

The City of Alamo, Texas



Adopted Budget Fiscal Year 2020-2021



City of Alamo
Fiscal Year 2020-2021
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 2020 Budget.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$272,868, which is 7.2 percent increase from last year. The property tax revenue to be raised from new property added to the tax roll this year is \$149,446.

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 Oscar Salinas, Commissioner Robert De La Garza, Commissioner Pete Morales, Commissioner Maria del Pilar Garza

AGAINST: None

PRESENT and not voting: None

ABSENT: None

Property Tax Rate Comparison

	2020-2021	2019-2020
Property Tax Rate:	\$0.5817/100	\$0.5817/100
No New Revenue Tax Rate	\$0.5789/100	\$0.5677/100
Voter Approval Tax Rate:	\$0.6077/100	\$0.6210/100
Effective Maintenance & Operations Tax Rate:	\$0.5014/100	\$0.4990/100
Debt Tax Rate:	\$0.0803/100	\$0.0827/100

CITY OF ALAMO

City Officials

Mayor

Diana Martinez

Commissioners

Oscar Salinas,

Pete Morales

Robert De LaGarza, Mayor Pro-Tem

Maria Del Pilar Garza

Place 1

Place 2

Place 3

Place 4

City Manager

Robert L. Salinas

Finance Director

Yvette Mendoza





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Alamo
Texas**

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Alamo, Texas, for its Annual Budget for the fiscal year beginning October 1, 2019. 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

2020-2021 FISCAL YEAR BUDGET

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CITY OF ALAMO, TEXAS

2020-2021 FISCAL YEAR BUDGET

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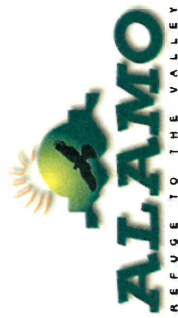
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CITY OF ALAMO, TEXAS

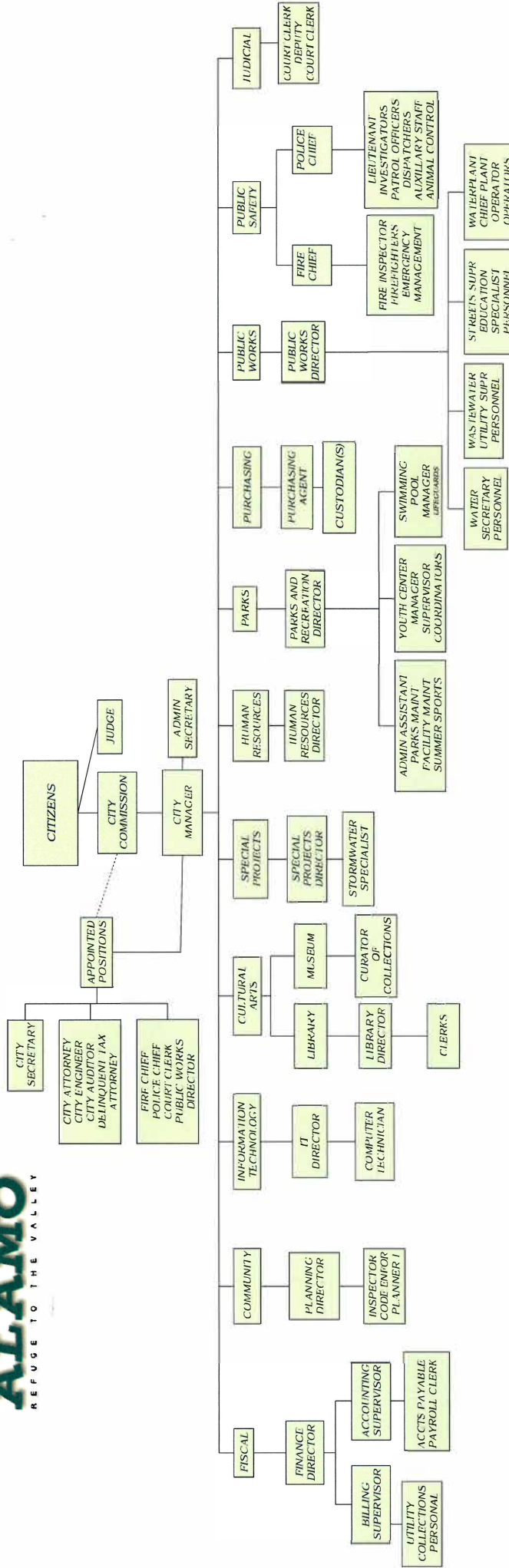
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CITY OF ALAMO ORGANIZATIONAL CHART



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 19,679 in 2018. Long known to many as the "Land of Two Summers" because of its mild climate, Alamo has attracted winter residents from northern latitudes, winter after winter, generation after generation. It is a place where our unique history and culture diversity creates a positive environment for many years to come.



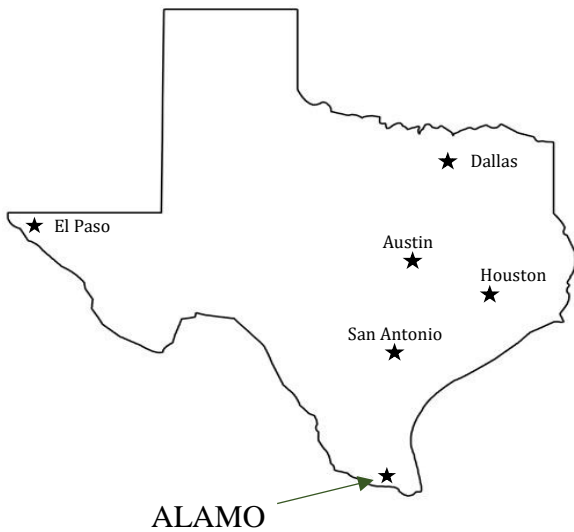
Actual picture of the Alamo Train Wreck
published in the Mid Valley News

COMMUNITY PROFILE

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

Estimated Distance to other Texas Cities

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





CITY MANAGER'S MESSAGE

September 16, 2020

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

Re: 2020-2021 Budget

Dear Honorable Mayor and City Council Members:

I am pleased to submit the adopted budget for the fiscal year, which begins October 1, 2020, and ends September 30, 2021 in accordance with the Texas Local Government Code and City requirements. This document includes the budget for the City's General Fund, Enterprise Fund, Debt Service Fund and Special Revenue Fund.

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

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

In developing the FY 2020-2021 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.

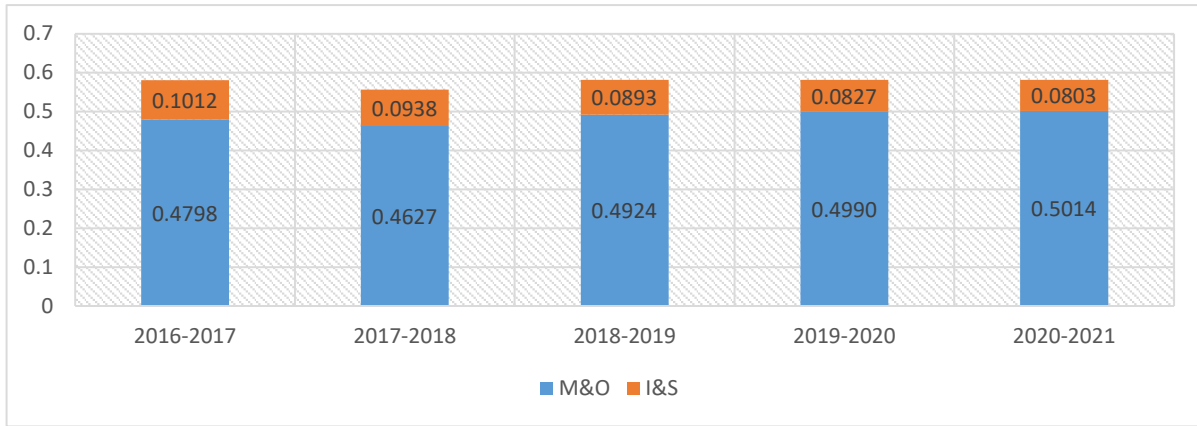
Budget Highlights

- The property tax rate remains the same as prior year; tax rate is \$.5817 per \$100 assessed valuation.
- Police department was awarded Stonegarden grant (\$100,000).
- Police department was awarded the Borderstar grant (\$30,000).
- Continue funding the City's annual Watermelon Festival (\$40,000).
- Proceed in funding for the City's Youth programs.
- Funding to the Streets Department for City street improvements (\$50,000).
- Funding for the 2 regional detention facilities at Livas Elementary and Farias Elementary schools.
- Added a Public Works Assistant.
- A five percent (5%) increase in health insurance for full time employees.
- Vision insurance for full time employees.
- Dental insurance for full time employees.
- A three (3%) 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 \$10,547,655 in revenues and transfers in and \$11,055,524 in expenditures and transfers out. The difference of \$507,869 will be funded using existing fund balance. Our unreserved fund balance as of September 30, 2019 is \$3,769,911. The two major General Fund revenue sources such as property tax and sales tax, together accounts for 60% of all revenues, followed by various fees and permits. The 2020-2021 proposed budget was prepared with an ad valorem property tax rate of \$.5817 per \$100 of assessed taxable value of \$729,203,764; the ad valorem property tax rate for the fiscal year 2019-2020 was \$.5817 per \$100.00 of assessed taxable value. The assessed taxable value increased by 7% over the prior year of 2019-2020. The City's no new revenue tax rate is \$.5789.

Analysis of Tax Rate per \$100 Valuation

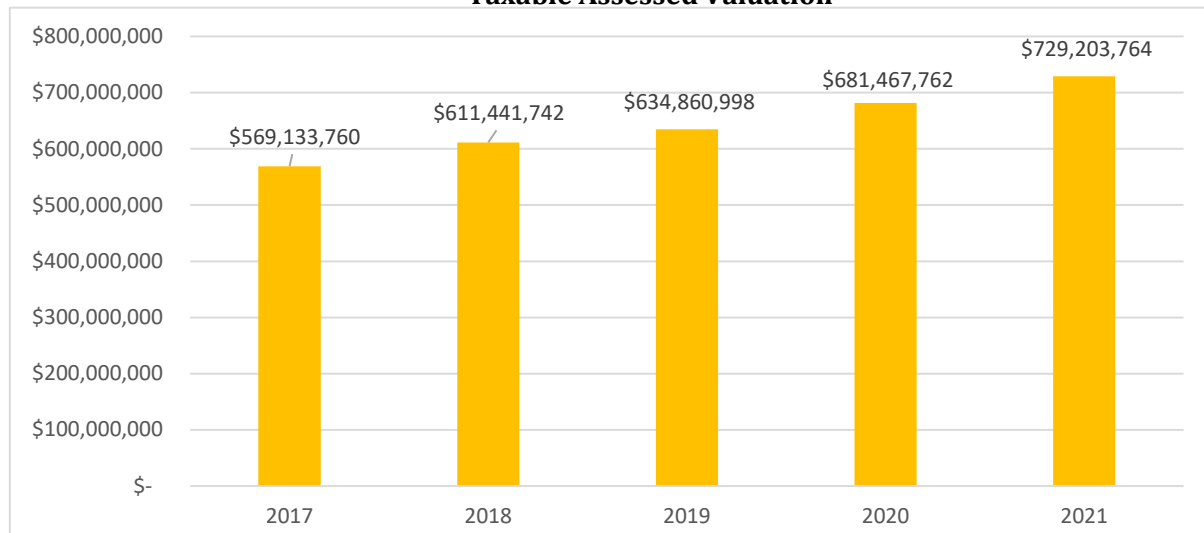


Property Tax Rate

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, \$.5014 cents is dedicated to the General Fund maintenance and operations, and \$.0803 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.

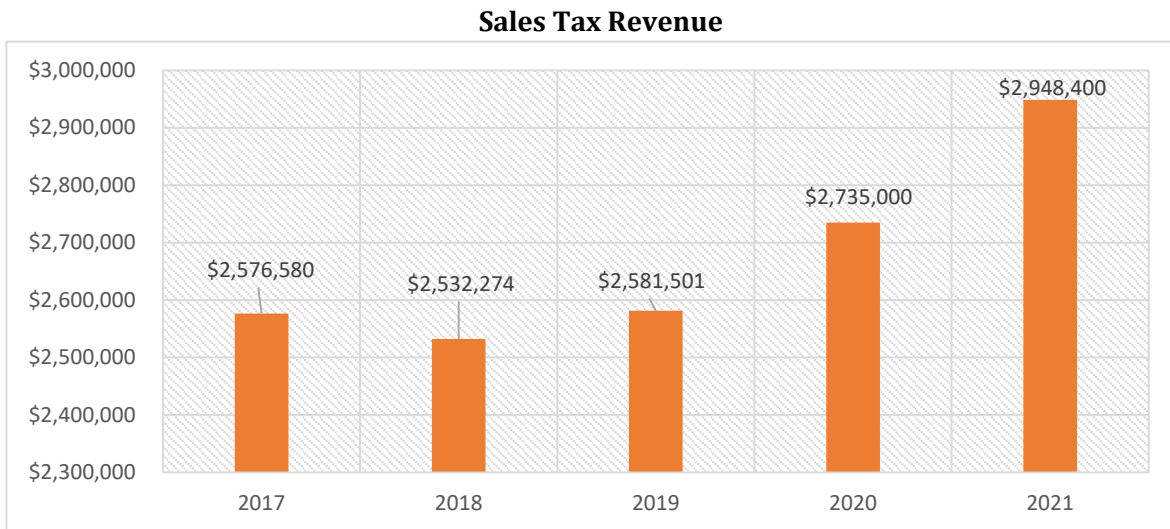
Our appraisal and tax valuations are computed by the Hidalgo County Appraisal District. The City’s net taxable value has increased over the last five years. In 2020-2021 the city’s net taxable valuation increased 7%, compared to the prior year. The City of Alamo’s average residential value is \$84,536, compared to prior year of \$82,632.

Taxable Assessed Valuation



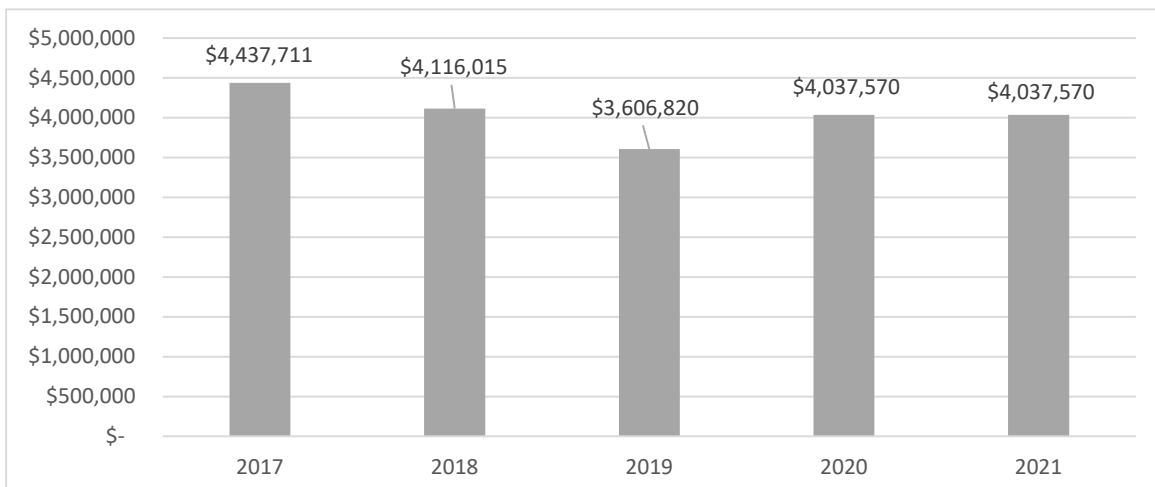
Sales Tax

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 7.80% more than projected from the prior years. Due to COVID-19 global pandemic, the sales tax revenue has steadily increased due to city growth and the overall economic conditions impacted in our surrounding cities. 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.



Fund Balance

The operating General Fund expenditures for 2020-2021 are \$11,055,524. The General Fund projected unassigned Fund Balance at the end of September 30, 2020 and September 30, 2021 is \$4,037,570 or approximately 37% of operating expenditures. The City's policy is to maintain a fund balance of at least 25% of the projected expenditures.



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 2020-2021 are \$103,500. 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 2020-2021 includes debt obligations for the City. The obligations included in the budget represent the annual installment payments of principal and interest to be paid. Debt Service requirements for outstanding general obligation and certificates of obligation bonds are \$ 13,371,485 with \$11,270,000 for principal and \$2,101,485 for interest expense. The tax rate to meet these obligations is \$.0803 per \$100 valuation.

Utility Fund

The total projected Utility Fund revenues for Fiscal Year 2020-2021 are \$4,348,600. This budget includes the Council approved increase in water and sewer rates. The increase in rates will allow the City to capitalize for a new wastewater treatment plant. The base water rate for the average residential customer is \$22.90. 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 2020-2021 due to the region's continued drought. The operating expenses for the Water Sewer Fund are \$4,510,600, which funds operations and capital outlay and includes a \$996,658 transfer-out to the General Fund and Debt Service Fund. The Utility Fund's operating expense is approximately 1% less than the prior year, the decrease is mainly due to investing in new capital outlay. The Utility Funds has added a Public Works Assistant.

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 2019-2020

The City of Alamo has accomplished the following goals during fiscal year 2019-2020:

- Awarded Operation Stone Garden grant for the purchase of one patrol vehicle for the police department.
- Awarded Borderstar grant for the police department.
- Awarded Edward Byrne Memorial Justice Assistance Grant for the purchase of portable scan radios.
- Created the 2020 Census Community.
- Submitted and received the GFOA Budget Award.
- Made all long-term general and revenue obligation debt payments.

Major Goals for Fiscal Year 2020-2021

The major goals for Fiscal Year 2020-2021 are presented below:

- Finalize the Planning, Acquisition and Design project for a new Waste Water Treatment Plant.
- Complete the 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 2020-2021 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

FISCAL PRINCIPLES & POLICIES

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

Financial Planning

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

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

Controls

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

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

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

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

Investments

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

Purchasing

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

BUDGET PROCESS

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

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

BUDGET PROCESS CONT'D

BUDGET AMENDMENT PROCESS AND BUDGET CONTROL

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

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

BASIS OF BUDGETING

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

BUDGET CALENDAR

DATE	RESPONSIBILITY	ACTION REQUIRED
May 12, 2020	Finance	Set Budget Review dates and email Department Heads to advise them about their meeting time.
May 26, 2020	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.
May 29, 2020	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 15, 2020	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 1
July 22, 2020	Hidalgo County Appraisal District	Receipt of Certified Appraisal Roll from Hidalgo County Appraisal District.
July 22, 2020	Finance	Finalize Preliminary Budget Figures
July 30, 2020	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 2
August 5, 2020	Finance/Hidalgo County Tax Office	Calculation of Effective Tax Rate
August 12, 2020	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 3
August 18, 2020	City Council	Consideration and action on the 2020 effective tax rate, rollback rate, and the proposed tax rate.
August 26, 2020	Finance/Hidalgo County Tax Office	Publish Notice of 2020 Tax Year Proposed Property Tax Rate for City of Alamo.
August 26, 2020	Finance	Publish Notice of Public Hearing on Proposed Budget for FY 2020-2021.
September 1, 2020	City Council	Budget Workshop #4 Special meeting at 6:00pm
September 1, 2020	City Council, Citizenry	Hold Public Hearing on Proposed Budget for FY 2020-2021. Regular meeting at 7:00pm
September 15, 2020	City Council	Adopt Budget and Tax Rate Ordinances. Regular meeting at 7:00pm

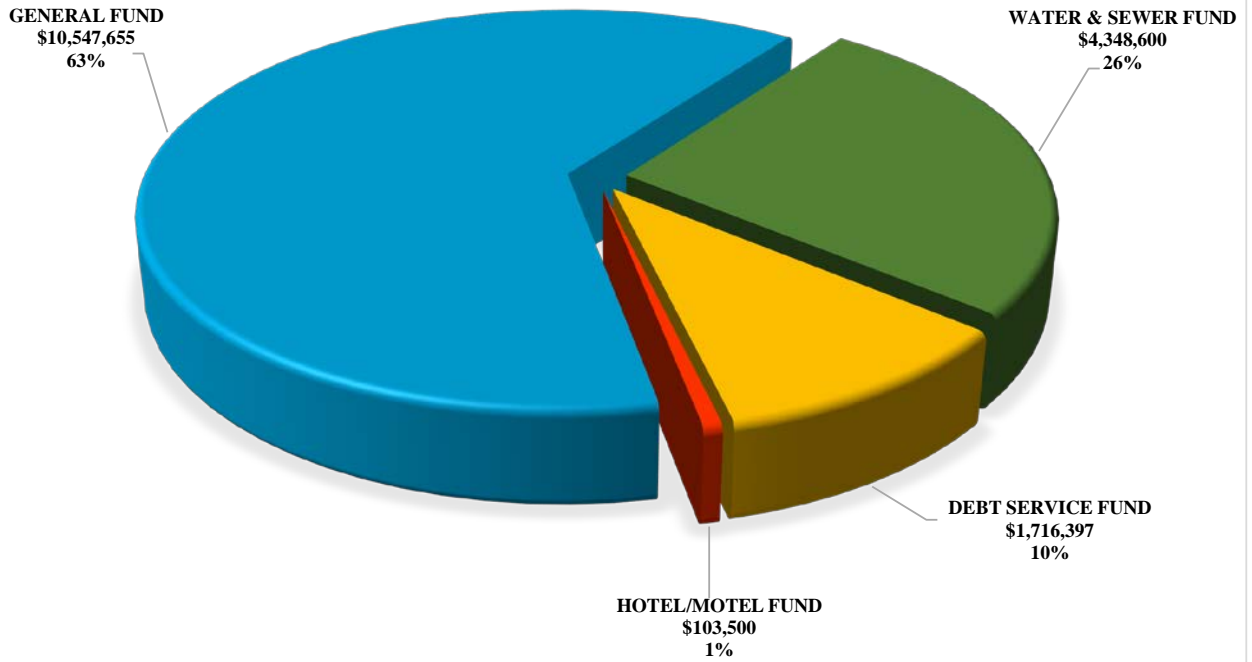
BUDGET SUMMARIES

CITY OF ALAMO, TEXAS
ESTIMATED FUND BALANCE ANALYSIS
Fiscal Year 2020-2021

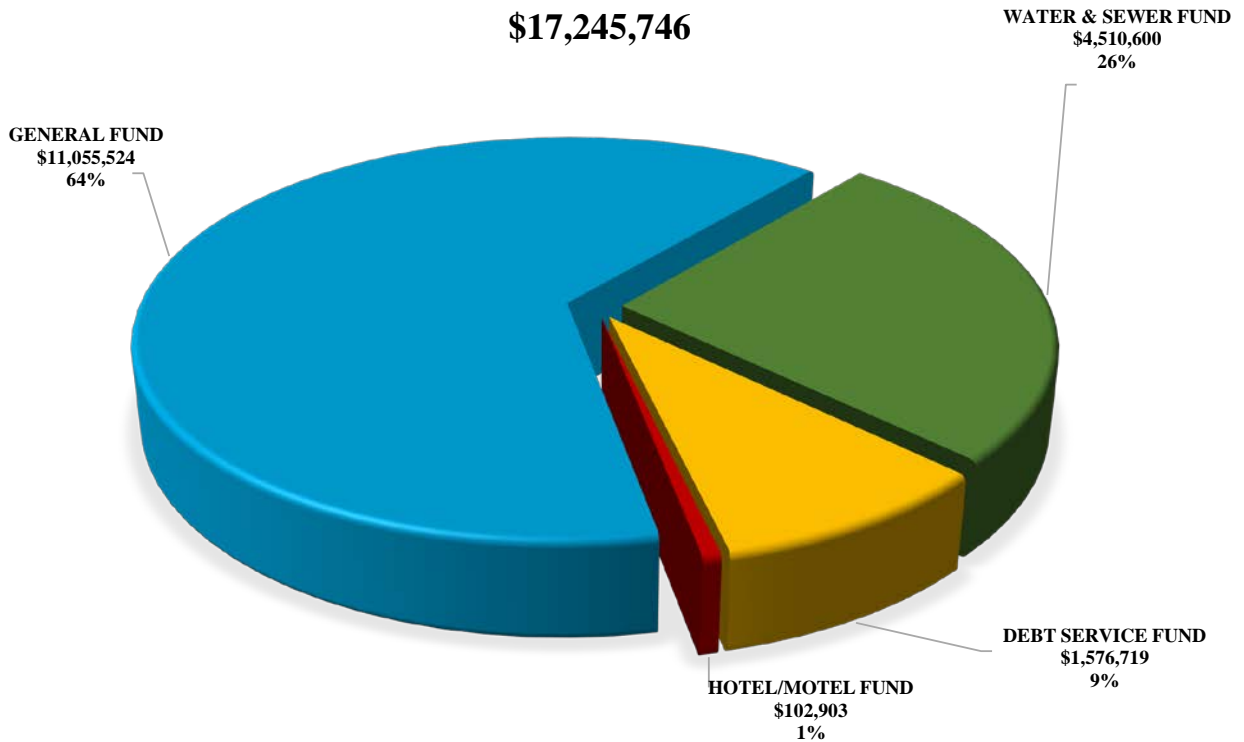
	GENERAL FUND	ENTERPRISE FUND	DEBT SERVICE	SPECIAL REVENUE
	General Fund	Water Sewer Fund	Debt Service Fund	Hotel Motel Fund
Estimated Beginning Balances	4,437,711	25,248,707	1,120,983	864,956
Estimated Revenues 2019-2020	9,020,176	4,082,647	591,418	101,984
Estimated Expenditures 2019-2020	9,748,130	3,657,614	1,167,482	76,050
Revenues over (under) Expenditures	(727,954)	425,033	(576,065)	25,935
Operating Transfers In 2019-2020	390,000	-	694,850	-
Operating Transfers (Out) 2019-2020	62,187	549,300	-	-
Estimated Fund Balance 9/30/20	4,037,570	25,124,440	1,239,768	890,891
Estimated Revenues 2020-2021	9,438,315	4,146,488	622,739	129,600
Estimated Expenditures 2020-2021	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 2020-2021	390,000	-	682,606	-
Operating Transfers (Out) 2020-2021	74,354	549,300	-	-
Estimated Fund Balance 9/30/21	3,354,425	24,839,752	1,381,950	962,491

CITY OF ALAMO

SUMMARY OF MAJOR REVENUES - BY FUND \$16,716,152



SUMMARY OF MAJOR EXPENDITURES - BY FUND \$17,245,746



CITY OF ALAMO, TEXAS
OVERALL SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS
Fiscal Year 2020-2021

	General Fund	Water Sewer Fund	Debt Service Fund	Hotel Motel Fund	Overall Revenues All Funds
	Adopted Budget 2020-2021	Adopted Budget 2020-2021	Adopted Budget 2020-2021	Adopted Budget 2020-2021	Adopted Budget 2020-2021
<u>REVENUE SUMMARY</u>					
TAXES	3,298,225	-	612,239	-	3,910,464
SALES TAX	2,948,400	-	-	102,500	3,050,900
FRANCHISE TAX	556,000	-	-	-	556,000
FINES & FORFEITURES	385,350	-	-	-	385,350
LICENSES & PERMITS	238,600	-	-	-	238,600
CHARGES FOR SERVICES	2,571,080	108,600	-	-	2,679,680
CHARGES FOR WATER SALES	-	2,275,000	-	-	2,275,000
CHARGES FOR SEWER	-	1,950,000	-	-	1,950,000
INTEREST	15,000	15,000	500.00	1,000.00	31,500
TRANSFERS IN/OTHER FIN	390,000	-	1,103,658.00	-	1,493,658
INTERGOVERNMENTAL REVENUE	145,000	-	-	-	145,000
TOTAL REVENUES	10,547,655	4,348,600	1,716,397	103,500	16,716,152
<u>EXPENDITURE SUMMARY</u>					
PERSONNEL SERVICES	6,330,446.00	1,049,253	-	-	7,379,699
OPERATING EXPENSE	501,087.00	526,716	-	102,903.00	1,130,706
MAINTENANCE	384,547.00	654,660	-	-	1,039,207
CONTRACTURAL SERVICES	2,629,872.00	243,324	-	-	2,873,196
RECREATIONAL ACTIVITIES	191,800.00	-	-	-	191,800
DEBT SERVICE	224,799.00	557,489	1,576,719	-	2,359,007
CAPITAL OUTLAY	62,000.00	8,500	-	-	70,500
TRANSFERS OUT	116,221.00	996,658	-	-	1,112,879
UTILITIES	614,752.00	474,000	-	-	1,088,752
TOTAL EXPENDITURES	11,055,524	4,510,600	1,576,719	102,903	17,245,746

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY	GENERAL FUND		
	ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021
<u>REVENUE SUMMARY</u>			
TAXES	3,166,501	3,297,225	3,298,225
SALES TAX	2,873,051	3,130,000	2,948,400
FRANCHISE TAX	578,379	556,000	556,000
FINES & FORFEITURES	351,858	385,350	385,350
LICENSES & PERMITS	292,500	356,119	238,600
CHARGES FOR SERVICES	2,600,633	2,473,080	2,571,080
INTEREST	88,207	15,000	15,000
TRANSFERS IN/OTHER FIN	545,000	640,000	390,000
INTERGOVERNMENTAL REVENUE	172,363	1,071,993	145,000
TOTAL REVENUES	10,668,493	11,924,767	10,547,655
<u>EXPENDITURE SUMMARY</u>			
CITY COMMISSION	34,042	93,100	48,100
GENERAL ADMINISTRATION	2,964,492	3,473,217	2,839,221
COMM PLANNING & DEVELOPMENT	229,056	279,658	274,902
POLICE	3,328,508	3,068,571	3,075,653
MUNICIPAL COURT	237,978	239,471	236,417
LIBRARY	266,116	304,421	295,355
FIRE	1,403,233	1,521,947	1,508,422
PARKS & RECREATION	616,111	742,313	871,220
STREETS AND SANITATION	692,228	876,520	705,530
MUSEUM	66,879	76,941	76,031
YOUTH CENTER	135,391	129,862	-
SWIMMING POOL	51,839	37,494	63,729
CITY MANAGER	211,357	181,540	191,649
PURCHASING	91,084	97,984	91,806
CITY SECRETARY	64,502	77,722	73,281
HUMAN RESOURCES	73,962	79,776	74,968
FINANCE	228,384	242,612	240,994
TAX COLLECTION	96,631	110,658	114,200
INFORMATION TECHNOLOGY	102,943	135,148	120,745
STORM WATER	150,319	155,812	153,301
TOTAL EXPENDITURES	11,045,055	11,924,767	11,055,524
REVENUES OVER/(UNDER) EXPENDITURES	(376,562)	-	(507,869)

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY	WATER AND SEWER FUND		
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	ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021
<u>REVENUE SUMMARY</u>			
CHARGES FOR SERVICES	147,050	101,100	108,600
CHARGES FOR WATER SALES	2,219,282	2,405,000	2,275,000
CHARGES FOR SEWER	1,957,528	2,200,000	1,950,000
INTEREST	53,137	15,000	15,000
INTERGOVERNMENTAL REVENUE	198,377	-	-
TOTAL REVENUES	4,575,374	4,721,100	4,348,600
 <u>EXPENDITURE SUMMARY</u>			
WATER DEPARTMENT	795,513	1,042,285	1,009,614
SEWER DEPARTMENT	646,523	995,354	848,642
WATER PLANT DEPARTMENT	674,364	722,073	681,851
WATER BILLING DEPARTMENT	187,046	212,157	212,622
DEBT SERVICE	357,626	298,450	531,514
GENERAL ADMINISTRATION	1,613,654	1,339,517	1,226,357
TOTAL EXPENDITURES	4,274,726	4,609,836	4,510,600
 REVENUES OVER/(UNDER) EXPENDITURES	300,648	111,264	(162,000)

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY

DEBT SERVICE FUND

	ACTUAL 2018-2019	AMENDED BUDGET 2019-2021	ADOPTED BUDGET 2020-2021
<u>REVENUE SUMMARY</u>			
PROPERTY TAXES	572,771	593,099	612,239
INTEREST	27,619	500	500
TRANSFERSIN/OTHER FIN	693,988	1,141,294	1,103,658
TOTAL REVENUES	1,294,378	1,734,893	1,716,397
<u>EXPENDITURE SUMMARY</u>			
DEBT SERVICE	1,158,900	1,616,517	1,576,719
TOTAL EXPENDITURES	1,158,900	1,616,517	1,576,719
REVENUES OVER/(UNDER) EXPENDITURES	135,478	118,376	139,678

CITY OF ALAMO, TEXAS

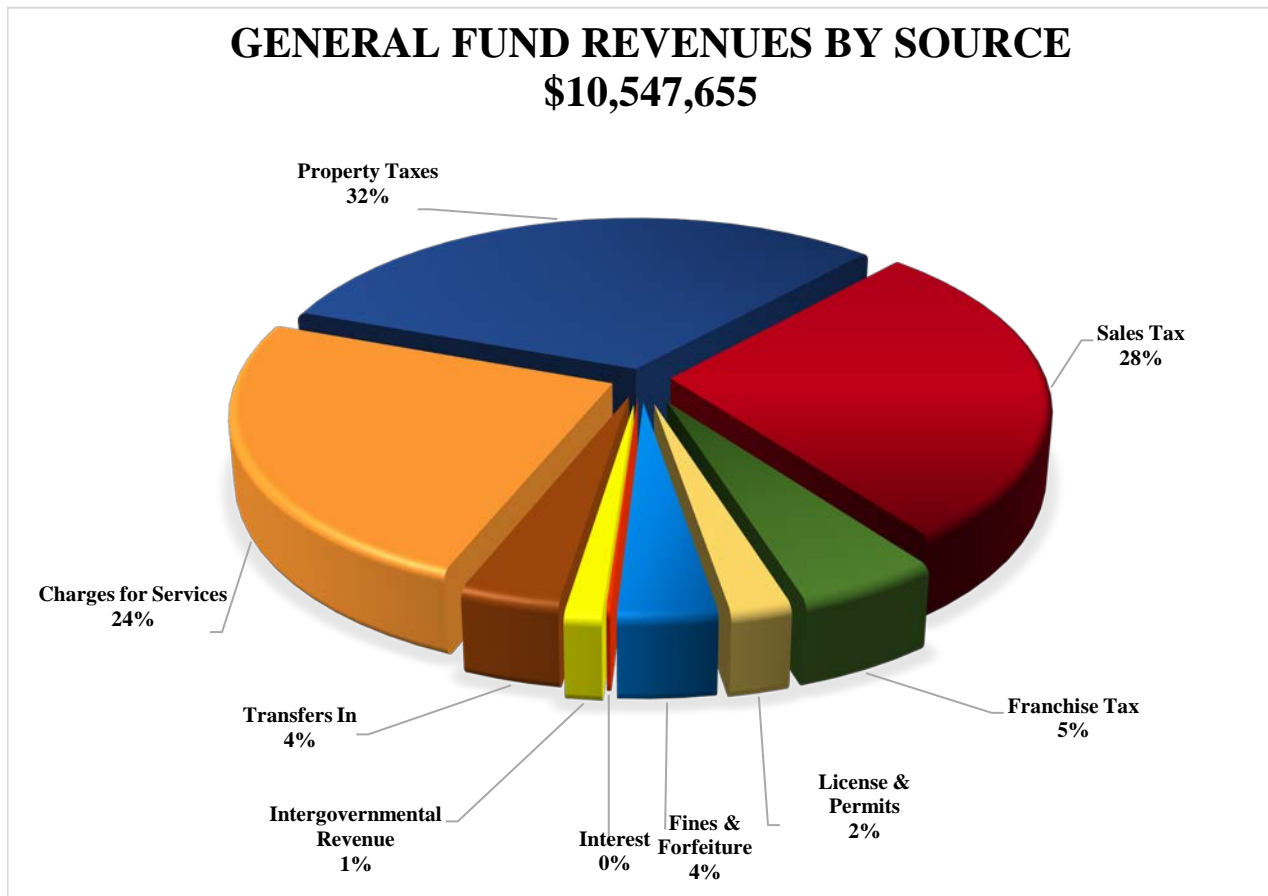
REVENUE & EXPENSE SUMMARY	HOTEL AND MOTEL FUND		
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	ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021
<u>REVENUE SUMMARY</u>			
SALES TAX	105,376	102,500	102,500
INTEREST	16,094	1,000	1,000
TOTAL REVENUES	121,470	103,500	103,500
<u>EXPENDITURE SUMMARY</u>			
GENERAL ADMINISTRATION	105,855	116,603	102,903
TOTAL EXPENDITURES	105,855	116,603	102,903
REVENUES OVER/(UNDER) EXPENDITURES	15,615	(13,103)	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 2018-2019	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021
<u>TAXES</u>				
01-4-4001	GENERAL PROPERTY TAX	2,964,153	3,011,225	3,012,225
01-4-4006	PENALTY INTEREST	66,668	95,000	95,000
01-4-4007	DELINQUENT TAX	106,791	136,000	136,000
01-4-4008	DELINQUENT ATTORNEY FEES	28,889	55,000	55,000
TOTAL TAXES		3,166,501	3,297,225	3,298,225
<u>SALES TAX</u>				
01-4-4101	SALES TAX	2,873,051	3,130,000	2,948,400
TOTAL SALES TAX		2,873,051	3,130,000	2,948,400
<u>FRANCHISE TAX</u>				
01-4-4201	FRANCHISE FEES	575,790	555,000	555,000
01-4-4202	MIXED BEVERAGE TAX	2,590	1,000	1,000
TOTAL FRANCHISE TAX		578,379	556,000	556,000
<u>FINES & FORFEITURES</u>				
01-4-4401	MUNICIPAL COURT	289,280	300,000	300,000
01-4-4402	TECHNOLOGY FEE	9,533	13,000	13,000
01-4-4403	COURT EFFICIENCY FEE	2,265	2,850	2,850
01-4-4404	CHILD SAFETY FEES	2,613	1,500	1,500
01-4-4405	SECURITY FEES	6,974	8,000	8,000
01-4-4406	CONTRACT COLL FEES	41,193	60,000	60,000
TOTAL FEES & FORFEITURES		351,858	385,350	385,350
<u>LICENSES & PERMITS</u>				
01-4-4501	GARAGE SALE PERMITS	12,555	13,000	13,000
01-4-4501	BUSINESS LICENSES	16,855	20,000	20,000
01-4-4502	CERTIFICATE OF COMPLIANCE	75	600	600
01-4-4503	APPLICATION TO RE-ZONE	1,250	1,300	1,300
01-4-4504	CONDITIONAL USE PERMIT	1,250	900	900
01-4-4505	VARIANCE REQUEST	4,170	1,910	3,000
01-4-4506	SUBD. PROCESSING FEE	1,015	600	600
01-4-4507	CERTIFICATE OF OCCUPANCY	800	150	200
01-4-4508	SUBDIVISION INSPECTION FEE	1,716	28,500	8,000
01-4-4509	PARK IMPROVEMENT FUND	10,950	34,500	5,000
01-4-4511	INSPECTION FEES	46,363	36,909	45,000
01-4-4520	PLUMBING	18,820	16,000	7,000
01-4-4521	MECHANICAL	6,862	8,550	3,000
01-4-4522	ELECTRICAL	22,820	24,000	15,000
01-4-4523	BUILDING PERMITS	136,358	164,700	110,000
01-4-4524	OTHER PERMITS	10,642	4,500	6,000
TOTAL LICENSES & PERMITS		292,500	356,119	238,600

CITY OF ALAMO, TEXAS

GENERAL FUND REVENUES

FUND: GENERAL FUND

		ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021
<u>CHARGES FOR SERVICES</u>				
01-4-4601	GARBAGE FEES	1,738,026	1,736,000	1,850,000
01-4-4602	BRUSH	399,002	395,000	420,000
01-4-4608	OTHER REVENUES	63,309	25,000	25,000
01-4-4609	CREDIT CARD PROCESSING FEE	27,102	24,000	24,000
01-4-4616	COPIES	203	150	150
01-4-4617	BIRTH CERTIFICATE	110	130	130
01-4-4618	NOTARY FEES	943	500	500
01-4-4620	DEATH CERTIFICATES	420	1,100	1,100
01-4-4621	INSURANCE PROCEEDS	-	15,000	15,000
01-4-4622	POOL ENTRANCE FEE	4,426	5,000	5,000
01-4-4623	SNACKS AT POOL	1,550	1,500	1,500
01-4-4624	COKES	2,356	500	500
01-4-4625	SWIMMING LESSONS (NON TAXABLE)	8,700	9,600	9,600
01-4-4626	POOL RENTAL (NON TAXABLE)	13,230	10,000	10,000
01-4-4628	SCRAP METAL	370	2,500	2,500
01-4-4629	RECYCLING INCOME	5,781	4,000	4,000
01-4-4630	RABIES CLINIC	2,700	2,200	2,200
01-4-4632	FIRE & EMERGENCY CALLS/COUNTY MONEY	37,853	35,000	35,000
01-4-4633	PEACE OFFICER TRAINING	2,625	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	6,445	4,000	4,000
01-4-4637	BASKETBALL FEES	9,584	8,500	8,500
01-4-4638	CASH (SHORT/OVER)	-	-	-
01-4-4639	PSJA PATROLMAN	117,699	41,000	-
01-4-4642	POLICE DEPARTMENT	23,759	14,000	14,000
01-4-4644	SPORTS RENTAL FEE	3,695	9,000	9,000
01-4-4645	P&R OTHER EVENTS	2,279	4,000	4,000
01-4-4646	WATERMELON FESTIVAL	33,807	30,000	30,000
01-4-4647	LIBRARY DUES & FINES	14,020	18,500	18,500
01-4-4648	LIBRARY COPIES	3,049	3,100	3,100
01-4-4649	MOW LOTS	19,431	10,000	10,000
01-4-4652	FIRE INSPECTION FEES	10,025	12,000	12,000
01-4-4653	SOCCER PROGRAM	6,615	5,000	5,000
01-4-4654	TRACK/TENNIS FEE	10,231	12,000	12,000
01-4-4655	YOUTH CAMP FEES	110	-	-
01-4-4656	BASEBALL FEES	22,984	23,000	23,000
01-4-4657	VOLLEYBALL	2,390	2,000	2,000
01-4-4658	YOUTH CENTER MEMBERSHIP FEES	5,003	4,500	4,500
01-4-4663	MEMORIAL BRICK PAVERS	800	1,000	1,000
TOTAL CHARGES FOR SERVICES		2,600,633	2,473,080	2,571,080
 <u>INTEREST</u>				
01-4-4704	INTEREST	88,207	15,000	15,000
TOTAL INTEREST		88,207	15,000	15,000

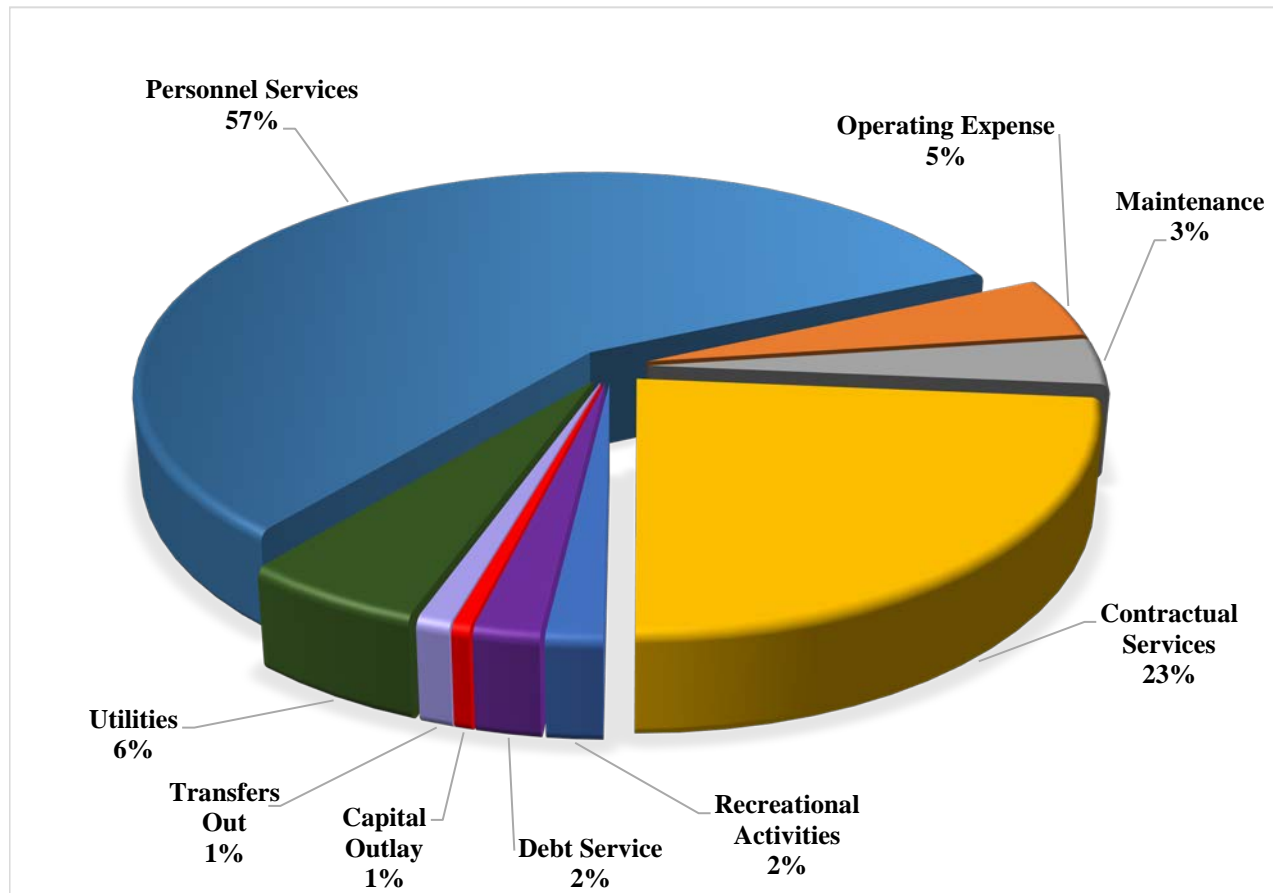
CITY OF ALAMO, TEXAS

GENERAL FUND REVENUES

FUND: GENERAL FUND

	ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021
<u>TRANSFER IN/OTHER FIN</u>			
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	600,000	350,000
TOTAL TRANSFER IN/OTHER FIN	545,000	640,000	390,000
<u>INTERGOVERNMENTAL REVENUE</u>			
01-4-4901 STATE HOMELAND SECURITY GRANTS	33,647	-	-
01-4-4902 DRUG TASK FORCE	13,118	-	-
01-4-4905 LIBRARY DEPARTMENT GRANT(S)	14,937	15,000	15,000
01-4-4906 FIRE DEPARTMENT	5,957	-	-
01-4-4907 STONEGARDEN GRANT	74,727	100,000	100,000
01-4-4908 BORDER STAR GRANT	29,977	49,097	30,000
01-4-4914 CARES ACT	-	907,896	-
TOTAL INTERGOVERNMENTAL REVENUE	172,363	1,071,993	145,000
TOTAL REVENUES	10,668,493	11,924,767	10,547,655

General Fund Appropriations by Category \$10,547,655



CITY OF ALAMO, TEXAS

BUDGET SUMMARY BY CATEGORY	FUND: GENERAL FUND
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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	6,300	-	-	-	2,700	48,100
GEN ADMIN	-	17,000	66,100	2,346,700	-	-	-	116,221	293,200	2,839,221
PLANNING	232,525	26,577	1,500	11,500	-	-	-	-	2,800	274,902
POLICE	2,680,599	103,435	116,000	-	-	64,619	-	-	111,000	3,075,653
COURT	78,853	12,914	3,500	132,000	-	-	-	-	9,150	236,417
LIBRARY	230,965	26,518	11,700	672	-	-	8,000	-	17,500	295,355
FIRE	1,158,067	70,420	73,747	-	-	149,356	-	-	56,832	1,508,422
PARKS	531,657	43,569	29,000	-	185,500	6,494	-	-	75,000	871,220
STREETS	524,850	29,050	65,500	-	-	4,330	50,000	-	31,800	705,530
MUSEUM	46,925	16,086	6,500	-	-	-	4,000	-	2,520	76,031
YOUTH CENTER	-	-	-	-	-	-	-	-	-	-
SWIMMING	39,129	10,800	2,000	2,000	-	-	-	-	9,800	63,729
CM	174,460	16,189	1,000	-	-	-	-	-	-	191,649
PURCHASING	88,410	3,396	-	-	-	-	-	-	-	91,806
CITY SEC	54,383	18,648	-	-	-	-	-	-	250	73,281
HR	63,384	11,584	-	-	-	-	-	-	-	74,968
FINANCE	209,918	17,776	-	12,600	-	-	-	-	700	240,994
TAX	-	-	-	114,200	-	-	-	-	-	114,200
IT	97,661	7,484	8,000	6,600	-	-	-	-	1,000	120,745
STORM WATER	118,660	34,141	-	-	-	-	-	-	500	153,301
TOTAL GENERAL FUND	6,330,446	501,087	384,547	2,629,872	191,800	224,799	62,000	116,221	614,752	11,055,524

DEPARTMENT: CITY COMISSION

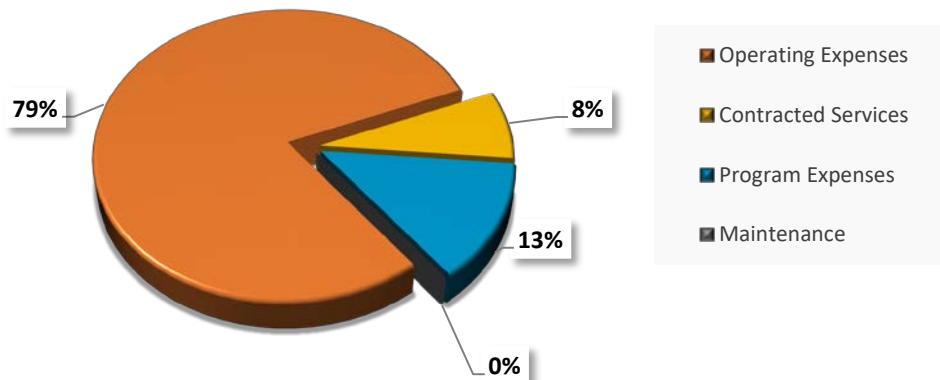
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
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.

Budget FY 2020-2021



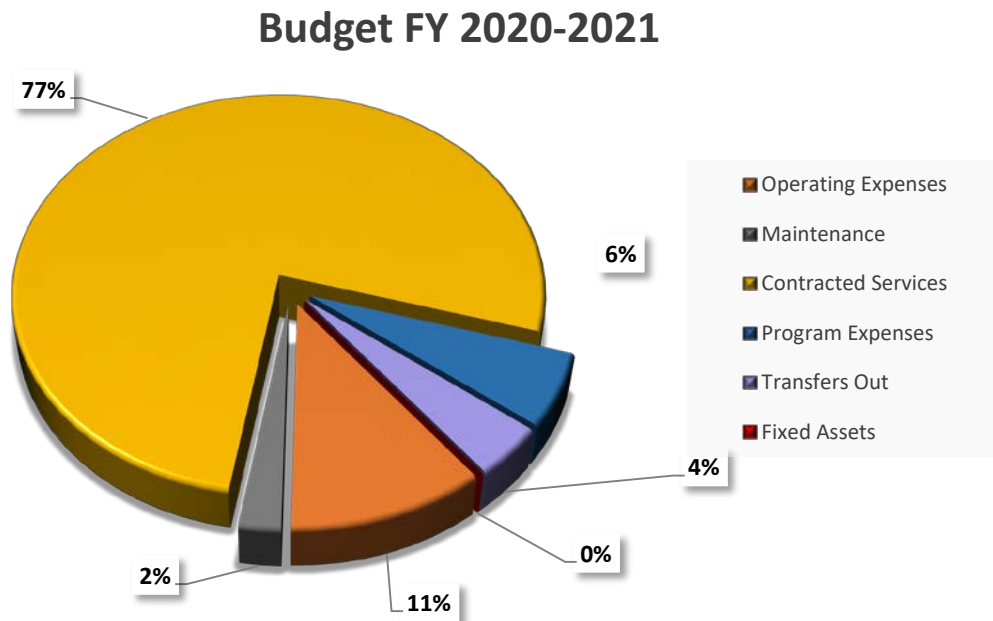
CITY OF ALAMO, TEXAS

Fund: General

Department: City Commission	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>OPERATING EXPENSES</u>			
01-510-2010 Office Supplies	22	500	500
01-510-2015 Telephone/Telecommunications	2,726	2,700	2,700
01-510-2022 Dues & Subscriptions	529	1,000	1,000
01-510-2025-01 Travel & Training/Mayor	2,469	8,000	8,000
01-510-2025-02 Travel & Training/Comm-PL #4	1,192	6,000	6,000
01-510-2025-03 Travel & Training/Comm- PL #1	1,186	6,000	6,000
01-510-2025-04 Travel & Training/Comm-PL #2	3,966	6,000	6,000
01-510-2025-05 Travel & Training/Comm-PL #3	4,807	6,000	6,000
01-510-2035 Operating Expenses	717	2,146	2,000
TOTAL OPERATING EXPENSES	17,614	38,346	38,200
<u>MAINTENANCE</u>			
01-510-3060 Small Machines & Equipment	6,230	-	-
TOTAL MAINTENANCE	6,230	-	-
<u>CONTRACT SERVICES</u>			
01-510-4020 Contractual Services	3,600	3,600	3,600
TOTAL CONTRACTED SERVICES	3,600	3,600	3,600
<u>PROGRAM EXPENSES</u>			
01-510-5035 Elections	-	45,000	-
01-510-5078 Thanksgiving/Christmas Program	6,598	6,154	6,300
TOTAL PROGRAM EXPENSES	6,598	51,154	6,300
TOTAL CITY COMMISSION	34,042	93,100	48,100

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 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>OPERATING EXPENSES</u>			
01-511-2013 Electricity	182,237	188,316	185,900
01-511-2015 Telephone/Telecommunications	11,117	12,000	12,000
01-511-2021 Insurance	98,726	104,000	94,100
01-511-2022 Dues & Subscriptions	7,375	7,247	7,000
01-511-2033 Fuel	807	1,200	1,200
01-511-2035 Operating Expenses	15,724	12,100	10,000
01-511-2039 Miscellaneous	265	2,000	-
TOTAL OPERATING EXPENSES	316,251	326,863	310,200
<u>MAINTENANCE</u>			
01-511-3028 Building Maintenance	59,172	65,165	65,100
01-511-3032 Vehicle Maintenance	547	2,352	1,000
01-511-3060 Small Machines & Equipment	-	5,946	-
TOTAL MAINTENANCE	59,719	73,463	66,100
<u>CONTRACT SERVICES</u>			
01-511-4017 Legal Fees	107,892	125,000	125,000
01-511-4018 Engineering Fees	45,254	50,000	50,000
01-511-4019 Audit Fees	12,900	12,500	12,500
01-511-4020 Contractual/Garb Services	1,885,139	2,047,302	1,925,200
01-511-4046 Newsletter	993	-	-
01-511-4068 Service/Maintenance Agmt	15,671	18,500	17,500
01-511-4099 Contracted Services	50,402	15,630	50,000
TOTAL CONTRACT SERVICES	2,118,251	2,268,932	2,180,200
<u>PROGRAM EXPENSES</u>			
01-511-5058 Humane Society	137,801	124,256	108,000
01-511-5060 LRGVDC-Rio Metro Transit System	30,000	30,000	30,000
01-511-5089 HCRMA	15,000	15,000	15,000
01-511-5090 VIDA Program	12,500	12,500	12,500
01-511-5095 Santos Livas Park	-	73,000	-
01-511-5098 ACA Program	-	423,000	-
01-511-5099 Veterans Memorial	2,239	1,000	1,000
TOTAL PROGRAM EXPENSES	197,540	678,756	166,500
<u>TRANSFERS OUT</u>			
01-511-6003 Transfer to Tax Increment Fund	74,354	98,203	116,221
01-511-6005 Transfer to Water Sewer Fund	198,377	-	-
TOTAL TRANSFERS OUT	272,731	98,203	116,221
<u>FIXED ASSETS</u>			
01-511-8071 Equipment/Machines	-	27,000	-
TOTAL FIXED ASSETS	-	27,000	-
TOTAL GENERAL ADMINISTRATION	2,964,492	3,473,217	2,839,221

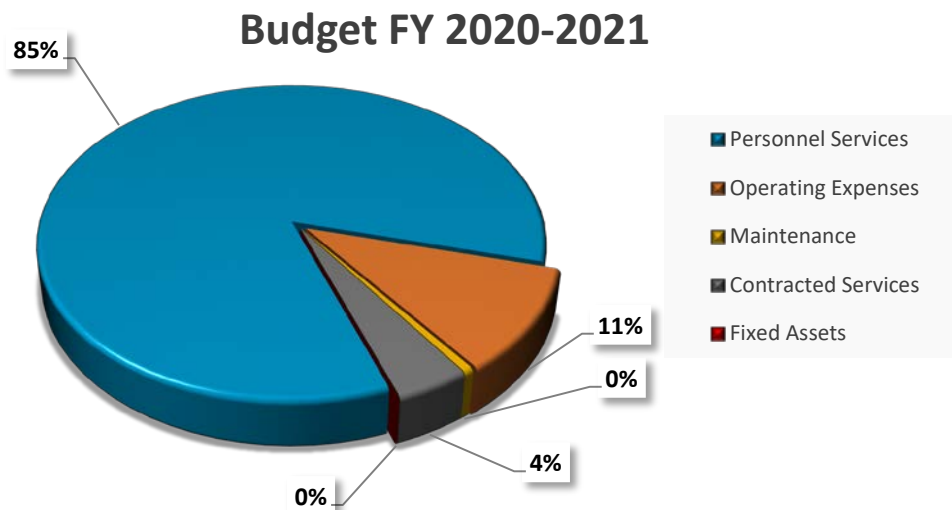
DEPARTMENT: COMMUNITY PLANNING & DEVELOPMENT

Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
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 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-512-1001 Salaries & Wages	143,831	178,506	177,732
01-512-1002 Fica & Medicare Taxes	11,012	13,741	13,612
01-512-1004 Worker's Compensation Ins.	790	1,093	1,061
01-512-1005 Life/Health Insurance	19,393	21,156	25,883
01-512-1006 Texas Workforce Commission	88	900	900
01-512-1007 Overtime	122	206	206
01-512-1009 Texas Municipal Retirement System	10,333	13,131	13,131
TOTAL PAYROLL	185,569	228,733	232,525
<u>OPERATING EXPENSES</u>			
01-512-2010 Office Supplies	1,473	1,473	1,473
01-512-2011 Advertising	2,527	3,000	3,000
01-512-2015 Telephone	353	1,000	1,000
01-512-2022 Dues & Subscriptions	403	1,100	1,100
01-512-5025 Travel & Training	10,730	12,908	13,608
01-512-2026 Uniforms	272	500	500
01-512-2033 Fuel	2,094	2,948	1,800
01-512-2035 Operating Expenses	5,249	5,800	5,800
01-512-2065 Copier Lease	1,027	1,096	1,096
TOTAL OPERATING EXPENSE	24,128	29,825	29,377
<u>MAINTENANCE</u>			
01-512-3032 Vehicle Maintenance	664	1,000	1,000
01-512-3060 Small Machines & Equipment	638	3,100	500
TOTAL MAINTENANCE	1,302	4,100	1,500
<u>CONTRACTED SERVICES</u>			
01-512-4020 Contractual Services	18,050	11,000	5,500
01-512-4021 Demolition Services	7	6,000	6,000
TOTAL CONTRACTED SERVICES	18,057	17,000	11,500
<u>FIXED ASSETS</u>			
01-512-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL COMM. PLANNING & DEVELOPMENT	229,056	279,658	274,902

DEPARTMENT: POLICE

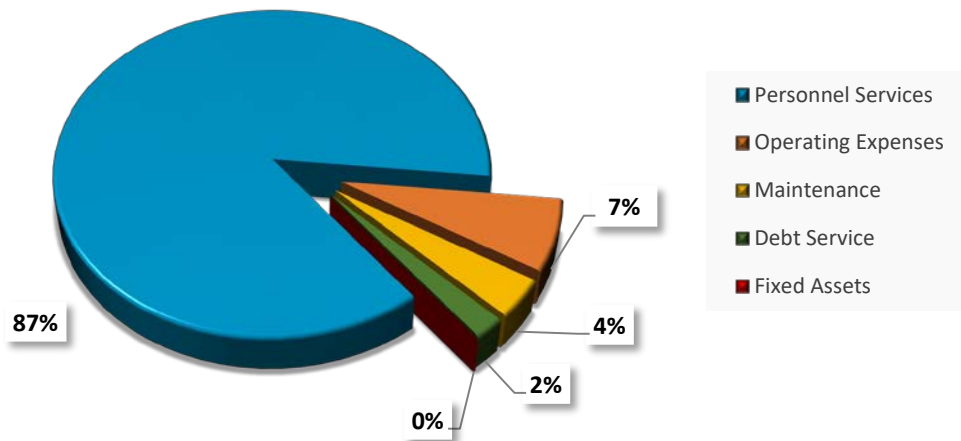
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Police Chief	1	1	1
Lieutenant	1	1	1
Corporal	2	2	2
Criminal/Investigator	3	3	3
Patrol Sergeant	1	1	1
Inv. Sergeant	1	1	1
Police Officers	21	21	21
Dispatcher	6	6	5
CID Clerk	1	1	1
Records Clerk	1	1	1
Data Entry Clerk	1	1	1
Animal Control	2	2	2
Total Police Department	41	41	40

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

Department: Police	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-513-1001 Salaries & Wages	1,699,676	1,706,103	1,825,148
01-513-1002 Fica & Medicare Taxes	150,563	150,394	154,925
01-513-1004 Worker's Compensation Ins.	51,064	49,090	48,000
01-513-1005 Life/Health Insurance	254,590	271,710	293,307
01-513-1006 Texas Workforce Commission	1,434	10,800	10,800
01-513-1007 Overtime	268,457	212,935	200,000
01-513-1009 Texas Municipal Retirement System	141,195	144,206	148,419
TOTAL PAYROLL	2,566,979	2,545,238	2,680,599
<u>OPERATING EXPENSES</u>			
01-513-2010 Office Supplies	7,878	7,000	5,000
01-513-2012 Printing	2,905	2,000	2,000
01-513-2013 Electricity	15,707	21,000	21,000
01-513-2015 Telephone	24,349	28,000	20,000
01-513-2022 Dues & Subscriptions	24,105	27,825	32,825
01-513-2025 Travel & Training	28,110	5,501	15,000
01-513-2025-01 Travel & Training (LEOSE)	-	2,400	2,400
01-513-2026 Uniforms	22,649	15,000	15,000
01-513-2033 Fuel	85,648	70,000	70,000
01-513-2035 Operating Expense	49,429	28,571	20,000
01-513-2042 Ammunition	5,596	428	4,000
01-513-2065 Copier Lease	7,567	7,210	7,210
TOTAL OPERATING EXPENSE	273,943	214,935	214,435
<u>MAINTENANCE</u>			
01-513-3028 Building Maintenance	19,764	10,000	10,000
01-513-3030 Equipment Maintenance	13,841	15,000	15,000
01-513-3032 Vehicle Maintenance	74,648	57,500	45,000
01-513-3060 Small Machines & Equipment	23,119	5,596	5,000
01-513-3068 Service/Maintenance Agmt	41,913	41,000	41,000
TOTAL MAINTENANCE	173,285	129,096	116,000
<u>DEBT SERVICE</u>			
01-513-7747 Lease Purchase - Interest	2,644	5,982	5,078
01-513-7748 Lease Purchase - Principal	27,660	58,009	59,541
TOTAL DEBT SERVICE	30,304	63,991	64,619
<u>FIXED ASSETS</u>			
01-513-8070 Vehicles	234,860	91,311	-
01-513-8071 Equipment/Machines	49,137	24,000	-
TOTAL FIXED ASSETS	283,997	115,311	-
TOTAL POLICE DEPARTMENT	3,328,508	3,068,571	3,075,653

DEPARTMENT: MUNICIPAL COURT

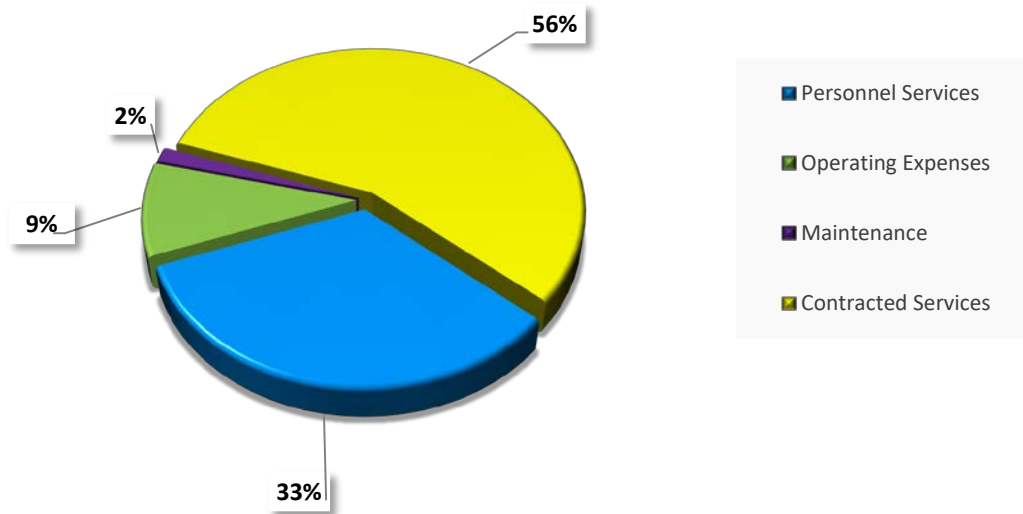
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Municipal Court Clerk	1	1	1
Deputy Court Clerk	1	1	1
Total Municipal Court	2	2	2

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

Department: Municipal Court	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-514-1001 Salaries & Wages	56,180	55,063	56,579
01-514-1002 Fica & Medicare Taxes	4,297	4,506	4,407
01-514-1004 Worker's Compensation Ins.	176	225	218
01-514-1005 Life/Health Insurance	40,487	11,207	11,958
01-514-1006 Texas Workforce Commission	18	450	450
01-514-1007 Overtime	-	1,030	1,030
01-514-1009 Texas Municipal Retirement System	4,026	4,305	4,211
TOTAL PAYROLL	105,184	76,786	78,853
<u>OPERATING EXPENSES</u>			
01-514-2010 Office Supplies	1,376	2,000	2,000
01-514-2012 Printing	536	1,300	1,300
01-514-2013 Electricity	5,288	4,750	4,750
01-514-2015 Telephone	2,904	4,400	4,400
01-514-2035-01 Cell Phone for Judge	1,200	1,200	1,200
01-514-2016 Postage	-	850	-
01-514-2022 Dues & Subscription	10	305	300
01-514-2025 Travel & Training	2,814	4,000	4,000
01-514-2035 Operating Expenses	2,469	3,166	3,000
01-514-2065 Copier Lease	1,115	1,114	1,114
TOTAL OPERATING EXPENSES	17,712	23,085	22,064
<u>MAINTENANCE</u>			
01-514-3028 Building Maintenance	1,627	3,015	1,500
01-514-3060 Small Machines & Equipment	122	3,485	1,000
01-514-3068 Service/Maintenance Agmt	1,016	1,100	1,000
TOTAL MAINTENANCE	2,765	7,600	3,500
<u>CONTRACT SERVICES</u>			
01-514-4017 Legal Fees - Trial Attorney	36,000	36,000	36,000
01-514-4020 Contractual Services	36,000	36,000	36,000
01-514-4084 Delinquent Collection Fees	40,317	60,000	60,000
TOTAL CONTRACT SERVICES	112,317	132,000	132,000
 TOTAL MUNICIPAL COURT	 237,978	 239,471	 236,417

DEPARTMENT: LIBRARY

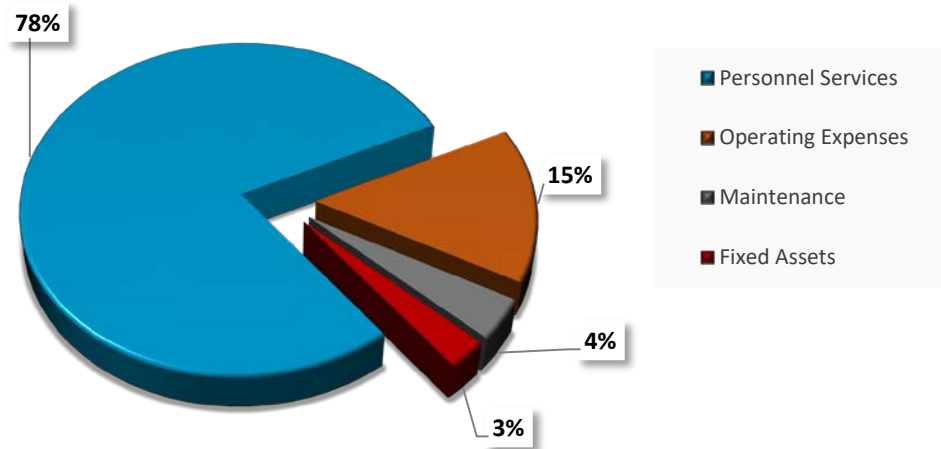
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Library Director	1	1	1
Library Clerk	5	6	6
Total Library Department	6	7	7

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

Department: Library	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-515-1001 Salaries & Wages	146,922	165,055	158,730
01-515-1002 Fica & Medicare Taxes	11,239	12,627	12,743
01-515-1004 Worker's Compensation Ins.	562	743	722
01-515-1005 Life/Health Insurance	40,648	40,197	45,558
01-515-1006 Texas Workforce Commission	65	1,575	1,575
01-515-1009 Texas Municipal Retirement System	10,533	11,669	11,637
TOTAL PAYROLL	209,969	231,866	230,965
<u>OPERATING EXPENSES</u>			
01-515-2010 Office Supplies	1,601	3,000	3,000
01-515-2013 Electricity	8,376	9,521	13,500
01-515-2015 Telephone	1,881	4,000	4,000
01-515-2022 Dues & Subscriptions	3,368	3,276	3,000
01-515-2025 Travel & Training	-	200	200
01-515-2035 Operating Expenses	16,644	17,450	17,450
01-515-2065 Copier Lease	2,918	3,036	2,868
TOTAL OPERATING EXPENSES	34,788	40,483	44,018
<u>MAINTENANCE</u>			
01-515-3028 Building Maintenance	6,257	21,800	10,200
01-515-3060 Small Machines & Equipment	5,046	1,600	1,500
TOTAL MAINTENANCE	11,303	23,400	11,700
<u>CONTRACT SERVICES</u>			
01-515-4020 Contractual Services	-	672	672
TOTAL CONTRACTED SERVICES	-	672	672
<u>FIXED ASSETS</u>			
01-515-8067 Books & Videos	10,056	6,250	8,000
01-515-8073 Office Furniture	-	1,750	-
TOTAL FIXED ASSETS	10,056	8,000	8,000
TOTAL LIBRARY	266,116	304,421	295,355

DEPARTMENT: FIRE

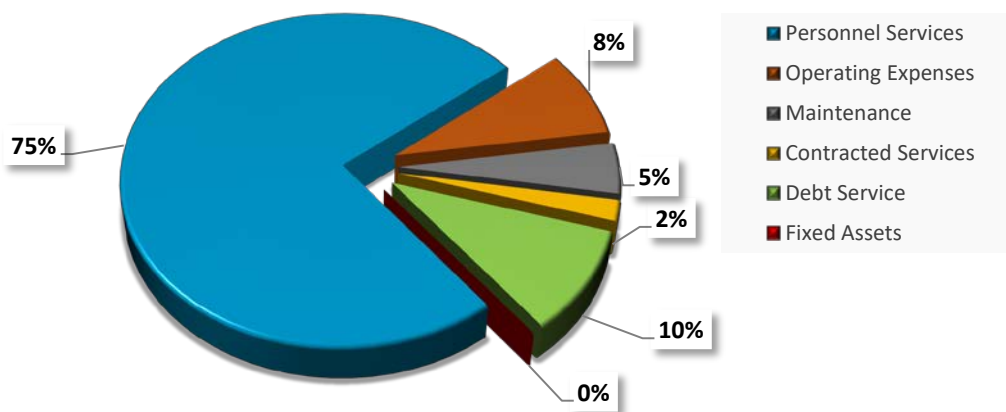
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Fire Chief	1	1	1
Inspector/Investigator	1	1	1
Fire Fighter	14	15	17
Secretary	1	1	1
Fire Equipment Mechanic	1	1	1
Total Fire Department	18	19	21

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

Department: Fire	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-516-1001 Salaries & Wages	683,167	748,001	759,056
01-516-1002 Fica & Medicare Taxes	59,254	64,621	62,901
01-516-1004 Worker's Compensation Ins.	18,361	26,655	22,700
01-516-1005 Life/Health Insurance	112,210	119,620	126,579
01-516-1006 Texas Workforce Commission	584	4,375	4,725
01-516-1007 Overtime	91,390	96,705	92,000
01-516-1009 Texas Municipal Retirement System	55,553	59,721	60,106
TOTAL PAYROLL	1,020,519	1,119,698	1,128,067
<u>OPERATING EXPENSES</u>			
01-516-2010 Office Supplies	2,181	1,880	2,000
01-516-2013 Electricity	16,513	16,000	16,000
01-516-2015 Telephone	22,973	24,657	20,832
01-516-2022 Dues, Licenses, & Permits	13,440	16,473	15,000
01-516-2025 Travel & Training	16,435	10,000	16,000
01-516-2026 Uniforms	8,858	10,500	20,000
01-516-2033 Fuel	18,157	17,127	20,000
01-516-2035 Operating Expense	15,443	16,400	14,000
01-516-2038 Testing	-	2,116	2,000
01-516-2065 Copier Lease	1,189	1,420	1,420
TOTAL OPERATING EXPENSE	115,189	116,573	127,252
<u>MAINTENANCE</u>			
01-516-3028 Building Maintenance	13,273	13,235	15,000
01-516-3030 Equipment Maintenance	17,294	17,585	15,000
01-516-3031 Vehicle Repair	52,248	36,270	41,000
01-516-3060 Small Machines and Equipment	5,354	10,926	2,747
TOTAL MAINTENANCE	88,169	78,016	73,747
<u>CONTRACTED SERVICES</u>			
01-516-4062 Volunteer Firemen Fees	30,000	30,000	30,000
TOTAL CONTRACTED SERVICES	30,000	30,000	30,000
<u>DEBT SERVICE</u>			
01-516-7747 Lease Purchase - Interest	10,071	7,046	3,956
01-516-7748 Lease Purchase - Principal	139,285	142,310	145,400
TOTAL DEBT SERVICE	149,356	149,356	149,356
<u>FIXED ASSETS</u>			
01-516-8063 Fire Equipment	-	28,304	-
TOTAL FIXED ASSETS	-	28,304	-
TOTAL FIRE DEPARTMENT	1,403,233	1,521,947	1,508,422

DEPARTMENT: PARKS & RECREATION

Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Parks Director	1	1	1
Parks Secretary	1	1	1
Parks Maintenance Level 1	6	6	6
Total Parks Department - F/T	8	8	8

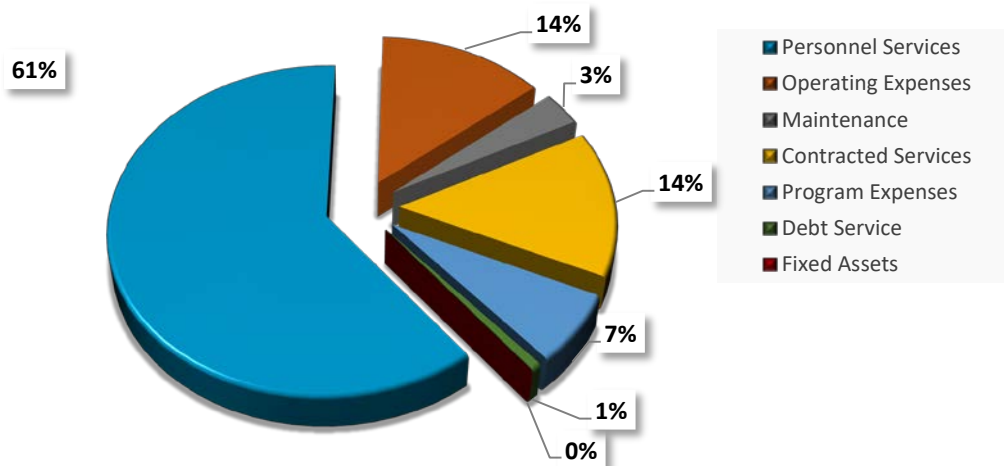
Number of Authorized Part-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Head Track Coach	0.5	0.5	0.5
Assistant Track Coach	0.5	0.5	0.5
Head Tennis Coach	0.5	0.5	0.5
Assistant Tennis Coach	0.5	0.5	0.5
Assistant Coach	1.5	1.5	1.5
Total Parks Department - P/T	3.5	3.5	3.5

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

Department: Parks & Recreation	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-517-1001 Salaries & Wages	221,478	215,345	364,921
01-517-1002 Fica & Medicare Taxes	18,969	19,821	29,584
01-517-1004 Worker's Compensation Ins.	6,298	5,078	11,473
01-517-1005 Life/Health Insurance	38,302	45,837	72,162
01-517-1006 Texas Workforce Commission	139	1,800	2,250
01-517-1007 Overtime	26,486	23,000	23,000
01-517-1009 Texas Municipal Retirement System	15,818	17,406	28,267
TOTAL PAYROLL	327,490	328,287	531,657
<u>OPERATING EXPENSES</u>			
01-517-2010 Office Supplies	445	1,000	1,000
01-517-2013 Electricity	45,594	55,500	55,500
01-517-2015 Telephone	1,738	6,300	3,500
01-517-2022 Dues & Subscriptions	-	-	-
01-517-2025 Travel & Training	3,300	3,000	3,000
01-517-2026 Uniforms	2,246	1,859	1,500
01-517-2033 Fuel	16,646	16,000	16,000
01-517-2035 Operating Expense	21,722	29,400	35,400
01-517-2065 Copier Lease	2,399	2,669	2,669
TOTAL OPERATING EXPENSE	94,090	115,728	118,569
<u>MAINTENANCE</u>			
01-517-3028 Building Maintenance	-	6,456	5,000
01-517-3029 Parks Maintenance	10,942	20,000	20,000
01-517-3032 Vehicle Maintenance	4,485	4,000	4,000
01-517-3060 Small Machines & Equipment	6,504	1,797	-
TOTAL MAINTENANCE	21,931	32,253	29,000
<u>CONTRACT SERVICES</u>			
01-517-4039-01 Track Program	20,896	10,000	25,000
01-517-4039-02 Flag Football Program	17,685	13,500	19,500
01-517-4039-03 Baseball Program	41,922	44,000	44,000
01-517-4039-06 Soccer Program	7,870	10,000	10,000
01-517-4039-07 Volleyball Program	4,500	9,000	9,000
01-517-4039-08 Basketball Program	15,860	18,000	18,000
01-517-4039-09 Tennis Program	2,971	-	-
TOTAL CONTRACT SERVICES	111,704	104,500	125,500
<u>PROGRAM EXPENSES</u>			
01-517-5070 Watermelon Event	39,667	40,000	40,000
01-517-5071 City Events	14,735	20,000	20,000
TOTAL PROGRAM EVETS	54,402	60,000	60,000
<u>DEBT SERVICE</u>			
01-517-7747 Lease Purchase - Interest	438	307	172
01-517-7748 Lease Purchase - Principal	6,056	6,188	6,322
TOTAL DEBT SERVICE	6,494	6,495	6,494
<u>FIXED ASSETS</u>			
01-517-8072 Lions Park Improvement	-	15,000	-
01-517-8074 Building	-	80,050	-
TOTAL FIXED ASSETS	-	95,050	-
TOTAL PARKS & RECREATION	616,111	742,313	871,220

DEPARTMENT: STREETS

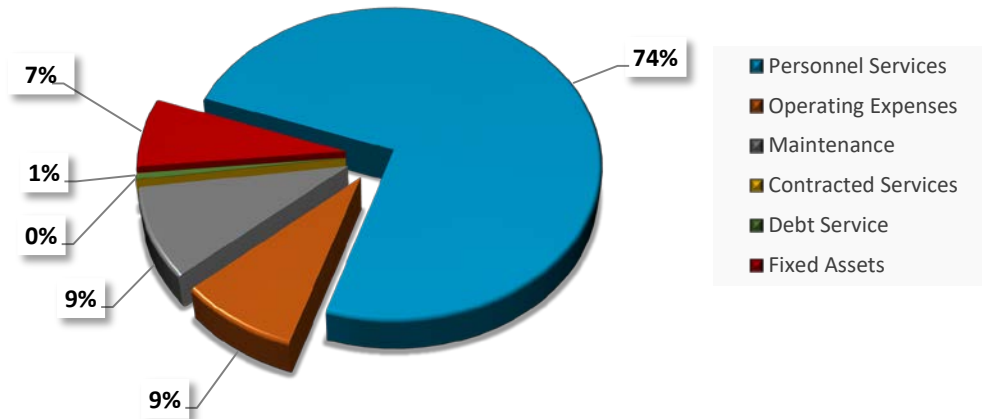
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Supervisor	1	1	1
Heavy Equipment Operator	1	1	1
Maintenance Helper	3	3	3
Laborer	3	3	3
Maintenance	3	3	3
Street Maintenance	4	4	4
Mechanic	1	1	1
Education Specialist	1	1	1
Total Streets Department	17	17	17

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

Department: Streets & Sanitation	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-518-1001 Salaries & Wages	312,107	358,787	331,512
01-518-1002 Fica & Medicare Taxes	25,898	31,557	26,482
01-518-1004 Worker's Compensation Ins.	24,188	32,636	31,686
01-518-1005 Life/Health Insurance	82,423	98,125	90,240
01-518-1006 Texas Workforce Commission	368	3,579	3,825
01-518-1007 Overtime	26,425	58,272	15,800
01-518-1009 Texas Municipal Retirement System	24,279	29,165	25,305
TOTAL PAYROLL	495,688	612,121	524,850
<u>OPERATING EXPENSES</u>			
01-518-2010 Office Supplies	74	500	500
01-518-2015 Telephone	1,864	2,000	2,000
01-518-2022 Dues & Subscription	-	200	200
01-518-2025 Travel & Training	1,156	1,125	1,000
01-518-2026 Uniforms	5,072	5,300	5,300
01-518-2033 Fuel	29,376	26,800	29,800
01-518-2034 Chemicals	5,105	11,046	5,000
01-518-2035 Operating Expense	19,674	18,907	17,050
TOTAL OPERATING EXPENSE	62,321	65,878	60,850
<u>MAINTENANCE</u>			
01-518-3029 Equipment Repair	19,628	18,026	16,500
01-518-3032 Vehicle Maintenance	7,553	16,400	10,000
01-518-3044 Street/Sign Maintenance	21,544	22,125	22,000
01-518-3049 Street Lights	4,314	10,583	10,000
01-518-3050 Street Bumps	2,661	5,000	5,000
01-518-3060 Small Machines & Equipment	3,405	2,220	2,000
TOTAL MAINTENANCE	59,105	74,354	65,500
<u>CONTRACTED SERVICES</u>			
01-518-4020 Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-
<u>DEBT SERVICE</u>			
01-518-7747 Lease Purchase - Interest	292	205	115
01-518-7748 Lease Purchase - Principal	4,037	4,125	4,215
TOTAL DEBT SERVICE	4,329	4,330	4,330
<u>FIXED ASSETS</u>			
01-518-8071 Equipment/Machines	-	69,837	-
01-518-8075 Street Reconstruction	70,785	50,000	50,000
01-518-8076 Crocket Ave Improvements	-	-	-
TOTAL FIXED ASSETS	70,785	119,837	50,000
TOTAL STREETS & SANITATION	692,228	876,520	705,530

DEPARTMENT: MUSEUM

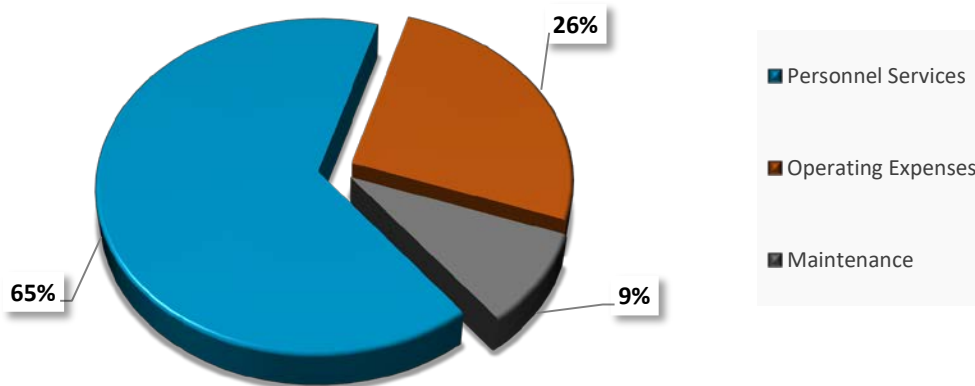
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Curator of Collections	0	1	1
<hr/>			
Total Museum	0	1	1

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

Department: Museum	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-519-1001 Salaries & Wages	34,982	37,626	35,179
01-519-1002 Fica & Medicare Taxes	2,676	2,879	2,692
01-519-1004 Worker's Compensation Ins.	134	172	140
01-519-1005 Life/Health Insurance	5,591	5,902	6,117
01-519-1006 Texas Workforce Commission	9	225	225
01-519-1009 Tex Mun Retirement System	2,509	2,661	2,572
TOTAL PAYROLL	45,901	49,465	46,925
<u>OPERATING EXPENSES</u>			
01-519-2010 Office Supplies	477	1,616	1,746
01-519-2013 Electricity	6,774	6,200	6,200
01-519-2015 Telephone	2,539	2,720	2,520
01-519-2022 Dues & Subscriptions	118	200	700
01-519-2025 Travel & Training	616	2,300	2,500
01-519-2035 Operating Expense	2,556	2,400	3,500
01-519-2065 Copier Lease	1,307	1,440	1,440
TOTAL OPERATING EXPENSE	14,387	16,876	18,606
<u>MAINTENANCE</u>			
01-519-3028 Building Maintenance	3,959	5,000	5,000
01-519-3060 Small Machines & Equipment	2,632	2,600	1,500
TOTAL MAINTENANCE	6,591	7,600	6,500
<u>CAPITAL OUTLAY</u>			
01-519-8067 Books & Videos	-	1,500	1,500
01-519-8074 Building Exhibit(s)	-	1,500	2,500
TOTAL CONTRACT SERVICES	-	3,000	4,000
TOTAL MUSEUM	66,879	76,941	76,031

DEPARTMENT: YOUTH CENTER

Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Unit Director	0	0	1
Total Youth Center	0	0	1

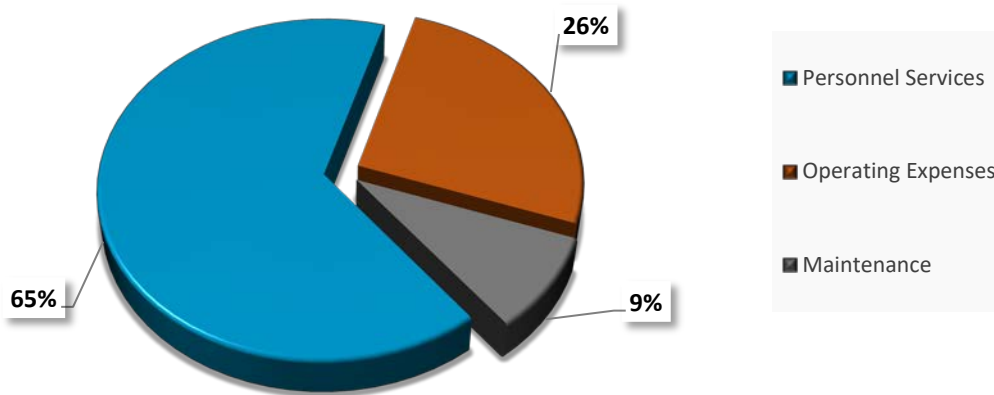
Number of Authorized Part-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
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 Youth 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.

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

Department: Youth Center	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-520-1001 Salaries & Wages	74,665	76,240	-
01-520-1002 Fica & Medicare Taxes	5,712	5,833	-
01-520-1004 Worker's Compensation Ins.	2,188	2,773	-
01-520-1005 Life/Health Insurance	5,454	11,089	-
01-520-1006 Texas Workforce Commission	223	694	-
01-520-1007 Overtime	-	227	-
01-520-1009 Tex Mun Retirement System	4,168	5,292	-
TOTAL PAYROLL	92,410	102,148	-
<u>OPERATING EXPENSES</u>			
01-520-2013 Electricity	9,888	-	-
01-520-2015 Telephone	3,908	-	-
01-520-2035 Operating Expense	6,497	14,436	-
TOTAL OPERATING EXPENSE	20,293	14,436	-
<u>MAINTENANCE</u>			
01-520-3028 Building Maintenance	4,658	3,875	-
01-519-3060 Small Machines & Equipment	8,013	3,403	-
TOTAL MAINTENANCE	12,671	7,278	-
<u>CONTRACT SERVICES</u>			
01-520-4037 Concession	779	1,000	-
TOTAL CONTRACT SERVICES	779	1,000	-
<u>CAPITAL OUTLAY</u>			
01-520-8071 Equipment & Machines	9,238	5,000	-
TOTAL CONTRACT SERVICES	9,238	5,000	-
TOTAL YOUTH CENTER	135,391	129,862	-

DEPARTMENT: SWIMMING POOL

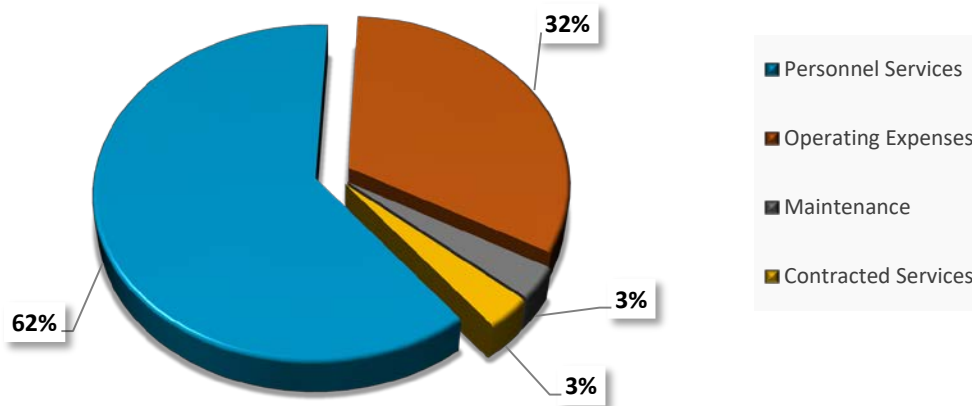
Number of Authorized Part-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Swimming Pool Manager	0.5	0.5	0.5
Lifeguards	2.5	2.5	2.5
Total Swimming Pool	3	3	3

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

Department: Swimming Pool	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-521-1001 Salaries & Wages	31,496	8,149	28,649
01-521-1002 Fica & Medicare Taxes	2,496	1,147	3,414
01-521-1004 Worker's Compensation Ins.	945	1,476	1,476
01-521-1006 Texas Workforce Commission	35	590	590
01-521-1007 Overtime	1,136	-	5,000
TOTAL PAYROLL	36,108	11,362	39,129
<u>OPERATING EXPENSES</u>			
01-521-2010 Office Supplies	-	500	500
01-521-2013 Electricity	6,117	9,500	9,500
01-521-2015 Telephone	266	1,080	300
01-521-2022 Dues & Subscriptions	250	-	300
01-521-2025 Travel & Training	-	300	-
01-521-2026 Uniforms	160	500	500
01-521-2034 Chemicals	4,957	5,000	5,000
01-521-2035 Operating Expense	1,737	5,252	4,500
TOTAL OPERATING EXPENSE	13,487	22,132	20,600
<u>MAINTENANCE</u>			
01-521-3028 Building Maintenance	319	2,000	2,000
TOTAL MAINTENANCE	319	2,000	2,000
<u>CONTRACT SERVICES</u>			
01-521-4037 Concession	1,925	2,000	2,000
TOTAL CONTRACT SERVICES	1,925	2,000	2,000
TOTAL SWIMMING POOL	51,839	37,494	63,729

DEPARTMENT: CITY MANAGER

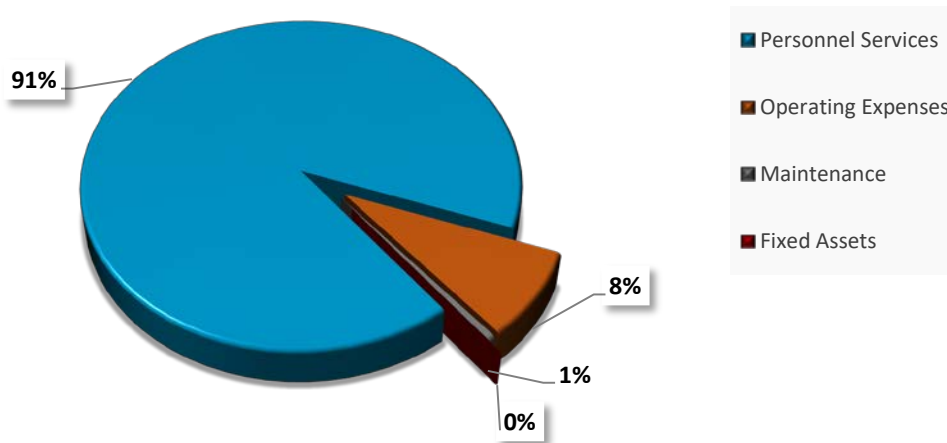
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
City Manager	1	1	1
Administrative Assistant	1	1	1
Total City Manager	2	2	2

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

Department: City Manager	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-522-1001 Salaries & Wages	166,042	132,980	137,547
01-522-1002 Fica & Medicare Taxes	12,778	10,173	10,545
01-522-1004 Worker's Compensation Ins.	442	504	540
01-522-1005 Life/Health Insurance	11,615	12,564	15,000
01-522-1006 Texas Workforce Commission	145	450	450
01-522-1007 Overtime	987	300	300
01-522-1009 Texas Municipal Retirement System	11,389	9,547	10,078
TOTAL PAYROLL	203,398	166,518	174,460
<u>OPERATING EXPENSES</u>			
01-522-2010 Office Supplies	268	760	760
01-522-2015 Telephone	571	645	645
01-522-2022 Dues & Subscriptions	383	1,100	1,100
01-522-2025 Travel & Training	3,882	7,137	8,900
01-522-2035 Operating Expense	738	2,360	2,360
01-522-2065 Copier Lease	2,080	2,424	2,424
TOTAL OPERATING EXPENSE	7,922	14,426	16,189
<u>MAINTENANCE</u>			
01-522-3060 Small Machines & Equipment	37	596	1,000
TOTAL MAINTENANCE	37	596	1,000
<u>FIXED ASSETS</u>			
01-522-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL CITY MANAGER	211,357	181,540	191,649

DEPARTMENT: PURCHASING

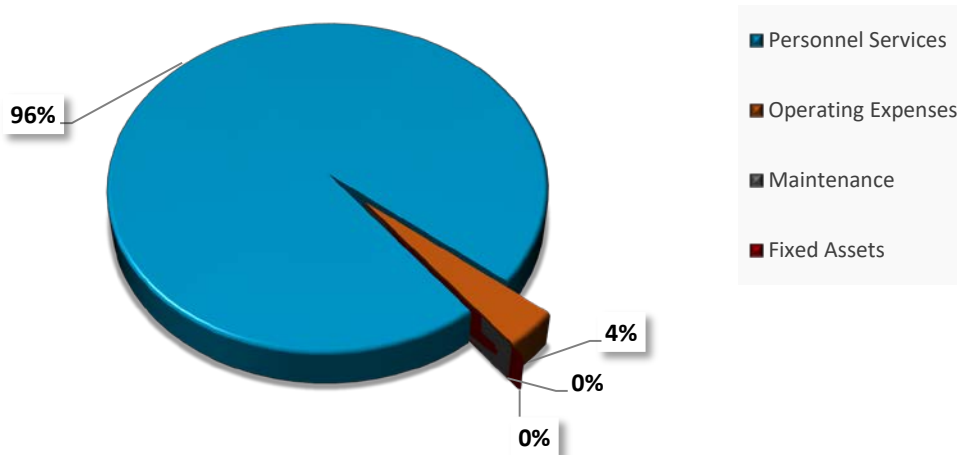
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Purchasing Agent	1	1	1
Custodian	1	1	1
Total Purchasing Dept.	2	2	2

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

Department: Purchasing	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-523-1001 Salaries & Wages	67,712	69,043	64,520
01-523-1002 Fica & Medicare	5,180	5,290	4,967
01-523-1004 Worker's Compensation Ins.	1,046	1,336	1,297
01-523-1005 Life/Health Insurance	9,165	11,600	12,030
01-523-1006 Texas Workforce Commission	27	450	450
01-523-1007 Overtime	-	400	400
01-523-1009 Texas Municipal Retirement System	4,860	4,889	4,746
TOTAL PAYROLL	87,990	93,008	88,410
<u>OPERATING EXPENSES</u>			
01-523-2010 Office Supplies	155	250	250
01-523-2025 Travel & Training	1,005	32	1,500
01-523-2026 Uniforms	320	300	300
01-523-2035 Operating Expense	607	250	250
01-523-2065 Copier Lease	1,007	1,096	1,096
TOTAL OPERATING EXPENSE	3,094	1,928	3,396
<u>MAINTENANCE</u>			
01-523-3060 Small Machines & Equipment	-	3,048	-
TOTAL MAINTENANCE	-	3,048	-
<u>FIXED ASSETS</u>			
01-823-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL PURCHASING	91,084	97,984	91,806

DEPARTMENT: CITY SECRETARY

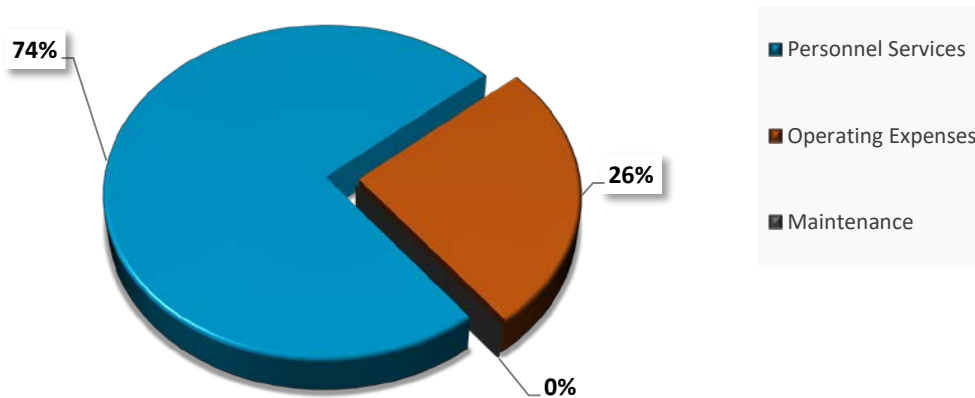
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
City Secretary	1	1	1
Total City Secretary	1	1	1

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

Department: City Secretary	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-524-1001 Salaries & Wages	33,133	44,225	41,576
01-524-1002 Fica & Medicare	2,535	3,384	3,181
01-524-1004 Worker's Compensation Ins.	104	166	161
01-524-1005 Life/Health Insurance	4,193	5,902	6,117
01-524-1006 Texas Workforce Commission	82	224	225
01-524-1009 Texas Municipal Retirement System	2,367	3,127	3,123
TOTAL PAYROLL	42,414	57,028	54,383
<u>OPERATING EXPENSES</u>			
01-524-2010 Office Supplies	529	698	1,000
01-524-2011 Advertising	13,465	10,000	10,000
01-524-2012 Printing	68	500	500
01-524-2015 Telephone	595	534	250
01-524-2022 Dues & Subscription	908	900	900
01-524-2025 Travel & Training	1,630	2,000	2,000
01-524-2035 Operating Expense	1,113	2,300	2,300
01-524-2036 Records Codification	1,653	1,000	1,000
01-524-2065 Copier Lease	907	966	948
TOTAL OPERATING EXPENSE	20,868	18,898	18,898
<u>MAINTENANCE</u>			
01-524-3060 Small Machines & Equipment	1,220	1,796	-
TOTAL MAINTENANCE	1,220	1,796	-
<u>FIXED ASSETS</u>			
01-524-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL CITY SECRETARY	64,502	77,722	73,281

DEPARTMENT: HUMAN RESOURCES

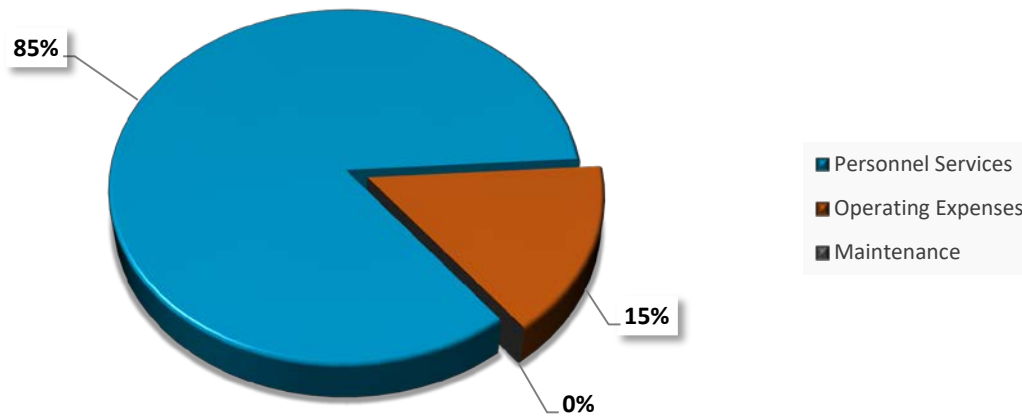
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Human Resource Director	1	1	1
Total HR Department	1	1	1

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

Department: Human Resources	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-525-1001 Salaries & Wages	49,296	52,387	49,484
01-525-1002 Fica & Medicare Taxes	3,772	4,008	3,786
01-525-1004 Worker's Compensation Ins.	154	198	192
01-525-1005 Life/Health Insurance	5,454	5,764	5,979
01-525-1006 Texas Workforce Commission	9	225	225
01-525-1009 Texas Municipal Retirement System	3,533	3,718	3,718
TOTAL PAYROLL	62,218	66,300	63,384
<u>OPERATING EXPENSES</u>			
01-525-2010 Office Supplies	1,027	1,275	1,250
01-525-2011 Advertising	302	300	300
01-525-2012 Printing	869	1,100	1,100
01-525-2022 Dues & Subscriptions	839	625	1,000
01-525-2025 Travel & Training	4,529	1,883	3,500
01-525-2035 Operating Expense	832	1,850	1,850
01-525-2065 Copier Lease	2,370	2,800	2,584
TOTAL OPERATING EXPENSE	10,768	9,833	11,584
<u>MAINTENANCE</u>			
01-525-3060 Small Machines & Equipment	976	3,643	-
TOTAL MAINTENANCE	976	3,643	-
<u>CONTRACTED SERVICES</u>			
01-525-4020 Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-
<u>FIXED ASSETS</u>			
01-525-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL HUMAN RESOURCES	73,962	79,776	74,968

Number of Authorized Full-Time Positions

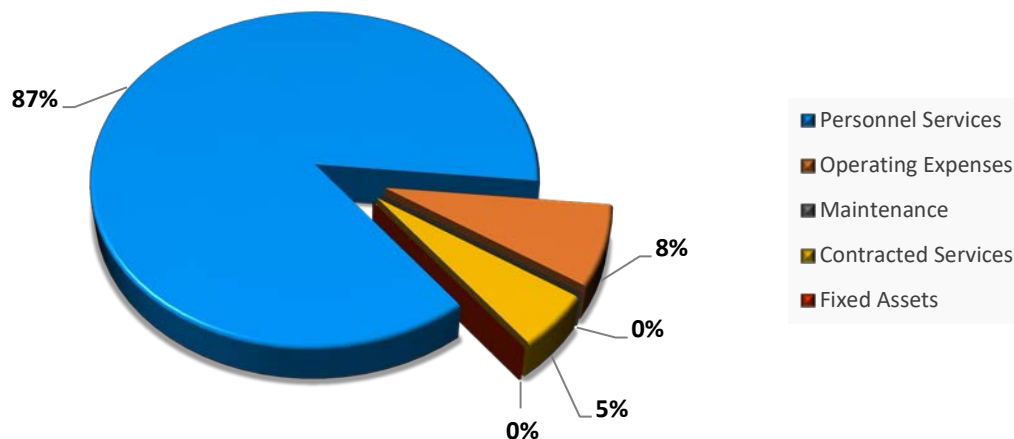
Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Finance Director	1	1	1
Accountant	1	1	1
Accounts Payable/Payroll Clerk	1	1	1
Payroll/Accounts Payable Clerk	1	1	1
Total Finance Department	4	4	4

Department Description

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

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

Budget FY 2020-2021



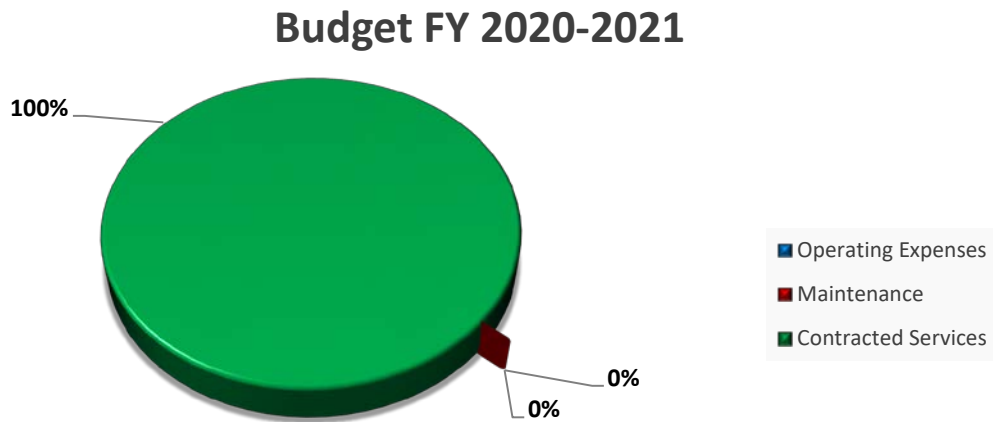
CITY OF ALAMO, TEXAS

Fund: General

Department: Finance	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-526-1001 Salaries & Wages	158,561	160,740	156,723
01-526-1002 Fica & Medicare Taxes	12,133	11,991	12,070
01-526-1004 Worker's Compensation Ins.	505	608	590
01-526-1005 Life/Health Insurance	23,022	25,307	27,609
01-526-1006 Texas Workforce Commission	93	900	900
01-526-1007 Overtime	39	530	530
01-526-1009 Texas Municipal Retirement System	11,393	11,460	11,496
TOTAL PAYROLL	205,746	211,536	209,918
<u>OPERATING EXPENSES</u>			
01-526-2010 Office Supplies	4,171	3,000	3,000
01-526-2015 Telephone/Telecommunications	125	700	700
01-526-2022 Dues & Subscriptions	270	1,000	1,000
01-526-2025 Travel & Training	2,621	6,900	6,900
01-526-2035 Operating Expense	4,993	4,500	3,000
01-526-2065 Copier Lease	2,844	3,876	3,876
TOTAL OPERATING EXPENSE	15,024	19,976	18,476
<u>MAINTENANCE</u>			
01-526-3060 Small Machines & Equipment	658	1,547	-
TOTAL MAINTENANCE	658	1,547	-
<u>CONTRACTED SERVICES</u>			
01-526-4020 Contractual Services	6,956	9,553	12,600
TOTAL CONTRACTED SERVICES	6,956	9,553	12,600
<u>FIXED ASSETS</u>			
01-526-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL FINANCE DEPARTMENT	228,384	242,612	240,994

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 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>OPERATING EXPENSES</u>			
01-527-2010 Office Supplies	-	-	-
01-527-2025 Travel & Training	-	-	-
01-527-2035 Operating Expense	-	-	-
TOTAL OPERATING EXPENSE	-	-	-
<u>MAINTENANCE</u>			
01-527-3060 Small Machines & Equipment	-	-	-
01-527-3068 Service/Maintenance Agmt	-	-	-
TOTAL MAINTENANCE	-	-	-
<u>CONTRACTED SERVICES</u>			
01-527-4084 Tax Collection Atty	28,889	40,000	40,000
01-527-4085 Appraisal District	35,114	37,355	39,940
01-527-4086 Hidalgo County Tax	32,628	33,303	34,260
TOTAL CONTRACTED SERVICES	96,631	110,658	114,200
<u>FIXED ASSETS</u>			
01-527-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL TAX COLLECTION	96,631	110,658	114,200

DEPARTMENT: INFORMATION TECHNOLOGY

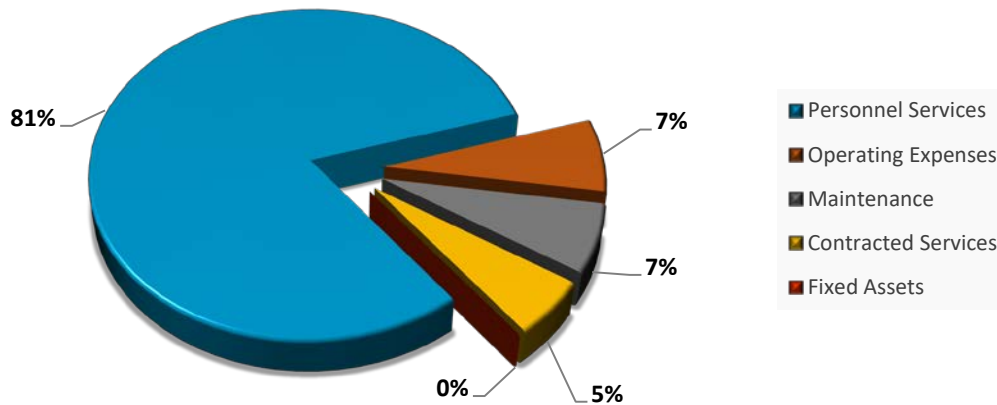
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
IT Director	1	1	1
Computer Technician	1	1	1
Total IT Department	2	2	2

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

Department: Information Technology	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-529-1001 Salaries & Wages	70,228	75,369	73,654
01-529-1002 Fica & Medicare Taxes	5,381	5,770	5,651
01-529-1004 Worker's Compensation Ins.	220	285	277
01-529-1005 Life/Health Insurance	10,477	11,600	12,030
01-529-1006 Texas Workforce Commission	25	450	450
01-529-1007 Overtime	115	200	200
01-529-1009 Texas Municipal Retirement System	5,040	5,383	5,399
TOTAL PAYROLL	91,486	99,057	97,661
<u>OPERATING EXPENSES</u>			
01-529-2010 Office Supplies	49	300	300
01-529-2015 Telephone	981	1,000	1,000
01-529-2022 Dues & Subscriptions	197	2,538	2,538
01-529-2025 Travel & Training	2,613	360	3,000
01-529-2035 Operating Expense	544	550	550
01-529-2065 Copier Lease	1,046	1,096	1,096
TOTAL OPERATING EXPENSE	5,430	5,844	8,484
<u>MAINTENANCE</u>			
01-529-3060 Small Machines & Equipment	2,314	3,000	3,000
01-529-3068 Service/Maintenance Agmt	3,113	5,000	5,000
TOTAL MAINTENANCE	5,427	8,000	8,000
<u>CONTRACTED SERVICES</u>			
01-529-4020 Contractual Services	600	-	6,600
TOTAL CONTRACTED SERVICES	600	-	6,600
<u>FIXED ASSETS</u>			
01-529-8071 Equipment/Machines	-	22,247	-
TOTAL FIXED ASSETS	-	22,247	-
TOTAL INFORMATION TECHNOLOGY	102,943	135,148	120,745

DEPARTMENT: STORM WATER

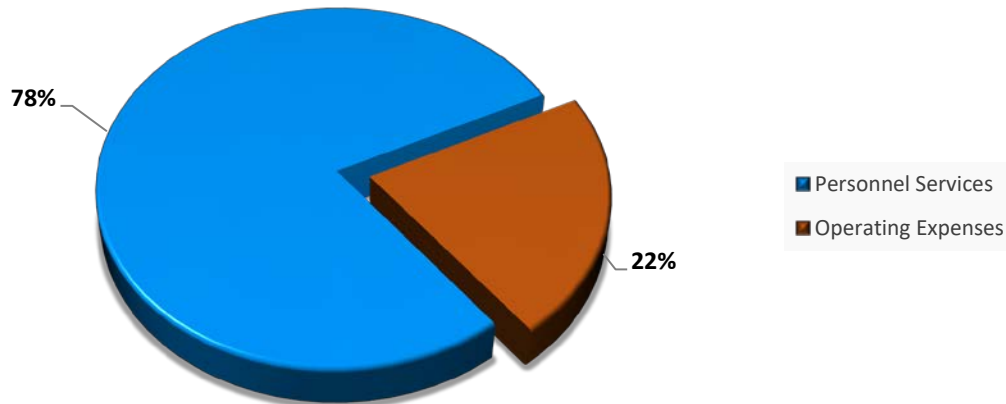
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Special Projects Director	1	1	1
Storm Water Specialist	1	1	1
Total Storm Water Department	2	2	2

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: General

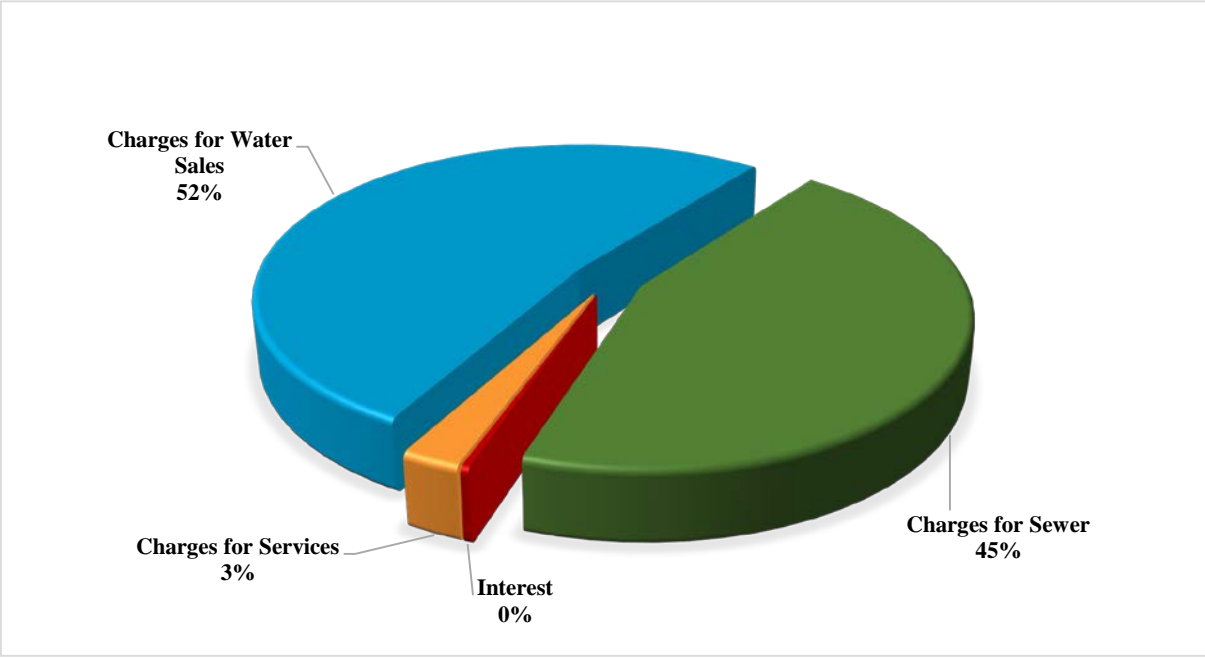
Department: Storm Water	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
01-550-1001 Salaries & Wages	92,859	97,610	92,114
01-550-1002 Fica & Medicare Taxes	7,104	7,468	7,047
01-550-1004 Worker's Compensation Ins.	291	368	357
01-550-1005 Life/Health Insurance	10,907	11,528	11,958
01-550-1006 Texas Workforce Commission	18	450	450
01-550-1009 Texas Municipal Retirement System	6,657	6,920	6,734
TOTAL PAYROLL	117,836	124,344	118,660
<u>OPERATING EXPENSES</u>			
01-550-2010 Office Supplies	124	500	500
01-550-2015 Telephone	718	800	500
01-550-2022 Dues & Subscriptions	24,991	22,010	24,645
01-550-2025 Travel & Training	3,748	2,166	4,800
01-550-2035 Operating Expense	635	1,500	1,500
01-550-2065 Copier Lease	1,027	1,096	1,096
TOTAL OPERATING EXPENSE	31,243	28,072	33,041
<u>MAINTENANCE</u>			
01-550-3060 Small Machines & Equipment	1,240	1,796	-
TOTAL MAINTENANCE	1,240	1,796	-
<u>CONTRACTED SERVICES</u>			
01-550-4020 Contractual Services	-	-	-
01-550-4046 Newsletter	-	1,600	1,600
TOTAL CONTRACTED SERVICES	-	1,600	1,600
<u>FIXED ASSETS</u>			
01-550-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL STORM WATER	150,319	155,812	153,301

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

\$4,348,600

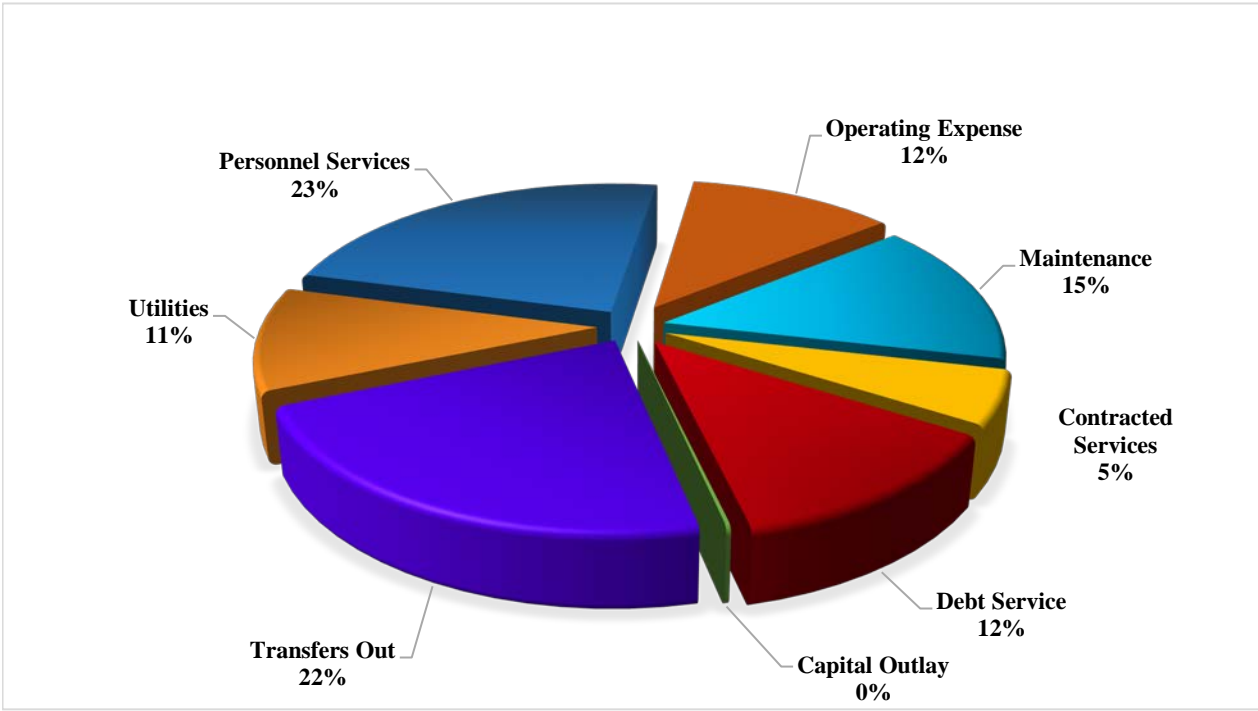


CITY OF ALAMO, TEXAS

WATER AND SEWER REVENUES		FUND: WATER AND SEWER		
		ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021
<u>CHARGES FOR SERVICES</u>				
03-4-4608	OTHER REVENUES	2,257	3,000	3,000
03-4-4609	TAP & CONNECTIONS	131,455	90,000	95,000
03-4-4610	METER BOX	1,860	1,600	1,600
03-4-4611	UNPLUG SEWER LINES	2,588	2,500	2,500
03-4-4612	RETURNED CHECK FEES	1,365	1,500	1,500
03-4-4613	PAYMENT EXTENSION FEE	6,485	2,500	5,000
03-4-4614	TAMPERING FEE	770	-	-
03-4-4638	CASH (SHORT/OVER)	270	-	-
TOTAL CHARGES FOR SERVICES		147,050	101,100	108,600
<u>CHARGES FOR WATER SALES</u>				
03-4-4672	WATER SALES	2,219,282	2,405,000	2,275,000
TOTAL CHARGES FOR WATER SALES		2,219,282	2,405,000	2,275,000
<u>CHARGES FOR SEWER</u>				
03-4-4682	SEWER CHARGES	1,957,528	2,200,000	1,950,000
TOTAL CHARGES FOR SEWER		1,957,528	2,200,000	1,950,000
<u>INTEREST</u>				
03-4-4704	INTEREST	53,137	15,000	15,000
TOTAL INTEREST		53,137	15,000	15,000
<u>TRANSFER IN/OTHER FIN</u>				
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		4,575,374	4,721,100	4,348,600

Water and Sewer Expenditure by Category

\$4,510,600



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	456,956	292,023	103,260	-	25,975	5,000	-	126,400	1,009,614
SEWER	214,020	56,498	380,500	74,524	-	3,500	-	119,600	848,642
WATER PLANT	234,951	152,500	134,100	27,800	-	-	-	132,500	681,851
BILLING	143,326	12,496	16,800	-	-	-	-	40,000	212,622
DEBT SERVICE	-	-	-	-	531,514	-	-	-	531,514
GENERAL ADMINISTRAT	-	13,199	20,000	141,000	-	-	996,658	55,500	1,226,357
TOTAL GENERAL FUND	1,049,253	526,716	654,660	243,324	557,489	8,500	996,658	474,000	4,510,600

DEPARTMENT: WATER

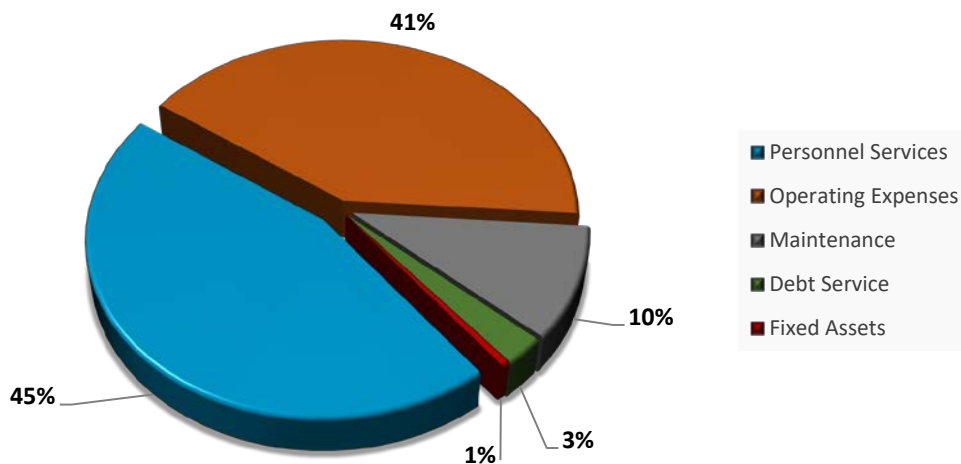
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Public Works Director	1	1	1
Secretary	1	1	1
Waterworks Helper	6	6	6
Meter Reader	2	2	2
Total Water Department	10	10	10

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Water	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
03-530-1001 Salaries & Wages	241,254	258,414	294,614
03-530-1002 Fica & Medicare Taxes	20,270	22,119	24,646
03-530-1004 Worker's Compensation Ins.	9,381	9,445	11,014
03-530-1005 Life/Health Insurance	49,922	53,284	68,883
03-530-1006 Texas Workforce Commission	91	2,250	2,250
03-530-1007 Overtime	28,334	32,034	32,000
03-530-1009 Texas Municipal Retirement System	18,996	20,629	23,549
TOTAL PAYROLL	368,248	398,175	456,956
<u>OPERATING EXPENSES</u>			
03-530-2010 Office Supplies	658	844	700
03-530-2013 Electricity	6,543	20,500	10,000
03-530-2015 Telephone	104,666	150,500	100,000
03-530-2025 Travel & Training	2,566	1,700	5,500
03-530-2026 Uniforms	2,854	2,892	2,100
03-530-2033 Fuel	28,019	30,450	16,400
03-530-2035 Operating Expense	37,887	33,807	30,500
03-530-2041 Water	184,374	252,000	252,000
03-530-2065 Copier Lease	1,334	1,226	1,223
TOTAL OPERATING EXPENSE	368,901	493,919	418,423
<u>MAINTENANCE</u>			
03-530-3028 Building Maintenance	2,745	3,000	3,000
03-530-3029 Equipment Repair	11,190	13,504	10,000
03-530-3031 Vehicle Repair	4,980	5,111	4,600
03-530-3050 Fire Hydrants	-	-	12,660
03-530-3060 Small Machines & Equipment	5,576	5,944	2,000
03-530-3065 Valves & Mains	25,474	52,885	50,000
03-530-3068 Service Manintenance Agreements	-	675	-
03-530-3080 Meter Replacement Program	-	21,190	21,000
TOTAL MAINTENANCE	49,965	102,309	103,260
<u>DEBT SERVICE</u>			
03-530-7747 Lease Purchase - Interest	4,323	1,226	688
03-530-7748 Lease Purchase - Principal	-	24,750	25,287
TOTAL DEBT SERVICE	4,323	25,976	25,975
<u>FIXED ASSETS</u>			
03-530-8070 Vehicles	-	-	-
03-530-8071 Equipment/Machines	2,000	21,906	5,000
03-530-8075 R.O.W Acquisitions	2,076	-	-
TOTAL FIXED ASSETS	4,076	21,906	5,000
TOTAL WATER DEPARTMENT	795,513	1,042,285	1,009,614

DEPARTMENT: SEWER

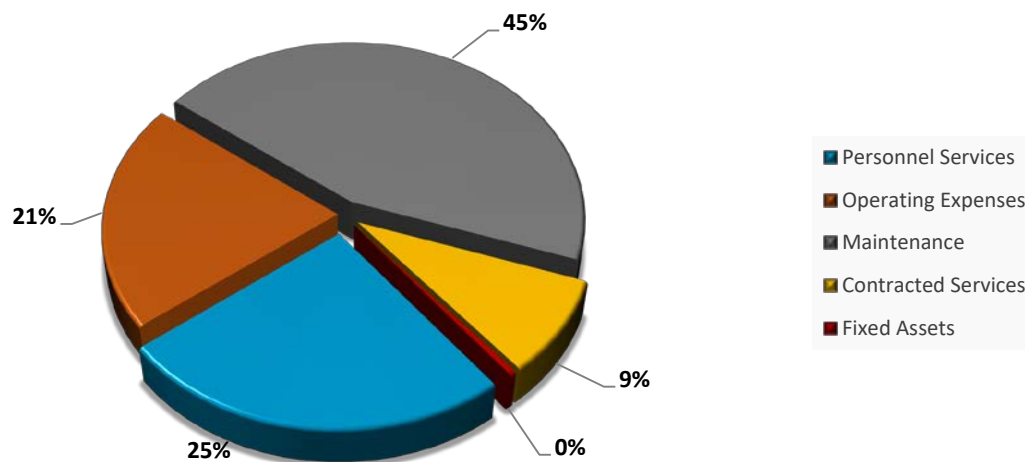
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Water & Wastewater Supervisor	1	1	1
Sewer Plant OP Lev/Lic A	1	1	1
Sewer Plant OP Lev/Lic B	1	1	1
Sewer Plant OP Lev/Lic C	1	1	1
Total Sewer Department	4	4	4

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Sewer	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
03-531-1001 Salaries & Wages	132,405	143,881	130,290
03-531-1002 Fica & Medicare Taxes	13,748	15,980	12,262
03-531-1004 Worker's Compensation Ins.	4,054	4,743	3,994
03-531-1005 Life/Health Insurance	23,133	24,454	25,368
03-531-1006 Texas Workforce Commission	36	600	900
03-531-1007 Overtime	48,242	65,303	30,000
03-531-1009 Texas Municipal Retirement System	12,873	14,769	11,206
TOTAL PAYROLL	234,491	269,730	214,020
<u>OPERATING EXPENSES</u>			
03-531-2010 Office Supplies	131	-	-
03-531-2013 Electricity	111,190	117,753	95,000
03-531-2015 Telephone	6,205	7,300	4,100
03-531-2025 Travel & Training	3,335	4,500	4,500
03-531-2026 Uniforms	1,276	1,600	1,600
03-531-2033 Fuel	11,639	8,500	20,500
03-531-2034 Chemicals	29,690	39,788	30,000
03-531-2035 Operating Expense	23,502	25,368	20,398
TOTAL OPERATING EXPENSE	186,968	204,809	176,098
<u>MAINTENANCE</u>			
03-531-3028 Building Maintenance	-	-	-
03-531-3030 Equipment Maintenance	73,664	65,260	60,000
03-531-3032 Vehicle Maintenance	16,764	15,540	19,000
03-531-3060 Small Machine & Equipment	7,635	4,947	1,500
03-531-3065 Valves & Mains	59,003	361,232	300,000
TOTAL MAINTENANCE	157,066	446,979	380,500
<u>CONTRACTED SERVICES</u>			
03-531-4022 Permit Fees	45,253	44,924	55,124
03-531-4038 Testing	22,745	27,112	19,400
TOTAL CONTRACTED SERVICES	67,998	72,036	74,524
<u>FIXED ASSETS</u>			
03-531-8071 Equipment/Machines	-	1,800	3,500
TOTAL FIXED ASSETS	-	1,800	3,500
TOTAL SEWER DEPARTMENT	646,523	995,354	848,642

DEPARTMENT: WATER PLANT

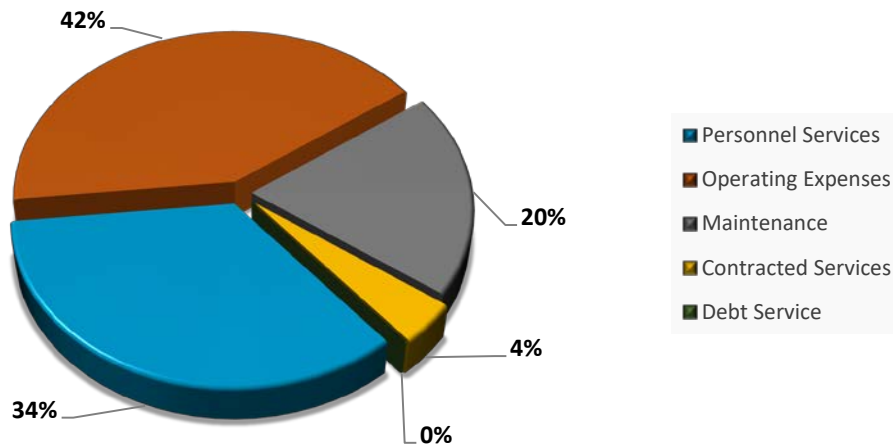
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Water Plant Supervisor	1	1	1
Water Plant Operator	2	2	2
Water Plant OP Lev/Lic C	2	2	2
Total Water Plant Department	5	5	5

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Water Plant	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
03-534-1001 Salaries & Wages	111,901	132,189	148,967
03-534-1002 Fica & Medicare Taxes	13,096	13,886	12,774
03-534-1004 Worker's Compensation Ins.	5,979	6,306	6,122
03-534-1005 Life/Health Insurance	21,360	20,620	33,757
03-534-1006 Texas Workforce Commission	130	800	1,125
03-534-1007 Overtime	60,620	49,651	20,000
03-534-1009 Texas Municipal Retirement System	12,282	12,834	12,206
TOTAL PAYROLL	225,368	236,286	234,951
<u>OPERATING EXPENSES</u>			
03-534-2010 Office Supplies	-	300	300
03-534-2013 Electricity	114,717	120,000	120,000
03-534-2015 Telephone	2,792	6,500	6,500
03-534-2025 Travel & Training	1,848	1,396	3,000
03-534-2026 Uniforms	2,399	1,500	1,500
03-534-2033 Fuel	5,413	4,850	6,000
03-534-2034 Chemicals	133,201	167,460	137,000
03-534-2035 Operating Expense	13,366	10,918	10,700
TOTAL OPERATING EXPENSE	273,736	312,924	285,000
<u>MAINTENANCE</u>			
03-534-3027 General Maintenance	14,729	15,500	15,500
03-534-3028 Building Maintenance	2,642	4,290	3,000
03-534-3030 Equipment Maintenance	70,794	72,580	61,400
03-534-3031 Vehicle Repair	544	1,000	1,000
03-534-3032 Vehicle Maintenance	1,037	1,793	1,700
03-534-3060 Small Machines & Equipment	2,590	1,555	1,500
03-534-3065 Valves & Mains	57,436	50,000	50,000
TOTAL MAINTENANCE	149,772	146,718	134,100
<u>CONTRACTED SERVICES</u>			
03-534-4022 Permit Fees	14,140	12,091	11,800
03-534-4038 Testing	11,348	14,054	16,000
TOTAL CONTRACTED SERVICES	25,488	26,145	27,800
<u>DEBT SERVICE</u>			
03-537-7747 Lease Purchase - Interest	-	-	-
03-534-7748 Lease Purchase - Principal	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-
<u>FIXED ASSETS</u>			
03-534-8070 Vehicles	-	-	-
03-534-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL WATER PLANT DEPARTMENT	674,364	722,073	681,851

DEPARTMENT: BILLING

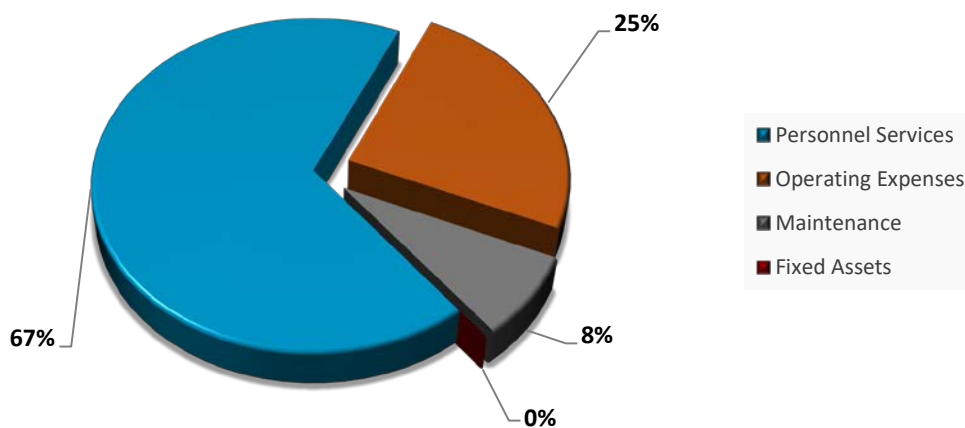
Number of Authorized Full-Time Positions

Personnel	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021
Billing Clerk Supervisor	1	1	1
Utility Tax Clerk	1	1	1
Recep/Colls Clerk	2	2	2
Total Billing Department	4	4	4

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

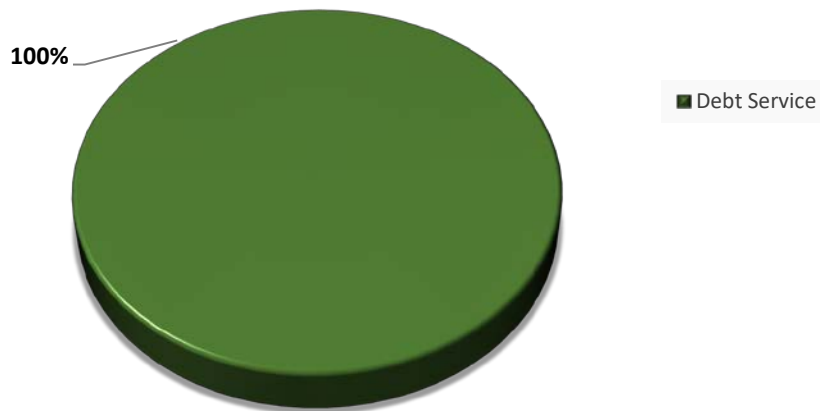
Fund: Water & Sewer

Department: Water Billing	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>PAYROLL</u>			
03-536-1001 Salaries & Wages	89,199	100,337	102,226
03-536-1002 Fica & Medicare Taxes	6,687	7,846	7,899
03-536-1004 Worker's Compensation Ins.	272	371	359
03-536-1005 Life/Health Insurance	18,179	23,056	23,916
03-536-1006 Texas Workforce Commission	112	900	900
03-536-1007 Overtime	2,013	3,100	515
03-536-1009 Texas Municipal Retirement System	6,270	7,251	7,511
TOTAL PAYROLL	122,732	142,861	143,326
<u>OPERATING EXPENSES</u>			
03-536-2010 Office Supplies	1,576	1,600	1,600
03-536-2016 Postage	41,390	40,000	40,000
03-536-2025 Travel & Training	-	578	578
03-536-2035 Operating Expense	4,127	6,106	6,106
03-536-2065 Copier Lease	2,623	4,212	4,212
TOTAL OPERATING EXPENSE	49,716	52,496	52,496
<u>MAINTENANCE</u>			
03-536-3060 Small Machines & Equipment	738	1,300	1,300
03-536-3068 Service/Maintenance Agmt	13,860	15,500	15,500
TOTAL MAINTENANCE	14,598	16,800	16,800
<u>FIXED ASSETS</u>			
03-536-8071 Building	-	-	-
03-539-8073 Office Equipment	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL WATER BILLING DEPARTMENT	187,046	212,157	212,622

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

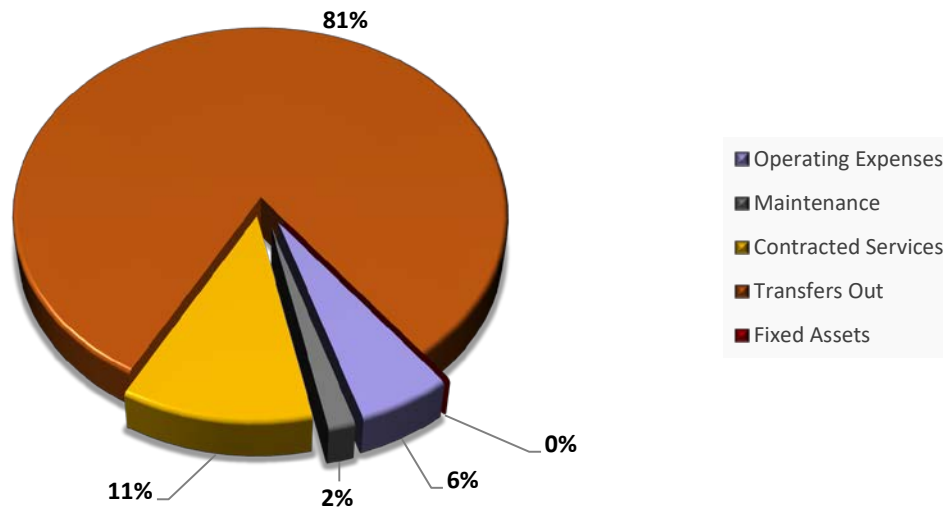
Fund: Water & Sewer

Department: Debt Service	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>DEBT SERVICE</u>			
03-537-7741	Principal 2000 - Bond Series	-	31,000
03-537-7742	Principal 2007 - Bond Series	-	45,000
03-537-7743	Principal 2012 - Bond Series	-	205,000
03-537-7744	Principal 2017 - Bond Series	-	-
03-537-7745	Principal 2018 - Bond Series	-	-
03-537-7751	Interest 2000 - Bond Series	100,710	-
03-537-7752	Interest 2007 - Bond Series	54,020	-
03-537-7753	Interest 2012 - Bond Series	2,349	1,800
03-537-7754	Interest 2017 - Bond Series	20,066	19,823
03-537-7755	Interest 2018 - Bond Series	178,668	197,038
03-537-7770	Administrative Fee	1,813	3,500
03-537-7772	Reserve Fund/Water Plant	-	289
TOTAL DEBT SERVICE		357,626	298,450
TOTAL DEBT SERVICE		357,626	531,514

Department Description

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

Budget FY 2020-2021



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: General Administration	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>OPERATING EXPENSES</u>			
03-538-2015 Telephone	4,828	11,500	11,500
03-538-2021 Insurance	60,708	65,583	44,000
03-538-2035 Operating Expenses	23,276	34,149	13,199
TOTAL OPERATING EXPENSE	88,812	111,232	68,699
<u>MAINTENANCE</u>			
03-538-3029 Equipment Repair	-	-	-
03-538-3068 Service/Maintenance Agmt	17,435	20,960	20,000
TOTAL MAINTENANCE	17,435	20,960	20,000
<u>CONTRACTED SERVICES</u>			
03-538-4017 Legal Fees	38,500	45,000	45,000
03-538-4018 Engineering Fees	88,940	30,000	30,000
03-538-4019 Audit Fees	15,100	17,000	16,000
03-538-4020 Consulting Fees	89,433	5,000	50,000
TOTAL CONTRACTED SERVICES	231,973	97,000	141,000
<u>TRANSFERS OUT</u>			
03-538-6001 Transfer to General Fund	350,000	450,000	350,000
03-538-6003 Transfer to Debt Service Fund	199,300	660,325	646,658
03-538-6004 Transfer to Series 2012A	-	-	-
TOTAL TRANSFERS OUT	549,300	1,110,325	996,658
<u>FIXED ASSETS</u>			
03-538-8073 Office Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
<u>AMORTIZATION & DEPREC.</u>			
03-538-9002 Depreciation	633,886	-	-
03-538-9003 Amortization (Bond Fees)	92,248	-	-
TOTAL FIXED ASSETS	726,134	-	-
TOTAL GENERAL ADMINISTRATION	1,613,654	1,339,517	1,226,357

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 2018-2019	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021
<u>TAXES</u>				
02-4-4001	CURRENT PROPERTY TAXES	537,646	563,099	582,239
02-4-4006	PENALTY INTEREST	12,883	10,000	10,000
02-4-4407	DELINQUENT PROPERTY TAX	22,242	20,000	20,000
02-4-4010	HCAD PRIOR YR	-	-	-
TOTAL TAXES		572,771	593,099	612,239
<u>CHARGES FOR SERVICES</u>				
02-4-4608	OTHER REVENUES	-	-	-
TOTAL CHARGES FOR SERVICES		-	-	-
<u>INTEREST</u>				
02-4-4704	INTEREST EARNED	27,619	500	500
TOTAL INTEREST		27,619	500	500
<u>TRANSFER IN/OTHER FIN</u>				
02-4-4804	TRANSFER FROM AEDC	494,688	480,969	457,000
02-4-4806	TRANSFER FROM WATER & SEWER FUND	199,300	660,325	646,658
TOTAL TRANSFER IN/OTHER FIN		693,988	1,141,294	1,103,658
TOTAL REVENUES		1,294,378	1,734,893	1,716,397

CITY OF ALAMO, TEXAS

Fund: Debt Service

Department: Debt Service	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>DEBT SERVICE</u>			
02-537-7744 Principal 2008 - Bond Series	150,000	-	-
02-537-7746 Principal 2012A - Bond Series	375,000	390,000	395,000
02-537-7747 Principal 2013 - Bond Series	360,000	375,000	385,000
02-537-7748 Principal 2019 - Bond Series	-	495,000	450,000
02-537-7754 Interest 2008 - Bond Series	64,625	-	-
02-537-7756 Interest 2012A - Bond Series	143,450	134,825	125,013
02-537-7757 Interest 2013 - Bond Series	65,025	55,838	45,375
02-537-7758 Interest 2019 - Bond Series	-	160,854	171,331
02-237-7770 Administrative Fees	800	5,000	5,000
TOTAL DEBT SERVICE	1,158,900	1,616,517	1,576,719
TOTAL DEBT SERVICE	1,158,900	1,616,517	1,576,719

SPECIAL REVENUE FUND

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

CITY OF ALAMO, TEXAS

HOTEL AND MOTEL REVENUES	FUND: HOTEL AND MOTEL
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	ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021
<u>SALES TAX</u>			
13-4-4152 PALACE INN TAX REVENUES	12,774	20,000	20,000
13-4-4153 LA COPA INN TAX REVENUES	24,110	26,000	26,000
13-4-4154 ALAMO INN-HIBISCUS HOUSE	-	500	500
13-4-4155 LA QUINTA INN & SUITES	65,947	56,000	56,000
13-4-4156 CASA DEL VALLE	2,545	-	-
TOTAL SALES TAX	105,376	102,500	102,500
<u>CHARGES FOR SERVICES</u>			
13-4-4608 OTHER REVENUES	-	-	-
TOTAL CHARGES FOR SERVICES	-	-	-
<u>INTEREST</u>			
13-4-4704 INTEREST EARNED	16,094	1,000	1,000
TOTAL INTEREST	16,094	1,000	1,000
TOTAL REVENUES	121,470	103,500	103,500

CITY OF ALAMO, TEXAS

Fund: Hotel & Motel

Department: Hotel & Motel	Actual 2018-2019	Amended Budget 2019-2020	Adopted Budget 2020-2021
<u>OPERATING EXPENSE</u>			
13-511-2011 Promotional/Advertising	78,532	108,103	78,403
13-511-2022 Dues & Subscriptions	1,323	1,500	1,500
13-511-2035 Operating Expense	-	-	-
TOTAL OPERATING EXPENSE	79,855	109,603	79,903
 <u>MAINTENANCE</u>			
13-511-3028 Building Maintenance	-	-	-
TOTAL MAINTENANCE	-	-	-
 <u>CONTRACTED SERVICES</u>			
13-511-4099 Contracted Services	3,000	7,000	-
TOTAL MAINTENANCE	3,000	7,000	-
 <u>PROGRAM EXPENSE</u>			
13-511-5057 Chamber of Commerce	23,000	-	23,000
TOTAL MAINTENANCE	23,000	-	23,000
 TOTAL HOTEL MOTEL	105,855	116,603	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 2040.

The debt service rate portion (.0803) of the total tax rate (.5817) or 13.80% 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 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. On October 23, 2019 the City issued General Obligation Refunding Bonds, Series 2019, in the amount of \$5,590,000. Proceeds were used to partially refund Revenue Bonds, Series 2000 and Series 2007, and General Obligation Combination Tax & Limited Pledge Revenue Bonds, Series 2008 and to pay cost related to the issuance of the certificates.

REVENUE

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

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

These bonds include \$279,000 in Revenue Bonds issued on February 1, 2012 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, 2021**

Fiscal Year	Interest Payments		Principal Due	Outstanding 30-Sep
	15-Feb	15-Aug		
2020	\$ -	\$ -	\$ -	\$ 11,270,000
2021	179,591	162,128	1,230,000	10,040,000
2022	162,128	146,578	1,105,000	8,935,000
2023	146,578	130,741	1,125,000	7,810,000
2024	130,741	110,403	1,170,000	6,640,000
2025	110,403	89,378	1,210,000	5,430,000
2026	89,378	69,691	1,115,000	4,315,000
2027	69,691	53,641	885,000	3,430,000
2028	53,641	42,541	640,000	2,790,000
2029	42,541	35,866	445,000	2,345,000
2030	35,866	29,041	455,000	1,890,000
2031	29,041	21,991	470,000	1,420,000
2032	16,291	14,791	480,000	940,000
2033	14,791	13,216	105,000	835,000
2034	13,216	11,566	110,000	725,000
2035	11,566	9,847	110,000	615,000
2036	9,847	8,050	115,000	500,000
2037	8,050	6,175	120,000	380,000
2038	6,175	4,144	125,000	255,000
2039	4,144	5,913	125,000	130,000
2040	2,113	-	130,000	-
	<u>1,135,788</u>	<u>965,697</u>	<u>11,270,000</u>	

**CITY OF ALAMO, TEXAS
GENERAL OBLIGATION DEBT
SERIES 2012A
AS OF SEPTEMBER 30, 2021**

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

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2020	\$ -	\$ -	\$ 4,535,000
2/15/2021	64,975	395,000	4,140,000
8/15/2021	60,038	-	4,140,000
2/15/2022	60,038	410,000	3,730,000
8/15/2022	54,913	-	3,730,000
2/15/2023	54,913	415,000	3,315,000
8/15/2023	49,725	-	3,315,000
2/15/2024	49,725	425,000	2,890,000
8/15/2024	43,350	-	2,890,000
2/15/2025	43,350	440,000	2,450,000
8/15/2025	36,750	-	2,450,000
2/15/2026	36,750	320,000	2,130,000
8/15/2026	31,950	-	2,130,000
2/15/2027	31,950	330,000	1,800,000
8/15/2027	27,000	-	1,800,000
2/15/2028	27,000	340,000	1,460,000
8/15/2028	21,900	-	1,460,000
2/15/2029	21,900	350,000	1,110,000
8/15/2029	16,650	-	1,110,000
2/15/2030	16,650	360,000	750,000
8/15/2030	11,250	-	750,000
2/15/2031	11,250	370,000	380,000
8/15/2031	5,700	-	380,000
2/15/2032	5,700	380,000	-
	<u>783,425</u>	<u>4,535,000</u>	

**CITY OF ALAMO, TEXAS
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2013
AS OF SEPTEMBER 30, 2021**

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

<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>
9/30/2020	\$ -	\$ -	\$ 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	-
	<u>149,075</u>	<u>1,640,000</u>	

**CITY OF ALAMO, TEXAS
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2019
AS OF SEPTEMBER 30, 2021**

FUND : DEBT SERVICE - I&S **AMOUNT:** \$5,590,000

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2020	\$ -	\$ -	\$ 5,095,000
2/15/2021	89,041	450,000	4,645,000
8/15/2021	82,291	-	4,645,000
2/15/2022	82,291	460,000	4,185,000
8/15/2022	75,391	-	4,185,000
2/15/2023	75,391	470,000	3,715,000
8/15/2023	68,341	-	3,715,000
2/15/2024	68,341	495,000	3,220,000
8/15/2024	58,441	-	3,220,000
2/15/2025	58,441	510,000	2,710,000
8/15/2025	48,241	-	2,710,000
2/15/2026	48,241	525,000	2,185,000
8/15/2026	37,741	-	2,185,000
2/15/2027	37,741	555,000	1,630,000
8/15/2027	26,641	-	1,630,000
2/15/2028	26,641	300,000	1,330,000
8/15/2028	20,641	-	1,330,000
2/15/2029	20,641	95,000	1,235,000
8/15/2029	19,216	-	1,235,000
2/15/2030	19,216	95,000	1,140,000
8/15/2030	17,791	-	1,140,000
2/15/2031	17,791	100,000	1,040,000
8/15/2031	16,291	-	1,040,000
2/15/2032	16,291	100,000	940,000
8/15/2032	14,791	-	940,000
2/15/2033	14,791	105,000	835,000
8/15/2033	13,216	-	835,000
2/15/2034	13,216	110,000	725,000
8/15/2034	11,566	-	725,000
2/15/2035	11,566	110,000	615,000
8/15/2035	9,847	-	615,000
2/15/2036	9,847	115,000	500,000
8/15/2036	8,050	-	500,000
2/15/2037	8,050	120,000	380,000
8/15/2037	6,175	-	380,000
2/15/2038	6,175	125,000	255,000
8/15/2038	4,144	-	255,000
2/15/2039	4,144	125,000	130,000
8/15/2039	213	-	130,000
2/15/2040	2,113	130,000	-
	<u>1,168,985</u>	<u>5,095,000</u>	

**REVENUE BONDS
DEBT SCHEDULES**

CITY OF ALAMO, TEXAS
REVENUE BONDS
MATURITY SCHEDULE RECAP - ALL SERIES
AS OF SEPTEMBER 30, 2021

Fiscal Year	Interest Payments	Principal Due	Outstanding 30-Sep
2020	\$ -	\$ -	\$ 11,265,000
2021	214,885	282,000	10,983,000
2022	211,594	293,000	10,690,000
2023	208,094	265,000	10,425,000
2024	204,470	275,000	10,150,000
2025	200,332	280,000	9,870,000
2026	195,687	290,000	9,580,000
2027	189,787	305,000	9,275,000
2028	182,636	400,000	8,875,000
2029	175,032	405,000	8,470,000
2030	167,009	420,000	8,050,000
2031	158,645	435,000	7,615,000
2032	149,843	445,000	7,170,000
2033	140,577	455,000	6,715,000
2034	130,952	460,000	6,255,000
2035	120,907	475,000	5,780,000
2036	110,417	480,000	5,300,000
2037	99,621	490,000	4,810,000
2038	89,454	440,000	4,370,000
2039	79,914	445,000	3,925,000
2040	70,138	455,000	3,470,000
2041	60,104	465,000	3,005,000
2042	49,807	475,000	2,530,000
2043	39,248	485,000	2,045,000
2044	28,422	495,000	1,550,000
2045	17,275	505,000	1,045,000
2046	2,902	515,000	530,000
2047	2,902	530,000	-
2048	-	-	-
2049	-	-	-
	3,300,650	11,265,000	

**CITY OF ALAMO, TEXAS
WATERWORKS & SEWER
SERIES 2012
AS OF SEPTEMBER 30, 2021**

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

Date	Interest Payments	Principal Due	Outstanding September 30th
2020	\$ -	\$ -	\$ 65,000
2021	1,159	32,000	33,000
2022	409	33,000	-
	1,568	65,000	

CITY OF ALAMO, TEXAS
WATERWORKS & SEWER SYSTEM REVENUE BOND
SERIES 2017
AS OF SEPTEMBER 30, 2021

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

<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>
9/30/2020	\$ -	\$ -	\$ 865,000
3/1/2021	9,836	45,000	820,000
9/1/2021	9,634	-	820,000
3/1/2022	9,634	45,000	775,000
9/1/2022	9,375	-	775,000
3/1/2023	9,375	45,000	730,000
9/1/2023	9,055	-	730,000
3/1/2024	9,055	45,000	685,000
9/1/2024	8,682	-	685,000
3/1/2025	8,682	45,000	640,000
9/1/2025	8,257	-	640,000
3/1/2026	8,257	45,000	595,000
9/1/2026	7,789	-	595,000
3/1/2027	7,789	50,000	545,000
9/1/2027	7,236	-	545,000
3/1/2028	7,236	50,000	495,000
9/1/2028	6,656	-	495,000
3/1/2029	6,656	50,000	445,000
9/1/2029	6,054	-	445,000
3/1/2030	6,054	50,000	395,000
9/1/2030	5,429	-	395,000
3/1/2031	5,429	50,000	345,000
9/1/2031	4,786	-	345,000
3/1/2032	4,786	55,000	290,000
9/1/2032	4,057	-	290,000
3/1/2033	4,057	55,000	235,000
9/1/2033	3,312	-	235,000
3/1/2034	3,312	55,000	180,000
9/1/2034	2,553	-	180,000
3/1/2035	2,553	60,000	120,000
9/1/2035	1,713	-	120,000
3/1/2036	1,713	60,000	60,000
9/1/2036	861	-	60,000
3/1/2037	861	60,000	-
9/1/2037	-	-	-
	<u>200,729</u>	<u>865,000</u>	

**CITY OF ALAMO, TEXAS
WATERWORKS & SEWER BOND
SERIES 2018
AS OF SEPTEMBER 30, 2021**

FUND :	<u>WATER AND SEWER</u>	AMOUNT:	<u>\$10,335,000</u>
<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>
9/30/2020	\$ -	\$ -	\$ 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	-
	<u>3,098,139</u>	<u>10,335,000</u>	

CAPITAL EXPENDITURES

CAPITAL EXPENDITURES/EXPENSES

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

Fund	Department	Amount	Description
General	Police Dept	\$ 51,000	Police vehicles
General	Police Dept	25,000	Portable scan radios
		<u>76,000</u>	
General	Library	8,000	Library books
		<u>8,000</u>	
General	Fire Dept	53,000	Vehicle
		<u>53,000</u>	
General	Streets	50,000	Street Improvement (various)
		<u>50,000</u>	
	Total General Fund	<u>\$ 187,000</u>	
Series Bond 2018	Water	\$ 2,635,000	Waste Water Treatment Plant
		<u>\$ 2,635,000</u>	
Enterprise	Water	\$ 21,000	Meter Replacement Program
Enterprise	Water	12,660	Fire Hydrants
Enterprise	Water	5,000	Service Center equipment
Enterprise	Water	50,000	Valves & Mains
		<u>88,660</u>	
Enterprise	Sewer	300,000	Valves & Mains
		<u>300,000</u>	
Enterprise	Waterplant	50,000	Valves & Mains
		<u>50,000</u>	
	Total Enterprise	<u>\$ 3,073,660</u>	
	Total	<u><u>\$ 3,260,660</u></u>	

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	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Street Improvements	\$ 50,000	\$ 50,000	\$ 75,000	\$ 75,000	\$ 100,000
Park Restroom Enhancement	100,000	\$ -	\$ -	\$ -	\$ -
Building & Imp	-	-	-	-	-
Equipment	15,000	75,000	50,000	50,000	65,000
Total General Fund	\$ 165,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 165,000
Waste Water Treatment Plant	\$ 2,635,000	\$ 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	\$ 2,976,660	\$ 2,733,660	\$ 5,333,660	\$ 308,660	\$ 308,660
Combined Total Operating Impact	\$ 3,141,660	\$ 2,858,660	\$ 5,458,660	\$ 433,660	\$ 473,660

**PERSONNEL SUMMARY
STAFFING BY DEPARTMENT**

City of Alamo
Number of Authorized Positions
Fiscal Year 2019, 2020, 2021

Fund/Department	FY 18-19		FY 19-20		FY 20-21	
	F/T	P/T	F/T	P/T	F/T	P/T
GENERAL FUND						
Planning and Community Development	4		4		4	
Police	48		47		47	
Municipal Court	2		2		2	
Library	7		7		7	
Fire	21		21		21	
Parks & Recreation	8	4.0	9	6.5	9	6.5
Streets and Sanitation	17		17		16	
Museum	1		1		1	
Youth Center	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	123	9	122	9	121	9
WATER AND SEWER FUND						
Water	10		10		11	
Sewer	4		4		4	
Water Plant	5		5		5	
Utility Billing	4		4		4	
TOTAL WATER & SEWER FUND	23	-	23	-	24	-
TOTAL ALL FUNDS	146	9	145	9	145	9

City of Alamo
Staffing by Department
Fiscal Year 2019, 2020, 2021

Department/Position	FY 18-19		FY 19-20		FY 20-21	
	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	4		4		4	
Patrol Sergeant	5		5		5	
Inv. Sergeant	1		-		-	
Police Officers	23		23		23	
Dispatcher	6		6		6	
Evidence Technician	1		1		1	
CID Clerk	1		1		1	
Records Clerk	1		1		1	
Data Entry Clerk	1		1		1	
Jailer	2		2		2	
Animal Control	1		2		2	
Police School Liason	1		-		-	
Total	48	-	47	-	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	15		17		17	
Secretary	1		1		1	
Fire Equipment Mechanic	1		1		1	
Total	19	-	21	-	21	-

City of Alamo

Staffing by Department

Fiscal Year 2019, 2020, 2021

Department/Position	FY 18-19		FY 19-20		FY 20-21	
	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		7	
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
Program Supervisors						3.0
Total	8	3.5	8	3.5	9	6.5
Streets and Sanitation						
Supervisor	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	-	16	-
Museum						
Curator of Collections	1		1		1	
Total	1	-	1	-	1	-
Youth Center						
Unit Director			1		-	
Program Supervisor				0.5		
Sports Coordinator				0.5		
Activities Coordinator				0.5		
Total	-	-	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 2019, 2020, 2021

Department/Position	FY 18-19		FY 19-20		FY 20-21	
	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	120	6	122	8	121	9

City of Alamo

Staffing by Department

Fiscal Year 2019, 2020, 2021

Department/Position	FY 18-19		FY 19-20		FY 20-21	
	F/T	P/T	F/T	P/T	F/T	P/T

WATER AND SEWER FUND

Water Department

Public Works Director	1		1		1	
Asst. Public Works Director					1	
Secretary	1		1		1	
Waterworks Helper	6		6		6	
Meter Reader	2		2		2	
Total	10		10		11	

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	-	24	-
TOTAL ALL FUNDS	143	6	145	8	145	9

APPENDIX

Adopting Budget Ordinance

Tax Rate Ordinance

Fund Relationships

2020 Effective Tax Rate Worksheet

2020 Rollback Tax Rate Worksheet

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

Top Ten Taxpayers

Budget Glossary

ORDINANCE 08.09.20

AN ORDINANCE OF THE CITY OF ALAMO, TEXAS, ADOPTING THE 2020-2021 FISCAL YEAR BUDGET FOR THE CITY OF ALAMO, TEXAS FOR OCTOBER 1, 2020 TO SEPTEMBER 30, 2021. 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 2020-2021 fiscal year. Such Budget to be effective October 1, 2020; 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 2020-2021 as set out in **EXHIBIT 1** attached hereto and made a part hereof, which is effective October 1, 2020 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.

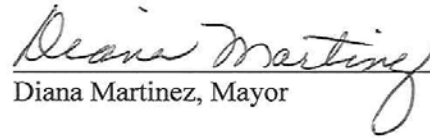
Section V: The City Secretary of the City of Alamo, Texas, is hereby directed to cause this ordinance hereof to be published in the Code of Ordinance of the City of Alamo, Texas.

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 15th day of September 2020.

Signed this the 15th day of September, 2020.

CITY OF ALAMO, TEXAS

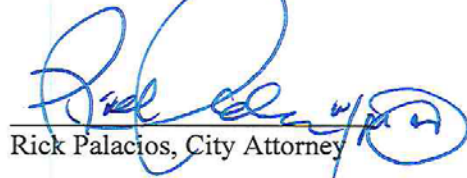

Diana Martinez, Mayor

ATTEST:


Alexandra Rangel, City Secretary



APPROVED AS TO FORM ONLY:


Rick Palacios, City Attorney

ORDINANCE NO. 09.09.20

AN ORDINANCE SETTING THE TAX RATE AND TAX LEVY FOR THE CITY OF ALAMO, TEXAS FOR THE TAX YEAR 2020 AND THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2020 AND ENDING ON SEPTEMBER 30, 2021, 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 2020 and the fiscal year beginning October 1, 2020 and ending September 30, 2021 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 -----**.5014**

PORTION TO THE DEBT SERVICE FUND -----**.0803**

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 15th day of September, 2020.

CITY OF ALAMO, TEXAS


Diana Martinez, Mayor

ATTEST:


Alexandra Rangel, City Secretary

APPROVED AS TO FORM ONLY:


Rick Palacios, City Attorney



FUND STRUCTURE

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

Governmental Fund Types

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

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

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

Enterprise Fund

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

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

2020 Effective Tax Rate Worksheet

City of Alamo

Date: 08/05/2020 04:41 PM

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Alamo

Taxing Unit Name

Phone (area code and number)

,, TX,

Taxing Unit Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval 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. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller For 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do use this form but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet 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.

STEP 1: No-New-Revenue Tax Rate

The NNR 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 NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). 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 17).[1]	\$665,709,565
2.	2019 tax ceilings. Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	\$100,964,640
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$564,744,925
4.	2019 total adopted tax rate.	\$.581700
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$19,799,732
	B. 2019 values resulting from final court decisions:	\$15,710,394
	C. 2019 value loss. Subtract B from A.[3]	\$4,089,338

Line	No-New-Revenue Rate Activity	Amount/Rate
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	0
	B. 2019 disputed value:	0
	C. 2019 undisputed value Subtract B from A.[4]	0
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	4,089,338
8.	2019 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 7	\$568,834,263
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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 due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$112,149
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$1,318,026
	C. Value loss. Add A and B.[6]	\$1,430,175
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. 2019 market value:	\$0
	B. 2020 productivity or special appraised value:	\$0
	C. Value loss. Subtract B from A.[7]	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$1,430,175
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$567,404,088
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100	\$3,300,589
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8]	\$33,676
16.	Taxes in tax increment financing (TIF) for tax year 2019 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 2020 captured appraised value in Line 18D, enter 0.[9]	\$98,203
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10]	\$3,236,062
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. Certified values:	\$716,527,207
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office.	\$0
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property	\$0
	D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the	\$30,355,259

Line	No-New-Revenue Rate Activity	Amount/Rate
	2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12]	
	E. Total 2020 value Add A and B, then subtract C and D	\$686,171,948
19.	Total value of properties under protest or not included on certified appraisal roll.[13]	
	A. 2020 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 under protest.[14]	\$10,775,073
	B. 2020 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 of property not on the certified roll.[15]	\$0
	C. Total value under protest or not certified. Add A and B.	\$10,775,073
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	\$111,899,727
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17]	\$585,047,294
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	\$305,785
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19]	\$25,744,784
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$26,050,569
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$558,996,725
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20]	\$.578900 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

2018 Rollback Tax Rate Worksheet City of Alamo

Line	Voter Approval Tax Rate Activity	Amount/Rate
STEP 2: Voter-Approval Tax Rate		
<p>The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:</p> <p>1. Maintenance and Operations (M&O) Tax Rate: 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 the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.</p> <p>2. Debt Rate: The debt 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.</p> <p>The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.</p>		
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.499000
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	568,834,263
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100.	2,838,482
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	871,423
	B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.	28,488
	C. 2019 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 2020 captured appraised value in Line 18D, enter 0.	84,241
	D. 2019 transferred 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	815,670
	F. Add Line 30 to 31E.	3,654,152
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	558,996,725
33.	2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100.	0.6536
34.	Rate adjustment for state criminal justice mandate. [23]	
	A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	0
	B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	0

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.0000
35.	Rate adjustment for indigent health care expenditures [24]	
	A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.0000
36.	Rate adjustment for county indigent defense compensation. [25]	
	A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	0.0000
	E. Enter the lessor of C and D. If not applicable, enter 0.	0.0000
37.	Rate adjustment for county hospital expenditures.	
	A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020	0
	B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.0000
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0.0000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	0.6536
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.6764

2020 Additional Sales Tax Rate Worksheet City of Alamo

Line	Voter Approval Tax Rate Activity	Amount/Rate
40.	Total 2020 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	469,988
	B. Subtract unencumbered fund amount used to reduce total debt.	0
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	0
	D. Subtract amount paid from other resources	0
	E. Adjusted debt Subtract B, C and D from A	469,988
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	0
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	469,988
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector	100.00
	B. Enter the 2019 actual collection rate	94.92
	C. Enter the 2018 actual collection rate	95.93
	D. Enter the 2017 actual collection rate	96.29
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.	100.00
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	469,988
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	585,047,294
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.0803
47.	2020 voter-approval tax rate. Add Line 39 and 46.	0.7567
48.	COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	
STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for 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 NNR and voter-approval 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 NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	0
50.	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.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	871,423

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

<u>Fiscal Year</u>	<u>Maintenance & Operation Tax Rate</u>	<u>Interest & Sinking (Debt Service) Tax Rate</u>	<u>Total Tax Rate</u>
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
2020-2021	0.5014	0.0803	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

<u>Tax Year</u>	<u>Fiscal Year</u>	<u>100% Valuation</u>	<u>% Assessed of Valuation</u>
2016	2017	569,133,760	100
2017	2018	611,441,742	100
2018	2019	634,860,998	100
2019	2020	681,467,762	100
2020	2021	729,203,764	100

Data sources:

Hidalgo County Tax Office

www.hidalgoad.org

**City of Alamo, Texas
Top Ten Taxpayers
Tax Year 2020**

TAXPAYER	ASSESSED VALUATIONS	%
Wal-Mart Real Estate Bus Trust	14,236,149	1.95%
Kim-Taek & Nancy Vargas Trusts	14,006,684	1.92%
Wilder Corporation of Delaware	9,202,066	1.26%
AEP Texas Inc	8,397,510	1.15%
H E Butt Grocery Company	6,608,770	0.91%
Wal-Mart Stores Texas, LLC	6,526,038	0.89%
DCTN3 Texas Portfolio, LLC	5,589,096	0.77%
Guardia Family, LP	5,794,379	0.79%
Alamo Bank of Texas	5,211,083	0.71%
MHC Alamo Palms, LLC	4,489,974	0.62%
	<u>80,061,749</u>	10.98%
TOTAL ASSESSED VALUATIONS:	<u><u>729,203,764</u></u>	

Data source: Hidalgo County Appraisal District.

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET GLOSSARY

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

Current Taxes – Taxes levied and due within one year.

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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