

# City of Alton, Texas Adopted Budget



**Fiscal Year  
2017-2018**

**City of Alton**  
**Fiscal Year 2017-2018**  
**Budget Cover Page**  
**September 26, 2017**

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-63,235, which is a -3.68 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 \$65,413.

**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>2017-2018</b>	<b>2016-2017</b>
Property Tax Rate:	\$0.4440/100	\$0.4490/100
Effective Tax Rate:	\$0.4538/100	\$0.4567/100
Effective Maintenance & Operations Tax Rate:	\$0.3191/100	\$0.3405/100
Rollback Tax Rate:	\$0.4833/100	\$0.5011/100
Debt Rate:	\$0.1387/100	\$0.1334/100

Total debt obligation for City of Alton secured by property taxes is \$11,045,373.

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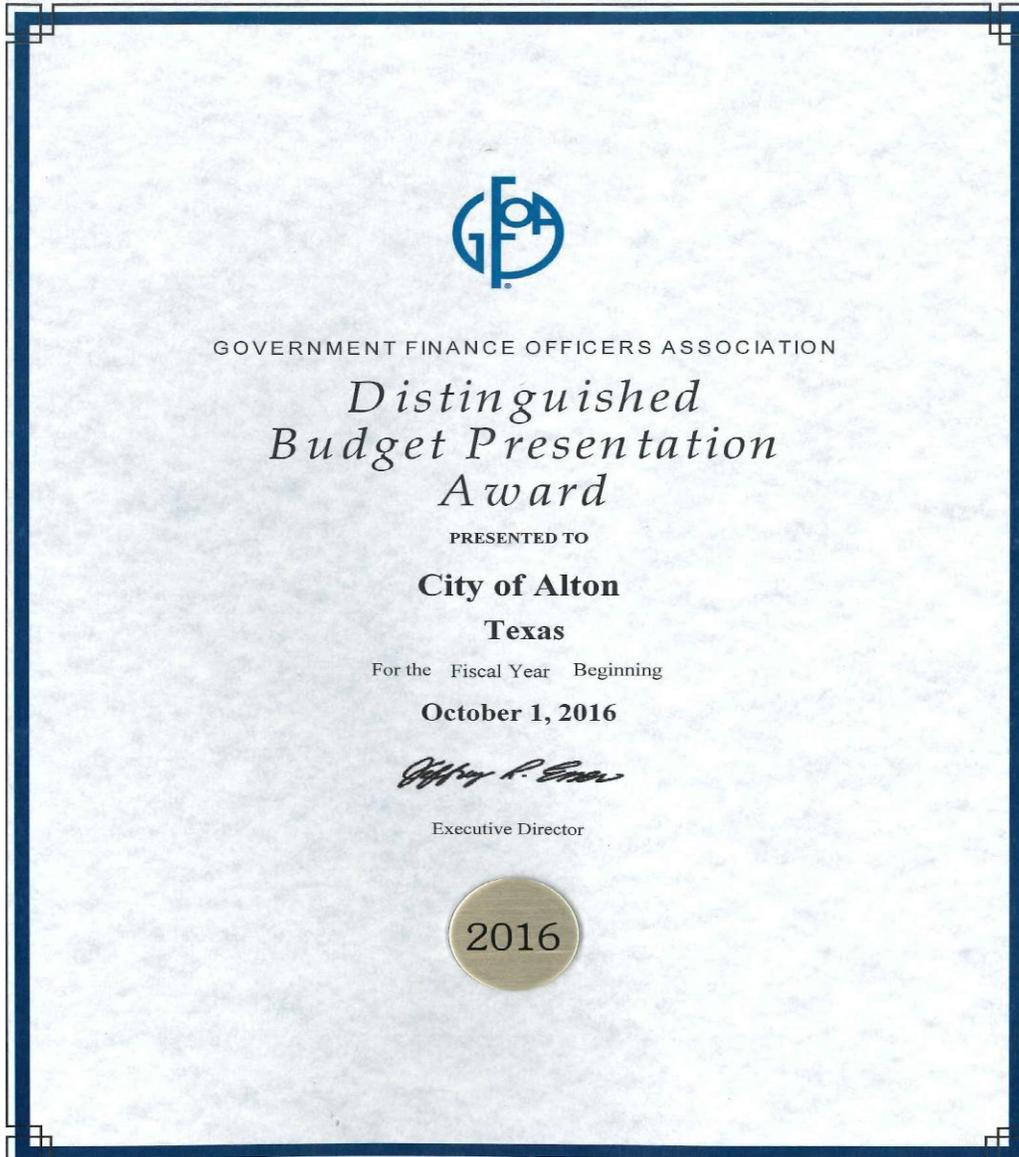
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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Alton, Texas for its annual budget for the fiscal year beginning October 1, 2015 through September 30, 2016.

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 2017-2018 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 10,000 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 right 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 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 is 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 19 sworn Police Officers and 17 sworn Firefighters. In 2016 Alton completed a new 9,000 square foot fire station with a Fire Academy training facility. 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 Quick Facts</b>	
Population, 2016 estimate	16,895	Housing units, 2010	3,317
Population, 2010 (April 1) estimates base	13,917	Homeownership rate, 2011-2015	64.2%
Population, percent change - 2011 to 2016	21.4%	Housing multi-unit structures, 2009-2013	18.2%
Population, 2010	12,341	Median value of owner-occupied housing units, 2011-2015	\$65,900
Persons under 5 years, percent, 2010	10.8%	Households, 2011-2015	3,840
Persons under 18 years, percent, 2010	37.8%	Persons per household, 2011-2015	3.93
Persons 65 years and over, percent, 2010	5.9%	Per capita money income in past 12 months (2013 dollars), 2009-2013	\$9,340
Female persons, percent, 2010	51.0%	Median household income, 2011-2015	\$27,726
White alone, percent, 2010	97.0%	Persons below poverty level, 2011-2015	42.7%
Black or African American alone, percent, 2010	0.2%	Median selected monthly owner cost with mortgage 2011-2015	\$1,041
American Indian and Alaska Native alone, percent, 2010	0.1%	Median selected monthly owner cost without mortgage 2011-2015	\$346
Asian alone, percent, 2010	0.1%	Median gross rent 2011-2015	\$693
Native Hawaiian and Other Pacific Islander alone, percent, 2010	0.1%	Living in same house 1 year ago, percent of persons age 1 year+, 2011-2015	90.0%
Two or More Races, percent, 2010	0.8%	Language other than English spoken at home, person age 5 years+, 2011-2015	94.0%
Hispanic or Latino, percent, 2010	93.6%	<b>Business Quick Facts</b>	
White alone, not Hispanic or Latino, 2010	6.1%	Total number of firms, 2012	1,665
Living in same house 1 year & over 2009-2013	84.8%	Black-owned firms, percent, 2007	<100
Foreign born persons, percent, 2011-2015	34.7%	American Indian-owned firms, percent, 2007	<100
Language other than English spoken at home, pct age 5+, 2009-2013	94.0%	Asian-owned firms, percent, 2007	<100
High school graduate or higher, percent of persons age 25+, 2011-2015	54.8%	Native Hawaiian and Other Pacific Islander-owned firms, percent, 2007	<100
Bachelor's degree or higher, percent of persons age 25+, 2011-2015	7.3%	Hispanic-owned firms, percent, 2007	63.2%
Veterans, 2011-2015	156	Women-owned firms, 2012	831
Mean travel time to work (minutes), workers age 16+, 2011-2015	23.0	Men-owned firms, 2012	678
High School graduate or higher, percent of persons age 25 years+, 2010-2014	53.5%	Veteran owned firms, 2012	130
Bachelor's degree or higher, percent age 25 years+, 2010-2014	6.3%	Manufacturers' shipments, 2012 (\$1000)	0
With a disability, under 65 years, 2011-2015	11.2%	Retail sales, 2012 (\$1000)	42,188
Persons without health insurance, under 65yr	44.2%	Retail sales per capita, 2012	\$2,912
Median household income, 2010-2014	\$27,726	In civilian labor force, total, percent of population 16 year+, 2011-2015	59.0%
Per capita income in past 12 months, 2011-2015	\$10,759	In civilian labor force, female, percent of population 16 year+, 2011-2015	52.4%
Persons in poverty, percent	42.7%	<b>Geography Quick Facts</b>	
		Land area in square miles, 2010	5.88
		Persons per square mile, 2010	2,098.5
Source: US Census Bureau State & County QuickFacts			

# BUDGET OVERVIEW

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## CITY MANAGER'S MESSAGE

September 26, 2017



Honorable Mayor and Commission Members:

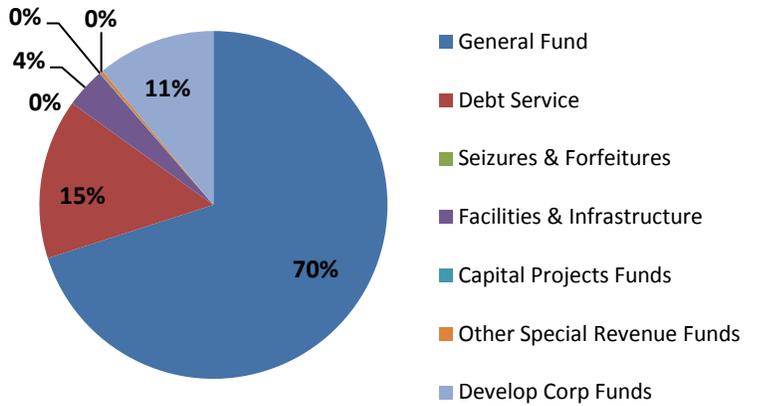
Enclosed for your approval is the Proposed Annual Budget for the fiscal year beginning October 1, 2017 and ending September 30, 2018 in accordance with the Texas Local Government Code and City Charter requirements. The Annual Budget is the most important document that is adopted by the City Commission 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 has been decreasing 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; this represents a reduction of \$0.005/\$100 from 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 2017-2018 is expected to be \$7,638,597, an estimated increase of 8% from the current FY 2016-2017 budget. Most of the revenue sources are expected to remain the same; the slight increase is due to 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 \$9,378,421, an increase of 37% from the current amended budget. Most of this increase is due to improvements in infrastructure, investment in new technology and the development of two new projects: a digital library and city-wide Wi-Fi service.

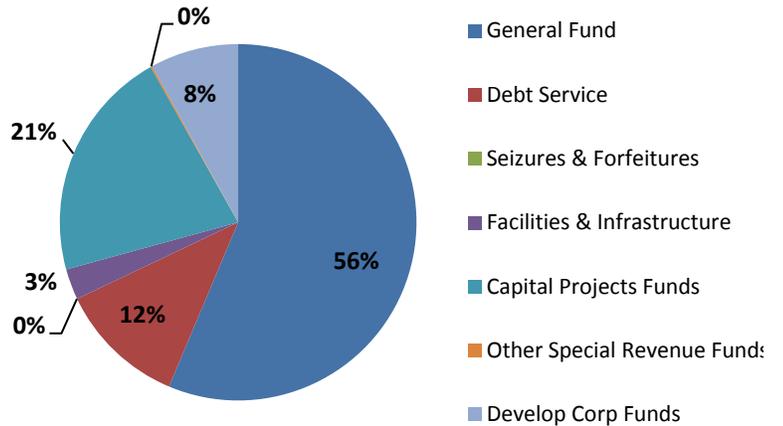
**OVERALL SUMMARY OF REVENUES  
GOVERNMENTAL FUNDS**

FUND	AMOUNT	%
General Fund	\$ 5,349,965	70%
Debt Service	\$ 1,137,988	15%
Seizures & Forfeitures	\$ 0	0%
Facilities & Infrastructure	\$ 282,850	4%
Capital Projects Funds	\$ 5,033	0%
Other Special Revenue Funds	\$ 22,335	0%
Develop Corp Funds	\$ 840,426	11%
<b>TOTAL</b>	<b>\$ 7,638,597</b>	<b>100%</b>



**OVERALL SUMMARY OF EXPENDITURES  
GOVERNMENTAL FUNDS**

FUND	AMOUNT	%
General Fund	\$ 5,283,732	56%
Debt Service	\$ 1,087,123	12%
Seizures & Forfeitures	\$ 0	0%
Facilities & Infrastructure	\$ 262,500	3%
Capital Projects Funds	\$ 1,980,000	21%
Other Special Revenue Funds	\$ 14,550	0%
Develop Corp Funds	\$ 750,515	8%
<b>TOTAL</b>	<b>\$ 9,378,421</b>	<b>100%</b>

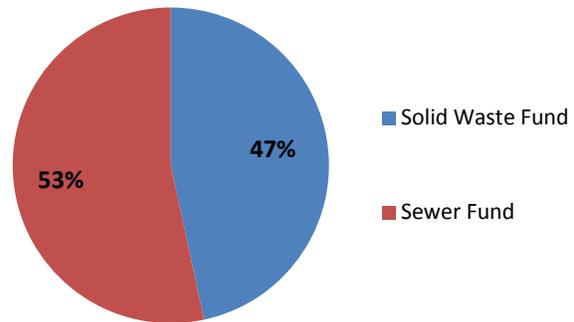


The Enterprise Funds (Sewer Fund and Solid Waste Fund) total revenues are estimated to be \$3,306,042. This is an increase of 8% from FY 2016-2017, due to a \$1.25 increase of sewer base rates for residential customers. Base rates for commercial accounts will not change, but use charges will increase \$0.45/1,000 gallons of water consumption. The rates for garbage services will remain the same. The proposed expenses budget for Enterprise Funds is \$3,186,885, an increase of 4% from the current adopted budget for FY 2016-2017. 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 3820 residents. The City is currently servicing about 3680 residents through its solid waste services.

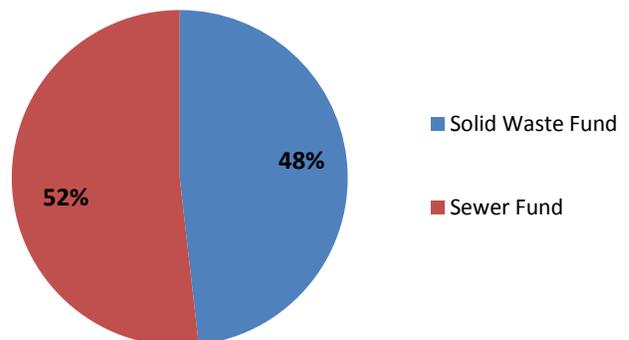
**SUMMARY OF REVENUES  
ENTERPRISE FUNDS**

FUND	AMOUNT	%
Solid Waste Fund	\$ 1,541,205	47%
Sewer Fund	\$ 1,764,837	53%
<b>TOTAL</b>	<b>\$ 3,306,042</b>	<b>100%</b>



**SUMMARY OF EXPENSES  
ENTERPRISE FUNDS**

FUND	AMOUNT	%
Solid Waste Fund	\$ 1,553,798	48%
Sewer Fund	\$ 1,651,087	52%
<b>TOTAL</b>	<b>\$ 3,186,885</b>	<b>100%</b>



In developing the FY 2017 - 2018 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 17-18 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 2016-2017:**

The city struck two very important partnerships, both with an orientation towards technology. Furthering our good relationship with the Mission Consolidated School District the City decided to invest \$250,000 in a digital library. The District will make the space at the Early College Campus library available for the general public in the evenings. An added feature of the agreement was access to on-line books for adults, as well as children, through the MyON reading app. 3,500 books were read on-line this past summer.

The second major investment in technology will be through our participation in a private-public partnership to bring free city-wide Wi-Fi service to our residents and businesses. \$250,000 constituted the city's participation in the first phase of the project's development. The city hopes to achieve 90% coverage within thirty months.

The City also spent just over \$200,000 in a full refurbishment of Vela Park. In addition to upgrades for the existing park facilities, features added included more bleachers at the ball fields, installation of an irrigation system, and the addition of a splash pad adjacent to the swimming pool.

The construction of the third Texas Department of Housing and Community Affairs tax credit funded multi-family projects was successfully completed. 350 new family units were added to the City in the last two years through these three privately-owned projects. For the City, they represent an increase in property tax and a positive impact on population and economic development.

The follow-up to the prior year's organization-wide customer service training was concentrated training on sexual harassment. All employees at supervisor rank and above were required to take this training.

The City did not ignore its basic infrastructure, either. The Alton Original Townsite saw completion of the second and third phases of a re-paving project. Newly paved streets included E. Jefferson, Lucia, and W. Zinnia. CO Series 2016-A funds were used for these paving projects; total costs were \$329, 198. Furthermore, an expenditure of \$124,310 was made to extend the sanitary sewer system into Palm Subdivision #2 along South Stewart Road.

### **Goals for FY 2017-2018:**

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 in the next fiscal year, so planning for that major expense should begin this year.

The City has submitted an application to Texas Parks and Wildlife for a grant, to be matched with proceeds from last year's debt issue, for construction of facilities toward the fulfillment of the Master Parks Plan approved last year. These park improvements will be slanted towards tie-ins with neighboring cities' recreational facilities, so that inter-city cooperation will be emphasized. While our portion of the state-required match has been earmarked from the 2016-A debt issue, we should anticipate additional expenditures on the project if we can gain added features. Such a significant capital improvement will require increasing staff, and will also increase utility and maintenance costs in future budgets.

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. This year we will pursue further computerization of our public safety vehicles in the hope of making staff even more efficient. Managers already use GPS tracking to monitor employee activity in all departments.

Costs of our agreement with McAllen Public Utility for sewer treatment continue to rise, so one of our major initiatives this year will be submit an application for funding to the Texas Water

Development Board for the construction of our own treatment facility. If the anticipated level of funding is received costs for service should be lower than under the current agreement with McAllen Public Utility. We will also have to anticipate transition costs as such a project will take at least thirty months.

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. The renovation of the City Warehouse into a learning center will be completed this year, and this should spur further training activity. We are guardedly optimistic that the training center can become a good source of future revenues.

## **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 the computerization mentioned above, 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.

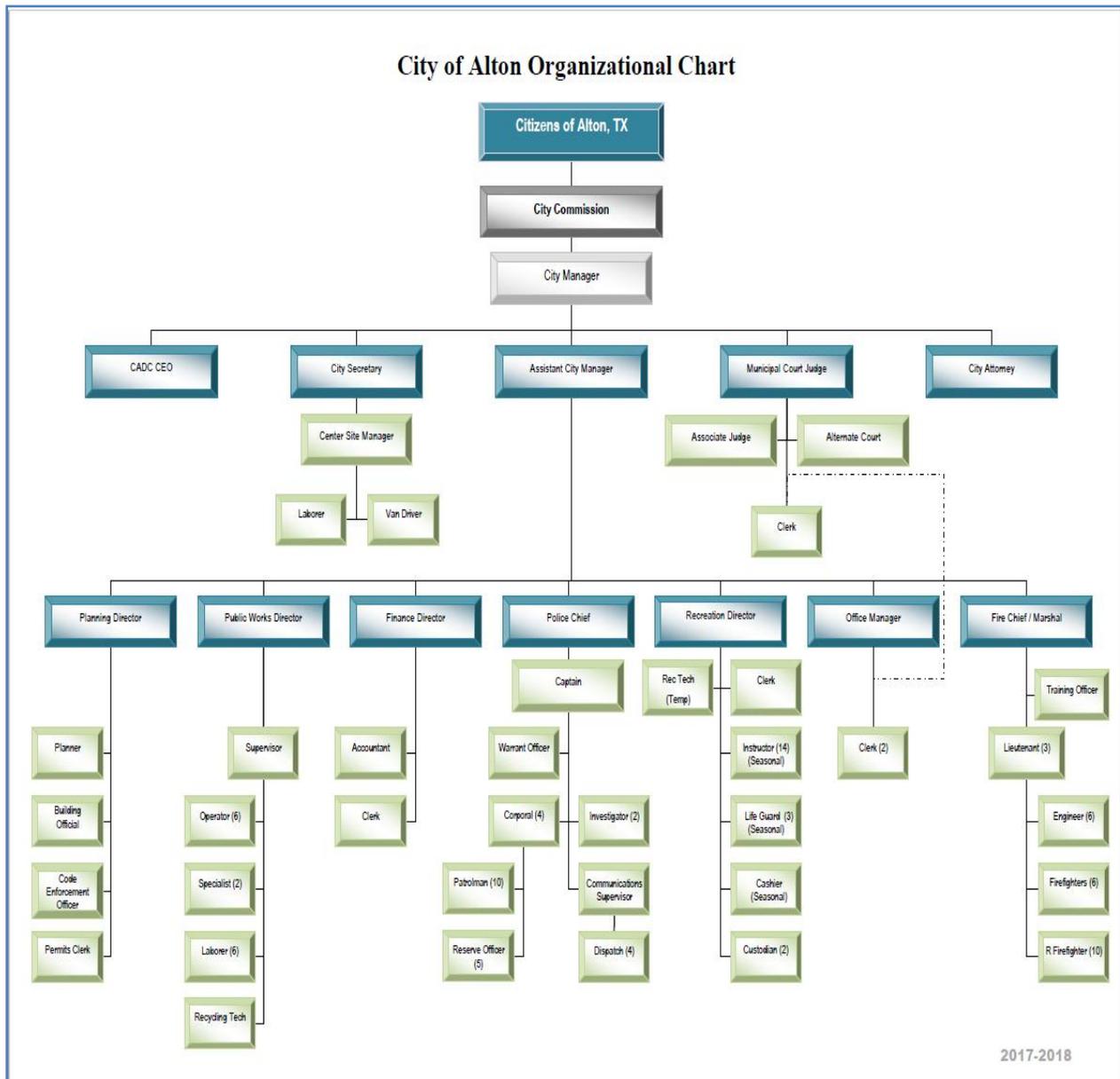
**Infrastructure** – Provide and maintain high quality and cost-effective infrastructure to meet existing and future needs.

**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 2016-2017 Budget.

# ORGANIZATIONAL CHART



## PERSONNEL SCHEDULE

DEPARTMENT/ POSITION	NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSITIONS		
	FY 15-16	FY 16-17	FY 17-18
<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
ADMINISTRATIVE ASSISTANT	0.50		
CLERK	2	2	2
<b>TOTAL ADMINISTRATION</b>	<b>7.50</b>	<b>7</b>	<b>7</b>
<b>FINANCE DEPARTMENT</b>			
FINANCE DIRECTOR	1	1	1
ACCOUNTANT I			1
CLERK	2	2	1
<b>TOTAL FINANCE DEPARTMENT</b>	<b>3</b>	<b>3</b>	<b>3</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>
<b>POLICE DEPARTMENT</b>			
POLICE CHIEF	1	1	1
ASSISTANT POLICE CHIEF	1		
CAPTAIN		1	1
SERGEANT		1	
INVESTIGATOR	2	2	2
CORPORAL		3	4
WARRANT OFFICER	1	1	1
PATROLMAN	13	10	10
ADMIN ASSISTANT	1		
COMMUNICATIONS SUPERVISOR	1	1	1
DISPATCHER II	4	4	4
<b>TOTAL POLICE DEPARTMENT</b>	<b>24</b>	<b>24</b>	<b>24</b>
<b>FIRE DEPARTMENT</b>			
FIRE CHIEF/FIRE MARSHAL	1	1	1
ASSISTANT FIRE CHIEF	1	1	
LIEUTENANT	3	3	3
ENGINEER	6	6	6
FIREFIGHTER	6	6	6
TRAINING OFFICER			1
<b>TOTAL FIRE DEPARTMENT</b>	<b>17</b>	<b>17</b>	<b>17</b>

## PERSONNEL SCHEDULE

DEPARTMENT/ POSITION	NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSITIONS		
	FY 15-16	FY 16-17	FY 17-18
<b>PUBLIC WORKS DEPARTMENT</b>			
PUBLIC WORKS DIRECTOR	1	1	1
ASSISTANT PW DIRECTOR	0.75		
SUPERVISOR	1	1	1
SPECIALIST II	1	1	1
SPECIALIST I	1	1	2
OPERATOR II	1	1	1
OPERATOR I	3	3	5
LABORER II	3	4	2
LABORER I	4	3	4
CLERK	0.50		
RECYCLING TECHNIITIAN		1	
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>16.25</b>	<b>16</b>	<b>17</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 DEPARTMENT</b>			
BUILDING OFFICIAL	0.75	0.90	0.90
PLANNER I	1	1	1
CODE ENFORCEMENT OFFICER	0.75		
PERMITS CLERK		1	1
<b>TOTAL PLANNING DEPARTMENT</b>	<b>2.50</b>	<b>2.90</b>	<b>2.90</b>
<b>MS4 DEPARTMENT</b>			
BUILDING OFFICIAL	0.25	0.10	0.10
CODE ENFORC.OFFICER	0.25	1	
ASSISTANT PW DIRECTOR	0.25		
<b>TOTAL MS4 DEPARTMENT</b>	<b>0.75</b>	<b>1.10</b>	<b>0.10</b>
<b>RECREATION DEPARTMENT</b>			
RECREATION DIRECTOR	1	1	1
RECREATION SUPERVISOR	1	1	
RECREATION CLERK			1
CUSTODIAN		2	2
INSTRUCTOR II - FT TEMP	3	7	7
INSTRUCTOR I - FT TEMP	8	5	7
LIFEGUARD - FT TEMP	3	4	3
CASHIER II- AQUATICS - FT TEMP	2	1	1
<b>TOTAL RECREATION DEPARTMENT</b>	<b>18</b>	<b>21</b>	<b>22</b>
<b>TOTAL FULL TIME PERMANENT POSITIONS</b>	<b>76</b>	<b>79</b>	<b>79</b>
<b>TOTAL FULL TIME TEMPORARLY POSITIONS</b>	<b>17</b>	<b>17</b>	<b>18</b>
<b>GRAND TOTAL</b>	<b>93</b>	<b>96</b>	<b>97</b>

## **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	Fiscal Year 2017-2018	Responsible
Jun 22	Prepare budget calendar listing all steps to be taken and target dates for the budget process	Finance Director
Jul 17	Prepare and distribute budget request forms and information packets to all departments	Finance Director
Jul 18-21	Meet with department heads and assist them with completion of their budgets	Finance Director
Jul 24	Complete and return budget request forms to the Finance Director	Department Heads
Jul 28	Assemble the City's preliminary budget and present it to the City Manager	Finance Director
Jul 31-Aug 4	Review preliminary budget and make any necessary adjustments	City Manager and Finance Director
Aug 18	Complete the proposed budget	Finance Director
Aug 22	Present Proposed Budget to the City Commission	City Manager
Aug 23	File Proposed Budget and post it on the City's website	City Secretary
Aug 25 & Sep 1	Publication of the public hearing notice	City Secretary
Sep 12	Hold public hearing at City Hall 7:00 p.m.	City Commission
Sep 26	Adopt Budget by ordinance	City Commission
Sep 29	Distribute copies of the budget to department heads	Finance Director
Sep 29	Post Adopted Budget on the City's website and file with County Clerk	City Secretary

## **FINANCIAL POLICIES**

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

The annual operating budget submitted to the City Commission will be balanced; expenditures not exceeding current year revenues.

### **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.
- Appropriations for each year will be approved annually by the City Commission.
- 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.
- City Commission action shall be required to amend the 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.

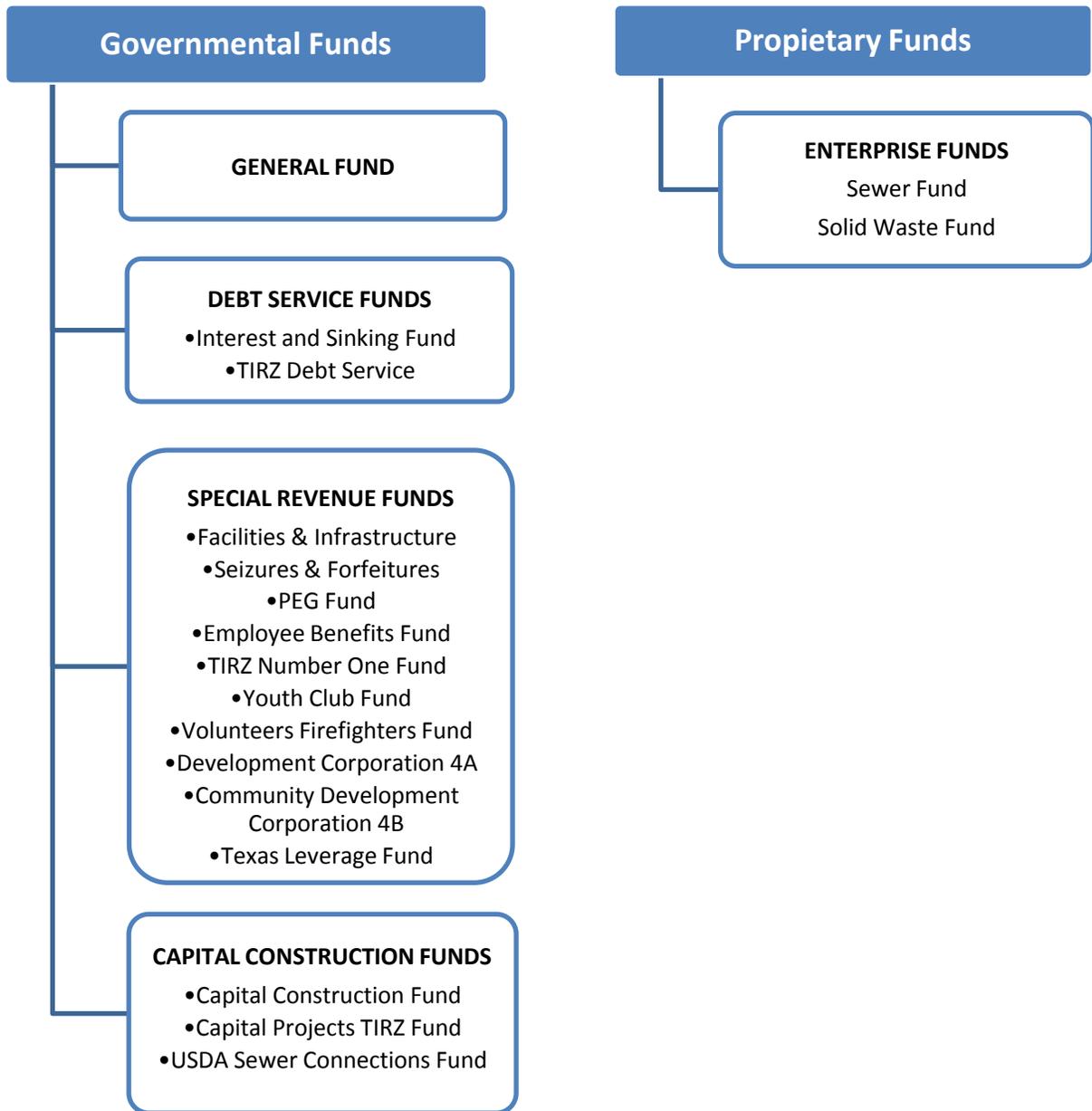
DEBT SERVICE FUNDS – Debt Service Funds are used to account for the payment of principal, interest and related costs on long-term debts supported by taxes. A portion of the property tax levy (Interest and Sinking Rate) is dedicated to support this fund.

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 2017-2018

	GOVERNMENTAL FUND TYPES				
	General Fund	Debt Service	Debt Service TIRZ Number One	Police Seizures & Forfeitures	Facilities & Infrastructure
FUND BALANCE FY 15 CAFR	662,667	80,019	31,792	5,945	12,345
Budgeted Use of Fund Balance FY 16	237,331	87,709	38,072	1,401	17,616
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 899,998</b>	<b>\$ 167,728</b>	<b>\$ 69,864</b>	<b>\$ 5,945</b>	<b>\$ 29,961</b>
<b>REVENUES</b>					
Taxes	1,850,549	552,553	256,000		
Grants & Donations	75,804				
Licenses & Permits	206,800				
Charges for Services	1,043,259				286,600
Fines	593,178				
Interest & Miscellaneous	13,187	1,000	35		250
Other Revenue					
<b>Total Revenues</b>	<b>3,782,777</b>	<b>553,553</b>	<b>256,035</b>	<b>-</b>	<b>282,850</b>
Sale of Land	350,000				
Other Financing Sources	414,188				
Transfer In	803,000	228,400	100,000		
<b>Total Other Resources</b>	<b>1,567,188</b>	<b>228,400</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 5,349,965</b>	<b>\$ 781,953</b>	<b>\$ 356,035</b>	<b>\$ -</b>	<b>\$ 282,850</b>
<b>EXPENDITURES</b>					
Personnel Services	3,266,566				
Supplies & Materials	79,895				
Maintenance & Repairs	112,565				100,000
Contractual Services	563,623				5,000
Capital Outlay	329,550				
Operational Expenditures	803,318				
Other Expenditures					22,500
Debt Service	128,215	763,063	324,060		
<b>Expenditures</b>	<b>5,283,732</b>	<b>763,063</b>	<b>324,060</b>	<b>-</b>	<b>127,500</b>
Loans Payable - Principal					
Infrastructure					
Transfers Out				-	135,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,283,732</b>	<b>\$ 763,063</b>	<b>\$ 324,060</b>	<b>\$ -</b>	<b>\$ 262,500</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 66,232</b>	<b>\$ 18,890</b>	<b>\$ 31,975</b>	<b>\$ -</b>	<b>\$ 20,350</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 966,230</b>	<b>\$ 186,619</b>	<b>\$ 101,839</b>	<b>\$ 7,346</b>	<b>\$ 50,311</b>

## COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES FISCAL YEAR 2017-2018

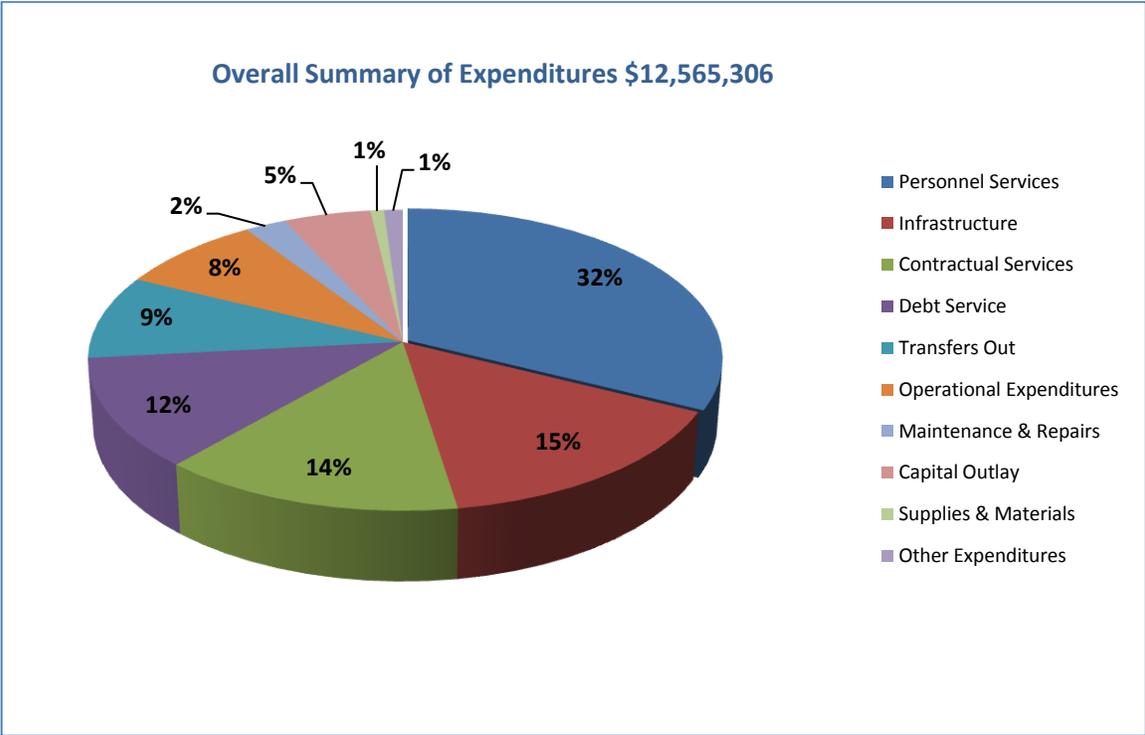
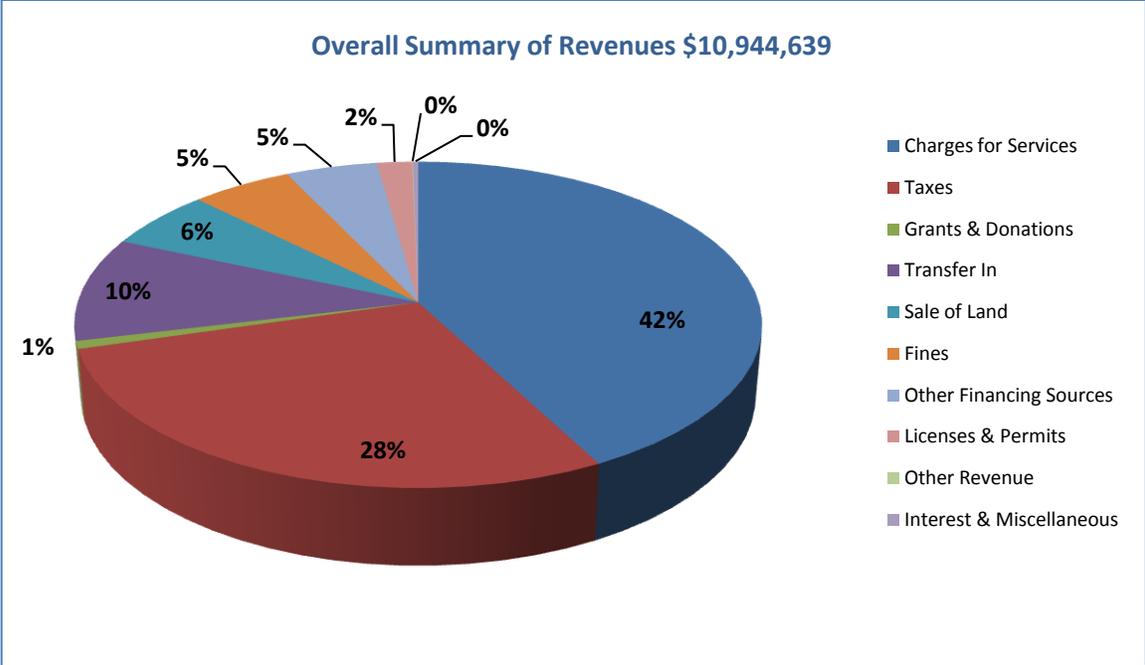
	GOVERNMENTAL FUND TYPES				
	USDA Fire Station Fund	Capital Projects TIRZ Fund	Capital Construction Fund	PEG Fund	Alton Youth Club Activities
FUND BALANCE FY 15 CAFR	3,012	7,024	86,854	24,664	(3,721)
Budgeted Use of Fund Balance FY 16	16	(4,829)	1,957,951	6,125	(7,467)
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 3,028</b>	<b>\$ 2,195</b>	<b>\$ 2,044,806</b>	<b>\$ 30,789</b>	<b>\$ (11,188)</b>
<b>REVENUES</b>					
Taxes				5,900	
Grants & Donations	-				3,600
Licenses & Permits					
Charges for Services					7,100
Fines					
Interest & Miscellaneous	16	17	5,000	40	2
Other Revenue					
<b>Total Revenues</b>	<b>16</b>	<b>17</b>	<b>5,000</b>	<b>5,940</b>	<b>10,702</b>
<b>Other Resources</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>\$ 16</b>	<b>\$ 17</b>	<b>\$ 5,000</b>	<b>\$ 5,940</b>	<b>\$ 10,702</b>
<b>EXPENDITURES</b>					
Personnel Services					
Supplies & Materials					2,500
Maintenance & Repairs					
Contractual Services					2,400
Capital Outlay			180,000		
Operational Expenditures					5,450
Other Expenditures					
Debt Service					
<b>Expenditures</b>	<b>-</b>	<b>-</b>	<b>180,000</b>	<b>-</b>	<b>10,350</b>
<b>Other Financing Uses</b>					
Loans Payable - Principal					
Infrastructure			1,800,000		
Transfers Out					
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>1,800,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,980,000</b>	<b>\$ -</b>	<b>\$ 10,350</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 16</b>	<b>\$ 17</b>	<b>\$(1,975,000)</b>	<b>\$ 5,940</b>	<b>\$ 352</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 3,044</b>	<b>\$ 2,212</b>	<b>\$ 69,806</b>	<b>\$ 36,729</b>	<b>\$ (10,836)</b>

## COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES FISCAL YEAR 2017-2018

	GOVERNMENTAL FUND TYPES					TOTALS
	Volunteer Firefighters Fund	Employee Benefits Fund	Development Corporation 4A	Community Develop Corp 4B	Texas Leverage Fund	
FUND BALANCE FY 15 CAFR	2,924	6,921	78,354	63,783	453,793	1,516,376
Budgeted Use of Fund Balance FY 15	5,110	1,428	2,742	100,970	67,557	2,511,732
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 8,034</b>	<b>\$ 8,349</b>	<b>\$ 81,096</b>	<b>\$164,753</b>	<b>\$ 521,350</b>	<b>\$ 4,028,109</b>
<b>REVENUES</b>						
Taxes			209,913	209,913		3,084,828
Grants & Donations	3,000					82,404
Licenses & Permits						206,800
Charges for Services						1,332,959
Fines						593,178
Interest & Miscellaneous	1,035	508	150	150	100	21,490
Other Revenue		1,150			3,200	4,350
<b>Total Revenues</b>	<b>4,035</b>	<b>1,658</b>	<b>210,063</b>	<b>210,063</b>	<b>3,300</b>	<b>5,326,009</b>
Sale of Land			30,000	30,000	232,000	642,000
Other Financing Sources					125,000	539,188
Transfer In						1,131,400
<b>Total Other Resources</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>357,000</b>	<b>2,312,588</b>
<b>TOTAL REVENUES</b>	<b>\$ 4,035</b>	<b>\$ 1,658</b>	<b>\$ 240,063</b>	<b>\$ 240,063</b>	<b>\$ 360,300</b>	<b>\$ 7,638,597</b>
<b>EXPENDITURES</b>						
Personnel Services			94,094	71,027		3,431,687
Supplies & Materials	200		400	200		83,195
Maintenance & Repairs						212,565
Contractual Services			19,500	9,000	6,000	605,523
Capital Outlay				1,500	125,000	636,050
Operational Expenditures	3,500		22,279	58,000	32,325	924,872
Other Expenditures		500	45,120	42,400	8,000	118,520
Debt Service			57,836	57,835		1,331,008
<b>Expenditures</b>	<b>3,700</b>	<b>500</b>	<b>239,229</b>	<b>239,962</b>	<b>171,325</b>	<b>7,343,421</b>
Loans Payable - Principal						
Infrastructure					100,000	1,900,000
Transfers Out						135,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>2,035,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,700</b>	<b>\$ 500</b>	<b>\$ 239,229</b>	<b>\$ 239,962</b>	<b>\$ 271,325</b>	<b>\$ 9,378,421</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 335</b>	<b>\$ 1,158</b>	<b>\$ 835</b>	<b>\$ 102</b>	<b>\$ 88,975</b>	<b>\$(1,739,824)</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 8,369</b>	<b>\$ 9,507</b>	<b>\$ 81,930</b>	<b>\$ 164,854</b>	<b>\$ 610,325</b>	<b>\$ 2,288,285</b>

## COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES FISCAL YEAR 2017-2018

	ENTERPRISE FUND TYPES			TOTAL
	Solid Waste Fund	Sewer Fund	TOTALS	GOVERNMENTAL & ENTERPRISE
FUND BALANCE FY 15 CAFR	272,036	15,953,286	16,225,322	17,741,698
Budgeted Use of Fund Balance FY 16	(94,749)	497,421	402,672	2,914,404
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 177,287</b>	<b>\$ 16,450,707</b>	<b>\$ 16,627,994</b>	<b>\$ 20,656,102</b>
<b>REVENUES</b>				
Taxes				3,084,828
Grants & Donations	1,350		1,350	83,754
Licenses & Permits			-	206,800
Charges for Services	1,531,180	1,764,280	3,295,460	4,628,419
Fines			-	593,178
Interest & Miscellaneous	8,675	557	9,232	30,722
Other Revenue			-	4,350
Total Revenues	1,541,205	1,764,837	3,306,042	8,632,051
Sale of Land				642,000
Other Financing Sources				539,188
Transfer In				1,131,400
Total Other Resources	-	-	-	2,312,588
				-
<b>TOTAL REVENUES</b>	<b>\$ 1,541,205</b>	<b>\$ 1,764,837</b>	<b>\$ 3,306,042</b>	<b>\$ 10,944,639</b>
<b>EXPENDITURES</b>				
Personnel Services	341,123	297,426	638,549	4,070,236
Supplies & Materials	8,606	6,300	14,906	98,101
Maintenance & Repairs	85,458		85,458	298,023
Contractual Services	471,008	673,840	1,144,848	1,750,371
Capital Outlay				636,050
Operational Expenditures	111,052	19,051	130,103	1,054,975
Other Expenditures	5,000	12,650	17,650	136,170
Debt Service	13,704	14,912	28,616	1,359,624
Expenditures	1,035,951	1,024,179	2,060,130	9,403,551
Loans Payable - Principal	91,847	37,607	129,454	129,454
Infrastructure				1,900,000
Transfers Out	408,000	589,301	997,301	1,132,301
Total Other Financing Uses	499,847	626,908	1,126,755	3,161,755
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,535,798</b>	<b>\$ 1,651,087</b>	<b>\$ 3,186,885</b>	<b>\$ 12,565,306</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 5,407</b>	<b>\$ 113,750</b>	<b>\$ 119,157</b>	<b>\$ (1,620,667)</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 182,694</b>	<b>\$ 16,564,457</b>	<b>\$ 16,747,151</b>	<b>\$ 19,035,436</b>



# 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

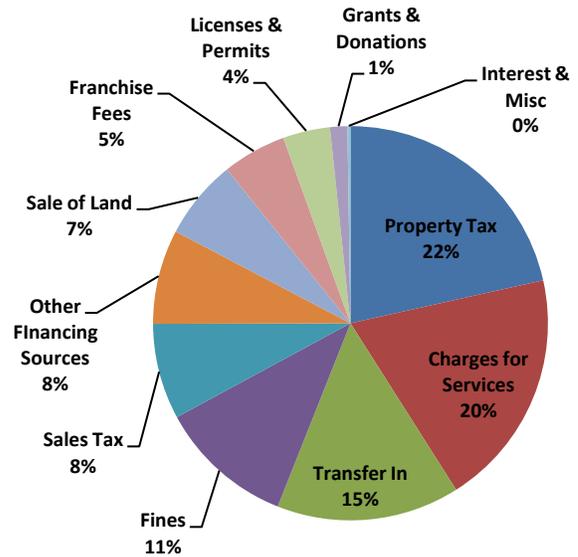
Total operating revenues for FY 2017-2018 are \$5,349,965, approximately \$426,552 more than the FY 2016-2017 amended budget. The 9% increase is primarily due to a lease proceeds for the financing of new software and equipment for administration and new vehicles for the police, fire and public works departments. The Fire Training Regional Academy has developed an ambitious comprehensive training program including on-line classes which is expected to bring about \$200,000 in revenues.

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 17-18 Revenue Breakdown

Description	Amount	%
Property Tax	\$ 1,150,549	22%
Charges for Services	\$ 1,043,259	20%
Transfers In	\$ 803,000	15%
Fines	\$ 593,178	11%
Sales Tax	\$ 420,000	8%
Other Financing Sources	\$ 414,188	8%
Franchise Fees	\$ 280,000	5%
Sale of Land	\$ 350,000	7%
Licenses & Permits	\$ 206,800	4%
Grants & Donations	\$ 75,804	1%
Interest & Miscellaneous	\$ 13,187	0%
<b>TOTAL</b>	<b>\$ 5,349,965</b>	<b>100%</b>

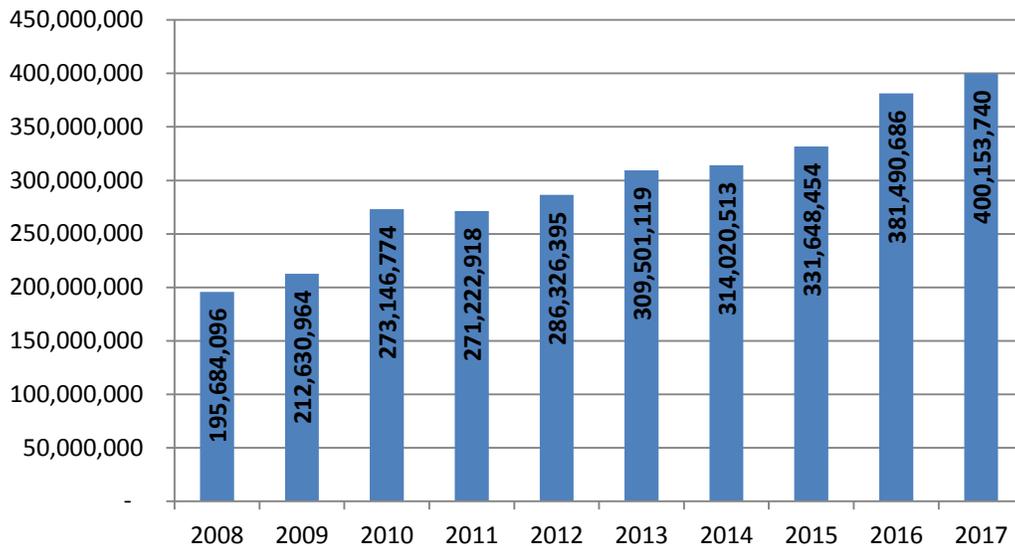


## Primary Revenue Sources

### *Ad Valorem Tax Revenue*

Taxable Appraised Values are assessed by Hidalgo County Appraisal District. Net taxable values for Fiscal Year 2016 are estimated at \$400,153,740, an increase of \$18,663,054 or 4.9% over the 2016's Certified Tax Roll net taxable value of \$381,490,686. The chart below illustrates the change in net taxable assessed values.

**Estimated Total Net Taxable Value  
Tax Years 2008 - 2017**

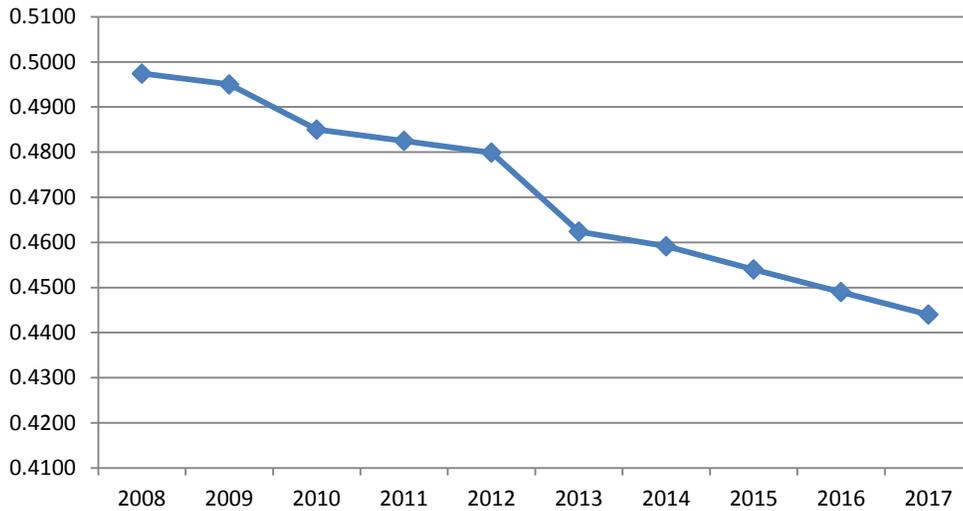


The City of Alton has lowered the tax rate for ten consecutive years. The City has a firm commitment to provide exceptional service with no increase to the tax rate.

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 2017 is \$0.4440 per \$100 valuation, a decrease of \$0.0050 per \$100 valuation or 1.11% from the 2016 adopted rate.

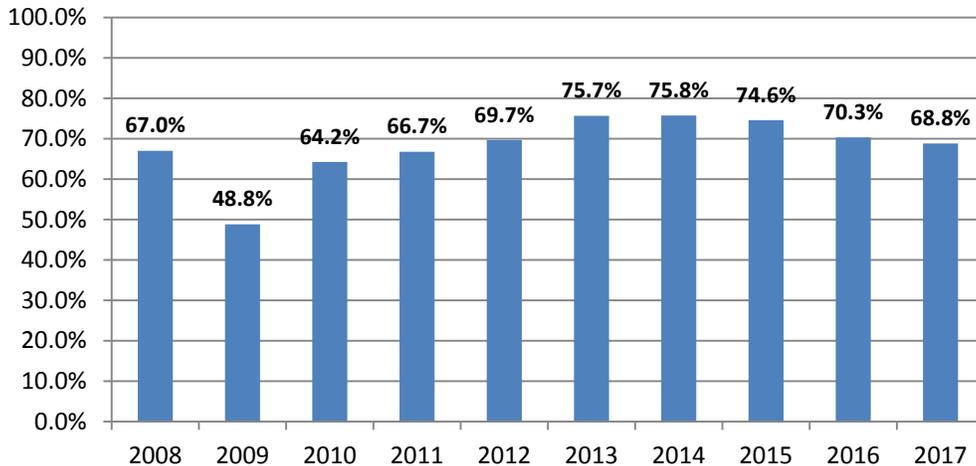
The following graph represents a ten year history of the City's total tax rate.

**Tax Rates FY 2008 - FY 2017**



The Maintenance and Operations rate (M&O) in Fiscal Year 2017-2018 is \$0.3053, a decrease of \$0.0103 from last fiscal year's \$0.3156 rate. This rate reflects 68.8% of the total tax rate. The following graph illustrates the M&O rate as a percentage of the total tax rate since year 2008.

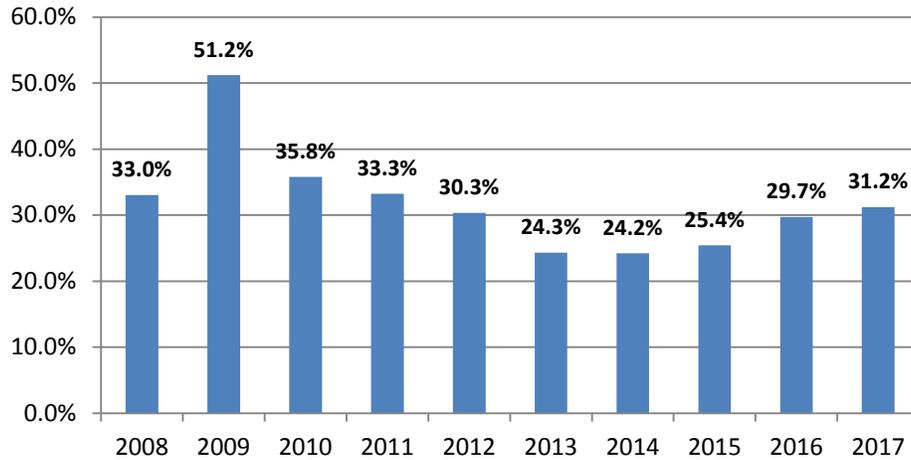
**Maintenance & Operations (M&O) Rate  
as Percentage of Total Tax Rate  
FY 2008 - FY 2017**



The Interest and Sinking rate (I&S) or debt service rate for Fiscal Year 2017-2018 is \$0.1387. This rate represents 31.2% of the total tax rate with an increase of \$0.0053 from last fiscal year's

debt service of \$0.1334. The reason for this increase is due to new debt issuance in 2016 and 2017.

**Debt Service (I&S) Rate  
as a Percentage of Total Tax Rate  
FY 2008 - 2017**

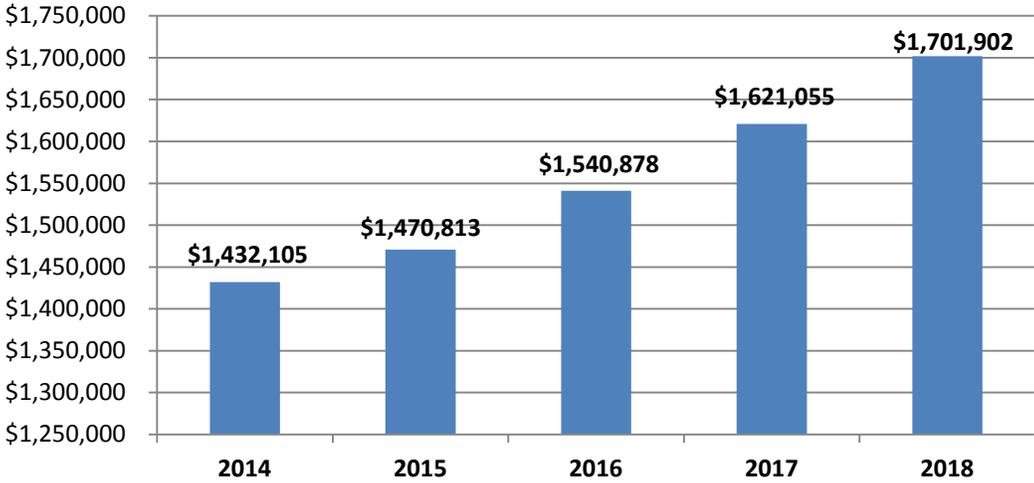


Overall revenue from Ad Valorem (Property) taxes is estimated to be \$1,701,902, an increase of approximately \$81,000 from the FY 2016-2017 actual revenue and mostly reflected in the Interest & Sinking Fund for debt service. The revenue is calculated approximately at 90% collection of the total tax 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 \$161,000.

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

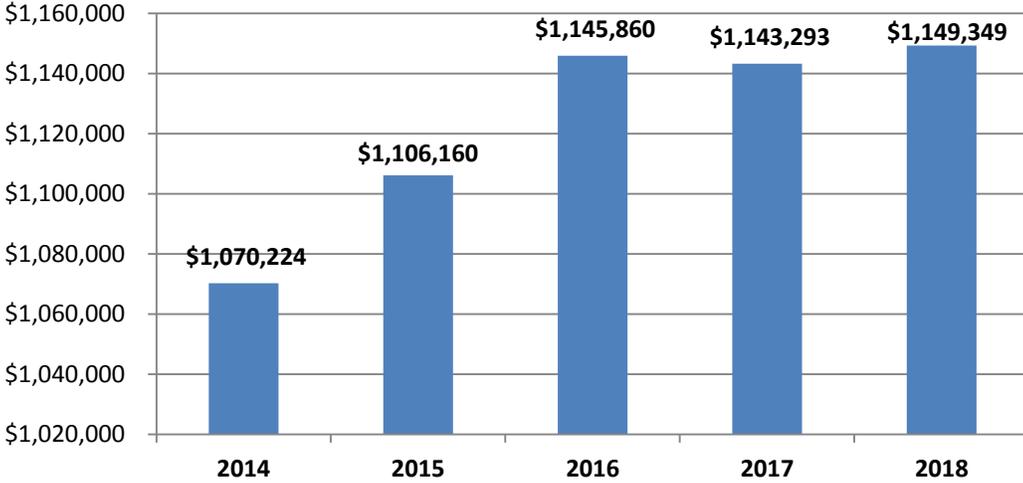
**Overall Property Tax Revenue  
FY 2014 - 2018**



Property tax is the largest source of revenue for the General Fund comprising 22% of its total revenue for the 2017-2018 Fiscal Year.

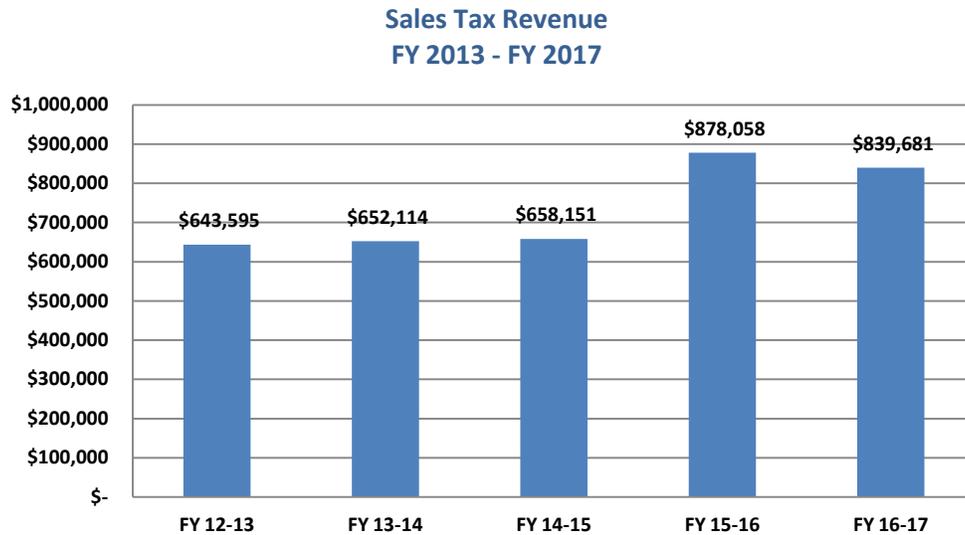
Below is a chart of property tax revenue of General Fund for the last five years.

**Property Tax Revenue  
General Fund  
FY 2014 - 2018**



### Sales Tax Revenue

Sales tax revenue accounts for 8% 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 2012, the City has seen an average annual sales tax growth of 9%.



Sales tax revenue projections for General Fund for FY 2017-2018 total \$420,000 and include an increase of 5% over the previous year, resulting in additional revenue of \$19,000. Growth considerations include ongoing commercial and retail development and historical data.

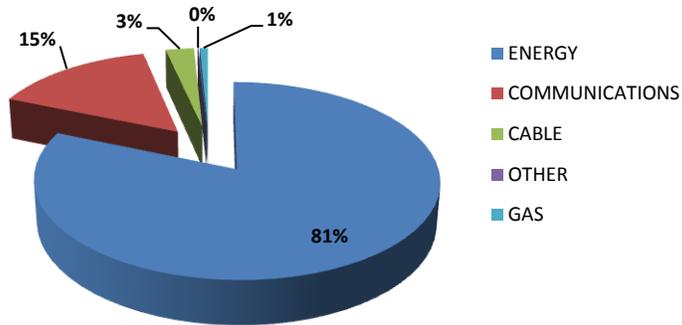
The actual revenue of FY 15-16 depicted in the graph was so high because it includes a one-time audit payment of \$92,000 from the Texas Comptroller of Public Accounts.

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 2016-2017.

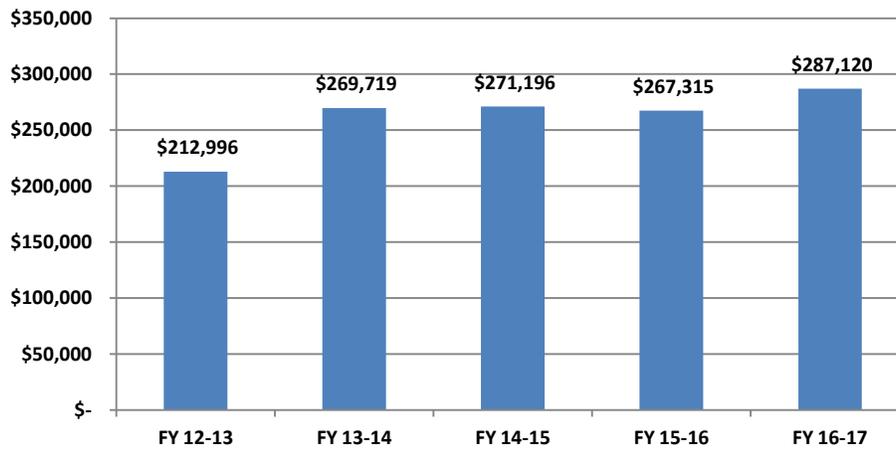
**Franchise Fees by Type  
FY 16-17**



Franchise Fee Type	Amount	%
Energy	\$ 233,444	81%
Communications	\$ 43,682	15%
Cable	\$ 7,584	3%
Gas	\$ 2,133	1%
Other	\$ 276	0%
<b>TOTAL</b>	<b>\$ 287,120</b>	<b>100%</b>

Since 2013, the City has seen an average annual franchise tax growth of 6%. Franchise fees represent 5% of the General Fund revenue, an estimated \$280,000 for FY 2017-2018.

**Franchise Fees  
FY 2013 - FY 2017**



### *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 \$1,043,259 for FY 2017-2018; 1% 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 11% of General Fund revenue, an estimated \$593,178 for the FY 2017-2018; 3% increase from the previous year.

### *Transfer-In*

The revenue source represents 15% of the General Fund total revenue, about \$803,000, and is obtained from the Enterprise Funds for assisting with the general operations of the City.

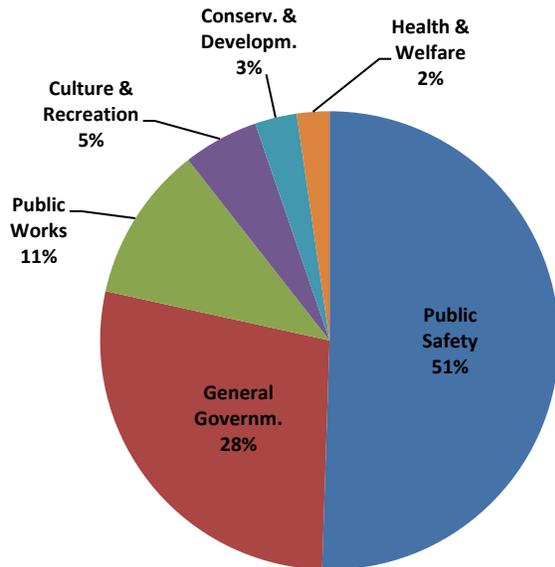
Illustrated below is a brief history of the revenue sources for the City of Alton.

Revenue Sources	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Taxes	\$ 1,744,100	\$ 1,825,537	\$ 1,822,457	\$ 1,843,984	\$ 1,850,549	2%
Transfer In	\$ 526,288	\$ 840,288	\$ 755,000	\$ 955,000	\$ 803,000	6%
Charges for Services	\$ 382,864	\$ 515,336	\$ 895,242	\$ 936,131	\$ 1,043,259	17%
Fines	\$ 557,261	\$ 508,948	\$ 534,751	\$ 555,415	\$ 593,178	11%
Sale of Land	\$ 400,000	\$ 231,000	\$ 250,000	\$ -	\$ 350,000	40%
Licenses & Permits	\$ 188,524	\$ 207,990	\$ 184,364	\$ 190,385	\$ 206,800	12%
Grants & Donations	\$ 112,957	\$ 25,065	\$ 12,404	\$ 12,404	\$ 75,804	511%
Interest & Miscellaneous	\$ 11,953	\$ 15,095	\$ 17,097	\$ 16,943	\$ 13,187	-23%
Other Financing Sources	\$ 653,971	\$ 530,248	\$ 452,099	\$ 452,199	\$ 414,188	-8%
<b>Total</b>	<b>\$ 4,577,918</b>	<b>\$ 4,699,508</b>	<b>\$ 4,923,413</b>	<b>\$ 4,962,461</b>	<b>\$ 5,349,965</b>	<b>9%</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 17-18 budget attributed to each department classified by service. Public safety will account for 51% of the budget which includes police and fire services.

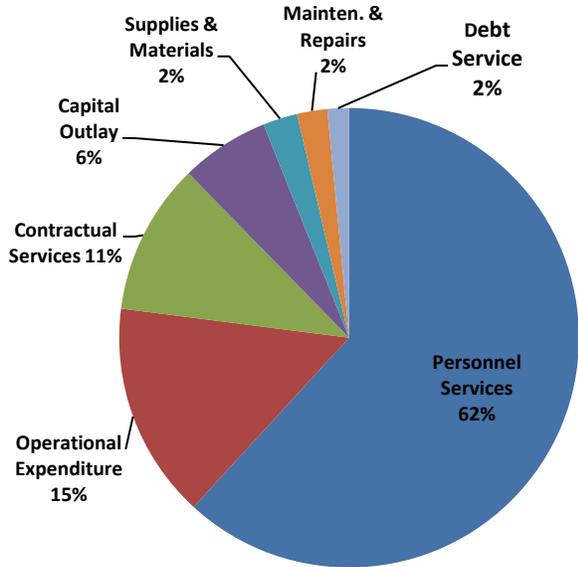
**General Fund FY 17-18  
Expenditure Breakdown by Service**



Service Description	Amount	%
Public Safety	\$ 2,669,502	51%
General Government	\$ 1,475,926	28%
Public Works	\$ 579,903	11%
Culture & Recreation	\$ 280,732	5%
Conservation & Development	\$ 156,186	3%
Health & Welfare	\$ 121,482	2%
<b>TOTAL</b>	<b>\$ 5,283,70</b>	<b>100%</b>

The following chart illustrates the percentage of the budget attributed by category. For FY 17-18, personnel services will account for 62% of the budget. This category includes salaries and wages, overtime, payroll taxes, health insurance, retirement contributions, unemployment and workers compensation.

**General Fund FY 17-18  
Expenditure Breakdown by Category**



Category Description	Amount	%
Personnel Services	\$ 3,266,566	62%
Operational Expenditures	\$ 803,318	15%
Contractual Services	\$ 563,623	11%
Capital Outlay	\$ 329,550	6%
Debt Service	\$ 128,215	2%
Maintenance & Repairs	\$ 112,565	2%
Supplies & Materials	\$ 79,895	2%
<b>TOTAL</b>	<b>\$ 5,283,732</b>	<b>100%</b>

The table below illustrates a brief history of expenditures by category. The budget for FY 17-18 has an increase of 11% over the FY 16-17 amended budget. The departmental summaries provide details on the increase.

Expenditures by Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Personnel Services	\$ 2,552,925	\$ 2,769,478	\$ 2,949,878	\$ 2,920,906	\$ 3,266,566	11%
Contractual Services	\$ 540,244	\$ 551,971	\$ 538,005	\$ 573,946	\$ 563,626	5%
Operational Expenditures	\$ 487,068	\$ 508,395	\$ 560,219	\$ 537,212	\$ 803,318	40%
Maintenance & Repairs	\$ 161,727	\$ 148,773	\$ 127,238	\$ 139,424	\$ 112,565	-12%
Supplies & Materials	\$ 90,560	\$ 101,915	\$ 94,207	\$ 86,258	\$ 79,895	-15%
Debt Service	\$ 25,288	\$ 75,160	\$ 75,160	\$ 75,160	\$ 128,215	71%
Capital Outlay	\$ 249,933	\$ 566,504	\$ 430,045	\$ 427,594	\$ 329,550	-23%
Transfers Out	\$ -		\$ 100	\$ 100		0%
<b>Totals</b>	<b>\$ 4,107,746</b>	<b>\$ 4,722,198</b>	<b>\$ 4,774,851</b>	<b>\$ 4,760,600</b>	<b>\$ 5,283,732</b>	<b>11%</b>

## **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 inquires 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 ensure 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. It also serves as Local Registrar and Records Management Officer for the City of Alton.

## Accomplishments FY 2016-2017

- Achieved the Certified Municipal Clerk Certification thru the International Institute of Municipal Clerks.
- Formulated plan for City ordinances codification.
- Administrative records stored at off-site location.

## Objectives FY 2017-2018

- Prepare Commission minutes within five days.
- Formalize networking and information-sharing with fellow City secretaries.
- Prepare and adopt guidelines for a youth leadership program.
- Complete the ordinance codification process; link on City website.
- Obtain re-certification of the Texas Registered Municipal Clerk through the University of North Texas
- Process Public Information requests within the required 10 business days.

## Performance Measures – Strategic Focus Area: Organizational Effectiveness

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Public Meeting Held	30	22	25	25
Public Information Requests Processed	96	109	125	130
Vital Statistics Requested	14	29	19	0
Peer Meetings Held/Attended		8	8	8

## 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 front desk and municipal court staff and process various human resources duties, as well as provide support to administration.

### Accomplishments FY 2016-2017

- Complied with the new 6055 and 6056 IRS regulatory reporting requirements (Healthcare Reform)
- Coordinated a customer service training class for all employees.
- Provided additional focused training for front desk, court and finance clerks.

### Objectives FY 2017-2018

- Implement a schedule for employee evaluations.
- Continue the focus on improving customer service.
- Comprehensive review of HR forms and processes.

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

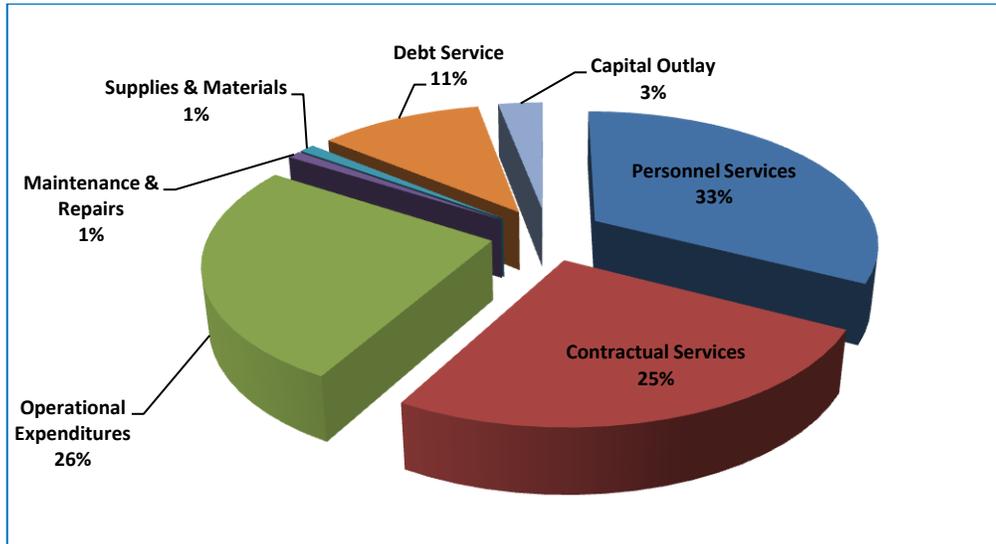
Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 16-17
Employee hires	43	27	33	15
Employee terminations	20	1	28	10
Employee Injuries	9	8	9	6
Employee loan fund members	29	24	25	27
Employee loans issued	17	10	11	10
Transactions tendered	10153	10065	10727	10800
Passports processed	920	1328	1674	1450

# Administration Department

## Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Personnel Services	340,096	384,460	345,762	339,019	379,654	10%
Contractual Services	341,306	323,209	307,012	331,157	296,140	-4%
Operational Expenditures	144,219	153,469	158,122	146,807	302,309	91%
Maintenance & Repairs	14,271	3,903	10,500	11,958	10,500	0%
Supplies & Materials	6,027	8,384	12,545	10,710	11,290	-5%
Debt Service	-	49,872	49,872	49,872	128,215	157%
Capital Outlay	-	23,361	23,110	22,997	34,990	51%
<b>Totals</b>	<b>\$ 845,919</b>	<b>\$ 946,657</b>	<b>\$ 907,023</b>	<b>\$ 912,620</b>	<b>\$ 1,163,708</b>	<b>28%</b>

### Budget FY 2017-2018



## 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 2016-2017

- Received an unmodified audit opinion on the Annual Financial Report Year Ended September 30, 2016.
- Received the Government Finance Officers Association Budget Presentation Award for the Fiscal Year 2016-2017 Budget for the second time.
- Updated the City's Investment Policy.
- Successfully transitioned to new time & attendance software.

### Objectives FY 2017-2018

- Prepare and submit the budget for the third Distinguished Budget Presentation Award recognition from the Government Finance Officers Association.
- Receive an unmodified audit opinion on the Annual Financial Report.
- Develop financial emergency standard operation procedures (SOPs) in coordination with Texas Department of Public Safety, Division of Emergency Management.

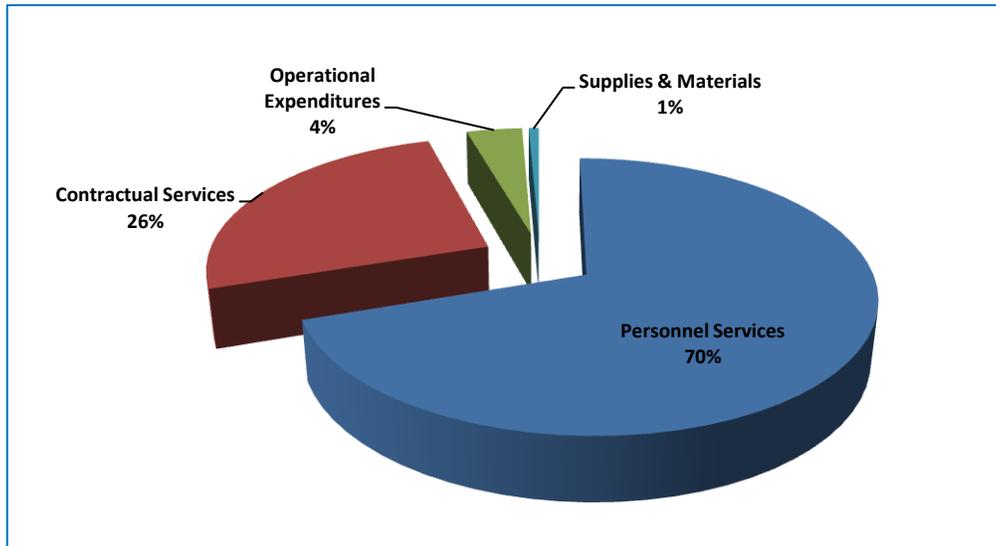
**Performance Measures – Strategic Focus Area: Organizational Effectiveness**

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Accounts Receivable Reports Processed	9803	10045	9747	9800
Accounts Payable Transactions Processed	2457	2347	2335	2400
Purchase Orders Issued	566	510	521	530
Bank Reconciliations Prepared	228	244	255	240

## Finance Department Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Personnel Services	62,992	88,579	96,720	95,363	102,699	6%
Contractual Services	30,679	33,666	37,301	37,301	37,800	1%
Operational Expenditures	4,783	4,232	5,809	5,809	5,550	-4%
Maintenance & Repairs	125	-	-	-	-	0%
Supplies & Materials	835	1,257	815	975	1,000	23%
Capital Outlay	1,731	188	350	350	-	-100%
<b>Totals</b>	<b>\$ 101,146</b>	<b>\$ 27,922</b>	<b>\$ 140,995</b>	<b>\$ 139,798</b>	<b>\$ 147,049</b>	<b>4%</b>

### Budget FY 2017-2018



## 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 2016-2017

- Land development ordinances were rewritten and compiled into a Unified Development Code.
- Zoning map was revised with additional land use categories.
- Josefa Garcia Park grant application was completed and submitted to Texas Parks and Wildlife.
- Increased the number of business license inspections.
- Improvements to Sylvia Vela Park were completed.

### Objectives FY 2017-2018

- Develop and adopt a Technical Manual for all infrastructure and subdivision development.
- Finalize and begin the implementation of the Master Drainage Plan.
- Cooperatively work with residents to reduce the accumulation of rubbish on private property.
- Continue to work to bring all businesses into compliance with health, safety and building codes.

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

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Building Inspections Conducted	2174	3181	2915	2900
Business Registrations Issued	177	107	295	350

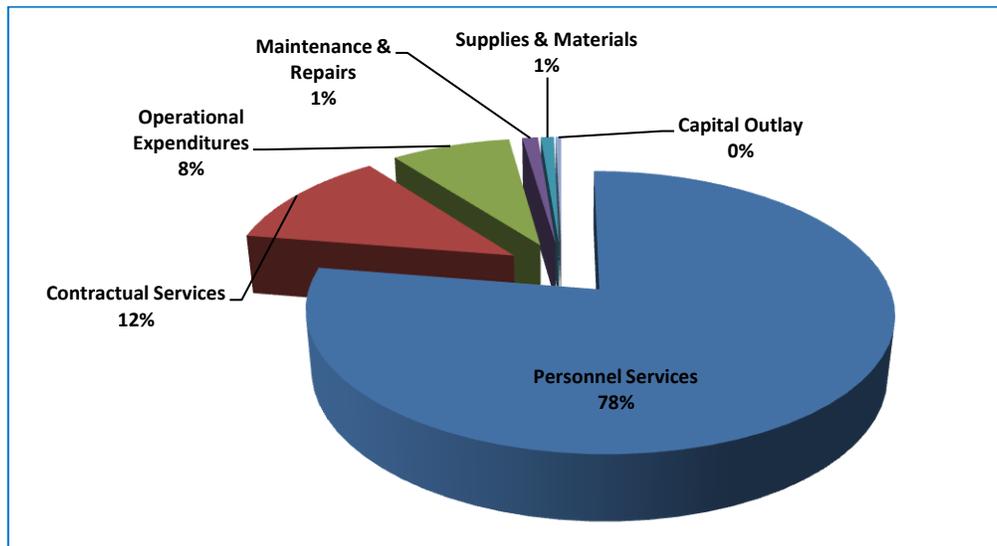
**Performance Measures – Strategic Focus Area: Quality of Life**

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Weedy Lots Abated	487	425	350	500
Dilapidated Structures Demolished	7	9	6	8

## Planning Department Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Personnel Services	57,209	76,801	109,121	106,774	106,579	-2%
Contractual Services	7,219	29,736	17,434	22,214	16,630	-5%
Operational Expenditures	11,147	9,548	11,902	11,749	11,040	-7%
Maintenance & Repairs	1,468	1,027	2,476	2,945	1,450	-41%
Supplies & Materials	1,632	1,503	904	834	1,200	33%
Capital Outlay	934	303	370	392	500	35%
<b>Totals</b>	<b>\$ 79,608</b>	<b>\$ 118,917</b>	<b>\$ 142,206</b>	<b>\$ 144,907</b>	<b>\$ 137,399</b>	<b>-3%</b>

### Budget FY 2017-2018



## **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 2016-2017**

- Attended the Storm Water Conference.
- Submitted the Annual Report.
- Met all applicable regulations as required by a TCEQ Compliance Investigation.
- Worked with UTRGV on the transition of the Stormwater Taskforce from TAMU-K.

### **Objectives FY 2017-2018**

- 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 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Grants written	1	1	1	1

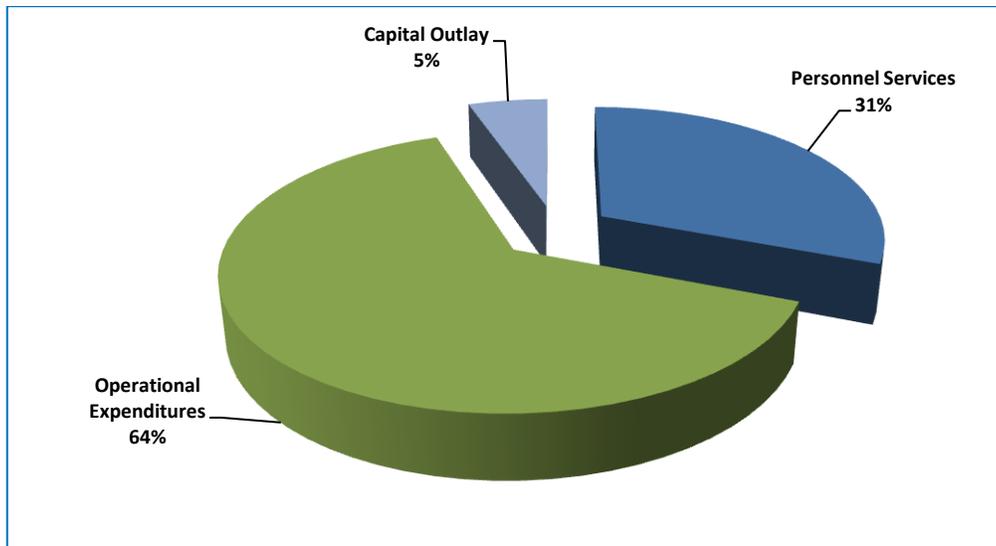
**Performance Measures – Strategic Focus Area: Quality of Life**

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Inspections of storm drains after significant rainfall for MS4 Compliance	0	5	30	26

## MS4 Department Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Personnel Services	10,227	10,009	5,655	5,611	5,788	2%
Contractual Services	-	-	-	7,400	-	0%
Operational Expenditures	8,132	7,638	8,729	8,729	12,000	37%
Maintenance & Repairs	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	
Capital Outlay	-	-	23,865	23,865	1,000	-96%
<b>Totals</b>	<b>\$ 18,359</b>	<b>\$ 17,647</b>	<b>\$ 38,249</b>	<b>\$ 45,405</b>	<b>\$ 18,788</b>	<b>-51%</b>

### Budget FY 2017-2018



## 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 2015-2016

- Hosted court software training.
- Continued the focus in the reduction of open cases.
- Updated court software.

### Objectives FY 2016-2017

- Begin the conversion to a paperless court.
- Increase the net difference of filed vs. cleared cases

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

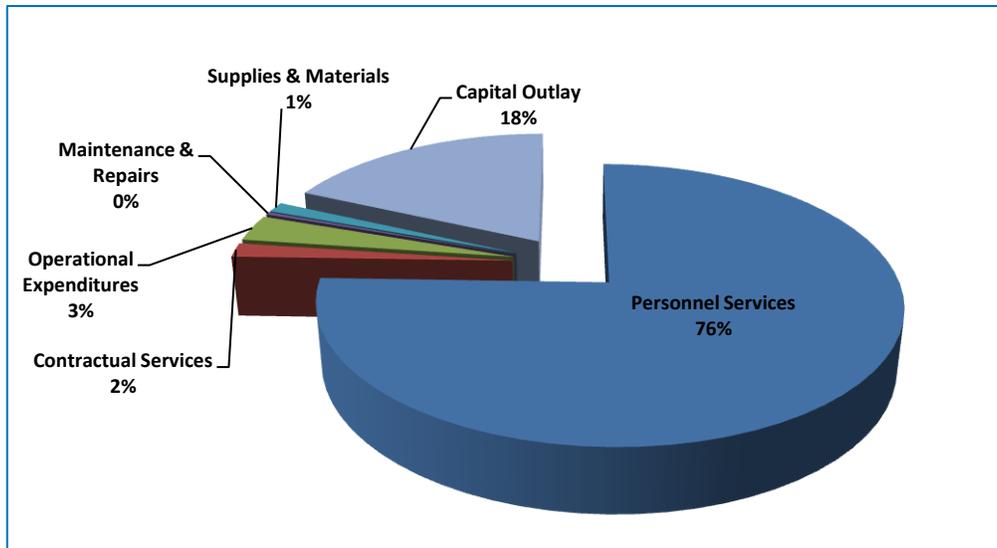
Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Cases Filed	7218	5423	6250	6100
Cases Closed	4364	5942	5851	6500
Warrants Issued	893	11176	5128	3500

# Municipal Court Department

## Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Personnel Services	80,817	89,486	91,568	91,481	124,722	36%
Contractual Services	2,382	2,501	2,626	2,626	2,758	5%
Operational Expenditures	2,208	2,800	3,474	2,886	5,150	48%
Maintenance & Repairs	-	-	500	-	500	0%
Supplies & Materials	792	1,338	2,338	2,244	2,000	-14%
Capital Outlay	1,138	-	126	126	30,040	23702%
<b>Totals</b>	<b>\$ 87,337</b>	<b>\$ 96,126</b>	<b>\$ 100,632</b>	<b>\$ 99,364</b>	<b>\$ 165,170</b>	<b>64%</b>

### Budget FY 2017-2018



## 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 2016-2017

- Appointment of three member crime stopper board committee, pending appointment of a crime stoppers coordinator.
- Expansion of Junior Police Officer Program with minimal recruiting student memberships at the Alton collegiate Campus.
- Successfully provided department speakers and presenters to our schools, businesses and other private and public activities.
- Successfully attained traffic enforcement visible and reducing traffic accidents throughout the year.
- Minimal increase in burglary rate by two additional reported burglaries for the year.

### Objectives FY 2017-2018

- Implement a free, secure Internet application for department to process Texas Peace officer's Crash Reports (DR-3) electronically. Features include: ability to enter crash data over any Internet connection with paperless storage.
- Install lab top computers in police units with Wi-Fi access.
- Increased police training courses and increase attendance from out of town police officers to Alton Police Training Facility.
- Increase partnership with business community for a police substation.
- Implement the computer aided dispatch system, and launch a Wi-Fi based network for the system.

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

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Uniform Crime Report (UCR) Part I Offenses	45	56	50	57
Police Officer Continuing Education Training Hours (In-house)	1444	1320	1400	1400
Other law Enforcement Agencies Training Hours	300	850	900	960

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

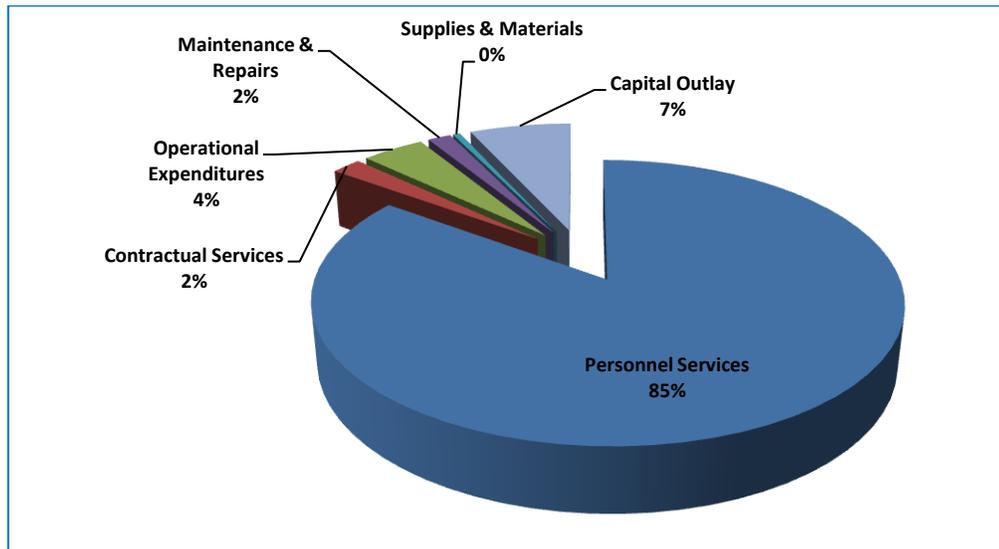
Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Traffic Enforcement Cases	4058	2930	3791	4100
Crime Stoppers Cases	0	0	0	0
Junior Officers Participants	30	34	34	34
School and Public Relations Presentations	30	32	32	40

## Police Department

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Personnel Services	996,089	1,029,308	1,099,356	1,087,907	1,203,612	9%
Contractual Services	17,411	22,290	25,449	25,036	28,364	11%
Operational Expenditures	61,724	48,503	66,772	55,552	59,316	-11%
Maintenance & Repairs	27,076	25,757	26,130	26,950	21,873	-16%
Supplies & Materials	6,428	6,959	7,760	7,892	6,850	-12%
Debt Service	25,288	25,288	25,289	25,288	-	-100%
Capital Outlay	216,312	15,479	127,173	127,291	96,106	-24%
<b>Totals</b>	<b>\$1,350,327</b>	<b>\$1,173,583</b>	<b>\$1,377,924</b>	<b>\$1,355,917</b>	<b>\$1,416,120</b>	<b>3%</b>

### Budget FY 2017-2018



## 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 2016-2017

- Obtained ISO rating #3 for the City.
- 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.
- Developed and trained five arson investigators, four certified fire investigators and five fire inspectors.
- Upgraded fire prevention program with the addition of “Sparky” the fire dog.

### Objectives FY 2017-2018

- Conduct at least three basic fire academies with a total of 21 cadets.
- Implement formal commercial re-inspection program.
- Conduct a minimum of twenty-five (25) fire prevention/safety presentations.
- Develop a program for providing fire safety classes for the public in general.
- Develop a program “Safety in Our Work Place” hands on training for employees.

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

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Inspections	125	132	140	140
Fire Academy Classes Hours	809	700	600	1380
Fire Academy Firefighters Cadets	8	9	7	21
Fire Investigations within City Limits	2	1	4	4
On-line Courses			59	65

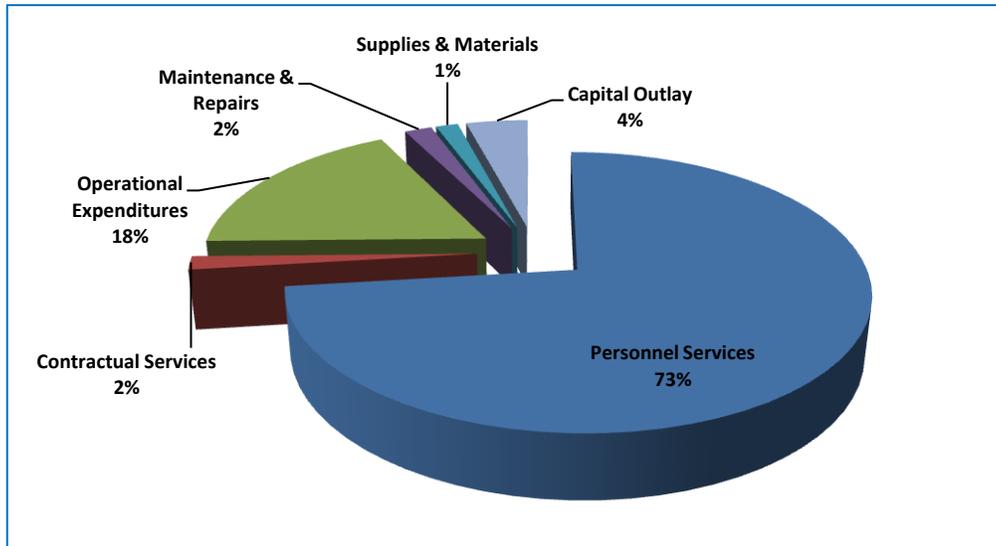
**Performance Measures – Strategic Focus Area: Quality of Life**

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Fire Calls	1098	1200	1022	1500
Fire Prevention Contacts	4200	4400	4400	4200
Fire Prevention Presentations	20	20	20	20

## Fire Department Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual FY 14-15	Actual FY 15-16	Amended Budget FY 16-17	Estimated Year End FY 16-17	Budget FY 17-18	
Personnel Services	693,331	736,188	825,948	823,683	919,917	11%
Contractual Services	17,355	23,850	19,691	22,156	20,192	3%
Operational Expenditures	80,414	106,157	116,806	115,442	224,301	92%
Maintenance & Repairs	41,393	26,790	25,000	23,704	23,000	-8%
Supplies & Materials	16,148	17,091	23,282	21,844	18,800	-19%
Capital Outlay	8,842	500,473	6,297	6,297	52,172	729%
<b>Totals</b>	<b>\$857,482</b>	<b>\$1,410,550</b>	<b>\$1,017,025</b>	<b>\$1,013,127</b>	<b>\$1,258,382</b>	<b>24%</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 2016-2017

- Established a staff training and development schedule throughout the year.
- Staff member successfully passed the state exam to become a State Code Enforcement Officer.
- Current Animal Control Officer successfully passed the state exam for Certified Animal Euthanasia Technician.
- 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.
- Accomplished all requirements to be a Keep Texas Beautiful Affiliate and continue our Keep Alton Beautiful Program.
- 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.
- Recycle Bowl III school competition executed successfully.

## 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, animal control, code enforcement 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.

## Performance Measures – Strategic Focus Area: Organizational Effectiveness

### Public Works Division

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Work Orders	1344	2221	3526	3650

### Sewer Division

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Sewer Gallons	425,047,800	467,021,600	450,022,500	490,035,600

### Solid Waste Division

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Garbage Accounts	3290	3394	3442	3650
Garbage Hauled (Tons)	6253	6473	6864	6935
Brush/ Junk Hauled (Tons)	3214	3011	3436	3564
Roll-Offs Service Calls	217	464	398	430
Resident Junk Drop-Offs	24	36	30	25

### Recycling Division

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Collection Tons	92	94	84	97

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

### Public Works Division

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Alleys Cleaned	240	155	205	230
Potholes Repaired	590	340	365	415
Signage Repaired/Replaced	105	126	148	210
Animal Control Calls	467	488	654	690
Code Enforcement Calls	246	149	265	350

### Sewer Division

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Sewer Repairs	14	36	42	35

### Recycling Division

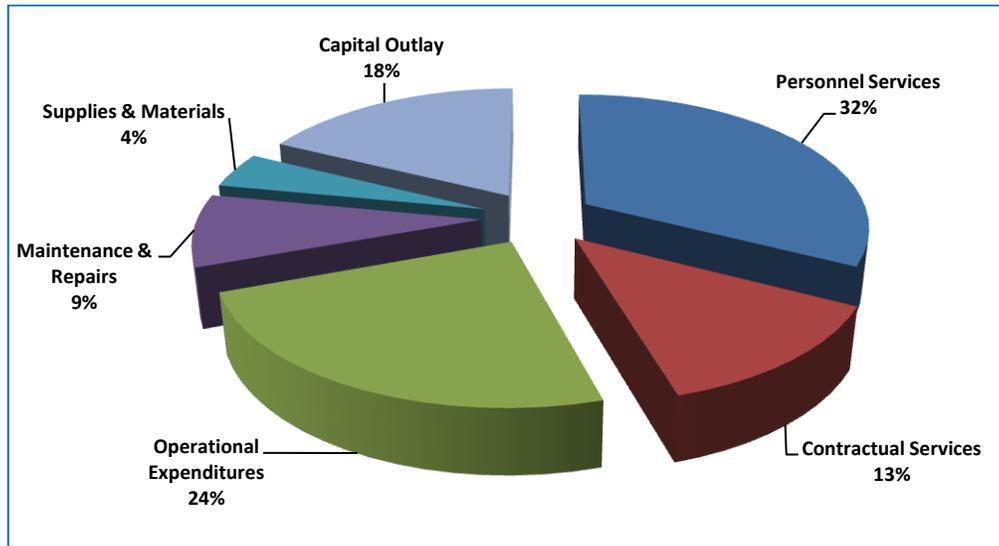
Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Presentations	5	8	12	20
Material Items Distributed	750	900	1250	3500
Event Attendance	1250	2280	3500	4300

# Public Works Department

## Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual FY 14-15	Actual FY 15-16	Amended Budget FY 16-17	Estimated Year End FY 16-17	Budget FY 17-18	
Personnel Services	219,188	190,998	165,878	161,968	198,679	20%
Contractual Services	74,287	64,600	74,455	72,097	78,806	6%
Operational Expenditures	142,108	140,992	144,100	144,469	145,794	1%
Maintenance & Repairs	76,746	87,063	60,882	71,584	52,792	-13%
Supplies & Materials	51,255	53,978	36,694	32,441	26,170	-29%
Capital Outlay	10,916	15,748	243,380	243,850	107,662	-56%
<b>Totals</b>	<b>\$574,500</b>	<b>\$553,378</b>	<b>\$725,389</b>	<b>\$726,408</b>	<b>\$609,903</b>	<b>-16%</b>

### Budget FY 2017-2018



## 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 2016-2017

- Introduced two new activities and programs to Summer Camp 2017. Fashion Design & Reading.
- Enrolled 161 children in Summer Camp 2017.
- The interior of the Recreation Center was enhanced with a new color scheme that improved the ambiance and increased the facility rentals for events.
- Successful Halloween Festival 2017 in collaboration with the Fire Department. 1755 visitors.
- Successful Youth Round Ball Rumble, elementary school basketball tournament.
- With the Greater Alton Chamber of Commerce, successful Christmas Parade and Toy Giveaway 2016 and Gala 2017.
- Computer Study Room provided for the community.

### Objectives FY 2017-2018

- Continue strong relationship with Mission C.I.S.D., Sharyland I.S.D. and La Joya I.S.D. to ensure positive communication for future programs and special events.
- Facilitate and improve coordination with community agencies needing to use the Alton Recreation Center. Increase facility rentals.
- Facilitate Men's Basketball league through the Open Gym Program.
- Support and assist Alton Sports Authority with attaining sponsors and provide a facility for trainings and sports related workshops.
- Enroll 175 children in Summer Camp 2018.

- Add a Winter Camp 2017 for a maximum of 40 children
- Implement a Yearly Facility Attendance tracking system.

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

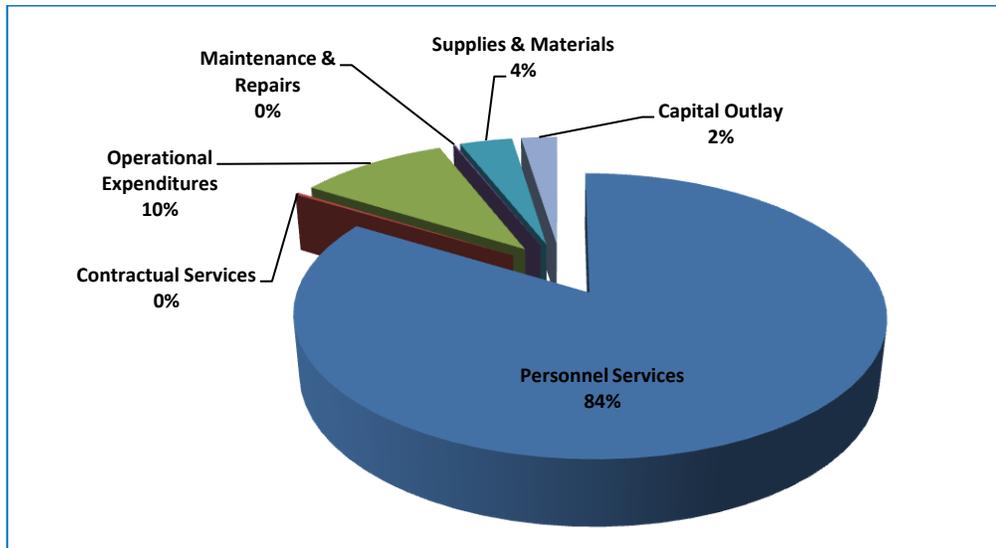
Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Summer Camp Enrollment	82	115	161	175
Christmas parade Entries	38	47	45	50
Back to School Attendees	900	775	0	0
Back Packs Given Away	380	335	0	0
Classroom Programs	3	6	8	10
Recreation Center Annual Visits	0	0	26263	27000

## Recreation Department

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual FY 14-15	Actual FY 15-16	Amended Budget FY 16-17	Estimated Year End FY 16-17	Budget FY 17-18	
Personnel Services	62,949	119,583	165,389	164,753	205,629	24%
Contractual Services	707	731	651	711	710	9%
Operational Expenditures	18,526	22,454	27,891	28,280	24,513	-12%
Maintenance & Repairs	65	240	250	1,010	250	0%
Supplies & Materials	6,283	9,936	9,160	8,924	8,700	-5%
Capital Outlay	419	1,190	5,126	2,391	5,930	16%
<b>Totals</b>	<b>\$ 88,949</b>	<b>\$ 154,134</b>	<b>\$ 208,466</b>	<b>\$ 206,068</b>	<b>\$ 245,732</b>	<b>18%</b>

### Budget FY 2017-2018



## 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 2016-2017

- 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 2017-2018

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

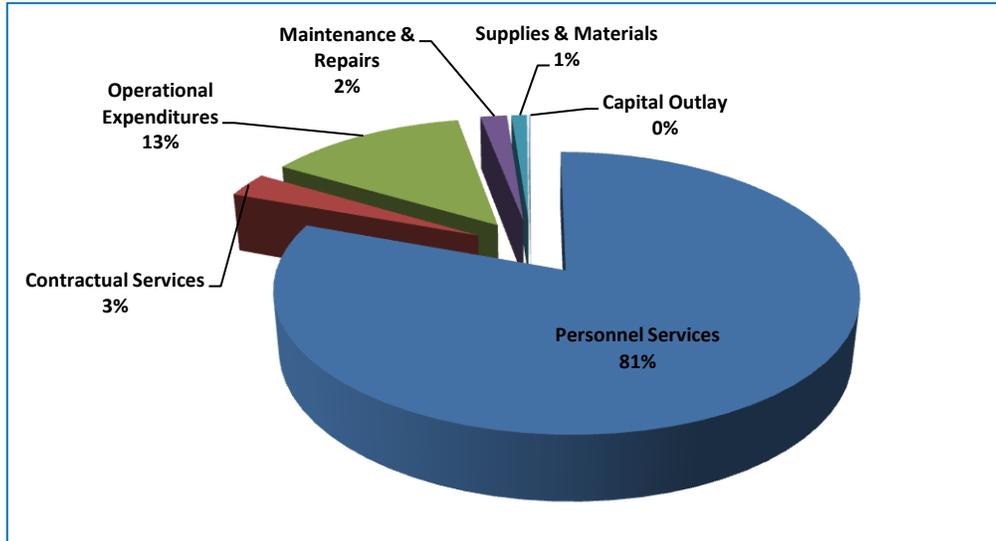
### Performance Measures – *Strategic Focus Area: Quality of Life*

Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
Meals-on-Wheels Delivered	4346	5241	5000	5100
Daily Route Transportation	4132	4989	5600	5700
Participants Walk-In	1008	1449	1500	1595
Doctor Visit Transportation	67	110	80	95
Field Trips	4	4	4	4

## Senior Center Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Personnel Services	76,758	92,977	94,760	94,485	97,889	3%
Contractual Services	2,165	2,476	3,110	3,110	3,623	16%
Operational Expenditures	13,808	12,602	16,114	17,052	16,345	1%
Maintenance & Repairs	584	3,993	1,500	1,274	2,200	47%
Supplies & Materials	1,160	1,472	1,210	828	1,275	5%
Capital Outlay	75	194	248	236	150	-40%
<b>Totals</b>	<b>\$ 104,118</b>	<b>\$ 123,284</b>	<b>\$ 116,942</b>	<b>\$ 116,985</b>	<b>\$ 121,482</b>	<b>4%</b>

### Budget FY 2017-2018



# 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 14-15	FY 15-16	FY 16-17	FY 17-18	%
TRANSFER IN	172,334	289,545	208,000	228,400	10%
PRIOR YEAR P&I	14,232	17,244	14,759	15,496	5%
PRIOR YEAR BASE	37,702	33,848	39,097	39,097	0%
CURRENT YEAR P&I	6,426	7,282	6,664	7,264	9%
CURRENT YEAR BASE	306,293	336,644	448,884	490,696	9%
INTEREST EARNED	201	433	260	1,000	284%
<b>TOTAL REVENUES</b>	<b>\$ 537,189</b>	<b>\$ 684,995</b>	<b>\$ 717,664</b>	<b>\$ 781,953</b>	<b>9%</b>
TRANSFER OUT TO TIRZ	-	-	22,000	-	-100%
ADMINISTRATIVE FEES	250	850	250	250	0%
INTEREST PAYMT - CO SERIES 2007	82,793	77,497	13,954	21,297	53%
PRINCIPAL PAYMT - CO SERIES 2007	119,000	124,000	130,000	136,000	5%
INTER PAYMT- REFUNDING BOND 2011	43,890	39,206	34,535	29,684	-14%
PRINC PAYMT- REFUNDING BOND 2011	200,000	205,000	210,000	220,000	5%
INTEREST PAYMT - CO SERIES 2013 USDA	18,761	19,280	18,880	14,438	-23%
PRINCIPAL PAYMT - CO SERIES 2013 USDA	9,000	10,000	10,000	10,000	0.0%
INTEREST PAYMT - CO SERIES 2015	-	42,817	31,325	28,044	-10%
PRINCIPAL PAYMT - CO SERIES 2015	-	55,000	70,000	70,000	0%
INTEREST PAYMT - CO SERIES 2016 USDA	-	-	2,441	4,200	72%
PRINCIPAL PAYMT - CO SERIES 2016 USDA	-	-	-	4,000	100%
INTEREST PAYMT - CO SERIES 2016-A	-	-	90,557	127,562	41%
PRINCIPAL PAYMT - CO SERIES 2016-A	-	-	-	-	-
INTEREST PAYMT - CO SERIES 2017	-	-	-	10,044	100%
PRINCIPAL PAYMT - CO SERIES 2017	-	-	-	10,000	100%

	History		Current Yr	Budget	
	Actual	Actual	Budget	Budget	Increase (Decrease)
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	%
INTER PYMT- FD VEHIC KS STATE BK	-	-	14,893	13,062	-12%
PRINC PYMT- FD VEHIC KS STATE BK	-	-	62,651	64,482	3%
INTER PYMT- VEHICLES HAPPY ST BK #48870	4,733	1,849	-	-	-
PRINC PYMT- VEHICLES HAPPY ST BK #48870	39,486	42,675	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>\$ 517,912</b>	<b>\$ 618,174</b>	<b>\$ 711,484</b>	<b>\$ 763,063</b>	<b>7%</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. Revenue sources come from Hidalgo County and City through increases in property values.

	History		Current Yr	Budget	
	Actual	Actual	Budget	Budget	Increase (Decrease)
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	%
TRANSFER IN	219,000	-	100,000	100,000	0%
HIDALGO COUNTY - TIRZ	57,635	167,423	123,989	124,000	0%
CITY OF ALTON - TIRZ	73,986	94,132	131,709	132,000	0%
INTEREST EARNED	26	53	35	35	0%
<b>TOTAL REVENUES</b>	<b>\$ 350,647</b>	<b>\$ 261,608</b>	<b>\$ 355,733</b>	<b>\$ 356,035</b>	<b>0%</b>
INTEREST PAYMT - CO SERIES 2012 TIRZ	39,405	35,335	31,080	26,640	-14%
PRINCIPAL PAYMT - CO SERIES 2012 TIRZ	110,000	115,000	120,000	130,000	8%
INTEREST PAYMT - CO SERIES 2014 TIRZ	71,407	65,070	61,290	57,420	-6%
PRINCIPAL PAYMT - CO SERIES 2014 TIRZ	95,000	105,000	105,000	110,000	5%
<b>TOTAL DEBT SERVICE</b>	<b>\$ 315,812</b>	<b>\$ 320,405</b>	<b>\$ 317,370</b>	<b>\$ 324,060</b>	<b>2%</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>						
Motorola Credit Equipment Lease Purchase #23621	10/24/2014	11/01/2017	140,554	9,061	<b>149,615</b>	3.190%
Frost Bank Lease #776192652-001	10/20/2016	12/01/2021	537,474	35,324	<b>572,798</b>	2.160%
<b>TOTAL</b>			<b>514,596</b>	<b>33,795</b>	<b>548,391</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>1,000,000</b>	<b>265,929</b>	<b>1,265,929</b>	
<b>TOTAL GOVERNMENTAL FUNDS</b>			<b>\$ 16,025,619</b>	<b>\$ 5,148,897</b>	<b>\$ 21,174,517</b>	

## 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 # 6923	01/27/2015	03/01/2018	33,934	3,575	<b>37,509</b>	5.254%
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>\$ 334,311</b>	<b>\$ 52,691</b>	<b>\$ 387,002</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 DEBT SERVICE</b>			<b>\$ 16,827,533</b>	<b>\$ 3,334,161</b>	<b>\$ 22,161,694</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
2018	157,297	249,684	156,640	24,438	167,420	29,180	98,044	8,200	127,563	20,043	1,038,508
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>\$1,556,480</b>	<b>\$1,388,373</b>	<b>\$ 802,325</b>	<b>\$ 688,719</b>	<b>\$2,032,140</b>	<b>\$ 325,390</b>	<b>\$ 980,370</b>	<b>\$ 335,281</b>	<b>\$5,088,713</b>	<b>\$ 666,870</b>	<b>\$13,864,659</b>

## SCHEDULE OF DEBT SERVICE FOR FISCAL YEAR 2017-2018

Instrument	Balance 09/30/2017	Debt Service FY 17-18		
		Principal	Interest	Total
<b>GOVERNMENTAL FUNDS</b>				
<b>INTEREST &amp; SINKING FUND</b>				
CO Series 2007	1,480,000	136,000	21,298	157,298
CO Series 2011	1,285,000	220,000	29,684	249,684
CO Series 2013	462,000	10,000	14,438	24,438
CO Series 2015	825,000	70,000	28,044	98,044
CO Series 2016 USDA	240,000	4,000	4,200	8,200
CO Series 2016 - A	3,645,000	-	127,563	3,645,000
CO Series 2017	500,000	10,000	10,043	20,043
Republic First National Corp	418,373	64,482	13,062	77,543
<b>TOTAL</b>	<b>\$8,675,373</b>	<b>\$514,482</b>	<b>\$248,330</b>	<b>\$762,811</b>
<b>TIRZ DEBT SERVICE FUND</b>				
CO Series 2012 TIRZ	720,000	130,000	26,640	156,640
CO Series 2014-A TIRZ	1,650,000	110,000	57,420	167,420
<b>TOTAL</b>	<b>\$2,370,000</b>	<b>\$240,000</b>	<b>\$84,060</b>	<b>\$324,060</b>
<b>GENERAL FUND/ SEIZURES &amp; FORFEITURES FUND</b>				
Motorola Credit Equipment Lease #23621	48,330	48,330	1,542	49,872
Frost Bank Lease #776192652-001	374,042	70,264	8,079	78,343
<b>TOTAL</b>	<b>\$422,372</b>	<b>\$118,594</b>	<b>\$9,621</b>	<b>\$128,215</b>
<b>ECONOMIC DEVELOPMENT CORPORATIONS</b>				
Office of The Governor The Bank of New York 4A - Contract # 300-3-3306	386,475	28,707	15,870	44,577
Office of The Governor The Bank of New York 4B - Contract # 300-3-3307	386,475	28,707	15,870	44,577
KS State Bank	90,485	20,480	6,035	26,515
<b>TOTAL</b>	<b>\$863,435</b>	<b>\$77,894</b>	<b>\$37,776</b>	<b>\$115,669</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 12,331,180</b>	<b>\$ 950,969</b>	<b>\$ 379,787</b>	<b>\$ 1,330,755</b>

## SCHEDULE OF DEBT SERVICE FOR FISCAL FOR YEAR 2017-2018

Instrument	Balance 09/30/2017	Debt Service FY 17-18		
		Principal	Interest	Total
<b>ENTERPRISE FUNDS</b>				
<b>ALTON SOLID WASTE FUND</b>				
Schertz Bank Contract # 6923	11,879	11,879	624	12,503
Schertz Bank Contract # 7005	254,804	47,281	9,550	56,831
Frost Bank Contract #776192652-001	163,433	32,687	3,530	36,217
<b>TOTAL</b>	<b>\$430,115</b>	<b>\$91,847</b>	<b>\$13,704</b>	<b>\$105,551</b>
<b>SEWER FUND</b>				
LSNB Promissory Note #255501	105,685	17,607	5,732	23,339
CO Series 2014-B	265,000	20,000	9,180	29,180
<b>TOTAL</b>	<b>\$370,685</b>	<b>\$37,607</b>	<b>\$14,912</b>	<b>\$52,519</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 800,800</b>	<b>\$ 129,453</b>	<b>\$ 28,617</b>	<b>\$ 158,070</b>
<b>TOTAL DEBT SERVICE</b>	<b>\$ 13,131,980</b>	<b>\$ 1,080,422</b>	<b>\$ 408,403</b>	<b>\$ 1,488,826</b>

## VALUATION, EXEMPTIONS AND TAX DEBT

<b>2017 Market Valuation Established by Hidalgo County Appraisal District</b>		<b>\$ 486,236,172</b>
Less Adjustments/Exemptions:		
Productivity Loss	\$	29,184,850
Homestead Cap	\$	2,599,116
Disabled	\$	1,647,335
Totally Exempt	\$	49,866,131
Over 65	\$	2,785,000
<b>Total Adjustments/Exemptions</b>	<b>\$</b>	<b>86,082,432</b>
<b>2017 Taxable Assessed Valuation</b>		<b>\$ 400,153,740</b>
Total Debt Outstanding at 9/30/2017	\$	11,310,373
Less:		
Self Supporting - TIRZ CO 2012 & CO 2014-A	\$	(2,370,000)
Self Supporting - Utility Sewer Fund CO 2014-B	\$	(265,000)
<b>Net Tax Debt</b>	<b>\$</b>	<b>8,675,373</b>
Radio Net Ad Valorem Tax Supported Debt to Taxable Assessed Valuation		2.17%
2017 Estimated Population		17,000
Per Capita Taxable Assessed Valuation	\$	23,538
Per Capital Net Tax Debt	\$	510

## 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	17,000	400,153,740	23,538	8,675,373	510	2.17%

(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.

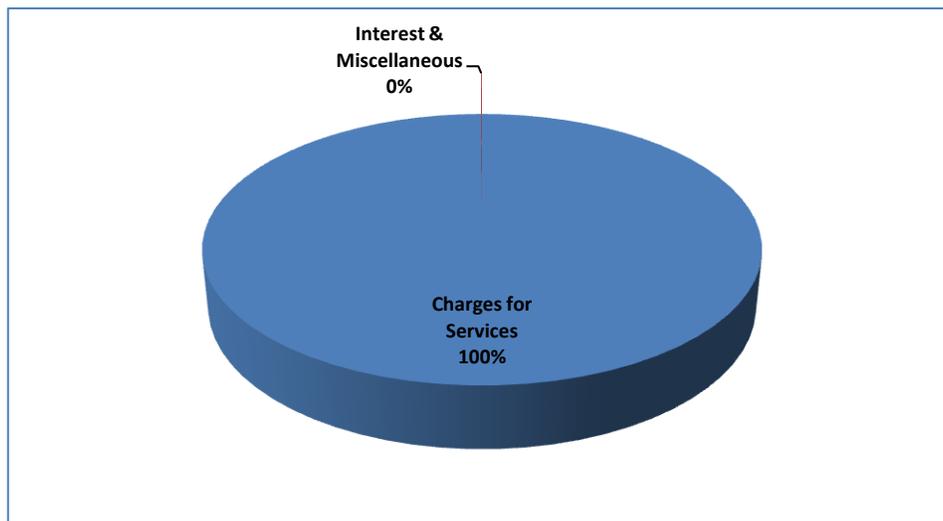
## FACILITIES & INFRASTRUCTURE FUND

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 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Charges for Services	268,481	218,808	295,400	212,467	282,600	-4%
Interest & Miscellaneous	146	187	180	269	250	39%
<b>Totals</b>	<b>\$ 268,627</b>	<b>\$ 218,995</b>	<b>\$ 295,580</b>	<b>\$ 212,736</b>	<b>\$ 282,850</b>	<b>-4%</b>

### Budget FY 2017-2018

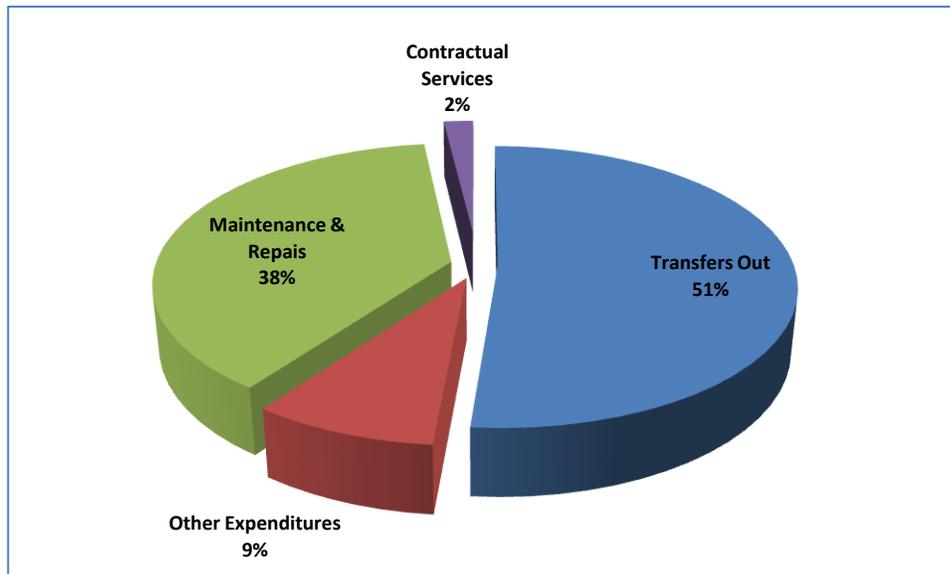


## Facilities & Infrastructure Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated Year End FY 16-17	Budget FY 17-18	
Contractual Services	9,000	33,853	15,000	15,666	5,000	-67%
Operational Expenditures	-	-	-	-	-	
Maintenance & Repairs	38,529	151,400	60,000	21,954	100,000	67%
Other Expenditures	22,500	31,639	82,500	22,500	22,500	-73%
Capital Outlay	9,968	52,600	-	-	-	
Transfers Out	125,000	112,545	135,000	135,000	135,000	0%
<b>Totals</b>	<b>\$ 204,997</b>	<b>\$ 382,037</b>	<b>\$ 292,500</b>	<b>\$ 195,120</b>	<b>\$ 262,500</b>	<b>-10%</b>

### Budget FY 2017-2018



## 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 2017-2018.

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Interest & Miscellaneous	53	45	50	36	-	-100%
Forfeited Asset Revenue	5,599	19,913		2,107	-	-
Grants & Donations			8,500		-	-100%
<b>Totals</b>	<b>\$ 5,652</b>	<b>\$ 19,958</b>	<b>\$ 8,550</b>	<b>\$ 2,143</b>	<b>\$ -</b>	<b>-90%</b>

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Operational Expenditures	9,032	834	-	500	-	-
Maintenance & Repairs	-	900	-	-	-	-
Supplies & Materials	2,100	2,014	-	243	-	-
Capital Outlay	519	19,511	8,500	-	-	-100%
Transfers Out	25,288	25,288	-	-	-	-
<b>Totals</b>	<b>\$ 36,939</b>	<b>\$ 48,547</b>	<b>\$ 8,500</b>	<b>\$ 743</b>	<b>\$ -</b>	<b>-100%</b>

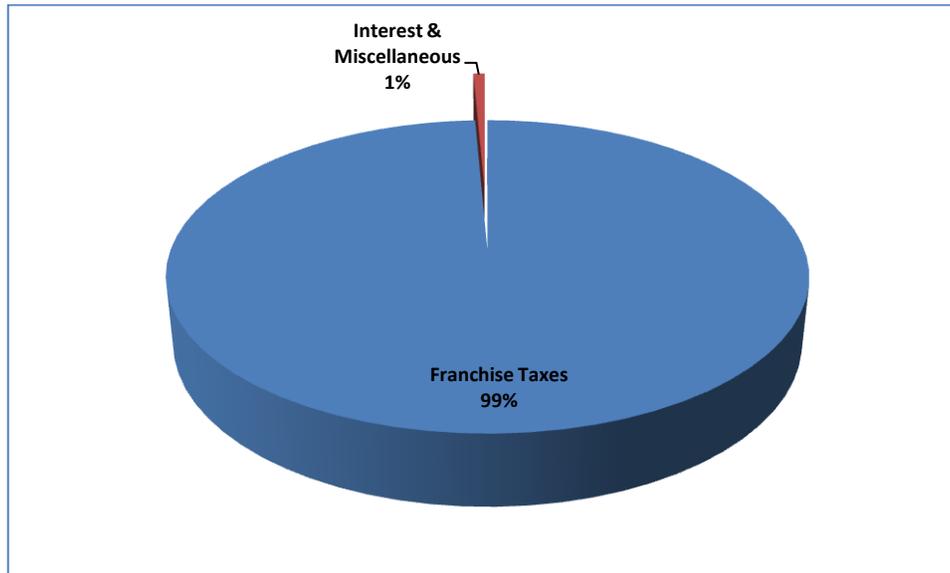
## PEG FUND

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 14-15	FY 15-16	FY 16-17	Year End FY 16-17	FY 17-18	
Franchise Taxes	5,556	5,650	5,630	5,986	5,900	5%
Interest & Miscellaneous	15	39	40	138	40	0%
<b>Totals</b>	<b>\$ 5,571</b>	<b>\$ 5,689</b>	<b>\$ 5,670</b>	<b>\$ 6,125</b>	<b>\$ 5,940</b>	<b>3%</b>

### Budget FY 2017-2018



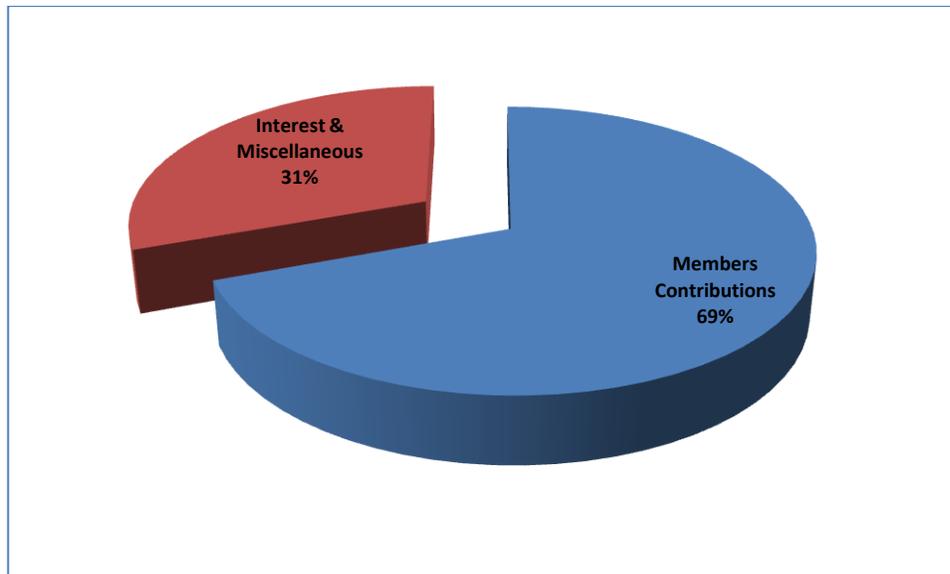
## EMPLOYEE BENEFITS FUND

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 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Grants & Donations	1,000	-	-	250	-	0%
Members Contributions	614	1,215	1,400	1,255	1,150	-18%
Interest & Miscellaneous	2	3	2	809	508	3000%
<b>Totals</b>	<b>\$ 1,616</b>	<b>\$ 1,218</b>	<b>\$ 1,402</b>	<b>\$ 2,314</b>	<b>\$ 1,658</b>	<b>18%</b>

### Budget FY 2017-2018

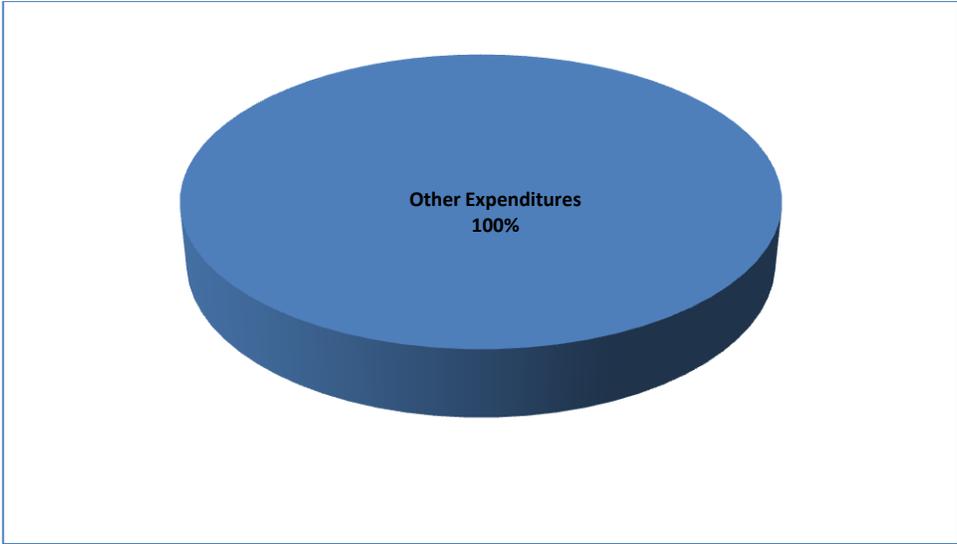


# Employee Benefits Fund

## Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated	Budget	
	FY 14-15	FY 15-16	FY 16-17	Year End	FY 17-18	
Other Expenditures	750	300	500	887	500	0%
<b>Totals</b>	<b>\$ 750</b>	<b>\$ 300</b>	<b>\$ 500</b>	<b>\$ 887</b>	<b>\$ 500</b>	<b>0%</b>

### Budget FY 2017-2018



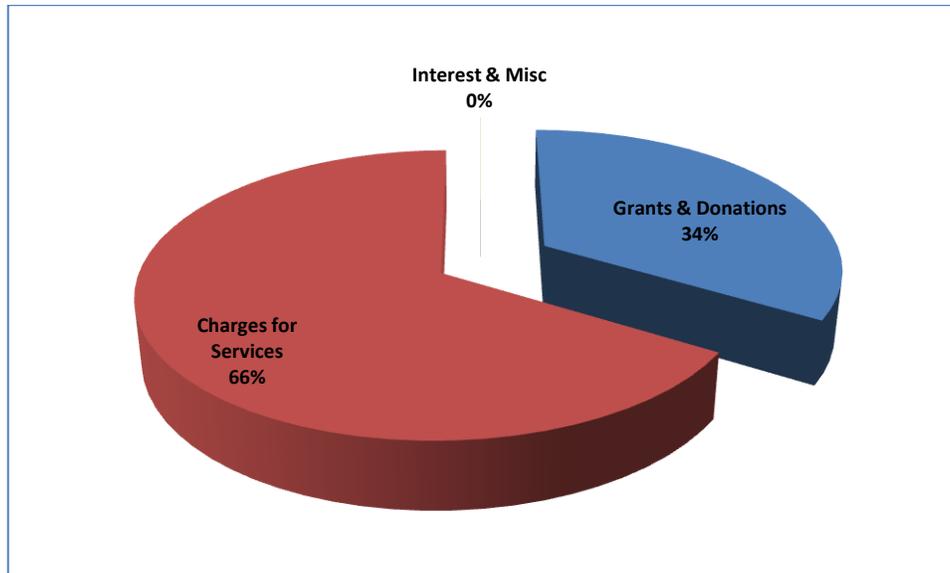
## YOUTH CLUB ACTIVITIES FUND

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.

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated Year End FY 16-17	Budget FY 17-18	
Grants & Donations	4,900	5,050	5,000	350	3,600	-28%
Charges for Services	12,525	3,603	6,100	4,371	7,100	16%
Interest & Miscellaneous	2	2	2	3	2	0%
<b>Totals</b>	<b>\$ 17,427</b>	<b>\$ 8,655</b>	<b>\$ 11,102</b>	<b>\$ 4,724</b>	<b>\$ 10,702</b>	<b>-4%</b>

### Budget FY 2017-2018

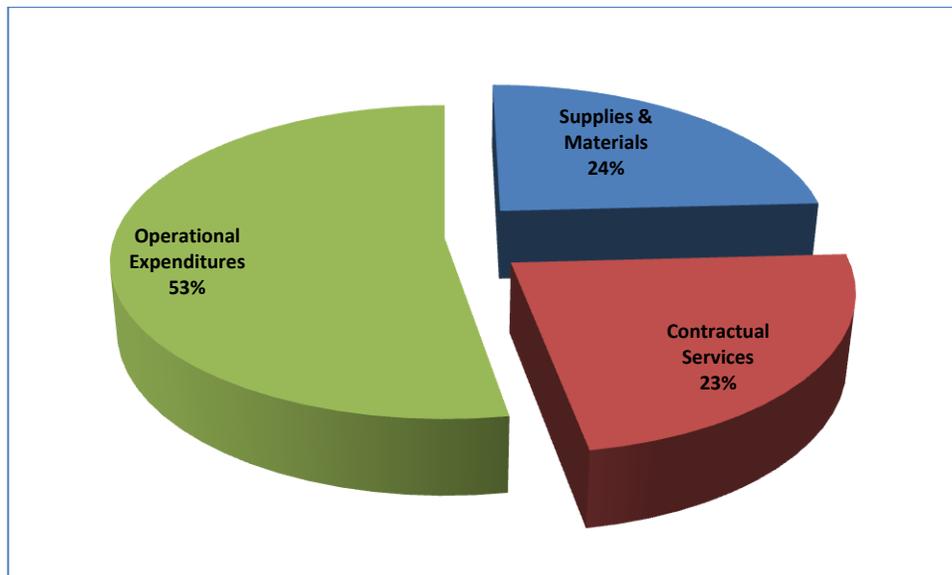


## Youth Club Activities Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated	Budget	
	FY 14-15	FY 15-16	FY 16-17	Year End FY 16-17	FY 17-18	
Contractual Services	5,333	2,331	2,600	1,819	2,400	-8%
Operational Expenditures	7,122	5,257	5,950	10,371	5,450	-8%
Maintenance & Repairs	-	-	-	-	-	-
Supplies & Materials	3,931	2,364	2,500	0	2,500	0%
Other Expenditures	349	-	-	-	-	-
Capital Outlay	350	-	-	-	-	-
<b>Totals</b>	<b>\$ 17,085</b>	<b>\$ 9,953</b>	<b>\$ 11,050</b>	<b>\$ 12,190</b>	<b>\$ 10,350</b>	<b>-6%</b>

### Budget FY 2017-2018



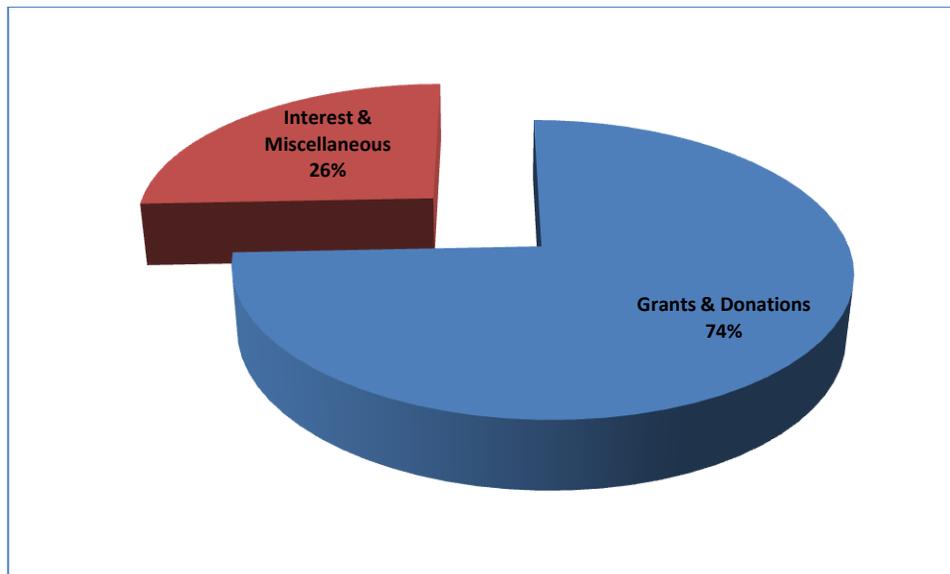
## VOLUNTEERS FIREFIGHTERS FUND

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	Budget	
	FY 14-15	FY 15-16	FY 16-17	Year End	FY 17-18	
Grants & Donations	2,170	3,750	3,000	8,874	3,000	0%
Interest & Miscellaneous	700	353	1,006	98	1,035	3%
<b>Totals</b>	<b>\$ 2,870</b>	<b>\$ 4,103</b>	<b>\$ 4,006</b>	<b>\$ 8,972</b>	<b>\$ 4,035</b>	<b>1%</b>

### Budget FY 2017-2018

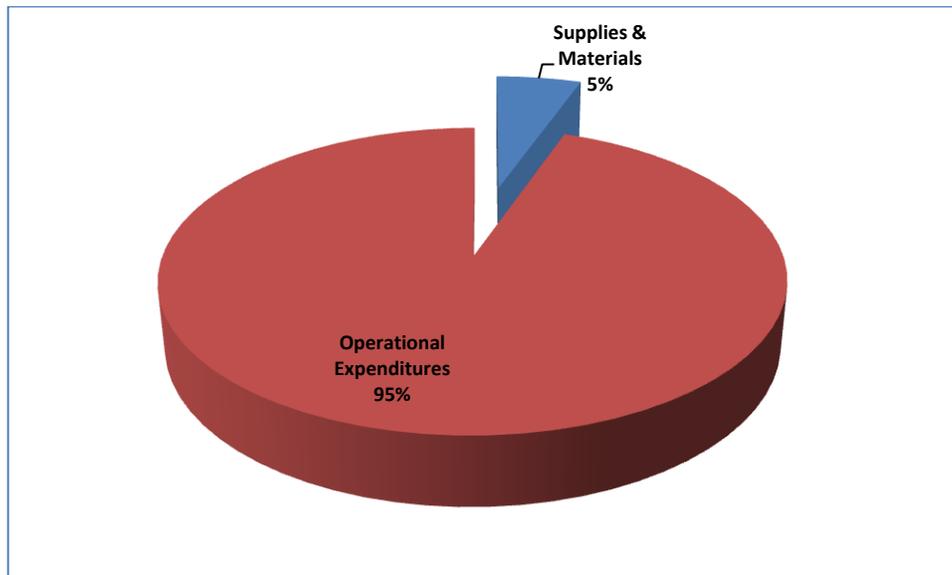


## Volunteers Firefighters Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated	Budget	
	FY 14-15	FY 15-16	FY 16-17	Year End	FY 17-18	
Operational Expenditures	2,220	2,285	2,750	3,709	3,500	27%
Supplies & Materials	540	1,572	900	153	200	-78%
Contractual Services			150			-100%
<b>Totals</b>	<b>\$ 2,760</b>	<b>\$ 3,857</b>	<b>\$ 3,800</b>	<b>\$ 3,862</b>	<b>\$ 3,700</b>	<b>-3%</b>

### Budget FY 2017-2018



# 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 marketing the City and its projects and programs.

## Accomplishments FY 2016-2017

- Started construction of the new LED Pylon.
- Started ordering of equipment for the Digital Library Concept partnership with MCISD.
- Had first dry run with the Emergency Management System with Hurricane Harvey. Several meetings were held with staff to go over the Emergency Management Plan and duties assigned by Annexes. Several briefings were attended via Internet and Phone with County and State officials.
- Started the WiFi project to provide a level of free WiFi to the residents and the business sector of the City of Alton.
- Completed a marketing campaign with T.V. Stations and radio to promote the City of Alton and their merchants.
- Attended the MyOn Reading system press release at the Mission CEED building and gave an interview on the interactions with the MyOn system to the MyOn media and marketing group.
- Participated in the redesign of the new Web Site.
- Our first marketing video obtained a total of 4,416 views for the year. The second video obtained a total of 10,191 views, and the third video obtained a total of 155 views. The first Merchant video obtained 155 views on You-Tube. Our second Merchant video obtained 84 views and our 3rd merchant video obtained 110 views. The Gala video obtained 205 views total for the 2016-2017 year.
- The CADC page was the most viewed page on the web site with 2,640 views. The following four, in order made up the top five: City of Alton Home page (944 views), City Services (177), City Departments (148) and About Alton (80).
- Top five referral engines were: Hotspot.socifi.com, connect.socifi.com, Company Web, RGV Partnership, and Foxrio2.com.
- Most used technology to view our web site has been mobile units with 3,236 users, Desktops with 922 users, and Tablets with 116 users. Most traffic was sent to us by referrals.

- We had 550 sales tax contributors combining brick and mortar businesses and on-line sales for the year.

### **Objectives FY 2017-2018**

- Will be working with Franchises and Corporations to bring in large and smaller box developments to the commercial sector with a focus on Retail. Will acquire two new franchises for the year utilizing our marketing campaign and trade show attendance.
- 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.
- Will continue to utilize the Public Private Partnership model to facilitate projects.
- Sell two lots within our Business Parks.
- Generate reports on Web Site activity to provide CADC and City staff direction for Web Site improvements and program changes.

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

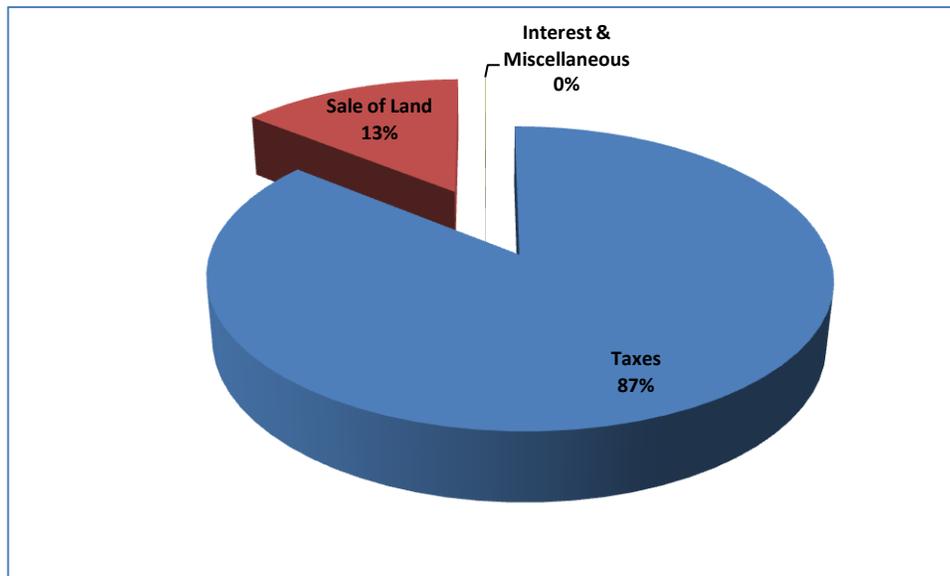
Measure	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Target FY 17-18
New Businesses	1	2	2	3
New Jobs Created	10	8	14	40
Networking Opportunities	7	9	9	10

## DEVELOPMENT CORPORATION 4A FUND

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Taxes	182,760	203,208	182,434	209,163	209,913	15%
Sale of Land			30,000		30,000	0%
Interest & Miscellaneous	103	197	100	374	150	50%
<b>Totals</b>	<b>\$ 182,863</b>	<b>\$ 203,406</b>	<b>\$ 212,534</b>	<b>\$ 209,537</b>	<b>\$ 240,063</b>	<b>13%</b>

### Budget FY 2017-2018

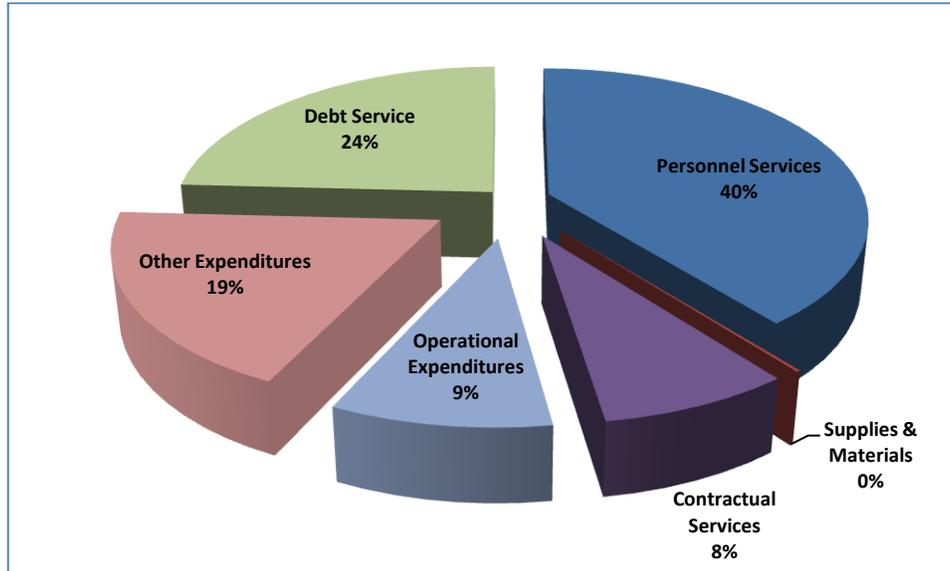


## Development Corporation 4A Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Personnel Services	77,180	80,768	83,152	83,720	94,094	13%
Contractual Services	35,772	25,720	25,500	21,413	19,500	-24%
Operational Expenditures	17,027	17,604	28,279	30,872	22,279	21%
Other Expenditures	36,567	60,114	20,120	13,763	45,120	124%
Supplies & Materials	56	206	210	61	400	90%
Debt Service	42,198	42,671	53,997	56,965	57,836	7%
<b>Totals</b>	<b>\$ 208,800</b>	<b>\$ 227,084</b>	<b>\$ 211,258</b>	<b>\$ 206,795</b>	<b>\$ 239,229</b>	<b>13%</b>

### Budget FY 2017-2018

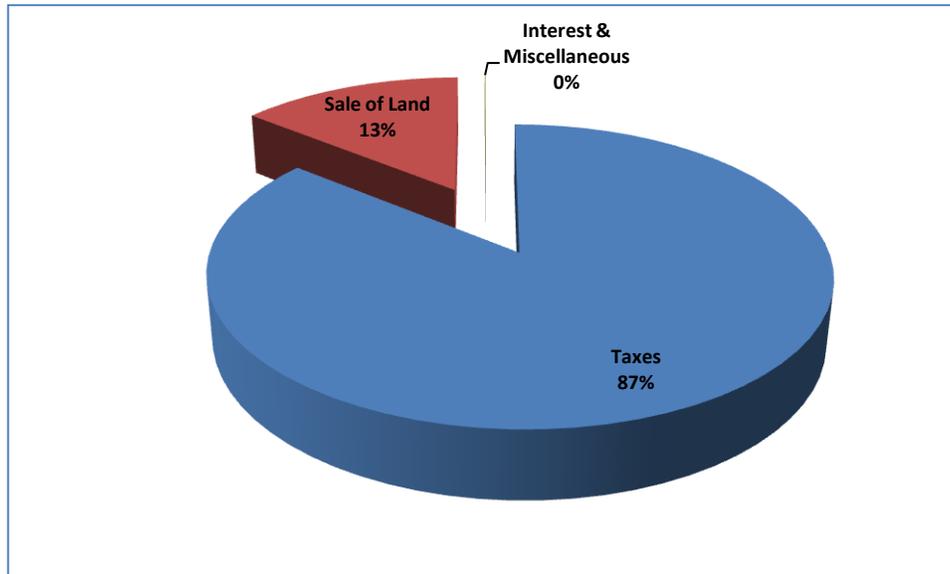


## COMMUNITY DEVELOPMENT CORPORATION 4B FUND

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Taxes	182,760	203,208	182,434	209,163	209,913	15%
Sale of Land			30,000		30,000	0%
Interest & Miscellaneous	104	197	137	320	150	9%
<b>Totals</b>	<b>\$ 182,864</b>	<b>\$ 203,405</b>	<b>\$ 212,571</b>	<b>\$ 326,483</b>	<b>\$ 240,063</b>	<b>13%</b>

### Budget FY 2017-2018

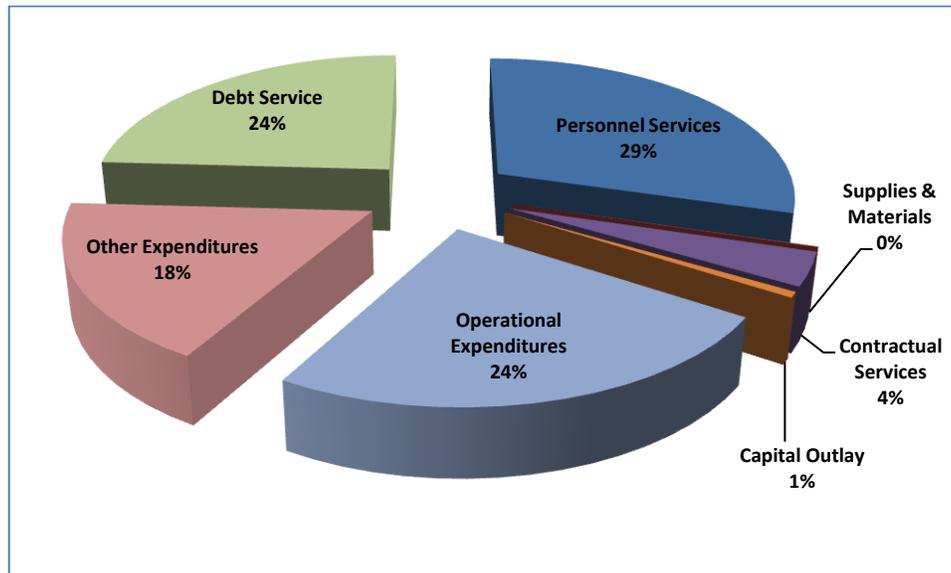


## Community Development Corporation 4B Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Personnel Services	61,494	63,561	65,170	65,583	71,027	9%
Contractual Services	3,066	3,835	9,000	8,370	9,000	0%
Operational Expenditures	55,158	67,209	67,000	94,557	58,000	-13%
Other Expenditures	30,075	9,934	15,400	38	42,400	175%
Supplies & Materials	-	-	-	-	200	100%
Debt Service	42,198	42,671	53,997	56,965	57,835	7%
Land Acquisition	-	50,000	-	-	-	-
<b>Totals</b>	<b>\$ 191,991</b>	<b>\$ 237,210</b>	<b>\$ 212,067</b>	<b>\$ 225,513</b>	<b>\$ 239,962</b>	<b>13%</b>

### Budget FY 2017-2018

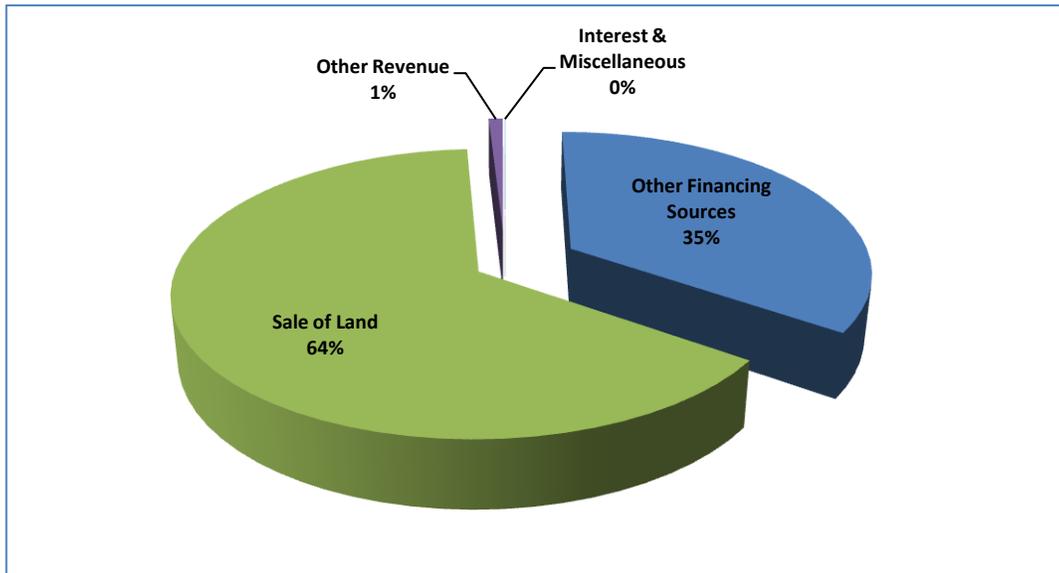


# TEXAS LEVERAGE FUND

## Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Sale of Land	300,000	88,378	244,000	311,211	232,000	-5%
Other Financing Sources	2,400	12,518	12,518	8,511	3,200	-74%
Transfer In	400,000	-	-	-	-	-
Interest & Miscellaneous	111	112	70	1,704	100	43%
<b>Totals</b>	<b>\$ 702,511</b>	<b>\$ 101,009</b>	<b>\$ 256,588</b>	<b>\$ 446,425</b>	<b>\$ 360,300</b>	<b>40%</b>

## Budget FY 2017-2018

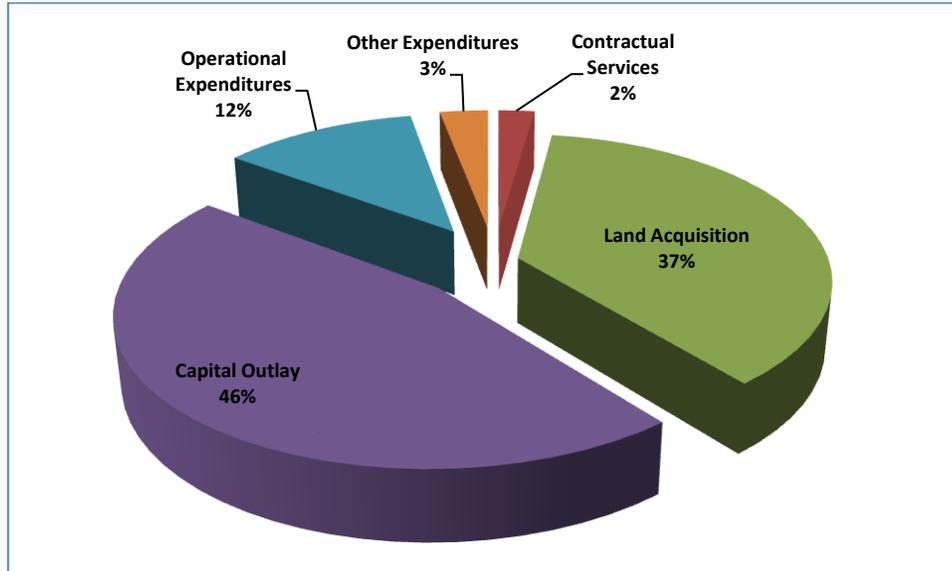


# Texas Leverage Fund

## Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Land Acquisition	400,000	131,000	100,000	-	100,000	0%
Contractual Services	-	3,046	6,000	14,597	6,000	0%
Operational Expenditures	-	35,510	36,000	39,271	32,325	-10%
Other Expenditures	-	7,168	8,000	-	8,000	0%
<b>Totals</b>	<b>\$ 400,000</b>	<b>\$ 176,724</b>	<b>\$ 150,000</b>	<b>\$ 378,868</b>	<b>\$ 271,325</b>	<b>81%</b>

### Budget FY 2017-2018



# 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 include the renovation of the City Warehouse to accommodate the training center 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 13-14	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17	BUDGET FY 17-18	TOTAL PROJECTS
TWDB Grant Sewer Project	3,389,370		642,421			4,031,791
EDA 2008 Grant Sewer Project	118,219	62,757				180,976
GLO TX Disaster Recovery Prog Grant	268,954					268,954
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	423	464	304	14,452	5,000	20,644
<b>TOTAL REVENUES</b>	<b>\$ 3,776,966</b>	<b>\$ 1,048,221</b>	<b>\$ 642,726</b>	<b>\$ 3,748,506</b>	<b>\$ 5,000</b>	<b>\$ 9,221,418</b>

## Capital Construction Fund

### Expenditures Summary

EXPENDITURES	ACTUAL FY 13-14	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17	BUDGET FY 17-18	TOTAL PROJECTS
<b>ADMINISTRATION</b>						
Contractual Services					500,000	500,000
Bank Service Charges						-
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		72,121
City Wi-Fi Project				149,998	125,000	274,998
Digital Library Project				15,885	68,550	84,435
<b>TOTAL ADMINISTRATION</b>	-	390,125	135,725	472,057	893,550	1,891,457
<b>BUILDINGS IMPROVEMENTS</b>						
Contractual Services				590,000	150,000	740,000
<b>TOTAL BUILDINGS IMPROVEMENTS</b>				590,000	150,000	740,000
<b>STREETS IMPROVEMENTS</b>						
Contractual Services				283,638		283,638
Engineering Services				45,560	30,600	76,160
<b>TOTAL STREETS IMPROVEMENTS</b>				329,198	30,600	359,798
<b>LIGHTING IMPROVEMENTS</b>						
Contractual Services				9,428		9,428
<b>TOTAL LIGHTING IMPROVEMENTS</b>				9,428		9,428
<b>PARKS IMPROVEMENTS</b>						
Contractual Services				206,562	500,000	706,562
Parks Equipment				33,013		33,013
General Supplies				12,387		12,387
<b>TOTAL PARKS IMPROVEMENTS</b>				251,961	500,000	751,961

**DRAINAGE PROJECTS**

Drainage Plan				350,000	350,000
Engineering Services			13,600	9,400	23,000
<b>TOTAL DRAINAGE PROJECTS</b>			<b>13,600</b>	<b>359,400</b>	<b>373,000</b>

**SEWER PROJECTS**

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>

**TWDB SEWER PROJECT #73600**

Administration	26,694				26,694
Bank Service Charges	48	237	263		549
Construction Expenses	3,055,852				3,055,852
Engineering Services	295,309				295,309
Testing Services	11,486				11,486
Capacity Buy			646,455		646,455
Contractual Services					-
<b>TOTAL TWDB SEWER PROJECT</b>	<b>3,389,389</b>	<b>237</b>	<b>646,719</b>		<b>4,036,345</b>

**EDA SEWER COMMERCIAL LINES PROJECT**

Advertising Expense	1,580				1,580
Construction Expenses	134,438	24,663			159,100
Engineering Services	39,500				39,500
<b>TOTAL EDA SEWER PROJECT</b>	<b>175,518</b>	<b>24,663</b>	<b>-</b>		<b>200,180</b>

**FIRE STATION**

Transfer Out to USDA Fire Station Fund	150,000		42,000		192,000
Contractual Services	268,954				268,954
<b>TOTAL FIRE STATION</b>	<b>418,954</b>	<b>-</b>	<b>42,000</b>		<b>460,954</b>

<b>TOTAL EXPENDITURES</b>	<b>3,983,861</b>	<b>415,025</b>	<b>824,444</b>	<b>1,790,554</b>	<b>1,933,550</b>	<b>8,947,434</b>
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# CAPITAL PROJECTS TIRZ FUND

## Revenues Summary

REVENUES	ACTUAL FY 13-14	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17	BUDGET FY 17-18	TOTAL PROJECTS
CO Series 2012						
CO Series 2014	1,955,000					1,955,000
Transfer-In from Capital Constr Fund (CO2015)		280,000	135,725			415,725
USDA-RD Grant Sewer Yardline Project			659,449			659,449
USDA-RD Loan Sewer Yardline Project						-
Interest Earned	330	719	36	17	17	1,119
<b>TOTAL REVENUES</b>	<b>\$1,955,330</b>	<b>\$ 280,719</b>	<b>\$ 795,210</b>	<b>\$ 17</b>	<b>\$ 17</b>	<b>\$ 3,031,293</b>

## Capital Project TIRZ Fund

### Expenditures Summary

EXPENDITURES	ACTUAL FY 13-14	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17	BUDGET FY 17-18	TOTAL PROJECTS
<b>ADMINISTRATION</b>						
Transfer Out						-
Transfer Out		35,000				35,000
Issuance Cost	55,000					55,000
Contractual Services	19,730	39,361	122,440			181,531
Advertising		387				387
Bank Service Charges						-
Land Acquisition		300,000				300,000
Technology Upgrade		102,372	6,613			108,985
<b>TOTAL ADMINISTRATION</b>	<b>74,730</b>	<b>477,120</b>	<b>129,053</b>	<b>-</b>	<b>-</b>	<b>680,903</b>
<b>STREET /ROAD IMPROVEMENTS</b>						
Contractual Services	57,177	343,798	472,205	4,846		878,026
Engineering Services	16,950	26,800	59,699			103,449
<b>TOTAL STREET/ROAD IMPROVEMENTS</b>	<b>74,127</b>	<b>370,598</b>	<b>531,904</b>	<b>4,846</b>	<b>-</b>	<b>981,475</b>
<b>DRAINAGE IMPROVEMENTS</b>						
Contractual Services		185,751	650			186,401
Engineering Services	30,616	3,160				33,776
<b>TOTAL DRAINAGE IMPROVEMENTS</b>	<b>30,616</b>	<b>188,911</b>	<b>650</b>	<b>-</b>	<b>-</b>	<b>220,177</b>
<b>PARKS IMPROVEMENTS</b>						
Baseball Field						-
Parks Equipment		17,841				17,841
Contractual Services		9,954				9,954
<b>TOTAL PARKS IMPROVEMENTS</b>	<b>-</b>	<b>27,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,795</b>
<b>FIRE STATION</b>						
Transfer Out to USDA Fire Station Fund	58,585	300,000				358,585
Contractual Services	16,500					16,500
<b>TOTAL FIRE STATION</b>	<b>75,085</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>375,085</b>

## Capital Project TIRZ Fund

### Expenditures Summary

EXPENDITURES	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	PROJECTS
<i><b>SEWER PROJECTS- Lateral Connections</b></i>						
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>795,420</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 254,558</b>	<b>\$ 2,010,956</b>	<b>\$ 810,495</b>	<b>\$ 4,846</b>	<b>\$ -</b>	<b>\$ 3,080,855</b>

# 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

---

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 \$3,306,042, an increase of 8% from FY 2016-2017.

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 12% from FY 2016-2017, due to the addition of approximately 500 new connections to the sewer system after the completion of a \$9.6 million sewer project financed through Texas Water Development Board. The increase in revenues also includes an increase of \$1.25 of the sewer base rate for residential customers. For commercial accounts the use charges increased \$0.45/1,000 gallons of water consumption. The City is currently servicing sewer to approximately 3,800 households.

The Solid Waste revenue is estimated to be \$1,541,205, with an increase of 3% from FY 2016-2017. Last year 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 City is currently servicing about 3,600 accounts through its solid waste services.

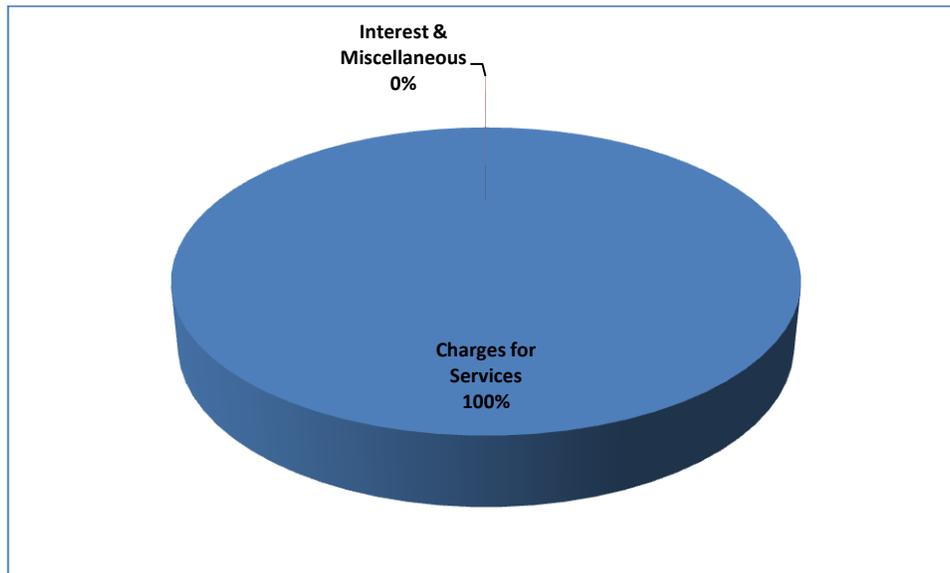
The proposed operating expenses budget for Enterprise Funds is \$3,186,885, an increase of 4% from the adopted budget 2016-2017.

# SEWER FUND

## Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual FY 14-15	Actual FY 15-16	Amended Budget FY 16-17	Estimated Year End FY 16-17	Budget FY 17-18	
Charges for Services	1,211,442	1,622,735	1,693,498	1,772,705	1,764,280	4%
Interest & Miscellaneous	367	288	557	1,492	557	0%
Other Financing Sources	-	45,781	500,000	500,000	-	-100
Transfer In	35,000	-	-	-	-	-
<b>Totals</b>	<b>\$ 1,246,809</b>	<b>\$ 1,668,803</b>	<b>\$ 2,194,055</b>	<b>\$ 2,274,197</b>	<b>\$ 1,764,837</b>	<b>-20%</b>

## Budget FY 2017-2018

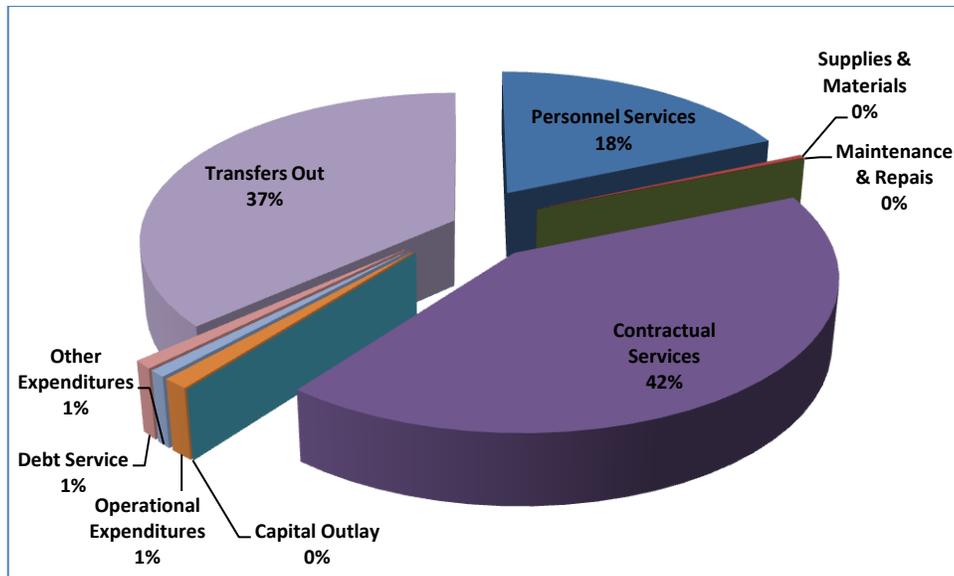


## Sewer Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Personnel Services	287,871	300,840	267,830	265,548	297,426	11%
Contractual Services	595,898	731,009	1,117,048	752,147	673,840	-40%
Operational Expenditures	18,626	19,665	19,551	20,246	19,051	-3%
Maintenance & Repairs	2,250	2,588	-	-	-	-
Supplies & Materials	821	545	6,300	6,615	6,300	0%
Debt Service	19,946	18,451	16,655	16,736	14,912	-10%
Capital Outlay	-	-	2,000	-	-	-100%
Transfers Out	408,334	548,000	544,901	548,301	589,301	8%
Other Expenditures	5,000	8,476	64,532	57,183	12,650	-80%
<b>Totals</b>	<b>\$ 1,522,553</b>	<b>\$ 2,050,240</b>	<b>\$ 2,038,817</b>	<b>\$ 1,666,776</b>	<b>\$ 1,613,480</b>	<b>-21%</b>

### Budget FY 2017-2018

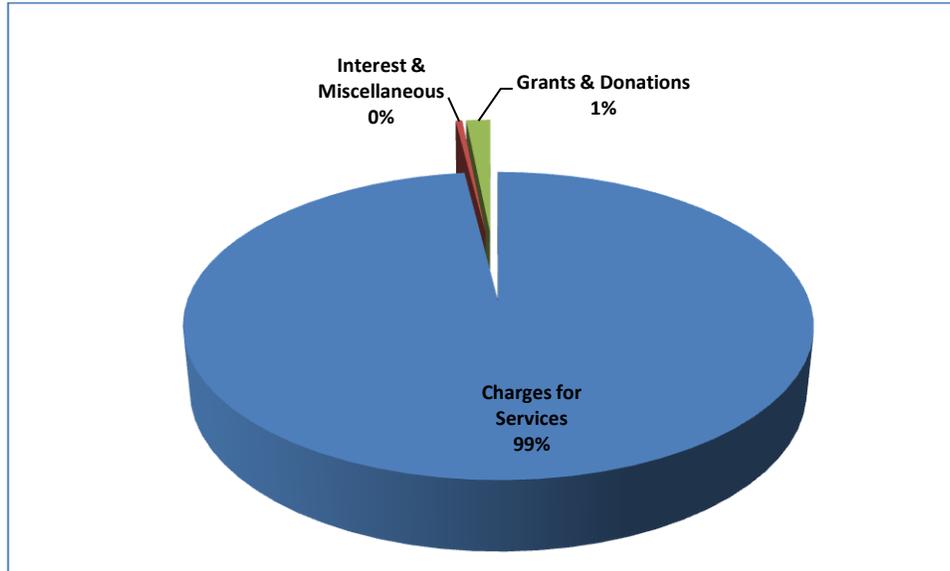


# SOLID WASTE FUND

## Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Charges for Services	1,333,308	1,471,789	1,529,068	1,524,665	1,531,180	0%
Interest & Miscellaneous	5,842	6,709	8,628	8,305	8,675	1%
Grants & Donations	6,615	29,955	1,350	1,350	1,350	0%
<b>Totals</b>	<b>\$ 1,345,765</b>	<b>\$ 1,508,454</b>	<b>\$ 1,539,046</b>	<b>\$ 1,534,320</b>	<b>\$ 1,541,205</b>	<b>0%</b>

## Budget FY 2017-2018

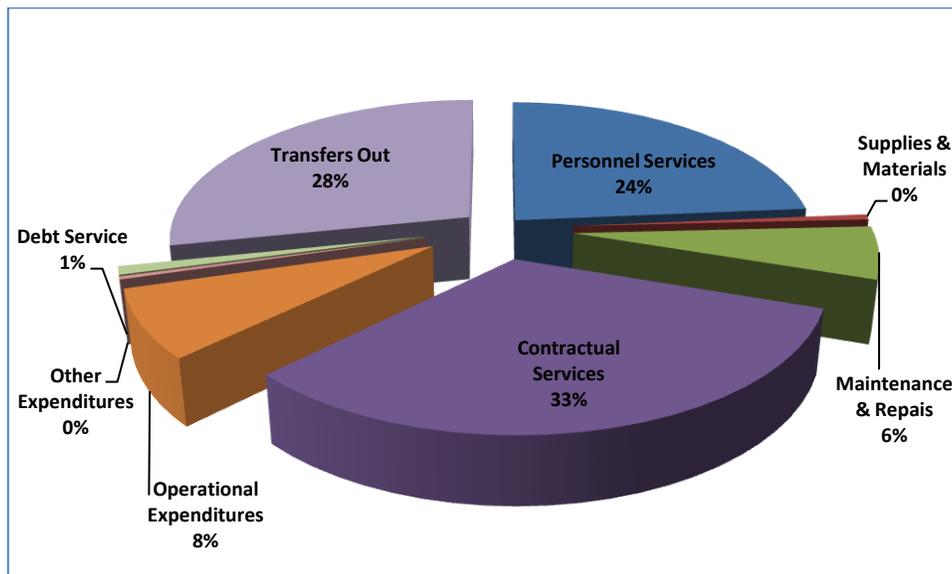


## Solid Waste Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
Personnel Services	206,832	262,773	310,873	309,353	341,123	10%
Contractual Services	255,825	321,323	540,114	570,867	471,008	-13%
Operational Expenditures	45,165	40,484	54,855	60,134	111,052	102%
Maintenance & Repairs	65,588	73,065	110,522	117,662	85,458	-23%
Supplies & Materials	7,947	5,742	8,589	7,025	8,606	0%
Debt Service	15,958	21,044	17,983	17,982	13,704	-24%
Capital Outlay	1,645	35,843	56,360	43,998	0	-100%
Transfers Out	324,000	384,000	384,000	384,000	408,000	6%
Sales Tax	87,463	-	8,308	8,308	-	-100%
Other Expenditures	5,000	-	5,000	-	5,000	0%
<b>Totals</b>	<b>\$ 1,159,520</b>	<b>\$ 1,329,924</b>	<b>\$ 1,496,604</b>	<b>\$ 1,519,328</b>	<b>\$ 1,443,951</b>	<b>-4%</b>

### Budget FY 2017-2018



## APPENDICES

### APPENDIX A: City of Alton Tax Ordinance

**ORDINANCE  
2017-13-0926**

**AN ORDINANCE FIXING THE RATE AND TAX LEVY FOR THE CITY OF ALTON, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018, 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, 2017 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:	\$ .3053
A portion to the Interest & Sinking:	\$ .1387
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 5 ayes and 0 nays on this 26<sup>th</sup> day of September, 2017 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 26<sup>th</sup> DAY OF SEPTEMBER, 2017.

BY: Salvador Vela  
HONORABLE SALVADOR VELA, MAYOR

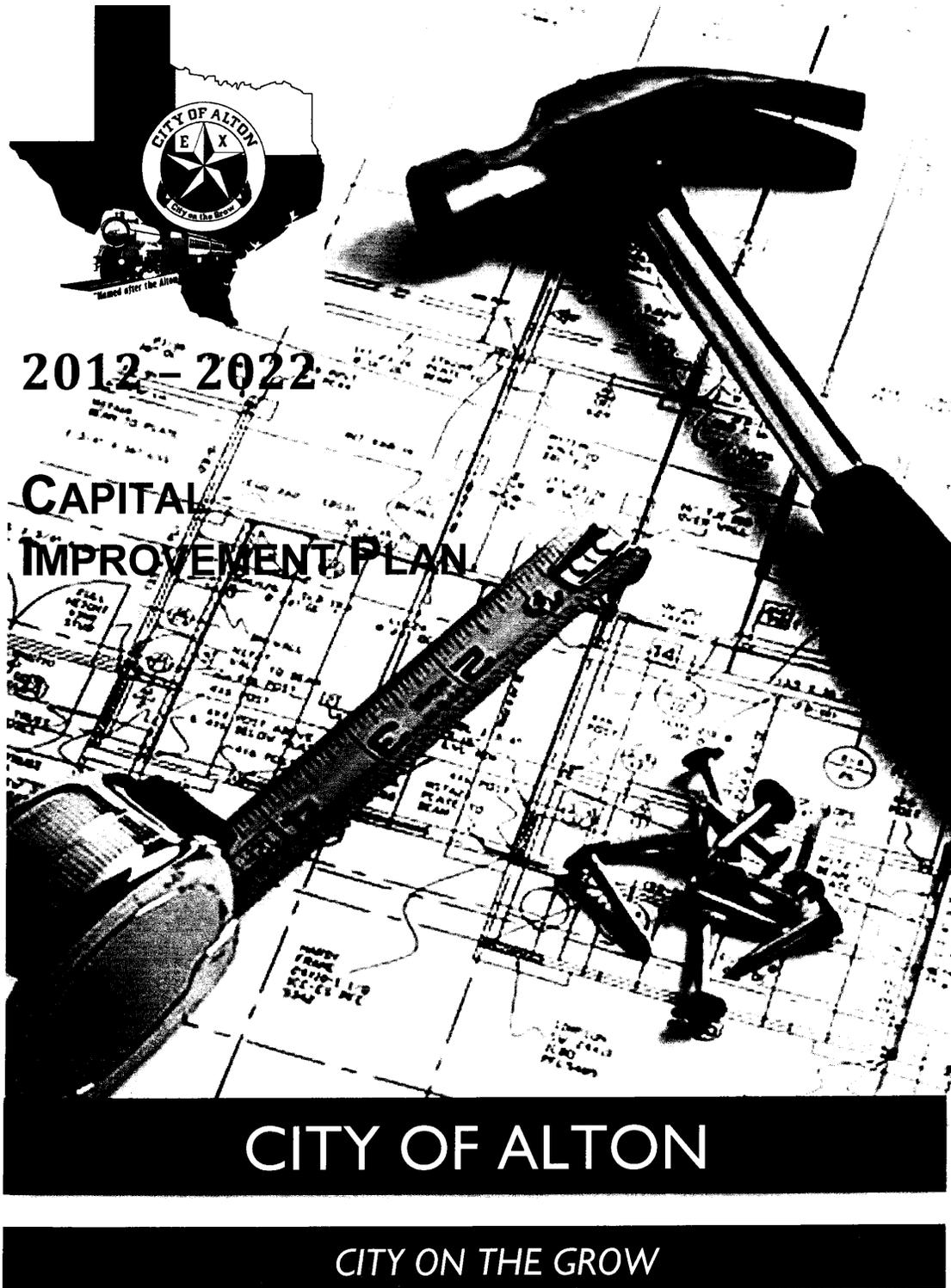
ATTEST:

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



APPROVED AS TO FORM:

BY: Ricardo Gonzalez  
HON. RICARDO GONZALEZ, CITY ATTORNEY



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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**Project Selection ..... 4**

**Project Management ..... 5**

**Project Reporting ..... 5**

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## 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

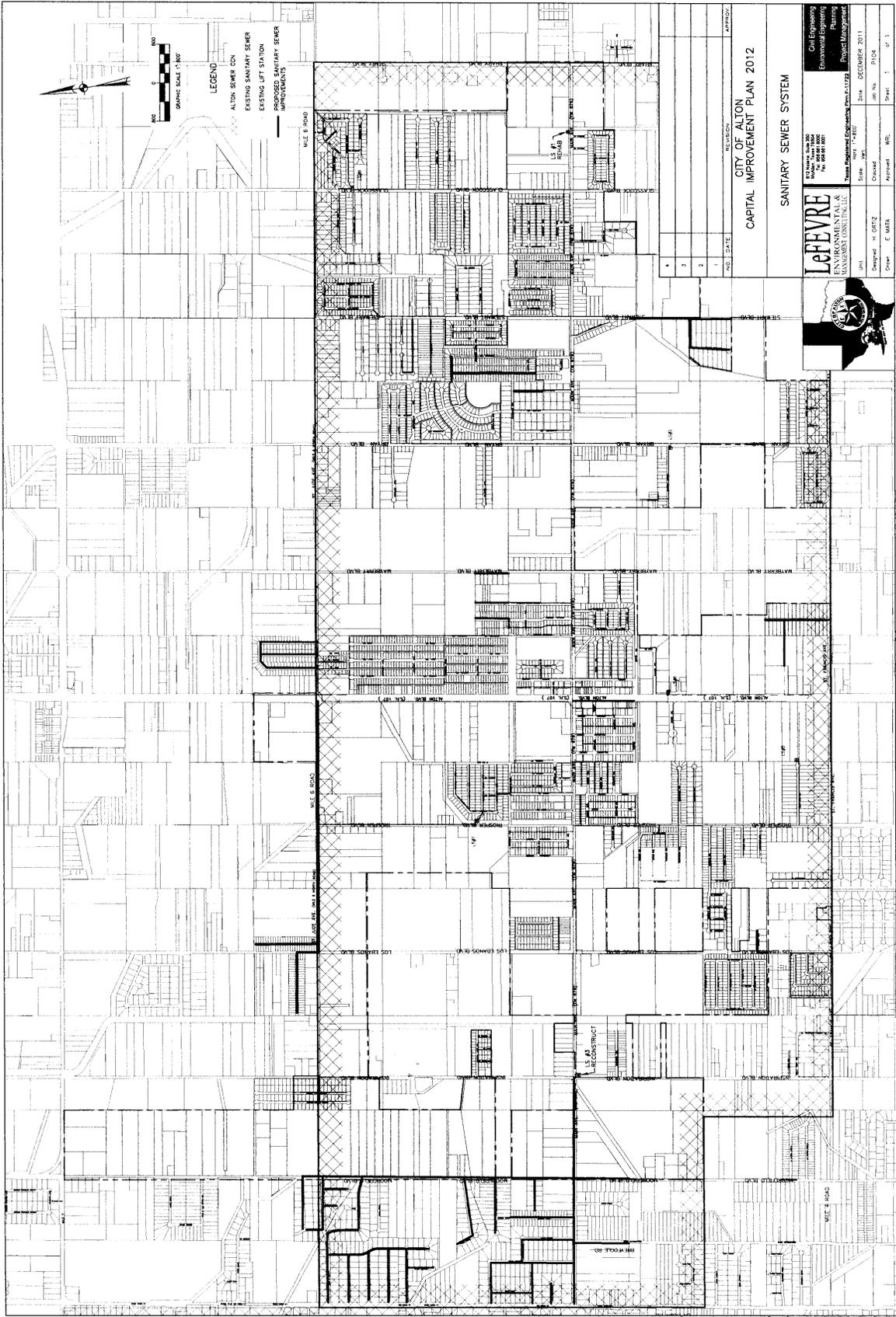
- ⇒ City of Alton Texas Water Development Board Disadvantaged Communities State Revolving Fund Wastewater Improvements project
- ⇒ Installation of Sanitary Sewer at Dallas Avenue, Alton Downtown West, Orange Rd., W Ignacio, Montemorrellos Road.

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		\$250,000
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							\$161,250
Public Utilities	Installation of Sanitary Sewer - Alton Downtown West					\$198,144						\$198,144
Public Utilities	Installation of Sanitary Sewer - Orange Rd.						\$49,848					\$49,848
Public Utilities	Installation of Sanitary Sewer - W. Ignacio											\$303,814
Public Utilities	Installation of Sanitary Sewer - Montemorelos Rd									\$303,814		\$303,814
Public Utilities	Water Drainage Plan		\$150,000									\$150,000
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											\$1,400
Public Utilities	Tables	\$720										\$720
Public Utilities	Chairs					\$35,000						\$35,000
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											\$2,428,760
Public Utilities	Detention Pond located at Bryan Road (D2)						\$976,803					\$976,803
Public Utilities	Bryan Road Drainage Ditch							\$288,618				\$288,618
Public Utilities	Connection of Existing Detention at 5 Mile & Bryan								\$682,720			\$682,720
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	\$1,078,749	\$454,116	\$687,720	\$721,832	\$637,788	\$33,243,142



## **MAPS**



**CITY OF ALTON**  
CAPITAL IMPROVEMENT PLAN 2012

**SANITARY SEWER SYSTEM**

**LEFEVRE**  
ENVIRONMENTAL &  
MANAGEMENT CONSULTING, LLC

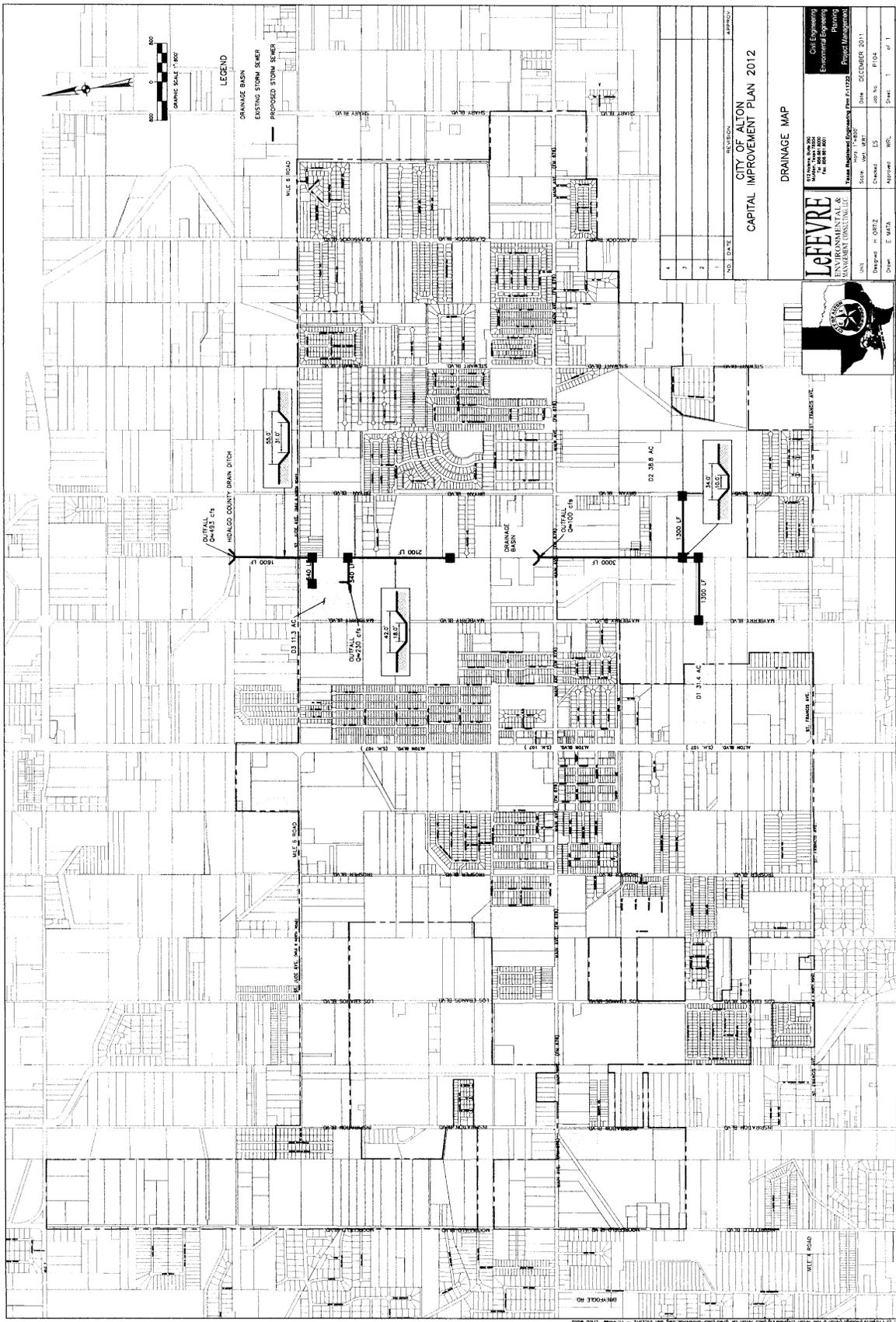
Civil Engineering  
Environmental Engineering  
Planning  
Project Management

State: MO  
Date: DECEMBER 2011  
Job No. P104  
Sheet: 1 of 1

Drawn: E. WATKINS  
Approved: M.L.  
Checked: H. CRITZ  
Design: H. CRITZ  
Job: SANITARY SEWER SYSTEM IMPROVEMENTS







**LEGEND**

- DRAINAGE BASIN
- EXISTING STORM SEWER
- - - - PROPOSED STORM SEWER

**CITY OF ALTON  
CAPITAL IMPROVEMENT PLAN 2012**

**DRAINAGE MAP**

NO.	DATE	REVISION	APPROVED
1			
2			
3			
4			



**Lefevre**  
 ENVIRONMENTAL &  
 MANAGEMENT CONSULTANTS, INC.  
 2300 West 10th Street  
 Alton, IL 61810  
 Phone: 618-243-1100  
 Fax: 618-243-1101  
 Website: www.lefevre.com

Project: City of Alton  
 Drawing No: 0872  
 Checked: ES  
 Date: DECEMBER 2011  
 Job No: P104  
 Sheet: 1 of 1

Professional Engineer  
 Environmental Engineering  
 Planning  
 Project Management

Approved: [Signature]  
 Title: [Title]

## 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.