

# CITY OF ALAMO, TEXAS



*Adopted Budget*

*Fiscal Year  
2022-2023*



**City of Alamo**  
**Fiscal Year 2022-2023**  
**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 2022 Budget.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$301,926, which is 9.57 percent increase from last year. The property tax revenue to be raised from new property added to the tax roll this year is \$177,957.

**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 Pete Morales, Commissioner J.R. Garza, Commissioner Oscar Salinas, Commissioner Maria del Pilar Garza

**AGAINST:** None

**PRESENT** and not voting: None

**ABSENT:** None

**Property Tax Rate Comparison**

	<b><u>2022-2023</u></b>	<b><u>2021-2022</u></b>
Property Tax Rate:	\$0.5817/100	\$0.5817/100
No New Revenue Tax Rate	\$0.5272/100	\$0.5546/100
Voter Approval Tax Rate:	\$0.5953/100	\$0.6133/100
Effective Maintenance & Operations Tax Rate:	\$0.5226/100	\$0.5162/100
Debt Tax Rate:	\$0.0591/100	\$0.0715/100

# CITY OF ALAMO

## City Officials

### Mayor

**Diana Martinez**

### Commissioners

**Oscar Salinas**

**Pete Morales, Mayor Pro-Tem**

**Robert De LaGarza**

**Maria Del Pilar Garza**

**Place 1**

**Place 2**

**Place 3**

**Place 4**

### City Manager

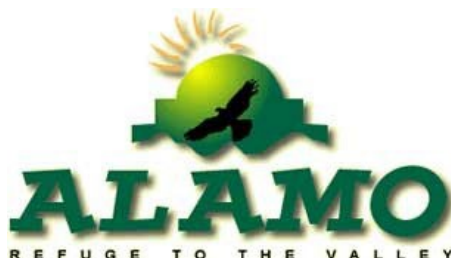
**Robert L. Salinas**

### Assistant City Mangager

**Alexandra Rangel**

### 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, 2021**

*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, 2021**. 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

## 2022-2023 FISCAL YEAR BUDGET

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# CITY OF ALAMO, TEXAS

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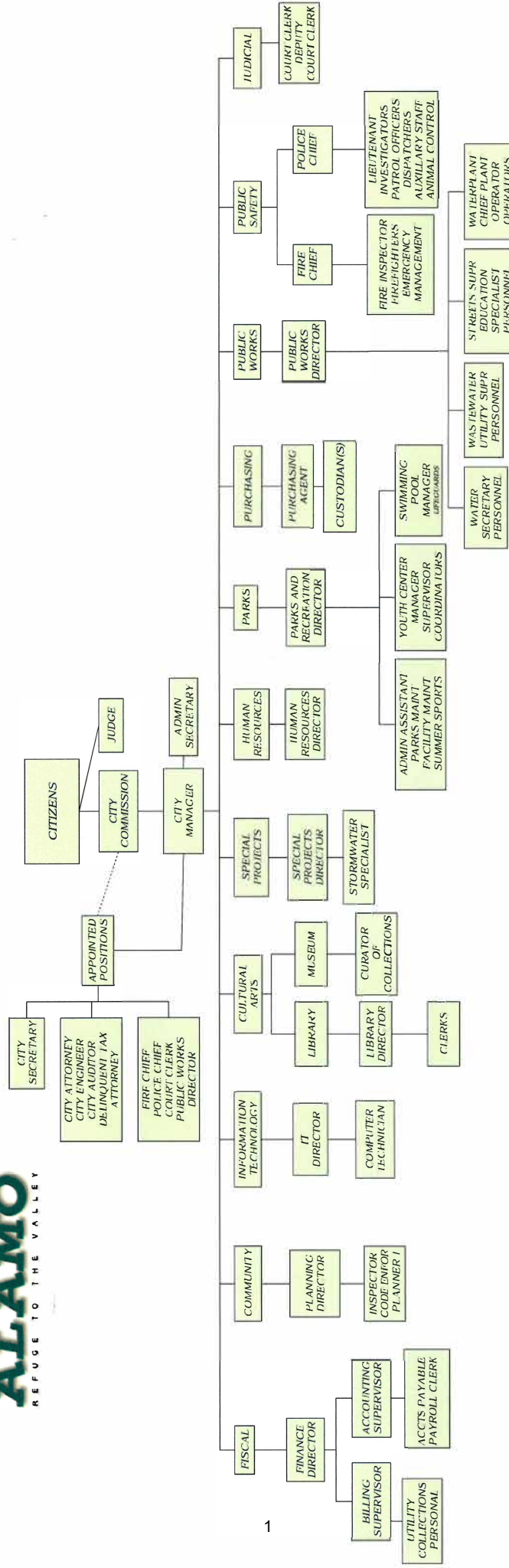
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**2022-2023 FISCAL YEAR BUDGET**  
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# CITY OF ALAMO ORGANIZATIONAL CHART





# HISTORY & DEVELOPMENT OF ALAMO, TEXAS

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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

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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.



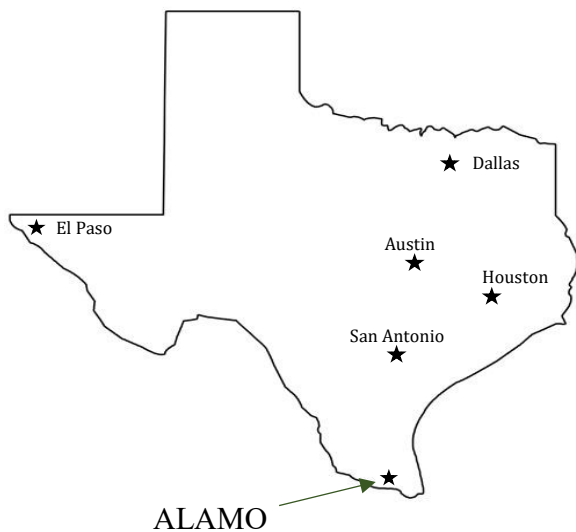
Actual picture of the Alamo Train Wreck  
published in the Mid Valley News

# 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 20, 2022

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

**Re: 2022-2023 Budget**

Dear Honorable Mayor and City Council Members:

I am pleased to submit the adopted budget for the fiscal year, which begins October 1, 2022, and ends September 30, 2023 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 2022-2023 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**

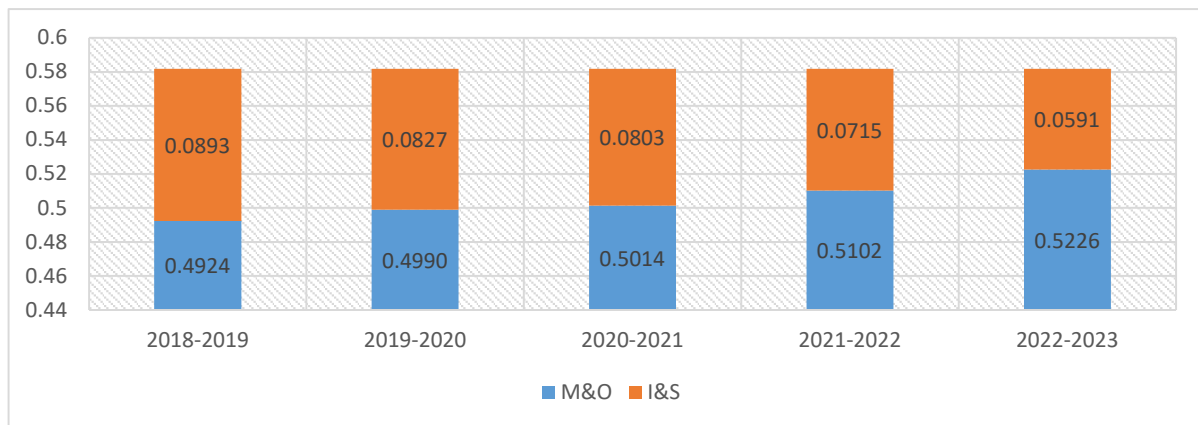
- The property tax rate remains the same as prior year; tax rate is \$.5817 per \$100 assessed valuation.
- Police department was awarded the Stonegarden grant (\$80,000).
- Police department was awarded the Borderstar grant (\$40,000).
- Continue funding the City's annual Watermelon Festival (\$40,000).
- Proceed in funding for the City's Youth programs.
- Funding to the Streets Department for City street improvements (\$50,000).
- Added 2 Full-time parks and maintenance.
- Added a police officer position.
- A three percent (3%) 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 \$13,335,139 in revenues and transfers in and \$13,335,139 in expenditures and transfers out. Our unreserved fund balance as of September 30, 2021 is \$7,589,283. 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 2022-2023 proposed budget was prepared with an ad valorem property tax rate of \$.5817 per \$100 of assessed taxable value of \$921,198,985; the ad valorem property tax rate for the fiscal year 2021-2022 was \$.5817 per \$100.00 of assessed taxable value. The assessed taxable value increased by 13% over the prior year of 2021-2022. The City's no new revenue tax rate is \$.5272.



### Analysis of Tax Rate per \$100 Valuation

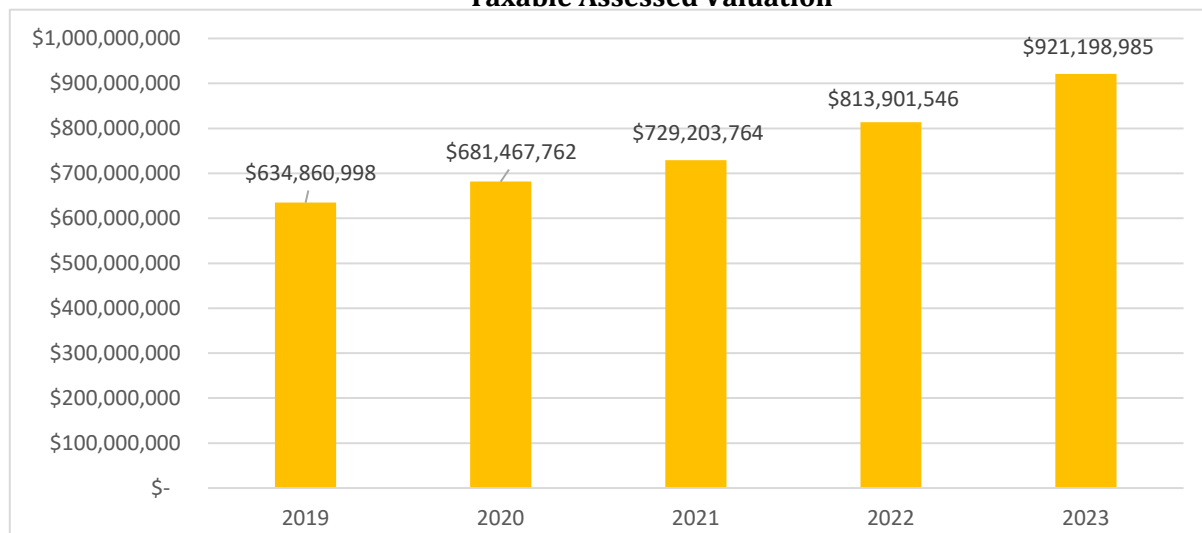


### Property Tax Rate

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, \$.5226 cents is dedicated to the General Fund maintenance and operations, and \$.0591 cents is dedicated to the debt service for the general obligation. The portion of the tax dedicated to debt service is 10% 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.

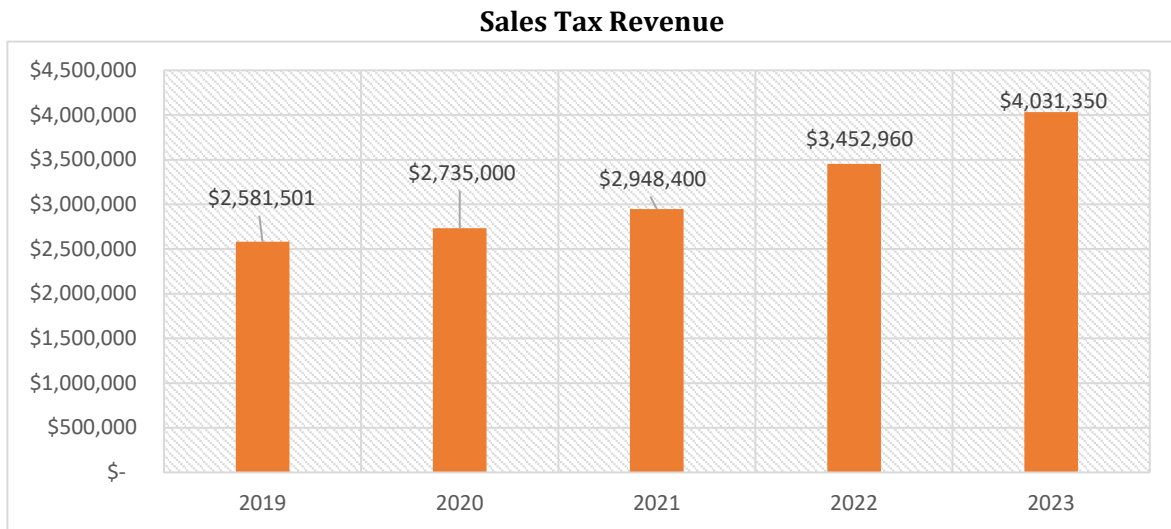
Our appraisal and tax valuations are computed by the Hidalgo County Appraisal District. The City's net taxable value has increased over the last five years. In 2022-2023 the city's net taxable valuation increased 13%, compared to the prior year. The City of Alamo's average residential value is \$113,588, compared to prior year of \$100,230.

### Taxable Assessed Valuation



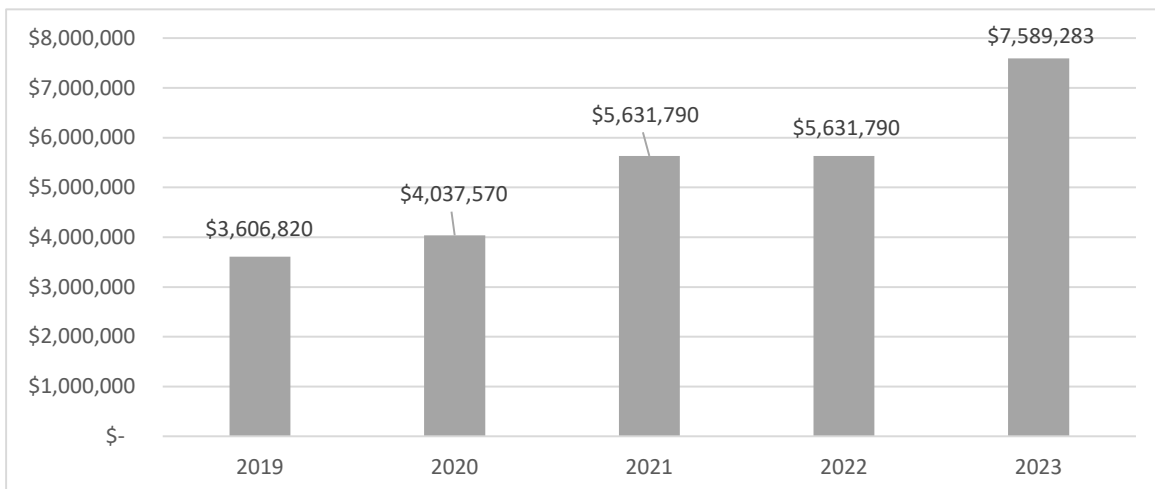
## Sales Tax

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. Even with the COVID-19 global pandemic, the sales tax revenue has also 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 2022-2023 are \$13,335,139. The General Fund projected unassigned Fund Balance at the end of September 30, 2022 and September 30, 2023 is \$7,589,283 or approximately 57% 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 2022-2023 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 2022-2023 includes debt obligations for the City. The obligations included in the budget represent the annual installment payments of principal and interest to be paid. Debt Service requirements for outstanding general obligation and certificates of obligation bonds are \$ 10,131,060 with \$8,680,000 for principal and \$1,451,060 for interest expense. The tax rate to meet these obligations is \$.0591 per \$100 valuation.

### **Utility Fund**

The total projected Utility Fund revenues for Fiscal Year 2022-2023 are \$5,265,600. 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 2022-2023 due to the region's continued drought. The operating expenses for the Water Sewer Fund are \$5,106,786, which funds operations and capital outlay and includes a \$991,187 transfer-out to the General Fund and Debt Service Fund. The Utility Fund's operating expense is approximately 4% 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 \$ 13,564,171 with \$10,690,000 for principal and \$2,874,171 for interest expense.

### **Accomplishments of FY 2021-2022**

The City of Alamo has accomplished the following goals during fiscal year 2021-2022:

- 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.
- Add a media department to provide public information to the citizens.
- Submitted and received the GFOA Budget Award.
- Made all long-term general and revenue obligation debt payments.



## Major Goals for Fiscal Year 2022-2023

The major goals for Fiscal Year 2022-2023 are presented below:

- Complete the construction of the new Waste Water Treatment Plant.
- 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 2022-2023 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,



CITY OF ALAMO

# FISCAL PRINCIPLES & POLICIES

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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

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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

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### **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

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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, 2022	Finance	Set Budget Review dates and email Department Heads to advise them about their meeting time.
May 24, 2022	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 25, 2022	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 26, 2022	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 18, 2022	Hidalgo County Appraisal District	Receipt of Certified Appraisal Roll from Hidalgo County Appraisal District.
July 28, 2022	Finance	Finalize Preliminary Budget Figures
August 5, 2022	Finance/Hidalgo County Tax Office	Calculation of Effective Tax Rate
August 16, 2022	City Council	Consideration and action on the 2021 effective tax rate, rollback rate, and the
August 9, 2022	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 1
August 18, 2022	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 2
August 31, 2022	Finance/Hidalgo County Tax Office	Publish Notice of 2021 Tax Year Proposed Property Tax Rate for City of Alamo.
August 31, 2022	Finance	Publish Notice of Public Hearing on Proposed Budget for FY 2022-2023.
September 16, 2022	City Council, Citizenry	Hold Public Hearing on Proposed Budget for FY 2022-2023. Regular meeting at 6:00pm
September 16, 2022	City Council	Adopt Budget and Tax Rate Ordinances. Regular meeting at 6:00pm

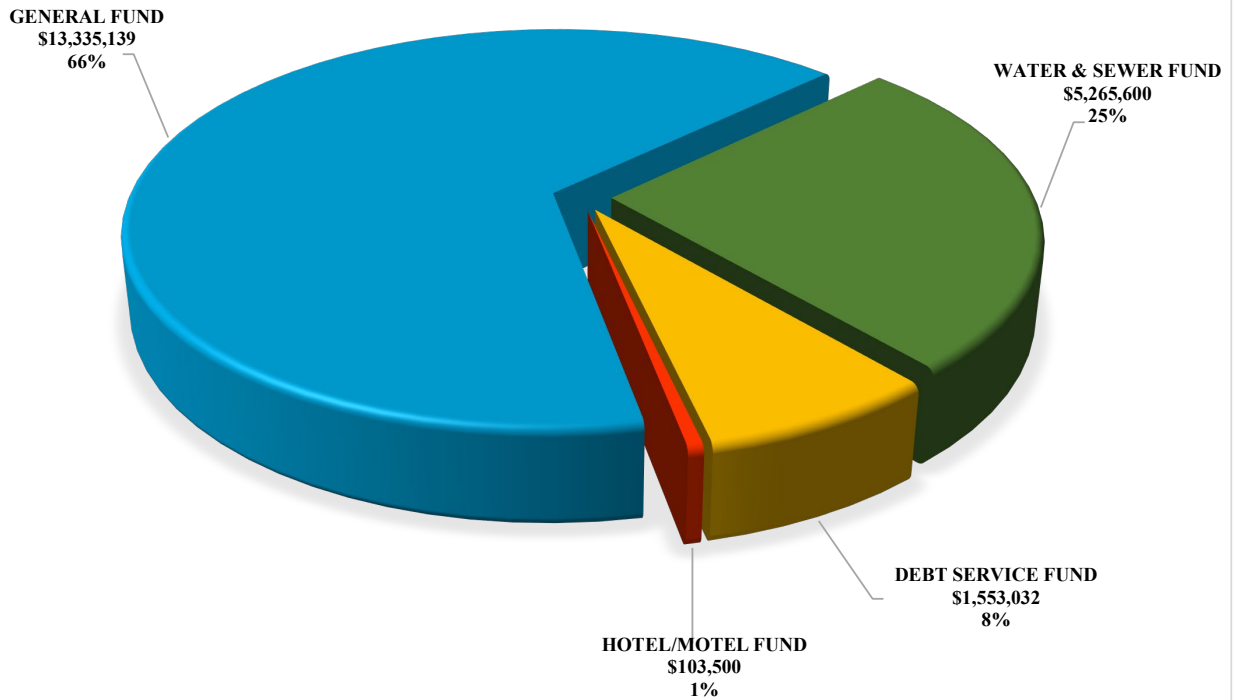
# **BUDGET SUMMARIES**

CITY OF ALAMO, TEXAS  
ESTIMATED FUND BALANCE ANALYSIS  
Fiscal Year 2022-2023

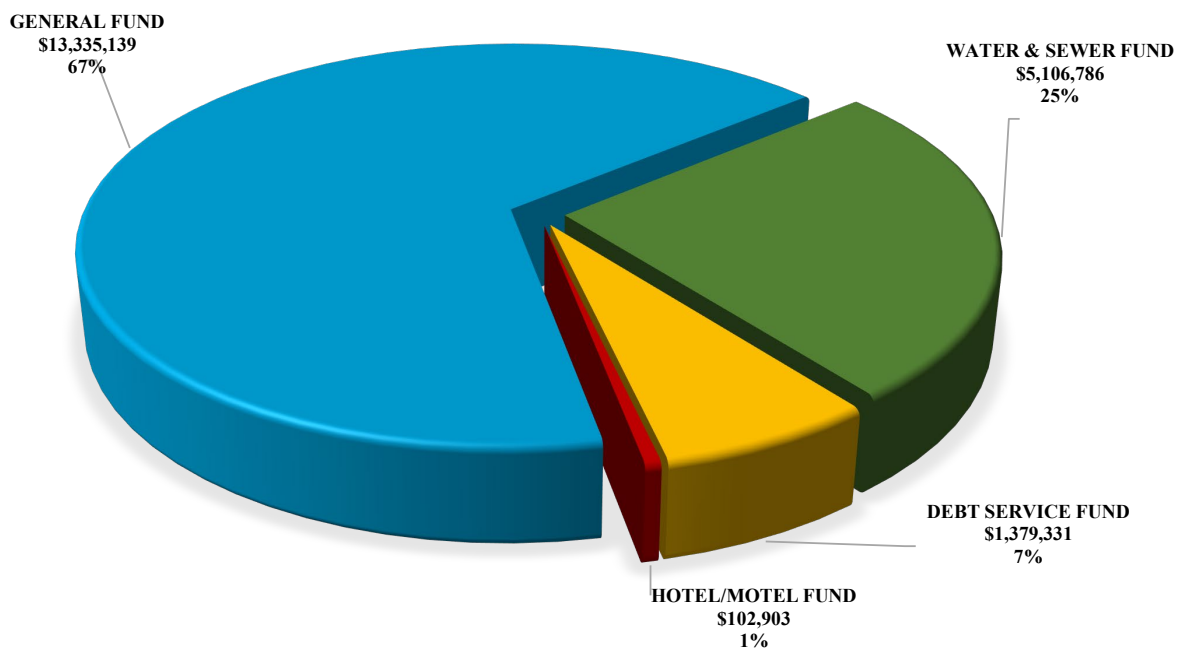
	GENERAL FUND	ENTERPRISE FUND	DEBT SERVICE	SPECIAL REVENUE
	<u>General Fund</u>	<u>Water Sewer Fund</u>	<u>Debt Service Fund</u>	<u>Hotel Motel Fund</u>
<b>Estimated Beginning Balances</b>	<b>7,589,283</b>	<b>31,439,955</b>	<b>1,575,739</b>	<b>789,225</b>
Estimated Revenues 2021-2022	13,677,681	5,978,530	590,415	67,676
Estimated Expenditures 2021-2022	<u>12,981,604</u>	<u>4,437,132</u>	<u>1,379,828</u>	<u>102,767</u>
<b>Revenues over (under) Expenditures</b>	<b>696,077</b>	<b>1,541,397</b>	<b>(789,413)</b>	<b>(35,091)</b>
Operating Transfers In 2021-2022	390,000	-	964,772	-
Operating Transfers (Out) 2021-2022	<u>116,221</u>	<u>994,031</u>	<u>-</u>	<u>-</u>
<b>Estimated Fund Balance 9/30/21</b>	<b>8,559,139</b>	<b>31,987,321</b>	<b>1,751,098</b>	<b>754,134</b>
Estimated Revenues 2022-2023	12,945,139	5,265,600	615,000	103,500
Estimated Expenditures 2022-2023	<u>13,215,839</u>	<u>4,115,599</u>	<u>1,379,331</u>	<u>102,903</u>
<b>Revenues over (under) Expenditures</b>	<b>(270,700)</b>	<b>1,150,001</b>	<b>(764,331)</b>	<b>597</b>
Operating Transfers In 2022-2023	390,000	-	938,032	-
Operating Transfers (Out) 2022-2023	<u>119,300</u>	<u>991,187</u>	<u>-</u>	<u>-</u>
<b>Estimated Fund Balance 9/30/23</b>	<b><u>8,559,139</u></b>	<b><u>32,146,135</u></b>	<b><u>1,924,799</u></b>	<b><u>754,731</u></b>

# CITY OF ALAMO

## SUMMARY OF MAJOR REVENUES - BY FUND \$20,257,271



## SUMMARY OF MAJOR EXPENDITURES - BY FUND \$19,924,159





**CITY OF ALAMO, TEXAS**  
**OVERALL SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS**  
**Fiscal Year 2022-2023**

	<b>General Fund</b>	<b>Water Sewer Fund</b>	<b>Debt Service Fund</b>	<b>Hotel Motel Fund</b>	<b>Overall Revenues All Funds</b>
	<u>Adopted Budget 2022-2023</u>	<u>Adopted Budget 2022-2023</u>	<u>Adopted Budget 2022-2023</u>	<u>Adopted Budget 2022-2023</u>	<u>Adopted Budget 2022-2023</u>
<b><u>REVENUE SUMMARY</u></b>					
TAXES	4,423,810	-	613,500	-	5,037,310
SALES TAX	4,031,350	-	-	102,500	4,133,850
FRANCHISE TAX	586,000	-	-	-	586,000
FINES & FORFEITURES	385,350	-	-	-	385,350
LICENSES & PERMITS	257,600	-	-	-	257,600
CHARGES FOR SERVICES	3,158,029	113,600	-	-	3,271,629
CHARGES FOR WATER SALES	-	2,600,000	-	-	2,600,000
CHARGES FOR SEWER	-	2,550,000	-	-	2,550,000
INTEREST	8,000	2,000	1,500.00	1,000.00	12,500
TRANSFERS IN/OTHER FIN	390,000	-	938,032.00	-	1,328,032
INTERGOVERNMENTAL REVENUE	95,000	-	-	-	95,000
<b>TOTAL REVENUES</b>	<b><u>13,335,139</u></b>	<b><u>5,265,600</u></b>	<b><u>1,553,032</u></b>	<b><u>103,500</u></b>	<b><u>20,257,271</u></b>
<b><u>EXPENDITURE SUMMARY</u></b>					
PERSONNEL SERVICES	7,648,540.00	1,358,463	-	-	9,007,003
OPERATING EXPENSE	677,000.00	668,119	-	102,903.00	1,448,022
MAINTENANCE	477,100.00	666,737	-	-	1,143,837
CONTRACTURAL SERVICES	3,240,968.00	213,624	-	-	3,454,592
RECREATIONAL ACTIVITIES	257,800.00	-	-	-	257,800
DEBT SERVICE	33,687.00	776,156	1,379,331	-	2,189,174
CAPITAL OUTLAY	82,000.00	43,500	-	-	125,500
TRANSFERS OUT	119,300.00	991,187	-	-	1,110,487
UTILITIES	798,744.00	389,000	-	-	1,187,744
<b>TOTAL EXPENDITURES</b>	<b><u>13,335,139</u></b>	<b><u>5,106,786</u></b>	<b><u>1,379,331</u></b>	<b><u>102,903</u></b>	<b><u>19,924,159</u></b>

# CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY		GENERAL FUND		
	ACTUAL 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023	
<b><u>REVENUE SUMMARY</u></b>				
TAXES	3,658,646	4,126,949	4,423,810	
SALES TAX	3,692,103	4,188,224	4,031,350	
FRANCHISE TAX	613,226	556,000	586,000	
FINES & FORFEITURES	284,678	385,350	385,350	
LICENSES & PERMITS	461,001	473,600	257,600	
CHARGES FOR SERVICES	2,776,506	2,918,894	3,158,029	
INTEREST	1,701	8,000	8,000	
TRANSFERS IN/OTHER FIN	390,000	487,964	390,000	
INTERGOVERNMENTAL REVENUE	810,497	461,000	95,000	
TOTAL REVENUES	12,688,358	13,605,981	13,335,139	
<b><u>EXPENDITURE SUMMARY</u></b>				
CITY COMMISSION	18,468	84,100	92,100	
GENERAL ADMINISTRATION	3,042,211	3,693,359	3,497,100	
COMM PLANNING & DEVELOPMENT	241,499	368,656	400,079	
POLICE	3,225,034	3,569,785	3,578,182	
MUNICIPAL COURT	205,176	201,899	244,100	
LIBRARY	325,319	344,205	424,757	
FIRE	1,553,125	1,932,924	1,738,150	
PARKS & RECREATION	590,976	1,059,595	1,075,545	
STREETS AND SANITATION	859,289	1,131,704	893,413	
MUSEUM	66,767	82,020	87,563	
PUBLIC INFORMATION	-	20,500	100,266	
SWIMMING POOL	30,471	56,993	64,329	
CITY MANAGER	174,825	191,243	159,875	
PURCHASING	91,965	101,212	102,099	
CITY SECRETARY	70,696	85,769	106,001	
HUMAN RESOURCES	74,852	112,828	121,321	
FINANCE	175,888	279,338	383,416	
TAX COLLECTION	104,354	117,196	117,196	
INFORMATION TECHNOLOGY	92,811	127,261	149,647	
STORM WATER	143,864	159,130	-	
TOTAL EXPENDITURES	11,087,590	13,719,717	13,335,139	
REVENUES OVER/(UNDER) EXPENDITURES	1,600,768	(113,736)	-	

# CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY		WATER AND SEWER FUND		
	ACTUAL 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023	
<b><u>REVENUE SUMMARY</u></b>				
CHARGES FOR SERVICES	151,332	108,600	113,600	
CHARGES FOR WATER SALES	2,501,195	2,680,000	2,600,000	
CHARGES FOR SEWER	2,393,030	2,708,000	2,550,000	
INTEREST	1,667	2,000	2,000	
INTERGOVERNMENTAL REVENUE	-	-	-	
TOTAL REVENUES	5,047,224	5,498,600	5,265,600	
<b><u>EXPENDITURE SUMMARY</u></b>				
WATER DEPARTMENT	791,582	1,540,127	1,393,886	
SEWER DEPARTMENT	704,513	993,855	514,556	
WATER PLANT DEPARTMENT	653,842	783,978	698,082	
SEWER PLANT DEPARTMENT	-	-	438,432	
WATER BILLING DEPARTMENT	209,471	270,445	305,697	
DEBT SERVICE	208,880	530,464	499,396	
GENERAL ADMINISTRATION	1,829,679	1,369,485	1,256,737	
TOTAL EXPENDITURES	4,397,967	5,488,354	5,106,786	
REVENUES OVER/(UNDER) EXPENDITURES	649,257	10,246	158,814	

# CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY		DEBT SERVICE FUND		
	ACTUAL 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023	
<b><u>REVENUE SUMMARY</u></b>				
PROPERTY TAXES	584,258	589,449	613,500	
INTEREST	378	500	1,500	
TRANSFERSIN/OTHER FIN	1,103,658	964,772	938,032	
TOTAL REVENUES	1,688,294	1,554,721	1,553,032	
<b><u>EXPENDITURE SUMMARY</u></b>				
DEBT SERVICE	1,572,869	1,418,706	1,379,331	
TOTAL EXPENDITURES	1,572,869	1,418,706	1,379,331	
REVENUES OVER/(UNDER) EXPENDITURES	115,425	136,015	173,701	

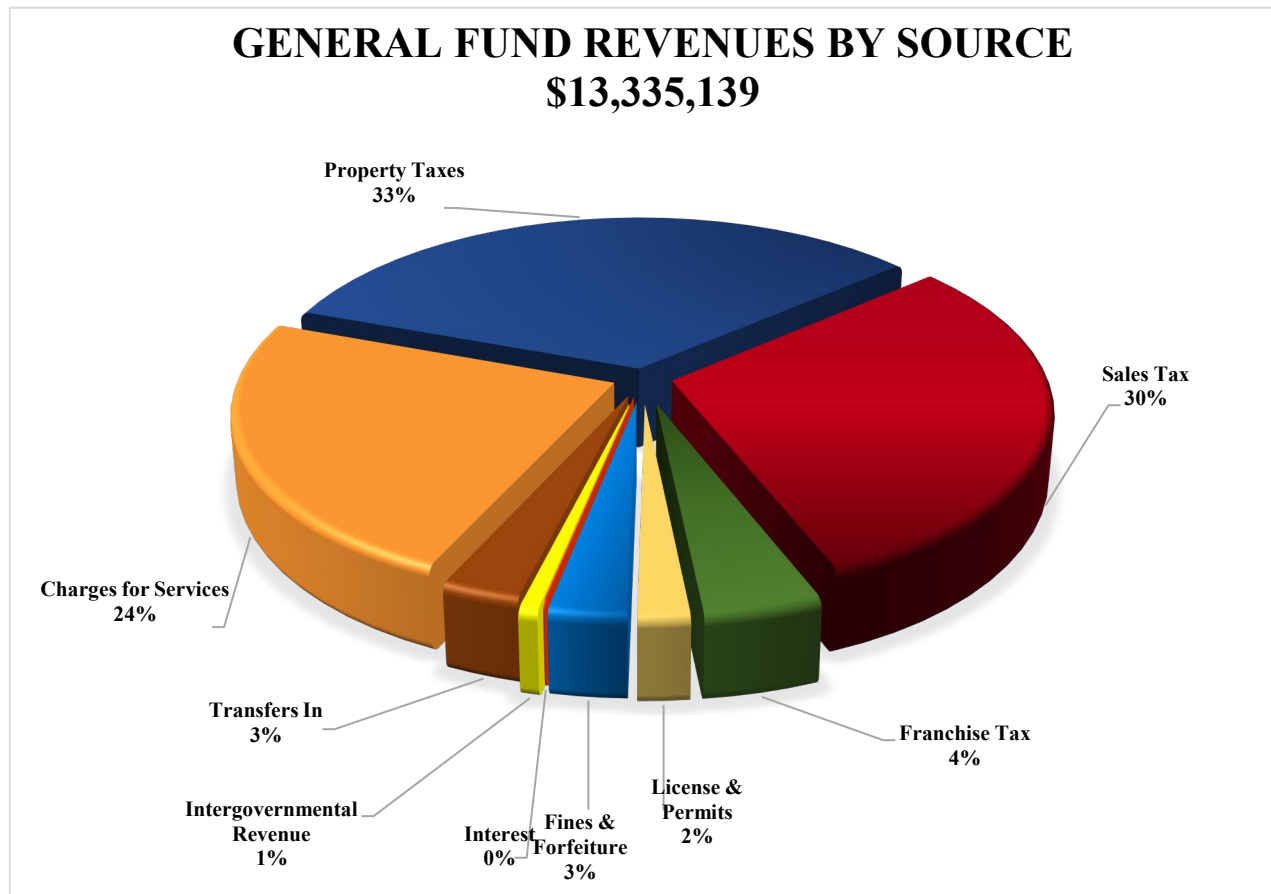
# CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY		HOTEL AND MOTEL FUND		
	ACTUAL 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023	
<b><u>REVENUE SUMMARY</u></b>				
SALES TAX	79,783	102,500	102,500	
INTEREST	309	1,000	1,000	
TOTAL REVENUES	80,092	103,500	103,500	
<b><u>EXPENDITURE SUMMARY</u></b>				
GENERAL ADMINISTRATION	110,538	102,903	102,903	
TOTAL EXPENDITURES	110,538	102,903	102,903	
REVENUES OVER/(UNDER) EXPENDITURES	(30,446)	597	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 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
<b><u>TAXES</u></b>				
01-4-4001	GENERAL PROPERTY TAX	3,406,753	3,840,949	4,137,810
01-4-4006	PENALTY INTEREST	91,464	95,000	95,000
01-4-4007	DELINQUENT TAX	121,069	136,000	136,000
01-4-4008	DELINQUENT ATTORNEY FEES	30,615	55,000	55,000
01-4-4010	HCAD PRIOR YEAR	8,745	-	-
TOTAL TAXES		3,658,646	4,126,949	4,423,810
<b><u>SALES TAX</u></b>				
01-4-4101	SALES TAX	3,692,103	4,188,224	4,031,350
TOTAL SALES TAX		3,692,103	4,188,224	4,031,350
<b><u>FRANCHISE TAX</u></b>				
01-4-4201	FRANCHISE FEES	598,554	555,000	580,000
01-4-4202	MIXED BEVERAGE TAX	14,672	1,000	6,000
TOTAL FRANCHISE TAX		613,226	556,000	586,000
<b><u>FINES &amp; FORFEITURES</u></b>				
01-4-4401	MUNICIPAL COURT	238,184	300,000	300,000
01-4-4402	TECHNOLOGY FEE	6,822	13,000	13,000
01-4-4403	COURT EFFICIENCY FEE	1,598	2,850	2,850
01-4-4404	CHILD SAFETY FEES	135	1,500	1,500
01-4-4405	SECURITY FEES	6,990	8,000	8,000
01-4-4406	CONTRACT COLL FEES	30,949	60,000	60,000
TOTAL FEES & FORFEITURES		284,678	385,350	385,350
<b><u>LICENSES &amp; PERMITS</u></b>				
01-4-4501	GARAGE SALE PERMITS	9,998	13,000	10,000
01-4-4501	BUSINESS LICENSES	12,147	20,000	20,000
01-4-4502	CERTIFICATE OF COMPLIANCE	375	600	600
01-4-4503	APPLICATION TO RE-ZONE	1,250	1,300	1,300
01-4-4504	CONDITIONAL USE PERMIT	4,425	900	900
01-4-4505	VARIANCE REQUEST	2,625	3,000	3,000
01-4-4506	SUBD. PROCESSING FEE	2,747	5,600	600
01-4-4507	CERTIFICATE OF OCCUPANCY	1,125	200	200
01-4-4508	SUBDIVISION INSPECTION FEE	28,799	86,000	15,000
01-4-4509	PARK IMPROVEMENT FUND	97,200	68,100	5,000
01-4-4511	INSPECTION FEES	43,612	45,000	45,000
01-4-4520	PLUMBING	21,151	17,100	7,000
01-4-4521	MECHANICAL	8,726	3,000	3,000
01-4-4522	ELECTRICAL	31,309	27,800	15,000
01-4-4523	BUILDING PERMITS	183,583	176,000	125,000
01-4-4524	OTHER PERMITS	11,929	6,000	6,000
TOTAL LICENSES & PERMITS		461,001	473,600	257,600



# CITY OF ALAMO, TEXAS

## GENERAL FUND REVENUES

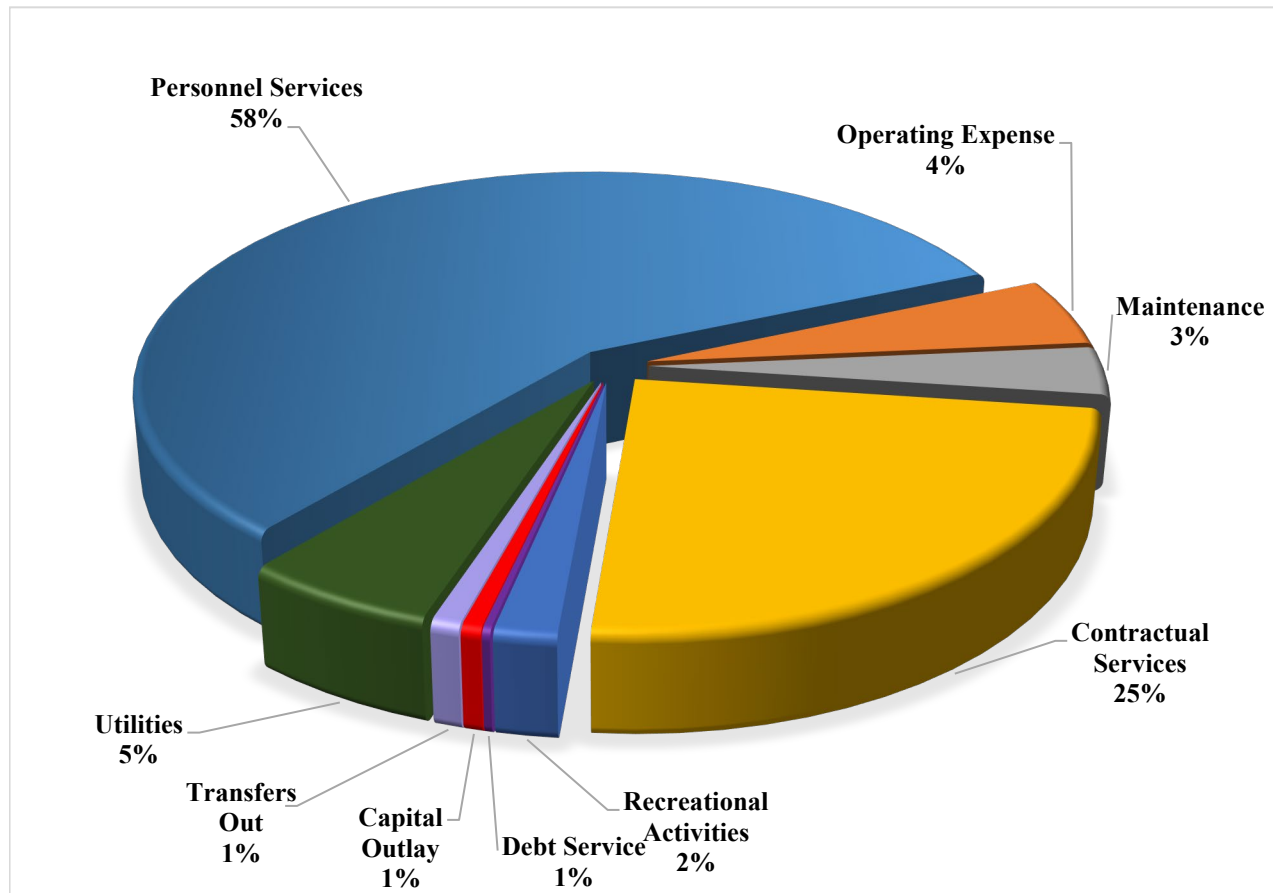
## FUND: GENERAL FUND

		ACTUAL 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
<b><u>CHARGES FOR SERVICES</u></b>				
01-4-4601	GARBAGE FEES	1,998,820	2,128,814	2,288,449
01-4-4602	BRUSH	456,568	489,000	512,000
01-4-4608	OTHER REVENUES	93,961	25,000	25,000
01-4-4609	CREDIT CARD PROCESSING FEE	41,925	24,000	35,000
01-4-4616	COPIES	236	150	150
01-4-4617	BIRTH CERTIFICATE	147	130	130
01-4-4618	NOTARY FEES	739	500	500
01-4-4620	DEATH CERTIFICATES	311	1,100	1,100
01-4-4621	INSURANCE PROCEEDS	20,917	15,000	15,000
01-4-4622	POOL ENTRANCE FEE	1,028	5,000	5,000
01-4-4623	SNACKS AT POOL	188	1,500	1,500
01-4-4624	COKE	164	500	500
01-4-4625	SWIMMING LESSONS (NON TAXABLE)	650	9,600	9,600
01-4-4626	POOL RENTAL (NON TAXABLE)	7,230	10,000	10,000
01-4-4628	SCRAP METAL	749	2,500	2,500
01-4-4629	RECYCLING INCOME	4,645	4,000	4,000
01-4-4630	RABIES CLINIC	-	2,200	2,200
01-4-4631	FIRE MARSHALL INSPECTIONS	-	-	500
01-4-4632	FIRE & EMERGENCY CALLS/COUNTY MONEY	50,795	35,000	45,000
01-4-4633	PEACE OFFICER TRAINING	2,268	3,000	3,000
01-4-4634	ARSON INVESTIGATION	-	600	600
01-4-4635	SANITATION FUND ADM FEE	-	700	700
01-4-4636	FOOTBALL CAMP FEES	2,750	4,000	4,000
01-4-4637	BASKETBALL FEES	500	8,500	8,500
01-4-4638	CASH (SHORT/OVER)	20	-	-
01-4-4639	VANGUARD PATROLMAN	-	-	25,000
01-4-4642	POLICE DEPARTMENT	21,600	14,000	14,000
01-4-4644	SPORTS RENTAL FEE	920	9,000	9,000
01-4-4645	P&R OTHER EVENTS	-	4,000	4,000
01-4-4646	WATERMELON FESTIVAL	29,924	30,000	40,000
01-4-4647	LIBRARY DUES & FINES	1,542	18,500	18,500
01-4-4648	LIBRARY COPIES	425	3,100	3,100
01-4-4649	MOW LOTS	17,029	10,000	10,000
01-4-4652	FIRE INSPECTION FEES	9,970	12,000	12,000
01-4-4653	SOCCER PROGRAM	3,025	5,000	5,000
01-4-4654	TRACK/TENNIS FEE	4,300	12,000	12,000
01-4-4655	YOUTH CAMP FEES	-	-	-
01-4-4656	BASEBALL FEES	740	23,000	23,000
01-4-4657	VOLLEYBALL	375	2,000	2,000
01-4-4658	YOUTH CENTER MEMBERSHIP FEES	1,885	4,500	4,500
01-4-4663	MEMORIAL BRICK PAVERS	160	1,000	1,000
TOTAL CHARGES FOR SERVICES		2,776,506	2,918,894	3,158,029
<b><u>INTEREST</u></b>				
01-4-4704	INTEREST	1,701	8,000	8,000
TOTAL INTEREST		1,701	8,000	8,000

# CITY OF ALAMO, TEXAS

GENERAL FUND REVENUES		FUND: GENERAL FUND		
		ACTUAL 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
<b>TRANSFER IN/OTHER FIN</b>				
01-4-4803	TRANSFER FROM AEDC	40,000	40,000	40,000
01-4-4804	PROCEEDS ON SALE OF ASSETS	-	-	-
01-4-4841	OTHER FINANCING SOURCES	-	-	-
01-4-4851	CAPITAL LEASE PROCEEDS	-	-	-
01-4-4871	TRANSFER FROM WATER SEWER FUND	350,000	350,000	350,000
01-4-4872	TRANSFER FROM ARPA FUND	-	97,964	-
TOTAL TRANSFER IN/OTHER FIN		390,000	487,964	390,000
<b>INTERGOVERNMENTAL REVENUE</b>				
01-4-4901	STATE HOMELAND SECURITY GRANTS	128,791	151,000	-
01-4-4902	DRUG TASK FORCE	19,309	20,000	-
01-4-4905	LIBRARY DEPARTMENT GRANT(S)	31,031	15,000	15,000
01-4-4906	FIRE DEPARTMENT	4,025	-	-
01-4-4907	STONEGARDEN GRANT	103,926	50,000	50,000
01-4-4908	BORDER STAR GRANT	30,000	30,000	30,000
01-4-4909	VALLEY BAPTIST GRANT	127,257	-	-
01-4-4914	CARES ACT	366,158	-	-
01-4-4915	TEMAP GRANT	-	195,000	-
TOTAL INTERGOVERNMENTAL REVENUE		810,497	461,000	95,000
TOTAL REVENUES		12,688,358	13,605,981	13,335,139

# General Fund Appropriations by Category \$13,335,139



# 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	-	43,500	-	3,600	42,300	-	-	-	2,700	92,100
GEN ADMIN	-	17,000	65,100	2,957,800	-	-	-	119,300	337,900	3,497,100
PLANNING	344,079	34,208	4,900	8,500	-	-	-	-	8,392	400,079
POLICE	3,116,810	151,985	134,500	-	-	33,687	-	-	141,200	3,578,182
COURT	85,836	13,614	3,500	132,000	-	-	-	-	9,150	244,100
LIBRARY	260,367	29,818	16,400	672	90,000	-	8,000	-	19,500	424,757
FIRE	1,502,230	70,820	77,500	-	-	-	-	-	87,600	1,738,150
PARKS	662,044	132,569	29,000	-	125,500	-	-	-	126,432	1,075,545
STREETS	646,913	36,500	109,000	-	-	-	50,000	-	51,000	893,413
MUSEUM	58,457	16,086	6,500	-	-	-	4,000	-	2,520	87,563
PUBLIC INFORMATION	68,266	10,500	-	1,500	-	-	20,000	-	-	100,266
SWIMMING	39,129	10,800	2,000	2,000	-	-	-	-	10,400	64,329
CM	142,686	16,189	1,000	-	-	-	-	-	-	159,875
PURCHASING	98,003	4,096	-	-	-	-	-	-	-	102,099
CITY SEC	81,971	23,780	-	-	-	-	-	-	250	106,001
HR	108,037	13,084	200	-	-	-	-	-	-	121,321
FINANCE	326,599	43,517	1,500	11,100	-	-	-	-	700	383,416
TAX	-	-	-	117,196	-	-	-	-	-	117,196
IT	107,113	8,934	26,000	6,600	-	-	-	-	1,000	149,647
STORM WATER	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND	<b>7,648,540</b>	<b>677,000</b>	<b>477,100</b>	<b>3,240,968</b>	<b>257,800</b>	<b>33,687</b>	<b>82,000</b>	<b>119,300</b>	<b>798,744</b>	<b>13,335,139</b>

## DEPARTMENT: CITY COMMISSION

### Elected Officials

Elected Officials	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
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.

### Objectives & Performance Measures

- To set policy goals involving diverse segments of the community
- Maintain current service levels while promoting health, safety, and quality of life for the citizens.
- Provide citizens opportunities for input through budget hearings, and regular Council meetings.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
City Council Meetings	26	26	24

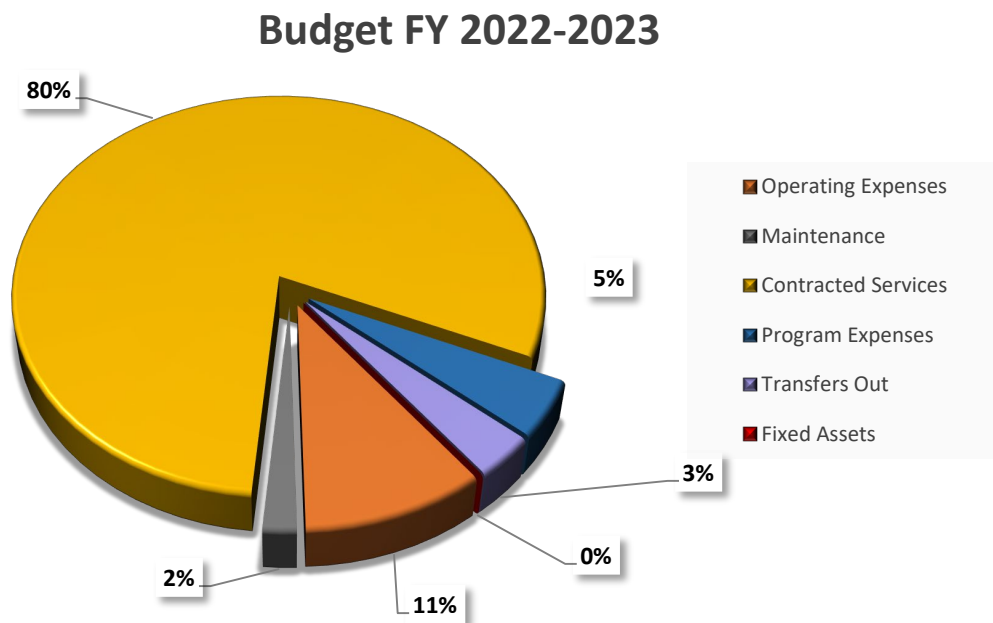
# CITY OF ALAMO, TEXAS

## Fund: General

Department: City Commission		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>OPERATING EXPENSES</u></b>				
01-510-2010	Office Supplies	-	-	-
01-510-2015	Telephone/Telecommunications	1,324	2,700	2,700
01-510-2022	Dues & Subscriptions	-	1,000	1,000
01-510-2025-01	Travel & Training/Mayor	594	8,000	8,000
01-510-2025-02	Travel & Training/Comm-PL #4	594	6,000	8,000
01-510-2025-03	Travel & Training/Comm- PL #1	1,969	6,000	8,000
01-510-2025-04	Travel & Training/Comm-PL #2	1,521	6,000	8,000
01-510-2025-05	Travel & Training/Comm-PL #3	669	6,000	8,000
01-510-2035	Operating Expenses	781	2,400	2,500
TOTAL OPERATING EXPENSES		7,452	38,100	46,200
<b><u>MAINTENANCE</u></b>				
01-510-3060	Small Machines & Equipment	-	-	-
TOTAL MAINTENANCE		-	-	-
<b><u>CONTRACT SERVICES</u></b>				
01-510-4020	Contractual Services	3,600	3,600	3,600
TOTAL CONTRACTED SERVICES		3,600	3,600	3,600
<b><u>PROGRAM EXPENSES</u></b>				
01-510-5035	Elections	-	32,000	36,000
01-510-5078	Thanksgiving/Christmas Program	7,416	10,400	6,300
TOTAL PROGRAM EXPENSES		7,416	42,400	42,300
TOTAL CITY COMMISSION		18,468	84,100	92,100

## 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 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>OPERATING EXPENSES</u></b>				
01-511-2013	Electricity	198,210	235,484	185,900
01-511-2015	Telephone/Telecommunications	10,273	14,403	12,000
01-511-2021	Insurance	114,323	140,131	140,000
01-511-2022	Dues & Subscriptions	7,802	7,650	7,000
01-511-2033	Fuel	1,952	2,707	-
01-511-2035	Operating Expenses	10,487	10,509	10,000
TOTAL OPERATING EXPENSES		343,047	410,884	354,900
<b><u>MAINTENANCE</u></b>				
01-511-3028	Building Maintenance	51,808	65,100	65,100
01-511-3032	Vehicle Maintenance	722	189	-
01-511-3060	Small Machines & Equipment	1,298	1,294	-
TOTAL MAINTENANCE		53,828	66,583	65,100
<b><u>CONTRACT SERVICES</u></b>				
01-511-4017	Legal Fees	106,575	95,000	125,000
01-511-4018	Engineering Fees	27,964	50,000	50,000
01-511-4019	Audit Fees	16,722	22,945	23,500
01-511-4020	Contractual/Garb Services	2,215,408	2,360,035	2,527,800
01-511-4046	Newsletter	-	-	-
01-511-4068	Service/Maintenance Agmt	18,392	55,165	21,000
01-511-4099	Contracted Services	15,084	88,800	50,000
TOTAL CONTRACT SERVICES		2,400,145	2,671,945	2,797,300
<b><u>PROGRAM EXPENSES</u></b>				
01-511-5057	Chamber of Commerce	-	17,000	30,000
01-511-5058	Humane Society	60,135	108,000	72,000
01-511-5060	LRGVDC-Rio Metro Transit System	30,000	36,105	30,000
01-511-5089	HCRMA	-	15,000	15,000
01-511-5090	VIDA Program	12,500	12,500	12,500
01-511-5095	Santos Livas Park	-	-	-
01-511-5097	Temap Program	-	193,000	-
01-511-5099	Veterans Memorial	-	1,000	1,000
TOTAL PROGRAM EXPENSES		102,635	382,605	160,500
<b><u>TRANSFERS OUT</u></b>				
01-511-6003	Transfer to Tax Increment Fund	116,221	116,221	119,300
01-511-6005	Transfer to Water Sewer Fund	-	-	-
TOTAL TRANSFERS OUT		116,221	116,221	119,300
<b><u>FIXED ASSETS</u></b>				
01-511-8071	Equipment/Machines	26,335	45,121	-
TOTAL FIXED ASSETS		26,335	45,121	-
<b>TOTAL GENERAL ADMINISTRATION</b>		<b>3,042,211</b>	<b>3,693,359</b>	<b>3,497,100</b>



## DEPARTMENT: COMMUNITY PLANNING & DEVELOPMENT

### Number of Authorized Full-Time Positions

Personnel	Actual 2019-2021	Budget 2021-2022	Budget 2022-2023
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	1
Storm Water Specialist			1
Total Planning Department	4	5	6

### 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.

### Objectives & Performance Measures

- To improve customer service in all levels of City government.
- To update Zoning Ordinance
- To provide oppportunities for staff training and certifications.

Perfomance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Building Inspections completed	3,120	3,399	3,600
Weedy Lots	140	142	150

# CITY OF ALAMO, TEXAS

## Fund: General

Department: Community Planning & Development		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-512-1001	Salaries & Wages	162,702	218,208	256,472
01-512-1002	Fica & Medicare Taxes	12,458	16,346	19,202
01-512-1004	Worker's Compensation Ins.	754	1,329	1,686
01-512-1005	Life/Health Insurance	25,772	36,204	46,516
01-512-1006	Texas Workforce Commission	1,008	1,260	1,512
01-512-1007	Overtime	139	820	1,000
01-512-1009	Texas Municipal Retirement System	10,268	15,029	17,691
TOTAL PAYROLL		213,101	289,196	344,079
<b><u>OPERATING EXPENSES</u></b>				
01-512-2010	Office Supplies	2,865	2,350	3,800
01-512-2011	Advertising	2,067	3,000	3,000
01-512-2015	Telephone	1,146	1,800	1,892
01-512-2022	Dues & Subscriptions	308	1,300	1,100
01-512-5025	Travel & Training	4,852	8,875	15,708
01-512-2026	Uniforms	275	500	600
01-512-2033	Fuel	3,580	5,482	6,500
01-512-2035	Operating Expenses	4,669	6,210	7,300
01-512-2065	Copier Lease	1,180	1,343	2,700
TOTAL OPERATING EXPENSE		20,942	30,860	42,600
<b><u>MAINTENANCE</u></b>				
01-512-3032	Vehicle Maintenance	301	6,000	3,500
01-512-3060	Small Machines & Equipment	1,837	1,400	1,400
TOTAL MAINTENANCE		2,138	7,400	4,900
<b><u>CONTRACTED SERVICES</u></b>				
01-512-4020	Contractual Services	5,318	7,100	5,500
01-512-4021	Demolition Services	-	3,100	3,000
TOTAL CONTRACTED SERVICES		5,318	10,200	8,500
<b><u>FIXED ASSETS</u></b>				
01-512-8071	Equipment/Machines	-	31,000	-
TOTAL FIXED ASSETS		-	31,000	-
TOTAL COMM. PLANNING & DEVELOPMENT		241,499	368,656	400,079

## DEPARTMENT: POLICE

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Police Chief	1	1	1
Captain	0	1	1
Lieutenant	1	0	0
Corporal	2	2	2
Criminal/Investigator	4	4	4
Patrol Sergeant	1	1	1
Inv. Sergeant	3	4	4
Police Officers	21	22	22
Evidence Technician	1	1	1
Jailers	2	2	2
Dispatcher	6	5	5
CID Clerk	1	1	1
Records Clerk	1	1	1
Data Entry Clerk	1	0	0
Quartermaster	0	1	1
Animal Control	2	2	2
Total Police Department	47	48	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.

### Objectives & Performance Measures

- To promote a community oriented policing partnership with the community.
- To continue to maintain police officer training
- To continue programs for the community (Crime Stoppers, National Night Out).

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Number of calls for service	15,222	16,624	17,455
Number of robbery cases	728	853	855
Number of Adult arrests	721	751	800
Number of Juvenile arrests	62	71	80

# CITY OF ALAMO, TEXAS

## Fund: General

Department: Police		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-513-1001	Salaries & Wages	1,672,765	1,778,804	2,163,330
01-513-1002	Fica & Medicare Taxes	151,428	165,200	175,228
01-513-1004	Worker's Compensation Ins.	51,317	68,000	56,000
01-513-1005	Life/Health Insurance	274,237	265,650	349,858
01-513-1006	Texas Workforce Commission	13,465	11,844	12,096
01-513-1007	Overtime	305,647	372,840	200,000
01-513-1009	Texas Municipal Retirement System	127,236	153,500	160,298
TOTAL PAYROLL		2,596,095	2,815,838	3,116,810
<b><u>OPERATING EXPENSES</u></b>				
01-513-2010	Office Supplies	5,951	5,750	5,000
01-513-2012	Printing	1,784	2,000	2,000
01-513-2013	Electricity	17,064	21,000	21,000
01-513-2015	Telephone	22,389	24,000	20,000
01-513-2022	Dues & Subscriptions	26,666	33,475	35,975
01-513-2025	Travel & Training	6,321	11,042	15,000
01-513-2025-01	Travel & Training (LEOSE)	861	2,400	2,400
01-513-2026	Uniforms	7,903	23,188	60,400
01-513-2033	Fuel	87,982	109,364	100,200
01-513-2035	Operating Expense	24,394	42,548	20,000
01-513-2042	Ammunition	3,528	500	4,000
01-513-2065	Copier Lease	7,431	7,210	7,210
TOTAL OPERATING EXPENSE		212,274	282,477	293,185
<b><u>MAINTENANCE</u></b>				
01-513-3028	Building Maintenance	11,521	10,250	10,000
01-513-3030	Equipment Maintenance	8,414	10,000	15,000
01-513-3032	Vehicle Maintenance	53,043	40,000	45,000
01-513-3060	Small Machines & Equipment	5,959	21,708	5,000
01-513-3068	Service/Maintenance Agmt	45,597	54,500	59,500
TOTAL MAINTENANCE		124,534	136,458	134,500
<b><u>DEBT SERVICE</u></b>				
01-513-7747	Lease Purchase - Interest	4,450	2,877	1,754
01-513-7748	Lease Purchase - Principal	59,450	45,963	31,933
TOTAL DEBT SERVICE		63,900	48,840	33,687
<b><u>FIXED ASSETS</u></b>				
01-513-8070	Vehicles	50,528	171,000	-
01-513-8071	Equipment/Machines	177,703	115,172	-
TOTAL FIXED ASSETS		228,231	286,172	-
TOTAL POLICE DEPARTMENT		3,225,034	3,569,785	3,578,182

## DEPARTMENT: MUNICIPAL COURT

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
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.

### Objectives & Performance Measures

- To continue to provide training to our employees.
- To process citations issued by the Alamo Police Department.
- To continue online payments to the Citizens of Alamo.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Number of tickets processed	1,125	1,256	1,300
Number of collection agency referral	1,568	637	680

# CITY OF ALAMO, TEXAS

## Fund: General

Department: Municipal Court		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-514-1001	Salaries & Wages	55,142	56,324	61,516
01-514-1002	Fica & Medicare Taxes	4,260	4,527	4,736
01-514-1004	Worker's Compensation Ins.	164	218	225
01-514-1005	Life/Health Insurance	11,952	12,072	13,464
01-514-1006	Texas Workforce Commission	574	504	504
01-514-1007	Overtime	539	1,030	1,030
01-514-1009	Texas Municipal Retirement System	3,562	4,178	4,361
TOTAL PAYROLL		76,193	78,853	85,836
<b><u>OPERATING EXPENSES</u></b>				
01-514-2010	Office Supplies	850	2,400	2,500
01-514-2012	Printing	1,107	1,380	1,300
01-514-2013	Electricity	3,747	4,750	4,750
01-514-2015	Telephone	3,061	4,600	4,400
01-514-2035-01	Cell Phone for Judge	1,200	1,200	1,200
01-514-2022	Dues & Subscription	150	500	500
01-514-2025	Travel & Training	736	4,000	4,000
01-514-2035	Operating Expenses	2,100	3,000	3,000
01-514-2065	Copier Lease	1,047	1,264	1,114
TOTAL OPERATING EXPENSES		13,998	23,094	22,764
<b><u>MAINTENANCE</u></b>				
01-514-3028	Building Maintenance	6,985	2,000	1,500
01-514-3060	Small Machines & Equipment	11,323	2,800	1,000
01-514-3068	Service/Maintenance Agmt	-	1,000	1,000
TOTAL MAINTENANCE		18,308	5,800	3,500
<b><u>CONTRACT SERVICES</u></b>				
01-514-4017	Legal Fees - Trial Attorney	30,000	36,900	36,000
01-514-4020	Contractual Services	36,000	36,000	36,000
01-514-4084	Delinquent Collection Fees	30,677	21,252	60,000
TOTAL CONTRACT SERVICES		96,677	94,152	132,000
<b>TOTAL MUNICIPAL COURT</b>		205,176	201,899	244,100

## DEPARTMENT: LIBRARY

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-203
Library Director	1	1	1
Library Supervisor	0	1	1
Library Clerk	6	5	4
Total Library Department	7	7	6

### 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.

### Objectives & Performance Measures

- To provide programs and activities to citizens.
- Ensure that the Library, is a respectful space that welcomes and provides access to, all people.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Number of Circulations	11,222	11,785	11,900
Number of Visitors	21,998	22,367	23,300

# CITY OF ALAMO, TEXAS

## Fund: General

Department: Library		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-515-1001	Salaries & Wages	159,674	173,776	180,880
01-515-1002	Fica & Medicare Taxes	12,220	13,270	14,148
01-515-1004	Worker's Compensation Ins.	632	822	785
01-515-1005	Life/Health Insurance	43,422	45,544	49,828
01-515-1006	Texas Workforce Commission	1,764	1,764	1,764
01-515-1007	Overtime	65	129	-
01-515-1009	Texas Municipal Retirement System	10,173	12,274	12,962
TOTAL PAYROLL		227,950	247,579	260,367
<b><u>OPERATING EXPENSES</u></b>				
01-515-2010	Office Supplies	1,375	3,220	3,000
01-515-2013	Electricity	9,626	13,700	13,500
01-515-2015	Telephone	2,350	5,600	6,000
01-515-2022	Dues & Subscriptions	3,105	3,000	3,000
01-515-2025	Travel & Training	145	3,500	3,500
01-515-2035	Operating Expenses	19,824	37,004	17,450
01-515-2065	Copier Lease	3,022	3,093	2,868
TOTAL OPERATING EXPENSES		39,447	69,117	49,318
<b><u>MAINTENANCE</u></b>				
01-515-3028	Building Maintenance	4,597	10,200	10,200
01-515-3060	Small Machines & Equipment	9,337	8,637	6,200
TOTAL MAINTENANCE		13,934	18,837	16,400
<b><u>CONTRACT SERVICES</u></b>				
01-515-4020	Contractual Services	-	672	672
TOTAL CONTRACTED SERVICES		-	672	672
<b><u>PROGRAM EXPENSES</u></b>				
01-515-5071	Watermelon Event	-	-	40,000
01-515-5071	City Events	-	-	50,000
TOTAL MAINTENANCE		-	-	90,000
<b><u>FIXED ASSETS</u></b>				
01-515-8067	Books & Videos	4,302	8,000	8,000
01-515-8071	Equipment/Machines	38,146	-	-
01-515-8073	Office Furniture	1,540	-	-
TOTAL FIXED ASSETS		43,988	8,000	8,000
<b>TOTAL LIBRARY</b>		325,319	344,205	424,757



## DEPARTMENT: FIRE

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Fire Chief	1	1	1
Fire Marshal Inspector/Investigator	1	1	1
Lieutenants	3	3	3
Fire Fighter	14	15	15
Secretary	1	1	1
Fire Equipment Mechanic	1	1	1
Total Fire Department	21	22	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.

### Objectives & Performance Measures

- To improve our facilities to ensure safe and effective service to our citizens.
- Promote Health, Wellness, and Safety as a department.
- To continue to provide fire service training.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Number of calls for service	901	912	930
Number of illegal burning calls	146	157	200
Number of structure fires	115	128	120

# CITY OF ALAMO, TEXAS

## Fund: General

Department: Fire		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-516-1001	Salaries & Wages	658,240	828,598	941,317
01-516-1002	Fica & Medicare Taxes	63,606	77,119	83,954
01-516-1004	Worker's Compensation Ins.	27,135	39,652	27,000
01-516-1005	Life/Health Insurance	125,168	134,466	159,234
01-516-1006	Texas Workforce Commission	6,316	5,544	5,544
01-516-1007	Overtime	173,212	216,453	179,500
01-516-1009	Texas Municipal Retirement System	53,513	70,171	75,681
TOTAL PAYROLL		1,107,190	1,372,003	1,472,230
<b><u>OPERATING EXPENSES</u></b>				
01-516-2010	Office Supplies	712	1,305	2,000
01-516-2013	Electricity	12,964	16,000	16,000
01-516-2015	Telephone	26,304	29,832	26,000
01-516-2022	Dues, Licenses, & Permits	12,876	14,720	17,400
01-516-2025	Travel & Training	11,907	9,570	13,000
01-516-2026	Uniforms	11,250	13,000	15,000
01-516-2033	Fuel	17,331	28,192	45,600
01-516-2035	Operating Expense	14,402	21,956	20,000
01-516-2038	Testing	1,964	-	2,000
01-516-2065	Copier Lease	1,802	2,120	1,420
TOTAL OPERATING EXPENSE		111,512	136,695	158,420
<b><u>MAINTENANCE</u></b>				
01-516-3028	Building Maintenance	16,660	12,852	15,000
01-516-3030	Equipment Maintenance	20,466	22,444	20,000
01-516-3031	Vehicle Repair	35,137	64,890	41,000
01-516-3060	Small Machines and Equipment	9,423	6,527	1,500
TOTAL MAINTENANCE		81,686	106,713	77,500
<b><u>CONTRACTED SERVICES</u></b>				
01-516-4062	Volunteer Firemen Fees	29,999	30,000	30,000
TOTAL CONTRACTED SERVICES		29,999	30,000	30,000
<b><u>DEBT SERVICE</u></b>				
01-516-7747	Lease Purchase - Interest	3,956	798	-
01-516-7748	Lease Purchase - Principal	145,400	73,880	-
TOTAL DEBT SERVICE		149,356	74,678	-
<b><u>FIXED ASSETS</u></b>				
01-516-8063	Fire Equipment	9,052	94,100	-
		-	78,735	-
01-516-8070	Vehicle	64,330	40,000	-
TOTAL FIXED ASSETS		73,382	212,835	-
TOTAL FIRE DEPARTMENT		1,553,125	1,932,924	1,738,150

## DEPARTMENT: PARKS & RECREATION

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Parks Director	1	1	1
Youth Director	1	1	1
Parks Secretary	1	1	1
Parks Maintenance Level 1	6	6	8
Total Parks Department - F/T	8	8	11

### Number of Authorized Part-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
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.

### Objectives & Performance Measures

- To enhance and develop the cities existing parks for the citizens.
- Ensure all parks are maintained and physically attractive, safe and accessible.
- To continue to provide a safe family oriented establishment for all citizens.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Number of parks maintained	5	5	5
Number of baseball parks maintained	2	2	2

# CITY OF ALAMO, TEXAS

## Fund: General

Department: Parks & Recreation		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-517-1001	Salaries & Wages	273,630	336,655	464,321
01-517-1002	Fica & Medicare Taxes	22,436	27,890	36,964
01-517-1004	Worker's Compensation Ins.	5,966	11,473	11,605
01-517-1005	Life/Health Insurance	56,408	60,546	87,930
01-517-1006	Texas Workforce Commission	3,730	2,520	2,520
01-517-1007	Overtime	19,642	37,800	23,000
01-517-1009	Texas Municipal Retirement System	17,005	28,969	35,704
TOTAL PAYROLL		398,817	505,853	662,044
<b><u>OPERATING EXPENSES</u></b>				
01-517-2010	Office Supplies	48	1,000	1,000
01-517-2013	Electricity	40,315	61,786	55,500
01-517-2015	Telephone	6,782	10,000	7,500
01-517-2022	Dues & Subscriptions	-	-	10,000
01-517-2025	Travel & Training	186	3,875	3,000
01-517-2026	Uniforms	1,609	3,150	1,500
01-517-2033	Fuel	10,942	17,053	16,000
01-517-2035	Operating Expense	20,280	35,400	35,400
01-517-2065	Copier Lease	2,767	3,419	2,669
TOTAL OPERATING EXPENSE		82,929	135,683	132,569
<b><u>MAINTENANCE</u></b>				
01-517-3028	Building Maintenance	4,062	5,500	5,000
01-517-3029	Parks Maintenance	13,039	22,303	20,000
01-517-3032	Vehicle Maintenance	4,583	4,000	4,000
01-517-3060	Small Machines & Equipment	3,133	6,024	-
TOTAL MAINTENANCE		24,817	37,827	29,000
<b><u>CONTRACT SERVICES</u></b>				
01-517-4039-01	Track Program	4,904	39,665	25,000
01-517-4039-02	Flag Football Program	1,053	13,000	19,500
01-517-4039-03	Baseball Program	-	36,535	44,000
01-517-4039-05	Other Events	-	1,350	-
01-517-4039-06	Soccer Program	5,154	10,000	10,000
01-517-4039-07	Volleyball Program	346	9,000	9,000
01-517-4039-08	Basketball Program	2,628	18,912	18,000
01-517-4039-09	Tennis Program	346	2,993	-
TOTAL CONTRACT SERVICES		14,431	131,455	125,500
<b><u>PROGRAM EXPENSES</u></b>				
01-517-5070	Watermelon Event	45,045	58,429	-
01-517-5071	City Events	9,810	50,000	-
TOTAL PROGRAM EVETS		54,855	108,429	-
<b><u>DEBT SERVICE</u></b>				
01-517-7747	Lease Purchase - Interest	172	35	-
01-517-7748	Lease Purchase - Principal	6,322	3,213	-
TOTAL DEBT SERVICE		6,494	3,248	-
<b><u>FIXED ASSETS</u></b>				
01-517-8070	Vehicles	-	-	80,000
01-517-8071	Equipment & Machines	8,633	-	26,432
01-517-8074	Building	-	137,100	20,000
TOTAL FIXED ASSETS		8,633	137,100	126,432
<b>TOTAL PARKS &amp; RECREATION</b>		590,976	1,059,595	1,075,545

## DEPARTMENT: STREETS

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
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	0	0
Total Streets Department	17	16	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.

### Objectives & Performance Measures

- To provide repaving and restoration of all city streets.
- To continue to train crews in professional street construction procedures.
- To respond to all street repairs and requests in a more efficient manner.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Number of potholes repaired	112	117	125
Number of streets paved	2	4	6
Number of trees trimmed	88	90	95
Number of signs repaired	24	27	28

# CITY OF ALAMO, TEXAS

## Fund: General

Department: Streets & Sanitation		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-518-1001	Salaries & Wages	309,840	372,802	408,425
01-518-1002	Fica & Medicare Taxes	28,749	31,317	31,954
01-518-1004	Worker's Compensation Ins.	22,508	31,686	31,686
01-518-1005	Life/Health Insurance	86,638	96,714	107,850
01-518-1006	Texas Workforce Commission	3,940	4,032	4,032
01-518-1007	Overtime	65,956	55,278	33,500
01-518-1009	Texas Municipal Retirement System	24,100	27,512	29,466
TOTAL PAYROLL		541,731	619,341	646,913
<b><u>OPERATING EXPENSES</u></b>				
01-518-2010	Office Supplies	310	500	500
01-518-2015	Telephone	2,330	2,800	3,000
01-518-2022	Dues & Subscription	-	200	200
01-518-2025	Travel & Training	139	1,000	3,000
01-518-2026	Uniforms	5,222	9,000	5,300
01-518-2033	Fuel	36,138	58,226	48,000
01-518-2034	Chemicals	5,673	5,901	7,500
01-518-2035	Operating Expense	19,715	22,850	20,000
TOTAL OPERATING EXPENSE		69,527	100,477	87,500
<b><u>MAINTENANCE</u></b>				
01-518-3029	Equipment Repair	29,711	28,331	20,000
01-518-3032	Vehicle Maintenance	9,482	10,414	10,000
01-518-3044	Street/Sign Maintenance	16,352	18,158	22,000
01-518-3049	Street Lights	-	50,000	50,000
01-518-3050	Street Bumps	3,110	5,000	5,000
01-518-3060	Small Machines & Equipment	2,873	6,415	2,000
TOTAL MAINTENANCE		61,528	118,318	109,000
<b><u>CONTRACTED SERVICES</u></b>				
01-518-4020	Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES		-	-	-
<b><u>DEBT SERVICE</u></b>				
01-518-7747	Lease Purchase - Interest	115	24	-
01-518-7748	Lease Purchase - Principal	4,214	2,142	-
TOTAL DEBT SERVICE		4,329	2,166	-
<b><u>FIXED ASSETS</u></b>				
01-518-8070	Vehicles	-	85,964	-
01-518-8071	Equipment/Machines	45,878	145,454	-
01-518-8075	Street Reconstruction	46,507	50,000	50,000
01-518-8077	Recycling Center	89,789	9,984	-
TOTAL FIXED ASSETS		182,174	291,402	50,000
<b>TOTAL STREETS &amp; SANITATION</b>		859,289	1,131,704	893,413

## DEPARTMENT: MUSEUM

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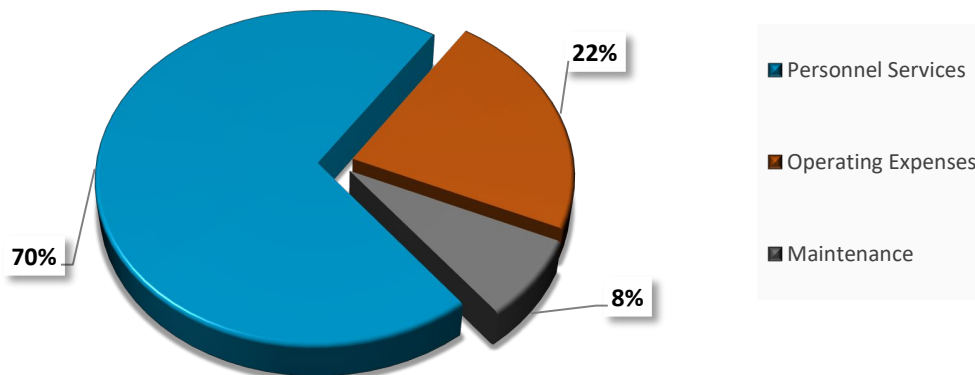
### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Museum Director	0	1	1
Total Museum	0	1	1

### Department Description

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

### Budget FY 2022-2023



# CITY OF ALAMO, TEXAS

## Fund: General

Department: Museum		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-519-1001	Salaries & Wages	36,283	40,326	44,714
01-519-1002	Fica & Medicare Taxes	2,776	2,977	3,374
01-519-1004	Worker's Compensation Ins.	144	190	175
01-519-1005	Life/Health Insurance	6,114	6,174	6,870
01-519-1006	Texas Workforce Commission	252	252	252
01-519-1009	Tex Mun Retirement System	2,316	2,651	3,072
TOTAL PAYROLL		47,885	52,570	58,457
<b><u>OPERATING EXPENSES</u></b>				
01-519-2010	Office Supplies	254	246	1,746
01-519-2013	Electricity	5,450	6,300	6,200
01-519-2015	Telephone	2,232	2,520	2,520
01-519-2022	Dues & Subscriptions	118	700	700
01-519-2025	Travel & Training	356	2,500	2,500
01-519-2035	Operating Expense	2,132	3,500	3,500
01-519-2065	Copier Lease	2,582	3,184	1,440
TOTAL OPERATING EXPENSE		13,124	18,950	18,606
<b><u>MAINTENANCE</u></b>				
01-519-3028	Building Maintenance	2,940	5,000	5,000
01-519-3060	Small Machines & Equipment	2,760	1,500	1,500
TOTAL MAINTENANCE		5,700	6,500	6,500
<b><u>CAPITAL OUTLAY</u></b>				
01-519-8067	Books & Videos	58	1,500	1,500
01-519-8074	Building Exhibit(s)	-	2,500	2,500
TOTAL CAPITAL OUTLAY		58	4,000	4,000
TOTAL MUSEUM		66,767	82,020	87,563



## DEPARTMENT: PUBLIC INFORMATION

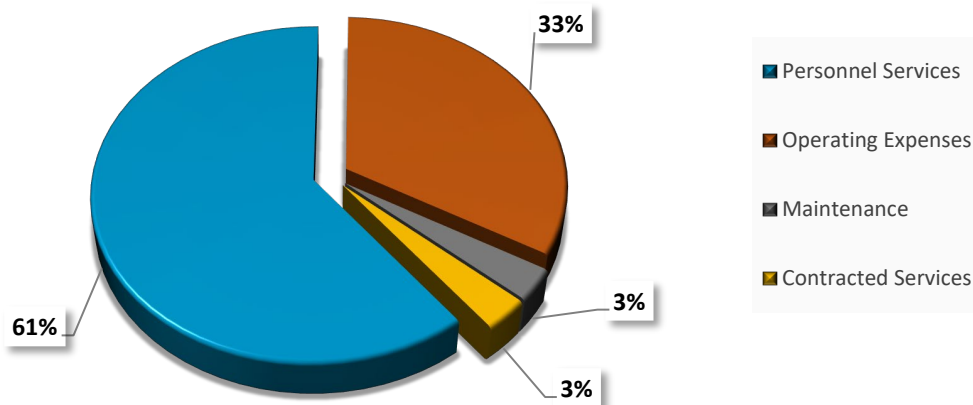
### Number of Authorized Full -Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Public Information Officer	0	1	1
Total Public Information	0	1	1

### Department Description

The Public Information department provides official city information and communications to the public across multiple platforms. Serves as a liaison between media and City Staff, to disseminate news and information to the public.

### Budget FY 2022-2023



# CITY OF ALAMO, TEXAS

## Fund: General

Department: Public Information		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-520-1001	Salaries & Wages	-	8,269	53,000
01-520-1002	Fica & Medicare Taxes	-	580	4,219
01-520-1004	Worker's Compensation Ins.	-	100	175
01-520-1005	Life/Health Insurance	-	80	6,732
01-520-1006	Texas Workforce Commission	-	225	252
01-520-1007	Overtime	-	546	3,888
TOTAL PAYROLL		-	9,800	68,266
<b><u>OPERATING EXPENSES</u></b>				
01-520-2010	Office Supplies	-	-	2,000
01-520-2011	Advertising	-	-	5,000
01-520-2015	Telephone	-	50	-
01-520-2025	Travel & Training	-	-	2,500
01-520-2035	Operating Expense	-	300	1,000
TOTAL OPERATING EXPENSE		-	350	10,500
<b><u>MAINTENANCE</u></b>				
01-520-3060	Small Machines & Equipment	-	1,900	-
TOTAL MAINTENANCE		-	1,900	-
<b><u>CONTRACT SERVICES</u></b>				
01-520-4046	Newsletter	-	-	1,500
TOTAL CONTRACT SERVICES		-	-	1,500
<b><u>CAPITAL OUTLAY</u></b>				
01-519-8071	Equipment & Machines	-	8,450	20,000
TOTAL CAPITAL OUTLAY		-	8,450	20,000
<b>TOTAL PUBLIC INFORMATION</b>		-	20,500	100,266

## DEPARTMENT: SWIMMING POOL

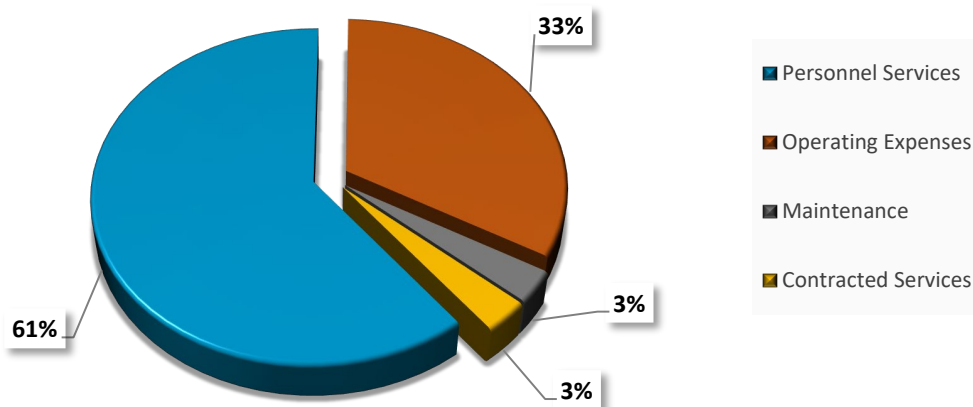
### Number of Authorized Part-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
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 2022-2023



# CITY OF ALAMO, TEXAS

## Fund: General

Department: Swimming Pool		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-521-1001	Salaries & Wages	14,978	24,933	28,649
01-521-1002	Fica & Medicare Taxes	1,162	3,414	3,414
01-521-1004	Worker's Compensation Ins.	417	1,476	1,476
01-521-1006	Texas Workforce Commission	421	590	590
01-521-1007	Overtime	216	3,800	5,000
TOTAL PAYROLL		17,194	34,213	39,129
<b><u>OPERATING EXPENSES</u></b>				
01-521-2010	Office Supplies	-	100	500
01-521-2013	Electricity	4,924	9,500	9,500
01-521-2015	Telephone	1,017	1,030	900
01-521-2022	Dues & Subscriptions	-	300	300
01-521-2026	Uniforms	-	500	500
01-521-2034	Chemicals	4,461	6,950	5,000
01-521-2035	Operating Expense	1,770	3,800	4,500
TOTAL OPERATING EXPENSE		12,172	22,180	21,200
<b><u>MAINTENANCE</u></b>				
01-521-3028	Building Maintenance	883	-	2,000
TOTAL MAINTENANCE		883	-	2,000
<b><u>CONTRACT SERVICES</u></b>				
01-521-4037	Concession	222	600	2,000
TOTAL CONTRACT SERVICES		222	600	2,000
TOTAL SWIMMING POOL		30,471	56,993	64,329

## DEPARTMENT: CITY MANAGER

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
City Manager	1	1	1
Administrative Assistant	1	1	0
Total City Manager	2	2	1

### 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.

### Objectives & Performance Measures

- To prepare a 5 year capital improvement plan.
- To provide customer service to the citizens of Alamo.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Number of constituents requests	75	80	90

# CITY OF ALAMO, TEXAS

## Fund: General

Department: City Manager		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-522-1001	Salaries & Wages	134,395	137,349	117,216
01-522-1002	Fica & Medicare Taxes	10,282	10,508	8,968
01-522-1004	Worker's Compensation Ins.	398	540	540
01-522-1005	Life/Health Insurance	14,362	15,142	6,870
01-522-1006	Texas Workforce Commission	606	504	504
01-522-1007	Overtime	5	300	300
01-522-1009	Texas Municipal Retirement System	8,583	9,711	8,288
TOTAL PAYROLL		168,631	174,054	142,686
<b><u>OPERATING EXPENSES</u></b>				
01-522-2010	Office Supplies	264	760	760
01-522-2015	Telephone	314	645	645
01-522-2022	Dues & Subscriptions	609	1,100	1,100
01-522-2025	Travel & Training	1,104	8,900	8,900
01-522-2035	Operating Expense	472	2,360	2,360
01-522-2065	Copier Lease	2,271	2,424	2,424
TOTAL OPERATING EXPENSE		5,034	16,189	16,189
<b><u>MAINTENANCE</u></b>				
01-522-3060	Small Machines & Equipment	1,160	1,000	1,000
TOTAL MAINTENANCE		1,160	1,000	1,000
<b><u>FIXED ASSETS</u></b>				
01-522-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL CITY MANAGER		174,825	191,243	159,875

## DEPARTMENT: PURCHASING

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
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.

### Objectives & Performance Measures

- To continue the training of purchasing
- To develop training to all departmeents.

Perfomance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Purchase orders reviewed	3,200	3,663	3,800

# CITY OF ALAMO, TEXAS

## Fund: General

Department: Purchasing		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-523-1001	Salaries & Wages	66,329	73,352	71,894
01-523-1002	Fica & Medicare	5,085	5,461	5,373
01-523-1004	Worker's Compensation Ins.	1,116	1,472	1,336
01-523-1005	Life/Health Insurance	12,024	12,144	13,536
01-523-1006	Texas Workforce Commission	504	504	504
01-523-1007	Overtime	143	400	400
01-523-1009	Texas Municipal Retirement System	4,242	4,833	4,960
TOTAL PAYROLL		89,443	98,166	98,003
<b><u>OPERATING EXPENSES</u></b>				
01-523-2010	Office Supplies	153	201	250
01-523-2025	Travel & Training	21	85	1,200
01-523-2026	Uniforms	309	349	300
01-523-2035	Operating Expense	857	765	750
01-523-2065	Copier Lease	1,122	1,646	1,596
TOTAL OPERATING EXPENSE		2,462	3,046	4,096
<b><u>MAINTENANCE</u></b>				
01-523-3060	Small Machines & Equipment	60	-	-
TOTAL MAINTENANCE		60	-	-
<b><u>FIXED ASSETS</u></b>				
01-823-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
<b>TOTAL PURCHASING</b>		91,965	101,212	102,099



## DEPARTMENT: CITY SECRETARY/ASST. CITY MGR

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
City Secretary/Assistant City Mgr	1	1	1
Total City Secretary/Asst. City Mgr	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.

### Objectives & Performance Measures

- To continue Civic Clerk Agenda Trainings.
- To continue to attend Open Government Trainings to comply with the Public Information Act.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Minutes prepared	27	28	26
Ordinances published	43	67	75
Electronic agendas	27	28	26

# CITY OF ALAMO, TEXAS

## Fund: General

Department: City Secretary		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-524-1001	Salaries & Wages	42,851	49,199	65,211
01-524-1002	Fica & Medicare	3,278	3,629	4,994
01-524-1004	Worker's Compensation Ins.	127	173	161
01-524-1005	Life/Health Insurance	6,114	6,650	6,870
01-524-1006	Texas Workforce Commission	252	252	252
01-524-1009	Texas Municipal Retirement System	2,729	3,241	4,483
TOTAL PAYROLL		55,351	63,144	81,971
<b><u>OPERATING EXPENSES</u></b>				
01-524-2010	Office Supplies	98	1,000	1,000
01-524-2011	Advertising	9,449	10,000	10,000
01-524-2012	Printing	-	500	500
01-524-2015	Telephone	266	288	250
01-524-2022	Dues & Subscription	926	900	900
01-524-2025	Travel & Training	839	3,465	3,000
01-524-2035	Operating Expense	523	1,347	2,300
01-524-2036	Records Codification	2,182	3,916	5,000
01-524-2065	Copier Lease	1,002	955	1,080
TOTAL OPERATING EXPENSE		15,285	22,371	24,030
<b><u>MAINTENANCE</u></b>				
01-524-3060	Small Machines & Equipment	60	254	-
TOTAL MAINTENANCE		60	254	-
<b><u>FIXED ASSETS</u></b>				
01-524-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
<b>TOTAL CITY SECRETARY</b>		70,696	85,769	106,001

## DEPARTMENT: HUMAN RESOURCES

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Human Resource Director	1	1	1
Human Resource Clerk	0	1	1
Total HR Department	1	2	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.

### Objectives & Performance Measures

- To evaluate workflows and HR processes for increased efficiency.
- To continue employee training opportunities for employees of the City.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Number of new employees processed	49	55	60
Number of employees trained	150	160	160

# CITY OF ALAMO, TEXAS

## Fund: General

Department: Human Resources		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-525-1001	Salaries & Wages	52,381	78,838	81,548
01-525-1002	Fica & Medicare Taxes	4,007	5,894	6,384
01-525-1004	Worker's Compensation Ins.	155	384	387
01-525-1005	Life/Health Insurance	5,976	12,072	13,464
01-525-1006	Texas Workforce Commission	289	504	504
01-525-1007	Overtime	-	43	-
01-525-1009	Texas Municipal Retirement System	3,342	5,213	5,750
TOTAL PAYROLL		66,150	102,948	108,037
<b><u>OPERATING EXPENSES</u></b>				
01-525-2010	Office Supplies	1,334	1,273	1,250
01-525-2011	Advertising	-	300	300
01-525-2012	Printing	1,043	1,100	1,100
01-525-2022	Dues & Subscriptions	453	1,000	1,000
01-525-2025	Travel & Training	41	1,600	5,000
01-525-2035	Operating Expense	1,195	1,419	1,850
01-525-2065	Copier Lease	3,110	3,015	2,584
TOTAL OPERATING EXPENSE		7,176	9,707	13,084
<b><u>MAINTENANCE</u></b>				
01-525-3060	Small Machines & Equipment	1,526	173	200
TOTAL MAINTENANCE		1,526	173	200
<b><u>CONTRACTED SERVICES</u></b>				
01-525-4020	Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES		-	-	-
<b><u>CAPITAL OUTLAY</u></b>				
01-525-8071	Equipment/Machines	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-
TOTAL HUMAN RESOURCES		74,852	112,828	121,321

## DEPARTMENT: FINANCE

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
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	1
Grants Coordinator			1
Total Finance Department	4	5	6

### 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

### Objectives & Performance Measures

- To prepare a Comprehensive Annual Financial Report, meeting the requirements for GFOA award.
- To continue obtaining the "Distinguished Budget Award".
- To continue to train and cross train staff to ensure timely and accurate financial reporting.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Number of Funds Maintained	18	19	19
Number of Bank Reconciliations	216	228	228
Number of Journal entries processe	1,009	1,116	1,222
Number of Checks processed (A/P)	2,837	3,007	3,200

# CITY OF ALAMO, TEXAS

## Fund: General

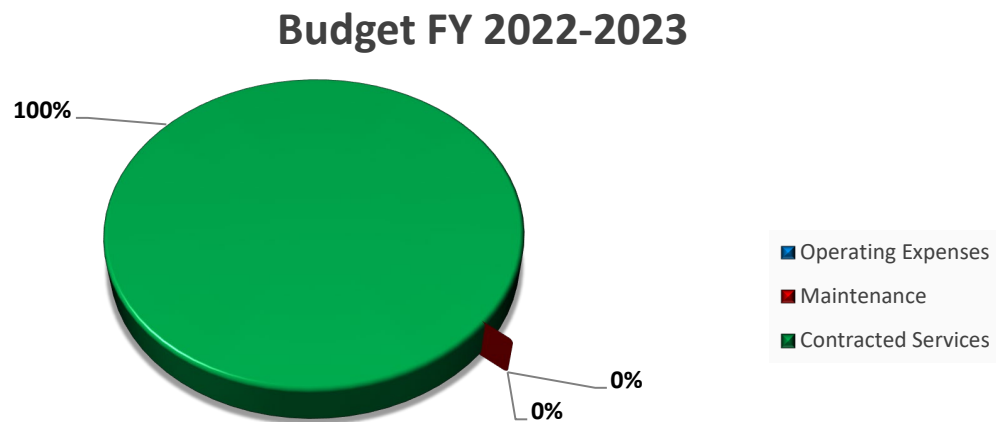
Department: Finance		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-526-1001	Salaries & Wages	121,936	187,123	248,379
01-526-1002	Fica & Medicare Taxes	9,338	14,340	18,390
01-526-1004	Worker's Compensation Ins.	357	598	738
01-526-1005	Life/Health Insurance	14,717	28,275	40,392
01-526-1006	Texas Workforce Commission	1,008	1,008	1,512
01-526-1007	Overtime	131	522	530
01-526-1009	Texas Municipal Retirement System	7,697	13,216	16,658
TOTAL PAYROLL		155,184	245,082	326,599
<b><u>OPERATING EXPENSES</u></b>				
01-526-2010	Office Supplies	2,921	3,100	3,000
01-526-2015	Telephone/Telecommunications	211	700	700
01-526-2022	Dues & Subscriptions	305	1,000	25,645
01-526-2025	Travel & Training	83	6,800	6,900
01-526-2035	Operating Expense	4,782	7,900	3,000
01-526-2065	Copier Lease	2,432	3,876	4,972
TOTAL OPERATING EXPENSE		10,734	23,376	44,217
<b><u>MAINTENANCE</u></b>				
01-526-3060	Small Machines & Equipment	1,693	1,680	1,500
TOTAL MAINTENANCE		1,693	1,680	1,500
<b><u>CONTRACTED SERVICES</u></b>				
01-526-4020	Contractual Services	8,277	9,200	11,100
TOTAL CONTRACTED SERVICES		8,277	9,200	11,100
<b><u>FIXED ASSETS</u></b>				
01-526-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
<b>TOTAL FINANCE DEPARTMENT</b>		175,888	279,338	383,416

## DEPARTMENT: TAX COLLECTION

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### 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 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>OPERATING EXPENSES</u></b>			
01-527-2010 Office Supplies	-	-	-
01-527-2025 Travel & Training	-	-	-
01-527-2035 Operating Expense	-	-	-
TOTAL OPERATING EXPENSE	-	-	-
<b><u>MAINTENANCE</u></b>			
01-527-3060 Small Machines & Equipment	-	-	-
01-527-3068 Service/Maintenance Agmt	-	-	-
TOTAL MAINTENANCE	-	-	-
<b><u>CONTRACTED SERVICES</u></b>			
01-527-4084 Tax Collection Atty	30,615	38,530	40,000
01-527-4085 Appraisal District	41,103	44,406	42,936
01-527-4086 Hidalgo County Tax	32,636	34,260	34,260
TOTAL CONTRACTED SERVICES	104,354	117,196	117,196
<b><u>FIXED ASSETS</u></b>			
01-527-8071 Equipment/Machines	-		-
TOTAL FIXED ASSETS	-	-	-
<b>TOTAL TAX COLLECTION</b>	<b>104,354</b>	<b>117,196</b>	<b>117,196</b>



## DEPARTMENT: INFORMATION TECHNOLOGY

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
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.

### Objectives & Performance Measures

- To maintain and secure critical IT infrastructure and systems that may interrupt service.
- To maintain City's technology service at an operational level.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Number of servers supported	1	1	1
Number of help cases opened	1,222	1,356	1,540

# CITY OF ALAMO, TEXAS

## Fund: General

Department: Information Technology		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-529-1001	Salaries & Wages	66,894	81,766	80,802
01-529-1002	Fica & Medicare Taxes	5,135	6,163	6,087
01-529-1004	Worker's Compensation Ins.	200	402	277
01-529-1005	Life/Health Insurance	9,003	12,144	13,536
01-529-1006	Texas Workforce Commission	532	504	504
01-529-1007	Overtime	237	260	200
01-529-1009	Texas Municipal Retirement System	4,301	5,450	5,707
TOTAL PAYROLL		86,302	106,689	107,113
<b><u>OPERATING EXPENSES</u></b>				
01-529-2010	Office Supplies	107	300	300
01-529-2015	Telephone	447	1,000	1,000
01-529-2022	Dues & Subscriptions	2,596	2,654	2,538
01-529-2025	Travel & Training	41	100	4,000
01-529-2033	Fuel	-	-	-
01-529-2035	Operating Expense	322	863	1,000
01-529-2065	Copier Lease	1,151	1,420	1,096
TOTAL OPERATING EXPENSE		4,664	6,337	9,934
<b><u>MAINTENANCE</u></b>				
01-529-3032	Vehicle Maintenance	-	500	1,000
01-529-3060	Small Machines & Equipment	132	8,700	20,000
01-529-3068	Service/Maintenance Agmt	1,713	5,000	5,000
TOTAL MAINTENANCE		1,845	14,200	26,000
<b><u>CONTRACTED SERVICES</u></b>				
01-529-4020	Contractual Services	-	35	6,600
TOTAL CONTRACTED SERVICES		-	35	6,600
<b><u>FIXED ASSETS</u></b>				
01-529-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL INFORMATION TECHNOLOGY		92,811	127,261	149,647

# CITY OF ALAMO, TEXAS

## Fund: General

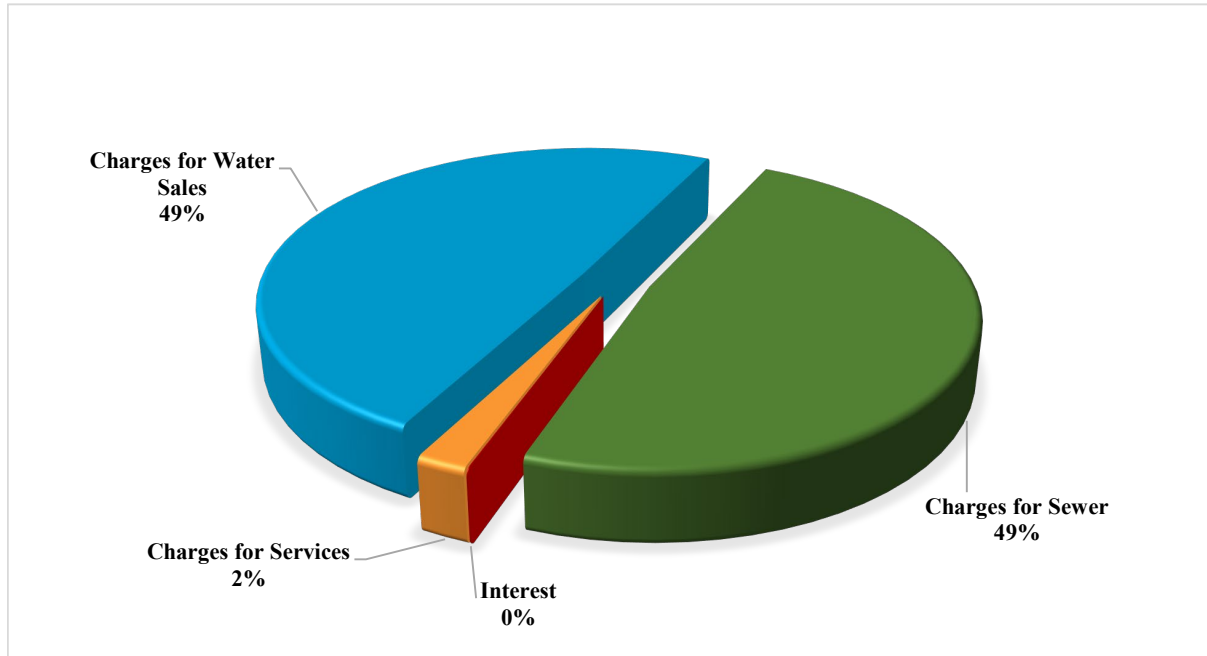
Department: Storm Water		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
01-550-1001	Salaries & Wages	94,973	102,425	-
01-550-1002	Fica & Medicare Taxes	7,266	7,693	-
01-550-1004	Worker's Compensation Ins.	281	360	-
01-550-1005	Life/Health Insurance	11,952	12,072	-
01-550-1006	Texas Workforce Commission	504	504	-
01-550-1009	Texas Municipal Retirement System	6,060	6,899	-
TOTAL PAYROLL		121,036	129,953	-
<b><u>OPERATING EXPENSES</u></b>				
01-550-2010	Office Supplies	308	501	-
01-550-2015	Telephone	384	500	-
01-550-2022	Dues & Subscriptions	18,885	21,829	-
01-550-2025	Travel & Training	1,355	2,855	-
01-550-2035	Operating Expense	685	1,496	-
01-550-2065	Copier Lease	1,151	1,346	-
TOTAL OPERATING EXPENSE		22,768	28,527	-
<b><u>MAINTENANCE</u></b>				
01-550-3060	Small Machines & Equipment	60	650	-
TOTAL MAINTENANCE		60	650	-
<b><u>CONTRACTED SERVICES</u></b>				
01-550-4020	Contractual Services	-	-	-
01-550-4046	Newsletter	-	-	-
TOTAL CONTRACTED SERVICES		-	-	-
<b><u>FIXED ASSETS</u></b>				
01-550-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
<b>TOTAL STORM WATER</b>		143,864	159,130	-

## **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

**\$5,265,600**

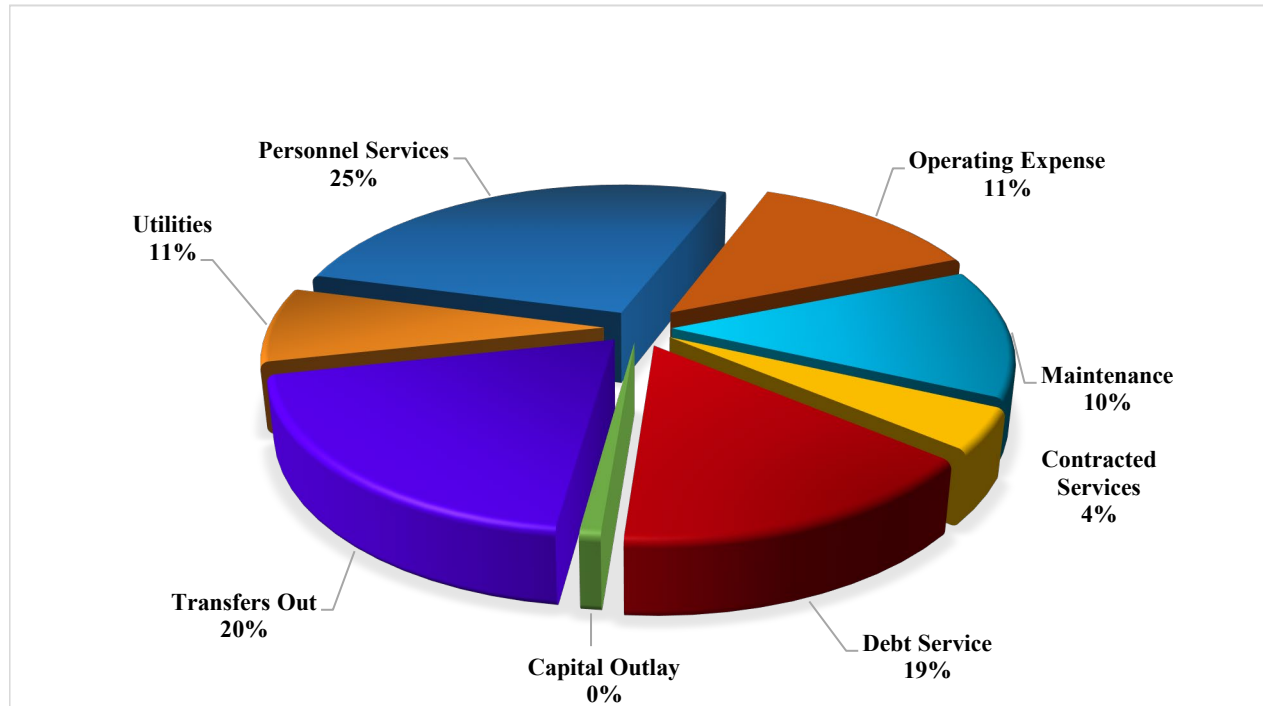


# CITY OF ALAMO, TEXAS

WATER AND SEWER REVENUES		FUND: WATER AND SEWER		
		ACTUAL 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
<b><u>CHARGES FOR SERVICES</u></b>				
03-4-4608	OTHER REVENUES	21,103	3,000	3,000
03-4-4609	TAP & CONNECTIONS	120,665	95,000	100,000
03-4-4610	METER BOX	2,081	1,600	1,600
03-4-4611	UNPLUG SEWER LINES	3,080	2,500	2,500
03-4-4612	RETURNED CHECK FEES	1,155	1,500	1,500
03-4-4613	PAYMENT EXTENSION FEE	2,070	5,000	5,000
03-4-4614	TAMPERING FEE	1,245	-	-
03-4-4638	CASH (SHORT/OVER)	(67)	-	-
TOTAL CHARGES FOR SERVICES		151,332	108,600	113,600
<b><u>CHARGES FOR WATER SALES</u></b>				
03-4-4672	WATER SALES	2,501,195	2,680,000	2,600,000
TOTAL CHARGES FOR WATER SALES		2,501,195	2,680,000	2,600,000
<b><u>CHARGES FOR SEWER</u></b>				
03-4-4682	SEWER CHARGES	2,393,030	2,708,000	2,550,000
TOTAL CHARGES FOR SEWER		2,393,030	2,708,000	2,550,000
<b><u>INTEREST</u></b>				
03-4-4704	INTEREST	1,667	2,000	2,000
TOTAL INTEREST		1,667	2,000	2,000
<b><u>TRANSFER IN/OTHER FIN</u></b>				
03-4-4800	LOSS/GAIN ON SALE OF ASSETS	-		
03-4-4871	TRANSFER FROM GENERAL FUND	-	-	-
TOTAL TRANSFER IN/OTHER FIN		-	-	-
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
03-4-4924	TWDB - GRANT	994,347	196,482	-
TOTAL TRANSFER IN/OTHER FIN		994,347	196,482	-
TOTAL REVENUES		6,041,571	5,695,082	5,265,600

## Water and Sewer Expenditure by Category

**\$5,106,786**



## 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	532,841	292,025	179,260	-	276,760	8,000	-	105,000	1,393,886
SEWER	126,358	53,698	316,000	-	-	3,500	-	15,000	514,556
WATER PLANT	274,382	152,500	98,600	28,100	-	12,000	-	132,500	698,082
SEWER PLANT	216,508	127,400		74,524		20,000			438,432
BILLING	208,374	12,496	44,827	-	-	-	-	40,000	305,697
DEBT SERVICE	-	-	-	-	499,396	-	-	-	499,396
GENERAL ADMINISTRATION	-	30,000	28,050	111,000	-	-	991,187	96,500	1,256,737
TOTAL GENERAL FUND	<b>1,358,463</b>	<b>668,119</b>	<b>666,737</b>	<b>213,624</b>	<b>776,156</b>	<b>43,500</b>	<b>991,187</b>	<b>389,000</b>	<b>5,106,786</b>



## DEPARTMENT: WATER

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Public Works Director	1	1	1
Assistant Public Works Director	1	1	1
Secretary	1	1	1
Waterworks Helper	6	6	6
Meter Reader	2	2	2
Total Water Department	11	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.

### Objectives & Performance Measures

- To continue to repair City water lines and reduce interruptions to all citizens.
- To continue to review the water facilities to ensure the system reliability.
- To continue improving customer service relations.
- To continue to improve the efficiency of operations through proper training and employee involvement.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Number of water breaks	187	196	210
Number of meter installations	168	176	200

# CITY OF ALAMO, TEXAS

## Fund: Water & Sewer

Department: Water		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
03-530-1001	Salaries & Wages	283,042	326,789	348,348
03-530-1002	Fica & Medicare Taxes	24,810	28,526	29,156
03-530-1004	Worker's Compensation Ins.	7,548	11,006	11,000
03-530-1005	Life/Health Insurance	60,356	69,042	77,194
03-530-1006	Texas Workforce Commission	2,806	672	2,772
03-530-1007	Overtime	45,963	56,269	35,000
03-530-1009	Texas Municipal Retirement System	1,761	28,048	29,371
TOTAL PAYROLL		426,286	520,352	532,841
<b><u>OPERATING EXPENSES</u></b>				
03-530-2010	Office Supplies	1,161	789	700
03-530-2013	Electricity	6,715	10,000	10,000
03-530-2015	Telephone	42,622	15,000	65,000
03-530-2025	Travel & Training	154	5,500	5,500
03-530-2026	Uniforms	2,608	4,860	2,100
03-530-2033	Fuel	33,886	44,041	30,000
03-530-2035	Operating Expense	34,109	44,677	30,500
03-530-2041	Water	189,222	379,466	252,000
03-530-2065	Copier Lease	1,264	1,225	1,225
TOTAL OPERATING EXPENSE		311,741	505,558	397,025
<b><u>MAINTENANCE</u></b>				
03-530-3028	Building Maintenance	3,688	3,000	3,000
03-530-3029	Equipment Repair	4,501	45,007	45,000
03-530-3031	Vehicle Repair	5,036	4,600	4,600
03-530-3050	Fire Hydrants	-	10,668	12,660
03-530-3060	Small Machines & Equipment	3,535	5,750	4,000
03-530-3065	Valves & Mains	8,502	16,578	60,000
03-530-3068	Service Manintenance Agreements	1,601	-	-
03-530-3080	Meter Replacement Program	26,035	33,220	50,000
TOTAL MAINTENANCE		52,898	118,823	179,260
<b><u>DEBT SERVICE</u></b>				
03-530-7747	Lease Purchase - Interest	657	121,170	84,156
03-530-7748	Lease Purchase - Principal	-	269,224	192,604
TOTAL DEBT SERVICE		657	390,394	276,760
<b><u>FIXED ASSETS</u></b>				
03-530-8070	Vehicles	-	-	-
03-530-8071	Equipment/Machines	-	5,000	8,000
TOTAL FIXED ASSETS		-	5,000	8,000
<b>TOTAL WATER DEPARTMENT</b>		791,582	1,540,127	1,393,886

## DEPARTMENT: SEWER

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Water & Wastewater Supervisor	1	1	1
Sewer Plant OP Lev/Lic A	1	1	
Sewer Plant OP Lev/Lic B	1	1	
Sewer Plant OP Lev/Lic C	1	1	1
Total Sewer Department	4	4	2

### 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.

### Objectives & Performance Measures

- To continue to repair City sewer lines in order to minimize customer service interruptions.
- To continue improving customer service relations.
- To inspect the manholes inside city limits.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Number of sewer backups	78	82	90

# CITY OF ALAMO, TEXAS

## Fund: Water & Sewer

Department: Sewer		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
03-531-1001	Salaries & Wages	123,176	151,469	66,767
03-531-1002	Fica & Medicare Taxes	15,391	18,013	6,336
03-531-1004	Worker's Compensation Ins.	5,204	6,976	2,409
03-531-1005	Life/Health Insurance	23,499	23,072	14,930
03-531-1006	Texas Workforce Commission	1,008	1,260	504
03-531-1007	Overtime	78,923	88,701	30,000
03-531-1009	Texas Municipal Retirement System	6,688	15,977	5,412
TOTAL PAYROLL		253,889	305,468	126,358
<b><u>OPERATING EXPENSES</u></b>				
03-531-2010	Office Supplies	108	-	-
03-531-2013	Electricity	110,878	116,550	-
03-531-2015	Telephone	4,922	4,896	-
03-531-2025	Travel & Training	202	4,641	2,500
03-531-2026	Uniforms	1,361	2,582	800
03-531-2033	Fuel	8,890	20,500	15,000
03-531-2034	Chemicals	38,830	53,860	30,000
03-531-2035	Operating Expense	14,619	20,364	20,398
TOTAL OPERATING EXPENSE		179,810	223,393	68,698
<b><u>MAINTENANCE</u></b>				
03-531-3028	Building Maintenance	47	140	-
03-531-3030	Equipment Maintenance	81,787	133,813	97,000
03-531-3032	Vehicle Maintenance	9,151	4,000	19,000
03-531-3060	Small Machine & Equipment	3,067	3,899	-
03-531-3065	Valves & Mains	107,465	253,000	200,000
TOTAL MAINTENANCE		201,517	394,852	316,000
<b><u>CONTRACTED SERVICES</u></b>				
03-531-4022	Permit Fees	44,853	45,224	-
03-531-4038	Testing	24,444	24,918	-
TOTAL CONTRACTED SERVICES		69,297	70,142	-
<b><u>FIXED ASSETS</u></b>				
03-531-8071	Equipment/Machines	-	-	3,500
TOTAL FIXED ASSETS		-	-	3,500
TOTAL SEWER DEPARTMENT		704,513	993,855	514,556

## DEPARTMENT: WATER PLANT

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
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).

### Objectives & Performance Measures

- To continue to review the water facilities to ensure the system reliability.
- To continue to improve the efficiency of operations through proper training and employee involvement.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Number of est. gallons treated	810,258,000	845,227,835	924,500,000

# CITY OF ALAMO, TEXAS

## Fund: Water & Sewer

Department: Water Plant		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
03-534-1001	Salaries & Wages	124,453	148,672	144,250
03-534-1002	Fica & Medicare Taxes	14,111	15,924	15,718
03-534-1004	Worker's Compensation Ins.	5,495	7,495	6,122
03-534-1005	Life/Health Insurance	13,679	22,242	37,522
03-534-1006	Texas Workforce Commission	1,174	1,260	1,260
03-534-1007	Overtime	62,159	65,916	55,000
03-534-1009	Texas Municipal Retirement System	2,379	14,069	14,510
TOTAL PAYROLL		223,450	275,578	274,382
<b><u>OPERATING EXPENSES</u></b>				
03-534-2010	Office Supplies	290	300	300
03-534-2013	Electricity	106,831	141,950	120,000
03-534-2015	Telephone	11,128	6,500	6,500
03-534-2025	Travel & Training	586	3,000	3,000
03-534-2026	Uniforms	1,679	3,324	1,500
03-534-2033	Fuel	6,729	6,000	6,000
03-534-2034	Chemicals	165,503	215,001	137,000
03-534-2035	Operating Expense	13,984	8,950	10,700
TOTAL OPERATING EXPENSE		306,730	385,025	285,000
<b><u>MAINTENANCE</u></b>				
03-534-3027	General Maintenance	21,423	21,100	30,000
03-534-3028	Building Maintenance	1,323	3,000	3,000
03-534-3030	Equipment Maintenance	64,101	70,025	61,400
03-534-3031	Vehicle Repair	195	1,000	1,000
03-534-3032	Vehicle Maintenance	927	3,738	1,700
03-534-3060	Small Machines & Equipment	3,208	5,512	1,500
03-534-3065	Valves & Mains	14,436	-	-
TOTAL MAINTENANCE		105,613	104,375	98,600
<b><u>CONTRACTED SERVICES</u></b>				
03-534-4022	Permit Fees	12,088	12,100	12,100
03-534-4038	Testing	5,961	6,900	16,000
TOTAL CONTRACTED SERVICES		18,049	19,000	28,100
<b><u>DEBT SERVICE</u></b>				
03-537-7747	Lease Purchase - Interest	-	-	-
03-534-7748	Lease Purchase - Principal	-	-	-
TOTAL CONTRACTED SERVICES		-	-	-
<b><u>FIXED ASSETS</u></b>				
03-534-8070	Vehicles	-	-	-
03-534-8071	Equipment/Machines	-	-	12,000
TOTAL FIXED ASSETS		-	-	12,000
<b>TOTAL WATER PLANT DEPARTMENT</b>		<b>653,842</b>	<b>783,978</b>	<b>698,082</b>

## DEPARTMENT: SEWER PLANT

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Sewer Plant Supervisor			1
Sewer Plant Operator			2
Total Sewer Plant Department	0	0	3

### Department Description

The Sewer 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).

### Objectives & Performance Measures

- To review the water facilities to ensure the system reliability.
- To improve the efficiency of operations through proper training and employee involvement.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023

# CITY OF ALAMO, TEXAS

## Fund: Water & Sewer

Department: Sewer Plant		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
03-534-1001	Salaries & Wages	-	-	141,226
03-534-1002	Fica & Medicare Taxes	-	-	13,032
03-534-1004	Worker's Compensation Ins.	-	-	4,817
03-534-1005	Life/Health Insurance	-	-	34,354
03-534-1006	Texas Workforce Commission	-	-	756
03-534-1007	Overtime	-	-	10,000
03-534-1009	Texas Municipal Retirement System	-	-	12,323
TOTAL PAYROLL		-	-	216,508
<b><u>OPERATING EXPENSES</u></b>				
03-534-2013	Electricity	-	-	95,000
03-534-2015	Telephone	-	-	4,100
03-534-2025	Travel & Training	-	-	2,000
03-534-2026	Uniforms	-	-	800
03-534-2033	Fuel	-	-	5,500
03-534-2034	Chemicals	-	-	20,000
03-534-2035	Operating Expense	-	-	-
TOTAL OPERATING EXPENSE		-	-	127,400
<b><u>CONTRACTED SERVICES</u></b>				
03-534-4022	Permit Fees	-	-	55,124
03-534-4038	Testing	-	-	19,400
TOTAL CONTRACTED SERVICES		-	-	74,524
<b><u>DEBT SERVICE</u></b>				
03-537-7747	Lease Purchase - Interest	-	-	-
03-534-7748	Lease Purchase - Principal	-	-	-
TOTAL CONTRACTED SERVICES		-	-	-
<b><u>FIXED ASSETS</u></b>				
03-534-8070	Vehicles	-	-	-
03-534-8071	Equipment/Machines	-	-	20,000
TOTAL FIXED ASSETS		-	-	20,000
TOTAL SEWER PLANT DEPARTMENT		-	-	438,432



## DEPARTMENT: BILLING

### Number of Authorized Full-Time Positions

Personnel	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Billing Clerk Supervisor	1	1	1
Utility Tax Clerk	1	1	1
Recep/Colls Clerk	2	3	3
Total Billing Department	4	5	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.

### Objectives & Performance Measures

- To provide customer service to our customers.
- To maintain receivables over 60 days to 1% of total accounts.

Performance Measures	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Number of Accounts Billed	5,980	6,200	6,500

# CITY OF ALAMO, TEXAS

## Fund: Water & Sewer

Department: Water Billing		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>PAYROLL</u></b>				
03-536-1001	Salaries & Wages	105,599	128,957	150,705
03-536-1002	Fica & Medicare Taxes	8,076	9,905	10,895
03-536-1004	Worker's Compensation Ins.	310	441	359
03-536-1005	Life/Health Insurance	20,917	24,144	33,660
03-536-1006	Texas Workforce Commission	1,185	1,008	1,008
03-536-1007	Overtime	3,094	1,334	1,200
03-536-1009	Texas Municipal Retirement System	5,882	9,665	10,547
TOTAL PAYROLL		145,063	175,454	208,374
<b><u>OPERATING EXPENSES</u></b>				
03-536-2010	Office Supplies	790	1,600	1,600
03-536-2016	Postage	42,123	53,909	40,000
03-536-2025	Travel & Training	121	578	578
03-536-2035	Operating Expense	5,304	6,106	6,106
03-536-2065	Copier Lease	2,512	4,212	4,212
TOTAL OPERATING EXPENSE		50,850	66,405	52,496
<b><u>MAINTENANCE</u></b>				
03-536-3060	Small Machines & Equipment	204	1,935	1,300
03-536-3068	Service/Maintenance Agmt	13,354	26,651	43,527
TOTAL MAINTENANCE		13,558	28,586	44,827
<b><u>FIXED ASSETS</u></b>				
03-536-8071	Building	-	-	-
03-539-8073	Office Equipment	-	-	-
TOTAL FIXED ASSETS		-	-	-
<b>TOTAL WATER BILLING DEPARTMENT</b>		<b>209,471</b>	<b>270,445</b>	<b>305,697</b>

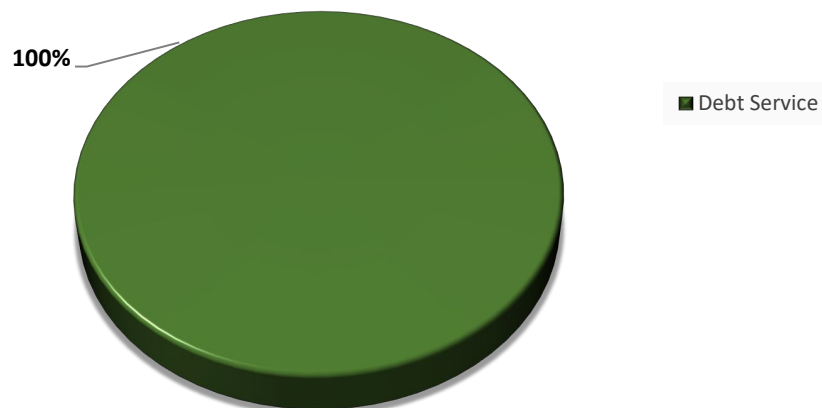
## DEPARTMENT: DEBT SERVICE

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### 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 2022-2023



# CITY OF ALAMO, TEXAS

## Fund: Water & Sewer

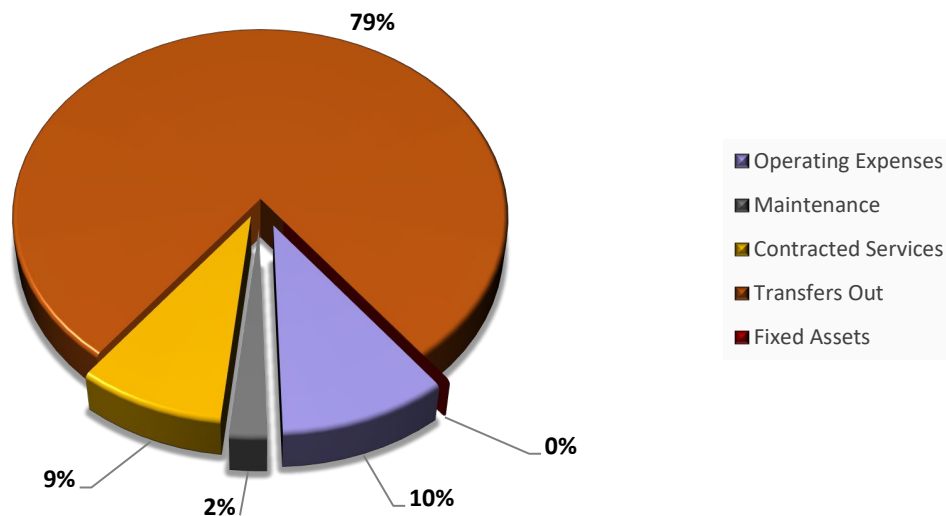
Department: Debt Service		Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<b><u>DEBT SERVICE</u></b>				
03-537-7743	Principal 2012 - Bond Series	-	33,000	-
03-537-7744	Principal 2017 - Bond Series	-	45,000	45,000
03-537-7745	Principal 2018 - Bond Series	-	215,000	220,000
03-537-7753	Interest 2012 - Bond Series	1,107	410	-
03-537-7754	Interest 2017 - Bond Series	18,593	19,009	18,430
03-537-7755	Interest 2018 - Bond Series	187,130	194,256	192,177
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		208,880	530,464	499,396
TOTAL DEBT SERVICE		208,880	530,464	499,396

## DEPARTMENT: GENERAL ADMINISTRATION

### 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 2022-2023



# CITY OF ALAMO, TEXAS

## Fund: Water & Sewer

Department: General Administration		Actual 2019-2020	Amended Budget 2020-2021	Adopted Budget 2021-2022
<b><u>OPERATING EXPENSES</u></b>				
03-538-2015	Telephone	2,911	3,000	11,500
03-538-2021	Insurance	71,226	79,300	85,000
03-538-2035	Operating Expenses	45,797	65,383	30,000
TOTAL OPERATING EXPENSE		119,934	147,683	126,500
<b><u>MAINTENANCE</u></b>				
03-538-3068	Service/Maintenance Agmt	31,242	28,050	28,050
TOTAL MAINTENANCE		31,242	28,050	28,050
<b><u>CONTRACTED SERVICES</u></b>				
03-538-4017	Legal Fees	44,160	45,000	45,000
03-538-4018	Engineering Fees	15,000	118,721	30,000
03-538-4019	Audit Fees	16,000	16,000	16,000
03-538-4020	Consulting Fees	6,489	20,000	20,000
TOTAL CONTRACTED SERVICES		81,649	199,721	111,000
<b><u>TRANSFERS OUT</u></b>				
03-538-6001	Transfer to General Fund	350,000	350,000	350,000
03-538-6003	Transfer to Debt Service Fund	646,658	644,031	641,187
TOTAL TRANSFERS OUT		996,658	994,031	991,187
<b><u>FIXED ASSETS</u></b>				
03-538-8073	Office Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
<b><u>AMORTIZATION &amp; DEPREC.</u></b>				
03-538-9002	Depreciation	592,915	-	-
03-538-9003	Amortization (Bond Fees)	7,281	-	-
TOTAL FIXED ASSETS		600,196	-	-
TOTAL GENERAL ADMINISTRATION		1,829,679	1,369,485	1,256,737

## **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 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
<b><u>TAXES</u></b>				
02-4-4001	CURRENT PROPERTY TAXES	545,698	559,449	582,000
02-4-4006	PENALTY INTEREST	16,346	10,000	11,500
02-4-4407	DELINQUENT PROPERTY TAX	22,214	20,000	20,000
TOTAL TAXES		584,258	589,449	613,500
<b><u>CHARGES FOR SERVICES</u></b>				
02-4-4608	OTHER REVENUES	-	-	-
TOTAL CHARGES FOR SERVICES		-	-	-
<b><u>INTEREST</u></b>				
02-4-4704	INTEREST EARNED	378	500	1,500
TOTAL INTEREST		378	500	1,500
<b><u>TRANSFER IN/OTHER FIN</u></b>				
02-4-4804	TRANSFER FROM AEDC	457,000	320,741	296,845
02-4-4806	TRANSFER FROM WATER & SEWER FUND	646,658	644,031	641,187
TOTAL TRANSFER IN/OTHER FIN		1,103,658	964,772	938,032
TOTAL REVENUES		1,688,294	1,554,721	1,553,032



# CITY OF ALAMO, TEXAS

## Fund: Debt Service

Department: Debt Service		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>DEBT SERVICE</u></b>				
02-537-7746	Principal 2012A - Bond Series	395,000	410,000	-
02-537-7747	Principal 2013 - Bond Series	385,000	235,000	-
02-537-7748	Principal 2019 - Bond Series	450,000	460,000	470,000
02-537-7756	Interest 2012A - Bond Series	125,013	6,867	610,000
02-537-7757	Interest 2013 - Bond Series	45,375	36,075	-
02-537-7758	Interest 2019 - Bond Series	171,331	157,682	143,731
02-537-7759	Interest 2021 - Bond Series	-	108,082	150,600
02-237-7770	Administrative Fees	1,150	5,000	5,000
TOTAL DEBT SERVICE		1,572,869	1,418,706	1,379,331
<b>TOTAL DEBT SERVICE</b>		1,572,869	1,418,706	1,379,331

## **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 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
<b><u>SALES TAX</u></b>				
13-4-4152	PALACE INN TAX REVENUES	18,060	20,000	20,000
13-4-4153	LA COPA INN TAX REVENUES	14,206	26,000	26,000
13-4-4154	ALAMO INN-HIBISCUS HOUSE	-	500	500
13-4-4155	LA QUINTA INN & SUITES	47,331	56,000	56,000
13-4-4156	CASA DEL VALLE	186	-	-
TOTAL SALES TAX		79,783	102,500	102,500
<b><u>CHARGES FOR SERVICES</u></b>				
13-4-4608	OTHER REVENUES	-	-	-
TOTAL CHARGES FOR SERVICES		-	-	-
<b><u>INTEREST</u></b>				
13-4-4704	INTEREST EARNED	309	1,000	1,000
TOTAL INTEREST		309	1,000	1,000
TOTAL REVENUES		80,092	103,500	103,500

# CITY OF ALAMO, TEXAS

## Fund: Hotel & Motel

Department: Hotel & Motel		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<b><u>OPERATING EXPENSE</u></b>				
13-511-2011	Promotional/Advertising	86,038	78,403	78,403
13-511-2022	Dues & Subscriptions	1,500	1,500	1,500
13-511-2035	Operating Expense	-	-	-
TOTAL OPERATING EXPENSE		87,538	79,903	79,903
<b><u>MAINTENANCE</u></b>				
13-511-3028	Building Maintenance	-	-	-
TOTAL MAINTENANCE		-	-	-
<b><u>CONTRACTED SERVICES</u></b>				
13-511-4099	Contracted Services	-	-	-
TOTAL MAINTENANCE		-	-	-
<b><u>PROGRAM EXPENSE</u></b>				
13-511-5057	Chamber of Commerce	23,000	23,000	23,000
TOTAL MAINTENANCE		23,000	23,000	23,000
<b>TOTAL HOTEL MOTEL</b>		110,538	102,903	102,903

# **INTRODUCTION TO DEBT**

# INTRODUCTION TO DEBT

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## **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 (.0591) of the total tax rate (.5817) or 10.16% 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 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. On November 16, 2021 the City issued General Obligation Refunding Bonds, Series 2021, in the amount of \$4,495,000. Proceeds were used to refund Revenue Bonds, Series 2012A 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 \$1,000,000 in Revenue Bonds issued on March 1, 2017 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		
2022	\$ -	\$ -	\$ -	\$ 8,680,000
2023	146,578	130,741	1,080,000	7,600,000
2024	130,741	110,403	1,135,000	6,465,000
2025	110,403	89,378	1,180,000	5,285,000
2026	89,378	69,691	1,090,000	4,195,000
2027	69,691	53,641	865,000	3,330,000
2028	53,641	42,541	620,000	2,710,000
2029	42,541	35,866	425,000	2,285,000
2030	35,866	29,041	435,000	1,850,000
2031	29,041	21,991	450,000	1,400,000
2032	16,291	14,791	460,000	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>794,069</u>	<u>656,991</u>	<u>8,680,000</u>	



**CITY OF ALAMO, TEXAS**  
**GENERAL OBLIGATION REFUNDING BONDS**  
**SERIES 2019**  
**AS OF SEPTEMBER 30, 2023**

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

<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>
9/30/2022	\$ -	\$ -	\$ 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>4,185,000</u>	

**CITY OF ALAMO, TEXAS**  
**GENERAL OBLIGATION REFUNDING BONDS**  
**SERIES 2021**  
**AS OF SEPTEMBER 30, 2023**

**FUND :** DEBT SERVICE - I&S **AMOUNT:** \$4,495,000

<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>
9/30/2022	\$ -	\$ -	\$ 4,495,000
2/15/2023	81,400	610,000	3,885,000
8/15/2023	69,200	-	3,885,000
2/15/2024	69,200	640,000	3,245,000
8/15/2024	56,400	-	3,245,000
2/15/2025	56,400	670,000	2,575,000
8/15/2025	43,000	-	2,575,000
2/15/2026	43,000	565,000	2,010,000
8/15/2026	31,700	-	2,010,000
2/15/2027	31,700	310,000	1,700,000
8/15/2027	25,500	-	1,700,000
2/15/2028	25,500	320,000	1,380,000
8/15/2028	20,700	-	1,380,000
2/15/2029	20,700	330,000	1,050,000
8/15/2029	15,750	-	1,050,000
2/15/2030	15,750	340,000	710,000
8/15/2030	10,650	-	710,000
2/15/2031	10,650	350,000	360,000
8/15/2031	5,400	-	360,000
2/15/2032	5,400	360,000	-
	<u>638,000</u>	<u>4,495,000</u>	

**REVENUE BONDS  
DEBT SCHEDULES**

**CITY OF ALAMO, TEXAS**  
**REVENUE BONDS**  
**MATURITY SCHEDULE RECAP - ALL SERIES**  
**AS OF SEPTEMBER 30, 2023**

<u>Fiscal Year</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding 30-Sep</u>
2022	\$ -	\$ -	\$ 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	-
	<u>2,874,171</u>	<u>10,690,000</u>	

**CITY OF ALAMO, TEXAS**  
**WATERWORKS & SEWER SYSTEM REVENUE BOND**  
**SERIES 2017**  
**AS OF SEPTEMBER 30, 2023**

**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	\$ -	\$ -	\$ 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>162,251</u>	<u>775,000</u>	

**CITY OF ALAMO, TEXAS  
WATERWORKS & SEWER BOND  
SERIES 2018  
AS OF SEPTEMBER 30, 2023**

<b>FUND :</b>		<u>WATER AND SEWER</u>	<b>AMOUNT:</b>	<u>\$10,335,000</u>
<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>	
9/30/2021	\$ -	\$ -	\$	9,915,000
2/1/2023	91,638	-		9,915,000
8/1/2023	90,516	220,000		9,695,000
2/1/2024	90,516	-		9,695,000
8/1/2024	89,147	230,000		9,465,000
2/1/2025	89,147	-		9,465,000
8/1/2025	87,596	235,000		9,230,000
2/1/2026	87,596	-		9,230,000
8/1/2026	85,808	245,000		8,985,000
2/1/2027	85,808	-		8,985,000
8/1/2027	83,844	255,000		8,730,000
2/1/2028	83,844	-		8,730,000
8/1/2028	80,906	365,000		8,365,000
2/1/2029	80,906	-		8,365,000
8/1/2029	77,835	370,000		7,995,000
2/1/2030	77,835	-		7,995,000
8/1/2030	74,629	375,000		7,620,000
2/1/2031	74,629	-		7,620,000
8/1/2031	71,260	385,000		7,235,000
2/1/2032	71,260	-		7,235,000
8/1/2032	67,770	390,000		6,845,000
2/1/2033	67,770	-		6,845,000
8/1/2033	64,155	395,000		6,450,000
2/1/2034	64,155	-		6,450,000
8/1/2034	60,369	405,000		6,045,000
2/1/2035	60,369	-		6,045,000
8/1/2035	56,474	410,000		5,635,000
2/1/2036	56,474	-		5,635,000
8/1/2036	52,442	420,000		5,215,000
2/1/2037	52,442	-		5,215,000
8/1/2037	48,249	430,000		4,785,000
2/1/2038	48,249	-		4,785,000
8/1/2038	43,964	435,000		4,350,000
2/1/2039	43,964	-		4,350,000
8/1/2039	39,559	445,000		3,905,000
2/1/2040	39,559	-		3,905,000
8/1/2040	35,032	455,000		3,450,000
Thereafter	252,290	3,450,000		-
	<u>2,728,002</u>	<u>9,915,000</u>		

# **CAPITAL EXPENDITURES**

## CAPITAL EXPENDITURES/EXPENSES

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

<b>Fund</b>	<b>Department</b>	<b>Amount</b>	<b>Description</b>
General	Administration	\$ 45,120	Outdoor Christmas Deco
		45,120	
General	Police Dept	211,780	Police vehicles
		32,917	Body Armor
		71,311	Portable scan radios & equip
		316,008	
General	Fire Dept	39,959	Vehicle
		94,097	Bunker Gear
		78,337	Junior engine
		212,393	
General	Streets	85,964	Vehicle
		5,264	Equipment
		88,753	John Deere Utility tractor
		179,980	
<b>Total General Fund</b>		<b>\$ 753,502</b>	
Enterprise	Water	\$ 60,724	Vehicles
Enterprise	Water	93,000	Bachoe loader
		153,724	
<b>Total Enterprise</b>		<b>\$ 153,724</b>	
<b>Total</b>		<b>\$ 907,226</b>	



# 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	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
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	70,000
<b>Total General Fund</b>	<b>\$ 100,000</b>	<b>\$ 125,000</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 145,000</b>
Waste Water Treatment Plant	\$ 500			\$ -	\$ -
Equipment	5,000	-	-	-	-
Meter Replacement program	50,000	50,000	50,000	50,000	50,000
Fire Hydrant	12,660	12,660	12,660	12,660	12,660
Valves & Mains - Water	60,000	100,000	100,000	100,000	100,000
Valves & Mains - Sewer	200,000	100,000	100,000	100,000	100,000
Sewer line - lift station	-	-	-	-	-
Valves & Mains - Waterplant	-	-	-	-	-
<b>Total Enterprise Fund</b>	<b>\$ 328,160</b>	<b>\$ 262,660</b>	<b>\$ 262,660</b>	<b>\$ 262,660</b>	<b>\$ 262,660</b>
<b>Combined Total Operating Impact</b>	<b>\$ 428,160</b>	<b>\$ 387,660</b>	<b>\$ 402,660</b>	<b>\$ 402,660</b>	<b>\$ 407,660</b>

**PERSONNEL SUMMARY  
STAFFING BY DEPARTMENT**

# City of Alamo

## Number of Authorized Positions

### Fiscal Year 2021, 2022, 2023

Fund/Department	FY 20-21		FY 21-22		FY 22-23	
	F/T	P/T	F/T	P/T	F/T	P/T
<b>GENERAL FUND</b>						
Planning and Community Development	4		5		6	
Police	47		47		48	
Municipal Court	2		2		2	
Library	7		7		6	
Fire	21		22		22	
Parks & Recreation	9	6.5	9	6.5	11	6.5
Streets and Sanitation	16		16		16	
Museum	1		1		1	
Public Information	-		1	-	1	-
Swimming Pool		2.5		2.5		2.5
City Manager	2		2		1	
Purchasing	2		2		2	
City Secretary/Assistant City Mgr	1		1		1	
Human Resources	1		2		2	
Finance	4		5		6	
Information Technology	2		2		2	
Storm Water	2		2		-	
<b>TOTAL GENERAL FUND</b>	<b>121</b>	<b>9</b>	<b>126</b>	<b>9</b>	<b>127</b>	<b>9</b>
<b>WATER AND SEWER FUND</b>						
Water	11		11		11	
Sewer	4		4		2	
Water Plant	5		5		5	
Sewer Plant					3	
Utility Billing	4		5		5	
<b>TOTAL WATER &amp; SEWER FUND</b>	<b>24</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>26</b>	<b>-</b>
<b>TOTAL ALL FUNDS</b>	<b>145</b>	<b>9</b>	<b>151</b>	<b>9</b>	<b>153</b>	<b>9.0</b>

# City of Alamo

## Staffing by Department

### Fiscal Year 2021, 2022, 2023

Department/Position	FY 20-21		FY 21-22		FY 22-23	
	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		1	
Storm Water Specialist					1	
<b>Total</b>	<b>4</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>6</b>	<b>-</b>

##### Police

Police Chief	1		1		1	
Captain	-		-		1	
Criminal/Investigator	4		4		4	
Patrol Sergeant	6		6		5	
Police Officers	23		23		24	
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	
<b>Total</b>	<b>47</b>		<b>47</b>		<b>48</b>	

##### Municipal Court

Municipal Court Clerk	1		1		1	
Deputy Court Clerk	1		1		1	
<b>Total</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>

##### Library

Library Director	1		1		1	
Library Supervisor					1	
Library Clerk	6		6		4	
<b>Total</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>6</b>	<b>-</b>

##### Fire

Fire Chief	1		1		1	
Fire Marshal	1		1		1	
Lieutenant			4		4	
Fire Fighter	17		14		14	
Secretary	1		1		1	
Fire Equipment Mechanic	1		1		1	
<b>Total</b>	<b>21</b>	<b>-</b>	<b>22</b>	<b>-</b>	<b>22</b>	<b>-</b>

# City of Alamo

## Staffing by Department

### Fiscal Year 2021, 2022, 2023

Department/Position	FY 20-21		FY 21-22		FY 22-23	
	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		8	
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
Youth Director	1		1		1	
Program Supervisor				0.5		
Sports Coordinator				0.5		
Activities Coordinator				0.5		
<b>Total</b>	<b>9</b>	<b>4</b>	<b>9</b>	<b>5</b>	<b>11</b>	<b>4</b>

#### 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	3		3		3	
Mechanic	1		1		1	
Education Specialist	1		1		1	
<b>Total</b>	<b>16</b>	<b>-</b>	<b>16</b>	<b>-</b>	<b>16</b>	<b>-</b>

#### Museum

Museum Director	1		1		1	
<b>Total</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>

#### Public Info

Public Information	-		1		1	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>

#### Swimming Pool

Swimming Pool Manager		0.5		0.5		0.5
Lifeguards		2		2		2
<b>Total</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>

# City of Alamo

## Staffing by Department

### Fiscal Year 2021, 2022, 2023

Department/Position	FY 19-20		FY 20-21		FY 21-22	
	F/T	P/T	F/T	P/T	F/T	P/T
<b>City Manager</b>						
City Manager	1		1		1	
Executive Secretary	1		1		1	
<b>Total</b>	<b>2</b>		<b>2</b>		<b>2</b>	
<b>Purchasing</b>						
Purchasing Agent	1		1		1	
Custodian	1		1		1	
<b>Total</b>	<b>2</b>		<b>2</b>		<b>2</b>	
<b>City Secretary</b>						
City Secretary/Assistant City Mgr	1		1		1	
<b>Total</b>	<b>1</b>		<b>1</b>		<b>1</b>	
<b>Human Resources</b>						
Human Resources Director	1		1		1	
Human Resources Clerk					1	
<b>Total</b>	<b>1</b>		<b>1</b>		<b>2</b>	
<b>Finance</b>						
Finance Director	1		1		1	
Accountant Supervisor	1		1		1	
Grant Coordinator					1	
Accounts Payable/Payroll Clerk	1		2		2	
Finance Clerk	1		1		1	
<b>Total</b>	<b>4</b>		<b>5</b>		<b>6</b>	
<b>Information Technology</b>						
IT Director	1		1		1	
Computer Technology	1		1		1	
<b>Total</b>	<b>2</b>		<b>2</b>		<b>2</b>	
<b>Storm Water</b>						
Special Projects Director	1		1			
Storm Water Specialist	1		1			
<b>Total</b>	<b>2</b>		<b>2</b>		<b>-</b>	
<b>TOTAL GENERAL FUND</b>	<b>121</b>	<b>9</b>	<b>126</b>	<b>9</b>	<b>127</b>	<b>9</b>

# City of Alamo

## Staffing by Department

### Fiscal Year 2021, 2022, 2023

Department/Position	FY 20-21		FY 21-22		FY 22-23	
	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		1	
Secretary	1		1		1	
Waterworks Helper	6		6		6	
Meter Reader	2		2		2	
<b>Total</b>	<b>11</b>		<b>11</b>		<b>11</b>	

##### 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			
Sewer Plant OP Lev/Lic C	1		1			
<b>Total</b>	<b>4</b>		<b>4</b>		<b>2</b>	

##### Water Plant

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

##### Sewer Plant

Sewer Plant Supervisor					1	
Sewer Plant Operator					2	
<b>Total</b>	<b>-</b>		<b>-</b>		<b>3</b>	

##### Billing

Billing Clerk Supervisor	1		1		1	
Utility Tax Clerk	1		1		1	
Recep/Colls Clerk	2		3		3	
<b>Total</b>	<b>4</b>		<b>5</b>		<b>5</b>	

TOTAL WATER & SEWER FUND	24	-	25	-	26	-
<b>TOTAL ALL FUNDS</b>	<b>145</b>	<b>9</b>	<b>151</b>	<b>9</b>	<b>153</b>	<b>9</b>

# **APPENDIX**

Adopting Budget Ordinance

Tax Rate Ordinance

Fund Relationships

2022 Effective Tax Rate Worksheet

2022 Rollback Tax Rate Worksheet

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

Top Ten Taxpayers

Budget Glossary



**ORDINANCE 77-10-22**

**AN ORDINANCE OF THE CITY OF ALAMO, TEXAS, ADOPTING THE 2022-2023 FISCAL YEAR BUDGET FOR THE CITY OF ALAMO, TEXAS FOR OCTOBER 1, 2022 TO SEPTEMBER 30, 2023. 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 2022-2023 fiscal year. Such Budget to be effective October 1, 2022; 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 2022-2023 as set out in **EXHIBIT 1** attached hereto and made a part hereof, which is effective October 1, 2022 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 6<sup>th</sup> day of September 2022.

Signed this the 21<sup>st</sup> day of September, 2022.

**CITY OF ALAMO, TEXAS**


  
Diana Martinez, Mayor

**ATTEST:**

  
Alexandra Rangel, City Secretary



**APPROVED AS TO FORM ONLY:**

  
Rick Palacios, City Attorney

ORDINANCE NO. 58-09-22

AN ORDINANCE SETTING THE TAX RATE AND TAX LEVY FOR THE CITY OF ALAMO, TEXAS FOR THE TAX YEAR 2022 AND THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2022 AND ENDING ON SEPTEMBER 30, 2023, 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 2022 and the fiscal year beginning October 1, 2022 and ending September 30, 2023 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 -----.5226

PORTION TO THE DEBT SERVICE FUND -----.0591

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.**


**THE TAX RATE WILL EFFETIVELY BE RAISED BY 9.42 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$12.40.**

**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 6<sup>th</sup> day of September, 2022.


CITY OF ALAMO, TEXAS

  
Diana Martinez, Mayor

ATTEST:

  
Alexandra Rangel, City Secretary

APPROVED AS TO FORM ONLY:

  
Rick Palacios, City Attorney



# FUND STRUCTURE

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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

### 2022 Tax Rate Calculation Worksheet

#### Taxing Units Other Than School Districts or Water Districts

Form 50-856

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 District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 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). <sup>1</sup>	\$ 804,247,009
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 125,934,709
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 678,312,300
4.	<b>2021 total adopted tax rate.</b>	\$ 0.5817 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b> A. Original 2021 ARB values: ..... \$ 0 B. 2021 values resulting from final court decisions: ..... - \$ 0 C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2021 ARB certified value: ..... \$ 2,794,736 B. 2021 disputed value: ..... - \$ 419,210 C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 2,375,526
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 2,375,526



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 680,687,826
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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 2022 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2021 market value: ..... \$ 980,554 <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ 1,786,475 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 2,767,029
11.	<b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. <b>A. 2021 market value:</b> ..... \$ 0 <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 2,767,029
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 38,340,916
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 639,579,881
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,720,436
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 5,666
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 3,726,102
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> 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. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 915,375,367 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 46,566,370 <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 868,808,997

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. 2022 taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ <u>5,687,250</u> <b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ <u>0</u> <b>C. Total value under protest or not certified.</b> Add A and B.	         \$ <u>5,687,250</u>
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>137,017,239</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>737,479,008</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>187,780</u>
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>30,592,431</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>30,780,211</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>706,698,797</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.5272</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

# 2022 Rollback Tax Rate Worksheet

## City of Alamo

### SECTION 2: Voter-Approval Tax Rate

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:

- 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.

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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ 0.5102 /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 680,687,826

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 3,472,869
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>	
	<b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> 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 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 4,875	
	<b>B. 2021 taxes in TIF.</b> 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 2022 captured appraised value in Line 18D, enter 0. .... - \$ 101,936	
	<b>C. 2021 transferred function.</b> 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	
	<b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ -97,061	
	<b>E. Add Line 30 to 31D.</b>	\$ 3,375,808
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 706,698,797
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.4776 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	<b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0	
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<b>A. 2022 indigent health care expenditures.</b> 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0	
	<b>B. 2021 indigent health care expenditures.</b> 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. .... - \$ 0	
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0 /\$100



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose ..... \$ _____ 0 <b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure 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. .... \$ _____ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> ..... \$ _____ 0/\$100 <b>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</b> ..... \$ _____ 0/\$100 <b>E. Enter the lesser of C and D. If not applicable, enter 0.</b> ..... \$ _____ 0/\$100	
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ _____ 0 <b>B. 2021 eligible county hospital expenditures.</b> 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. .... \$ _____ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> ..... \$ _____ 0/\$100 <b>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</b> ..... \$ _____ 0/\$100 <b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b> ..... \$ _____ 0/\$100	
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. <b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ _____ 0 <b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. .... \$ _____ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b> ..... \$ _____ 0.0000/\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> ..... \$ _____ 0.0000/\$100	
39.	<b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.4776/\$100
40.	<b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. <b>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any.</b> Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ _____ 965,000 <b>B. Divide Line 40A by Line 32 and multiply by \$100</b> ..... \$ _____ 0.1365/\$100 <b>C. Add Line 40B to Line 39.</b> ..... \$ _____ 0.6141/\$100	
41.	<b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.6355/\$100

## 2022 Additional Sales Tax Rate Worksheet City of Alamo

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ 0 /\$100
42.	<b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> 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.  <b>A. Debt</b> 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ 437,300 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 437,300
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ 437,300
45.	<b>2022 anticipated collection rate.</b> <b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 % <b>B.</b> Enter the 2021 actual collection rate. .... 100.24 % <b>C.</b> Enter the 2020 actual collection rate. .... 102.79 % <b>D.</b> Enter the 2019 actual collection rate. .... 101.36 % <b>E.</b> 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%. <sup>31</sup>	100.24 %
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 436,252
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 737,479,008
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0591 /\$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.6946 /\$100
D49.	<b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

## CITY OF ALAMO

### ANALYSIS OF TAX RATE PER \$100 VALUATION

<u>Fiscal Year</u>	<u>Maintenance &amp; Operation Tax Rate</u>	<u>Interest &amp; Sinking (Debt Service) Tax Rate</u>	<u>Total Tax Rate</u>
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
2022-2023	0.5226	0.0591	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>
2018	2019	634,860,998	100
2019	2020	681,467,762	100
2020	2021	729,203,764	100
2021	2022	813,901,546	100
2022	2023	921,198,985	100

#### Data sources:

Hidalgo County Tax Office

[www.hidalgoad.org](http://www.hidalgoad.org)

# City of Alamo, Texas

## Top Ten Taxpayers

### Tax Year 2022

TAXPAYER	ASSESSED VALUATIONS	%
Wal-Mart Real Estate Bus Trust	14,966,987	1.62%
Kim-Taek & Nancy Vargas Trusts	14,308,024	1.55%
AEP Texas Inc	10,255,140	1.11%
H E Butt Grocery Company	6,654,189	0.72%
Wilder Corporation of Delaware	6,475,477	0.70%
Wal-Mart Stores Texas, LLC	6,190,520	0.67%
Guardia Family, LP	6,452,228	0.70%
DCTN3 Texas Portfolio, LLC	5,190,000	0.56%
MHC Alamo Palms, LLC	4,489,974	0.49%
Touchstone Realty ALMO, LLC	4,348,764	0.47%
	<u>79,331,303</u>	8.61%
TOTAL ASSESSED VALUATIONS:	<u><u>921,198,985</u></u>	

Data source: Hidalgo County Appraisal District.

# BUDGET GLOSSARY

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**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

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**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 1<sup>st</sup> and ends on September 30<sup>th</sup>.

**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

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**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

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**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 1<sup>st</sup> 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.