

# City of Alton, Texas Adopted Budget



**Fiscal Year  
2018-2019**

**City of Alton**  
**Fiscal Year 2018-2019**  
**Budget Cover Page**  
**September 25, 2018**

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-88,359, which is a -4.89 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$114,955.

**City Commission Record Vote**

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

**FOR:** Mayor Salvador Vela, Mayor Pro Tem Arturo Galvan Jr., Commissioner Ricardo Garza, Commissioner Richard Arevalo and Commissioner Emilio Cantu Jr.

**AGAINST:** None

**PRESENT** and not voting: None

**ABSENT:** None

**Property Tax Rate Comparison**

	<b>2018-2019</b>	<b>2017-2018</b>
Property Tax Rate:	\$0.4440/100	\$0.4440/100
Effective Tax Rate:	\$0.4600/100	\$0.4538/100
Effective Maintenance & Operations Tax Rate:	\$0.3164/100	\$0.3191/100
Rollback Tax Rate:	\$0.4744/100	\$0.4833/100
Debt Rate:	\$0.1327/100	\$0.1387/100

Total debt obligation for City of Alton secured by property taxes is \$10,290,891.

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Alton, Texas for its annual budget for the fiscal year beginning October 1, 2017 through September 30, 2018.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget for FY 2018-2019 continues to conform to program requirements, and we are submitting it to GFOA to determine eligibility for another award.

# CITY COMMISSION MEMBERS

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## CITY OF ALTON TEXAS



**Mayor Salvador Vela**



**Mayor Pro Tem  
Arturo Galvan Jr**



**Commissioner  
Ricardo Garza**



**Commissioner  
Richard Arevalo**

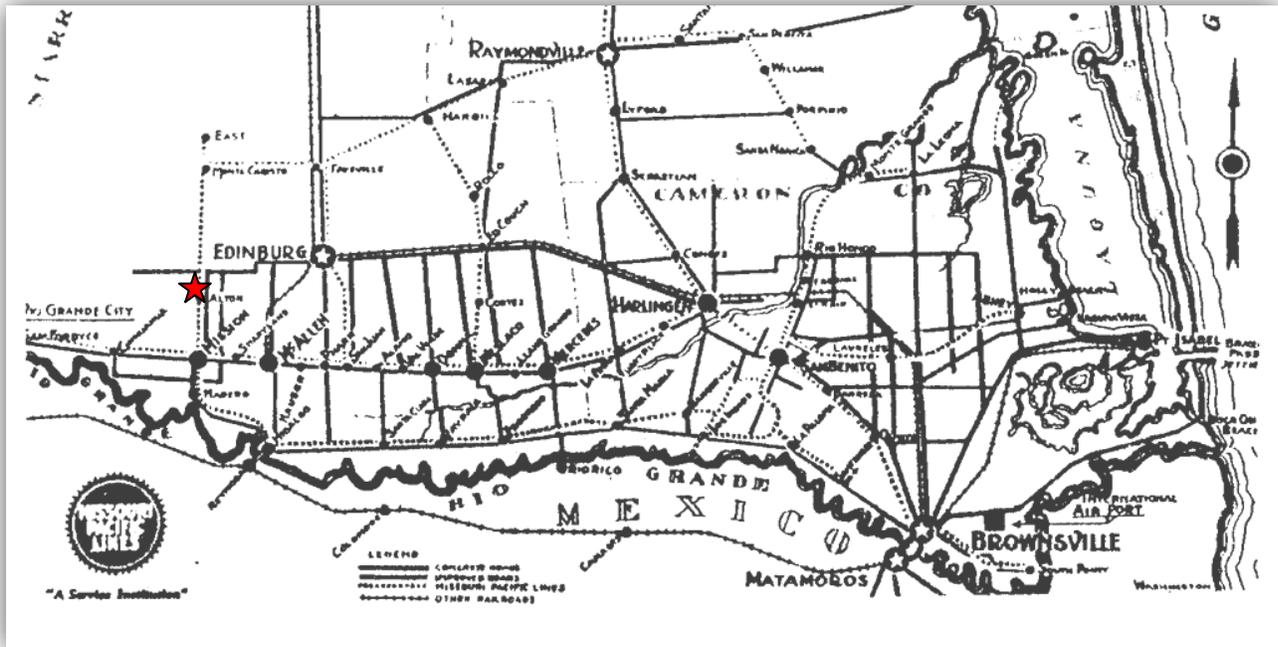


**Commissioner  
Emilio Cantu Jr**

# INTRODUCTORY INFORMATION

## HISTORY

Alton, Texas originated as a stop on the San Benito and Rio Grande Valley Railway, nicknamed “The Spiderweb Railroad”. It was founded in 1911 by citizens and railroad officials of Alton, Illinois and the Alton Illinois Railroad. Alton is located just four miles north of the City of Mission on State Highway 107 in Hidalgo County.



**"The Spiderweb Railroad"**

Described as a network of feeder spurs which eventually grew to about 128 miles of track.

The Spiderweb Railroad was the brainchild of Sam A. Robertson, founder of nearby city, San Benito, Texas. Robertson, a brilliant civil engineer and a man of unusual foresight, had an excellent record for railroad building in the West. In the midst of 1907, he had acquired a total of 68,000 acres for development, platted the San Benito Townsite and had water flowing in from the main canal, originally a dry “resaca” (holding pond). In 1911, the San Benito and Rio Grande Valley Railway made junction with the St. Louis, Brownsville and Mexico Railway. Shortly thereafter, more than a dozen other new towns, including Alton, were growing lustily along the railroad right of way from San Benito to Mission, Texas. For the locals, this period was essential in the Valley’s early development into one of the country’s leading fruit and vegetable producing era.

Markets in the East and Midwest part of the country were eager for fresh fruits, vegetables, fuel oil, machinery, and construction products that the Spiderweb Railroad could ship for them. The Rio Grande Valley was in abundance of fruits and vegetables, but Alton, better known for its sedimentary rock “caliche” pits, had the perfect product to ship for construction projects being built up north during this period. The Alton Railway from Alton, Illinois made its way to the Valley to be the main shipper for caliche. Workers from the Alton Railway decided to remain in this hardly known town and began settling. Even though Alton was located a little over 69 miles from the main railroad artery in San Benito, the fifty citizens that established themselves in Alton took advantage of making it one of the last stops for the Spiderweb Railroad. They took part in the excavating and shipping of the tons of sedimentary rock to northern states. Today, the caliche pits remain as a reminder of the influence they took in initiating our city.

Even though Alton was a very small town along the railroad, a post office was established from 1913 to 1916. Since then, Mission has served as the main post office. In recent years, a sub-post office has been maintained in Alton for postal services. In the late 1920’s, a small six-grade school was in operation. Named after the town, Alton School was managed by the Hidalgo County School Superintendent. It was later consolidated with the Mission Consolidated Independent School District and is now Alton Elementary. Many of their alumni still reside in Alton.



**John H. Shary in 1939**

In 1912, businessman and developer John H. Shary became interested in the lower Rio Grande Valley’s commercial potential of citrus-growing. Between 1912 and 1923, Shary purchased and subdivided more than 50,000 acres in Alton’s neighbor city of Mission. Around 1915, he purchased an irrigation project from John Conway, the founder of Mission, and created the United Irrigation Company. The U.I.C. supplied water to more than 55,000 acres of land. The small population of Alton locals and migrants helped clear brush, dug canals and laid in roads and began developing citrus farms. As the town’s need for water grew, Water District No. 7 was formed in the 1930’s; it was later named United Water

District in 1990. Sharyland Water Supply is now Alton’s water utility.

Alton’s growth was hardly noted; however, its neighboring city of Mission was well known for John H. Shary’s Orchards. After two more decades, the Spiderweb’s Railroad decline was due to advances in road building and motor transportation. With the initiation of better highways and fluctuating traffic, the railroad incrementally abandoned the railroad tracks over time. Serving the Valley well over many years, but time, progress, and the changing nature of agriculture

made it obsolete and uneconomical. In 1969, the segment from Alton to Monte Cristo was abandoned. Practically the entire railroad has now been demolished.

In 1967, San Martin de Porres Catholic Church, originally a mission, was constructed. Due to the immense attendance and servicing of over 250 families for Alton and adjoining towns, a large hall and other improvements were added, declaring it a parish in 1969. San Martin de Porres Catholic Church now serves a general population of over 17,000 from Alton and its surrounding neighboring cities. There are over 20 places of worship that include Baptist, Pentecostal, Christian and Catholic Parishes in Alton today.



San Martin de Porres Catholic Parish

## THE DEVELOPMENT OF ALTON, TEXAS

With the population of about 2,400, the community voted to incorporate and formed a General Rule Charter on April 1, 1978. It's first Mayor, San Juanita Zamora, fought for incorporation to avoid any further developments of "colonias" having inappropriate water, sewer, streets and other problems that continued to emerge. Colonias are known as city neighborhoods or a rural settlement inhabited predominantly by Mexicans or Mexican Americans. Mayor Zamora wanted development to be controlled by enforced rules, and Federal funds were available to a small corporation. With the city's first four aldermen, their first meetings were



Alton City Hall - 2006

held in a small room leased from a local merchant. Within a few months, a church down the street offered to sell their building for a fair price. The City Hall housed the court, police station, a two-cell jail and the public works department. A volunteer Fire Station and community center were among the public buildings that were subsequently built the same year.

With continued efforts and dedication, the city's administration was approved for a Farmers Home Administrations loan which was to be utilized for housing, water systems, emergency relief and rural development. Consequently, in 1981, HUD approved a similar grant to be used for drainage system, water lines, meters, acquire land for low-rent housing; installing gas lines, commence a housing rehabilitation program and for commercial and industrial development.



The city's population was slowly developing and was not recognized for almost a decade. Long gone were the days known for its caliche pits. That recognition was acknowledged again on September 21, 1989. At about 7:30 a.m., a Dr. Pepper truck collided with a Mission CISD school bus, knocking it into a caliche pit filled with water at the cross corner of Five Mile Road and Bryan Road. The small community was devastated for a total of 21 children drowned and 60 were injured. The news of such tragedy had the town, the county, and even the nation, mourning for these children. A few years later, Alton received a grant from the Texas Park and Wildlife Commission to aid with the

construction of a memorial park dedicated to the children lost in the accident. The complex was completed in 2004.



1989 Bus Accident Memorial at Josefa Garcia Park, Alton, Texas

In 1990, the population in Alton grew slightly to 3,069. With a new Mayor, Salvador Vela, and five Aldermen, a new vision for the town was forming. Improvements for existing colonias in Alton were in the works with the county for street paving and the installation of proper sewer lines. A portable building was built as a Community Center across the City Hall. The Volunteer Fire Department slowly grew as it served Alton and nearby rural areas for the county.

A 4A and 4B Development Corporations were voted in on July 9, 1996 to facilitate all economic development functions for the City of Alton. The City of Alton Development Corporation (CADC) was created to promote, encourage and enhance the creation of jobs and expansion of the local tax base through projects which assist in the retention and expansion of existing primary employers. The CADC created and obtained funding from several sources to promote good business practices throughout the city.



Within a decade, Alton grew an astounding 42%. According to the 2000 Census, Alton had 4,384 residents. Land was acquired by the city and had the opportunity to build a Community Center with a grant from Texas Parks and Wildlife and the Urban County Program of the Hidalgo County. With the city fathers' vision of the value of helping the community, the Alton Recreation Center was also built in partnership with Texas A&M University CHUD Colonias Program in 2001. Nonprofit organizations are able to offer services in these facilities, thus impacting the community by allowing them access to recreation, health and quality of life from such local partners. Both facilities are presently active and continue to offer diverse types of programs for the residents of Alton.



A Home Rule Charter was voted for in the May election of 2006 and the City of Alton now has a Mayor and a four member board of Commissioners. The Greater Alton Chamber of Commerce was also established within this year, with its goal of creating a positive business environment within the community. The GACC is a nonprofit organization committed to supporting the networking among chamber members, catalyzing business development and promoting the City of Alton. In 2007, a new City Hall was constructed; it houses the Municipal Court, Police Department and Administrative offices. A Public Works facility was added in 2010 to provide further services for the City of Alton residents.



**Alton City Hall**

**509 S. Alton Blvd., Alton, Texas**

## CITY ON THE GROW

Today, the City of Alton is comprised of five departments that provide multiple services to residents. The City places a high priority on public safety and maintains a force of 21 sworn Police Officers and 18 sworn Firefighters. In 2016 Alton completed a new 9,000 square foot fire station with living quarters and a small Fire Academy training facility. Due to the success of the Fire Academy, a larger facility was created to accommodate the Alton Regional Training Center; which facilitates programs in various disciplines. Residents enjoy an array of recreation opportunities with four parks covering more than 61 acres, as well as a recreation center and a senior center. Services are further enhanced with the City Hall serving as an official US Passport Acceptance Facility.



While the City of Alton provides traditional municipal services, it also operates its own solid waste collection. The Alton Public Work Solid Waste Department offers both residential and commercial solid waste collection and has a 24 hour drive up recycling facility. A public sanitary sewer system is also owned by the City of Alton.





## COMMUNITY DEMOGRAPHICS ALTON, TEXAS

Description	Data	Description	Data
<b>People Quick Facts</b>		<b>Housing &amp; Income Quick Facts</b>	
Population, 2017 estimate	17,278	Owner-occupied housing unit rate, 2012-2016	65.1%
Population, 2010 (April 1) estimates base	13,917	Median value of owner-occupied housing units, 2012-2016	\$81,200
Population, percent change - 2011 to 2016	24.2%	Median selected monthly owner cost with mortgage 2012-2016	\$1,054
Population, Census 2010	12,341	Median selected monthly owner cost without mortgage 2012-2016	\$358
Persons under 5 years, percent	10.4%	Median gross rent 2012-2016	\$671
Persons under 18 years, percent	35.5%	Households, 2012-2016	4,049
Persons 65 years and over, percent	7.6%	Persons per household, 2012-2016	3.85
Female persons, percent	52.7%	Living in same house 1 year ago, percent of persons age 1 year+, 2012-2016	91.2%
White alone, percent	93.6%	Language other than English spoken at home, percent of persons age 5+, 2012-2016	92.9%
Black or African American alone, percent	0.1%	Median household income, 2012-2016	\$31,621
American Indian and Alaska Native alone, percent	0.4%	Per capita income in past 12 months, 2012-2016	\$13,549
Asian alone, percent	0.0%	Persons in poverty, percent	36.9%
Native Hawaiian and Other Pacific Island, percent	0.0%	<b>Business &amp; Economy Quick Facts</b>	
Two or More Races, percent	0.0%	Total number of firms, 2012	1,665
Hispanic or Latino, percent	97.4%	Men –owned firms, 2012	678
White alone, not Hispanic or Latino	2.5%	Women-owned firms, 2012	831
Veterans, 2012-2016	198	Minority-owned firms, 2012	1,582
Foreign born persons, percent, 2012-2015	34.0%	Non-Minority-owned firms, 2012	26
		Veteran owned firms, 2012	130
High school graduate or higher, percent of persons age 25+, 2012-2016	58.5%	Non-Veteran owned firms, 2012	1,477
Bachelor’s degree or higher, percent of persons age 25+, 2012-2016	8.7%	Retail sales, 2012 (\$1000)	42,188
With a disability, under 65 years, 2012-2016	9.4%	Retail sales per capita, 2012	\$2,912
Persons without health insurance, under 65yr	43.0%	In civilian labor force, total, percent of population 16 year+, 2012-2016	61.5%
Mean travel time to work (minutes), workers age 16+, 2012-2016	22.1	In civilian labor force, female, percent of population 16 year+, 2012-2016	52.3%
		<b>Geography Quick Facts</b>	
		Land area in square miles, 2010	5.88
		Persons per square mile, 2010	2,098.5
		Persons per square mile, 2010	2,098.5
<b>Source: US Census Bureau State &amp; County QuickFacts</b>			

# BUDGET OVERVIEW

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## CITY MANAGER'S MESSAGE

September 25, 2018



Honorable Mayor and Commission Members:

Enclosed for your approval is the Proposed Annual Budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019 in accordance with the Texas Local Government Code and City Charter requirements. The Annual Budget is the most important document that is adopted by the City Commission each year. The budget outlines, in financial terms, the plan for accomplishment of the delivery of municipal services during the forthcoming fiscal year. In addition, the budget is a policy tool for the Commission, an operations guide for staff and a communication tool to the public.

For ten consecutive years, the City had decreased the property tax rate, minimizing the impact to the tax payer while meeting the City's financial obligations. This year's budget has been prepared using the proposed \$0.4440/\$100 ad valorem tax rate; same as last year's tax rate. Another double digit increase in sales tax revenue this year indicates that growth in the commercial sector is beginning to catch up to the dramatic population growth of the last ten years. We will continue to budget conservatively, but I certainly expect the growth of this revenue stream to continue.

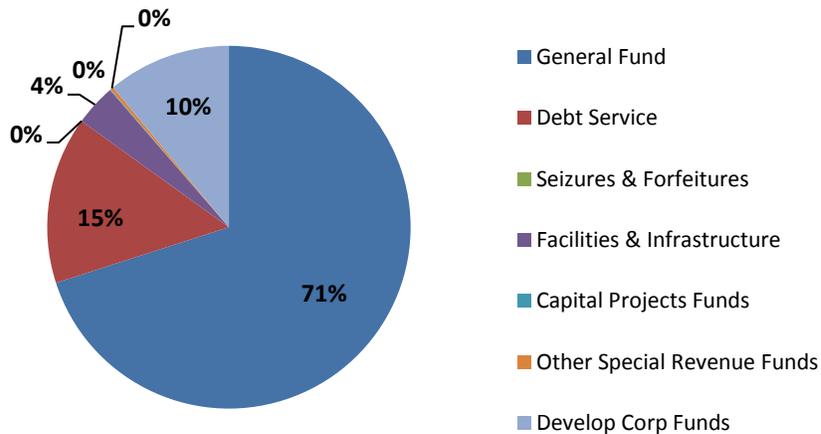
The revenue for all Governmental Funds for the Fiscal Year 2018-2019 is expected to be \$8,105,973, an estimated increase of 6% from the current FY 2017-2018 budget. Most of the revenue sources are expected to remain the same; the slight increase is due to an implementation of a fire fee for residents, an ambitious plan for court fines collections through facilitating on-line payments, the reorganization of the police department, the implementation of ticket-writers for police officers, and the growth of the Alton Regional Training Center, which was developed originally to provide specialized training in fire and police fields. With the investment in technology, the City is expecting to become an area leader for instruction in continuing education classes of all types.

The proposed budget for expenditures is \$8,531,287, a decrease of 9% from the current amended budget. This decrease is due to the completion of improvements projects in infrastructure, the investment in new technology for the Alton Regional Training Center, the digital library and city-wide Wi-Fi service Phase I and II.

**OVERALL SUMMARY OF REVENUES  
GOVERNMENTAL FUNDS COMPARISON**

FUND	FY 18-19 AMOUNT	%	FY 17-18 AMOUNT	INCREASE %
General Fund	\$ 5,751,398	71%	\$ 5,349,965	8%
Debt Service	\$ 1,179,894	15%	\$ 1,137,988	4%
Seizures & Forfeitures	\$ 0	0%	\$ 0	0%
Facilities & Infrastructure	\$ 324,400	4%	\$ 282,850	15%
Capital Projects Funds	\$ 5,086	0%	\$ 5,033	1%
Other Special Revenue Funds	\$ 11,482	0%	\$ 22,335	-49%
Develop Corp Funds	\$ 833,712	10%	\$ 840,426	-1%
<b>TOTAL</b>	<b>\$ 8,105,973</b>	<b>100%</b>	<b>\$ 7,638,597</b>	<b>-9%</b>

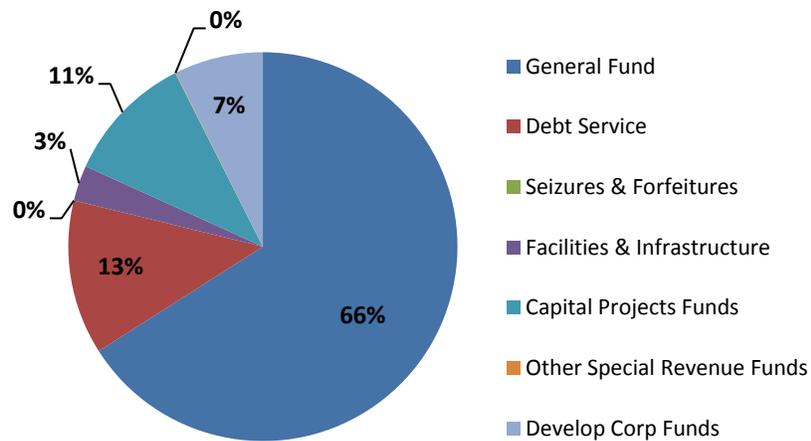
**OVERALL SUMMARY OF REVENUES  
GOVERNMENTAL FUNDS FY 18-19**



**OVERALL SUMMARY OF EXPENDITURES  
GOVERNMENTAL FUNDS COMPARISON**

FUND	FY 18-19 AMOUNT	%	FY 17-18 AMOUNT	INCREASE %
General Fund	\$ 5,628,461	66%	\$ 5,283,732	7%
Debt Service	\$ 1,095,560	13%	\$ 1,087,123	1%
Seizures & Forfeitures	\$ 0	0%	\$ 0	0%
Facilities & Infrastructure	\$ 252,500	3%	\$ 262,4500	-4%
Capital Projects Funds	\$ 920,000	11%	\$ 1,980,000	-54%
Other Special Revenue Funds	\$ 3,700	0%	\$ 14,550	-75%
Develop Corp Funds	\$ 631,066	7%	\$ 750,515	-16%
<b>TOTAL</b>	<b>\$ 8,531,287</b>	<b>100%</b>	<b>\$ 9,378,420</b>	<b>-9%</b>

**OVERALL SUMMARY OF EXPENDITURES  
GOVERNMENTAL FUNDS FY 18-19**



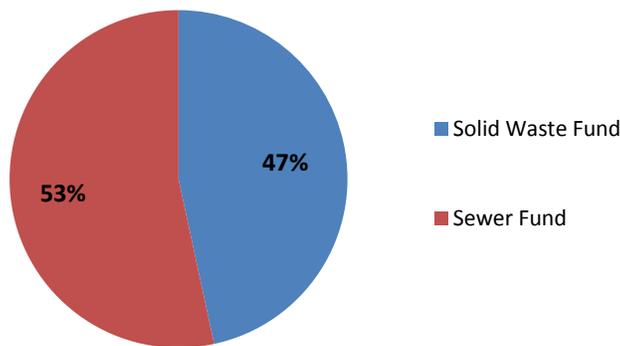
The Enterprise Funds (Sewer Fund and Solid Waste Fund) total revenues are estimated to be \$3,397,680. This is an increase of 3% from FY 2017-2018, basically due to a slightly increase of customers. Rates for sewer and garbage services will remain the same. The proposed expenses budget for Enterprise Funds is \$3,374,360, an increase of 6% from the current adopted budget for FY 2017-2018. Most of the increase is due to debt service, overtime pay and contractual services to be able to fulfill the high demand of brush pick-up.

The City will be providing sewer services to approximately 3950 residents. The City is currently servicing about 3750 residents through its solid waste services.

**SUMMARY OF REVENUES  
ENTERPRISE FUNDS COMPARISON**

FUND	FY 18-19 AMOUNT	%	FY 17-18 AMOUNT	INCREASE %
Solid Waste Fund	\$ 1,587,280	47%	\$ 1,541,205	3%
Sewer Fund	\$ 1,810,400	53%	\$ 1,764,837	3%
<b>TOTAL</b>	<b>\$ 3,397,680</b>	<b>100%</b>	<b>\$ 3,306,042</b>	<b>3%</b>

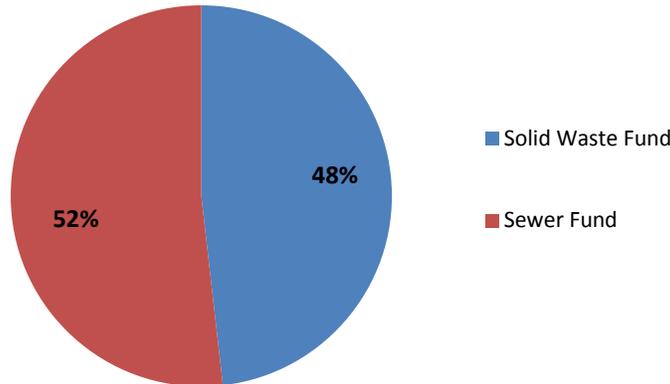
**SUMMARY OF REVENUES  
ENTERPRISE FUNDS FY 18-19**



**SUMMARY OF EXPENDITURES  
ENTERPRISE FUNDS COMPARISON**

FUND	FY 18-19 AMOUNT	%	FY 17-18 AMOUNT	INCREASE %
Solid Waste Fund	\$ 1,579,918	47%	\$ 1,535,798	3%
Sewer Fund	\$ 1,794,442	53%	\$ 1,651,087	9%
<b>TOTAL</b>	<b>\$ 3,374,360</b>	<b>100%</b>	<b>\$ 3,186,885</b>	<b>6%</b>

**SUMMARY OF EXPENDITURES  
ENTERPRISE FUNDS FY 18-19**



In developing the FY 2018 - 2019 budget, department heads were asked to assess the needs, goals and achievements of each department in alignment with the City’s mission and strategic focus areas to provide the best possible services to our customers and citizens with honesty, integrity and commitment to excellence. This document is the result of those efforts.

Pursuing the development of the “City on the Grow”, last year the City accomplished several major infrastructure projects, all of them associated with the population increase, residential and commercial construction and economic development with new businesses established in town. The City will continue its development in FY 18-19 and beyond focusing on the four Strategic Focus Areas: **Economic Development, Infrastructure, Quality of Life and Organizational Effectiveness**. Major City-wide accomplishments and goals are described below.

### **Achievements in FY 2017-2018:**

The City successfully implemented the partnership agreement with Mission CISD to create a digital library space for Alton residents at the Early College High School campus. The cooperation with the District continued with the city's participation in the MYON reading application, which resulted in the availability of on-line books for our adults, as well as students.

The education theme was further emphasized with the completion of the regional training center space. The same building houses community partners, the Rio Grande Valley Empowerment Zone and L.U.P.E., as well. Both of these groups have programs that include adult education. The training center has already conducted classes in both the fire and police fields.

Furthermore, the City, through its economic development corporation and a private investor completed the first phase of a three-phase project to bring free city-wide wi-fi- service to Alton. This resulted in coverage for 40% of the City.

Acquisition of a \$500,000 matching grant from Texas Parks and Wildlife, along with another \$500,000 commitment from the Valley Baptist Foundation, portends a significant expansion of Josefa Garcia Park in the coming year. The City had already earmarked its match from the 2016-A debt issue. The run-up to the fund application submission included completion of a Master Parks Plan, as well. These milestones signify an increasing emphasis on quality-of-life projects for the City.

Our investment in the fire department equipment, procedures and staff training provided returns for our community in the form of a better insurance rating from the State. The City improved its rating from a "5" to a "3". Our homeowners and businesses should realize lower property insurance rates as a result of the new rating.

## **Goals for FY 2018-2019:**

In the new fiscal year the City will make some internal adjustments to improve the employee benefits package, and to focus on training, evaluations, and wellness. Similarly, a review of emergency procedures and work layout is a required follow-up to the major storm events of the previous year.

The most important factors in determining capital investment decisions will be impacts to the operation, to our citizens, and to our surrounding areas. We have issued debt strategically the last few years in order to fund necessary capital improvements. We must prepare for funding our portion of the East Main Street improvement (planning and right-of-way acquisition have begun.) Our portion of almost \$1.5 million is due this year.

Controlling costs, especially with the current population growth we are experiencing, remains a challenge. Helping us with this budget is that inflation remains low, most true with one of our major cost items, vehicle fuel. We will continue to monitor trends in order to determine if electric automobiles, or any other major conversions, should be considered. The anticipated construction of the park expansion and the regional training center will require new maintenance outlays. Gaining our balance with those major additions will be a challenge.

The Fire Department's acquisition of certification from the State to conduct fire service training should be augmented by the City's own effort to become a center for training. The investment in technology ties in to any effort to become an area leader (or at the very least, host) for instruction in continuing education classes of all types. Strategic partnerships could defray some training center expenses, while revenues from the effort increase.

## **Conclusion**

As the population of Alton continues to increase, capital needs will hold much of our attention. The real challenge for us is to improve the quality of service we provide to our citizens. Substantial investments in our programs and employees, although not as glamorous as infrastructure projects, are much more important.

Police, Fire, and Public Works have taken advantage of their infrastructure improvements by increasing their public relations efforts, as well as improving their level of basic services. Each of these key departments has positioned itself to extended opportunities for cooperative efforts with neighboring jurisdictions. These efforts, along with improvements in technology, should yield cost savings in the future.

While the continued decrease of the property tax rate would be desirable, we must start to emphasize more the achievement of favorable fund balance target numbers. The next few years should be used to achieve a general fund balance beyond the 90-day recommendation typical for municipalities. We will nurture the growth in sales tax revenue and the fire academy training functions to this end.

Respectfully,

Jorge Arcaute  
City Manager

## **CITY OF ALTON MISSION STATEMENT AND RESPONSIBILITIES**

The mission of the City of Alton is to advance the interest, welfare, health, morals, comfort, safety and convenience of its occupants and inhabitants by diligently providing services and improvement projects of high quality and quantity.

The City of Alton is responsible to provide direction and governance in all the areas of municipal responsibilities, duties and assignments, in full compliance with city ordinances and the city charter, county rules, state statutes and federal laws.

## **STRATEGIC FOCUS AREAS**

The City of Alton is creating a solid foundation for the future. A foundation that is driven by community needs, council vision of the future, and our commitment to the long-term financial stability and responsible growth of the City.

The City Council has identified significant focus areas to establish that foundation and to serve as a guide for policy and decision making over the long-term. The strategic focus areas are outlined below.

**Economic Development** – Continue to grow the City’s economic base bringing in jobs associated with retail, commercial and industrial enterprises.

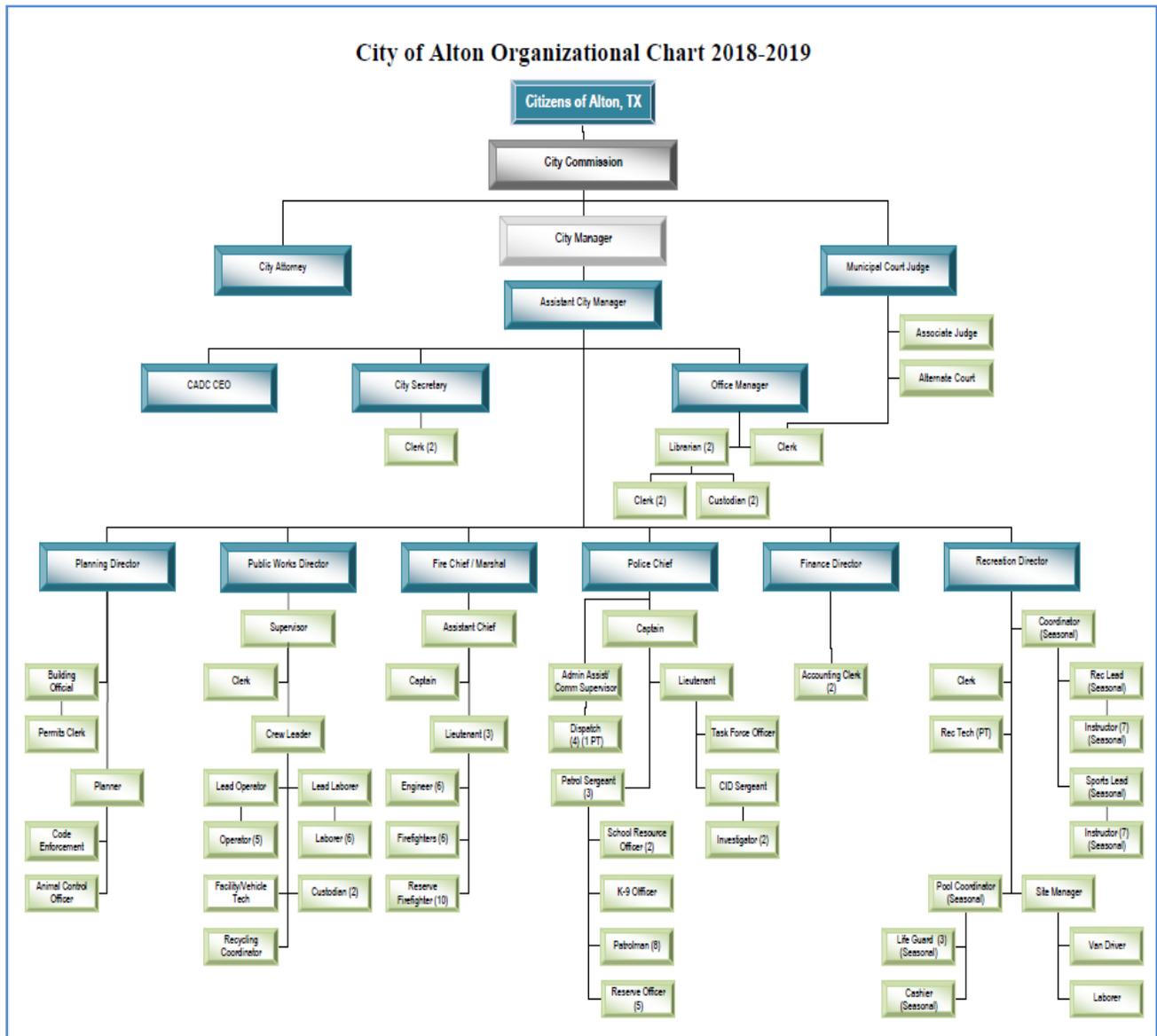
**Infrastructure** – Provide and maintain high quality and cost-effective infrastructure to meet existing and future needs.

**Quality of Life** – Maintain a high quality of life that makes Alton a community of choice for residents and business investment.

**Organizational Effectiveness** – Promote an organizational culture that embraces change, creativity and innovation to ensure proactive, consistent, efficient and accountable service to our community.

These strategic focus areas are the foundation for the Fiscal Year 2017-2018 Budget.

# ORGANIZATIONAL CHART



## PERSONNEL SCHEDULE

DEPARTMENT/ POSITION	NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSITIONS		
	FY 16-17	FY 17-18	FY 18-19
<b>ADMINISTRATION</b>			
CITY MANAGER	1	1	1
ASSISTANT CITY MANAGER	1	1	1
CEO ECONOMIC DEVELOPMENT CORPORATION	1	1	1
OFFICE MANAGER	1	1	1
CITY SECRETARY	1	1	1
CLERK	2	2	2
<b>TOTAL ADMINISTRATION</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>FINANCE DEPARTMENT</b>			
FINANCE DIRECTOR	1	1	1
CLERK	2	2	2
<b>TOTAL FINANCE DEPARTMENT</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>POLICE DEPARTMENT</b>			
POLICE CHIEF	1	1	1
CAPTAIN	1	1	1
LIEUTENANT			1
TASK FORCE OFFICER			1
CID SERGEANT			1
INVESTIGATOR	2	2	2
PATROL SERGEANT	1		3
PATROLMAN	10	10	8
SCHOOL RESOURCE OFFICER			2
K9 OFFICER			1
CORPORAL	3	4	
WARRANT OFFICER	1	1	
ADM ASSIST/COMM SUPERVISOR	1	1	1
DISPATCHER II	4	4	4
<b>TOTAL POLICE DEPARTMENT</b>	<b>24</b>	<b>24</b>	<b>26</b>
<b>FIRE DEPARTMENT</b>			
FIRE CHIEF/MARSHAL	1	1	1
ASSISTANT FIRE CHIEF	1	1	1
CAPTAIN			1
LIEUTENANT	3	3	3
ENGINEER	6	6	6
FIREFIGHTER	6	6	6
TRAINING OFFICER		1	1
<b>TOTAL FIRE DEPARTMENT</b>	<b>17</b>	<b>17</b>	<b>19</b>

## PERSONNEL SCHEDULE

DEPARTMENT/ POSITION	NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSITIONS		
	FY 16-17	FY 17-18	FY 18-19
<b>PUBLIC WORKS DEPARTMENT</b>			
PUBLIC WORKS DIRECTOR	1	1	1
SUPERVISOR	1	1	1
CLERK			1
CREW LEADER			1
LEAD OPERATOR			1
OPERATOR	4	6	5
FACILITY/VEHIC TECH			1
RECYCLING COORDINATOR	1	1	1
LEAD LABORER			1
LABORER I & II	7	6	6
CUSTODIAN	2	2	2
SPECIALIST II	1	1	
SPECIALIST I	1	2	
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>18</b>	<b>17</b>	<b>21</b>
<b>MUNICIPAL COURT</b>			
CLERK	1	1	1
<b>TOTAL MUNICIPAL COURT</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PLANNING/MS4 DEPARTMENT</b>			
BUILDING OFFICIAL	1	1	1
PLANNER I	1	1	1
CODE ENFORCEMENT OFFICER			1
ANIMAL CONTROL OFFICER			1
PERMITS CLERK	1	1	1
<b>TOTAL PLANNING DEPARTMENT</b>	<b>3</b>	<b>3</b>	<b>5</b>
<b>RECREATION DEPARTMENT</b>			
RECREATION DIRECTOR	1	1	1
RECREATION CLERK		1	1
RECREATION COORDINATOR (SEASONAL)	1		1
RECREATION LEAD (SEASONAL)			1
RECREATION INSTRUCTOR (SEASONAL)	12	14	7
SPORTS LEAD (SEASONAL)			1
SPORTS INSTRUCTOR (SEASONAL)			7
POOL COORDINATOR (SEASONAL)			1
LIFEGUARD (SEASONAL)	4	3	3
POOL CASHIER (SEASONAL)	1	1	1
<b>TOTAL RECREATION DEPARTMENT</b>	<b>21</b>	<b>22</b>	<b>24</b>
<b>SENIOR CENTER</b>			
SITE MANAGER	1	1	1
LABORER I	1	1	1
VAN DRIVER	1	1	1
<b>TOTAL SENIOR CENTER</b>	<b>3</b>	<b>3</b>	<b>3</b>

# PERSONNEL SCHEDULE

	NUMBER OF AUTHORIZED FULL TIME EQUIVALENT POSITIONS		
	FY 16-17	FY 17-18	FY 18-19
TOTAL FULL TIME PERMANENT POSITIONS	79	79	87
TOTAL FULL TIME SEASONAL POSITIONS	18	18	22
GRAND TOTAL	97	97	109

## **BUDGET PROCESS**

The annual budget is the single most important financial responsibility of a local government. Citizens are able to see how city officials and staff plan to spend taxpayer dollars. 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 process is a combined effort of members of each of the City's departments and requires an extensive period of time to complete. Both revenues and expenditures are constantly being adjusted throughout the process and are subject to change until the night the City Commission officially adopts the budget. Likewise, the budget calendar serves as an approximate timeline and the events may not always occur at the exact times indicated.

### **June**

The process begins in June with the creation of a budget calendar. The calendar is established to provide guidelines and make sure that the City remains on schedule and deadlines are not missed. The budget process, like the tax rate process, is guided by state and local laws. The Finance Director distributes the budget request packets to all department heads.

### **July**

The Finance Director and the City Manager review department requests and determining needs based on the City's goals and proposed revenues. Finance begins preparation of the proposed budget document.

The Hidalgo County Appraisal District releases certified property values at the end of the month, and calculation of the tax rate begins. With the calculation of the tax rate and all other revenues, Finance and the City Manager begin meeting with department Directors to reduce proposed expense in order to provide the highest level of service and insure that the needs of the community are met while keeping the cost to the citizens as low as possible.

### **August**

The month of August is one of the busiest of the budget season. The Proposed Budget is presented to the City Commission and it is filed with the City Secretary and posted on the City's website. The City Commission votes to adopt the proposed tax rate. It may be necessary to hold public hearings depending on the proposed tax rate. These meetings are scheduled along with the public hearing on the budget, and announcements are posted in the local newspaper according to state requirements.

### **September**

During the month of September, public hearings are held and adjustments are made to both the tax rate and the budget, if required. Toward the end of the month, and after all requirements have been fulfilled, both the tax rate and the budget for the following year are adopted by ordinance. The budget goes into effect as of October 1st and it is filed in the office of the county clerk of Hidalgo County, Texas.

## **Budget Amendment Process**

The City's budget is amended as a part of the annual budget process. Along with estimating expenses for the upcoming fiscal year, Directors are asked to project final expenditures for the current fiscal year. These projections are reviewed by the Finance Director and the City Manager 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. These items are discussed among the Directors involved, the Finance Director, and the City Manager. An appropriate funding source is identified and the amendment is taken before the City Commission for consideration.

## **Budget Control**

During the fiscal year, budgetary control is maintained through monthly review of financial statements. The responsibility for budgetary control lies with the Department Head. Department Heads may not approve expenditures that exceed monies available at the line item level within their department without prior approval of the City Manager. The City Manager approves a transfer of budgeted amounts within departments; however, any revisions that alter the total of any fund must be approved by the 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 budget.

## Budget Calendar

Date	Step	Responsible
Jun 19	Prepare budget calendar listing all steps to be taken and target dates for the budget process	Finance Director
Jun 19-26	Prepare budget request forms and information packets	Finance Director
Jun 27	Distribute budget packets to all departments heads	Finance Director
Jun 28-Jul 20	Work on budgets	Department Heads
Jul 23-25	Meet with department heads and assist them with completion of their budgets	Finance Director
Jul 27	Complete and return budget request forms to the Finance Director	Department Heads
Jul 30-Aug 3	Assemble the City's preliminary budget and present it to the City Manager	Finance Director
Aug 6 - 10	Review preliminary budget and make any necessary adjustments	City Manager and Finance Director
Aug 17	Complete the proposed budget	Finance Director
Aug 28	Present Proposed Budget to the City Council	City Manager
Aug 29	File Proposed Budget and post it on the City's website	City Secretary
Aug 31 & Sep 7	Publication of the public hearing notice ( <i>Progress Times</i> )	City Secretary
Sep 11	Hold public hearing at City Hall 7:30 p.m.	City Council
Sep 25	Adopt Budget by Ordinance	City Council
Sep 26	Distribute copies of the budget to department heads	Finance Director
Sep 26	Post Adopted Budget on the City's website and file with County Clerk	City Secretary

## **FINANCIAL POLICIES**

Sound financial, budgetary and economic principles are part of creating a solid financial plan. Alton's budget incorporates the following long-term and short term financial policies and guidelines.

The City strives to comply with all state laws governing budgeting and financial transactions, with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) statements. Listed below is a summary of the financial and budgetary policies adhered to by the City of Alton.

### **Definition of a Balanced Budget**

The annual operating budget submitted to the City Commission shall be balanced; in that expected revenues and anticipated expenditures align with each other.

### **Fund Balance and Working Capital Policies**

The General Fund should maintain a minimum unreserved fund balance of 90 days of annual operating expenditures and a minimum working capital equivalent to 15 days of annual operating expenses for the Sewer Fund and Solid Waste Fund.

### **Operating Budget Policies**

- The City of Alton budgets resources on a fiscal year, which begins October 1 and ends on the following September 30th.
- The City of Alton operating budget will be developed on an annual basis.
- Budget for each year will be adopted annually, by resolution, no later than September 30th.
- It is the responsibility of the City Manager to prepare and present the city's annual operating budget to the City Commission for their approval.
- The City Commission has the final responsibility for adopting the budget and for making the necessary appropriations.
- The annual adopted budget shall be comprehensive in scope and include all annually budgeted operating funds.
- The proposed operating budget shall appropriate sufficient funds for operations to maintain existing quality and scope of City Services.
- An annual budget calendar shall be prepared including statutory public meeting and tax notice requirements.
- Once the City Commission has enacted the resolution to adopt the budget, expenditures may not be made for any purpose in an amount greater than the amount appropriated.
- City Commission action shall be required to amend the adopted operating budget.

## Capital Budget Policies

- Operating expenditures that are incurred from non-recurring capital expenditures are included and anticipated in each operating fund's budget.
- A capital project is defined as a capital asset expected to have a useful life greater than five years and an estimated cost of \$10,000 or more. Capital projects include:
  - Construction, purchase, or major renovation of buildings, sewer system, streets, or other structures.
  - Purchase of land or land rights and major landscaping projects.
  - Any engineering study or master plan needed for the delivery of a capital project.
  - Any major repair, renovation or replacement that extends the useful operational life by at least five or expands capacity of an existing facility.
- Projects meeting the above definition will be included in the Capital Improvement Plan (CIP) rather than the annual operating budget document.
- As a planning document, the City shall adopt a ten year projection of the City's capital needs as well as the future financing requirements in the form of a Capital Improvements Plan (CIP).
- The CIP shall be linked to the City financial and strategic plans.
- Spending authority for capital projects is the capital budget.
- The capital budget does not run concurrently with the operating budget fiscal year.
- City staff shall identify the estimated costs and project schedule for each capital project proposal before it is submitted to the City Commission for approval.
- Expenditure tracking for components of the capital budget will be updated quarterly to ensure project completion against budget and established time lines.
- Change orders resulting in a change in the project cost shall require an amendment to the capital budget.
- Capital improvements may impact the operating budget. Addition of new infrastructure can lead to expanded programs and a need to hire personnel to manage program operations. Replacement of aging structures may decrease operating and maintenance expenditures due to energy efficiencies and reduced repair needs. City staff will analyze, and when necessary, include operating budget impact statements in the CIP.

## Fund Accounting

The accounts of the City of Alton are organized and operated on the basis of funds and departmental account groups. A fund is an independent accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

All fund structures and accounting standards of the City of Alton are in compliance with Generally Accepted Accounting Principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB).

The city's various funds are grouped into the following fund types:

## Governmental Funds

Governmental Funds are those through which most governmental functions of the City are financed. The city's expendable resources and the related liabilities are accounted for through the Governmental Funds. The City uses the modified accrual basis for budgeting and financial reporting for all Governmental Funds. This means that revenues are recognized in the accounting period in which they become available and measurable. Generally, expenditures are recognized in the accounting period in which they are incurred.

Included in Governmental Funds are:

**GENERAL FUND** – The General Fund is the primary operating fund for the City. Revenue comes from taxes, fees, fines, licenses, etc. General Fund expenditures are for typical municipal services such as Police, Fire, Parks, Streets, and Administration.

**SPECIAL REVENUE FUNDS** – Special Revenue Funds are used to account for proceeds of specific sources that are legally restricted to expenditures for specific purposes.

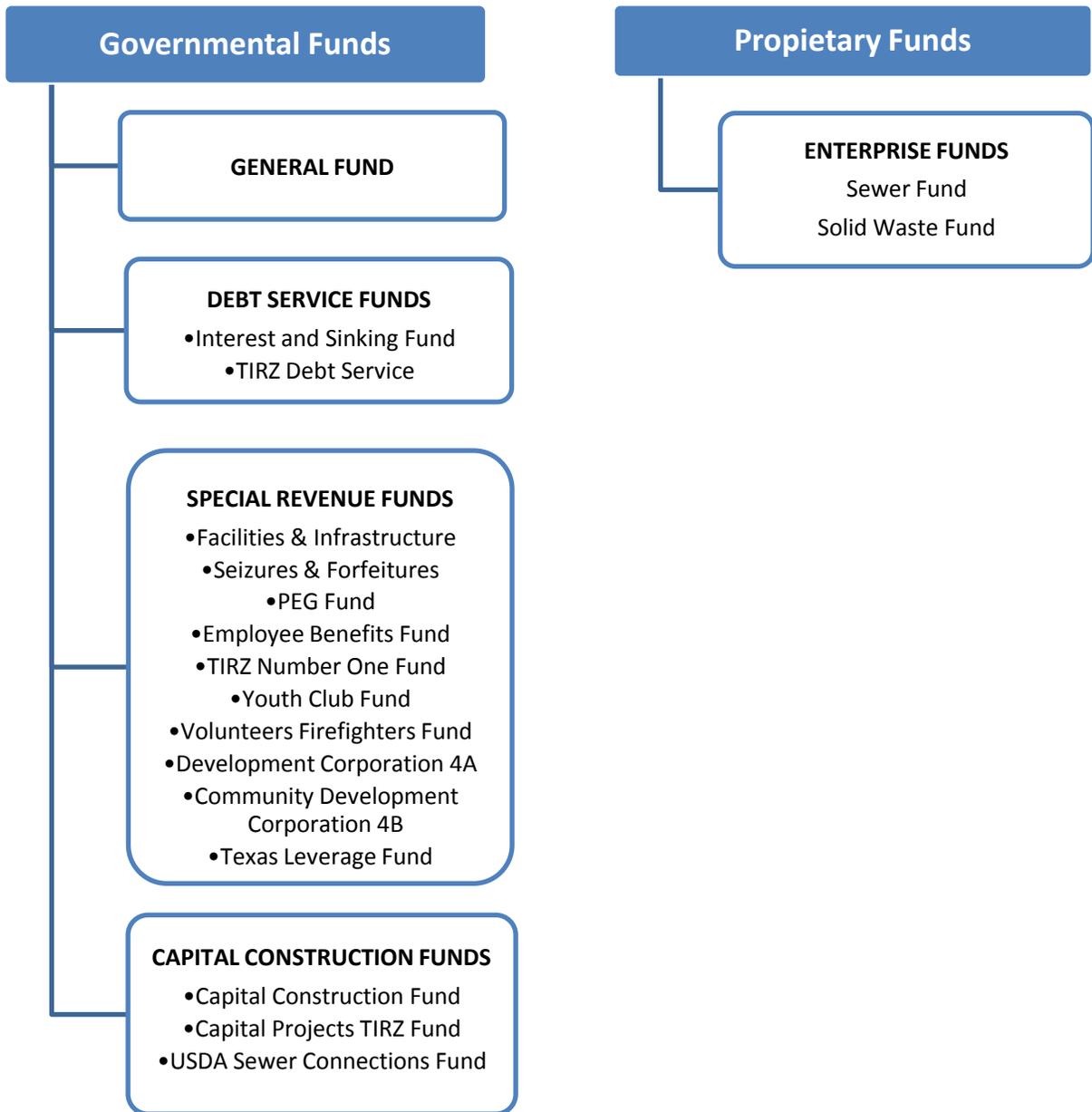
**DEBT SERVICE FUNDS** – Debt Service Funds are used to account for the payment of principal, interest and related costs on long-term debts supported by taxes. A portion of the property tax levy (Interest and Sinking Rate) is dedicated to support this fund.

**CAPITAL PROJECT FUNDS** – Funds are used to account for the accumulation of resources for, and the payment of capital projects and improvements related to infrastructure. Revenue sources include bond proceeds, grants, and intergovernmental revenue from other governmental entities.

## Proprietary Funds

Unlike Governmental Funds, Proprietary Funds manage the more business-like activities of government. The total operating, capital and debt costs for delivery of sewer and solid waste services are recovered from the rates charged for use of the utility and service. The City uses the full accrual basis of accounting; revenues are recognized when they are obligated to the City and expenditures when a commitment is made.

## FUND STRUCTURE



## COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES FISCAL YEAR 2018-2019

	GOVERNMENTAL FUND TYPES				
	General Fund	Debt Service	Debt Service TIRZ Number One	Police Seizures & Forfeitures	Facilities & Infrastructure
FUND BALANCE FY 16-17 CAFR	906,698	167,727	69,864	7,346	29,961
Budgeted Use of Fund Balance FY 17-18	(262,300)	(16,603)	(30,358)	(7,328)	21,924
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 644,398</b>	<b>\$ 151,125</b>	<b>\$ 39,506</b>	<b>\$ 18</b>	<b>\$ 51,885</b>
<b>REVENUES</b>					
Taxes	2,175,203	570,094	300,000		
Grants & Donations	43,668				
Licenses & Permits	186,400				
Charges for Services	939,530				323,600
Fines	745,247				
Interest & Miscellaneous	13,350	1,000	400		800
Other Revenue					
<b>Total Revenues</b>	<b>4,103,398</b>	<b>571,094</b>	<b>300,400</b>	<b>-</b>	<b>324,400</b>
Sale of Land	450,000				
Other Financing Sources	95,000				
Transfer In	1,1803,000	228,400	80,000		
<b>Total Other Resources</b>	<b>1,648,000</b>	<b>228,400</b>	<b>80,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 5,751,398</b>	<b>\$ 799,494</b>	<b>\$ 380,400</b>	<b>\$ -</b>	<b>\$ 324,400</b>
<b>EXPENDITURES</b>					
Personnel Services	3,754,412				
Supplies & Materials	101,744				
Maintenance & Repairs	102,793				110,000
Contractual Services	719,386				5,000
Capital Outlay	204,210				
Operational Expenditures	554,336				
Other Expenditures					(37,500)
Debt Service	191,580	770,360	325,200		
<b>Expenditures</b>	<b>5,628,461</b>	<b>770,360</b>	<b>325,200</b>	<b>-</b>	<b>77,500</b>
Loans Payable - Principal					
Infrastructure					
Transfers Out				-	175,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,628,461</b>	<b>\$ 770,360</b>	<b>\$ 325,200</b>	<b>\$ -</b>	<b>\$ 252,500</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 122,937</b>	<b>\$ 29,134</b>	<b>\$ 55,200</b>	<b>\$ -</b>	<b>\$ 71,900</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 767,335</b>	<b>\$ 180,259</b>	<b>\$ 94,706</b>	<b>\$ 18</b>	<b>\$ 123,785</b>

## COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES FISCAL YEAR 2018-2019

	GOVERNMENTAL FUND TYPES				
	USDA Fire Station Fund	Capital Projects TIRZ Fund	Capital Construction Fund	PEG Fund	Alton Youth Club Activities
FUND BALANCE FY 16-17 CAFR	3,028	2,198	2,044,806	30,789	(11,188)
Budgeted Use of Fund Balance FY 17-18	37	27	(1,118,731)	4,180	386
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 3,065</b>	<b>\$ 2,222</b>	<b>\$ 926,075</b>	<b>\$ 34,969</b>	<b>\$ (10,802)</b>
<b>REVENUES</b>					
Taxes				3,800	
Grants & Donations	-				
Licenses & Permits					
Charges for Services					
Fines					
Interest & Miscellaneous	50	36	5,000	600	7
Other Revenue					
<b>Total Revenues</b>	<b>50</b>	<b>36</b>	<b>5,000</b>	<b>4,400</b>	<b>7</b>
Sale of Land					
Other Financing Sources	-				
Transfer In	-				
<b>Total Other Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 50</b>	<b>\$ 36</b>	<b>\$ 5,000</b>	<b>\$ 4,400</b>	<b>\$ 7</b>
<b>EXPENDITURES</b>					
Personnel Services					
Supplies & Materials					
Maintenance & Repairs					
Contractual Services					
Capital Outlay					
Operational Expenditures					
Other Expenditures					
Debt Service					
<b>Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Loans Payable - Principal					
Infrastructure			920,000		
Transfers Out					
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>920,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 920,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 50</b>	<b>\$ 36</b>	<b>\$ (915,000)</b>	<b>\$ 4,400</b>	<b>\$ 7</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 3,115</b>	<b>\$ 2,258</b>	<b>\$ 11,075</b>	<b>\$ 39,369</b>	<b>\$ (10,795)</b>

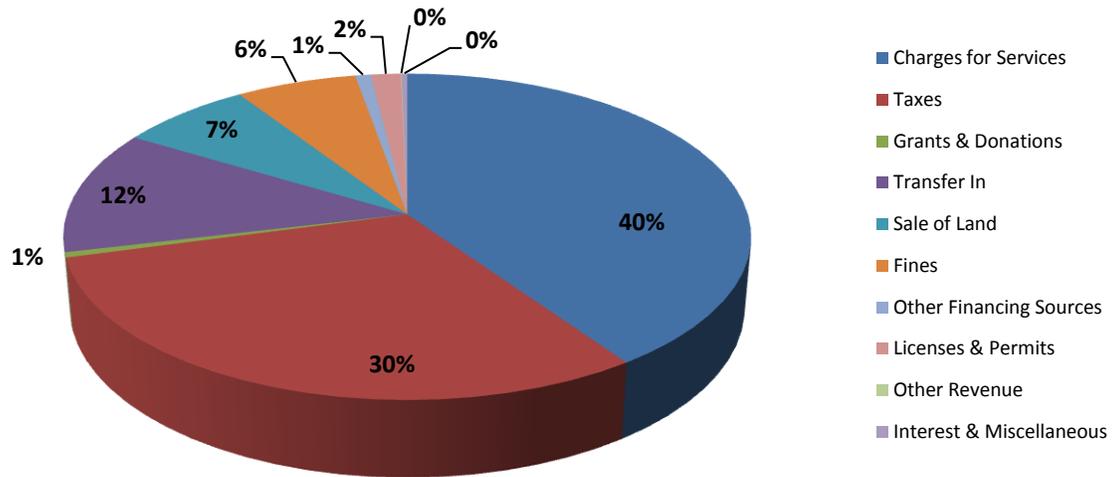
## COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES FISCAL YEAR 2018-2019

	GOVERNMENTAL FUND TYPES					TOTALS
	Volunteer Firefighters Fund	Employee Benefits Fund	Development Corporation 4A	Community Develop Corp 4B	Texas Leverage Fund	
FUND BALANCE FY 16-17 CAFR	8,035	8,349	81,096	164,752	521,351	4,034,810
Budgeted Use of Fund Balance FY 17-18	(3,894)	2,936	12,924	(124,410)	(162,149)	(1,683,359)
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 4,141</b>	<b>\$ 11,285</b>	<b>\$ 94,020</b>	<b>\$ 40,342</b>	<b>\$ 359,202</b>	<b>\$ 2,351,451</b>
<b>REVENUES</b>						
Taxes			228,306	228,306		3,505,709
Grants & Donations	3,000					46,668
Licenses & Permits						186,400
Charges for Services						1,263,130
Fines						745,247
Interest & Miscellaneous	2,080	845	600	300		25,068
Other Revenue		1,150			3,200	4,350
<b>Total Revenues</b>	<b>5,080</b>	<b>1,995</b>	<b>228,906</b>	<b>228,606</b>	<b>3,200</b>	<b>5,776,573</b>
Sale of Land					373,000	823,000
Other Financing Sources						95,000
Transfer In						1,411,400
<b>Total Other Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>373,000</b>	<b>2,329,400</b>
<b>TOTAL REVENUES</b>	<b>\$ 5,080</b>	<b>\$ 1,995</b>	<b>\$ 228,906</b>	<b>\$ 228,606</b>	<b>\$ 376,200</b>	<b>\$ 8,105,973</b>
<b>EXPENDITURES</b>						
Personnel Services			100,956	76,885		3,932,250
Supplies & Materials	200		70	100		102,114
Maintenance & Repairs						212,793
Contractual Services			3,000		10,000	737,386
Capital Outlay						204,210
Operational Expenditures	2,500		24,000	43,300	65,000	689,136
Other Expenditures		1,000	35,100	35,000	3,000	36,600
Debt Service			76,823	57,835		1,421,798
<b>Expenditures</b>	<b>2,700</b>	<b>1,000</b>	<b>239,946</b>	<b>213,120</b>	<b>78,000</b>	<b>7,336,287</b>
Loans Payable - Principal						
Infrastructure					100,000	1,020,000
Transfers Out						175,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>1,195,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,700</b>	<b>\$ 1,000</b>	<b>\$ 239,946</b>	<b>\$ 213,120</b>	<b>\$ 178,000</b>	<b>\$ 8,531,287</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,380</b>	<b>\$ 995</b>	<b>\$ (11,040)</b>	<b>\$ 15,486</b>	<b>\$ 198,200</b>	<b>\$ (425,314)</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 6,521</b>	<b>\$ 12,280</b>	<b>\$ 82,981</b>	<b>\$ 55,828</b>	<b>\$ 557,402</b>	<b>\$ 1,926,137</b>

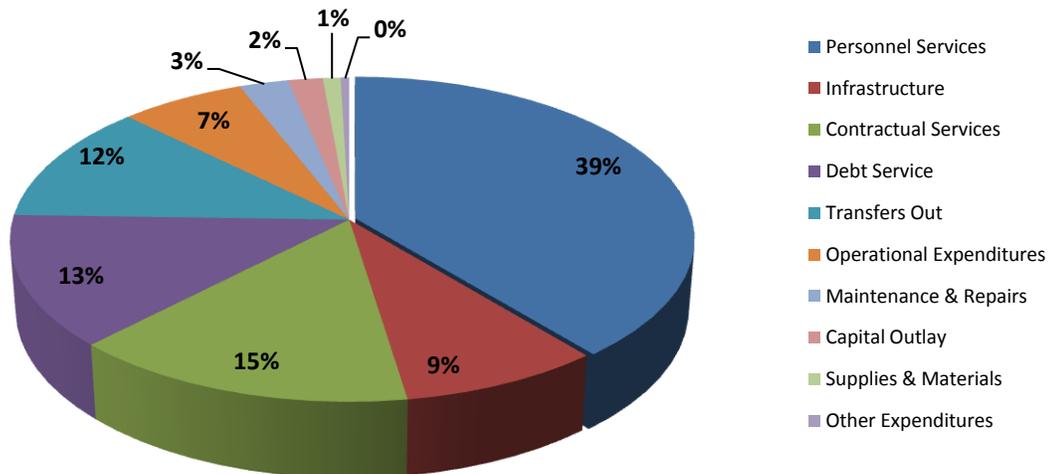
## COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES FISCAL YEAR 2018-2019

	ENTERPRISE FUND TYPES			TOTAL
	Solid Waste Fund	Sewer Fund	TOTALS	GOVERNMENTAL & ENTERPRISE
FUND BALANCE FY 16-17 CAFR	52,736	15,636,105	15,688,871	19,723,651
Budgeted Use of Fund Balance FY 17-18	83,365	24,400	107,765	(1,575,594)
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 136,101</b>	<b>\$ 15,660,505</b>	<b>\$ 15,796,606</b>	<b>\$ 18,148,057</b>
<b>REVENUES</b>				
Taxes				3,505,709
Grants & Donations	12,000		12,000	58,668
Licenses & Permits			-	186,400
Charges for Services	1,567,280	1,809,400	3,376,680	4,639,810
Fines			-	745,247
Interest & Miscellaneous	8,000	1,000	9,000	34,068
Other Revenue			-	4,350
Total Revenues	1,587,280	1,810,400	3,397,680	9,174,253
Sale of Land				823,000
Other Financing Sources				95,000
Transfer In				1,411,400
Total Other Resources	-	-	-	2,329,400
				-
<b>TOTAL REVENUES</b>	<b>\$ 1,587,280</b>	<b>\$ 1,810,400</b>	<b>\$ 3,397,680</b>	<b>\$ 11,503,653</b>
<b>EXPENDITURES</b>				
Personnel Services	417,410	292,794	710,204	4,642,454
Supplies & Materials	8,606	3,000	11,606	113,720
Maintenance & Repairs	86,458	15,000	101,458	314,251
Contractual Services	345,460	673,840	1,017,300	1,756,686
Capital Outlay		17,000	17,000	221,210
Operational Expenditures	96,642	19,051	115,693	804,829
Other Expenditures	5,000	12,650	17,650	54,250
Debt Service	10,602	13,106	23,708	1,445,506
Expenditures	970,178	1,046,441	2,016,619	9,352,906
Loans Payable - Principal	81,740	38,700	120,440	120,440
Infrastructure				1,020,000
Transfers Out	528,000	709,301	1,237,301	1,412,301
Total Other Financing Uses	609,740	748,001	1,357,741	2,552,741
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,579,918</b>	<b>\$ 1,794,442</b>	<b>\$ 3,374,360</b>	<b>\$ 11,905,647</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 7,362</b>	<b>\$ 15,958</b>	<b>\$ 23,320</b>	<b>\$ (401,994)</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 143,463</b>	<b>\$ 15,676,463</b>	<b>\$ 15,819,926</b>	<b>\$ 17,746,063</b>

### Overall Summary of Revenues \$11,503,653



### Overall Summary of Expenditures \$11,905,647



# PROPOSED GENERAL FUND BUDGET

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The General fund is the main operating fund in the City. It is used to account for all financial resources traditionally associated with government except those required to be accounted for in another fund. Major revenue sources include ad valorem (property) taxes, local sales taxes, franchise fees, court fines, license and permit fees, service charges and transfers from enterprise funds.

## GENERAL FUND REVENUES

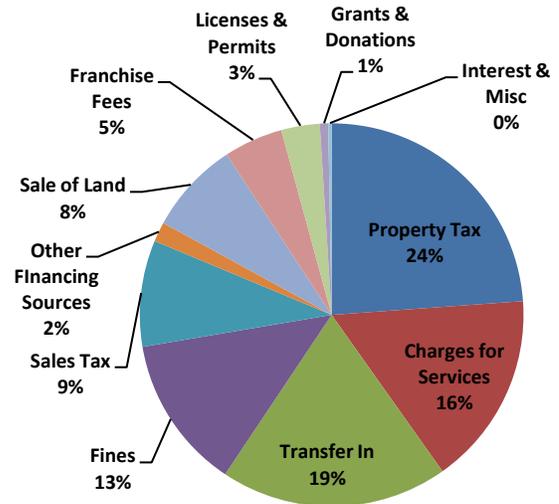
Total operating revenues for FY 2018-2018 are \$5,751,398, approximately \$245,690 more than the FY 2017-2018 amended budget. The 4% increase is primarily due to collection in court fines and a steady rise in sales tax. The Alton Regional Training Center has developed an ambitious comprehensive training program which is expected to bring about \$89,000 in revenues. Most of the program is the area of fire academy and certifications including on-line classes.

Revenue sources for municipalities are primarily derived from ad valorem (property) and sales taxes. Other major revenue sources for the City are court fines from the issuance of citations and franchise fees charged to specific industries for conducting business in the City. Licenses and permits include the collection of revenue for building permits, plan reviews, certificates of occupancy, contractor registrations, burning permits, moving permits, and flea market fees. Other charges for services and other non-operating revenues include revenue from sale of City owned land, passport processing, parks and facilities rentals, fire training instruction and fire inspections.

This proposed budget will address in detail the primary sources of revenue for the General Fund.

## General Fund FY 18-19 Revenue Breakdown

Description	Amount	%
Property Tax	\$ 1,372,203	24%
Charges for Services	\$ 939,530	16%
Transfers In	\$ 1,103,000	19%
Fines	\$ 745,247	13%
Sales Tax	\$ 516,000	9%
Other Financing Sources	\$ 95,000	2%
Franchise Fees	\$ 287,000	5%
Sale of Land	\$ 450,000	8%
Licenses & Permits	\$ 186,400	3%
Grants & Donations	\$ 40,668	1%
Interest & Miscellaneous	\$ 16,350	0%
<b>TOTAL</b>	<b>\$ 5,751,398</b>	<b>100%</b>

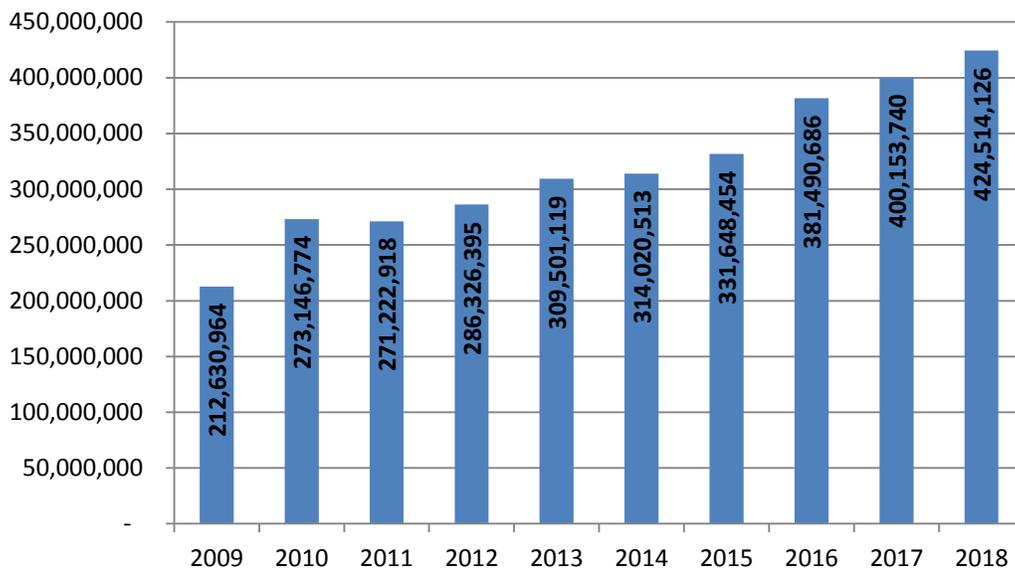


## Primary Revenue Sources

### *Ad Valorem Tax Revenue*

Taxable Appraised Values are assessed by Hidalgo County Appraisal District. Net taxable values for Fiscal Year 2018 are estimated at \$424,514,126, an increase of \$24,360,386 or 6.1% over the 2017's Certified Tax Roll net taxable value of \$400,153,740. The chart below illustrates the change in net taxable assessed values over the last ten years.

**Estimated Total Net Taxable Value  
Tax Years 2009 - 2018**

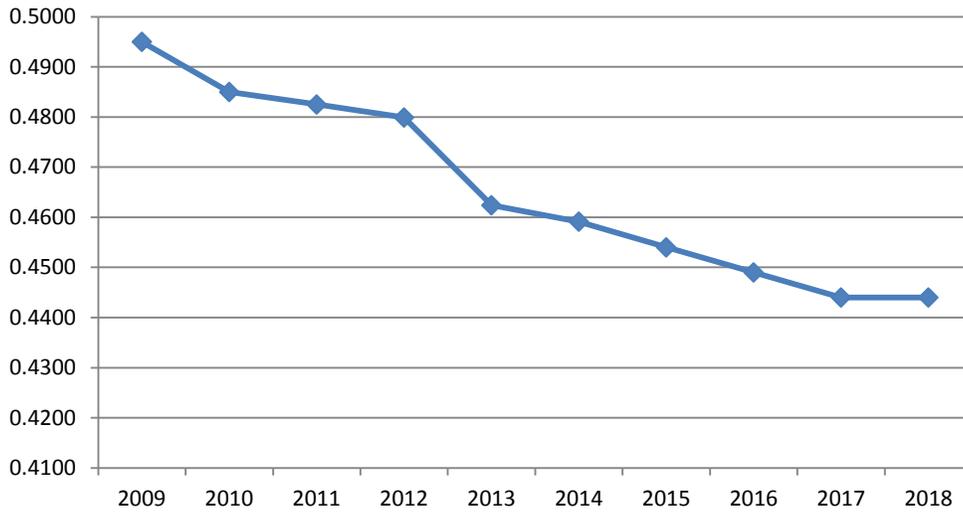


The City of Alton has lowered the tax rate for the last ten consecutive years. This year the City Commission decided to maintain the same rate as last year and continue with its firm commitment to provide exceptional service with no additional burden on the tax payers.

The actual rate adopted by the City Commission consists of two components. The Maintenance and Operations (M&O) rate funds the operations of the City's General Fund and the second component is the Interest and Sinking rate (I&S) which funds principal and interest requirements on the City's certificates of obligation bonds. The property tax rate adopted for year 2018 is \$0.4440 per \$100 valuation.

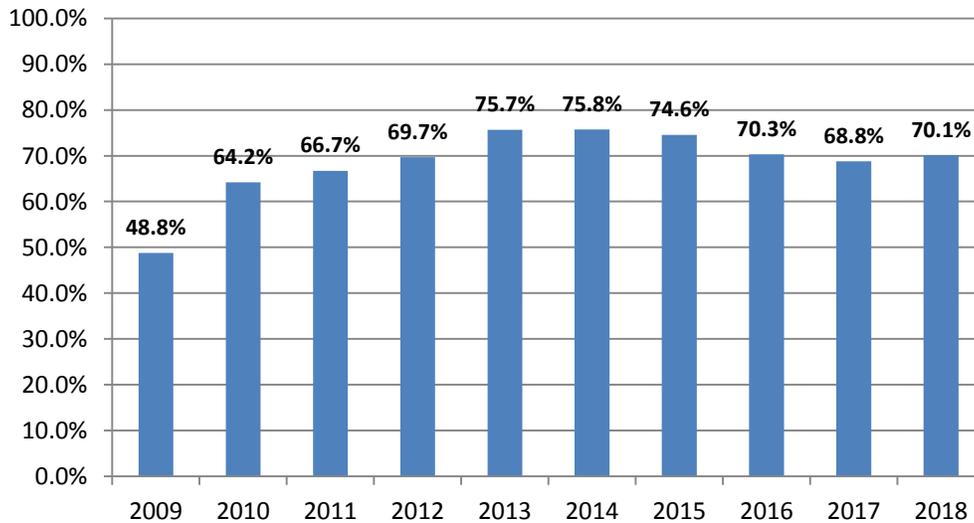
The following graph represents a ten year history of the City's total tax rate.

**Tax Rates FY 2009 - FY 2018**



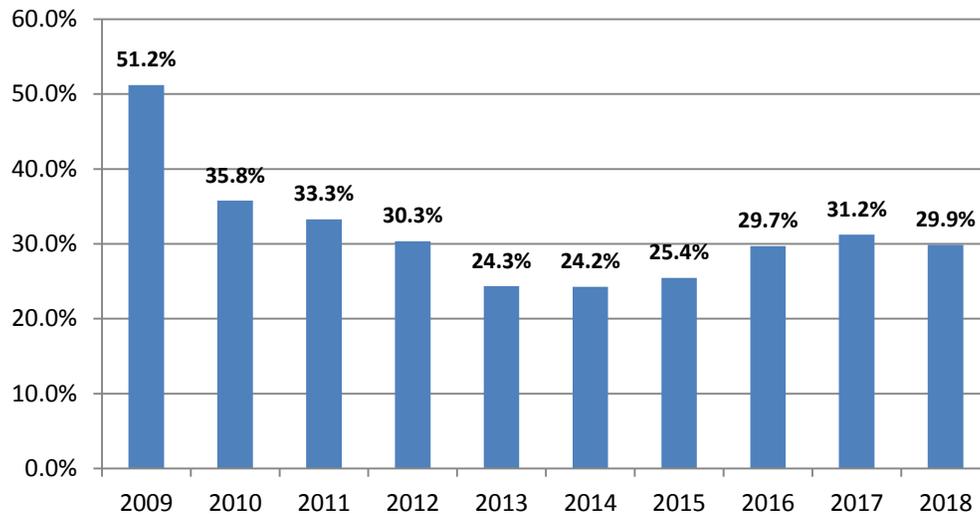
The Maintenance and Operations rate (M&O) in Fiscal Year 2018-2019 is \$0.3113, an increase of \$0.0060 from last fiscal year's \$0.3053 rate. This rate reflects 70.1% of the total tax rate. The following graph illustrates the M&O rate as a percentage of the total tax rate since year 2009.

**Maintenance & Operations (M&O) Rate  
as Percentage of Total Tax Rate  
FY 2009 - FY 2018**



The Interest and Sinking rate (I&S) or debt service rate for Fiscal Year 2018-2019 is \$0.1327. This rate represents 29.9% of the total tax rate with a decrease of \$0.0060 from last fiscal year's debt service of \$0.1387. The following graph illustrates the I&S rate as a percentage of the total tax rate since year 2009.

**Debt Service (I&S) Rate  
as a Percentage of Total Tax Rate  
FY 2009 - 2018**

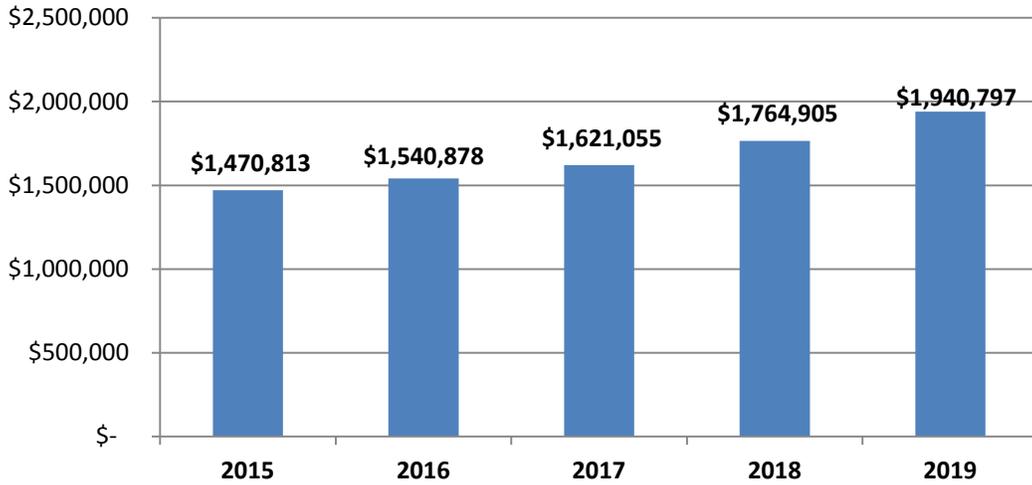


Overall revenue from Ad Valorem (Property) taxes is estimated to be \$1,940,797, an increase of approximately \$175,892 from the FY 2017-2018 actual revenue and mostly reflected in the Maintenance & Operation. The revenue is calculated approximately at 90% collection of the total tax levy based on historical collections in prior years.

Delinquent tax collections are unstable and difficult to predict. The City takes a conservative approach to calculating the delinquent tax budget based as well on historical collections in prior years. The total estimated delinquent tax collection for Fiscal Year 2017-2018 is \$175,892.

Below is a chart of total property tax revenue of the last five years.

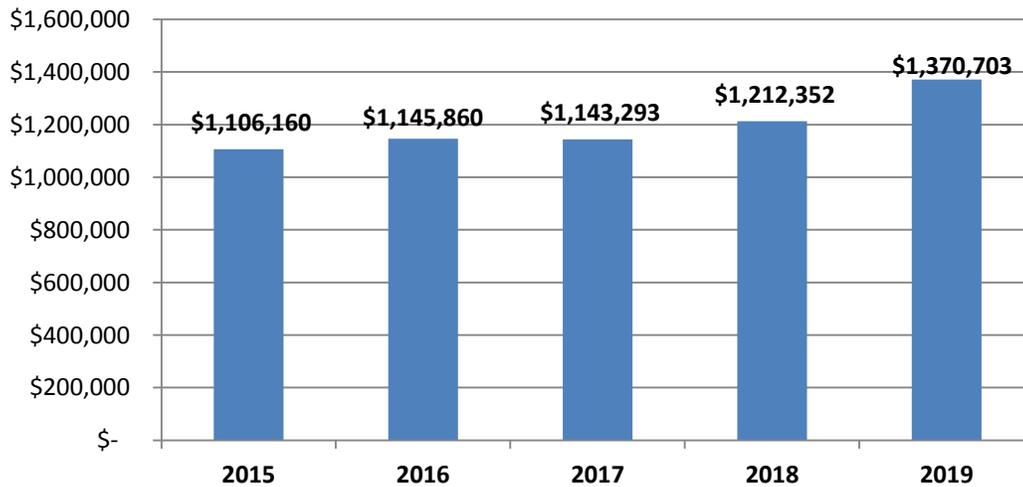
**Overall Property Tax Revenue  
FY 2015 - 2019**



Property tax is the largest source of revenue for the General Fund comprising 24% of its total revenue for the 2018-2019 Fiscal Year.

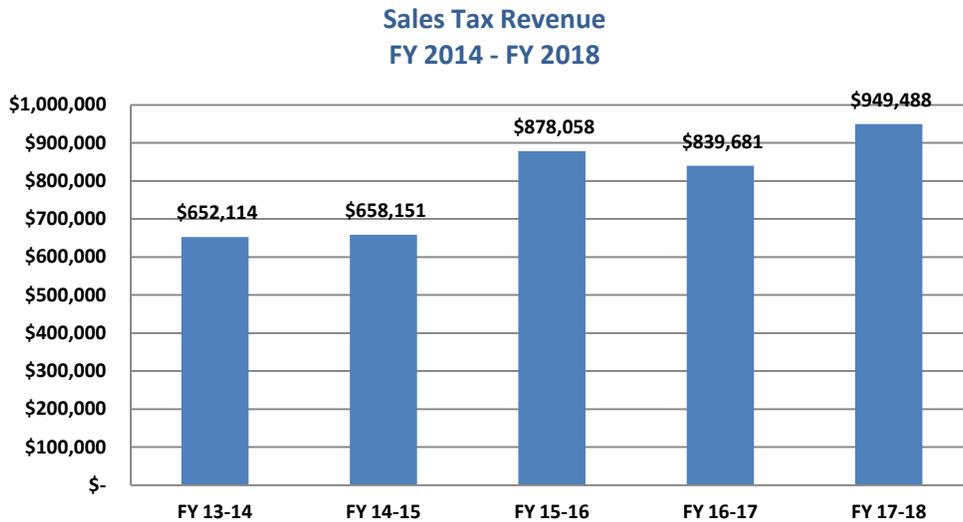
Below is a chart of property tax revenue of General Fund for the last five years.

**Property Tax Revenue  
General Fund  
FY 2015 - 2019**



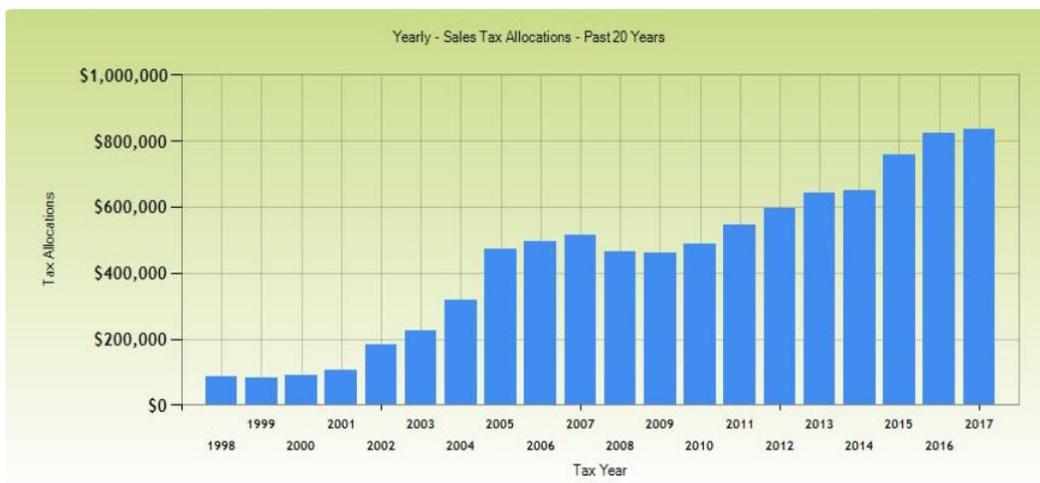
### Sales Tax Revenue

Sales tax revenue accounts for 9% of General Fund Revenue. The City currently levies a 2% sales tax that is in addition to the 6.25% the State of Texas levies. Of the 2% City levy, 1% is allocated to the General Fund while the remaining 1% funds the Economic and Community Development Corporations. As the City has grown, so has the sales tax base. Since 2013, the City has seen an average annual sales tax growth of 9%.



Sales tax revenue projections for General Fund for FY 2018-2019 total \$516,000 and include an increase of 17% over the previous year, resulting in additional revenue of \$80,000. Growth considerations include ongoing commercial and retail development and historical data.

The actual revenue of FY 15-16 depicted in the graph was so high because of a one-time audit payment of \$92,000 from the Texas Comptroller of Public Accounts. However, for the last ten years the City has seen a steady increase in sales tax as shown in the chart below.

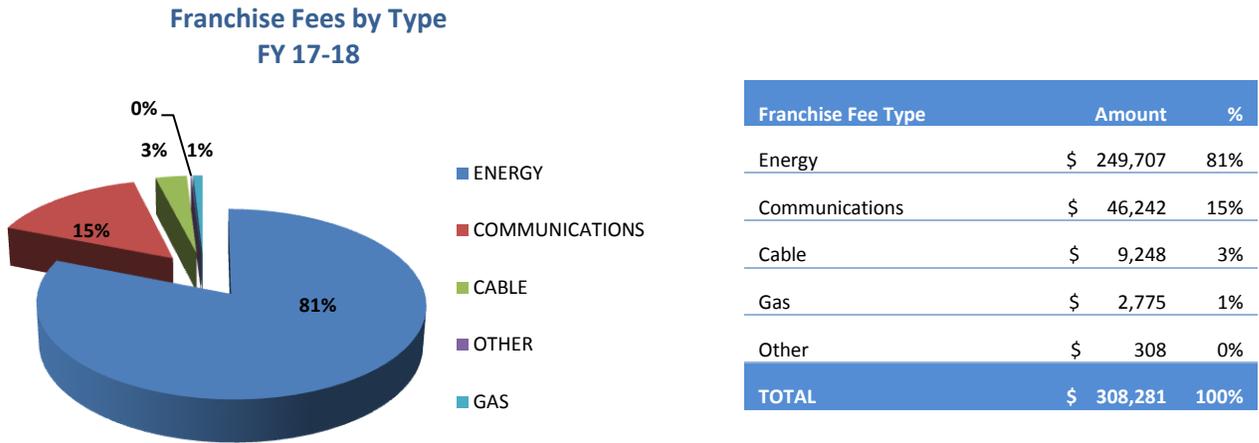


Source: Municipal Advisory Council of Texas

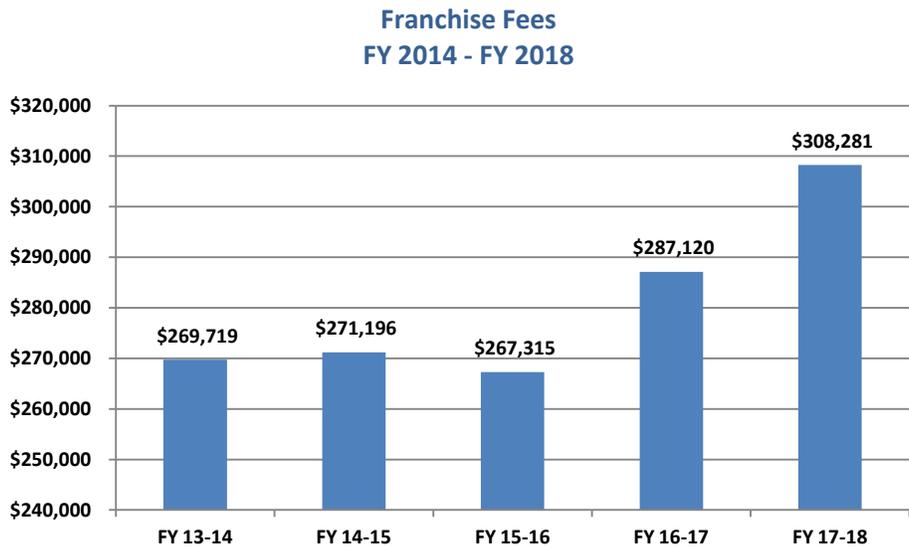
The City continues to partner with its Economic Development Corporation to recruit businesses that will be successful and contribute to our community.

**Franchise Tax**

The City of Alton receives franchise fee payments for the use of its streets and right-of-ways. Companies involved in sanitation, telecommunications and utilities must pay the City for such in order to provide their services. The following charts show the breakdown of franchise fees received in Fiscal Year 2017-2018.



Since 2014, the City has seen an average annual franchise tax growth of 8%. Franchise fees represent 5% of the General Fund revenue, a conservative budget of \$290,000 was estimated for FY 2018-2019.



### *Charges for Services*

This revenue source includes fees charged to Hidalgo County for fire calls responded out of City limits, Fire Training Academy fees, storm water fees, an Interlocal agreement with Mission CISD for public safety services, weedy lots and land cleaning, passport processing fees, rental of City facilities, Summer Camp and pool fees, and charges for fire and building inspections. All these revenue sources represent 20% of General Fund revenue, about \$939,500 for FY 2018-2019; 4% increase from the previous year.

### *Fines and Forfeitures*

The revenue source is generated by fines and fees collected for law violations in the City. The court fines represent 13% of General Fund revenue, an estimated \$745,247 for the FY 2018-2019; 68% increase from the previous year.

### *Transfer-In*

The revenue source represents 19% of the General Fund total revenue, about \$1,103,000, and is obtained from the Enterprise Funds for assisting with the general operations of the City.

Illustrated below is a brief history of the revenue sources for the City of Alton.

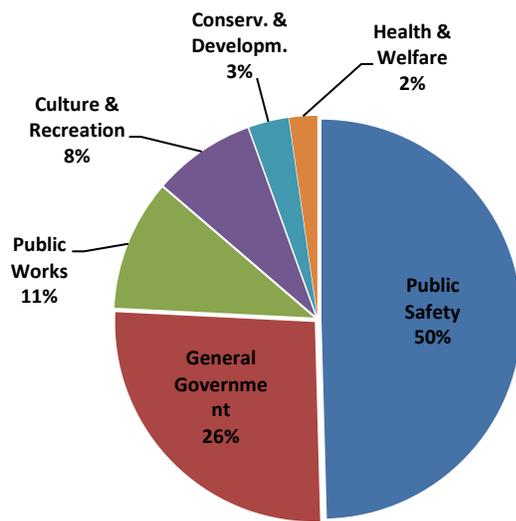
Revenue Sources	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Taxes	\$ 1,825,537	\$ 1,850,029	\$ 1,979,370	\$ 2,009,067	\$ 2,175,203	10%
Transfer In	\$ 840,288	\$ 950,000	\$ 1,048,000	\$ 1,048,000	\$ 1,103,000	5%
Charges for Services	\$ 515,336	\$ 965,556	\$ 900,937	\$ 877,946	\$ ,939,530	4%
Fines	\$ 508,948	\$ 555,415	\$ 444,023	\$ 440,942	\$ 745,247	68%
Sale of Land	\$ 231,000	\$ -	\$ 400,000	\$ -	\$ 450,000	13%
Licenses & Permits	\$ 207,990	\$ 190,385	\$ 209,751	\$ 209,973	\$ 186,400	-11%
Grants & Donations	\$ 25,065	\$ 12,404	\$ 79,371	\$ 80,451	\$ 43,668	-45%
Interest & Miscellaneous	\$ 139,592	\$ 16,943	\$ 19,981	\$ 20,354	\$ 13,350	-33%
Other Financing Sources	\$ 530,248	\$ 452,199	\$ 424,275	\$ 424,275	\$ 95,000	-78%
<b>Total</b>	<b>\$ 4,824,005</b>	<b>\$ 4,997,932</b>	<b>\$ 5,505,708</b>	<b>\$ 5,111,007</b>	<b>\$ 5,751,398</b>	<b>4%</b>

## GENERAL FUND EXPENDITURES

The General Fund accounts for the expenditures associated with operating the general government services, which include public safety, parks, streets, planning, recreation, and the general administrative support for these services and the City Commission.

The following chart illustrates the percentage of the FY 18-19 budget attributed to each department classified by service. Public safety will account for 51% of the budget which includes police and fire services.

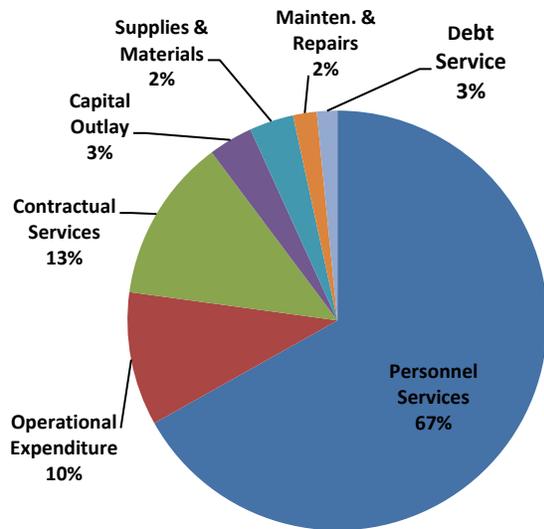
**General Fund FY 18-19  
Expenditure Breakdown by Service**



Service Description	Amount	%
Public Safety	\$ 2,790,087	50%
General Government	\$ 1,475,736	26%
Public Works	\$ 591,605	11%
Culture & Recreation	\$ 461,454	8%
Conservation & Development	\$ 182,113	3%
Health & Welfare	\$ 127,467	2%
<b>TOTAL</b>	<b>\$ 5,628,461</b>	<b>100%</b>

The following chart illustrates the percentage of the budget attributed by category. For FY 18-19, personnel services will account for 67% of the budget. This category includes salaries and wages, overtime, payroll taxes, health insurance, retirement contributions, unemployment and workers compensation. The increase of 16% in this category from last year is due to the hiring of personnel in most of the departments and for the Digital Library, created in collaboration with Mission Consolidated Independent School District.

## General Fund FY 18-19 Expenditure Breakdown by Category



Category Description	Amount	%
Personnel Services	\$ 3,763,077	67%
Operational Expenditures	\$ 579,671	10%
Contractual Services	\$ 710,386	13%
Capital Outlay	\$ 192,210	3%
Debt Service	\$ 191,580	3%
Maintenance & Repairs	\$ 102,793	2%
Supplies & Materials	\$ 88,744	2%
<b>TOTAL</b>	<b>\$ 5,628,461</b>	<b>100%</b>

The table below illustrates a brief history of expenditures by category. The budget for FY 18-19 has an increase of 3% over the FY 17-18 amended budget. The departmental summaries provide details on the increase.

Expenditures by Category	History		Current Year		Budget	Percent Change
	Actual FY 15-16	Actual FY 16-17	Amended Budget FY 17-18	Estimated Year End FY 17-18	Budget FY 18-19	
Personnel Services	\$ 2,769,478	\$ 2,920,908	\$ 3,231,205	\$ 3,204,130	\$ 3,745,412	16%
Contractual Services	\$ 551,971	\$ 573,947	\$ 686,815	\$ 682,120	\$ 719,386	5%
Operational Expenditures	\$ 508,395	\$ 537,212	\$ 673,041	\$ 676,125	\$ 554,336	-18%
Maintenance & Repairs	\$ 148,773	\$ 139,424	\$ 141,646	\$ 144,721	\$ 102,793	-27%
Supplies & Materials	\$ 101,915	\$ 86,339	\$ 92,117	\$ 93,024	\$ 101,744	10%
Debt Service	\$ 75,160	\$ 75,160	\$ 128,195	\$ 128,195	\$ 191,580	49%
Capital Outlay	\$ 566,504	\$ 27,594	\$ 502,940	\$ 444,994	\$ 204,210	-59%
Transfers Out						0%
<b>Totals</b>	<b>\$ 4,722,198</b>	<b>\$ 4,760,584</b>	<b>\$ 5,455,958</b>	<b>\$ 5,373,308</b>	<b>\$ 5,628,461</b>	<b>3%</b>

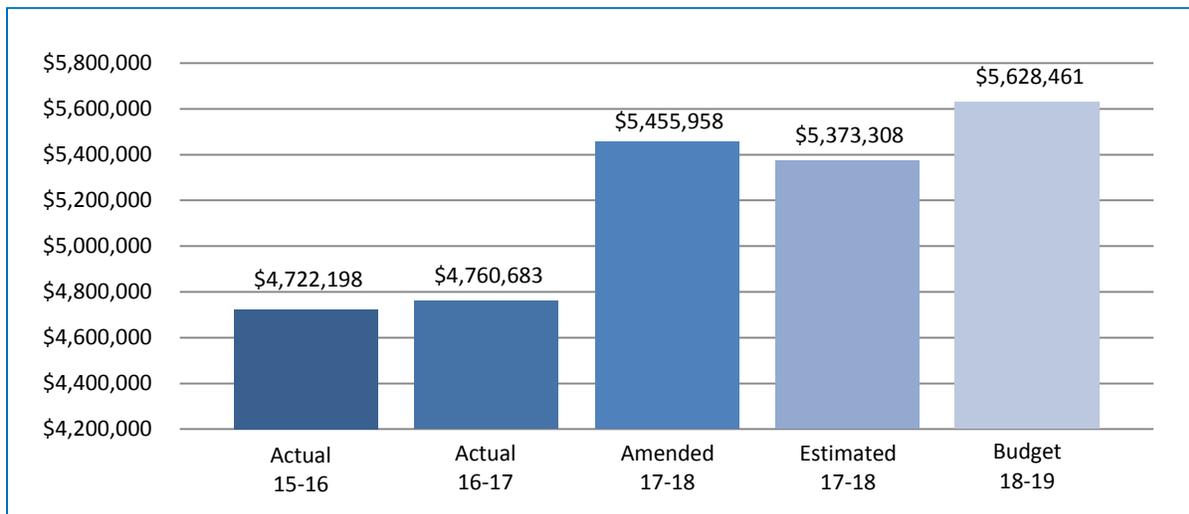
## BUDGET DETAIL BY DEPARTMENT

The following table illustrates the history of expenditures by department, the amounts allocated to each one of them and the percentage change from the previous year amended budget.

The highest changes this year are in the Recreation Department, 29% increase, due to the investment in equipment and vehicle; and in the Finance Department, 25% increase, due to the hiring of a new clerk.

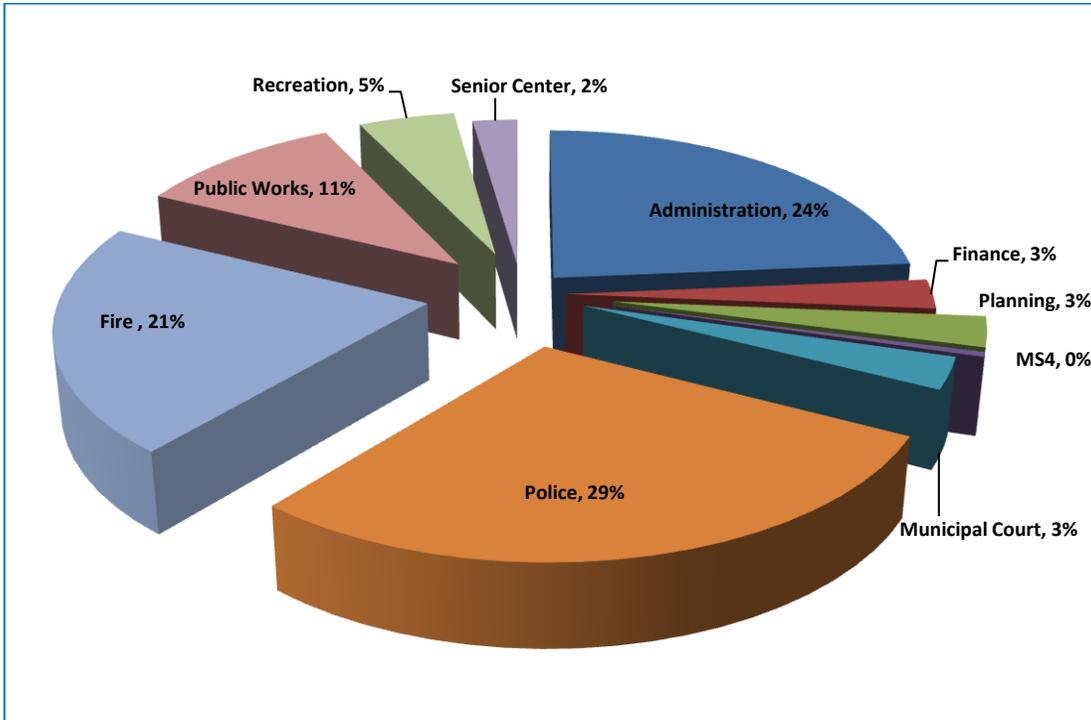
The reason for the decrease in the Police and Public Works departments is because last year there were investments in vehicles, software and equipment; for FY 18-19 there is no budget for these categories.

Expenditures by Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Administration	\$ 946,657	\$ 912,703	\$ 1,240,261	\$ 1,216,659	\$ 1,329,705	7%
Finance	\$ 127,922	\$ 139,798	\$ 122,073	\$ 122,290	\$ 152,400	25%
Planning	\$ 118,917	\$ 144,907	\$ 142,225	\$ 139,122	\$ 157,240	11%
MS4	\$ 17,647	\$ 45,405	\$ 20,732	\$ 20,431	\$ 24,039	16%
Municipal Court	\$ 96,126	\$ 99,364	\$ 161,364	131,561	\$ 164,896	2%
Police	\$ 1,173,583	\$ 1,355,917	\$ 1,690,281	\$ 1,685,017	\$ 1,611,547	-5%
Fire	\$ 1,410,550	\$ 1,013,127	\$ 1,107,099	\$ 1,098,884	\$ 1,191,730	8%
Public Works	\$ 553,378	\$ 726,408	\$ 637,087	\$ 625,351	\$ 593,605	-7%
Recreation	\$ 154,134	\$ 206,068	\$ 213,600	\$ 212,867	\$ 275,833	29%
Senior Center	\$ 123,284	\$ 116,985	\$ 121,236	\$ 121,126	\$ 127,467	5%
<b>Totals</b>	<b>\$ 4,722,198</b>	<b>\$ 4,760,683</b>	<b>\$ 5,455,958</b>	<b>\$ 5,373,308</b>	<b>\$ 5,628,461</b>	<b>3%</b>



The chart below shows the TOTAL General Fund allocation by department. The departmental summaries provide more details on each budget.

**General Fund FY 18-19  
Distribution by Department  
Total Budget \$5,628,461**



## **GENERAL FUND DEPARTMENTAL SUMMARIES**

### **Administration Department**

#### **Office of the City Manager**

##### **Mission Statement**

The mission of the City Manager office is to assist the City Commission and other City departments in providing service-oriented, responsible government that is consistent with the community's priorities.

##### **Responsibilities**

The office of the City Manager has general oversight of all City Departments and functions, as well as supervision of the Economic Development efforts. The City Manager is the primary liaison to other governmental entities and intergovernmental bodies such as the Metropolitan Planning Organization, the Regional Mobility Authority and various others as hoc committees and groups.

#### **Office of the City Secretary**

##### **Mission Statement**

The mission of the City Secretary's office is to ensure the accuracy and integrity of all City records; conduct City operations in an efficient and effective manner and respond promptly to citizens' inquiries and requests.

##### **Responsibilities**

The City Secretary office is responsible for providing information in a timely, efficient manner and in accordance with state and federal laws. Prepares and coordinates agenda items for City Commission and ensures compliance with State Open Meeting Act. This office facilitates execution/delivery of documents following City Commission action. Maintains and updates website information, and ensures that all equipment used for City Commission meetings is working properly prior to meeting. The City Secretary also serves as Records Management Officer for the City of Alton and oversees front desk staff.

### Accomplishments FY 2017-2018

- Re-certified as Texas Registered Municipal Clerk through the University of North Texas.
- Completed ordinance codification process; link placed on City website.
- Prepare Commission minutes within five days.
- Prepared/adopted guidelines for a youth leadership program.
- LRGV City Secretary/Clerk Chapter Municipal Clerk of the Year 2018.
- TMCA 2018 Texas Municipal Clerk of the Year Nominee.

### Objectives FY 2018-2019

- Formalize networking and information-sharing with fellow City secretaries.
- Provide front office clerks with customer service training
- Begin re-certification process for Texas Registered Municipal Clerk through the University of North Texas.
- Expand the Youth Leadership Academy Program.
- Determine policies for social media program.
- Update website to allow for more personal and interactive experience for users.

### Performance Measures – *Strategic Focus Area: Organizational Effectiveness*

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Public Meeting Held	22	21	21	21
Public Information Requests Processed	109	114	102	107
Vital Statistics Requested	29	18	0	0
Peer Meetings Held/Attended	8	8	8	8
Transactions tendered	10065	9747	10978	10200
Passports processed	1328	1573	1389	1400

## Office Manager

### Mission Statement

The mission of the Office Manager is to promote exceptional customer service and a healthy work environment in an effort to make the City of Alton a mirror of excellence.

### Responsibilities

The Office Manager's responsibilities include oversight of the municipal court staff and process various human resources duties, as well as provide support to administration.

### Accomplishments FY 2017-2018

- Improved workflow a various process for various departments.
- Held appreciation events for employees.
- Managed the opening of the Alton Regional Training Center.

### Objectives FY 2018-2019

- Implement a schedule for employee evaluations.
- Comprehensive review of Personnel Policies, HR Forms and processes.
- Develop an on boarding process that includes a Training Schedule including safety and harassment training.

### Performance Measures – *Strategic Focus Area: Organizational Effectiveness*

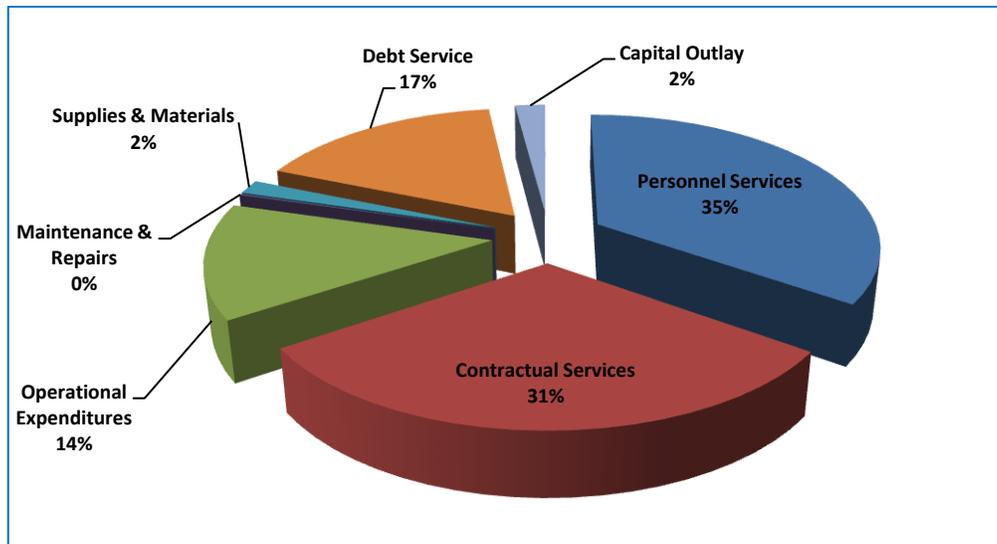
Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Employee hires	27	33	44	32
Employee terminations	19	36	26	22
Employee Injuries	8	5	8	7
Employee loan fund members	24	18	16	17
Employee loans issued	10	12	6	7

## Administration Department

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Personnel Services	384,460	339,019	365,108	355,245	399,278	9%
Contractual Services	323,209	331,570	372,231	376,126	355,105	-5%
Operational Expenditures	153,469	146,253	243,812	249,533	158,734	-35%
Maintenance & Repairs	3,903	11,958	1,609	1,416	1,500	-7%
Supplies & Materials	8,384	10,935	9,480	8,870	19,400	105%
Debt Service	49,872	49,872	128,195	128,195	191,580	49%
Capital Outlay	23,361	22,997	24,266	776	23,490	-3%
<b>Totals</b>	<b>\$ 946,657</b>	<b>\$ 912,703</b>	<b>\$ 1,144,701</b>	<b>\$ 1,120,162</b>	<b>\$ 1,149,084</b>	<b>0%</b>

### Budget FY 2018-2019



## Finance Department

### Mission Statement

The Finance Department of the City of Alton is committed to providing timely, accurate and complete financial information to the City Commission, other departments, and the community in general; to safeguard the financial resources of the City; and to comply with all pertinent Federal, State and local regulations.

### Responsibilities

The Finance Department is responsible for the processing of all financial related operations for the city. The functions necessary to perform are as follows: the processing of accounts payable, purchase orders, accounts receivable, maintaining the general ledger, and processing payroll. The Finance Director prepares the annual budget, amendments to the budget, monthly and annual financial reports for the City Commission, City Manager and other departments.

### Accomplishments FY 2017-2018

- Received an unmodified audit opinion on the Annual Financial Report Year Ended September 30, 2017.
- Received the Government Finance Officers Association Budget Presentation Award for the Fiscal Year 2017-2018 Budget for the third time.
- Updated the City's Investment Policy.

### Objectives FY 2018-2019

- Prepare and submit the budget for the fourth Distinguished Budget Presentation Award recognition from the Government Finance Officers Association.
- Receive an unmodified audit opinion on the Annual Financial Report.
- Review and update the Capital Improvement Plan 2012-2022 and determine its impact on operating budget.
- Work on long-range financial plans.

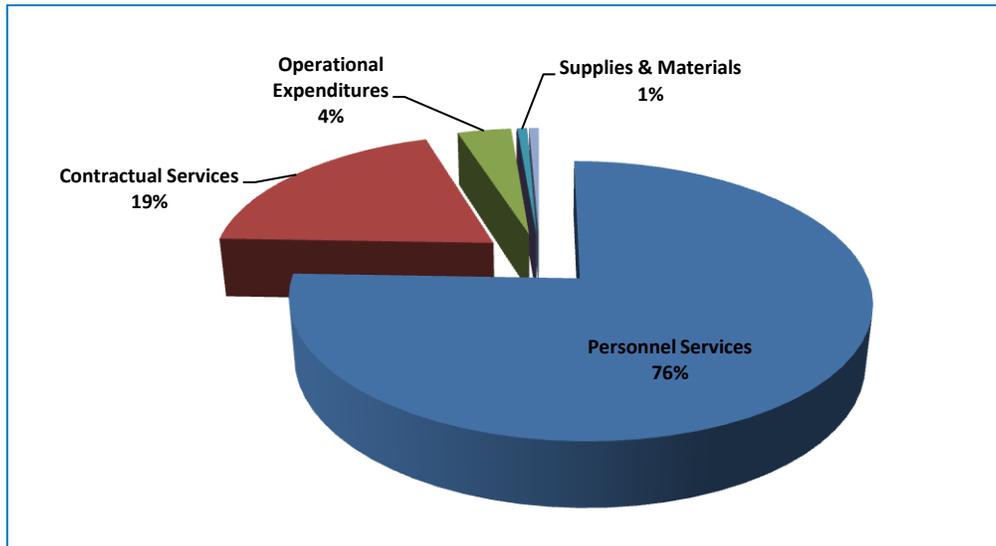
**Performance Measures – Strategic Focus Area: Organizational Effectiveness**

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Accounts Receivable Reports Processed	10045	10098	10122	10150
Accounts Payable Transactions Processed	2347	2360	2382	2400
Purchase Orders Issued	510	521	535	550
Bank Reconciliations Prepared	244	255	260	300

## Finance Department Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Personnel Services	88,579	95,363	88,566	88,767	115,150	30%
Contractual Services	33,666	37,301	28,511	28,511	29,700	4%
Operational Expenditures	4,232	5,809	4,493	4,493	5,550	24%
Maintenance & Repairs	-	-	-	-	-	0%
Supplies & Materials	1,257	975	504	520	1,000	98%
Capital Outlay	188	350			1,000	100%
<b>Totals</b>	<b>\$ 127,922</b>	<b>\$ 139,798</b>	<b>\$ 122,073</b>	<b>\$ 122,290</b>	<b>\$ 152,400</b>	<b>25%</b>

### Budget FY 2018-2019



## Planning Department

### Mission Statement

The Mission of the Planning Department is to provide advice, information and technical expertise to elected officials, other city departments, the citizens of Alton and the development industry, with the goal to promote a healthy, safe and sustainable city.

### Responsibilities

The Planning Department's responsibilities are to provide sound planning, development and building advice to the community. These duties are accomplished through the enforcement of zoning and subdivision ordinances, building codes and health regulations.

### Accomplishments FY 2017-2018

- City was awarded \$1,000,000 in grant funding for improvements to Josefa Garcia Park.
- Master Drainage Plan was finalized and accepted.
- 2015 International Building Codes were adopted.

### Objectives FY 2018-2019

- Finalize and adopt the Technical Manual for all infrastructure and subdivision development.
- Begin the implementation of the Master Drainage Plan.
- Educate property owners on the importance of separating brush and bulky items.
- In conjunction with the Alton Police Department, focus code enforcement efforts to consistently address the issue of junk & abandoned vehicles in neighborhoods.

### Performance Measures – Strategic Focus Area: Organizational Effectiveness

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Building Inspections Conducted	3181	3671	3867	4200
Business Registrations Issued	107	41	154	150
Public Contacts Made on Solid Waste Issues	-	-	-	500

**Performance Measures – Strategic Focus Area: Quality of Life**

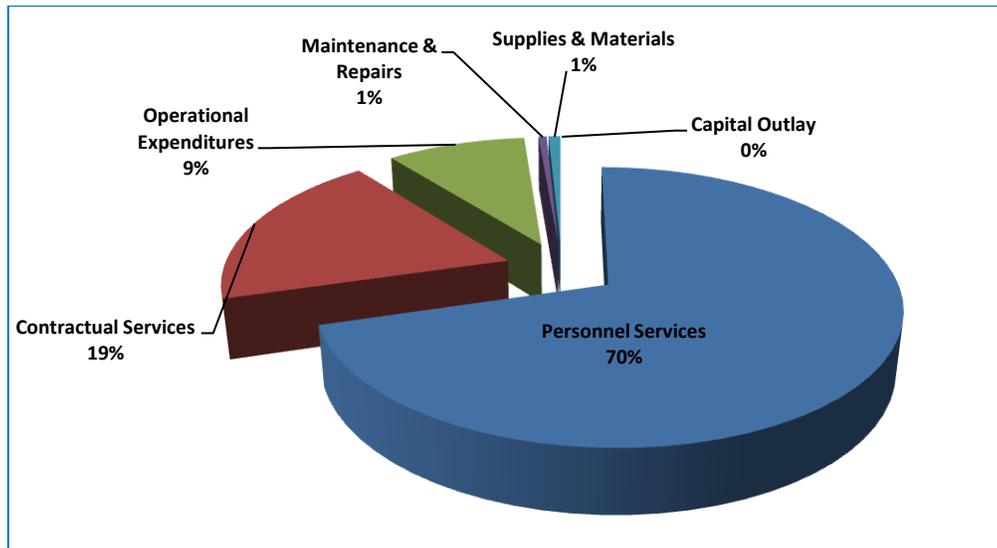
Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Weedy Lots Abated	425	777	1105	500
Dilapidated Structures Demolished	9	8	5	10
Junk/Abandoned Vehicles Removed	-	-	-	50

## Planning Department

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Personnel Services	76,801	106,774	108,895	108,095	110,751	2%
Contractual Services	29,736	22,214	21,507	19,880	29,789	39%
Operational Expenditures	9,548	11,749	9,758	9,597	14,600	50%
Maintenance & Repairs	1,027	2,945	618	304	850	38%
Supplies & Materials	1,503	834	1,295	1,095	1,250	-3%
Capital Outlay	303	392	152	152	0	-100%
<b>Totals</b>	<b>\$ 118,917</b>	<b>\$ 144,907</b>	<b>\$ 142,225</b>	<b>\$ 139,122</b>	<b>\$ 157,240</b>	<b>11%</b>

### Budget FY 2018-2019



## MS4 Department

### Mission Statement

The Mission of the MS4 Department is to implement a storm water management program that reduces the quantity of pollutants that flow into our waterways during a storm event through proactive measures, thereby preserving the quality of water resources for drinking water, habitat for wildlife and recreational purposes.

### Responsibilities

The MS4 Department is responsible for reducing pollutants that flow to our waterways during storm events through public education, enforcement of construction site runoff control and the elimination of illicit discharge.

### Accomplishments FY 2017-2018

- Attended the Storm Water Conference.
- Submitted the Annual Report.
- Met all applicable regulations as required by a TCEQ Compliance Investigation.

### Objectives FY 2018-2019

- Attend Storm Water Conference.
- Implement water-saving measures at city facilities to reduce run-off to the Arroyo Colorado.
- Complete and submit Annual Report.
- Inspection of construction sites to ensure compliance with MS4 requirements.

**Performance Measures – Strategic Focus Area: Organizational Effectiveness**

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Grants written	1	1	0	1

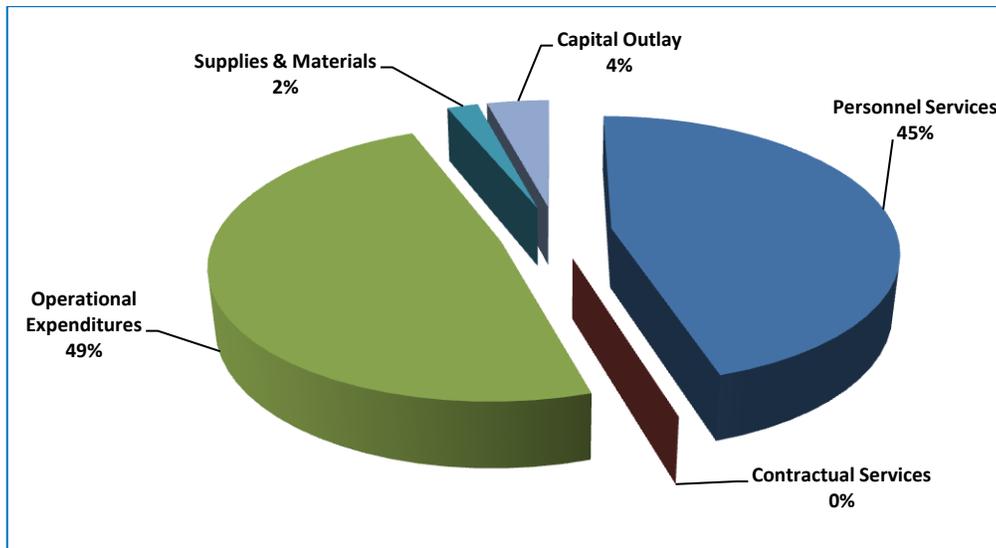
**Performance Measures – Strategic Focus Area: Quality of Life**

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Inspections of storm drains after significant rainfall for MS4 Compliance	5	12	8	26

## MS4 Department Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Personnel Services	10,009	5,611	10,707	10,406	10,874	2%
Contractual Services	-	7,400	-	-	-	0%
Operational Expenditures	7,638	8,729	10,025	10,025	11,665	16%
Maintenance & Repairs	-	-	-	-	-	
Supplies & Materials	-	-	-	-	500	100%
Capital Outlay	-	23,665	-	-	1,000	100%
<b>Totals</b>	<b>\$ 17,647</b>	<b>\$ 45,405</b>	<b>\$ 20,732</b>	<b>\$ 20,431</b>	<b>\$ 24,039</b>	<b>16%</b>

### Budget FY 2018-2019



## Municipal Court Department

### Mission Statement

The Alton Municipal Court is committed to provide a fair, neutral and courteous administration of justice by providing accessible, efficient, impartial and well reasoned resolution of all court cases with a focus on customer service.

### Responsibilities

The Alton Municipal Court is responsible for providing assistance during each session of the court, maintaining and preparing all of the municipal dockets, recording the disposition of each case, receiving all court documents and defendant correspondence, balancing and closing of accounts and preparing requisitions for purchasing and refunding.

### Accomplishments FY 2017-2018

- Started the process to convert to a paperless court.
- Implemented Scofflaw program for court collections.

### Objectives FY 2018-2019

- Continue with the process of steps to a paperless court.
- Work with Hidalgo County to simplify the Scofflaw process.
- Implement online court payments via City Website.

### Performance Measures – *Strategic Focus Area: Organizational Effectiveness*

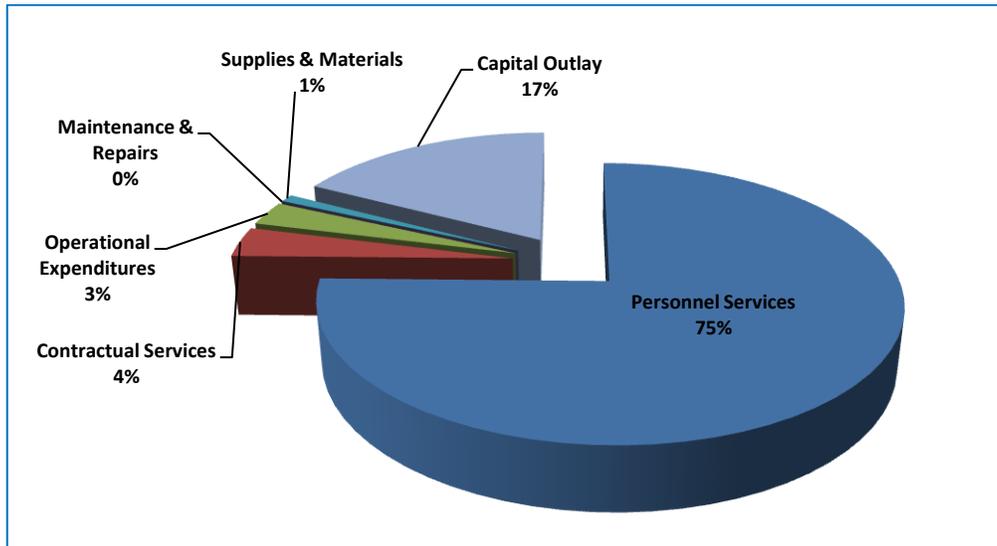
Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Cases Filed	5423	6250	5179	5250
Cases Closed	5942	5851	5486	6500
Warrants Issued	11176	5129	1998	3500

# Municipal Court Department

## Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Personnel Services	89,486	91,481	122,241	122,067	124,182	2%
Contractual Services	2,501	2,626	3,207	3,201	5,900	84%
Operational Expenditures	2,800	2,866	3,984	2,711	4,774	20%
Maintenance & Repairs	-	-	-	-	-	0%
Supplies & Materials	1,338	2,224	2,691	2,277	1,500	-44%
Capital Outlay	-	126	29,240	805	28,540	-2%
<b>Totals</b>	<b>\$ 96,126</b>	<b>\$ 99,364</b>	<b>\$ 161,364</b>	<b>\$ 131,561</b>	<b>\$ 164,896</b>	<b>2%</b>

### Budget FY 2018-2019



## Police Department

### Mission Statement

The mission of the Alton Police Department is to effectively and efficiently provide for the protection of lives and property, preserve the public peace, and provide needed community services with the highest level of professionalism and ethical standards.

### Responsibilities

The Alton Police Department is responsible for providing essential services to foster a safer community through crime prevention deterrence. Services are provided by preventing crime through analysis of crime data and suspects, enforcement of laws, public presentations to community members, partnering with other criminal justice organizations and assisting crime victims, ensuring successful prosecution of those who violate established state statutes and local city ordinances, and delivery of respectful professional police services.

### Accomplishments FY 2017-2018

- Acquired a computer aided dispatch system (CAD), mobile laptops.
- All supervisory personnel completed the FBI Trilogy Series.
- Held the 1<sup>st</sup> Annual National Night Out.
- Obtained various grants. Ex: Rifle Resistant Grant, Stonegarden, DWI STEP IDM.
- Implemented a Bike Patrol Unit.
- Ranked #23 safest cities according to the 2018 Safewise Report.

### Objectives FY 2018-2019

- Work towards increasing staffing in our communications center.
- Take advantage of grant opportunities that can help with hiring, equipment, training etc.
- Work towards implementing a crime victim's liaison program.
- Implement a Crime Stoppers Program.
- Increase fleet via stone garden funding opportunities.
- Determine policies and acquisition plans for alternate security measures (sky towers, remote cameras etc.)
- Emphasize leadership training for supervisors and managers.
- Create a joint honor guard program in collaboration with the Alton Fire Department.

**Performance Measures – Strategic Focus Area: Organizational Effectiveness**

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Uniform Crime Report (UCR) Part I Offenses	265	291	302	285
Police Officer Continuing Education Training Hours (In-house)	1320	1024	2100	1700
Other law Enforcement Agencies Training Hours	850	900	1700	900

**Performance Measures – Strategic Focus Area: Quality of Life**

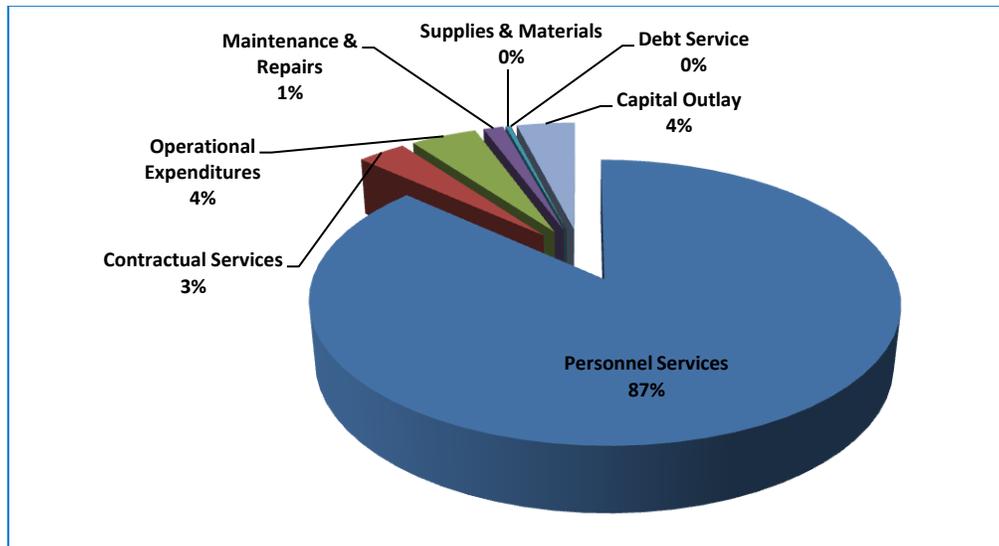
Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Traffic Enforcement Cases	2930	4225	6656	5500
Crime Stoppers Cases	0	0	0	10
Junior Officers Participants	34	34	35	10
School and Public Relations Presentations	34	34	30	25

## Police Department

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Personnel Services	1,029,308	1,087,907	1,198,334	1,195,076	1,397,083	17%
Contractual Services	22,290	25,036	33,035	33,155	52,635	59%
Operational Expenditures	48,503	55,552	107,602	104,242	71,829	-33%
Maintenance & Repairs	25,757	26,950	32,274	34,682	21,600	-33%
Supplies & Materials	6,959	7,892	13,545	13,377	5,400	-60%
Debt Service	25,288	25,288	-	-	-	0%
Capital Outlay	15,479	127,291	305,491	304,485	63,000	-79%
<b>Totals</b>	<b>\$ 1,173,583</b>	<b>\$ 1,355,917</b>	<b>\$ 1,690,281</b>	<b>\$ 1,685,017</b>	<b>\$ 1,611,547</b>	<b>-5%</b>

### Budget FY 2018-2019



## Fire Department

### Mission Statement

It is our priority to better serve our community for the purpose of preservation of life and property through active fire prevention and fire suppression program in which public education is the key to a safer city.

### Responsibilities

The Alton Fire Department is responsible for providing excellent services to minimize injury or the loss of life and property when fire or other emergencies occur. Continuously provide citizens the most effective and rapid emergency, fire and rescue services. Offer prevention services through public education and training programs.

### Accomplishments FY 2017-2018

- Opened the Alton Regional Training building.
- Re-organization of the department to accommodate Regional Training Center.
- Established an agreement with Elite Medical Training Solutions, LT (EMTS) for EMT training.
- The Alton Regional Training Center is the first in south Texas to provide on-line training programs for six different certifications thru the Texas Commission on Fire Protection.
- Successful completion of TCFP Basic Fire Academy
- Upgraded the fire prevention school program.
- Partnered with La Union Del Pueblo Entero (LUPE) to provide fire safety education in Colonias.
- Upgraded maintenance procedures for care of bunker gear.

### Objectives FY 2018-2019

- Conduct at least three basic fire academies with a total of 21 cadets.
- Institute re-inspection program.
- Create a full class schedule for the Alton Regional Training Center.
- Finalize curriculum for a citizens' academy.
- Create formal safety program for employees
- Test one-third of fire hydrants within the service area.

**Performance Measures – Strategic Focus Area: Organizational Effectiveness**

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Inspections	132	152	150	200
Fire Academy Classes Hours	700	1036	1500	1100
Fire Academy Firefighters Graduates	9	6	10	20
Fire Investigations within City Limits	1	0	2	0
On-line Courses	0	1	8	8
On-line Students	0	2	59	65

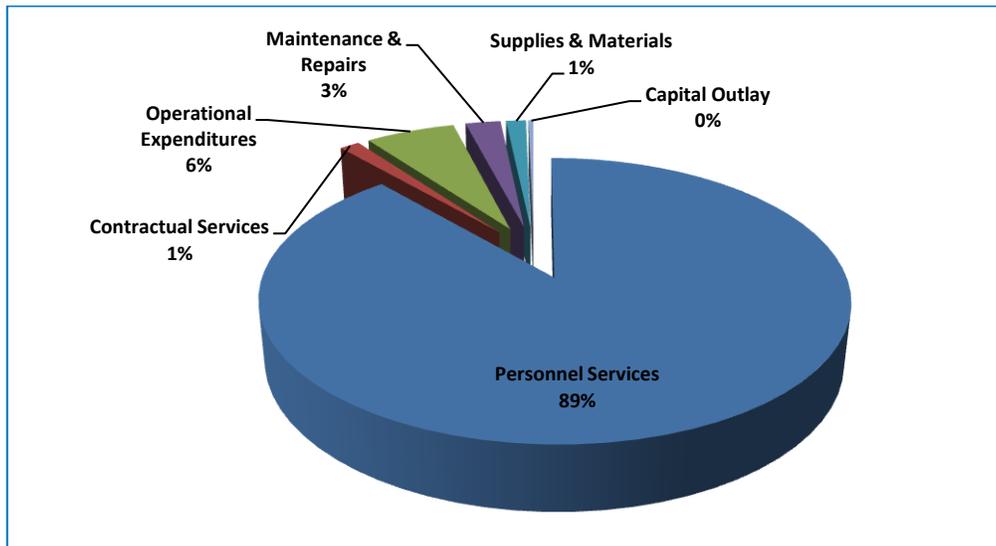
**Performance Measures – Strategic Focus Area: Quality of Life**

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Fire Calls	1200	1022	973	1100
Fire Prevention Contacts	4400	5174	5230	5300
Fire Prevention Presentations	20	41	42	45

## Fire Department Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual FY 15-16	Actual FY 16-17	Amended Budget FY 17-18	Estimated Year End FY 17-18	Budget FY 18-19	
Personnel Services	736,188	823,683	891,576	889,211	942,926	6%
Contractual Services	23,850	22,156	14,035	14,189	14,301	2%
Operational Expenditures	106,157	115,442	83,461	82,255	64,032	-23%
Maintenance & Repairs	26,790	23,704	29,162	28,594	25,100	-14%
Supplies & Materials	17,091	21,844	11,241	11,027	14,250	27%
Capital Outlay	500,473	6,297	77,623	73,609	3,500	-95%
<b>Totals</b>	<b>\$ 1,410,550</b>	<b>\$ 1,013,127</b>	<b>\$ 1,107,099</b>	<b>\$ 1,098,884</b>	<b>\$ 1,064,109</b>	<b>-4%</b>

### Budget FY 2017-2018



## Public Works Department

### Mission Statement

Alton Public Works Department is committed to providing efficient and diligent services in a safe, timely, professional and courteous manner and to delivering excellent services to the city and residents in order to helping create a safe and enjoyable environment.

### Responsibilities

The Alton Public Works Department is responsible and in charge of municipal services and related operations to include: infrastructure and utilities such as sewer system maintenance, drainage system maintenance, city and construction projects, solid waste services and operations and recycling programs. Responsible for streets maintenance and repairs, street signage, right of ways and alleys maintenance, graffiti control, municipal buildings and grounds, special events logistics, animal control, vector control, weedy lot abatement and code enforcement.

### Accomplishments FY 2017-2018

- Established a staff training and development schedule throughout the year.
- Implemented Mobile 311 system to maintain work requests. GPS added to all PW fleet.
- Alton Recycling Program was recognized by the Texas Association of Regional Councils for its outstanding work in public educational outreach, school presentations, citizens and business recyclables collection programs and tire recycling projects.
- Developed a pilot neighborhood clean-up program. Project consists of a complete Public Works clean-up of streets, right of ways, and collection of junk, street sweeping, code enforcement and animal control services.
- Had Recycling presentations at Alton Head Start and Diaz Villarreal Elementary School; giving demonstrations on how to recycle at home.
- Established a working relationship with the Lower Rio Grande Valley Development Council. The LRGVDC will assist with expenses accrued from our Tire Recycling Events which will increase to three a year.
- Structured the Public Works department to internal divisions which will work throughout the 18 quadrants and will have a scheduled program.

## Objectives FY 2017-2018

- Continue to improve our brush collection program with customer service to assist in keeping the once-a-month collection, enforce illegal dumping and educate residents on solid waste programs.
- Continue training for all Public Works staff to include, parks, streets, drivers, and management.
- Apply for another solid waste grant through the LRGVDC to expand on our programs and a new recycling building.
- Expand on our street sweeping protocols and to develop a street sweeping program.
- Continue to develop a street signs inventory and replacement program.
- Create the Brush Recycling program and gain assistance from the LRGVDC. The Brush Recycling Program will eliminate the need to take our brush the Landfill and save on tipping fees currently being paid to the City of Edinburg Landfill.
- Establish divisions within our Public Works Department for a more structured and balanced work environment.
- Establish quarterly safety trainings, and a training facility within our department.
- Increase tonnage for recycled materials from 8 tons a month to 14 tons a month.

**Performance Measures – Strategic Focus Area: Organizational Effectiveness**

**Public Works Division**

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Work Orders	2221	3526	3650	4364

**Sewer Division**

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Sewer Gallons	467,021,600	450,022,500	490,035,600	514,537,380

**Solid Waste Division**

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Garbage Accounts	3394	3442	3650	3778
Garbage Hauled (Tons)	6473	6864	6935	7166
Brush/ Junk Hauled (Tons)	3011	3436	3564	3840
Roll-Offs Service Calls	464	398	430	452
Resident Junk Drop-Offs	36	30	25	30

**Recycling Division**

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Collection Tons	94	84	97	144

## Performance Measures – Strategic Focus Area: Quality of Life

### Public Works Division

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Alleys Cleaned	155	205	230	267
Potholes Repaired	340	365	415	452
Signage Repaired/Replaced	126	148	210	252
Animal Control Calls	488	654	690	791
Code Enforcement Calls	149	265	350	450

### Sewer Division

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Sewer Repairs	36	42	35	37

### Recycling Division

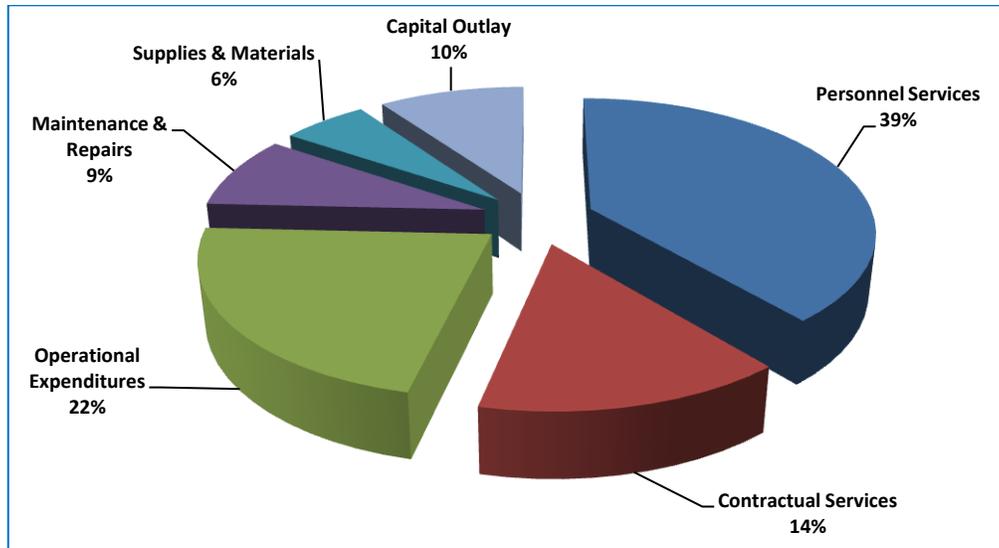
Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Presentations	8	12	20	25
Material Items Distributed	900	1250	3500	4000
Event Attendance	2280	3500	4300	2750

# Public Works Department

## Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual FY 15-16	Actual FY 16-17	Amended Budget FY 17-18	Estimated Year End FY 17-18	Budget FY 18-19	
Personnel Services	190,998	161,968	210,486	199,732	230,862	10%
Contractual Services	64,600	72,097	81,768	74,345	86,827	6%
Operational Expenditures	140,992	144,469	160,279	162,600	131,912	-18%
Maintenance & Repairs	87,063	71,584	76,233	77,974	51,643	-32%
Supplies & Materials	53,978	32,441	47,595	49,976	34,161	-28%
Capital Outlay	15,748	243,850	60,726	60,726	58,200	-4%
<b>Totals</b>	<b>\$ 553,378</b>	<b>\$ 726,408</b>	<b>\$ 637,087</b>	<b>\$ 625,351</b>	<b>\$ 593,605</b>	<b>-7%</b>

### Budget FY 2018-2019



## Recreation Department

### Mission Statement

The mission of the Alton Recreation Department is to provide recreational, fitness, special events and wholesome community programs that are beneficial to and enhance the quality of life of the residents and visitors of Alton.

### Responsibilities

Responsibilities of the Recreation Department are to coordinate and supervise recreation programs, special events and community programs with the Greater Alton Chamber of Commerce. This includes planning, scheduling and overseeing the recreational activities of the Alton Recreation Center.

### Accomplishments FY 2017-2018

- Enrolled 173 children in Summer Camp 2018. Including special need campers.
- Successful Halloween Festival 2018 in collaboration with the Fire Department. 2110 visitors in total, of those, 1323 visitors went through the Haunted House.
- Successful Youth Round Ball Rumble, elementary school basketball tournament.
- With the Greater Alton Chamber of Commerce, successful Christmas Parade and Toy Giveaway 2017 and Gala 2018.

### Objectives FY 2018-2019

- Facilitate and improve coordination with community agencies needing to use the Alton Recreation Center. Increase facility rentals.
- Support and assist Alton Sports Authority with attaining sponsors and provide a facility for trainings and sports related workshops.
- Establish after school program.
- Enroll 175 children in Summer Camp 2019.
- Add a Winter Camp.
- Continue with the Yearly Facility Attendance tracking system.

**Performance Measures – Strategic Focus Area: Quality of Life**

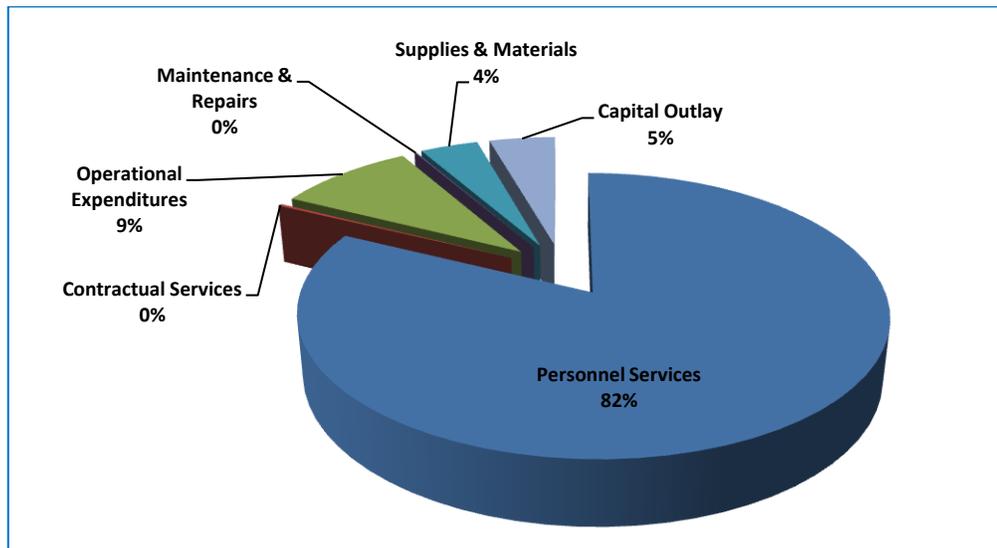
Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Summer Camp Enrollment	115	158	173	175
Christmas parade Entries	47	42	39	45
Back to School Attendees	775	0	0	0
Back Packs Given Away	335	0	250	300
Classroom Programs	6	8	10	10
Recreation Center Annual Visits	0	26745	32175	34000

## Recreation Department

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual FY 15-16	Actual FY 16-17	Amended Budget FY 17-18	Estimated Year End FY 17-18	Budget FY 18-19	
Personnel Services	119,583	164,753	180,581	180,218	226,730	26%
Contractual Services	731	711	711	711	710	0%
Operational Expenditures	22,454	28,280	19,591	19,453	25,263	29%
Maintenance & Repairs	240	1,010	-	-	250	100%
Supplies & Materials	9,936	8,924	9,085	8,855	10,700	18%
Capital Outlay	1,190	2,391	3,632	3,631	12,180	235%
<b>Totals</b>	<b>\$ 154,134</b>	<b>\$ 206,068</b>	<b>\$ 213,600</b>	<b>\$ 212,867</b>	<b>\$ 275,833</b>	<b>29%</b>

### Budget FY 2018-2019



## Senior Center

### Mission Statement

The mission of the Alton Senior Center is to enhance the lives of our seniors by providing educational and recreational programs that promote health, wellness, independence and longevity.

### Responsibilities

The Alton Senior Center is responsible for providing transportation to the participants to and from home, to medical facilities and deliver meals to participants that are unable to attend. The center will provide increase programming for all participants and lasting learning opportunities.

### Accomplishments FY 2017-2018

- Serviced 55 senior citizens from Alton and the surrounding area.
- Provided transportation to and from home, to medical facilities as well as delivery of meals.
- Provided several field trips for recreation.

### Objectives FY 2018-2019

- Provide educational and recreational programs.
- Promote health, wellness, independence and longevity.
- Provide for at least three field trips for seniors

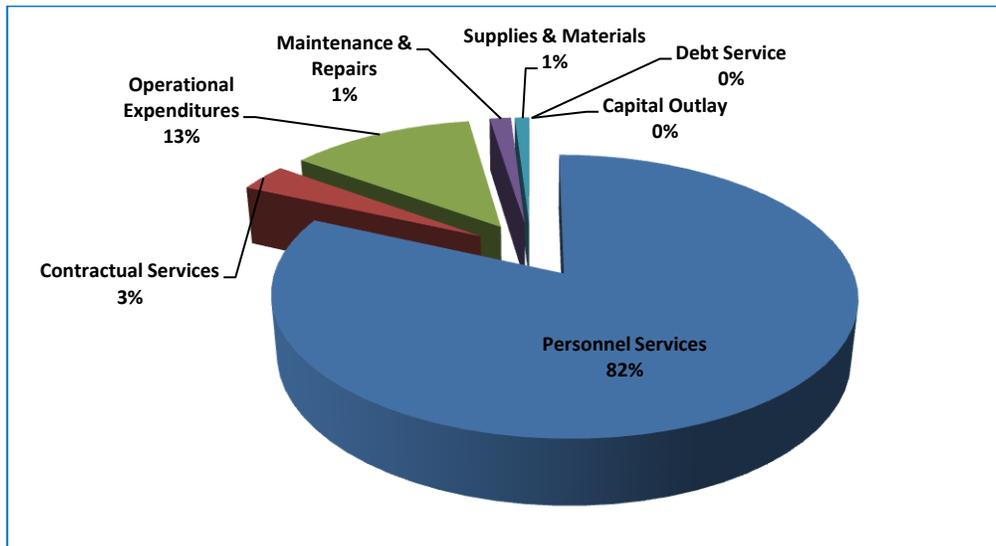
### Performance Measures – Strategic Focus Area: Quality of Life

Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
Meals-on-Wheels Delivered	5241	4958	4305	4400
Daily Route Transportation	4989	5151	5719	5800
Participants Walk-In	1449	1301	1247	1350
Doctor Visit Transportation	110	73	110	100
Field Trips	4	3	3	3

## Senior Center Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Personnel Services	92,977	94,485	97,205	97,187	104,183	7%
Contractual Services	2,476	3,110	4,245	4,238	4,224	-1%
Operational Expenditures	12,602	17,052	16,655	16,742	15,960	-4%
Maintenance & Repairs	3,993	1,274	1,751	1,751	1,850	6%
Supplies & Materials	1,472	828	1,276	1,105	1,250	-2%
Capital Outlay	194	234	104	104	-	-100%
<b>Totals</b>	<b>\$ 123,284</b>	<b>\$ 116,985</b>	<b>\$ 121,236</b>	<b>\$ 121,126</b>	<b>\$ 127,467</b>	<b>5%</b>

### Budget FY 2018-2019



# DEBT SERVICE FUNDS

## INTEREST AND SINKING FUND

The Interest and Sinking Fund was established for the purpose of servicing the City’s general long-term debt principal, interest and related costs. Revenue sources for the fund include the interest and sinking (I&S) portion of the annual ad valorem tax levy, tax collections penalties and interest, interest earnings, and interfund transfers. Debt service payments are forwarded to the designated paying agent bank as semi-annual principal and interest requirements come due for each debt issue.

	History		Current Yr	Budget	
	Actual	Actual	Budget	Budget	Increase (Decrease)
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	%
TRANSFER IN	289,545	208,000	228,400	228,400	0%
PRIOR YEAR P&I	17,244	12,012	15,496	16,000	3%
PRIOR YEAR BASE	33,848	27,670	39,097	27,670	-29%
CURRENT YEAR P&I	7,282	9,278	7,264	8,000	10%
CURRENT YEAR BASE	336,644	428,802	490,696	506,997	3%
INTEREST EARNED	433	1,675	1,000	1,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 684,995</b>	<b>\$ 779,563</b>	<b>\$ 781,953</b>	<b>\$ 788,067</b>	<b>1%</b>
ADMINISTRATIVE FEES	850	2,200	250	250	0%
INTEREST PAYMT - CO SERIES 2007	77,497	13,954	21,297	20,369	-4%
PRINCIPAL PAYMT - CO SERIES 2007	124,000	130,000	136,000	143,000	5%
INTER PAYMT- REFUNDING BOND 2011	39,206	34,535	29,684	24,602	-17%
PRINC PAYMT- REFUNDING BOND 2011	205,000	210,000	220,000	225,000	2%
INTEREST PAYMT - CO SERIES 2013 USDA	19,280	18,880	14,438	14,125	-2%
PRINCIPAL PAYMT - CO SERIES 2013 USDA	10,000	10,000	10,000	11,000	10%
INTEREST PAYMT - CO SERIES 2015	42,817	30,086	28,044	25,560	-9%
PRINCIPAL PAYMT - CO SERIES 2015	55,000	70,000	70,000	70,000	0%
INTEREST PAYMT - CO SERIES 2016 USDA	-	2,442	4,200	4,130	-2%
PRINCIPAL PAYMT - CO SERIES 2016 USDA	-	-	4,000	4,000	0%
INTEREST PAYMT - CO SERIES 2016-A	-	90,357	127,562	127,562	0%
PRINCIPAL PAYMT - CO SERIES 2016-A	-	-	-	-	-
INTEREST PAYMT - CO SERIES 2017	-	-	10,044	8,218	-18%
PRINCIPAL PAYMT - CO SERIES 2017	-	-	10,000	15,000	50%

	History		Current Yr	Budget	
	Actual	Actual	Budget	Budget	Increase (Decrease)
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	%
INTER PYMT- FD VEHIC KS STATE BK	-	14,893	13,062	11,049	-15%
PRINC PYMT- FD VEHIC KS STATE BK	-	62,651	64,482	66,495	3%
INTER PYMT- VEHICLES HAPPY ST BK #48870	1,849	-	-	-	-
PRINC PYMT- VEHICLES HAPPY ST BK #48870	42,675	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>\$ 618,174</b>	<b>\$ 711,484</b>	<b>\$ 763,063</b>	<b>\$ 70,360</b>	<b>1%</b>

## DEBT SERVICE TIRZ FUND

The Debt Service TIRZ Fund is used to record the debt payments made on the City's outstanding certificates of obligation issued for financing capital projects developed in the TIRZ Number One territory established by City Commission in 2009. Revenue sources come from Hidalgo County and City through increases in property values.

	History		Current Yr	Budget	
	Actual	Actual	Budget	Budget	Increase (Decrease)
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	%
TRANSFER IN	-	135,000	100,000	80,000	-20%
HIDALGO COUNTY - TIRZ	167,423	123,491	124,000	160,000	29%
CITY OF ALTON - TIRZ	94,132	131,709	132,000	140,000	6%
INTEREST EARNED	53	49	35	400	0%
<b>TOTAL REVENUES</b>	<b>\$ 261,608</b>	<b>\$ 390,249</b>	<b>\$ 356,035</b>	<b>\$ 380,400</b>	<b>7%</b>
INTEREST PAYMT - CO SERIES 2012 TIRZ	35,335	31,080	26,640	21,830	-18%
PRINCIPAL PAYMT - CO SERIES 2012 TIRZ	115,000	120,000	130,000	135,000	4%
INTEREST PAYMT - CO SERIES 2014 TIRZ	65,070	61,290	57,420	53,370	-7%
PRINCIPAL PAYMT - CO SERIES 2014 TIRZ	105,000	105,000	110,000	115,000	5%
<b>TOTAL DEBT SERVICE</b>	<b>\$ 320,405</b>	<b>\$ 317,370</b>	<b>\$ 324,060</b>	<b>\$ 325,200</b>	<b>1%</b>

## COMBINED DEBT SERVICE SCHEDULE

Instrument	Date	Maturity	Principal	Interest	Total Debt Service	Yr Int Rate
<b>GOVERNMENTAL FUNDS</b>						
<b>INTEREST &amp; SINKING FUND</b>						
CO Series 2007	01/18/2007	09/30/2026	2,568,000	1,057,887	<b>3,625,887</b>	1.439%
CO Series 2011	10/14/2011	09/15/2023	2,485,000	375,255	<b>2,860,255</b>	2.310%
CO Series 2013 USDA	03/04/2014	06/15/2043	500,000	274,681	<b>774,681</b>	3.125%
CO Series 2015	04/21/2015	02/15/2027	950,000	227,801	<b>1,177,801</b>	3.500%
CO Series 2016 USDA	05/04/2016	05/01/2056	240,000	98,618	<b>338,618</b>	1.750%
CO Series 2016-A	11/30/2016	08/15/2036	3,465,000	1,714,069	<b>5,179,069</b>	4.000%
CO Series 2017	04/01/2017	09/30/2047	500,000	166,870	<b>666,870</b>	2.200%
Republic First National Corp	09/10/2015	10/01/2022	481,023	61,779	<b>542,802</b>	2.950%
<b>TOTAL</b>			<b>\$ 11,189,024</b>	<b>\$ 3,976,962</b>	<b>\$ 15,165,985</b>	
<b>TIRZ DEBT SERVICE FUND</b>						
CO Series 2012 TIRZ	08/21/2012	08/15/2022	1,250,000	276,729	<b>1,526,729</b>	3.700%
CO Series 2014-A TIRZ	08/01/2014	02/15/2029	1,955,000	579,907	<b>2,534,907</b>	3.600%
<b>TOTAL</b>			<b>\$ 3,205,000</b>	<b>\$ 856,636</b>	<b>\$4,061,636</b>	
<b>GENERAL FUND</b>						
Frost Bank Lease #776192652-001	10/20/2016	12/01/2021	374,042	24,734	<b>398,776</b>	2.160%
Frost Bank Lease #776192652-002	11/16/2017	11/01/2022	231,409	19,364	<b>250,773</b>	2.740%
Frost Bank Lease #776192652-003	3/19/2018	03/19/2020	82,859	4,025	<b>86,887</b>	3.580%
First State Bank (GCC) #8238	05/08/2018	10/30/2022	104,828	10,551	<b>115,379</b>	4.150%
<b>TOTAL</b>			<b>\$ 793,137</b>	<b>\$ 58,677</b>	<b>\$ 851,814</b>	
<b>ECONOMIC DEVELOPMENT CORPORATIONS</b>						
Office of The Governor The Bank of New York 4A - Contract # 300-3-3306	07/22/2013	08/01/2028	500,000	132,964	<b>632,964</b>	3.250%
Office of The Governor The Bank of New York 4B - Contract # 300-3-3307	07/22/2013	08/01/2028	500,000	132,964	<b>632,964</b>	3.250%
KS State Bank	08/10/2017	08/10/2021	117,000	15,575	<b>132,575</b>	5.390%
<b>TOTAL</b>			<b>\$ 1,117,000</b>	<b>\$ 265,929</b>	<b>\$ 1,398,504</b>	

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**TOTAL GOVERNMENTAL FUNDS**

\$ 16,025,619

\$ 5,148,897

\$ 21,174,517

**COMBINED DEBT SERVICE SCHEDULE**

Instrument	Date	Maturity	Principal	Interest	Total Debt Service	Yr Int Rate
<b>ENTERPRISE FUNDS</b>						
<b>ALTON SOLID WASTE FUND</b>						
Schertz Bank Contract # 7005	05/19/2015	02/15/2022	300,377	49,117	<b>349,494</b>	3.748%
Frost Bank Lease #776192652-01	10/20/2016	12/01/2021	163,433	10,590	<b>174,023</b>	2.160%
<b>TOTAL</b>			<b>\$ 330,377</b>	<b>\$ 49,117</b>	<b>\$ 349,494</b>	
<b>SEWER FUND</b>						
LSNB Promissory Note #255501	09/22/2014	09/22/2019	152,603	40,242	<b>192,844</b>	6.000%
CO Series 2014-B	08/01/2014	02/15/2029	315,000	92,331	<b>407,331</b>	3.600%
<b>TOTAL</b>			<b>\$ 467,603</b>	<b>\$ 132,573</b>	<b>\$ 600,175</b>	
<b>TOTAL ENTERPRISE FUNDS</b>			<b>\$ 801,914</b>	<b>\$ 185,264</b>	<b>\$ 987,178</b>	
<b>TOTAL COMBINED DEBT SERVICE</b>			<b>\$ 17,072,140</b>	<b>\$ 5,355,469</b>	<b>\$ 22,427,609</b>	

## BOND REPAYMENT SCHEDULE

FYE	2007	2011	2012	2013	2014-A	2014-B	2015	2016	2016-A	2017	TOTAL
30-Sep	CO	GO Ref	CO	CO	CO	CO	CO	CO	CO	CO	PAYMENTS
2019	154,648	249,602	156,830	25,125	168,370	28,460	95,560	8,130	127,563	23,217	1,037,505
2020	159,409	224,404	166,835	24,781	169,140	27,740	98,048	8,071	127,563	23,217	1,029,207
2021	165,118	219,669	161,285	25,438	169,730	27,020	100,239	7,990	127,563	23,195	1,027,244
2022	170,766	219,933	160,735	25,063	170,140	26,300	97,400	7,920	127,563	23,147	1,028,965
2023	177,353	225,082		25,688	170,370	25,580	99,473	7,850	317,563	23,070	1,072,028
2024	183,871			25,281	170,420	24,860	96,484	8,790	319,963	22,964	852,632
2025	190,319			25,875	170,290	29,050	98,352	8,693	316,963	22,832	862,373
2026	197,699			25,438	169,980	28,150	100,071	8,605	318,763	22,665	871,369
2027				26,000	169,490	27,250	96,699	8,518	320,163	22,475	670,594
2028				25,531	168,820	26,350		8,439	316,163	22,266	567,569
2029				26,063	167,970	25,450		8,343	316,963	22,038	566,826
2030				26,563				8,255	317,363	21,795	373,975
2031				26,031				8,168	317,363	21,539	373,100
2032				26,500				8,088	316,963	21,269	372,819
2033				26,938				8,993	316,163	20,987	373,079
2034				26,344				8,888	317,763	20,694	373,688
2035				26,750				8,783	319,063	20,396	374,991
2036				27,125				8,685	319,688	20,091	375,588
2037				27,469				8,573		24,782	60,823
2038				27,781				8,468		24,364	60,613
2039				28,063				8,363		23,940	60,365
2040				28,313				8,264		23,512	60,088
2041				28,531				9,153		23,080	60,764
2042				28,719				9,030		22,646	60,395
2043				28,875				8,908		22,210	59,993
2044								8,790		21,772	30,562
2045								8,663		21,332	29,995
2046								8,540		20,890	29,430
2047								8,418		20,446	28,864
2048								8,299			8,299
2049								9,173			9,173
2050								9,033			9,033
2051								8,893			8,893
2052								8,755			8,755
2053								8,613			8,613
2054								9,473			9,473
2055								9,315			9,315
2056								9,158			9,158
<b>TOTALS</b>	<b>\$1,399,183</b>	<b>\$1,138,689</b>	<b>\$ 645,685</b>	<b>\$ 664,281</b>	<b>1,864,720</b>	<b>\$ 296,210</b>	<b>\$ 882,326</b>	<b>\$ 327,081</b>	<b>4,961,150</b>	<b>\$ 646,827</b>	<b>\$12,826,151</b>

## SCHEDULE OF DEBT SERVICE FOR FISCAL YEAR 2018-2019

Instrument	Balance 09/30/2018	Debt Service FY 18-19		
		Principal	Interest	Total
<b>GOVERNMENTAL FUNDS</b>				
<b>INTEREST &amp; SINKING FUND</b>				
CO Series 2007	1,344,000	143,000	20,369	163,369
CO Series 2011	1,065,000	225,000	24,602	249,602
CO Series 2013	452,000	11,000	14,125	25,125
CO Series 2015	755,000	70,000	25,560	95,560
CO Series 2016 USDA	236,000	4,000	4,130	8,130
CO Series 2016 - A	3,465,000	-	127,563	127,563
CO Series 2017	490,000	15,000	8,217	23,217
Republic First National Corp	353,891	66,495	11,049	77,543
<b>TOTAL</b>	<b>\$ 8,160,891</b>	<b>\$ 534,495</b>	<b>\$ 235,614</b>	<b>\$ 770,109</b>
<b>TIRZ DEBT SERVICE FUND</b>				
CO Series 2012 TIRZ	590,000	135,000	21,830	156,830
CO Series 2014-A TIRZ	1,540,000	115,000	53,370	168,370
<b>TOTAL</b>	<b>\$ 2,130,000</b>	<b>\$ 250,000</b>	<b>\$ 75,200</b>	<b>\$ 325,200</b>
<b>GENERAL FUND</b>				
Frost Bank Lease #776192652-001	303,778	72,488	6,562	79,049
Frost Bank Lease #776192652-002	231,409	43,814	6,341	50,155
Frost Bank Lease #776192652-003	74,573	36,631	2,670	39,300
First State Bank (GCC) #8238	104,828	21,370	1,706	23,076
<b>TOTAL</b>	<b>\$ 714,588</b>	<b>\$ 174,302</b>	<b>\$ 17,278</b>	<b>\$ 191,580</b>
<b>ECONOMIC DEVELOPMENT CORPORATIONS</b>				
Office of The Governor The Bank of New York 4A - Contract # 300-3-3306	358,481	28,957	17,266	46,224
Office of The Governor The Bank of New York 4B - Contract # 300-3-3307	358,481	28,957	17,266	46,224
KS State Bank	70,005	21,846	4,669	26,515
<b>TOTAL</b>	<b>\$ 786,967</b>	<b>\$ 79,760</b>	<b>\$ 39,202</b>	<b>\$ 118,962</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 11,792,446</b>	<b>\$ 1,038,557</b>	<b>\$ 367,294</b>	<b>\$ 1,405,850</b>

## SCHEDULE OF DEBT SERVICE FOR FISCAL FOR YEAR 2018-2019

Instrument	Balance 09/30/2018	Debt Service FY 18-19		
		Principal	Interest	Total
<b>ENTERPRISE FUNDS</b>				
<b>ALTON SOLID WASTE FUND</b>				
Schertz Bank Contract # 7005	207,523	49,053	7,778	56,831
Frost Bank Contract #776192652-001	130,746	32,687	2,824	35,511
<b>TOTAL</b>	<b>\$ 338,269</b>	<b>\$ 81,740</b>	<b>\$ 10,602</b>	<b>\$ 92,342</b>
<b>SEWER FUND</b>				
LSNB Promissory Note #255501	88,078	18,693	4,646	23,339
CO Series 2014-B	245,000	20,000	8,460	28,460
<b>TOTAL</b>	<b>\$ 333,078</b>	<b>\$ 38,693</b>	<b>\$ 13,106</b>	<b>\$ 51,799</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 671,347</b>	<b>\$ 120,433</b>	<b>\$ 23,709</b>	<b>\$ 144,141</b>
<b>TOTAL DEBT SERVICE</b>	<b>\$ 12,463,793</b>	<b>\$ 1,158,989</b>	<b>\$ 391,002</b>	<b>\$ 1,549,992</b>

## VALUATION, EXEMPTIONS AND TAX DEBT

<b>2018 Market Valuation Established by Hidalgo County Appraisal District</b>		<b>\$ 521,694,394</b>
Less Adjustments/Exemptions:		
Productivity Loss	\$	30,676,196
Homestead Cap	\$	1,577,232
Disabled	\$	1,931,392
Totally Exempt	\$	60,095,448
Over 65	\$	2,900,000
<b>Total Adjustments/Exemptions</b>	<b>\$</b>	<b>97,180,268</b>
<b>2018 Taxable Assessed Valuation</b>		<b>\$ 424,514,126</b>
Total Debt Outstanding at 9/30/2018		
	\$	10,535,891
Less:		
Self Supporting - TIRZ CO 2012 & CO 2014-A	\$	(2,130,000)
Self Supporting - Utility Sewer Fund CO 2014-B	\$	(245,000)
<b>Net Tax Debt</b>		<b>\$ 8,160,891</b>
Radio Net Ad Valorem Tax Supported Debt to Taxable Assessed Valuation 1.92%		
2018 Estimated Population		17,624
Per Capita Taxable Assessed Valuation	\$	24,087
Per Capital Net Tax Debt	\$	463

## PER CAPITAL DATA

Fiscal Year Ended 30-Sep	Estimated City Population (1)	Taxable Assessed Valuation (2)	Per Capita Taxable Assessed Valuation	Net Tax Debt Outstanding at end of Year	Per Capita G.O. Tax Debt	Ratio Tax Debt to Taxable Assessed Valuation
2012	14,500	286,407,542	19,752	4,723,528	326	1.65%
2013	15,000	309,501,119	20,633	4,244,219	283	1.37%
2014	15,500	314,020,513	20,259	5,572,247	359	1.77%
2015	15,760	331,648,454	21,044	4,900,458	311	1.48%
2016	16,895	381,490,686	22,580	5,193,024	307	1.36%
2017	17,278	400,153,740	23,538	8,675,373	510	2.17%
2018	17,624	424,514,126	24,088	8,160,891	463	1.92%

(1) Source: U.S. Census Bureau

(2) Source: Hidalgo County Appraisal District

# SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Special revenue funds appropriations are adopted on an annual basis as part of the operating budget.

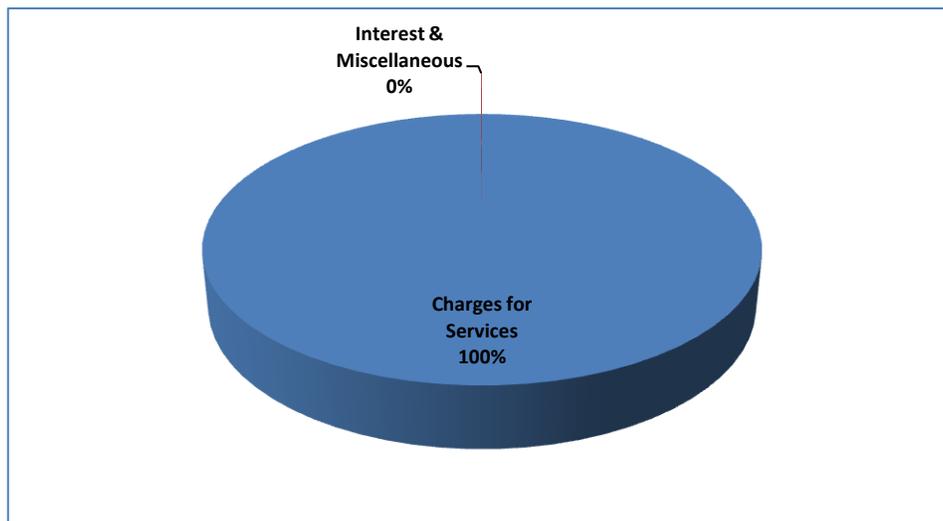
## FACILITIES & INFRASTRUCTURE FUND

The Facilities & Infrastructure Fund accounts for the impact fees imposed by the City of Alton to new development in order to generate revenue for funding or recouping the cost of capital improvements or facility expansions necessitated by the new development. This fund is restricted to these purposes, but may also be used for any type of repair, maintenance, modernization or expansion of an existing facility to maintain appropriate levels of service.

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Charges for Services	218,808	212,467	282,600	172,642	323,600	15%
Interest & Miscellaneous	187	269	250	1,214	800	220%
<b>Totals</b>	<b>\$ 218,995</b>	<b>\$ 212,736</b>	<b>\$ 282,850</b>	<b>\$ 173,855</b>	<b>\$ 324,400</b>	<b>15%</b>

### Budget FY 2018-2019

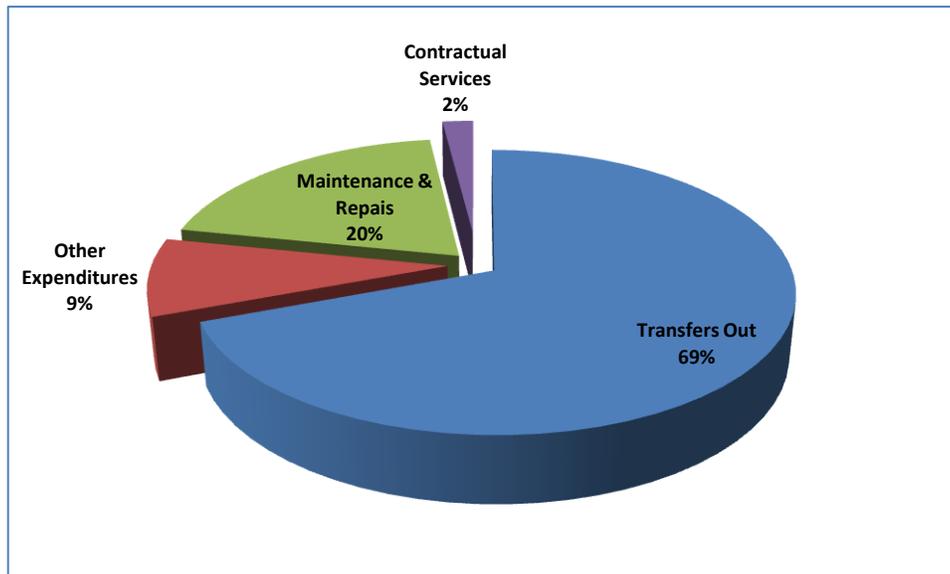


## Facilities & Infrastructure Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated Year End FY 17-18	Budget FY 18-19	
Contractual Services	33,853	15,666	5,000	9,397	5,000	0%
Operational Expenditures	-	-	-	-	-	-
Maintenance & Repairs	151,400	21,954	40,000	40,035	50,000	175%
Other Expenditures	31,639	22,500	82,500	22,500	22,500	-73%
Capital Outlay	52,600	52,600	-	-	-	-
Transfers Out	112,545	112,545	135,000	135,000	175,000	0%
<b>Totals</b>	<b>\$ 382,037</b>	<b>\$ 382,037</b>	<b>\$ 292,500</b>	<b>\$ 195,120</b>	<b>\$ 252,500</b>	<b>-4%</b>

### Budget FY 2018-2019



## SEIZURES & FORFEITURES FUND

The Seizures and Forfeitures Fund accounts for the use of police property seizures awarded to the City. Funds are utilized to purchase police equipment and vehicles. We do not anticipate any revenues/expenditures for fiscal year 2018-2019.

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Interest & Miscellaneous	45	36	-	67	-	0%
Forfeited Asset Revenue	19,913	2,107	-	4,800	-	-
Grants & Donations			-		-	0%
<b>Totals</b>	<b>\$ 19,958</b>	<b>\$ 2,143</b>	<b>\$ -</b>	<b>\$ 2,143</b>	<b>\$ -</b>	<b>0%</b>

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Operational Expenditures	834	500	-	6,038	-	-
Maintenance & Repairs	900		-	-	-	-
Supplies & Materials	2,014	243	-	3,142	-	-
Capital Outlay	19,511		-	2,916	-	-
Transfers Out	25,288		-	100	-	-
<b>Totals</b>	<b>\$ 48,547</b>	<b>\$ 743</b>	<b>\$ -</b>	<b>\$ 12,195</b>	<b>\$ -</b>	<b>0%</b>

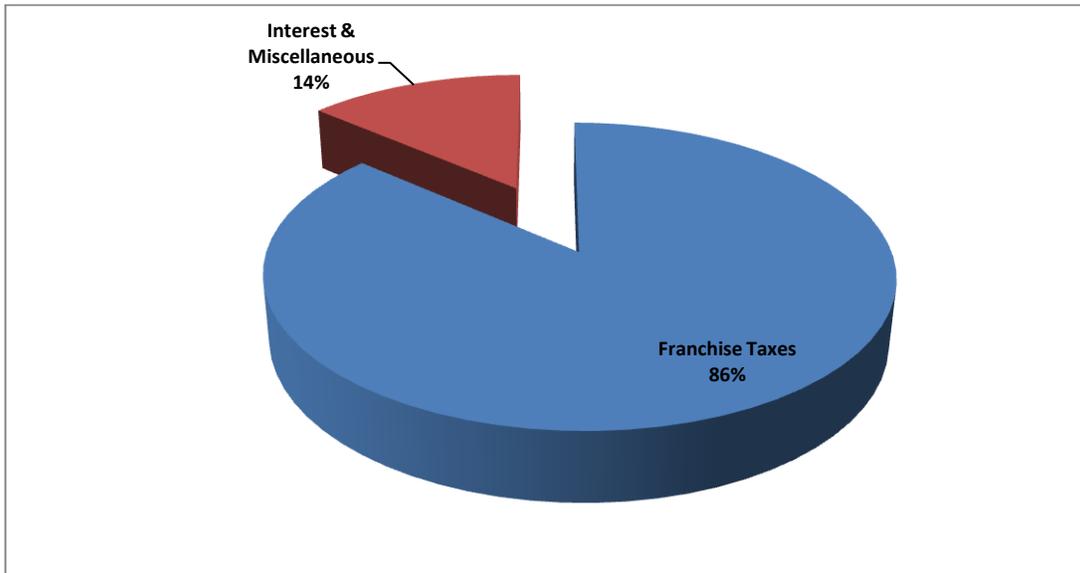
## PEG FUND

The purpose of the PEG Fund is to account for fees that video service providers are required to pay quarterly to the City by the Texas Utilities Code.

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated	Budget	
	FY 15-16	FY 16-17	FY 17-18	Year End FY 17-18	FY 18-19	
Franchise Taxes	5,650	5,986	5,900	3,784	3,800	-36%
Interest & Miscellaneous	39	138	40	397	600	1400%
<b>Totals</b>	<b>\$ 5,689</b>	<b>\$ 6,125</b>	<b>\$ 5,940</b>	<b>\$ 4,181</b>	<b>\$ 4,400</b>	<b>-26%</b>

### Budget FY 2018-2019



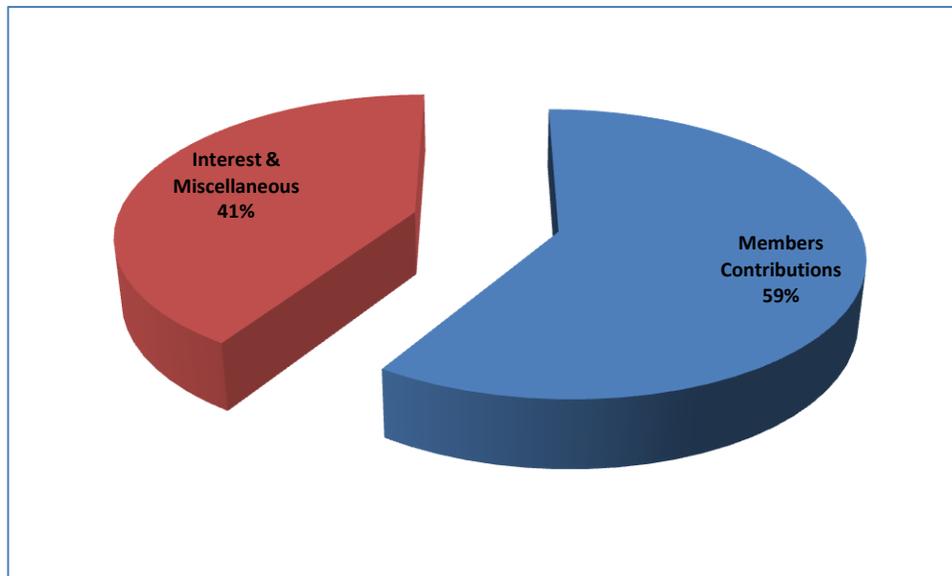
## EMPLOYEE BENEFITS FUND

The Employee Benefits Fund accounts for donations and employee contributions for the purpose of staff emergency loans and donations.

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Grants & Donations	-	250	-	784	-	0%
Members Contributions	1,215	1,255	1,150	1,419	1,150	0%
Interest & Miscellaneous	3	809	508	984	845	66%
<b>Totals</b>	<b>\$ 1,218</b>	<b>\$ 2,314</b>	<b>\$ 1,6582</b>	<b>\$ 2,314</b>	<b>\$ 1,995</b>	<b>20%</b>

### Budget FY 2018-2019

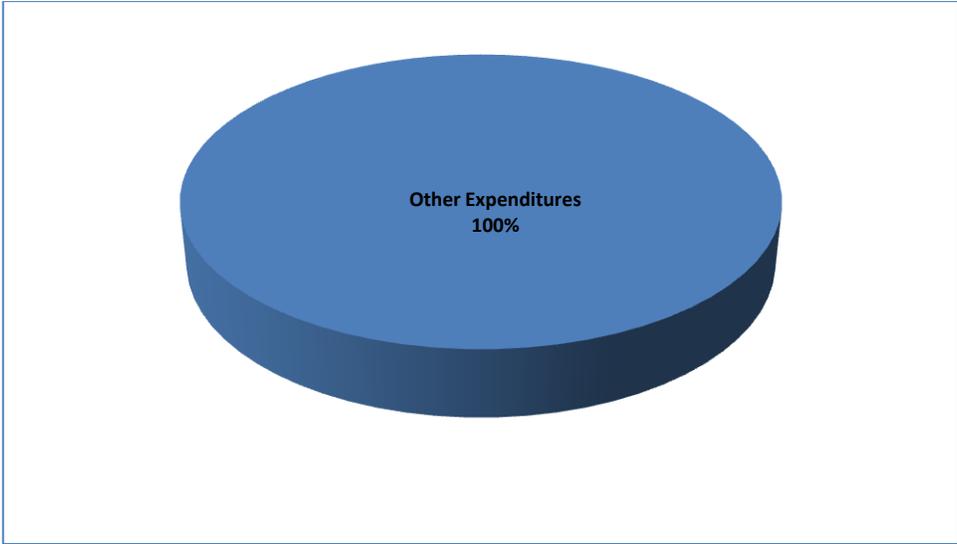


# Employee Benefits Fund

## Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated	Budget	
	FY 15-16	FY 16-17	FY 17-18	Year End	FY 18-19	
Other Expenditures	300	887	500	250	1,000	100%
<b>Totals</b>	<b>\$ 300</b>	<b>\$ 887</b>	<b>\$ 500</b>	<b>\$ 250</b>	<b>\$ 1,000</b>	<b>100%</b>

### Budget FY 2018-2019



## YOUTH CLUB ACTIVITIES FUND

The Youth Club Activities Fund accounts for donations, special fundraising events and fees charged to program participants. Funds are used for the operations of youth club activities. We do not anticipate any revenues/expenditures for fiscal year 2018-2019.

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Grants & Donations	5,050	350	3,600	5,850	-	-100%
Charges for Services	3,603	4,371	7,100	1,900	-	-100%
Interest & Miscellaneous	2	3	2	20	-	-100%
<b>Totals</b>	<b>\$ 8,655</b>	<b>\$ 4,724</b>	<b>\$ 10,702</b>	<b>\$ 7,770</b>	<b>\$ -</b>	<b>-100%</b>

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Contractual Services	2,331	1,819	2,400	1,122	-	-100%
Operational Expenditures	5,257	10,371	5,450	6,262	-	-100%
Maintenance & Repairs	-	-	-	-	-	-
Supplies & Materials	2,364	-	2,500	-	-	-100%
Other Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 9,953</b>	<b>\$ 12,190</b>	<b>\$ 10,350</b>	<b>\$ 7,384</b>	<b>\$ -</b>	<b>-100%</b>

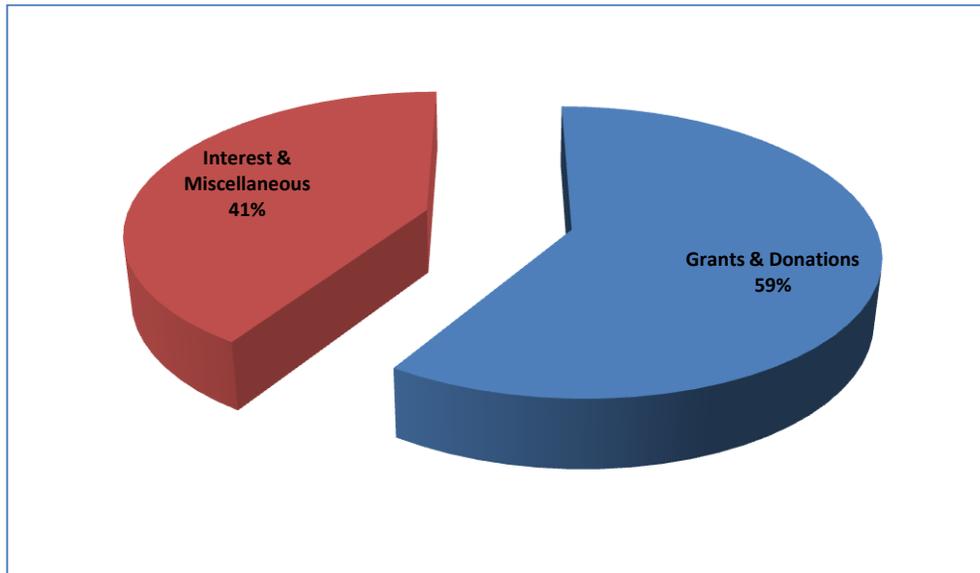
## VOLUNTEERS FIREFIGHTERS FUND

The Volunteers Firefighters Fund accounts for donations acquired from citizens and businesses to be used for purchases of equipment, uniforms, membership dues, and other items necessary to assist the volunteer program.

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Grants & Donations	3,750	8,874	3,000	500	3,000	0%
Interest & Miscellaneous	353	98	1,035	81	2,080	101%
<b>Totals</b>	<b>\$ 4,103</b>	<b>\$ 8,972</b>	<b>\$ 4,035</b>	<b>\$ 581</b>	<b>\$ 5,080</b>	<b>26%</b>

### Budget FY 2018-2019

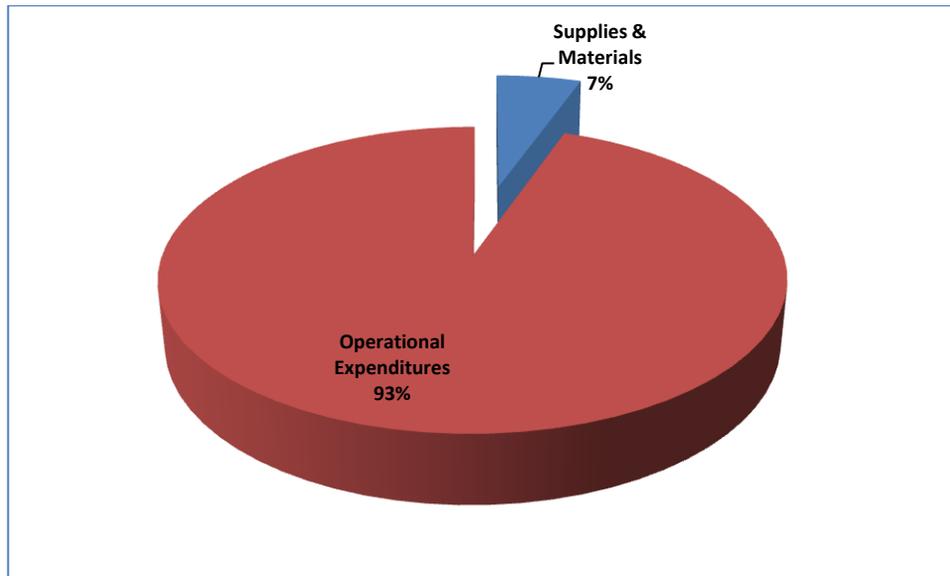


## Volunteers Firefighters Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated	Budget	
	FY 15-16	FY 16-17	FY 17-18	Year End	FY 18-19	
			FY 17-18			
Operational Expenditures	2,285	3,079	3,500	4,474	2,500	-29%
Supplies & Materials	1,572	153	200	-	200	0%
Contractual Services	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 3,857</b>	<b>\$ 3,862</b>	<b>\$ 3,700</b>	<b>\$ 4,474</b>	<b>\$ 2,700</b>	<b>-27%</b>

### Budget FY 2018-2019



# CITY OF ALTON DEVELOPMENT CORPORATION

## Mission Statement

To promote, encourage and enhance the creation of jobs and expansion of the local tax base through projects which assist in the retention and expansion of existing primary employers and which attract new primary employers and aid their development and growth.

## Responsibilities

Maintain records and submit reports to various state and local agencies. Primary responsibility is to create jobs and increase the sales tax revenue and to market the City and its projects and programs.

## Accomplishments FY 2017-2018

- Helped create approximately 23 permanent jobs in the City.
- Five presentations to promote economic development for the city.
- 10% increase in sales tax for the year.
- Marketed Façade Program for the development of the scenic route corridor (SH 107, Alton Blvd and FM 676, Mile 5).
- Marketed lots in Alton Business Park #1 and #2 for retail development.
- Incentivized new business (Stars Drive In and Lone Star National Bank).
- Had our first commercial properties tour to market the lots in our Business Parks.
- Started active marketing campaign.
- Executed two Broker agreements for marketing of lots.

## Objectives FY 2018-2019

- Bring two new franchises to the City.
- Forty new jobs to be created with new development that will be brought into the city through the efforts of the CADC staff.
- Will implement our new Retention, Development and Expansion Program for new and current Businesses.
- Sell two lots within our Business Parks.
- Complete the City Wide Wifi Project.

## Performance Measures – *Strategic Focus Area: Economic Development*

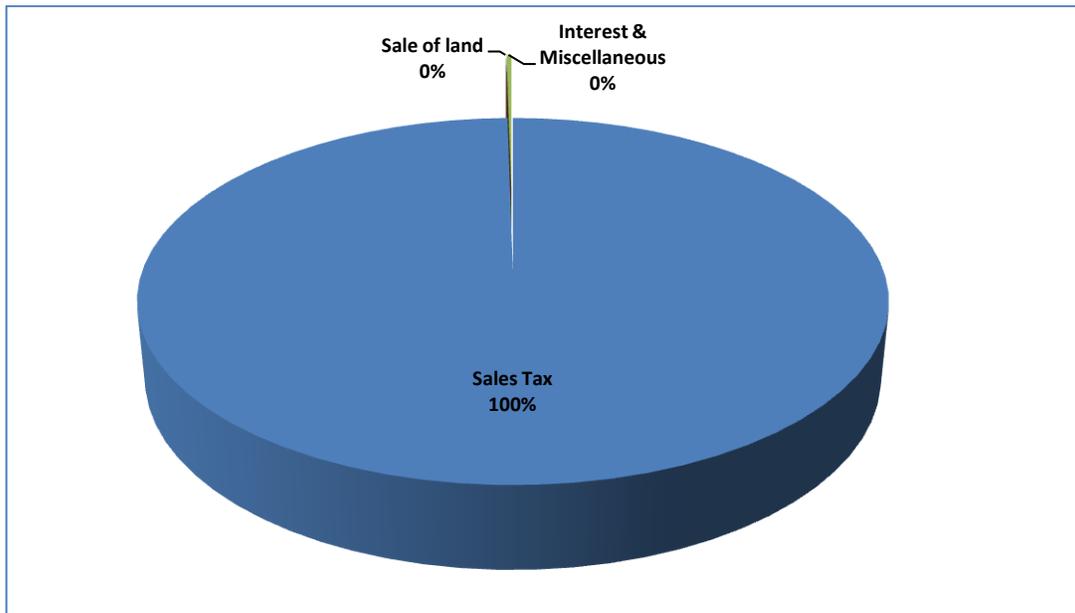
Measure	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Target FY 18-19
New Businesses	2	2	0	2
New Jobs Created	8	14	23	40
Networking Opportunities	9	9	9	10

## DEVELOPMENT CORPORATION 4A FUND

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated Year End FY 17-18	Budget FY 18-19	
Taxes	203,208	209,163	209,913	240,622	228,306	9%
Sale of Land			30,000			-100%
Interest & Miscellaneous	197	374	150	1,072	600	300%
<b>Totals</b>	<b>\$ 203,406</b>	<b>\$ 209,537</b>	<b>\$ 240,063</b>	<b>\$ 241,694</b>	<b>\$ 228,906</b>	<b>-5%</b>

### Budget FY 2018-2019

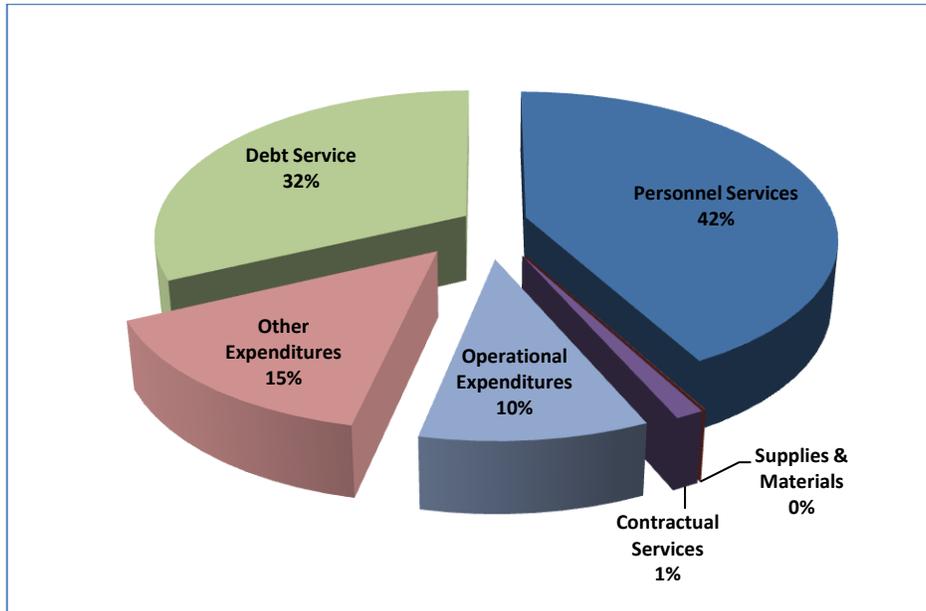


# Development Corporation 4A Fund

## Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Personnel Services	80,768	83,720	94,094	87,912	100,953	7%
Contractual Services	25,720	21,413	19,500	15,713	3,000	-85%
Operational Expenditures	17,604	30,872	22,279	21,421	24,000	8%
Other Expenditures	60,114	13,763	45,120	45,000	35,100	-22%
Supplies & Materials	206	61	400	61	70	-83%
Debt Service	42,671	56,965	57,836	58,663	76,823	33%
<b>Totals</b>	<b>\$ 227,084</b>	<b>\$ 206,795</b>	<b>\$ 239,229</b>	<b>\$ 228,770</b>	<b>\$ 239,946</b>	<b>0%</b>

### Budget FY 2018-2019

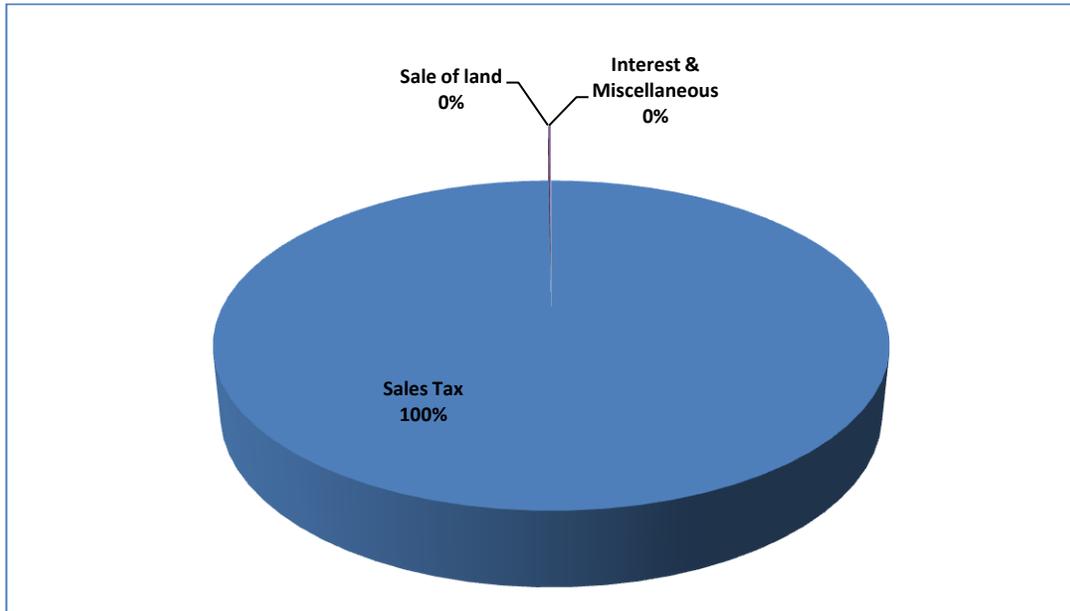


# COMMUNITY DEVELOPMENT CORPORATION 4B FUND

## Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Taxes	203,208	209,163	209,1913	240,622	228,306	9%
Sale of Land			30,000		-	-100%
Interest & Miscellaneous	197	320	150	669	300	9%
<b>Totals</b>	<b>\$ 203,405</b>	<b>\$ 326,483</b>	<b>\$ 240,063</b>	<b>\$ 241,291</b>	<b>\$ 228,606</b>	<b>-5%</b>

## Budget FY 2018-2019

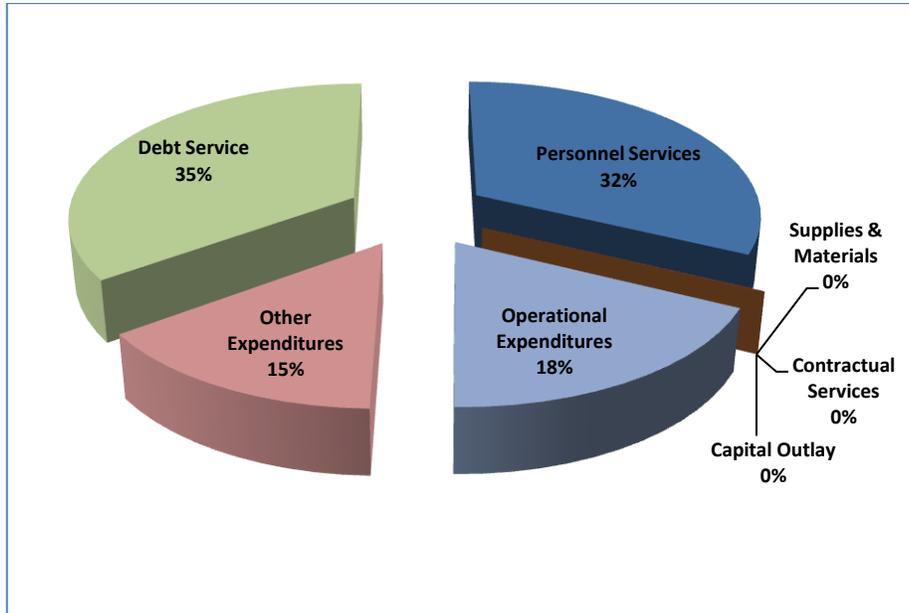


# Community Development Corporation 4B Fund

## Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Personnel Services	63,561	65,583	71,027	68,977	76,885	8%
Contractual Services	3,835	8,370	9,000	9,235	-	-100%
Operational Expenditures	67,209	94,557	58,000	76,504	43,300	-25%
Other Expenditures	9,934	38	42,400	151,400	35,000	-17%
Supplies & Materials	-	-	200	-	100	-50%
Debt Service	42,671	56,965	57,835	58,663	83,677	45%
Land Acquisition	50,000	-	-	-	-	-
<b>Totals</b>	<b>\$ 237,210</b>	<b>\$ 225,513</b>	<b>\$ 239,962</b>	<b>\$ 365,702</b>	<b>\$ 238,962</b>	<b>0%</b>

### Budget FY 2018-2019

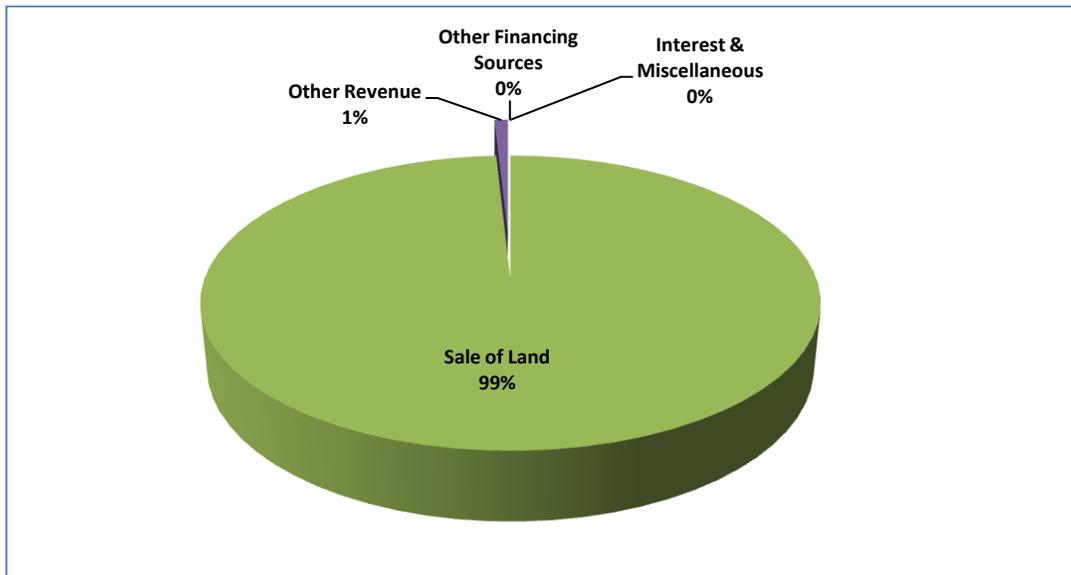


# TEXAS LEVERAGE FUND

## Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Sale of Land	88,378	311,211	232,000	-	373,000	61%
Other Financing Sources	12,518	8,511	3,200	4,800	3,200	0%
Transfer In	-	125,000	-	-	-	-
Interest & Miscellaneous	112	1,704	100	1,740	-	-100%
<b>Totals</b>	<b>\$ 101,009</b>	<b>\$ 446,425</b>	<b>\$ 360,300</b>	<b>\$ 6,540</b>	<b>\$ 376,200</b>	<b>4%</b>

## Budget FY 2018-2019

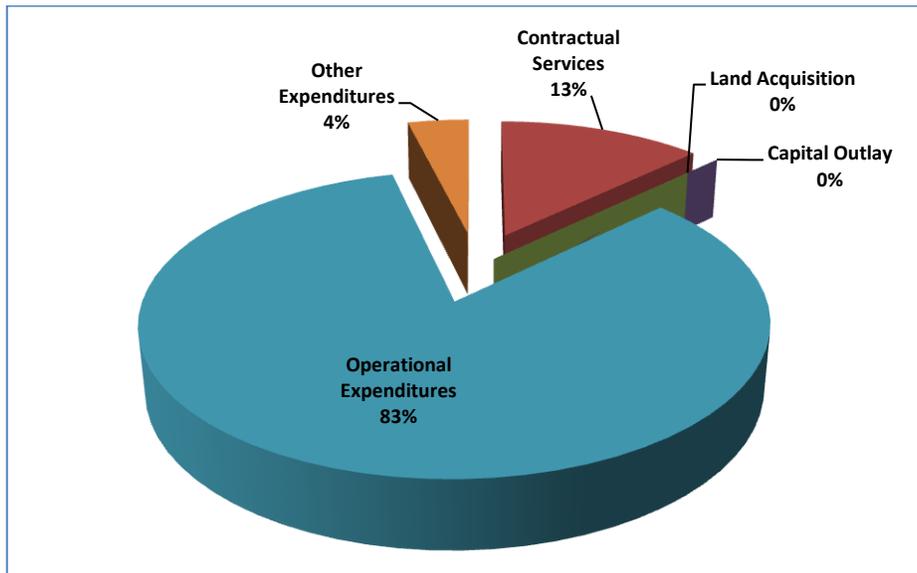


# Texas Leverage Fund

## Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated	Budget	
	FY 15-16	FY 16-17	FY 17-18	Year End	FY 18-19	
			FY 17-18			
Land Acquisition	131,000	-	100,000	-	-	-100%
Contractual Services	3,046	14,597	6,000	1,600	10,000	67%
Operational Expenditures	35,510	39,271	32,325	39,088	65,000	101%
Other Expenditures	7,168	-	8,000	3,000	3,000	-63%
<b>Totals</b>	<b>\$ 176,724</b>	<b>\$ 378,868</b>	<b>\$ 271,325</b>	<b>\$ 168,688</b>	<b>\$ 78,000</b>	<b>-71%</b>

### Budget FY 2018-2019



# CAPITAL CONSTRUCTION FUNDS

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The Capital Construction Funds account for financial resources to be used for the acquisition, construction or improvement of major capital facilities included in the Capital Improvement Plan. The budgets for capital improvement projects are typically independent of the operating budget and are funded with bonds, grants, fund balance or special restricted revenue.

The Capital Improvement Plan is a multiyear plan covering a minimum of ten years that forecasts spending for all anticipated capital projects. The plan addresses repair and replacement of existing infrastructure, as well as the development or acquisition of new facilities, property, improvements and capital equipment to accommodate future growth. As a planning tool, it enables the City to identify needed capital projects and coordinate facility financing, construction, operation and scheduling.

We have made several updates on the original CIP. One of them is the widening project of the East Main Street in collaboration with the Hidalgo County; the City and County agreed it is essential to develop this very important corridor, which is in much need of improvements, especially added capacity for increased safety. Other added projects included the renovation of the City Warehouse to accommodate the training center, which was completed last fiscal year, and the construction of facilities toward the fulfillment of the Master Parks Plan.

The following charts illustrate the remaining four years of the City's current CIP and the potential costs, as they impact succeeding years' operations.

## CAPITAL IMPROVEMENT PLAN 2018-2021

### Capital Expenditures

DEPARTMENT	PROJECT DESCRIPTION	CAPITAL EXPENDITURES			
		2018	2019	2020	2021
Public Works	Install 16" water line on Alton Blvd	\$ 500,000			
Public Works	Sharyland Woods Subdivision Drainage		\$ 100,000		
Public Works	Fire Hydrant Installation - East of Alton Blvd			\$ 125,000	
Public Works	Fire Hydrant Installation - West of Alton Blvd		\$ 75,000		
Public Works	Sidewalks and street lights at elementary schools		\$ 50,000	\$ 50,000	\$ 50,000
Parks & Rec	Rehab Fireman's Park Roberto Elizondo Park				\$ 250,000
Planning	Master Drainage Plan	\$ 350,000			
Public Works	Drainage Detention Pond - Mayberry Road			\$ 1,000,000	
Public Works	South Central Drainage Ditch				\$ 2,500,000
Public Works	Detention Pond - Bryan Road		\$ 1,000,000		
Public Works	Bryan Road Drainage Ditch				\$ 300,000
Public Works	Detention Pond - Mayberry Road & Mile 6 Road				\$ 900,000
Parks & Rec	Digital Library	\$ 68,555			
Public Works	East Main Street Improvement		\$ 1,500,000		
Parks & Rec	Master Parks Plan - Construction of Facilities	\$ 500,000			
Administration	City Warehouse Renovation - Training Center	\$ 100,000			
<b>TOTAL</b>		<b>\$ 1,518,555</b>	<b>\$ 2,725,000</b>	<b>\$ 1,175,000</b>	<b>\$ 4,000,000</b>

## CAPITAL IMPROVEMENT PLAN 2018-2021

### Maintenance and Operating Costs

DEPARTMENT	PROJECT DESCRIPTION	MAINTENANCE & OPERATING COSTS			
		2018	2019	2020	2021
Public Works	Install 16" water line on Alton Blvd	Maintenance by Sharyland Water Supply Corp - \$0 to City			
Public Works	Sharyland Woods Subdivision Drainage			\$ 6,000	\$ 6,000
Public Works	Fire Hydrant Installation - East of Alton Blvd				\$ 7,500
Public Works	Fire Hydrant Installation - West of Alton Blvd			\$ 5,000	\$ 5,000
Public Works	Sidewalks and street lights at elementary schools		\$ 200	\$ 400	\$ 600
Parks & Rec	Rehab Fireman's Park Roberto Elizondo Park				
Planning	Master Drainage Plan	\$ -	\$ -	\$ -	\$ -
Public Works	Drainage Detention Pond - Mayberry Road				\$ 10,000
Public Works	South Central Drainage Ditch				
Public Works	Detention Pond - Bryan Road			\$ 10,000	\$ 10,000
Public Works	Bryan Road Drainage Ditch				
Public Works	Detention Pond - Mayberry Road & Mile 6 Road				
Parks & Rec	Digital Library	\$ 144,740	\$ 144,740		
Public Works	East Main Street Improvement	Maintenance by Texas Department of Transportation - \$0 to City			
Parks & Rec	Master Parks Plan - Construction of Facilities		\$ 35,000	\$ 35,000	\$ 35,000
Administration	City Warehouse Renovation - Training Center		\$ 50,000	\$ 50,000	\$ 50,000
<b>TOTAL</b>		<b>\$ 144,740</b>	<b>\$ 229,940</b>	<b>\$ 106,400</b>	<b>\$ 124,100</b>

# CAPITAL CONSTRUCTION FUND

## Revenues Summary

REVENUES	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17	ACTUAL FY 17-18	BUDGET FY 18-19	TOTAL PROJECTS
TWDB Grant Sewer Project		642,421				642,421
EDA 2008 Grant Sewer Project	62,757					62,757
Transfer In - From Sewer Fund	35,000					35,000
CO Series 2015	950,000					950,000
CO Series 2016-A			3,734,053			3,734,053
Interest Earned	464	304	14,452	16,151	5,000	36,372
<b>TOTAL REVENUES</b>	<b>\$ 1,048,221</b>	<b>\$ 642,726</b>	<b>\$ 3,748,506</b>	<b>\$ 16,151</b>	<b>\$ 5,000</b>	<b>\$ 5,460,603</b>

## Capital Construction Fund

### Expenditures Summary

EXPENDITURES	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17	ACTUAL FY 17-18	BUDGET FY 18-19	TOTAL PROJECTS
<b>ADMINISTRATION</b>						
Contractual Services				29,986		29,986
Transfer Out to Debt Service TIRZ Fund	70,000					70,000
Transfer Out to TIRZ Fund Sw Yardline Project	280,000	135,725				415,725
Other Financing Uses- Issuance Cost CO	40,125		234,053			274,178
Land Acquisition				200,000		200,000
Technology Upgrade			72,121	46,764	25,000	143,885
City Wi-Fi Project			149,998	5,224	200,000	355,222
Digital Library Project			15,885	36,016		51,901
<b>TOTAL ADMINISTRATION</b>	<b>390,125</b>	<b>135,725</b>	<b>472,057</b>	<b>317,990</b>	<b>225,000</b>	<b>1,540,897</b>
<b>BUILDINGS IMPROVEMENTS</b>						
Contractual Services			590,000	454,077	20,000	1,064,077
Furniture & Equipment				160,648		160,648
<b>TOTAL BUILDINGS IMPROVEMENTS</b>			<b>590,000</b>	<b>614,725</b>	<b>20,000</b>	<b>1,224,725</b>
<b>STREETS IMPROVEMENTS</b>						
Contractual Services			283,638	165,511	80,000	529,149
Engineering Services			45,560		20,000	65,560
<b>TOTAL STREETS IMPROVEMENTS</b>			<b>329,198</b>	<b>165,511</b>	<b>100,000</b>	<b>594,709</b>
<b>LIGHTING IMPROVEMENTS</b>						
Contractual Services			9,428			9,428
<b>TOTAL LIGHTING IMPROVEMENTS</b>			<b>9,428</b>			<b>9,428</b>
<b>PARKS IMPROVEMENTS</b>						
Contractual Services			206,562	41,002	350,000	597,562
Parks Equipment			33,013	1,484	150,000	184,497
General Supplies			12,387			12,387
<b>TOTAL PARKS IMPROVEMENTS</b>			<b>251,961</b>	<b>42,484</b>	<b>500,000</b>	<b>794,445</b>

EXPENDITURES	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17	ACTUAL FY 17-18	BUDGET FY 18-19	TOTAL PROJECTS
<b><i>DRAINAGE PROJECTS</i></b>						
Drainage Plan					75,000	75,000
Engineering Services			13,600			13,600
<b>TOTAL DRAINAGE PROJECTS</b>			<b>13,600</b>		<b>75,000</b>	<b>88,600</b>
<b><i>SEWER PROJECTS</i></b>						
Contractual Services			107,310			107,310
Engineering Services			17,000			17,000
<b>TOTAL SEWER IMPROVEMENTS</b>			<b>124,310</b>			<b>124,310</b>
<b><i>TWDB SEWER PROJECT #73600</i></b>						
Bank Service Charges	237	263				501
Capacity Buy		646,455				646,455
Contractual Services						-
<b>TOTAL TWDB SEWER PROJECT</b>	<b>237</b>	<b>646,719</b>				<b>646,956</b>
<b><i>EDA SEWER COMMERCIAL LINES PROJECT</i></b>						
Construction Expenses	24,663					24,663
<b>TOTAL EDA SEWER PROJECT</b>	<b>24,663</b>					<b>24,663</b>
<b><i>FIRE STATION</i></b>						
Transfer Out to USDA Fire Station Fund		42,000				42,000
<b>TOTAL FIRE STATION</b>	<b>-</b>	<b>42,000</b>				<b>42,000</b>
<b>TOTAL EXPENDITURES</b>	<b>415,025</b>	<b>824,444</b>	<b>1,790,554</b>	<b>1,140,710</b>	<b>920,000</b>	<b>5,090,733</b>

# CAPITAL PROJECTS TIRZ FUND

## Revenues Summary

REVENUES	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17	ACTUAL FY 17-18	BUDGET FY 18-19	TOTAL PROJECTS
CO Series 2015 Transfer-In from Capital Constr Fund	280,000	135,000				415,725
USDA-RD Grant Sewer Yardline Project		659,449				659,449
Interest Earned	719	36	17	27	36	835
<b>TOTAL REVENUES</b>	<b>\$ 280,719</b>	<b>\$ 795,210</b>	<b>\$ 17</b>	<b>\$ 27</b>	<b>\$ 36</b>	<b>\$ 1,076,009</b>

**Capital Project TIRZ Fund**  
**Expenditures Summary**

<b>EXPENDITURES</b>	<b>ACTUAL FY 14-15</b>	<b>ACTUAL FY 15-16</b>	<b>ACTUAL FY 16-17</b>	<b>ACTUAL FY 17-18</b>	<b>BUDGET FY 18-19</b>	<b>TOTAL PROJECTS</b>
<b>ADMINISTRATION</b>						
Transfer Out	35,000					35,000
Contractual Services	39,361	122,440				161,801
Advertising	387					387
Land Acquisition	300,000					300,000
Technology Upgrade	102,372	6,613				108,985
<b>TOTAL ADMINISTRATION</b>	<b>477,120</b>	<b>129,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>606,173</b>
<b>STREET /ROAD IMPROVEMENTS</b>						
Contractual Services	343,798	472,205	4,846			878,026
Engineering Services	26,800	59,699				86,499
<b>TOTAL STREET/ROAD IMPROVEMENTS</b>	<b>370,598</b>	<b>531,904</b>	<b>4,846</b>	<b>-</b>	<b>-</b>	<b>907,348</b>
<b>DRAINAGE IMPROVEMENTS</b>						
Contractual Services	185,751	650				186,401
Engineering Services	3,160					3,160
<b>TOTAL DRAINAGE IMPROVEMENTS</b>	<b>188,911</b>	<b>650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>189,561</b>
<b>PARKS IMPROVEMENTS</b>						
Parks Equipment	17,841					17,841
Contractual Services	9,954					9,954
<b>TOTAL PARKS IMPROVEMENTS</b>	<b>27,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,795</b>
<b>FIRE STATION</b>						
Transfer Out to USDA Fire Station Fund	300,000					358,585
<b>TOTAL FIRE STATION</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
<b>SEWER PROJECTS- Lateral Connections</b>						
Contractual Services	449,971	138,163				588,134
Engineering Services	196,561	10,725				207,286
<b>TOTAL SEWER PROJECTS</b>	<b>646,532</b>	<b>148,888</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>795,420</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,010,956</b>	<b>\$ 810,495</b>	<b>\$ 4,846</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,826,297</b>

Other two main projects funded by USDA and completed within the last five years were the construction of the fire station and a sewer lateral connection project. The following charts show the total cost of the projects.

## USDA FIRE STATION FUND

### Revenues Summary

REVENUES	BUDGET ORIGINAL PROJECT	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	TOTAL PROJECT
Transfer In -TIRZ- City match	150,000		150,000	58,585	300,000		508,585
Transfer In - CCF				150,000		42,000	192,000
USDA – Loan	500,000			472,000	28,000		500,000
USDA - Grant	500,000				500,000		500,000
TAMU-K Grant					70,921		70,921
Interest Earned			42	86	233	17	361
<b>TOTAL REVENUES</b>	<b>\$1,150,000</b>	<b>\$ -</b>	<b>\$ 150,042</b>	<b>\$ 680,671</b>	<b>\$ 899,154</b>	<b>\$ 42,017</b>	<b>\$ 1,771,884</b>

### Expenditures Summary

EXPENDITURES	BUDGET ORIGINAL PROJECT	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	TOTAL PROJECT
Construction Expense	875,000		32,038	658,007	275,667		965,712
Contractual Services	186,526	52,119	42,706	60,209	225,439	159,239	539,711
Capital Outlay	30,000		11,160	3,826	37,075	25,132	77,193
Contingency	58,474						-
Bank Charges				1,300	1,200	-	2,500
<b>TOTAL EXPENDITURES</b>	<b>\$1,150,000</b>	<b>\$ 52,119</b>	<b>\$ 85,903</b>	<b>\$ 723,342</b>	<b>\$ 539,381</b>	<b>\$ 184,371</b>	<b>\$ 1,585,116</b>

# USDA SEWER CONNECTIONS FUND

## Revenues Summary

REVENUES	Actual FY 15-16
USDA Grant	509,652
CO Series 2016	240,000
Interest Earned	77
<b>TOTAL REVENUES</b>	<b>\$ 749,729</b>

## Expenditures Summary

EXPENDITURES	Actual FY 15-16
Contractual Services	65,132
Transfer Out to TIRZ Fund	659,449
Other Financing Uses	21,000
Bank Service Charges	1,136
<b>TOTAL REVENUES</b>	<b>\$ 746,717</b>

# PROPRIETARY FUNDS

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The Sewer Fund and Solid Waste Fund are enterprise type funds that account for sewer and solid waste collection services that are provided to the City's residents including some customers outside City limits.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business. The intent is for the costs of providing services be financed primarily through user charges. The Sewer Fund and Solid Waste Fund account for all costs associated with operating the City's utilities services; this includes operations, maintenance, contractual services for billing & collections, administration and related debt service.

The main source of revenue is charges to customers for wastewater collection, solid waste collection and administration fees related to these services. The Enterprise Funds total revenues are estimated to be \$3,397,680, an increase of 3% from FY 2017-2018.

The City of Alton sewer rate includes a base charge and a volumetric rate based on water consumption per month. The base rate provides stability in our revenue as wastewater use is more volatile due to changes based upon the climate and precipitation. The Sewer Fund revenue is estimated to be \$1,764,837 with an increase of 3% from FY 2017-2018; the slightly increase is due to the addition of approximately 100 new connections to the sewer system through the year for new development. The base rate for residential customers is \$19.25 per month. For commercial accounts, the monthly base rates are based on the water size. There will be no changes to the current rates. The City is currently servicing sewer to approximately 4,000 households.

The Solid Waste revenue is estimated to be \$1,587,280, with an increase of 3% from FY 2017-2018. Two years ago there was completed the construction of the last of the three multi-family housing projects started in 2015 which produced extra revenue on the roll-off services. This year we don't expect any mayor construction development. The increase is due to growth in our customer base. The schedule rates were established for Residential (Single-Family and Multi-Family dwellings) and Commercial; the fees depend on several factors, like the number of containers and pick-up frequency. There will be no changes to the current rates in Fiscal Year 2018-2019. The City is currently servicing about 3,800 accounts through its solid waste services.

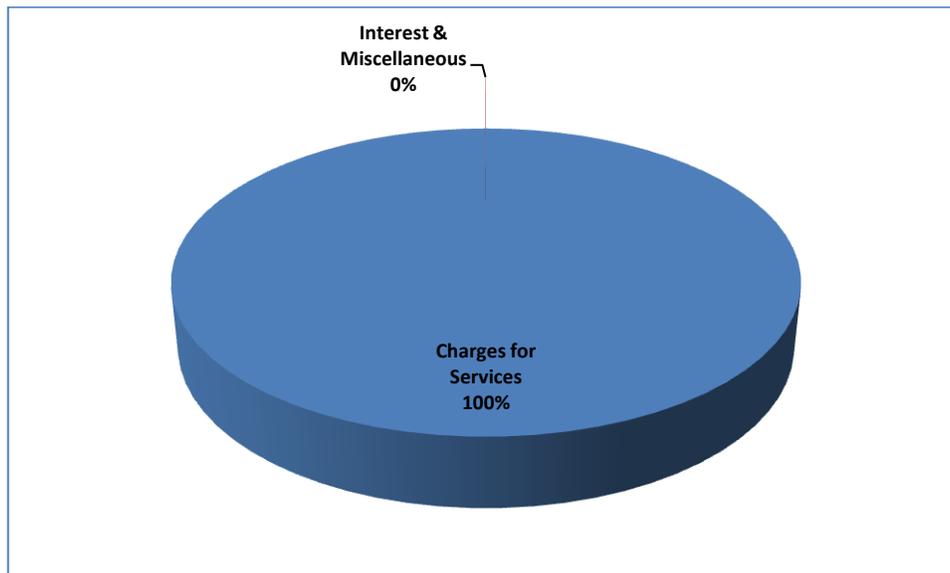
The proposed operating expenses budget for Enterprise Funds is \$3,374,360, an increase of 6% from the adopted budget 2017-2018.

# SEWER FUND

## Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual FY 15-16	Actual FY 16-17	Amended Budget FY 17-18	Estimated Year End FY 17-18	Budget FY 18-19	
Charges for Services	1,622,735	1,772,705	1,764,280	1,951,705	1,809,400	3%
Interest & Miscellaneous	288	1,492	557	6,207	1,000	80%
Other Financing Sources	45,781	-	-	-	-	-100
Transfer In	-	-	-	-	-	
<b>Totals</b>	<b>\$ 1,668,803</b>	<b>\$ 1,774,197</b>	<b>\$ 1,764,837</b>	<b>\$ 1,957,912</b>	<b>\$ 1,810,400</b>	<b>3%</b>

## Budget FY 2018-2019

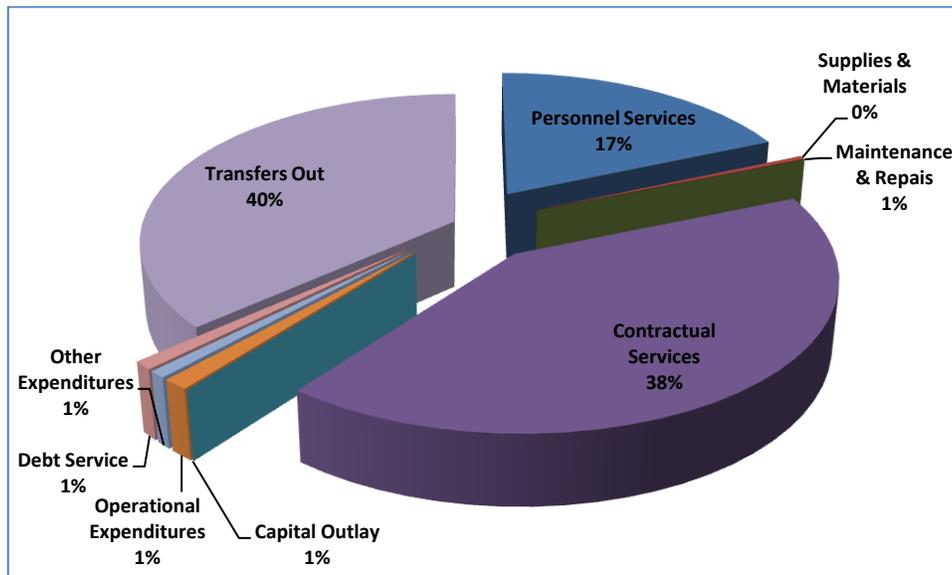


## Sewer Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Personnel Services	300,840	268,443	297,426	263,512	292,794	11%
Contractual Services	731,009	752,147	673,840	787,484	673,840	-10%
Operational Expenditures	19,665	20,246	19,051	18,828	19,051	-6%
Maintenance & Repairs	2,588	-	-	13,573	15,000	100%
Supplies & Materials	545	6,615	6,300	2,235	3,000	-55%
Debt Service	18,451	16,736	14,912	14,947	13,106	-22%
Capital Outlay	-	-	-	-	17,000	100%
Transfers Out	548,000	548,301	589,301	714,261	709,301	8%
Other Expenditures	8,476	57,183	12,650	8,671	12,650	-78%
<b>Totals</b>	<b>\$ 2,050,240</b>	<b>\$ 1,669,671</b>	<b>1,613,480</b>	<b>\$ 1,823,512</b>	<b>\$ 1,755,742</b>	<b>5%</b>

### Budget FY 2018-2019

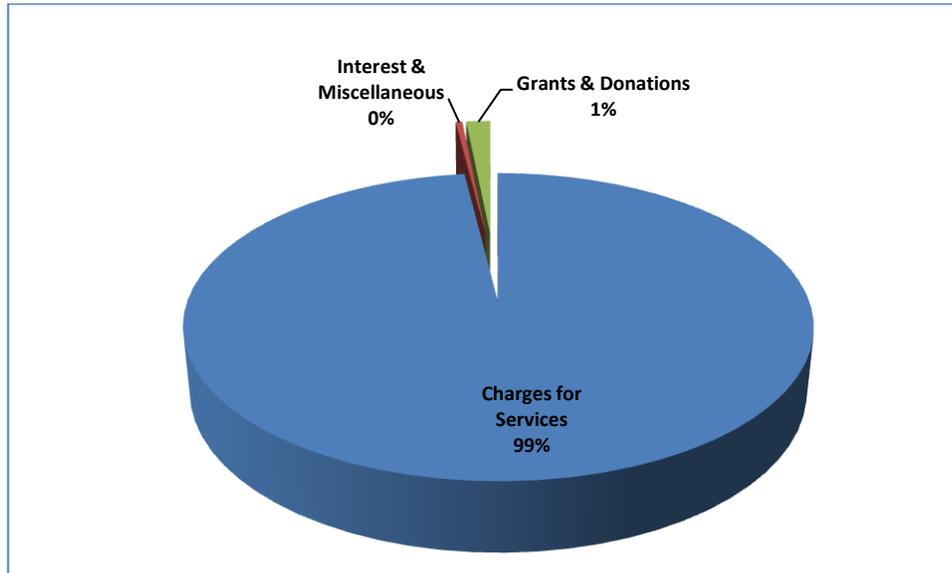


# SOLID WASTE FUND

## Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Charges for Services	1,471,789	1,524,665	1,531,180	1,575,943	1,567,268	2%
Interest & Miscellaneous	6,709	8,305	8,675	9,358	8,000	-8%
Grants & Donations	29,955	1,350	1,350	-	12,000	789%
<b>Totals</b>	<b>\$ 1,508,454</b>	<b>\$ 1,534,320</b>	<b>\$ 1,541,205</b>	<b>\$ 1,585,301</b>	<b>\$ 1,587,280</b>	<b>3%</b>

## Budget FY 2018-2019

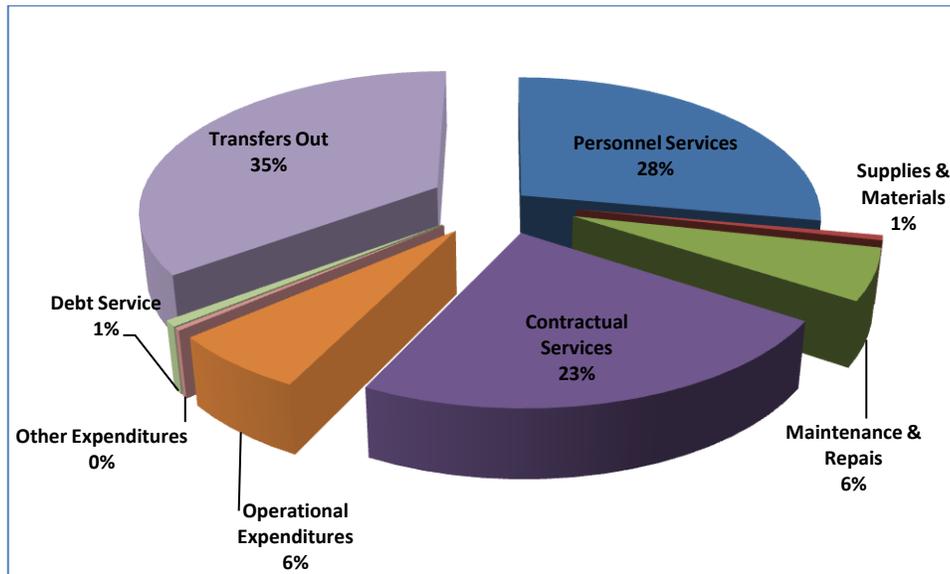


## Solid Waste Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	
Personnel Services	262,773	314,118	341,123	340,727	417,410	22%
Contractual Services	321,323	579,267	471,008	259,117	345,460	-27%
Operational Expenditures	40,484	60,134	54,692	76,604	96,642	77%
Maintenance & Repairs	73,065	117,662	85,458	134,969	86,458	1%
Supplies & Materials	5,742	7,025	8,606	2,828	8,606	0%
Debt Service	21,044	17,983	13,704	10,174	10,602	-23%
Capital Outlay	35,843	43,998	56,360	29,495	-	-100%
Transfers Out	384,000	384,000	408,000	459,000	528,000	29%
Other Expenditures	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 1,329,924</b>	<b>\$ 1,532,494</b>	<b>\$ 1,443,951</b>	<b>\$ 1,317,914</b>	<b>\$ 1,498,178</b>	<b>4%</b>

### Budget FY 2018-2019



## APPENDICES

### APPENDIX A: City of Alton Tax Ordinance

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**ORDINANCE  
2018-06-0925**

**AN ORDINANCE FIXING THE RATE AND TAX LEVY FOR THE CITY OF ALTON, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019, UPON ALL TAXABLE PROPERTY IN SAID CITY OF ALTON, TEXAS IN CONFORMITY WITH THE LAWS OF THE STATE OF TEXAS AND THE ORDINANCES OF SAID CITY; AND PROVIDING FOR A WAIVER OF SECOND AND THIRD READING; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH.**

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF ALTON TEXAS, THAT:**

Section 1: That there shall be and is hereby levied and shall be assessed and collected for the year beginning January 1, 2018 upon all taxable property within the city limits of Alton, made taxable by law, an ad valorem tax of \$ .4440 on each assessment to be based on one hundred (100%) per annum of its actual market value, which said taxes when collected shall be apportioned among the funds and departments of city government of the City of Alton, Texas and for the purpose hereinafter set forth as follows, to wit:

A portion to the Maintenance & Operations:	\$ .3113
A portion to the Interest & Sinking:	\$ .1327
Total Rate of:	\$ .4440

**THIS YEAR'S TAX LEVY TO FUND MAINTENANCE AND OPERATIONS EXPENDITURES WILL NOT EXCEED LAST YEARS MAINTENANCE AND OPERATIONS TAX LEVY.**

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

Section 3: Waiving 2<sup>nd</sup> and 3<sup>rd</sup> reading of the ordinance.

Section 4: All Ordinances or parts of Ordinances in conflict herewith are expressly repealed.

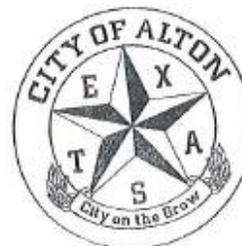
READ, APPROVED, AND PASSED BY A VOTE of 4 ayes and 0 nays on this 25<sup>th</sup> day of September, 2018 at a GENERAL AND DULY CALLED MEETING OF THE CITY COMMISSION OF THE CITY OF ALTON TEXAS, at which a quorum was present and which was held in accordance with Chapter 551, of the Texas Government Code.

EXECUTED THIS 25<sup>th</sup> DAY OF SEPTEMBER, 2018.

BY: *Salvador Vela*  
HONORABLE SALVADOR VELA, MAYOR

ATTEST:

BY: *Baudelia Rojas*  
BAUDELIA ROJAS CPM, TRMC|CMC  
CITY SECRETARY



APPROVED AS TO FORM:

BY: *[Signature]*  
HON. RICARDO GONZALEZ, CITY ATTORNEY

APPENDIX B: City of Alton Capital Improvement Plan 2012-2022



LeFevre Environmental & Management Consulting (LEMC) would like to thank the Mayor and City Council for their support in completing this important process. The commitment of this community's elected leaders to adopt a 10-Year Capital Improvement Plan shows a commitment to excellent financial planning, a willingness to properly plan for the future and a desire to inform citizens about what is being invested in this community on an annual basis. This document truly shows the citizens of Alton that the Mayor and City Council are committed to accomplishing their community vision by planning for and investing in their future!



Mayor  
Mayor Pro Tem  
Commissioner  
Commissioner  
Commissioner

Salvador Vela  
Arturo Galvan  
Ricardo Garcia  
Richard Arevalo  
Emilio Cantu

City Manager  
Asst. City Manager

Jorge Arcaute  
Steve Pena

Prepared by:

Richard LeFevre, BS, MS, PE

**LeFEVRE**  
ENVIRONMENTAL &  
MANAGEMENT CONSULTING, LLC

612 Nolana, Suite 350  
McAllen, Texas 78504  
Tel. 956.661.8000  
Fax. 956.661.8001

Texas Registered Engineering Firm F-11722

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**Maps ..... 7**

## CAPITAL IMPROVEMENT PROGRAM

As the City of Alton looks to the future, City leaders and staff envision a community that has planned for growth and development and provides its citizens with quality services and programs. As one of the fastest growing cities in the Rio Grande Valley, the City of Alton must meet the challenges of growth by providing adequate capital improvements for the citizens of Alton. Capital improvement projects are a major component in planning for the future of the City. The backbone of any community comes from its infrastructure -- a City cannot sustain growth without adequate public facilities and transportation and utility systems. The City's capital improvement program plays a major role in how the City will function in the future as a sustainable community. Many of these improvement projects have a significant impact on the City's plans to stimulate growth in the local economy. The City of Alton has systematically developed the Capital Improvement Program (CIP) using strategic goals as a starting point. This planning document provide near-term planning horizons for selecting projects to be included in the multiyear CIP, which is a minimum of five years in length. Project management tools and sound business practices establish well-defined project requirements, schedules and cost estimates for properly planning and executing the CIP. These tools and practices also include project reporting during the execution and over the useful life of the improvement.

## STRATEGIC PLANNING

The City approaches its planning and operations strategically. Goals for the City and its operating departments are developed with department heads in meetings that provide a common vision for where the City's efforts and resources are to be directed over the next five years and beyond. The City's goals provide direction for developing the Capital Improvement Program. Specific goals relating to capital improvements include:

- ⇒ Develop a plan to identify future land uses, major transportation routes, utility requirements and a comprehensive park system.
- ⇒ Improve the image and appearance of Alton.
- ⇒ Develop a corridor beautification plan for arterials, including significant entryways. This addresses "edges."
- ⇒ Ensure city services, facilities and equipment meet the needs of residents, customers and employees through the development of annual departmental goals, objectives and strategic budgeting.
- ⇒ Provide a safe environment by promoting a high quality, cost efficient public safety program.
- ⇒ Provide a high quality, cost efficient public water and wastewater utility system that complies with all applicable state and federal standards and regulations. Ensure that the system complies and is in agreement with McAllen PUB and Sharyland Water Supply Corporation.
- ⇒ Establish partnerships among the City, other local governments, local businesses and social service providers to address regional issues and provide improved services.

## PROJECT SELECTION

Alton's capital improvement project selection process is systematic and deliberate. Typically, the steps are:

1. Defining eligible projects. The planning process and documents provide potential projects to be included in the multiyear Capital Improvement Program (CIP), which is a minimum of ten years in length. Alton also uses a general definition for eligible projects as items generally costing greater than \$500 and provide a fixed asset or equipment and has a life

span of at least three years. Some common examples of capital improvements include streets and arterial roadways, public libraries, water and wastewater lines, and park and recreation facilities.

#### PROJECT MANAGEMENT

The City of Alton strives to execute projects that meet the needs of the citizens within schedule and cost constraints. To achieve these objectives, City staff uses a comprehensive method for managing projects, which begins during the planning process and continues through project close out. The project management process starts with translating the needs of the citizens and the City into the project's technical requirements or scope. With the scope established, a preliminary project cost estimate, and a reasonable schedule. The estimates and schedules are used as a key element in the ranking process. As the project transitions from planning into execution, City staff actively manages the project by monitoring the project scope to prevent scope changes during the project and refining the scope, if needed, to adjust for unforeseen challenges. The cost estimates and schedules developed during the planning process are also refined and adjusted as the project moves through the design process, so accurate cash flows are available for determining the timing and size of expenditures. In the case of general obligation bonds, accurate timing and size of the issuance can reduce issuance costs and the net ad valorem tax impact to property owners. The City of Alton is constantly striving to improve the Capital Improvement Program by implementing best practices for project management. In the future, the City will continue to diligently manage the CIP to enhance the quality of life for the citizens of Alton and keep projects on time and within budget.

#### PROJECT REPORTING

The City of Alton considers external and internal communication as an important element of good government and good project management. Throughout the Capital Improvement Program process, City staff maintains open lines of communication with the public, the City Council, the City Manager and the program directors through the use of public meetings, presentations, progress and status reports and the Capital Improvement Program. Project managers are also readily available to address any issues or challenges that may occur during project execution. Regularly scheduled reporting cycles require the project managers to continuously monitor project progress/status and result in a reduction in unexpected delays.

#### TEN-YEAR CAPITAL IMPROVEMENT PROGRAM PROJECT SUMMARY

The Capital Improvement Program (CIP) is a multiyear plan covering a minimum of ten years that forecasts spending for all anticipated capital projects. The plan addresses repair and replacement of existing infrastructure, as well as the development or acquisition of new facilities, property, improvements and capital equipment to accommodate future growth. As a planning tool, it enables the City to identify needed capital projects and coordinate facility financing, construction, operation and scheduling. The Capital Improvement Program encompasses three distinct components.

**General Government** - These projects include municipal facilities, parks and park improvements, sidewalks, landscaping, traffic signals, street, regional detention, drainage improvements, public safety capital equipment and facilities. Projects in this component are funded from general government resources such as property tax, sales tax and the issuance of authorized bonds. Regional detention projects are primarily funded through developer fees.

**Transportation** - These are considered for street improvements and drainage. Because of the flat terrain associated with the Rio Grande Valley Region, it is imperative that streets be used to convey runoff to necessary detention facilities. As a result, detention facilities are also an area to be considered when funding and evaluating capital improvement projects.

**Water and Wastewater Utility** - These projects are major water and wastewater repairs, replacements and the development or acquisition of new facilities. Water and wastewater utility projects are funded from the sale of water and wastewater services, utility impact fees and the issuance of revenue bonds.

#### GENERAL GOVERNMENT

The General Government component includes projects in the categories of public service facilities, park projects and park improvements, sidewalks, landscaping, traffic signals, street and drainage improvements, public safety capital equipment and facilities. Funding for general government projects is derived from general government resources such as property tax, sales tax, issuance of authorized bonds and developer fees.

##### **Public Service Facilities**

- ⇒ Digital Library

This project addresses a rapidly increasing need for public service facilities as the City's population grows and quality of life expectations increase. The digital library will provide a first-of-its-kind service to the disadvantaged community; which currently has no public library or other facility for the general public to obtain data in an already informational society. The City of Alton has been awarded funding from the US Department of Agriculture for construction of a Digital Library. It will be a "first of its kind" project in the state of Texas.

##### **Public Safety Equipment and Facilities**

- ⇒ New Fire Station
- ⇒ Emergency connect with Sharyland Water Supply Corporation
- ⇒ Installation of new Fire Hydrants

The Fire Department will have a new Fire Station as a result of a grant/loan from the US Department of Agriculture.

##### **Parks and Recreation**

- ⇒ Rehabilitation of Fireman's Park and Robert Elizondo Park
- ⇒ Rehabilitation of Sylvia Vela Park

The aforementioned parks will be rehabilitated and public utilities will be added for public use. The parks will be redeveloped to be public friendly and utilize more activities that will enthruse the children in community.

##### **Streets, Drainage and Storm Water Control**

- ⇒ Detention Pond Improvements and Drainage Ditches
- ⇒ Sharyland Woods Subdivision
- ⇒ Mahala, Jefferson, Oaxaca, Trevino Subd., E. Roosevelt,
- ⇒ Tri-City No. 2, La Point Street, 2100-2700 Block

These projects will cover a myriad of infrastructure needs such as repair, relocation, replacement and reconstruction of major and local roadways. These projects will include the accompanying drainage and underground utilities. This will greatly improve and enhance the mobility of citizens and decrease congestion. The City of Alton will attempt to utilize local limestone quarries as detention ponds. This will alleviate much of the drainage problems in the city due to the flat

terrain. Interconnects in the form of drainage ditches will connect the proposed detention ponds. The detention ponds will be further connected to the North Drain which will convey runoff out of the area.

The City of Alton will utilize state and local funding to improve streets throughout the city. The repavement program will be based on state ranking processes in order to better compete for state and local funding.

#### WATER AND WASTEWATER UTILITY

The final component of the City of Alton's Capital Improvement Program is the Water and Wastewater Utility. This includes projects in the categories of major water and wastewater lines, water transmissions, water storage, and water operations. This includes major repairs, replacements and new development. Funding for water and wastewater projects is derived from the sale of water and wastewater services, utility impact fees and the issuance of revenue bonds.

##### WATER

- ⇒ Installation of 16" water line for increase fire flow and pressure flow

Water system lines, storage improvements and system improvements are ongoing capital repairs or betterments. Water production is provided by Sharyland Water Supply Corporation and is constantly improving their infrastructure to provide the required services for the City. The City of Alton does utilize its own water supply system to provide fire protection only in the immediate Downtown area. One recommendation to the City officials is that they consider discussing with their current potable water provider or consider providing funding and construction for fire protection to the rest of the City.

These projects improve, strengthen or increase the City's fire protection system to provide the level of service required by citizens and businesses. Expanding water services is necessary to accommodate the City's current and future growth. Major renovations and repairs keep the water system running efficiently and effectively.

##### WASTEWATER

- ⇒ City of Alton Texas Water Development Board Disadvantaged Communities State Revolving Fund Wastewater Improvements project
- ⇒ Installation of Sanitary Sewer at Dallas Avenue, Alton Downtown West, Orange Rd., W Ignacio, Montemorrellos Road.

The City of Alton is currently in design stage of a project to provide sewer to areas on the west side of the City that currently do not have sewer. The TWDB has provided a \$9.6M grant to provide the construction of the proposed system. It includes approximately 568 connections, 30,000 linear feet of sewer pipe, and rehabilitation of two (2) lift stations.

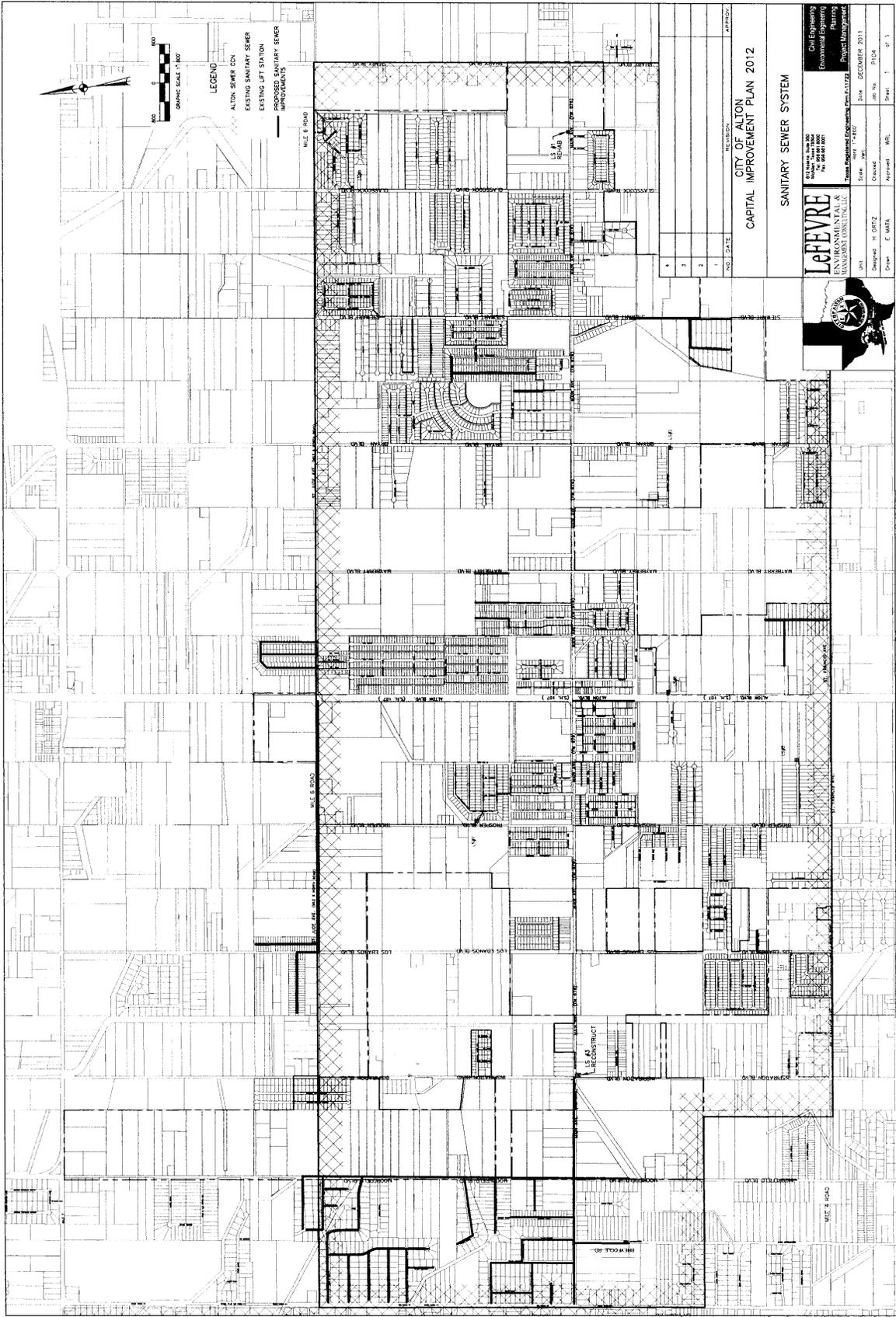
Department	Project Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
Public Utilities	Install 16" Water Line on Hwy 107 to increase pressure flow and provide fire protection as needed.			\$1,243,600								\$1,243,600
Public Utilities	Paving of Trevino Subdivision				\$352,800							\$352,800
Public Utilities	Shayland Woods Subdivision Drainage	\$500,000										\$500,000
Public Utilities	Provides Sewer and Infrastructure for West Side of Alton from La Homa	\$5,192,789										\$5,192,789
Public Utilities	LA Station No. 1 Upgrade	\$135,450										\$135,450
Public Utilities	LA Station No. 3 Rehabilitation/Replacement	\$452,829		\$243,750								\$696,579
Public Utilities	Replace Trunk Line from Glasscock to La Homa	\$2,852,996										\$2,852,996
Public Utilities	Proposed New Fire Hydrants - East of Alton Blvd.							\$187,500				\$187,500
Public Utilities	Proposed New Fire Hydrants - West of Alton Blvd.				\$845,000							\$845,000
Public Utilities	Provide cross connections with Shayland WSC for fire protection and hydrants		\$50,000		\$50,000		\$50,000		\$25,000	\$50,000		\$225,000
Public Utilities	Stewalks and street lights at all elementary and primary schools.		\$664,800									\$664,800
Public Utilities	Paving of Palm Estates No. 1			\$144,181								\$144,181
Public Utilities	Rehab Fireman's Park and Roberto Elizondo											\$126,000
Public Utilities	Rehab parking lot of Sylvia Vela Park			\$150,414								\$150,414
Public Utilities	Installation of Sanitary Sewer Wastewater - Dallas Ave				\$161,250	\$198,144						\$359,394
Public Utilities	Installation of Sanitary Sewer - Alton Downtown West											\$186,144
Public Utilities	Installation of Sanitary Sewer - Orange Rd.											\$186,144
Public Utilities	Installation of Sanitary Sewer - W. Ignacio					\$49,848						\$49,848
Public Utilities	Installation of Sanitary Sewer - Montemorelos Rd						\$49,848					\$49,848
Public Utilities	Master Drainage Plan		\$150,000							\$303,814		\$453,814
Public Utilities	Street Sweeper		\$1,500		\$180,000							\$181,500
Public Utilities	Jet Pressure Washer											\$4,100
Public Utilities	Laptop Computers for Admin Sewer	\$5,100										\$5,100
Public Utilities	Ford 4x4 F-150 for Utility Department				\$25,000							\$25,000
Public Utilities	Video Cameras for City use		\$4,800	\$2,800								\$7,600
Public Utilities	Digital Cameras for City use											\$720
Public Utilities	Tables	\$1,440										\$1,440
Public Utilities	Chairs	\$720										\$720
Public Utilities	15 passenger Van			\$2,200								\$2,200
Public Utilities	Small Bed											\$500
Public Utilities	Love seat											\$500
Public Utilities	Picnic Tables		\$500									\$500
Public Utilities	Ceiling Fans					\$650						\$650
Public Utilities	Paint Senior Center	\$65,520		\$2,500								\$68,020
Public Utilities	Paving of Jefferson Street											\$68,520
Public Utilities	Detention Pond located at Mayberry Road (D1)				\$951,854							\$951,854
Public Utilities	South Central Drainage Ditch											\$2,426,760
Public Utilities	Detention Pond located at Bryan Road (D2)											\$976,803
Public Utilities	Bryan Road Drainage Ditch						\$976,803					\$976,803
Public Utilities	Connection of Existing Detention at 5 Mile & Bryan							\$286,618	\$662,720			\$949,338
Public Utilities	Detention at Mayberry & 6 Mile									\$398,217		\$398,217
Public Utilities	Connection of Mayberry & 6 Mile to existing North Drainage Ditch										\$537,788	\$537,788
Public Utilities	New Fire Station	\$1,247,500										\$1,247,500
Public Utilities	Digital Library - Conversion of USDA Building		\$130,000									\$130,000
Public Utilities	Paving of Marilla Street	\$151,200										\$151,200
Public Utilities	Paving of Calaca Street	\$28,050										\$28,050
Public Utilities	Paving of E. Roosevelt	\$98,000										\$98,000
		\$10,731,844	\$2,111,800	\$1,789,206	\$2,346,404	\$2,788,664	\$1,076,749	\$454,116	\$687,720	\$721,832	\$637,788	\$33,243,142



**LEFEVRE**  
 ENVIRONMENTAL SERVICES  
 4411 West Loop South, Suite 200  
 Houston, Texas 77025  
 Tel: 281.485.8800  
 Fax: 281.485.8800  
 www.lefevre.com

1 Year Agreement Engineering Firm #1172

## **MAPS**



CITY OF ALTON  
CAPITAL IMPROVEMENT PLAN 2012

SANITARY SEWER SYSTEM

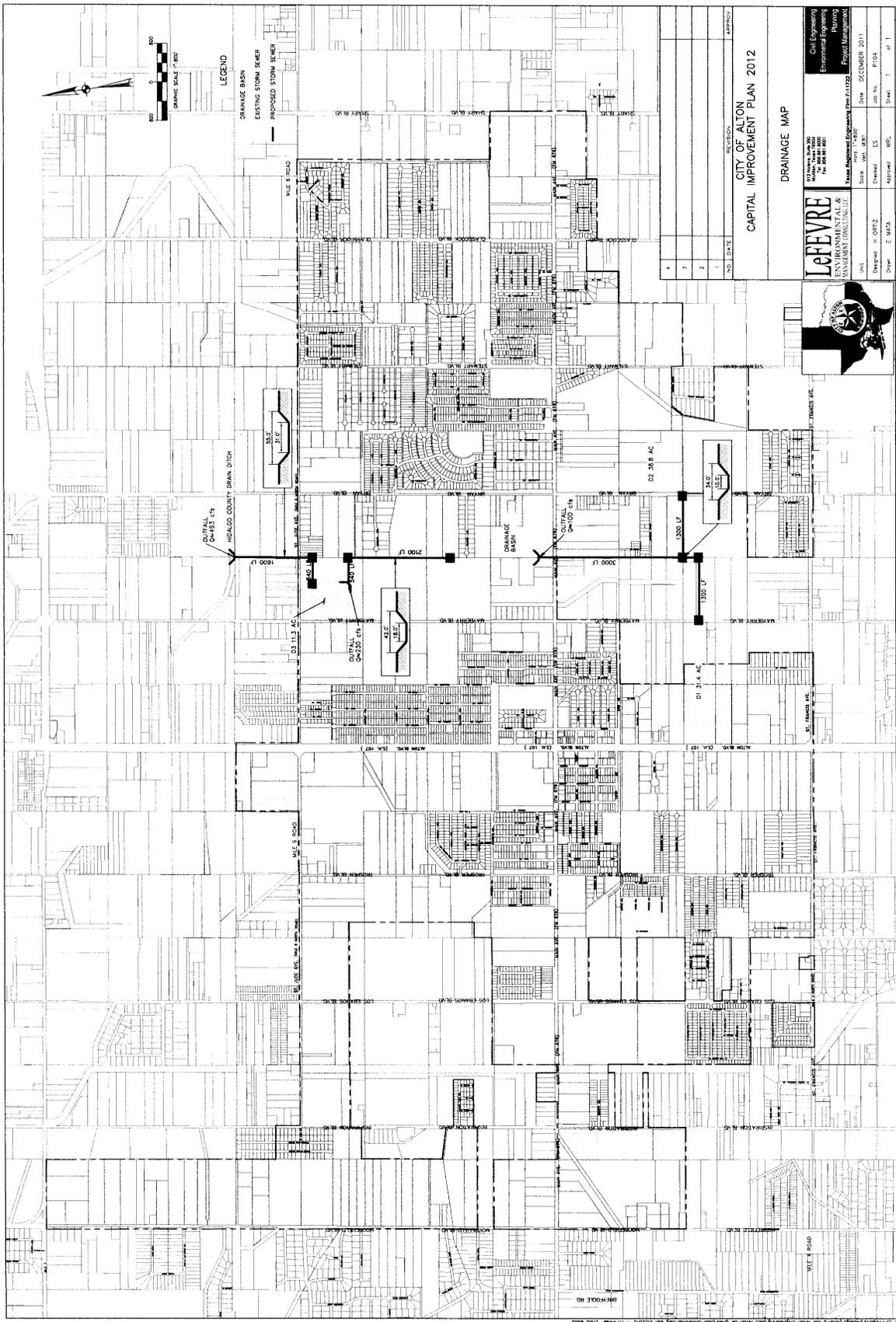
**LEFEVRE**  
ENVIRONMENTAL &  
MANAGEMENT CONSULTING, LLC

Professional Engineer  
No. 000000000  
State: MO  
Date: DECEMBER 2011

Project Manager  
Date: DECEMBER 2011  
Job No. P104  
Sheet: 1 of 1







## APPENDIX C: Glossary

The City of Alton Adopted Budget contains specialized and technical terminology that is unique to public finance and budgeting. To help both City departments staff and the general public understand the terminology used during the budget process, this glossary is included in the adopted and published budget document as a reference.

**Accrual Basis** -The basis of accounting where transactions are recognized when they occur, regardless of the timing of related cash flows.

**Ad Valorem Taxes** -Commonly refined to as property taxes. Charges levied on all property, real personal, mixed tangible, intangible, annexations, additions and improvements to property located within.

**Appropriation** -An authorization made by the legislative body, such as the City council, to make expenditures and incur obligations for the City.

**Assessed Value** -A value that is established on real estate or other property as a basis for levying property taxes.

**Asset** -Resources owned or held which have monetary value that can be used to cover or be applied to cover liabilities.

**Audit** - A comprehensive examination of how an organization's resources were actually utilized, concluding in a written report of the findings. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the organization met its stated goals.

**Balanced Budget** - A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

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

**Basis of Accounting** -The method of accounting used to recognize revenues, expenses, expenditures and transfers, and the related assets and liabilities.

**Bond** -An interest-bearing certificate of debt; a written contract by an issuer to pay to the lender a fixed principal amount on a stated future date, and a series of interest payments on the principal amount until it is paid. The Bonds are frequently used for construction of large capital projects such as buildings, streets, and water and sewer infrastructure.

**Budget** -A financial plan for a specified period of time of projected resources and proposed expenditures.

**Budget Calendar** -A schedule of key dates that the City follows in the preparation and adoption of the City's budget.

**Budget Category** -A group of expenses related by function.

**Budget Document** - The instrument used by the City staff to present a comprehensive financial program to the City Council.

**Capital Improvement Plan** - A plan for capital expenditures to provide long-lasting physical improvements to be acquired over a fixed period of years.

**Capital Outlay** - Expenditures that result in the acquisition of or addition to fixed assets.

**Cash Balance** -The amount of cash on hand and cash equivalents at any point in time, net of inflows and outflows.

**Cash Basis** -A basis of accounting under which transactions are recorded when cash is received or disbursed.

**Certificate of Obligation (CO's)** -Legal debt instruments used to finance capital improvement projects. CO's are backed by the credit of the government entity and are fully payable from a property tax.

**Contingency** -An appropriation reserve set aside for emergencies or unforeseen expenditures not budgeted.

**Current Taxes** -Taxes that are levied and due within the current year.

**Debt Service Fund** -A fund established to account for payment of principal and interest on outstanding bonds when due. Also referred to as an Interest and Sinking Fund.

**Delinquent Taxes** -Property taxes that remain unpaid on and after the due date. Delinquent taxes also incur penalties and interest at specified rates set by law.

**Department** -A functional group aimed at accomplishing a major service or program using related activities.

**Depreciation** -The allocation of the cost of a fixed asset over the estimated service life of that asset.

**Effective Tax Rate** -The rate that produced the same effect in terms of the total amount of taxes last year using the assessed valuation in the current year.

**Enterprise Fund** -A fund that operates like a business with the intent that costs of providing the services will be recovered through user charges such as sewer and garbage.

**Expenditure** -This term refers to total funds paid or to be paid for an asset or goods or services regardless whether the expense has been paid or unpaid.

**Fiscal Year** -The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Alton has specified the fiscal year as beginning October 1.

**Fixed Assets** -Assets of a long-term character which are intended to be held or used, such as buildings, machinery, furniture, equipment and land.

**Full-Time Equivalent (FTE)** -The 40 hours per week that constitutes a regular full-time position.

**Fund** -Separate accounting entities with their own resources, budgets and accounts for recording all financing transactions for specific activities or government functions.

**Fund Balance** -The difference between fund assets and fund liabilities, excess being a surplus and a shortfall being a deficit.

**General Fund** -The largest fund within the City that accounts for all financial resources of the government except for those required to be accounted for in another fund. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, public health, parks and community services, public works, and general administration.

**General Obligation Bonds** -Voter approved bonds that finance a variety of public projects such as streets, buildings, and capital improvements. The Debt Service Fund is usually used to service and pay the debt issued. These bonds are backed by the full faith and credit of the city.

**Grants** -Contributions or gifts of cash or other assets from another government or entity to be used for a specific purpose, activity or facility.

**Governmental Fund** - Funds through which most governmental functions typically are financed. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds and permanent funds.

**Interfund Transfers** -Amounts transferred from one fund to another.

**Modified Accrual Basis** -A basis of accounting in which revenues should be recognized in the accounting period in which they become available and measurable and expenditures are recorded in the accounting period that they are incurred. This type of accounting basis is the standard for most governmental funds.

**Operating Budget** -A plan of current year financing activities including expenditures and the proposed means of funding them.

**Performance Measures** -Specific quantitative and qualitative measures of work performed as an objective of the department.

**Proprietary Fund** - Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**Retained Earnings** -An equity account reflecting the accumulated earnings of a proprietary, or enterprise fund.

**Revenue Bonds** -Bonds for which principal and interest are paid from an Enterprise or Proprietary Fund.

**Sales Tax** -A general "sales tax" is levied on all persons and businesses selling merchandise within the city limits on retail items.

**Tax Base** - Certified by the Tax Appraisal District the total taxable value of all real and personal property within the city as of January 1st of each year.

**Tax Levy** -The product of the tax rate per one hundred dollars multiplied by the tax base.

**Tax Rate** - The amount of tax levied against each \$100 of taxable value.

**Tax Roll** -The official list showing the amount of taxes levied against each taxpayer or property.

**Taxes** -Compulsory charges levied by a government for the purpose of financing services performed by the government for the common benefit of the public it serves.