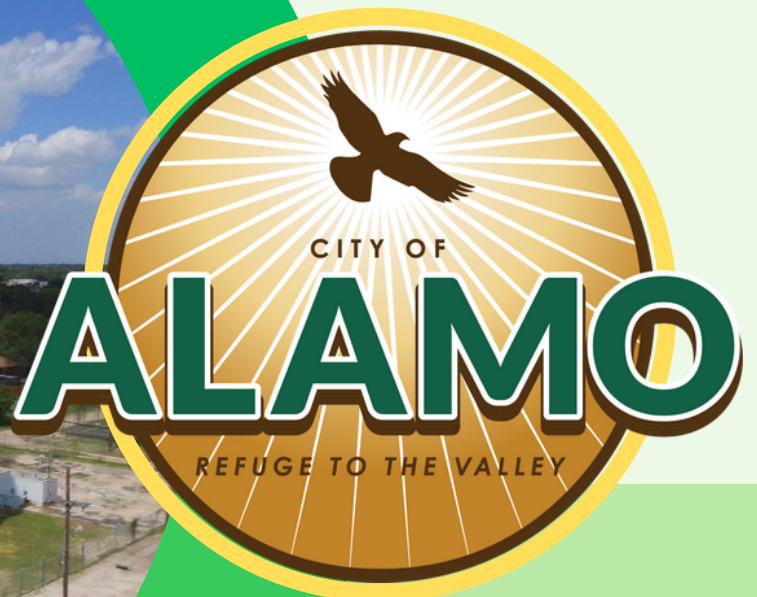




CITY OF ALAMO, TEXAS

ADOPTED BUDGET

FISCAL YEAR
2023-2024



City of Alamo
Fiscal Year 2023-2024
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 2023 Budget.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$482,190, which is 11.65 percent increase from last year. The property tax revenue to be raised from new property added to the tax roll this year is \$377,957.

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

AGAINST: None

PRESENT and not voting: None

ABSENT: None

Property Tax Rate Comparison

	<u>2023-2024</u>	<u>2022-2023</u>
Property Tax Rate:	\$0.5801/100	\$0.5817/100
No New Revenue Tax Rate	\$0.5198/100	\$0.5272/100
Voter Approval Tax Rate:	\$0.5802/100	\$0.5953/100
Effective Maintenance & Operations Tax Rate:	\$0.5191/100	\$0.5226/100
Debt Tax Rate:	\$0.0610/100	\$0.0591/100

CITY OF ALAMO

City Officials

Mayor

J.R. Garza

Commissioners

Oscar Salinas, Mayor Pro-Tem

Pete Morales

Roel Moreno, Jr.

Arturo "AJ" Garcia

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, 2022

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, 2022**. 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
2023-2024 FISCAL YEAR BUDGET
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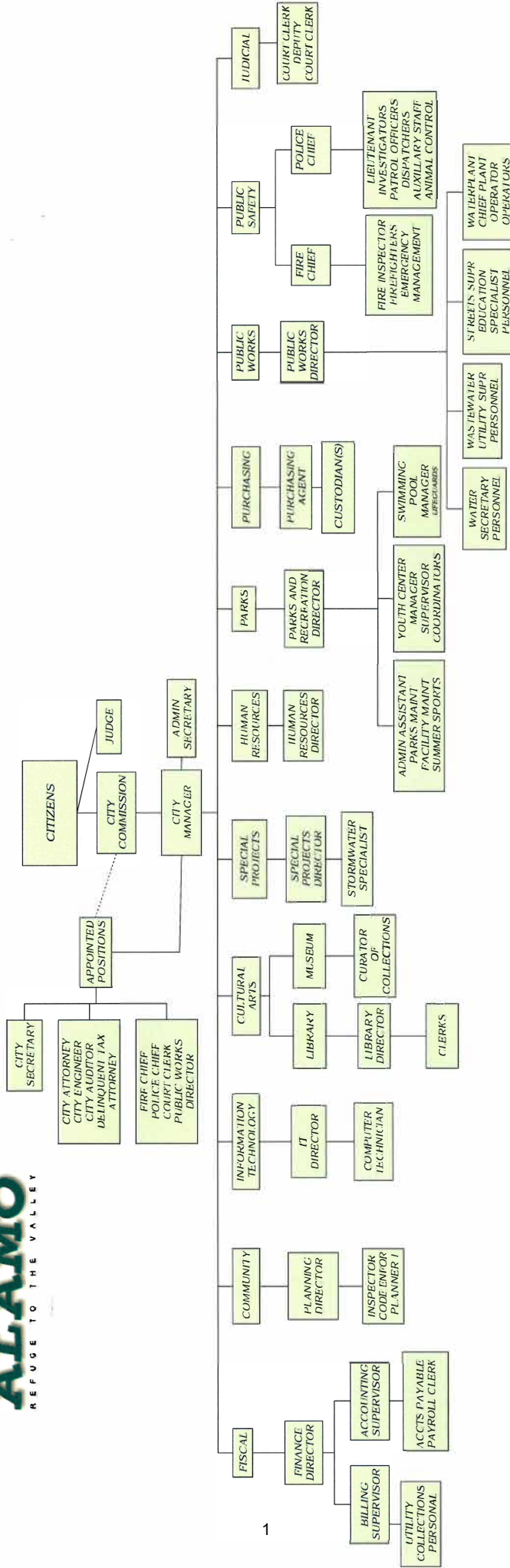
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CITY OF ALAMO ORGANIZATIONAL CHART



HISTORY & DEVELOPMENT OF ALAMO, TEXAS

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



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



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

HISTORY & DEVELOPMENT OF ALAMO, TEXAS



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

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

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

Today Alamo finds itself in the middle of the McAllen-Edinburg-Mission metropolitan area. The City's population has grown to reach an estimated 19,679 in 2018. Long known to many as the "Land of Two Summers" because of its mild climate, Alamo has attracted winter residents from northern latitudes, winter after winter, generation after generation. It is a place where our unique history and culture diversity creates a positive environment for many years to come.



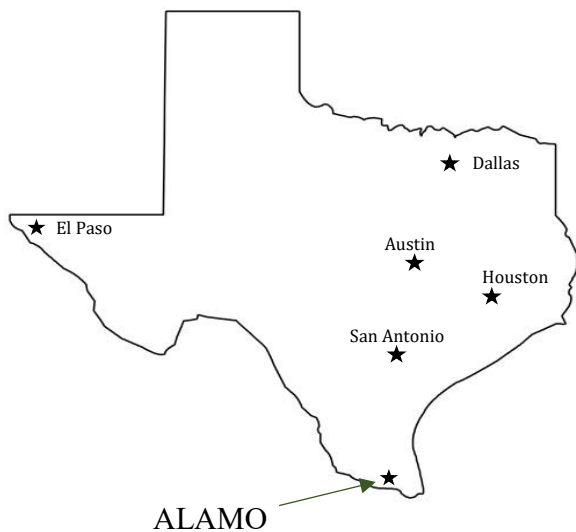
Actual picture of the Alamo Train Wreck
published in the Mid Valley News

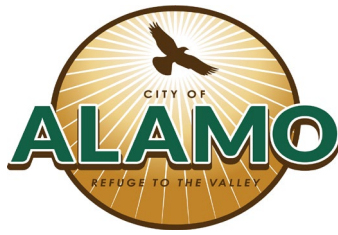
COMMUNITY PROFILE

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

Estimated Distance to other Texas Cities

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





CITY MANAGER'S MESSAGE

September 22, 2023

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

Re: 2023-2024 Budget

Dear Honorable Mayor and City Council Members:

I am pleased to submit the adopted budget for the fiscal year, which begins October 1, 2023, and ends September 30, 2024 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 2023-2024 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.

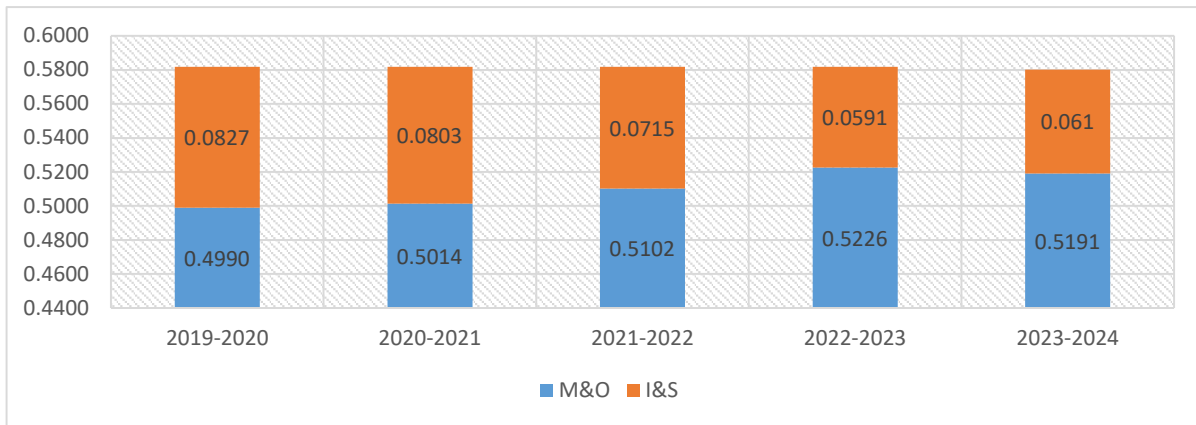
Budget Highlights

- The property tax rate was lowered; tax rate is \$.5801 per \$100 assessed valuation.
- Police department was awarded the Stonegarden grant (\$150,000).
- 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.
- Continued funding to the Streets Department for City street improvements (\$50,000).
- Added maintenance personnel for parks and recreation department.
- Added 1 Full-time network technician position.
- A five percent (5%) increase in health insurance for full time employees.
- Vision insurance for full time employees.
- Dental insurance for full time employees.
- A 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 \$14,418,798 in revenues and transfers in and \$14,418,798 in expenditures and transfers out. Our unreserved fund balance as of September 30, 2022 is \$8,535,154. 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 2023-2024 proposed budget was prepared with an ad valorem property tax rate of \$.5801 per \$100 of assessed taxable value of \$1,077,465,269; the ad valorem property tax rate for the fiscal year 2022-2023 was \$0.5817 per \$100.00 of assessed taxable value. The assessed taxable value increased by 17% over the prior year of 2022-2023. The City's no new revenue tax rate is \$.5198.

Analysis of Tax Rate per \$100 Valuation

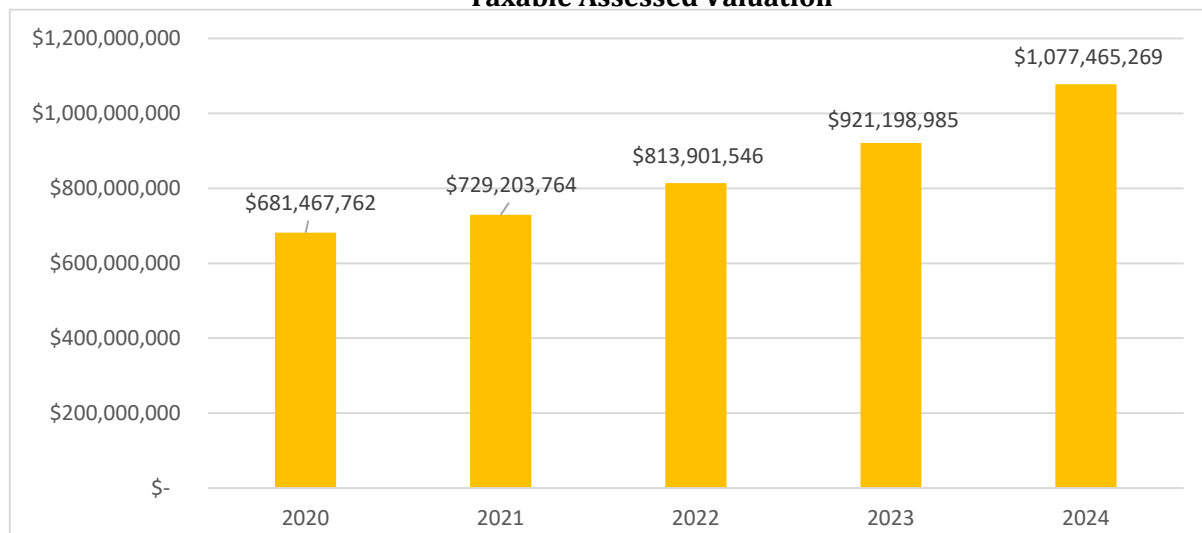


Property Tax Rate

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 \$.5801/\$100. Of the total property tax rate, \$.5191 cents is dedicated to the General Fund maintenance and operations, and \$.0610 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 2023-2024 the city's net taxable valuation increased 17%, compared to the prior year. The City of Alamo's average residential value is \$130,266, compared to prior year of \$113,588.

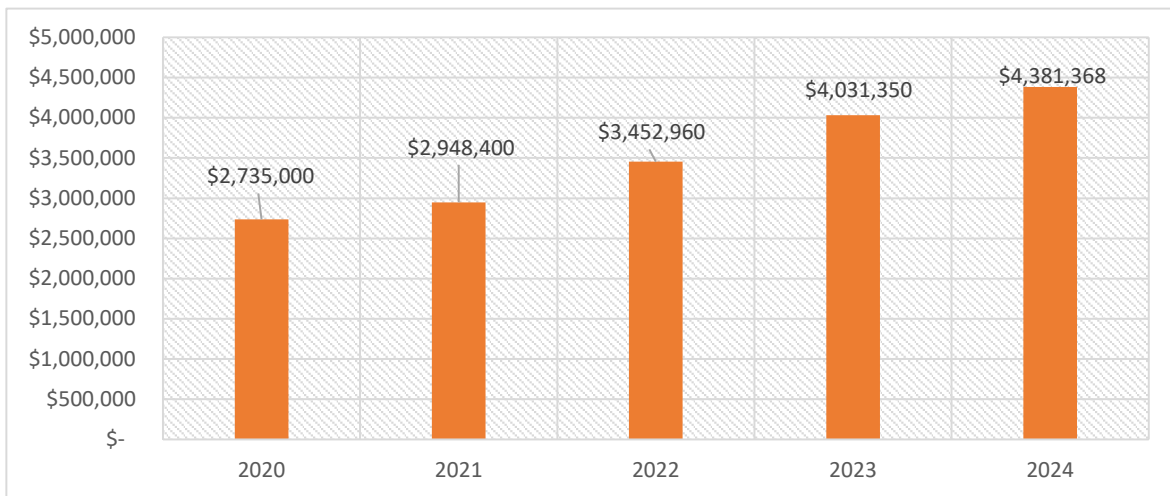
Taxable Assessed Valuation



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 9% more than projected from the prior years. The sales tax revenue has steadily increased due to city growth and the overall economic conditions impacted in our surrounding cities. The City continues to take a conservative approach in projecting its sales tax revenue. The chart below illustrates the historical trend of sales tax collections in the City of Alamo.

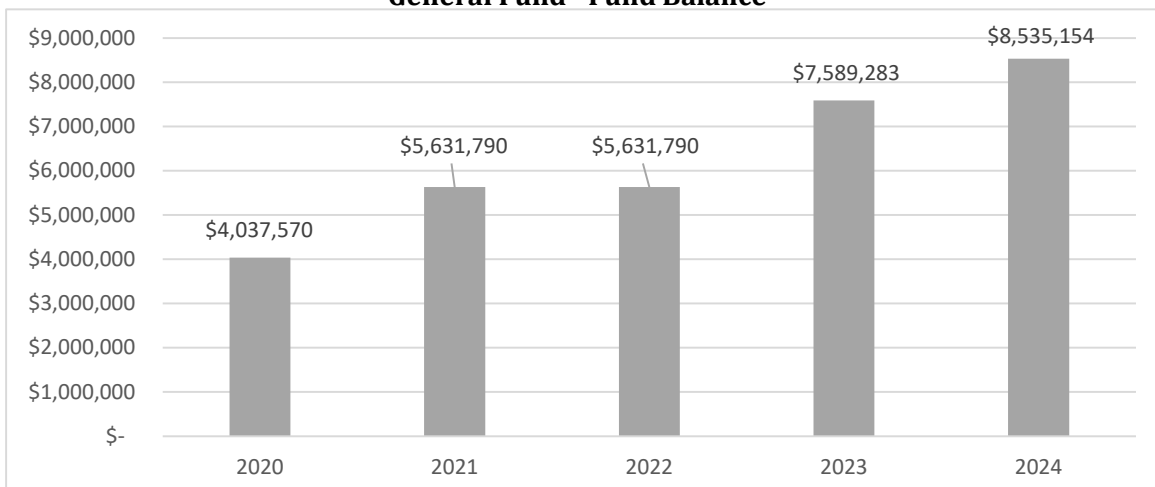
Sales Tax Revenue



Fund Balance

The operating General Fund expenditures for 2023-2024 are \$14,418,798. The General Fund projected unassigned Fund Balance at the end of September 30, 2023 and September 30, 2024 is \$8,535,154 or approximately 59% of operating expenditures. The City's policy is to maintain a fund balance of at least 25% of the projected expenditures.

General Fund - Fund Balance



Hotel Occupancy Tax Fund

The City of Alamo collects hotel tax on room rates charged by hotel/motels located within the City limits. The hotel tax is specifically authorized by state statute, and the tax revenue collected is restricted for the purpose of the promotion of the City. Hotel/motel occupancy tax revenues and expenditures are recognized in this fund. Anticipated revenues for Fiscal Year 2023-2024 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 2023-2024 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 \$ 10,448,742 with \$9,275,000 for principal and \$1,173,742 for interest expense. The tax rate to meet these obligations is \$.0610 per \$100 valuation.

Utility Fund

The total projected Utility Fund revenues for Fiscal Year 2023-2024 are \$5,477,600. This budget includes the Councils water and sewer rates to remain the same. 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 2023-2024 due to the region's continued drought. The operating expenses for the Water Sewer Fund are \$5,478,044, which funds operations and capital outlay and includes a \$996,983 transfer-out to the General Fund and Debt Service Fund. The Utility Fund's operating expense is approximately 7% 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 \$ 13,091,077 with \$10,425,000 for principal and \$2,666,077 for interest expense.

Accomplishments of FY 2022-2023

The City of Alamo has accomplished the following goals during fiscal year 2022-2023:

- Awarded Operation Stone Garden grant for the purchase of one patrol vehicle for the police department.
- Awarded Borderstar grant for the police department.
- Acquired 2 Fire Pumper Trucks through the Bond Series 2023.
- Improved and upgraded the neighborhood parks.
- Submitted and received the GFOA Budget Award.
- Made all long-term general and revenue obligation debt payments.

Major Goals for Fiscal Year 2023-2024

The major goals for Fiscal Year 2023-2024 are presented below:

- The City of Alamo will host the centennial festival.
- Improvements to various streets within the city.
- Design and construction for Fire Station #1.
- Continue to provide an adequate level of public safety, public works, and general administration services to our citizens.
- Continue to 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 2023-2024 budget continues our firm commitment to fiscal discipline. We believe the City of Alamo will be able to deliver all needed services. We will continue to plan ahead by developing a draft budget for next year, to be used for improvement in efficiencies and to be prepared for any unforeseen event.

I want to thank the Mayor and City Council for their guidance and decisions made during the budget work sessions. I appreciate their cooperation to achieve and fund the level of services to the City.

Respectfully submitted,



Robert L. Salinas, City Manager
City of Alamo

FISCAL PRINCIPLES & POLICIES

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

Financial Planning

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

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

Controls

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

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

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

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

Investments

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

Purchasing

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

BUDGET PROCESS

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

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

BUDGET PROCESS CONT'D

BUDGET AMENDMENT PROCESS AND BUDGET CONTROL

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

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

BASIS OF BUDGETING

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

BUDGET CALENDAR

DATE	RESPONSIBILITY	ACTION REQUIRED
May 12, 2023	Finance	Set Budget Review dates and email Department Heads to advise them about their meeting time.
June 1, 2023	City Manager/Finance/Department Heads	Department Heads meet with City Manager and Finance Director to review budget requests to prioritize requests before presenting to City Commission.
June 20, 2023	City Manager/Finance/Department Heads	Department Heads meet with City Manager and Finance Director to review budget requests to prioritize requests before presenting to City Commission.
June 20, 2023	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, 2023	Hidalgo County Appraisal District	Receipt of Certified Appraisal Roll from Hidalgo County Appraisal District.
July 24, 2023	Finance	Finalize Preliminary Budget Figures
August 3, 2023	Finance/Hidalgo County Tax Office	Calculation of Effective Tax Rate
August 15, 2023	City Council	Consideration and action on the 2023 effective tax rate, rollback rate, and the
August 9, 2023	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 1
August 24, 2023	City Council, City Manager, Department Heads & Citizenry	Budget Workshop No. 2
August 23, 2023	Finance/Hidalgo County Tax Office	Publish Notice of 2023 Tax Year Proposed Property Tax Rate for City of Alamo.
August 23, 2023	Finance	Publish Notice of Public Hearing on Proposed Budget for FY 2023-2024.
September 19, 2023	City Council, Citizenry	Hold Public Hearing on Proposed Budget for FY 2023-2024. Regular meeting at 6:00pm
September 19, 2023	City Council	Adopt Budget and Tax Rate Ordinances. Regular meeting at 6:00pm

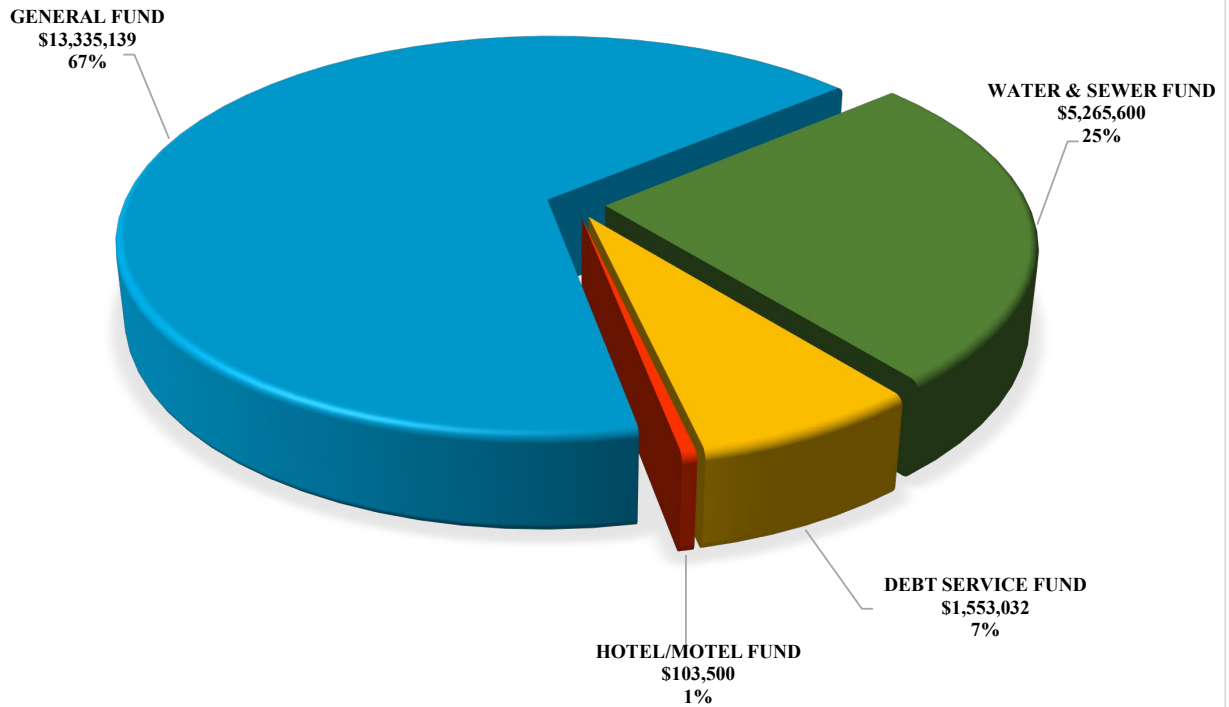
BUDGET SUMMARIES

CITY OF ALAMO, TEXAS
ESTIMATED FUND BALANCE ANALYSIS
Fiscal Year 2023-2024

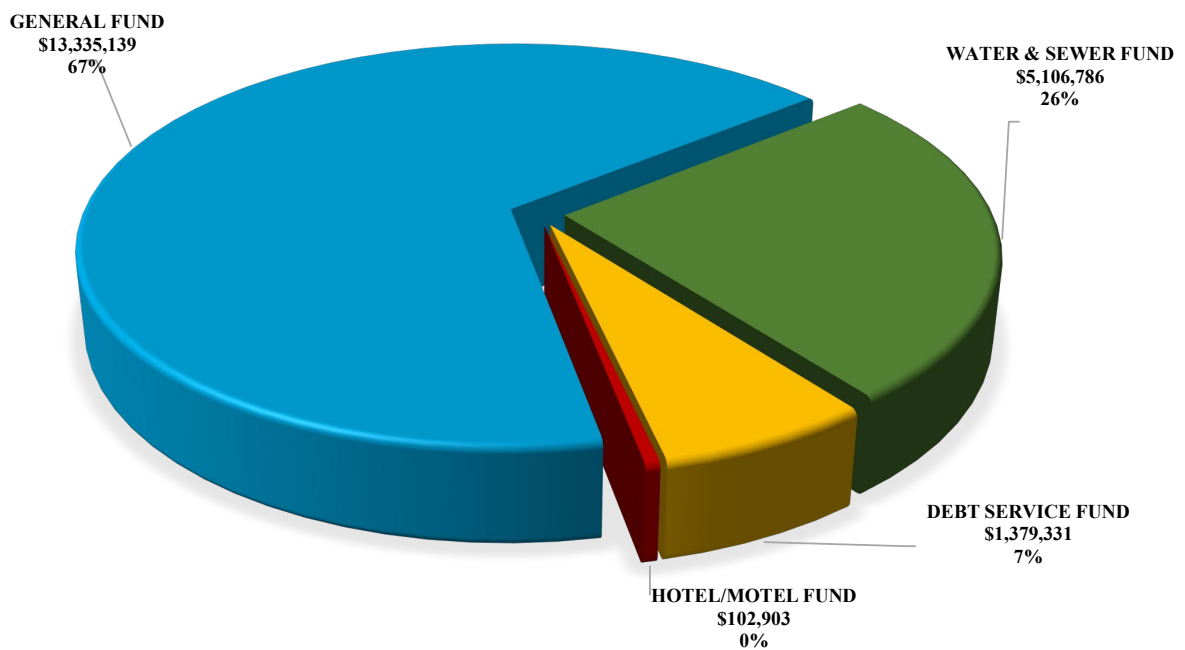
	GENERAL FUND	ENTERPRISE FUND	DEBT SERVICE	SPECIAL REVENUE
	<u>General Fund</u>	<u>Water Sewer Fund</u>	<u>Debt Service Fund</u>	<u>Hotel Motel Fund</u>
Estimated Beginning Balances	8,535,154	32,053,590	1,751,043	754,135
Estimated Revenues 2022-2023	15,386,139	5,833,238	601,180	70,965
Estimated Expenditures 2022-2023	<u>17,322,839</u>	<u>4,889,557</u>	<u>1,375,131</u>	<u>107,697</u>
Revenues over (under) Expenditures	(1,936,700)	943,682	(773,951)	(36,731)
Operating Transfers In 2022-2023	2,160,000	463,264	2,523,361	-
Operating Transfers (Out) 2022-2023	<u>223,300</u>	<u>991,186</u>	<u>1,600,000</u>	<u>-</u>
Estimated Fund Balance 9/30/23	8,535,154	32,469,350	1,900,452	717,404
Estimated Revenues 2023-2024	14,028,798	5,477,600	615,000	103,500
Estimated Expenditures 2023-2024	<u>14,186,432</u>	<u>4,481,061</u>	<u>1,471,618</u>	<u>102,903</u>
Revenues over (under) Expenditures	(157,634)	996,539	(856,618)	597
Operating Transfers In 2023-2024	390,000	-	946,082	-
Operating Transfers (Out) 2023-2024	<u>232,366</u>	<u>996,983</u>	<u>-</u>	<u>-</u>
Estimated Fund Balance 9/30/24	<u>8,535,154</u>	<u>32,468,906</u>	<u>1,989,916</u>	<u>718,001</u>

CITY OF ALAMO

SUMMARY OF MAJOR REVENUES - BY FUND \$21,560,980



SUMMARY OF MAJOR EXPENDITURES - BY FUND \$21,471,363



CITY OF ALAMO, TEXAS
OVERALL SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS
Fiscal Year 2023-2024

	General Fund	Water Sewer Fund	Debt Service Fund	Hotel Motel Fund	Overall Revenues All Funds
	<u>Adopted Budget 2023-2024</u>	<u>Adopted Budget 2023-2024</u>	<u>Adopted Budget 2023-2024</u>	<u>Adopted Budget 2023-2024</u>	<u>Adopted Budget 2023-2024</u>
<u>REVENUE SUMMARY</u>					
TAXES	4,906,000	-	613,500	-	5,519,500
SALES TAX	4,381,368	-	-	102,500	4,483,868
FRANCHISE TAX	586,000	-	-	-	586,000
FINES & FORFEITURES	385,350	-	-	-	385,350
LICENSES & PERMITS	257,600	-	-	-	257,600
CHARGES FOR SERVICES	3,399,480	113,600	-	-	3,513,080
CHARGES FOR WATER SALES	-	2,680,000	-	-	2,680,000
CHARGES FOR SEWER	-	2,682,000	-	-	2,682,000
INTEREST	8,000	2,000	1,500.00	1,000.00	12,500
TRANSFERS IN/OTHER FIN	390,000	-	946,082.00	-	1,336,082
INTERGOVERNMENTAL REVENUE	105,000	-	-	-	105,000
TOTAL REVENUES	<u>14,418,798</u>	<u>5,477,600</u>	<u>1,561,082</u>	<u>103,500</u>	<u>21,560,980</u>
<u>EXPENDITURE SUMMARY</u>					
PERSONNEL SERVICES	8,182,181.00	1,509,793	-	-	9,691,974
OPERATING EXPENSE	758,798.00	729,445	-	102,903.00	1,591,146
MAINTENANCE	491,945.00	782,837	-	-	1,274,782
CONTRACTURAL SERVICES	3,561,451.00	213,624	-	-	3,775,075
RECREATIONAL ACTIVITIES	268,400.00	-	-	-	268,400
DEBT SERVICE	134,043.00	798,862	1,471,618	-	2,404,523
CAPITAL OUTLAY	82,694.00	37,500	-	-	120,194
TRANSFERS OUT	232,366.00	996,983	-	-	1,229,349
UTILITIES	706,920.00	409,000	-	-	1,115,920
TOTAL EXPENDITURES	<u>14,418,798</u>	<u>5,478,044</u>	<u>1,471,618</u>	<u>102,903</u>	<u>21,471,363</u>

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY		GENERAL FUND	
	ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
<u>REVENUE SUMMARY</u>			
TAXES	4,069,501	4,673,810	4,906,000
SALES TAX	4,176,990	4,672,350	4,381,368
FRANCHISE TAX	649,502	586,000	586,000
FINES & FORFEITURES	273,663	385,350	385,350
LICENSES & PERMITS	474,610	417,600	257,600
CHARGES FOR SERVICES	3,147,599	3,433,029	3,399,480
INTEREST	27,412	268,000	8,000
TRANSFERS IN/OTHER FIN	601,377	2,160,000	390,000
INTERGOVERNMENTAL REVENUE	642,696	950,000	105,000
TOTAL REVENUES	14,063,350	17,546,139	14,418,798
<u>EXPENDITURE SUMMARY</u>			
CITY COMMISSION	48,302	92,100	97,100
GENERAL ADMINISTRATION	3,580,890	4,462,361	3,942,713
COMM PLANNING & DEVELOPMENT	358,536	424,879	435,907
POLICE	3,489,120	4,587,821	3,638,421
MUNICIPAL COURT	181,055	248,100	251,036
LIBRARY	321,045	462,557	458,563
FIRE	1,915,840	3,498,050	1,827,166
PARKS & RECREATION	971,046	1,236,020	1,186,603
STREETS AND SANITATION	1,012,202	1,048,038	955,586
MUSEUM	73,116	87,585	91,595
PUBLIC INFORMATION	16,254	150,266	156,704
SWIMMING POOL	48,559	102,551	71,229
CITY MANAGER	156,094	159,875	334,689
PURCHASING	100,065	106,529	109,796
CITY SECRETARY	82,809	125,053	24,330
HUMAN RESOURCES	111,437	124,827	131,230
FINANCE	249,628	381,489	412,010
TAX COLLECTION	104,976	117,196	134,532
INFORMATION TECHNOLOGY	122,160	130,842	159,588
STORM WATER	143,864	159,130	-
TOTAL EXPENDITURES	13,086,998	17,705,269	14,418,798
REVENUES OVER/(UNDER) EXPENDITURES	976,352	(159,130)	-

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY		WATER AND SEWER FUND		
	ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024	
<u>REVENUE SUMMARY</u>				
CHARGES FOR SERVICES	181,266	113,600	113,600	
CHARGES FOR WATER SALES	2,678,609	2,726,000	2,680,000	
CHARGES FOR SEWER	2,707,719	2,781,000	2,682,000	
INTEREST	17,734	158,000	2,000	
INTERGOVERNMENTAL REVENUE	196,720	316,000	-	
TOTAL REVENUES	5,782,048	6,094,600	5,477,600	
<u>EXPENDITURE SUMMARY</u>				
WATER DEPARTMENT	1,173,397	1,636,057	1,601,904	
SEWER DEPARTMENT	923,128	535,056	517,387	
WATER PLANT DEPARTMENT	765,323	916,782	725,814	
SEWER PLANT DEPARTMENT	-	438,932	469,713	
WATER BILLING DEPARTMENT	260,531	311,697	394,503	
DEBT SERVICE	214,473	499,396	506,190	
GENERAL ADMINISTRATION	1,947,839	1,756,680	1,262,533	
TOTAL EXPENDITURES	5,284,691	6,094,600	5,478,044	
REVENUES OVER/(UNDER) EXPENDITURES	497,357	-	(444)	

CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY		DEBT SERVICE FUND		
	ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024	
<u>REVENUE SUMMARY</u>				
PROPERTY TAXES	571,961	613,500	613,500	
INTEREST	8,876	1,500	1,500	
TRANSFERSIN/OTHER FIN	964,772	2,538,032	946,082	
TOTAL REVENUES	1,545,609	3,153,032	1,561,082	
<u>EXPENDITURE SUMMARY</u>				
DEBT SERVICE	1,379,827	1,379,331	1,471,618	
TOTAL EXPENDITURES	1,379,827	1,379,331	1,471,618	
REVENUES OVER/(UNDER) EXPENDITURES	165,782	1,773,701	89,464	

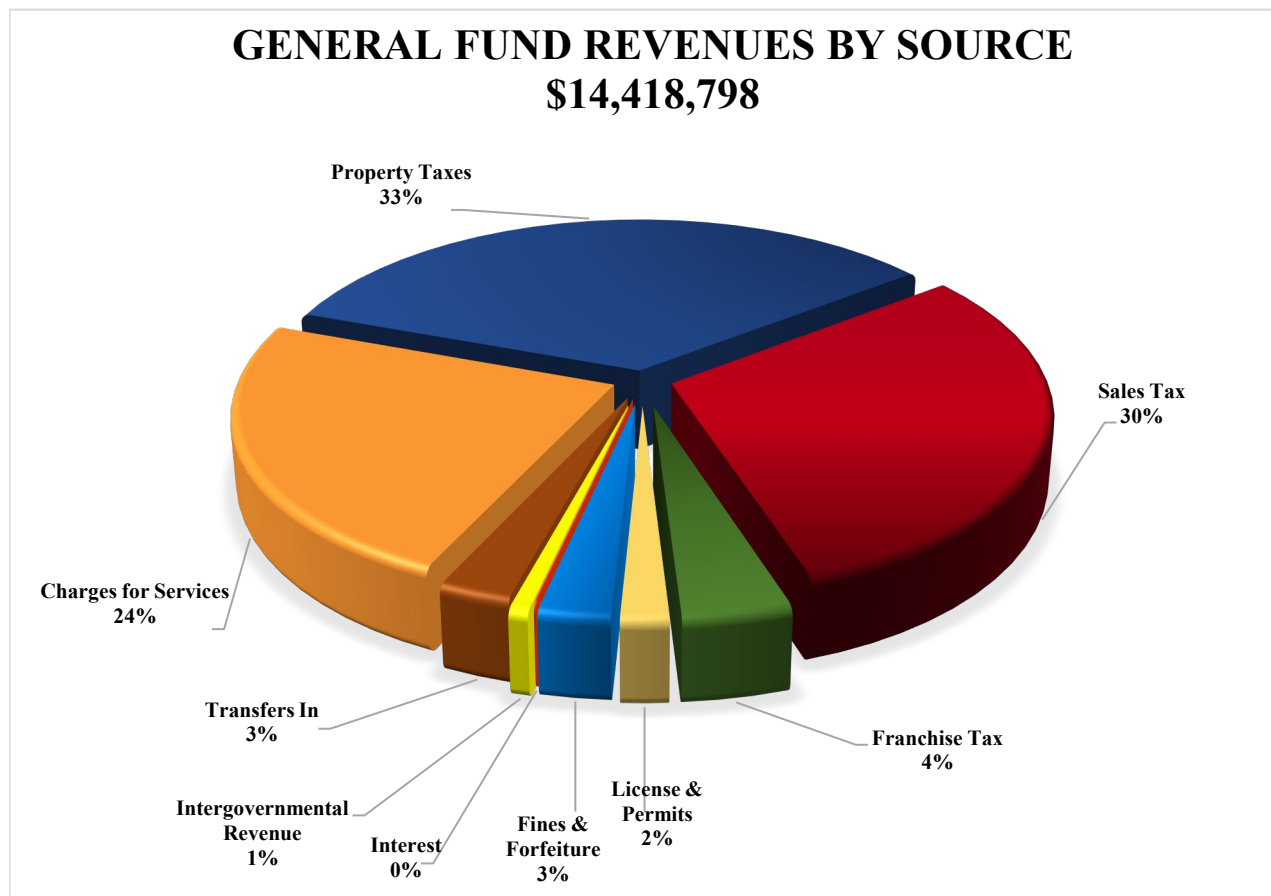
CITY OF ALAMO, TEXAS

REVENUE & EXPENSE SUMMARY		HOTEL AND MOTEL FUND		
	ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024	
<u>REVENUE SUMMARY</u>				
SALES TAX	63,552	102,500	102,500	
INTEREST	4,124	1,000	1,000	
TOTAL REVENUES	67,676	103,500	103,500	
<u>EXPENDITURE SUMMARY</u>				
GENERAL ADMINISTRATION	102,767	107,903	102,903	
TOTAL EXPENDITURES	102,767	107,903	102,903	
REVENUES OVER/(UNDER) EXPENDITURES	(35,091)	(4,403)	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 2021-2022	AMENDED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
<u>TAXES</u>				
01-4-4001	GENERAL PROPERTY TAX	3,824,576	4,387,810	4,620,000
01-4-4006	PENALTY INTEREST	88,880	95,000	95,000
01-4-4007	DELINQUENT TAX	123,142	136,000	136,000
01-4-4008	DELINQUENT ATTORNEY FEES	30,669	55,000	55,000
01-4-4010	HCAD PRIOR YEAR	2,234	-	-
TOTAL TAXES		4,069,501	4,673,810	4,906,000
<u>SALES TAX</u>				
01-4-4101	SALES TAX	4,176,990	4,672,350	4,381,368
TOTAL SALES TAX		4,176,990	4,672,350	4,381,368
<u>FRANCHISE TAX</u>				
01-4-4201	FRANCHISE FEES	633,832	580,000	580,000
01-4-4202	MIXED BEVERAGE TAX	15,670	6,000	6,000
TOTAL FRANCHISE TAX		649,502	586,000	586,000
<u>FINES & FORFEITURES</u>				
01-4-4401	MUNICIPAL COURT	237,064	300,000	300,000
01-4-4402	TECHNOLOGY FEE	6,435	13,000	13,000
01-4-4403	COURT EFFICIENCY FEE	1,691	2,850	2,850
01-4-4404	CHILD SAFETY FEES	251	1,500	1,500
01-4-4405	SECURITY FEES	6,962	8,000	8,000
01-4-4406	CONTRACT COLL FEES	21,260	60,000	60,000
TOTAL FEES & FORFEITURES		273,663	385,350	385,350
<u>LICENSES & PERMITS</u>				
01-4-4501	GARAGE SALE PERMITS	10,753	10,000	10,000
01-4-4501	BUSINESS LICENSES	20,828	20,000	20,000
01-4-4502	CERTIFICATE OF COMPLIANCE	475	600	600
01-4-4503	APPLICATION TO RE-ZONE	2,750	1,300	1,300
01-4-4504	CONDITIONAL USE PERMIT	3,500	900	900
01-4-4505	VARIANCE REQUEST	2,250	3,000	3,000
01-4-4506	SUBD. PROCESSING FEE	5,395	600	600
01-4-4507	CERTIFICATE OF OCCUPANCY	1,850	200	200
01-4-4508	SUBDIVISION INSPECTION FEE	85,818	35,000	15,000
01-4-4509	PARK IMPROVEMENT FUND	68,100	115,000	5,000
01-4-4511	INSPECTION FEES	35,951	45,000	45,000
01-4-4520	PLUMBING	15,443	7,000	7,000
01-4-4521	MECHANICAL	8,938	3,000	3,000
01-4-4522	ELECTRICAL	27,772	15,000	15,000
01-4-4523	BUILDING PERMITS	175,154	155,000	125,000
01-4-4524	OTHER PERMITS	9,633	6,000	6,000
TOTAL LICENSES & PERMITS		474,610	417,600	257,600

CITY OF ALAMO, TEXAS

GENERAL FUND REVENUES

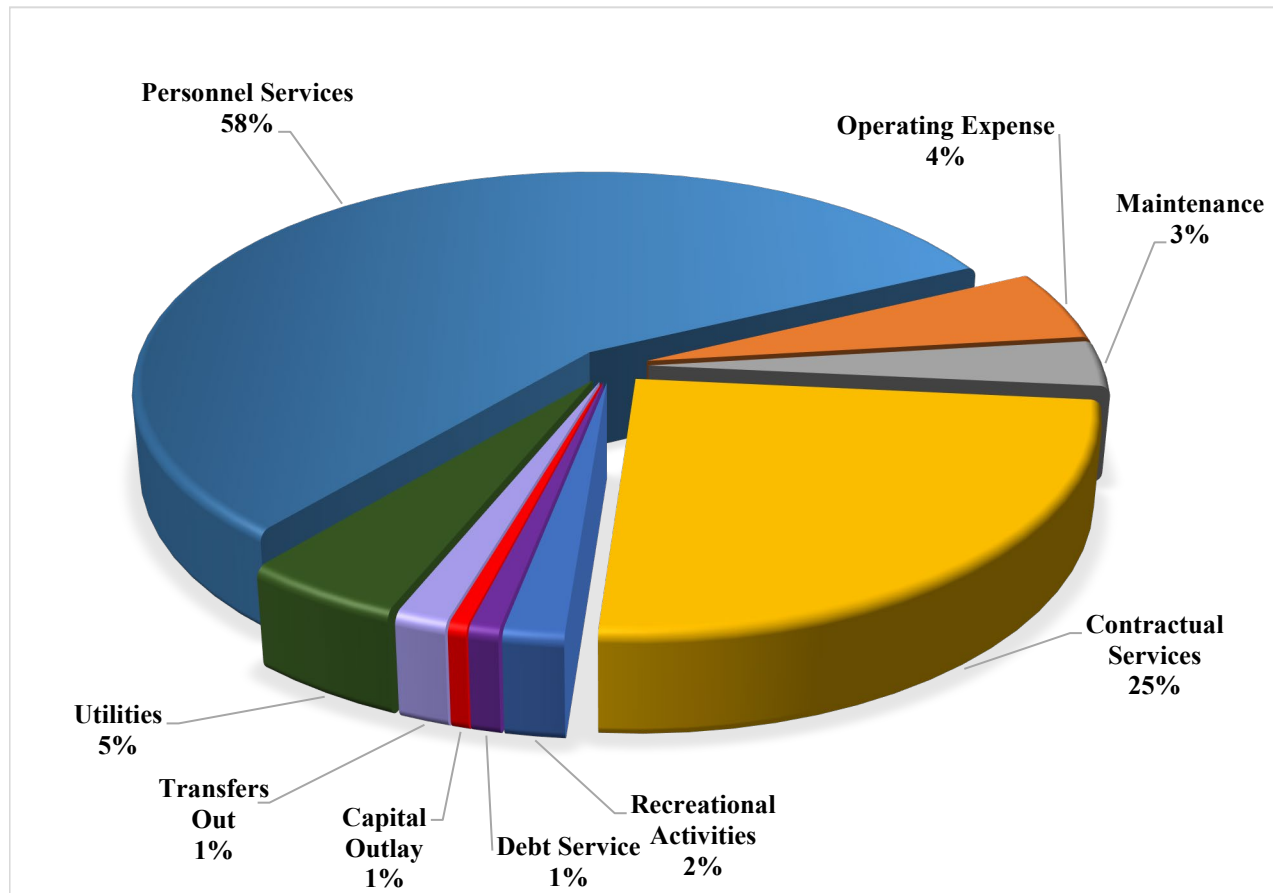
FUND: GENERAL FUND

		ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
<u>CHARGES FOR SERVICES</u>				
01-4-4601	GARBAGE FEES	2,158,768	2,438,449	2,500,000
01-4-4602	BRUSH	482,304	512,000	520,000
01-4-4608	OTHER REVENUES	85,023	25,000	25,000
01-4-4609	CREDIT CARD PROCESSING FEE	48,615	35,000	35,000
01-4-4616	COPIES	184	150	150
01-4-4617	BIRTH CERTIFICATE	263	130	130
01-4-4618	NOTARY FEES	712	500	500
01-4-4620	DEATH CERTIFICATES	452	1,100	1,100
01-4-4621	INSURANCE PROCEEDS	1,707	60,000	15,000
01-4-4622	POOL ENTRANCE FEE	2,475	5,000	5,000
01-4-4623	SNACKS AT POOL	800	1,500	1,500
01-4-4624	CONCESSION	385	500	5,000
01-4-4625	SWIMMING LESSONS (NON TAXABLE)	5,105	9,600	9,600
01-4-4626	POOL RENTAL (NON TAXABLE)	9,720	10,000	10,000
01-4-4628	SCRAP METAL	37,694	2,500	2,500
01-4-4629	RECYCLING INCOME	4,482	4,000	4,000
01-4-4630	RABIES CLINIC	-	2,200	2,200
01-4-4631	FIRE MARSHALL INSPECTIONS	3,015	500	1,000
01-4-4632	FIRE & EMERGENCY CALLS/COUNTY MONEY	84,610	70,000	45,000
01-4-4633	PEACE OFFICER TRAINING	-	3,000	3,000
01-4-4634	ARSON INVESTIGATION	-	600	600
01-4-4635	SANITATION FUND ADM FEE	-	700	700
01-4-4636	FOOTBALL CAMP FEES	6,815	4,000	4,000
01-4-4637	BASKETBALL FEES	10,810	8,500	11,000
01-4-4639	VANGUARD PATROLMAN	47,568	25,000	35,000
01-4-4642	POLICE DEPARTMENT	20,806	14,000	14,000
01-4-4644	SPORTS RENTAL FEE	3,070	39,000	15,000
01-4-4645	P&R OTHER EVENTS	-	4,000	4,000
01-4-4646	WATERMELON FESTIVAL	54,776	40,000	40,000
01-4-4647	LIBRARY DUES & FINES	314	18,500	1,000
01-4-4648	LIBRARY COPIES	88	3,100	1,000
01-4-4649	MOW LOTS	16,696	10,000	12,000
01-4-4652	FIRE INSPECTION FEES	18,775	12,000	12,000
01-4-4653	SOCCER PROGRAM	7,390	5,000	8,000
01-4-4654	TRACK/TENNIS FEE	19,514	12,000	12,000
01-4-4655	YOUTH CAMP FEES	-	-	1,000
01-4-4656	BASEBALL FEES	6,070	48,000	35,000
01-4-4657	VOLLEYBALL	490	2,000	2,000
01-4-4658	YOUTH CENTER MEMBERSHIP FEES	4,606	4,500	4,500
01-4-4659	4TH OF JULY FESTIVAL	3,417	-	-
01-4-4663	MEMORIAL BRICK PAVERS	80	1,000	1,000
TOTAL CHARGES FOR SERVICES		3,147,599	3,433,029	3,399,480
<u>INTEREST</u>				
01-4-4704	INTEREST	27,412	268,000	8,000
TOTAL INTEREST		27,412	268,000	8,000

CITY OF ALAMO, TEXAS

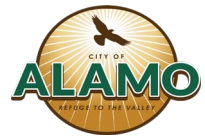
GENERAL FUND REVENUES		FUND: GENERAL FUND		
		ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
TRANSFER IN/OTHER FIN				
01-4-4801	TRANSFER FROM I&S	-	1,600,000	-
01-4-4803	TRANSFER FROM AEDC	123,736	40,000	40,000
01-4-4804	PROCEEDS ON SALE OF ASSETS	30,676	-	-
01-4-4871	TRANSFER FROM WATER SEWER FUND	350,000	350,000	350,000
01-4-4872	TRANSFER FROM ARPA FUND	96,965	170,000	-
TOTAL TRANSFER IN/OTHER FIN		601,377	2,160,000	390,000
INTERGOVERNMENTAL REVENUE				
01-4-4901	STATE HOMELAND SECURITY GRANTS	269,631	750,000	-
01-4-4902	DRUG TASK FORCE	19,545	20,000	-
01-4-4905	LIBRARY DEPARTMENT GRANT(S)	34,332	15,000	15,000
01-4-4906	FIRE DEPARTMENT	5,150	-	-
01-4-4907	STONEGARDEN GRANT	76,240	125,000	60,000
01-4-4908	BORDER STAR GRANT	42,883	40,000	30,000
01-4-4915	TEMAP GRANT	194,915	-	-
TOTAL INTERGOVERNMENTAL REVENUE		642,696	950,000	105,000
TOTAL REVENUES		14,063,350	17,546,139	14,418,798

General Fund Appropriations by Category \$14,418,798



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	-	48,500	-	3,600	42,300	-	-	-	2,700	97,100
GEN ADMIN	-	17,000	65,100	3,255,347	-	-	-	232,366	372,900	3,942,713
PLANNING	379,715	34,792	4,900	8,500	-	-	-	-	8,000	435,907
POLICE	3,085,333	171,701	134,500	-	-	105,687	-	-	141,200	3,638,421
COURT	92,124	14,262	3,500	132,000	-	-	-	-	9,150	251,036
LIBRARY	281,079	32,218	16,400	672	90,000	-	18,694	-	19,500	458,563
FIRE	1,584,974	77,092	77,500	-	-	-	-	-	87,600	1,827,166
PARKS	867,687	146,371	36,445	-	136,100	-	-	-	-	1,186,603
STREETS	678,230	36,500	111,500	-	-	28,356	50,000	-	51,000	955,586
MUSEUM	62,009	16,566	6,500	-	-	-	4,000	-	2,520	91,595
PUBLIC INFORMATION	118,204	20,500	1,500	6,500	-	-	10,000	-	-	156,704
SWIMMING	39,129	16,100	3,000	2,600	-	-	-	-	10,400	71,229
CM	311,124	22,565	1,000	-	-	-	-	-	-	334,689
PURCHASING	104,980	4,816	-	-	-	-	-	-	-	109,796
CITY SEC	-	24,080	-	-	-	-	-	-	250	24,330
HR	113,862	14,768	2,600	-	-	-	-	-	-	131,230
FINANCE	349,709	49,001	1,500	11,100	-	-	-	-	700	412,010
TAX	-	-	-	134,532	-	-	-	-	-	134,532
IT	114,022	11,966	26,000	6,600	-	-	-	-	1,000	159,588
STORM WATER	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND	8,182,181	758,798	491,945	3,561,451	268,400	134,043	82,694	232,366	706,920	14,418,798



DEPARTMENT: CITY COMMISSION

Elected Officials

Elected Officials	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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 2021-2022	Budget 2022-2023	Budget 2023-2024
City Council Meetings	26	30	26

CITY OF ALAMO, TEXAS

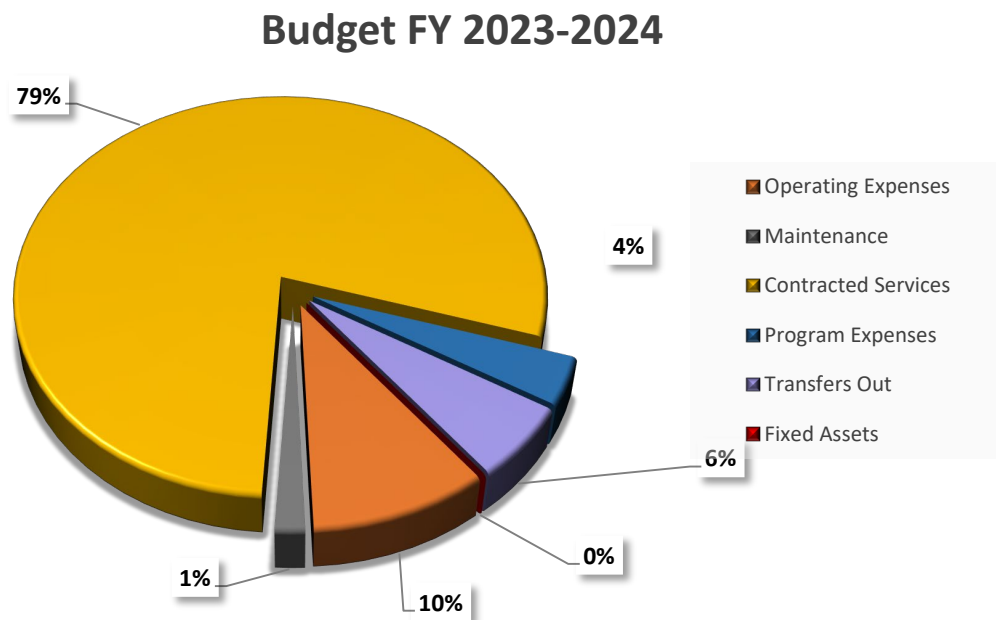
Fund: General

Department: City Commission		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>OPERATING EXPENSES</u>				
01-510-2015	Telephone/Telecommunications	1,410	2,700	2,700
01-510-2022	Dues & Subscriptions	-	1,000	1,000
01-510-2025-01	Travel & Training/Mayor	808	8,000	9,000
01-510-2025-02	Travel & Training/Comm-PL #4	1,739	8,000	9,000
01-510-2025-03	Travel & Training/Comm- PL #1	2,049	10,252	9,000
01-510-2025-04	Travel & Training/Comm-PL #2	4,212	10,050	9,000
01-510-2025-05	Travel & Training/Comm-PL #3	2,661	9,178	9,000
01-510-2035	Operating Expenses	2,376	2,500	2,500
TOTAL OPERATING EXPENSES		15,255	51,680	51,200
<u>MAINTENANCE</u>				
01-510-3060	Small Machines & Equipment	-	-	-
TOTAL MAINTENANCE		-	-	-
<u>CONTRACT SERVICES</u>				
01-510-4020	Contractual Services	3,600	3,600	3,600
TOTAL CONTRACTED SERVICES		3,600	3,600	3,600
<u>PROGRAM EXPENSES</u>				
01-510-5035	Elections	19,054	29,368	36,000
01-510-5078	Thanksgiving/Christmas Program	10,393	7,452	6,300
TOTAL PROGRAM EXPENSES		29,447	36,820	42,300
TOTAL CITY COMMISSION		48,302	92,100	97,100

DEPARTMENT: GENERAL ADMINISTRATION

Department Description

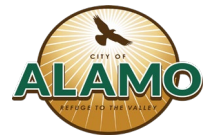
This department accounts for all expenditures not otherwise classified in other specific department of the City. Such expenditures include general liability insurance, annual audit, legal services, aid to other agencies and other professional services that serve the whole City.



CITY OF ALAMO, TEXAS

Fund: General

Department: General Administration		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>OPERATING EXPENSES</u>				
01-511-2013	Electricity	235,483	185,900	185,900
01-511-2015	Telephone/Telecommunications	13,218	18,000	12,000
01-511-2021	Insurance	140,131	173,000	175,000
01-511-2022	Dues & Subscriptions	7,650	7,350	7,000
01-511-2033	Fuel	2,706	2,000	-
01-511-2035	Operating Expenses	13,602	75,500	10,000
TOTAL OPERATING EXPENSES		412,790	461,750	389,900
<u>MAINTENANCE</u>				
01-511-3028	Building Maintenance	59,578	65,100	65,100
01-511-3032	Vehicle Maintenance	189	-	-
01-511-3060	Small Machines & Equipment	1,294	500	-
TOTAL MAINTENANCE		61,061	65,600	65,100
<u>CONTRACT SERVICES</u>				
01-511-4017	Legal Fees	67,989	225,000	125,000
01-511-4018	Engineering Fees	25,676	102,700	50,000
01-511-4019	Audit Fees	22,945	23,500	25,500
01-511-4020	Contractual/Garb Services	2,359,506	2,671,800	2,736,000
01-511-4068	Service/Maintenance Agmt	40,074	39,000	28,315
01-511-4099	Contracted Services	88,798	458,211	140,032
TOTAL CONTRACT SERVICES		2,604,988	3,520,211	3,104,847
<u>PROGRAM EXPENSES</u>				
01-511-5057	Chamber of Commerce	17,000	30,000	20,000
01-511-5058	Humane Society	67,710	72,000	72,000
01-511-5060	LRGVDC-Rio Metro Transit System	36,104	33,000	30,000
01-511-5089	HCRMA	15,000	15,000	15,000
01-511-5090	VIDA Program	12,500	12,500	12,500
01-511-5097	Temap Program	192,367	-	-
01-511-5099	Veterans Memorial	29	1,000	1,000
TOTAL PROGRAM EXPENSES		340,710	163,500	150,500
<u>TRANSFERS OUT</u>				
01-511-6003	Transfer to Tax Increment Fund	116,221	223,300	232,366
01-511-6005	Transfer to Water Sewer Fund	-	-	-
TOTAL TRANSFERS OUT		116,221	223,300	232,366
<u>FIXED ASSETS</u>				
01-511-8071	Equipment/Machines	45,120	28,000	-
TOTAL FIXED ASSETS		45,120	28,000	-
TOTAL GENERAL ADMINISTRATION		3,580,890	4,462,361	3,942,713



DEPARTMENT: COMMUNITY PLANNING & DEVELOPMENT

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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

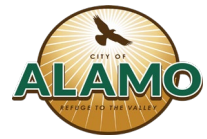
- To improve customer service in all levels of City government.
- To update Zoning Ordinance
- To provide oppportunities for staff training and certifications.

Perfomance Measures	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Building Inspections completed	3,200	3401	3,600
Weedy Lots	141	155	150

CITY OF ALAMO, TEXAS

Fund: General

Department: Community Planning & Development		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-512-1001	Salaries & Wages	218,207	269,415	278,792
01-512-1002	Fica & Medicare Taxes	16,345	19,482	21,404
01-512-1004	Worker's Compensation Ins.	1,123	1,686	1,686
01-512-1005	Life/Health Insurance	35,229	47,466	56,198
01-512-1006	Texas Workforce Commission	146	1,512	1,512
01-512-1007	Overtime	820	1,238	1,000
01-512-1009	Texas Municipal Retirement System	14,372	17,691	19,123
TOTAL PAYROLL		286,242	358,490	379,715
<u>OPERATING EXPENSES</u>				
01-512-2010	Office Supplies	2,210	3,800	3,800
01-512-2011	Advertising	2,808	3,000	3,000
01-512-2015	Telephone	1,541	1,892	1,500
01-512-2022	Dues & Subscriptions	185	20,800	1,100
01-512-5025	Travel & Training	8,875	7,708	15,708
01-512-2026	Uniforms	292	600	600
01-512-2033	Fuel	5,481	6,500	6,500
01-512-2035	Operating Expenses	6,209	6,390	7,300
01-512-2065	Copier Lease	1,343	2,780	3,284
TOTAL OPERATING EXPENSE		28,944	53,470	42,792
<u>MAINTENANCE</u>				
01-512-3032	Vehicle Maintenance	4,851	500	3,500
01-512-3060	Small Machines & Equipment	1,159	3,919	1,400
TOTAL MAINTENANCE		6,010	4,419	4,900
<u>CONTRACTED SERVICES</u>				
01-512-4020	Contractual Services	6,340	5,500	5,500
01-512-4021	Demolition Services	-	3,000	3,000
TOTAL CONTRACTED SERVICES		6,340	8,500	8,500
<u>FIXED ASSETS</u>				
01-512-8071	Equipment/Machines	31,000	-	-
TOTAL FIXED ASSETS		31,000	-	-
TOTAL COMM. PLANNING & DEVELOPMENT		358,536	424,879	435,907



DEPARTMENT: POLICE

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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

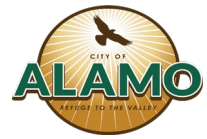
- To promote a community oriented policing partnership with the community.
- To continue to maintain police officer training
- To continue programs for the community (Crime Stoppers, National Night Out).

Performance Measures	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Number of calls for service	16,624	17,455	17,855
Number of robbery cases	853	855	426
Number of Adult arrests	751	800	928
Number of Juvenile arrests	71	80	75

CITY OF ALAMO, TEXAS

Fund: General

Department: Police		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-513-1001	Salaries & Wages	1,767,413	1,890,830	2,075,197
01-513-1002	Fica & Medicare Taxes	159,533	175,228	176,921
01-513-1004	Worker's Compensation Ins.	63,063	85,300	56,000
01-513-1005	Life/Health Insurance	265,530	318,358	412,185
01-513-1006	Texas Workforce Commission	1,821	12,096	12,096
01-513-1007	Overtime	372,839	453,200	200,000
01-513-1009	Texas Municipal Retirement System	139,677	160,298	152,934
TOTAL PAYROLL		2,769,876	3,095,310	3,085,333
<u>OPERATING EXPENSES</u>				
01-513-2010	Office Supplies	5,706	9,300	5,000
01-513-2012	Printing	1,036	4,000	2,000
01-513-2013	Electricity	15,616	21,000	21,000
01-513-2015	Telephone	23,631	35,700	20,000
01-513-2022	Dues & Subscriptions	27,338	41,085	83,975
01-513-2025	Travel & Training	10,356	15,716	15,000
01-513-2025-01	Travel & Training (LEOSE)	-	3,481	2,400
01-513-2026	Uniforms	23,472	16,855	30,000
01-513-2033	Fuel	109,364	101,328	100,200
01-513-2035	Operating Expense	41,512	41,510	20,000
01-513-2042	Ammunition	432	4,000	4,000
01-513-2065	Copier Lease	6,857	7,210	9,326
TOTAL OPERATING EXPENSE		265,320	301,185	312,901
<u>MAINTENANCE</u>				
01-513-3028	Building Maintenance	6,774	10,000	10,000
01-513-3030	Equipment Maintenance	9,000	15,000	15,000
01-513-3032	Vehicle Maintenance	39,282	71,700	45,000
01-513-3060	Small Machines & Equipment	21,684	5,000	5,000
01-513-3068	Service/Maintenance Agmt	54,000	46,019	59,500
TOTAL MAINTENANCE		130,740	147,719	134,500
<u>DEBT SERVICE</u>				
01-513-7747	Lease Purchase - Interest	2,877	71,035	72,763
01-513-7748	Lease Purchase - Principal	45,961	31,933	32,924
TOTAL DEBT SERVICE		48,838	102,968	105,687
<u>FIXED ASSETS</u>				
01-513-8070	Vehicles	170,118	106,000	-
01-513-8071	Equipment/Machines	104,228	834,639	-
TOTAL FIXED ASSETS		274,346	940,639	-
TOTAL POLICE DEPARTMENT		3,489,120	4,587,821	3,638,421



DEPARTMENT: MUNICIPAL COURT

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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

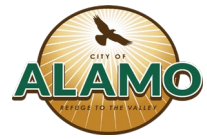
- To continue to provide training to our employees.
- To process citations issued by the Alamo Police Department.
- To continue online payments to the Citizens of Alamo.

Performance Measures	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Number of tickets processed	1,256	1,300	1,401
Number of collection agency referral	637	680	721

CITY OF ALAMO, TEXAS

Fund: General

Department: Municipal Court		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-514-1001	Salaries & Wages	48,304	55,844	64,468
01-514-1002	Fica & Medicare Taxes	3,647	4,736	5,211
01-514-1004	Worker's Compensation Ins.	171	225	225
01-514-1005	Life/Health Insurance	8,546	12,474	16,562
01-514-1006	Texas Workforce Commission	14	504	504
01-514-1007	Overtime	377	530	1,030
01-514-1009	Texas Municipal Retirement System	3,222	4,361	4,124
TOTAL PAYROLL		64,281	78,674	92,124
<u>OPERATING EXPENSES</u>				
01-514-2010	Office Supplies	1,171	2,500	2,500
01-514-2012	Printing	1,379	1,300	1,300
01-514-2013	Electricity	3,924	4,750	4,750
01-514-2015	Telephone	4,546	7,750	4,400
01-514-2035-01	Cell Phone for Judge	1,200	1,200	1,200
01-514-2022	Dues & Subscription	400	500	500
01-514-2025	Travel & Training	2,418	4,000	4,000
01-514-2035	Operating Expenses	2,587	3,000	3,000
01-514-2065	Copier Lease	1,249	1,493	1,762
TOTAL OPERATING EXPENSES		18,874	26,493	23,412
<u>MAINTENANCE</u>				
01-514-3028	Building Maintenance	1,995	2,093	1,500
01-514-3060	Small Machines & Equipment	2,791	7,840	1,000
01-514-3068	Service/Maintenance Agmt	-	1,000	1,000
TOTAL MAINTENANCE		4,786	10,933	3,500
<u>CONTRACT SERVICES</u>				
01-514-4017	Legal Fees - Trial Attorney	36,857	36,000	36,000
01-514-4020	Contractual Services	36,000	36,000	36,000
01-514-4084	Delinquent Collection Fees	20,257	60,000	60,000
TOTAL CONTRACT SERVICES		93,114	132,000	132,000
TOTAL MUNICIPAL COURT		181,055	248,100	251,036



DEPARTMENT: LIBRARY

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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

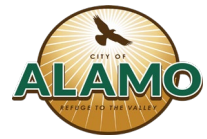
- To provide programs and activities to citizens.
- Ensure that the Library, is a respectful space that welcomes and provides access to, all people.

Performance Measures	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Number of Circulations	11,222	11,900	11,920
Number of Visitors	23,000	25,000	25,500

CITY OF ALAMO, TEXAS

Fund: General

Department: Library		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-515-1001	Salaries & Wages	173,776	180,080	186,732
01-515-1002	Fica & Medicare Taxes	13,126	14,148	16,217
01-515-1004	Worker's Compensation Ins.	819	826	785
01-515-1005	Life/Health Insurance	40,161	34,857	62,017
01-515-1006	Texas Workforce Commission	63	1,764	1,764
01-515-1007	Overtime	128	-	-
01-515-1009	Texas Municipal Retirement System	11,461	12,748	13,564
TOTAL PAYROLL		239,534	244,423	281,079
<u>OPERATING EXPENSES</u>				
01-515-2010	Office Supplies	3,216	3,000	3,000
01-515-2013	Electricity	13,694	13,500	13,500
01-515-2015	Telephone	5,598	10,755	6,000
01-515-2022	Dues & Subscriptions	1,993	3,000	3,000
01-515-2025	Travel & Training	520	3,559	3,500
01-515-2035	Operating Expenses	32,052	17,450	17,450
01-515-2065	Copier Lease	3,090	3,298	5,268
TOTAL OPERATING EXPENSES		60,163	54,562	51,718
<u>MAINTENANCE</u>				
01-515-3028	Building Maintenance	6,412	10,200	10,200
01-515-3060	Small Machines & Equipment	8,636	6,200	6,200
TOTAL MAINTENANCE		15,048	16,400	16,400
<u>CONTRACT SERVICES</u>				
01-515-4020	Contractual Services	-	672	672
TOTAL CONTRACTED SERVICES		-	672	672
<u>PROGRAM EXPENSES</u>				
01-515-5071	Watermelon Event	-	40,000	40,000
01-515-5071	City Events	-	50,000	50,000
TOTAL MAINTENANCE		-	90,000	90,000
<u>FIXED ASSETS</u>				
01-515-8067	Books & Videos	6,300	8,000	8,000
01-515-8071	Equipment/Machines	-	48,500	-
01-515-8073	Office Furniture	-	-	10,694
TOTAL FIXED ASSETS		6,300	56,500	18,694
TOTAL LIBRARY		321,045	462,557	458,563



DEPARTMENT: FIRE

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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

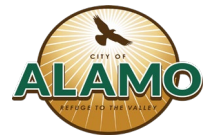
- To improve our facilities to ensure safe and effective service to our citizens.
- Promote Health, Wellness, and Safety as a department.
- To continue to provide fire service training.

Performance Measures	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Number of calls for service	928	930	1000
Number of illegal burning calls	148	200	200
Number of structure fires	112	120	120

CITY OF ALAMO, TEXAS

Fund: General

Department: Fire		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-516-1001	Salaries & Wages	828,597	882,317	983,428
01-516-1002	Fica & Medicare Taxes	77,119	83,954	88,731
01-516-1004	Worker's Compensation Ins.	39,651	52,643	27,000
01-516-1005	Life/Health Insurance	134,466	146,734	192,441
01-516-1006	Texas Workforce Commission	1,138	2,844	5,544
01-516-1007	Overtime	216,452	251,812	179,500
01-516-1009	Texas Municipal Retirement System	68,063	75,681	78,330
TOTAL PAYROLL		1,365,486	1,495,985	1,554,974
<u>OPERATING EXPENSES</u>				
01-516-2010	Office Supplies	1,304	2,000	2,000
01-516-2013	Electricity	14,372	16,000	16,000
01-516-2015	Telephone	29,580	34,020	26,000
01-516-2022	Dues, Licenses, & Permits	14,716	17,400	17,400
01-516-2025	Travel & Training	8,366	14,400	13,000
01-516-2025-0	Fire Prevention Div Training	-	1,725	-
01-516-2026	Uniforms	11,958	19,600	15,000
01-516-2033	Fuel	28,191	26,600	45,600
01-516-2035	Operating Expense	21,951	20,000	25,000
01-516-2038	Testing	-	3,500	2,000
01-516-2065	Copier Lease	2,068	2,420	2,692
TOTAL OPERATING EXPENSE		132,506	157,665	164,692
<u>MAINTENANCE</u>				
01-516-3028	Building Maintenance	12,852	33,100	15,000
01-516-3030	Equipment Maintenance	21,961	25,500	20,000
01-516-3031	Vehicle Repair	62,860	63,100	41,000
01-516-3060	Small Machines and Equipment	2,737	3,500	1,500
TOTAL MAINTENANCE		100,410	125,200	77,500
<u>CONTRACTED SERVICES</u>				
01-516-4062	Volunteer Firemen Fees	30,000	30,000	30,000
TOTAL CONTRACTED SERVICES		30,000	30,000	30,000
<u>DEBT SERVICE</u>				
01-516-7747	Lease Purchase - Interest	798	2,800	-
01-516-7748	Lease Purchase - Principal	73,880	-	-
TOTAL DEBT SERVICE		74,678	2,800	-
<u>FIXED ASSETS</u>				
01-516-8063	Fire Equipment	172,801	41,300	-
01-516-8070	Vehicle	39,959	1,645,100	-
TOTAL FIXED ASSETS		212,760	1,686,400	-
TOTAL FIRE DEPARTMENT		1,915,840	3,498,050	1,827,166



DEPARTMENT: PARKS & RECREATION

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Parks Director	1	1	1
Assistant Parks Director	0	1	1
Youth Center Manager	1	1	1
Secretary	1	1	1
Parks Supervisor	0	0	1
Parks Maintenance Level 1	6	8	12
Total Parks Department - F/T	9	12	17

Number of Authorized Part-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Program Supervisor	0.5	0.5	0.5
Sports Coordinator	0.5	0.5	0.5
Activities Coordinator	0.5	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	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

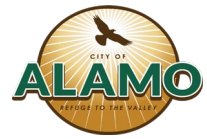
- To enhance and develop the cities existing parks for the citizens.
- Ensure all parks are maintained and physically attractive, safe and accessible.
- To continue to provide a safe family oriented establishment for all citizens.

Performance Measures	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-517-1001	Salaries & Wages	336,642	409,749	611,978
01-517-1002	Fica & Medicare Taxes	27,814	36,964	47,642
01-517-1004	Worker's Compensation Ins.	8,828	11,605	11,605
01-517-1005	Life/Health Insurance	60,487	86,930	132,910
01-517-1006	Texas Workforce Commission	306	2,520	2,520
01-517-1007	Overtime	37,792	24,783	23,000
01-517-1009	Texas Municipal Retirement System	21,765	35,704	38,032
TOTAL PAYROLL		493,634	608,255	867,687
<u>OPERATING EXPENSES</u>				
01-517-2010	Office Supplies	451	1,000	1,000
01-517-2013	Electricity	48,752	55,500	55,500
01-517-2015	Telephone	9,810	14,300	7,500
01-517-2022	Dues & Subscriptions	-	10,000	10,000
01-517-2025	Travel & Training	3,874	3,000	3,000
01-517-2026	Uniforms	3,149	5,631	1,500
01-517-2033	Fuel	17,052	16,000	16,000
01-517-2035	Operating Expense	25,996	40,937	48,770
01-517-2065	Copier Lease	3,069	2,669	3,101
TOTAL OPERATING EXPENSE		112,153	149,037	146,371
<u>MAINTENANCE</u>				
01-517-3028	Building Maintenance	5,247	10,119	5,000
01-517-3029	Parks Maintenance	22,299	63,891	20,000
01-517-3032	Vehicle Maintenance	3,630	4,000	4,000
01-517-3060	Small Machines & Equipment	6,023	149,136	7,445
TOTAL MAINTENANCE		37,199	227,146	36,445
<u>CONTRACT SERVICES</u>				
01-517-4039-01	Track Program	39,665	16,111	22,000
01-517-4039-02	Flag Football Program	7,006	16,900	17,500
01-517-4039-03	Baseball Program	35,110	44,895	45,000
01-517-4039-05	Other Events	1,350	-	-
01-517-4039-06	Soccer Program	8,814	12,189	15,650
01-517-4039-07	Volleyball Program	7,822	9,050	14,650
01-517-4039-08	Basketball Program	18,912	22,400	21,300
01-517-4039-09	Tennis Program	2,992	-	-
TOTAL CONTRACT SERVICES		121,671	121,545	136,100
<u>PROGRAM EXPENSES</u>				
01-517-5070	Watermelon Event	58,429	-	-
01-517-5071	City Events	49,481	-	-
TOTAL PROGRAM EVETS		107,910	-	-
<u>DEBT SERVICE</u>				
01-517-7747	Lease Purchase - Interest	35	-	-
01-517-7748	Lease Purchase - Principal	3,212	-	-
TOTAL DEBT SERVICE		3,247	-	-
<u>FIXED ASSETS</u>				
01-517-8070	Vehicles	-	80,000	-
01-517-8071	Equipment & Machines	-	26,112	-
01-517-8074	Building	95,232	23,925	-
TOTAL FIXED ASSETS		95,232	130,037	-
TOTAL PARKS & RECREATION		971,046	1,236,020	1,186,603



DEPARTMENT: STREETS

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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
Total Streets Department	16	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 2021-2022	Budget 2022-2023	Budget 2023-2024
Number of potholes repaired	117	125	145
Number of streets paved	4	6	7
Number of trees trimmed	90	95	95
Number of signs repaired	27	28	25

CITY OF ALAMO, TEXAS

Fund: General

Department: Streets & Sanitation		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-518-1001	Salaries & Wages	362,760	414,532	411,004
01-518-1002	Fica & Medicare Taxes	31,317	32,532	33,982
01-518-1004	Worker's Compensation Ins.	29,641	33,076	31,686
01-518-1005	Life/Health Insurance	83,110	99,775	132,634
01-518-1006	Texas Workforce Commission	267	4,032	4,032
01-518-1007	Overtime	55,277	47,000	33,500
01-518-1009	Texas Municipal Retirement System	27,382	29,466	31,392
TOTAL PAYROLL		589,754	660,413	678,230
<u>OPERATING EXPENSES</u>				
01-518-2010	Office Supplies	68	500	500
01-518-2015	Telephone	2,787	3,800	3,000
01-518-2022	Dues & Subscription	-	200	200
01-518-2025	Travel & Training	830	400	3,000
01-518-2026	Uniforms	8,960	8,433	5,300
01-518-2033	Fuel	58,226	62,000	48,000
01-518-2034	Chemicals	5,899	8,325	7,500
01-518-2035	Operating Expense	22,684	44,700	20,000
TOTAL OPERATING EXPENSE		99,454	128,358	87,500
<u>MAINTENANCE</u>				
01-518-3029	Equipment Repair	28,329	29,000	20,000
01-518-3032	Vehicle Maintenance	10,413	19,100	10,000
01-518-3044	Street/Sign Maintenance	18,158	26,500	22,000
01-518-3049	Street Lights	20,636	20,000	50,000
01-518-3050	Street Bumps	3,949	5,700	5,000
01-518-3060	Small Machines & Equipment	6,415	5,200	4,500
TOTAL MAINTENANCE		87,900	105,500	111,500
<u>CONTRACTED SERVICES</u>				
01-518-4020	Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES		-	-	-
<u>DEBT SERVICE</u>				
01-518-7747	Lease Purchase - Interest	23	15,100	28,356
01-518-7748	Lease Purchase - Principal	2,141	-	-
TOTAL DEBT SERVICE		2,164	15,100	28,356
<u>FIXED ASSETS</u>				
01-518-8070	Vehicles	85,964	-	-
01-518-8071	Equipment/Machines	88,753	-	-
01-518-8075	Street Reconstruction	48,229	138,667	50,000
01-518-8077	Recycling Center	9,984	-	-
TOTAL FIXED ASSETS		232,930	138,667	50,000
TOTAL STREETS & SANITATION		1,012,202	1,048,038	955,586

DEPARTMENT: MUSEUM

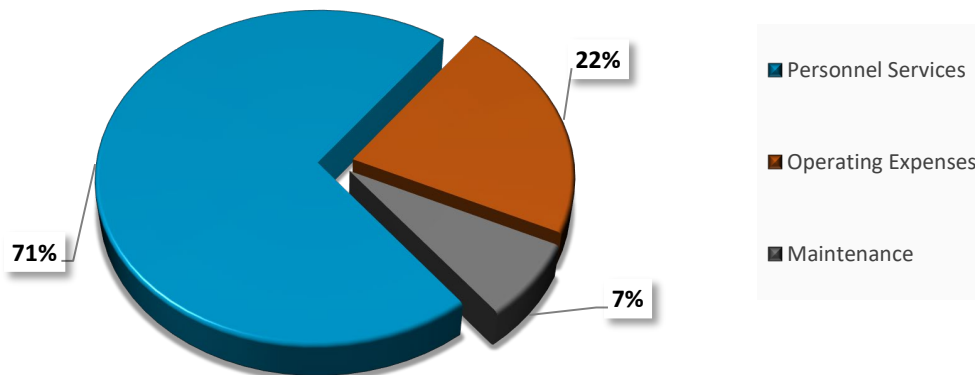
Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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 2023-2024



CITY OF ALAMO, TEXAS

Fund: General

Department: Museum		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-519-1001	Salaries & Wages	40,326	46,622	46,367
01-519-1002	Fica & Medicare Taxes	2,976	3,374	3,547
01-519-1004	Worker's Compensation Ins.	190	220	175
01-519-1005	Life/Health Insurance	6,130	6,905	8,419
01-519-1006	Texas Workforce Commission	9	252	252
01-519-1009	Tex Mun Retirement System	2,651	3,072	3,249
TOTAL PAYROLL		52,282	60,445	62,009
<u>OPERATING EXPENSES</u>				
01-519-2010	Office Supplies	182	1,746	1,746
01-519-2013	Electricity	6,297	6,900	6,200
01-519-2015	Telephone	2,417	3,092	2,520
01-519-2022	Dues & Subscriptions	263	700	700
01-519-2025	Travel & Training	864	1,000	2,500
01-519-2035	Operating Expense	3,232	3,500	3,500
01-519-2065	Copier Lease	3,183	1,440	1,920
TOTAL OPERATING EXPENSE		16,438	18,378	19,086
<u>MAINTENANCE</u>				
01-519-3028	Building Maintenance	2,613	3,262	5,000
01-519-3060	Small Machines & Equipment	604	1,500	1,500
TOTAL MAINTENANCE		3,217	4,762	6,500
<u>CAPITAL OUTLAY</u>				
01-519-8067	Books & Videos	103	1,500	1,500
01-519-8074	Building Exhibit(s)	1,076	2,500	2,500
TOTAL CAPITAL OUTLAY		1,179	4,000	4,000
TOTAL MUSEUM		73,116	87,585	91,595

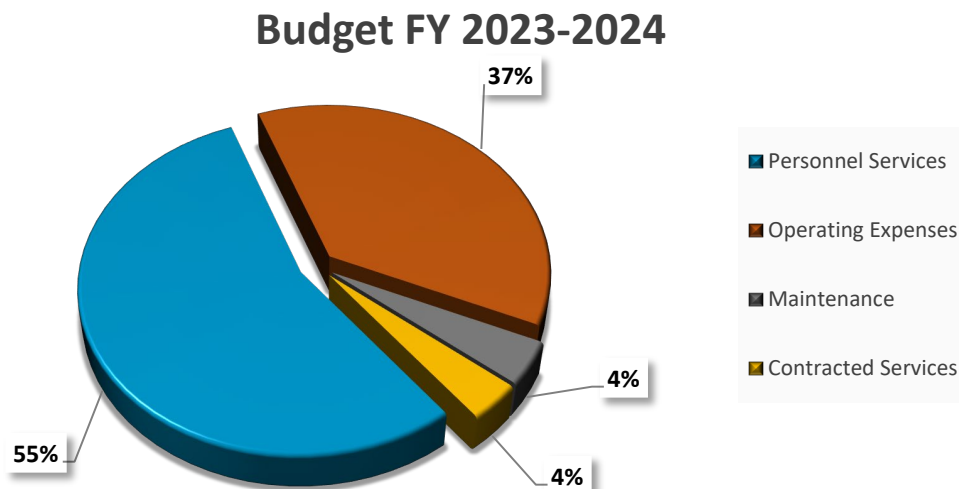
DEPARTMENT: PUBLIC INFORMATION

Number of Authorized Full -Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Public Information Officer	1	1	1
Network Coordinator	0	0	1
Total Public Information	1	1	2

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.



CITY OF ALAMO, TEXAS

Fund: General

Department: Public Information		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-520-1001	Salaries & Wages	7,887	54,407	87,164
01-520-1002	Fica & Medicare Taxes	530	4,219	6,601
01-520-1004	Worker's Compensation Ins.	27	193	350
01-520-1005	Life/Health Insurance	-	6,807	16,562
01-520-1006	Texas Workforce Commission	8	252	504
01-520-1007	Overtime	-	-	1,500
01-520-1009	Tex Mun Retirement System	505	3,888	5,523
TOTAL PAYROLL		8,957	69,766	118,204
<u>OPERATING EXPENSES</u>				
01-520-2010	Office Supplies	-	2,000	2,000
01-520-2011	Advertising	-	12,000	15,000
01-520-2015	Telephone	43	471	-
01-520-2022	Dues & Subscriptions	-	4,739	-
01-520-2025	Travel & Training	-	2,500	2,500
01-520-2035	Operating Expense	168	1,000	1,000
TOTAL OPERATING EXPENSE		211	22,710	20,500
<u>MAINTENANCE</u>				
01-520-3060	Small Machines & Equipment	1,822	1,500	1,500
TOTAL MAINTENANCE		1,822	1,500	1,500
<u>CONTRACT SERVICES</u>				
01-520-4020	Contractual Services	-	-	5,000
01-520-4046	Newsletter	-	-	1,500
TOTAL CONTRACT SERVICES		-	-	6,500
<u>CAPITAL OUTLAY</u>				
01-520-8071	Equipment & Machines	5,264	56,290	10,000
TOTAL CAPITAL OUTLAY		5,264	56,290	10,000
TOTAL PUBLIC INFORMATION		16,254	150,266	156,704

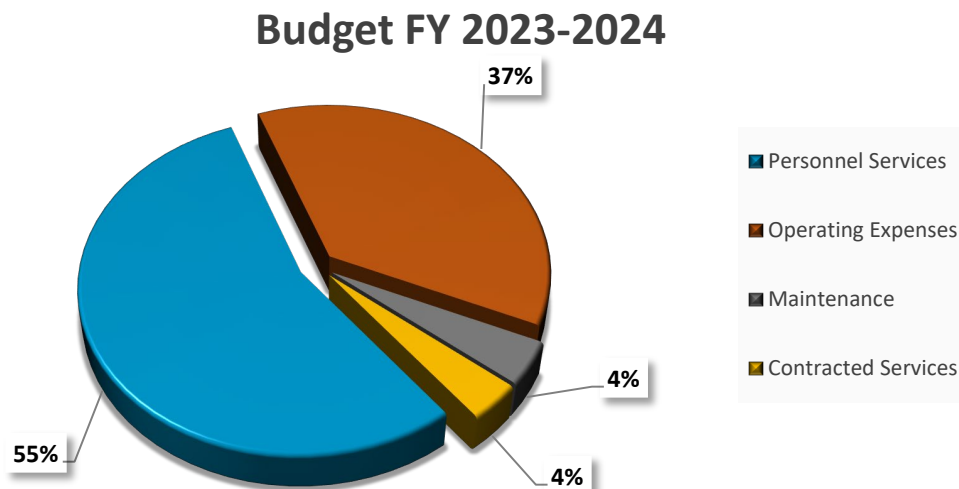
DEPARTMENT: SWIMMING POOL

Number of Authorized Part-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Swimming Pool Manager	0.5	0.5	0.5
Lifeguards	2.5	2.5	2.5
Total Swimming Pool	3	3	3

Department Description

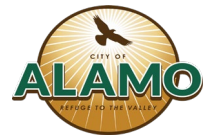
The City's swimming pool is used for aquatic programs, special events, and is also available for rent for birthday parties, school outings and other events during the summer months.



CITY OF ALAMO, TEXAS

Fund: General

Department: Swimming Pool		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-521-1001	Salaries & Wages	24,550	26,349	28,649
01-521-1002	Fica & Medicare Taxes	2,151	2,114	3,414
01-521-1004	Worker's Compensation Ins.	810	1,476	1,476
01-521-1006	Texas Workforce Commission	65	590	590
01-521-1007	Overtime	3,765	1,120	5,000
TOTAL PAYROLL		31,341	31,649	39,129
<u>OPERATING EXPENSES</u>				
01-521-2010	Office Supplies	14	500	500
01-521-2013	Electricity	5,795	8,207	9,500
01-521-2015	Telephone	1,018	1,022	900
01-521-2022	Dues & Subscriptions	-	300	300
01-521-2026	Uniforms	-	500	500
01-521-2034	Chemicals	6,941	5,915	10,300
01-521-2035	Operating Expense	2,880	5,495	4,500
TOTAL OPERATING EXPENSE		16,648	21,939	26,500
<u>MAINTENANCE</u>				
01-521-3028	Building Maintenance	-	2,463	3,000
TOTAL MAINTENANCE		-	2,463	3,000
<u>CONTRACT SERVICES</u>				
01-521-4037	Concession	570	2,000	2,600
TOTAL CONTRACT SERVICES		570	2,000	2,600
<u>CAPITAL OUTLAY</u>				
01-521-8072	Equipment & Machines	-	44,500	-
TOTAL CAPITAL OUTLAY		-	44,500	-
TOTAL SWIMMING POOL		48,559	102,551	71,229



DEPARTMENT: CITY MANAGER

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
City Manager	1	1	1
Assistant City Manager	0	0	1
Administrative Assistant	1	1	1
Total City Manager	2	2	3

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

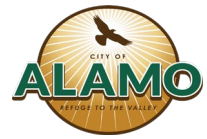
- To prepare a 5 year capital improvement plan.
- To provide customer service to the citizens of Alamo.

Performance Measures	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Number of constituents requests	84	90	95

CITY OF ALAMO, TEXAS

Fund: General

Department: City Manager		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-522-1001	Salaries & Wages	122,526	119,200	248,257
01-522-1002	Fica & Medicare Taxes	9,049	8,968	18,992
01-522-1004	Worker's Compensation Ins.	431	540	540
01-522-1005	Life/Health Insurance	9,032	8,358	26,642
01-522-1006	Texas Workforce Commission	9	504	504
01-522-1007	Overtime	24	-	300
01-522-1009	Texas Municipal Retirement System	8,096	7,743	15,889
TOTAL PAYROLL		149,167	145,313	311,124
<u>OPERATING EXPENSES</u>				
01-522-2010	Office Supplies	146	260	760
01-522-2015	Telephone	314	645	645
01-522-2022	Dues & Subscriptions	443	50	1,100
01-522-2025	Travel & Training	3,155	9,643	15,000
01-522-2035	Operating Expense	330	1,160	2,360
01-522-2065	Copier Lease	2,326	2,424	2,700
TOTAL OPERATING EXPENSE		6,714	14,182	22,565
<u>MAINTENANCE</u>				
01-522-3060	Small Machines & Equipment	213	380	1,000
TOTAL MAINTENANCE		213	380	1,000
<u>FIXED ASSETS</u>				
01-522-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL CITY MANAGER		156,094	159,875	334,689



DEPARTMENT: PURCHASING

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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

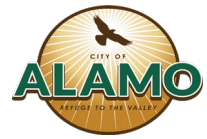
- To continue the training of purchasing
- To develop training to all departmeents.

Perfomance Measures	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Purchase orders reviewed	3,300	3,700	3,800

CITY OF ALAMO, TEXAS

Fund: General

Department: Purchasing		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-523-1001	Salaries & Wages	73,351	76,374	74,829
01-523-1002	Fica & Medicare	5,460	5,451	5,867
01-523-1004	Worker's Compensation Ins.	1,470	1,566	1,336
01-523-1005	Life/Health Insurance	12,143	13,734	16,634
01-523-1006	Texas Workforce Commission	18	104	504
01-523-1007	Overtime	127	49	400
01-523-1009	Texas Municipal Retirement System	4,832	4,960	5,410
TOTAL PAYROLL		97,401	102,238	104,980
<u>OPERATING EXPENSES</u>				
01-523-2010	Office Supplies	190	250	250
01-523-2025	Travel & Training	21	1,200	1,200
01-523-2026	Uniforms	349	413	300
01-523-2035	Operating Expense	761	750	950
01-523-2065	Copier Lease	1,343	1,678	2,116
TOTAL OPERATING EXPENSE		2,664	4,291	4,816
<u>MAINTENANCE</u>				
01-523-3060	Small Machines & Equipment	-	-	-
TOTAL MAINTENANCE		-	-	-
<u>FIXED ASSETS</u>				
01-823-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL PURCHASING		100,065	106,529	109,796



DEPARTMENT: CITY SECRETARY/ASST. CITY MGR

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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

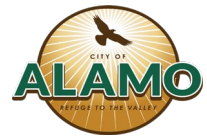
- To continue Civic Clerk Agenda Trainings.
- To continue to attend Open Government Trainings to comply with the Public Information Act.

Performance Measures	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Minutes prepared	28	26	26
Ordinances published	67	75	75
Electronic agendas	27	28	26

CITY OF ALAMO, TEXAS

Fund: General

Department: City Secretary		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-524-1001	Salaries & Wages	49,199	68,715	-
01-524-1002	Fica & Medicare	3,629	5,005	-
01-524-1004	Worker's Compensation Ins.	173	242	-
01-524-1005	Life/Health Insurance	6,650	6,908	-
01-524-1006	Texas Workforce Commission	9	9	-
01-524-1009	Texas Municipal Retirement System	3,237	4,483	-
TOTAL PAYROLL		62,897	85,362	-
<u>OPERATING EXPENSES</u>				
01-524-2010	Office Supplies	219	1,000	1,000
01-524-2011	Advertising	9,626	10,000	10,000
01-524-2012	Printing	-	500	500
01-524-2015	Telephone	282	282	250
01-524-2022	Dues & Subscription	500	981	900
01-524-2025	Travel & Training	3,464	6,452	3,000
01-524-2035	Operating Expense	698	600	2,300
01-524-2036	Records Codification	3,916	18,638	5,000
01-524-2065	Copier Lease	955	1,238	1,380
TOTAL OPERATING EXPENSE		19,660	39,691	24,330
<u>MAINTENANCE</u>				
01-524-3060	Small Machines & Equipment	252	-	-
TOTAL MAINTENANCE		252	-	-
<u>FIXED ASSETS</u>				
01-524-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL CITY SECRETARY		82,809	125,053	24,330



DEPARTMENT: HUMAN RESOURCES

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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

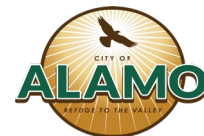
- To evaluate workflows and HR processes for increased efficiency.
- To continue employee training opportunities for employees of the City.

Performance Measures	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Number of new employees processed	55	60	70
Number of employees trained	160	160	160

CITY OF ALAMO, TEXAS

Fund: General

Department: Human Resources		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-525-1001	Salaries & Wages	78,837	84,354	83,604
01-525-1002	Fica & Medicare Taxes	5,893	6,384	6,721
01-525-1004	Worker's Compensation Ins.	276	387	387
01-525-1005	Life/Health Insurance	12,066	13,614	16,562
01-525-1006	Texas Workforce Commission	181	340	504
01-525-1007	Overtime	43	14	200
01-525-1009	Texas Municipal Retirement System	5,148	5,750	5,884
TOTAL PAYROLL		102,444	110,843	113,862
<u>OPERATING EXPENSES</u>				
01-525-2010	Office Supplies	1,272	1,250	1,250
01-525-2011	Advertising	-	300	300
01-525-2012	Printing	1,027	1,100	1,500
01-525-2022	Dues & Subscriptions	653	1,000	1,000
01-525-2025	Travel & Training	1,586	5,000	5,000
01-525-2035	Operating Expense	1,268	1,850	1,850
01-525-2065	Copier Lease	3,014	3,284	3,868
TOTAL OPERATING EXPENSE		8,820	13,784	14,768
<u>MAINTENANCE</u>				
01-525-3060	Small Machines & Equipment	173	200	2,600
TOTAL MAINTENANCE		173	200	2,600
<u>CONTRACTED SERVICES</u>				
01-525-4020	Contractual Services	-	-	-
TOTAL CONTRACTED SERVICES		-	-	-
<u>CAPITAL OUTLAY</u>				
01-525-8071	Equipment/Machines	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-
TOTAL HUMAN RESOURCES		111,437	124,827	131,230



DEPARTMENT: FINANCE

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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	1
Total Finance Department	4	6	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 2021-2022	Budget 2022-2023	Budget 2023-2024
Number of Funds Maintained	19	19	19
Number of Bank Reconciliations	228	228	228
Number of Journal entries processed	1,116	1,222	1,600
Number of Checks processed (A/P)	3,007	3,200	3,300

CITY OF ALAMO, TEXAS

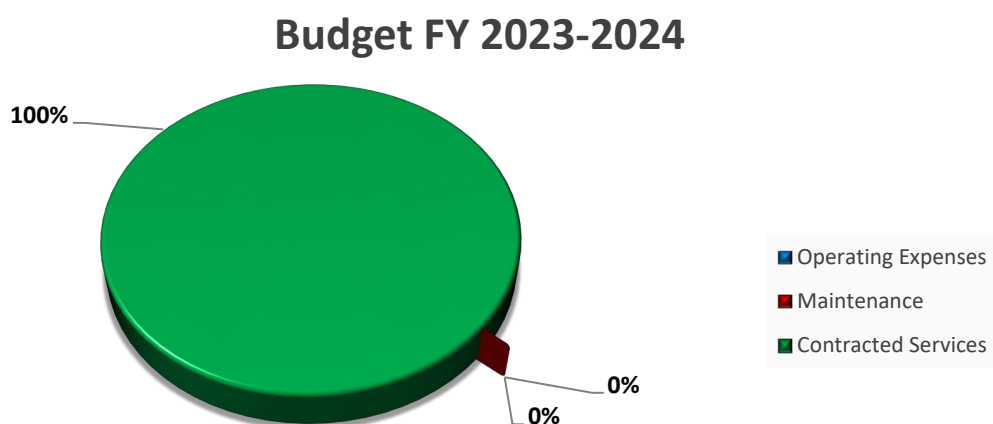
Fund: General

Department: Finance		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-526-1001	Salaries & Wages	170,302	248,379	260,214
01-526-1002	Fica & Medicare Taxes	12,639	18,390	19,769
01-526-1004	Worker's Compensation Ins.	598	738	738
01-526-1005	Life/Health Insurance	24,634	37,715	49,686
01-526-1006	Texas Workforce Commission	51	1,512	1,512
01-526-1007	Overtime	96	530	530
01-526-1009	Texas Municipal Retirement System	11,215	16,658	17,260
TOTAL PAYROLL		219,535	323,922	349,709
<u>OPERATING EXPENSES</u>				
01-526-2010	Office Supplies	3,009	3,540	3,000
01-526-2015	Telephone/Telecommunications	271	700	700
01-526-2022	Dues & Subscriptions	225	22,645	22,645
01-526-2025	Travel & Training	5,848	6,900	6,900
01-526-2035	Operating Expense	7,656	7,126	6,000
01-526-2065	Copier Lease	2,254	6,006	10,456
TOTAL OPERATING EXPENSE		19,263	46,917	49,701
<u>MAINTENANCE</u>				
01-526-3060	Small Machines & Equipment	1,676	800	1,500
TOTAL MAINTENANCE		1,676	800	1,500
<u>CONTRACTED SERVICES</u>				
01-526-4020	Contractual Services	9,154	9,850	11,100
TOTAL CONTRACTED SERVICES		9,154	9,850	11,100
<u>FIXED ASSETS</u>				
01-526-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL FINANCE DEPARTMENT		249,628	381,489	412,010

DEPARTMENT: TAX COLLECTION

Department Description

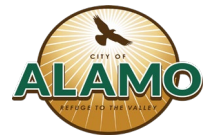
This department is responsible for all expenses related to the Tax Collection Attorney, Appraisal District and Hidalgo County Tax Office for the collection of property taxes for the City of Alamo.



CITY OF ALAMO, TEXAS

Fund: General

Department: Tax Collection	Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>OPERATING EXPENSES</u>			
01-527-2010 Office Supplies	-	-	-
01-527-2025 Travel & Training	-	-	-
01-527-2035 Operating Expense	-	-	-
TOTAL OPERATING EXPENSE	-	-	-
<u>MAINTENANCE</u>			
01-527-3060 Small Machines & Equipment	-	-	-
01-527-3068 Service/Maintenance Agmt	-	-	-
TOTAL MAINTENANCE	-	-	-
<u>CONTRACTED SERVICES</u>			
01-527-4084 Tax Collection Atty	30,668	31,955	40,000
01-527-4085 Appraisal District	44,399	50,981	59,732
01-527-4086 Hidalgo County Tax	29,909	34,260	34,800
TOTAL CONTRACTED SERVICES	104,976	117,196	134,532
<u>FIXED ASSETS</u>			
01-527-8071 Equipment/Machines	-	-	-
TOTAL FIXED ASSETS	-	-	-
TOTAL TAX COLLECTION	104,976	117,196	134,532



DEPARTMENT: INFORMATION TECHNOLOGY

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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 2021-2022	Budget 2022-2023	Budget 2023-2024
Number of servers supported	1	1	1
Number of help cases opened	1,356	1,540	1,555

CITY OF ALAMO, TEXAS

Fund: General

Department: Information Technology		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
01-529-1001	Salaries & Wages	81,765	85,316	84,021
01-529-1002	Fica & Medicare Taxes	6,163	6,160	6,438
01-529-1004	Worker's Compensation Ins.	285	302	277
01-529-1005	Life/Health Insurance	12,066	13,614	16,634
01-529-1006	Texas Workforce Commission	173	504	504
01-529-1007	Overtime	258	281	200
01-529-1009	Texas Municipal Retirement System	5,346	5,707	5,948
TOTAL PAYROLL		106,056	111,884	114,022
<u>OPERATING EXPENSES</u>				
01-529-2010	Office Supplies	134	300	300
01-529-2015	Telephone	452	1,000	1,000
01-529-2022	Dues & Subscriptions	2,653	1,867	2,538
01-529-2025	Travel & Training	41	4,570	6,000
01-529-2033	Fuel	-	-	-
01-529-2035	Operating Expense	860	1,015	1,000
01-529-2065	Copier Lease	1,343	1,996	2,128
TOTAL OPERATING EXPENSE		5,483	10,748	12,966
<u>MAINTENANCE</u>				
01-529-3032	Vehicle Maintenance	227	750	1,000
01-529-3060	Small Machines & Equipment	8,694	1,195	20,000
01-529-3068	Service/Maintenance Agmt	1,700	5,000	5,000
TOTAL MAINTENANCE		10,621	6,945	26,000
<u>CONTRACTED SERVICES</u>				
01-529-4020	Contractual Services	-	1,265	6,600
TOTAL CONTRACTED SERVICES		-	1,265	6,600
<u>FIXED ASSETS</u>				
01-529-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL INFORMATION TECHNOLOGY		122,160	130,842	159,588

CITY OF ALAMO, TEXAS

Fund: General

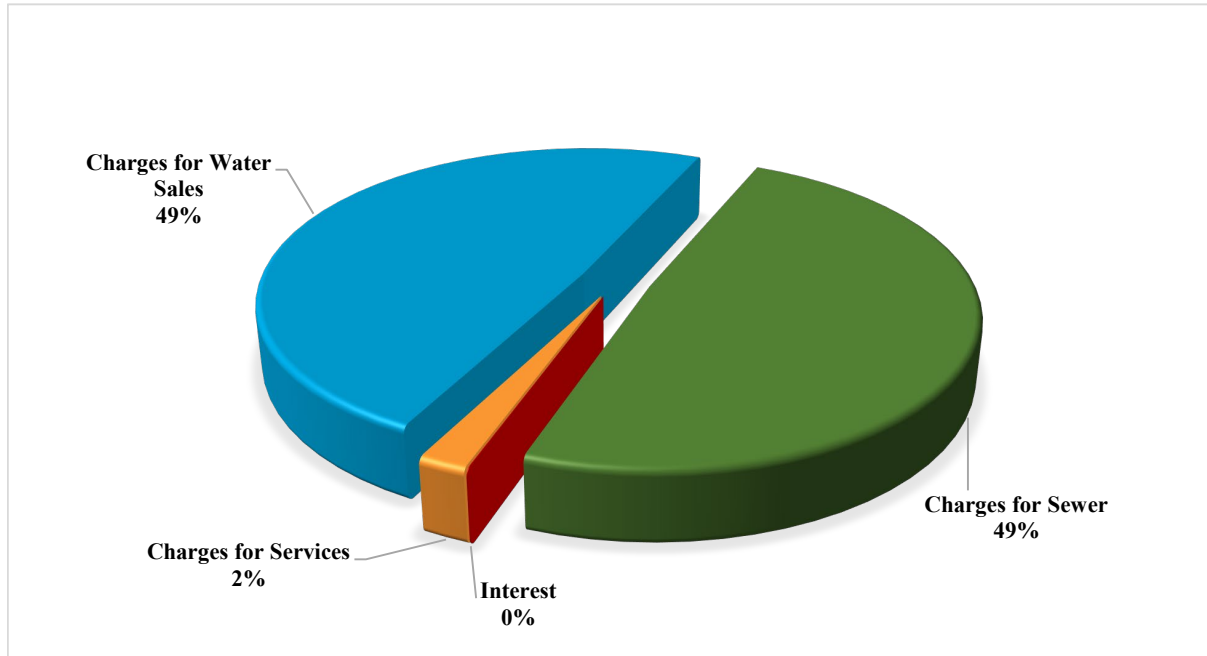
Department: Storm Water		Actual 2020-2021	Amended Budget 2021-2022	Adopted Budget 2022-2023
<u>PAYROLL</u>				
01-550-1001	Salaries & Wages	94,973	102,425	-
01-550-1002	Fica & Medicare Taxes	7,266	7,693	-
01-550-1004	Worker's Compensation Ins.	281	360	-
01-550-1005	Life/Health Insurance	11,952	12,072	-
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	-
<u>OPERATING EXPENSES</u>				
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	-
<u>MAINTENANCE</u>				
01-550-3060	Small Machines & Equipment	60	650	-
TOTAL MAINTENANCE		60	650	-
<u>CONTRACTED SERVICES</u>				
01-550-4020	Contractual Services	-	-	-
01-550-4046	Newsletter	-	-	-
TOTAL CONTRACTED SERVICES		-	-	-
<u>FIXED ASSETS</u>				
01-550-8071	Equipment/Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL STORM WATER		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

\$5,477,600

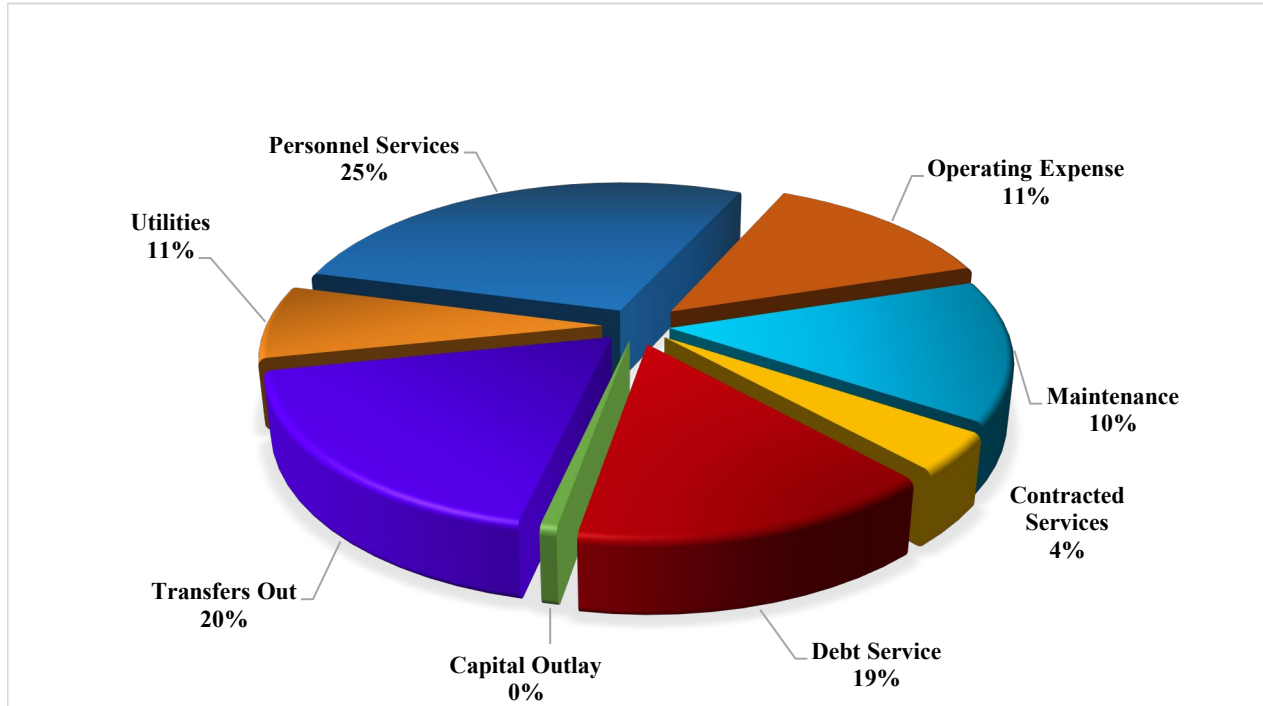


CITY OF ALAMO, TEXAS

WATER AND SEWER REVENUES		FUND: WATER AND SEWER		
		ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
<u>CHARGES FOR SERVICES</u>				
03-4-4608	OTHER REVENUES	3,540	3,000	3,000
03-4-4609	TAP & CONNECTIONS	163,190	100,000	100,000
03-4-4610	METER BOX	2,575	1,600	1,600
03-4-4611	UNPLUG SEWER LINES	2,640	2,500	2,500
03-4-4612	RETURNED CHECK FEES	1,325	1,500	1,500
03-4-4613	PAYMENT EXTENSION FEE	5,345	5,000	5,000
03-4-4614	TAMPERING FEE	2,600	-	-
03-4-4638	CASH (SHORT/OVER)	51	-	-
TOTAL CHARGES FOR SERVICES		181,266	113,600	113,600
<u>CHARGES FOR WATER SALES</u>				
03-4-4672	WATER SALES	2,678,609	2,726,000	2,680,000
TOTAL CHARGES FOR WATER SALES		2,678,609	2,726,000	2,680,000
<u>CHARGES FOR SEWER</u>				
03-4-4682	SEWER CHARGES	2,707,719	2,781,000	2,682,000
TOTAL CHARGES FOR SEWER		2,707,719	2,781,000	2,682,000
<u>INTEREST</u>				
03-4-4704	INTEREST	17,734	158,000	2,000
TOTAL INTEREST		17,734	158,000	2,000
<u>TRANSFER IN/OTHER FIN</u>				
03-4-4800	LOSS/GAIN ON SALE OF ASSETS	-		
03-4-4872	TRANSFER FROM ARPA FUND	196,720	316,000	-
TOTAL TRANSFER IN/OTHER FIN		196,720	316,000	-
<u>INTERGOVERNMENTAL REVENUE</u>				
03-4-4924	TWDB - GRANT	196,482	-	-
TOTAL TRANSFER IN/OTHER FIN		196,482	-	-
TOTAL REVENUES		5,978,530	6,094,600	5,477,600

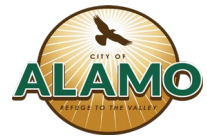
Water and Sewer Expenditure by Category

\$5,478,044



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	574,847	326,025	295,360	-	292,672	8,000	-	105,000	1,601,904
SEWER	129,189	53,698	316,000	-	-	3,500	-	15,000	517,387
WATER PLANT	295,114	165,500	98,600	28,100	-	6,000	-	132,500	725,814
SEWER PLANT	247,789	127,400		74,524		20,000			469,713
BILLING	262,854	26,822	44,827	-	-	-	-	60,000	394,503
DEBT SERVICE	-	-	-	-	506,190	-	-	-	506,190
GENERAL ADMINISTRATION	-	30,000	28,050	111,000	-	-	996,983	96,500	1,262,533
TOTAL GENERAL FUND	1,509,793	729,445	782,837	213,624	798,862	37,500	996,983	409,000	5,478,044



DEPARTMENT: WATER

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Public Works Director	1	1	1
Assistant Public Works Director	1	1	1
Secretary	1	1	2
Waterworks Helper	6	6	7
Meter Reader	2	2	0
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

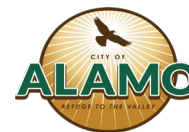
- To continue to repair City water lines and reduce interruptions to all citizens.
- To continue to review the water facilities to ensure the system reliability.
- To continue improving customer service relations.
- To continue to improve the efficiency of operations through proper training and employee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

Performance Measures	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Number of water breaks	196	210	208
Number of meter installations	176	200	220

CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Water		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
03-530-1001	Salaries & Wages	326,746	340,950	370,968
03-530-1002	Fica & Medicare Taxes	28,525	30,391	29,039
03-530-1004	Worker's Compensation Ins.	11,006	11,722	11,500
03-530-1005	Life/Health Insurance	69,041	66,494	94,623
03-530-1006	Texas Workforce Commission	194	2,772	3,024
03-530-1007	Overtime	56,268	82,000	35,000
03-530-1009	Texas Municipal Retirement System	24,920	29,371	30,693
TOTAL PAYROLL		516,700	563,700	574,847
<u>OPERATING EXPENSES</u>				
03-530-2010	Office Supplies	789	700	700
03-530-2013	Electricity	7,160	38,000	65,000
03-530-2015	Telephone	10,757	25,822	10,000
03-530-2025	Travel & Training	2,027	5,500	5,500
03-530-2026	Uniforms	4,859	3,822	2,100
03-530-2033	Fuel	44,041	43,621	30,000
03-530-2035	Operating Expense	44,637	53,381	40,500
03-530-2041	Water	308,328	317,000	276,000
03-530-2065	Copier Lease	937	1,483	1,225
TOTAL OPERATING EXPENSE		423,535	489,329	431,025
<u>MAINTENANCE</u>				
03-530-3028	Building Maintenance	1,550	3,000	3,000
03-530-3029	Equipment Repair	45,007	42,298	45,000
03-530-3031	Vehicle Repair	1,543	5,526	4,600
03-530-3050	Fire Hydrants	10,668	8,960	12,660
03-530-3060	Small Machines & Equipment	5,730	11,700	4,000
03-530-3065	Valves & Mains	14,276	76,613	80,000
03-530-3068	Service Manintenance Agreements	-	-	-
03-530-3080	Meter Replacement Program	33,220	50,000	146,100
TOTAL MAINTENANCE		111,994	198,097	295,360
<u>DEBT SERVICE</u>				
03-530-7747	Lease Purchase - Interest	121,168	89,356	87,908
03-530-7748	Lease Purchase - Principal	-	192,604	204,764
TOTAL DEBT SERVICE		121,168	281,960	292,672
<u>FIXED ASSETS</u>				
03-530-8070	Vehicles	-	-	-
03-530-8071	Equipment/Machines	-	102,971	8,000
TOTAL FIXED ASSETS		-	102,971	8,000
TOTAL WATER DEPARTMENT		1,173,397	1,636,057	1,601,904



DEPARTMENT: SEWER

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Water & Wastewater Supervisor	1	1	1
Sewer Plant OP Lev/Lic A	1	-	-
Sewer Plant OP Lev/Lic B	1	-	-
Sewer Plant OP Lev/Lic C	1	1	1
Total Sewer Department	4	2	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

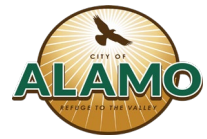
- To continue to repair City sewer lines in order to minimize customer service interruptions.
- To continue improving customer service relations.
- To inspect the manholes inside city limits.

Performance Measures	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Number of sewer backups	78	82	90

CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Sewer		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
03-531-1001	Salaries & Wages	151,469	70,364	63,926
03-531-1002	Fica & Medicare Taxes	18,013	9,123	7,693
03-531-1004	Worker's Compensation Ins.	6,976	4,038	2,409
03-531-1005	Life/Health Insurance	22,623	16,053	18,223
03-531-1006	Texas Workforce Commission	105	504	504
03-531-1007	Overtime	88,701	52,103	30,000
03-531-1009	Texas Municipal Retirement System	15,539	7,821	6,434
TOTAL PAYROLL		303,426	160,006	129,189
<u>OPERATING EXPENSES</u>				
03-531-2010	Office Supplies	-	100	-
03-531-2025	Travel & Training	4,641	4,626	2,500
03-531-2026	Uniforms	2,582	1,582	800
03-531-2033	Fuel	11,298	5,500	15,000
03-531-2034	Chemicals	53,859	34,084	30,000
03-531-2035	Operating Expense	20,363	20,398	20,398
TOTAL OPERATING EXPENSE		92,743	66,290	68,698
<u>MAINTENANCE</u>				
03-531-3028	Building Maintenance	-	-	-
03-531-3030	Equipment Maintenance	133,812	78,000	97,000
03-531-3032	Vehicle Maintenance	2,703	12,500	19,000
03-531-3060	Small Machine & Equipment	3,898	1,495	-
03-531-3065	Valves & Mains	341,360	215,000	200,000
TOTAL MAINTENANCE		481,773	306,995	316,000
<u>CONTRACTED SERVICES</u>				
03-531-4022	Permit Fees	45,186	-	-
TOTAL CONTRACTED SERVICES		45,186	-	-
<u>FIXED ASSETS</u>				
03-531-8071	Equipment/Machines	-	1,765	3,500
TOTAL FIXED ASSETS		-	1,765	3,500
TOTAL SEWER DEPARTMENT		923,128	535,056	517,387



DEPARTMENT: WATER PLANT

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
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

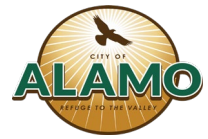
- To continue to review the water facilities to ensure the system reliability.
- To continue to improve the efficiency of operations through proper training and employee involvement.

Performance Measures	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Number of est. gallons treated	845,227,835	924,500,000	945,800

CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Water Plant		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
03-534-1001	Salaries & Wages	148,671	132,671	155,555
03-534-1002	Fica & Medicare Taxes	15,924	15,718	16,261
03-534-1004	Worker's Compensation Ins.	7,495	6,854	6,122
03-534-1005	Life/Health Insurance	22,217	28,122	45,804
03-534-1006	Texas Workforce Commission	217	1,260	1,260
03-534-1007	Overtime	65,915	75,247	55,000
03-534-1009	Texas Municipal Retirement System	13,912	14,510	15,112
TOTAL PAYROLL		274,351	274,382	295,114
<u>OPERATING EXPENSES</u>				
03-534-2010	Office Supplies	94	300	300
03-534-2013	Electricity	141,948	100,614	120,000
03-534-2015	Telephone	4,725	6,500	6,500
03-534-2025	Travel & Training	2,895	3,000	3,000
03-534-2026	Uniforms	3,324	2,700	1,500
03-534-2033	Fuel	5,893	6,000	6,000
03-534-2034	Chemicals	214,945	248,400	150,000
03-534-2035	Operating Expense	8,948	18,795	10,700
TOTAL OPERATING EXPENSE		382,772	386,309	298,000
<u>MAINTENANCE</u>				
03-534-3027	General Maintenance	21,057	30,000	30,000
03-534-3028	Building Maintenance	2,943	3,000	3,000
03-534-3030	Equipment Maintenance	54,988	181,936	61,400
03-534-3031	Vehicle Repair	724	1,000	1,000
03-534-3032	Vehicle Maintenance	3,737	2,400	1,700
03-534-3060	Small Machines & Equipment	5,511	6,055	1,500
03-534-3065	Valves & Mains	-	-	-
TOTAL MAINTENANCE		88,960	224,391	98,600
<u>CONTRACTED SERVICES</u>				
03-534-4022	Permit Fees	12,086	12,100	12,100
03-534-4038	Testing	7,154	7,600	16,000
TOTAL CONTRACTED SERVICES		19,240	19,700	28,100
<u>DEBT SERVICE</u>				
03-534-7747	Lease Purchase - Interest	-	-	-
03-534-7748	Lease Purchase - Principal	-	-	-
TOTAL CONTRACTED SERVICES		-	-	-
<u>FIXED ASSETS</u>				
03-534-8071	Equipment/Machines	-	12,000	6,000
TOTAL FIXED ASSETS		-	12,000	6,000
TOTAL WATER PLANT DEPARTMENT		765,323	916,782	725,814



DEPARTMENT: SEWER PLANT

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Sewer Plant Supervisor	-	1	1
Sewer Plant Operator	-	2	2
Total Sewer Plant Department	-	3	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

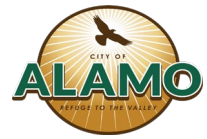
- To review the water facilities to ensure the system reliability.
- To improve the efficiency of operations through proper training and employee involvement.

Performance Measures	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024

CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: Sewer Plant		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
03-535-1001	Salaries & Wages	-	137,981	160,800
03-535-1002	Fica & Medicare Taxes	-	13,032	14,955
03-535-1004	Worker's Compensation Ins.	-	5,651	4,817
03-535-1005	Life/Health Insurance	-	27,948	43,656
03-535-1006	Texas Workforce Commission	-	756	756
03-535-1007	Overtime	-	32,411	10,000
03-535-1009	Texas Municipal Retirement System	-	12,323	12,805
TOTAL PAYROLL		-	230,102	247,789
<u>OPERATING EXPENSES</u>				
03-535-2013	Electricity	-	95,000	95,000
03-535-2015	Telephone	-	7,100	4,100
03-535-2025	Travel & Training	-	2,921	2,000
03-535-2026	Uniforms	-	1,665	800
03-535-2033	Fuel	-	7,620	5,500
03-535-2034	Chemicals	-	20,000	20,000
03-535-2035	Operating Expense	-	-	-
TOTAL OPERATING EXPENSE		-	134,306	127,400
<u>CONTRACTED SERVICES</u>				
03-535-4022	Permit Fees	-	46,784	55,124
03-535-4038	Testing	-	27,740	19,400
TOTAL CONTRACTED SERVICES		-	74,524	74,524
<u>DEBT SERVICE</u>				
03-535-7747	Lease Purchase - Interest	-	-	-
03-535-7748	Lease Purchase - Principal	-	-	-
TOTAL CONTRACTED SERVICES		-	-	-
<u>FIXED ASSETS</u>				
03-535-8070	Vehicles	-	-	-
03-535-8071	Equipment/Machines	-	-	20,000
TOTAL FIXED ASSETS		-	-	20,000
TOTAL SEWER PLANT DEPARTMENT		-	438,932	469,713



DEPARTMENT: BILLING

Number of Authorized Full-Time Positions

Personnel	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
Billing Clerk Supervisor	1	1	1
Utility Tax Clerk	1	1	1
Recep/Colls Clerk	2	3	3
Meter Reader	0	0	1
Total Billing Department	4	5	6

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 2021-2022	Budget 2022-2023	Budget 2023-2024
Number of Accounts Billed	6,000	6,500	6,505

CITY OF ALAMO, TEXAS

Fund: Water & Sewer

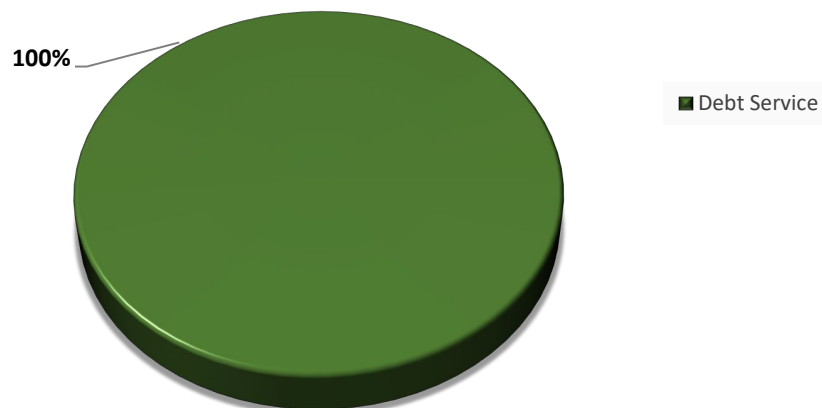
Department: Water Billing		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>PAYROLL</u>				
03-536-1001	Salaries & Wages	126,484	141,839	184,742
03-536-1002	Fica & Medicare Taxes	9,692	10,895	13,613
03-536-1004	Worker's Compensation Ins.	440	498	859
03-536-1005	Life/Health Insurance	23,628	27,575	49,686
03-536-1006	Texas Workforce Commission	223	1,008	1,260
03-536-1007	Overtime	1,334	1,618	1,200
03-536-1009	Texas Municipal Retirement System	8,312	9,413	11,494
TOTAL PAYROLL		170,113	192,846	262,854
<u>OPERATING EXPENSES</u>				
03-536-2010	Office Supplies	947	2,528	15,100
03-536-2016	Postage	53,909	55,703	60,000
03-536-2025	Travel & Training	83	578	600
03-536-2035	Operating Expense	4,321	13,523	6,106
03-536-2065	Copier Lease	2,574	4,212	5,016
TOTAL OPERATING EXPENSE		61,834	76,544	86,822
<u>MAINTENANCE</u>				
03-536-3060	Small Machines & Equipment	1,934	511	1,300
03-536-3068	Service/Maintenance Agmt	26,650	41,796	43,527
TOTAL MAINTENANCE		28,584	42,307	44,827
<u>FIXED ASSETS</u>				
03-536-8071	Building	-	-	-
03-539-8073	Office Equipment	-	-	-
TOTAL FIXED ASSETS		-	-	-
TOTAL WATER BILLING DEPARTMENT		260,531	311,697	394,503

DEPARTMENT: DEBT SERVICE

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 2023-2024



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

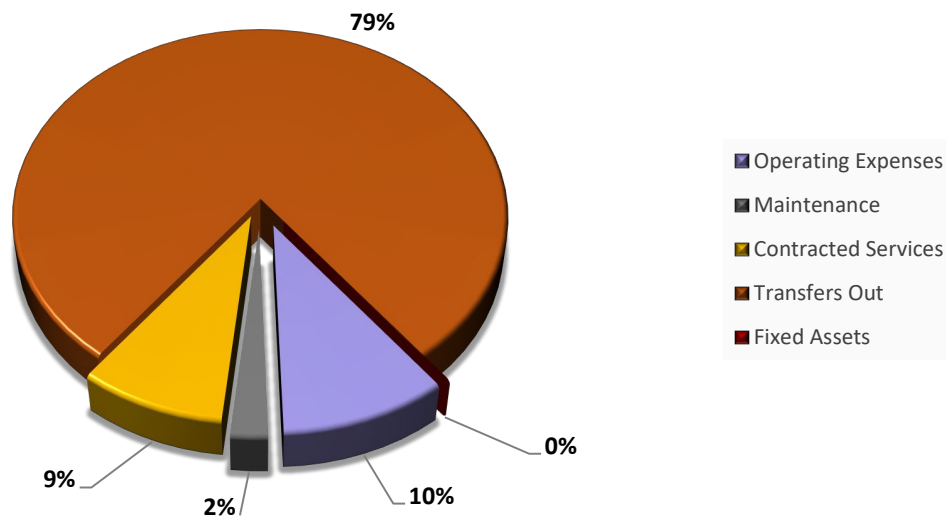
Department: Debt Service		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>DEBT SERVICE</u>				
03-537-7744	Principal 2017 - Bond Series	-	45,000	45,000
03-537-7745	Principal 2018 - Bond Series	-	220,000	230,000
03-537-7753	Interest 2012 - Bond Series	409		-
03-537-7754	Interest 2017 - Bond Series	19,008	18,430	17,737
03-537-7755	Interest 2018 - Bond Series	194,256	192,177	189,664
03-537-7770	Administrative Fee	800	3,500	3,500
03-537-7772	Reserve Fund/Water Plant	-	20,289	20,289
TOTAL DEBT SERVICE		214,473	499,396	506,190
TOTAL DEBT SERVICE		214,473	499,396	506,190

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 2023-2024



CITY OF ALAMO, TEXAS

Fund: Water & Sewer

Department: General Administration		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>OPERATING EXPENSES</u>				
03-538-2015	Telephone	2,999	11,500	11,500
03-538-2021	Insurance	79,300	85,553	85,000
03-538-2035	Operating Expenses	63,796	188,261	30,000
TOTAL OPERATING EXPENSE		146,095	285,314	126,500
<u>MAINTENANCE</u>				
03-538-3068	Service/Maintenance Agmt	18,492	28,050	28,050
TOTAL MAINTENANCE		18,492	28,050	28,050
<u>CONTRACTED SERVICES</u>				
03-538-4017	Legal Fees	29,138	45,000	45,000
03-538-4018	Engineering Fees	118,720	386,129	30,000
03-538-4019	Audit Fees	9,833	16,000	16,000
03-538-4020	Consulting Fees	8,132	5,000	20,000
TOTAL CONTRACTED SERVICES		165,823	452,129	111,000
<u>TRANSFERS OUT</u>				
03-538-6001	Transfer to General Fund	350,000	350,000	350,000
03-538-6003	Transfer to Debt Service Fund	644,031	641,187	646,983
TOTAL TRANSFERS OUT		994,031	991,187	996,983
<u>FIXED ASSETS</u>				
03-538-8073	Office Machines	-	-	-
TOTAL FIXED ASSETS		-	-	-
<u>AMORTIZATION & DEPREC.</u>				
03-538-9002	Depreciation	623,398	-	-
03-538-9003	Amortization (Bond Fees)	-	-	-
TOTAL FIXED ASSETS		623,398	-	-
TOTAL GENERAL ADMINISTRATION		1,947,839	1,756,680	1,262,533

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 2021-2022	AMENDED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
<u>TAXES</u>				
02-4-4001	CURRENT PROPERTY TAXES	535,635	582,000	582,000
02-4-4006	PENALTY INTEREST	14,681	11,500	11,500
02-4-4407	DELINQUENT PROPERTY TAX	21,645	20,000	20,000
TOTAL TAXES		571,961	613,500	613,500
<u>CHARGES FOR SERVICES</u>				
02-4-4608	OTHER REVENUES	8,627	-	-
TOTAL CHARGES FOR SERVICES		8,627	-	-
<u>INTEREST</u>				
02-4-4704	INTEREST EARNED	8,876	1,500	1,500
TOTAL INTEREST		8,876	1,500	1,500
<u>TRANSFER IN/OTHER FIN</u>				
02-4-4804	TRANSFER FROM AEDC	320,741	287,845	299,099
02-4-4805	TRANSFER FROM WATER & SEWER FUND	644,031	641,187	646,983
02-4-4850	BOND PROCEEDS	-	1,609,000	-
TOTAL TRANSFER IN/OTHER FIN		964,772	2,538,032	946,082
TOTAL REVENUES		1,554,236	3,153,032	1,561,082

CITY OF ALAMO, TEXAS

Fund: Debt Service

Department: Debt Service		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>DEBT SERVICE</u>				
02-537-7746	Principal 2012A - Bond Series	410,000	-	-
02-537-7747	Principal 2013 - Bond Series	235,000	-	-
02-537-7748	Principal 2019 - Bond Series	460,000	470,000	495,000
02-537-7749	Principal 2021 - Bond Series	-	610,000	640,000
02-537-7750	Principal 2023 - Bond Series	-	-	5,000
02-537-7756	Interest 2012A - Bond Series	5,125	-	-
02-537-7757	Interest 2013 - Bond Series	3,525	-	-
02-537-7758	Interest 2019 - Bond Series	157,681	143,732	126,781
02-537-7759	Interest 2021 - Bond Series	108,081	150,600	125,600
02-537-7760	Interest 2023 - Bond Series	-	-	74,237
02-237-7770	Administrative Fees	415	4,999	5,000
TOTAL DEBT SERVICE		1,379,827	1,379,331	1,471,618
TOTAL DEBT SERVICE		1,379,827	1,379,331	1,471,618

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 2021-2022	AMENDED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
<u>SALES TAX</u>				
13-4-4152	PALACE INN TAX REVENUES	21,499	20,000	20,000
13-4-4153	LA COPA INN TAX REVENUES	12,391	26,000	26,000
13-4-4154	ALAMO INN-HIBISCUS HOUSE	-	500	500
13-4-4155	LA QUINTA INN & SUITES	28,766	56,000	56,000
13-4-4156	CASA DEL VALLE	896	-	-
TOTAL SALES TAX		63,552	102,500	102,500
<u>CHARGES FOR SERVICES</u>				
13-4-4608	OTHER REVENUES	-	-	-
TOTAL CHARGES FOR SERVICES		-	-	-
<u>INTEREST</u>				
13-4-4704	INTEREST EARNED	4,124	1,000	1,000
TOTAL INTEREST		4,124	1,000	1,000
TOTAL REVENUES		67,676	103,500	103,500

CITY OF ALAMO, TEXAS

Fund: Hotel & Motel

Department: Hotel & Motel		Actual 2021-2022	Amended Budget 2022-2023	Adopted Budget 2023-2024
<u>OPERATING EXPENSE</u>				
13-511-2011	Promotional/Advertising	78,444	96,403	78,403
13-511-2022	Dues & Subscriptions	1,323	1,500	1,500
13-511-2035	Operating Expense	-	-	-
TOTAL OPERATING EXPENSE		79,767	97,903	79,903
<u>CONTRACTED SERVICES</u>				
13-511-4099	Contracted Services	-	-	-
TOTAL MAINTENANCE		-	-	-
<u>PROGRAM EXPENSE</u>				
13-511-5057	Chamber of Commerce	23,000	10,000	23,000
TOTAL MAINTENANCE		23,000	10,000	23,000
TOTAL HOTEL MOTEL		102,767	107,903	102,903

INTRODUCTION TO DEBT

INTRODUCTION TO DEBT

GENERAL OBLIGATION

The existing debt obligation and individual issues are presented in this section.

Existing debt levels reflect fifteen years of remaining payments with additional debt capacity as the structure declines gradually through 2032. The final debt service payment will be in the year 2040.

The debt service rate portion (.0610) of the total tax rate (.5801) or 10.52% 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. On July 20, 2023 the City issued General Obligation Bonds, Series 2023, in the amount of \$1,675,000. Proceeds were used for the acquisition of two Fire Pumper Trucks and to pay cost related to the issuance of the certificates.

REVENUE

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

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

These bonds include \$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, 2023

Fiscal Year	Interest Payments		Principal Due	Outstanding 30-Sep
	15-Feb	15-Aug		
2022	\$ -	\$ -	\$ -	\$ 9,275,000
2024	130,741	110,403	1,140,000	8,135,000
2025	110,403	89,378	1,190,000	6,945,000
2026	89,378	69,691	1,270,000	5,675,000
2027	69,691	53,641	1,050,000	4,625,000
2028	53,641	42,541	815,000	3,810,000
2029	42,541	35,866	625,000	3,185,000
2030	35,866	29,041	645,000	2,540,000
2031	29,041	21,991	670,000	1,870,000
2032	16,291	14,791	690,000	1,180,000
2033	14,791	13,216	345,000	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>647,491</u>	<u>526,251</u>	<u>9,275,000</u>	

CITY OF ALAMO, TEXAS
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2019
AS OF SEPTEMBER 30, 2024

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>
9/30/2023	\$ -	\$ -	\$ 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>853,922</u>	<u>3,715,000</u>	

CITY OF ALAMO, TEXAS
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2021
AS OF SEPTEMBER 30, 2024

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>
9/30/2023	\$ -	\$ -	\$ 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>487,400</u>	<u>3,885,000</u>	

CITY OF ALAMO, TEXAS
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2023
AS OF SEPTEMBER 30, 2024

FUND : DEBT SERVICE - I&S **AMOUNT:** \$1,675,000

<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>
9/30/2023	\$ -	\$ -	\$ 1,675,000
2/15/2024	39,584	5,000	1,670,000
8/15/2024	34,652	-	1,670,000
2/15/2025	34,653	10,000	1,660,000
8/15/2025	34,445	-	1,660,000
2/15/2026	34,445	180,000	1,480,000
8/15/2026	30,710	-	1,480,000
2/15/2027	30,710	185,000	1,295,000
8/15/2027	26,871	-	1,295,000
2/15/2028	26,871	195,000	1,100,000
8/15/2028	22,825	-	1,100,000
2/15/2029	22,825	200,000	900,000
8/15/2029	18,675	-	900,000
2/15/2030	18,675	210,000	690,000
8/15/2030	14,318	-	690,000
2/15/2031	14,318	220,000	470,000
8/15/2031	9,753	-	470,000
2/15/2032	9,753	230,000	240,000
8/15/2032	4,980		240,000
2/15/2033	4,980	240,000	-
	<u>434,041</u>	<u>1,675,000</u>	

**REVENUE BONDS
DEBT SCHEDULES**

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

Fiscal Year	Interest Payments	Principal Due	Outstanding 30-Sep
2023	\$ -	\$ -	\$ 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>2,666,077</u>	<u>10,425,000</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>
9/30/2023	\$ -	\$ -	\$ 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>143,821</u>	<u>730,000</u>	

**CITY OF ALAMO, TEXAS
WATERWORKS & SEWER BOND
SERIES 2018
AS OF SEPTEMBER 30, 2024**

FUND :		<u>WATER AND SEWER</u>	AMOUNT:	<u>\$10,335,000</u>
<u>Date</u>	<u>Interest Payments</u>	<u>Principal Due</u>	<u>Outstanding September 30th</u>	
9/30/2023	\$ -	\$ -	\$	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>2,545,848</u>	<u>9,695,000</u>		

CAPITAL EXPENDITURES

CAPITAL EXPENDITURES/EXPENSES

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

Fund	Department	Amount	Description
General	Administration	\$ 27,310	A/C Units
		27,310	
General	Police Dept	105,705	Police vehicles
		650,790	Motorrola Radios & Equip
		183,639	Ballistic Shields
		940,134	
General	Municipal Court	6,600	A/C Unit
		6,600	
General	Library	48,500	A/C Units
		48,500	
General	Fire Dept	822,512	Fire Pumper Truck
		41,289	Motorrola Radios & Equip
		863,801	
General	Streets	14,685	John Deere Utility tractor
		14,685	
	Total General Fund	\$ 1,901,030	
Enterprise	Water	\$ 4,470,121	Smart Electric Meter system
Enterprise	Water	98,907	John Deere Utility tractor
		4,569,028	
	Total Enterprise	\$ 4,569,028	
	Total	\$ 6,470,057	

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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Street Improvements	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Park Restroom Enhancement	-	\$ -	\$ -	\$ -	\$ -
Building & Imp	-	-	-	-	-
Equipment	50,000	50,000	65,000	70,000	70,000
Total General Fund	\$ 100,000	\$ 125,000	\$ 140,000	\$ 145,000	\$ 145,000
Waste Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-	-
Meter Replacement program	50,000	50,000	50,000	50,000	75,000
Fire Hydrant	12,660	12,660	12,660	12,660	13,000
Valves & Mains - Water	100,000	100,000	100,000	100,000	150,000
Valves & Mains - Sewer	100,000	100,000	100,000	100,000	125,000
Sewer line - lift station	-	-	-	-	-
Valves & Mains - Waterplant	-	-	-	-	-
Total Enterprise Fund	\$ 262,660	\$ 262,660	\$ 262,660	\$ 262,660	\$ 363,000
Combined Total Operating Impact	\$ 362,660	\$ 387,660	\$ 402,660	\$ 407,660	\$ 508,000

**PERSONNEL SUMMARY
STAFFING BY DEPARTMENT**

City of Alamo
Number of Authorized Positions
Fiscal Year 2022, 2023, 2024

Fund/Department	FY 21-22		FY 22-23		FY 23-24	
	F/T	P/T	F/T	P/T	F/T	P/T
GENERAL FUND						
Planning and Community Development	5		6		6	
Police	47		48		48	
Municipal Court	2		2		2	
Library	6		6		6	
Fire	22		22		22	
Parks & Recreation	9	6.5	12	6.5	17	6.5
Streets and Sanitation	16		16		16	
Museum	1		1		1	
Public Information	1		1	-	2	-
Swimming Pool		2.5		2.5		2.5
City Manager	2		2		2	
Purchasing	2		2		2	
City Secretary/Assistant City Mgr	1		1		1	
Human Resources	2		2		2	
Finance	5		6		6	
Information Technology	2		2		2	
Storm Water	2		-		-	
TOTAL GENERAL FUND	125	9	129	9	135	9
WATER AND SEWER FUND						
Water	11		11		11	
Sewer	4		2		2	
Water Plant	5		5		5	
Sewer Plant			3		5	
Utility Billing	5		5		6	
TOTAL WATER & SEWER FUND	25	-	26	-	29	-
TOTAL ALL FUNDS	150	9	155	9	164	9.0

City of Alamo

Staffing by Department

Fiscal Year 2022, 2023, 2024

Department/Position	FY 21-22		FY 22-23		FY 23-24	
	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		1	
Storm Water Specialist			1		1	
Total	5	-	6	-	6	-

Police

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

Municipal Court

Municipal Court Clerk	1		1		1	
Deputy Court Clerk	1		1		1	
Total	2	-	2	-	2	-

Library

Library Director	1		1		1	
Library Supervisor	1		1		1	
Library Clerk	4		4		4	
Total	6	-	6	-	6	-

Fire

Fire Chief	1		1		1	
Fire Marshal	1		1		1	
Lieutenant	4		4		4	
Fire Fighter	14		14		14	
Secretary	1		1		1	
Fire Equipment Mechanic	1		1		1	
Total	22	-	22	-	22	-

City of Alamo

Staffing by Department

Fiscal Year 2022, 2023, 2024

Department/Position	FY 21-22		FY 22-23		FY 23-24	
	F/T	P/T	F/T	P/T	F/T	P/T

Parks & Recreation

Parks Director	1		1		1	
Assistant Parks Director			1		1	
Parks Secretary	1		1		1	
Parks Maintenance Supervisor					1	
Parks Maintenance Level 1	6		8		12	
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		
Total	9	4	12	5	17	4

Streets and Sanitation

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

Museum

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

Public Info

Public Information	-		1		1	
Network Technician					1	
Total	-	-	1	-	2	-

Swimming Pool

Swimming Pool Manager		0.5		0.5		0.5
Lifeguards		2		2		2

City of Alamo

Staffing by Department

Fiscal Year 2022, 2023, 2024

Department/Position	FY 19-20		FY 20-21		FY 21-22	
	F/T	P/T	F/T	P/T	F/T	P/T
City Manager						
City Manager	1		1		1	
Assistant City Manager						
Executive Secretary	1		1		1	
Total	2		2		2	
Purchasing						
Purchasing Agent	1		1		1	
Custodian	1		1		1	
Total	2		2		2	
City Secretary						
City Secretary/Assistant City Mgr	1		1		1	
Total	1		1		1	
Human Resources						
Human Resources Director	1		1		1	
Human Resources Clerk					1	
Total	1		1		2	
Finance						
Finance Director	1		1		1	
Accountant Supervisor	1		1		1	
Grant Coordinator			1		1	
Accounts Payable/Payroll Clerk	1		2		2	
Finance Clerk	1		1		1	
Total	4		6		6	
Information Technology						
IT Director	1		1		1	
Computer Technology	1		1		1	
Total	2		2		2	
Storm Water						
Special Projects Director	1		-			
Storm Water Specialist	1		-			
Total	2		-		-	
TOTAL GENERAL FUND	125	9	129	9	135	9

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		2	
Waterworks Helper	6		6		7	
Meter Reader	2		2		-	
Total	11		11		11	

Sewer Department

Water & Wastewater Supervisor	1		1		1	
Sewer Plant OP Lev/Lic A	1		1		1	
Sewer Plant OP Lev/Lic B	1		-			
Sewer Plant OP Lev/Lic C	1		-			
Total	4		2		2	

Water Plant

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

Sewer Plant

Sewer Plant Supervisor			1		1	
Sewer Plant Operator			2		4	
Total	-		3		5	

Billing

Billing Clerk Supervisor	1		1		1	
Recep/Colls Clerk	4		4		4	
Meter Reader	-		-		1	
Total	5		5		6	

TOTAL WATER & SEWER FUND	25	-	26	-	29	-
TOTAL ALL FUNDS	150	9	155	9	164	9

APPENDIX

Adopting Budget Ordinance

Tax Rate Ordinance

Fund Relationships

2023 Effective Tax Rate Worksheet

2023 Rollback Tax Rate Worksheet

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

Top Ten Taxpayers

Budget Glossary

ORDINANCE

AN ORDINANCE OF THE CITY OF ALAMO, TEXAS, ADOPTING THE 2023-2024 FISCAL YEAR BUDGET FOR THE CITY OF ALAMO, TEXAS FOR OCTOBER 1, 2023 TO SEPTEMBER 30, 2024. 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 2023-2024 fiscal year. Such Budget to be effective October 1, 2023; 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 2023-2024 as set out in **EXHIBIT 1** attached hereto and made a part hereof, which is effective October 1, 2023 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 19th day of September 2023.

Singed this the 19th day of September, 2023.

CITY OF ALAMO, TEXAS


Diana Martinez, Mayor

ATTEST:


Alexandra Rangel, City Secretary

APPROVED AS TO FORM ONLY:


Rick Palacios, City Attorney



ORDINANCE NO. 51-09-23

AN ORDINANCE SETTING THE TAX RATE AND TAX LEVY FOR THE CITY OF ALAMO, TEXAS FOR THE TAX YEAR 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 2023 and the fiscal year beginning October 1, 2023 and ending September 30, 2024 upon all taxable property within the city limits of Alamo, Texas, made taxable by law an ad valorem tax of .5801 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 -----.5191

PORTION TO THE DEBT SERVICE FUND -----.0610

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 EFFECTIVELY BE RAISED BY 8.33 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-3.50.

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 19th day of September, 2023.

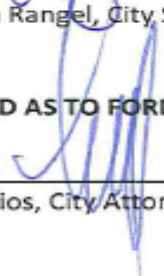
CITY OF ALAMO, TEXAS

ATTEST:



Alexandra Rangel, City Secretary

APPROVED AS TO FORM ONLY:



Rick Palacios, City Attorney





Diana Martinez, Mayor

FUND STRUCTURE

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

Governmental Fund Types

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

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

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

Enterprise Fund

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

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

2022 Effective Tax Rate Worksheet City of Alamo

2023 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 913,421,828
2.	2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 141,299,432
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 772,122,396
4.	2022 total adopted tax rate.	\$ 0.5817 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:..... \$ 4,222,221	
	B. 2022 values resulting from final court decisions:..... - \$ 523,019	
	C. 2022 value loss. Subtract B from A. ³	\$ 3,699,202
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:..... \$ 314,934	
	B. 2022 disputed value:..... - \$ 314,934	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 3,699,202

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 775,821,598
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use 2022 market value: \$ 600,521</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 2,189,031</p> <p>C. Value loss. Add A and B.⁶</p>	 2,789,552
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <p>A. 2022 market value: \$ 0</p> <p>B. 2023 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,789,552
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 46,566,370
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 726,465,676
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,225,850
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 7,036
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,232,886
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 1,048,695,527</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 53,119</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 68,246,359</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	 980,396,049

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>25,681,863</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>25,681,863</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>152,221,949</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>853,855,963</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>1,111,535</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>38,456,341</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>39,567,876</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>814,288,087</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.5198</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$100

2023 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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.5225 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 775,821,598

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 4,054,443
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ 6,158	
	B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 158,402	
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -152,244	
	E. Add Line 30 to 31D.	\$ 3,902,199
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 814,268,087
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.4792 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0	
	B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. <p>A. 2023 indigent defense compensation expenditures. 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. 2022 indigent defense compensation expenditures. 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ 0 /\$100</p>
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ 0 /\$100</p>
38.	Rate adjustment for defunding municipality. 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 Section 26.0444 for more information. <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ 0 /\$100</p>
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	<p>\$ 0.4792 /\$100</p>
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 980,000</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.1203 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ 0.5995 /\$100</p>
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	<p>\$ 0.6204 /\$100</p>

2023 Additional Sales Tax Rate Worksheet City of Alamo

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. 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. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. 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. ²⁸ Enter debt amount \$ 520,936 B. Subtract unencumbered fund amount used to reduce total debt - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 520,936
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 520,936
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the 2022 actual collection rate. 98.57 % C. Enter the 2021 actual collection rate. 102.38 % D. Enter the 2020 actual collection rate. 102.79 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	100.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 520,936
47.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 853,855,963
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0610 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.6814 /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. 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 & Operation Tax Rate</u>	<u>Interest & Sinking (Debt Service) Tax Rate</u>	<u>Total Tax Rate</u>
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
2023-2024	0.5191	0.0610	0.5801

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>
2019	2020	681,467,762	100
2020	2021	729,203,764	100
2021	2022	813,901,546	100
2022	2023	921,198,985	100
2023	2024	1,077,465,269	100

Data sources:

Hidalgo County Tax Office

www.hidalgoad.org

City of Alamo, Texas

Top Ten Taxpayers

Tax Year 2023

TAXPAYER	ASSESSED VALUATIONS	%
Wal-Mart Real Estate Bus Trust	15,276,670	1.42%
Kim-Taek & Nancy Vargas Trusts	14,856,411	1.38%
AEP Texas Inc	10,582,800	0.98%
Wilder Corporation of Delaware	7,446,799	0.69%
Wal-Mart Stores Texas, LLC	7,221,000	0.67%
H E Butt Grocery Company	6,597,303	0.61%
Guardia Family, LP	6,318,060	0.59%
PV Expressway Harlingen LLC	5,852,248	0.54%
DCTN3 Texas Portfolio, LLC	5,425,000	0.50%
MHC Alamo Palms, LLC	4,856,995	0.45%
	<u>84,433,286</u>	7.84%
TOTAL ASSESSED VALUATIONS:	<u><u>1,077,465,269</u></u>	

Data source: Hidalgo County Appraisal District.

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET GLOSSARY

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

Current Taxes – Taxes levied and due within one year.

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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