Telecommunications	15,255.48	15,000.00	15,000.00
01-511-2021 Insurance	78,561.95	70,000.00	70,000.00
01-511-2022 Dues & Subscriptions	7,438.60	5,400.00	5,400.00
01-511-2033 Fuel	1,049.68	2,200.00	2,200.00
01-511-2035 Operating Expenses	133,216.65	10,100.00	10,100.00
01-511-2039 Miscellaneous	(4.24)	7,000.00	7,000.00
01-511-2065 Copier Lease	2,736.00	4,900.00	-
TOTAL OPERATING EXPENSES	455,761.29	283,000.00	278,100.00
<u>MAINTENANCE</u>			
01-511-3028 Building Maintenance	72,747.12	66,100.00	65,100.00
01-511-3032 Vehicle Maintenance	429.28	1,500.00	2,500.00
01-511-3060 Small Machines & Equipment	5,587.73	2,800.00	-
TOTAL MAINTENANCE	78,764.13	70,400.00	67,600.00
<u>CONTRACT SERVICES</u>			
01-511-4017 Legal Fees	95,933.31	167,500.00	100,000.00
01-511-4018 Engineering Fees	19,302.75	57,500.00	44,000.00
01-511-4019 Audit Fees	12,500.00	12,500.00	12,500.00
01-511-4020 Contractual/Garb Services	1,554,264.09	1,640,208.00	1,454,208.00
01-511-4046 Newsletter	-	500.00	500.00
01-511-4068 Service/Maintenance Agmt	15,711.98	14,200.00	14,200.00
01-511-4099 Contracted Services	92,258.22	100,000.00	50,000.00
TOTAL CONTRACT SERVICES	1,789,970.35	1,992,408.00	1,675,408.00
<u>PROGRAM EXPENSES</u>			
01-511-5052 Alamo Boy's & Girl's Club	40,000.00	40,000.00	40,000.00
01-511-5058 Humane Society	65,520.00	71,200.00	75,000.00
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
01-511-5089 HCRMA	-	15,000.00	15,000.00
01-511-5094 B&G Club Bldg. Maintenance	3,921.72	2,500.00	2,500.00
01-511-5099 Veterans Memorial	-	144,000.00	-
TOTAL PROGRAM EXPENSES	162,441.72	317,700.00	178,000.00
<u>TRANSFERS OUT</u>			
01-511-6003 Transfer to Tax Increment Fund	32,384.75	38,700.00	50,000.00
TOTAL TRANSFERS OUT	32,384.75	38,700.00	50,000.00
<u>FIXED ASSETS</u>			
01-511-8071 Equipment/Machines	-	51,000.00	5,000.00
TOTAL FIXED ASSETS	-	51,000.00	5,000.00
TOTAL GENERAL ADMINISTRATION	2,519,322.24	2,753,208.00	2,254,108.00

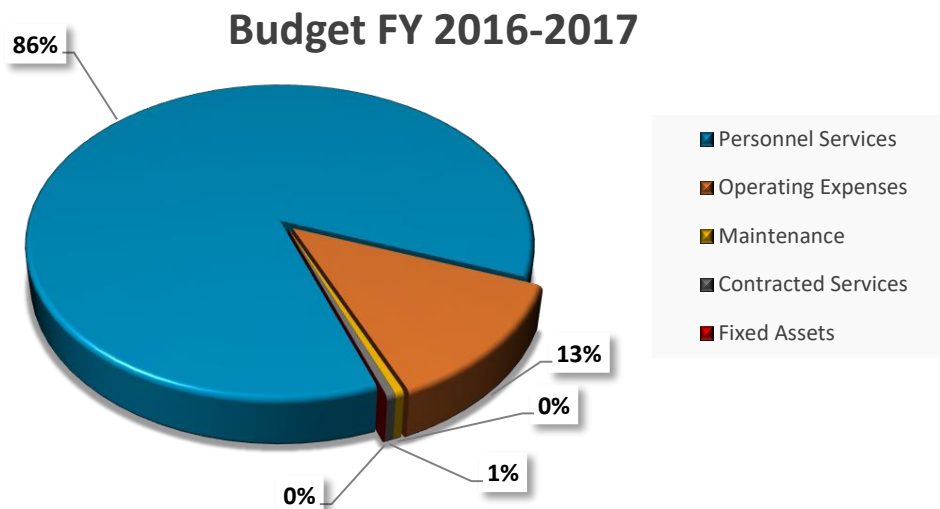
DEPARTMENT: COMMUNITY PLANNING & DEVELOPMENT

Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
01-512-1001 Salaries & Wages	173,540.40	172,018.34	171,689.20
01-512-1002 Fica & Medicare Taxes	13,457.62	12,752.36	13,133.55
01-512-1004 Worker's Compensation Ins.	948.70	1,241.78	773.53
01-512-1005 Life/Health Insurance	17,490.68	18,663.08	19,585.60
01-512-1006 Texas Workforce Commission	93.42	917.60	900.00
01-512-1007 Overtime	2,374.55	206.00	206.00
01-512-1009 Texas Municipal Retirement System	13,703.70	12,782.08	13,373.90
TOTAL PAYROLL	221,609.07	218,581.24	219,661.78
<u>OPERATING EXPENSES</u>			
01-512-2010 Office Supplies	1,426.24	1,873.00	1,473.00
01-512-2011 Advertising	2,876.28	2,500.00	3,000.00
01-512-2015 Telephone	873.29	1,500.00	1,500.00
01-512-2022 Dues & Subscriptions	670.35	1,100.00	1,100.00
01-512-5025 Travel & Training	10,315.50	11,308.00	12,808.00
01-512-2026 Uniforms	472.97	300.00	400.00
01-512-2033 Fuel	2,310.69	1,800.00	3,800.00
01-512-2035 Operating Expenses	5,821.20	8,500.00	7,800.00
01-512-2065 Copier Lease	-	-	598.80
TOTAL OPERATING EXPENSE	24,766.52	28,881.00	32,479.80
<u>MAINTENANCE</u>			
01-512-3032 Vehicle Maintenance	825.55	1,200.00	1,300.00
01-512-3060 Small Machines & Equipment	182.00	600.00	-
TOTAL MAINTENANCE	1,007.55	1,800.00	1,300.00
<u>CONTRACTED SERVICES</u>			
01-512-4020 Contractual Services	4,840.00	5,000.00	5,000.00
01-512-4021 Demolition Services	10,694.00	9,400.00	15,000.00
TOTAL CONTRACTED SERVICES	15,534.00	14,400.00	20,000.00
<u>FIXED ASSETS</u>			
01-512-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL COMM. PLANNING & DEVELOPMENT	262,917.14	263,662.24	273,441.58

DEPARTMENT: POLICE

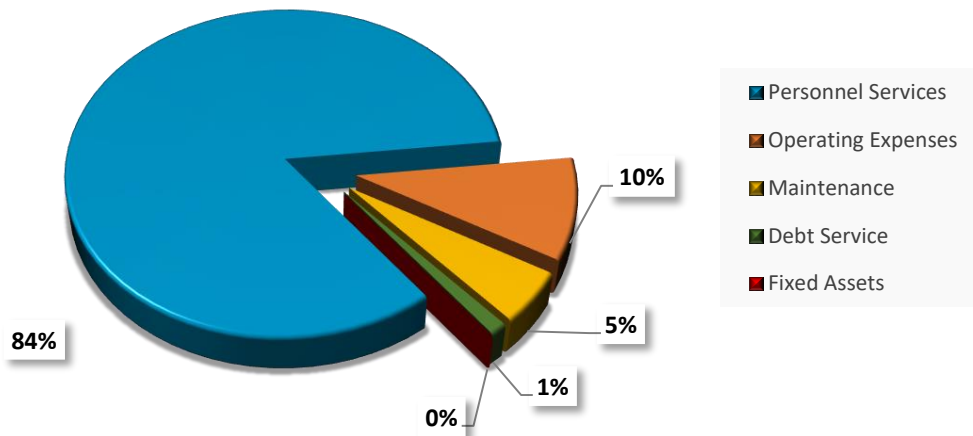
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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
Total Police Department	41	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 2016-2017



CITY OF ALAMO, TEXAS

Fund: General

Department: Police	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
01-513-1001 Salaries & Wages	1,349,949.66	1,385,647.57	1,412,444.22
01-513-1002 Fica & Medicare Taxes	114,044.87	113,684.59	115,016.30
01-513-1004 Worker's Compensation Ins.	37,327.55	40,861.48	45,147.65
01-513-1005 Life/Health Insurance	169,473.69	180,977.32	197,431.80
01-513-1006 Texas Workforce Commission	1,282.93	4,384.80	9,225.00
01-513-1007 Overtime	140,842.45	103,400.00	103,400.00
01-513-1009 Texas Municipal Retirement System	116,132.55	115,714.32	117,121.17
TOTAL PAYROLL	1,929,053.70	1,944,670.08	1,999,786.14
<u>OPERATING EXPENSES</u>			
01-513-2010 Office Supplies	7,142.47	8,850.00	8,850.00
01-513-2012 Printing	2,984.06	6,000.00	6,000.00
01-513-2013 Electricity	21,327.72	21,000.00	21,000.00
01-513-2015 Telephone	14,692.79	20,000.00	20,000.00
01-513-2022 Dues & Subscriptions	695.00	1,525.00	1,525.00
01-513-2025 Travel & Training	12,410.29	17,100.00	17,100.00
01-513-2025-01 Travel & Training (LEOSE)	1,720.42	2,458.00	2,458.00
01-513-2026 Uniforms	11,516.46	18,000.00	18,000.00
01-513-2033 Fuel	75,018.23	60,088.00	110,088.00
01-513-2035 Operating Expense	22,180.48	23,650.00	23,650.00
01-513-2042 Ammunition	1,014.50	2,000.00	2,000.00
01-513-2065 Copier Lease	4,604.38	5,800.00	5,800.00
TOTAL OPERATING EXPENSE	175,306.80	186,471.00	236,471.00
<u>MAINTENANCE</u>			
01-513-3028 Building Maintenance	8,679.53	8,000.00	8,000.00
01-513-3030 Equipment Maintenance	14,626.95	12,350.00	12,350.00
01-513-3032 Vehicle Maintenance	51,666.05	61,355.00	61,530.00
01-513-3060 Small Machines & Equipment	3,824.08	3,800.00	3,800.00
01-513-3068 Service/Maintenance Agmt	30,021.53	35,950.00	35,950.00
TOTAL MAINTENANCE	108,818.14	121,455.00	121,630.00
<u>DEBT SERVICE</u>			
01-513-7747 Lease Purchase - Interest	1,998.86	1,600.00	1,087.00
01-513-7748 Lease Purchase - Principal	16,689.46	17,140.00	27,382.77
TOTAL DEBT SERVICE	18,688.32	18,740.00	28,469.77
<u>FIXED ASSETS</u>			
01-513-8071 Equipment/Machines	41,699.30	13,047.94	-
TOTAL FIXED ASSETS	76,421.94	13,047.94	-
TOTAL POLICE DEPARTMENT	2,308,288.90	2,284,384.02	2,386,356.91

DEPARTMENT: MUNICIPAL COURT

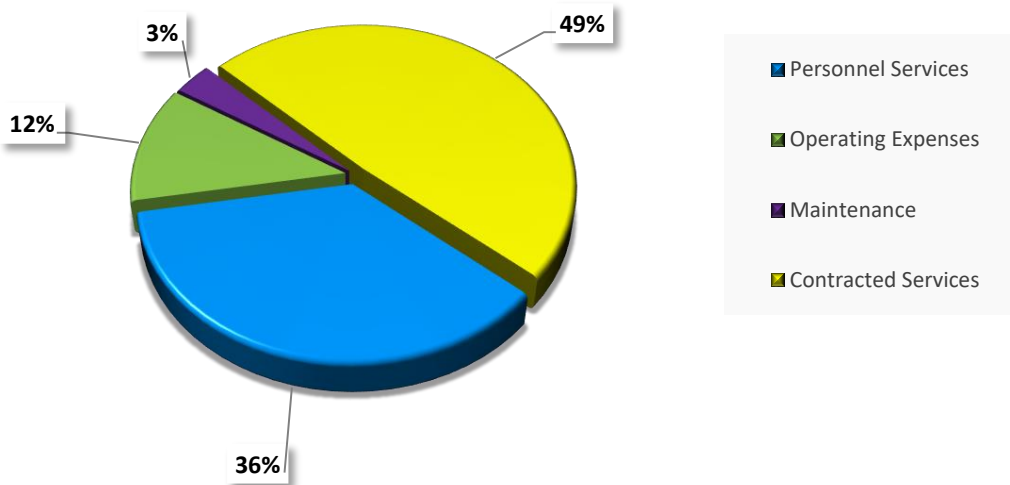
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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 2016-2017



CITY OF ALAMO, TEXAS

Fund: General

Department: Municipal Court	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
01-514-1001 Salaries & Wages	49,172.70	50,210.57	49,391.08
01-514-1002 Fica & Medicare Taxes	3,791.90	3,722.95	3,848.03
01-514-1004 Worker's Compensation Ins.	167.74	164.69	170.23
01-514-1005 Life/Health Insurance	7,868.68	8,093.52	8,493.36
01-514-1006 Texas Workforce Commission	78.35	208.80	450.00
01-514-1007 Overtime	398.25	230.00	1,030.00
01-514-1009 Texas Municipal Retirement System	3,861.45	3,791.08	3,918.45
TOTAL PAYROLL	65,339.07	66,421.61	67,301.15
<u>OPERATING EXPENSES</u>			
01-514-2010 Office Supplies	877.02	1,300.00	1,300.00
01-514-2012 Printing	933.22	1,000.00	1,000.00
01-514-2013 Electricity	5,882.03	4,750.00	4,750.00
01-514-2015 Telephone	3,321.35	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	-	460.00	560.00
01-514-2022 Dues & Subscription	-	100.00	100.00
01-514-2025 Travel & Training	6,107.61	5,500.00	5,700.00
01-514-2035 Operating Expenses	1,319.22	1,500.00	1,500.00
01-514-2065 Copier Lease	687.29	1,300.00	1,300.00
TOTAL OPERATING EXPENSES	20,327.74	21,510.00	21,810.00
<u>MAINTENANCE</u>			
01-514-3028 Building Maintenance	1,010.53	4,200.00	5,000.00
01-514-3060 Small Machines & Equipment	3,031.91	-	-
01-514-3068 Service/Maintenance Agmt	836.27	1,000.00	1,000.00
TOTAL MAINTENANCE	4,878.71	5,200.00	6,000.00
<u>CONTRACT SERVICES</u>			
01-514-4017 Legal Fees - Trial Attorney	20,037.00	-	-
01-514-4020 Contractual Services	36,000.00	36,000.00	36,000.00
01-514-4084 Delinquent Collection Fees	71,711.93	83,000.00	55,000.00
TOTAL CONTRACT SERVICES	127,748.93	119,000.00	91,000.00
 TOTAL MUNICIPAL COURT	 218,294.45	 212,131.61	 186,111.15

DEPARTMENT: LIBRARY

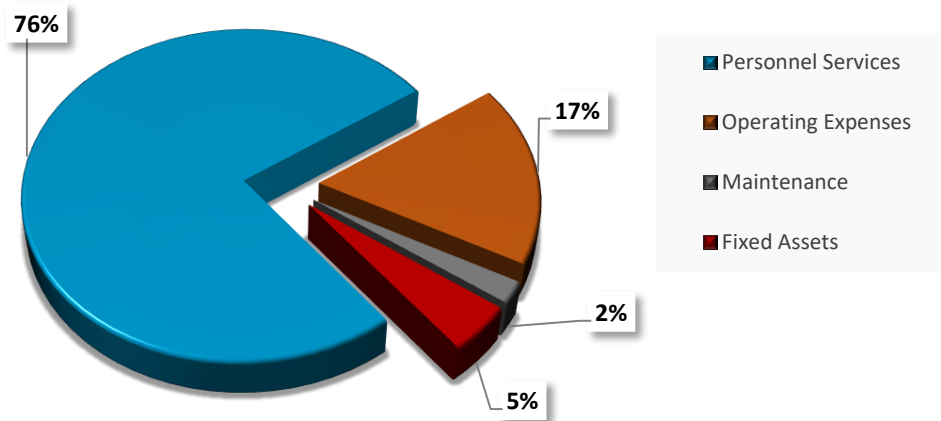
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
Library Director	1	1	1
Library Clerk	5	5	6
Total Library Department	6	6	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 2016-2017



CITY OF ALAMO, TEXAS

Fund: General

Department: Library	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
01-515-1001 Salaries & Wages	148,131.67	123,873.80	145,318.36
01-515-1002 Fica & Medicare Taxes	11,360.43	10,250.57	11,099.64
01-515-1004 Worker's Compensation Ins.	504.75	463.51	454.00
01-515-1005 Life/Health Insurance	24,841.17	26,888.52	29,669.74
01-515-1006 Texas Workforce Commission	141.25	626.40	1,350.00
01-515-1007 Overtime	365.52	-	-
01-515-1009 Texas Municipal Retirement System	11,568.09	10,438.16	11,302.77
TOTAL PAYROLL	196,912.88	172,540.96	199,194.51
<u>OPERATING EXPENSES</u>			
01-515-2010 Office Supplies	6,832.35	5,850.00	5,850.00
01-515-2013 Electricity	9,060.05	13,500.00	13,500.00
01-515-2015 Telephone	9,974.35	4,800.00	4,800.00
01-515-2022 Dues & Subscriptions	2,428.47	2,300.00	3,500.00
01-515-2025 Travel & Training	3,060.20	235.00	3,735.00
01-515-2035 Operating Expenses	13,868.01	12,250.00	12,250.00
01-515-2065 Copier Lease	2,281.28	2,423.00	2,424.00
TOTAL OPERATING EXPENSES	47,504.71	41,358.00	46,059.00
<u>MAINTENANCE</u>			
01-515-3028 Building Maintenance	4,284.89	8,250.00	3,500.00
01-515-3060 Small Machines & Equipment	5,077.89	5,795.00	2,000.00
TOTAL MAINTENANCE	9,362.78	14,045.00	5,500.00
<u>CONTRACT SERVICES</u>			
01-515-4020 Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-
<u>FIXED ASSETS</u>			
01-515-8067 Books & Videos	16,737.61	12,450.00	10,000.00
01-515-8073 Office Furniture	-	1,000.00	-
01-515-8063 City Matching Funds - E-Rate	-	1,500.00	2,000.00
TOTAL FIXED ASSETS	16,737.61	14,950.00	12,000.00
TOTAL LIBRARY	270,517.98	242,893.96	262,753.51

DEPARTMENT: FIRE

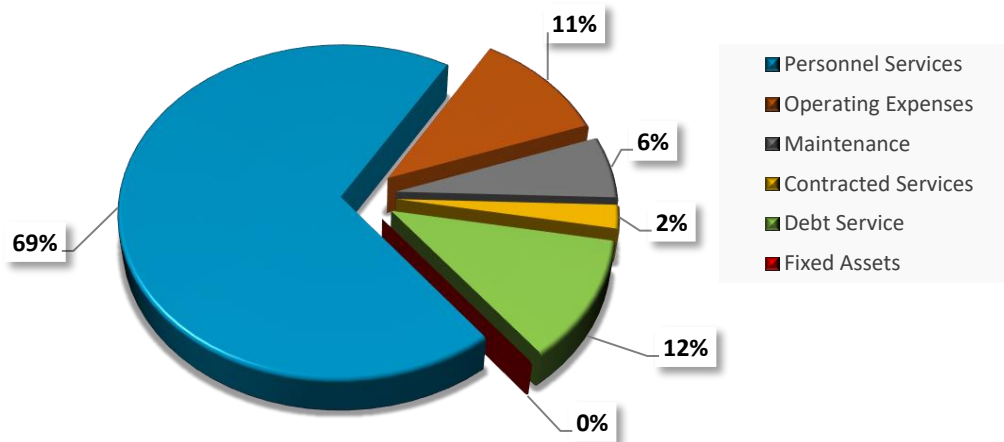
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
Fire Chief	1	1	1
Inspector/Investigator	1	1	1
Fire Fighter	14	14	15
Secretary	1	1	1
Fire Equipment Mechanic	1	1	1
Total Fire Department	18	18	19

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 2016-2017



CITY OF ALAMO, TEXAS

Fund: General

Department: Fire	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
01-516-1001 Salaries & Wages	563,988.28	599,426.93	641,039.42
01-516-1002 Fica & Medicare Taxes	49,252.00	48,650.90	53,498.55
01-516-1004 Worker's Compensation Ins.	15,474.63	15,422.85	18,708.73
01-516-1005 Life/Health Insurance	70,516.69	72,841.68	83,148.44
01-516-1006 Texas Workforce Commission	421.91	1,983.60	4,275.00
01-516-1007 Overtime	79,830.87	60,000.00	60,000.00
01-516-1009 Texas Municipal Retirement System	50,153.28	49,541.24	54,477.61
TOTAL PAYROLL	829,637.66	847,867.20	915,147.75
<u>OPERATING EXPENSES</u>			
01-516-2010 Office Supplies	1,245.60	3,700.00	4,700.00
01-516-2013 Electricity	23,360.70	16,000.00	16,000.00
01-516-2015 Telephone	21,180.04	20,832.00	20,832.00
01-516-2022 Dues, Licenses, & Permits	16,212.39	15,135.00	18,135.00
01-516-2025 Travel & Training	6,612.55	18,497.00	27,497.00
01-516-2026 Uniforms	4,639.33	6,000.00	6,000.00
01-516-2033 Fuel	16,848.57	13,500.00	22,500.00
01-516-2035 Operating Expense	15,852.56	15,000.00	15,000.00
01-516-2038 Testing	633.00	2,350.00	7,350.00
01-516-2065 Copier Lease	642.18	1,500.00	1,500.00
01-516-2066 Tower Lease	-	5,900.00	5,900.00
TOTAL OPERATING EXPENSE	107,226.92	118,414.00	145,414.00
<u>MAINTENANCE</u>			
01-516-3028 Building Maintenance	13,285.19	26,873.95	21,100.00
01-516-3030 Equipment Maintenance	24,673.87	15,000.00	25,000.00
01-516-3031 Vehicle Repair	40,665.77	38,500.00	33,100.00
01-516-3060 Small Machines and Equipment	2,035.48	10,700.00	-
TOTAL MAINTENANCE	80,936.31	91,073.95	79,200.00
<u>CONTRACTED SERVICES</u>			
01-516-4062 Volunteer Firemen Fees	29,999.93	30,000.00	30,000.00
TOTAL CONTRACTED SERVICES	29,999.93	30,000.00	30,000.00
<u>DEBT SERVICE</u>			
01-516-7747 Lease Purchase - Interest	11,993.19	9,300.00	6,518.00
01-516-7748 Lease Purchase - Principal	100,136.77	102,840.00	147,526.28
TOTAL DEBT SERVICE	112,129.96	112,140.00	154,044.28
<u>FIXED ASSETS</u>			
01-516-8063 Fire Equipment	25,750.00	32,226.05	-
TOTAL FIXED ASSETS	25,750.00	32,226.05	-
TOTAL FIRE DEPARTMENT	1,185,680.78	1,231,721.20	1,323,806.03

DEPARTMENT: PARKS & RECREATION

Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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

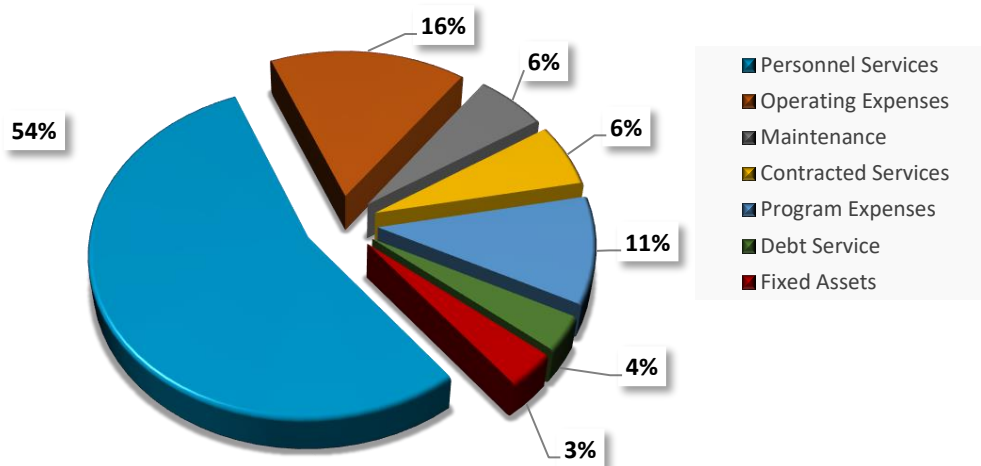
Number of Authorized Part-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
Head Track Coach	1	1	1
Assistant Track Coach	1	1	1
Head Tennis Coach	1	1	1
Assistant Tennis Coach	1	1	1
Assistant Coach	3	3	3
Total Parks Department - P/T	7	7	7

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 2016-2017



CITY OF ALAMO, TEXAS

Fund: General

Department: Parks & Recreation	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017	
<u>PAYROLL</u>				
01-517-1001	Salaries & Wages	195,820.31	205,257.80	203,195.50
01-517-1002	Fica & Medicare Taxes	16,526.85	16,749.09	17,031.25
01-517-1004	Worker's Compensation Ins.	6,254.71	6,366.11	6,384.23
01-517-1005	Life/Health Insurance	30,101.96	32,565.92	34,110.80
01-517-1006	Texas Workforce Commission	97.49	1,044.00	1,800.00
01-517-1007	Overtime	20,218.18	20,000.00	20,000.00
01-517-1009	Texas Municipal Retirement System	15,256.27	17,055.61	15,708.90
TOTAL PAYROLL		284,275.77	299,038.53	298,230.68
<u>OPERATING EXPENSES</u>				
01-517-2010	Office Supplies	755.71	1,000.00	1,000.00
01-517-2013	Electricity	40,209.63	35,000.00	35,000.00
01-517-2015	Telephone	2,684.97	3,500.00	3,500.00
01-517-2022	Dues & Subscriptions	215.00	500.00	500.00
01-517-2025	Travel & Training	490.57	1,400.00	1,400.00
01-517-2026	Uniforms	2,200.24	1,200.00	1,200.00
01-517-2033	Fuel	18,255.10	12,000.00	16,000.00
01-517-2035	Operating Expense	22,037.40	24,400.00	29,400.00
TOTAL OPERATING EXPENSE		86,848.62	79,000.00	88,000.00
<u>MAINTENANCE</u>				
01-517-3028	Building Maintenance	-	1,000.00	1,000.00
01-517-3029	Parks Maintenance	16,314.98	17,245.00	20,245.00
01-517-3032	Vehicle Maintenance	4,074.67	3,000.00	4,000.00
01-517-3060	Small Machines & Equipment	1,828.85	1,000.00	6,500.00
TOTAL MAINTENANCE		22,218.50	22,245.00	31,745.00
<u>CONTRACT SERVICES</u>				
01-517-4039-01	Track Program	22,104.77	5,000.00	5,000.00
01-517-4039-02	Flag Football Program	4,371.99	4,990.00	4,900.00
01-517-4039-06	Soccer Program	6,998.45	7,000.00	7,000.00
01-517-4039-08	Basketball Program	14,918.03	15,235.00	16,900.00
01-517-4039-09	Tennis Program	960.60	75.00	-
TOTAL CONTRACT SERVICES		65,421.80	32,300.00	33,800.00
<u>PROGRAM EXPENSES</u>				
01-517-5070	Watermelon Event	20,222.90	38,000.00	40,000.00
01-517-5071	City Events	-	16,000.00	18,000.00
TOTAL PROGRAM EVETS		20,222.90	54,000.00	58,000.00
<u>DEBT SERVICE</u>				
01-517-7747	Lease Purchase - Interest	307.52	239.00	168.00
01-517-7748	Lease Purchase - Principal	2,567.61	2,637.00	18,838.63
TOTAL DEBT SERVICE		2,875.13	2,876.00	19,006.63
<u>FIXED ASSETS</u>				
01-517-8071	Equipment/Machines	-	-	19,000.00
01-517-8075	Alamo Nature Park	-	291,800.00	-
TOTAL FIXED ASSETS		-	291,800.00	19,000.00
TOTAL PARKS & RECREATION		481,862.72	781,259.53	547,782.31

DEPARTMENT: STREETS

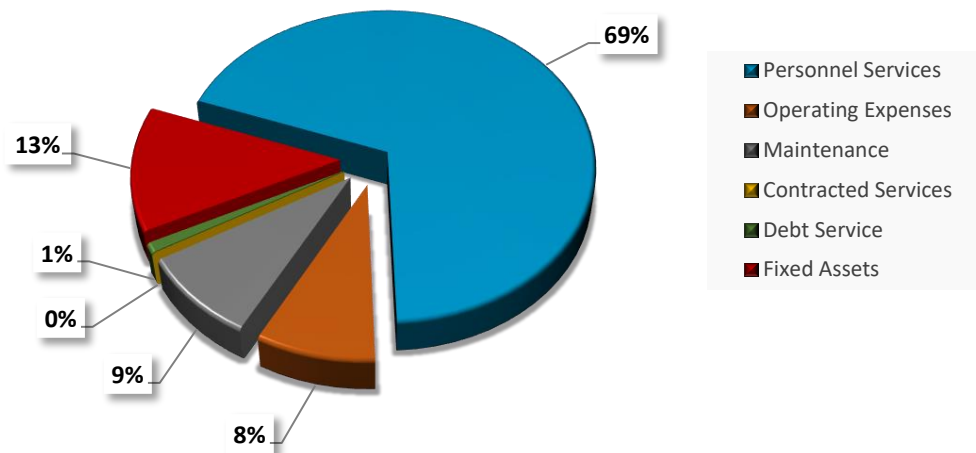
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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 2016-2017



CITY OF ALAMO, TEXAS

Fund: General

Department: Streets & Sanitation	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
01-518-1001 Salaries & Wages	311,515.63	323,496.17	351,585.24
01-518-1002 Fica & Medicare Taxes	25,831.78	31,012.98	28,070.54
01-518-1004 Worker's Compensation Ins.	26,967.39	28,132.20	29,083.58
01-518-1005 Life/Health Insurance	62,565.87	61,734.92	74,857.80
01-518-1006 Texas Workforce Commission	253.33	2,088.00	3,825.00
01-518-1007 Overtime	25,810.86	15,800.00	15,800.00
01-518-1009 Texas Municipal Retirement System	26,304.13	31,580.54	28,584.25
TOTAL PAYROLL	479,248.99	493,844.81	531,806.41
<u>OPERATING EXPENSES</u>			
01-518-2010 Office Supplies	221.15	500.00	500.00
01-518-2015 Telephone	2,911.43	2,000.00	2,000.00
01-518-2022 Dues & Subscription	21.00	400.00	400.00
01-518-2025 Travel & Training	753.85	100.00	2,000.00
01-518-2026 Uniforms	4,931.59	5,300.00	5,300.00
01-518-2033 Fuel	27,721.03	26,800.00	34,800.00
01-518-2034 Chemicals	2,591.04	3,500.00	3,500.00
01-518-2035 Operating Expense	10,944.51	17,050.00	17,050.00
TOTAL OPERATING EXPENSE	50,095.60	55,650.00	65,550.00
<u>MAINTENANCE</u>			
01-518-3029 Equipment Repair	18,968.16	16,500.00	16,500.00
01-518-3032 Vehicle Maintenance	9,033.98	10,000.00	10,000.00
01-518-3044 Street/Sign Maintenance	29,688.61	27,519.00	22,619.00
01-518-3049 Street Lights	3,490.27	19,381.00	19,381.00
TOTAL MAINTENANCE	61,181.02	73,400.00	68,500.00
<u>CONTRACTED SERVICES</u>			
01-518-4020 Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-
<u>DEBT SERVICE</u>			
01-518-7747 Lease Purchase - Interest	615.04	477.00	335.00
01-518-7748 Lease Purchase - Principal	5,135.22	5,275.00	7,163.39
TOTAL DEBT SERVICE	5,750.26	5,752.00	7,498.39
<u>FIXED ASSETS</u>			
01-518-8071 Equipment/Machines	-	34,000.00	24,000.00
01-518-8075 Street Reconstruction	99,871.29	75,000.00	75,000.00
TOTAL FIXED ASSETS	99,871.29	109,000.00	99,000.00
TOTAL STREETS & SANITATION	696,147.16	737,646.81	772,354.80

DEPARTMENT: SWIMMING POOL

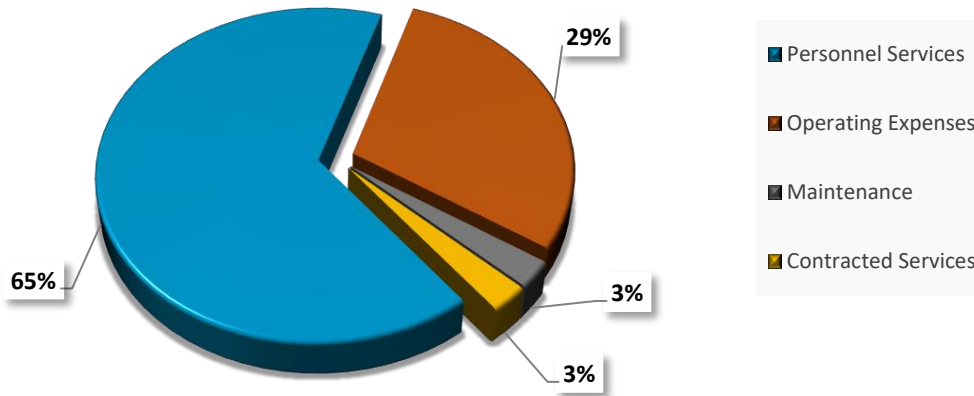
Number of Authorized Part-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
Swimming Pool Manager	1	1	1
Lifeguards	5	5	5
Total Swimming Pool	6	6	6

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 2016-2017



CITY OF ALAMO, TEXAS

Fund: General

Department: Swimming Pool	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
01-521-1001 Salaries & Wages	24,086.73	29,125.00	34,125.00
01-521-1002 Fica & Medicare Taxes	2,223.67	3,414.00	3,414.00
01-521-1004 Worker's Compensation Ins.	920.24	1,476.00	1,476.00
01-521-1006 Texas Workforce Commission	28.02	590.00	590.00
01-521-1007 Overtime	4,980.43	3,500.00	10,500.00
TOTAL PAYROLL	32,239.09	38,105.00	50,105.00
<u>OPERATING EXPENSES</u>			
01-521-2010 Office Supplies	-	500.00	500.00
01-521-2013 Electricity	9,992.97	9,500.00	9,500.00
01-521-2015 Telephone	265.80	750.00	750.00
01-521-2022 Dues & Subscriptions	15.00	300.00	300.00
01-521-2025 Travel & Training	-	-	900.00
01-521-2026 Uniforms	85.00	-	1,000.00
01-521-2034 Chemicals	5,660.91	5,900.00	5,000.00
01-521-2035 Operating Expense	3,942.85	4,500.00	4,500.00
TOTAL OPERATING EXPENSE	19,962.53	21,450.00	22,450.00
<u>MAINTENANCE</u>			
01-521-3028 Building Maintenance	2,219.58	2,000.00	2,000.00
TOTAL MAINTENANCE	2,219.58	2,000.00	2,000.00
<u>CONTRACT SERVICES</u>			
01-521-4037 Concession	835.07	2,000.00	2,000.00
TOTAL CONTRACT SERVICES	835.07	2,000.00	2,000.00
TOTAL SWIMMING POOL	55,256.27	63,555.00	76,555.00

DEPARTMENT: CITY MANAGER

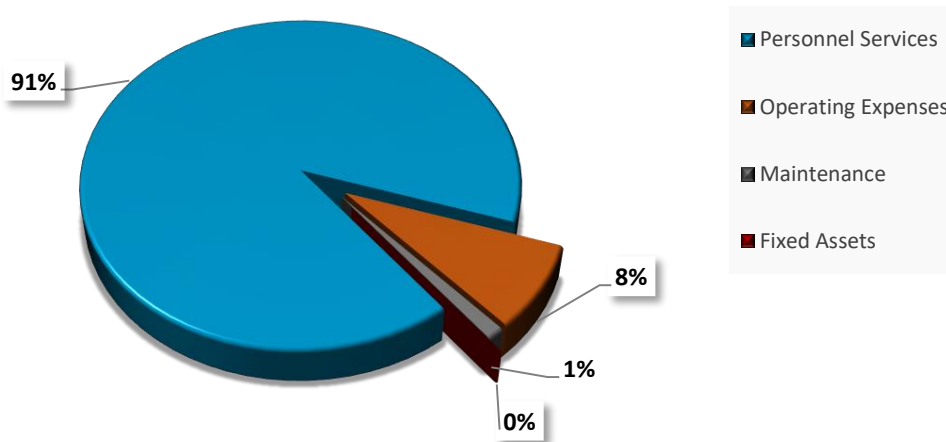
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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 2016-2017



CITY OF ALAMO, TEXAS

Fund: General

Department: City Manager	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
01-522-1001 Salaries & Wages	119,322.44	119,396.33	119,765.75
01-522-1002 Fica & Medicare Taxes	9,159.97	8,812.43	9,182.68
01-522-1004 Worker's Compensation Ins.	405.20	389.82	406.20
01-522-1005 Life/Health Insurance	7,868.68	8,093.52	10,954.88
01-522-1006 Texas Workforce Commission	18.00	208.80	450.00
01-522-1007 Overtime	417.28	300.00	300.00
01-522-1009 Texas Municipal Retirement System	9,327.66	8,973.71	9,350.72
TOTAL PAYROLL	146,519.23	146,174.61	150,410.23
<u>OPERATING EXPENSES</u>			
01-522-2010 Office Supplies	2,404.09	760.00	760.00
01-522-2015 Telephone	-	-	-
01-522-2022 Dues & Subscriptions	451.00	1,100.00	1,100.00
01-522-2025 Travel & Training	4,570.49	8,900.00	8,900.00
01-522-2035 Operating Expense	951.38	2,360.00	2,360.00
01-522-2065 Copier Lease	-	480.00	598.80
TOTAL OPERATING EXPENSE	8,376.96	13,600.00	13,718.80
<u>MAINTENANCE</u>			
01-522-3060 Small Machines & Equipment	1,651.55	2,000.00	2,000.00
TOTAL MAINTENANCE	1,651.55	2,000.00	2,000.00
<u>FIXED ASSETS</u>			
01-522-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL CITY MANAGER	156,547.74	161,774.61	166,129.03

DEPARTMENT: PURCHASING

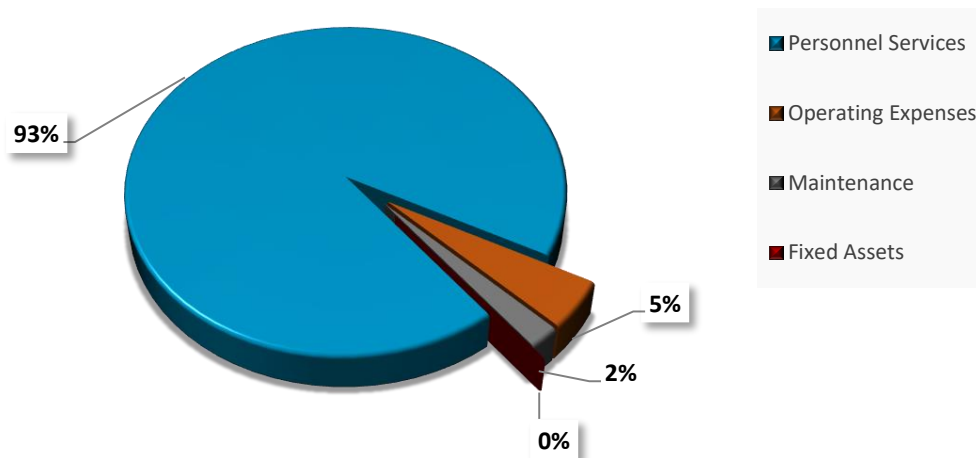
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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 2016-2017



CITY OF ALAMO, TEXAS

Fund: General

Department: Purchasing	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
01-523-1001 Salaries & Wages	66,688.33	67,507.57	67,396.67
01-523-1002 Fica & Medicare	5,135.79	4,997.71	5,163.49
01-523-1004 Worker's Compensation Ins.	1,019.99	977.49	228.40
01-523-1005 Life/Health Insurance	7,994.29	8,225.44	8,630.72
01-523-1006 Texas Workforce Commission	18.00	208.80	450.00
01-523-1007 Overtime	448.22	400.00	400.00
01-523-1009 Texas Municipal Retirement System	5,229.90	5,089.18	5,258.00
TOTAL PAYROLL	86,534.52	87,406.19	87,527.28
<u>OPERATING EXPENSES</u>			
01-523-2010 Office Supplies	401.73	500.00	500.00
01-523-2025 Travel & Training	875.86	2,000.00	2,000.00
01-523-2026 Uniforms	225.40	300.00	300.00
01-523-2035 Operating Expense	1,034.24	1,000.00	1,000.00
01-523-2065 Copier Lease	-	-	598.80
TOTAL OPERATING EXPENSE	2,537.23	3,800.00	4,398.80
<u>MAINTENANCE</u>			
01-523-3060 Small Machines & Equipment	919.54	-	2,000.00
TOTAL MAINTENANCE	919.54	-	2,000.00
<u>FIXED ASSETS</u>			
01-823-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL PURCHASING	89,991.29	91,206.19	93,926.08

DEPARTMENT: CITY SECRETARY

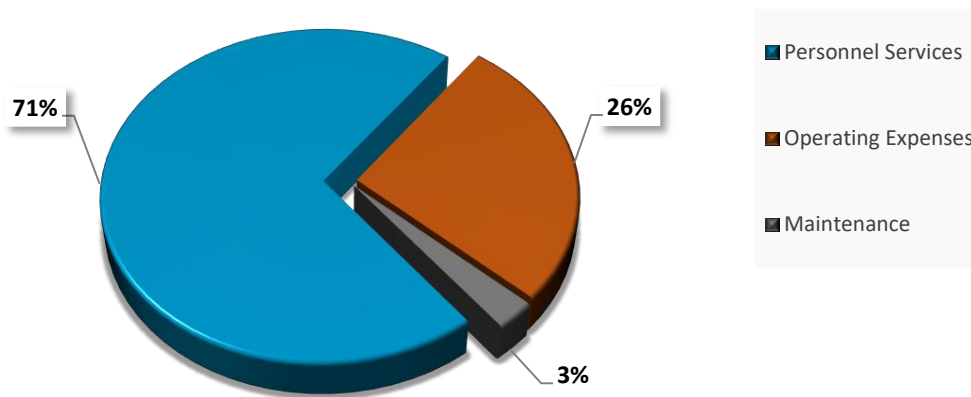
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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 2016-2017



CITY OF ALAMO, TEXAS

Fund: General

Department: City Secretary	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
01-524-1001 Salaries & Wages	40,062.88	41,462.22	40,275.47
01-524-1002 Fica & Medicare	3,065.23	2,991.46	3,081.07
01-524-1004 Worker's Compensation Ins.	135.58	132.33	136.29
01-524-1005 Life/Health Insurance	3,934.34	4,046.76	4,246.68
01-524-1006 Texas Workforce Commission	9.00	104.40	225.00
01-524-1009 Texas Municipal Retirement System	3,120.94	3,046.20	3,137.46
TOTAL PAYROLL	50,327.97	51,783.37	51,101.97
<u>OPERATING EXPENSES</u>			
01-524-2010 Office Supplies	585.19	1,550.00	1,550.00
01-524-2011 Advertising	14,350.15	13,477.00	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	276.00	900.00	900.00
01-524-2025 Travel & Training	1,218.49	2,000.00	2,000.00
01-524-2035 Operating Expense	743.45	2,300.00	2,300.00
01-524-2036 Records Codification	9,610.00	4,623.00	1,000.00
01-524-2065 Copier Lease	1,109.79	480.00	760.68
TOTAL OPERATING EXPENSE	27,943.07	26,080.00	19,260.68
<u>MAINTENANCE</u>			
01-524-3060 Small Machines & Equipment	521.93	2,000.00	2,000.00
TOTAL MAINTENANCE	521.93	2,000.00	2,000.00
<u>FIXED ASSETS</u>			
01-524-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL CITY SECRETARY	78,792.97	79,863.37	72,362.65

DEPARTMENT: HUMAN RESOURCES

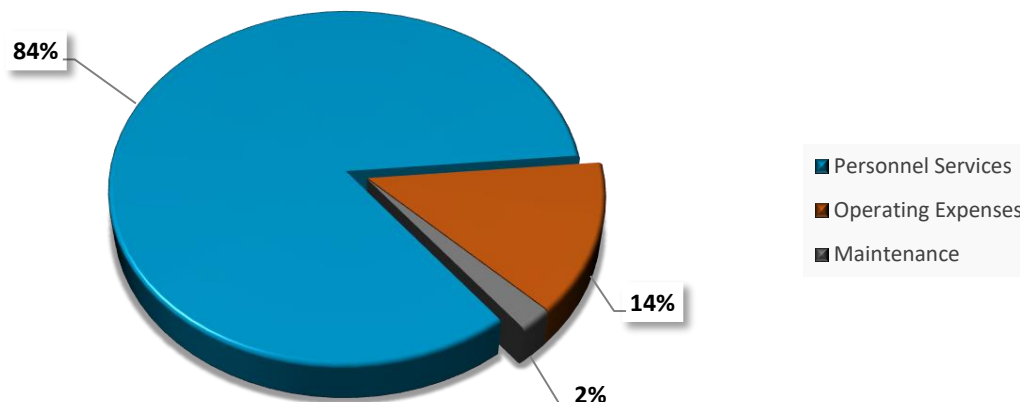
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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 2016-2017



CITY OF ALAMO, TEXAS

Fund: General

Department: Human Resources	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
01-525-1001 Salaries & Wages	45,054.88	48,652.03	47,835.38
01-525-1002 Fica & Medicare Taxes	3,446.69	3,645.19	3,659.18
01-525-1004 Worker's Compensation Ins.	152.48	256.82	161.86
01-525-1005 Life/Health Insurance	3,934.34	4,046.76	4,246.68
01-525-1006 Texas Workforce Commission	9.00	204.40	225.00
01-525-1009 Texas Municipal Retirement System	3,509.79	3,610.07	3,726.14
TOTAL PAYROLL	56,107.18	60,415.27	59,854.24
<u>OPERATING EXPENSES</u>			
01-525-2010 Office Supplies	654.26	1,250.00	1,250.00
01-525-2011 Advertising	-	-	800.00
01-525-2012 Printing	1,471.04	800.00	800.00
01-525-2022 Dues & Subscriptions	1,127.85	1,000.00	1,000.00
01-525-2025 Travel & Training	2,899.35	3,500.00	3,500.00
01-525-2035 Operating Expense	419.71	1,050.00	1,850.00
01-525-2065 Copier Lease	-	-	598.80
TOTAL OPERATING EXPENSE	6,572.21	7,600.00	9,798.80
<u>MAINTENANCE</u>			
01-525-3060 Small Machines & Equipment	805.55	300.00	1,500.00
TOTAL MAINTENANCE	805.55	300.00	1,500.00
<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	63,484.94	68,315.27	71,153.04

Number of Authorized Full-Time Positions

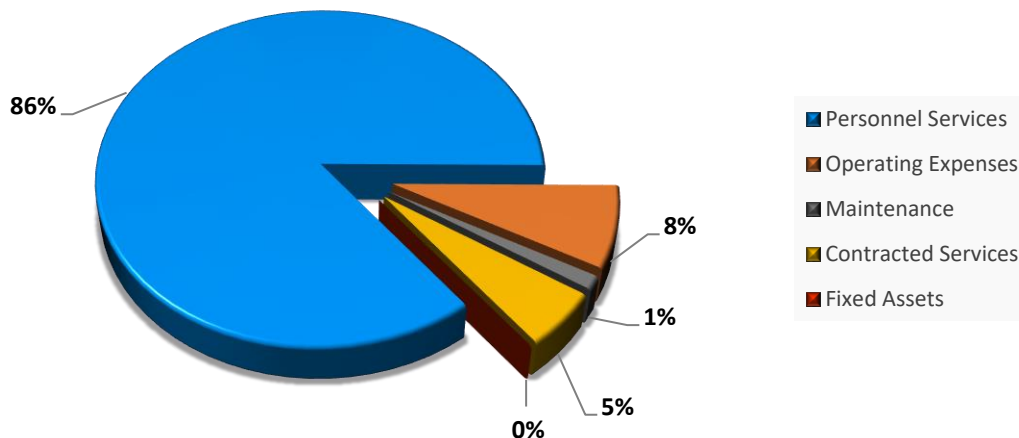
Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
Finance Director	1	1	1
Accountant	1	1	1
Accounts Payable/Payroll Clerk	1	1	1
Payroll/Accounts Payable Clerk	1	1	1
Total Finance Department	4	4	4

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 2016-2017



CITY OF ALAMO, TEXAS

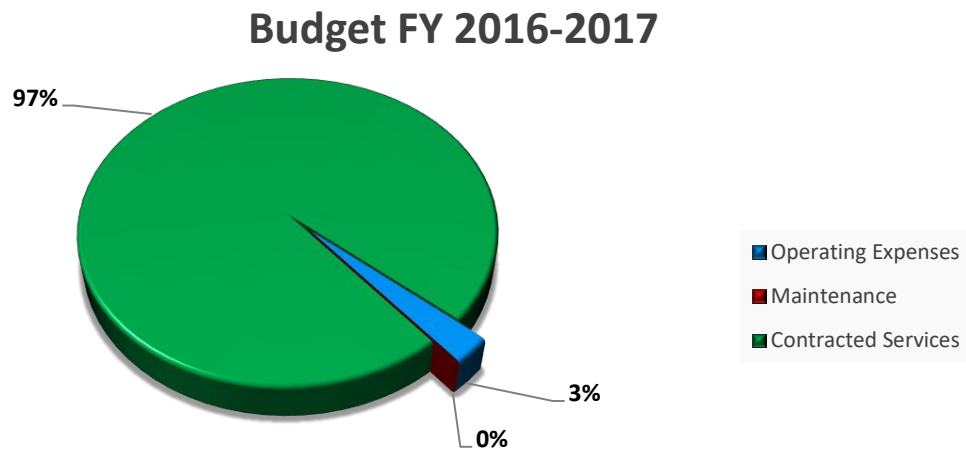
Fund: General

Department: Finance	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
01-526-1001 Salaries & Wages	152,523.70	157,449.53	157,195.80
01-526-1002 Fica & Medicare Taxes	11,667.88	11,585.38	11,966.96
01-526-1004 Worker's Compensation Ins.	516.13	510.69	529.37
01-526-1005 Life/Health Insurance	18,004.88	18,867.00	19,794.96
01-526-1006 Texas Workforce Commission	211.95	417.60	900.00
01-526-1007 Overtime	-	530.00	530.00
01-526-1009 Texas Municipal Retirement System	11,881.77	11,797.40	12,185.96
TOTAL PAYROLL	194,806.31	201,157.60	203,103.05
<u>OPERATING EXPENSES</u>			
01-526-2010 Office Supplies	3,421.33	3,049.00	3,049.00
01-526-2015 Telephone/Telecommunications	1,161.78	1,100.00	1,100.00
01-526-2022 Dues & Subscriptions	190.00	1,000.00	1,000.00
01-526-2025 Travel & Training	6,205.62	6,900.00	6,900.00
01-526-2035 Operating Expense	2,446.29	3,000.00	3,000.00
01-526-2065 Copier Lease	2,260.44	1,000.00	3,329.40
TOTAL OPERATING EXPENSE	15,685.46	16,049.00	18,378.40
<u>MAINTENANCE</u>			
01-526-3060 Small Machines & Equipment	677.03	3,000.00	3,000.00
TOTAL MAINTENANCE	677.03	3,000.00	3,000.00
<u>CONTRACTED SERVICES</u>			
01-526-4020 Contractual Services	5,893.25	12,600.00	12,600.00
TOTAL CONTRACTED SERVICES	5,893.25	12,600.00	12,600.00
<u>FIXED ASSETS</u>			
01-526-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL FINANCE DEPARTMENT	217,062.05	232,806.60	237,081.45

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 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>OPERATING EXPENSES</u>			
01-527-2010 Office Supplies	-	-	1,000.00
01-527-2025 Travel & Training	-	-	1,000.00
01-527-2035 Operating Expense	-	-	1,000.00
TOTAL OPERATING EXPENSE	-	-	3,000.00
<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	56,033.19	40,000.00	40,000.00
01-527-4085 Appraisal District	32,393.75	33,500.00	33,754.00
01-527-4086 Hidalgo County Tax	28,200.00	29,610.00	31,080.00
TOTAL CONTRACTED SERVICES	116,626.94	103,110.00	104,834.00
<u>FIXED ASSETS</u>			
01-527-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL TAX COLLECTION	116,626.94	103,110.00	107,834.00

DEPARTMENT: INFORMATION TECHNOLOGY

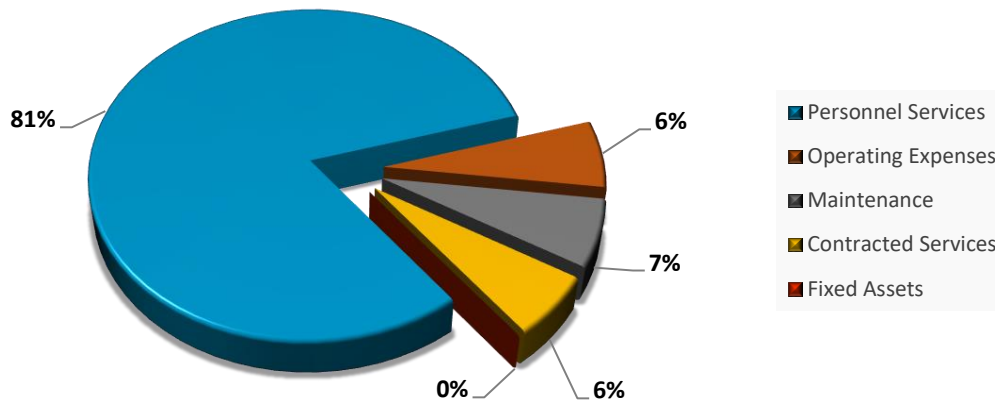
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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 2016-2017



CITY OF ALAMO, TEXAS

Fund: General

Department: Information Technology	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
01-529-1001 Salaries & Wages	42,418.65	56,725.44	68,966.73
01-529-1002 Fica & Medicare Taxes	3,265.73	4,920.91	5,287.82
01-529-1004 Worker's Compensation Ins.	144.45	217.68	233.91
01-529-1005 Life/Health Insurance	3,934.34	7,093.52	8,493.36
01-529-1006 Texas Workforce Commission	9.00	208.80	450.00
01-529-1007 Overtime	271.07	200.00	200.00
01-529-1009 Texas Municipal Retirement System	3,325.52	5,010.96	5,384.59
TOTAL PAYROLL	53,368.76	74,377.31	89,016.41
<u>OPERATING EXPENSES</u>			
01-529-2010 Office Supplies	344.97	400.00	800.00
01-529-2015 Telephone	50.00	1,000.00	2,000.00
01-529-2022 Dues & Subscriptions	-	-	150.00
01-529-2025 Travel & Training	-	2,000.00	3,000.00
01-529-2035 Operating Expense	162.97	400.00	550.00
01-529-2065 Copier Lease	-	-	598.80
TOTAL OPERATING EXPENSE	557.94	3,800.00	7,098.80
<u>MAINTENANCE</u>			
01-529-3060 Small Machines & Equipment	-	-	2,150.00
01-529-3068 Service/Maintenance Agmt	-	-	5,000.00
TOTAL MAINTENANCE	-	-	7,150.00
<u>CONTRACTED SERVICES</u>			
01-529-4020 Contractual Services	6,000.00	6,600.00	6,600.00
TOTAL CONTRACTED SERVICES	6,000.00	6,600.00	6,600.00
<u>FIXED ASSETS</u>			
01-529-8071 Equipment/Machines	-	16,500.00	-
TOTAL FIXED ASSETS	-	16,500.00	-
TOTAL INFORMATION TECHNOLOGY	59,926.70	101,277.31	109,865.21

DEPARTMENT: STORM WATER

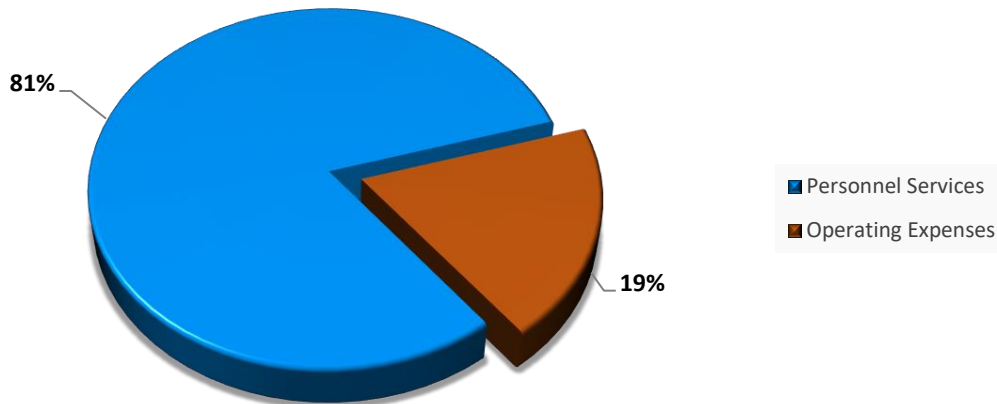
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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 2016-2017



CITY OF ALAMO, TEXAS

Fund: General

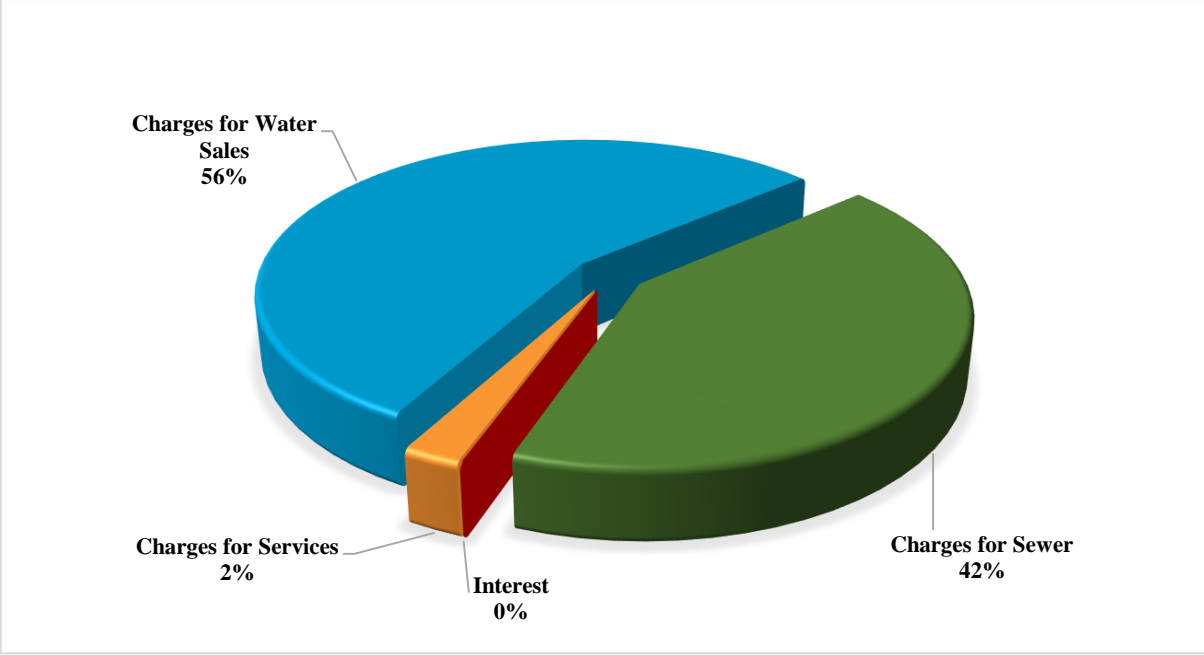
Department: Storm Water	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
01-550-1001 Salaries & Wages	103,260.50	89,044.14	88,719.12
01-550-1002 Fica & Medicare Taxes	7,956.85	6,675.83	6,789.18
01-550-1004 Worker's Compensation Ins.	1,254.01	390.88	300.32
01-550-1005 Life/Health Insurance	12,130.03	8,093.52	8,493.36
01-550-1006 Texas Workforce Commission	53.55	408.80	450.00
01-550-1009 Texas Municipal Retirement System	8,101.95	6,696.17	6,913.42
TOTAL PAYROLL	133,502.61	111,309.34	111,665.40
<u>OPERATING EXPENSES</u>			
01-550-2010 Office Supplies	738.01	500.00	500.00
01-550-2015 Telephone	416.15	500.00	500.00
01-550-2022 Dues & Subscriptions	10,424.00	17,745.00	17,745.00
01-550-2025 Travel & Training	7,188.22	3,000.00	4,000.00
01-550-2035 Operating Expense	14,704.51	1,500.00	3,000.00
01-550-2065 Copier Lease	-	-	598.80
TOTAL OPERATING EXPENSE	33,470.89	23,245.00	26,343.80
<u>MAINTENANCE</u>			
01-550-3060 Small Machines & Equipment	3,978.77	1,000.00	-
TOTAL MAINTENANCE	3,978.77	1,000.00	-
<u>CONTRACTED SERVICES</u>			
01-550-4020 Contractual Services	2,687.50	-	-
TOTAL CONTRACTED SERVICES	2,687.50	-	-
<u>FIXED ASSETS</u>			
01-550-8071 Equipment/Machines	13,661.37	-	-
TOTAL FIXED ASSETS	13,661.37	-	-
TOTAL STORM WATER	187,301.14	135,554.34	138,009.20

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

\$3,727,788

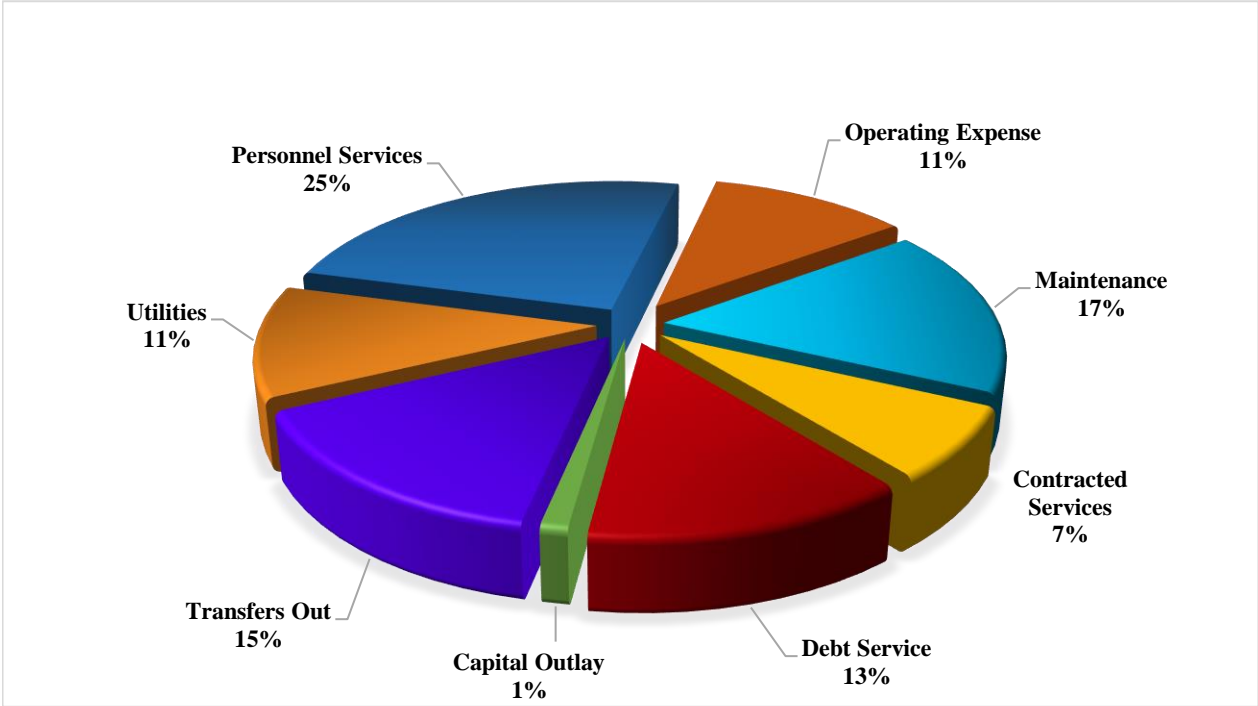


CITY OF ALAMO, TEXAS

WATER AND SEWER REVENUES		FUND: WATER AND SEWER		
		ACTUAL 2014-2015	AMENDED BUDGET 2015-2016	ADOPTED BUDGET 2016-2017
<u>CHARGES FOR SERVICES</u>				
03-4-4607	AMBULANCE	-	-	-
03-4-4608	OTHER REVENUES	147.07	3,000.00	3,000.00
03-4-4609	TAP & CONNECTIONS	103,834.50	80,000.00	80,000.00
03-4-4610	METER BOX	1,356.00	1,600.00	1,600.00
03-4-4611	UNPLUG SEWER LINES	3,800.00	2,500.00	2,500.00
03-4-4612	RETURNED CHECK FEES	2,240.00	1,500.00	1,500.00
03-4-4613	PAYMENT EXTENSION FEE	2,475.00	300.00	2,300.00
03-4-4614	TAMPERING FEE	910.00	-	-
03-4-4616	SET UP FEE	7.50	-	-
03-4-4621	INSURANCE PROCEEDS	1,155.00	-	-
03-4-4638	CASH (SHORT/OVER)	(7.96)	-	-
TOTAL CHARGES FOR SERVICES		115,917.11	88,900.00	90,900.00
<u>CHARGES FOR WATER SALES</u>				
03-4-4672	WATER SALES	1,920,992.07	2,075,000.00	2,075,000.00
TOTAL CHARGES FOR WATER SALES		1,920,992.07	2,075,000.00	2,075,000.00
<u>CHARGES FOR SEWER</u>				
03-4-4682	SEWER CHARGES	1,508,259.20	1,560,388.00	1,560,388.00
TOTAL CHARGES FOR SEWER		1,508,259.20	1,560,388.00	1,560,388.00
<u>INTEREST</u>				
03-4-4704	INTEREST	1,105.54	1,500.00	1,500.00
TOTAL INTEREST		1,105.54	1,500.00	1,500.00
TOTAL REVENUES		3,584,723.92	3,725,788.00	3,727,788.00

Water and Sewer Expenditure by Category

\$3,773,024



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	364,919.72	189,251.72	318,432.00	-	11,229.69	35,000.00	-	45,400.00	964,233.13
SEWER	204,215.94	41,498.00	215,500.00	74,524.00	-	6,000.00	-	119,600.00	661,337.94
WATER PLANT	208,733.78	153,500.00	97,100.00	48,800.00	1,676.53	-	-	165,500.00	675,310.31
BILLING	144,684.56	12,211.40	16,078.00	-	-	-	-	40,000.00	212,973.96
DEBT SERVICE	-	-	-	-	479,984.45	-	-	-	479,984.45
GENERAL ADMINISTRAT	-	15,484.00	8,800.00	148,600.00	-	1,500.00	549,300.00	55,500.00	779,184.00
TOTAL GENERAL FUND	922,554.00	411,945.12	655,910.00	271,924.00	492,890.67	42,500.00	549,300.00	426,000.00	3,773,023.79

DEPARTMENT: WATER

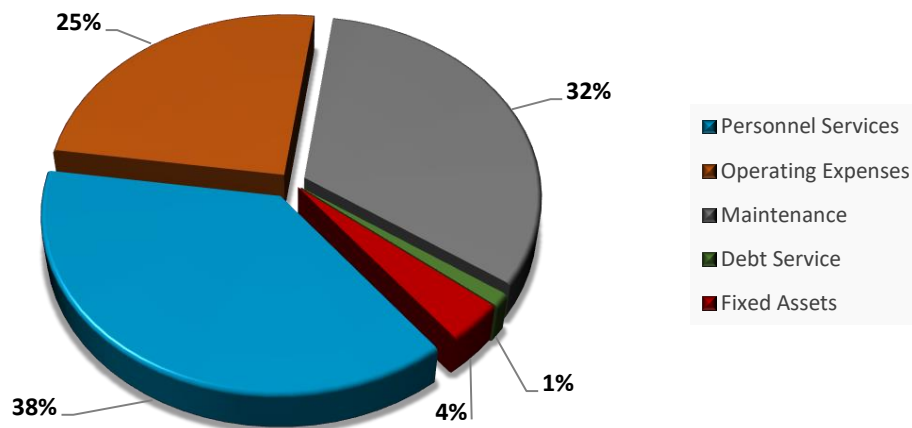
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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 2016-2017



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Water	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
03-530-1001 Salaries & Wages	232,472.37	214,574.40	236,095.53
03-530-1002 Fica & Medicare Taxes	19,713.18	21,463.94	20,397.32
03-530-1004 Worker's Compensation Ins.	9,057.76	9,801.08	10,867.48
03-530-1005 Life/Health Insurance	33,074.27	36,539.28	42,538.80
03-530-1006 Texas Workforce Commission	128.23	1,044.00	2,250.00
03-530-1007 Overtime	22,970.61	25,000.00	32,000.00
03-530-1009 Texas Municipal Retirement System	22,643.03	21,856.75	20,770.59
TOTAL PAYROLL	340,059.45	330,279.45	364,919.72
<u>OPERATING EXPENSES</u>			
03-530-2010 Office Supplies	1,053.16	700.00	700.00
03-530-2013 Electricity	10,093.70	10,000.00	10,000.00
03-530-2015 Telephone	37,164.21	29,000.00	19,000.00
03-530-2025 Travel & Training	3,452.48	5,500.00	5,500.00
03-530-2026 Uniforms	2,835.18	2,100.00	2,100.00
03-530-2033 Fuel	22,996.20	16,400.00	16,400.00
03-530-2035 Operating Expense	38,110.87	37,500.00	37,500.00
03-530-2041 Water	171,996.74	223,000.00	148,000.00
03-530-2065 Copier Lease	850.03	2,500.00	951.72
TOTAL OPERATING EXPENSE	288,552.57	326,700.00	240,151.72
<u>MAINTENANCE</u>			
03-530-3028 Building Maintenance	884.79	-	3,000.00
03-530-3029 Equipment Repair	3,710.55	14,000.00	10,000.00
03-530-3031 Vehicle Repair	3,463.75	7,600.00	4,600.00
03-530-3050 Fire Hydrants	-	12,660.00	12,660.00
03-530-3060 Small Machines & Equipment	8,761.57	-	-
03-530-3065 Valves & Mains	19,116.21	172,672.00	111,672.00
03-530-3078 Water Well	-	15,000.00	150,000.00
03-530-3080 Meter Replacement Program	10,685.86	21,000.00	21,000.00
TOTAL MAINTENANCE	46,622.73	242,932.00	312,932.00
<u>DEBT SERVICE</u>			
03-530-7747 Lease Purchase - Interest	498.40	358.00	251.00
03-530-7748 Lease Purchase - Principal	0.01	3,956.00	10,978.69
TOTAL DEBT SERVICE	498.41	4,314.00	11,229.69
<u>FIXED ASSETS</u>			
03-530-8070 Vehicles	-	-	-
03-530-8071 Equipment/Machines	-	-	35,000.00
03-530-8075 R.O.W Acquisitions	-	-	-
TOTAL FIXED ASSETS	-	-	35,000.00
TOTAL WATER DEPARTMENT	675,733.16	904,225.45	964,233.13

DEPARTMENT: SEWER

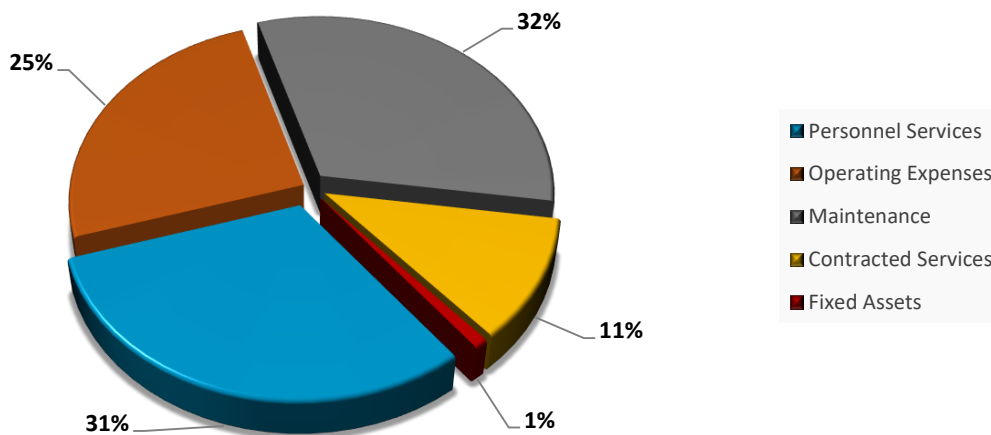
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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 2016-2017



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Sewer	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
03-531-1001 Salaries & Wages	114,934.44	140,635.20	134,749.54
03-531-1002 Fica & Medicare Taxes	9,867.88	14,600.15	12,067.84
03-531-1004 Worker's Compensation Ins.	3,445.80	4,059.48	4,223.15
03-531-1005 Life/Health Insurance	12,825.93	16,187.04	16,986.72
03-531-1006 Texas Workforce Commission	103.69	417.60	900.00
03-531-1007 Overtime	12,895.01	60,000.00	23,000.00
03-531-1009 Texas Municipal Retirement System	10,048.46	14,812.44	12,288.69
TOTAL PAYROLL	164,121.21	250,711.91	204,215.94
<u>OPERATING EXPENSES</u>			
03-531-2010 Office Supplies	361.54	-	-
03-531-2013 Electricity	80,857.06	95,000.00	95,000.00
03-531-2015 Telephone	4,321.89	4,100.00	4,100.00
03-531-2025 Travel & Training	1,754.67	4,500.00	4,500.00
03-531-2026 Uniforms	1,377.32	1,600.00	1,600.00
03-531-2033 Fuel	12,223.05	20,500.00	20,500.00
03-531-2034 Chemicals	11,365.55	15,000.00	14,000.00
03-531-2035 Operating Expense	28,228.63	25,898.00	25,898.00
TOTAL OPERATING EXPENSE	140,489.71	166,598.00	165,598.00
<u>MAINTENANCE</u>			
03-531-3028 Building Maintenance	-	-	-
03-531-3030 Equipment Maintenance	23,737.49	39,000.00	39,000.00
03-531-3032 Vehicle Maintenance	9,272.13	14,500.00	19,000.00
03-531-3060 Small Machine & Equipment	5,330.08	3,000.00	3,000.00
03-531-3065 Valves & Mains	46,550.14	122,190.00	150,000.00
TOTAL MAINTENANCE	84,889.84	178,690.00	211,000.00
<u>CONTRACTED SERVICES</u>			
03-531-4022 Permit Fees	53,255.25	55,124.00	55,124.00
03-531-4038 Testing	23,076.00	20,900.00	19,400.00
TOTAL CONTRACTED SERVICES	76,331.25	76,024.00	74,524.00
<u>FIXED ASSETS</u>			
03-531-8071 Equipment/Machines	-	-	6,000.00
TOTAL FIXED ASSETS	-	-	6,000.00
TOTAL SEWER DEPARTMENT	465,832.01	672,023.91	661,337.94

DEPARTMENT: WATER PLANT

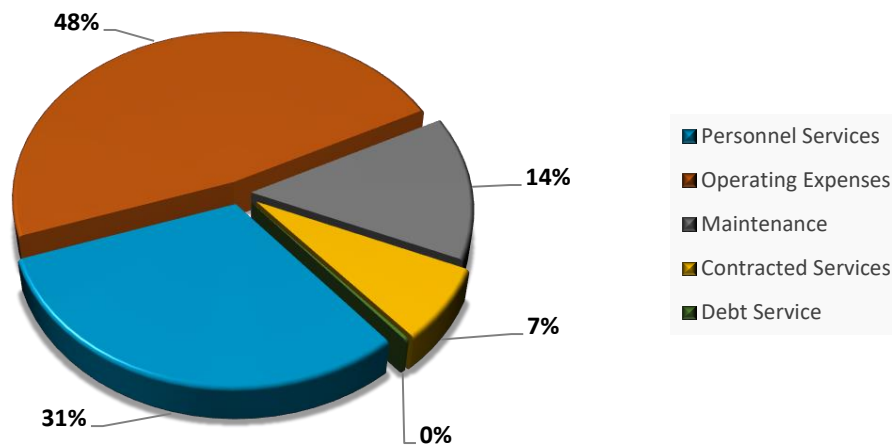
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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 2016-2017



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Water Plant	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
03-534-1001 Salaries & Wages	125,485.99	136,112.80	135,712.80
03-534-1002 Fica & Medicare Taxes	11,307.06	12,144.88	11,759.03
03-534-1004 Worker's Compensation Ins.	5,554.57	7,006.19	6,265.09
03-534-1005 Life/Health Insurance	19,196.90	22,878.88	23,897.64
03-534-1006 Texas Workforce Commission	49.72	417.60	1,125.00
03-534-1007 Overtime	16,471.90	23,000.00	18,000.00
03-534-1009 Texas Municipal Retirement System	11,513.93	12,330.54	11,974.22
TOTAL PAYROLL	189,580.07	213,890.89	208,733.78
<u>OPERATING EXPENSES</u>			
03-534-2010 Office Supplies	407.85	300.00	300.00
03-534-2013 Electricity	162,789.77	153,000.00	153,000.00
03-534-2015 Telephone	3,912.78	6,500.00	6,500.00
03-534-2025 Travel & Training	3,364.14	3,000.00	3,000.00
03-534-2026 Uniforms	1,608.48	1,500.00	1,500.00
03-534-2033 Fuel	2,165.82	6,000.00	6,000.00
03-534-2034 Chemicals	114,712.81	137,000.00	137,000.00
03-534-2035 Operating Expense	19,658.14	14,700.00	14,700.00
TOTAL OPERATING EXPENSE	308,619.79	322,000.00	322,000.00
<u>MAINTENANCE</u>			
03-534-3027 General Maintenance	12,896.71	23,000.00	23,000.00
03-534-3028 Building Maintenance	2,382.83	3,000.00	3,000.00
03-534-3030 Equipment Maintenance	48,261.59	69,771.00	65,400.00
03-534-3031 Vehicle Repair	150.00	1,000.00	1,000.00
03-534-3032 Vehicle Maintenance	498.83	1,700.00	1,700.00
TOTAL MAINTENANCE	64,189.96	98,471.00	94,100.00
<u>CONTRACTED SERVICES</u>			
03-534-4022 Permit Fees	-	1,800.00	11,800.00
03-534-4038 Testing	8,244.42	16,000.00	37,000.00
TOTAL CONTRACTED SERVICES	8,244.42	17,800.00	48,800.00
<u>DEBT SERVICE</u>			
03-537-7747 Lease Purchase - Interest	-	-	476.53
03-534-7748 Lease Purchase - Principal	8,244.42	-	1,200.00
TOTAL CONTRACTED SERVICES	8,244.42	-	1,676.53
<u>FIXED ASSETS</u>			
03-534-8071 Equipment/Machines	-	8,129.00	-
TOTAL FIXED ASSETS	-	8,129.00	-
TOTAL WATER PLANT DEPARTMENT	570,634.24	660,290.89	675,310.31

DEPARTMENT: BILLING

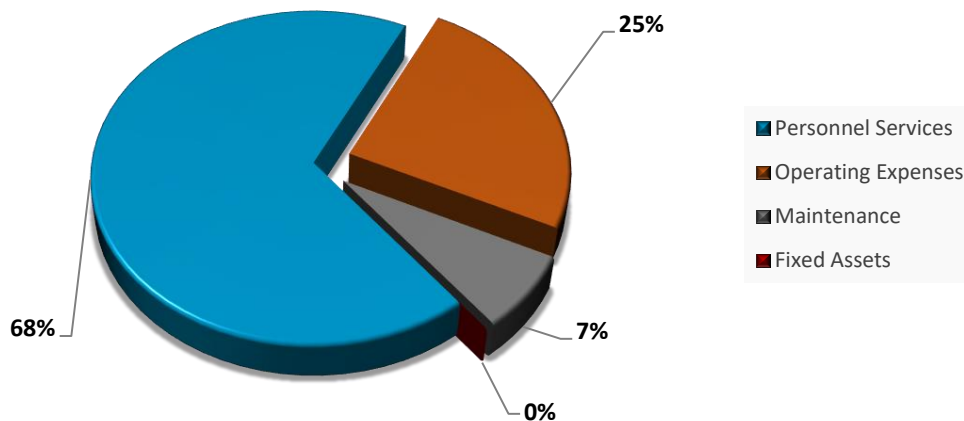
Number of Authorized Full-Time Positions

Personnel	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017
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 2016-2017



CITY OF ALAMO, TEXAS

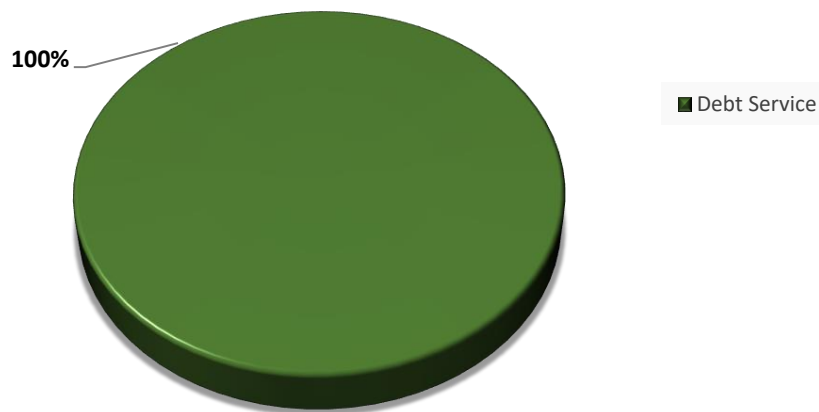
Fund: Water & Sewer

Department: Water Billing	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>PAYROLL</u>			
03-536-1001 Salaries & Wages	103,585.52	109,522.40	109,016.32
03-536-1002 Fica & Medicare Taxes	8,408.73	8,222.40	8,371.50
03-536-1004 Worker's Compensation Ins.	378.23	358.44	370.32
03-536-1005 Life/Health Insurance	15,400.13	14,687.04	16,986.72
03-536-1006 Texas Workforce Commission	39.80	701.60	900.00
03-536-1007 Overtime	933.79	781.00	515.00
03-536-1009 Texas Municipal Retirement System	8,229.14	7,972.87	8,524.70
TOTAL PAYROLL	136,975.34	142,245.75	144,684.56
<u>OPERATING EXPENSES</u>			
03-536-2010 Office Supplies	1,120.24	1,600.00	1,600.00
03-536-2016 Postage	38,289.07	40,000.00	40,000.00
03-536-2025 Travel & Training	1,073.99	128.00	578.00
03-536-2035 Operating Expense	2,840.75	5,956.00	6,106.00
03-536-2065 Copier Lease	2,260.44	2,599.00	4,505.40
TOTAL OPERATING EXPENSE	45,584.49	50,283.00	52,789.40
<u>MAINTENANCE</u>			
03-536-3060 Small Machines & Equipment	-	2,103.00	-
03-536-3068 Service/Maintenance Agmt	10,271.49	13,997.00	15,500.00
TOTAL MAINTENANCE	10,271.49	16,100.00	15,500.00
<u>FIXED ASSETS</u>			
03-536-8071 Building	-	-	-
03-539-8073 Office Equipment	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL WATER BILLING DEPARTMENT	192,831.32	208,628.75	212,973.96

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 2016-2017



CITY OF ALAMO, TEXAS

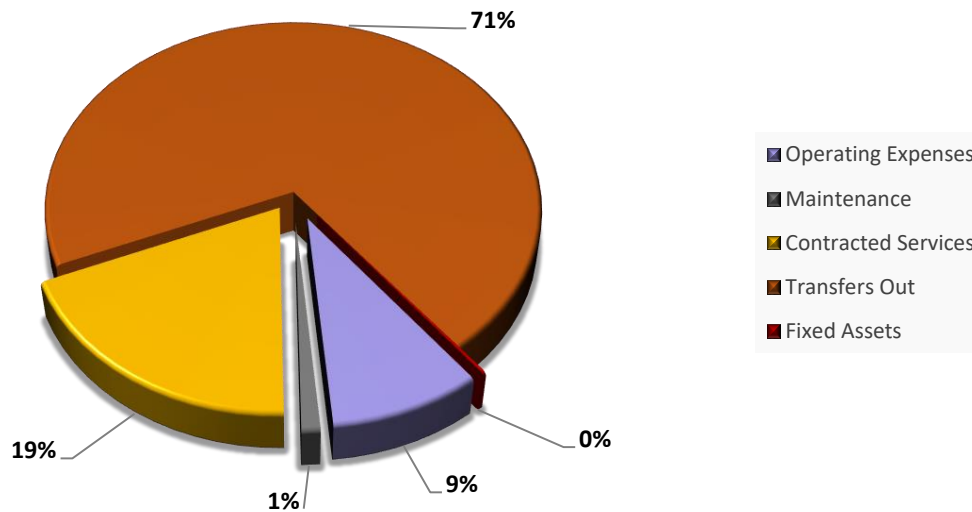
Fund: Water & Sewer

Department: Debt Service	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>DEBT SERVICE</u>			
03-537-7741 Principal 2000 - Bond Series	52,000.00	54,000.00	56,000.00
03-537-7742 Principal 2007 - Bond Series	195,000.00	195,000.00	200,000.00
03-537-7743 Principal 2012 - Bond Series	25,000.00	26,000.00	27,000.00
03-537-7751 Interest 2000 - Bond Series	113,067.55	108,315.00	105,885.00
03-537-7752 Interest 2007 - Bond Series	74,677.33	68,870.00	64,130.00
03-537-7753 Interest 2012 - Bond Series	3,703.67	3,461.00	3,180.45
03-537-7770 Administrative Fee	1,250.00	3,500.00	3,500.00
03-537-7772 Reserve Fund/Water Plant	-	20,289.00	20,289.00
TOTAL DEBT SERVICE	464,698.55	479,435.00	479,984.45
TOTAL DEBT SERVICE	464,698.55	479,435.00	479,984.45

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 2016-2017



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: General Administration	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>OPERATING EXPENSES</u>			
03-538-2011 Advertising	-	500.00	500.00
03-538-2012 Printing	-	2,105.00	2,105.00
03-538-2015 Telephone	10,412.02	11,500.00	11,500.00
03-538-2021 Insurance	47,707.97	44,000.00	44,000.00
03-538-2035 Operating Expenses	27,705.46	12,879.00	12,879.00
TOTAL OPERATING EXPENSE	85,825.45	70,984.00	70,984.00
<u>MAINTENANCE</u>			
03-538-3029 Equipment Repair	-	1,000.00	1,000.00
03-538-3068 Service/Maintenance Agmt	17,655.38	7,800.00	7,800.00
TOTAL MAINTENANCE	17,655.38	8,800.00	8,800.00
<u>CONTRACTED SERVICES</u>			
03-538-4017 Legal Fees	38,500.00	38,500.00	38,500.00
03-538-4018 Engineering Fees	15,000.00	55,000.00	55,000.00
03-538-4019 Audit Fees	13,000.00	15,100.00	15,100.00
03-538-4020 Consulting Fees	20,000.00	62,000.00	40,000.00
TOTAL CONTRACTED SERVICES	86,500.00	170,600.00	148,600.00
<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	199,299.96	199,300.00	199,300.00
03-538-6004 Transfer to Series 2012A	406,912.50	-	-
TOTAL TRANSFERS OUT	956,212.46	549,300.00	549,300.00
<u>FIXED ASSETS</u>			
03-538-8073 Office Machines	-	1,500.00	1,500.00
TOTAL FIXED ASSETS	-	1,500.00	1,500.00
<u>AMORTIZATION & DEPREC.</u>			
03-538-9002 Depreciation	553,304.82	-	-
TOTAL FIXED ASSETS	553,304.82	-	-
TOTAL GENERAL ADMINISTRATION	1,699,498.11	801,184.00	779,184.00

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 2014-2015	AMENDED BUDGET 2015-2016	ADOPTED BUDGET 2016-2017
<u>TAXES</u>				
02-4-4001	CURRENT PROPERTY TAXES	492,282.21	467,500.00	468,000.00
02-4-4006	PENALTY INTEREST	26,580.42	-	10,000.00
02-4-4407	DELINQUENT PROPERTY TAX	36,749.41	-	20,000.00
02-4-4010	HCAD PRIOR YR	1,988.21	-	-
TOTAL TAXES		557,600.25	467,500.00	498,000.00
<u>CHARGES FOR SERVICES</u>				
02-4-4608	OTHER REVENUES	-	-	-
TOTAL CHARGES FOR SERVICES		-	-	-
<u>INTEREST</u>				
02-4-4704	INTEREST EARNED	233.62	500.00	500.00
TOTAL INTEREST		233.62	500.00	500.00
<u>TRANSFER IN/OTHER FIN</u>				
02-4-4804	TRANSFER FROM AEDC	445,000.00	525,000.00	495,865.00
02-4-4806	TRANSFER FROM WATER & SEWER FUND	199,299.96	199,300.00	199,300.00
TOTAL TRANSFER IN/OTHER FIN		644,299.96	724,300.00	695,165.00
TOTAL REVENUES		1,202,133.83	1,192,300.00	1,193,665.00

CITY OF ALAMO, TEXAS

Fund: Debt Service

Department: Debt Service	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>DEBT SERVICE</u>			
02-537-7744 Principal 2008 - Bond Series	130,000.00	135,000.00	140,000.00
02-537-7746 Principal 2012A - Bond Series	350,000.00	355,000.00	360,000.00
02-537-7747 Principal 2013 - Bond Series	330,000.00	335,000.00	345,000.00
02-537-7754 Interest 2008 - Bond Series	85,633.33	80,718.75	75,562.50
02-537-7756 Interest 2012A - Bond Series	172,400.00	165,350.00	158,200.00
02-537-7757 Interest 2013 - Bond Series	95,300.00	88,650.00	81,850.00
02-237-7770 Administrative Fees	800.00	5,000.00	5,000.00
TOTAL DEBT SERVICE	1,164,133.33	1,164,718.75	1,165,612.50
TOTAL DEBT SERVICE	1,164,133.33	1,164,718.75	1,165,612.50

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
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	ACTUAL 2014-2015	AMENDED BUDGET 2015-2016	ADOPTED BUDGET 2016-2017
<u>SALES TAX</u>			
13-4-4152 PALACE INN TAX REVENUES	28,580.72	26,000.00	26,000.00
13-4-4153 LA COPA INN TAX REVENUES	32,781.67	32,600.00	32,600.00
13-4-4154 ALAMO INN-HIBISCUS HOUSE	7,956.74	500.00	500.00
13-4-4155 LA QUINTA INN & SUITES	59,149.25	70,000.00	70,000.00
13-4-4156 CASA DEL VALLE	252.45	-	-
TOTAL SALES TAX	128,720.83	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	160.73	250.00	250.00
TOTAL INTEREST	160.73	250.00	250.00
TOTAL REVENUES	128,881.56	129,350.00	129,350.00

CITY OF ALAMO, TEXAS

Fund: Hotel & Motel

Department: Hotel & Motel	Actual 2014-2015	Amended Budget 2015-2016	Adopted Budget 2016-2017
<u>OPERATING EXPENSE</u>			
13-511-2011 Promotional/Advertising	13,091.59	38,700.00	35,000.00
13-511-2022 Dues & Subscriptions	-	1,050.00	-
13-511-2035 Operating Expense	-	1,600.00	-
TOTAL OPERATING EXPENSE	13,091.59	41,350.00	35,000.00
<u>MAINTENANCE</u>			
13-511-3028 Building Maintenance	29,320.00	-	-
TOTAL MAINTENANCE	29,320.00	-	-
<u>CONTRACTED SERVICES</u>			
13-511-4099 Contracted Services	-	65,000.00	-
TOTAL MAINTENANCE	-	65,000.00	-
<u>PROGRAM EXPENSE</u>			
13-511-5057 Chamber of Commerce	-	23,000.00	23,000.00
TOTAL MAINTENANCE	-	23,000.00	23,000.00
TOTAL HOTEL MOTEL	42,411.59	129,350.00	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.

**DEBT SERVICE
BOND SCHEDULES**

**CITY OF ALAMO, TEXAS
COMBINATION TAX & REVENUE -COB
MATURITY SCHEDULE RECAP - ALL SERIES
AS OF SEPTEMBER 30, 2017**

Fiscal Year	Interest Payments		Principal Due	Outstanding 30-Sep
	15-Feb	15-Aug		
2016	\$ -	\$ -	\$ -	\$ 11,190,000
2017	162,644	152,969	845,000	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>1,231,105</u>	<u>1,069,001</u>	<u>11,190,000</u>	

CITY OF ALAMO, TEXAS
CERTIFICATE OF GENERAL OBLIGATION
SERIES 2008
AS OF SEPTEMBER 30, 2017

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

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2016	\$ -	\$ -	\$ 2,085,000
2/15/2017	39,094	140,000	1,945,000
8/15/2017	36,469	-	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>503,557</u>	<u>2,085,000</u>	

**CITY OF ALAMO, TEXAS
GENERAL OBLIGATION DEBT
SERIES 2012A
AS OF SEPTEMBER 30, 2017**

FUND :	<u>DEBT SERVICE - I&S</u>		AMOUNT:	<u>\$7,075,000</u>
<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>	
9/30/2016	\$ -	\$ -	\$	6,030,000
2/15/2017	80,900	360,000		5,670,000
8/15/2017	77,300	-		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>1,370,800</u>	<u>6,030,000</u>		

**CITY OF ALAMO, TEXAS
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2013
AS OF SEPTEMBER 30, 2017**

FUND :	DEBT SERVICE - I&S		AMOUNT: \$3,835,000	
	Date	Interest Payments	Principal Due	Outstanding September 30th
	9/30/2016	\$ -	\$ -	\$ 3,075,000
	2/15/2017	42,650	345,000	2,730,000
	8/15/2017	39,200	-	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	-
		425,750	3,075,000	

**REVENUE BONDS
DEBT SCHEDULES**

CITY OF ALAMO, TEXAS
REVENUE BONDS
MATURITY SCHEDULE RECAP - ALL SERIES
AS OF SEPTEMBER 30, 2017

Fiscal Year	Interest Payments	Principal Due	Outstanding 30-Sep
2016	\$ -	\$ -	\$ 5,114,000
2017	173,195	283,000	4,831,000
2018	165,391	292,000	4,539,000
2019	157,039	306,000	4,233,000
2020	148,247	315,000	3,918,000
2021	138,997	324,000	3,594,000
2022	129,317	333,000	3,261,000
2023	119,654	309,000	2,952,000
2024	109,903	322,000	2,630,000
2025	99,755	330,000	2,300,000
2026	89,274	339,000	1,961,000
2027	78,344	353,000	1,608,000
2028	70,740	92,000	1,516,000
2029	66,600	96,000	1,420,000
2030	62,280	100,000	1,320,000
2031	57,380	105,000	1,215,000
2032	53,055	109,000	1,106,000
2033	48,150	114,000	992,000
2034	43,020	119,000	873,000
2035	37,665	125,000	748,000
2036	32,040	130,000	618,000
2037	26,190	136,000	482,000
2038	20,070	142,000	340,000
2039	13,680	149,000	191,000
2040	6,975	191,000	-
	<u>1,946,959</u>	<u>5,114,000</u>	

**CITY OF ALAMO, TEXAS
WATERWORKS & SEWER BOND
SERIES 2000
AS OF SEPTEMBER 30, 2017**

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

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2016	\$ -	\$ -	\$ 2,389,000
2/1/2017	52,943	-	2,389,000
8/1/2017	52,943	56,000	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>1,542,430</u>	<u>2,389,000</u>	

CITY OF ALAMO, TEXAS
WATERWORKS & SEWER SYSTEM REVENUE BOND
SERIES 2007
AS OF SEPTEMBER 30, 2017

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

<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>
9/30/2016	\$ -	\$ -	\$ 2,545,000
3/1/2017	33,265	200,000	2,345,000
9/1/2017	30,865	-	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>392,825</u>	<u>2,545,000</u>	

**CITY OF ALAMO, TEXAS
WATERWORKS & SEWER
SERIES 2012
AS OF SEPTEMBER 30, 2017**

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

<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>
2016	\$ -	\$ -	\$ 180,000
2017	3,180	27,000	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>11,704</u>	<u>180,000</u>	

**PERSONNEL SUMMARY
STAFFING BY DEPARTMENT**

City of Alamo
Number of Authorized Positions
Fiscal Year 2015, 2016, 2017

Fund/Department	FY 14-15		FY 15-16		FY 16-17	
	F/T	P/T	F/T	P/T	F/T	P/T
GENERAL FUND						
Planning and Community Development	4		4		4	
Police	41		41		41	
Municipal Court	2		2		2	
Library	6		6		7	
Fire	18		18		19	
Parks & Recreation	8	7	8	7	8	7
Streets and Sanitation	17		17		17	
Swimming Pool		5		5		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	1		2		2	
Storm Water	2		2		2	
TOTAL GENERAL FUND	109	12	110	12	112	12
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	12	133	12	135	12

City of Alamo

Staffing by Department

Fiscal Year 2015, 2016, 2017

Department/Position	FY 14-15		FY 15-16		FY 16-17	
	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	
Total	41	-	41	-	41	-

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		5		6	
Total	6	-	6	-	7	-

Fire

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

City of Alamo
Staffing by Department
Fiscal Year 2015, 2016, 2017

Department/Position	FY 14-15		FY 15-16		FY 16-17	
	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	-	1	-	1	-	1
Assistant Track Coach		1		1		1
Head Tennis Coach		1		1		1
Assistant Tennis Coach		1		1		1
Assistant Coach		3		3		3
Total	8	7	8	7	8	7

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		1		1		1
Lifeguards		4		4		4
Total	-	5	-	5	-	5

City Manager

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

City of Alamo
Staffing by Department
Fiscal Year 2015, 2016, 2017

Department/Position	FY 14-15		FY 15-16		FY 16-17	
	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	
Total	1		2		2	
Storm Water						
Special Projects Director	1		1		1	
Storm Water Specialist	1		1		1	
Total	2		2		2	
TOTAL GENERAL FUND	109	12	110	12	112	12

City of Alamo

Staffing by Department

Fiscal Year 2015, 2016, 2017

Department/Position	FY 14-15		FY 15-16		FY 16-17	
	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	132	12	133	12	135	12

APPENDIX

Adopting Budget Ordinance

Tax Rate Ordinance

Budget Glossary

Fund Relationships

2016 Effective Tax Rate Worksheet

2016 Rollback Tax Rate Worksheet

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

Top Ten Taxpayers

ORDINANCE 17-09-16

AN ORDINANCE OF THE CITY OF ALAMO, TEXAS, ADOPTING THE 2016-2017 FISCAL YEAR BUDGET FOR THE CITY OF ALAMO, TEXAS FOR OCTOBER 1, 2016 TO SEPTEMBER 30, 2017. 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 2016-2017 fiscal year. Such Budget to be effective October 1, 2016; 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 2016-2017 as set out in **EXHIBIT 1** attached hereto and made a part hereof, which is effective October 1, 2016 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 27th day of September 2016.

Signed this the 27th day of September, 2016.

CITY OF ALAMO




Diana Martinez, Mayor

ATTEST:




Margot Salas, City Secretary

APPROVED AS TO FORM ONLY:



Damian Orozco, City Attorney

ORDINANCE NO. 18-09-16

AN ORDINANCE FIXING THE TAX RATE AND TAX LEVY FOR THE CITY OF ALAMO, TEXAS FOR THE TAX YEAR 2016 AND THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2016 AND ENDING ON SEPTEMBER 30, 2017, 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 2016 and the fiscal year beginning October 1, 2016 and ending September 30, 2017 upon all taxable property within the city limits of Alamo, Texas, made taxable by law an ad valorem tax of **.5810** 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 ----- .4798

PORTION TO THE DEBT SERVICE FUND ----- .1012

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.

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 27th day of September, 2016.

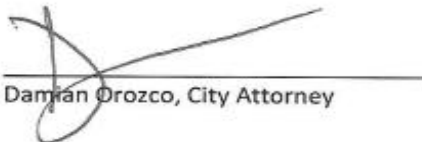
CITY OF ALAMO


Diana Martinez, Mayor

ATTEST:


Margot Salas, City Secretary

APPROVED AS TO FORM ONLY:


Damian Orozco, City Attorney

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.

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.

2016 Effective Tax Rate Worksheet City of Alamo

Date: 08/04/2016 09:38 AM

1. 2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 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	\$546,812,887
2. 2015 tax ceilings. Counties, cities and junior college districts. Enter 2015 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 2015 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$88,403,603
3. Preliminary 2015 adjusted taxable value. Subtract Line 2 from Line 1.	\$458,409,284
4. 2015 total adopted tax rate.	\$0.5881/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value.	
A. Original 2015 ARB Values.	\$371,040
B. 2015 values resulting from final court decisions.	\$352,488
C. 2015 value loss. Subtract B from A. ³	\$18,552
6. 2015 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$458,427,836
7. 2015 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$0
8. 2015 taxable value lost because property first qualified for an exemption in 2016. 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 2015 market value:	\$5,479
B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value:	\$933,378
C. Value loss. Add A and B. ⁵	\$938,857
9. 2015 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 2016. Use only properties that qualified in 2016 for the first time; do not use properties that qualified in 2015.	
A. 2015 market value:	\$0
B. 2016 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.	\$938,857
11. 2015 adjusted taxable value. Subtract Line 10 from Line 6.	\$457,488,979
12. Adjusted 2015 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$2,690,492
13. Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. 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 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$1,575
14. Taxes in tax increment financing (TIF) for tax year 2015. 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 2016 captured appraised value in Line 16D, enter 0. ⁸	\$45,210
15. Adjusted 2015 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$2,646,857
16. Total 2016 taxable value on the 2016 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:	\$569,133,760
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property:	\$0
D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 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	\$12,997,595
E. Total 2016 value. Add A and B, then subtract C and D.	\$556,136,165
17. Total value of properties under protest or not included on certified appraisal roll. ¹²	
A. 2016 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	\$101,270
B. 2016 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.	\$101,270
18. 2016 tax ceilings. Counties, cities and junior colleges 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 units adopted the tax ceiling provision in 2015 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$90,245,947
19. 2016 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$465,991,488
20. Total 2016 taxable value of properties in territory annexed after Jan. 1, 2015. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$0
21. Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. 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, 2015, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$10,457,024
22. Total adjustments to the 2016 taxable value. Add Lines 20 and 21.	\$10,457,024
23. 2016 adjusted taxable value. Subtract Line 22 from Line 19.	\$455,534,464
24. 2016 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$0.5810/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

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(15)

¹¹Tex. Tax Code Section 26.03(c)

¹²Tex. Tax Code Section 26.01(c)

¹³Tex. Tax Code Section 26.04 and 26.041

¹⁴Tex. Tax Code Section 26.04 and 26.041

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

2016 Rollback Tax Rate Worksheet City of Alamo

Date: 08/04/2016

26. 2015 maintenance and operations (M&O) tax rate.	\$0.4836/\$100
27. 2015 adjusted taxable value. Enter the amount from Line 11.	\$457,488,979
28. 2015 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$2,212,416
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 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.	\$861,504
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 2015: 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 2015. This line applies only to tax years preceding tax year 2015.	\$1,291
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 2016 captured appraised value in Line 16D, enter 0.	\$37,177
H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$3,038,034
29. 2016 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$455,534,464
30. 2016 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.6669/\$100
31. 2016 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.7202/\$100

<p>32. Total 2016 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. List the debt in Schedule B: Debt Service.</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>\$471,650</p> <p>\$0</p> <p>\$0</p> <p>\$471,650</p>
33. Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2016 debt. Subtract Line 33 from Line 32D.	\$471,650
35. Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2016 debt adjusted for collections. Divide Line 34 by Line 35	\$471,650
37. 2016 total taxable value. Enter the amount on Line 19.	\$465,991,488
38. 2016 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.1012/\$100
39. 2016 rollback tax rate. Add Lines 31 and 38.	\$0.8214/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.	

A taxing unit that adopted the additional sales tax must complete the lines for the Additional Sales Tax Rate. A taxing unit seeking additional rollback protection for pollution control expenses completes the Additional Rollback Protection for Pollution Control.

2016 Additional Sales Tax Rate Worksheet City of Alamo

Date: 08/04/2016

41. Taxable Sales. For taxing units that adopted the sales tax in November 2015 or May 2016, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹ Taxing units that adopted the sales tax before November 2015, 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. ² Taxing units that adopted the sales tax in November 2015 or in May 2016. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³ - or - Taxing units that adopted the sales tax before November 2015. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$861,504
43. 2016 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$465,991,488
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$0.1849/\$100
45. 2016 effective tax rate, unadjusted for sales tax. Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	\$0.5810/\$100
46. 2016 effective tax rate, adjusted for sales tax. ⁴ Taxing units that adopted the sales tax in November 2015 or in May 2016. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2015.	\$0.5810/\$100
47. 2016 rollback tax rate, unadjusted for sales tax. ⁵ Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	\$0.8214/\$100
48. 2016 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$0.6365/\$100

¹Tex. Tax Code Section 26.041(d)

²Tex. Tax Code Section 26.041(l)

³Tex. Tax Code Section 26.041(d)

⁴Tex. Tax Code Section 26.04(c)

⁵Tex. 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>
2012-2013	0.4875	0.1114	0.5989
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

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>
2012	2013	477,293,393	100
2013	2014	489,447,908	100
2014	2015	518,376,862	100
2015	2016	546,953,409	100
2016	2017	569,133,760	100

Data sources:

Hidalgo County Tax Office

www.hidalgoad.org

**City of Alamo, Texas
Top Ten Taxpayers
Tax Year 2016**

TAXPAYER	ASSESSED VALUATIONS	%
Wal-Mart Real Estate Bus Trust	11,924,515	2.10%
Wilder Corporation of Delaware	11,397,827	2.00%
Kim-Taek & Nancy Vargas Trusts	10,417,753	1.83%
Wal-Mart Stores Texas, LLC	6,876,297	1.21%
MHC Alamo Palms, LLC	6,853,282	1.20%
H E Butt Grocery Company	6,776,786	1.19%
DCTN3 Texas Portfolio, LLC	6,052,130	1.06%
AEP Texas Central Co	5,597,740	0.98%
Alamo Bank of Texas	4,770,732	0.84%
Casa Del Valle (TX) MHC LLC	4,500,000	0.79%
	<u>75,167,062</u>	13.21%
TOTAL ASSESSED VALUATIONS:	<u><u>569,133,760</u></u>	

Data source: Hidalgo County Appraisal District.