The City of Alamo, Texas

Distinguished Budget Presentation Award

Adopted Budget

Fiscal Year 2019-2020

ALAMO

City of Alamo
Fiscal Year 2019-2020
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 2019 Budget.

This budget will raise more revenue from property taxes than last year's budget by an amount of $59,043, which is a 2 percent increase from last year. The property tax revenue to be raised from new property added to the tax roll this year is $122,913.

City Commission Record Vote

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

FOR: Mayor Diana Martinez, Mayor Pro Tem Robert De La Garza, Commissioner Trino Medina, Commissioner Pete Morales, Commissioner Maria del Pilar Garza
AGAINST: None
PRESENT and not voting: None
ABSENT: None

Property Tax Rate Comparison

	2019-2020	2018-2019
Property Tax Rate:	$0.5817/100	$0.5817/100
Effective Tax Rate	$0.5677/100	$0.5517/100
Rollback Tax Rate:	$0.6210/100	$0.6023/100
Effective Maintenance & Operations Tax Rate:	$0.4990/100	$0.4924/100
Debt Tax Rate:	$0.0827/100	$0.0893/100

CITY OF ALAMO
City Officials

Mayor

Diana Martinez

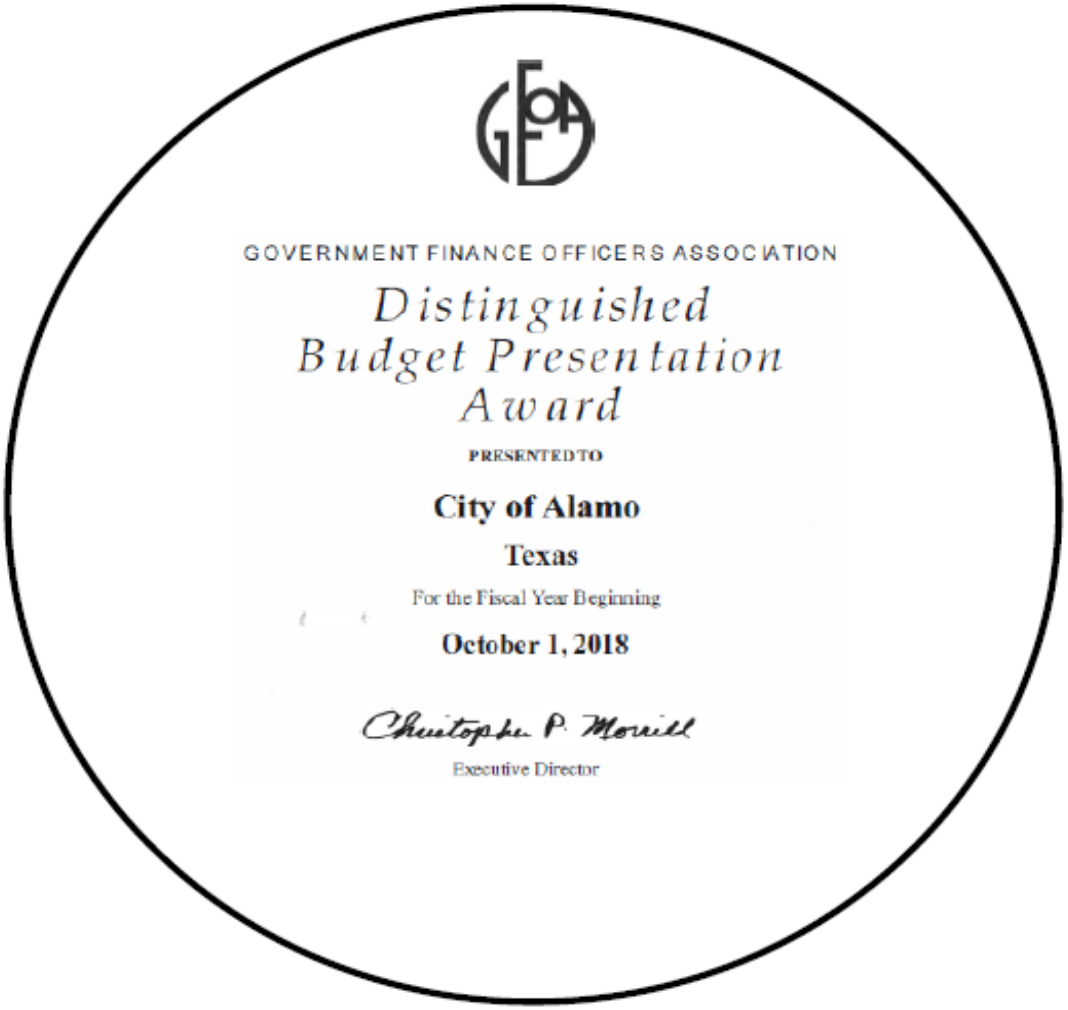
Commissioners

Trino Medina	**Place 1**
Pete Morales	**Place 2**
Robert De La Garza, Mayor Pro-Tem	**Place 3**
Maria Del Pilar Garza	**Place 4**

Interim City Manager
Robert L. Salinas

Finance Director
Yvette Mendoza

ALAMO
REFUGE TO THE VALLEY



Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Alamo, Texas**, for its Annual Budget for the fiscal year beginning **October 1, 2018**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

CITY OF ALAMO, TEXAS

2019-2020 FISCAL YEAR BUDGET

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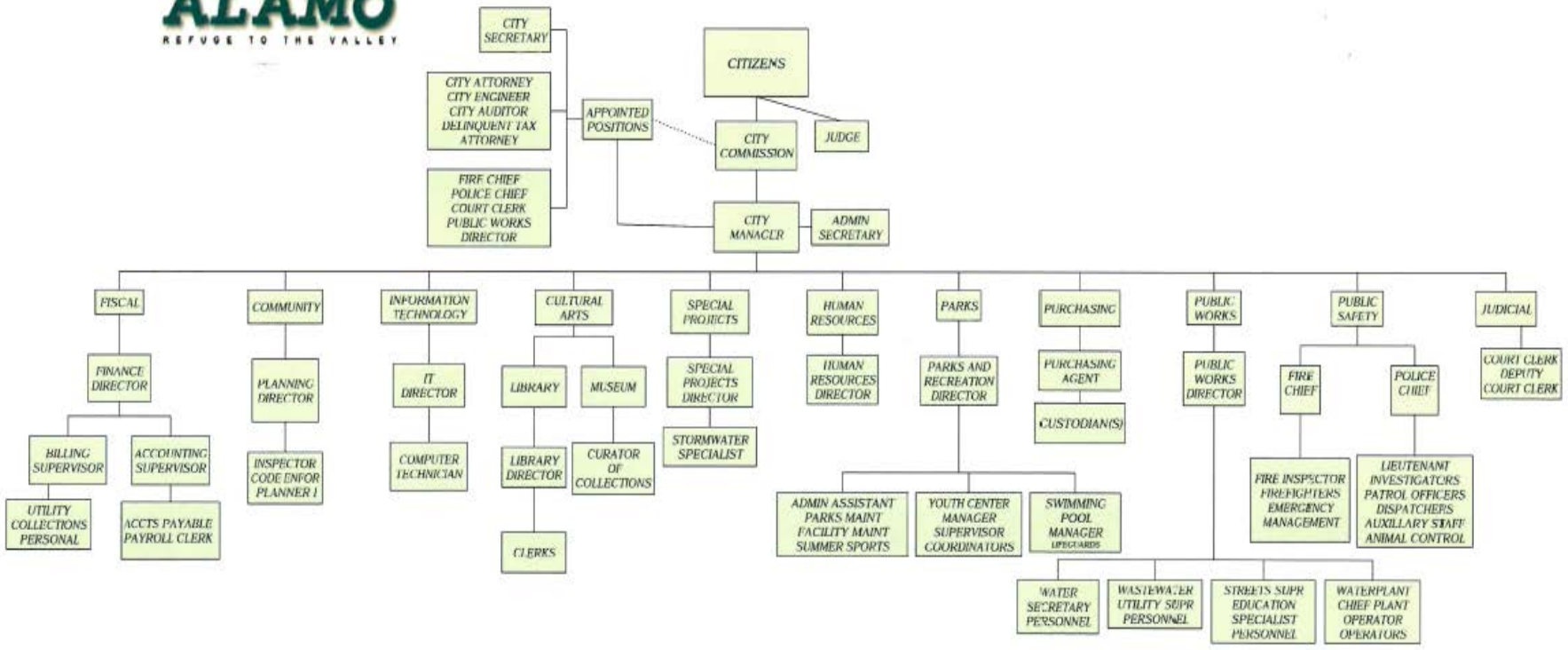
CITY OF ALAMO ORGANIZATIONAL CHART



APPROVED BY COMMISSION 10/18

HISTORY & DEVELOPMENT OF ALAMO, TEXAS

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

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

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

HISTORY & DEVELOPMENT OF ALAMO, TEXAS

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

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

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

Today Alamo finds itself in the middle of the McAllen-Edinburg-Mission metropolitan area. The City's population has grown to reach an estimated 19,754 in 2019. Long known to many as the "Land of Two Summers" because of its mild climate, Alamo has attracted winter residents from northern latitudes, winter after winter, generation after generation. It is a place where our unique history and culture diversity creates a positive environment for many years to come.

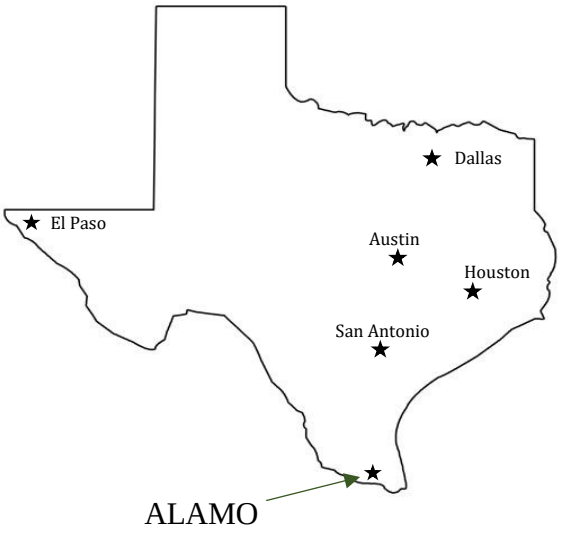
Actual picture of the Alamo Train Wreck
published in the Mid Valley News

COMMUNITY PROFILE

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

Estimated Distance to other Texas Cities

	Miles
San Antonio	230
Austin	300
Houston	340
Dallas	490
El Paso	750



CITY MANAGER'S MESSAGE

September 28, 2019

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

Re: **2019-2020 Budget**

Dear Honorable Mayor and City Council Members:

I am pleased to submit the adopted budget for the fiscal year, which begins October 1, 2019, and ends September 30, 2020 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. The property tax rate is adopted to remain at $0.5817, this 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 2019-2020 budget, the department heads were asked to evaluate their department needs. While we have seen an economic downturn affecting our area, we strive to provide adequate services to our Citizens. The budget emphasizes on maintaining City streets and ensuring the quality of life for our Citizens. The budget is targeted to provide the necessary funding to maintain acceptable levels of services in all areas. We remain committed to our fiduciary responsibility that we have in managing public resources.

Budget Highlights

- The property tax rate remains the sames as prior year; tax rate is $.5817 per $100 assessed valuation.
- Police department was awarded the Truancy Prevention Grant Program ($25,215).
- Funding to the Streets Department for various City street improvements ($50,000).
- Increased funding to the Parks & Recreation Department for parks maintenance ($20,000).
- Increased funding to the Parks & Recreation Department for baseball program ($44,000).
- Continue funding the City's annual Watermelon Festival ($40,000).
- Awarded the Justice Assistance Grant program to fund (1) full-time employee for he Youth Center Positive Action Crew ($31,762).
- Increased funding to the Information Technology department for updated telephone system ($15,000).
- Approved funding for the design of 2 regional detention facilities at Livas Elementary and Farias Elementary schools.
- A five percent (5%) increase in health insurance for full time employees.
- Dental and Vision insurance for full time employees.
- A three (3%) increase for all full-time employees.

General Fund

The General Fund is the largest of the operating funds within the City of Alamo's budget. The primary source of revenue for the General Fund is the property taxes, followed by the sales tax and various fees and permits. The General Fund budget consists of $10,417,262 in revenues and transfers in and $10,782,852 in expenditures and transfers out. The difference of $365,590 will be funded using existing fund balance. Our unreserved fund balance as of September 30, 2018 is $4,116,015. The two major General Fund revenue sources such as property tax and sales tax, together accounts for 58% of all revenues, followed by various fees and permits. The 2019-2020 proposed budget was prepared with an ad valorem property tax rate of $.5817 per $100 of assessed taxable value of $681,467,762; the ad valorem property tax rate for the fiscal year 2018-2019 was $0.5817 per $100.00 of assessed taxable value. The assessed taxable value increased by 7.34% over the prior year of 2018-2019. The City's effective tax rate is $.5677.

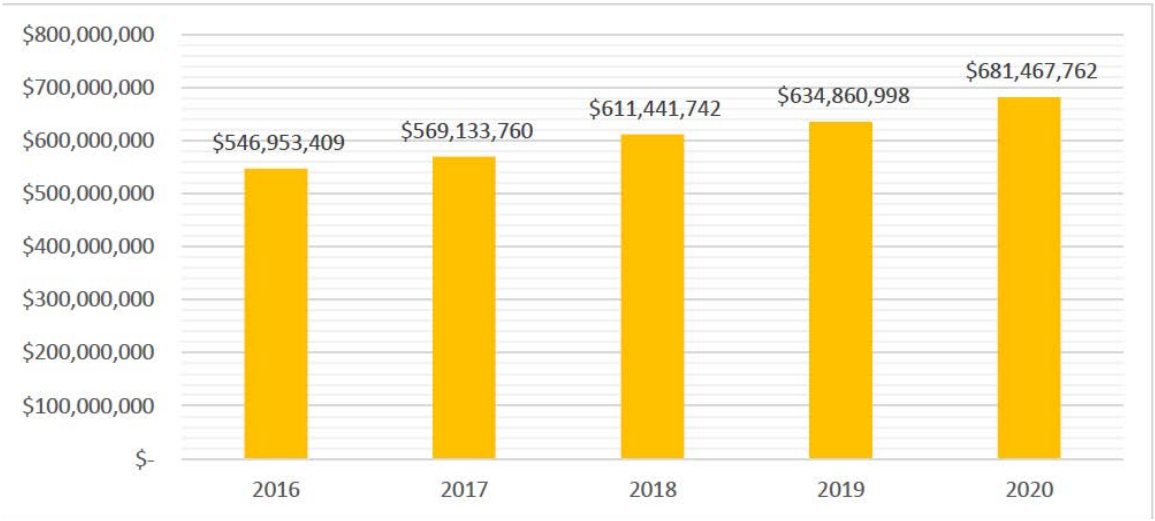
Analysis of Tax Rate per $100 Valuation

Property Tax Rate

Property taxes are the largest source of General Fund revenue. This budget reflects the Mayor and the City Council Member's decision to lower the property tax rate at $.5817/$100. Of the total property tax rate, $.4990 cents is dedicated to the General Fund maintenance and operations, and $.0827 cents is dedicated to the debt service for the general obligation. The portion of the tax dedicated to debt service is 14% of the City's property tax rate. The Mayor and the City Council will maintain a lower tax rate while maintaining a prudent debt management policy, related debt service requirements and continued growth in the City's tax base.

Our appraisal and tax valuations are computed by the Hidalgo County Appraisal District. The City's net taxable value has increased over the last five years. In 2019-20120 the city's net taxable valuation increased 7.34%, compared to the prior year. The City of Alamo's average residential value is $82,632, compared to prior year of $77,684.

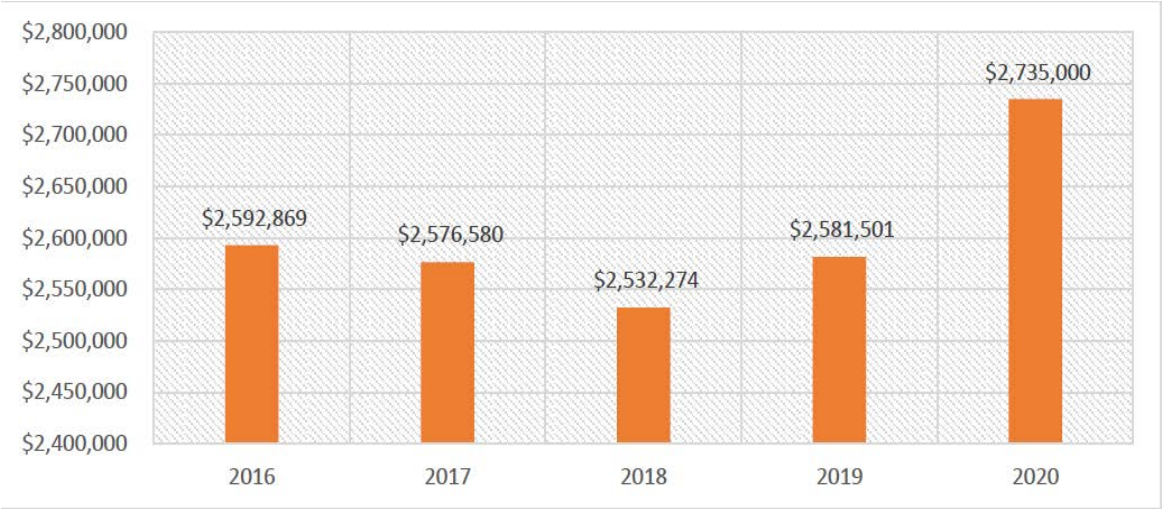
Taxable Assessed Valuation



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 5.95% as projected from the prior years. The sales tax revenue has steadily increased due to city growth and the overall econimic conditions impacted in the surrounding ciities. The City continues to take a conservative approach in projecting its sales tax revenue. The chart below illustrates the historical trend of sales tax collections in the City of Alamo.

Sales Tax Revenue



Fund Balance

The operating General Fund expenditures for 2019-2020 are $10,782,852. The General Fund projected unassigned Fund Balance at the end of September 30, 2019 and September 30, 2020 is $3,606,820 or approximately 33% of operating expenditures. The City's policy is to maintain a fund balance of at least 25% of the projected 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 2019-2020 are $102,903. The Alamo Chamber of Commerce appropriation is $23,000 and $79,903 is for other promotional expenses.

Debt Service Fund

The budget for Fiscal Year 2019-2020 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 $ 10,006,249 with $8,590,000 for principal and $1,416,249 for interest expense. The tax rate to meet these obligations is $.0827 per $100 valuation.

Utility Fund

The total projected Utility Fund revenues for Fiscal Year 2019-2020 are $4,291,100. This budget includes the Council approved increase in water and sewer rates. The increase in rates will allow the City to capitalize for a new wastewater treatment plant. The base water rate for the average residential customer is $23.35. The sewer base rate for the average residential customers is $30.49. The major revenue sources for the Utility Fund are water and sanitary sewer charges which consist of 98% of total operating revenues. This budget reflects a very conservative revenue projection for Fiscal Year 2019-2020 due to the region's continued drought. The operating expenses for the Water Sewer Fund are $4,520,368, which funds operations and capital outlay and includes a $549,300 transfer-out to the General Fund and Debt Service Fund. The Utility Fund's operating expense is approximately 2% more than the prior year, the increase is mainly due to investing in new capital outlay. The Utility Funds has no new positions added.

The debt service for outstanding revenue bonds is $ 7,307,390 with $5,458,000 for principal and $1,849,390 for interest expense.

Accomplishments of FY 2018-2019

The City of Alamo has accomplished the following goals during fiscal year 2018-2019:

- Awarded Operation Stone Garden grant for the purchase of one patrol vehicle for the police department plus overtime.
- Awarded Border Star Grant for overtime for the Police Officers.
- The Police Department was awarded a LRGV grant to remodel the dispatcher area.
- Water and Sewer line adjustments and relocations of FM 907.
- Submitted and received the GFOA Budget Award.
- Made all long-term general and revenue obligation debt payments.

Major Goals for Fiscal Year 2019-2020

The major goals for Fiscal Year 2019-2020 are presented below:

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

Strategic Goals

Our strategic goals are as follows:

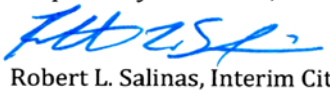
- Support and grow our local economy.
- Upgrade City facilities and infrastructure.
- Effectively manage our fiscal responsibility.
- To provide an environment that supports health, safety and the well-being for all citizens.

Summary

The City remains in sound financial condition, and our adopted Fiscal Year 2019-2020 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,



Robert L. Salinas, Interim City Manager
City of Alamo

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

Financial Planning

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

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

Controls

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

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

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

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

Investments

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

Purchasing

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

BUDGET PROCESS

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

1. Provides the public with an understandable financial plan which plainly describes activities that will be undertaken during the next fiscal year.

2. The budget for fiscal year must be adopted prior to the first day of the fiscal year.

3. The budget shall be developed on a conservative basis. Budget revenues are to be estimated, using a reasonable and objective basis, deferring to conservatism.

4. The budget must include a list of all expenditures and expenses proposed to be made during the next fiscal year, and show item-by-item comparisons with expenditures for the same purpose for the current fiscal year.

5. The budget must show a complete financial statement for the City, including all debts and other outstanding financial obligations; the estimated amount of cash or other balances that will be left in each fund at the end of the current fiscal year; and projected revenues for the next fiscal year.

6. The City Manager must prepare a recommended budget for consideration and review of the City Council.

7. Copies of the proposed budget compiled by the Finance Department must be filed with the City Secretary and made available for public inspection. The proposed budget must be filed no later than 30 days prior to the date the City Council sets the property tax rate for the next fiscal year.

8. The City Council must hold a public hearing on the budget not less than 15 days after the budget is filed with the City Secretary. Public notice of the time and place of the hearing must be given by publication in newspaper of general circulations not more than 30 days or less than 15 days prior to the hearing.

9. Following the public hearing, the budget proposed by the City Manager can be changed by the City Council.

10. Upon adoption of the final budget by a majority vote of the City Council, copies must be filed with the City Secretary and made available for public inspection.

BUDGET PROCESS CONT'D

BUDGET AMENDMENT PROCESS AND BUDGET CONTROL

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

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

BASIS OF BUDGETING

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

BUDGET CALENDAR

DATE	RESPONSIBILITY	ACTION REQUIRED
June 14, 2019	Finance	Set Budget Review dates and email Department Heads to advise them about their meeting time.
June 18, 2019	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 21, 2019	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, 2019	Hidalgo County Appraisal District	Receipt of Certified Appraisal Roll from Hidalgo County Appraisal District.
July 30, 2019	Finance/Hidalgo County Tax Office	Calculation of Effective Tax Rate
August 5, 2019	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 1
August 9, 2019	Finance	Finalize Preliminary Budget Figures
August 16, 2019	City Council	Consideration and action on the 2019 effective tax rate, rollback rate, and the
August 19, 2019	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 2
August 28, 2019	Finance/Hidalgo County Tax Office	Publish Notice of 2019 Tax Year Proposed Property Tax Rate for City of Alamo.
August 28, 2019	Finance	Publish Notice of Public Hearing on Proposed Budget for FY 2019-2020.
August 28, 2019	Finance	Publish Notice of Public Hearing on Proposed Budget for FY 2019-2020.
September 3, 2019	City Council, Citizenry	Hold Public Hearing on Proposed Budget for FY 2019-2020. Regular meeting at
September 3, 2019	City Council	Adopt Budget Regular meeting at 7:00pm
September 24, 2019	City Council	Adopt Tax Rate Ordinances. Regular meeting at 7:00pm

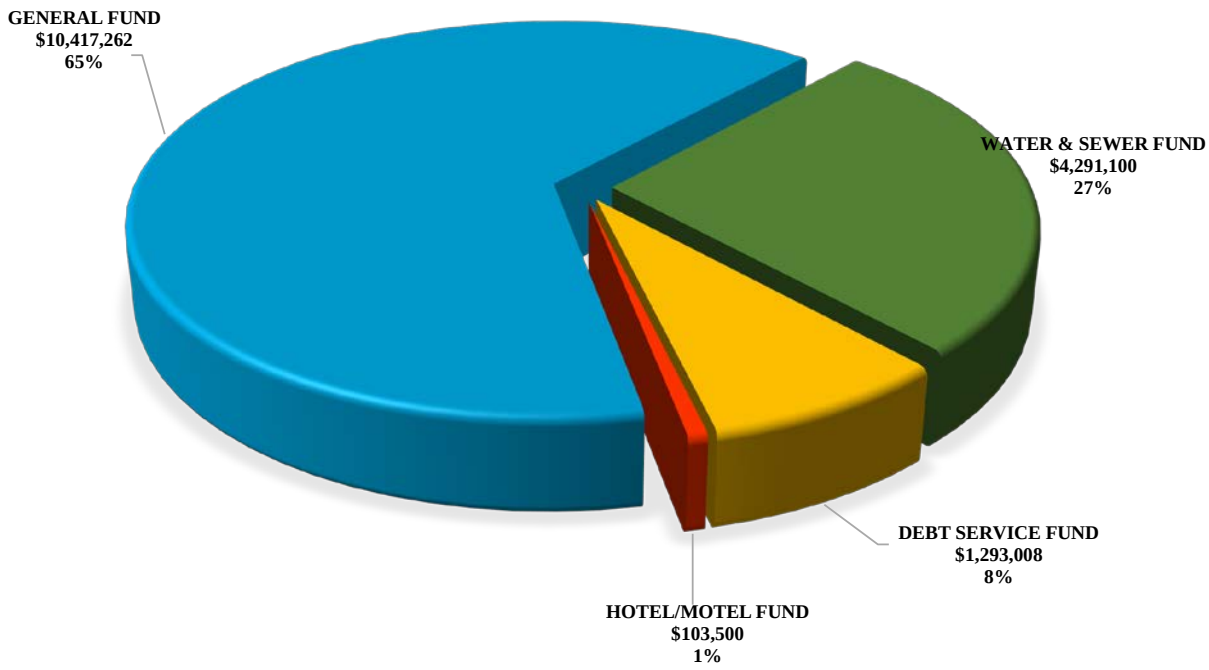
BUDGET SUMMARIES

CITY OF ALAMO, TEXAS
ESTIMATED FUND BALANCE ANALYSIS
Fiscal Year 2019-2020

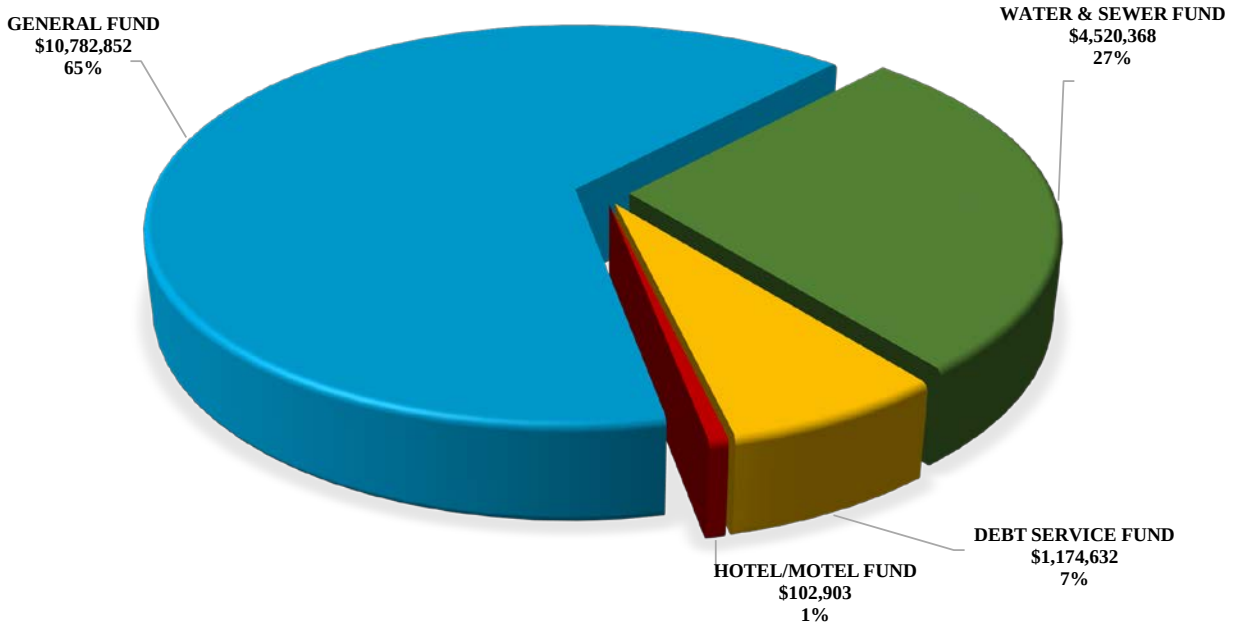
	GENERAL FUND	ENTERPRISE FUND	DEBT SERVICE	SPECIAL REVENUE
	General Fund	Water Sewer Fund	Debt Service Fund	Hotel Motel Fund
Estimated Beginning Balances	**4,116,015**	**25,131,569**	**1,248,222**	**874,964**
Estimated Revenues 2018-2019	10,147,383	4,372,712	600,391	121,470
Estimated Expenditures 2018-2019	10,904,957	3,725,425	1,158,900	105,855
Revenues over (under) Expenditures	**(757,574)**	**647,287**	**(558,509)**	**15,616**
Operating Transfers In 2018-2019	390,000	198,377	682,606	-
Operating Transfers (Out) 2018-2019	272,731	549,300	-	-
Estimated Fund Balance 9/30/19	**3,475,710**	**25,427,933**	**1,372,319**	**890,580**
Estimated Revenues 2019-2020	9,438,315	4,146,488	622,739	129,600
Estimated Expenditures 2019-2020	10,437,106	3,881,876	1,163,163	58,000
Revenues over (under) Expenditures	**(998,791)**	**264,612**	**(540,424)**	**71,600**
Operating Transfers In 2019-2020	390,000	-	682,606	-
Operating Transfers (Out) 2019-2020	74,354	549,300	-	-
Estimated Fund Balance 9/30/20	**2,792,565**	**25,143,245**	**1,514,501**	**962,180**

CITY OF ALAMO

SUMMARY OF MAJOR REVENUES - BY FUND
$16,104,870



SUMMARY OF MAJOR EXPENDITURES - BY FUND
$16,580,755



CITY OF ALAMO, TEXAS

OVERALL SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS

Fiscal Year 2019-2020

	General Fund	Water Sewer Fund	Debt Service Fund	Hotel Motel Fund	Overall Revenues All Funds
	Adopted Budget 2019-2020	Adopted Budget 2019-2020	Adopted Budget 2019-2020	Adopted Budget 2019-2020	Adopted Budget 2019-2020
REVENUE SUMMARY					
TAXES	3,297,225	-	612,239	-	3,909,464
SALES TAX	2,735,000	-	-	102,500	2,837,500
FRANCHISE TAX	556,000	-	-	-	556,000
FINES & FORFEITURES	385,350	-	-	-	385,350
LICENSES & PERMITS	151,510	-	-	-	151,510
CHARGES FOR SERVICES	2,473,080	101,100	-	-	2,574,180
CHARGES FOR WATER SALES	-	2,275,000	-	-	2,275,000
CHARGES FOR SEWER	-	1,900,000	-	-	1,900,000
INTEREST	15,000	15,000	500.00	1,000.00	31,500
TRANSFERS IN/OTHER FIN	640,000	-	680,269.00	-	1,320,269
INTERGOVERNMENTAL REVENUE	164,097	-	-	-	164,097
TOTAL REVENUES	**10,417,262**	**4,291,100**	**1,293,008**	**103,500**	**16,104,870**
EXPENDITURE SUMMARY					
PERSONNEL SERVICES	6,237,931.00	955,894	-	-	7,193,825
OPERATING EXPENSE	497,637.00	518,716	-	102,903.00	1,119,256
MAINTENANCE	387,847.00	984,660	-	-	1,372,507
CONTRACTURAL SERVICES	2,448,760.00	242,424	-	-	2,691,184
RECREATIONAL ACTIVITIES	207,800.00	-	-	-	207,800
DEBT SERVICE	224,172.00	783,874	1,174,632	-	2,182,678
CAPITAL OUTLAY	79,000.00	11,500	-	-	90,500
TRANSFERS OUT	98,203.00	549,300	-	-	647,503
UTILITIES	601,502.00	474,000	-	-	1,075,502
TOTAL EXPENDITURES	**10,782,852**	**4,520,368**	**1,174,632**	**102,903**	**16,580,755**

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY	GENERAL FUND		
	ACTUAL 2017-2018	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020
REVENUE SUMMARY			
TAXES	2,897,818	3,238,182	3,297,225
SALES TAX	2,699,311	2,806,501	2,735,000
FRANCHISE TAX	560,577	506,000	556,000
FINES & FORFEITURES	343,000	509,550	385,350
LICENSES & PERMITS	236,303	195,100	151,510
CHARGES FOR SERVICES	2,373,282	2,535,430	2,473,080
INTEREST	60,240	15,000	15,000
TRANSFERS IN/OTHER FIN	390,000	545,000	640,000
INTERGOVERNMENTAL REVENUE	140,418	186,620	164,097
TOTAL REVENUES	9,700,947	10,537,383	10,417,262
EXPENDITURE SUMMARY			
CITY COMMISSION	58,590	50,895	64,100
GENERAL ADMINISTRATION	2,796,096	2,964,138	2,628,433
COMM PLANNING & DEVELOPMENT	261,490	235,274	279,658
POLICE	2,570,561	3,350,016	3,044,571
MUNICIPAL COURT	228,121	210,507	239,471
LIBRARY	264,838	278,959	290,621
FIRE	1,401,093	1,418,823	1,433,795
PARKS & RECREATION	706,559	630,877	742,313
SREETS AND SANITATION	645,071	706,959	745,832
MUSEUM	54,481	69,407	76,941
YOUTH CENTER	-	139,381	103,627
SWIMMING POOL	46,157	60,955	63,729
CITY MANAGER	166,108	218,193	181,540
PURCHASING	94,966	94,113	93,346
CITY SECRETARY	72,099	71,090	74,301
HUMAN RESOURCES	68,870	76,807	76,344
FINANCE	235,672	240,326	242,612
TAX COLLECTION	101,888	99,834	110,658
INFORMATION TECHNOLOGY	107,829	106,362	135,148
STORM WATER	142,160	154,772	155,812
TOTAL EXPENDITURES	10,022,649	11,177,688	10,782,852
REVENUES OVER/(UNDER) EXPENDITURES	(321,702)	(640,305)	(365,590)

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY	WATER AND SEWER FUND		
	ACTUAL 2017-2018	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020
REVENUE SUMMARY			
CHARGES FOR SERVICES	120,997	91,100	101,100
CHARGES FOR WATER SALES	2,213,956	2,275,000	2,275,000
CHARGES FOR SEWER	1,812,188	1,955,388	1,900,000
INTEREST	44,783	45,000	15,000
INTERGOVERNMENTAL REVENUE	-	198,377	-
TOTAL REVENUES	4,191,924	4,564,865	4,291,100
EXPENDITURE SUMMARY			
WATER DEPARTMENT	788,724	1,065,203	1,002,952
SEWER DEPARTMENT	965,700	983,199	866,314
WATER PLANT DEPARTMENT	652,704	850,942	901,294
WATER BILLING DEPARTMENT	200,912	199,317	213,811
DEBT SERVICE	187,226	709,560	757,898
GENERAL ADMINISTRATION	1,346,122	891,484	778,099
TOTAL EXPENDITURES	4,141,388	4,699,705	4,520,368
REVENUES OVER/(UNDER) EXPENDITURES	50,536	(134,840)	(229,268)

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY	DEBT SERVICE FUND		
	ACTUAL 2017-2018	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020
REVENUE SUMMARY			
PROPERTY TAXES	581,680	622,239	612,239
INTEREST	16,571	500	500
TRANSFERSIN/OTHER FIN	694,850	682,606	680,269
TOTAL REVENUES	1,293,101	1,305,345	1,293,008
EXPENDITURE SUMMARY			
DEBT SERVICE	1,165,867	1,163,163	1,174,632
TOTAL EXPENDITURES	1,165,867	1,163,163	1,174,632
REVENUES OVER/(UNDER) EXPENDITURES	127,234	142,182	118,376

CITY OF ALAMO, TEXAS

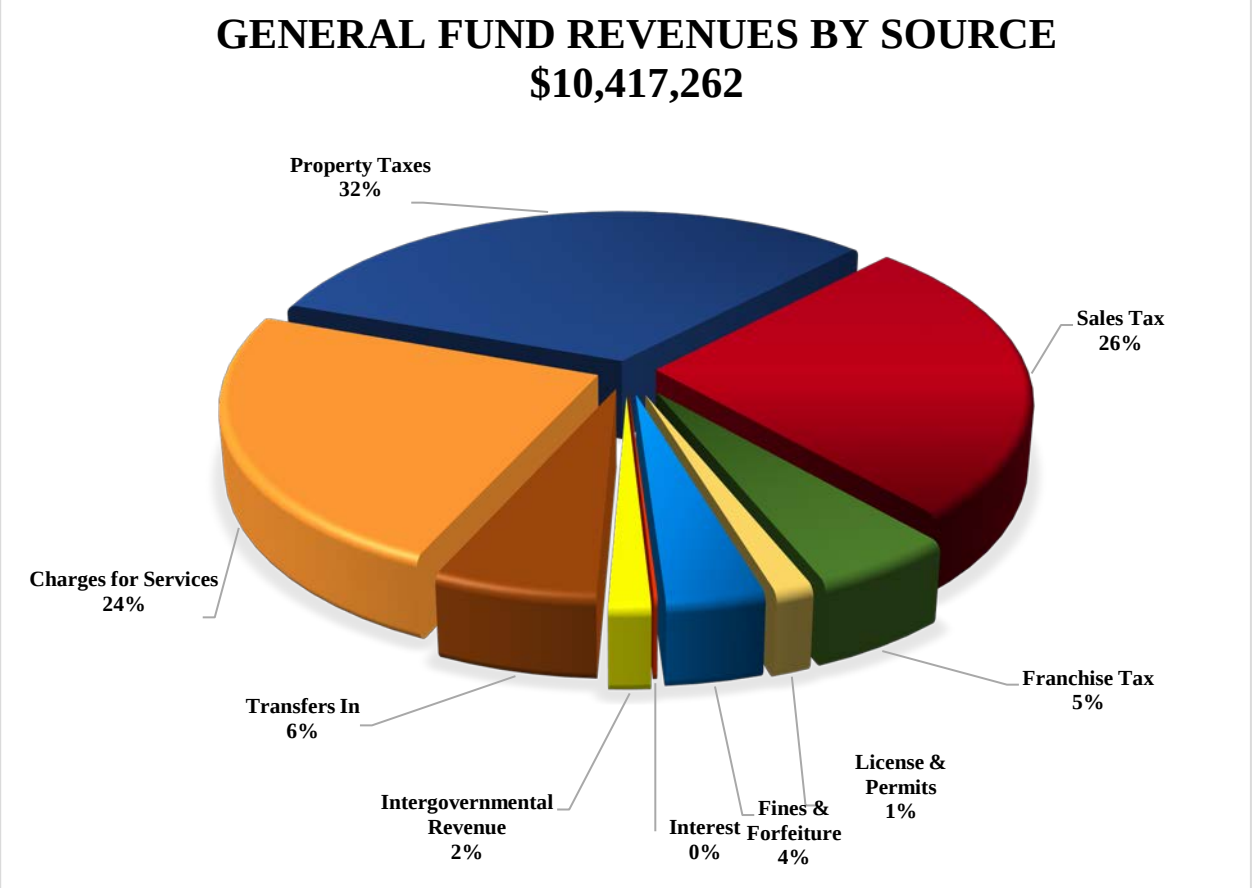
REVENUE & EXPENSE SUMMARY — HOTEL AND MOTEL FUND

	ACTUAL 2017-2018	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020
REVENUE SUMMARY			
SALES TAX	87,345	90,625	102,500
INTEREST	10,913	15,500	1,000
TOTAL REVENUES	98,258	106,125	103,500
EXPENDITURE SUMMARY			
GENERAL ADMINISTRATION	88,251	105,855	102,903
TOTAL EXPENDITURES	88,251	105,855	102,903
REVENUES OVER/(UNDER) EXPENDITURES	10,007	270	597

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 2017-2018	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020
TAXES				
01-4-4001	GENERAL PROPERTY TAX	2,667,788	2,952,182	3,011,225
01-4-4006	PENALTY INTEREST	80,429	95,000	95,000
01-4-4007	DELINQUENT TAX	111,495	136,000	136,000
01-4-4008	DELINQUENT ATTORNEY FEES	35,800	55,000	55,000
01-4-4012	EXCESS TAXES AUTO DEALERS	2,306	-	-
TOTAL TAXES		2,897,818	3,238,182	3,297,225
SALES TAX				
01-4-4101	SALES TAX	2,699,311	2,806,501	2,735,000
TOTAL SALES TAX		2,699,311	2,806,501	2,735,000
FRANCHISE TAX				
01-4-4201	FRANCHISE FEES	557,694	505,000	555,000
01-4-4202	MIXED BEVERAGE TAX	2,883	1,000	1,000
TOTAL FRANCHISE TAX		560,577	506,000	556,000
FINES & FORFEITURES				
01-4-4401	MUNICIPAL COURT	265,974	424,200	300,000
01-4-4402	TECHNOLOGY FEE	9,204	13,000	13,000
01-4-4403	COURT EFFICIENCY FEE	1,853	2,850	2,850
01-4-4404	CHIILD SAFETY FEES	2,140	1,500	1,500
01-4-4405	SECURITY FEES	6,701	8,000	8,000
01-4-4406	CONTRACT COLL FEES	57,127	60,000	60,000
TOTAL FEES & FORFEITURES		343,000	509,550	385,350
LICENSES & PERMITS				
01-4-4501	GARAGE SALE PERMITS	13,165	12,000	13,000
01-4-4501	BUSINESS LICENSES	20,925	20,000	20,000
01-4-4502	CERTIFICATE OF COMPLIANCE	225	600	600
01-4-4503	APPLICATION TO RE-ZONE	1,000	1,300	1,300
01-4-4504	CONDITIONAL USE PERMIT	3,250	3,000	900
01-4-4505	VARIANCE REQUEST	3,660	3,500	1,910
01-4-4506	SUBD. PROCESSING FEE	1,479	1,500	600
01-4-4507	CERTIFICATE OF OCCUPANCY	1,025	1,200	150
01-4-4508	SUBDIVISION INSPECTION FEE	16,269	12,000	8,000
01-4-4509	PARK IMPROVEMENT FUND	20,550	15,000	5,000
01-4-4511	INSPECTION FEES	43,436	37,000	33,000
01-4-4520	PLUMBING	11,501	8,000	7,000
01-4-4521	MECHANICAL	5,757	5,000	2,550
01-4-4522	ELECTRICAL	14,534	13,000	13,000
01-4-4523	BUILDING PERMITS	70,887	55,000	40,000
01-4-4524	OTHER PERMITS	8,641	7,000	4,500
TOTAL LICENSES & PERMITS		236,303	195,100	151,510

CITY OF ALAMO, TEXAS

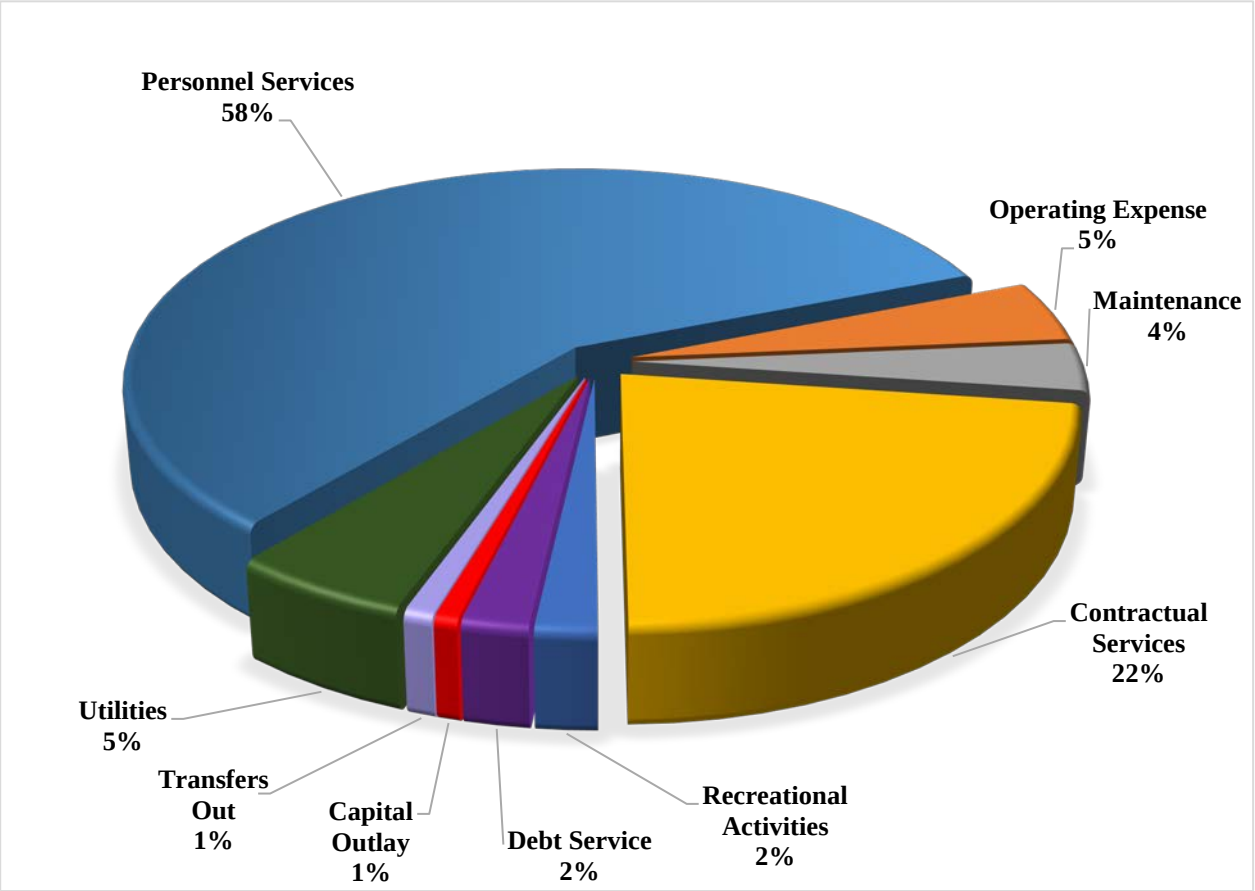
GENERAL FUND REVENUES — FUND: GENERAL FUND

		ACTUAL 2017-2018	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020
CHARGES FOR SERVICES				
01-4-4601	GARBAGE FEES	1,642,026	1,736,000	1,736,000
01-4-4602	BRUSH	381,811	399,000	395,000
01-4-4608	OTHER REVENUES	39,402	40,000	25,000
01-4-4609	CREDIT CARD PROCESSING FEE	23,366	16,000	24,000
01-4-4616	COPIES	139	150	150
01-4-4617	BIRTH CERTIFICATE	92	130	130
01-4-4618	NOTARY FEES	957	400	500
01-4-4620	DEATH CERTIFICATES	273	1,100	1,100
01-4-4621	INSURANCE PROCEEDS	5,650	15,000	15,000
01-4-4622	POOL ENTRANCE FEE	4,049	5,000	5,000
01-4-4623	SNACKS AT POOL	1,356	1,500	1,500
01-4-4624	COKES	717	500	500
01-4-4625	SWIMMING LESSONS (NON TAXABLE)	7,300	9,600	9,600
01-4-4626	POOL RENTAL (NON TAXABLE)	11,205	10,000	10,000
01-4-4628	SCRAP METAL	1,227	2,500	2,500
01-4-4629	RECYCLING INCOME	4,676	4,000	4,000
01-4-4630	RABIES CLINIC	2,220	2,200	2,200
01-4-4632	FIRE & EMERGENCY CALLS/COUNTY MONEY	38,405	35,000	35,000
01-4-4633	PEACE OFFICER TRAINING	2,367	3,000	3,000
01-4-4634	ARSON INVESTIGATION	-	600	600
01-4-4635	SANITATION FUND ADM FEE	-	700	700
01-4-4636	FOOTBALL CAMP FEES	4,875	4,000	4,000
01-4-4637	BASKETBALL FEES	8,995	8,500	8,500
01-4-4638	CASH (SHORT/OVER)	-	-	-
01-4-4639	PSJA PATROLMAN	50,530	90,150	41,000
01-4-4642	POLICE DEPARTMENT	16,316	21,500	14,000
01-4-4644	SPORTS RENTAL FEE	4,225	9,000	9,000
01-4-4645	P&R OTHER EVENTS	2,288	4,000	4,000
01-4-4646	WATERMELON FESTIVAL	29,403	33,000	30,000
01-4-4647	LIBRARY DUES & FINES	18,254	18,500	18,500
01-4-4648	LIBRARY COPIES	3,869	3,100	3,100
01-4-4649	MOW LOTS	12,960	10,000	10,000
01-4-4652	FIRE INSPECTION FEES	12,315	10,000	12,000
01-4-4653	SOCCER PROGRAM	8,390	3,500	5,000
01-4-4654	TRACK/TENNIS FEE	8,340	12,000	12,000
01-4-4655	YOUTH CAMP FEES	520	-	-
01-4-4656	BASEBALL FEES	20,384	20,000	23,000
01-4-4657	VOLLEYBALL	2,310	1,800	2,000
01-4-4658	YOUTH CENTER MEMBERSHIP FEES	70	4,000	4,500
01-4-4663	MEMORIAL BRICK PAVERS	2,000	-	1,000
TOTAL CHARGES FOR SERVICES		2,373,282	2,535,430	2,473,080
INTEREST				
01-4-4704	INTEREST	60,240	15,000	15,000
TOTAL INTEREST		60,240	15,000	15,000

CITY OF ALAMO, TEXAS

GENERAL FUND REVENUES		FUND: GENERAL FUND		
		ACTUAL 2017-2018	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020
TRANSFER IN/OTHER FIN				
01-4-4803	TRANSFER FROM AEDC	40,000	40,000	40,000
01-4-4804	PROCEEDS ON SALE OF ASSETS	-	-	-
01-4-4841	OTHER FINANCING SOURCES	-	-	-
01-4-4851	CAPITAL LEASE PROCEEDS	-	155,000	-
01-4-4871	TRANSFER FROM WATER SEWER FUND	350,000	350,000	600,000
TOTAL TRANSFER IN/OTHER FIN		390,000	545,000	640,000
INTERGOVERNMENTAL REVENUE				
01-4-4901	STATE HOMELAND SECURITY GRANTS	26,358	48,068	-
01-4-4904	COPS HIRING RECOVERY GRANT	-	-	-
01-4-4905	LIBRARY DEPARTMENT GRANT(S)	16,218	15,000	15,000
01-4-4906	FIRE DEPARTMENT	6,522	6,000	-
01-4-4907	STONEGARDEN GRANT	59,320	87,552	100,000
01-4-4908	BORDER STAR GRANT	32,000	30,000	49,097
01-4-4913	TX PARKS & WILDLIFE	-	-	
TOTAL INTERGOVERNMENTAL REVENUE		140,418	186,620	164,097
TOTAL REVENUES		9,700,947	10,537,383	10,417,262

General Fund Appropriations by Category $10,782,852



CITY OF ALAMO, TEXAS

BUDGET SUMMARY BY CATEGORY — **FUND: GENERAL FUND**

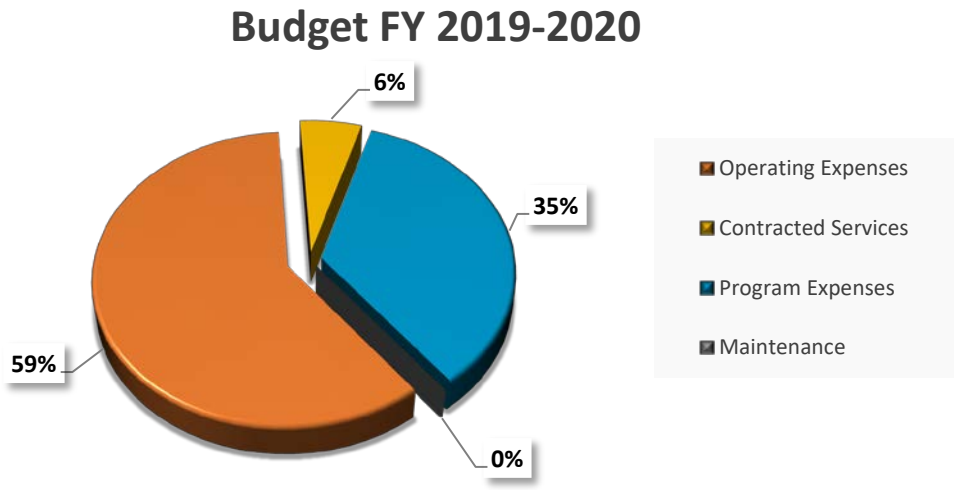
DEPARTMENT	PERSONNEL SERVICES	OPERATING EXPENSE	MAINTENANCE	CONTRACTUAL SERVICES	RECREATIONAL ACTIVITIES	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS OUT	UTILITIES	TOTAL BUDGET
CITY COMMISSION	-	35,500	-	3,600	22,300	-	-	-	2,700	64,100
GEN ADMIN	-	24,000	66,100	2,161,030	-	-	-	98,203	279,100	2,628,433
PLANNING	231,781	26,577	1,500	17,000	-	-	-	-	2,800	279,658
POLICE	2,645,145	103,435	121,000	-	-	63,991	-	-	111,000	3,044,571
COURT	80,207	10,264	7,000	132,000	-	-	-	-	10,000	239,471
LIBRARY	226,231	30,318	5,900	672	-	-	10,000	-	17,500	290,621
FIRE	1,093,440	60,420	73,747		-	149,356	-	-	56,832	1,433,795
PARKS	408,749	37,569	29,000	-	185,500	6,495	-	-	75,000	742,313
STREETS	565,152	29,050	65,500	-	-	4,330	50,000	-	31,800	745,832
MUSEUM	47,835	16,086	6,500	-	-	-	4,000	-	2,520	76,941
YOUTH CENTER	96,127	6,000	500	1,000	-	-	-	-	-	103,627
SWIMMING	39,129	10,800	2,000	2,000	-	-	-	-	9,800	63,729
CM	164,351	16,189	1,000	-	-	-	-	-	-	181,540
PURCHASING	89,950	3,396	-	-	-	-	-	-	-	93,346
CITY SEC	55,403	18,648	-	-	-	-	-	-	250	74,301
HR	64,660	11,584	100	-	-	-	-	-	-	76,344
FINANCE	211,536	17,776	-	12,600	-	-	-	-	700	242,612
TAX	-	-	-	110,658	-	-	-	-	-	110,658
IT	97,064	7,484	8,000	6,600	-	-	15,000	-	1,000	135,148
STORM WATER	121,171	32,541	-	1,600	-	-	-	-	500	**155,812**
TOTAL GENERAL FUND	**6,237,931**	**497,637**	**387,847**	**2,448,760**	**207,800**	**224,172**	**79,000**	**98,203**	**601,502**	**10,782,852**

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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.



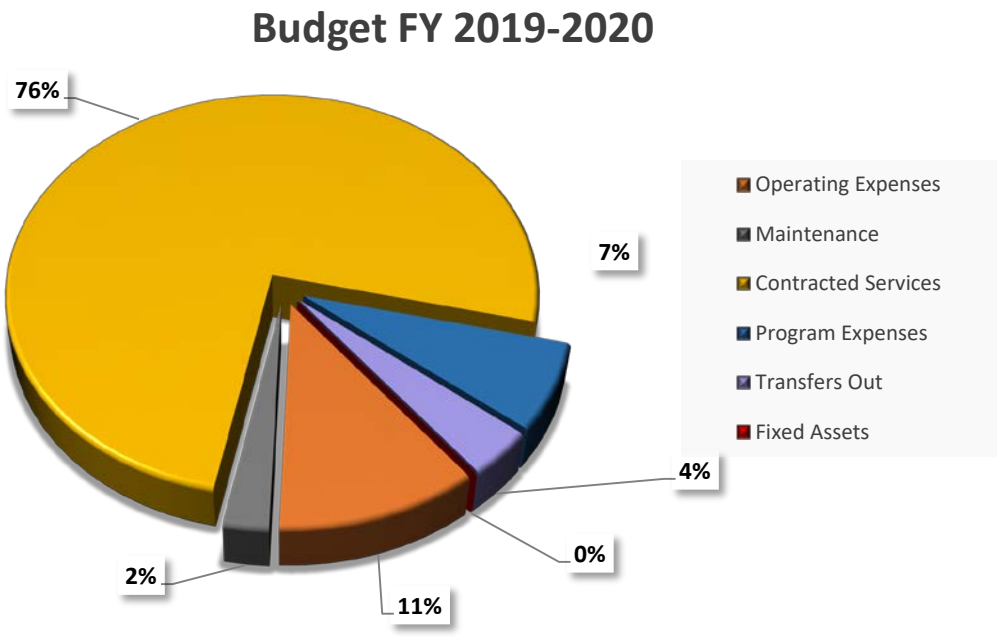
CITY OF ALAMO, TEXAS

Fund: General

Department: City Commission		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
OPERATING EXPENSES				
01-510-2010	Office Supplies	-	650	500
01-510-2015	Telephone/Telecommunications	250	2,972	2,700
01-510-2022	Dues & Subscriptions	225	550	1,000
01-510-2025-01	Travel & Training/Mayor	8,558	8,000	8,000
01-510-2025-02	Travel & Training/Comm-PL #4	5,269	6,000	6,000
01-510-2025-03	Travel & Training/Comm- PL #1	5,018	3,500	6,000
01-510-2025-04	Travel & Training/Comm-PL #2	4,501	6,000	6,000
01-510-2025-05	Travel & Training/Comm-PL #3	8,967	6,000	6,000
01-510-2035	Operating Expenses	1,227	750	2,000
TOTAL OPERATING EXPENSES		34,016	34,422	38,200
MAINTENANCE				
01-510-3060	Small Machines & Equipment	-	6,273	-
TOTAL MAINTENANCE		-	6,273	-
CONTRACT SERVICES				
01-510-4020	Contractual Services	3,623	3,600	3,600
TOTAL CONTRACTED SERVICES		3,623	3,600	3,600
PROGRAM EXPENSES				
01-510-5035	Elections	14,304	-	16,000
01-510-5078	Thanksgiving/Christmas Program	6,647	6,600	6,300
TOTAL PROGRAM EXPENSES		20,951	6,600	22,300
TOTAL CITY COMMISSION		58,590	50,895	64,100

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

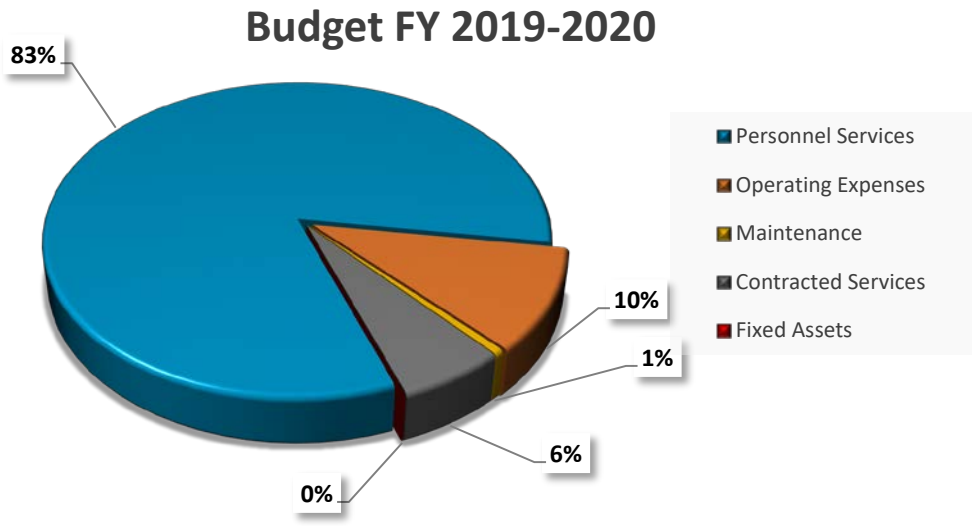
Department: General Administration		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
OPERATING EXPENSES				
01-511-2013	Electricity	188,334	182,237	185,900
01-511-2014	Electricity-Boys & Girls Club	20,737	-	-
01-511-2015	Telephone/Telecommunications	11,630	11,200	12,000
01-511-2021	Insurance	84,767	98,726	80,000
01-511-2022	Dues & Subscriptions	7,653	7,375	7,000
01-511-2033	Fuel	1,252	900	1,200
01-511-2035	Operating Expenses	14,998	15,750	10,000
01-511-2039	Miscellaneous	-	265	7,000
TOTAL OPERATING EXPENSES		329,371	316,453	303,100
MAINTENANCE				
01-511-3028	Building Maintenance	58,070	59,200	65,100
01-511-3032	Vehicle Maintenance	884	600	1,000
01-511-3060	Small Machines & Equipment	1,722	-	-
TOTAL MAINTENANCE		60,676	59,800	66,100
CONTRACT SERVICES				
01-511-4017	Legal Fees	155,318	108,000	125,000
01-511-4018	Engineering Fees	60,073	45,500	50,000
01-511-4019	Audit Fees	12,500	12,900	12,500
01-511-4020	Contractual/Garb Services	1,771,694	1,885,139	1,723,274
01-511-4046	Newsletter	1,667	-	-
01-511-4068	Service/Maintenance Agmt	18,006	15,671	17,500
01-511-4099	Contracted Services	61,339	50,403	50,000
TOTAL CONTRACT SERVICES		2,080,597	2,117,613	1,978,274
PROGRAM EXPENSES				
01-511-5052	Alamo Boy's & Girl's Club	70,000	-	-
01-511-5058	Humane Society	106,192	137,802	124,256
01-511-5060	LRGVDC-Rio Metro Transit System	30,000	30,000	30,000
01-511-5088	Santa Ana Wildlife Refuge	15,000	15,000	-
01-511-5089	HCRMA	15,000	12,500	15,000
01-511-5090	VIDA Program	12,500	-	12,500
01-511-5094	B&G Club Bldg. Maintenance	7,836	-	-
01-511-5099	Veterans Memorial	6,737	2,239	1,000
TOTAL PROGRAM EXPENSES		263,265	197,541	182,756
TRANSFERS OUT				
01-511-6003	Transfer to Tax Increment Fund	62,187	74,354	98,203
01-511-6005	Transfer to Water Sewer Fund	-	198,377	-
TOTAL TRANSFERS OUT		62,187	272,731	98,203
FIXED ASSETS				
01-511-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL GENERAL ADMINISTRATION		2,796,096	2,964,138	2,628,433

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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

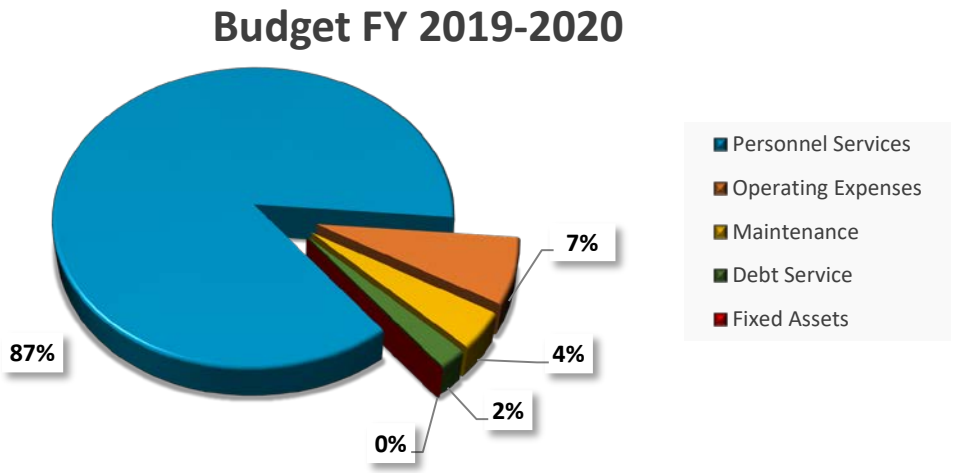
Department: Community Planning & Development		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
01-512-1001	Salaries & Wages	154,923	144,259	179,654
01-512-1002	Fica & Medicare Taxes	11,906	11,139	13,741
01-512-1004	Worker's Compensation Ins.	880	1,038	1,093
01-512-1005	Life/Health Insurance	22,237	19,466	23,056
01-512-1006	Texas Workforce Commission	695	900	900
01-512-1007	Overtime	742	206	206
01-512-1009	Texas Municipal Retirement System	11,622	10,377	13,131
TOTAL PAYROLL		203,005	187,385	231,781
OPERATING EXPENSES				
01-512-2010	Office Supplies	1,892	1,473	1,473
01-512-2011	Advertising	5,488	3,000	3,000
01-512-2015	Telephone	500	1,500	1,000
01-512-2022	Dues & Subscriptions	453	1,100	1,100
01-512-5025	Travel & Training	9,347	11,108	13,608
01-512-2026	Uniforms	344	600	500
01-512-2033	Fuel	1,332	2,208	1,800
01-512-2035	Operating Expenses	5,545	5,300	5,800
01-512-2065	Copier Lease	1,127	1,120	1,096
TOTAL OPERATING EXPENSE		26,028	27,409	29,377
MAINTENANCE				
01-512-3032	Vehicle Maintenance	234	1,000	1,000
01-512-3060	Small Machines & Equipment	1,878	692	500
TOTAL MAINTENANCE		2,112	1,692	1,500
CONTRACTED SERVICES				
01-512-4020	Contractual Services	24,295	18,100	11,000
01-512-4021	Demolition Services	6,050	688	6,000
TOTAL CONTRACTED SERVICES		30,345	18,788	17,000
FIXED ASSETS				
01-512-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL COMM. PLANNING & DEVELOPMENT		261,490	235,274	279,658

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
Police Chief	1	1	1
Lieutenant	1	1	-
Corporal	2	2	2
Criminal/Investigator	3	3	3
Patrol Sergeant	1	2	2
Inv. Sergeant	1	1	1
Police Officers	20	24	24
Dispatcher	6	6	6
Evidence Technician	1	1	1
Jailer	-	2	2
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	48	47

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.



CITY OF ALAMO, TEXAS

Fund: General

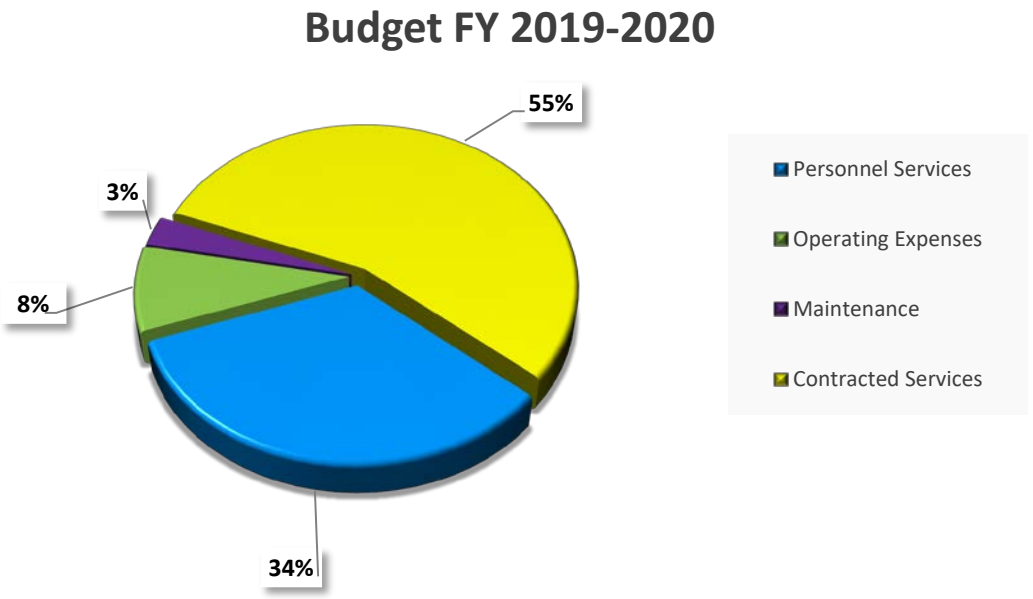
Department: Police		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
01-513-1001	Salaries & Wages	1,457,311	1,700,143	1,872,545
01-513-1002	Fica & Medicare Taxes	125,163	150,580	150,394
01-513-1004	Worker's Compensation Ins.	48,198	51,069	71,090
01-513-1005	Life/Health Insurance	229,368	255,089	292,710
01-513-1006	Texas Workforce Commission	8,093	1,575	10,800
01-513-1007	Overtime	178,814	268,400	103,400
01-513-1009	Texas Municipal Retirement System	121,583	141,202	144,206
TOTAL PAYROLL		2,168,530	2,568,058	2,645,145
OPERATING EXPENSES				
01-513-2010	Office Supplies	7,511	8,650	5,000
01-513-2012	Printing	6,224	3,000	2,000
01-513-2013	Electricity	17,177	15,800	21,000
01-513-2015	Telephone	22,529	24,350	20,000
01-513-2022	Dues & Subscriptions	1,145	24,203	32,825
01-513-2025	Travel & Training	16,109	28,200	15,000
01-513-2025-01	Travel & Training (LEOSE)	2,341	-	2,400
01-513-2026	Uniforms	15,529	22,800	15,000
01-513-2033	Fuel	84,718	86,000	70,000
01-513-2035	Operating Expense	37,384	50,000	20,000
01-513-2042	Ammunition	1,438	6,100	4,000
01-513-2065	Copier Lease	8,551	7,567	7,210
TOTAL OPERATING EXPENSE		220,656	276,670	214,435
MAINTENANCE				
01-513-3028	Building Maintenance	6,768	20,200	10,000
01-513-3030	Equipment Maintenance	5,987	14,442	15,000
01-513-3032	Vehicle Maintenance	49,697	75,000	50,000
01-513-3060	Small Machines & Equipment	13,910	23,805	5,000
01-513-3068	Service/Maintenance Agmt	39,640	41,925	41,000
TOTAL MAINTENANCE		116,002	175,372	121,000
DEBT SERVICE				
01-513-7747	Lease Purchase - Interest	2,644	2,044	5,982
01-513-7748	Lease Purchase - Principal	27,660	28,261	58,009
TOTAL DEBT SERVICE		30,304	30,305	63,991
FIXED ASSETS				
01-513-8070	Vehicles	12,213	235,283	-
01-513-8071	Equipment/Machines	22,856	18,353	-
01-513-8074	Building	-	45,975	-
TOTAL FIXED ASSETS		35,069	299,611	-
TOTAL POLICE DEPARTMENT		2,570,561	3,350,016	3,044,571

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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.



CITY OF ALAMO, TEXAS

Fund: General

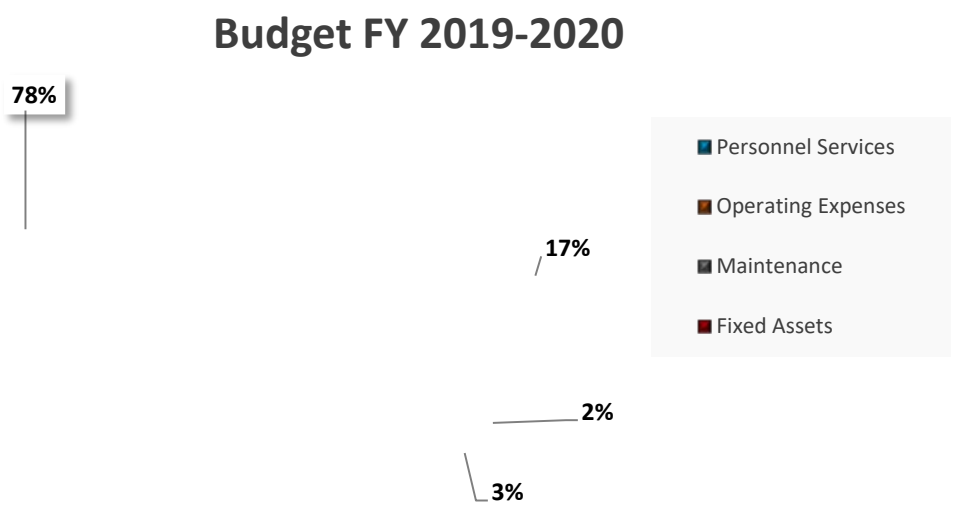
Department: Municipal Court		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
01-514-1001	Salaries & Wages	58,369	56,537	58,163
01-514-1002	Fica & Medicare Taxes	4,465	5,261	4,506
01-514-1004	Worker's Compensation Ins.	224	264	225
01-514-1005	Life/Health Insurance	10,093	10,859	11,528
01-514-1006	Texas Workforce Commission	324	675	450
01-514-1007	Overtime	-	30	1,030
01-514-1009	Texas Municipal Retirement System	4,333	4,058	4,305
TOTAL PAYROLL		77,808	77,684	80,207
OPERATING EXPENSES				
01-514-2010	Office Supplies	794	1,376	1,000
01-514-2012	Printing	1,088	1,300	1,300
01-514-2013	Electricity	4,910	4,750	4,750
01-514-2015	Telephone	2,855	4,400	4,400
01-514-2035-01	Cell Phone for Judge	1,200	1,200	1,200
01-514-2016	Postage	450	560	850
01-514-2022	Dues & Subscription	330	120	150
01-514-2025	Travel & Training	2,724	2,900	4,000
01-514-2035	Operating Expenses	1,863	2,500	1,500
01-514-2065	Copier Lease	1,213	1,300	1,114
TOTAL OPERATING EXPENSES		17,427	20,406	20,264
MAINTENANCE				
01-514-3028	Building Maintenance	1,592	7,200	4,000
01-514-3060	Small Machines & Equipment	2,838	200	2,000
01-514-3068	Service/Maintenance Agmt	968	1,017	1,000
TOTAL MAINTENANCE		5,398	8,417	7,000
CONTRACT SERVICES				
01-514-4017	Legal Fees - Trial Attorney	34,866	36,000	36,000
01-514-4020	Contractual Services	36,000	36,000	36,000
01-514-4084	Delinquent Collection Fees	56,622	32,000	60,000
TOTAL CONTRACT SERVICES		127,488	104,000	132,000
TOTAL MUNICIPAL COURT		228,121	210,507	239,471

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
Library Director	1	1	1
Library Clerk	5	6	6
Total Library Department	6	7	7

Department Description

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

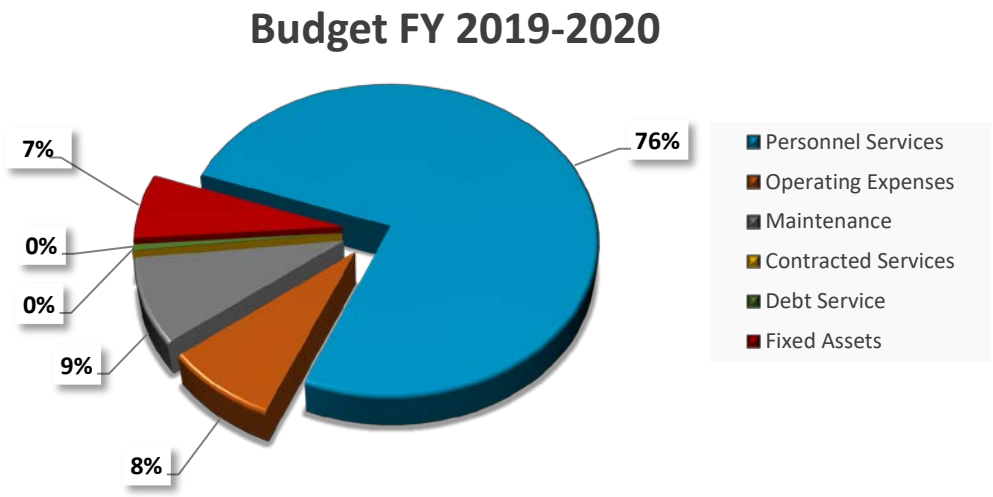


Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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.



CITY OF ALAMO, TEXAS

Fund: General

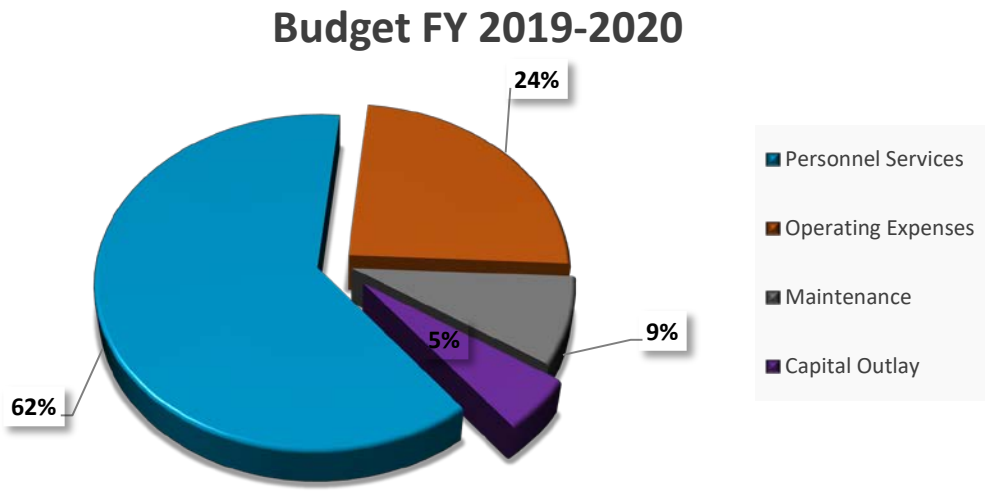
Department: Streets & Sanitation		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
01-518-1001	Salaries & Wages	292,923	312,538	358,787
01-518-1002	Fica & Medicare Taxes	24,036	26,107	28,626
01-518-1004	Worker's Compensation Ins.	31,755	24,414	32,636
01-518-1005	Life/Health Insurance	79,621	82,665	98,125
01-518-1006	Texas Workforce Commission	2,810	625	3,825
01-518-1007	Overtime	21,267	26,500	15,800
01-518-1009	Texas Municipal Retirement System	24,943	24,630	27,353
TOTAL PAYROLL		477,355	497,479	565,152
OPERATING EXPENSES				
01-518-2010	Office Supplies	413	500	500
01-518-2015	Telephone	2,074	2,000	2,000
01-518-2022	Dues & Subscription	80	400	200
01-518-2025	Travel & Training	410	2,000	1,000
01-518-2026	Uniforms	6,445	5,300	5,300
01-518-2033	Fuel	41,814	29,800	29,800
01-518-2034	Chemicals	6,536	5,000	5,000
01-518-2035	Operating Expense	14,139	20,050	17,050
TOTAL OPERATING EXPENSE		71,911	65,050	60,850
MAINTENANCE				
01-518-3029	Equipment Repair	12,334	19,500	16,500
01-518-3032	Vehicle Maintenance	11,648	10,000	10,000
01-518-3044	Street/Sign Maintenance	23,237	22,619	22,000
01-518-3049	Street Lights	10,293	4,681	10,000
01-518-3050	Street Bumps	5,381	2,800	5,000
01-518-3060	Small Machines & Equipment	1,581	3,500	2,000
TOTAL MAINTENANCE		64,474	63,100	65,500
CONTRACTED SERVICES				
01-518-4020	Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES		-	-	-
DEBT SERVICE				
01-518-7747	Lease Purchase - Interest	378	292	205
01-518-7748	Lease Purchase - Principal	3,951	4,038	4,125
TOTAL DEBT SERVICE		4,329	4,330	4,330
FIXED ASSETS				
01-518-8075	Street Reconstruction	27,002	77,000	50,000
TOTAL FIXED ASSETS		27,002	77,000	50,000
TOTAL STREETS & SANITATION		645,071	706,959	745,832

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
Curator of Collections	0	1	1
Total Museum	0	1	1

Department Description

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



CITY OF ALAMO, TEXAS

Fund: General

Department: Museum		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
01-519-1001	Salaries & Wages	31,378	34,983	36,130
01-519-1002	Fica & Medicare Taxes	2,400	2,677	2,764
01-519-1004	Worker's Compensation Ins.	137	157	172
01-519-1005	Life/Health Insurance	5,119	5,592	5,902
01-519-1006	Texas Workforce Commission	54	225	225
01-519-1009	Tex Mun Retirement System	2,337	2,719	2,642
TOTAL PAYROLL		41,425	46,353	47,835
OPERATING EXPENSES				
01-519-2010	Office Supplies	1,024	819	1,746
01-519-2013	Electricity	-	6,200	6,200
01-519-2015	Telephone	2,336	2,892	2,520
01-519-2022	Dues & Subscriptions	118	500	700
01-519-2025	Travel & Training	144	1,000	2,500
01-519-2035	Operating Expense	2,691	2,553	3,500
01-519-2065	Copier Lease	424	1,440	1,440
TOTAL OPERATING EXPENSE		6,737	15,404	18,606
MAINTENANCE				
01-519-3028	Building Maintenance	3,958	5,000	5,000
01-519-3060	Small Machines & Equipment	2,361	2,650	1,500
TOTAL MAINTENANCE		6,319	7,650	6,500
CAPITAL OUTLAY				
01-519-8067	Books & Videos	-	-	1,500
01-519-8074	Building Exhibit(s)	-	-	2,500
TOTAL CONTRACT SERVICES		-	-	4,000
TOTAL MUSEUM		54,481	69,407	76,941

Number of Authorized Full-Time Positions

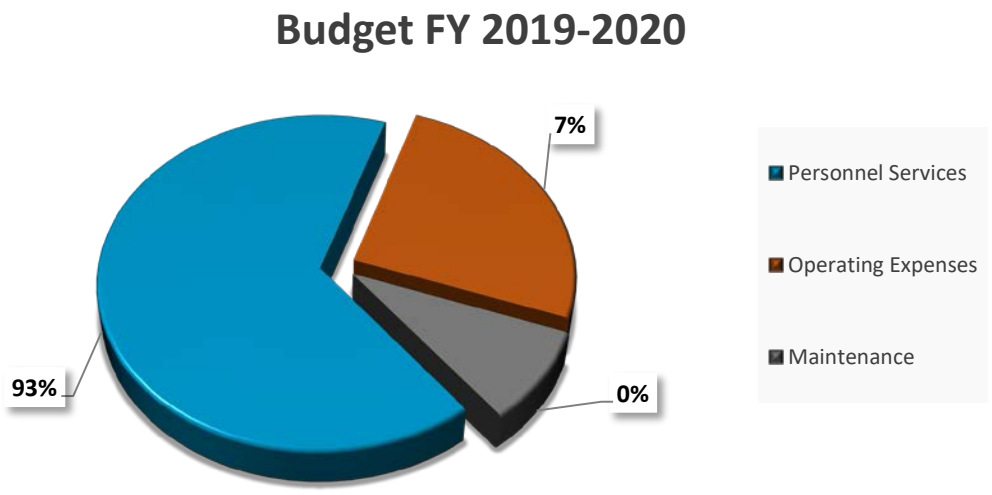
Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
Unit Director	0	0	1
Total Youth Center	0	0	1

Number of Authorized Part-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
Program Supervisor	0	0	0.5
Sports Coordinator	0	0	0.5
Activities Coordinator	0	0	0.5
Total Youth Center - P/T	0	0	1.5

Department Description

The Alamo Yourh Center is a recreational center intended for after school programs for children ages 6-18. The Youth Center offers activities such as arts & crafts, air hockey, billiards, foosball, ping pong, video games, board games, gym activities, computers, game room tournaments and special interest programs and clubs.



CITY OF ALAMO, TEXAS

Fund: General

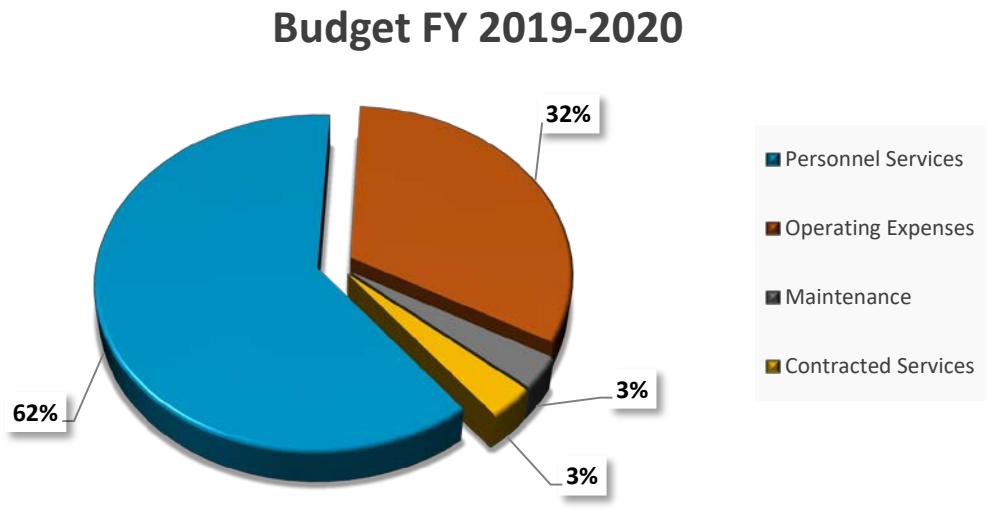
Department: Youth Center		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
01-520-1001	Salaries & Wages	-	75,111	76,240
01-520-1002	Fica & Medicare Taxes	-	5,746	5,833
01-520-1004	Worker's Compensation Ins.	-	2,733	2,773
01-520-1005	Life/Health Insurance	-	6,204	5,764
01-520-1006	Texas Workforce Commission	-	225	225
01-520-1009	Tex Mun Retirement System	-	5,552	5,292
TOTAL PAYROLL		-	95,571	96,127
OPERATING EXPENSES				
01-520-2013	Electricity	-	10,400	-
01-520-2015	Telephone	-	3,910	-
01-520-2035	Operating Expense	-	6,449	6,000
TOTAL OPERATING EXPENSE		-	20,759	6,000
MAINTENANCE				
01-520-3028	Building Maintenance	-	5,000	-
01-519-3060	Small Machines & Equipment	-	8,013	500
TOTAL MAINTENANCE		-	13,013	500
CONTRACT SERVICES				
01-520-4037	Concession	-	800	1,000
TOTAL CONTRACT SERVICES		-	800	1,000
CAPITAL OUTLAY				
01-520-8071	Equipment & Machines	-	9,238	-
TOTAL CONTRACT SERVICES		-	9,238	-
TOTAL YOUTH CENTER		-	139,381	103,627

Number of Authorized Part-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
Swimming Pool Manager	0.5	0.5	0.5
Lifeguards	2.5	2.5	2.5
Total Swimming Pool	3	3	3

Department Description

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



CITY OF ALAMO, TEXAS

Fund: General

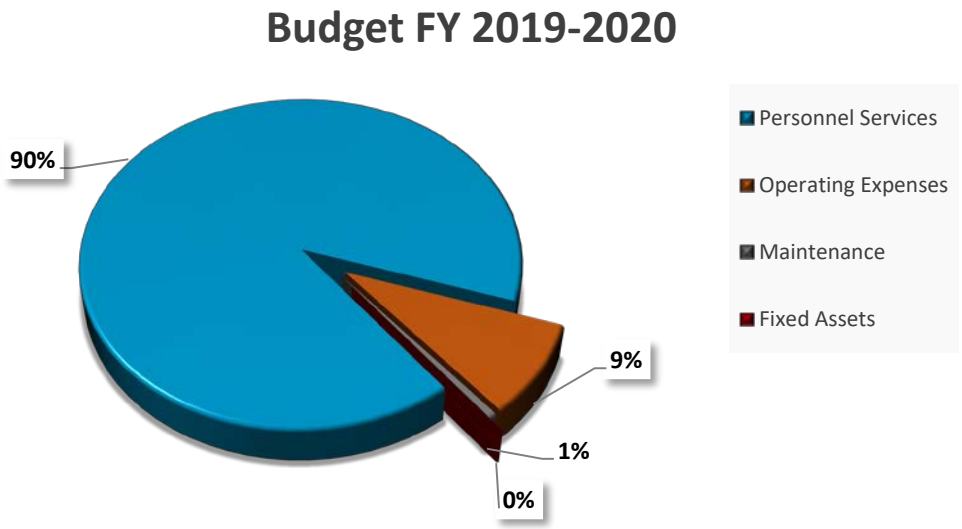
Department: Swimming Pool		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
01-521-1001	Salaries & Wages	24,457	31,625	28,649
01-521-1002	Fica & Medicare Taxes	2,043	3,414	3,414
01-521-1004	Worker's Compensation Ins.	918	1,476	1,476
01-521-1006	Texas Workforce Commission	567	590	590
01-521-1007	Overtime	2,250	1,500	5,000
TOTAL PAYROLL		30,235	38,605	39,129
OPERATING EXPENSES				
01-521-2010	Office Supplies	270	500	500
01-521-2013	Electricity	7,215	9,500	9,500
01-521-2015	Telephone	266	750	300
01-521-2022	Dues & Subscriptions	250	300	300
01-521-2025	Travel & Training	-	650	-
01-521-2026	Uniforms	-	500	500
01-521-2034	Chemicals	4,773	5,000	5,000
01-521-2035	Operating Expense	1,334	1,900	4,500
TOTAL OPERATING EXPENSE		14,108	19,100	20,600
MAINTENANCE				
01-521-3028	Building Maintenance	814	500	2,000
TOTAL MAINTENANCE		814	500	2,000
CONTRACT SERVICES				
01-521-4037	Concession	1,000	2,750	2,000
TOTAL CONTRACT SERVICES		1,000	2,750	2,000
TOTAL SWIMMING POOL		46,157	60,955	63,729

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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.



CITY OF ALAMO, TEXAS

Fund: General

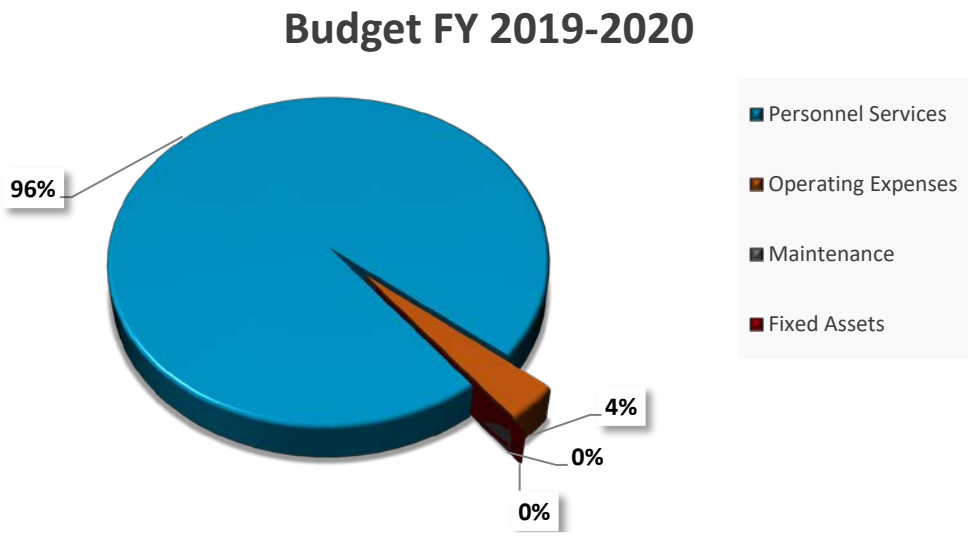
Department: City Manager		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
01-522-1001	Salaries & Wages	122,492	166,047	130,495
01-522-1002	Fica & Medicare Taxes	9,421	12,778	9,990
01-522-1004	Worker's Compensation Ins.	465	481	505
01-522-1005	Life/Health Insurance	13,046	12,756	13,064
01-522-1006	Texas Workforce Commission	359	450	450
01-522-1007	Overtime	664	987	300
01-522-1009	Texas Municipal Retirement System	9,031	11,393	9,547
TOTAL PAYROLL		155,478	204,892	164,351
OPERATING EXPENSES				
01-522-2010	Office Supplies	835	760	760
01-522-2015	Telephone	150	-	645
01-522-2022	Dues & Subscriptions	462	1,100	1,100
01-522-2025	Travel & Training	5,747	7,700	8,900
01-522-2035	Operating Expense	1,027	2,360	2,360
01-522-2065	Copier Lease	1,376	1,281	2,424
TOTAL OPERATING EXPENSE		9,597	13,201	16,189
MAINTENANCE				
01-522-3060	Small Machines & Equipment	1,033	100	1,000
TOTAL MAINTENANCE		1,033	100	1,000
FIXED ASSETS				
01-522-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL CITY MANAGER		166,108	218,193	181,540

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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.



CITY OF ALAMO, TEXAS

Fund: General

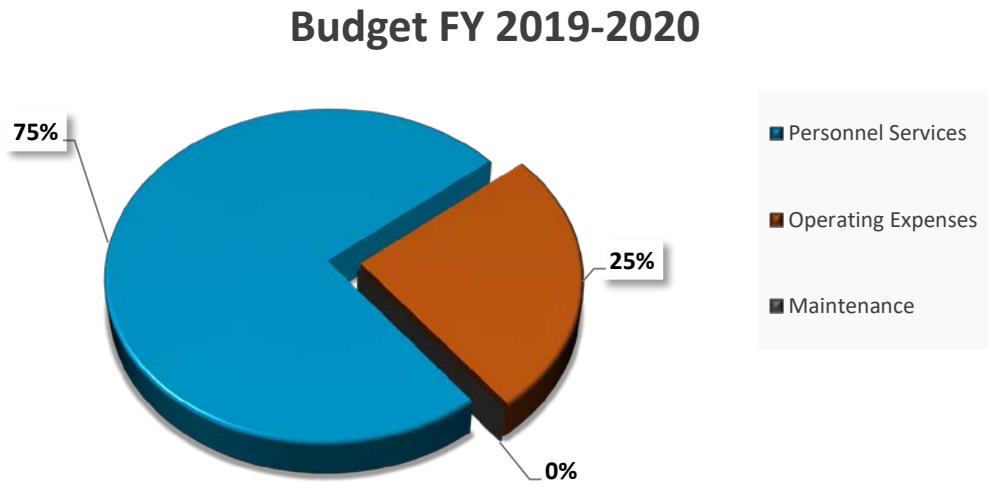
Department: Purchasing		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
01-523-1001	Salaries & Wages	69,390	67,737	66,240
01-523-1002	Fica & Medicare	5,308	5,343	5,075
01-523-1004	Worker's Compensation Ins.	1,283	1,317	1,336
01-523-1005	Life/Health Insurance	10,232	9,605	11,600
01-523-1006	Texas Workforce Commission	324	450	450
01-523-1007	Overtime	-	400	400
01-523-1009	Texas Municipal Retirement System	5,167	5,441	4,849
TOTAL PAYROLL		91,704	90,293	89,950
OPERATING EXPENSES				
01-523-2010	Office Supplies	408	500	250
01-523-2025	Travel & Training	938	1,100	1,500
01-523-2026	Uniforms	318	300	300
01-523-2035	Operating Expense	344	800	250
01-523-2065	Copier Lease	1,127	1,120	1,096
TOTAL OPERATING EXPENSE		3,135	3,820	3,396
MAINTENANCE				
01-523-3060	Small Machines & Equipment	127	-	-
TOTAL MAINTENANCE		127	-	-
FIXED ASSETS				
01-823-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL PURCHASING		94,966	94,113	93,346

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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.



CITY OF ALAMO, TEXAS

Fund: General

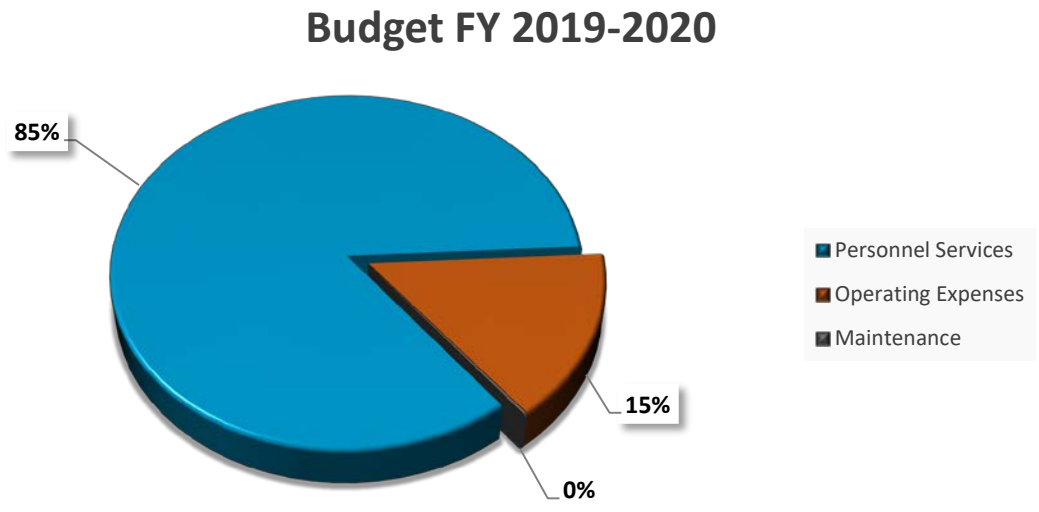
Department: City Secretary		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
01-524-1001	Salaries & Wages	39,864	33,984	42,719
01-524-1002	Fica & Medicare	3,050	3,186	3,268
01-524-1004	Worker's Compensation Ins.	151	163	166
01-524-1005	Life/Health Insurance	4,206	5,484	5,902
01-524-1006	Texas Workforce Commission	212	225	225
01-524-1009	Texas Municipal Retirement System	2,968	3,243	3,123
TOTAL PAYROLL		50,451	46,285	55,403
OPERATING EXPENSES				
01-524-2010	Office Supplies	656	1,328	1,000
01-524-2011	Advertising	15,760	14,300	10,000
01-524-2012	Printing	-	500	500
01-524-2015	Telephone	100	750	250
01-524-2022	Dues & Subscription	2,425	900	900
01-524-2025	Travel & Training	953	2,000	2,000
01-524-2035	Operating Expense	720	1,201	2,300
01-524-2036	Records Codification	-	1,655	1,000
01-524-2065	Copier Lease	1,034	942	948
TOTAL OPERATING EXPENSE		21,648	23,576	18,898
MAINTENANCE				
01-524-3060	Small Machines & Equipment	-	1,229	-
TOTAL MAINTENANCE		-	1,229	-
FIXED ASSETS				
01-524-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL CITY SECRETARY		72,099	71,090	74,301

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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.



CITY OF ALAMO, TEXAS

Fund: General

Department: Human Resources		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
01-525-1001	Salaries & Wages	49,275	49,388	50,864
01-525-1002	Fica & Medicare Taxes	3,770	3,778	3,891
01-525-1004	Worker's Compensation Ins.	186	193	198
01-525-1005	Life/Health Insurance	5,046	5,484	5,764
01-525-1006	Texas Workforce Commission	162	25	225
01-525-1009	Texas Municipal Retirement System	3,666	3,847	3,718
TOTAL PAYROLL		62,105	62,715	64,660
OPERATING EXPENSES				
01-525-2010	Office Supplies	1,641	1,250	1,250
01-525-2011	Advertising	-	800	300
01-525-2012	Printing	725	1,000	1,100
01-525-2022	Dues & Subscriptions	649	1,000	1,000
01-525-2025	Travel & Training	703	5,000	3,500
01-525-2035	Operating Expense	1,346	1,650	1,850
01-525-2065	Copier Lease	1,604	2,392	2,584
TOTAL OPERATING EXPENSE		6,668	13,092	11,584
MAINTENANCE				
01-525-3060	Small Machines & Equipment	97	1,000	100
TOTAL MAINTENANCE		97	1,000	100
CONTRACTED SERVICES				
01-525-4020	Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES		-	-	-
FIXED ASSETS				
01-525-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL HUMAN RESOURCES		68,870	76,807	76,344

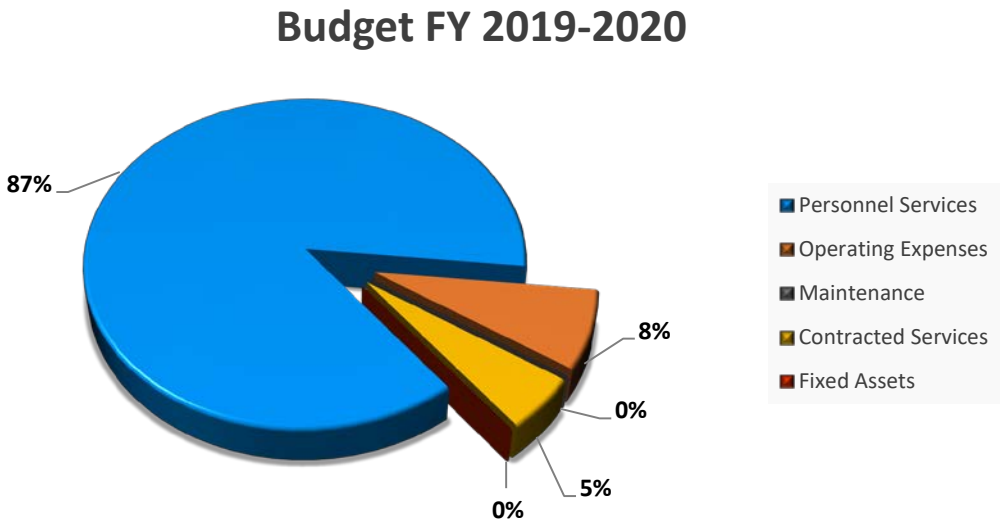
Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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.



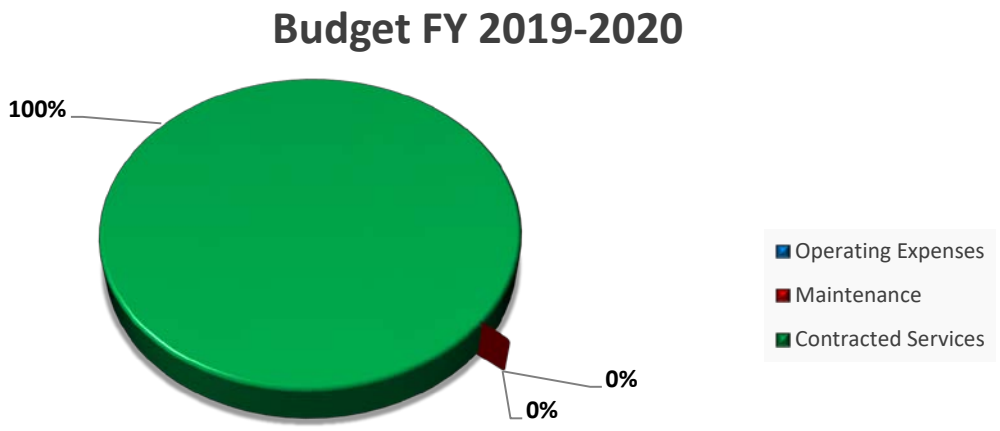
CITY OF ALAMO, TEXAS

Fund: General

Department: Finance		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
01-526-1001	Salaries & Wages	161,035	159,089	160,740
01-526-1002	Fica & Medicare Taxes	12,319	12,379	11,991
01-526-1004	Worker's Compensation Ins.	609	627	608
01-526-1005	Life/Health Insurance	23,487	24,070	25,307
01-526-1006	Texas Workforce Commission	648	900	900
01-526-1007	Overtime	-	530	530
01-526-1009	Texas Municipal Retirement System	11,994	12,606	11,460
TOTAL PAYROLL		210,092	210,201	211,536
OPERATING EXPENSES				
01-526-2010	Office Supplies	3,163	4,199	3,000
01-526-2015	Telephone/Telecommunications	200	1,100	700
01-526-2022	Dues & Subscriptions	205	1,000	1,000
01-526-2025	Travel & Training	6,565	3,400	6,900
01-526-2035	Operating Expense	3,646	5,000	3,000
01-526-2065	Copier Lease	3,809	4,476	3,876
TOTAL OPERATING EXPENSE		17,588	19,175	18,476
MAINTENANCE				
01-526-3060	Small Machines & Equipment	1,368	1,500	-
TOTAL MAINTENANCE		1,368	1,500	-
CONTRACTED SERVICES				
01-526-4020	Contractual Services	6,624	9,450	12,600
TOTAL CONTRACTED SERVICES		6,624	9,450	12,600
FIXED ASSETS				
01-526-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL FINANCE DEPARTMENT		235,672	240,326	242,612

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

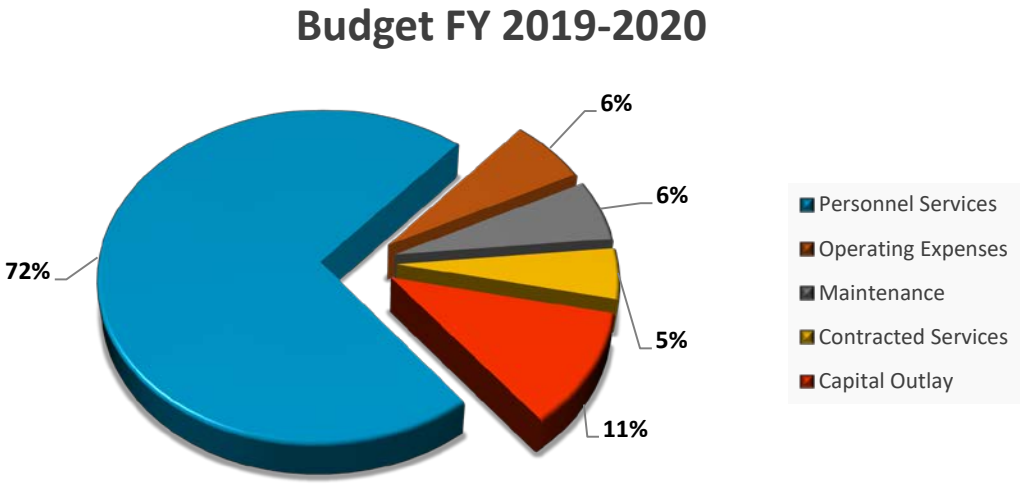
Department: Tax Collection	Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
OPERATING EXPENSES			
01-527-2010 Office Supplies	-	-	-
01-527-2025 Travel & Training	-	-	-
01-527-2035 Operating Expense	-	-	-
TOTAL OPERATING EXPENSE	-	-	-
MAINTENANCE			
01-527-3060 Small Machines & Equipment	-	-	-
01-527-3068 Service/Maintenance Agmt	-	-	-
TOTAL MAINTENANCE	-	-	-
CONTRACTED SERVICES			
01-527-4084 Tax Collection Atty	35,800	30,460	40,000
01-527-4085 Appraisal District	33,461	35,114	36,398
01-527-4086 Hidalgo County Tax	32,627	34,260	34,260
TOTAL CONTRACTED SERVICES	101,888	99,834	110,658
FIXED ASSETS			
01-527-8071 Equipment/Machines	-		-
TOTAL FIXED ASSETS	-	-	-
TOTAL TAX COLLECTION	101,888	99,834	110,658

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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.



CITY OF ALAMO, TEXAS

Fund: General

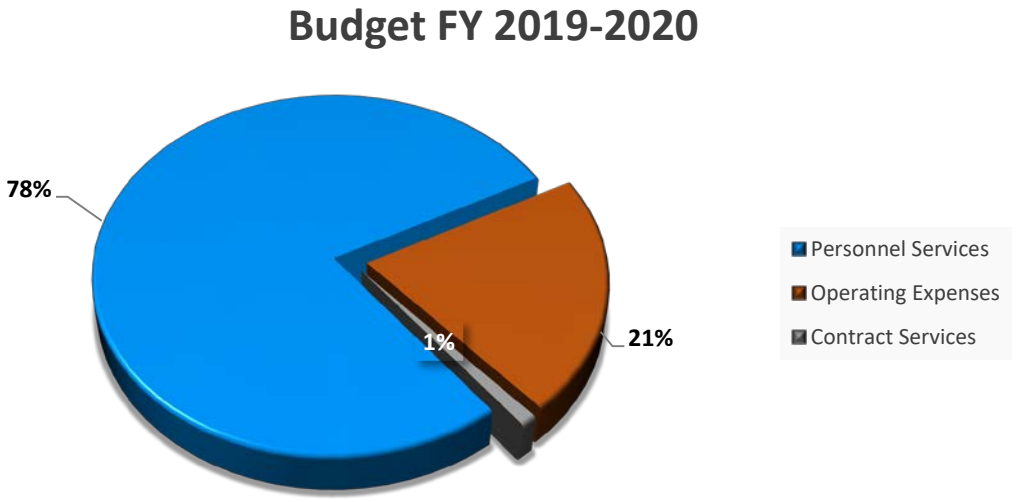
Department: Information Technology		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
01-529-1001	Salaries & Wages	71,171	70,402	73,512
01-529-1002	Fica & Medicare Taxes	5,460	5,472	5,634
01-529-1004	Worker's Compensation Ins.	270	278	285
01-529-1005	Life/Health Insurance	10,093	10,968	11,600
01-529-1006	Texas Workforce Commission	324	450	450
01-529-1007	Overtime	206	200	200
01-529-1009	Texas Municipal Retirement System	5,311	5,572	5,383
TOTAL PAYROLL		92,835	93,342	97,064
OPERATING EXPENSES				
01-529-2010	Office Supplies	383	300	300
01-529-2015	Telephone	754	2,000	1,000
01-529-2022	Dues & Subscriptions	242	200	2,538
01-529-2025	Travel & Training	2,900	2,700	3,000
01-529-2035	Operating Expense	421	550	550
01-529-2065	Copier Lease	1,126	1,120	1,096
TOTAL OPERATING EXPENSE		5,826	6,870	8,484
MAINTENANCE				
01-529-3060	Small Machines & Equipment	3,168	2,315	3,000
01-529-3068	Service/Maintenance Agmt	-	3,200	5,000
TOTAL MAINTENANCE		3,168	5,515	8,000
CONTRACTED SERVICES				
01-529-4020	Contractual Services	6,000	635	6,600
TOTAL CONTRACTED SERVICES		6,000	635	6,600
FIXED ASSETS				
01-529-8071	Equipment/Machines	-	-	15,000
TOTAL FIXED ASSETS		-	-	15,000
TOTAL INFORMATION TECHNOLOGY		107,829	106,362	135,148

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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.



CITY OF ALAMO, TEXAS

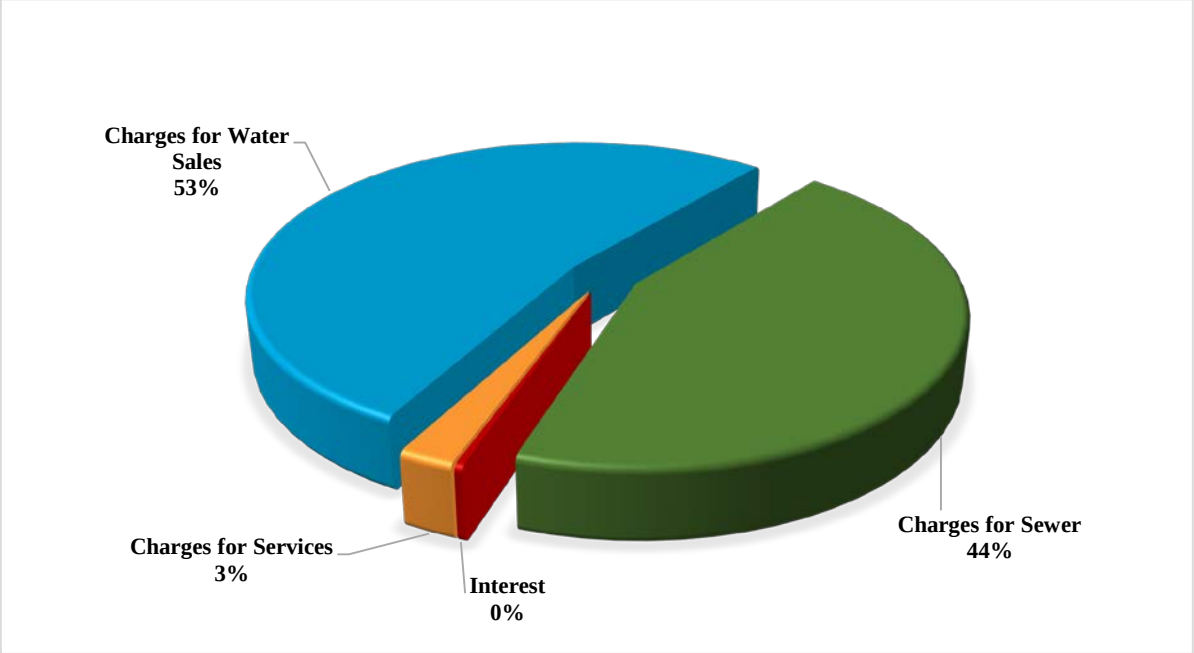
Fund: General

Department: Storm Water		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
01-550-1001	Salaries & Wages	91,542	92,865	94,664
01-550-1002	Fica & Medicare Taxes	7,003	7,110	7,241
01-550-1004	Worker's Compensation Ins.	346	356	368
01-550-1005	Life/Health Insurance	10,093	10,968	11,528
01-550-1006	Texas Workforce Commission	324	450	450
01-550-1009	Texas Municipal Retirement System	6,817	7,148	6,920
TOTAL PAYROLL		116,125	118,897	121,171
OPERATING EXPENSES				
01-550-2010	Office Supplies	466	500	500
01-550-2015	Telephone	828	900	500
01-550-2022	Dues & Subscriptions	18,590	24,995	24,645
01-550-2025	Travel & Training	4,310	5,260	4,800
01-550-2035	Operating Expense	677	1,760	1,500
01-550-2065	Copier Lease	1,127	1,120	1,096
TOTAL OPERATING EXPENSE		25,998	34,535	33,041
MAINTENANCE				
01-550-3060	Small Machines & Equipment	37	1,340	-
TOTAL MAINTENANCE		37	1,340	-
CONTRACTED SERVICES				
01-550-4020	Contractual Services	-	-	-
01-550-4046	Newsletter	-	-	1,600
TOTAL CONTRACTED SERVICES		-	-	1,600
FIXED ASSETS				
01-550-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL STORM WATER		142,160	154,772	155,812

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.

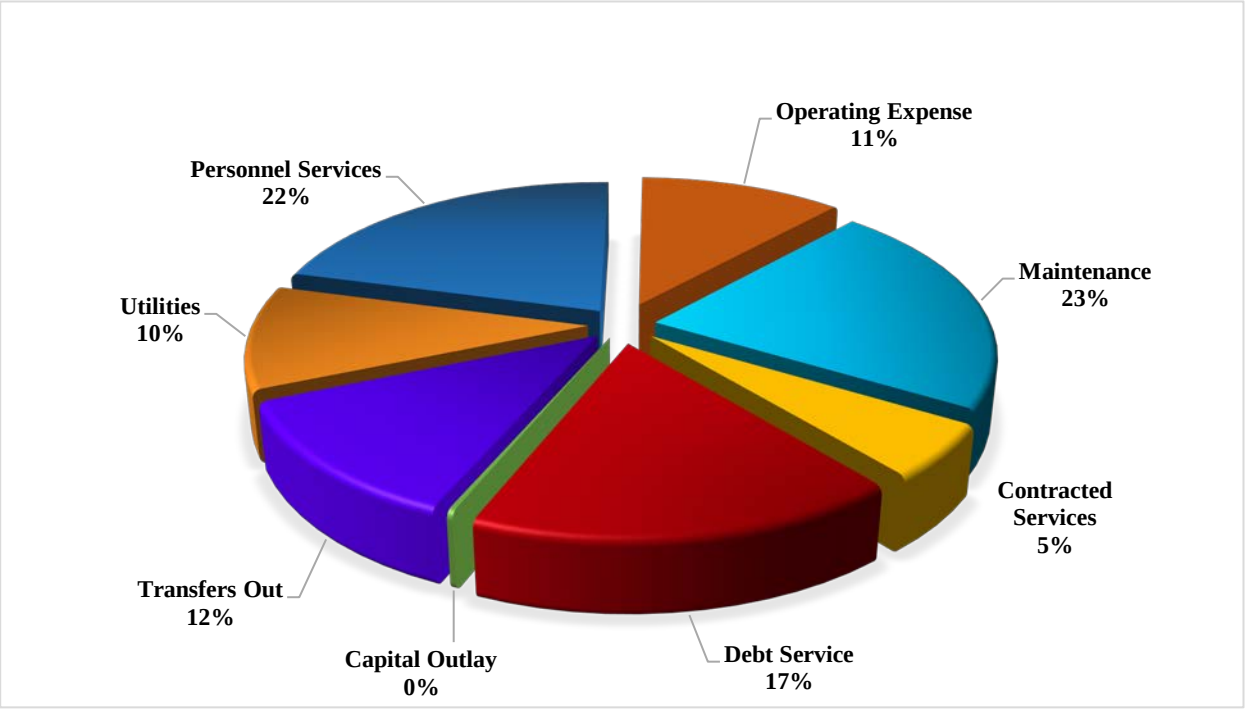
Water and Sewer Revenues by Source
$4,291,100



CITY OF ALAMO, TEXAS

WATER AND SEWER REVENUES		FUND: WATER AND SEWER		
		ACTUAL 2017-2018	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020
CHARGES FOR SERVICES				
03-4-4608	OTHER REVENUES	322	3,000	3,000
03-4-4609	TAP & CONNECTIONS	106,443	80,000	90,000
03-4-4610	METER BOX	1,192	1,600	1,600
03-4-4611	UNPLUG SEWER LINES	2,800	2,500	2,500
03-4-4612	RETURNED CHECK FEES	2,065	1,500	1,500
03-4-4613	PAYMENT EXTENSION FEE	6,540	2,500	2,500
03-4-4614	TAMPERING FEE	945	-	-
03-4-4638	CASH (SHORT/OVER)	690	-	-
TOTAL CHARGES FOR SERVICES		120,997	91,100	101,100
CHARGES FOR WATER SALES				
03-4-4672	WATER SALES	2,213,956	2,275,000	2,275,000
TOTAL CHARGES FOR WATER SALES		2,213,956	2,275,000	2,275,000
CHARGES FOR SEWER				
03-4-4682	SEWER CHARGES	1,812,188	1,955,388	1,900,000
TOTAL CHARGES FOR SEWER		1,812,188	1,955,388	1,900,000
INTEREST				
03-4-4704	INTEREST	44,783	45,000	15,000
TOTAL INTEREST		44,783	45,000	15,000
TRANSFER IN/OTHER FIN				
03-4-4800	LOSS/GAIN ON SALE OF ASSETS	-		
03-4-4871	TRANSFER FROM GENERAL FUND	-	198,377	-
TOTAL TRANSFER IN/OTHER FIN		-	198,377	-
TOTAL REVENUES		4,191,924	4,564,865	4,291,100

Water and Sewer Expenditure by Category
$4,520,368



CITY OF ALAMO, TEXAS

BUDGET SUMMARY BY CATEGORY — **FUND: WATER AND SEWER FUND**

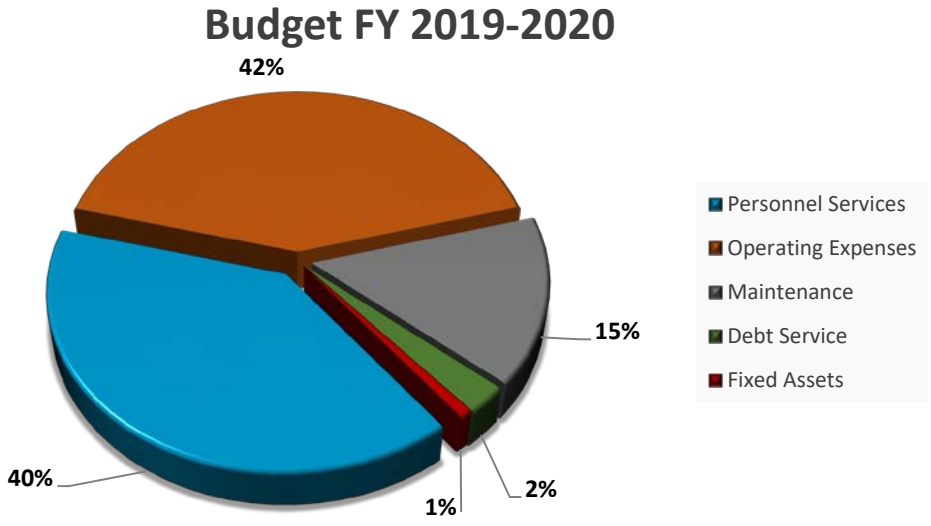
DEPARTMENT	PERSONNEL SERVICES	OPERATING EXPENSE	MAINTENANCE	CONTRACTUAL SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS OUT	UTILITIES	TOTAL BUDGET
WATER	397,293	292,023	153,260	-	25,976	8,000	-	126,400	1,002,952
SEWER	209,692	48,498	410,500	74,524	-	3,500	-	119,600	866,314
WATER PLANT	204,394	152,500	384,100	27,800	-	-	-	132,500	901,294
BILLING	144,515	12,496	16,800	-	-	-	-	40,000	213,811
DEBT SERVICE	-	-	-	-	757,898	-	-	-	757,898
GENERAL ADMINISTRAT	-	13,199	20,000	140,100	-	-	549,300	55,500	778,099
TOTAL GENERAL FUND	**955,894**	**518,716**	**984,660**	**242,424**	**783,874**	**11,500**	**549,300**	**474,000**	**4,520,368**

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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.



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

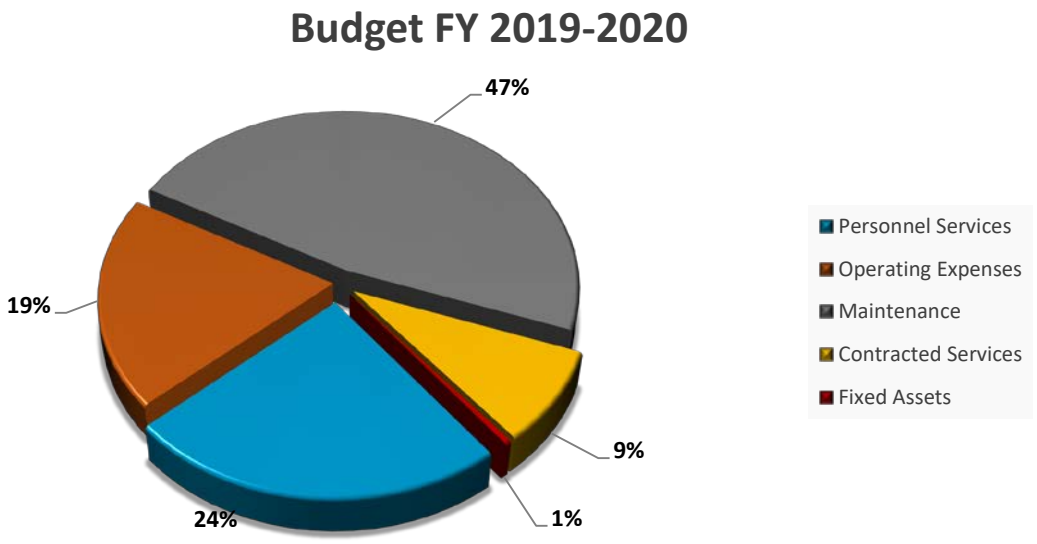
Department: Water		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
03-530-1001	Salaries & Wages	236,462	236,933	251,698
03-530-1002	Fica & Medicare Taxes	20,739	21,683	21,587
03-530-1004	Worker's Compensation Ins.	11,216	11,343	11,345
03-530-1005	Life/Health Insurance	47,246	49,984	57,784
03-530-1006	Texas Workforce Commission	1,624	2,250	2,250
03-530-1007	Overtime	31,127	29,000	32,000
03-530-1009	Texas Municipal Retirement System	20,105	19,380	20,629
TOTAL PAYROLL		368,519	370,573	397,293
OPERATING EXPENSES				
03-530-2010	Office Supplies	922	700	700
03-530-2013	Electricity	7,629	10,000	10,000
03-530-2015	Telephone	64,381	109,000	100,000
03-530-2025	Travel & Training	-	5,500	5,500
03-530-2026	Uniforms	3,020	2,900	2,100
03-530-2033	Fuel	37,398	28,200	16,400
03-530-2035	Operating Expense	29,745	37,900	30,500
03-530-2041	Water	212,145	184,400	252,000
03-530-2065	Copier Lease	2,332	1,314	1,223
TOTAL OPERATING EXPENSE		357,572	379,914	418,423
MAINTENANCE				
03-530-3028	Building Maintenance	9,165	3,000	3,000
03-530-3029	Equipment Repair	13,379	10,000	10,000
03-530-3031	Vehicle Repair	5,903	4,600	4,600
03-530-3050	Fire Hydrants	-	980	12,660
03-530-3060	Small Machines & Equipment	1,664	5,600	2,000
03-530-3065	Valves & Mains	26,409	102,572	100,000
03-530-3078	Water Well	-	-	-
03-530-3080	Meter Replacement Program	2,910	26,200	21,000
TOTAL MAINTENANCE		59,430	152,952	153,260
DEBT SERVICE				
03-530-7747	Lease Purchase - Interest	3,203	6,220	1,226
03-530-7748	Lease Purchase - Principal	-	126,064	24,750
TOTAL DEBT SERVICE		3,203	132,284	25,976
FIXED ASSETS				
03-530-8070	Vehicles	-	-	-
03-530-8071	Equipment/Machines	-	27,380	8,000
03-530-8075	R.O.W Acquisitions	-	2,100	-
TOTAL FIXED ASSETS		-	29,480	8,000
TOTAL WATER DEPARTMENT		788,724	1,065,203	1,002,952

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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.



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

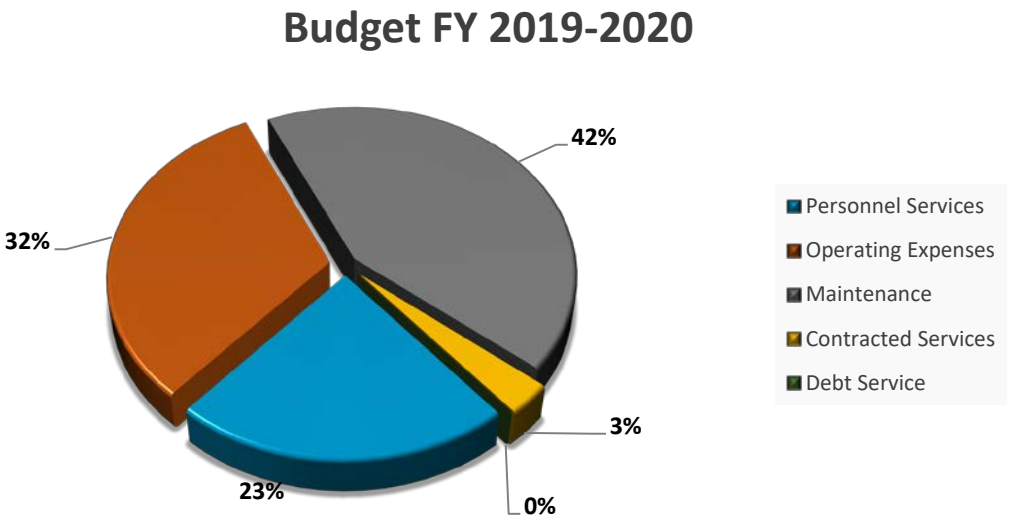
Department: Sewer		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
03-531-1001	Salaries & Wages	157,591	131,484	133,770
03-531-1002	Fica & Medicare Taxes	17,590	13,762	11,993
03-531-1004	Worker's Compensation Ins.	4,829	4,056	4,115
03-531-1005	Life/Health Insurance	22,120	23,225	24,454
03-531-1006	Texas Workforce Commission	661	900	900
03-531-1007	Overtime	70,079	48,300	23,000
03-531-1009	Texas Municipal Retirement System	15,504	12,873	11,460
TOTAL PAYROLL		288,374	234,600	209,692
OPERATING EXPENSES				
03-531-2010	Office Supplies	141	131	-
03-531-2013	Electricity	122,983	105,000	95,000
03-531-2015	Telephone	4,068	7,100	4,100
03-531-2025	Travel & Training	2,804	4,500	4,500
03-531-2026	Uniforms	1,392	1,600	1,600
03-531-2033	Fuel	18,415	12,000	20,500
03-531-2034	Chemicals	27,317	29,700	22,000
03-531-2035	Operating Expense	17,222	26,398	20,398
TOTAL OPERATING EXPENSE		194,342	186,429	168,098
MAINTENANCE				
03-531-3028	Building Maintenance	-	-	-
03-531-3030	Equipment Maintenance	69,296	74,000	60,000
03-531-3032	Vehicle Maintenance	6,867	19,000	19,000
03-531-3060	Small Machine & Equipment	6,299	7,700	1,500
03-531-3065	Valves & Mains	329,823	388,646	330,000
TOTAL MAINTENANCE		412,285	489,346	410,500
CONTRACTED SERVICES				
03-531-4022	Permit Fees	44,938	46,124	55,124
03-531-4038	Testing	25,761	23,200	19,400
TOTAL CONTRACTED SERVICES		70,699	69,324	74,524
FIXED ASSETS				
03-531-8071	Equipment/Machines	-	3,500	3,500
TOTAL FIXED ASSETS		-	3,500	3,500
TOTAL SEWER DEPARTMENT		965,700	983,199	866,314

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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).



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

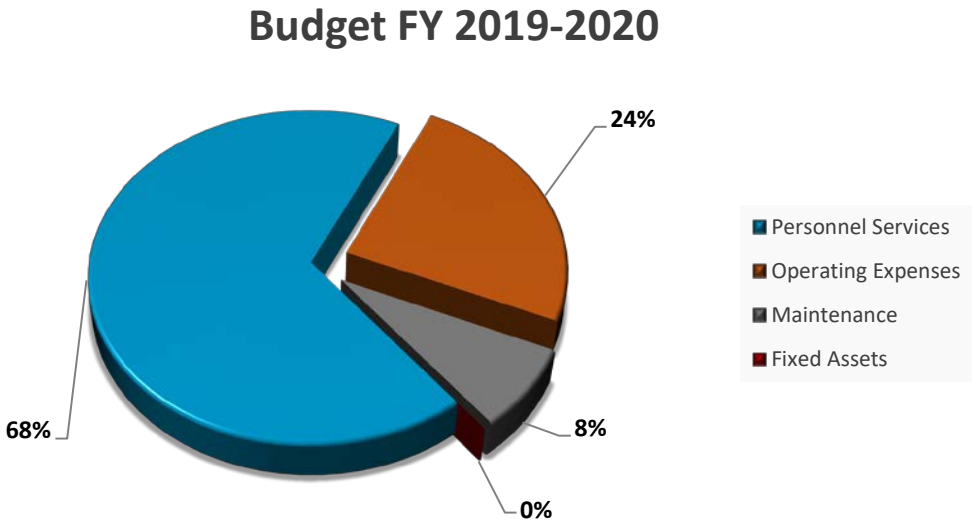
Department: Water Plant		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
03-534-1001	Salaries & Wages	151,450	152,897	128,262
03-534-1002	Fica & Medicare Taxes	14,230	13,099	11,189
03-534-1004	Worker's Compensation Ins.	8,339	7,517	6,306
03-534-1005	Life/Health Insurance	23,642	21,557	28,820
03-534-1006	Texas Workforce Commission	810	1,125	1,125
03-534-1007	Overtime	32,985	60,700	18,000
03-534-1009	Texas Municipal Retirement System	13,830	13,313	10,692
TOTAL PAYROLL		245,286	270,208	204,394
OPERATING EXPENSES				
03-534-2010	Office Supplies	230	300	300
03-534-2013	Electricity	126,505	153,000	120,000
03-534-2015	Telephone	2,907	6,500	6,500
03-534-2025	Travel & Training	2,057	3,000	3,000
03-534-2026	Uniforms	1,326	2,400	1,500
03-534-2033	Fuel	4,745	6,000	6,000
03-534-2034	Chemicals	148,314	137,550	137,000
03-534-2035	Operating Expense	7,418	14,700	10,700
TOTAL OPERATING EXPENSE		293,502	323,450	285,000
MAINTENANCE				
03-534-3027	General Maintenance	7,909	21,500	15,500
03-534-3028	Building Maintenance	1,768	8,400	3,000
03-534-3030	Equipment Maintenance	67,659	65,400	61,400
03-534-3031	Vehicle Repair	967	1,000	1,000
03-534-3032	Vehicle Maintenance	791	1,700	1,700
03-534-3060	Small Machines & Equipment	2,022	2,590	1,500
03-534-3065	Valves & Mains	-	105,494	300,000
TOTAL MAINTENANCE		81,116	206,084	384,100
CONTRACTED SERVICES				
03-534-4022	Permit Fees	12,005	14,200	11,800
03-534-4038	Testing	20,795	37,000	16,000
TOTAL CONTRACTED SERVICES		32,800	51,200	27,800
DEBT SERVICE				
03-537-7747	Lease Purchase - Interest	-	-	-
03-534-7748	Lease Purchase - Principal	-	-	-
TOTAL CONTRACTED SERVICES		-	-	-
FIXED ASSETS				
03-534-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL WATER PLANT DEPARTMENT		652,704	850,942	901,294

Number of Authorized Full-Time Positions

Personnel	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
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.



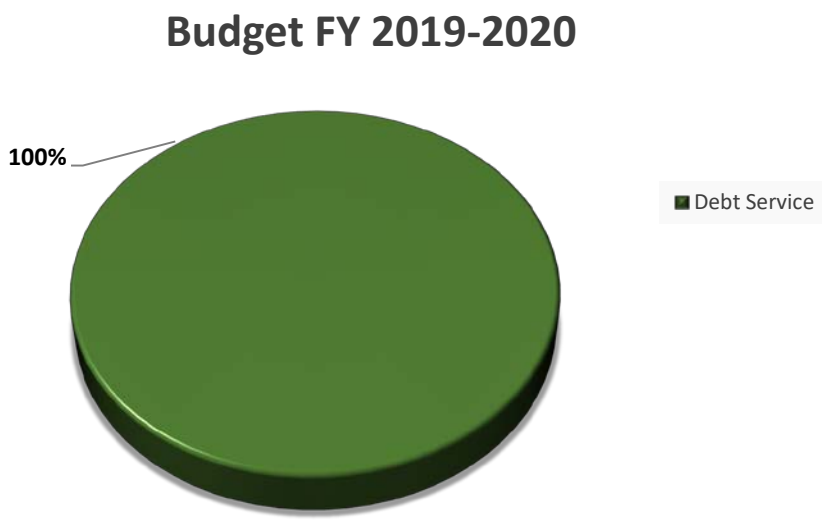
CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Water Billing		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
PAYROLL				
03-536-1001	Salaries & Wages	100,727	85,637	105,337
03-536-1002	Fica & Medicare Taxes	8,162	8,426	7,332
03-536-1004	Worker's Compensation Ins.	398	426	371
03-536-1005	Life/Health Insurance	20,186	21,936	23,056
03-536-1006	Texas Workforce Commission	666	900	900
03-536-1007	Overtime	1,389	2,015	515
03-536-1009	Texas Municipal Retirement System	7,940	8,581	7,004
TOTAL PAYROLL		139,468	127,921	144,515
OPERATING EXPENSES				
03-536-2010	Office Supplies	1,415	1,600	1,600
03-536-2016	Postage	38,670	41,500	40,000
03-536-2025	Travel & Training	35	578	578
03-536-2035	Operating Expense	3,130	6,106	6,106
03-536-2065	Copier Lease	3,523	4,812	4,212
TOTAL OPERATING EXPENSE		46,773	54,596	52,496
MAINTENTANCE				
03-536-3060	Small Machines & Equipment	1,180	1,300	1,300
03-536-3068	Service/Maintenance Agmt	13,491	15,500	15,500
TOTAL MAINTENANCE		14,671	16,800	16,800
FIXED ASSETS				
03-536-8071	Building	-	-	-
03-539-8073	Office Equipment			-
TOTAL FIXED ASSETS		-	-	-
TOTAL WATER BILLING DEPARTMENT		200,912	199,317	213,811

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.



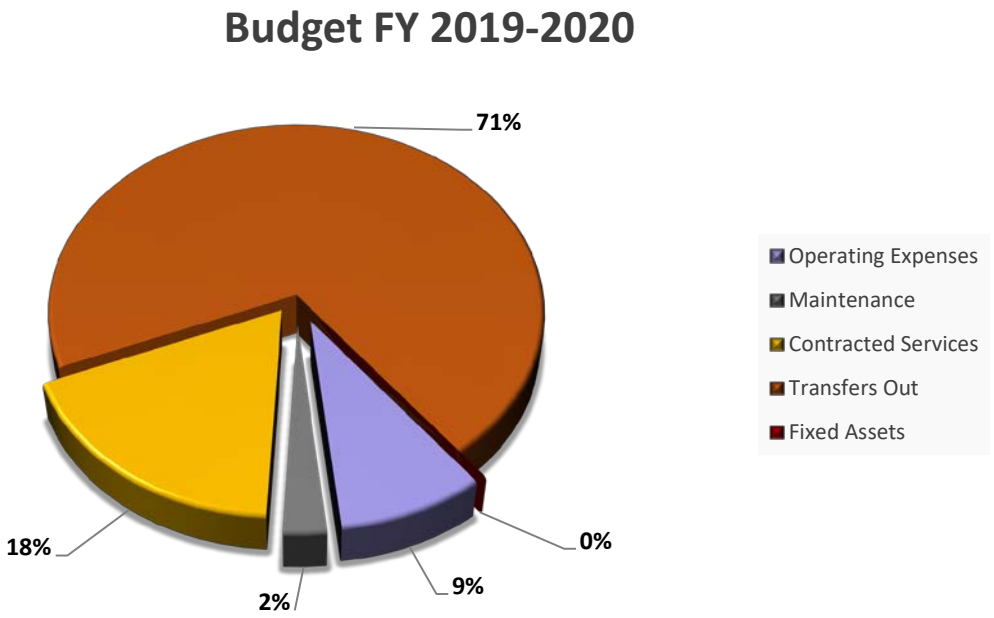
CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Debt Service		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
DEBT SERVICE				
03-537-7741	Principal 2000 - Bond Series	-	62,000	64,000
03-537-7742	Principal 2007 - Bond Series	-	215,000	220,000
03-537-7743	Principal 2012 - Bond Series	-	29,000	31,000
03-537-7744	Principal 2017 - Bond Series	-	45,000	45,000
03-537-7745	Principal 2018 - Bond Series	-	-	-
03-537-7751	Interest 2000 - Bond Series	103,365	100,710	97,920
03-537-7752	Interest 2007 - Bond Series	59,219	54,020	48,528
03-537-7753	Interest 2012 - Bond Series	2,807	2,350	1,800
03-537-7754	Interest 2017 - Bond Series	20,185	20,066	19,823
03-537-7755	Interest 2018 - Bond Series	-	178,668	206,038
03-537-7770	Administrative Fee	1,650	2,457	3,500
03-537-7772	Reserve Fund/Water Plant	-	289	20,289
TOTAL DEBT SERVICE		187,226	709,560	757,898
TOTAL DEBT SERVICE		187,226	709,560	757,898

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.



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: General Administration		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
OPERATING EXPENSES				
03-538-2011	Advertising	-	500	-
03-538-2012	Printing	-	2,105	-
03-538-2015	Telephone	5,660	11,500	11,500
03-538-2021	Insurance	51,808	63,800	44,000
03-538-2035	Operating Expenses	23,894	23,379	13,199
TOTAL OPERATING EXPENSE		81,362	101,284	68,699
MAINTENANCE				
03-538-3029	Equipment Repair	-	1,000	-
03-538-3068	Service/Maintenance Agmt	19,437	7,800	20,000
TOTAL MAINTENANCE		19,437	8,800	20,000
CONTRACTED SERVICES				
03-538-4017	Legal Fees	27,859	38,500	45,000
03-538-4018	Engineering Fees	19,385	89,000	30,000
03-538-4019	Audit Fees	13,500	15,100	15,100
03-538-4020	Consulting Fees	-	89,500	50,000
TOTAL CONTRACTED SERVICES		60,744	232,100	140,100
TRANSFERS OUT				
03-538-6001	Transfer to General Fund	350,000	350,000	350,000
03-538-6003	Transfer to Debt Service Fund	199,300	199,300	199,300
03-538-6004	Transfer to Series 2012A	-	-	-
TOTAL TRANSFERS OUT		549,300	549,300	549,300
FIXED ASSETS				
03-538-8073	Office Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
AMORTIZATION & DEPREC.				
03-538-9002	Depreciation	635,279	-	-
TOTAL FIXED ASSETS		635,279	-	-
TOTAL GENERAL ADMINISTRATION		1,346,122	891,484	778,099

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 2017-2018	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020
TAXES				
02-4-4001	CURRENT PROPERTY TAXES	540,764	592,239	582,239
02-4-4006	PENALTY INTEREST	16,872	10,000	10,000
02-4-4407	DELINQUENT PROPERTY TAX	24,044	20,000	20,000
02-4-4010	HCAD PRIOR YR	-	-	-
TOTAL TAXES		581,680	622,239	612,239
CHARGES FOR SERVICES				
02-4-4608	OTHER REVENUES	-	-	-
TOTAL CHARGES FOR SERVICES		-	-	-
INTEREST				
02-4-4704	INTEREST EARNED	16,571	500	500
TOTAL INTEREST		16,571	500	500
TRANSFER IN/OTHER FIN				
02-4-4804	TRANSFER FROM AEDC	495,550	483,306	480,969
02-4-4806	TRANSFER FROM WATER & SEWER FUND	199,300	199,300	199,300
TOTAL TRANSFER IN/OTHER FIN		694,850	682,606	680,269
TOTAL REVENUES		1,293,101	1,305,345	1,293,008

CITY OF ALAMO, TEXAS

Fund: Debt Service

Department: Debt Service		Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
DEBT SERVICE				
02-537-7744	Principal 2008 - Bond Series	145,000	150,000	155,000
02-537-7746	Principal 2012A - Bond Series	370,000	375,000	390,000
02-537-7747	Principal 2013 - Bond Series	355,000	360,000	375,000
02-537-7754	Interest 2008 - Bond Series	70,204	64,688	58,969
02-537-7756	Interest 2012A - Bond Series	150,900	143,450	134,825
02-537-7757	Interest 2013 - Bond Series	73,963	65,025	55,838
02-237-7770	Administrative Fees	800	5,000	5,000
TOTAL DEBT SERVICE		1,165,867	1,163,163	1,174,632
TOTAL DEBT SERVICE		1,165,867	1,163,163	1,174,632

SPECIAL REVENUE FUND

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

CITY OF ALAMO, TEXAS

HOTEL AND MOTEL REVENUES — FUND: HOTEL AND MOTEL

		ACTUAL 2017-2018	AMENDED BUDGET 2018-2019	ADOPTED BUDGET 2019-2020
SALES TAX				
13-4-4152	PALACE INN TAX REVENUES	16,469	22,000	20,000
13-4-4153	LA COPA INN TAX REVENUES	25,208	28,600	26,000
13-4-4154	ALAMO INN-HIBISCUS HOUSE	-	500	500
13-4-4155	LA QUINTA INN & SUITES	45,445	39,525	56,000
13-4-4156	CASA DEL VALLE	223	-	-
TOTAL SALES TAX		87,345	90,625	102,500
CHARGES FOR SERVICES				
13-4-4608	OTHER REVENUES	-	-	-
TOTAL CHARGES FOR SERVICES		-	-	-
INTEREST				
13-4-4704	INTEREST EARNED	10,913	15,500	1,000
TOTAL INTEREST		10,913	15,500	1,000
TOTAL REVENUES		98,258	106,125	103,500

CITY OF ALAMO, TEXAS

Fund: Hotel & Motel

Department: Hotel & Motel	Actual 2017-2018	Amended Budget 2018-2019	Adopted Budget 2019-2020
OPERATING EXPENSE			
13-511-2011 Promotional/Advertising	63,928	78,532	78,403
13-511-2022 Dues & Subscriptions	1,323	1,323	1,500
13-511-2035 Operating Expense	-	-	-
TOTAL OPERATING EXPENSE	65,251	79,855	79,903
MAINTENANCE			
13-511-3028 Building Maintenance	-	-	-
TOTAL MAINTENANCE	-	-	-
CONTRACTED SERVICES			
13-511-4099 Contracted Services	-	3,000	-
TOTAL MAINTENANCE	-	3,000	-
PROGRAM EXPENSE			
13-511-5057 Chamber of Commerce	23,000	23,000	23,000
TOTAL MAINTENANCE	23,000	23,000	23,000
TOTAL HOTEL MOTEL	88,251	105,855	102,903

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 (.0827) of the total tax rate (.5817) or 14.21% 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 $.5817 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.

The City's credit rating S&P A+

REVENUE

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

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

These bonds include $2,967,000 in Revenue Bonds issued on June 1, 2000 to construct a new Water Plant and to pay for cost of issuance. On October 10, 2007 the City of Alamo issued $4,000,000 in Revenue Bonds for the Alamo Road Sewer and to pay for cost of issuance. On February 1, 2012 the City of Alamo issued $279,000 in Revenue Bonds for the Colonia's Wastewater Improvements. On March 1, 2017 the City of Alamo issued $1,000,000 in Revenue Bonds for the planning, acquisition and design of a new wastewater treatment plant and to pay for the cost of issuance. On October 4, 2018 the City of Alamo issued $10,335,000 in Revenue Bonds for the construction of the wastewater treatment plant.

DEBT SERVICE
BOND SCHEDULES

CITY OF ALAMO, TEXAS
COMBINATION TAX & REVENUE -COB
MATURITY SCHEDULE RECAP - ALL SERIES
AS OF SEPTEMBER 30, 2020

Fiscal Year	Interest Payments 15-Feb	Interest Payments 15-Aug	Principal Due	Outstanding 30-Sep
2019	$ -	$ -	$ -	$ 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	-
	773,380	642,869	8,590,000	

CITY OF ALAMO, TEXAS
CERTIFICATE OF GENERAL OBLIGATION
SERIES 2008
AS OF SEPTEMBER 30, 2020

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

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2019	$ -	$ -	$ 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	-
	293,087	1,650,000	

CITY OF ALAMO, TEXAS
GENERAL OBLIGATION DEBT
SERIES 2012A
AS OF SEPTEMBER 30, 2020

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

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2019	$ -	$ -	$ 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	-
	918,250	4,925,000	

CITY OF ALAMO, TEXAS
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2013
AS OF SEPTEMBER 30, 2020

FUND : DEBT SERVICE - I&S **AMOUNT:** $3,835,000

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2019	$ -	$ -	$ 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	-
	204,913	2,015,000	

REVENUE BONDS
DEBT SCHEDULES

CITY OF ALAMO, TEXAS
REVENUE BONDS
MATURITY SCHEDULE RECAP - ALL SERIES
AS OF SEPTEMBER 30, 2020

Fiscal Year	Interest Payments	Principal Due	Outstanding 30-Sep
2019	$ -	$ -	$ 15,478,000
2020	354,734	360,000	15,118,000
2021	344,382	574,000	14,544,000
2022	332,547	593,000	13,951,000
2023	320,237	574,000	13,377,000
2024	307,303	597,000	12,780,000
2025	293,438	610,000	12,170,000
2026	278,724	629,000	11,541,000
2027	263,021	658,000	10,883,000
2028	249,962	507,000	10,376,000
2029	238,051	516,000	9,860,000
2030	226,227	525,000	9,335,000
2031	213,484	540,000	8,795,000
2032	200,928	554,000	8,241,000
2033	187,444	564,000	7,677,000
2034	173,409	579,000	7,098,000
2035	158,773	595,000	6,503,000
2036	143,529	610,000	5,893,000
2037	127,742	626,000	5,267,000
2038	112,283	577,000	4,690,000
2039	97,203	594,000	4,096,000
2040	81,565	646,000	3,450,000
2041	65,413	465,000	2,985,000
2042	55,989	475,000	2,510,000
2043	46,368	480,000	2,030,000
2044	36,546	490,000	1,540,000
2045	26,473	500,000	1,040,000
2046	16,094	515,000	525,000
2047	5,408	525,000	-
	4,957,277	15,478,000	

CITY OF ALAMO, TEXAS
WATERWORKS & SEWER BOND
SERIES 2000
AS OF SEPTEMBER 30, 2020

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

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2019	$ -	$ -	$ 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	-
	1,232,510	2,212,000	

CITY OF ALAMO, TEXAS
WATERWORKS & SEWER SYSTEM REVENUE BOND
SERIES 2007
AS OF SEPTEMBER 30, 2020

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

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2019	$ -	$ -	$ 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	-
	215,456	1,925,000	

CITY OF ALAMO, TEXAS
WATERWORKS & SEWER
SERIES 2012
AS OF SEPTEMBER 30, 2020

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

Date	Interest Payments	Principal Due	Outstanding September 30th
2019	$ -	$ -	$ 96,000
2020	1,799	31,000	65,000
2021	1,159	32,000	33,000
2022	409	33,000	-
	3,368	96,000	

CITY OF ALAMO, TEXAS
WATERWORKS & SEWER SYSTEM REVENUE BOND
SERIES 2017
AS OF SEPTEMBER 30, 2020

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

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2019	$ -	$ -	$ 910,000
3/1/2020	9,987	45,000	865,000
9/1/2020	9,836	-	865,000
3/1/2021	9,836	45,000	820,000
9/1/2021	9,634	-	820,000
3/1/2022	9,634	45,000	775,000
9/1/2022	9,375	-	775,000
3/1/2023	9,375	45,000	730,000
9/1/2023	9,055	-	730,000
3/1/2024	9,055	45,000	685,000
9/1/2024	8,682	-	685,000
3/1/2025	8,682	45,000	640,000
9/1/2025	8,257	-	640,000
3/1/2026	8,257	45,000	595,000
9/1/2026	7,789	-	595,000
3/1/2027	7,789	50,000	545,000
9/1/2027	7,236	-	545,000
3/1/2028	7,236	50,000	495,000
9/1/2028	6,656	-	495,000
3/1/2029	6,656	50,000	445,000
9/1/2029	6,054	-	445,000
3/1/2030	6,054	50,000	395,000
9/1/2030	5,429	-	395,000
3/1/2031	5,429	50,000	345,000
9/1/2031	4,786	-	345,000
3/1/2032	4,786	55,000	290,000
9/1/2032	4,057	-	290,000
3/1/2033	4,057	55,000	235,000
9/1/2033	3,312	-	235,000
3/1/2034	3,312	55,000	180,000
9/1/2034	2,553	-	180,000
3/1/2035	2,553	60,000	120,000
9/1/2035	1,713	-	120,000
3/1/2036	1,713	60,000	60,000
9/1/2036	861	-	60,000
3/1/2037	861	60,000	-
9/1/2037	-	-	
	220,552	910,000	

CITY OF ALAMO, TEXAS
WATERWORKS & SEWER BOND
SERIES 2018
AS OF SEPTEMBER 30, 2020

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

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2019	$ -	$ -	$ 10,335,000
2/1/2020	93,332	-	10,335,000
8/1/2020	93,332	-	10,335,000
2/1/2021	93,332	-	10,335,000
8/1/2021	92,584	205,000	10,130,000
2/1/2022	92,584	-	10,130,000
8/1/2022	91,638	215,000	9,915,000
2/1/2023	91,638	-	9,915,000
8/1/2023	90,516	220,000	9,695,000
2/1/2024	90,516	-	9,695,000
8/1/2024	89,147	230,000	9,465,000
2/1/2025	89,147	-	9,465,000
8/1/2025	87,596	235,000	9,230,000
2/1/2026	87,596	-	9,230,000
8/1/2026	85,808	245,000	8,985,000
2/1/2027	85,808	-	8,985,000
8/1/2027	83,844	255,000	8,730,000
2/1/2028	83,844	-	8,730,000
8/1/2028	80,906	365,000	8,365,000
2/1/2029	80,906	-	8,365,000
8/1/2029	77,835	370,000	7,995,000
2/1/2030	77,835	-	7,995,000
8/1/2030	74,629	375,000	7,620,000
2/1/2031	74,629	-	7,620,000
8/1/2031	71,260	385,000	7,235,000
2/1/2032	71,260	-	7,235,000
8/1/2032	67,770	390,000	6,845,000
2/1/2033	67,770	-	6,845,000
8/1/2033	64,155	395,000	6,450,000
2/1/2034	64,155	-	6,450,000
8/1/2034	60,369	405,000	6,045,000
2/1/2035	60,369	-	6,045,000
8/1/2035	56,474	410,000	5,635,000
2/1/2036	56,474	-	5,635,000
8/1/2036	52,442	420,000	5,215,000
2/1/2037	52,442	-	5,215,000
8/1/2037	48,249	430,000	4,785,000
2/1/2038	48,249	-	4,785,000
8/1/2038	43,964	435,000	4,350,000
2/1/2039	43,964	-	4,350,000
8/1/2039	39,559	445,000	3,905,000
2/1/2040	39,559		3,905,000
8/1/2040	35,032	455,000	3,450,000
Thereafter	252,290	3,450,000	-
	3,284,803	10,335,000	

CAPITAL EXPENDITURES

CAPITAL EXPENDITURES/EXPENSES

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

Fund	Department	Amount	Description
General	Streets	$ 50,000	Street Improvement (various)
		50,000	
General	Parks & Rec	100,000	Update Telephone System
		100,000	
General	IT	15,000	Update Telephone System
		15,000	
	Total General Fund	**$ 165,000**	
Series Bond 2018	Water	$ 2,935,000	Waste Water Treatment Plant
		$ 2,935,000	
Enterprise	Water	$ 21,000	Meter Replacement Program
Enterprise	Water	12,660	Fire Hydrants
Enterprise	Water	8,000	Service Center garage door
Enterprise	Water	100,000	Valves & Mains
		141,660	
Enterprise	Sewer	75,000	Valves & Mains
Enterprise	Sewer	25,000	Lift Station sewer lines adj
		100,000	
Enterprise	Waterplant	100,000	Valves & Mains
		100,000	
	Total Enterprise	**$ 3,276,660**	
	Total	**$ 3,441,660**	

CAPITAL IMPROVEMENT PLAN

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

Below is an estimated impact of operating costs for all capital items.

Project	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Street Improvements	$ 50,000	$ 50,000	$ 75,000	$ 75,000	$ 75,000
Park Restroom Enhancement	100,000	$ -	$ -	$ -	$ -
Building & Imp	-	-	-	-	-
Equipment	15,000	75,000	50,000	50,000	50,000
Total General Fund	$ 165,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
Waste Water Treatment Plant	$ 2,935,000	$ 2,400,000	$ 5,000,000	$ -	$ -
Equipment	8,000	-	-	-	-
Meter Replacement program	21,000	21,000	21,000	21,000	21,000
Fire Hydrant	12,660	12,660	12,660	12,660	12,660
Valves & Mains - Water	100,000	100,000	100,000	100,000	100,000
Valves & Mains - Sewer	75,000	100,000	100,000	100,000	100,000
Sewer line - lift station	25,000	-	-	-	-
Valves & Mains - Waterplant	100,000	100,000	100,000	75,000	75,000
Total Enterprise Fund	$ 3,276,660	$ 2,733,660	$ 5,333,660	$ 308,660	$ 308,660
Combined Total Operating Impact	**$ 3,441,660**	**$ 2,858,660**	**$ 5,458,660**	**$ 433,660**	**$ 433,660**

PERSONNEL SUMMARY
STAFFING BY DEPARTMENT

City of Alamo
Number of Authorized Positions
Fiscal Year 2018, 2019, 2020

Fund/Department	FY 17-18		FY 18-19		FY 19-20	
	F/T	P/T	F/T	P/T	F/T	P/T
GENERAL FUND						
Planning and Community Development	4		4		4	
Police	45		48		47	
Municipal Court	2		2		2	
Library	7		7		7	
Fire	21		21		21	
Parks & Recreation	9	6.5	8	4.0	8	4.0
Streets and Sanitation	17		17		17	
Museum	1		1		1	
Youth Center	-		1	2.5	1	2.5
Swimming Pool		2.5		2.5		2.5
City Manager	2		2		2	
Purchasing	2		2		2	
City Secretary	1		1		1	
Human Resources	1		1		1	
Finance	4		4		4	
Information Technology	2		2		2	
Storm Water	2		2		2	
TOTAL GENERAL FUND	**120**	**9**	**123**	**9**	**122**	**9**
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	**143**	**9**	**146**	**9**	**145**	**9**

City of Alamo
Staffing by Department
Fiscal Year 2018, 2019, 2020

Department/Position	FY 17-18		FY 18-19		FY 19-20	
	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	-		-		-	
Corporal	-		-		-	
Criminal/Investigator	3		4		4	
Patrol Sergeant	5		5		5	
Inv. Sergeant	-		-		-	
Police Officers	23		24		24	
Dispatcher	6		6		5	
Evidence Technician	1		1		1	
CID Clerk	1		1		1	
Records Clerk	1		1		1	
Data Entry Clerk	1		1		1	
Jailer	1		2		2	
Animal Control	2		2		2	
Police School Liason	-		-		-	
Total	**45**		**48**		**47**	
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	6		6		6	
Total	**7**	**-**	**7**	**-**	**7**	**-**
Fire						
Fire Chief	1		1		1	
Inspector/Investigator	1		1		1	
Fire Fighter	17		17		17	
Secretary	1		1		1	
Fire Equipment Mechanic	1		1		1	
Total	**21**	**-**	**21**	**-**	**21**	**-**

City of Alamo
Staffing by Department
Fiscal Year 2018, 2019, 2020

Department/Position	FY 17-18		FY 18-19		FY 19-20	
	F/T	P/T	F/T	P/T	F/T	P/T
Parks & Recreation						
Parks Director	1		1		1	
Parks Secretary	1		1		1	
Parks Maintenance Level 1	6		6		6	
Head Track Coach		0.5		0.5		0.5
Assistant Track Coach		0.5		0.5		0.5
Head Tennis Coach		0.5		0.5		0.5
Assistant Tennis Coach		0.5		0.5		0.5
Assistant Coach		1.5		1.5		1.5
Total	**8**	**3.5**	**8**	**3.5**	**8**	**3.5**
Streets and Sanitation						
Supervisor	1		1		1	
Heavy Equipment Operator	1		1		1	
Maintenance Helper	3		3		3	
Laborer	3		3		3	
Maintenance	3		3		3	
Street Maintenance	4		4		4	
Mechanic	1		1		1	
Education Specialist	1		1		1	
Total	**17**	**-**	**17**	**-**	**17**	**-**
Museum						
Curator of Collections	1		1		1	
Total	**1**	**-**	**1**	**-**	**1**	**-**
Youth Center						
Unit Director			1		1	
Program Supervisor				0.5		0.5
Sports Coordinator				0.5		0.5
Activities Coordinator				0.5		0.5
Total	**-**	**-**	**1**	**1.5**	**1**	**1.5**
Swimming Pool						
Swimming Pool Manager		0.5		0.5		0.5
Lifeguards		2		2		2
Total	**-**	**3**	**-**	**3**	**-**	**3**

City of Alamo
Staffing by Department
Fiscal Year 2018, 2019, 2020

Department/Position	FY 17-18		FY 18-19		FY 19-20	
	F/T	P/T	F/T	P/T	F/T	P/T
City Manager						
City Manager	1		1		1	
Executive Secretary	1		1		1	
Total	**2**		**2**		**2**	
Purchasing						
Purchasing Agent	1		1		1	
Custodian	1		1		1	
Total	**2**		**2**		**2**	
City Secretary						
City Secretary	1		1		1	
Total	**1**		**1**		**1**	
Human Resources						
Human Resources Director	1		1		1	
Total	**1**		**1**		**1**	
Finance						
Finance Director	1		1		1	
Accountant	1		1		1	
Accounts Payable/Payroll Clerk	1		1		1	
Payroll/Accounts Payable Clerk	1		1		1	
Total	**4**		**4**		**4**	
Information Technology						
IT Director	1		1		1	
Computer Technology	1		1		1	
Total	**2**		**2**		**2**	
Storm Water						
Special Projects Director	**1**		**1**		**1**	
Storm Water Specialist	**1**		**1**		**1**	
Total	**2**		**2**		**2**	
TOTAL GENERAL FUND	119	6	123	8	122	8

City of Alamo
Staffing by Department
Fiscal Year 2018, 2019, 2020

Department/Position	FY 17-18		FY 18-19		FY 19-20	
	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	**142**	**6**	**146**	**8**	**145**	**8**

APPENDIX

Adopting Budget Ordinance

Tax Rate Ordinance

Fund Relationships

2017 Effective Tax Rate Worksheet

2017 Rollback Tax Rate Worksheet

Analysis of Tax Rate per $100 Valuation/Property Valuation

Top Ten Taxpayers

Budget Glossary

ORDINANCE 14-09-19

AN ORDINANCE OF THE CITY OF ALAMO, TEXAS, ADOPTING THE 2019-2020 FISCAL YEAR BUDGET FOR THE CITY OF ALAMO, TEXAS FOR OCTOBER 1, 2019 TO SEPTEMBER 30, 2020. 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 2019-2020 fiscal year. Such Budget to be effective October 1, 2019; 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 2019-2020 as set out in **EXHIBIT 1** attached hereto and made a part hereof, which is effective October 1, 2019 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 3rd day of September 2019.

Signed this the 3rd day of September, 2019.

CITY OF ALAMO, TEXAS

Diana Martinez, Mayor

ATTEST:

Alexandra Rangel, City Secretary

APPROVED AS TO FORM ONLY:

Rick Palacios, City Attorney

ORDINANCE NO. 17-09-19

AN ORDINANCE SETTING THE TAX RATE AND TAX LEVY FOR THE CITY OF ALAMO, TEXAS FOR THE TAX YEAR 2019 AND THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2019 AND ENDING ON SEPTEMBER 30, 2020, 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 2019 and the fiscal year beginning October 1, 2019 and ending September 30, 2020 upon all taxable property within the city limits of Alamo, Texas, made taxable by law an ad valorem tax of **.5817** 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 ----------.4990

PORTION TO THE DEBT SERVICE FUND --------.0827

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

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

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

PASSED AND APPROVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF ALAMO, TEXAS at a meeting held in the Alamo City Hall on the 24th day of September, 2019.

CITY OF ALAMO, TEXAS

Diana Martinez, Mayor

ATTEST:

Alexandra Rangel, City Secretary

CITY OF ALAMO ★ ALAMO, TEXAS ★

APPROVED AS TO FORM ONLY:

PALACIOS GARZA & THOMPSON, P.C.

City Attorney

FUND STRUCTURE

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

Governmental Fund Types

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

Debt Service Fund – To account for the accumulation or 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.

2019 Effective Tax Rate Worksheet
City of Alamo

2019 Tax Rate Calculation Worksheet Date: 07/30/2019 12:25 PM

Taxing Units Other Than School Districts or Water Districts

City of Alamo

Taxing Unit Name Phone *(area code and number)*

Taxing Unit's Address, City, State, ZIP Code Taxing Unit's Website Address

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GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet.

This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes)	
The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease. The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.	
Effective Tax Rate Activity	**Amount/Rate**
1. 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 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]	$640,406,451
2. 2018 tax ceilings. Counties, cities and junior college districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$92,330,912
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	$548,075,539
4. 2018 total adopted tax rate.	$0.5817/$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. **Original 2018 ARB Values.** B. **2018 values resulting from final court decisions.** C. **2018 value loss.** Subtract B from A.[3]	 $4,525,500 $4,387,426 $138,074
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	$548,213,613
7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.[4]	$0
8. 2018 taxable value lost because property first qualified for an exemption in 2019. 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 2018 market value: B. **Partial exemptions.** 2019 exemption amount or 2019 percentage exemption times 2018 value: C. **Value loss.** Add A and B.[5]	 $244,068 $1,615,239 $1,859,307
9. 2018 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 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018. A. **2018 market value:** B. **2019 productivity or special appraised value:** C. **Value loss.** Subtract B from A.[6]	 $0 $0 $0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	$1,859,307
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	$546,354,306
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by $100.	$3,178,142
13. Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018.[7]	$10,518
14. Taxes in tax increment financing (TIF) for tax year 2018. 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 2019 captured appraised value in Line 16D, enter 0.[8]	$74,354
15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.[9]	$3,114,306
16. Total 2019 taxable value on the 2019 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:** B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: C. **Pollution control and energy storage system exemption :** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: **D. Tax increment financing:** Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited	 $663,263,626 $0 $0 $20,884,298

into the tax increment fund. Do not include any new property value that will be included in Line 21 below.[11] E. **Total 2019 value.** Add A and B, then subtract C and D.	$642,379,328
17. Total value of properties under protest or not included on certified appraisal roll.[12] A. **2019 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] B. **2019 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] C. **Total value under protest or not certified:** Add A and B.	$25,733,323 $0 $25,733,323
18. 2019 tax ceilings. Counties, cities and junior colleges enter 2019 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 2018 or a prior year for homeowners age 65 or older or disabled, use this step.[15]	$97,963,347
19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	$570,149,304
20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed.[16]	$0
21. Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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, 2018, and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2019.[17]	$21,654,061
22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	$21,654,061
23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.	$548,495,243
24. 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by $100.[18]	$0.5677/$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate.[19]	

[1]Tex. Tax Code Section 26.012(14)
[2]Tex. Tax Code Section 26.012(14)
[3]Tex. Tax Code Section 26.012(13)
[4]Tex. Tax Code Section 26.012(15)
[5]Tex. Tax Code Section 26.012(15)
[9]Tex. Tax Code Section 26.012(13)
[10]Tex. Tax Code Section 26.012
[11]Tex. Tax Code Section 26.03(c)
[12]Tex. Tax Code Section 26.01(c) and (d)
[13]Tex. Tax Code Section 26.01(c)

2019 Rollback Tax Rate Worksheet
City of Alamo

SECTION 2: Rollback Tax Rate	
The rollback tax rate is split into two separate rates: 1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations. 2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue. The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.	
Rollback Tax Rate Activity	**Amount/Rate**
26. 2018 maintenance and operations (M&O) tax rate.	$0.4924/$100
27. 2018 adjusted taxable value. Enter the amount from Line 11.	$546,354,306
28. 2018 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by $100.	$2,690,248
B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 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.	$898,139
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 2018:** 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 2018. This line applies only to tax years preceding tax year 2018.	$8,728
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 2019 captured appraised value in Line 16D, enter 0.	$62,940
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	$3,534,175

29. 2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	$548,495,243
30. 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by $100.	$0.6443/$100
31. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	$0.6958/$100
32. Total 2019 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: (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. A. **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. B. Subtract **unencumbered fund amount** used to reduce total debt. C. Subtract **amount paid** from other resources. D. **Adjusted debt.** Subtract B and C from A.	$471,738 $0 $0 $471,738
33. Certified 2018 excess debt collections. Enter the amount certified by the collector.	$0
34. Adjusted 2019 debt. Subtract Line 33 from Line 32D.	$471,738
35. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2019 debt adjusted for collections. Divide Line 34 by Line 35	$471,738
37. 2019 total taxable value. Enter the amount on Line 19.	$570,149,304
38. 2019 debt tax rate. Divide Line 36 by Line 37 and multiply by $100.	$0.0827/$100
39. 2019 rollback tax rate. Add Lines 31 and 38.	$0.7785/$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	

2019 Additional Sales Tax Rate Worksheet
City of Alamo

SECTION 3: Additional Sales Tax to Reduce Property Taxes	
Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.	
Activity	**Amount/Rate**
41. Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters.[20] Estimates of taxable sales may be obtained through the Comptroller's **Allocation Historical Summary** webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[21] **Taxing units that adopted the sales tax in November 2018 or in May 2019.** Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[22] **- or -** **Taxing units that adopted the sales tax before November 2018.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$898,139
43. 2019 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	$570,149,304
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by $100.	$0.1575/$100
45. 2019 effective tax rate, unadjusted for sales tax.[23] Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	$0.5677/$100
46. 2019 effective tax rate, adjusted for sales tax. **Taxing units that adopted the sales tax in November 2018 or in May 2019.** Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	$0.5677/$100
47. 2019 rollback tax rate, unadjusted for sales tax.[24] Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	$0.7785/$100
48. 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	$0.6210/$100

[17]Tex. Tax Code Section 26.012(17)
[18]Tex. Tax Code Section 26.04(c)
[19]Tex. Tax Code Section 26.04(d)
[20]Tex. Tax Code Section 26.041(d)
[21]Tex. Tax Code Section 26.041(i)
[22]Tex. Tax Code Section 26.041(d)
[23]Tex. Tax Code Section 26.04(c)
[24]Tex. Tax Code Section 26.04(c)

CITY OF ALAMO
ANALYSIS OF TAX RATE PER $100 VALUATION

Fiscal Year	Maintenance & Operation Tax Rate	Interest & Sinking (Debt Service) Tax Rate	Total Tax Rate
2015-2016	0.4836	0.1045	0.5881
2016-2017	0.4798	0.1012	0.5810
2017-2018	0.4627	0.0938	0.5565
2018-2019	0.4924	0.0893	0.5817
2019-2020	0.4990	0.0827	0.5817

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

Tax Year	Fiscal Year	100% Valuation	% Assessed of Valuation
2015	2016	546,953,409	100
2016	2017	569,133,760	100
2017	2018	611,441,742	100
2018	2019	634,860,998	100
2019	2020	681,467,762	100

Data sources:
Hidalgo County Tax Office
www.hidalgoad.org

City of Alamo, Texas
Top Ten Taxpayers
Tax Year 2019

TAXPAYER	ASSESSED VALUATIONS	%
Wal-Mart Real Estate Bus Trust	17,579,584	2.58%
Kim-Taek & Nancy Vargas Trusts	15,522,519	2.28%
AEP Texas Inc	10,002,280	1.47%
Wilder Corporation of Delaware	9,202,066	1.35%
Wal-Mart Stores Texas, LLC	6,769,006	0.99%
H E Butt Grocery Company	6,583,903	0.97%
MHC Alamo Palms, LLC	6,408,925	0.94%
DCTN3 Texas Portfolio, LLC	5,687,163	0.83%
Alamo Bank of Texas	5,211,083	0.76%
Hidalgo County LTC Realty LLC	4,472,253	0.66%
	87,438,782	12.83%
TOTAL ASSESSED VALUATIONS:	681,467,762	

Data source: Hidalgo County Appraisal District.

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET GLOSSARY

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

Current Taxes – Taxes levied and due within one year.

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET GLOSSARY

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

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

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

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

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

Tax Levy – The result from taking the tax base and multiplying it buy 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.