



CITY OF ALAMO, TEXAS

ADOPTED BUDGET

FISCAL YEAR

2021-2022



City of Alamo
Fiscal Year 2021-2022
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 2021 Budget.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$252,686, which is 8.57 percent increase from last year. The property tax revenue to be raised from new property added to the tax roll this year is \$169,426.

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

	2021-2022	2020-2021
Property Tax Rate:	\$0.5817/100	\$0.5817/100
No New Revenue Tax Rate	\$0.5546/100	\$0.5789/100
Voter Approval Tax Rate:	\$0.6133/100	\$0.6077/100
Effective Maintenance & Operations Tax Rate:	\$0.5162/100	\$0.5014/100
Debt Tax Rate:	\$0.0715/100	\$0.0803/100

CITY OF ALAMO

City Officials

Mayor

Diana Martinez

Commissioners

Oscar Salinas, Mayor Pro-Tem

Pete Morales

Robert De LaGarza

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 01, 2020

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, 2020**. 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

2021-2022 FISCAL YEAR BUDGET

Table of Contents

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

CITY OF ALAMO, TEXAS

2021-2022 FISCAL YEAR BUDGET

Table of Contents

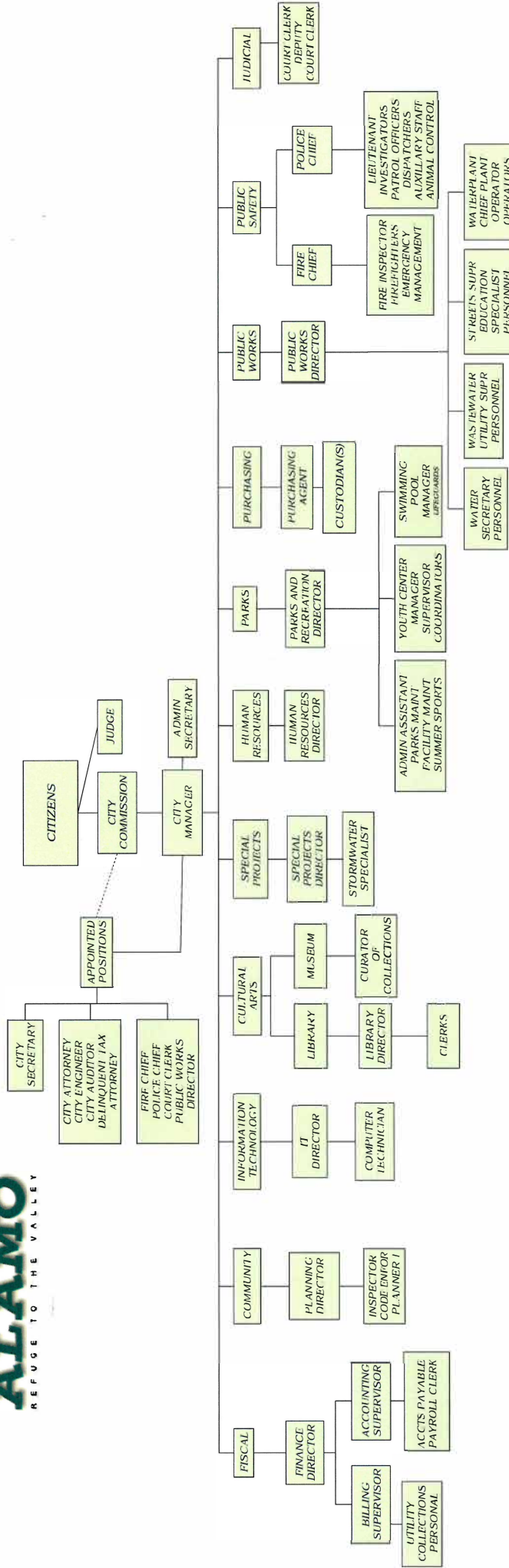
SECTION	PAGE
<u>GOVERNMENTAL FUNDS CONT'D</u>	
Tax Collection	60
Information Technology	62
Storm Water	64
<u>ENTERPRISE FUNDS</u>	
Water and Sewer Fund	
Revenues by Source (Graph)	66
Revenues by Source Detail Summary	68
Expenditures by Category (Graph)	69
Expenditures by Category Detail Summary	70
Water Department	71
Sewer Department	72
Water Plant Department	74
Water Billing Department	76
Debt Service	78
General Administration	80
<u>DEBT SERVICE FUND</u>	
Revenues Detail Summary	82
Expenditures Detail Summary	83
<u>SPECIAL REVENUE FUNDS</u>	
Hotel/Motel Tax Fund	
Revenues Detail Summary	84
Expenditures Detail Summary	85
<u>INTRODUCTION TO DEBT</u>	
Introduction to Debt	86
<u>GENERAL OBLIGATION BONDS</u>	
General Obligation Bonds - All Series Summary	87
General Obligation Bond Series 2012A	88
General Obligation Bond Series 2013	89
General Obligation Bond Series 2019	90

CITY OF ALAMO, TEXAS
2021-2022 FISCAL YEAR BUDGET
Table of Contents

SECTION	PAGE
<u>WATERWORKS & SEWER REVENUE BONDS</u>	
Revenue Bonds - All Series Recap Summary	91
Revenue Bond Series 2012	92
Revenue Bond Series 2017	93
Revenue Bond Series 2018	94
<u>CAPITAL EXPENDITURES</u>	
Capital Expenditures/Expenses	95
<u>PERSONNEL SUMMARIES</u>	
Personnel Summary	97
Staffing by Departments	98
<u>APPENDIX</u>	
Adopting Budget Ordinance	102
Tax Rate Ordinance	104
Fund Relationships	105
2021 Effective Tax Rate Worksheet	106
2021 Rollback Tax Rate Worksheet	109
Analysis of Tax Rate per \$100 Valuation/Property Valuation	112
Top Ten Taxpayers	113
Budget Glossary	114



CITY OF ALAMO ORGANIZATIONAL CHART



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.



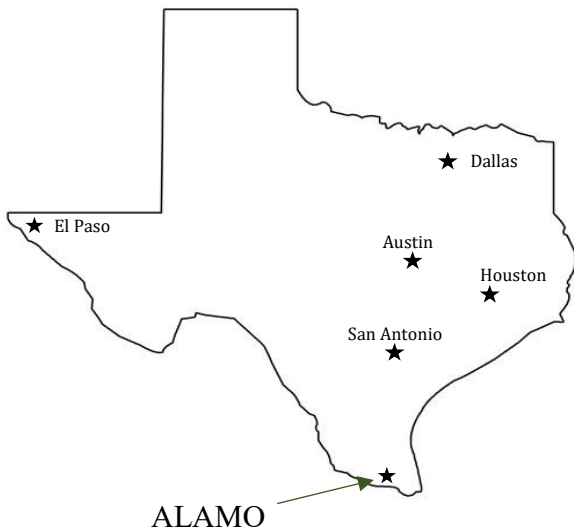
Actual picture of the Alamo Train Wreck
published in the Mid Valley News

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 17, 2021

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

Re: 2021-2022 Budget

Dear Honorable Mayor and City Council Members:

I am pleased to submit the adopted budget for the fiscal year, which begins October 1, 2021, and ends September 30, 2022 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 2021-2022 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.

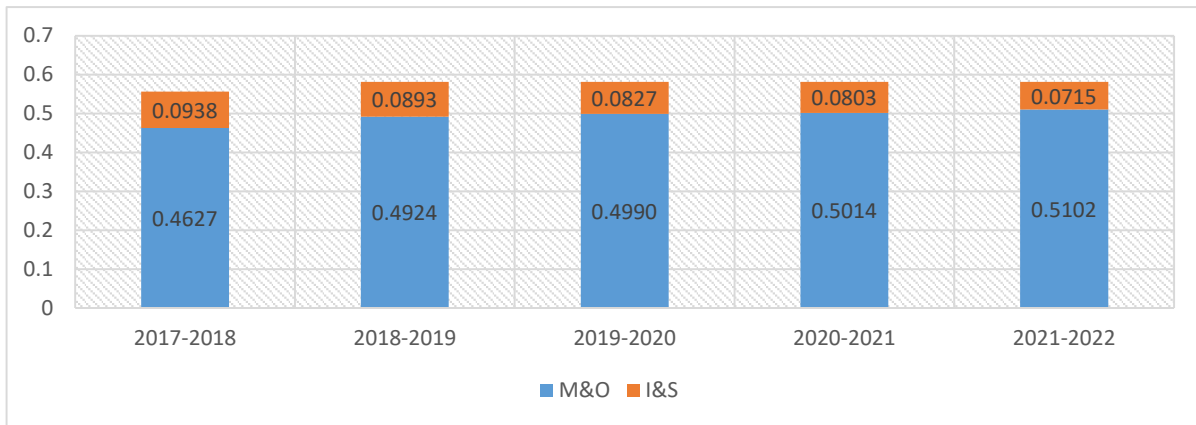
Budget Highlights

- The property tax rate remains the same as prior year; tax rate is \$.5817 per \$100 assessed valuation.
- Police department was awarded the Stonegarden grant (\$110,000).
- Police department was awarded the Borderstar grant (\$40,000).
- Continue funding the City's annual Watermelon Festival (\$40,000).
- Parks & Recreation dept was awarded the Juvenile & Justice grant (\$28,106).
- Proceed in funding for the City's Youth programs.
- Funding to the Streets Department for City street improvements (\$50,000).
- Added Library Supervisor.
- Added a FireFighter position.
- A one percent (1%) increase in health insurance for full time employees.
- Vision insurance for full time employees.
- Dental insurance for full time employees.
- A five (5%) pay 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 \$11,886,304 in revenues and transfers in and \$12,169,944 in expenditures and transfers out. The difference of \$283,640 will be funded using existing fund balance. Our unreserved fund balance as of September 30, 2020 is \$5,983,318. 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 2021-2022 proposed budget was prepared with an ad valorem property tax rate of \$.5817 per \$100 of assessed taxable value of \$813,901,546; the ad valorem property tax rate for the fiscal year 2020-2021 was \$.5817 per \$100.00 of assessed taxable value. The assessed taxable value increased by 12% over the prior year of 2020-2021. The City's no new revenue tax rate is \$.5546.

Analysis of Tax Rate per \$100 Valuation

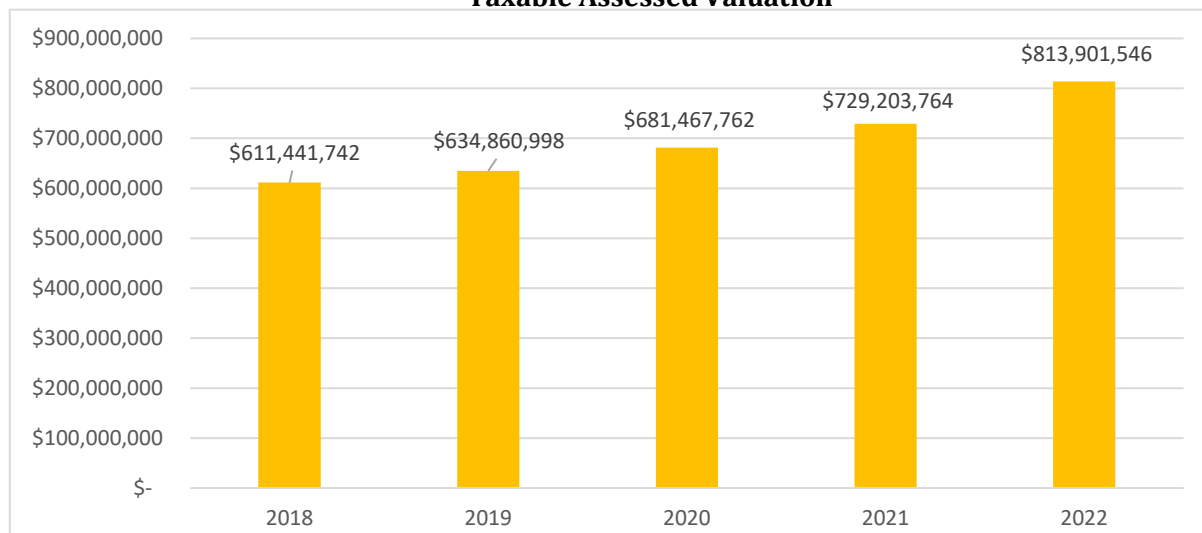


Property Tax Rate

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, \$.5102 cents is dedicated to the General Fund maintenance and operations, and \$.0715 cents is dedicated to the debt service for the general obligation. The portion of the tax dedicated to debt service is 12% 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.

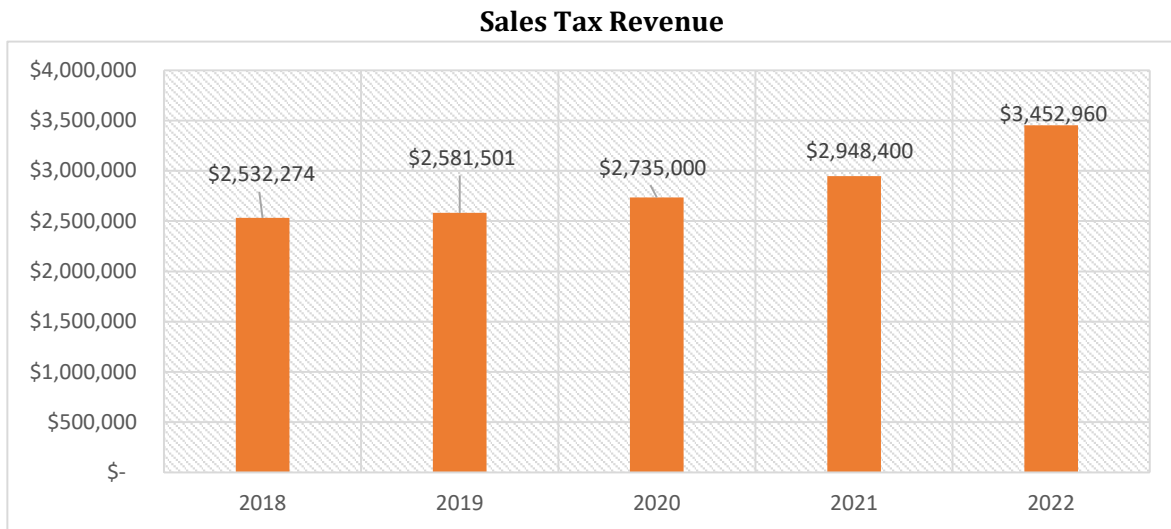
Our appraisal and tax valuations are computed by the Hidalgo County Appraisal District. The City’s net taxable value has increased over the last five years. In 2021-2022 the city’s net taxable valuation increased 12%, compared to the prior year. The City of Alamo’s average residential value is \$100,230, compared to prior year of \$84,536.

Taxable Assessed Valuation



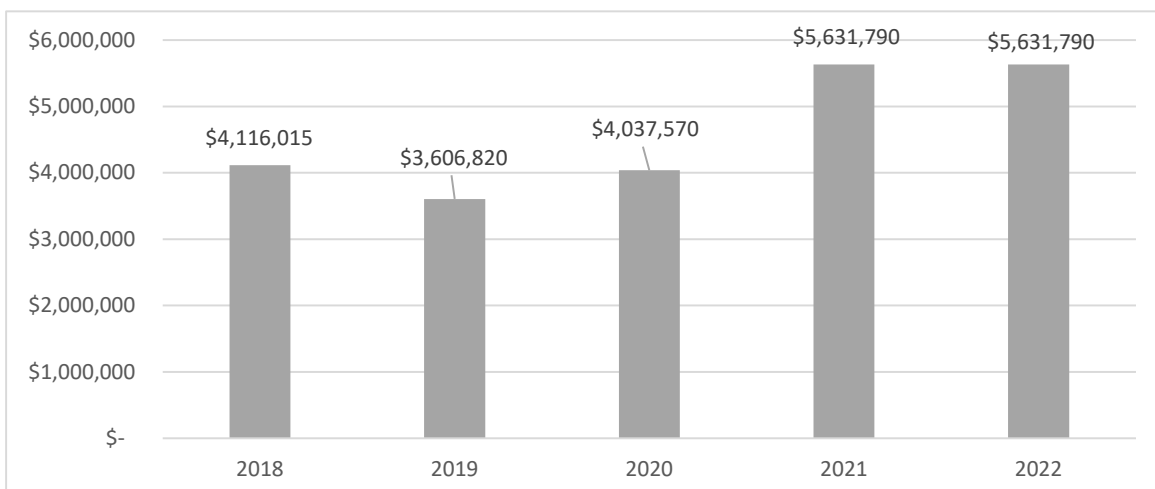
Sales Tax

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 17.11% 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 2021-2022 are \$12,169,944. The General Fund projected unassigned Fund Balance at the end of September 30, 2021 and September 30, 2022 is \$5,631,790 or approximately 46% 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 2021-2022 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 2021-2022 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 \$ 11,799,766 with \$10,040,000 for principal and \$1,759,766 for interest expense. The tax rate to meet these obligations is \$.0715 per \$100 valuation.

Utility Fund

The total projected Utility Fund revenues for Fiscal Year 2021-2022 are \$4,860,600. 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 2021-2022 due to the region's continued drought. The operating expenses for the Water Sewer Fund are \$4,930,354, which funds operations and capital outlay and includes a \$994,031 transfer-out to the General Fund and Debt Service Fund. The Utility Fund's operating expense is approximately 9% more than the prior year, the increase is mainly due to investing in new capital outlay and the construction of a new Waste Water Treatment Plant.

The debt service for outstanding revenue bonds is \$ 14,068,765 with \$10,983,000 for principal and \$3,085,765 for interest expense.

Accomplishments of FY 2020-2021

The City of Alamo has accomplished the following goals during fiscal year 2020-2021:

- 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.
- Awarded LRGVDC grant for a stand alone recycle center.
- Submitted and received the GFOA Budget Award.
- Made all long-term general and revenue obligation debt payments.

Major Goals for Fiscal Year 2021-2022

The major goals for Fiscal Year 2021-2022 are presented below:

- 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.
- Improvements to various streets within the city.
- 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 2021-2022 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, 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, 2021	Finance	Set Budget Review dates and email Department Heads to advise them about their meeting time.
May 25, 2021	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 28, 2021	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 22, 2021	Hidalgo County Appraisal District	Receipt of Certified Appraisal Roll from Hidalgo County Appraisal District.
July 23, 2021	Finance	Finalize Preliminary Budget Figures
August 4, 2021	Finance/Hidalgo County Tax Office	Calculation of Effective Tax Rate
August 17, 2021	City Council	Consideration and action on the 2021 effective tax rate, rollback rate, and the
August 18, 2021	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 1
August 25, 2021	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 2
August 25, 2021	Finance/Hidalgo County Tax Office	Publish Notice of 2021 Tax Year Proposed Property Tax Rate for City of Alamo.
September 1, 2021	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 3
September 1, 2021	Finance	Publish Notice of Public Hearing on Proposed Budget for FY 2021-2022.
September 1, 2021	City Council, Citizenry	Hold Public Hearing on Proposed Budget for FY 2020-2021. Regular meeting at 6:00pm
September 21, 2021	City Council	Adopt Budget and Tax Rate Ordinances. Regular meeting at 6:00pm

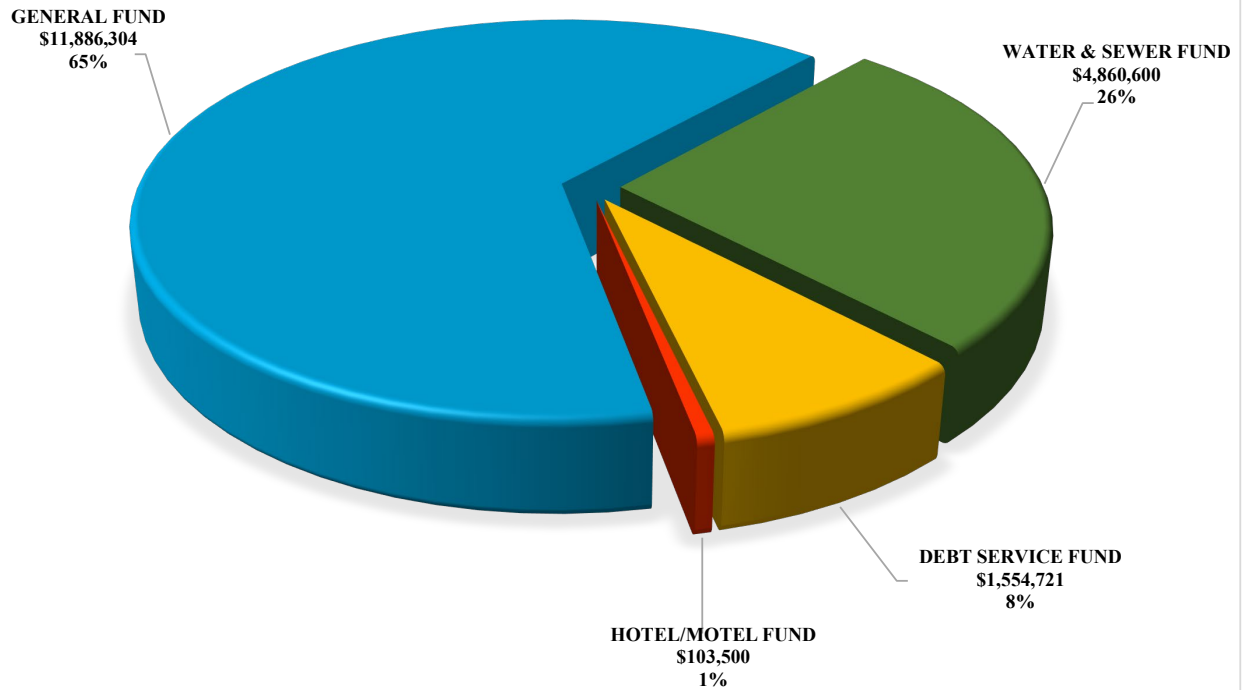
BUDGET SUMMARIES

CITY OF ALAMO, TEXAS
ESTIMATED FUND BALANCE ANALYSIS
Fiscal Year 2021-2022

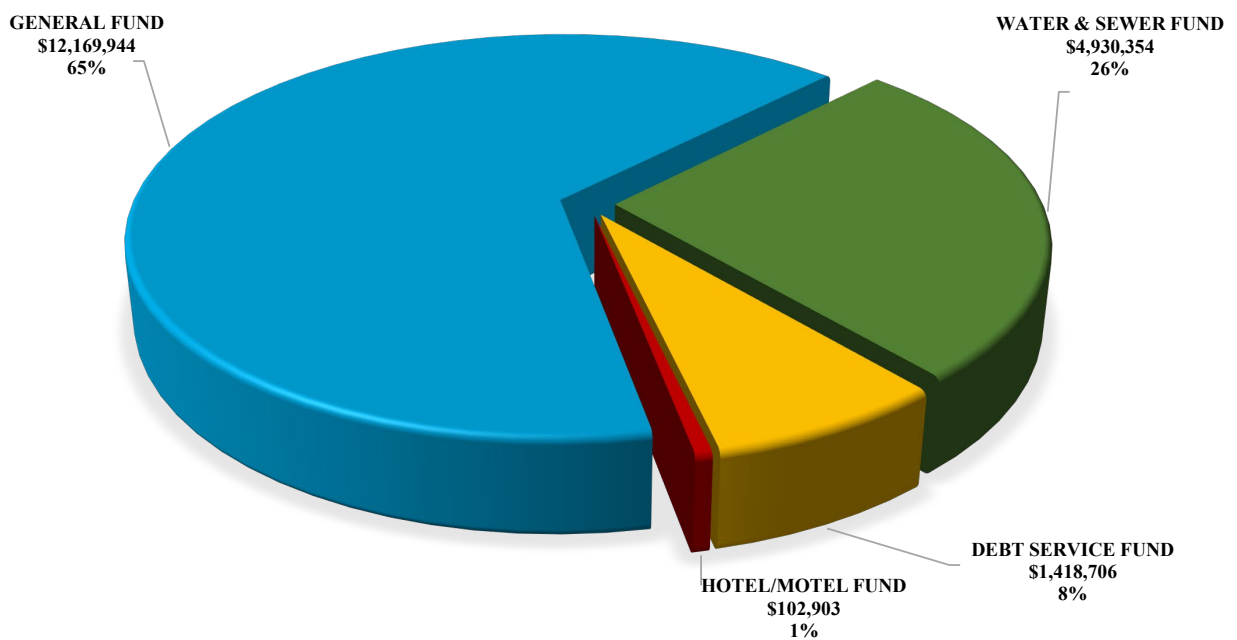
	GENERAL FUND	ENTERPRISE FUND	DEBT SERVICE	SPECIAL REVENUE
	General Fund	Water Sewer Fund	Debt Service Fund	Hotel Motel Fund
Estimated Beginning Balances	4,437,711	25,248,707	1,120,983	864,956
Estimated Revenues 2020-2021	12,296,650	6,040,781	583,882	77,149
Estimated Expenditures 2020-2021	10,976,209	4,435,967	1,572,869	110,361
Revenues over (under) Expenditures	1,320,441	1,604,814	(988,986)	(33,211)
Operating Transfers In 2020-2021	390,000	4,470,121	1,103,658	-
Operating Transfers (Out) 2020-2021	116,221	-	-	-
Estimated Fund Balance 9/30/21	6,031,931	31,323,642	1,235,655	831,745
Estimated Revenues 2021-2022	11,496,304	4,860,600	612,739	103,500
Estimated Expenditures 2021-2022	12,053,723	3,936,323	1,418,706	102,903
Revenues over (under) Expenditures	(557,419)	924,277	(805,967)	597
Operating Transfers In 2021-2022	390,000	-	941,982	-
Operating Transfers (Out) 2021-2022	116,221	994,031	-	-
Estimated Fund Balance 9/30/22	5,748,291	31,253,888	1,371,670	832,342

CITY OF ALAMO

SUMMARY OF MAJOR REVENUES - BY FUND \$18,405,152



SUMMARY OF MAJOR EXPENDITURES - BY FUND \$18,621,907



CITY OF ALAMO, TEXAS
OVERALL SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS
Fiscal Year 2021-2022

	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	3,841,500	-	612,239	-	4,453,739
SALES TAX	3,452,960	-	-	102,500	3,555,460
FRANCHISE TAX	556,000	-	-	-	556,000
FINES & FORFEITURES	385,350	-	-	-	385,350
LICENSES & PERMITS	238,600	-	-	-	238,600
CHARGES FOR SERVICES	2,918,894	108,600	-	-	3,027,494
CHARGES FOR WATER SALES	-	2,400,000	-	-	2,400,000
CHARGES FOR SEWER	-	2,350,000	-	-	2,350,000
INTEREST	8,000	2,000	500.00	1,000.00	11,500
TRANSFERS IN/OTHER FIN	390,000	-	941,982.00	-	1,331,982
INTERGOVERNMENTAL REVENUE	95,000	-	-	-	95,000
TOTAL REVENUES	11,886,304	4,860,600	1,554,721	103,500	18,405,125
<u>EXPENDITURE SUMMARY</u>					
PERSONNEL SERVICES	6,902,310.00	1,245,015	-	-	8,147,325
OPERATING EXPENSE	547,514.00	526,718	-	102,903.00	1,177,135
MAINTENANCE	413,047.00	497,010	-	-	910,057
CONTRACTURAL SERVICES	3,087,668.00	213,624	-	-	3,301,292
RECREATIONAL ACTIVITIES	257,800.00	-	-	-	257,800
DEBT SERVICE	128,932.00	920,856	1,418,706	-	2,468,494
CAPITAL OUTLAY	62,000.00	14,500	-	-	76,500
TRANSFERS OUT	116,221.00	994,031	-	-	1,110,252
UTILITIES	654,452.00	518,600	-	-	1,173,052
TOTAL EXPENDITURES	12,169,944	4,930,354	1,418,706	102,903	18,621,907

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY	GENERAL FUND		
	ACTUAL 2019-2020	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2020-2022
<u>REVENUE SUMMARY</u>			
TAXES	3,329,909	3,470,225	3,841,500
SALES TAX	3,184,579	3,583,450	3,452,960
FRANCHISE TAX	573,769	556,000	556,000
FINES & FORFEITURES	301,196	385,350	385,350
LICENSES & PERMITS	366,040	363,600	238,600
CHARGES FOR SERVICES	2,553,434	2,753,944	2,918,894
INTEREST	29,478	15,000	8,000
TRANSFERS IN/OTHER FIN	503,070	390,000	390,000
INTERGOVERNMENTAL REVENUE	2,522,529	589,175	95,000
TOTAL REVENUES	13,364,004	12,106,744	11,886,304
<u>EXPENDITURE SUMMARY</u>			
CITY COMMISSION	64,473	48,100	84,100
GENERAL ADMINISTRATION	3,348,445	3,188,480	3,332,721
COMM PLANNING & DEVELOPMENT	176,313	274,902	318,747
POLICE	3,004,844	3,355,016	3,259,563
MUNICIPAL COURT	188,996	236,417	238,847
LIBRARY	298,084	344,307	314,707
FIRE	1,484,650	1,589,133	1,625,973
PARKS & RECREATION	553,944	871,913	922,370
STREETS AND SANITATION	818,067	998,465	756,821
MUSEUM	69,390	76,031	78,736
SWIMMING POOL	23,954	54,109	63,729
CITY MANAGER	171,657	191,649	191,243
PURCHASING	96,373	92,826	95,434
CITY SECRETARY	71,243	75,869	78,166
HUMAN RESOURCES	75,706	80,287	109,247
FINANCE	199,934	240,994	279,338
TAX COLLECTION	101,680	114,200	117,196
INFORMATION TECHNOLOGY	129,204	120,745	143,436
STORM WATER	148,233	153,301	159,570
TOTAL EXPENDITURES	11,025,190	12,106,744	12,169,944
REVENUES OVER/(UNDER) EXPENDITURES	2,338,814	-	(283,640)

CITY OF ALAMO, TEXAS

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

	ACTUAL 2019-2020	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022
<u>REVENUE SUMMARY</u>			
CHARGES FOR SERVICES	133,919	108,600	108,600
CHARGES FOR WATER SALES	2,409,425	2,275,000	2,400,000
CHARGES FOR SEWER	2,211,775	1,950,000	2,350,000
INTEREST	18,763	15,000	2,000
INTERGOVERNMENTAL REVENUE	-	-	-
TOTAL REVENUES	4,773,882	4,348,600	4,860,600
 <u>EXPENDITURE SUMMARY</u>			
WATER DEPARTMENT	894,568	969,614	1,401,197
SEWER DEPARTMENT	987,324	831,642	785,193
WATER PLANT DEPARTMENT	691,432	818,851	736,873
WATER BILLING DEPARTMENT	195,792	212,622	243,849
DEBT SERVICE	220,370	531,514	530,462
GENERAL ADMINISTRATION	1,945,902	1,256,357	1,232,780
TOTAL EXPENDITURES	4,935,388	4,620,600	4,930,354
 REVENUES OVER/(UNDER) EXPENDITURES	 (161,506)	 (272,000)	 (69,754)

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY

DEBT SERVICE FUND

	ACTUAL 2019-2020	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022
<u>REVENUE SUMMARY</u>			
PROPERTY TAXES	549,298	612,239	612,239
INTEREST	10,668	500	500
TRANSFERSIN/OTHER FIN	1,123,812	1,103,658	941,982
TOTAL REVENUES	1,683,778	1,716,397	1,554,721
<u>EXPENDITURE SUMMARY</u>			
DEBT SERVICE	1,612,316	1,576,719	1,418,706
TOTAL EXPENDITURES	1,612,316	1,576,719	1,418,706
REVENUES OVER/(UNDER) EXPENDITURES	71,462	139,678	136,015

CITY OF ALAMO, TEXAS

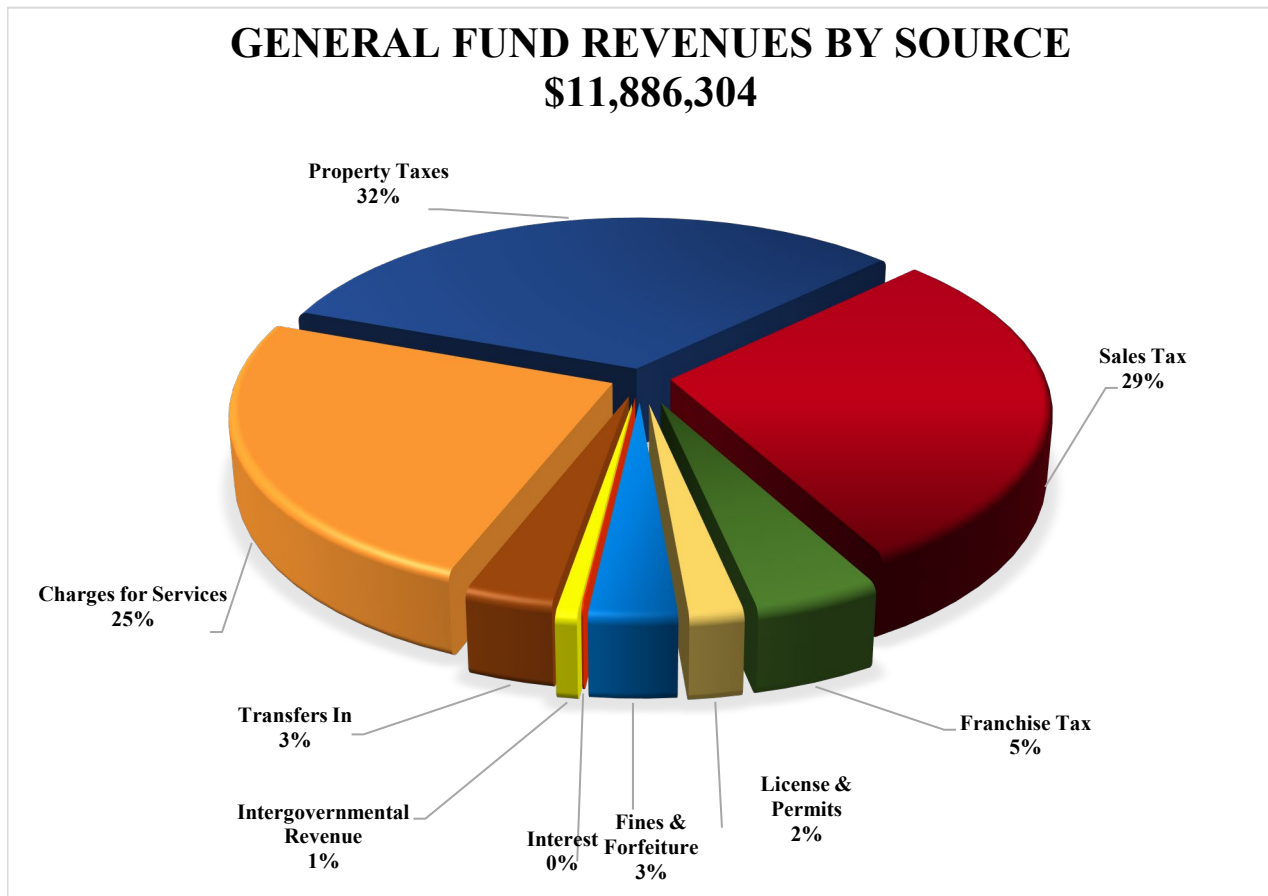
REVENUE & EXPENSE SUMMARY	HOTEL AND MOTEL FUND		
---------------------------	----------------------	--	--

	ACTUAL 2019-2020	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022
<u>REVENUE SUMMARY</u>			
SALES TAX	39,390	102,500	102,500
INTEREST	5,920	1,000	1,000
TOTAL REVENUES	45,310	103,500	103,500
<u>EXPENDITURE SUMMARY</u>			
GENERAL ADMINISTRATION	116,394	113,000	102,903
TOTAL EXPENDITURES	116,394	113,000	102,903
REVENUES OVER/(UNDER) EXPENDITURES	(71,084)	(9,500)	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 2019-2020	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022
<u>TAXES</u>				
01-4-4001	GENERAL PROPERTY TAX	3,141,520	3,184,225	3,555,500
01-4-4006	PENALTY INTEREST	77,905	95,000	95,000
01-4-4007	DELINQUENT TAX	78,793	136,000	136,000
01-4-4008	DELINQUENT ATTORNEY FEES	31,691	55,000	55,000
TOTAL TAXES		3,329,909	3,470,225	3,841,500
<u>SALES TAX</u>				
01-4-4101	SALES TAX	3,184,579	3,583,450	3,452,960
TOTAL SALES TAX		3,184,579	3,583,450	3,452,960
<u>FRANCHISE TAX</u>				
01-4-4201	FRANCHISE FEES	572,112	555,000	555,000
01-4-4202	MIXED BEVERAGE TAX	1,657	1,000	1,000
TOTAL FRANCHISE TAX		573,769	556,000	556,000
<u>FINES & FORFEITURES</u>				
01-4-4401	MUNICIPAL COURT	247,511	300,000	300,000
01-4-4402	TECHNOLOGY FEE	7,460	13,000	13,000
01-4-4403	COURT EFFICIENCY FEE	1,733	2,850	2,850
01-4-4404	CHILD SAFETY FEES	1,558	1,500	1,500
01-4-4405	SECURITY FEES	6,541	8,000	8,000
01-4-4406	CONTRACT COLL FEES	36,393	60,000	60,000
TOTAL FEES & FORFEITURES		301,196	385,350	385,350
<u>LICENSES & PERMITS</u>				
01-4-4501	GARAGE SALE PERMITS	6,640	13,000	13,000
01-4-4501	BUSINESS LICENSES	12,658	20,000	20,000
01-4-4502	CERTIFICATE OF COMPLIANCE	-	600	600
01-4-4503	APPLICATION TO RE-ZONE	1,875	1,300	1,300
01-4-4504	CONDITIONAL USE PERMIT	3,000	900	900
01-4-4505	VARIANCE REQUEST	6,940	3,000	3,000
01-4-4506	SUBD. PROCESSING FEE	3,325	600	600
01-4-4507	CERTIFICATE OF OCCUPANCY	675	200	200
01-4-4508	SUBDIVISION INSPECTION FEE	28,539	29,000	8,000
01-4-4509	PARK IMPROVEMENT FUND	34,500	5,000	5,000
01-4-4511	INSPECTION FEES	41,055	59,000	45,000
01-4-4520	PLUMBING	16,037	7,000	7,000
01-4-4521	MECHANICAL	8,637	19,417	3,000
01-4-4522	ELECTRICAL	24,327	15,000	15,000
01-4-4523	BUILDING PERMITS	164,767	183,583	110,000
01-4-4524	OTHER PERMITS	13,065	6,000	6,000
TOTAL LICENSES & PERMITS		366,040	363,600	238,600

CITY OF ALAMO, TEXAS

GENERAL FUND REVENUES

FUND: GENERAL FUND

		ACTUAL 2019-2020	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022
<u>CHARGES FOR SERVICES</u>				
01-4-4601	GARBAGE FEES	1,866,403	1,997,000	2,128,814
01-4-4602	BRUSH	435,360	455,864	489,000
01-4-4608	OTHER REVENUES	37,464	25,000	25,000
01-4-4609	CREDIT CARD PROCESSING FEE	32,913	24,000	24,000
01-4-4616	COPIES	143	150	150
01-4-4617	BIRTH CERTIFICATE	129	130	130
01-4-4618	NOTARY FEES	1,085	500	500
01-4-4620	DEATH CERTIFICATES	666	1,100	1,100
01-4-4621	INSURANCE PROCEEDS	46,047	15,000	15,000
01-4-4622	POOL ENTRANCE FEE	-	5,000	5,000
01-4-4623	SNACKS AT POOL	-	1,500	1,500
01-4-4624	COKES	-	500	500
01-4-4625	SWIMMING LESSONS (NON TAXABLE)	-	9,600	9,600
01-4-4626	POOL RENTAL (NON TAXABLE)	-	10,000	10,000
01-4-4628	SCRAP METAL	890	2,500	2,500
01-4-4629	RECYCLING INCOME	3,367	4,000	4,000
01-4-4630	RABIES CLINIC	-	2,200	2,200
01-4-4632	FIRE & EMERGENCY CALLS/COUNTY MONEY	54,380	35,000	35,000
01-4-4633	PEACE OFFICER TRAINING	2,575	3,000	3,000
01-4-4634	ARSON INVESTIGATION	741	600	600
01-4-4635	SANITATION FUND ADM FEE	-	700	700
01-4-4636	FOOTBALL CAMP FEES	5,625	4,000	4,000
01-4-4637	BASKETBALL FEES	6,030	8,500	8,500
01-4-4638	CASH (SHORT/OVER)	-	-	-
01-4-4639	PSJA PATROLMAN	-	-	-
01-4-4642	POLICE DEPARTMENT	19,283	14,000	14,000
01-4-4644	SPORTS RENTAL FEE	-	9,000	9,000
01-4-4645	P&R OTHER EVENTS	1,720	4,000	4,000
01-4-4646	WATERMELON FESTIVAL	1,844	30,000	30,000
01-4-4647	LIBRARY DUES & FINES	1,501	18,500	18,500
01-4-4648	LIBRARY COPIES	4,931	3,100	3,100
01-4-4649	MOW LOTS	1,217	10,000	10,000
01-4-4652	FIRE INSPECTION FEES	16,644	12,000	12,000
01-4-4653	SOCCER PROGRAM	8,050	5,000	5,000
01-4-4654	TRACK/TENNIS FEE	-	12,000	12,000
01-4-4655	YOUTH CAMP FEES	-	-	-
01-4-4656	BASEBALL FEES	250	23,000	23,000
01-4-4657	VOLLEYBALL	2,550	2,000	2,000
01-4-4658	YOUTH CENTER MEMBERSHIP FEES	1,586	4,500	4,500
01-4-4663	MEMORIAL BRICK PAVERS	40	1,000	1,000
TOTAL CHARGES FOR SERVICES		2,553,434	2,753,944	2,918,894
 <u>INTEREST</u>				
01-4-4704	INTEREST	29,478	15,000	8,000
TOTAL INTEREST		29,478	15,000	8,000

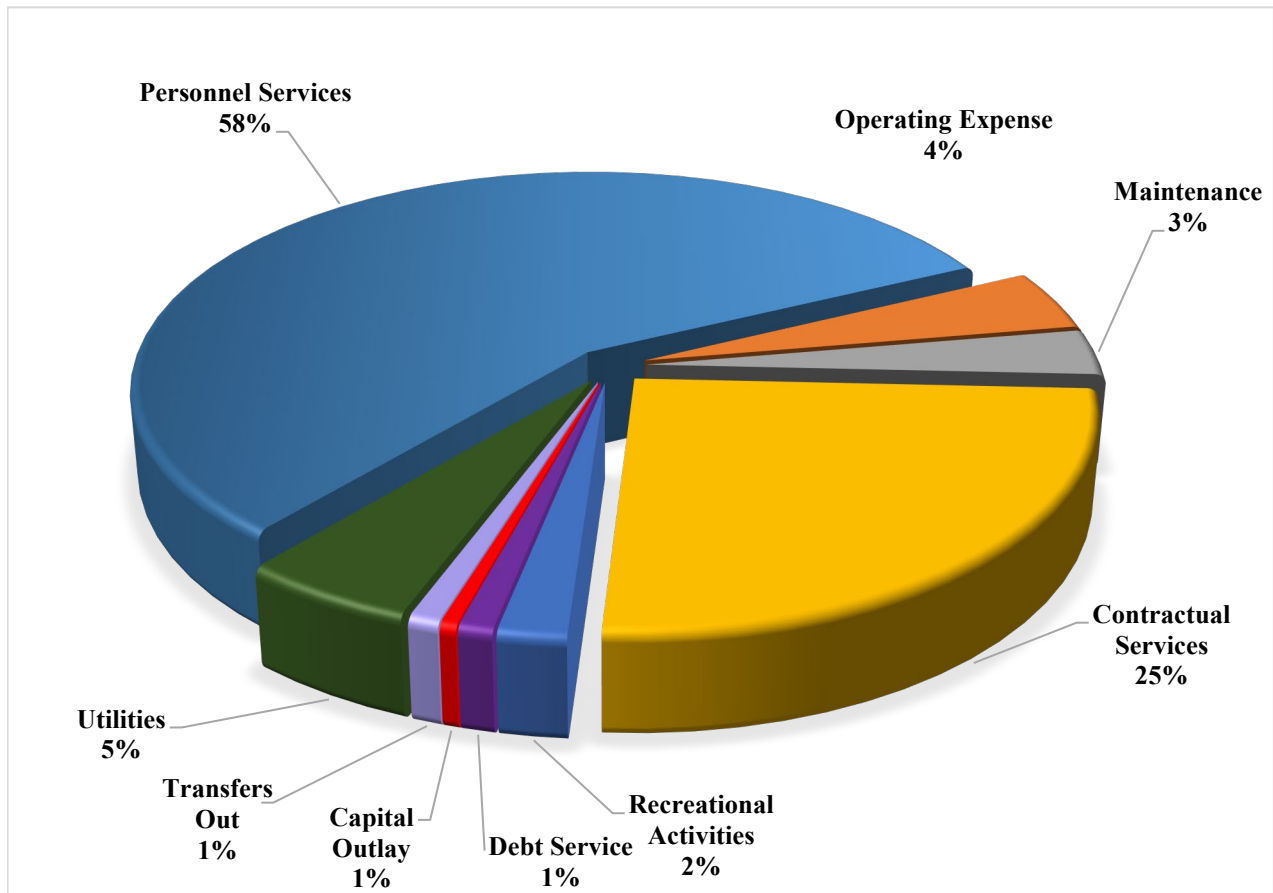
CITY OF ALAMO, TEXAS

GENERAL FUND REVENUES

FUND: GENERAL FUND

		ACTUAL 2019-2020	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022
<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	13,069	-	-
01-4-4841	OTHER FINANCING SOURCES	-	-	-
01-4-4851	CAPITAL LEASE PROCEEDS	-	-	-
01-4-4871	TRANSFER FROM WATER SEWER FUND	450,001	350,000	350,000
TOTAL TRANSFER IN/OTHER FIN		503,070	390,000	390,000
<u>INTERGOVERNMENTAL REVENUE</u>				
01-4-4901	STATE HOMELAND SECURITY GRANTS	54,401	128,792	-
01-4-4902	DRUG TASK FORCE	13,186	6,476	-
01-4-4905	LIBRARY DEPARTMENT GRANT(S)	14,959	31,031	15,000
01-4-4906	FIRE DEPARTMENT	4,900	4,100	-
01-4-4907	STONEGARDEN GRANT	87,538	100,000	50,000
01-4-4908	BORDER STAR GRANT	30,000	157,257	30,000
01-4-4909	VALLEY BAPTIST GRANT	55,583	-	-
01-4-4914	CARES ACT	2,261,962	161,519	-
TOTAL INTERGOVERNMENTAL REVENUE		2,522,529	589,175	95,000
TOTAL REVENUES		13,364,004	12,106,744	11,886,304

General Fund Appropriations by Category \$12,169,944



CITY OF ALAMO, TEXAS

BUDGET SUMMARY BY CATEGORY										FUND: GENERAL FUND
DEPARTMENT	PERSONNEL SERVICES	OPERATING EXPENSE	MAINTENANCE	CONTRACTUAL SERVICES	RECREATIONAL ACTIVITIES	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS OUT	UTILITIES	TOTAL BUDGET
CITY COMMISSION	-	35,500	-	3,600	42,300	-	-	-	2,700	84,100
GEN ADMIN	-	17,000	65,100	2,801,500	-	-	-	116,221	332,900	3,332,721
PLANNING	275,493	27,454	1,500	11,500	-	-	-	-	2,800	318,747
POLICE	2,833,638	141,585	124,500	-	-	48,840	-	-	111,000	3,259,563
COURT	80,583	13,614	3,500	132,000	-	-	-	-	9,150	238,847
LIBRARY	247,017	29,818	11,700	672	-	-	8,000	-	17,500	314,707
FIRE	1,344,896	72,820	76,747	-	-	74,678	-	-	56,832	1,625,973
PARKS	556,053	43,569	29,000	-	215,500	3,248	-	-	75,000	922,370
STREETS	578,305	29,050	65,500	-	-	2,166	50,000	-	31,800	756,821
MUSEUM	49,630	16,086	6,500	-	-	-	4,000	-	2,520	78,736
SWIMMING	39,129	10,800	2,000	2,000	-	-	-	-	9,800	63,729
CM	174,054	16,189	1,000	-	-	-	-	-	-	191,243
PURCHASING	92,038	3,396	-	-	-	-	-	-	-	95,434
CITY SEC	59,268	18,648	-	-	-	-	-	-	250	78,166
HR	97,663	11,584	-	-	-	-	-	-	-	109,247
FINANCE	248,262	17,776	-	12,600	-	-	-	-	700	279,338
TAX	-	-	-	117,196	-	-	-	-	-	117,196
IT	101,352	8,484	26,000	6,600	-	-	-	-	1,000	143,436
STORM WATER	124,929	34,141	-	-	-	-	-	-	500	159,570
TOTAL GENERAL FUND	6,902,310	547,514	413,047	3,087,668	257,800	128,932	62,000	116,221	654,452	12,169,944

DEPARTMENT: CITY COMISSION

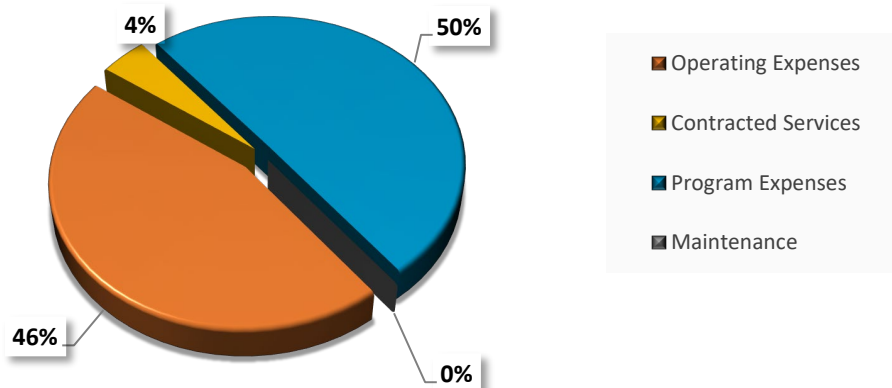
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
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 6:00 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 2021-2022



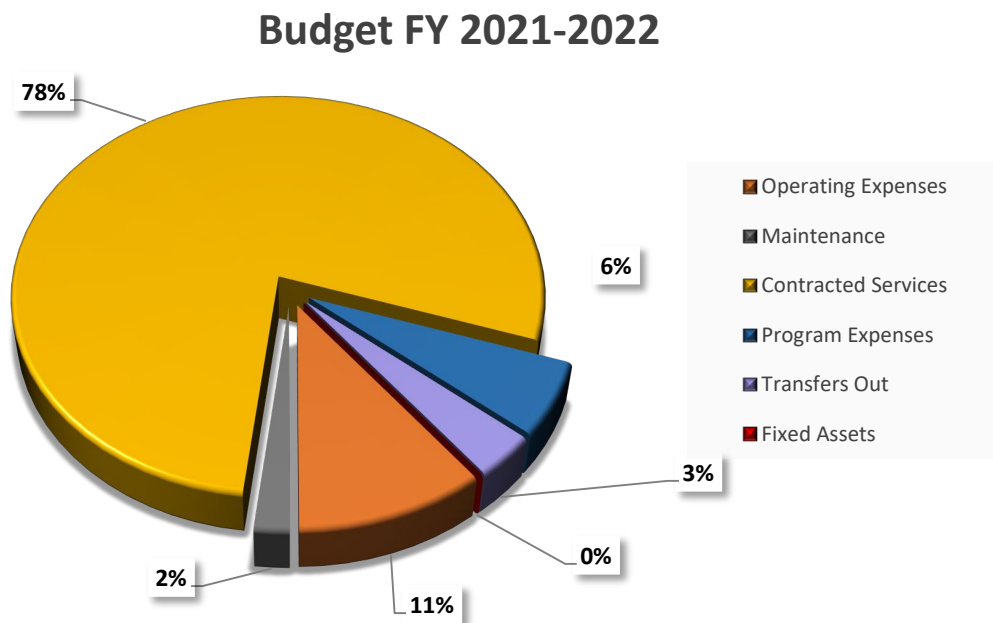
CITY OF ALAMO, TEXAS

Fund: General

Department: City Commission	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>OPERATING EXPENSES</u>			
01-510-2010 Office Supplies	-	500	500
01-510-2015 Telephone/Telecommunications	2,676	1,584	2,700
01-510-2022 Dues & Subscriptions	475	1,000	1,000
01-510-2025-01 Travel & Training/Mayor	209	8,000	8,000
01-510-2025-02 Travel & Training/Comm-PL #4	209	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	1,878	6,000	6,000
01-510-2025-05 Travel & Training/Comm-PL #3	1,582	6,000	6,000
01-510-2035 Operating Expenses	2,146	2,000	2,000
TOTAL OPERATING EXPENSES	10,361	37,084	38,200
<u>MAINTENANCE</u>			
01-510-3060 Small Machines & Equipment	-	-	-
TOTAL MAINTENANCE	-	-	-
<u>CONTRACT SERVICES</u>			
01-510-4020 Contractual Services	3,450	3,600	3,600
TOTAL CONTRACTED SERVICES	3,450	3,600	3,600
<u>PROGRAM EXPENSES</u>			
01-510-5035 Elections	44,688	-	36,000
01-510-5078 Thanksgiving/Christmas Program	5,974	7,416	6,300
TOTAL PROGRAM EXPENSES	50,662	7,416	42,300
TOTAL CITY COMMISSION	64,473	48,100	84,100

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 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>OPERATING EXPENSES</u>			
01-511-2013 Electricity	188,316	185,900	185,900
01-511-2015 Telephone/Telecommunications	8,625	12,000	12,000
01-511-2021 Insurance	103,984	114,323	135,000
01-511-2022 Dues & Subscriptions	7,247	7,000	7,000
01-511-2033 Fuel	299	2,755	-
01-511-2035 Operating Expenses	12,015	11,457	10,000
TOTAL OPERATING EXPENSES	320,486	333,435	349,900
<u>MAINTENANCE</u>			
01-511-3028 Building Maintenance	65,163	65,100	65,100
01-511-3032 Vehicle Maintenance	1,974	1,000	-
01-511-3060 Small Machines & Equipment	5,945	20,424	-
TOTAL MAINTENANCE	73,082	86,524	65,100
<u>CONTRACT SERVICES</u>			
01-511-4017 Legal Fees	105,610	125,000	125,000
01-511-4018 Engineering Fees	15,992	50,000	50,000
01-511-4019 Audit Fees	12,500	16,722	12,500
01-511-4020 Contractual/Garb Services	2,047,301	2,216,702	2,350,000
01-511-4046 Newsletter	-	-	-
01-511-4068 Service/Maintenance Agmt	18,470	21,147	17,500
01-511-4099 Contracted Services	11,251	50,000	50,000
TOTAL CONTRACT SERVICES	2,211,124	2,479,571	2,605,000
<u>PROGRAM EXPENSES</u>			
01-511-5057 Chamber of Commerce	-	-	30,000
01-511-5058 Humane Society	66,285	108,000	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	72,634	-	-
01-511-5098 ACA Program	422,749	-	-
01-511-5099 Veterans Memorial	-	1,000	1,000
TOTAL PROGRAM EXPENSES	619,168	166,500	196,500
<u>TRANSFERS OUT</u>			
01-511-6003 Transfer to Tax Increment Fund	98,203	116,221	116,221
01-511-6005 Transfer to Water Sewer Fund	-	-	-
TOTAL TRANSFERS OUT	98,203	116,221	116,221
<u>FIXED ASSETS</u>			
01-511-8071 Equipment/Machines	26,382	6,229	-
TOTAL FIXED ASSETS	26,382	6,229	-
TOTAL GENERAL ADMINISTRATION	3,348,445	3,188,480	3,332,721

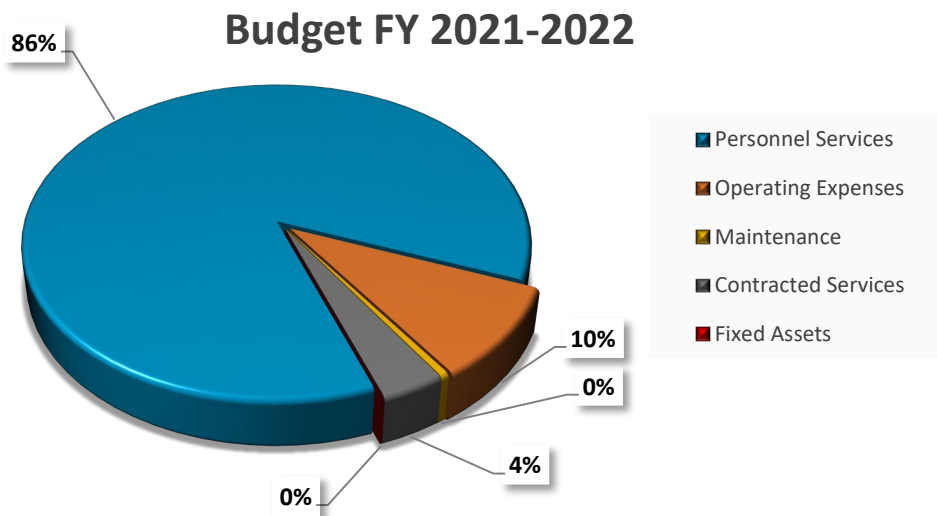
DEPARTMENT: COMMUNITY PLANNING & DEVELOPMENT

Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
Comm. Development Director	1	1	1
City Inspector	1	1	1
Code Enforcement Officer	1	1	1
Planner I	1	1	1
Planner Clerk			1
Total Planning Department	4	4	5

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 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
01-512-1001 Salaries & Wages	116,051	176,119	205,619
01-512-1002 Fica & Medicare Taxes	8,879	13,612	15,846
01-512-1004 Worker's Compensation Ins.	709	1,061	1,329
01-512-1005 Life/Health Insurance	18,522	25,883	36,204
01-512-1006 Texas Workforce Commission	440	1,008	1,260
01-512-1007 Overtime	11	206	206
01-512-1009 Texas Municipal Retirement System	8,206	13,131	15,029
TOTAL PAYROLL	152,818	231,020	275,493
<u>OPERATING EXPENSES</u>			
01-512-2010 Office Supplies	1,024	3,373	2,350
01-512-2011 Advertising	1,973	3,000	3,000
01-512-2015 Telephone	723	1,200	1,000
01-512-2022 Dues & Subscriptions	484	1,100	1,100
01-512-5025 Travel & Training	2,512	12,408	13,608
01-512-2026 Uniforms	355	500	500
01-512-2033 Fuel	2,947	3,580	1,800
01-512-2035 Operating Expenses	4,309	5,800	5,800
01-512-2065 Copier Lease	1,036	1,181	1,096
TOTAL OPERATING EXPENSE	15,363	32,142	30,254
<u>MAINTENANCE</u>			
01-512-3032 Vehicle Maintenance	982	1,000	1,000
01-512-3060 Small Machines & Equipment	2,405	1,840	500
TOTAL MAINTENANCE	3,387	2,840	1,500
<u>CONTRACTED SERVICES</u>			
01-512-4020 Contractual Services	4,745	5,500	5,500
01-512-4021 Demolition Services	-	3,400	6,000
TOTAL CONTRACTED SERVICES	4,745	8,900	11,500
<u>FIXED ASSETS</u>			
01-512-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL COMM. PLANNING & DEVELOPMENT	176,313	274,902	318,747

DEPARTMENT: POLICE

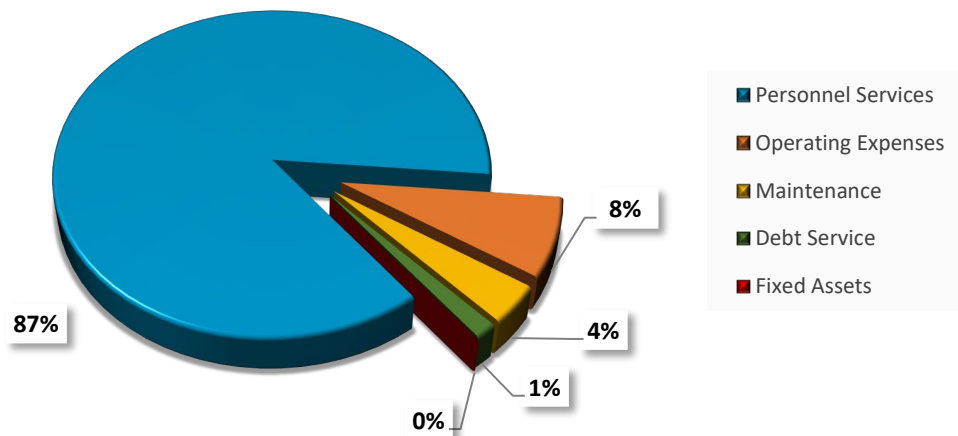
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
Police Chief	1	1	1
Captain	0	0	1
Lieutenant	1	1	0
Corporal	2	2	2
Criminal/Investigator	4	4	4
Patrol Sergeant	1	1	1
Inv. Sergeant	3	3	4
Police Officers	21	21	22
Evidence Technician	1	1	1
Jailers	2	2	2
Dispatcher	6	6	5
CID Clerk	1	1	1
Records Clerk	1	1	1
Data Entry Clerk	1	1	0
Quartermaster	0	0	1
Animal Control	2	2	2
Total Police Department	47	47	48

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 2021-2022



CITY OF ALAMO, TEXAS

Fund: General

Department: Police	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
01-513-1001 Salaries & Wages	1,705,293	1,680,242	1,958,944
01-513-1002 Fica & Medicare Taxes	146,744	154,925	165,200
01-513-1004 Worker's Compensation Ins.	48,514	51,318	48,000
01-513-1005 Life/Health Insurance	261,615	293,307	296,150
01-513-1006 Texas Workforce Commission	7,059	13,466	11,844
01-513-1007 Overtime	212,931	305,650	200,000
01-513-1009 Texas Municipal Retirement System	135,618	148,419	153,500
TOTAL PAYROLL	2,517,774	2,647,327	2,833,638
<u>OPERATING EXPENSES</u>			
01-513-2010 Office Supplies	5,190	7,226	5,000
01-513-2012 Printing	1,522	2,000	2,000
01-513-2013 Electricity	15,203	21,000	21,000
01-513-2015 Telephone	27,858	22,665	20,000
01-513-2022 Dues & Subscriptions	26,774	32,825	35,975
01-513-2025 Travel & Training	5,365	7,997	15,000
01-513-2025-01 Travel & Training (LEOSE)	2,003	2,400	2,400
01-513-2026 Uniforms	13,006	9,000	50,000
01-513-2033 Fuel	67,399	88,694	70,000
01-513-2035 Operating Expense	27,936	24,312	20,000
01-513-2042 Ammunition	428	3,778	4,000
01-513-2065 Copier Lease	6,378	7,432	7,210
TOTAL OPERATING EXPENSE	199,062	229,329	252,585
<u>MAINTENANCE</u>			
01-513-3028 Building Maintenance	5,660	12,000	10,000
01-513-3030 Equipment Maintenance	11,110	15,000	15,000
01-513-3032 Vehicle Maintenance	49,640	53,050	45,000
01-513-3060 Small Machines & Equipment	5,536	11,627	5,000
01-513-3068 Service/Maintenance Agmt	38,868	45,600	49,500
TOTAL MAINTENANCE	110,814	137,277	124,500
<u>DEBT SERVICE</u>			
01-513-7747 Lease Purchase - Interest	5,981	5,078	2,877
01-513-7748 Lease Purchase - Principal	58,009	59,541	45,963
TOTAL DEBT SERVICE	63,990	64,619	48,840
<u>FIXED ASSETS</u>			
01-513-8070 Vehicles	91,311	100,056	-
01-513-8071 Equipment/Machines	21,893	176,408	-
TOTAL FIXED ASSETS	113,204	276,464	-
TOTAL POLICE DEPARTMENT	3,004,844	3,355,016	3,259,563

DEPARTMENT: MUNICIPAL COURT

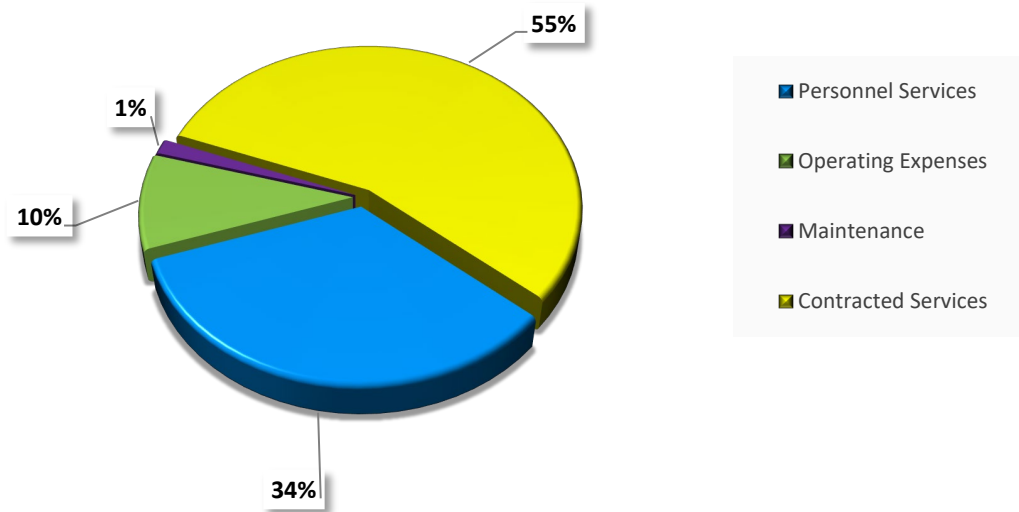
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
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 2021-2022



CITY OF ALAMO, TEXAS

Fund: General

Department: Municipal Court		Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>				
01-514-1001	Salaries & Wages	47,044	56,479	58,054
01-514-1002	Fica & Medicare Taxes	3,648	4,407	4,527
01-514-1004	Worker's Compensation Ins.	152	218	218
01-514-1005	Life/Health Insurance	8,154	11,958	12,072
01-514-1006	Texas Workforce Commission	218	575	504
01-514-1007	Overtime	646	1,030	1,030
01-514-1009	Texas Municipal Retirement System	3,371	4,211	4,178
TOTAL PAYROLL		63,233	78,878	80,583
<u>OPERATING EXPENSES</u>				
01-514-2010	Office Supplies	1,561	1,858	2,500
01-514-2012	Printing	624	1,317	1,300
01-514-2013	Electricity	4,744	4,750	4,750
01-514-2015	Telephone	2,940	4,400	4,400
01-514-2035-01	Cell Phone for Judge	1,200	1,200	1,200
01-514-2022	Dues & Subscription	371	300	500
01-514-2025	Travel & Training	246	4,000	4,000
01-514-2035	Operating Expenses	3,188	3,000	3,000
01-514-2065	Copier Lease	992	1,114	1,114
TOTAL OPERATING EXPENSES		15,866	21,939	22,764
<u>MAINTENANCE</u>				
01-514-3028	Building Maintenance	3,014	7,100	1,500
01-514-3060	Small Machines & Equipment	3,423	11,322	1,000
01-514-3068	Service/Maintenance Agmt	1,067	1,000	1,000
TOTAL MAINTENANCE		7,504	19,422	3,500
<u>CONTRACT SERVICES</u>				
01-514-4017	Legal Fees - Trial Attorney	30,000	36,000	36,000
01-514-4020	Contractual Services	36,000	36,000	36,000
01-514-4084	Delinquent Collection Fees	36,393	44,178	60,000
TOTAL CONTRACT SERVICES		102,393	116,178	132,000
TOTAL MUNICIPAL COURT		188,996	236,417	238,847

DEPARTMENT: LIBRARY

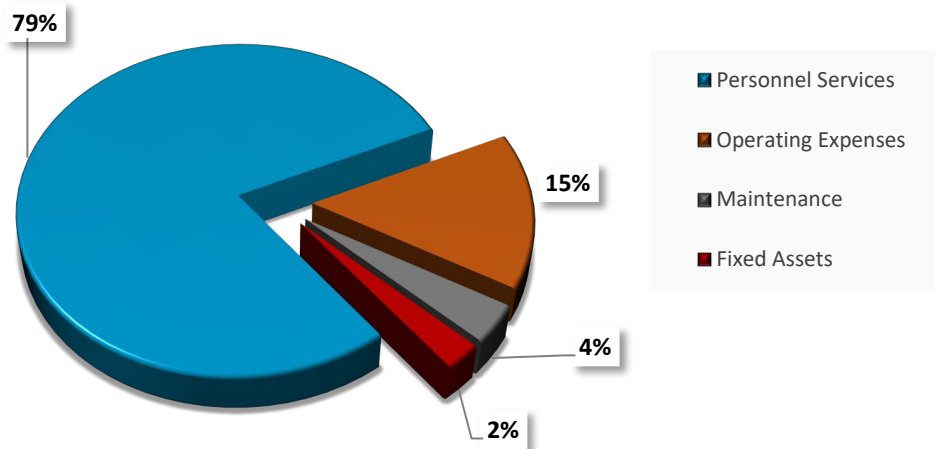
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
Library Director	1	1	1
Library Supervisor	0	0	1
Library Clerk	5	6	5
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 2021-2022



CITY OF ALAMO, TEXAS

Fund: General

Department: Library	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
01-515-1001 Salaries & Wages	165,055	159,674	173,343
01-515-1002 Fica & Medicare Taxes	12,626	12,743	13,270
01-515-1004 Worker's Compensation Ins.	646	722	722
01-515-1005 Life/Health Insurance	40,175	44,253	45,644
01-515-1006 Texas Workforce Commission	1,012	1,764	1,764
01-515-1009 Texas Municipal Retirement System	11,669	11,703	12,274
TOTAL PAYROLL	231,183	230,859	247,017
<u>OPERATING EXPENSES</u>			
01-515-2010 Office Supplies	2,645	1,900	3,000
01-515-2013 Electricity	8,077	13,500	13,500
01-515-2015 Telephone	2,664	4,000	4,000
01-515-2022 Dues & Subscriptions	3,275	3,106	3,000
01-515-2025 Travel & Training	131	200	3,500
01-515-2035 Operating Expenses	17,167	19,824	17,450
01-515-2065 Copier Lease	3,036	3,022	2,868
TOTAL OPERATING EXPENSES	36,995	45,552	47,318
<u>MAINTENANCE</u>			
01-515-3028 Building Maintenance	21,792	10,200	10,200
01-515-3060 Small Machines & Equipment	1,585	44,917	1,500
TOTAL MAINTENANCE	23,377	55,117	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	4,779	8,000	8,000
01-515-8071 Equipment/Machines	1,750	2,567	-
01-515-8073 Office Furniture	-	1,540	-
TOTAL FIXED ASSETS	6,529	12,107	8,000
TOTAL LIBRARY	298,084	344,307	314,707

DEPARTMENT: FIRE

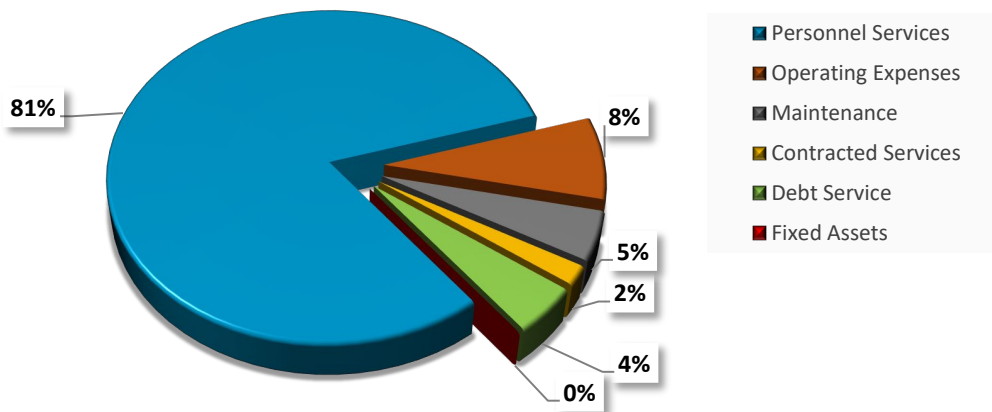
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
Fire Chief	1	1	1
Fire Marshal Inspector/Investigator	1	1	1
Fire Fighter	15	17	18
Secretary	1	1	1
Fire Equipment Mechanic	1	1	1
Total Fire Department	19	21	22

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 2021-2022



CITY OF ALAMO, TEXAS

Fund: General

Department: Fire	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
01-516-1001 Salaries & Wages	748,001	670,537	827,173
01-516-1002 Fica & Medicare Taxes	64,620	63,607	75,940
01-516-1004 Worker's Compensation Ins.	26,654	27,136	22,700
01-516-1005 Life/Health Insurance	119,319	126,579	133,868
01-516-1006 Texas Workforce Commission	3,429	6,316	5,544
01-516-1007 Overtime	96,705	173,212	179,500
01-516-1009 Texas Municipal Retirement System	59,721	60,106	70,171
TOTAL PAYROLL	1,118,449	1,127,493	1,314,896
<u>OPERATING EXPENSES</u>			
01-516-2010 Office Supplies	1,132	1,754	2,000
01-516-2013 Electricity	14,333	16,000	16,000
01-516-2015 Telephone	24,036	26,560	20,832
01-516-2022 Dues, Licenses, & Permits	16,473	15,000	17,400
01-516-2025 Travel & Training	3,238	11,908	16,000
01-516-2026 Uniforms	9,490	11,000	20,000
01-516-2033 Fuel	14,155	20,000	20,000
01-516-2035 Operating Expense	15,430	15,000	14,000
01-516-2038 Testing	2,116	2,000	2,000
01-516-2065 Copier Lease	1,135	1,803	1,420
TOTAL OPERATING EXPENSE	101,538	121,025	129,652
<u>MAINTENANCE</u>			
01-516-3028 Building Maintenance	13,234	16,661	15,000
01-516-3030 Equipment Maintenance	17,585	20,467	18,000
01-516-3031 Vehicle Repair	34,001	41,000	41,000
01-516-3060 Small Machines and Equipment	9,079	9,747	2,747
TOTAL MAINTENANCE	73,899	87,875	76,747
<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	7,046	3,956	798
01-516-7748 Lease Purchase - Principal	142,309	145,400	73,880
TOTAL DEBT SERVICE	149,355	149,356	74,678
<u>FIXED ASSETS</u>			
01-516-8063 Fire Equipment	11,409	9,053	-
01-516-8070 Vehicle	-	64,331	-
TOTAL FIXED ASSETS	11,409	73,384	-
TOTAL FIRE DEPARTMENT	1,484,650	1,589,133	1,625,973

DEPARTMENT: PARKS & RECREATION

Number of Authorized Full-Time Positions

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

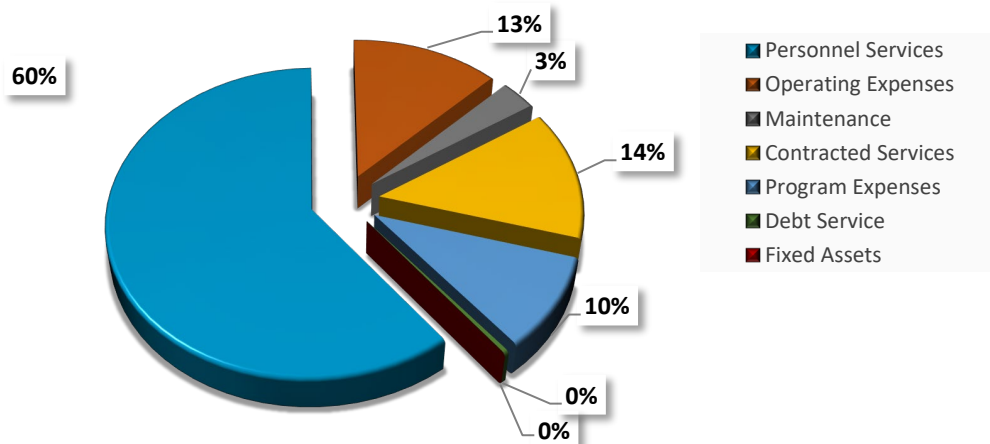
Number of Authorized Part-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
Program Supervisor	0	0.5	0.5
Sports Coordinator	0	0.5	0.5
Activities Coordinator	0	0.5	0.5
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	5	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 2021-2022



CITY OF ALAMO, TEXAS

Fund: General

Department: Parks & Recreation		Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>				
01-517-1001	Salaries & Wages	198,786	364,921	385,955
01-517-1002	Fica & Medicare Taxes	16,826	29,584	31,290
01-517-1004	Worker's Compensation Ins.	4,733	11,473	11,473
01-517-1005	Life/Health Insurance	36,719	63,527	72,846
01-517-1006	Texas Workforce Commission	1,299	3,731	2,520
01-517-1007	Overtime	21,158	19,700	23,000
01-517-1009	Texas Municipal Retirement System	15,413	28,267	28,969
TOTAL PAYROLL		294,934	521,203	556,053
<u>OPERATING EXPENSES</u>				
01-517-2010	Office Supplies	671	1,000	1,000
01-517-2013	Electricity	47,642	55,500	55,500
01-517-2015	Telephone	6,442	6,800	3,500
01-517-2022	Dues & Subscriptions	-	-	-
01-517-2025	Travel & Training	75	3,000	3,000
01-517-2026	Uniforms	1,858	1,609	1,500
01-517-2033	Fuel	9,474	16,000	16,000
01-517-2035	Operating Expense	12,164	35,400	35,400
01-517-2065	Copier Lease	2,381	2,768	2,669
TOTAL OPERATING EXPENSE		80,707	122,077	118,569
<u>MAINTENANCE</u>				
01-517-3028	Building Maintenance	6,843	5,000	5,000
01-517-3029	Parks Maintenance	13,621	20,000	20,000
01-517-3032	Vehicle Maintenance	2,723	4,584	4,000
01-517-3060	Small Machines & Equipment	1,807	3,133	-
TOTAL MAINTENANCE		24,994	32,717	29,000
<u>CONTRACT SERVICES</u>				
01-517-4039-01	Track Program	200	25,000	25,000
01-517-4039-02	Flag Football Program	6,835	19,500	19,500
01-517-4039-03	Baseball Program	10,751	44,000	44,000
01-517-4039-06	Soccer Program	8,539	10,000	10,000
01-517-4039-07	Volleyball Program	6,102	9,000	9,000
01-517-4039-08	Basketball Program	14,283	18,000	18,000
01-517-4039-09	Tennis Program	-	346	-
TOTAL CONTRACT SERVICES		46,710	125,846	125,500
<u>PROGRAM EXPENSES</u>				
01-517-5070	Watermelon Event	-	45,045	40,000
01-517-5071	City Events	11,850	9,896	50,000
TOTAL PROGRAM EVETS		11,850	54,941	90,000
<u>DEBT SERVICE</u>				
01-517-7747	Lease Purchase - Interest	306	172	35
01-517-7748	Lease Purchase - Principal	6,188	6,322	3,213
TOTAL DEBT SERVICE		6,494	6,494	3,248
<u>FIXED ASSETS</u>				
01-517-8071	Equipment & Machines	-	8,635	-
01-517-8072	Lions Park Improvement	8,205	-	-
01-517-8074	Building	80,050	-	-
TOTAL FIXED ASSETS		88,255	8,635	-
TOTAL PARKS & RECREATION		553,944	871,913	922,370

DEPARTMENT: STREETS

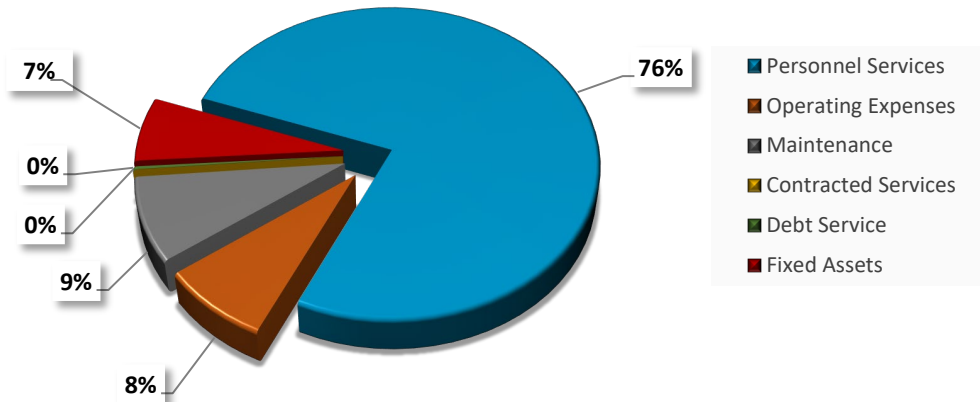
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
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	0
Total Streets Department	17	17	16

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 2021-2022



CITY OF ALAMO, TEXAS

Fund: General

Department: Streets & Sanitation	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
01-518-1001 Salaries & Wages	354,235	331,512	372,802
01-518-1002 Fica & Medicare Taxes	31,557	28,749	29,759
01-518-1004 Worker's Compensation Ins.	25,067	31,686	31,686
01-518-1005 Life/Health Insurance	86,343	87,857	96,714
01-518-1006 Texas Workforce Commission	2,347	3,941	4,032
01-518-1007 Overtime	58,270	65,956	15,800
01-518-1009 Texas Municipal Retirement System	29,164	25,305	27,512
TOTAL PAYROLL	586,983	575,006	578,305
<u>OPERATING EXPENSES</u>			
01-518-2010 Office Supplies	128	500	500
01-518-2015 Telephone	1,968	2,330	2,000
01-518-2022 Dues & Subscription	-	200	200
01-518-2025 Travel & Training	1,125	1,000	1,000
01-518-2026 Uniforms	5,276	5,300	5,300
01-518-2033 Fuel	25,872	36,138	29,800
01-518-2034 Chemicals	11,046	5,673	5,000
01-518-2035 Operating Expense	18,740	19,771	17,050
TOTAL OPERATING EXPENSE	64,155	70,912	60,850
<u>MAINTENANCE</u>			
01-518-3029 Equipment Repair	18,025	29,712	16,500
01-518-3032 Vehicle Maintenance	16,364	10,000	10,000
01-518-3044 Street/Sign Maintenance	22,087	22,000	22,000
01-518-3049 Street Lights	10,582	7,000	10,000
01-518-3050 Street Bumps	1,780	5,000	5,000
01-518-3060 Small Machines & Equipment	2,220	2,873	2,000
TOTAL MAINTENANCE	71,058	76,585	65,500
<u>CONTRACTED SERVICES</u>			
01-518-4020 Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-
<u>DEBT SERVICE</u>			
01-518-7747 Lease Purchase - Interest	204	115	24
01-518-7748 Lease Purchase - Principal	4,125	4,215	2,142
TOTAL DEBT SERVICE	4,329	4,330	2,166
<u>FIXED ASSETS</u>			
01-518-8070 Vehicles	69,837	85,964	-
01-518-8071 Equipment/Machines	-	45,879	-
01-518-8075 Street Reconstruction	21,705	50,000	50,000
01-518-8077 Recycling Center	-	89,789	-
TOTAL FIXED ASSETS	91,542	271,632	50,000
TOTAL STREETS & SANITATION	818,067	998,465	756,821

DEPARTMENT: MUSEUM

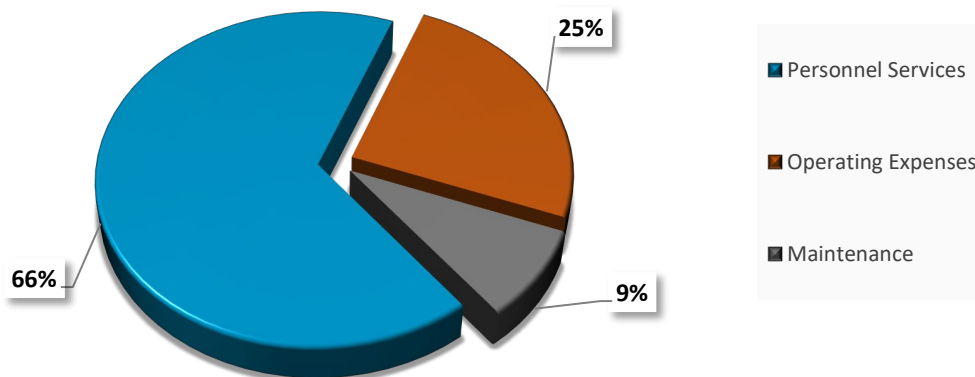
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
Museum Director	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 2021-2022



CITY OF ALAMO, TEXAS

Fund: General

Department: Museum	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
01-519-1001 Salaries & Wages	37,627	36,284	37,615
01-519-1002 Fica & Medicare Taxes	2,878	2,776	2,832
01-519-1004 Worker's Compensation Ins.	147	144	140
01-519-1005 Life/Health Insurance	5,836	6,117	6,174
01-519-1006 Texas Workforce Commission	144	252	252
01-519-1009 Tex Mun Retirement System	2,660	2,572	2,617
TOTAL PAYROLL	49,292	48,145	49,630
<u>OPERATING EXPENSES</u>			
01-519-2010 Office Supplies	288	1,484	1,746
01-519-2013 Electricity	6,397	6,200	6,200
01-519-2015 Telephone	2,568	2,520	2,520
01-519-2022 Dues & Subscriptions	118	700	700
01-519-2025 Travel & Training	1,002	400	2,500
01-519-2035 Operating Expense	2,306	3,500	3,500
01-519-2065 Copier Lease	1,377	2,582	1,440
TOTAL OPERATING EXPENSE	14,056	17,386	18,606
<u>MAINTENANCE</u>			
01-519-3028 Building Maintenance	2,316	5,000	5,000
01-519-3060 Small Machines & Equipment	1,894	1,500	1,500
TOTAL MAINTENANCE	4,210	6,500	6,500
<u>CAPITAL OUTLAY</u>			
01-519-8067 Books & Videos	427	1,500	1,500
01-519-8074 Building Exhibit(s)	1,405	2,500	2,500
TOTAL CONTRACT SERVICES	1,832	4,000	4,000
TOTAL MUSEUM	69,390	76,031	78,736

DEPARTMENT: SWIMMING POOL

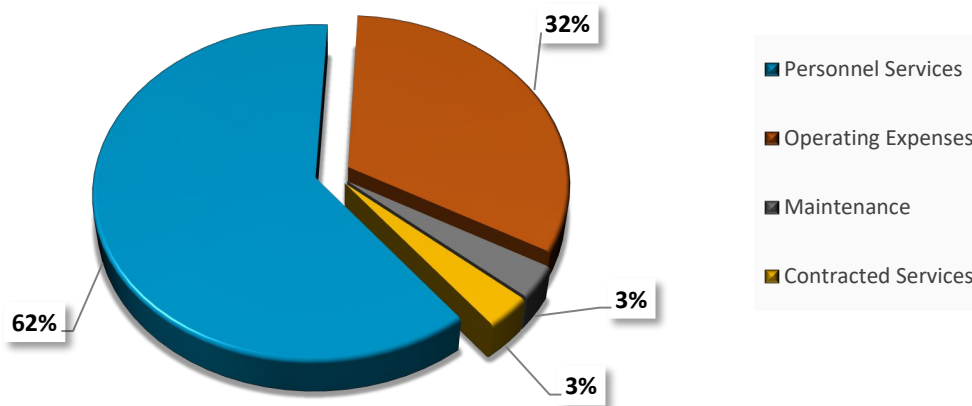
Number of Authorized Part-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
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 2021-2022



CITY OF ALAMO, TEXAS

Fund: General

Department: Swimming Pool	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
01-521-1001 Salaries & Wages	7,940	19,029	28,649
01-521-1002 Fica & Medicare Taxes	607	3,414	3,414
01-521-1004 Worker's Compensation Ins.	226	626	1,476
01-521-1006 Texas Workforce Commission	105	590	590
01-521-1007 Overtime	-	5,000	5,000
TOTAL PAYROLL	8,878	28,659	39,129
<u>OPERATING EXPENSES</u>			
01-521-2010 Office Supplies	-	500	500
01-521-2013 Electricity	5,253	9,500	9,500
01-521-2015 Telephone	1,080	1,150	300
01-521-2022 Dues & Subscriptions	-	300	300
01-521-2026 Uniforms	-	500	500
01-521-2034 Chemicals	3,115	5,000	5,000
01-521-2035 Operating Expense	5,251	4,500	4,500
TOTAL OPERATING EXPENSE	14,699	21,450	20,600
<u>MAINTENANCE</u>			
01-521-3028 Building Maintenance	377	2,000	2,000
TOTAL MAINTENANCE	377	2,000	2,000
<u>CONTRACT SERVICES</u>			
01-521-4037 Concession	-	2,000	2,000
TOTAL CONTRACT SERVICES	-	2,000	2,000
TOTAL SWIMMING POOL	23,954	54,109	63,729

DEPARTMENT: CITY MANAGER

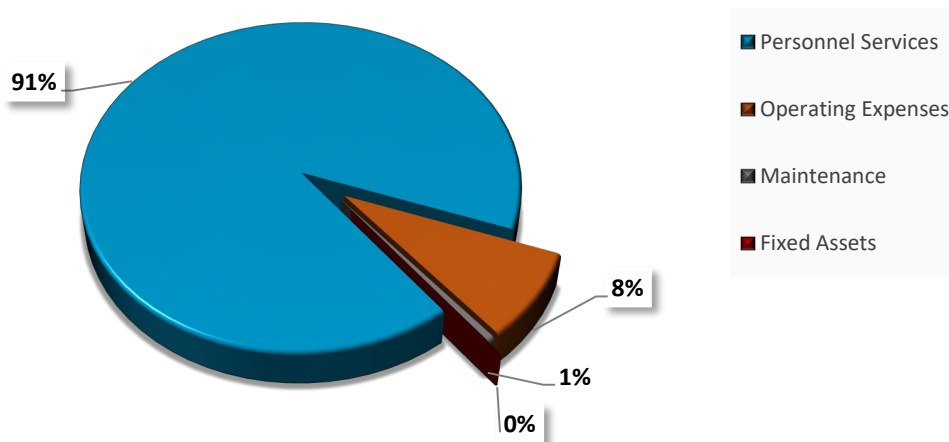
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
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 2021-2022



CITY OF ALAMO, TEXAS

Fund: General

Department: City Manager	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
01-522-1001 Salaries & Wages	132,979	137,547	137,349
01-522-1002 Fica & Medicare Taxes	10,173	10,545	10,508
01-522-1004 Worker's Compensation Ins.	426	540	540
01-522-1005 Life/Health Insurance	12,411	14,684	15,142
01-522-1006 Texas Workforce Commission	297	606	504
01-522-1007 Overtime	-	300	300
01-522-1009 Texas Municipal Retirement System	9,402	10,078	9,711
TOTAL PAYROLL	165,688	174,300	174,054
<u>OPERATING EXPENSES</u>			
01-522-2010 Office Supplies	240	760	760
01-522-2015 Telephone	586	645	645
01-522-2022 Dues & Subscriptions	564	1,100	1,100
01-522-2025 Travel & Training	1,306	8,900	8,900
01-522-2035 Operating Expense	900	2,360	2,360
01-522-2065 Copier Lease	2,349	2,424	2,424
TOTAL OPERATING EXPENSE	5,945	16,189	16,189
<u>MAINTENANCE</u>			
01-522-3060 Small Machines & Equipment	24	1,160	1,000
TOTAL MAINTENANCE	24	1,160	1,000
<u>FIXED ASSETS</u>			
01-522-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL CITY MANAGER	171,657	191,649	191,243

DEPARTMENT: PURCHASING

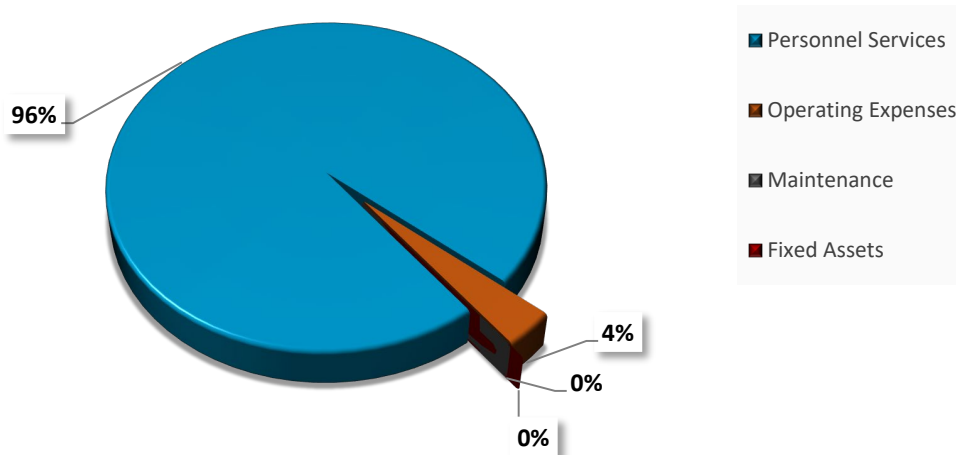
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
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 2021-2022



CITY OF ALAMO, TEXAS

Fund: General

Department: Purchasing	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
01-523-1001 Salaries & Wages	69,041	66,330	67,672
01-523-1002 Fica & Medicare	5,290	5,086	5,208
01-523-1004 Worker's Compensation Ins.	1,171	1,117	1,297
01-523-1005 Life/Health Insurance	11,584	12,030	12,144
01-523-1006 Texas Workforce Commission	288	504	504
01-523-1007 Overtime	104	400	400
01-523-1009 Texas Municipal Retirement System	4,889	4,746	4,813
TOTAL PAYROLL	92,367	90,213	92,038
<u>OPERATING EXPENSES</u>			
01-523-2010 Office Supplies	108	250	250
01-523-2025 Travel & Training	19	39	1,500
01-523-2026 Uniforms	277	310	300
01-523-2035 Operating Expense	173	858	250
01-523-2065 Copier Lease	1,036	1,096	1,096
TOTAL OPERATING EXPENSE	1,613	2,553	3,396
<u>MAINTENANCE</u>			
01-523-3060 Small Machines & Equipment	2,393	60	-
TOTAL MAINTENANCE	2,393	60	-
<u>FIXED ASSETS</u>			
01-823-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL PURCHASING	96,373	92,826	95,434

DEPARTMENT: CITY SECRETARY

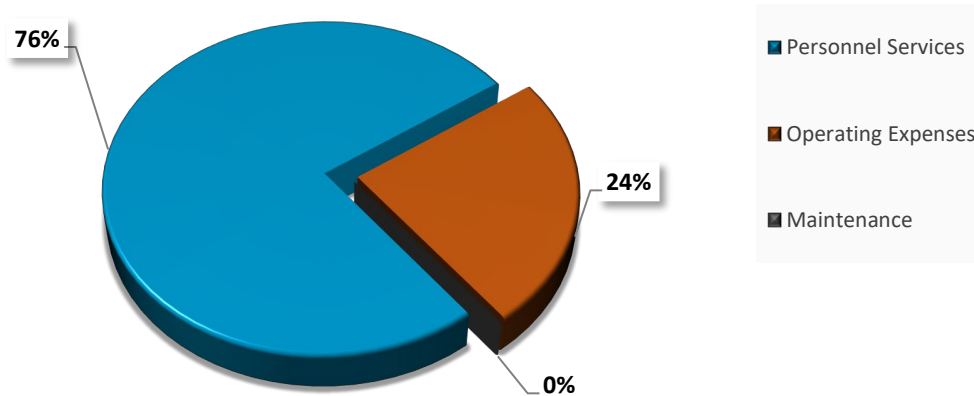
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
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 2021-2022



CITY OF ALAMO, TEXAS

Fund: General

Department: City Secretary	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
01-524-1001 Salaries & Wages	44,224	42,851	45,933
01-524-1002 Fica & Medicare	3,383	3,278	3,507
01-524-1004 Worker's Compensation Ins.	142	161	161
01-524-1005 Life/Health Insurance	5,893	6,117	6,174
01-524-1006 Texas Workforce Commission	144	252	252
01-524-1009 Texas Municipal Retirement System	3,127	3,123	3,241
TOTAL PAYROLL	56,913	55,782	59,268
<u>OPERATING EXPENSES</u>			
01-524-2010 Office Supplies	300	1,000	1,000
01-524-2011 Advertising	7,921	10,000	10,000
01-524-2012 Printing	-	350	500
01-524-2015 Telephone	534	266	250
01-524-2022 Dues & Subscription	807	926	900
01-524-2025 Travel & Training	1,379	2,000	2,000
01-524-2035 Operating Expense	301	2,300	2,300
01-524-2036 Records Codification	982	2,182	1,000
01-524-2065 Copier Lease	966	1,003	948
TOTAL OPERATING EXPENSE	13,190	20,027	18,898
<u>MAINTENANCE</u>			
01-524-3060 Small Machines & Equipment	1,140	60	-
TOTAL MAINTENANCE	1,140	60	-
<u>FIXED ASSETS</u>			
01-524-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL CITY SECRETARY	71,243	75,869	78,166

DEPARTMENT: HUMAN RESOURCES

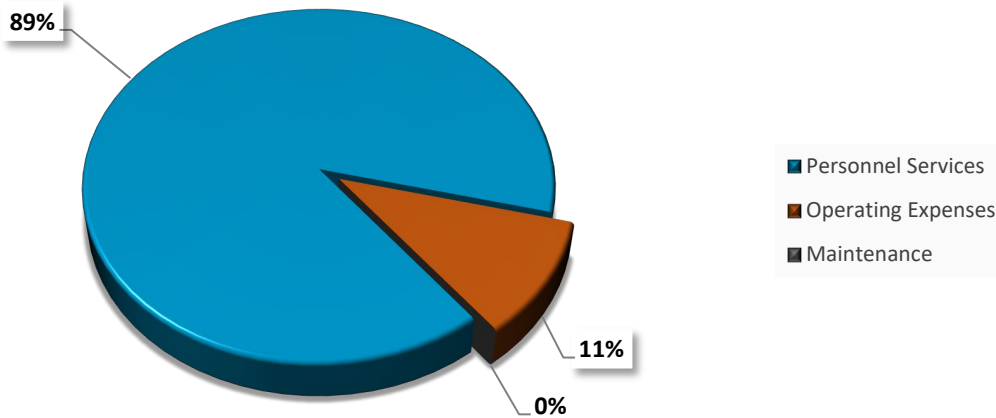
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
Human Resource Director	1	1	1
Human Resource Clerk			1
Total HR Department	1	1	2

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 2021-2022



CITY OF ALAMO, TEXAS

Fund: General

Department: Human Resources	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
01-525-1001 Salaries & Wages	52,387	52,381	73,735
01-525-1002 Fica & Medicare Taxes	4,008	4,007	5,755
01-525-1004 Worker's Compensation Ins.	168	192	384
01-525-1005 Life/Health Insurance	5,756	5,979	12,072
01-525-1006 Texas Workforce Commission	144	289	504
01-525-1009 Texas Municipal Retirement System	3,704	3,718	5,213
TOTAL PAYROLL	66,167	66,566	97,663
<u>OPERATING EXPENSES</u>			
01-525-2010 Office Supplies	1,274	1,334	1,250
01-525-2011 Advertising	-	300	300
01-525-2012 Printing	395	1,100	1,100
01-525-2022 Dues & Subscriptions	494	1,000	1,000
01-525-2025 Travel & Training	427	3,500	3,500
01-525-2035 Operating Expense	1,163	1,850	1,850
01-525-2065 Copier Lease	2,799	3,110	2,584
TOTAL OPERATING EXPENSE	6,552	12,194	11,584
<u>MAINTENANCE</u>			
01-525-3060 Small Machines & Equipment	2,987	1,527	-
TOTAL MAINTENANCE	2,987	1,527	-
<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	75,706	80,287	109,247

Number of Authorized Full-Time Positions

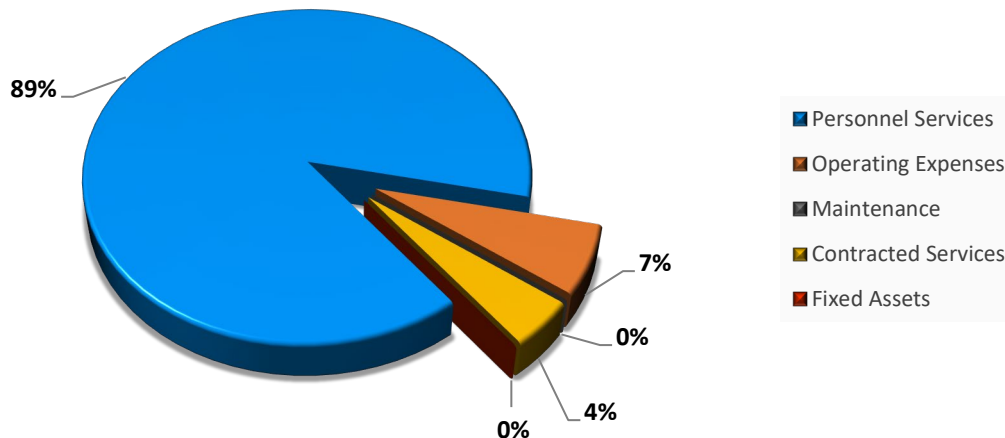
Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
Finance Director	1	1	1
Accountant	1	1	1
Accounts Payable/Payroll Clerk	1	1	1
Payroll/Accounts Payable Clerk	1	1	1
Finance Clerk			1
Total Finance Department	4	4	5

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 2021-2022



CITY OF ALAMO, TEXAS

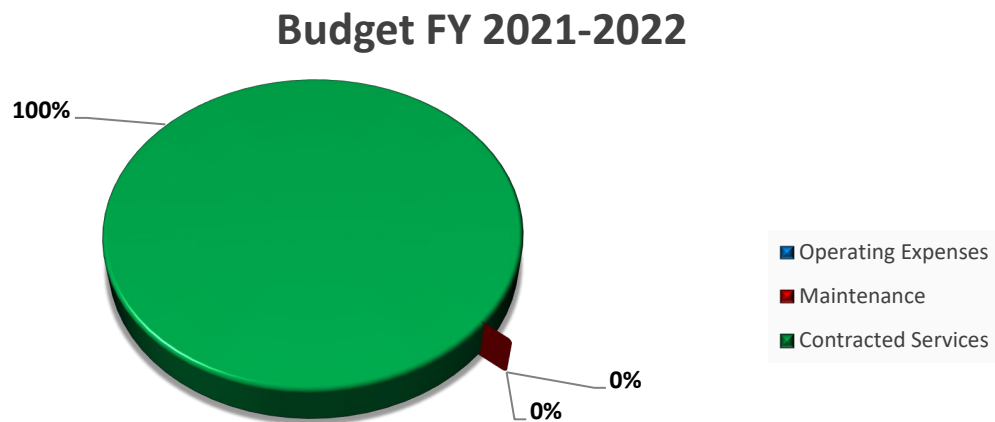
Fund: General

Department: Finance	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
01-526-1001 Salaries & Wages	140,260	156,723	188,398
01-526-1002 Fica & Medicare Taxes	10,732	12,070	14,340
01-526-1004 Worker's Compensation Ins.	449	590	590
01-526-1005 Life/Health Insurance	19,055	27,609	30,180
01-526-1006 Texas Workforce Commission	577	1,008	1,008
01-526-1007 Overtime	27	530	530
01-526-1009 Texas Municipal Retirement System	9,918	11,496	13,216
TOTAL PAYROLL	181,018	210,026	248,262
<u>OPERATING EXPENSES</u>			
01-526-2010 Office Supplies	2,241	3,000	3,000
01-526-2015 Telephone/Telecommunications	200	700	700
01-526-2022 Dues & Subscriptions	320	1,000	1,000
01-526-2025 Travel & Training	1,054	6,900	6,900
01-526-2035 Operating Expense	3,944	4,782	3,000
01-526-2065 Copier Lease	2,511	3,876	3,876
TOTAL OPERATING EXPENSE	10,270	20,258	18,476
<u>MAINTENANCE</u>			
01-526-3060 Small Machines & Equipment	1,340	1,694	-
TOTAL MAINTENANCE	1,340	1,694	-
<u>CONTRACTED SERVICES</u>			
01-526-4020 Contractual Services	7,306	9,016	12,600
TOTAL CONTRACTED SERVICES	7,306	9,016	12,600
<u>FIXED ASSETS</u>			
01-526-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL FINANCE DEPARTMENT	199,934	240,994	279,338

DEPARTMENT: TAX COLLECTION

Department Description

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



CITY OF ALAMO, TEXAS

Fund: General

Department: Tax Collection	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<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	31,697	38,837	40,000
01-527-4085 Appraisal District	37,355	41,103	42,936
01-527-4086 Hidalgo County Tax	32,628	34,260	34,260
TOTAL CONTRACTED SERVICES	101,680	114,200	117,196
<u>FIXED ASSETS</u>			
01-527-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL TAX COLLECTION	101,680	114,200	117,196

DEPARTMENT: INFORMATION TECHNOLOGY

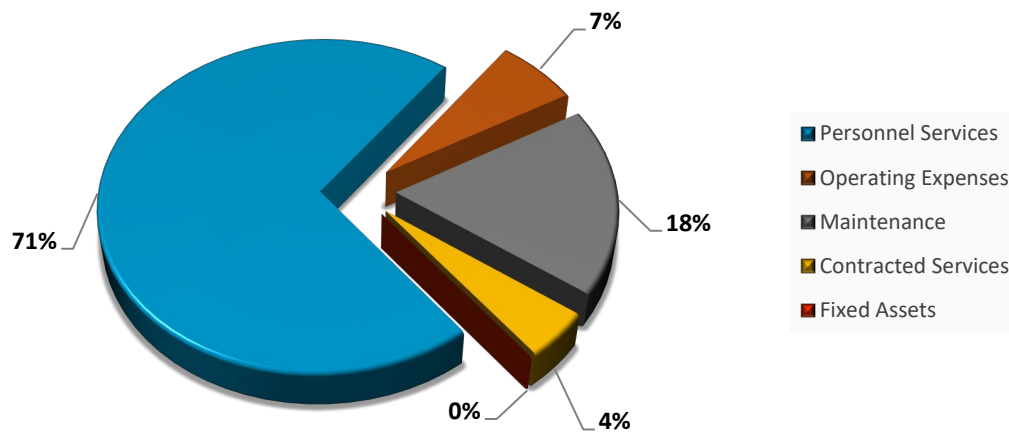
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
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 2021-2022



CITY OF ALAMO, TEXAS

Fund: General

Department: Information Technology	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
01-529-1001 Salaries & Wages	75,368	73,654	76,880
01-529-1002 Fica & Medicare Taxes	5,770	5,569	5,897
01-529-1004 Worker's Compensation Ins.	242	277	277
01-529-1005 Life/Health Insurance	11,577	11,880	12,144
01-529-1006 Texas Workforce Commission	291	532	504
01-529-1007 Overtime	53	237	200
01-529-1009 Texas Municipal Retirement System	5,332	5,399	5,450
TOTAL PAYROLL	98,633	97,548	101,352
<u>OPERATING EXPENSES</u>			
01-529-2010 Office Supplies	98	300	300
01-529-2015 Telephone	876	1,000	1,000
01-529-2022 Dues & Subscriptions	2,490	2,596	2,538
01-529-2025 Travel & Training	37	3,000	3,000
01-529-2033 Fuel	-	-	1,000
01-529-2035 Operating Expense	185	550	550
01-529-2065 Copier Lease	1,036	1,151	1,096
TOTAL OPERATING EXPENSE	4,722	8,597	9,484
<u>MAINTENANCE</u>			
01-529-3032 Vehicle Maintenance	-	-	1,000
01-529-3060 Small Machines & Equipment	1,889	3,000	20,000
01-529-3068 Service/Maintenance Agmt	1,713	5,000	5,000
TOTAL MAINTENANCE	3,602	8,000	26,000
<u>CONTRACTED SERVICES</u>			
01-529-4020 Contractual Services	-	6,600	6,600
TOTAL CONTRACTED SERVICES	-	6,600	6,600
<u>FIXED ASSETS</u>			
01-529-8071 Equipment/Machines	22,247	-	-
TOTAL FIXED ASSETS	22,247	-	-
TOTAL INFORMATION TECHNOLOGY	129,204	120,745	143,436

DEPARTMENT: STORM WATER

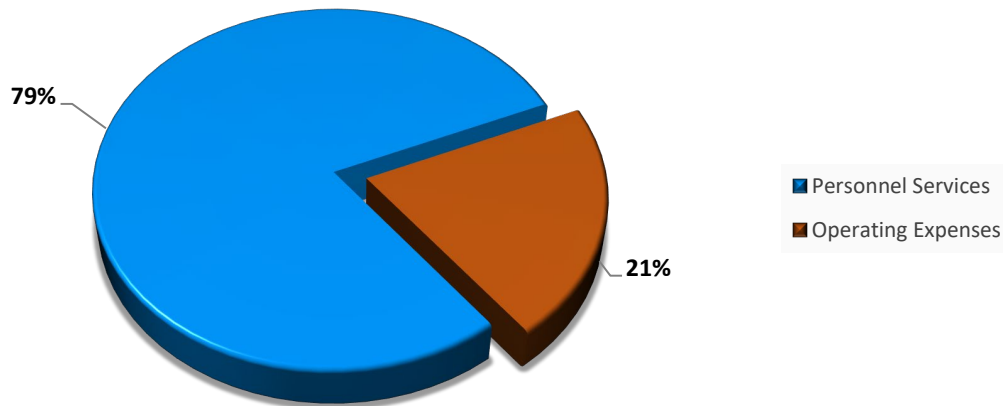
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
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 2021-2022



CITY OF ALAMO, TEXAS

Fund: General

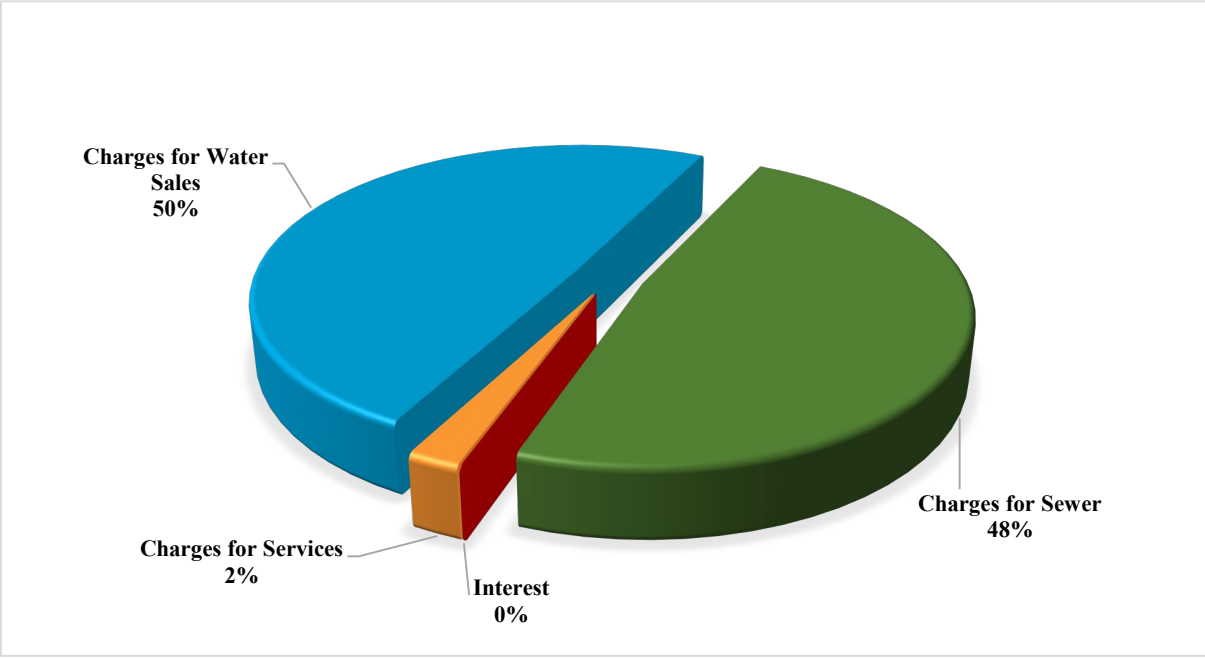
Department: Storm Water	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
01-550-1001 Salaries & Wages	97,610	94,974	97,575
01-550-1002 Fica & Medicare Taxes	7,467	7,266	7,522
01-550-1004 Worker's Compensation Ins.	313	357	357
01-550-1005 Life/Health Insurance	11,512	11,958	12,072
01-550-1006 Texas Workforce Commission	288	504	504
01-550-1009 Texas Municipal Retirement System	6,901	6,734	6,899
TOTAL PAYROLL	124,091	121,793	124,929
<u>OPERATING EXPENSES</u>			
01-550-2010 Office Supplies	298	500	500
01-550-2015 Telephone	763	500	500
01-550-2022 Dues & Subscriptions	18,591	24,645	24,645
01-550-2025 Travel & Training	1,344	1,507	4,800
01-550-2035 Operating Expense	635	1,500	1,500
01-550-2065 Copier Lease	1,036	1,196	1,096
TOTAL OPERATING EXPENSE	22,667	29,848	33,041
<u>MAINTENANCE</u>			
01-550-3060 Small Machines & Equipment	1,140	60	-
TOTAL MAINTENANCE	1,140	60	-
<u>CONTRACTED SERVICES</u>			
01-550-4020 Contractual Services	-	-	-
01-550-4046 Newsletter	335	1,600	1,600
TOTAL CONTRACTED SERVICES	335	1,600	1,600
<u>FIXED ASSETS</u>			
01-550-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL STORM WATER	148,233	153,301	159,570

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

\$4,860,600

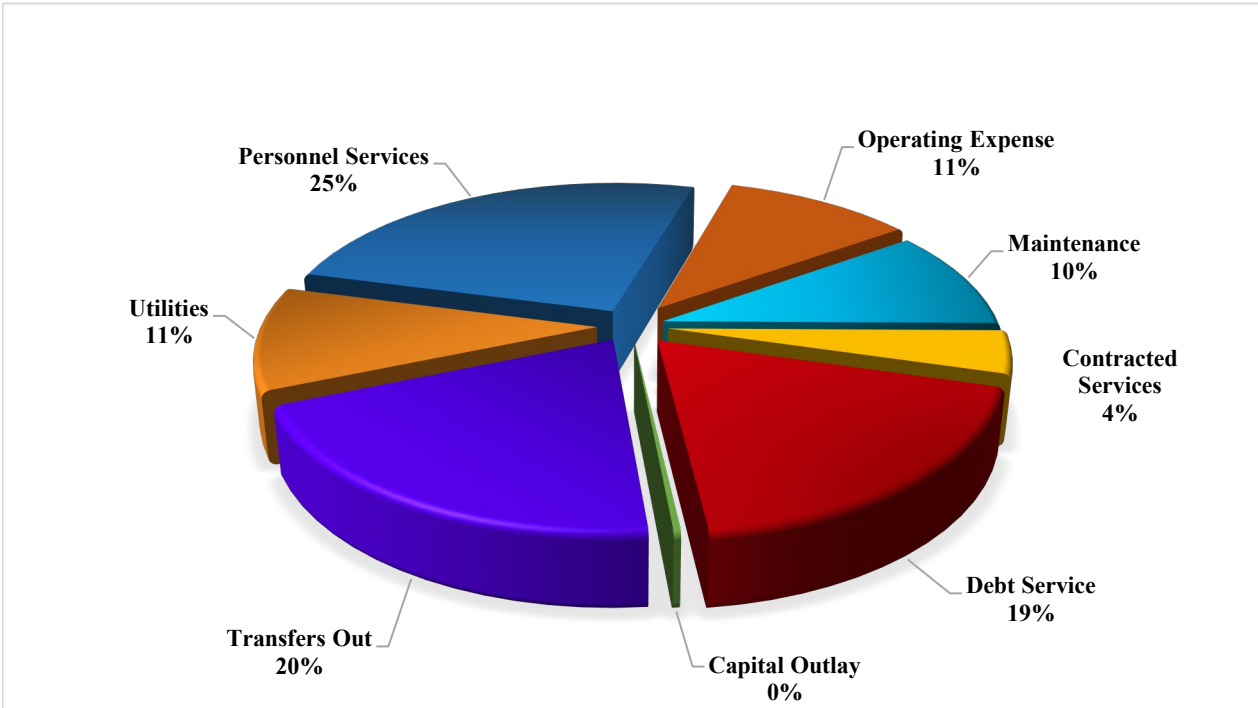


CITY OF ALAMO, TEXAS

WATER AND SEWER REVENUES		FUND: WATER AND SEWER		
		ACTUAL 2019-2020	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022
<u>CHARGES FOR SERVICES</u>				
03-4-4608	OTHER REVENUES	5,681	3,000	3,000
03-4-4609	TAP & CONNECTIONS	117,465	95,000	95,000
03-4-4610	METER BOX	2,373	1,600	1,600
03-4-4611	UNPLUG SEWER LINES	2,850	2,500	2,500
03-4-4612	RETURNED CHECK FEES	1,435	1,500	1,500
03-4-4613	PAYMENT EXTENSION FEE	3,175	5,000	5,000
03-4-4614	TAMPERING FEE	840	-	-
03-4-4638	CASH (SHORT/OVER)	100	-	-
TOTAL CHARGES FOR SERVICES		133,919	108,600	108,600
<u>CHARGES FOR WATER SALES</u>				
03-4-4672	WATER SALES	2,409,425	2,275,000	2,400,000
TOTAL CHARGES FOR WATER SALES		2,409,425	2,275,000	2,400,000
<u>CHARGES FOR SEWER</u>				
03-4-4682	SEWER CHARGES	2,211,775	1,950,000	2,350,000
TOTAL CHARGES FOR SEWER		2,211,775	1,950,000	2,350,000
<u>INTEREST</u>				
03-4-4704	INTEREST	18,763	15,000	2,000
TOTAL INTEREST		18,763	15,000	2,000
<u>TRANSFER IN/OTHER FIN</u>				
03-4-4800	LOSS/GAIN ON SALE OF ASSETS	-		
03-4-4871	TRANSFER FROM GENERAL FUND	-	-	-
TOTAL TRANSFER IN/OTHER FIN		-	-	-
<u>INTERGOVERNMENTAL REVENUE</u>				
03-4-4924	TWDB - GRANT	-	995,000	-
TOTAL TRANSFER IN/OTHER FIN		-	995,000	-
TOTAL REVENUES		4,773,882	5,343,600	4,860,600

Water and Sewer Expenditure by Category

\$4,930,354



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	500,718	292,025	73,060	-	390,394	5,000	-	140,000	1,401,197
SEWER	300,571	56,498	230,500	74,524	-	3,500	-	119,600	785,193
WATER PLANT	269,173	152,500	148,600	28,100	-	6,000	-	132,500	736,873
BILLING	174,553	12,496	16,800	-	-	-	-	40,000	243,849
DEBT SERVICE	-	-	-	-	530,462	-	-	-	530,462
GENERAL ADMINISTRAT	-	13,199	28,050	111,000	-	-	994,031	86,500	1,232,780
TOTAL GENERAL FUND	1,245,015	526,718	497,010	213,624	920,856	14,500	994,031	518,600	4,930,354

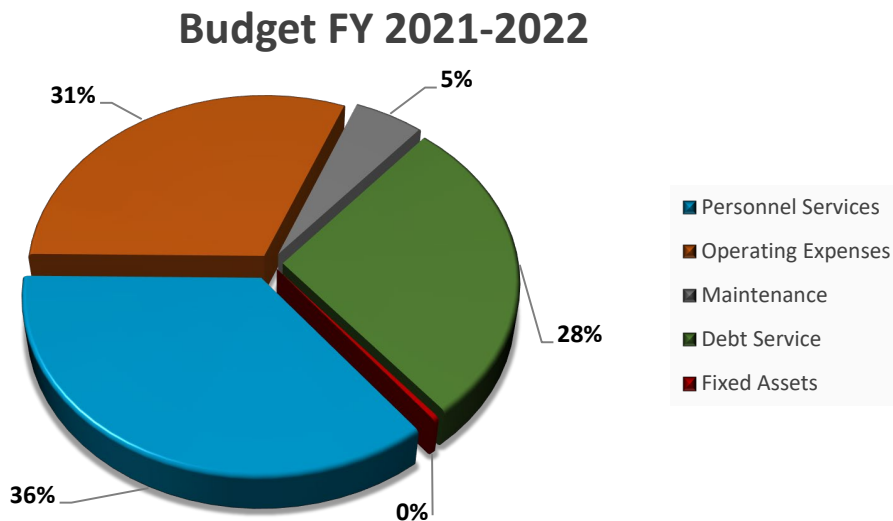
DEPARTMENT: WATER

Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
Public Works Director	1	1	1
Assistant Public Works Director	0	1	1
Secretary	1	1	1
Waterworks Helper	6	6	6
Meter Reader	2	2	2
Total Water Department	10	11	11

Department Description

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



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Water	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
03-530-1001 Salaries & Wages	258,413	294,614	326,689
03-530-1002 Fica & Medicare Taxes	22,118	24,646	27,671
03-530-1004 Worker's Compensation Ins.	9,397	11,014	11,000
03-530-1005 Life/Health Insurance	53,264	68,883	69,538
03-530-1006 Texas Workforce Commission	1,456	2,250	2,772
03-530-1007 Overtime	32,034	32,000	35,000
03-530-1009 Texas Municipal Retirement System	20,442	23,549	28,048
TOTAL PAYROLL	397,124	456,956	500,718
<u>OPERATING EXPENSES</u>			
03-530-2010 Office Supplies	844	700	700
03-530-2013 Electricity	6,987	10,000	10,000
03-530-2015 Telephone	150,456	100,000	100,000
03-530-2025 Travel & Training	1,658	5,500	5,500
03-530-2026 Uniforms	2,892	2,100	2,100
03-530-2033 Fuel	30,443	16,400	30,000
03-530-2035 Operating Expense	33,808	30,500	30,500
03-530-2041 Water	187,340	252,000	252,000
03-530-2065 Copier Lease	1,225	1,223	1,225
TOTAL OPERATING EXPENSE	415,653	418,423	432,025
<u>MAINTENANCE</u>			
03-530-3028 Building Maintenance	2,548	3,000	3,000
03-530-3029 Equipment Repair	13,504	10,000	10,000
03-530-3031 Vehicle Repair	5,110	4,600	4,600
03-530-3050 Fire Hydrants	-	6,160	12,660
03-530-3060 Small Machines & Equipment	5,884	2,000	2,000
03-530-3065 Valves & Mains	31,658	10,000	30,000
03-530-3068 Service Manintenance Agreements	673	-	-
03-530-3080 Meter Replacement Program	21,189	21,000	10,800
TOTAL MAINTENANCE	80,566	56,760	73,060
<u>DEBT SERVICE</u>			
03-530-7747 Lease Purchase - Interest	1,225	688	121,170
03-530-7748 Lease Purchase - Principal	-	25,287	269,224
TOTAL DEBT SERVICE	1,225	25,975	390,394
<u>FIXED ASSETS</u>			
03-530-8070 Vehicles	-	-	-
03-530-8071 Equipment/Machines	-	11,500	5,000
03-530-8075 R.O.W Acquisitions	-	-	-
TOTAL FIXED ASSETS	-	11,500	5,000
TOTAL WATER DEPARTMENT	894,568	969,614	1,401,197

DEPARTMENT: SEWER

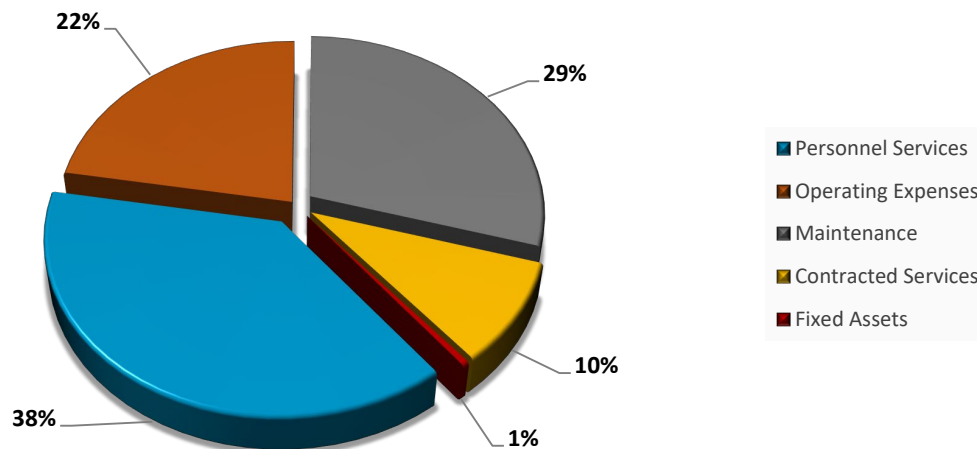
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
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	2
Total Sewer Department	4	4	5

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 2021-2022



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Sewer	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
03-531-1001 Salaries & Wages	143,859	122,290	180,953
03-531-1002 Fica & Medicare Taxes	15,979	15,391	17,287
03-531-1004 Worker's Compensation Ins.	4,743	5,205	6,022
03-531-1005 Life/Health Insurance	24,303	25,368	39,072
03-531-1006 Texas Workforce Commission	576	1,008	1,260
03-531-1007 Overtime	65,302	78,925	40,000
03-531-1009 Texas Municipal Retirement System	14,768	13,058	15,977
TOTAL PAYROLL	269,530	261,245	300,571
<u>OPERATING EXPENSES</u>			
03-531-2010 Office Supplies	-	108	-
03-531-2013 Electricity	117,728	96,516	95,000
03-531-2015 Telephone	7,299	4,100	4,100
03-531-2025 Travel & Training	2,733	4,500	4,500
03-531-2026 Uniforms	1,373	1,600	1,600
03-531-2033 Fuel	8,374	20,500	20,500
03-531-2034 Chemicals	39,732	38,735	30,000
03-531-2035 Operating Expense	25,189	20,398	20,398
TOTAL OPERATING EXPENSE	202,428	186,457	176,098
<u>MAINTENANCE</u>			
03-531-3028 Building Maintenance	-	47	-
03-531-3030 Equipment Maintenance	64,806	60,000	60,000
03-531-3032 Vehicle Maintenance	12,902	19,000	19,000
03-531-3060 Small Machine & Equipment	4,946	1,869	1,500
03-531-3065 Valves & Mains	361,232	225,000	150,000
TOTAL MAINTENANCE	443,886	305,916	230,500
<u>CONTRACTED SERVICES</u>			
03-531-4022 Permit Fees	44,853	55,124	55,124
03-531-4038 Testing	26,627	19,400	19,400
TOTAL CONTRACTED SERVICES	71,480	74,524	74,524
<u>FIXED ASSETS</u>			
03-531-8071 Equipment/Machines	-	3,500	3,500
TOTAL FIXED ASSETS	-	3,500	3,500
TOTAL SEWER DEPARTMENT	987,324	831,642	785,193

DEPARTMENT: WATER PLANT

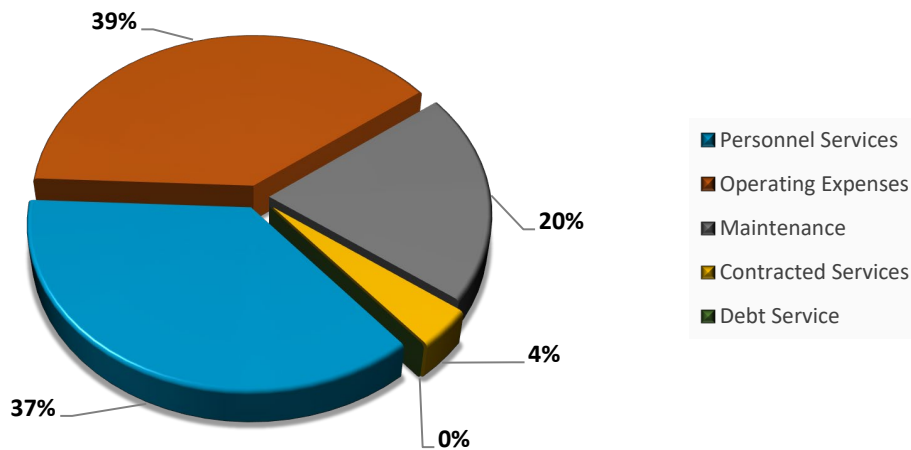
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
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 2021-2022



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Water Plant	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
03-534-1001 Salaries & Wages	132,189	125,421	143,457
03-534-1002 Fica & Medicare Taxes	13,886	14,112	15,223
03-534-1004 Worker's Compensation Ins.	6,014	6,122	6,122
03-534-1005 Life/Health Insurance	20,595	13,757	34,042
03-534-1006 Texas Workforce Commission	668	1,174	1,260
03-534-1007 Overtime	49,650	62,159	55,000
03-534-1009 Texas Municipal Retirement System	12,833	12,206	14,069
TOTAL PAYROLL	235,835	234,951	269,173
<u>OPERATING EXPENSES</u>			
03-534-2010 Office Supplies	20	300	300
03-534-2013 Electricity	112,556	120,000	120,000
03-534-2015 Telephone	2,801	6,860	6,500
03-534-2025 Travel & Training	677	3,000	3,000
03-534-2026 Uniforms	1,226	1,679	1,500
03-534-2033 Fuel	4,136	6,000	6,000
03-534-2034 Chemicals	167,835	166,173	137,000
03-534-2035 Operating Expense	10,743	10,700	10,700
TOTAL OPERATING EXPENSE	299,994	314,712	285,000
<u>MAINTENANCE</u>			
03-534-3027 General Maintenance	120	15,500	30,000
03-534-3028 Building Maintenance	4,289	3,000	3,000
03-534-3030 Equipment Maintenance	72,579	36,400	61,400
03-534-3031 Vehicle Repair	415	1,000	1,000
03-534-3032 Vehicle Maintenance	1,793	1,700	1,700
03-534-3060 Small Machines & Equipment	1,555	1,500	1,500
03-534-3065 Valves & Mains	48,709	35,900	50,000
TOTAL MAINTENANCE	129,460	95,000	148,600
<u>CONTRACTED SERVICES</u>			
03-534-4022 Permit Fees	12,090	12,088	12,100
03-534-4038 Testing	14,053	16,000	16,000
TOTAL CONTRACTED SERVICES	26,143	28,088	28,100
<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	-	146,100	6,000
TOTAL FIXED ASSETS	-	146,100	6,000
TOTAL WATER PLANT DEPARTMENT	691,432	818,851	736,873

DEPARTMENT: BILLING

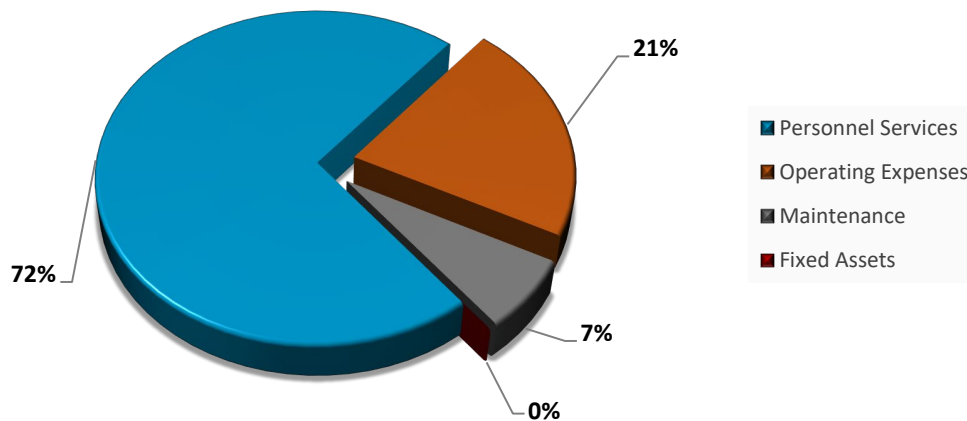
Number of Authorized Full-Time Positions

Personnel	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
Billing Clerk Supervisor	1	1	1
Utility Tax Clerk	1	1	1
Recep/Colls Clerk	2	2	2
Part-time - Collections Clerk			0.5
Total Billing Department	4	4	4.5

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 2021-2022



CITY OF ALAMO, TEXAS

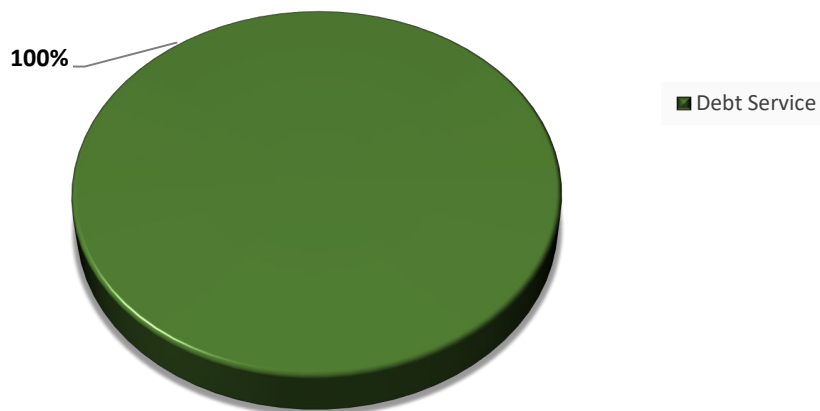
Fund: Water & Sewer

Department: Water Billing	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>PAYROLL</u>			
03-536-1001 Salaries & Wages	99,879	102,475	128,957
03-536-1002 Fica & Medicare Taxes	7,846	8,077	9,905
03-536-1004 Worker's Compensation Ins.	325	359	359
03-536-1005 Life/Health Insurance	22,248	20,917	24,144
03-536-1006 Texas Workforce Commission	650	1,185	1,008
03-536-1007 Overtime	3,100	3,094	515
03-536-1009 Texas Municipal Retirement System	7,251	6,745	9,665
TOTAL PAYROLL	141,299	142,852	174,553
<u>OPERATING EXPENSES</u>			
03-536-2010 Office Supplies	845	1,067	1,600
03-536-2016 Postage	34,894	42,124	40,000
03-536-2025 Travel & Training	94	122	578
03-536-2035 Operating Expense	4,021	5,305	6,106
03-536-2065 Copier Lease	2,263	2,513	4,212
TOTAL OPERATING EXPENSE	42,117	51,131	52,496
<u>MAINTENANCE</u>			
03-536-3060 Small Machines & Equipment	-	2,015	1,300
03-536-3068 Service/Maintenance Agmt	12,376	16,624	15,500
TOTAL MAINTENANCE	12,376	18,639	16,800
<u>FIXED ASSETS</u>			
03-536-8071 Building	-	-	-
03-539-8073 Office Equipment	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL WATER BILLING DEPARTMENT	195,792	212,622	243,849

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 2021-2022



CITY OF ALAMO, TEXAS

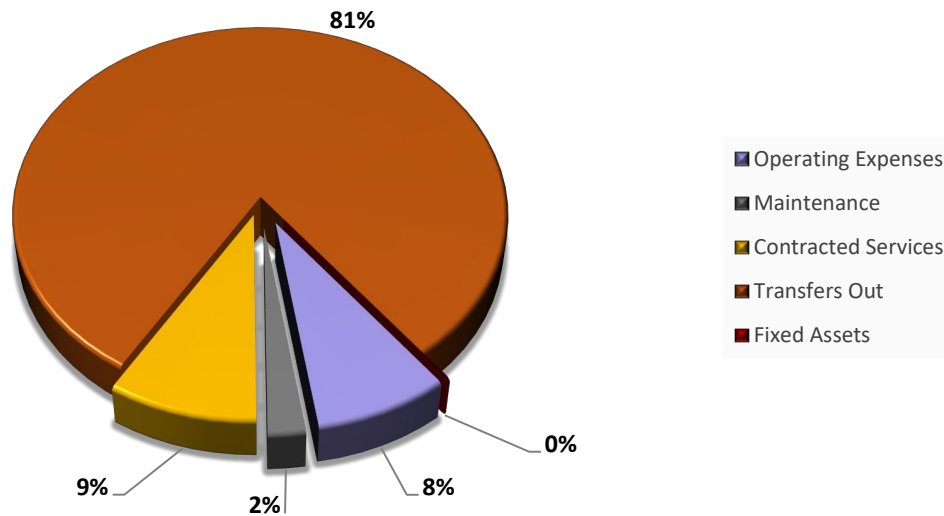
Fund: Water & Sewer

Department: Debt Service	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>DEBT SERVICE</u>			
03-537-7741 Principal 2000 - Bond Series	-	-	-
03-537-7742 Principal 2007 - Bond Series	-	-	-
03-537-7743 Principal 2012 - Bond Series	-	32,000	33,000
03-537-7744 Principal 2017 - Bond Series	-	45,000	45,000
03-537-7745 Principal 2018 - Bond Series	-	205,000	215,000
03-537-7751 Interest 2000 - Bond Series	-	-	-
03-537-7752 Interest 2007 - Bond Series	-	-	-
03-537-7753 Interest 2012 - Bond Series	1,798	1,160	409
03-537-7754 Interest 2017 - Bond Series	19,823	19,470	19,008
03-537-7755 Interest 2018 - Bond Series	196,699	205,095	194,256
03-537-7770 Administrative Fee	2,050	3,500	3,500
03-537-7772 Reserve Fund/Water Plant	-	20,289	20,289
TOTAL DEBT SERVICE	220,370	531,514	530,462
TOTAL DEBT SERVICE	220,370	531,514	530,462

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 2021-2022



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: General Administration	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>OPERATING EXPENSES</u>			
03-538-2015 Telephone	1,636	11,500	11,500
03-538-2021 Insurance	65,583	71,227	75,000
03-538-2035 Operating Expenses	34,148	15,972	13,199
TOTAL OPERATING EXPENSE	101,367	98,699	99,699
<u>MAINTENANCE</u>			
03-538-3068 Service/Maintenance Agmt	20,959	20,000	28,050
TOTAL MAINTENANCE	20,959	20,000	28,050
<u>CONTRACTED SERVICES</u>			
03-538-4017 Legal Fees	42,977	45,000	45,000
03-538-4018 Engineering Fees	22,992	30,000	30,000
03-538-4019 Audit Fees	17,000	16,000	16,000
03-538-4020 Consulting Fees	4,353	50,000	20,000
TOTAL CONTRACTED SERVICES	87,322	141,000	111,000
<u>TRANSFERS OUT</u>			
03-538-6001 Transfer to General Fund	450,001	350,000	350,000
03-538-6003 Transfer to Debt Service Fund	660,325	646,658	644,031
TOTAL TRANSFERS OUT	1,110,326	996,658	994,031
<u>FIXED ASSETS</u>			
03-538-8073 Office Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
<u>AMORTIZATION & DEPREC.</u>			
03-538-9002 Depreciation	625,928	-	-
03-538-9003 Amortization (Bond Fees)	-	-	-
TOTAL FIXED ASSETS	625,928	-	-
TOTAL GENERAL ADMINISTRATION	1,945,902	1,256,357	1,232,780

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 2019-2020	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022
<u>TAXES</u>				
02-4-4001	CURRENT PROPERTY TAXES	520,850	582,239	582,239
02-4-4006	PENALTY INTEREST	13,489	10,000	10,000
02-4-4407	DELINQUENT PROPERTY TAX	14,959	20,000	20,000
TOTAL TAXES		549,298	612,239	612,239
<u>CHARGES FOR SERVICES</u>				
02-4-4608	OTHER REVENUES	5,152	-	-
TOTAL CHARGES FOR SERVICES		5,152	-	-
<u>INTEREST</u>				
02-4-4704	INTEREST EARNED	10,668	500	500
TOTAL INTEREST		10,668	500	500
<u>TRANSFER IN/OTHER FIN</u>				
02-4-4804	TRANSFER FROM AEDC	463,487	457,000	297,951
02-4-4806	TRANSFER FROM WATER & SEWER FUND	660,325	646,658	644,031
TOTAL TRANSFER IN/OTHER FIN		1,123,812	1,103,658	941,982
TOTAL REVENUES		1,688,930	1,716,397	1,554,721

CITY OF ALAMO, TEXAS

Fund: Debt Service

Department: Debt Service	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>DEBT SERVICE</u>			
02-537-7746 Principal 2012A - Bond Series	390,000	395,000	410,000
02-537-7747 Principal 2013 - Bond Series	375,000	385,000	235,000
02-537-7748 Principal 2019 - Bond Series	495,000	450,000	460,000
02-537-7756 Interest 2012A - Bond Series	134,825	125,013	114,950
02-537-7757 Interest 2013 - Bond Series	55,837	45,375	36,075
02-537-7758 Interest 2019 - Bond Series	160,854	171,331	157,681
02-237-7770 Administrative Fees	800	5,000	5,000
TOTAL DEBT SERVICE	1,612,316	1,576,719	1,418,706
TOTAL DEBT SERVICE	1,612,316	1,576,719	1,418,706

SPECIAL REVENUE FUND

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

CITY OF ALAMO, TEXAS

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

	ACTUAL 2019-2020	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022
<u>SALES TAX</u>			
13-4-4152 PALACE INN TAX REVENUES	14,211	20,000	20,000
13-4-4153 LA COPA INN TAX REVENUES	14,635	26,000	26,000
13-4-4154 ALAMO INN-HIBISCUS HOUSE	-	500	500
13-4-4155 LA QUINTA INN & SUITES	10,200	56,000	56,000
13-4-4156 CASA DEL VALLE	344	-	-
TOTAL SALES TAX	39,390	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	5,920	1,000	1,000
TOTAL INTEREST	5,920	1,000	1,000
TOTAL REVENUES	45,310	103,500	103,500

CITY OF ALAMO, TEXAS

Fund: Hotel & Motel

Department: Hotel & Motel	Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<u>OPERATING EXPENSE</u>			
13-511-2011 Promotional/Advertising	108,072	88,500	78,403
13-511-2022 Dues & Subscriptions	1,322	1,500	1,500
13-511-2035 Operating Expense	-	-	-
TOTAL OPERATING EXPENSE	109,394	90,000	79,903
<u>MAINTENANCE</u>			
13-511-3028 Building Maintenance	-	-	-
TOTAL MAINTENANCE	-	-	-
<u>CONTRACTED SERVICES</u>			
13-511-4099 Contracted Services	7,000	-	-
TOTAL MAINTENANCE	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	116,394	113,000	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 (.0715) of the total tax rate (.5817) or 12.29% 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, 2022**

Fiscal Year	Interest Payments		Principal Due	Outstanding 30-Sep
	15-Feb	15-Aug		
2021	\$ -	\$ -	\$ -	\$ 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>956,197</u>	<u>803,569</u>	<u>10,040,000</u>	

**CITY OF ALAMO, TEXAS
GENERAL OBLIGATION DEBT
SERIES 2012A
AS OF SEPTEMBER 30, 2022**

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

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2021	\$ -	\$ -	\$ 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>658,413</u>	<u>4,140,000</u>	

**CITY OF ALAMO, TEXAS
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2013
AS OF SEPTEMBER 30, 2022**

FUND :	DEBT SERVICE - I&S		AMOUNT: \$3,835,000
	Date	Interest Payments	Principal Due
			Outstanding September 30th
	9/30/2021	\$ -	\$ -
	2/15/2022	19,800	235,000
	8/15/2022	16,275	-
	2/15/2023	16,275	240,000
	8/15/2023	12,675	-
	2/15/2024	12,675	250,000
	8/15/2024	8,613	-
	2/15/2025	8,613	260,000
	8/15/2025	4,388	-
	2/15/2026	4,388	270,000
		103,700	1,255,000

**CITY OF ALAMO, TEXAS
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2019
AS OF SEPTEMBER 30, 2022**

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

Date	Interest Payments	Principal Due	Outstanding September 30th
9/30/2021	\$ -	\$ -	\$ 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>997,653</u>	<u>4,645,000</u>	

**REVENUE BONDS
DEBT SCHEDULES**

**CITY OF ALAMO, TEXAS
REVENUE BONDS
MATURITY SCHEDULE RECAP - ALL SERIES
AS OF SEPTEMBER 30, 2022**

Fiscal Year	Interest Payments	Principal Due	Outstanding 30-Sep
2021	\$ -	\$ -	\$ 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	-	-	-
	3,085,765	10,983,000	

**CITY OF ALAMO, TEXAS
 WATERWORKS & SEWER
 SERIES 2012
 AS OF SEPTEMBER 30, 2022**

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

Date	Interest Payments	Principal Due	Outstanding September 30th
2021	\$ -	\$ -	\$ 33,000
2022	409	33,000	-
	409	33,000	

CITY OF ALAMO, TEXAS
WATERWORKS & SEWER SYSTEM REVENUE BOND
SERIES 2017
AS OF SEPTEMBER 30, 2022

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

<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>
9/30/2021	\$ -	\$ -	\$ 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>181,260</u>	<u>820,000</u>	

**CITY OF ALAMO, TEXAS
WATERWORKS & SEWER BOND
SERIES 2018
AS OF SEPTEMBER 30, 2022**

FUND :	WATER AND SEWER	AMOUNT:	\$10,335,000	
	<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>
	9/30/2021	\$ -	\$ -	\$ 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	-
		2,912,223	10,130,000	

CAPITAL EXPENDITURES

CAPITAL EXPENDITURES/EXPENSES

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

Fund	Department	Amount	Description
General	Administration	\$ 26,335	Central Air Units
		34,321	Panel Access Doors
		60,656	
General	Police Dept	60,530	Police vehicles
		151,201	Dispatcher equipment
		56,299	Portable scan radios
		268,030	
General	Library	38,145	Computers/tablets
		38,145	
General	Fire Dept	64,331	Vehicle
		64,331	
General	Parks & Recreation	8,634	Equipment
		8,634	
General	Streets	45,878	Equipment
		45,878	
	Total General Fund	\$ 485,674	
Series Bond 2018	Water	\$ 2,400,000	Waste Water Treatment Plant
		\$ 2,400,000	
Enterprise	Water	\$ 26,035	Meter Replacement Program
Enterprise	Water	58,480	Service Center equipment
Enterprise	Water	50,000	Valves & Mains
		134,515	
	Total Enterprise	\$ 2,534,515	
	Total	\$ 3,020,189	

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	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Street Improvements	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Park Restroom Enhancement	-	\$ -	\$ -	\$ -	\$ -
Building & Imp	-	-	-	-	-
Equipment	-	50,000	50,000	65,000	65,000
Total General Fund	\$ 50,000	\$ 125,000	\$ 125,000	\$ 140,000	\$ 140,000
Waste Water Treatment Plant	\$ 2,400,000	\$ 500	\$ 5,000,000	\$ -	\$ -
Equipment	5,000	-	-	-	-
Meter Replacement program	10,800	10,000	11,000	11,000	11,000
Fire Hydrant	12,660	12,660	12,660	12,660	12,660
Valves & Mains - Water	30,000	100,000	100,000	100,000	100,000
Valves & Mains - Sewer	150,000	100,000	100,000	100,000	100,000
Sewer line - lift station	-	-	-	-	-
Valves & Mains - Waterplant	50,000	100,000	100,000	75,000	50,000
Total Enterprise Fund	\$ 2,658,460	\$ 323,160	\$ 5,323,660	\$ 298,660	\$ 273,660
Combined Total Operating Impact	\$ 2,708,460	\$ 448,160	\$ 5,448,660	\$ 438,660	\$ 413,660

**PERSONNEL SUMMARY
STAFFING BY DEPARTMENT**

City of Alamo
Number of Authorized Positions
Fiscal Year 2020, 2021, 2022

Fund/Department	FY 19-20		FY 20-21		FY 21-22	
	F/T	P/T	F/T	P/T	F/T	P/T
GENERAL FUND						
Planning and Community Development	4		4		5	
Police	47		47		47	
Municipal Court	2		2		2	
Library	7		7		7	
Fire	21		21		22	
Parks & Recreation	9	4.0	9	6.5	9	6.5
Streets and Sanitation	17		16		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		2	
Finance	4		4		5	
Information Technology	2		2		2	
Storm Water	2		2		2	
TOTAL GENERAL FUND	123	9	121	9	125	9
WATER AND SEWER FUND						
Water	10		11		11	
Sewer	4		4		5	
Water Plant	5		5		5	
Utility Billing	4		4		4	0.5
TOTAL WATER & SEWER FUND	23	-	24	-	25	0.5
TOTAL ALL FUNDS	146	9	145	9	150	9.5

**City of Alamo
Staffing by Department
Fiscal Year 2020, 2021, 2022**

Department/Position	FY 19-20		FY 20-21		FY 21-22	
	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	
Planning Clerk					1	
Total	4	-	4	-	5	-

Police

Police Chief	1		1		1	
Captain	-		-		1	
Corporal	-		-		-	
Criminal/Investigator	4		4		4	
Patrol Sergeant	6		6		5	
Inv. Sergeant	-		-		-	
Police Officers	23		23		23	
Dispatcher	5		5		5	
Evidence Technician	1		1		1	
CID Clerk	1		1		1	
Records Clerk	1		1		1	
Quartermaster	1		1		1	
Jailer	2		2		2	
Animal Control	2		2		2	
Total	47	-	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 Supervisor					1	
Library Clerk	6		6		5	
Total	7	-	7	-	7	-

Fire

Fire Chief	1		1		1	
Inspector/Investigator	1		1		1	
Fire Fighter	15		17		18	
Secretary	1		1		1	
Fire Equipment Mechanic	1		1		1	
Total	19	-	21	-	22	-

City of Alamo

Staffing by Department

Fiscal Year 2020, 2021, 2022

Department/Position	FY 19-20		FY 20-21		FY 21-22	
	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						0.3
Unit Director			1		-	
Program Supervisor				0.5		
Sports Coordinator				0.5		
Activities Coordinator				0.5		
Total	8	4	9	5	9	4

Streets and Sanitation

Supervisor	1		1		1	
Heavy Equipment Operator	1		1		1	
Maintenance Helper	3		3		3	
Laborer	3		3		3	
Maintenance	3		3		3	
Street Maintenance	4		3		3	
Mechanic	1		1		1	
Education Specialist	1		1		1	
Total	17	-	16	-	16	-

Museum

Museum Director	1		1		1	
Total	1	-	1	-	1	-

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 2020, 2021, 2022

Department/Position	FY 19-20		FY 20-21		FY 21-22	
	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	
Human Resources Clerk					1	
Total	1		1		2	
Finance						
Finance Director	1		1		1	
Accountant	1		1		1	
Accounts Payable/Payroll Clerk	1		1		2	
Payroll/Accounts Payable Clerk	1		1		1	
Total	4		4		5	
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	123	9	121	9	125	9

City of Alamo

Staffing by Department

Fiscal Year 2020, 2021, 2022

Department/Position	FY 19-20		FY 20-21		FY 21-22	
	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		1	
Secretary	1		1		1	
Waterworks Helper	6		6		6	
Meter Reader	2		2		2	
Total	10		11		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		2	
Total	4		4		5	

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	0.5
Total	4		4		4	0.5

TOTAL WATER & SEWER FUND	23	-	24	-	25	1
TOTAL ALL FUNDS	146	9	145	9	150	10

APPENDIX

Adopting Budget Ordinance

Tax Rate Ordinance

Fund Relationships

2021 Effective Tax Rate Worksheet

2021 Rollback Tax Rate Worksheet

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

Top Ten Taxpayers

Budget Glossary

ORDINANCE 51-09-21

AN ORDINANCE OF THE CITY OF ALAMO, TEXAS, ADOPTING THE 2021-2022 FISCAL YEAR BUDGET FOR THE CITY OF ALAMO, TEXAS FOR OCTOBER 1, 2021 TO SEPTEMBER 30, 2022. 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 2021-2022 fiscal year. Such Budget to be effective October 1, 2021; 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 2021-2022 as set out in **EXHIBIT 1** attached hereto and made a part hereof, which is effective October 1, 2021 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.

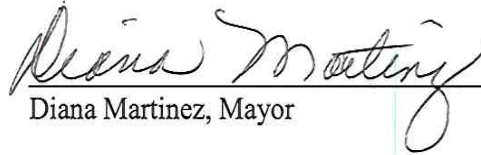
Section V: The City Secretary of the City of Alamo, Texas, is hereby directed to cause this ordinance hereof to be published in the Code of Ordinance of the City of Alamo, Texas.

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 21st day of September 2021.

Signed this the 21st day of September, 2021.

CITY OF ALAMO, TEXAS




Diana Martinez, Mayor

ATTEST:



Alexandra Rangel, City Secretary

APPROVED AS TO FORM ONLY:



Rick Palacios, City Attorney



ORDINANCE NO. 52-09-21

AN ORDINANCE SETTING THE TAX RATE AND TAX LEVY FOR THE CITY OF ALAMO, TEXAS FOR THE TAX YEAR 2021 AND THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2021 AND ENDING ON SEPTEMBER 30, 2022, 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 2021 and the fiscal year beginning October 1, 2021 and ending September 30, 2022 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 -----.5102

PORTION TO THE DEBT SERVICE FUND -----.0715

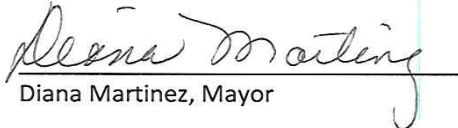
Section 2: The City Tax Assessor/Collector of the City of Alamo, Texas is hereby directed to assess and enter upon the tax rolls of the City of Alamo, Texas of the current year, the amounts and the rates herein levied, and keep a correct account of the same and when collected, the same be deposited in 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 21st day of September, 2021.

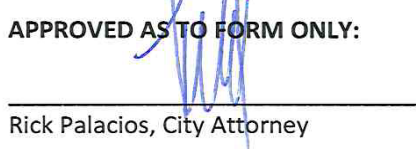
CITY OF ALAMO, TEXAS

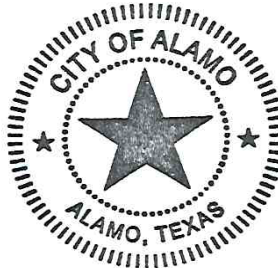

Diana Martinez, Mayor

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.

2021 Effective Tax Rate Worksheet

City of Alamo

2021 Tax Rate Calculation Worksheet

Date: 08/04/2021 10:50 AM

Taxing Units Other Than School Districts or Water Districts

City of Alamo

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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 Form 50-859 *Tax Rate Calculation Worksheet, School Districts 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 not 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.

SECTION 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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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 (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$722,852,352
2. 2020 tax ceilings. Counties, cities and junior college districts. 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$114,807,752
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$608,044,600
4. 2020 total adopted tax rate.	\$0.5817/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$1,364,939

B. 2020 values resulting from final court decisions:	\$1,319,884
C. 2020 value loss. Subtract B from A. ³	\$45,055
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$20,076,952
B. 2020 disputed value:	\$3,011,543
C. 2020 undisputed value. Subtract B from A. ⁴	\$17,065,409
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$17,110,464
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$625,155,064
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$180,199
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$1,495,549
C. Value loss. Add A and B. ⁵	\$1,675,748
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 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.	\$1,675,748
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$30,355,259
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$593,124,057
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$3,450,202
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court	\$2,496

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 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$3,452,698
18. Total 2021 taxable value on the 2021 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:	\$777,836,331
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 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 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	\$38,340,916
E. Total 2021 value. Add A and B, then subtract C and D.	\$739,495,415
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 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	\$30,655,433
B. 2021 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.	\$30,655,433
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$121,312,348
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$648,838,500
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.	\$251,520
Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$26,061,865
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$26,313,385
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$622,525,115
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.5546/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

2021 Rollback Tax Rate Worksheet City of Alamo

SECTION 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> <ol style="list-style-type: none"> 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 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>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>	
Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.5014/\$100
29. 2020 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> .	\$625,155,064
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$3,134,527
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$2,126
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$100,177
C. 2020 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$-98,051
E. Add Line 30 to 31D.	\$3,036,476
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$622,525,115
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.4877/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 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

<p>B. 2020 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 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, 2020 and ending on June 30, 2021.</p> <p>B. 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.</p>	<p>\$0</p> <p>\$0</p>

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>
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
2020-2022	0.5102	0.0715	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>
2017	2018	611,441,742	100
2018	2019	634,860,998	100
2019	2020	681,467,762	100
2020	2021	729,203,764	100
2021	2022	813,901,546	100

Data sources:

Hidalgo County Tax Office

www.hidalgoad.org

**City of Alamo, Texas
Top Ten Taxpayers
Tax Year 2021**

TAXPAYER	ASSESSED VALUATIONS	%
Wal-Mart Real Estate Bus Trust	17,807,785	2.19%
Kim-Taek & Nancy Vargas Trusts	14,146,897	1.74%
AEP Texas Inc	10,325,580	1.27%
Wilder Corporation of Delaware	9,202,066	1.13%
H E Butt Grocery Company	6,941,617	0.85%
Wal-Mart Stores Texas, LLC	6,666,589	0.82%
Guardia Family, LP	5,767,533	0.71%
DCTN3 Texas Portfolio, LLC	5,190,000	0.64%
MHC Alamo Palms, LLC	4,489,974	0.55%
Touchstone Realty ALMO, LLC	4,389,926	0.54%
	84,927,967	10.43%
TOTAL ASSESSED VALUATIONS:	813,901,546	

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.