



City of Alton

City of Alton Budget FYE 2025



Adopted Version

Last updated 12/30/24





TABLE OF CONTENTS

Introduction	4
Budget Cover Page	5
Transmittal Letter	8
History of City	9
Demographics	16
Strategic Planning	20
Organization Chart	24
Fund Structure	25
Basis of Budgeting	27
Financial Policies	28
Budget Process	29
Budget Overview	31
Executive Overview	32
Strategic Plan	33
Short-term Factors	34
Priorities & Issues	35
Personnel Changes	36
Long-Range Financial Plan	38
Fund Summaries	40
All Funds Summary	41
GENERAL FUND	51
DEBT SERVICE FUNDS	60
LONG TERM DEBT I&S FUND	68
TIRZ DEBT SERVICE	73
CO 2016 I&S FUND	78
CO 2016 RESERVE FUND	83
CO 2016-A DEBT SERV FUND	86
CO 2017 DEBT SERVICE FUND	91
CO 2019 DEBT SERVICE FUND	96
CO 2021 INT& SINKING FUND	101
CADC DEBT SERVICE FUND	106
SPECIAL REVENUE FUNDS	111
FACILITIES & INFRASTRUCTURE	119
ROAD MAINTENANCE FUND	124
2021 LOCAL FISCAL RECOVER	129
TIRZ NUMBER ONE FUND	131
MUNICIPAL COURT COLLECTIONS FUND	136
SEIZURES & FORFEITURES	138
FEDERAL ASSET FORFEITURE	140
DEVELOPMENT CORP 4A	142
COMMUNITY DEVELOPMENT CORPORATION 4B	144
TX LEVERAGE FUND RLF	149
PEG FUND	154



VOLUNTEER FIREFIGHTERS FUND	156
ALTON YOUTH CLUB ACTIVITIES	158
CAPITAL CONSTRUCTION FUNDS	160
CAPITAL CONSTRUCTION FUND	165
TWDB CO2021 PROJECT FUND	167
GLO CDR 2018 FLOODS FUND	169
USDA SEWER CONNECTIONS FUND	171
CAPITAL PROJECT TIRZ FUND	173
PROPRIETARY FUNDS	175
DRAINAGE AND STORMWATER FUND	182
SEWER FUND	187
SOLID WASTE FUND	192
FIDUCIARY FUND	197
EMPLOYEE BENEFITS FUND	202
Funding Sources	204
Ad Valorem Tax Revenue	205
Transfers-In	211
Sales Tax	214
Franchise Tax	217
Charges for Services	221
Fines and Forfeitures	226
Departments	229
Office of City Manager	230
Office of City Secretary	242
Community Services	252
Finance	267
Fire	275
Human Resources	291
Municipal Court	298
Planning	307
Police	322
Public Works	337
Economic Development	365
Capital Improvements	381
One-year plan	382
Multi-year plan	383
Debt	384
Government-wide Debt	385
Appendix	389
Glossary	390



INTRODUCTION



Budget Cover Page

City of Alton

Fiscal Year 2024-2025

August 26, 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$370,501, which is a 11.00 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$247,876.

City Commission Record Vote

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

Governing Body	Record Vote
Mayor Salvador Vela	For
Mayor Pro Tem Arturo Galvan	For
Commissioner Ricardo Garza	For
Commissioner Richard Arevalo	For
Commissioner Emilio Cantu Jr	For

Property Tax Rate Comparison

	Fiscal Year 2024-2025	Fiscal Year 2023-2024
Property Tax Rate	\$0.4367/100	\$0.4367/100
No-New-Revenue Rate	\$0.4197/100	\$0.3786/100
No-New Revenue M&O Rate	\$0.3062/100	\$0.2709/100
Voter Approval Rate	\$0.4151/100	\$0.3843/100
Debt Rate	\$0.0982/100	\$0.1077/100

Total debt obligation for CITY OF ALTON secured by property taxes: \$18,477,000



GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Alton
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented for the ninth time a Distinguished Budget Presentation Award to the City of Alton, Texas for its annual budget for the fiscal year beginning October 1, 2023 through September 30, 2024.

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 2024-2025 continues to conform to program requirements, and we are submitting it to GFOA to determine eligibility for another award.



City of Alton, Texas Commission Members



Mayor Salvador Vela



Mayor Pro Tem Arturo Galvan Jr



Commissioner Ricardo Garza



Commissioner Richard Arevalo



Commissioner Emilio Cantu Jr



Transmittal Letter

Message from Jeff Underwood, City Manager

August 28, 2024

Honorable Mayor and Commission Members,

I am honored to present to you the annual budget for the fiscal year 2024-2025, which reflects our continued commitment to advancing the City's priorities in economic development, infrastructure enhancement, quality of life enrichment, and organizational effectiveness.

Achievements in FY 2023-2024

During the past fiscal year, the City has made significant progress in several key areas:

1. Economic Development and Infrastructure

- Commenced the planning and construction of critical drainage improvements, utilizing a \$1 million General Land Office grant.
- Leveraged a State of Texas energy efficiency grant to upgrade baseball field lighting to LED, reducing energy costs and promoting sustainability.
- Paved numerous neighborhood roads, enhancing connectivity and accessibility for residents.

2. Organizational Effectiveness

- Completed an efficiency study for the Solid Waste Division, identifying opportunities to improve services and reduce costs.
- Finalized a stormwater drainage utility study, setting the foundation for improved water management and flood mitigation.

3. Quality of Life

- Hosted numerous community events, including National Night Out, the Christmas Tree Lighting, the Christmas Parade, Kick-Off to Summer, and various health-related initiatives that fostered community engagement and well-being.
- Added numerous amenities to community parks, enriching recreational opportunities for residents and visitors of all ages.

4. Financial Resilience

- Continued efforts to grow the City's financial reserves, ensuring fiscal stability and the ability to respond to future challenges.

Goals for FY 2024-2025

Building on this foundation, the City has identified the following priorities for the upcoming fiscal year:

1. Infrastructure and Public Works

- Commence construction on the Stewart Road Drainage Project to address longstanding drainage concerns.
- Continue the relocation of sanitary sewer lines and fire lines along Main Avenue to accommodate critical roadway improvements.
- Utilize the Roadway Maintenance Fund to further enhance the quality of streets across the City.

2. Community and Economic Development

- Enhance structured youth recreation programs, providing more opportunities for engagement with our youth.
- Adopt a more aggressive approach to pursuing economic development opportunities, attracting new businesses and fostering job creation and retention.

3. Quality of Life

- Expand community events and initiatives to strengthen civic pride and community connections.

The proposed budget is a reflection of our shared vision for a vibrant, resilient, and inclusive community. I extend my gratitude to the City Commission and staff for their continued support and collaboration as we strive to be a city that lives up to its motto, "Alton, Where You Belong".

Respectfully,

Jeff Underwood
City Manager



History of City

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 a 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 a 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 for citrus-growing. Between 1912 and 1923, Shary purchased and subdivided more than 50,000 acres in Alton's neighboring 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 the 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 22,000 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



Alton City Hall - 2006
were subsequently built the same year.

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

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

The city's population was slowly developing and was not recognized for almost a decade. Long gone were the days known for its caliche pits. That recognition was acknowledged again on September 21, 1989. At about 7:30 a.m., a Dr. Pepper truck collided with a Mission CISD school bus, knocking it into a caliche pit filled with water at the cross corner of Five Mile Road and Bryan Road. The small community was devastated for a total of 21 children drowned and 60 were injured. The news of such tragedy had the town, the county, and even the nation, mourning for these children. A few years later, Alton received a grant from the Texas Park and Wildlife Commission to aid with the construction of a memorial park dedicated to the children lost in the accident. The complex was completed in 2004.



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

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

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



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



A Home Rule Charter was voted for in the May election of 2006 and the City of Alton now has a Mayor and a four member board of Commissioners. The Greater Alton Chamber of Commerce was also established within this year, with its goal of creating a positive business environment within the community. The GACC is a nonprofit organization committed to supporting the networking among chamber members, catalyzing business development and promoting the City of Alton. In 2007, a new City Hall was constructed; it houses the Municipal Court, Police Department and Administrative offices. A Public Works facility was added in 2010 to provide further services for the City of Alton residents. In 2020, the Community Service Center building was refurbished to house the Public Safety Building.



"Where you belong"



Alton City Hall
509 S. Alton Blvd., Alton, Texas

Today, the City of Alton is comprised of ten departments that provide multiple services to residents. The City places a high priority on public safety and maintains a force of 28 sworn Police Officers and 17 sworn Firefighters. In 2016 Alton completed a new 9,000 square foot fire station with living quarters and a small Fire Academy training facility. Residents enjoy a variety of recreational opportunities, including four parks spanning over 61 acres and a recreational center that offers programs for both youth and seniors. 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.



For more information about Alton, click on the following link: <https://youtu.be/wbj5llvnU4s> (<https://youtu.be/wbj5llvnU4s>)



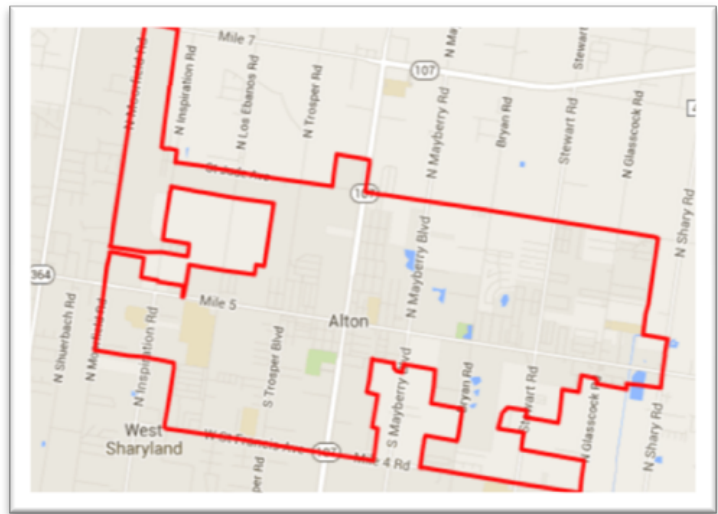
Community Profile

The City of Alton is located in the Rio Grande Valley of South Texas. It is four miles north of the City of Mission on SH 107 in Hidalgo County. It is fourteen miles north of the Mexico border and approximately eighty miles west of the Gulf of Mexico. Alton covers 4,449 acres, an ETJ area of 6,340 acres and is proximate to three major highways: SH 107, U.S. Highway 281 and U.S. Highway 83. The water supplier for the City is Sharyland Water Supply Corporation. Effluent is treated by the City of McAllen Public Utilities Board.

The City of Alton is known as the “City on the Grow” for it has increased by 315% within the last twenty years. Alton’s population totaled 4,384 in the 2000 Census count, with 12,341 in 2010, 18,198 in 2020, and an estimated 18,493 in 2022. The City has approximately 4,958 housing units.



Alton, Texas



Alton City Limits

Population Overview



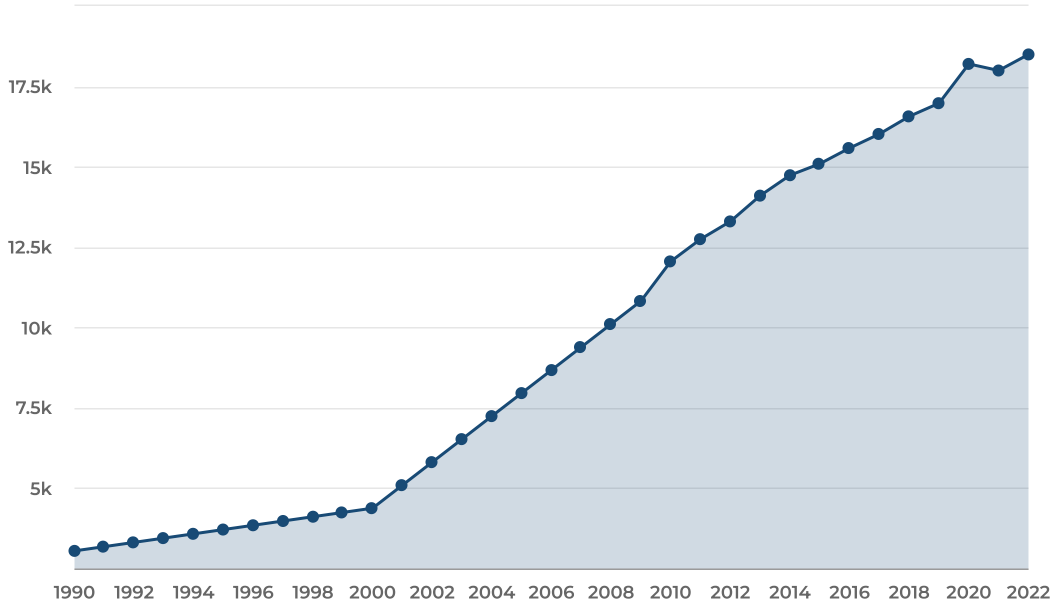
TOTAL POPULATION

18,493

▲ **2.8%**
vs. 2021

GROWTH RANK

350 out of **1222**
Municipalities in Texas



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



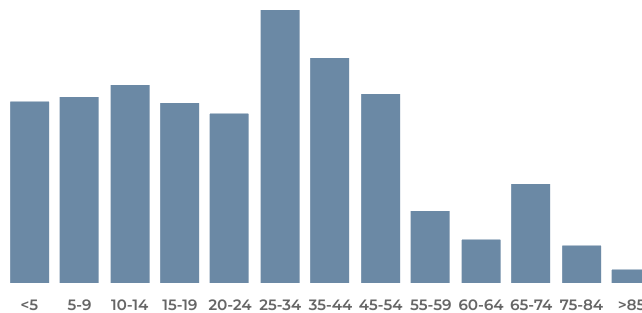
DAYTIME POPULATION

14,734

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

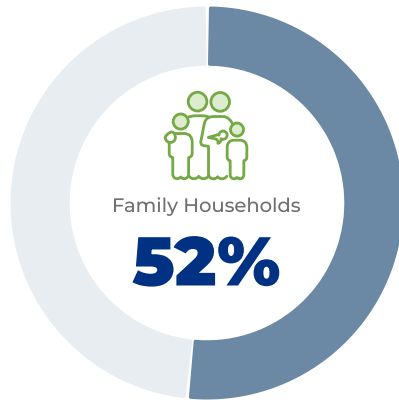
* Data Source: American Community Survey 5-year estimates

Household Analysis

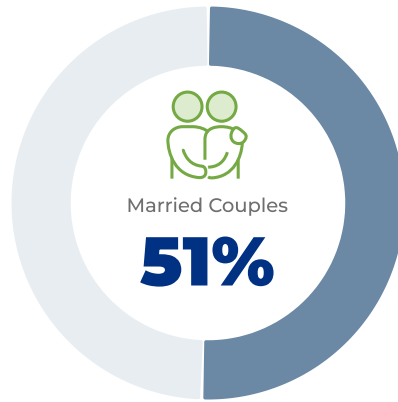
TOTAL HOUSEHOLDS

4,958

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



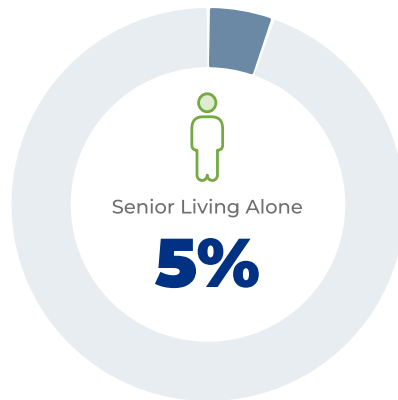
▲ 4%
higher than state average



▲ .2%
higher than state average



▼ 53%
lower than state average



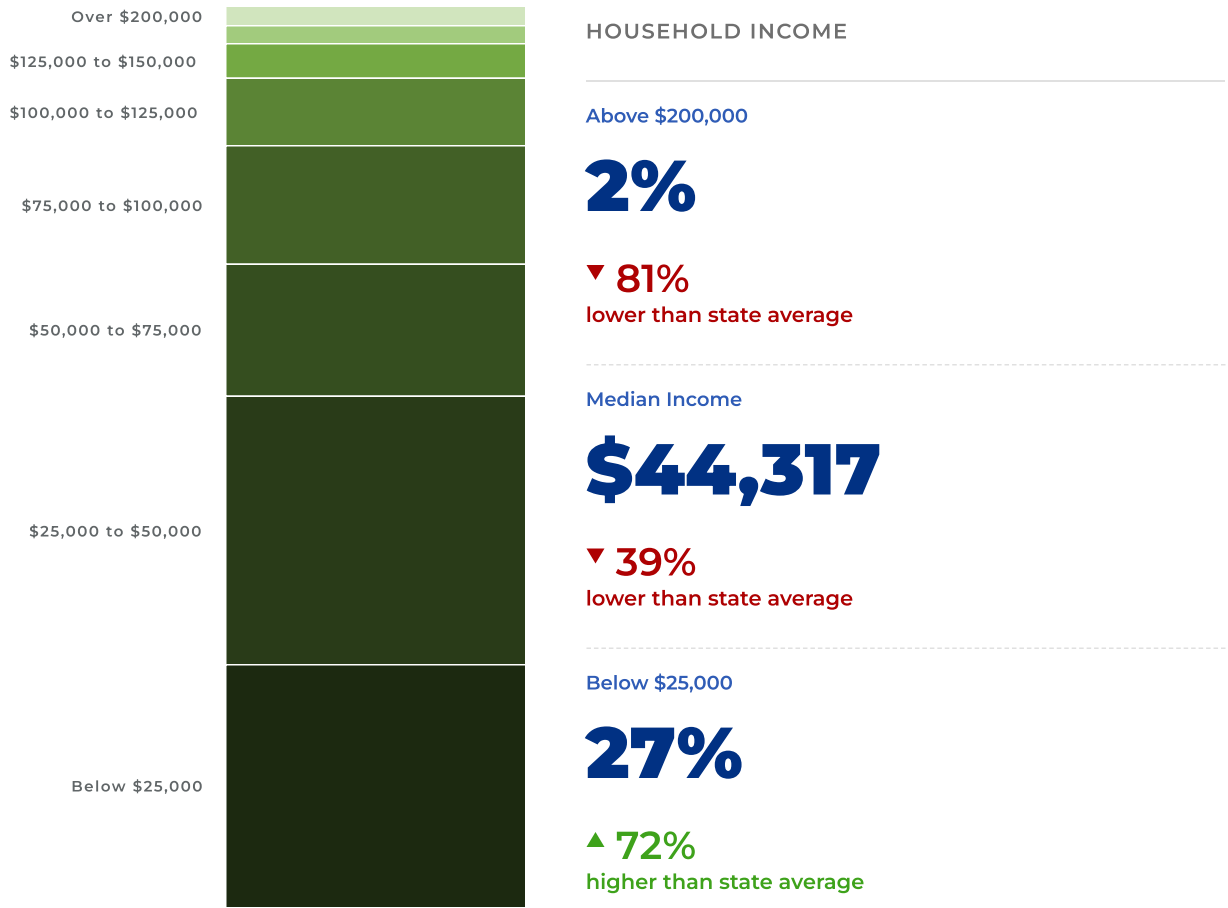
▼ 64%
lower than state average

** Data Source: American Community Survey 5-year estimates*



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates

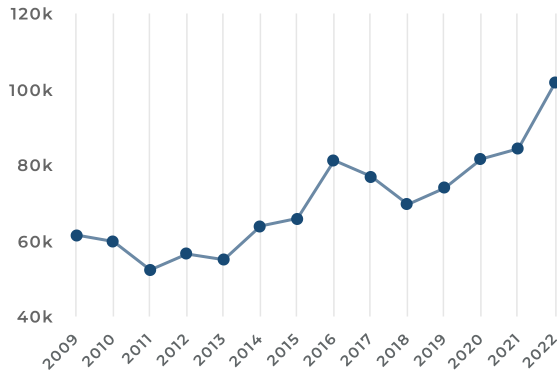


Housing Overview



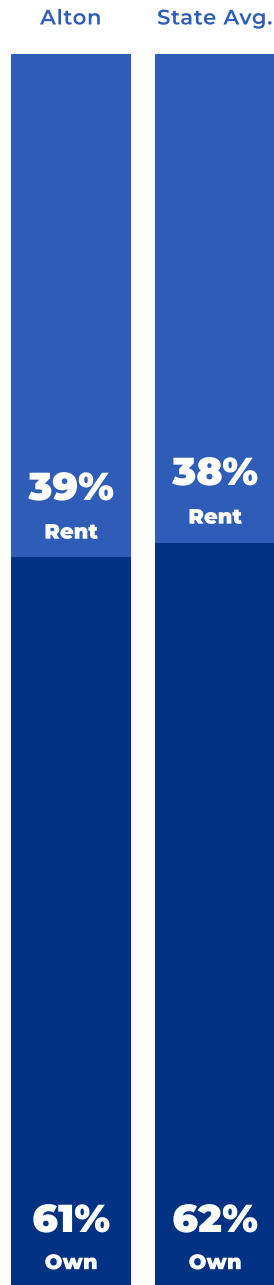
2022 MEDIAN HOME VALUE

\$101,700



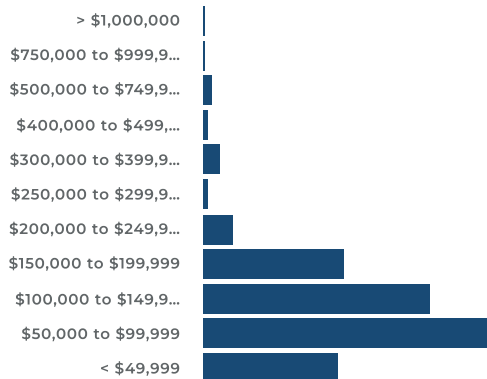
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Strategic Planning

VISION STATEMENT

Alton will deliver exceptional services that enhance quality of life, while creating a sustainable, friendly environment where citizens, business and visitors can all thrive.



MISSION STATEMENT

City of Alton's mission is to provide transparent, innovative, and highly dependable services to its constituents with the utmost integrity and professionalism, while collaborating with local and regional partners.

WHAT ARE VISION AND MISSION STATEMENTS?

It all starts with a vision of the direction or path the City should be traveling on. The Vision Statement is an inclusive and far-reaching statement that dictates what destination the City is striving to reach. The Vision Statement for any entity and certainly for the City of Alton is not often changed as it serves as the framework for the Mission Statement and sets parameters for goals that do shift and change as the City's needs change.

The Vision Statement for the City of Alton is simple, straight-forward and all-encompassing, but it illustrates to all who visit or reside in Alton what the City will responsibly deliver to them.

The Mission Statement of a City should indicate what the City is doing to work towards the vision that the residents and City Commissioners have for the community. The Mission Statement, in more tangible terms, indicates the method by which the Vision Statement will be achieved. The Mission Statement should be succinct, easily understood and achievable. It should consist of action words that are undertaken on a daily basis by all that are employed by the City, with the overarching goal being the achievement of the Vision Statement.

WHY HAVE A VISION AND MISSION STATEMENT?

Simply stated, the Vision and Mission Statements serve as a map to where the entity is going. If an entity does not have a direction, then how can it succeed and thrive? How can the entity's stakeholders achieve their individual and communal goals if there is no direction? Yogi Berra once said, "If you don't know where you are going, you'll end up someplace else." More often than not, that "someplace else" will not be where the entity desires to be. A roadmap is vital to the long-term viability and success of any entity, especially a small city with limited resources.

A vision and mission are also crucial when you, as a leader, are telling your subordinates why a particular task is important. When employees are aware of the direction the City is traveling and how a specific assignment assists in accomplishing the mission, then there will be more buy-in to the task at hand and a great effort from all to complete the task.

WHAT IS THE PURPOSE OF A STRATEGIC PLAN?

Generally stated, a Vision Statement puts the City on a path to what it wants to be; the Strategic Plan is what gets you to the destination. The Strategic Plan transforms the community's vision statement into concrete, visible, measurable, action items. The action items, when completed, should push the City closer to its ultimate goal of meeting its vision statement.

Specifically, regarding Alton's Strategic Plan, it was developed with the philosophy that a great plan is not good enough, it must be acted upon. That thought helped guide the development of a document that is wide-reaching in its goals but attainable, as those goals were reduced to strategic initiatives and operational items.



THE DEVELOPMENT OF ALTON'S STRATEGIC PLAN

Alton is a fast-growing city with numerous growing pains and limited financial resources. What Alton lacks in finances, it more than makes up for in its highly motivated and energetic group of departmental directors. Given that the strength of the organization is in its human capital, the determination was made that strategic goals would be interdepartmental and would not reference any one City department, as the achievement of the Strategic Initiatives would only be accomplished with effective teamwork.

The Plan focuses on the next five years and clarifies how Alton works towards the Vision for its future. Alton takes a conservative approach to taxes and staffing. As such, the Initiatives are aggressive but realistic and were developed with the realization that the Operational Items will be achieved with limited staffing and financial resources.

As goals were proposed, they were tested with the question, "Does the goal help propel Alton forward on the path laid out by the Vision Statement?", if the answer was in the affirmative, then the goal became part of the Strategic Plan. Once the goals were developed, strategic initiatives were formulated to achieve those goals. The initiatives transform the goals from abstract ideas on paper to very tangible action items. In a general way, the initiatives are large scale, multi-year projects that on the surface seem too large to accomplish. To ensure that the initiatives were achievable, it was determined that Alton would accomplish the ambitious initiatives the same way the lion ate the elephant, one bite at a time. The strategic initiatives were broken down to multiple, small operational items with definitive budgets and time frames. This process will allow for the tracking of a project, it will allow for accountability and fiscal responsibility. By breaking down the initiatives into achievable operational items the City also maintains flexibility with staff and budget in the event the community's needs suddenly change by some unforeseen circumstance.

STRATEGIC PLANING PROCESS



VALUES

Integrity	<ul style="list-style-type: none"> •We will be forthright in our actions and honor our commitments.
Trust	<ul style="list-style-type: none"> •We will continue to build citizens’ confidence in the government of Alton.
Fiscal Accountability	<ul style="list-style-type: none"> •We will provide sound, prudent and responsible stewardship of the City’s resources.
Customer Service	<ul style="list-style-type: none"> •We will treat all customers with respect, courtesy and professionalism and endeavor to meet their needs in an efficient manner.
Team Work	<ul style="list-style-type: none"> •We will strive to create and maintain working relationships with local and regional partners and non-profit, service oriented organizations.
Communication	<ul style="list-style-type: none"> •We will utilize all available medium to communicate quickly and effectively with the entire community.

STRATEGIC GOALS

	Efficient Government	<ul style="list-style-type: none"> •Deliver high quality service in a cost effective manner.
	Culture and Entertainment	<ul style="list-style-type: none"> •Provide opportunities for residents and visitors to recreate, socialize, and enhance their knowledge of the area’s history and culture.
	Infrastructure and Transportation	<ul style="list-style-type: none"> •Invest, improve and maintain Alton’s infrastructure and roadway system.
	Health and Safety	<ul style="list-style-type: none"> •Continue to provide and maintain a healthy and safe environment in which to live, work and visit.
	Livability and Sustainability	<ul style="list-style-type: none"> •Improve the quality of life in Alton for its constituents in a manner that will be sustainable.
	Economic Development	<ul style="list-style-type: none"> •Create new opportunities for economic development and promote existing commercial establishments.

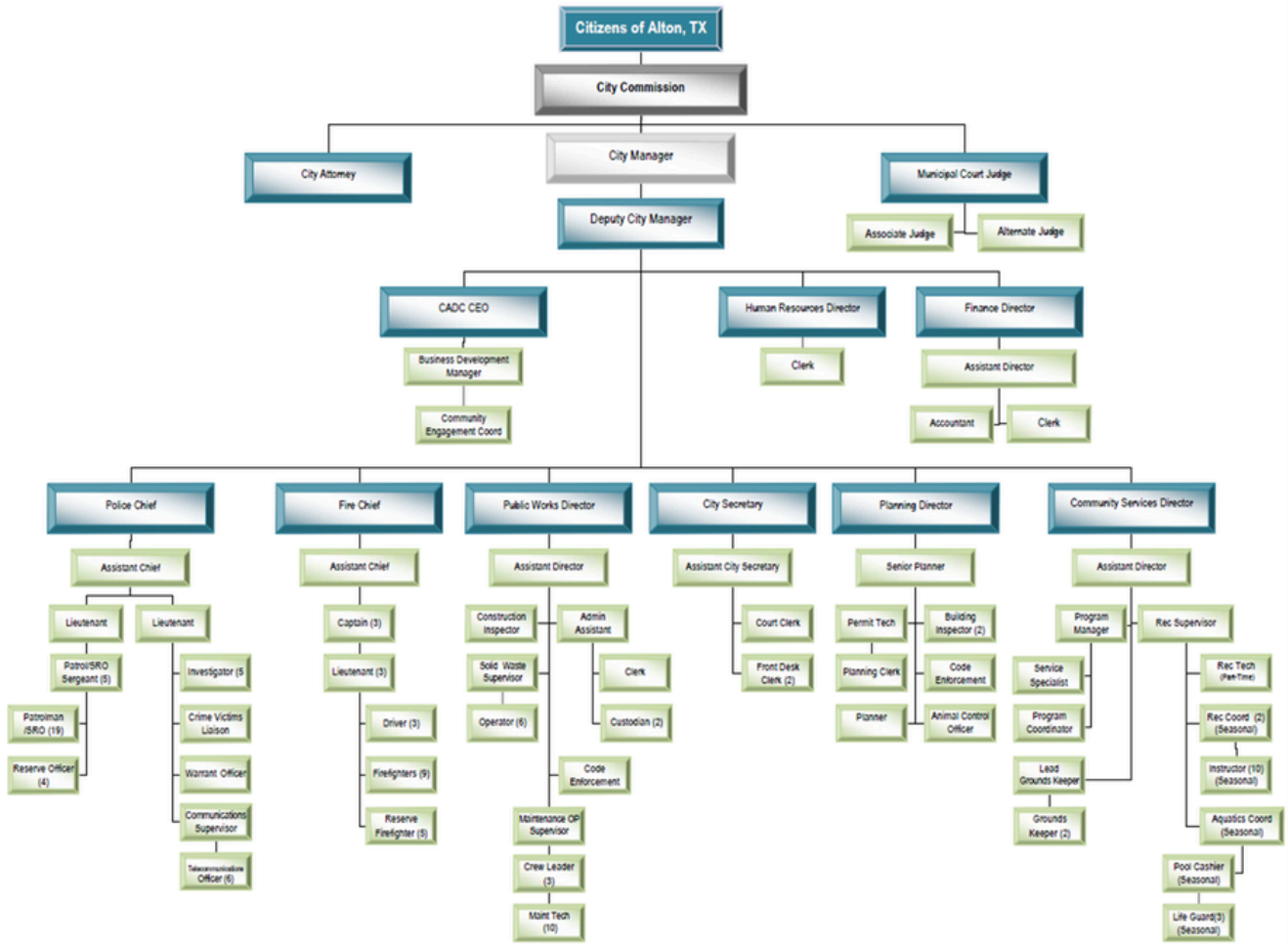
Strategic Initiatives

GOAL	STRATEGIC INITIATIVE
1. Efficient Government	1.1 Create a Commercial Solid Waste Division
Deliver high quality service in a cost effective manner	1.2 Improve communications with City Administration for external and internal customers
	1.3 Develop the City of Alton's Human Capital
	1.4 Enhance Alton's current recycling program
	1.5 Develop and maintain Geographic Information System (GIS) mapping
	1.6 Reduce City election expenses
	1.7 Increase transparency of Alton City Government
2. Culture and Entertainment	2.1 Increase social opportunities for area seniors
Provide opportunities for residents and visitors to recreate, socialize and enhance their knowledge of the area's history and culture	2.2 Provide structured recreational opportunities for youth
3. Infrastructure and Transportation	3.1 Increase mobility for constituents by providing a public transportation option
Invest, improve and maintain Alton's infrastructure and roadway system	3.2 Improve the functionality of principal arterials
	3.3 Promote sustainability of neighborhoods through pavement management
	3.4 Fund, construct and maintain a Wastewater Treatment Plant
	4. Health and Safety
Continue to provide and maintain a healthy and safe environment in which to live, work and visit	4.2 Enhance Alton's fire protection resources
	4.3 Increase pedestrian and vehicular safety in school zones
	4.4 Increase the Level of Service for medical emergencies
	4.5 Improve the effectiveness of resources utilized to extinguish brush fires
	4.6 Aid in the reduction of crime with improved street lighting
	5. Livability/Sustainability
Improve the quality of life in Alton for its constituents in a manner that will be sustainable	5.2 Create and maintain a healthy fund balance for the City's General Fund
	5.3 Develop and adopt a Comprehensive Plan for Alton
	5.4 Reduce the City's dependence on debt for capital outlays
	5.5 Provide recreational space for residents in Alton's northwest quadrant
	5.6 Create a sustainable solution for disposal of residential brush
	6. Economic Development
Create new opportunities for economic development and promote existing commercial establishments	6.2 Open new areas of the City for economic development



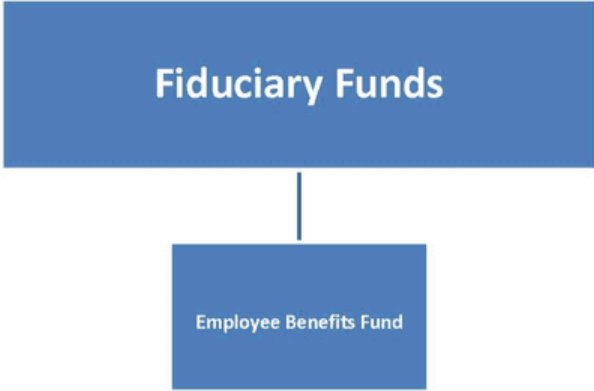
Organization Chart

City of Alton Organizational Chart 2024 -25



Fund Structure





Basis of Budgeting

Formal budgetary accounting is employed for all funds of the City. Annual operating budgets are adopted each fiscal year by the City Commission. All unencumbered budget appropriations lapse at the end of each fiscal year; if encumbered funds are needed to complete a project in the next fiscal year, they must be budgeted again.

The budget for all Governmental Fund Types is prepared on a modified accrual basis. Revenues are recognized when susceptible to accrual (when they become measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

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, street maintenance and repairs, 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 Projects Fund** – 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 the 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 and budgeting; revenues are recognized when they are obligated to the City and expenditures when a commitment is made.

Fiduciary Funds

Fiduciary funds are used to account for cash or other resources held by a government acting as a trustee or agent.



Financial Policies

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

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

Definition of a Balanced Budget

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

Fund Balance and Working Capital Policies

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

Operating Budget Policies

The City of Alton budgets resources for the fiscal year, which begins October 1 and ends on September 30th the following year. The City of Alton operating budget will be developed on an annual basis.

The budget for each year will be adopted annually, by resolution, no later than September 30th.

It is the responsibility of the City Manager to prepare and present the city's annual operating budget to the City Commission for their approval.

The City Commission has the final responsibility for adopting the budget and for making the necessary appropriations.

The annual adopted budget shall be comprehensive in scope and include all annually budgeted operating funds.

The proposed operating budget shall appropriate sufficient funds for operations to maintain the existing quality and scope of City Services.

An annual budget calendar shall be prepared including statutory public meeting and tax notice requirements.

Once the City Commission has enacted the resolution to adopt the budget, expenditures may not be made for any purpose in an amount greater than the amount appropriated.

City Commission action shall be required to amend the adopted operating budget.

Capital Budget Policies

Operating expenditures that are incurred from non-recurring capital expenditures are included and anticipated in each operating fund's budget.

A capital project is defined as a capital asset expected to have a useful life greater than five years and an estimated cost of \$10,000 or more. Capital projects include:

- Construction, purchase, or major renovation of buildings, sewer system, streets, or other structures.
- Purchase of land or land rights and major landscaping projects.
- Any engineering study or master plan needed for the delivery of a capital project.
- Any major repair, renovation or replacement that extends the useful operational life by at least five years or expands the 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's financial and strategic plans.

Spending authority for capital projects is the capital budget.

The capital budget does not run concurrently with the operating budget for the 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.



Budget Timeline

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 meeting 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.



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 last amended budget is usually adopted towards the end of the fiscal year.

On some occasions, issues will occur that require immediate budget amendments. 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 director of the department.

Directors 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 through a budget amendment process.

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 Fiscal Year 2024-2025

Date	Activity	Responsible
May 31	Prepare a budget calendar listing all steps to be taken and target dates for the budget process.	Finance Director
Jun 4-5	Update personnel schedule for new fiscal year and review with CM and DCM	Finance Director
Jun 6-7	Prepare budget FYE 2025 in ClearGov – Operational Budgeting and send invitations to directors to work in their own department	Finance Director
Jun 10-20	Work on financial budgets, accomplishments, challenges, and performance indicators (performance and workload measures). Submission of 1st Budget Draft	Department Directors
Jun 21-26	Assemble 1st Budget Draft and review with CM and DCM	Finance Director
Jul 23	Present 1st Budget Draft to the City Council	City Manager
Jul 23-31	Meet with department heads to review departmental budgets	Finance Director, CM & DCM
Aug 1-8	Complete 2nd Budget Draft in ClearGov – Operational Budgeting	Department Directors
Aug 9-15	Assemble 2nd Budget Draft and review with CM and DCM	Finance Director
Aug 22	Complete the proposed budget	Finance Director
Aug 27	Present Proposed Budget FYE 2025 to the City Council	City Manager
Aug 28	File the Proposed Budget and post it on the City's website	City Secretary
Aug 30 & Sep 6	Publication of the public hearing notice (Progress Times)	City Secretary
Sep 10	Hold a public hearing at City Hall 7:30 p.m.	City Council
Sep 10	Adopt Budget by Ordinance	City Council
Sep 11	Post Adopted Budget on the City's website and file with County Clerk	City Secretary



BUDGET OVERVIEW



Executive Overview

The proposed overall operating budget is \$19.1 million with the tax rate remaining unchanged. The FY 2024-25 budget focuses on:

- Improving public safety by funding upgrades to vehicles, personal protective equipment and body and dashboard cameras.
- Improving roadway maintenance by investing in equipment that enables more effective pothole repair.
- Providing funding for capital items, such as park equipment and infrastructure upgrades.
- Increasing current service levels while managing increased expenses caused by inflation.
- Increasing the current operating reserve.
- Investing in our employees through training, enhanced benefits and wage increases.
- Upgrading fleet vehicles by utilizing new funding sources.

Tax Rate

The City's proposed budget for FY 2024-25 was developed with the tax rate of \$0.4367 per \$100 of valuation remaining unchanged.

Sales Tax Revenue

Revenue from sales tax continues to show a healthy growth rate. With the population of Alton continuing to increase, the expectation is to see more retail stores and food establishments opening locations in Alton which will keep revenue from sales tax trending in a positive direction.



Strategic Plan

The following are the strategic projects that align with the priorities adopted in the Strategic Plan. The projects, or action items, will be completed during the FY 2024-25 budget year and support the overall vision of the city.

Strategic Goal 1: Efficient Government

- Create and maintain a GIS map to be utilized by city staff and the public.
- Initiate flexible work schedules based on productivity goals

Strategic Goal 3: Infrastructure and Transportation

- Commence construction of the North Stewart Road Drainage Project to mitigate flooding in numerous neighborhoods.
- Contract the proper electricity provider to install new streetlights in subdivisions without street lighting and convert existing streetlights to LED lighting.
- Purchase equipment to assist with quality roadway repairs.

Strategic Goal 4: Health and Safety

- Continue the installation of a city-wide camera surveillance system at major intersections to assist law enforcement in locating criminal suspects.
- Creation and development of a Fire Prevention Division within the Fire Department
- Upgrade emergency management equipment, processes and protocols.

Strategic Goal 5: Livability and Sustainability

- Draft a Comprehensive Plan to aid in the development of the city with an emphasis placed on sustainability and resiliency.
- Enhance and expand structured youth and adult recreation opportunities.



Short-term Factors

As we develop the FY 2024-25 budget, several short-term factors have notably influenced our financial landscape. While some of these may subside, others may persist, requiring prudent consideration in our planning:

1. **Interest Rates:** The cost of borrowing is significantly more than it was prior to the Federal Reserve raising interest rates in response to high inflation. While rates have come down, interest rates remain higher than in years past, and it appears rates will remain higher than we have become accustomed to. Higher interest rates must be factored in when considering how much money to borrow and which projects to fund.
2. **Tight Labor Market:** A reduced supply of labor creates a very competitive environment when trying to hire new employees. This is very evident in the emergency services sector. Firefighters and police officers are in short supply; therefore, retaining the current staff becomes imperative if we are to maintain current service levels.
3. **Infrastructure Relocation:** The necessary relocation of underground infrastructure for widened city roadways promises substantial long-term benefits. However, the current expenses associated with sewer and water line relocation present short-term financial challenges.
4. **Revenue Upside:** Encouragingly, revenue from property taxes has surged due to record growth in construction and increased property values, partially offsetting the aforementioned expense hikes.

While we tackle these immediate challenges, it's crucial to strategize from a long-term perspective, balancing short-term constraints with our vision for Alton's sustained growth and prosperity.



Priorities & Issues

Key priorities shaping the FY 2024-25 budget:

As we allocate resources and plan for the upcoming fiscal year, these priorities will guide our decisions, ensuring progress toward a vibrant and resilient future for our community and our employees.

1. **Major Road Enhancements:** Prioritizing substantial improvements to thoroughfares remains paramount for facilitating smoother transportation and enhancing connectivity within Alton. Working with our partners at the State and County, we have secured funding for improvements to all State of Texas highways in Alton.
2. **Annual Street Maintenance Program:** The creation of the Roadway Maintenance Fund, funded by sales tax proceeds, will allow for an enhanced street maintenance program that was previously unfunded.
3. **Utility Relocation & Upgrades:** Addressing utility relocation and necessary upgrades, which has been hastened by thoroughfare improvements, continues as a crucial element to support our city's infrastructure development.
4. **Drainage Enhancement:** Improving our drainage systems stands as a fundamental goal to bolster resilience against adverse weather conditions and ensure community safety. The implementation of new fair and sustainable drainage utility rates will alleviate the need to increase taxes in order to support ongoing improvements to the system.
5. **Solid Waste Service Optimization:** Emphasizing efficiency and effectiveness in delivering solid waste services remains central to our commitment to a cleaner, sustainable Alton.
6. **Wage Increase:** Continuing the trajectory to attain a living wage for all employees underscores our commitment to supporting our valued workforce.
7. **Sustainable Development & Infrastructure:** Advancing sustainable development standards and infrastructure aligns with our vision for a thriving, environmentally conscious Alton.



Personnel Changes

DEPARTMENT/ POSITION	NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSITIONS		
	FY 22-23	FY 23-24	FY 24-25
ADMINISTRATION			
CITY MANAGER	1	1	1
DEPUTY CITY MANAGER	0.5	0.5	1
ASSISTANT CITY MANAGER	0.5		
CEO ECONOMIC DEVELOPMENT CORPORATION	1	1	1
BUSINESS DEVELOPMENT MANAGER	1	1	1
COMMUNITY ENGAGEMENT COORDINATOR	1	1	1
TOTAL ADMINISTRATION	5	4.5	5
CITY SECRETARY DEPARTMENT			
CITY SECRETARY	0.5	0.5	1
ASSISTANT CITY SECRETARY	1	1	1
ADMIN CLERK		1	
FRONT DESK CLERK	2.5	2	2
COURT CLERK	1	1	1
TOTAL CITY SECRETARY	5	5.5	5
HUMAN RESOURCES DEPARTMENT			
HR DIRECTOR	1	1	1
CLERK	1	1	1
TOTAL HUMAN RESOURCES DEPARTMENT	2	2	2
FINANCE DEPARTMENT			
FINANCE DIRECTOR	1	1	1
ASSISTANT FINANCE DIRECTOR			1
ACCOUNTANT	1	1	1
CLERK	1	1	1
TOTAL FINANCE DEPARTMENT	3	3	4
POLICE DEPARTMENT			
POLICE CHIEF	0.5	1	1
ASSISTANT POLICE CHIEF	1	1	1
LIEUTENANT	2	2	2
SERGEANT	4	5	4
INVESTIGATOR	3	3	5
PATROL OFFICER	16	11	12
SCHOOL RESOURCE OFFICER	6	6	6
CRIME VICTIM LIAISON	1	1	1
WARRANT OFFICER	1	1	1
TRAINING OFFICER	0.5		
COMMUNICATIONS SUPERVISOR	1	1	1
DISPATCHER	5	5	6
TOTAL POLICE DEPARTMENT	36	37	41
FIRE DEPARTMENT			
FIRE CHIEF	1	1	1
ASSISTANT FIRE CHIEF	1	1	1
CAPTAINS			3
LIEUTENANT	3	3	3
ENGINEER	6	6	3
FIREFIGHTER	6	6	9
TOTAL FIRE DEPARTMENT	17	17	20



DEPARTMENT/ POSITION	NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSITIONS		
	FY 22-23	FY 23-24	FY 24-25
PUBLIC WORKS DEPARTMENT			
PUBLIC WORKS DIRECTOR	1	1	1
ASSISTANT PW DIRECTOR	1	1	1
ADMIN ASSISTANT	1	1	1
CLERK	1	1	1
CONSTRUCTION INSPECTOR		1	1
SOLID WASTE SUPERVISOR	1	1	1
OPERATOR	5	5	6
CODE ENFORCEMENT		1	1
MAINTENANCE OP SUPERVISOR		1	1
CREW LEADER		2	3
MAINTENANCE TECH		9	10
CUSTODIANS			2
LEAD LABOR	1		
LABORER	9		
TOTAL PUBLIC WORKS DEPARTMENT	20	24	29
PLANNING/MS4 DEPARTMENT			
PLANNING DIRECTOR	1	1	1
SENIOR PLANNER		1	1
BUILDING INSPECTOR	2	2	2
CODE ENFORCEMENT OFFICER	1	1	1
ANIMAL CONTROL OFFICER	1	1	1
PERMIT TECH		1	1
PLANNING CLERK	1	1	1
PLANNER	1	1	1
CONSTRUCTION INSPECTOR	1		
TOTAL PLANNING DEPARTMENT	8	9	9
COMMUNITY SERVICES DEPARTMENT			
COMMUNITY SERVICES DIRECTOR	1	1	1
ASSISTANT DIRECTOR		1	1
PROGRAM MANAGER	1	1	1
PROGRAM COORDINATOR	1	1	1
SERVICE SPECIALIST	1	1	1
LEAD GROUNDS KEEPER		1	1
GROUNDS KEEPER	2	2	2
CUSTODIAN	3	3	
RECREATIONAL SUPERVISOR	1	1	1
RECREATIONAL TECH (PT)	0.5	0.5	0.5
REC COORDINATOR (SEASONAL)	1	2	2
INSTRUCTOR (SEASONAL)	11	10	10
AQUATICS COORDINATOR (SEASONAL)	1	1	1
AQUATICS STAFF (SEASONAL)	4	4	4
TOTAL RECREATION DEPARTMENT	27.5	29.5	26.5
TOTAL FULL TIME PERMANENT POSITIONS	106	123	124
TOTAL PART TIME PERMANENT POSITIONS	0.5	0.5	0.5
TOTAL FULL TIME SEASONAL POSITIONS	17	17	17
GRAND TOTAL	123.5	140.5	141.5



Long-Range Financial Projection

A 5-year financial projection for 2026-2030 was prepared for the General Fund. The projection rates used are conservative and are based on the average variation of the last five years. The purpose is to have a forecast of revenues and operational expenditures for that period of time and to determine if the fund would be self-sustaining. This would allow management to make changes and decisions as needed.

As illustrated in the charts below, while a slight decrease in the fund balance is anticipated in 2026, the General Fund is expected to remain self-sustaining throughout the rest of the period.

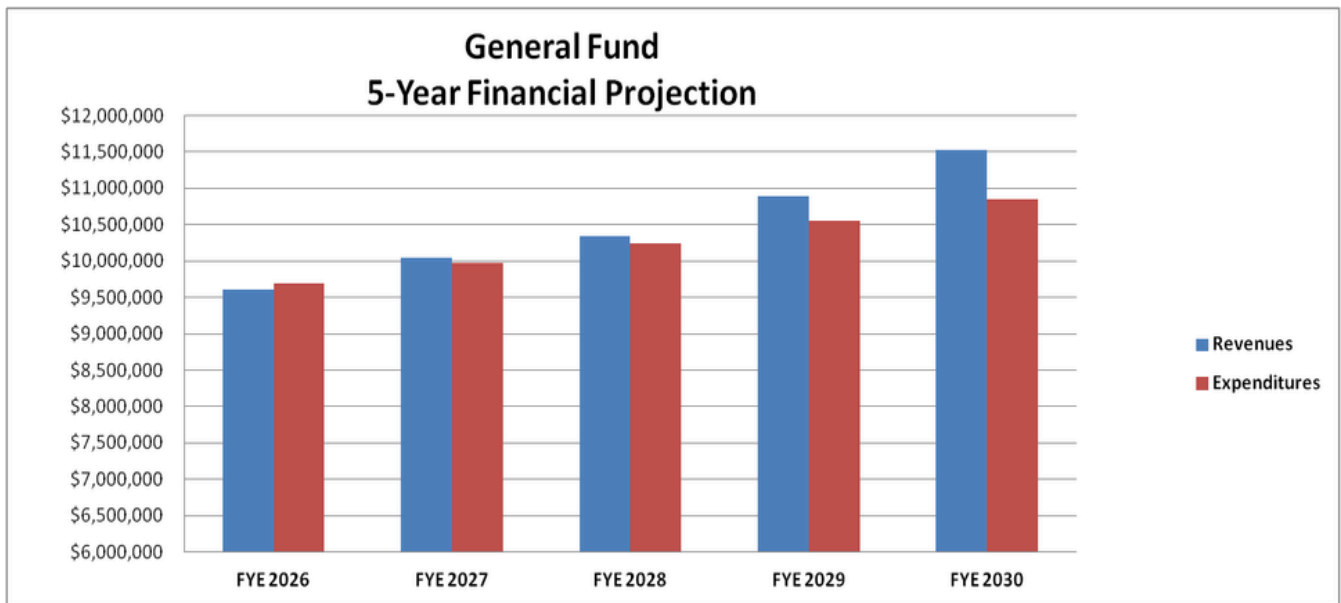
General Fund Revenues - 5-Year Financial Projection

	Adopted Budget	Projection				
	FYE 2025	Rate	FYE 2026	FYE 2027	FYE 2028	FYE 2029
Property Tax	2,881,450	7%	3,083,152	3,298,972	3,529,900	3,776,993
Sales Tax	1,010,000	7%	1,080,700	1,156,349	1,237,293	1,323,904
Franchise Fees	465,000	6%	492,900	522,474	553,822	587,052
Transfer In	1,655,000	0%	1,655,000	1,655,000	1,655,000	1,655,000
Charges for Services	842,420	6%	892,965	946,543	1,003,336	1,063,536
Fines	695,825	6%	737,575	781,829	828,739	878,463
Licenses & Permits	759,050	10%	834,955	918,451	1,010,296	1,111,325
Interest & Miscellaneous	65,636	2%	66,949	68,288	69,653	71,047
Total Operating Sources	\$ 8,374,381		\$ 8,844,195	\$ 9,347,905	\$ 9,888,039	\$ 10,467,319
<i>Increase per year</i>			<i>\$ 469,814</i>	<i>\$ 503,710</i>	<i>\$ 540,134</i>	<i>\$ 579,280</i>
Administration Grants	27,000					
Police Department Grants	409,633					
COPS 2021 - 4 officers (\$624,824) 3-YR Grant 2022, 2023, 2024	252,623					
COPS 2022 - 5 officers (\$781,029) 3-YR Grant 2023, 2024, 2025	260,343					
MCISD - 4 officers (Actual 2023 \$63,000 p/offic, total \$252,000)		6%	264,600	280,476	297,305	315,143
COPS 2023 - 2 officers (\$250,000) 3-YR Grant 2024-2026	83,333		83,333			
Fire Department Grant - 6 firefighter (\$670,000) 3-YR Grant 2025-2027	210,000		210,000	210,000		
Donations	1,758	2%	1,793	1,829	1,866	1,903
Grants & Donations	\$ 1,244,690		\$ 559,726	\$ 492,305	\$ 299,170	\$ 317,046
Other Financing Sources	100,000		200,000	200,000	150,000	100,000
Sale of Land	-					
Total Other Sources	\$ 100,000		\$ 200,000	\$ 200,000	\$ 150,000	\$ 100,000
TOTAL REVENUES	\$ 9,719,071		\$ 9,603,921	\$ 10,040,210	\$ 10,337,210	\$ 10,884,365



General Fund Expenditures - 5-Year Financial Projection

EXPENDITURES	Adopted Budget	Projection				
BY CATEGORY	FYE 2025	Rate	FYE 2026	FYE 2027	FYE 2028	FYE 2029
Personnel Services	6,377,589	3%	6,568,917	6,765,984	6,968,964	7,178,033
Personnel Services COPS 2023		3%		-	-	-
Personnel Services 6-Firefighters Grant	210,000	3%	223,300	229,999	236,899	244,006
Contractual Services	1,088,270	2%	1,110,035	1,132,236	1,154,881	1,177,978
Operational Expenditures	1,013,552	2%	1,033,823	1,054,500	1,075,589	1,097,101
Maintenance & Repairs	201,000	2%	205,020	209,120	213,303	217,569
Supplies & Materials	109,310	2%	111,496	113,726	116,001	118,321
Debt Service	162,225	1%	163,847	165,485	167,140	168,812
Total Operating Expenditures	\$ 9,161,946		\$ 9,416,438	\$ 9,671,051	\$ 9,932,777	\$ 10,201,819
<i>Increase per year</i>			\$ 254,493	\$ 254,612	\$ 261,726	\$ 269,043
Emergency Expenditures	30,000		30,000	30,000	30,000	30,000
Total Extraord Expenditures	\$ 30,000		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Major Equipment	206,782		20,000	30,000	30,000	40,000
Enterprise Fleet Management	234,940		230,000	240,000	250,000	280,000
Capital Outlay	\$ 441,722		\$ 250,000	\$ 270,000	\$ 280,000	\$ 320,000
TOTAL EXPENDITURES	\$ 9,633,668		\$ 9,696,438	\$ 9,971,051	\$ 10,242,777	\$ 10,551,819
TOTAL REVENUES OVER EXPEND	\$ 85,403		\$ (92,517)	\$ 69,160	\$ 94,433	\$ 332,546



FUND SUMMARIES

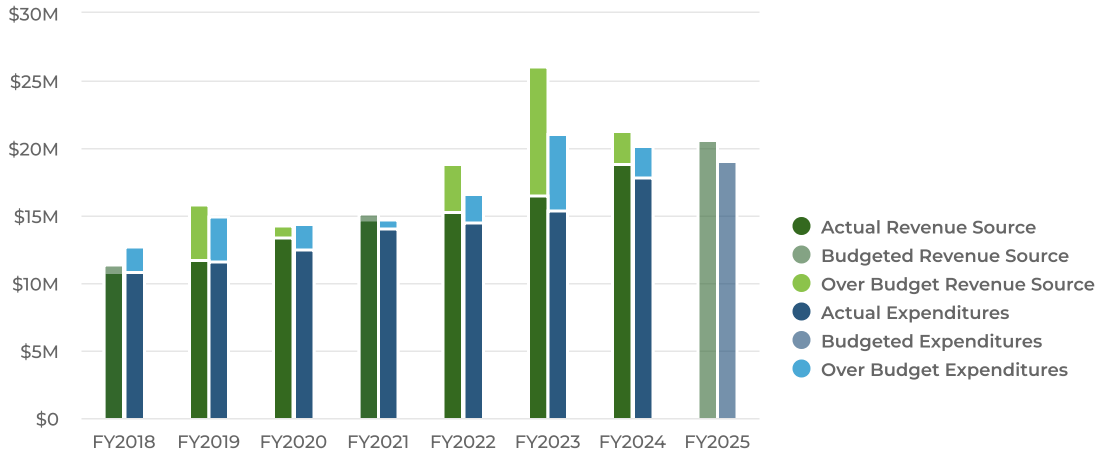




All Funds Summary

Summary

The City of Alton is projecting \$20.64M of revenue in FY2025, which represents a 9.3% increase over the prior year. Budgeted expenditures are projected to increase by 7.2% or \$1.29M to \$19.14M in FY2025.



All Funds Summary Comprehensive Summary

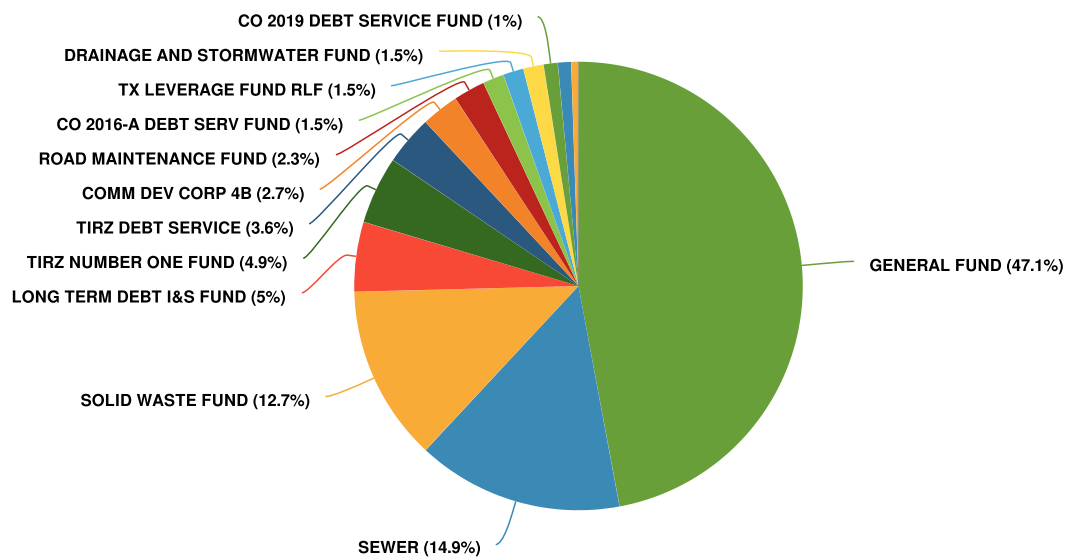
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$20,223,301	\$20,669,398	\$28,076,871	\$34,361,227
Revenues				
Transfers In	\$2,237,582	\$2,769,028	\$3,000,574	\$3,401,118
Other Financing Sources	\$826,336	\$7,161,339	\$412,228	\$104,599
Property Tax	\$2,958,211	\$3,561,851	\$4,246,644	\$4,722,950
Miscellaneous Income	\$1,847,272	\$60,964	\$852,326	\$30,597
Sale of Land	\$334,171	\$119,200	\$0	\$300,000
Sales Tax	\$1,923,337	\$2,026,020	\$2,073,151	\$1,988,000
Franchise Tax Fees	\$471,778	\$462,748	\$463,383	\$465,000
Charges for Services	\$5,840,493	\$6,317,670	\$6,430,385	\$6,578,920
Grants & Donations	\$466,540	\$1,266,143	\$1,540,880	\$1,274,691
Interest & Investment Income	\$86,332	\$508,028	\$762,660	\$223,287
Fines	\$684,203	\$606,053	\$694,719	\$695,825
Licenses & Permits	\$1,207,553	\$1,281,912	\$889,402	\$859,050
Total Revenues:	\$18,883,808	\$26,140,955	\$21,366,351	\$20,644,037
Expenditures				



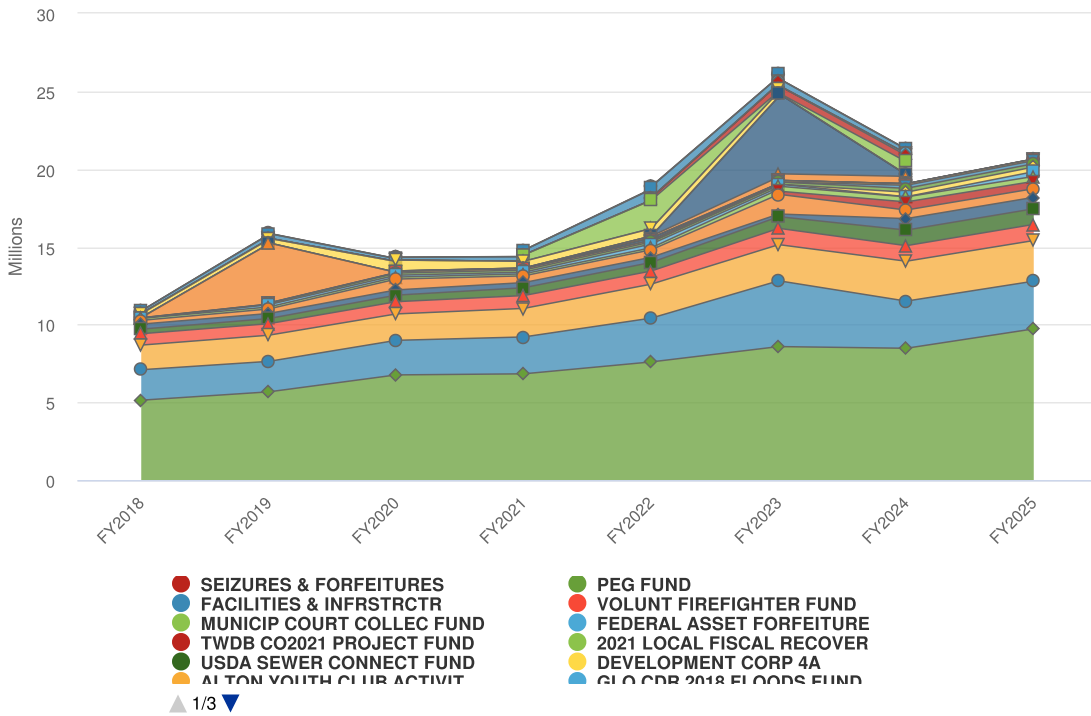
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Emergency Expenditures	\$5,834	\$63,361	\$8,500	\$30,000
Other Expenditures	\$0	\$288	\$650	\$288
Transfers Out	\$1,766,563	\$2,348,928	\$2,538,303	\$2,465,412
Operational Expenditures	\$1,116,453	\$1,303,110	\$1,303,922	\$1,503,863
Contractual Services	\$2,102,510	\$2,902,622	\$3,033,187	\$2,973,060
Debt Service	\$1,365,401	\$1,509,959	\$1,993,946	\$2,105,228
TEMPORARY	\$102,641	\$57,737	\$74,152	\$0
Capital Outlay	\$2,475,165	\$4,264,172	\$2,731,120	\$415,182
Personnel Services	\$5,650,619	\$6,236,344	\$7,083,286	\$8,458,331
Personnel	\$263,648	\$136,653	\$42,075	\$0
Maintenance & Repairs	\$609,875	\$876,850	\$715,382	\$507,094
Supplies & Materials	\$106,662	\$232,282	\$142,770	\$144,160
Supplies	\$91,822	\$16,978	\$123,241	\$0
Other Financing Uses	\$20,224	\$164,782	\$0	\$0
Depreciation and Amortization	\$505,962	\$591,794	\$0	\$0
Transfer Out	\$471,019	\$420,000	\$462,270	\$540,000
Not used	\$0	\$200	\$0	\$0
Total Expenditures:	\$16,654,398	\$21,126,058	\$20,252,805	\$19,142,618
Total Revenues Less Expenditures:	\$2,229,411	\$5,014,897	\$1,113,546	\$1,501,419
Ending Fund Balance:	\$22,452,711	\$25,684,295	\$29,190,417	\$35,862,646

Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



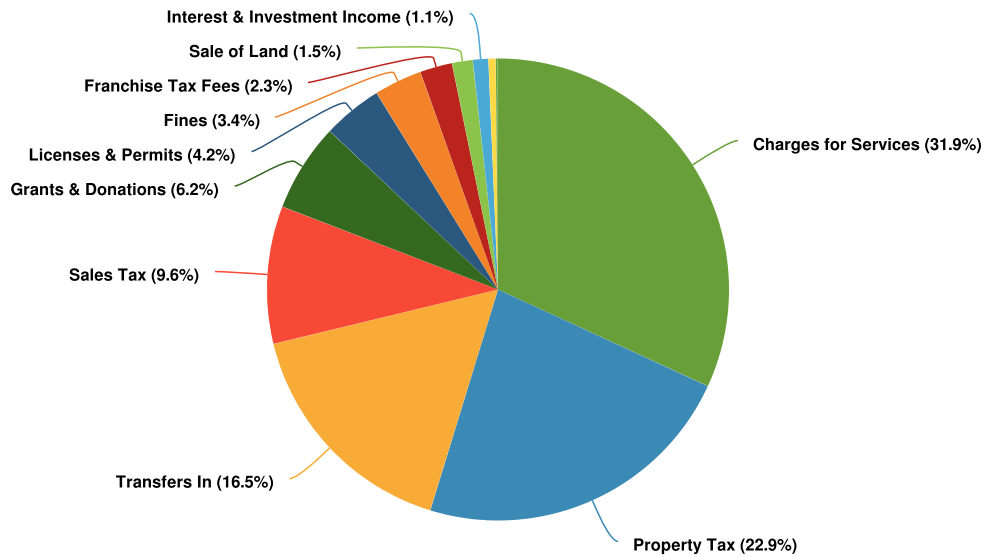
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
GENERAL FUND	\$7,594,182	\$8,580,483	\$8,471,031	\$9,719,072	14.7%
SEIZURES & FORFEITURES	\$17,329	\$8,535	\$17,679	\$0	-100%
PEG FUND	\$9,127	\$7,375	\$7,725	\$0	-100%
TX LEVERAGE FUND RLF	\$241,678	\$131,854	\$12,241	\$305,296	2,394.1%
FACILITIES & INFRSTRCTR	\$688,024	\$436,870	\$266,333	\$0	-100%
VOLUNT FIREFIGHTER FUND	\$11,314	\$1,672	\$3,576	\$0	-100%
MUNICIP COURT COLLEC FUND	\$2	\$15	\$11	\$0	-100%
FEDERAL ASSET FORFEITURE	\$1,825	\$3,584	\$119,431	\$0	-100%
TWDB CO2021 PROJECT FUND	\$164,431	\$472,715	\$409,528	\$0	-100%
2021 LOCAL FISCAL RECOVER	\$1,821,330	\$36,959	\$826,072	\$0	-100%
USDA SEWER CONNECT FUND	\$20	\$64	\$65	\$0	-100%
LONG TERM DEBT I&S FUND	\$845,132	\$1,049,881	\$1,000,366	\$1,038,500	3.8%
TIRZ NUMBER ONE FUND	\$550,996	\$747,754	\$1,001,715	\$1,004,000	0.2%
TIRZ DEBT SERVICE	\$330,914	\$172,307	\$737,927	\$736,480	-0.2%
CO 2021 INT& SINKING FUND	\$100	\$2	\$197,213	\$197,000	-0.1%
CO 2016 I&S FUND	\$7,642	\$9,362	\$6,770	\$8,707	28.6%
CO 2016 RESERVE FUND	\$935	\$1,031	\$1,052	\$1,051	-0.1%
CO 2016-A DEBT SERV FUND	\$127,980	\$318,080	\$320,735	\$317,723	-0.9%
CO 2017 DEBT SERVICE FUND	\$157,119	\$3,104	\$2,704	\$3,000	10.9%
CO 2019 DEBT SERVICE FUND	\$138,377	\$138,610	\$248,330	\$211,575	-14.8%
DEVELOPMENT CORP 4A	\$484,235	\$315,874	\$0	\$0	0%



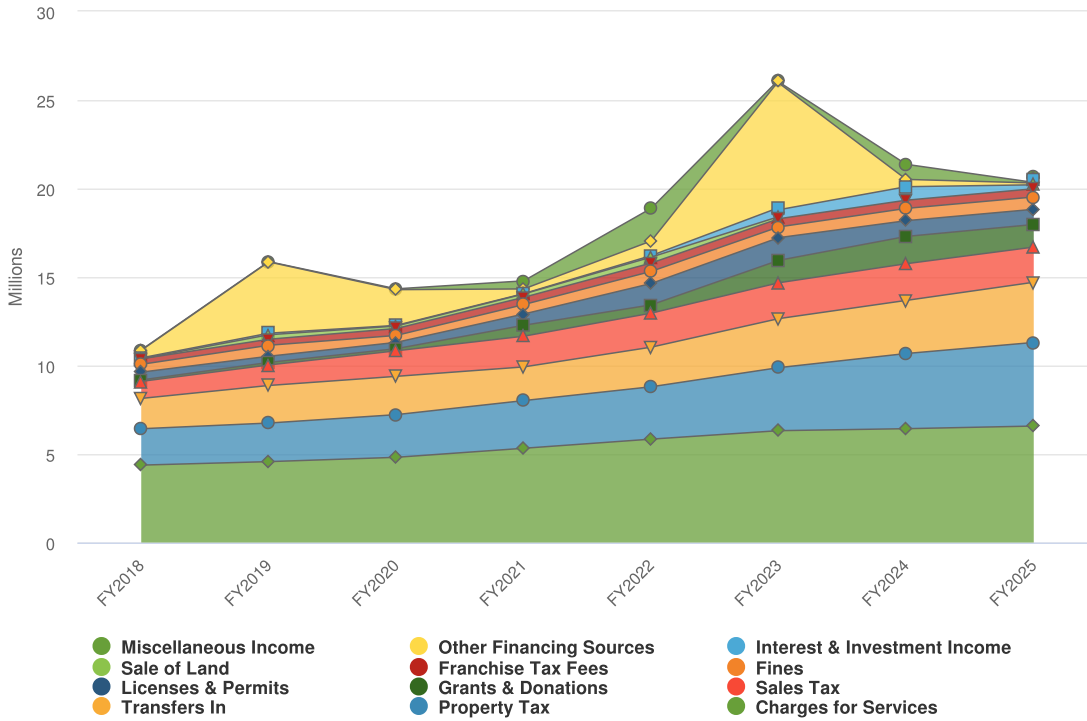
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
COMM DEV CORP 4B	\$483,600	\$1,266,319	\$552,611	\$557,000	0.8%
CADC DEBT SERVICE FUND	\$90,641	\$90,728	\$90,770	\$90,722	-0.1%
DRAINAGE AND STORMWATER FUND	\$0	\$100	\$289,273	\$300,550	3.9%
SEWER	\$2,815,848	\$4,231,773	\$3,033,357	\$3,068,300	1.2%
SOLID WASTE FUND	\$2,185,428	\$2,324,080	\$2,564,772	\$2,612,200	1.8%
ALTON YOUTH CLUB ACTIVIT	\$2,711	\$39	\$40	\$0	-100%
GLO CDR 2018 FLOODS FUND	\$0	\$0	\$73,248	\$0	-100%
CAPITAL PROJECT TIRZ FUND	\$14	\$5,167,443	\$115,284	\$0	-100%
CAPITAL CONSTRUCTION FUND	\$111,047	\$418,546	\$470,262	\$0	-100%
ROAD MAINTENANCE FUND	\$0	\$202,214	\$522,485	\$469,800	-10.1%
Employee Benefits Fund	\$1,824	\$3,582	\$3,744	\$3,061	-18.2%
Total:	\$18,883,808	\$26,140,955	\$21,366,351	\$20,644,037	-3.4%

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

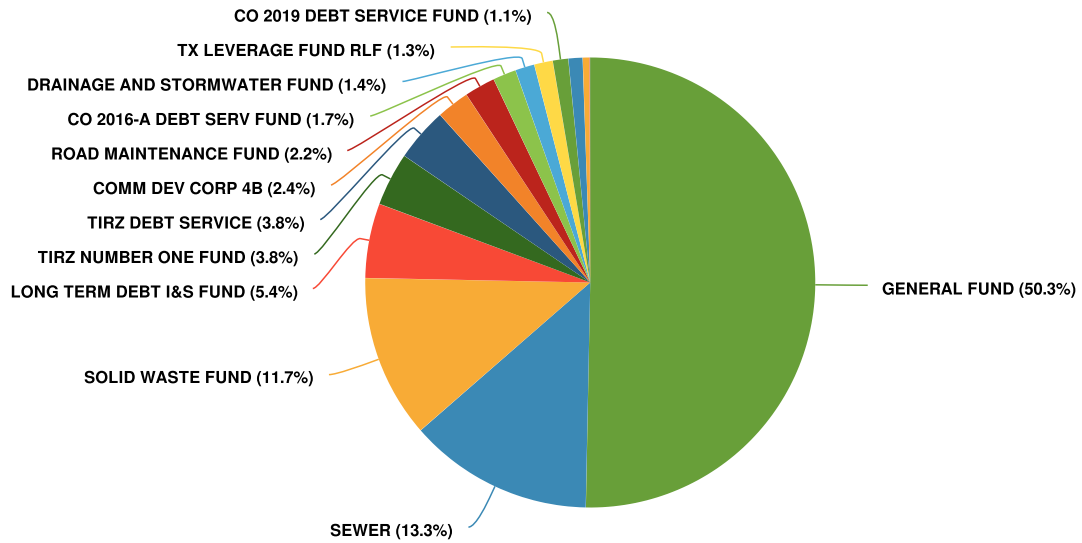


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					
Transfers In	\$2,237,582	\$2,769,028	\$3,000,574	\$3,401,118	13.3%
Other Financing Sources	\$826,336	\$7,161,339	\$412,228	\$104,599	-74.6%
Property Tax	\$2,958,211	\$3,561,851	\$4,246,644	\$4,722,950	11.2%
Miscellaneous Income	\$1,847,272	\$60,964	\$852,326	\$30,597	-96.4%
Sale of Land	\$334,171	\$119,200	\$0	\$300,000	N/A
Sales Tax	\$1,923,337	\$2,026,020	\$2,073,151	\$1,988,000	-4.1%
Franchise Tax Fees	\$471,778	\$462,748	\$463,383	\$465,000	0.3%
Charges for Services	\$5,840,493	\$6,317,670	\$6,430,385	\$6,578,920	2.3%
Grants & Donations	\$466,540	\$1,266,143	\$1,540,880	\$1,274,691	-17.3%
Interest & Investment Income	\$86,332	\$508,028	\$762,660	\$223,287	-70.7%
Fines	\$684,203	\$606,053	\$694,719	\$695,825	0.2%
Licenses & Permits	\$1,207,553	\$1,281,912	\$889,402	\$859,050	-3.4%
Total Revenue Source:	\$18,883,808	\$26,140,955	\$21,366,351	\$20,644,037	-3.4%

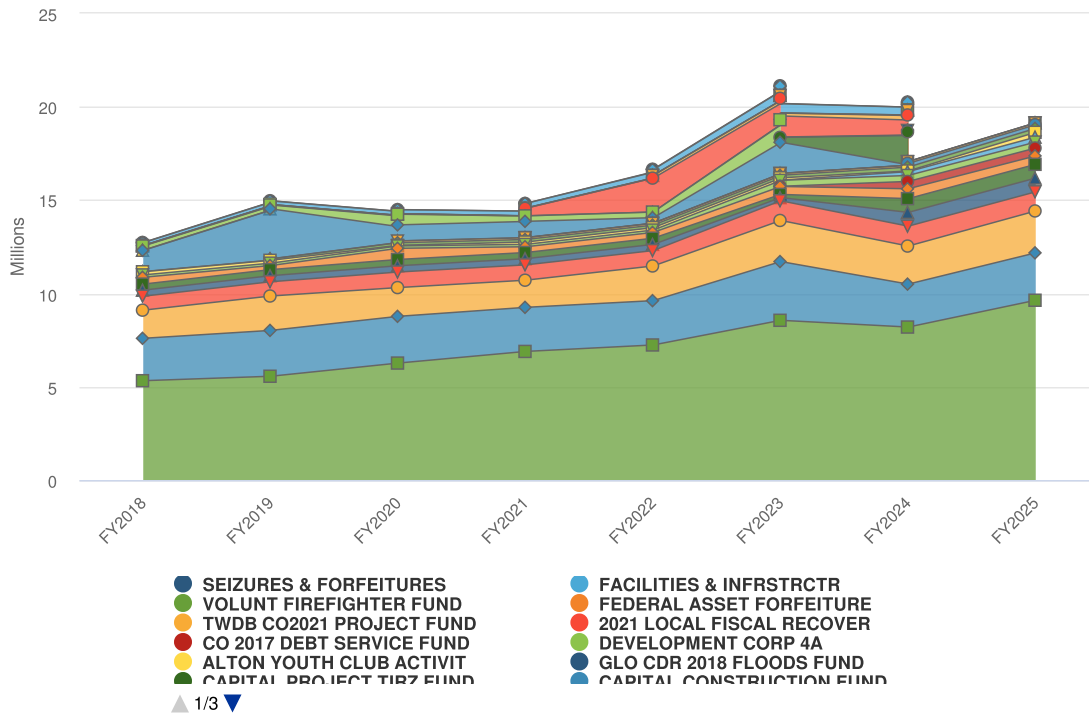


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
GENERAL FUND	\$7,236,671	\$8,558,489	\$8,196,469	\$9,633,668	17.5%

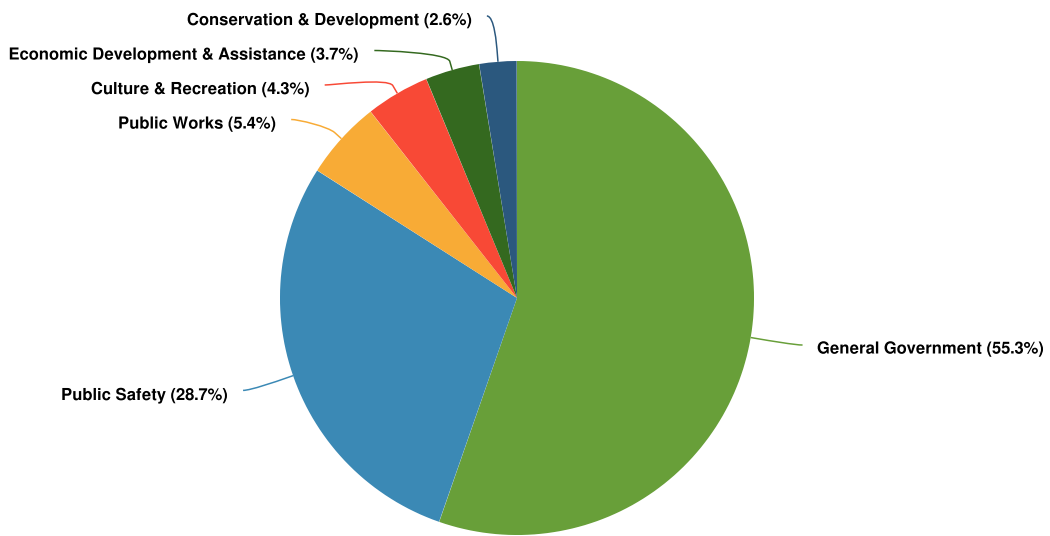


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
SEIZURES & FORFEITURES	\$17,885	\$14,591	\$768	\$0	-100%
TX LEVERAGE FUND RLF	\$127,745	\$123,756	\$36,145	\$256,000	608.3%
FACILITIES & INFRSTRCTR	\$303,840	\$495,741	\$419,349	\$0	-100%
VOLUNT FIREFIGHTER FUND	\$10,045	\$6,293	\$2,633	\$0	-100%
FEDERAL ASSET FORFEITURE	\$2,600	\$1,813	\$26,940	\$0	-100%
TWDB CO2021 PROJECT FUND	\$141,308	\$151,569	\$239,354	\$0	-100%
2021 LOCAL FISCAL RECOVER	\$1,817,856	\$1,128,730	\$806,477	\$0	-100%
LONG TERM DEBT I&S FUND	\$824,900	\$1,055,420	\$1,066,464	\$1,026,191	-3.8%
TIRZ NUMBER ONE FUND	\$330,849	\$170,357	\$737,705	\$736,415	-0.2%
TIRZ DEBT SERVICE	\$330,817	\$170,357	\$737,705	\$736,415	-0.2%
CO 2021 INT& SINKING FUND	\$0	\$0	\$197,200	\$197,000	-0.1%
CO 2016 I&S FUND	\$7,640	\$7,575	\$8,510	\$8,692	2.1%
CO 2016-A DEBT SERV FUND	\$127,963	\$318,263	\$320,663	\$317,663	-0.9%
CO 2017 DEBT SERVICE FUND	\$400	\$19,435	\$23,364	\$0	-100%
CO 2019 DEBT SERVICE FUND	\$138,375	\$138,375	\$208,375	\$211,276	1.4%
DEVELOPMENT CORP 4A	\$301,782	\$946,001	\$0	\$0	0%
COMM DEV CORP 4B	\$310,461	\$425,505	\$527,988	\$451,584	-14.5%
CADC DEBT SERVICE FUND	\$90,571	\$90,571	\$90,569	\$90,572	0%
DRAINAGE AND STORMWATER FUND	\$0	\$9,816	\$203,618	\$267,108	31.2%
SEWER	\$2,375,568	\$3,147,852	\$2,301,565	\$2,539,570	10.3%
SOLID WASTE FUND	\$1,857,827	\$2,203,154	\$2,038,954	\$2,245,578	10.1%
ALTON YOUTH CLUB ACTIVIT	\$1,210	\$0	\$0	\$0	0%
GLO CDR 2018 FLOODS FUND	\$0	\$0	\$73,200	\$0	-100%
CAPITAL PROJECT TIRZ FUND	\$0	\$259,832	\$1,571,377	\$0	-100%
CAPITAL CONSTRUCTION FUND	\$295,486	\$1,670,673	\$23,117	\$0	-100%
ROAD MAINTENANCE FUND	\$0	\$10,079	\$393,646	\$423,073	7.5%
Employee Benefits Fund	\$2,600	\$1,813	\$650	\$1,813	178.9%
Total:	\$16,654,398	\$21,126,058	\$20,252,805	\$19,142,618	-5.5%

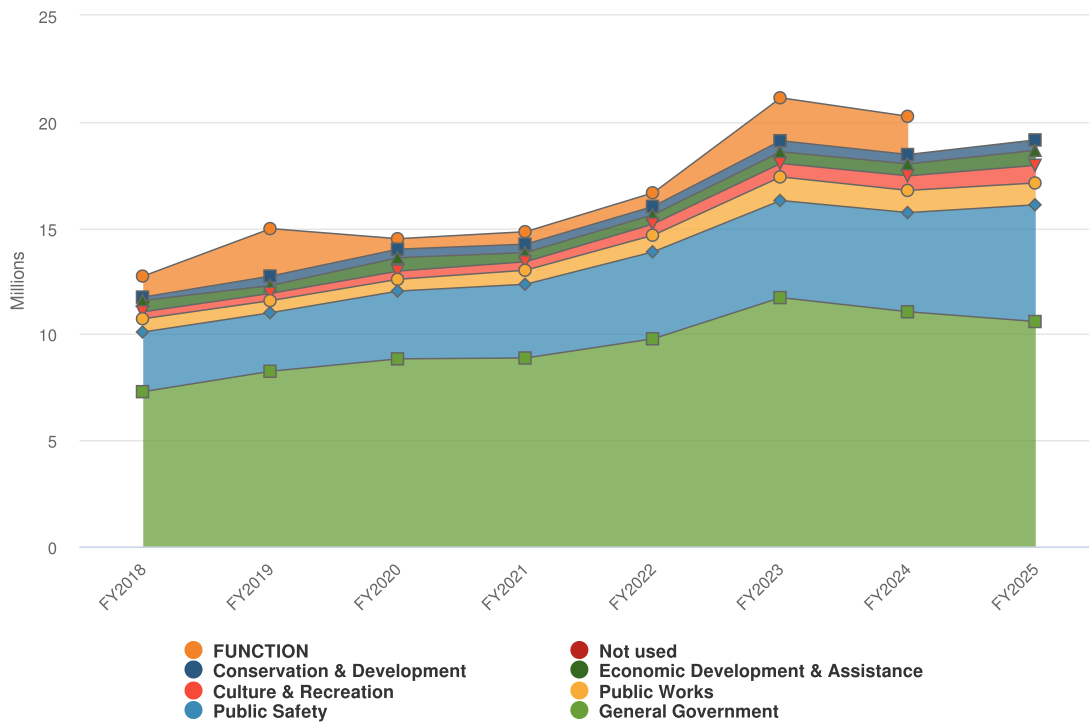


Expenditures by Function

Budgeted Expenditures by Function



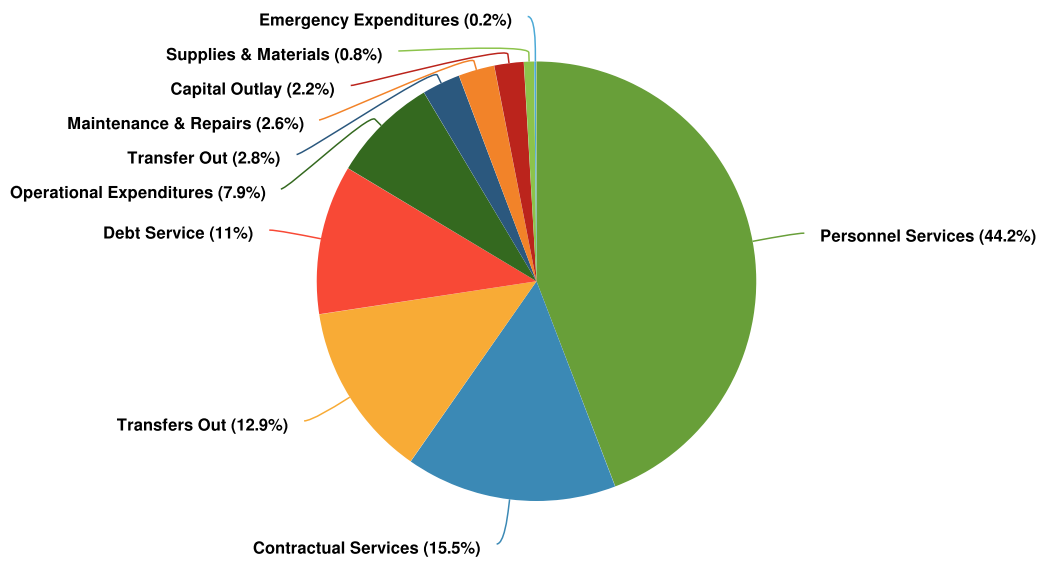
Budgeted and Historical Expenditures by Function



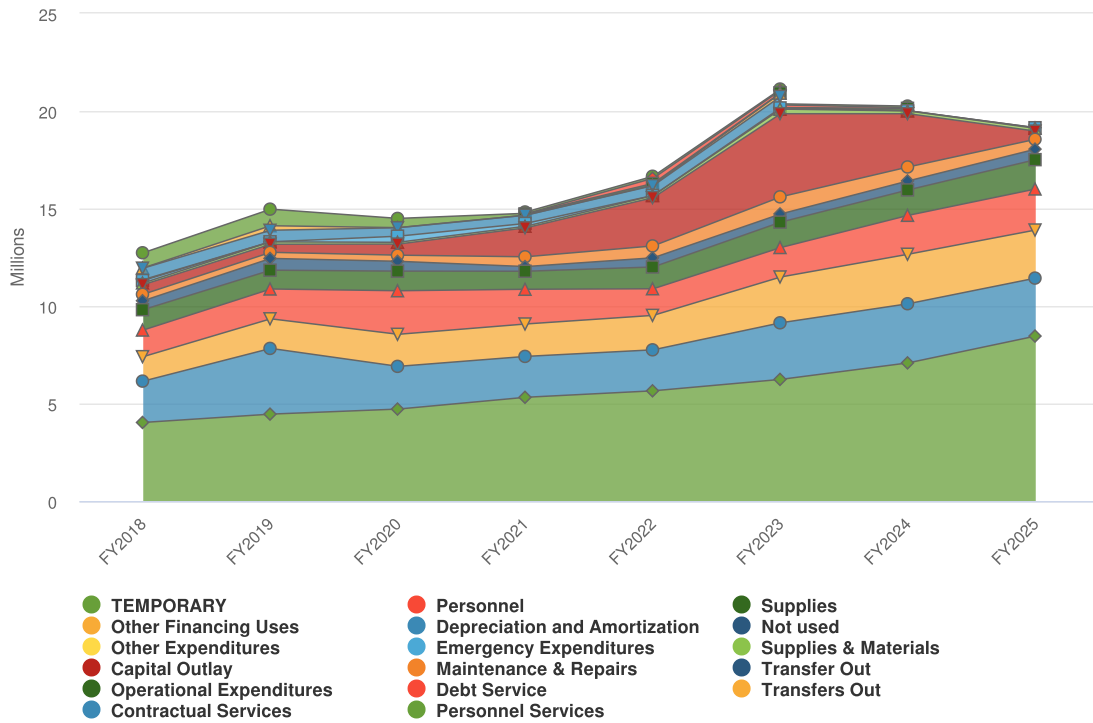
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expenditures					
FUNCTION	\$642,223	\$2,021,266	\$1,797,733	\$0	-100%
General Government	\$9,781,635	\$11,718,854	\$11,051,222	\$10,592,148	-4.2%
Public Safety	\$4,092,514	\$4,571,540	\$4,669,514	\$5,495,590	17.7%
Public Works	\$782,703	\$1,110,220	\$1,044,322	\$1,028,261	-1.5%
Culture & Recreation	\$527,327	\$634,935	\$685,810	\$829,676	21%
Conservation & Development	\$389,789	\$519,782	\$440,071	\$489,360	11.2%
Economic Development & Assistance	\$438,206	\$549,260	\$564,133	\$707,584	25.4%
Not used	\$0	\$200	\$0	\$0	0%
Total Expenditures:	\$16,654,398	\$21,126,058	\$20,252,805	\$19,142,618	-5.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Emergency Expenditures	\$5,834	\$63,361	\$8,500	\$30,000	252.9%
Other Expenditures	\$0	\$288	\$650	\$288	-55.7%
Transfers Out	\$1,766,563	\$2,348,928	\$2,538,303	\$2,465,412	-2.9%
Operational Expenditures	\$1,116,453	\$1,303,110	\$1,303,922	\$1,503,863	15.3%
Contractual Services	\$2,102,510	\$2,902,622	\$3,033,187	\$2,973,060	-2%
Debt Service	\$1,365,401	\$1,509,959	\$1,993,946	\$2,105,228	5.6%
TEMPORARY	\$102,641	\$57,737	\$74,152	\$0	-100%
Capital Outlay	\$2,475,165	\$4,264,172	\$2,731,120	\$415,182	-84.8%
Personnel Services	\$5,650,619	\$6,236,344	\$7,083,286	\$8,458,331	19.4%
Personnel	\$263,648	\$136,653	\$42,075	\$0	-100%
Maintenance & Repairs	\$609,875	\$876,850	\$715,382	\$507,094	-29.1%
Supplies & Materials	\$106,662	\$232,282	\$142,770	\$144,160	1%
Supplies	\$91,822	\$16,978	\$123,241	\$0	-100%
Other Financing Uses	\$20,224	\$164,782	\$0	\$0	0%
Depreciation and Amortization	\$505,962	\$591,794	\$0	\$0	0%
Transfer Out	\$471,019	\$420,000	\$462,270	\$540,000	16.8%
Not used	\$0	\$200	\$0	\$0	0%
Total Expense Objects:	\$16,654,398	\$21,126,058	\$20,252,805	\$19,142,618	-5.5%





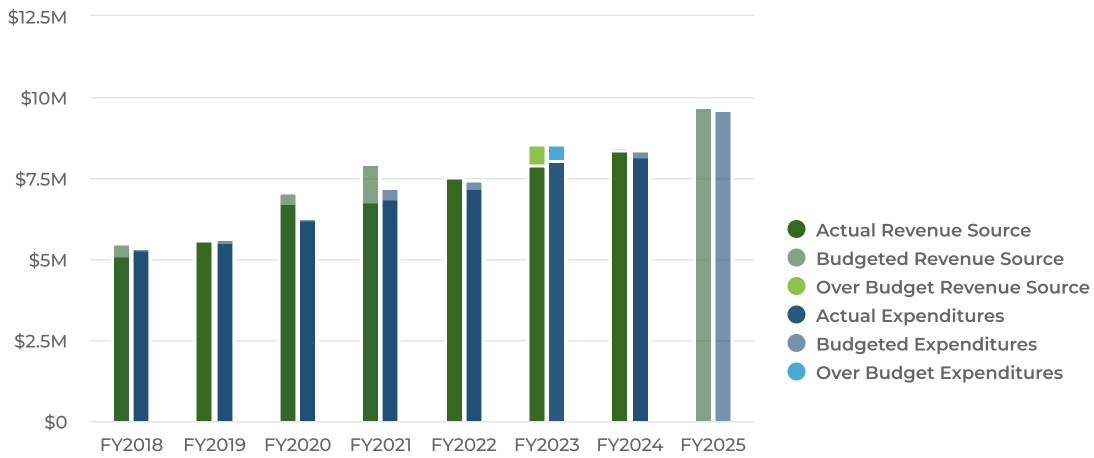
GENERAL FUND

The General Fund is the main operating fund in the City. It is used to account for all financial resources traditionally associated with the government except those required to be accounted for in another fund.

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

Summary

The City of Alton is projecting \$9.72M of revenue in FY2025, which represents a 16.0% increase over the prior year. Budgeted expenditures are projected to increase by 15.1% or \$1.26M to \$9.63M in FY2025.



GENERAL FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$2,317,275	\$2,254,439	\$2,611,946	\$2,595,779
Revenues				
Transfers In	\$1,201,019	\$1,092,990	\$1,192,270	\$1,655,000
Other Financing Sources	\$326,707	\$730,123	\$285,731	\$100,000
Property Tax	\$1,751,103	\$1,968,357	\$2,453,995	\$2,881,450
Miscellaneous Income	\$13,719	\$43,597	\$20,075	\$15,636
Sale of Land	\$102,531	\$0	\$0	\$0
Sales Tax	\$961,669	\$1,013,010	\$1,036,575	\$1,010,000
Franchise Tax Fees	\$463,085	\$456,901	\$457,336	\$465,000
Charges for Services	\$1,122,873	\$1,135,660	\$746,820	\$842,420
Grants & Donations	\$403,612	\$855,493	\$974,254	\$1,244,691
Interest & Investment Income	\$17,045	\$45,807	\$47,913	\$50,000
Fines	\$684,203	\$606,053	\$694,719	\$695,825

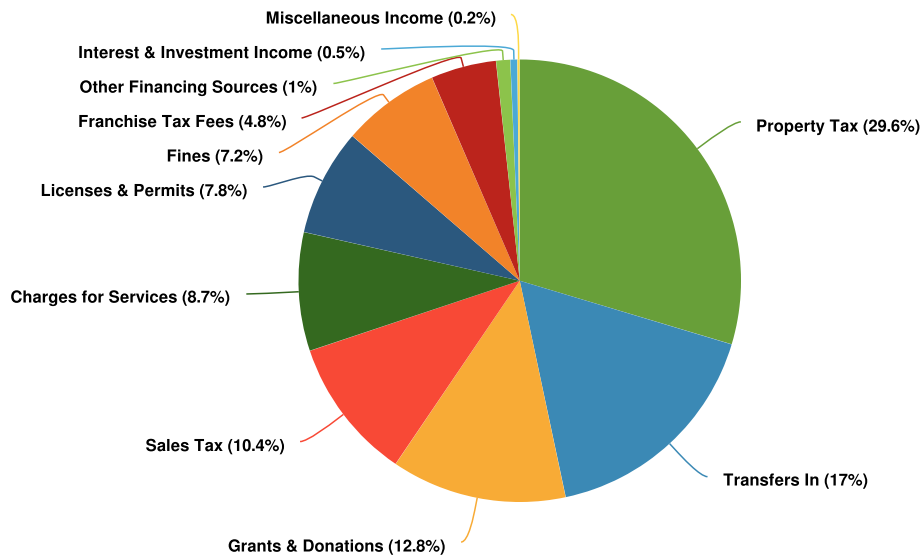


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Licenses & Permits	\$546,616	\$632,491	\$561,342	\$759,050
Total Revenues:	\$7,594,182	\$8,580,483	\$8,471,031	\$9,719,072
Expenditures				
Emergency Expenditures	\$5,834	\$63,361	\$8,500	\$30,000
Operational Expenditures	\$818,672	\$859,944	\$835,771	\$1,013,552
Contractual Services	\$875,572	\$977,169	\$1,195,311	\$1,323,210
Debt Service	\$56,454	\$138,936	\$53,170	\$162,225
Capital Outlay	\$612,561	\$1,214,080	\$307,062	\$206,782
Personnel Services	\$4,445,946	\$4,881,576	\$5,443,582	\$6,587,589
Maintenance & Repairs	\$334,977	\$309,584	\$254,705	\$201,000
Supplies & Materials	\$86,656	\$113,639	\$98,369	\$109,310
Not used	\$0	\$200	\$0	\$0
Total Expenditures:	\$7,236,671	\$8,558,489	\$8,196,469	\$9,633,668
Total Revenues Less Expenditures:	\$357,510	\$21,994	\$274,562	\$85,404
Ending Fund Balance:	\$2,674,785	\$2,276,433	\$2,886,508	\$2,681,183

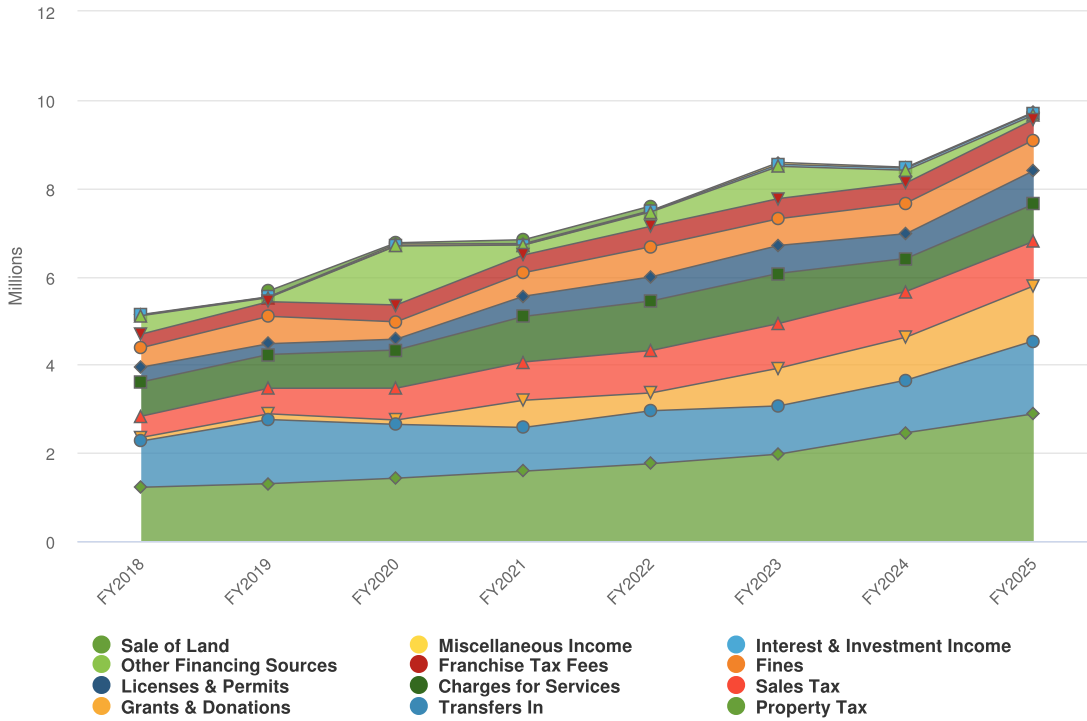
Revenues by Source

Major revenue sources of the General Fund, besides the ad valorem (property) taxes explained in the Funding Sources section, include local sales taxes, franchise fees, court fines, license and permit fees, service charges and transfers from enterprise funds.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

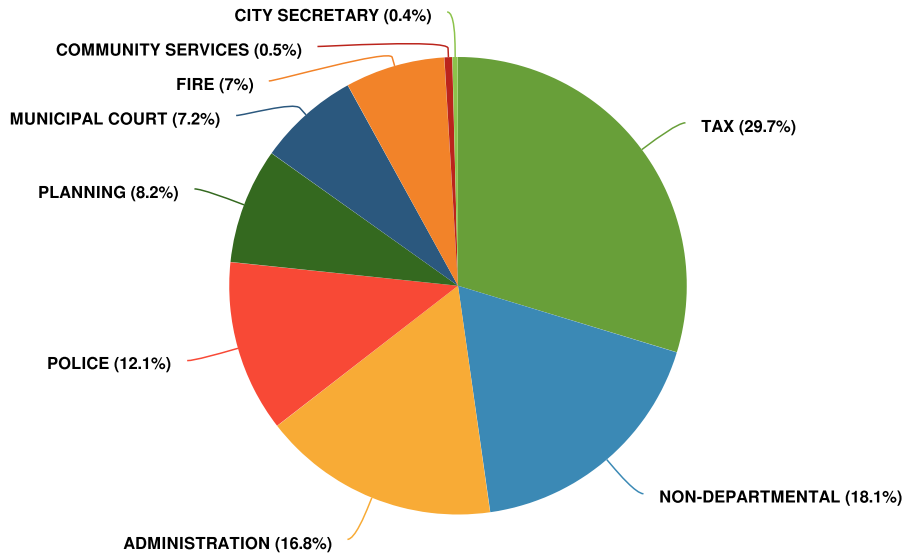


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					
Transfers In	\$1,201,019	\$1,092,990	\$1,192,270	\$1,655,000	38.8%
Other Financing Sources	\$326,707	\$730,123	\$285,731	\$100,000	-65%
Property Tax	\$1,751,103	\$1,968,357	\$2,453,995	\$2,881,450	17.4%
Miscellaneous Income	\$13,719	\$43,597	\$20,075	\$15,636	-22.1%
Sale of Land	\$102,531	\$0	\$0	\$0	0%
Sales Tax	\$961,669	\$1,013,010	\$1,036,575	\$1,010,000	-2.6%
Franchise Tax Fees	\$463,085	\$456,901	\$457,336	\$465,000	1.7%
Charges for Services	\$1,122,873	\$1,135,660	\$746,820	\$842,420	12.8%
Grants & Donations	\$403,612	\$855,493	\$974,254	\$1,244,691	27.8%
Interest & Investment Income	\$17,045	\$45,807	\$47,913	\$50,000	4.4%
Fines	\$684,203	\$606,053	\$694,719	\$695,825	0.2%
Licenses & Permits	\$546,616	\$632,491	\$561,342	\$759,050	35.2%
Total Revenue Source:	\$7,594,182	\$8,580,483	\$8,471,031	\$9,719,072	14.7%

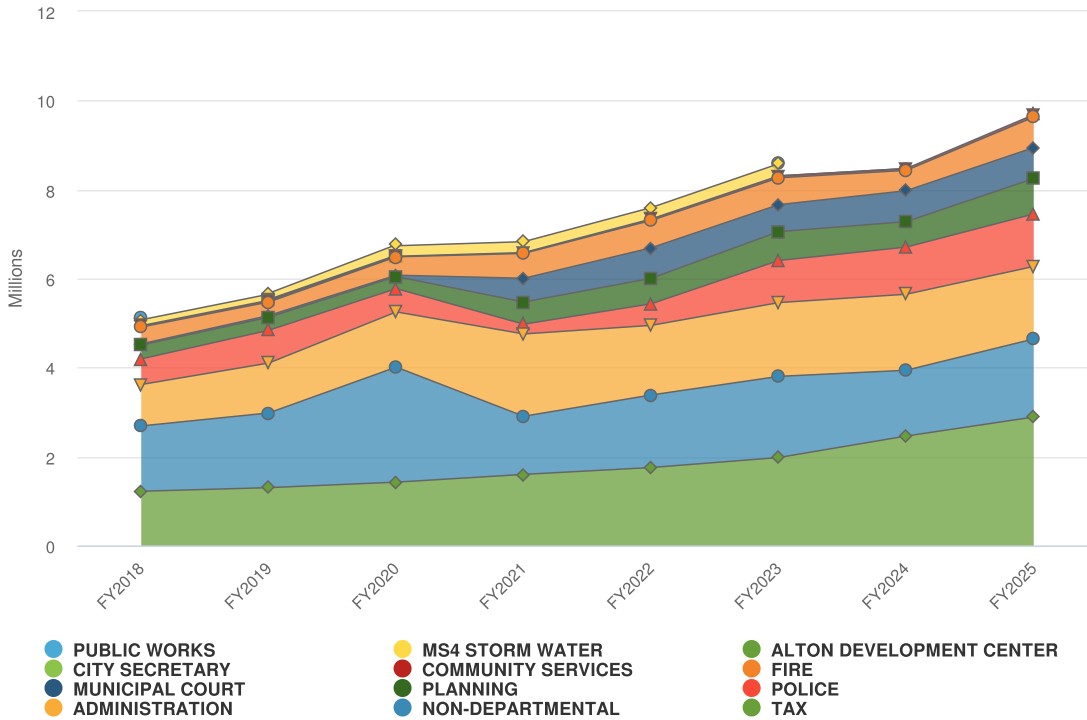


Revenue by Department

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department



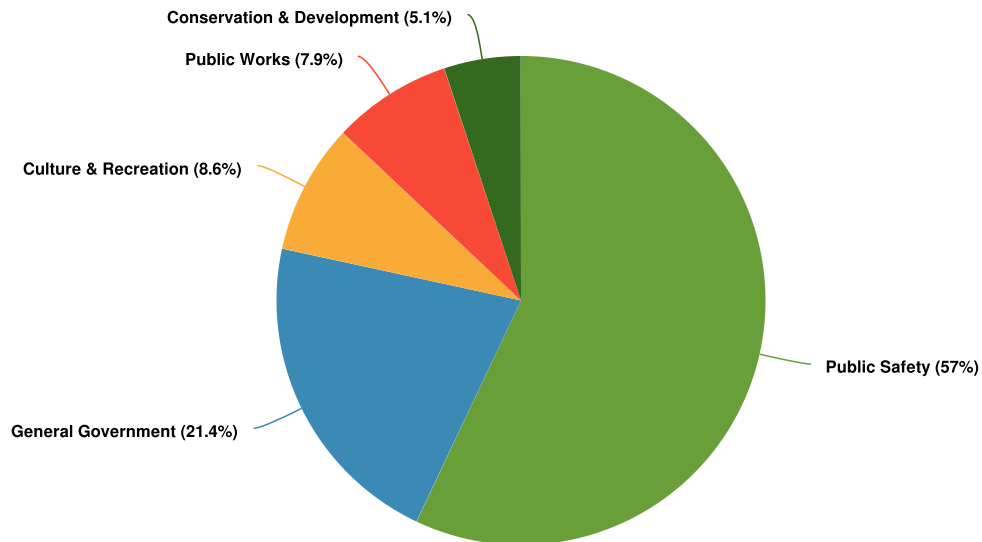
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue					



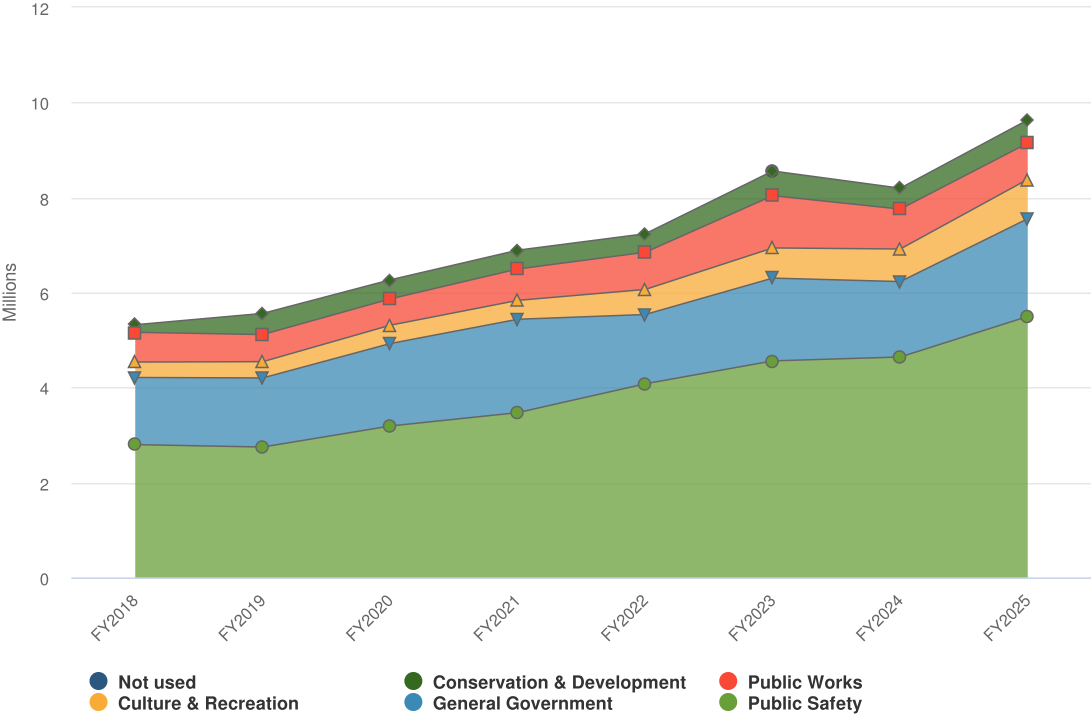
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
POLICE	\$485,750	\$946,492	\$1,059,954	\$1,179,291	11.3%
FIRE	\$616,377	\$603,117	\$457,535	\$685,150	49.7%
MUNICIPAL COURT	\$684,203	\$606,053	\$694,719	\$695,825	0.2%
COMMUNITY SERVICES	\$31,538	\$42,705	\$40,650	\$53,450	31.5%
PUBLIC WORKS	\$0	\$1,450	\$40	\$0	-100%
MS4 STORM WATER	\$256,535	\$273,393	\$0	\$0	0%
NON-DEPARTMENTAL	\$1,630,318	\$1,823,113	\$1,478,139	\$1,755,000	18.7%
ADMINISTRATION	\$1,564,010	\$1,657,821	\$1,707,926	\$1,628,993	-4.6%
TAX	\$1,752,450	\$1,977,249	\$2,460,187	\$2,887,163	17.4%
PLANNING	\$573,001	\$649,091	\$571,880	\$796,200	39.2%
CITY SECRETARY	\$0	\$0	\$0	\$38,000	N/A
Total Revenue:	\$7,594,182	\$8,580,483	\$8,471,031	\$9,719,072	14.7%

Expenditures by Function

Budgeted Expenditures by Function



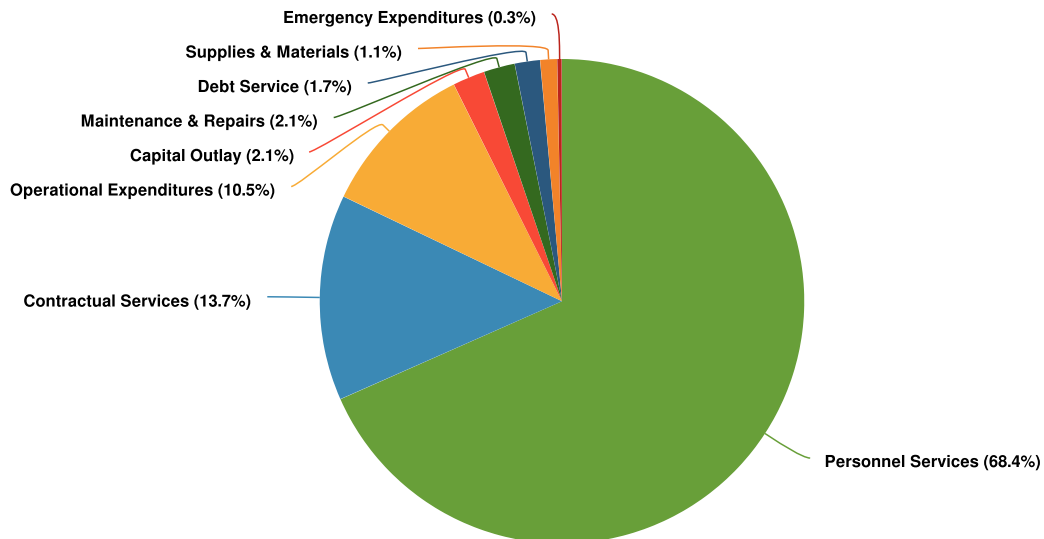
Budgeted and Historical Expenditures by Function



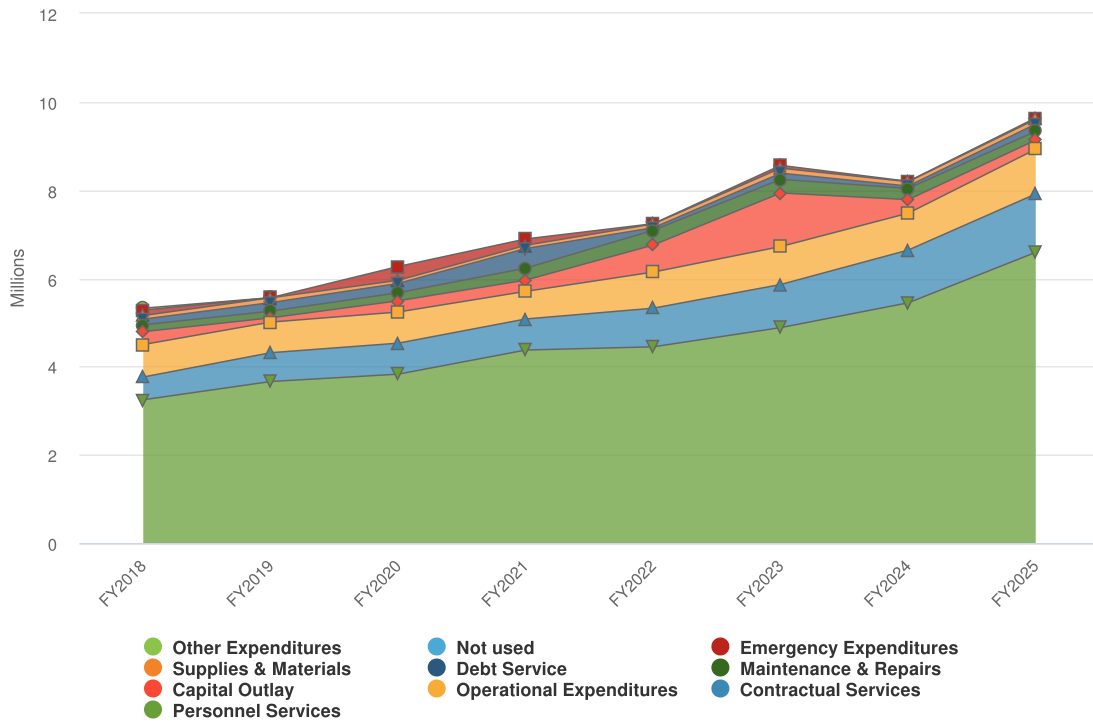
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expenditures					
General Government					
CITY SECRETARY	\$0	\$0	\$0	\$231,798	N/A
Total General Government:	\$1,458,769	\$1,742,646	\$1,587,563	\$2,057,889	29.6%
Public Safety	\$4,078,083	\$4,560,521	\$4,642,321	\$5,495,590	18.4%
Total Public Safety:	\$4,078,083	\$4,560,521	\$4,642,321	\$5,495,590	18.4%
Public Works	\$782,703	\$1,100,404	\$840,704	\$761,153	-9.5%
Total Public Works:	\$782,703	\$1,100,404	\$840,704	\$761,153	-9.5%
Culture & Recreation	\$527,327	\$634,935	\$685,810	\$829,676	21%
Total Culture & Recreation:	\$527,327	\$634,935	\$685,810	\$829,676	21%
Conservation & Development					
ALTON DEVELOPMENT CENTER	\$0	\$0	\$1,884	\$0	-100%
Total Conservation & Development:	\$389,789	\$519,782	\$440,071	\$489,360	11.2%
Not used	\$0	\$200	\$0	\$0	0%
Total Not used:	\$0	\$200	\$0	\$0	0%
Total Expenditures:	\$7,236,671	\$8,558,489	\$8,196,469	\$9,633,668	17.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



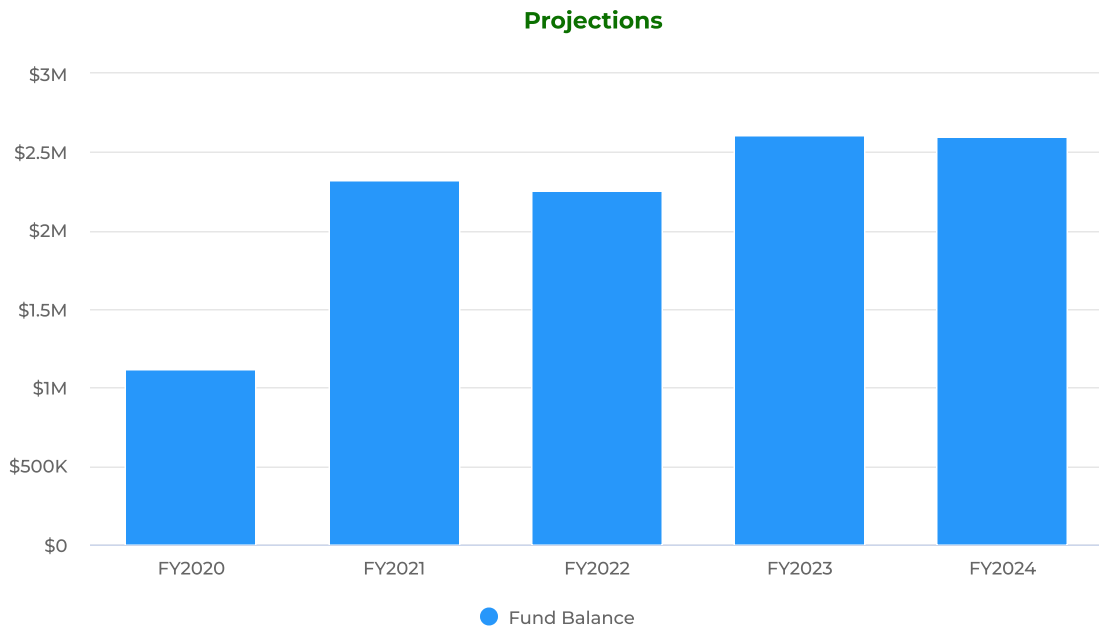
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Emergency Expenditures	\$5,834	\$63,361	\$8,500	\$30,000	252.9%
Operational Expenditures	\$818,672	\$859,944	\$835,771	\$1,013,552	21.3%
Contractual Services	\$875,572	\$977,169	\$1,195,311	\$1,323,210	10.7%
Debt Service	\$56,454	\$138,936	\$53,170	\$162,225	205.1%
Capital Outlay	\$612,561	\$1,214,080	\$307,062	\$206,782	-32.7%
Personnel Services	\$4,445,946	\$4,881,576	\$5,443,582	\$6,587,589	21%
Maintenance & Repairs	\$334,977	\$309,584	\$254,705	\$201,000	-21.1%
Supplies & Materials	\$86,656	\$113,639	\$98,369	\$109,310	11.1%
Not used	\$0	\$200	\$0	\$0	0%
Total Expense Objects:	\$7,236,671	\$8,558,489	\$8,196,469	\$9,633,668	17.5%



Fund Balance



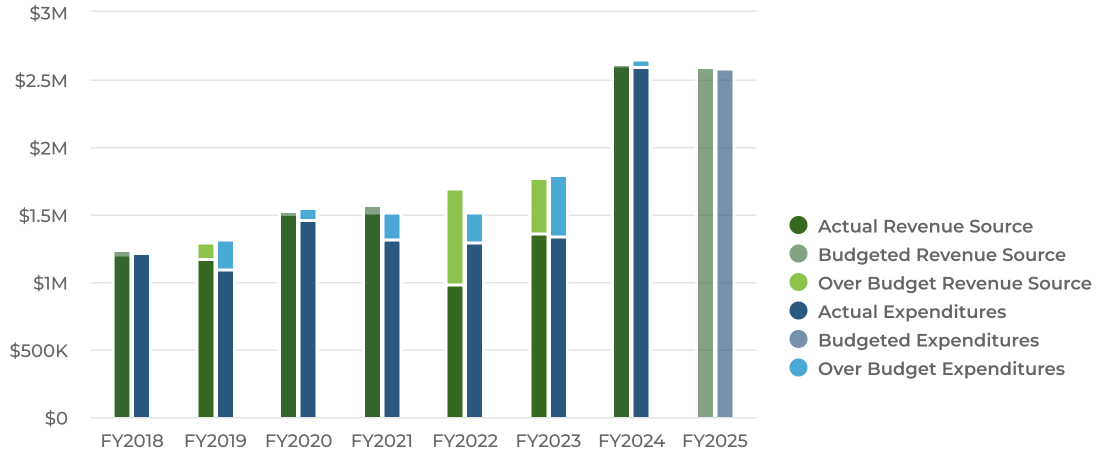


DEBT SERVICE FUNDS

The Debt Service Funds are part of the Governmental Funds; they are established for the purpose of servicing the City's general long-term debt principal, interest and related costs. Revenue sources include the interest and sinking (I&S) portion of the annual ad valorem tax levy, tax collection for penalties and interest, interest earnings, and interfund transfers.

Summary

The City of Alton is projecting \$2.6M of revenue in FY2025, which represents a 0.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.6% or \$14.52K to \$2.59M in FY2025.

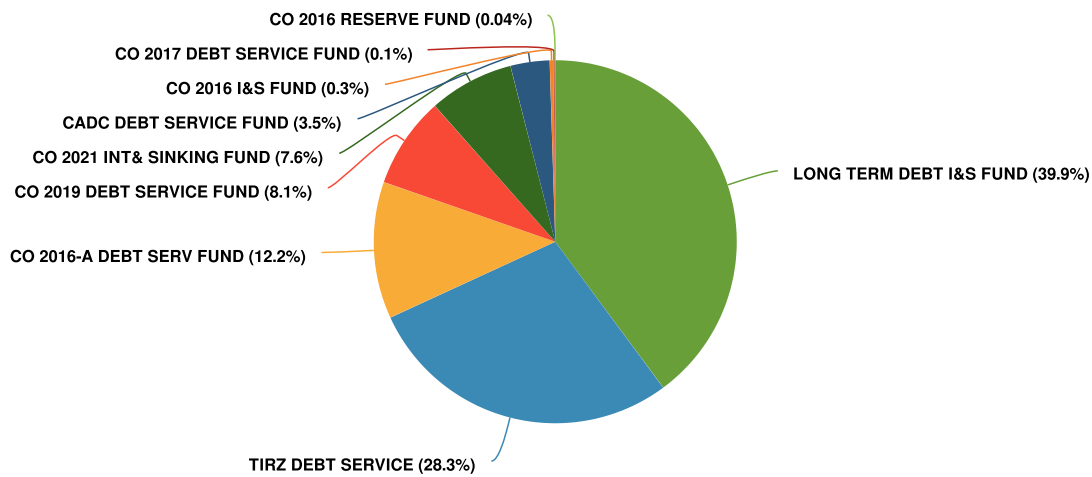


DEBT SERVICE FUNDS Comprehensive Summary

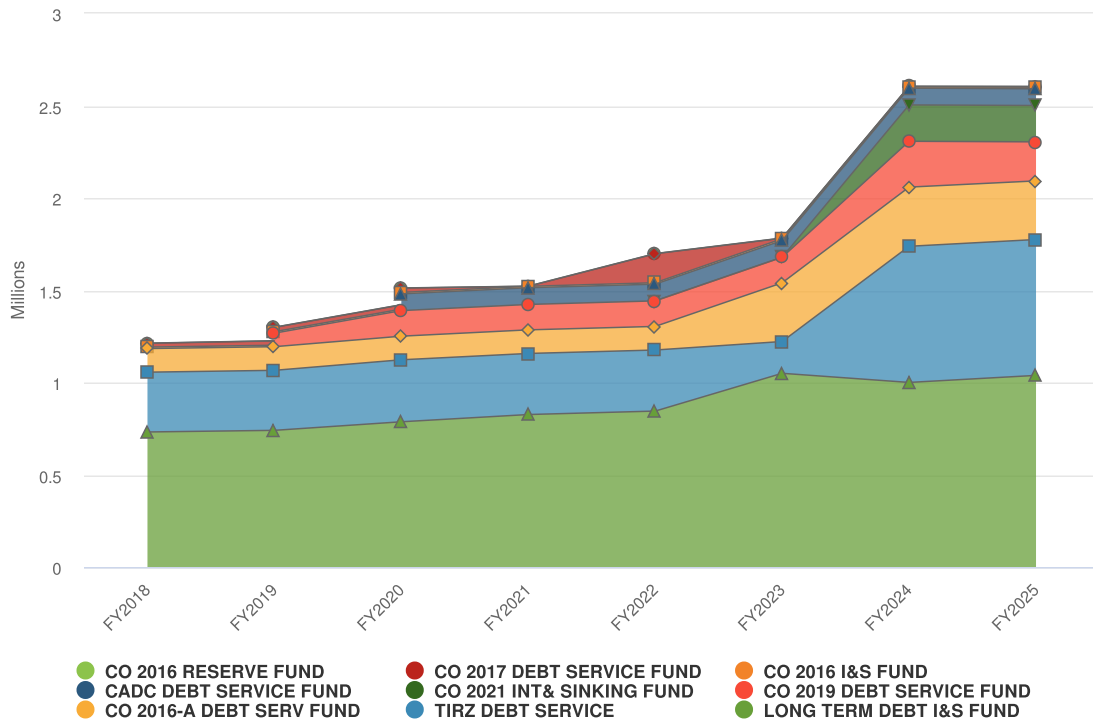
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$91,196	\$96,617	\$274,793	\$257,901
Revenues				
Transfers In	\$1,036,463	\$911,095	\$1,785,340	\$1,746,118
Other Financing Sources	\$0	\$1,919	\$0	\$0
Property Tax	\$658,578	\$857,505	\$807,057	\$846,500
Interest & Investment Income	\$3,801	\$12,585	\$13,470	\$12,140
Total Revenues:	\$1,698,842	\$1,783,103	\$2,605,867	\$2,604,758
Expenditures				
Transfers Out	\$234,790	\$445,131	\$755,956	\$694,384
Contractual Services	\$3,400	\$2,950	\$3,351	\$2,550
Debt Service	\$1,282,475	\$1,351,914	\$1,893,544	\$1,890,875
Total Expenditures:	\$1,520,665	\$1,799,995	\$2,652,850	\$2,587,809
Total Revenues Less Expenditures:	\$178,176	-\$16,892	-\$46,984	\$16,949
Ending Fund Balance:	\$269,372	\$79,725	\$227,810	\$274,850

Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund

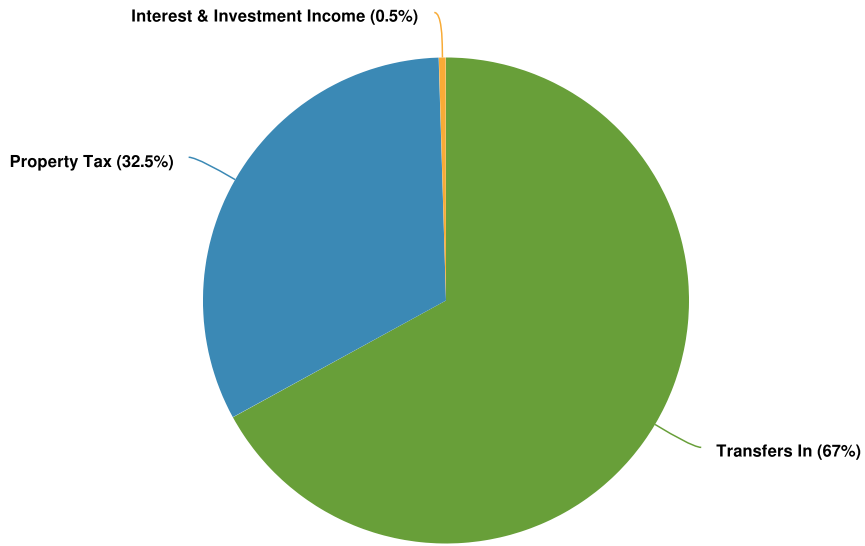


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
LONG TERM DEBT I&S FUND	\$845,132	\$1,049,881	\$1,000,366	\$1,038,500	3.8%
TIRZ DEBT SERVICE	\$330,914	\$172,307	\$737,927	\$736,480	-0.2%
CO 2021 INT& SINKING FUND	\$100	\$2	\$197,213	\$197,000	-0.1%
CO 2016 I&S FUND	\$7,642	\$9,362	\$6,770	\$8,707	28.6%
CO 2016 RESERVE FUND	\$935	\$1,031	\$1,052	\$1,051	-0.1%
CO 2016-A DEBT SERV FUND	\$127,980	\$318,080	\$320,735	\$317,723	-0.9%
CO 2017 DEBT SERVICE FUND	\$157,119	\$3,104	\$2,704	\$3,000	10.9%
CO 2019 DEBT SERVICE FUND	\$138,377	\$138,610	\$248,330	\$211,575	-14.8%
CADC DEBT SERVICE FUND	\$90,641	\$90,728	\$90,770	\$90,722	-0.1%
Total:	\$1,698,842	\$1,783,103	\$2,605,867	\$2,604,758	0%

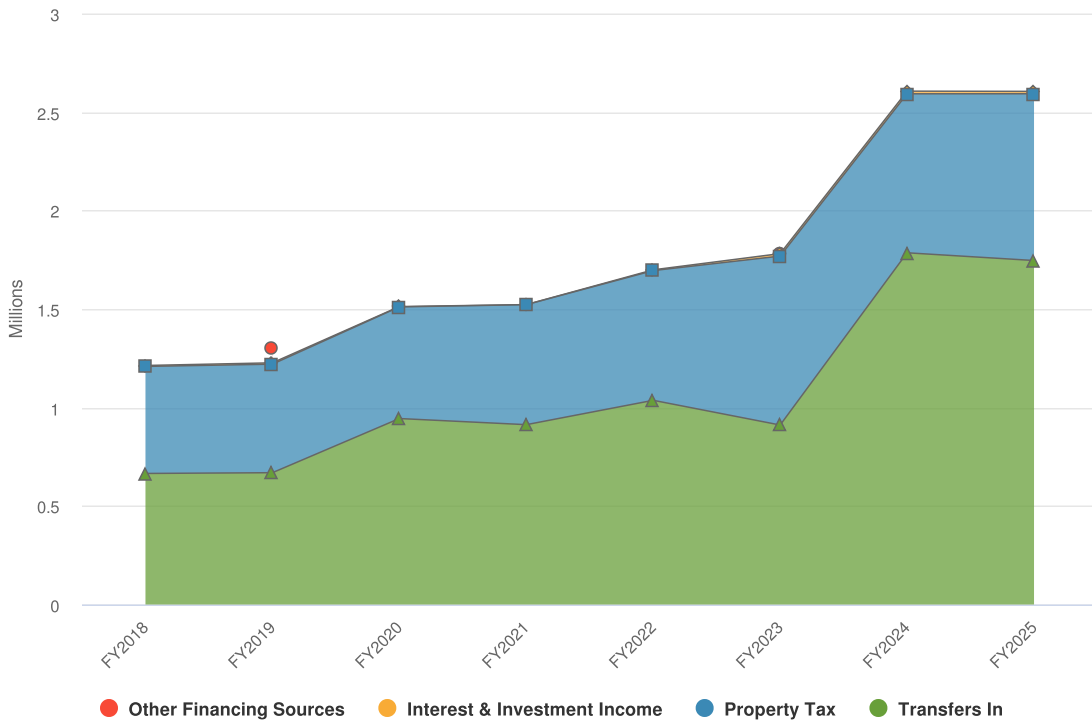


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



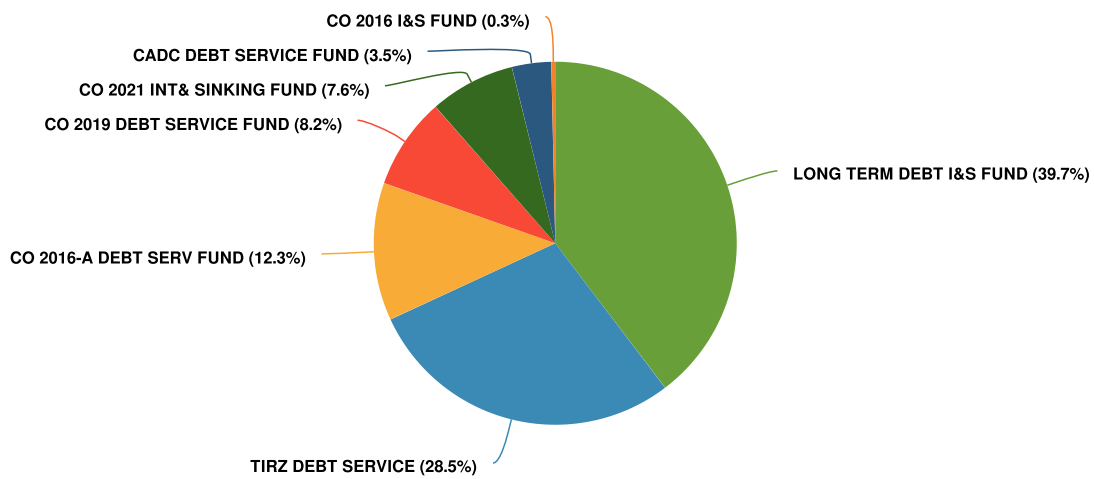
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					



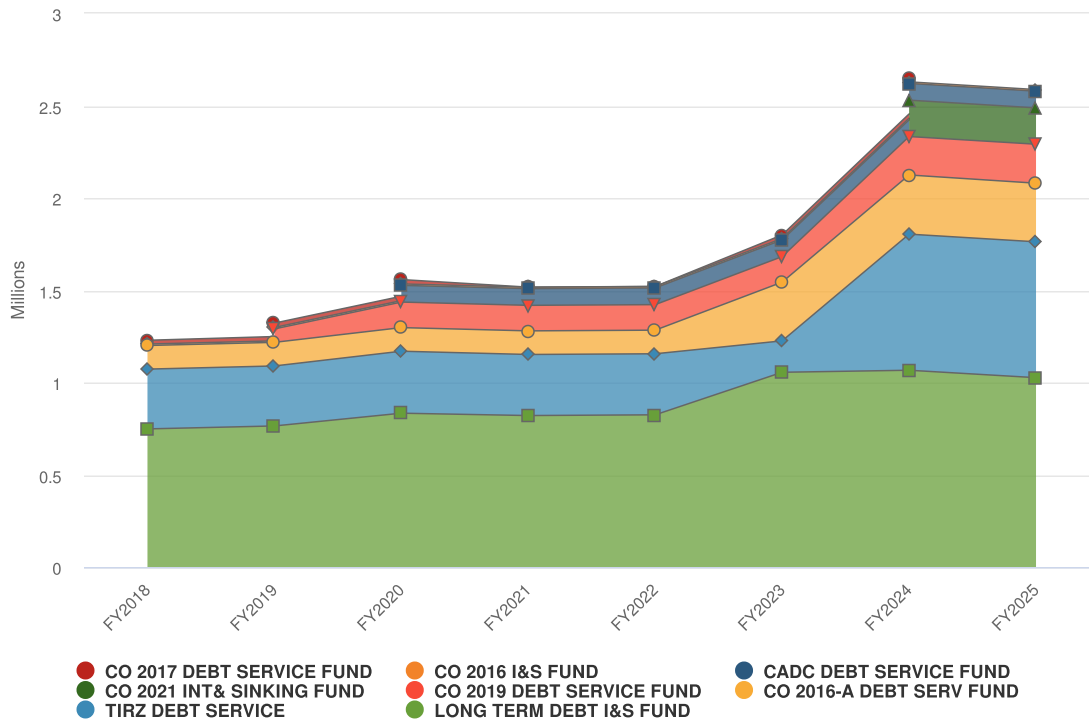
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Transfers In	\$1,036,463	\$911,095	\$1,785,340	\$1,746,118	-2.2%
Other Financing Sources	\$0	\$1,919	\$0	\$0	0%
Property Tax	\$658,578	\$857,505	\$807,057	\$846,500	4.9%
Interest & Investment Income	\$3,801	\$12,585	\$13,470	\$12,140	-9.9%
Total Revenue Source:	\$1,698,842	\$1,783,103	\$2,605,867	\$2,604,758	0%

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund

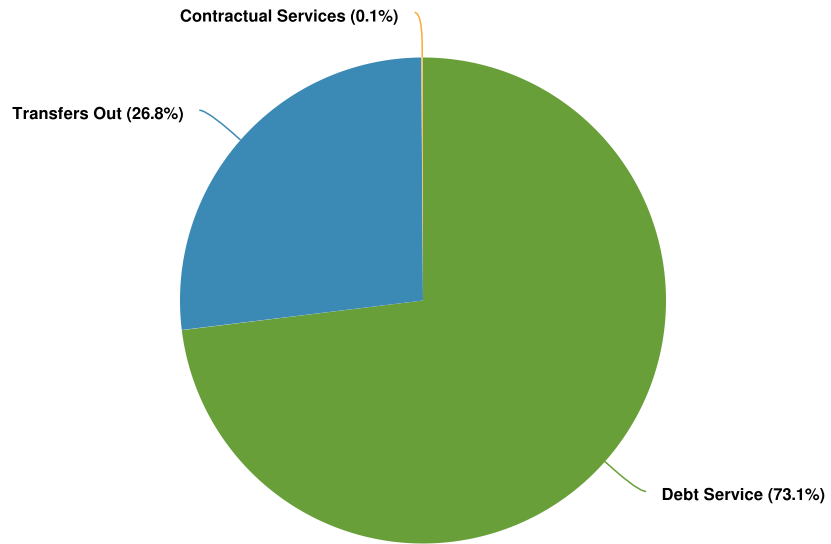


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
LONG TERM DEBT I&S FUND	\$824,900	\$1,055,420	\$1,066,464	\$1,026,191	-3.8%
TIRZ DEBT SERVICE	\$330,817	\$170,357	\$737,705	\$736,415	-0.2%
CO 2021 INT& SINKING FUND	\$0	\$0	\$197,200	\$197,000	-0.1%
CO 2016 I&S FUND	\$7,640	\$7,575	\$8,510	\$8,692	2.1%
CO 2016-A DEBT SERV FUND	\$127,963	\$318,263	\$320,663	\$317,663	-0.9%
CO 2017 DEBT SERVICE FUND	\$400	\$19,435	\$23,364	\$0	-100%
CO 2019 DEBT SERVICE FUND	\$138,375	\$138,375	\$208,375	\$211,276	1.4%
CADC DEBT SERVICE FUND	\$90,571	\$90,571	\$90,569	\$90,572	0%
Total:	\$1,520,665	\$1,799,995	\$2,652,850	\$2,587,809	-2.5%

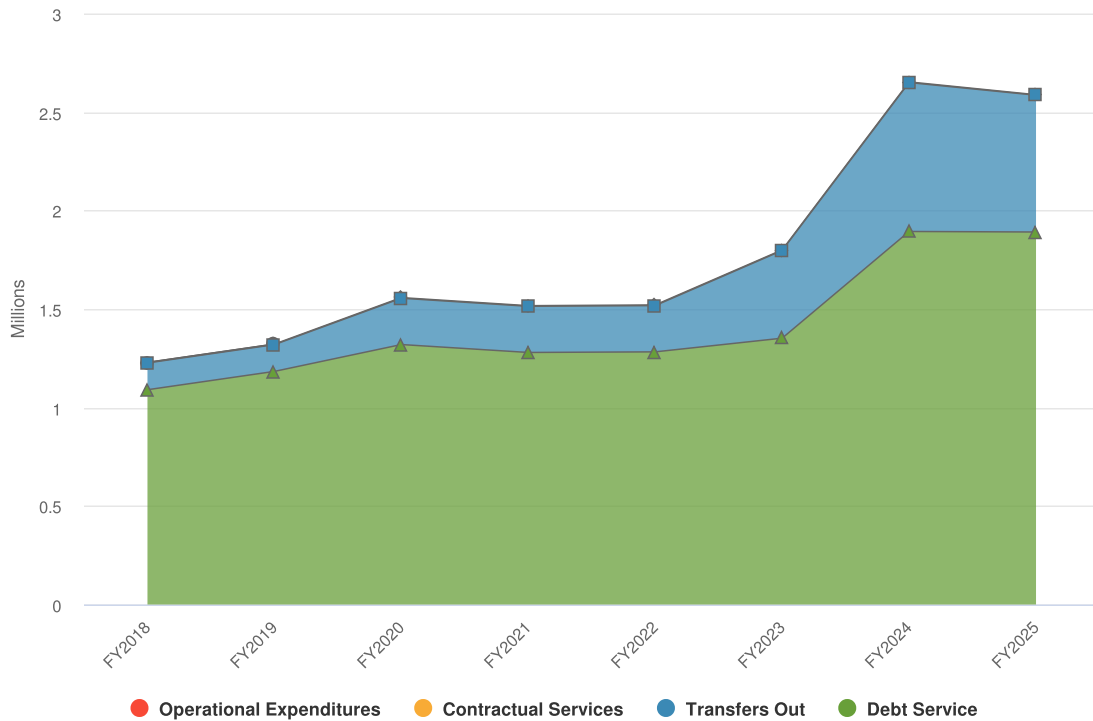


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Transfers Out	\$234,790	\$445,131	\$755,956	\$694,384	-8.1%
Contractual Services	\$3,400	\$2,950	\$3,351	\$2,550	-23.9%
Debt Service	\$1,282,475	\$1,351,914	\$1,893,544	\$1,890,875	-0.1%
Total Expense Objects:	\$1,520,665	\$1,799,995	\$2,652,850	\$2,587,809	-2.5%





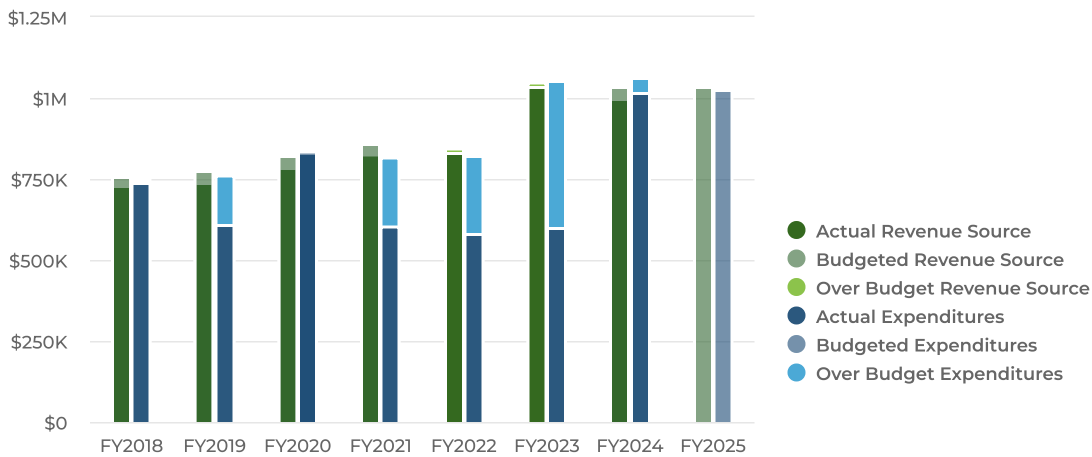
LONG TERM DEBT I&S FUND

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, through current year tax collections, collections of delinquent tax, penalties and interest, interest earnings, and transfers between funds.

Debt service payments are submitted to the designated paying agent bank as semi-annual principal and interest requirements come due for each debt issuance.

Summary

The City of Alton is projecting \$1.04M of revenue in FY2025, which represents a 0.0% decrease over the prior year. Budgeted expenditures are projected to increase by 0.9% or \$8.73K to \$1.03M in FY2025.



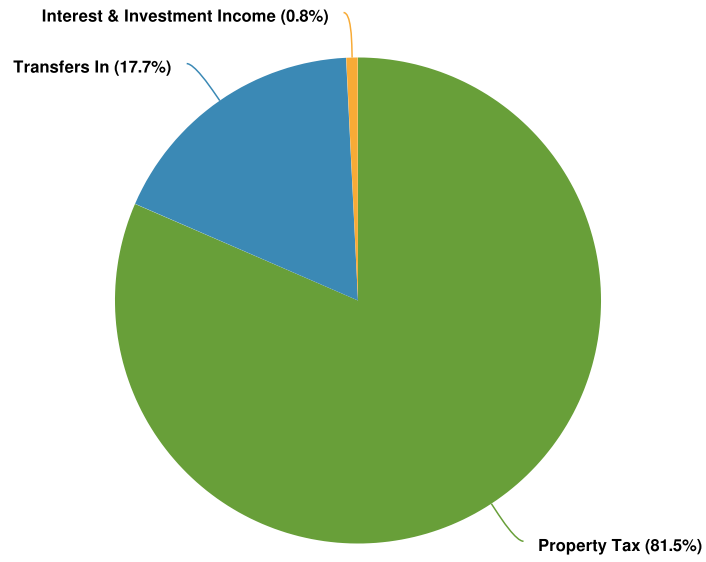
LONG TERM DEBT I&S FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$80,793	\$86,285	\$106,518	\$100,979
Revenues				
Transfers In	\$183,996	\$183,996	\$183,996	\$184,000
Property Tax	\$658,578	\$857,505	\$807,057	\$846,500
Interest & Investment Income	\$2,559	\$8,380	\$9,314	\$8,000
Total Revenues:	\$845,132	\$1,049,881	\$1,000,366	\$1,038,500
Expenditures				
Transfers Out	\$234,790	\$426,096	\$732,993	\$694,384
Contractual Services	\$2,200	\$1,450	\$1,450	\$1,450
Debt Service	\$587,910	\$627,873	\$332,022	\$330,357
Total Expenditures:	\$824,900	\$1,055,420	\$1,066,464	\$1,026,191
Total Revenues Less Expenditures:	\$20,233	-\$5,539	-\$66,098	\$12,309
Ending Fund Balance:	\$101,025	\$80,746	\$40,420	\$113,288

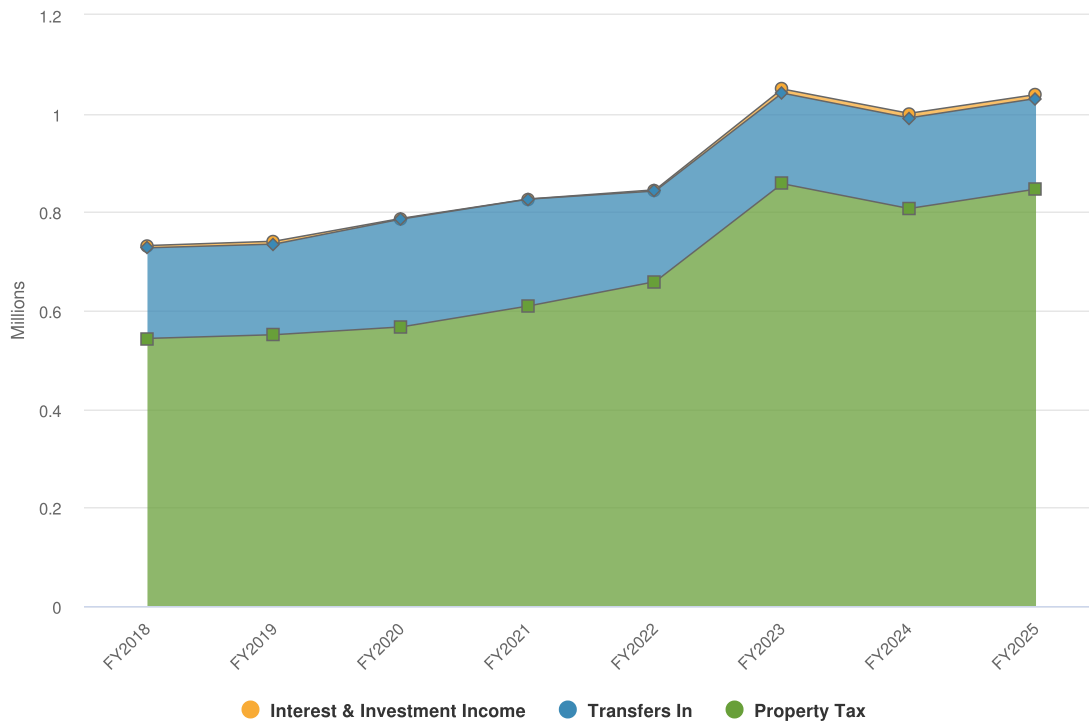


Revenues by Source

Projected 2025 Revenues by Source



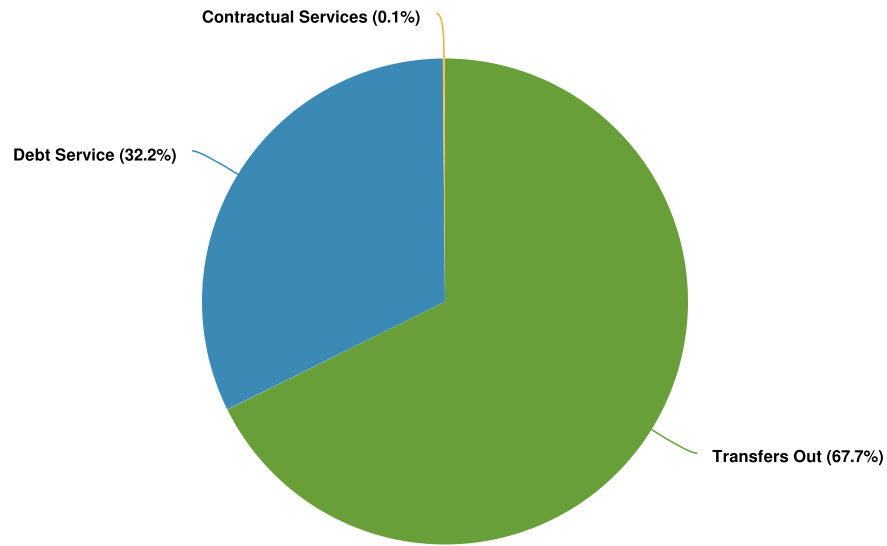
Budgeted and Historical 2025 Revenues by Source



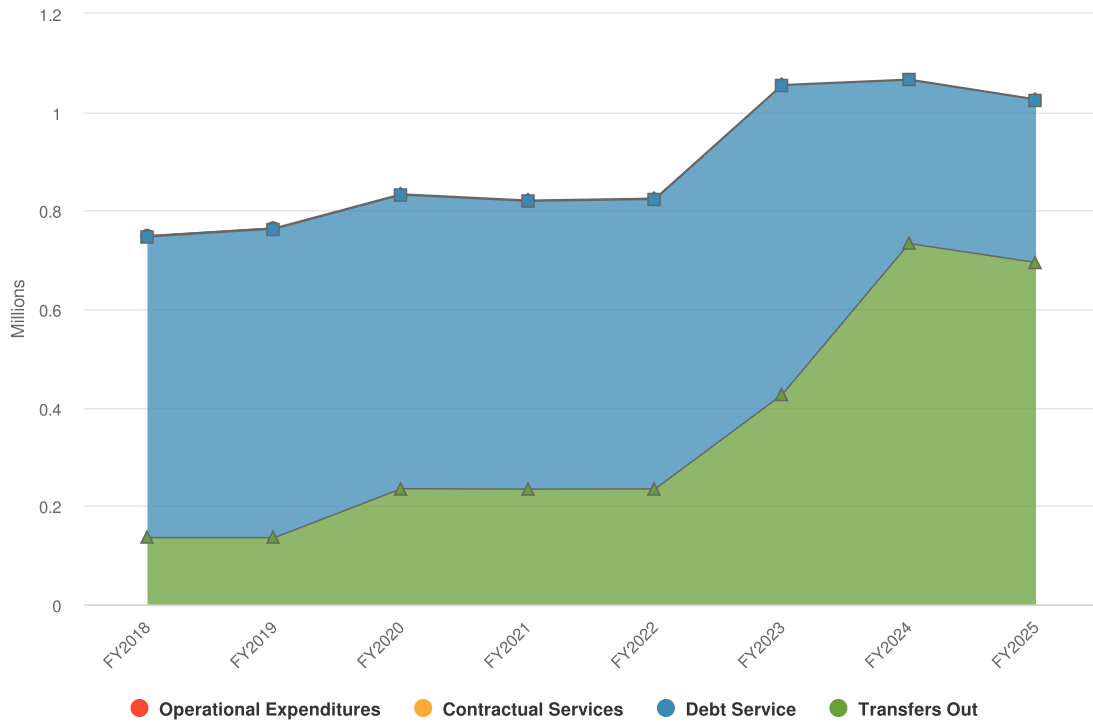
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					
Transfers In	\$183,996	\$183,996	\$183,996	\$184,000	0%
Property Tax	\$658,578	\$857,505	\$807,057	\$846,500	4.9%
Interest & Investment Income	\$2,559	\$8,380	\$9,314	\$8,000	-14.1%
Total Revenue Source:	\$845,132	\$1,049,881	\$1,000,366	\$1,038,500	3.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

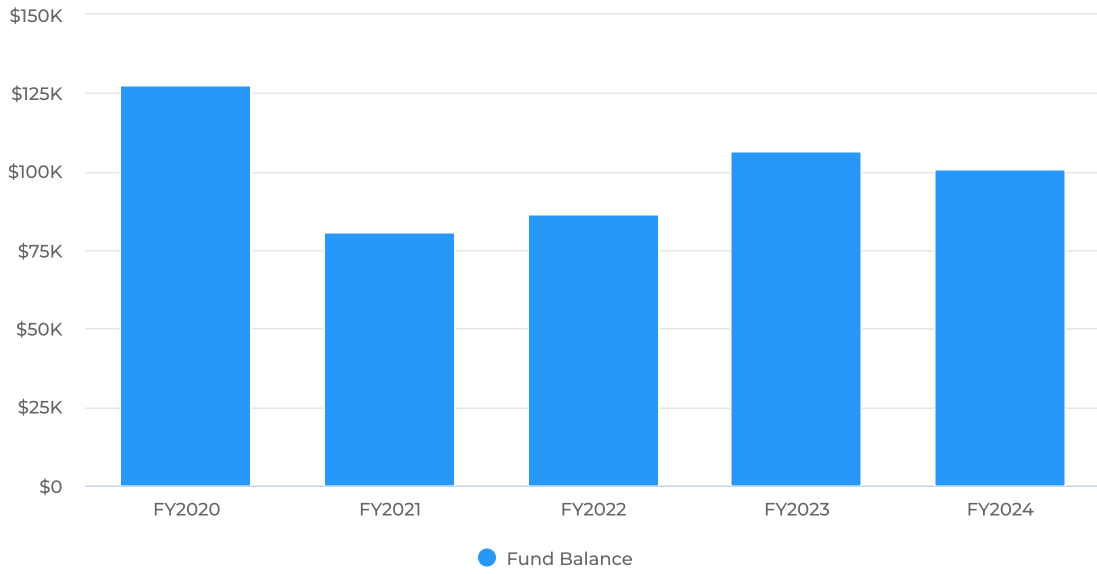


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Transfers Out	\$234,790	\$426,096	\$732,993	\$694,384	-5.3%
Contractual Services	\$2,200	\$1,450	\$1,450	\$1,450	0%
Debt Service	\$587,910	\$627,873	\$332,022	\$330,357	-0.5%
Total Expense Objects:	\$824,900	\$1,055,420	\$1,066,464	\$1,026,191	-3.8%



Fund Balance

Projections



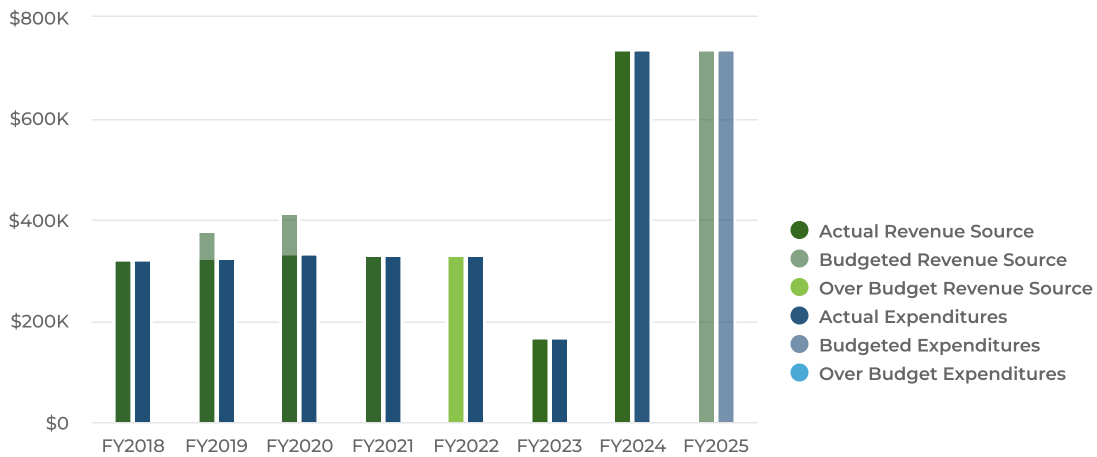


TIRZ DEBT SERVICE

The Debt Service Tax Increment Reinvestment Zone (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 the City Commission in 2009. Three Certificates of Obligation have been issued since the creation of the zone; Series 2012, Series 2014-A and the most recent, Series 2023. Revenue sources come from Hidalgo County and City through increases in property values.

Summary

The City of Alton is projecting \$736.48K of revenue in FY2025, which represents a 0.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.2% or \$1.19K to \$736.42K in FY2025.



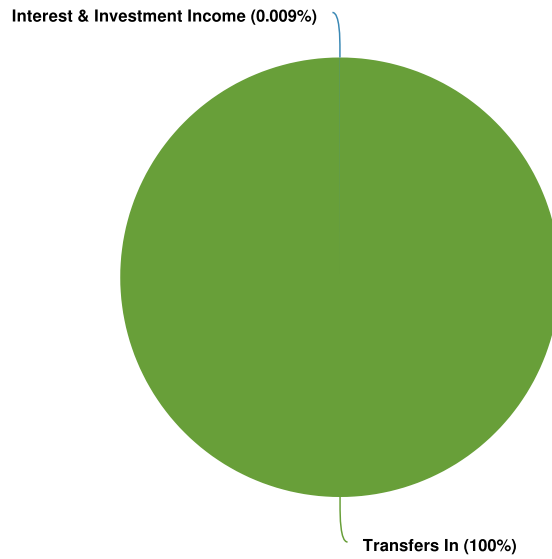
TIRZ DEBT SERVICE Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$641	\$643	\$740	\$2,690
Revenues				
Transfers In	\$330,849	\$170,357	\$737,705	\$736,415
Other Financing Sources	\$0	\$1,919	\$0	\$0
Interest & Investment Income	\$65	\$32	\$221	\$65
Total Revenues:	\$330,914	\$172,307	\$737,927	\$736,480
Expenditures				
Contractual Services	\$0	\$0	\$200	\$0
Debt Service	\$330,817	\$170,357	\$737,505	\$736,415
Total Expenditures:	\$330,817	\$170,357	\$737,705	\$736,415
Total Revenues Less Expenditures:	\$97	\$1,950	\$221	\$65
Ending Fund Balance:	\$738	\$2,593	\$961	\$2,755

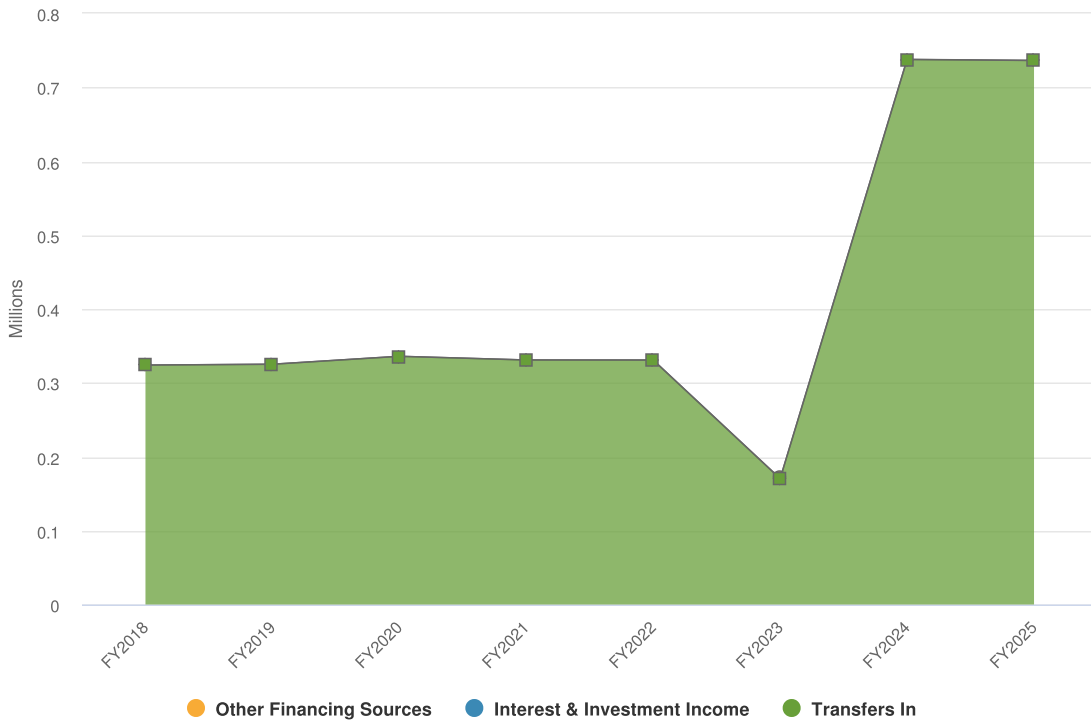


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



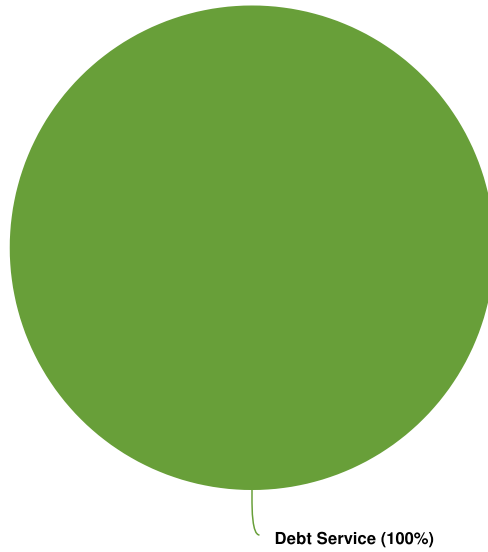
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					



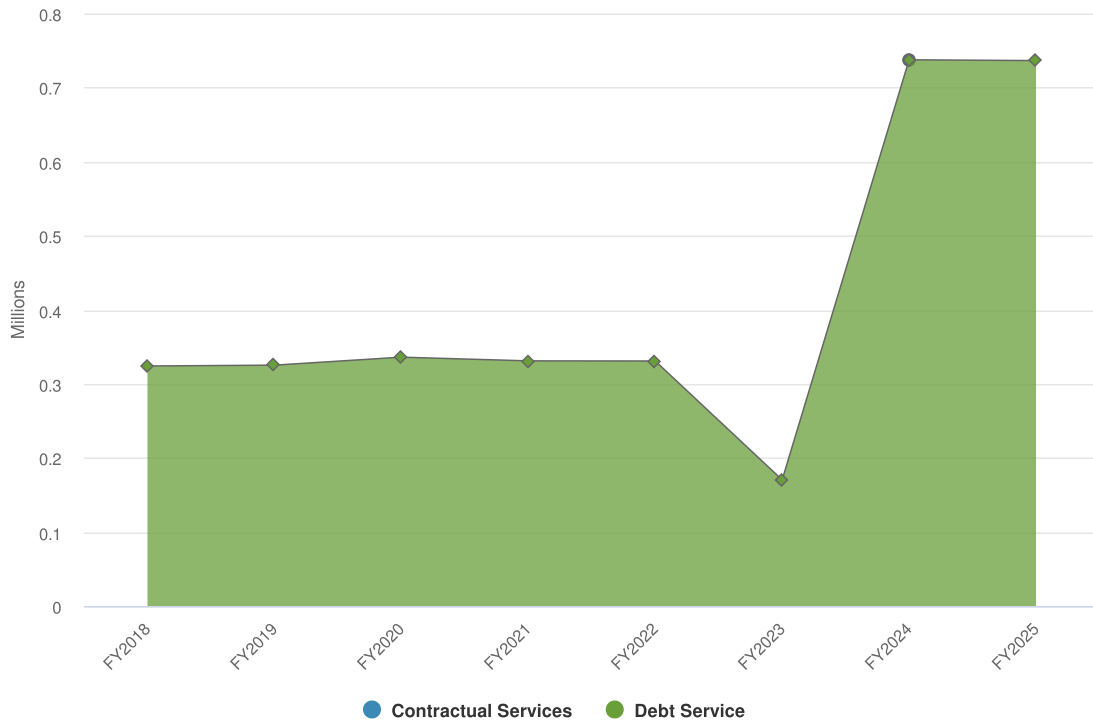
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Transfers In	\$330,849	\$170,357	\$737,705	\$736,415	-0.2%
Other Financing Sources	\$0	\$1,919	\$0	\$0	0%
Interest & Investment Income	\$65	\$32	\$221	\$65	-70.6%
Total Revenue Source:	\$330,914	\$172,307	\$737,927	\$736,480	-0.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

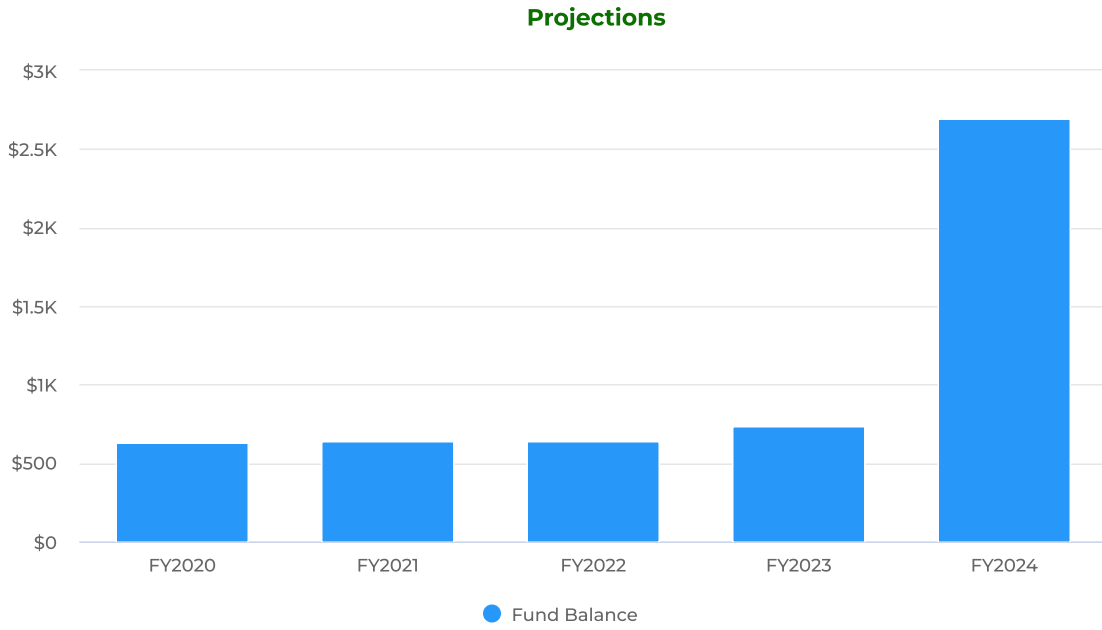


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Contractual Services	\$0	\$0	\$200	\$0	-100%
Debt Service	\$330,817	\$170,357	\$737,505	\$736,415	-0.1%
Total Expense Objects:	\$330,817	\$170,357	\$737,705	\$736,415	-0.2%

Fund Balance





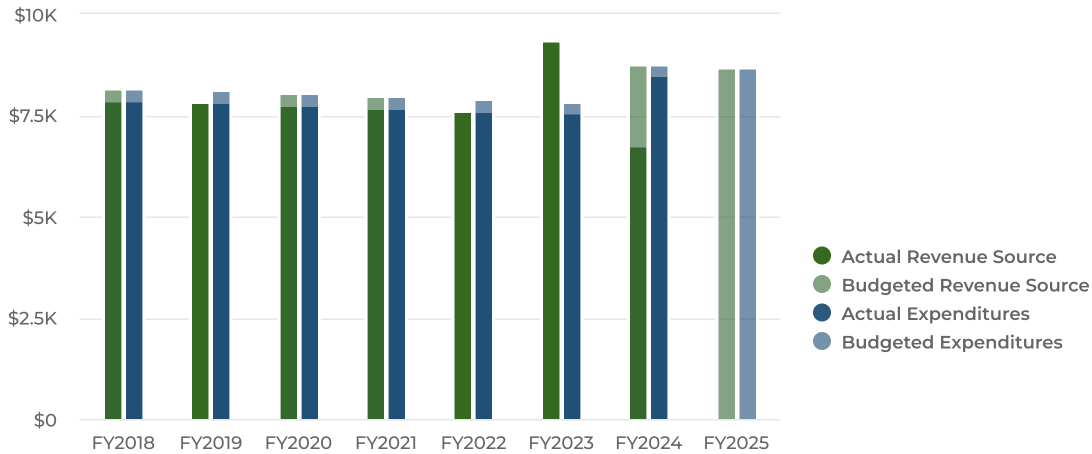
CO 2016 I&S FUND

On December 8th, 2015, the Board of Commissioners of the City of Alton, Texas approved the issuance of "City of Alton, Texas Combination Tax and Revenue Certificates of Obligation Series 2016" in the principal amount of \$240,000.00. Funding was used for improvements on public property to furnish and install sewer service and the payment of professional services related to the construction and financing of the aforementioned projects.

The Certificates will be payable from the levy of an annual ad valorem tax, within the limitations prescribed by law, upon all taxable property within the City and additionally from a pledge of and lien on the unlimited net revenues derived from the operation of the City's sewer system.

Summary

The City of Alton is projecting \$8.71K of revenue in FY2025, which represents a 1.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.1% or \$99 to \$8.69K in FY2025.



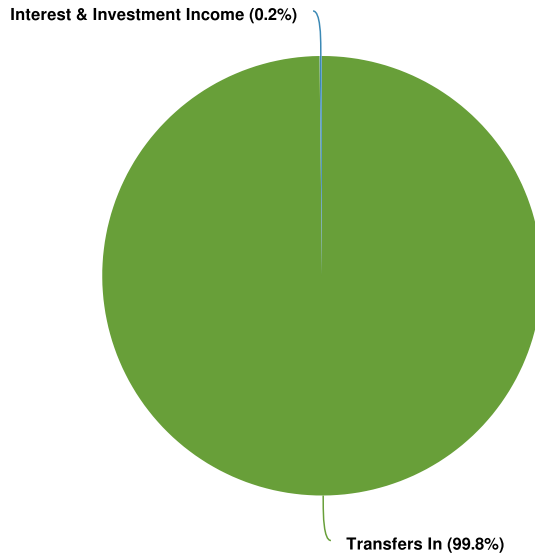
CO 2016 I&S FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$116	\$116	\$118	\$1,905
Revenues				
Transfers In	\$7,640	\$9,346	\$6,755	\$8,692
Interest & Investment Income	\$2	\$15	\$15	\$15
Total Revenues:	\$7,642	\$9,362	\$6,770	\$8,707
Expenditures				
Debt Service	\$7,640	\$7,575	\$8,510	\$8,692
Total Expenditures:	\$7,640	\$7,575	\$8,510	\$8,692
Total Revenues Less Expenditures:	\$2	\$1,787	-\$1,740	\$15
Ending Fund Balance:	\$118	\$1,903	-\$1,621	\$1,920

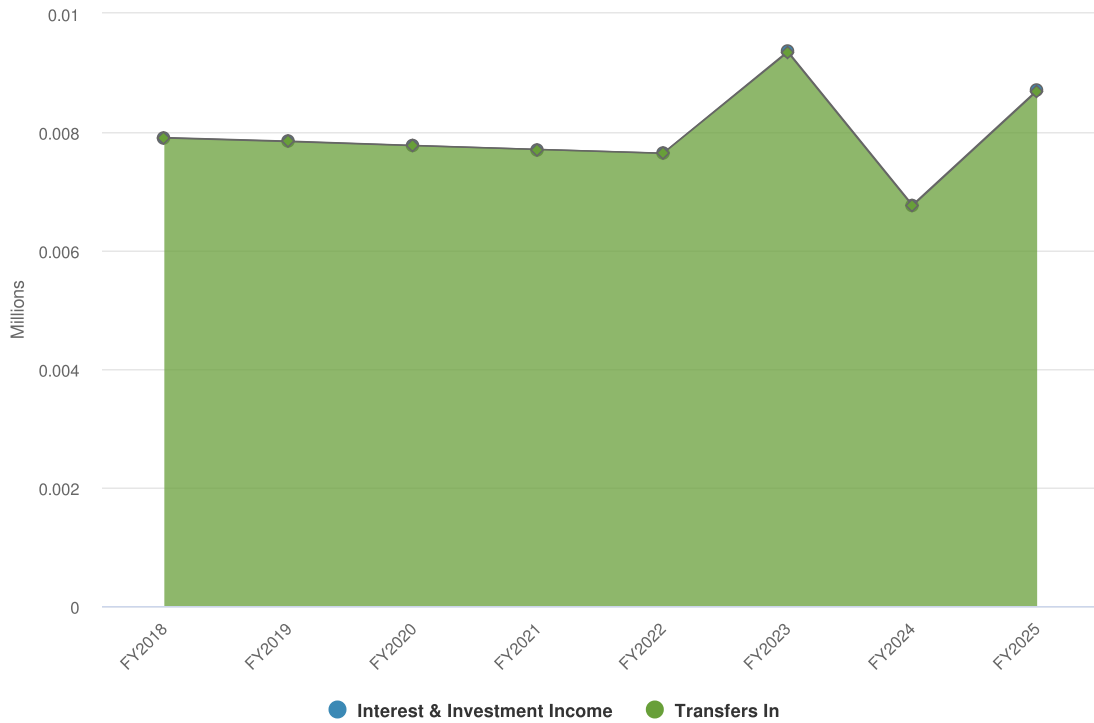


Revenues by Source

Projected 2025 Revenues by Source



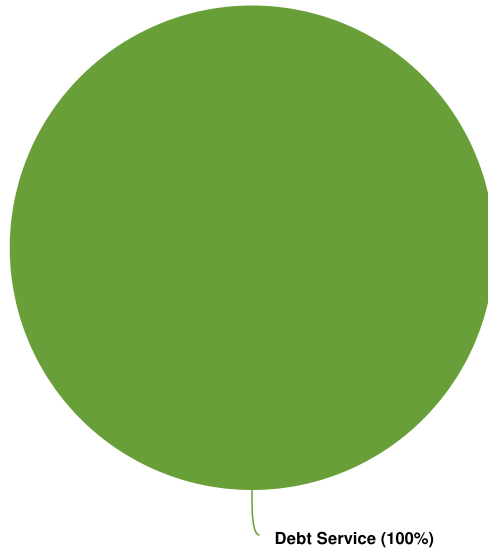
Budgeted and Historical 2025 Revenues by Source



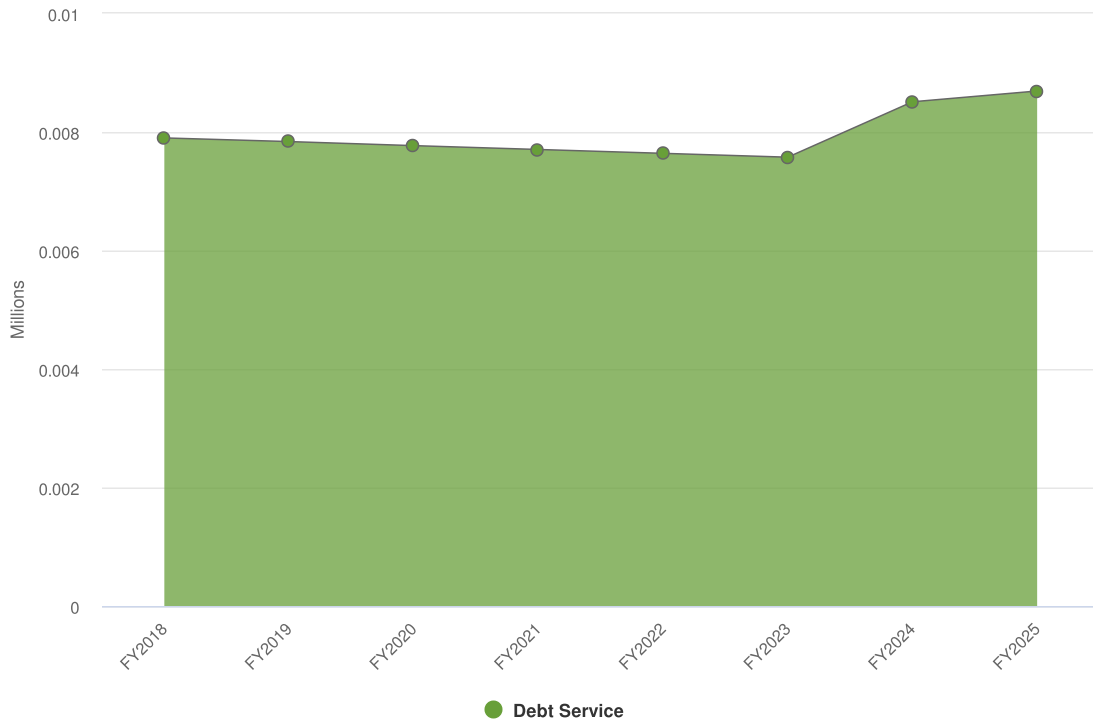
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					
Transfers In	\$7,640	\$9,346	\$6,755	\$8,692	28.7%
Interest & Investment Income	\$2	\$15	\$15	\$15	-1.8%
Total Revenue Source:	\$7,642	\$9,362	\$6,770	\$8,707	28.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



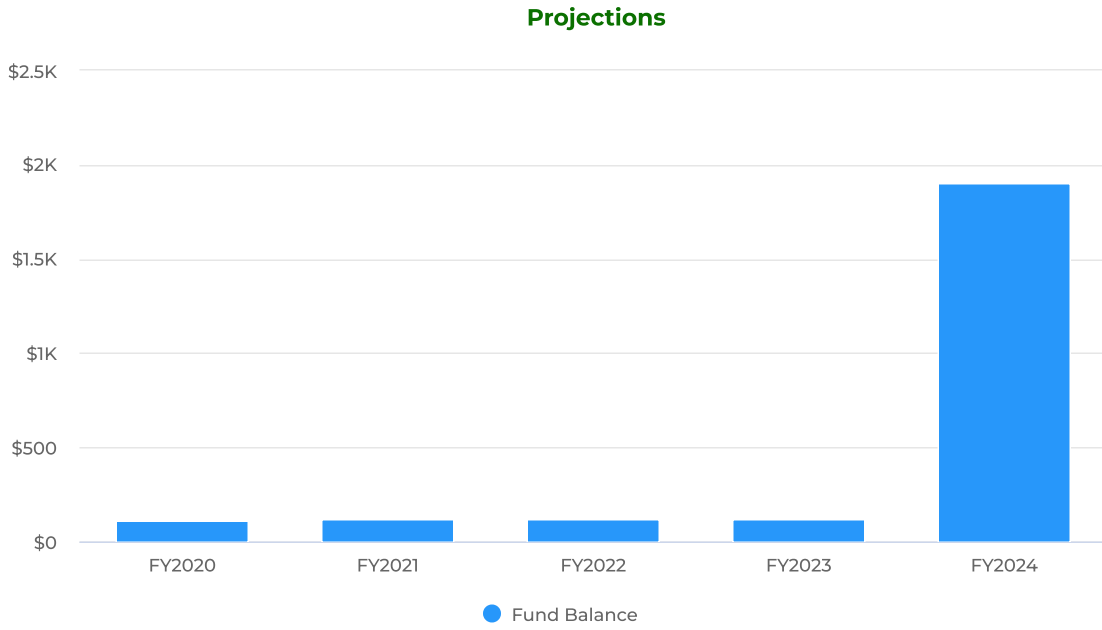
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Debt Service	\$7,640	\$7,575	\$8,510	\$8,692	2.1%
Total Expense Objects:	\$7,640	\$7,575	\$8,510	\$8,692	2.1%



Fund Balance



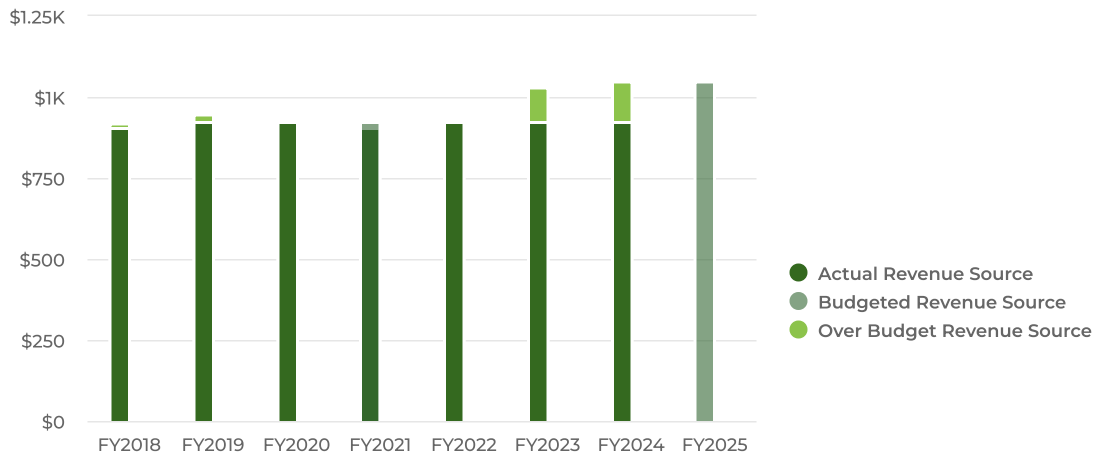


CO 2016 RESERVE FUND

On December 8th, 2015, the Board of Commissioners of the City of Alton, Texas approved the issuance of "City of Alton, Texas Combination Tax and Revenue Certificates of Obligation Series 2016". The Ordinance ordered that a debt service reserve fund should be created for the Certificates; the required reserve is \$9,010.00 and shall be funded by ten (10) annual payments of \$901.00 until the reserve fund is fully funded.

Summary

The City of Alton is projecting \$1.05K of revenue in FY2025, which represents a 13.6% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



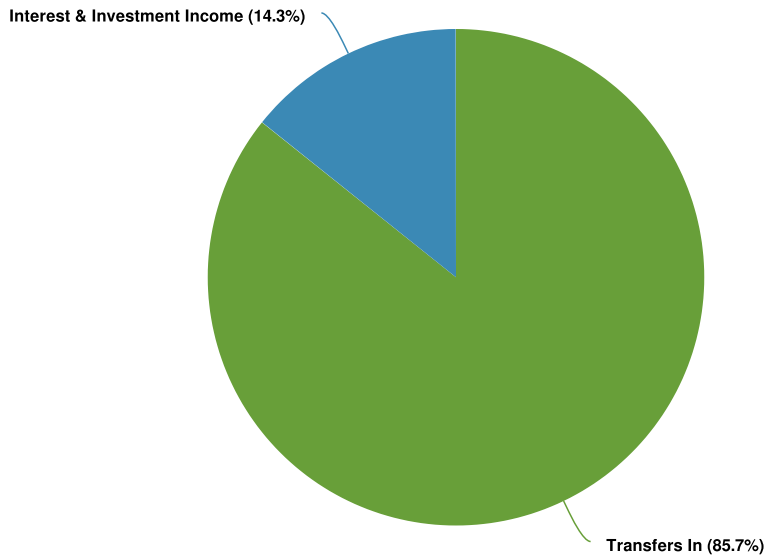
CO 2016 RESERVE FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$3,703	\$4,609	\$5,544	\$6,575
Revenues				
Transfers In	\$901	\$901	\$901	\$901
Interest & Investment Income	\$34	\$130	\$151	\$150
Total Revenues:	\$935	\$1,031	\$1,052	\$1,051
Total Revenues Less Expenditures:	\$935	\$1,031	\$1,052	\$1,051
Ending Fund Balance:	\$4,639	\$5,640	\$6,596	\$7,626

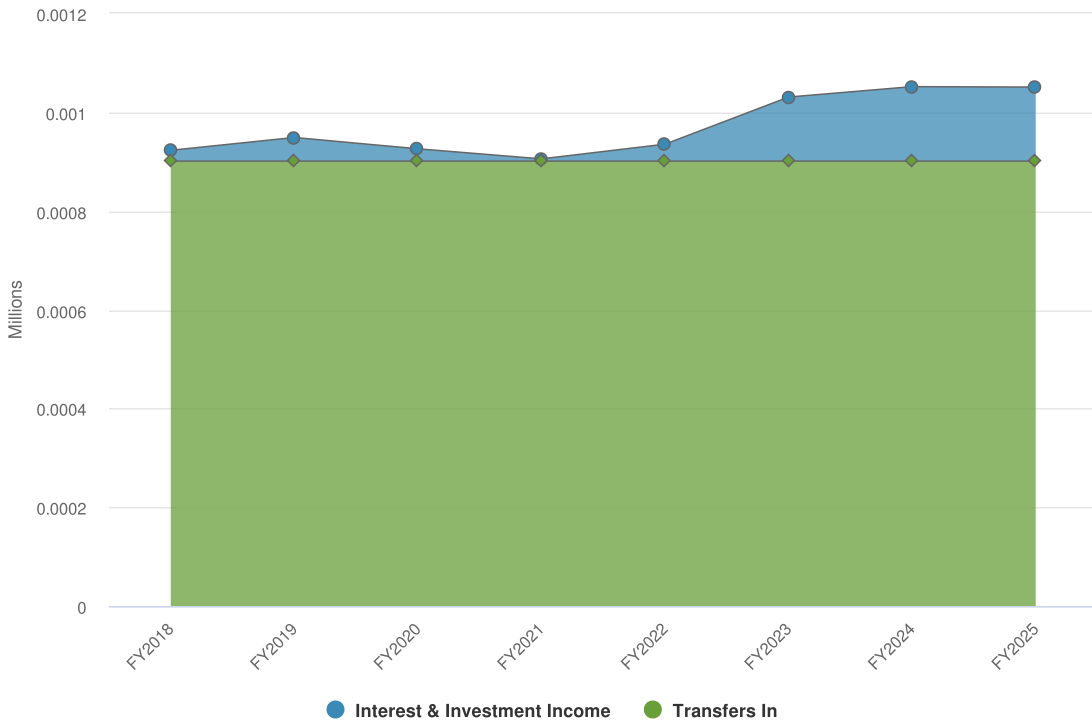


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

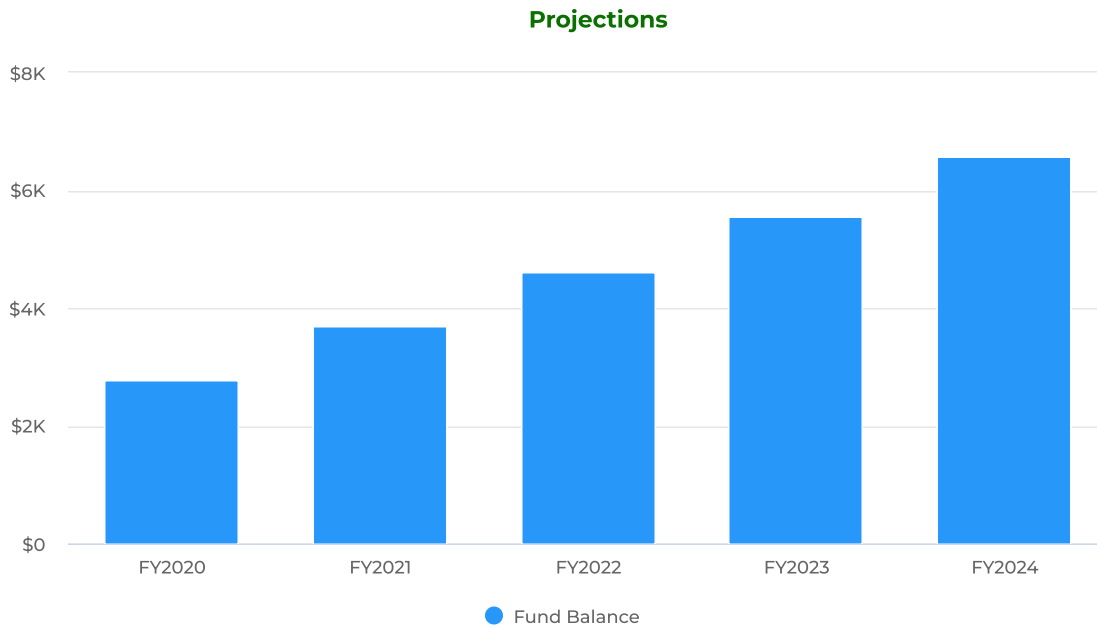


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Transfers In	\$901	\$901	\$901	\$901	0%
Interest & Investment Income	\$34	\$130	\$151	\$150	-0.6%
Total Revenue Source:	\$935	\$1,031	\$1,052	\$1,051	-0.1%

Fund Balance



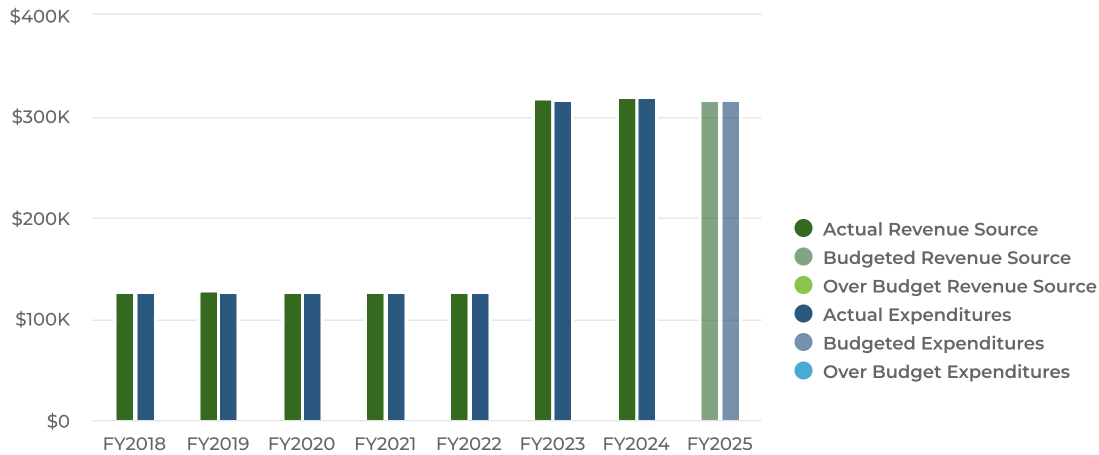


CO 2016-A DEBT SERV FUND

On November 8th, 2016, the City Commission approved the issuance of the "City of Alton, Texas Combination Tax and Revenue Certificates of Obligation, Series 2016A" in the principal amount of \$3,465,000, for the purpose of financing important projects, including improvements to municipal streets and the sewer system, expansions and renovations of the Josefa Garcia and Sylvia Vela parks, improvements to the City's public facilities and payment of related contractual obligations for professional services.

Summary

The City of Alton is projecting \$317.72K of revenue in FY2025, which represents a 0.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.7% or \$2.3K to \$317.66K in FY2025.



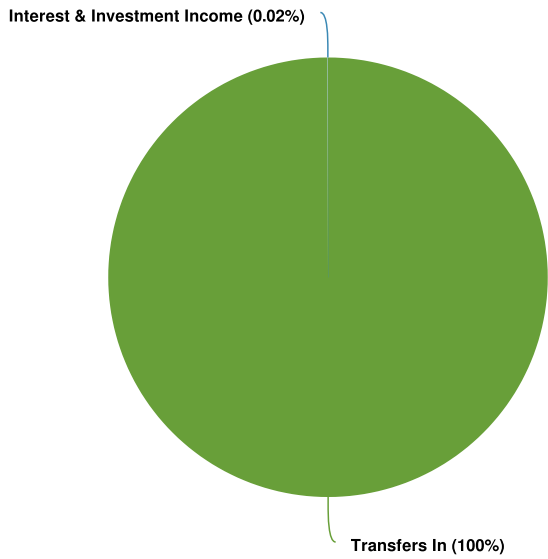
CO 2016-A DEBT SERV FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$2,206	\$2,209	\$2,226	\$2,043
Revenues				
Transfers In	\$127,963	\$317,963	\$320,663	\$317,663
Interest & Investment Income	\$17	\$117	\$72	\$60
Total Revenues:	\$127,980	\$318,080	\$320,735	\$317,723
Expenditures				
Contractual Services	\$400	\$700	\$700	\$700
Debt Service	\$127,563	\$317,563	\$319,963	\$316,963
Total Expenditures:	\$127,963	\$318,263	\$320,663	\$317,663
Total Revenues Less Expenditures:	\$17	-\$183	\$72	\$60
Ending Fund Balance:	\$2,224	\$2,026	\$2,298	\$2,103

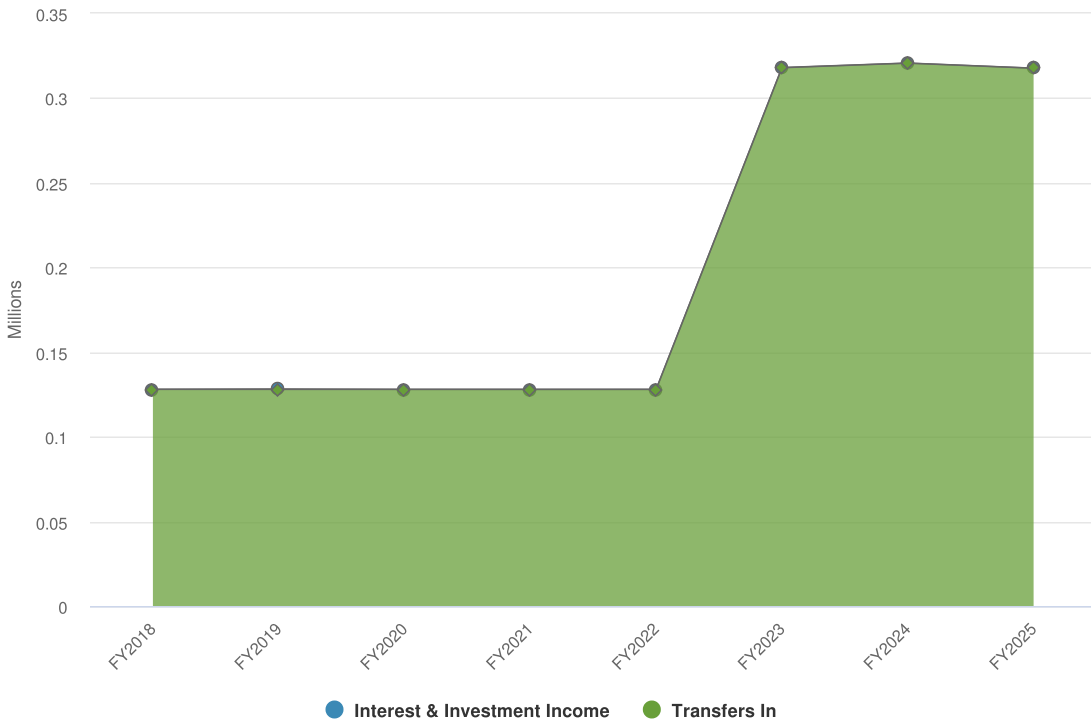


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



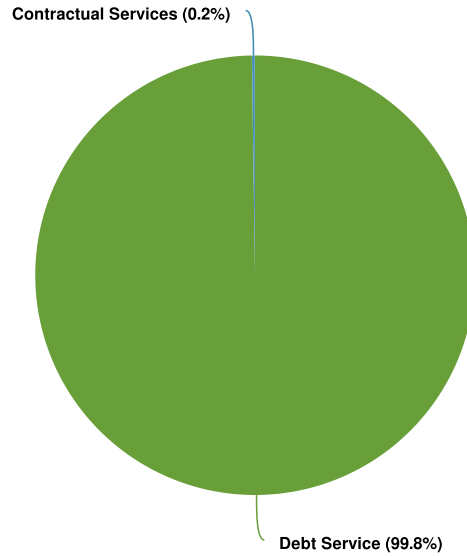
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					



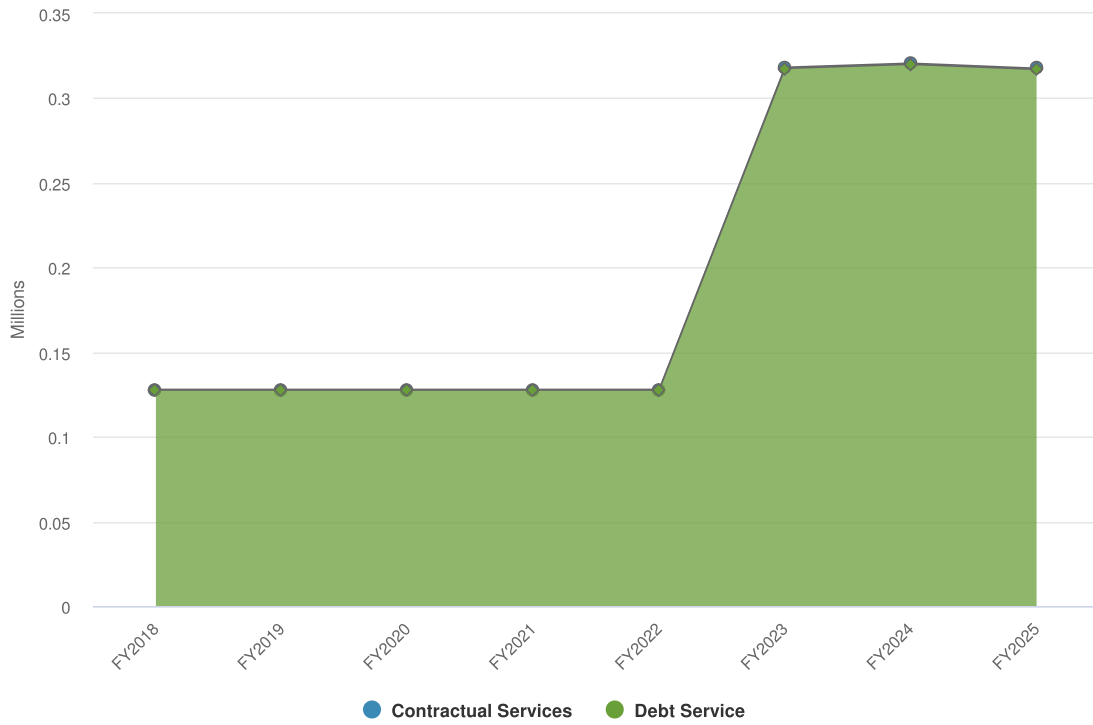
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Transfers In	\$127,963	\$317,963	\$320,663	\$317,663	-0.9%
Interest & Investment Income	\$17	\$117	\$72	\$60	-17%
Total Revenue Source:	\$127,980	\$318,080	\$320,735	\$317,723	-0.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



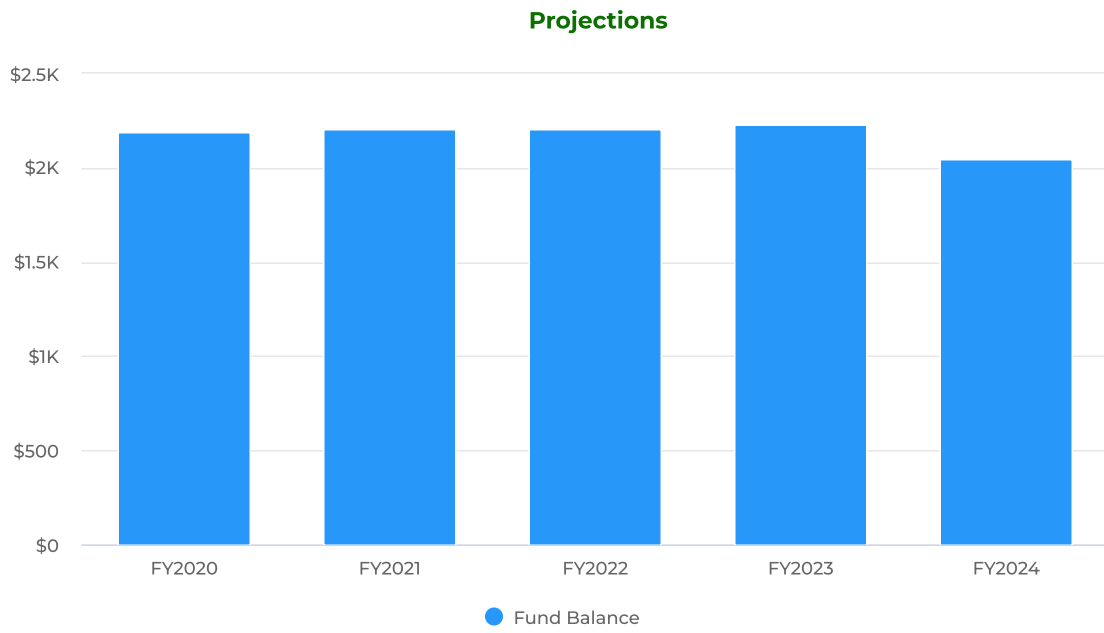
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Contractual Services	\$400	\$700	\$700	\$700	0%
Debt Service	\$127,563	\$317,563	\$319,963	\$316,963	-0.9%
Total Expense Objects:	\$127,963	\$318,263	\$320,663	\$317,663	-0.9%



Fund Balance





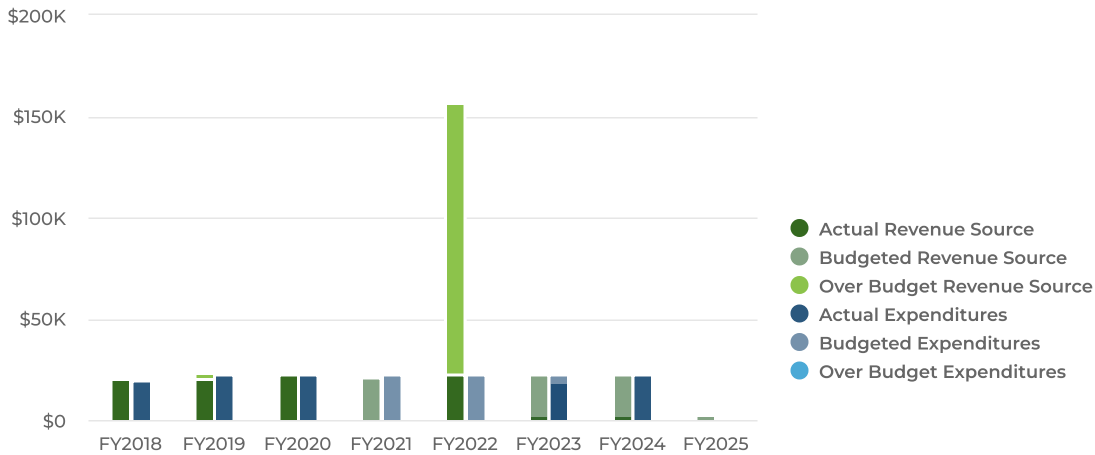
CO 2017 DEBT SERVICE FUND

On April 25th, 2017, the City Commissioners approved the issuance of "City of Alton, Texas Combination Tax and Revenue Certificates of Obligation Series 2017" in the principal amount of \$500,000.

The City had requested and received financial assistance from the Texas Water Development Board, Clean Water Revolving Fund, to finance the planning of certain wastewater system improvements identified as Project No. 73747.

Summary

The City of Alton is projecting \$3K of revenue in FY2025, which represents a 86.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$22.96K to \$0 in FY2025.



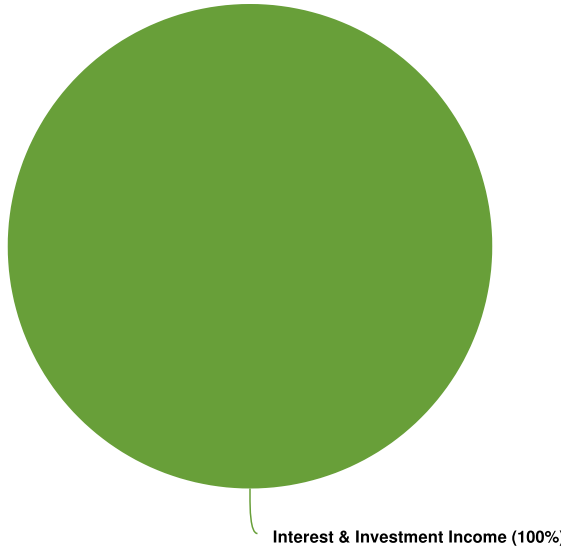
CO 2017 DEBT SERVICE FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$2,873	\$2,508	\$159,227	\$142,896
Revenues				
Transfers In	\$156,182	\$0	\$0	\$0
Interest & Investment Income	\$937	\$3,104	\$2,704	\$3,000
Total Revenues:	\$157,119	\$3,104	\$2,704	\$3,000
Expenditures				
Transfers Out	\$0	\$19,035	\$22,964	\$0
Contractual Services	\$400	\$400	\$401	\$0
Total Expenditures:	\$400	\$19,435	\$23,364	\$0
Total Revenues Less Expenditures:	\$156,719	-\$16,331	-\$20,660	\$3,000
Ending Fund Balance:	\$159,592	-\$13,823	\$138,567	\$145,896

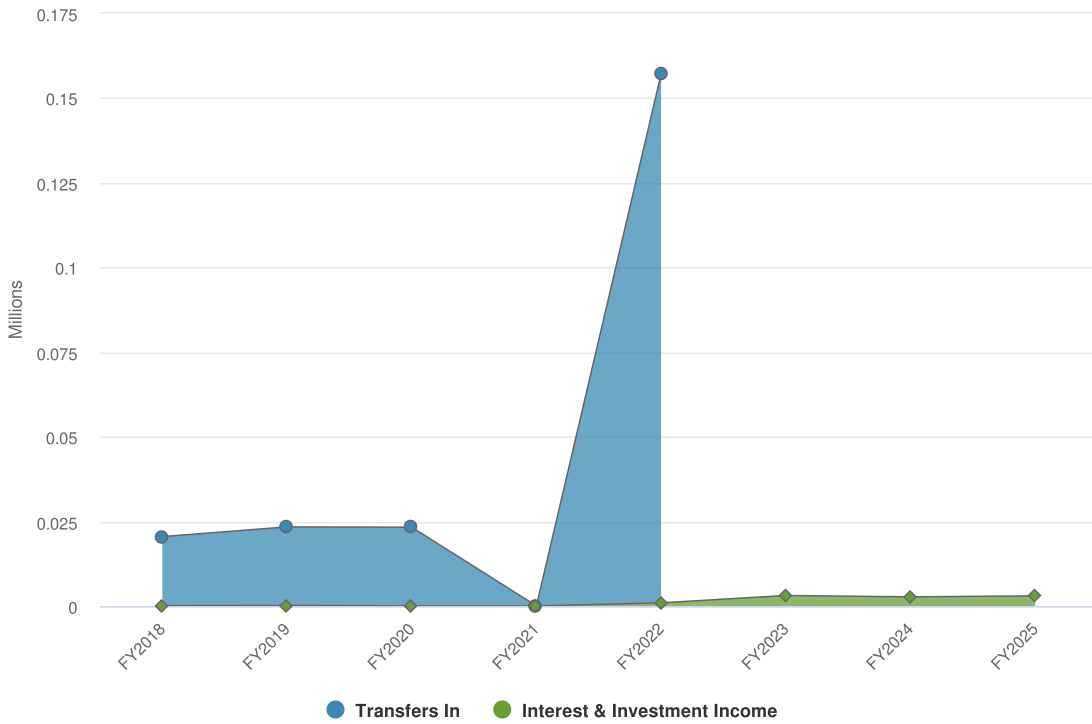


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					



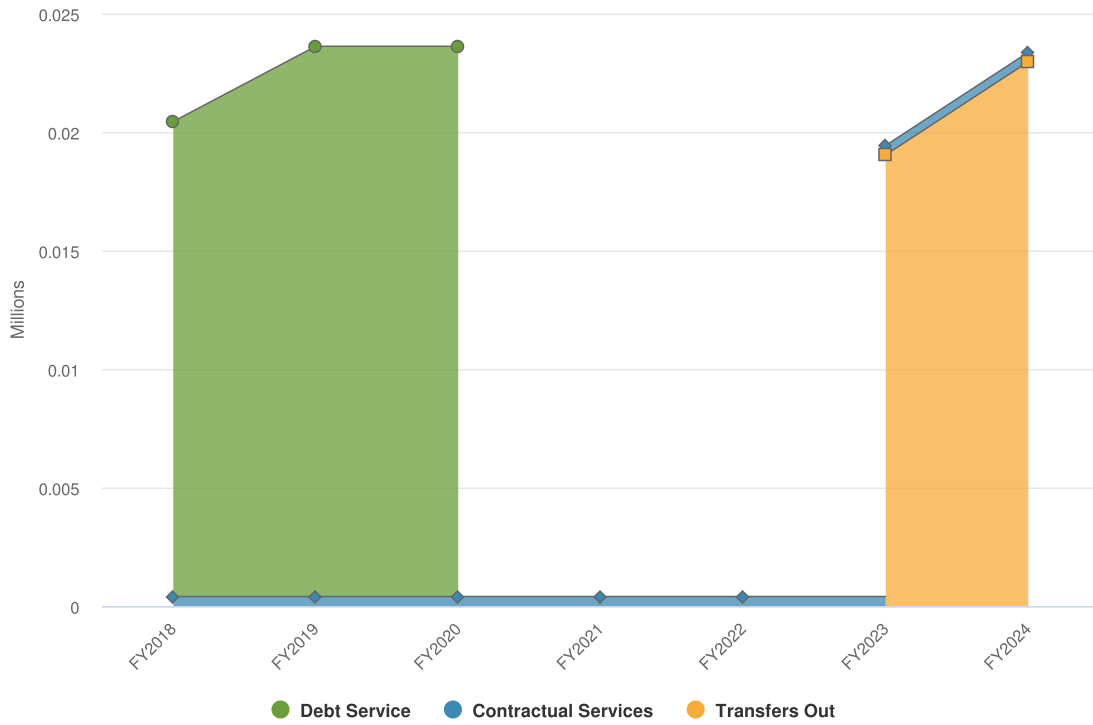
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Transfers In	\$156,182	\$0	\$0	\$0	0%
Interest & Investment Income	\$937	\$3,104	\$2,704	\$3,000	10.9%
Total Revenue Source:	\$157,119	\$3,104	\$2,704	\$3,000	10.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

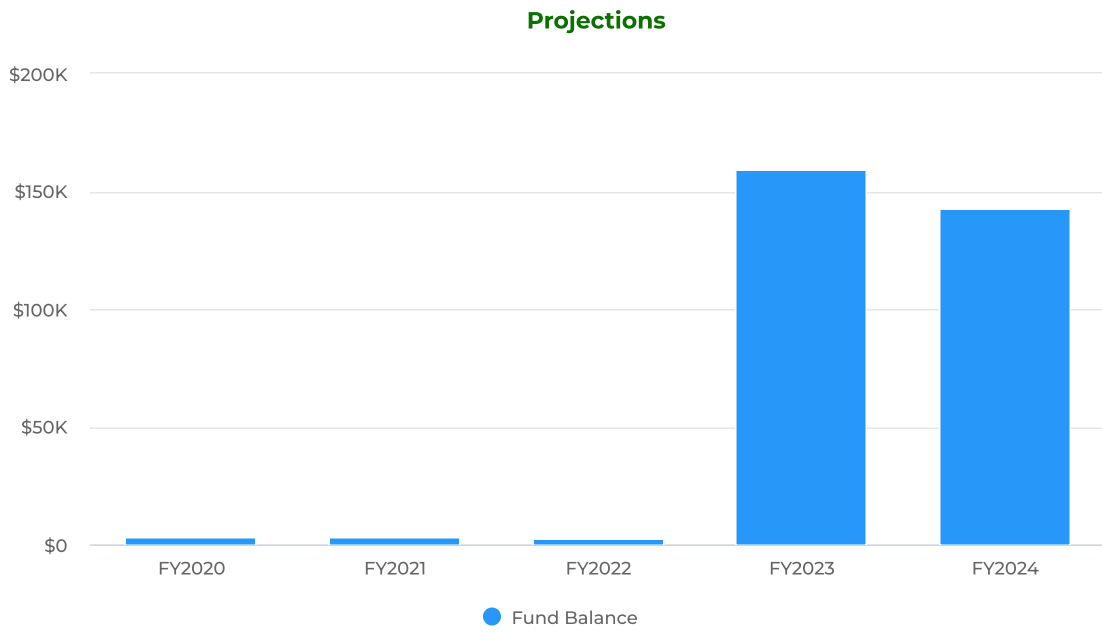


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Transfers Out	\$0	\$19,035	\$22,964	\$0	-100%
Contractual Services	\$400	\$400	\$401	\$0	-100%
Total Expense Objects:	\$400	\$19,435	\$23,364	\$0	-100%

Fund Balance



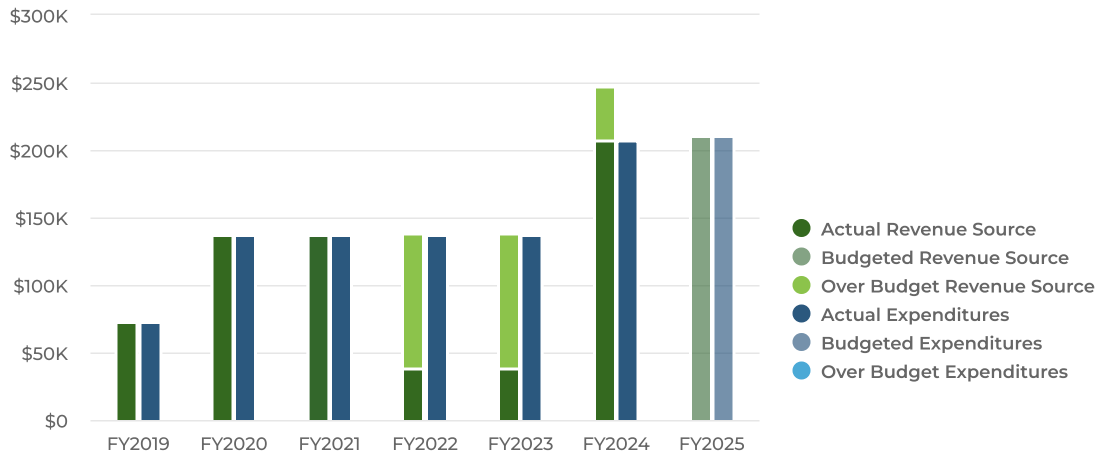


CO 2019 DEBT SERVICE FUND

On January 8th, 2019, the City Commission approved the issuance of the "City of Alton, Texas Combination Tax and Revenue Certificates of Obligation, Series 2019" in the principal amount of \$3,715,000, for the purpose of financing infrastructure projects, including purchase of land, improvements to parks, streets, drainage and sewer systems and payment of related contractual obligations for professional services.

Summary

The City of Alton is projecting \$211.58K of revenue in FY2025, which represents a 1.7% increase over the prior year. Budgeted expenditures are projected to increase by 1.6% or \$3.3K to \$211.28K in FY2025.



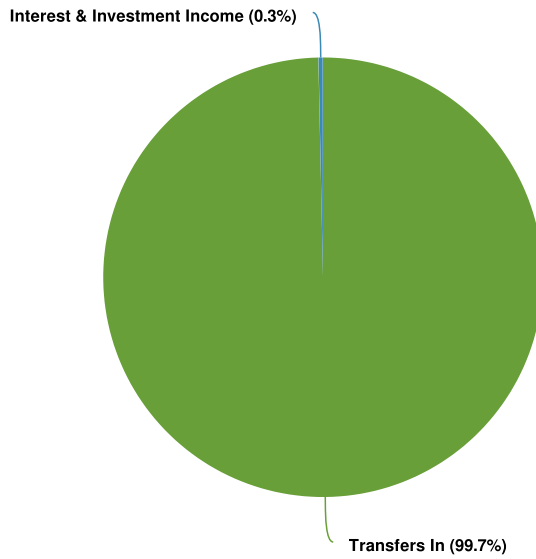
CO 2019 DEBT SERVICE FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$745	\$92	\$95	\$329
Revenues				
Transfers In	\$138,233	\$137,933	\$247,520	\$210,875
Interest & Investment Income	\$145	\$677	\$810	\$700
Total Revenues:	\$138,377	\$138,610	\$248,330	\$211,575
Expenditures				
Contractual Services	\$400	\$400	\$400	\$400
Debt Service	\$137,975	\$137,975	\$207,975	\$210,876
Total Expenditures:	\$138,375	\$138,375	\$208,375	\$211,276
Total Revenues Less Expenditures:	\$2	\$235	\$39,955	\$299
Ending Fund Balance:	\$748	\$327	\$40,049	\$628

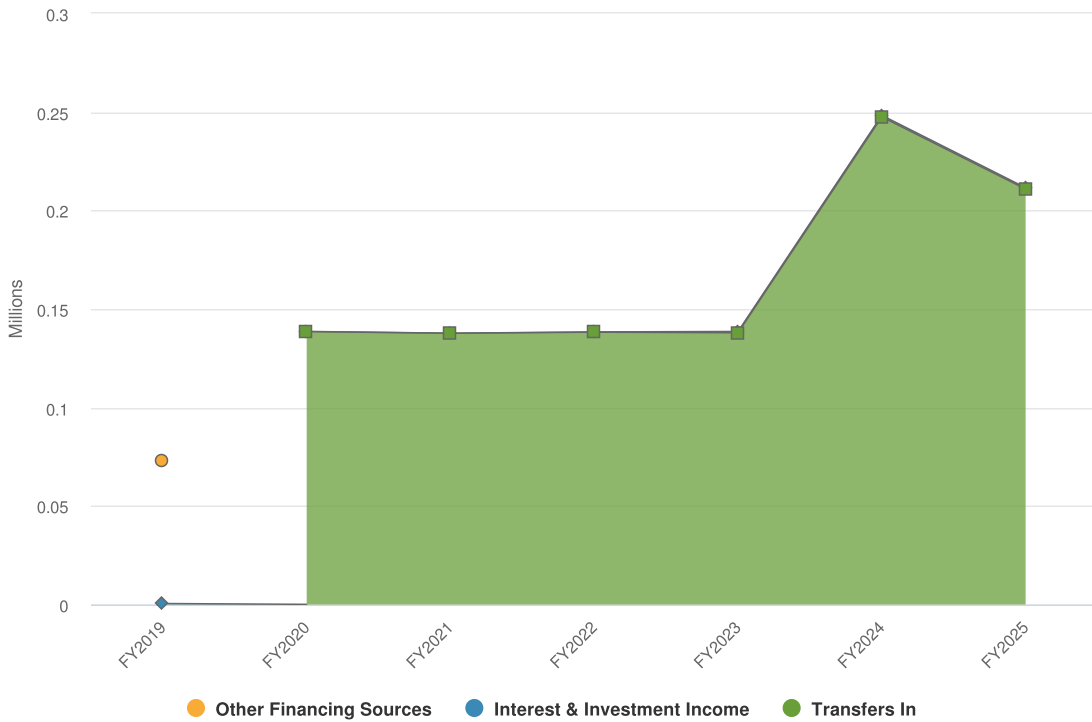


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



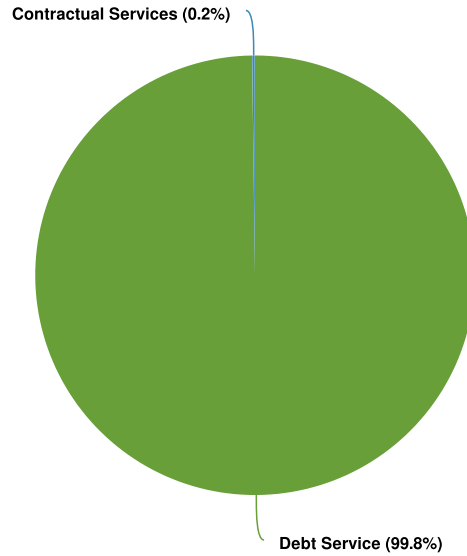
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					



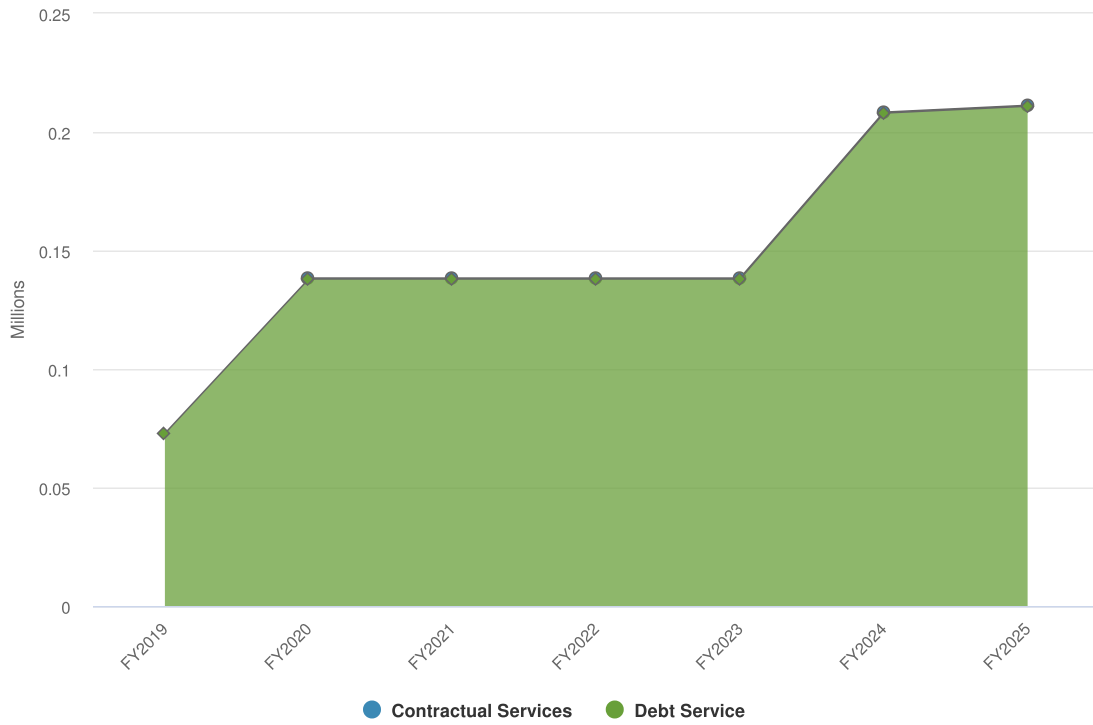
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Transfers In	\$138,233	\$137,933	\$247,520	\$210,875	-14.8%
Interest & Investment Income	\$145	\$677	\$810	\$700	-13.6%
Total Revenue Source:	\$138,377	\$138,610	\$248,330	\$211,575	-14.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

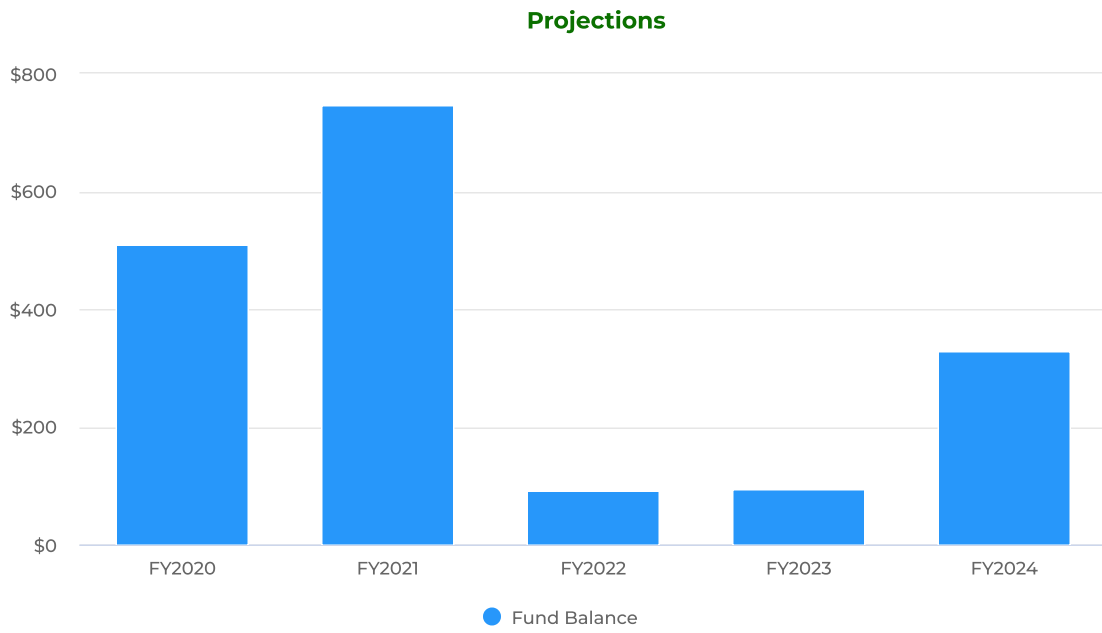


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Contractual Services	\$400	\$400	\$400	\$400	0%
Debt Service	\$137,975	\$137,975	\$207,975	\$210,876	1.4%
Total Expense Objects:	\$138,375	\$138,375	\$208,375	\$211,276	1.4%

Fund Balance





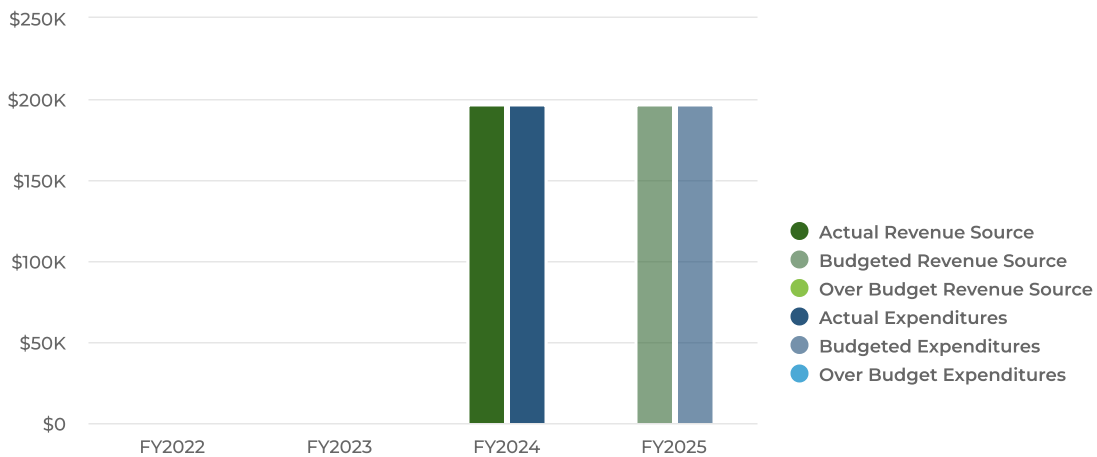
CO 2021 INT& SINKING FUND

On September 14th, 2021, the City Commission authorized the issuance of the "City of Alton, Texas Combination Tax and Surplus Revenue Certificate of Obligation, Series 2021" in the maximum principal amount of \$5,525,000, for the purpose of financing the planning, acquisition, design, and construction of a drainage system improvement, and the payment of professional services related to the aforementioned projects.

The City had filed an application with the Texas Water Development Board for financial assistance, which was awarded up to \$8,500,000 with two components; \$5,525,000 zero percent interest loan and \$2,975,000 grant or principal forgiveness.

Summary

The City of Alton is projecting \$197K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$197K in FY2025.

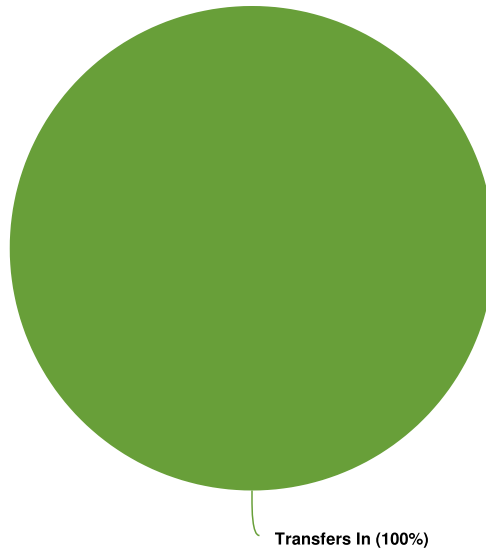


CO 2021 INT& SINKING FUND Comprehensive Summary

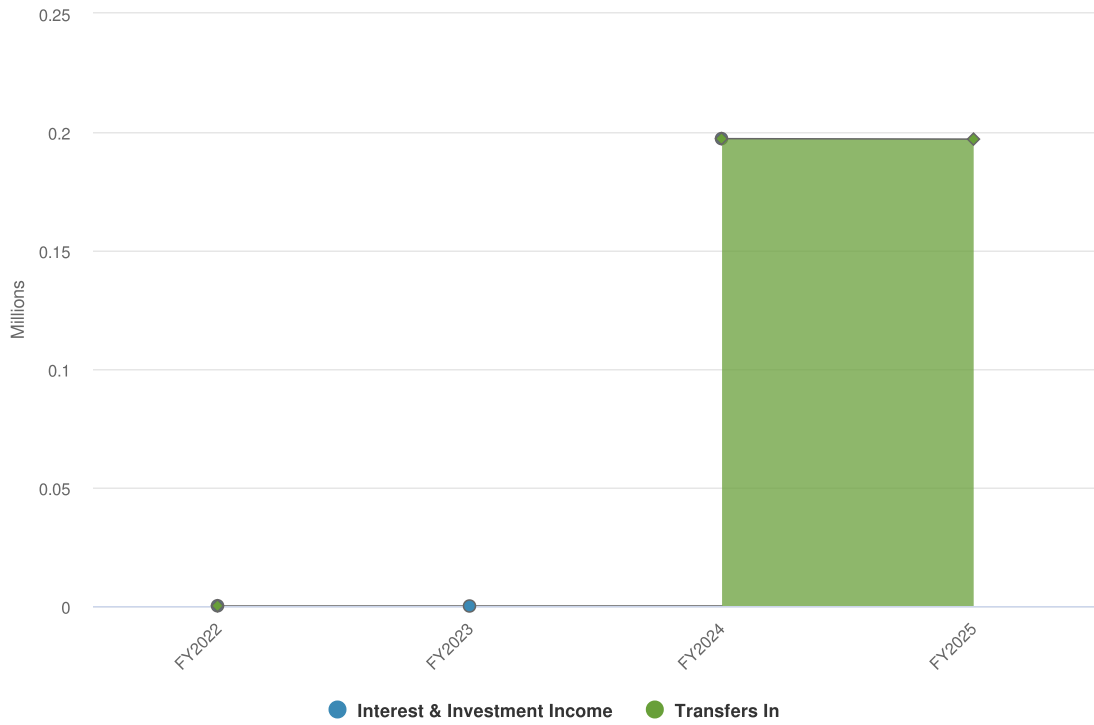
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	\$100	\$102
Revenues				
Transfers In	\$100	\$0	\$197,200	\$197,000
Interest & Investment Income	\$0	\$2	\$13	\$0
Total Revenues:	\$100	\$2	\$197,213	\$197,000
Expenditures				
Contractual Services	\$0	\$0	\$200	\$0
Debt Service	\$0	\$0	\$197,000	\$197,000
Total Expenditures:	\$0	\$0	\$197,200	\$197,000
Total Revenues Less Expenditures:	\$100	\$2	\$13	\$0
Ending Fund Balance:	N/A	N/A	\$113	\$102

Revenues by Source

Projected 2025 Revenues by Source



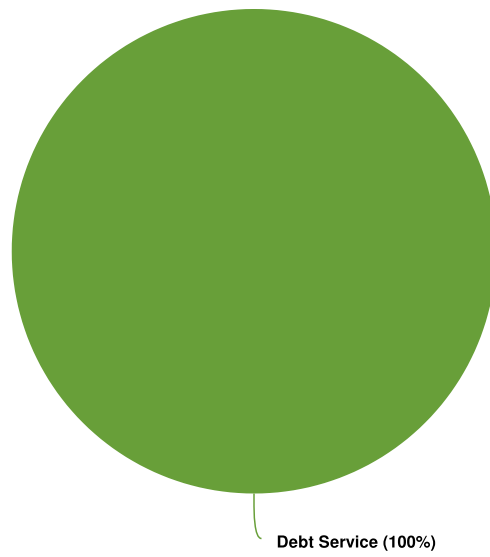
Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					
Transfers In	\$100	\$0	\$197,200	\$197,000	-0.1%
Interest & Investment Income	\$0	\$2	\$13	\$0	-100%
Total Revenue Source:	\$100	\$2	\$197,213	\$197,000	-0.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

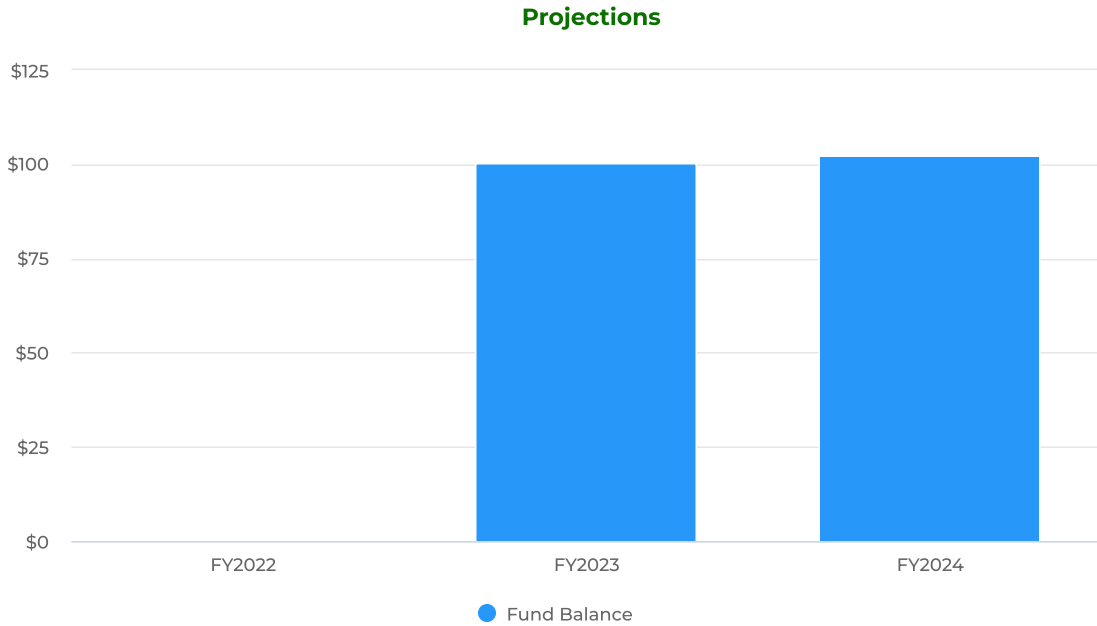


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Contractual Services	\$0	\$0	\$200	\$0	-100%
Debt Service	\$0	\$0	\$197,000	\$197,000	0%
Total Expense Objects:	\$0	\$0	\$197,200	\$197,000	-0.1%

Fund Balance



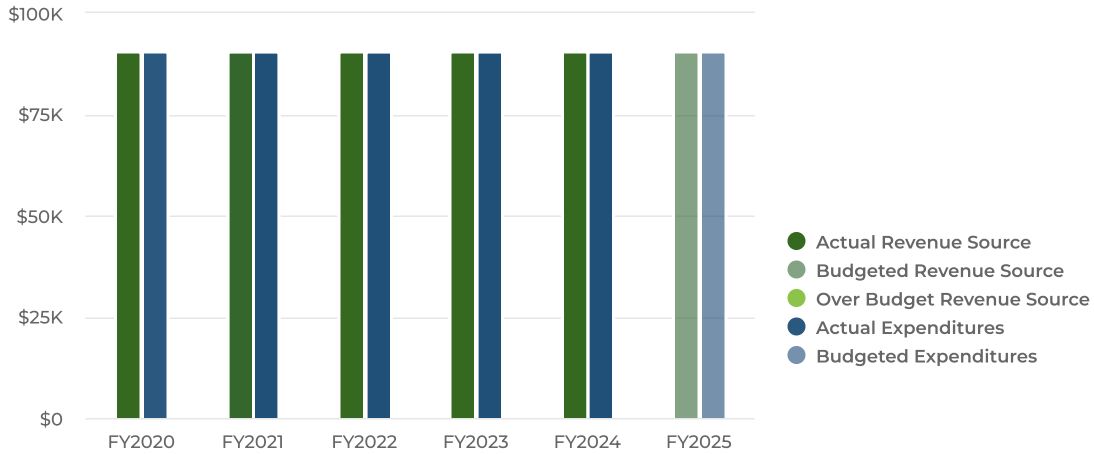


CADC DEBT SERVICE FUND

The purpose of the CADC Debt Service Fund is to pay off the outstanding loan from the secondary source (bank) for the remaining \$1 million dollars borrowed for the purchase of land within it's current Business Park's (Business Park 1, Business Park 2).

Summary

The City of Alton is projecting \$90.72K of revenue in FY2025, which represents a 0.1% increase over the prior year. Budgeted expenditures are projected to increase by 0.0% or \$2 to \$90.57K in FY2025.



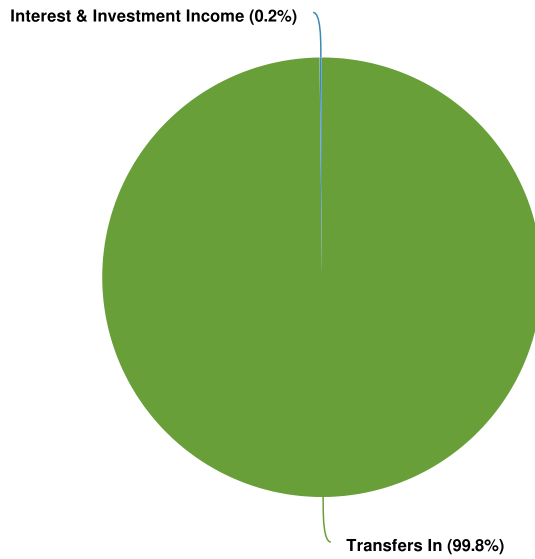
CADC DEBT SERVICE FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$119	\$155	\$225	\$381
Revenues				
Transfers In	\$90,600	\$90,600	\$90,600	\$90,572
Interest & Investment Income	\$41	\$128	\$170	\$150
Total Revenues:	\$90,641	\$90,728	\$90,770	\$90,722
Expenditures				
Debt Service	\$90,571	\$90,571	\$90,569	\$90,572
Total Expenditures:	\$90,571	\$90,571	\$90,569	\$90,572
Total Revenues Less Expenditures:	\$70	\$156	\$200	\$150
Ending Fund Balance:	\$189	\$312	\$425	\$531

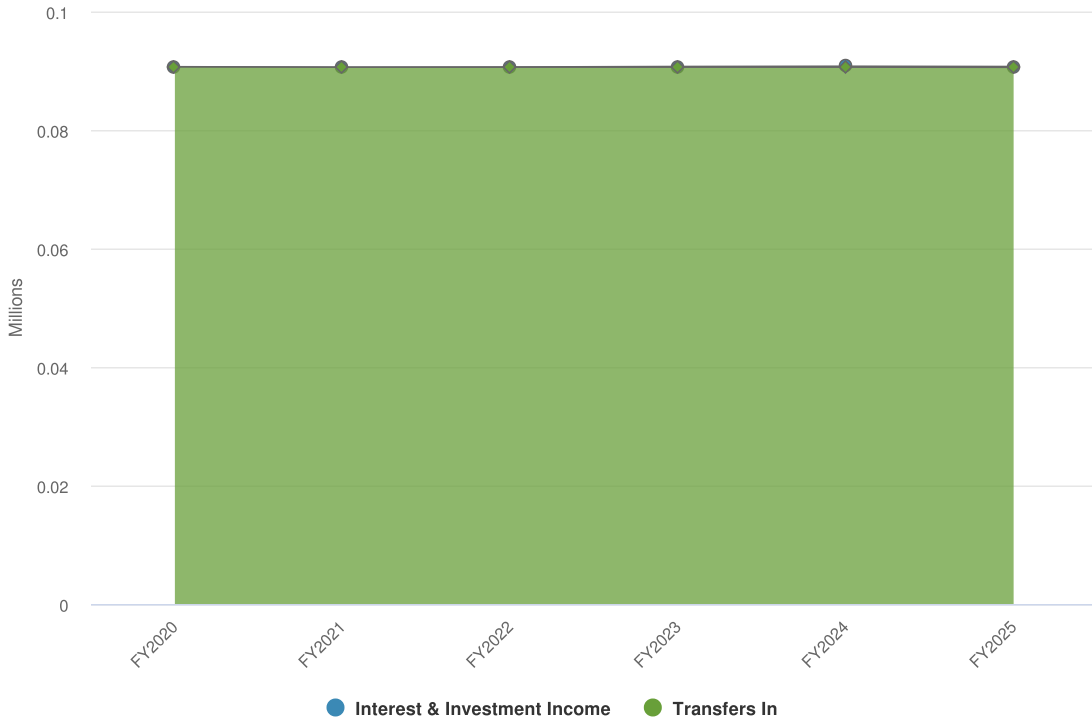


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



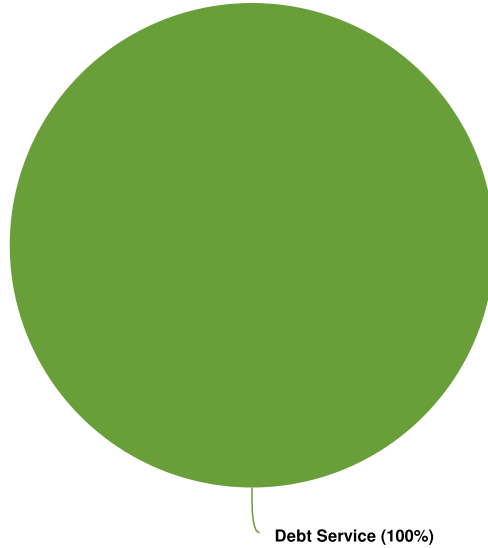
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					



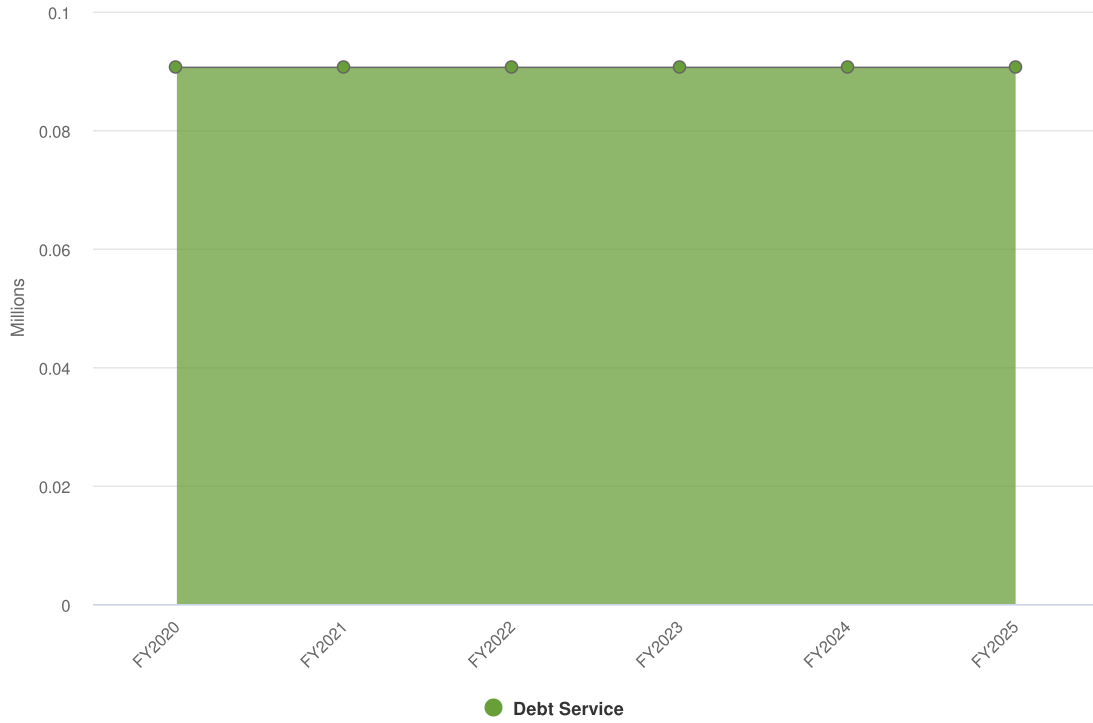
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Transfers In	\$90,600	\$90,600	\$90,600	\$90,572	0%
Interest & Investment Income	\$41	\$128	\$170	\$150	-11.5%
Total Revenue Source:	\$90,641	\$90,728	\$90,770	\$90,722	-0.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



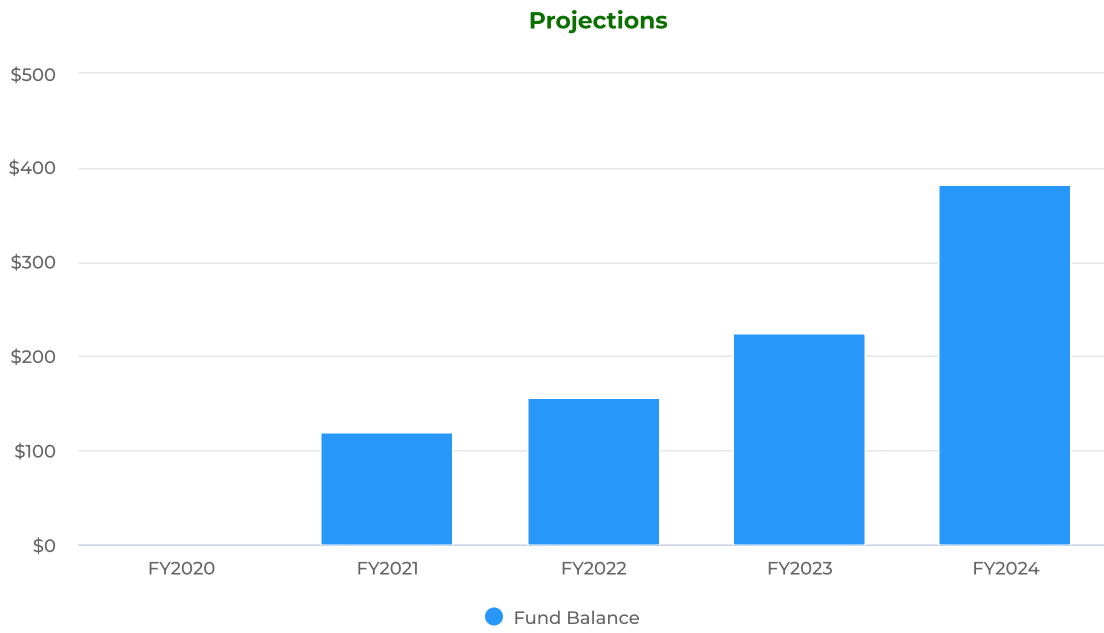
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Debt Service	\$90,571	\$90,571	\$90,569	\$90,572	0%
Total Expense Objects:	\$90,571	\$90,571	\$90,569	\$90,572	0%



Fund Balance



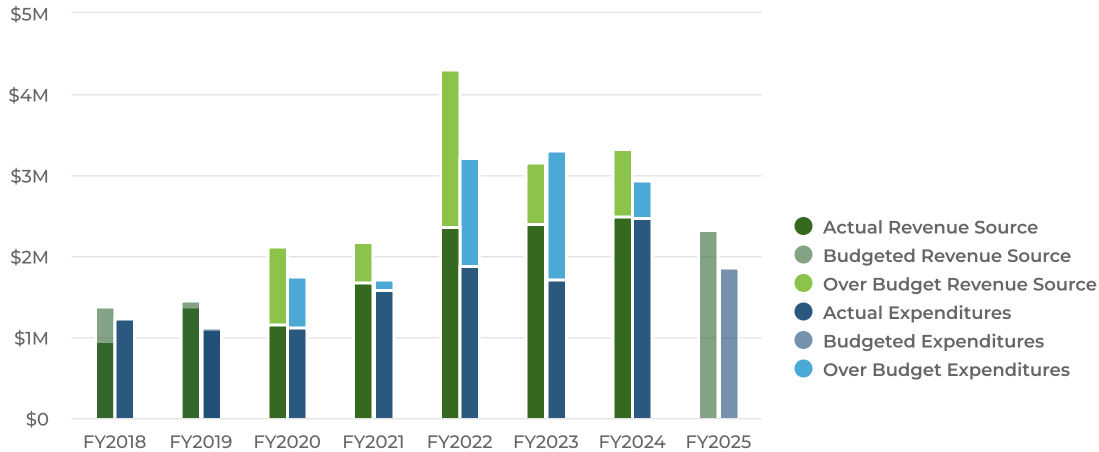


SPECIAL REVENUE FUNDS

Special Revenue Funds are part of the Governmental Funds. They 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.

Summary

The City of Alton is projecting \$2.34M of revenue in FY2025, which represents a 6.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 24.6% or \$607.92K to \$1.87M in FY2025.



SPECIAL REVENUE FUNDS Comprehensive Summary

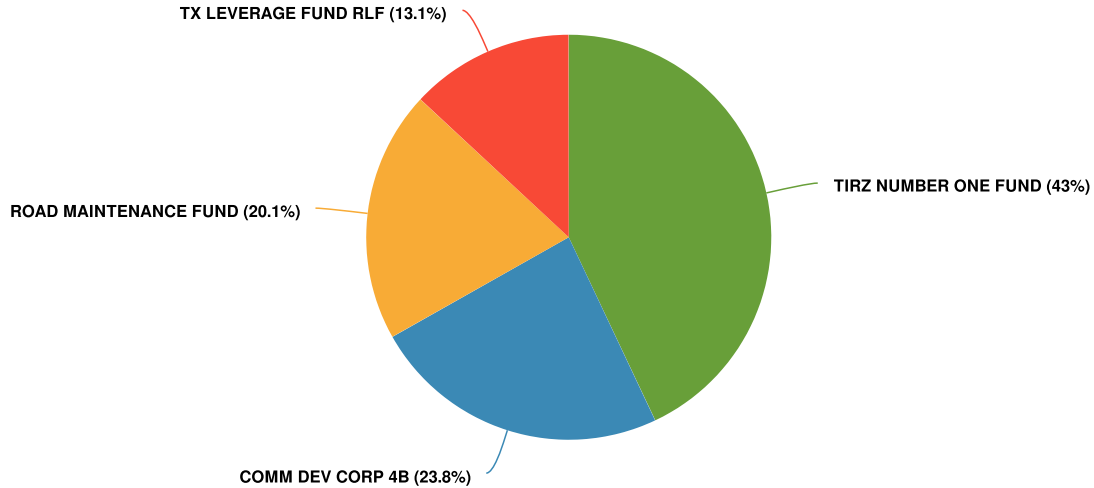
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$1,415,218	\$1,930,802	\$2,397,532	\$3,798,646
Revenues				
Transfers In	\$0	\$745,808	\$0	\$0
Other Financing Sources	\$19,671	\$6,008	\$126,498	\$4,599
Property Tax	\$548,531	\$735,989	\$985,592	\$995,000
Miscellaneous Income	\$1,819,302	\$3,282	\$806,777	\$0
Sale of Land	\$231,640	\$119,200	\$0	\$300,000
Sales Tax	\$961,669	\$1,013,010	\$1,036,575	\$978,000
Franchise Tax Fees	\$8,693	\$5,847	\$6,047	\$0
Charges for Services	\$115,125	\$185,266	\$120,365	\$0
Interest & Investment Income	\$28,660	\$57,072	\$94,601	\$58,497
Licenses & Permits	\$576,170	\$287,543	\$153,424	\$0
Total Revenues:	\$4,309,461	\$3,159,026	\$3,329,879	\$2,336,096
Expenditures				
Transfers Out	\$710,594	\$1,298,899	\$1,117,450	\$866,131



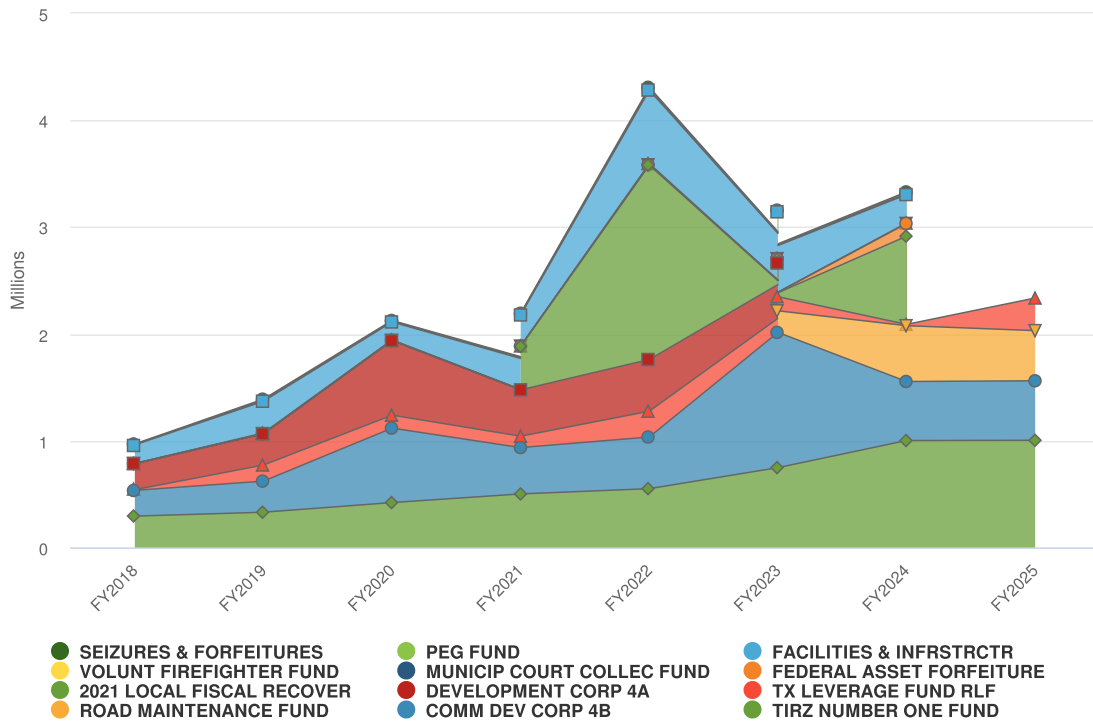
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Operational Expenditures	\$94,288	\$138,633	\$151,527	\$156,458
Contractual Services	\$36,693	\$74,898	\$128,202	\$136,300
Debt Service	\$2,789	\$0	\$0	\$0
TEMPORARY	\$102,641	\$57,737	\$0	\$0
Capital Outlay	\$1,472,240	\$1,245,040	\$764,890	\$202,900
Personnel Services	\$264,107	\$259,473	\$414,369	\$372,183
Personnel	\$263,648	\$136,653	\$42,075	\$0
Maintenance & Repairs	\$49,578	\$70,899	\$161,144	\$125,000
Supplies & Materials	\$3,418	\$13,981	\$6,482	\$8,100
Supplies	\$91,822	\$16,978	\$123,241	\$0
Other Financing Uses	\$20,224	\$9,674	\$0	\$0
Transfer Out	\$111,019	\$0	\$42,270	\$0
Total Expenditures:	\$3,223,062	\$3,322,865	\$2,951,651	\$1,867,072
Total Revenues Less Expenditures:	\$1,086,399	-\$163,839	\$378,228	\$469,024
Ending Fund Balance:	\$2,501,617	\$1,766,963	\$2,775,760	\$4,267,670

Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund

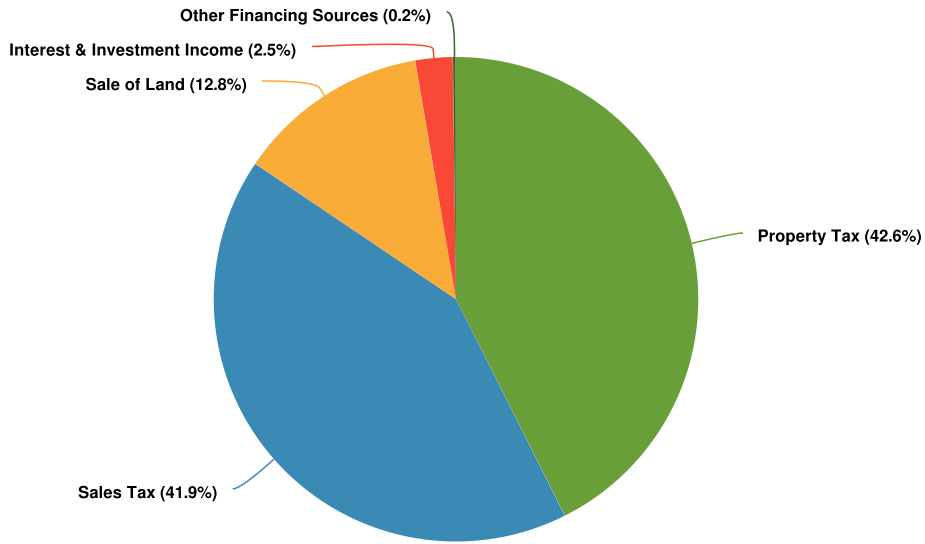


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
SEIZURES & FORFEITURES	\$17,329	\$8,535	\$17,679	\$0	-100%
PEG FUND	\$9,127	\$7,375	\$7,725	\$0	-100%
TX LEVERAGE FUND RLF	\$241,678	\$131,854	\$12,241	\$305,296	2,394.1%
FACILITIES & INFRSTRCTR	\$688,024	\$436,870	\$266,333	\$0	-100%
VOLUNT FIREFIGHTER FUND	\$11,314	\$1,672	\$3,576	\$0	-100%
MUNICIP COURT COLLEC FUND	\$2	\$15	\$11	\$0	-100%
FEDERAL ASSET FORFEITURE	\$1,825	\$3,584	\$119,431	\$0	-100%
2021 LOCAL FISCAL RECOVER	\$1,821,330	\$36,959	\$826,072	\$0	-100%
TIRZ NUMBER ONE FUND	\$550,996	\$747,754	\$1,001,715	\$1,004,000	0.2%
DEVELOPMENT CORP 4A	\$484,235	\$315,874	\$0	\$0	0%
COMM DEV CORP 4B	\$483,600	\$1,266,319	\$552,611	\$557,000	0.8%
ROAD MAINTENANCE FUND	\$0	\$202,214	\$522,485	\$469,800	-10.1%
Total:	\$4,309,461	\$3,159,026	\$3,329,879	\$2,336,096	-29.8%

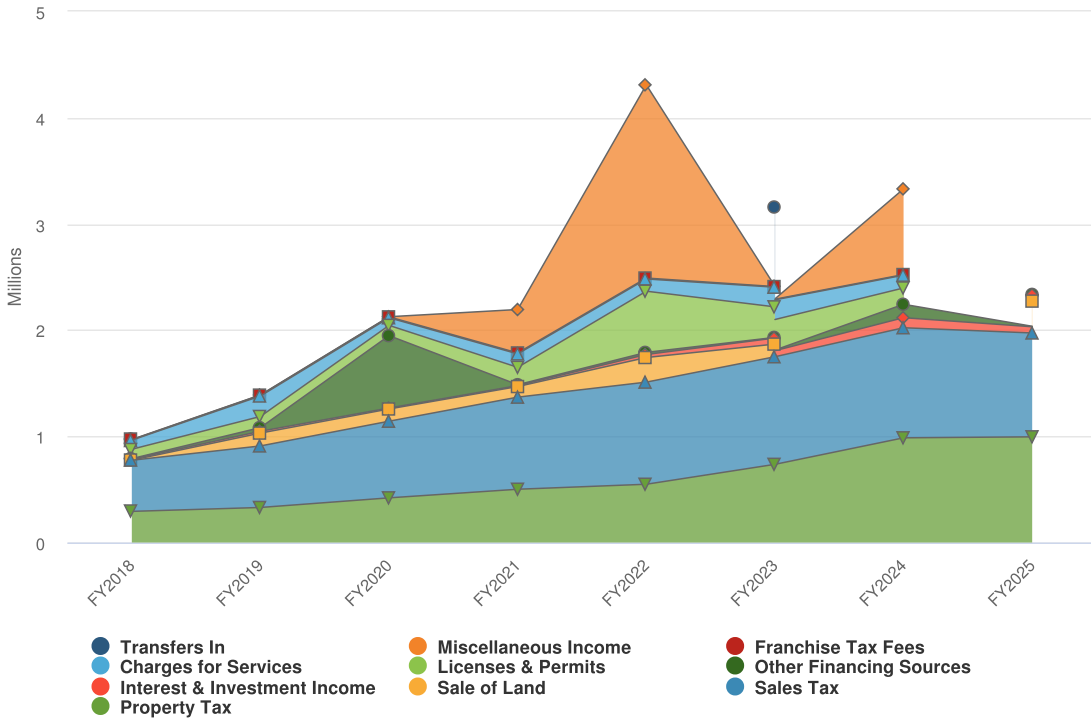


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



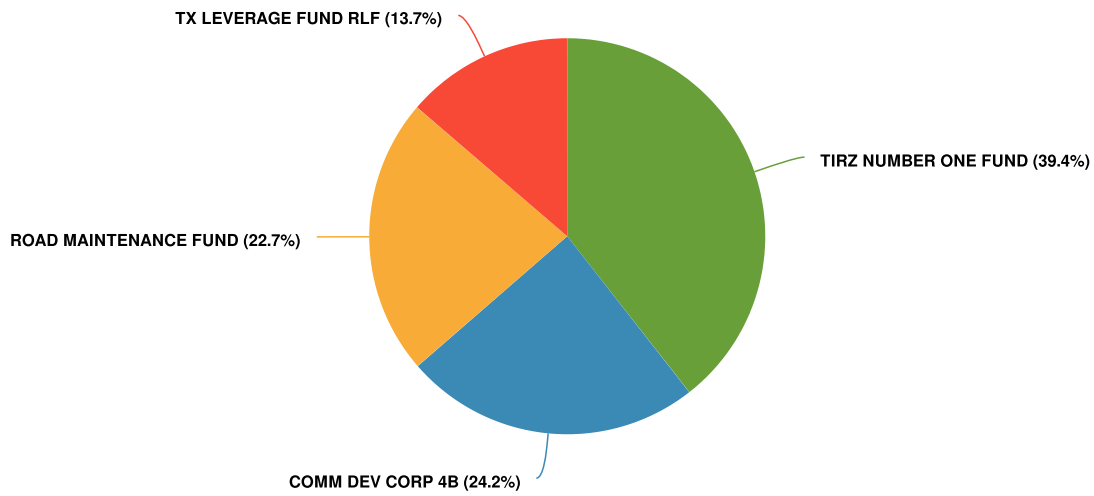
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					



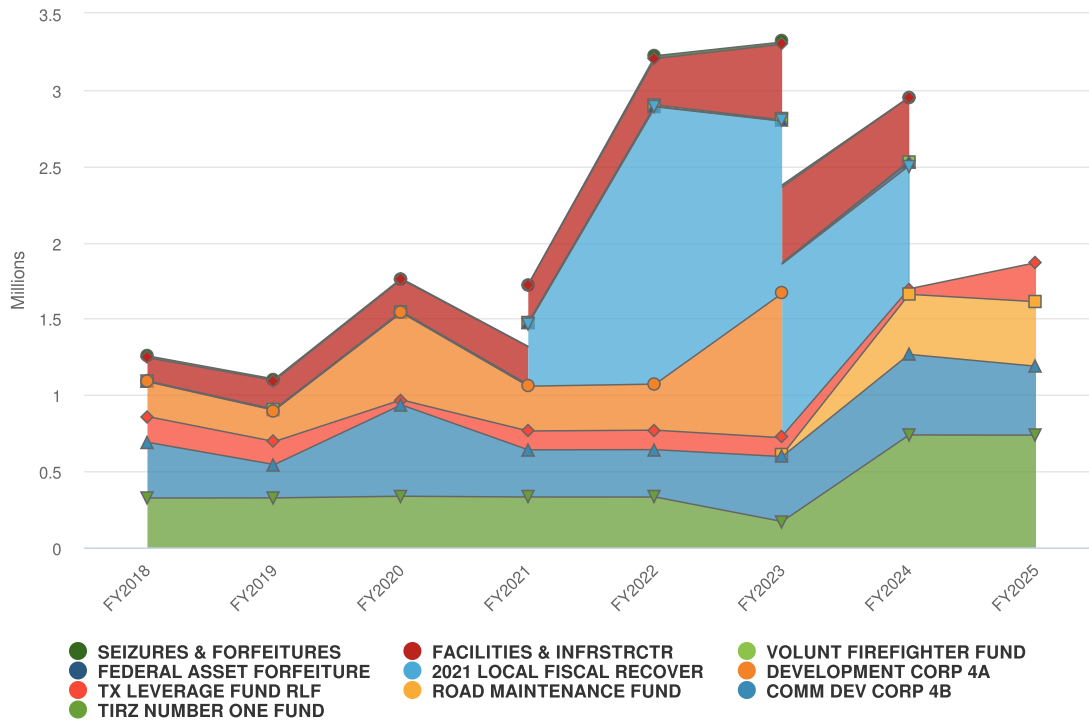
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Transfers In	\$0	\$745,808	\$0	\$0	0%
Other Financing Sources	\$19,671	\$6,008	\$126,498	\$4,599	-96.4%
Property Tax	\$548,531	\$735,989	\$985,592	\$995,000	1%
Miscellaneous Income	\$1,819,302	\$3,282	\$806,777	\$0	-100%
Sale of Land	\$231,640	\$119,200	\$0	\$300,000	N/A
Sales Tax	\$961,669	\$1,013,010	\$1,036,575	\$978,000	-5.7%
Franchise Tax Fees	\$8,693	\$5,847	\$6,047	\$0	-100%
Charges for Services	\$115,125	\$185,266	\$120,365	\$0	-100%
Interest & Investment Income	\$28,660	\$57,072	\$94,601	\$58,497	-38.2%
Licenses & Permits	\$576,170	\$287,543	\$153,424	\$0	-100%
Total Revenue Source:	\$4,309,461	\$3,159,026	\$3,329,879	\$2,336,096	-29.8%

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund

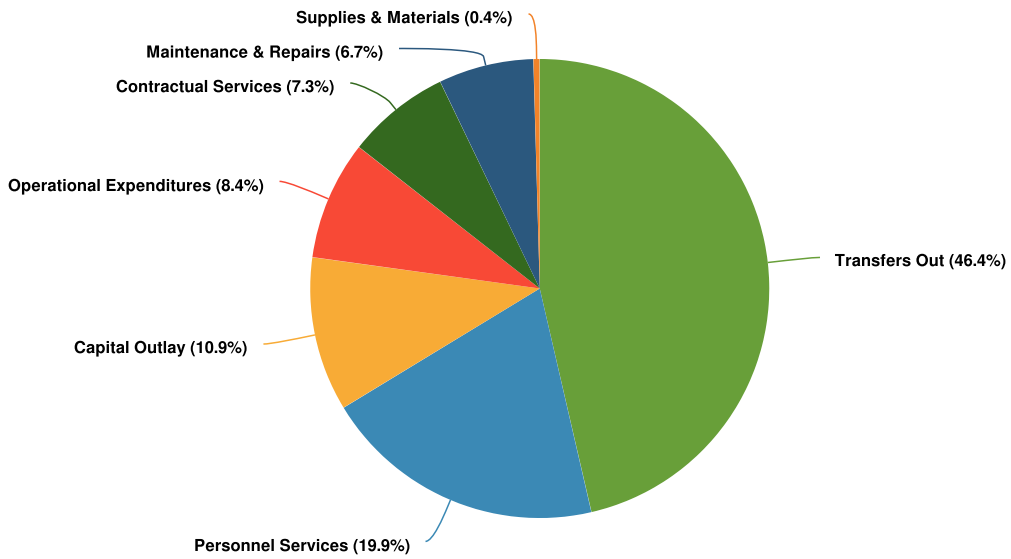


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
SEIZURES & FORFEITURES	\$17,885	\$14,591	\$768	\$0	-100%
TX LEVERAGE FUND RLF	\$127,745	\$123,756	\$36,145	\$256,000	608.3%
FACILITIES & INFRSTRCTR	\$303,840	\$495,741	\$419,349	\$0	-100%
VOLUNT FIREFIGHTER FUND	\$10,045	\$6,293	\$2,633	\$0	-100%
FEDERAL ASSET FORFEITURE	\$2,600	\$1,813	\$26,940	\$0	-100%
2021 LOCAL FISCAL RECOVER	\$1,817,856	\$1,128,730	\$806,477	\$0	-100%
TIRZ NUMBER ONE FUND	\$330,849	\$170,357	\$737,705	\$736,415	-0.2%
DEVELOPMENT CORP 4A	\$301,782	\$946,001	\$0	\$0	0%
COMM DEV CORP 4B	\$310,461	\$425,505	\$527,988	\$451,584	-14.5%
ROAD MAINTENANCE FUND	\$0	\$10,079	\$393,646	\$423,073	7.5%
Total:	\$3,223,062	\$3,322,865	\$2,951,651	\$1,867,072	-36.7%

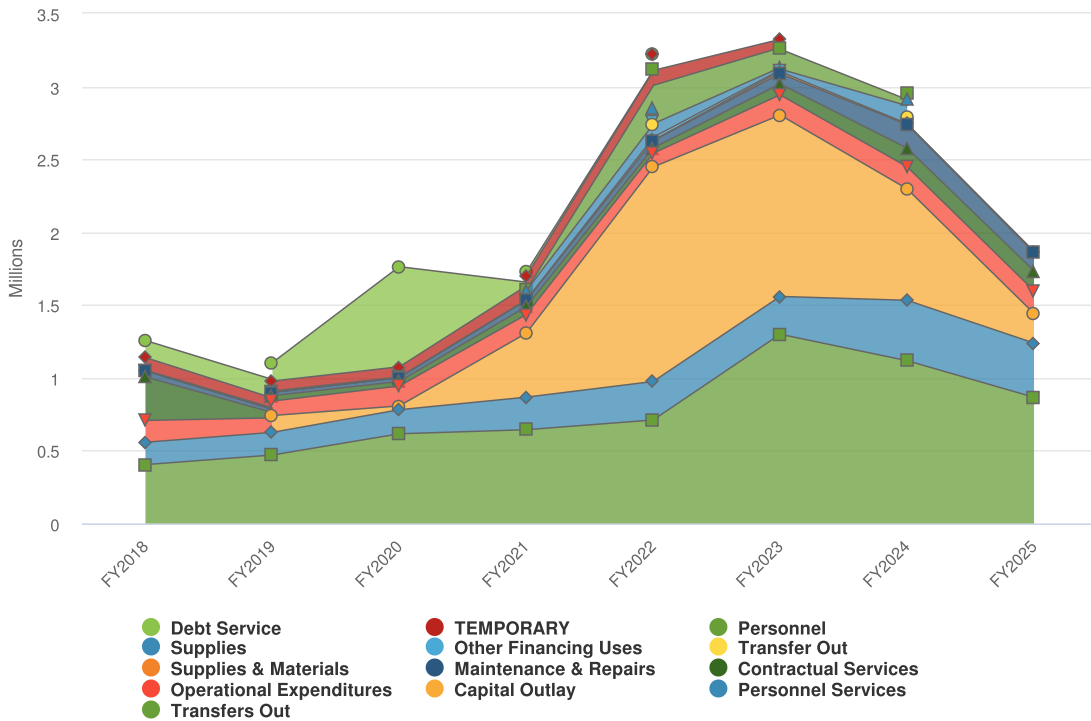


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Transfers Out	\$710,594	\$1,298,899	\$1,117,450	\$866,131	-22.5%
Operational Expenditures	\$94,288	\$138,633	\$151,527	\$156,458	3.3%
Contractual Services	\$36,693	\$74,898	\$128,202	\$136,300	6.3%
Debt Service	\$2,789	\$0	\$0	\$0	0%
TEMPORARY	\$102,641	\$57,737	\$0	\$0	0%
Capital Outlay	\$1,472,240	\$1,245,040	\$764,890	\$202,900	-73.5%
Personnel Services	\$264,107	\$259,473	\$414,369	\$372,183	-10.2%
Personnel	\$263,648	\$136,653	\$42,075	\$0	-100%
Maintenance & Repairs	\$49,578	\$70,899	\$161,144	\$125,000	-22.4%
Supplies & Materials	\$3,418	\$13,981	\$6,482	\$8,100	25%
Supplies	\$91,822	\$16,978	\$123,241	\$0	-100%
Other Financing Uses	\$20,224	\$9,674	\$0	\$0	0%
Transfer Out	\$111,019	\$0	\$42,270	\$0	-100%
Total Expense Objects:	\$3,223,062	\$3,322,865	\$2,951,651	\$1,867,072	-36.7%



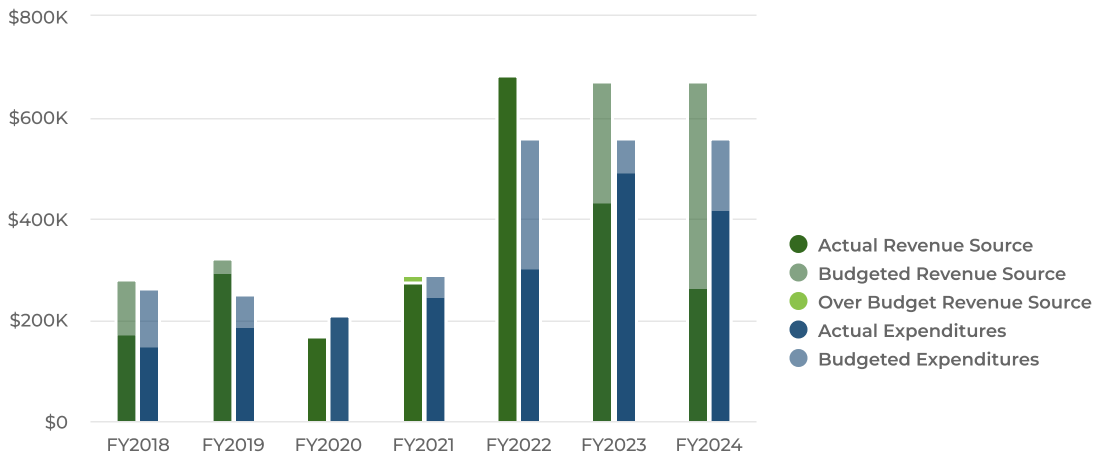


FACILITIES & INFRSTRCTR

The Facilities & Infrastructure Fund accounts for the impact fees imposed by the City of Alton on new developments 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.

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$560K to \$0 in FY2025.



FACILITIES & INFRSTRCTR Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget
Beginning Fund Balance:	\$118,406	\$159,102	\$543,287	\$484,415
Revenues				
Charges for Services	\$107,731	\$136,537	\$98,098	\$73,000
Interest & Investment Income	\$4,123	\$12,790	\$14,811	\$15,500
Licenses & Permits	\$576,170	\$287,543	\$153,424	\$120,000
Total Revenues:	\$688,024	\$436,870	\$266,333	\$208,500
Expenditures				
Transfers Out	\$250,000	\$250,000	\$250,000	\$250,000
Operational Expenditures	\$0	\$14,089	\$6,066	\$5,000
Contractual Services	\$1,472	\$3,500	\$83,120	\$0
Debt Service	\$2,789	\$0	\$0	\$0
Capital Outlay	\$0	\$160,375	\$32,557	\$10,000
Maintenance & Repairs	\$49,578	\$67,777	\$47,606	\$20,000
Total Expenditures:	\$303,840	\$495,741	\$419,349	\$285,000



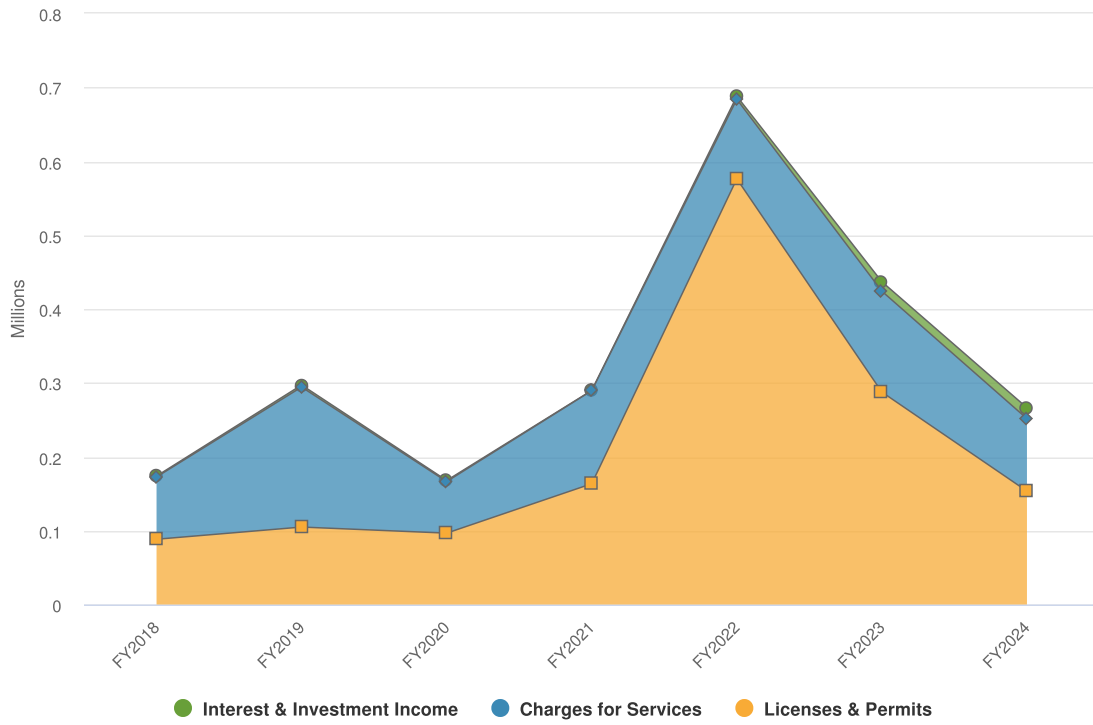
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget
Total Revenues Less Expenditures:	\$384,185	-\$58,871	-\$153,016	-\$76,500
Ending Fund Balance:	\$502,591	\$100,231	\$390,271	\$407,915

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

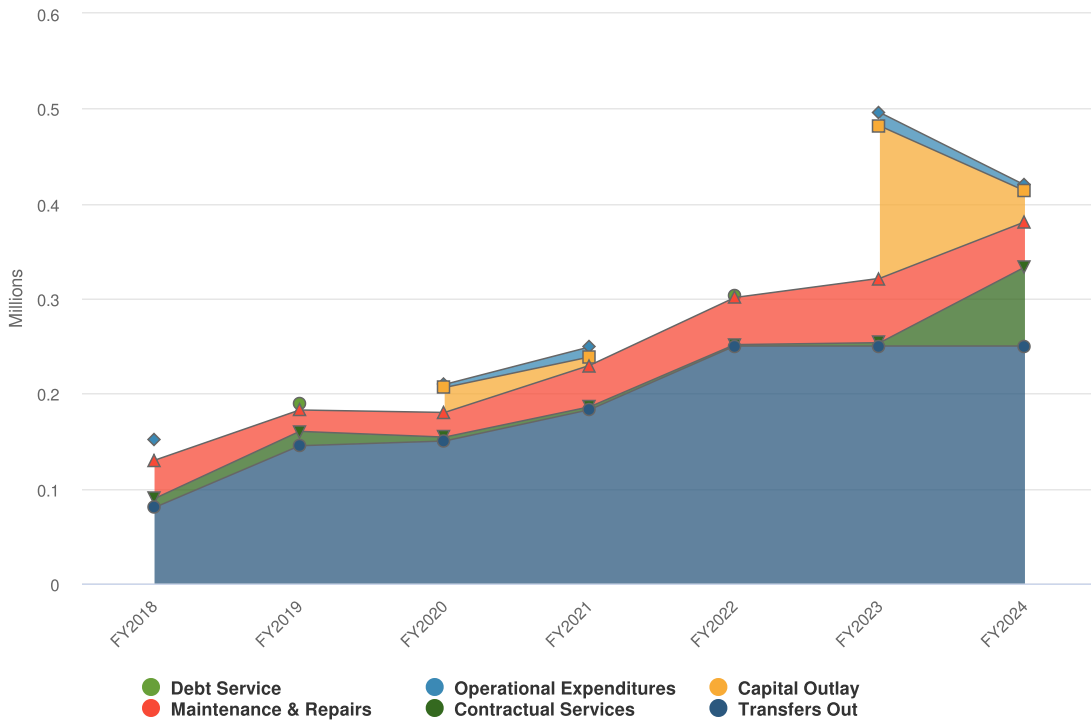


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source				
Charges for Services	\$107,731	\$136,537	\$98,098	-100%
Interest & Investment Income	\$4,123	\$12,790	\$14,811	-100%
Licenses & Permits	\$576,170	\$287,543	\$153,424	-100%
Total Revenue Source:	\$688,024	\$436,870	\$266,333	-100%

Expenditures by Expense Type

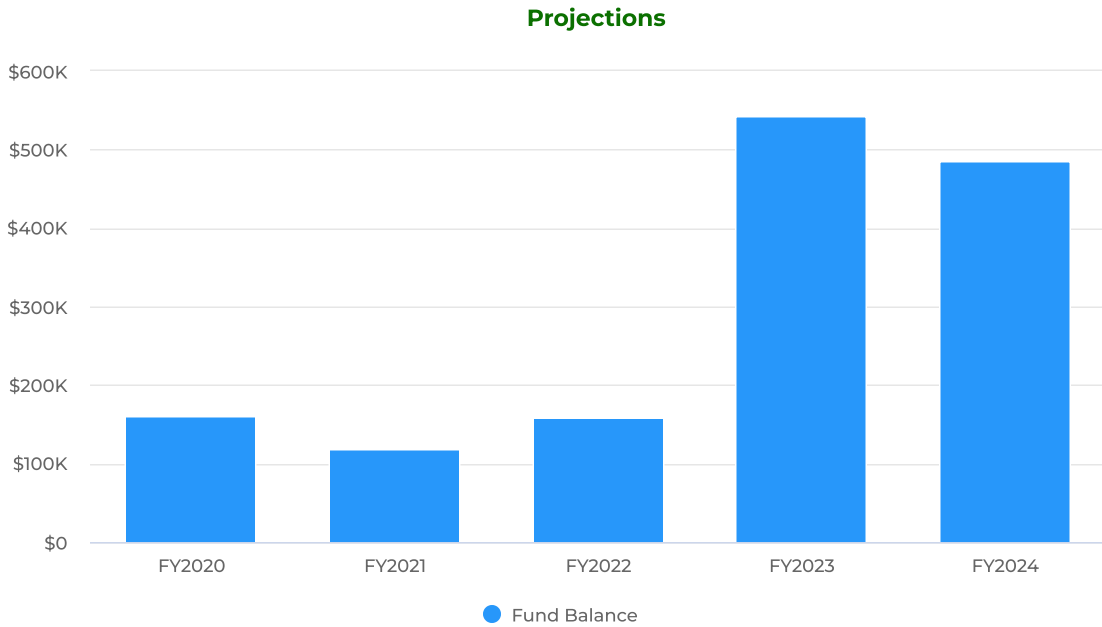
Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects				
Transfers Out	\$250,000	\$250,000	\$250,000	-100%
Operational Expenditures	\$0	\$14,089	\$6,066	-100%
Contractual Services	\$1,472	\$3,500	\$83,120	-100%
Debt Service	\$2,789	\$0	\$0	0%
Capital Outlay	\$0	\$160,375	\$32,557	-100%
Maintenance & Repairs	\$49,578	\$67,777	\$47,606	-100%
Total Expense Objects:	\$303,840	\$495,741	\$419,349	-100%

Fund Balance



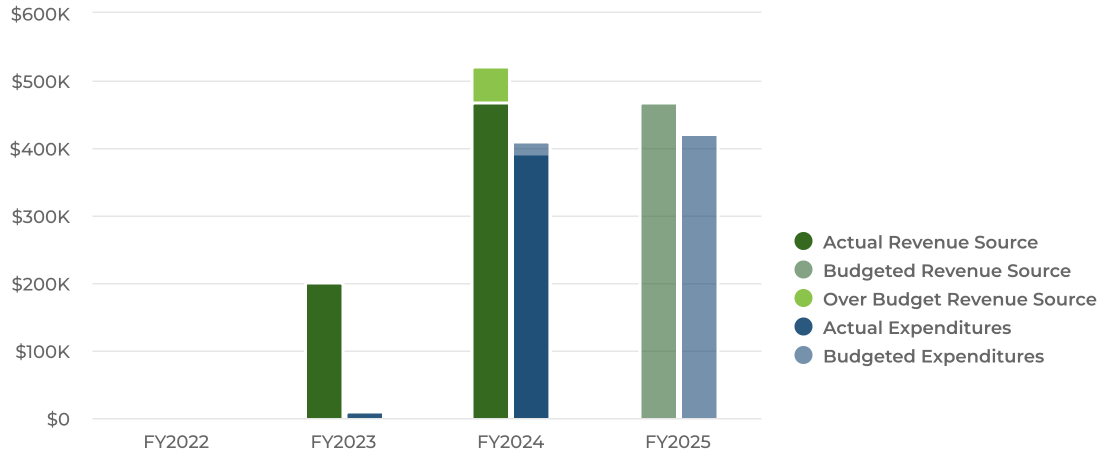


ROAD MAINTENANCE FUND

The Municipal Roads Maintenance is issued only to maintain and repair municipal streets and sidewalks that existed on the date of the election to adopt the tax. The fund was created after the dissolution of the 4A Corporation on October 2023.

Summary

The City of Alton is projecting \$469.8K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 2.8% or \$11.59K to \$423.07K in FY2025.



ROAD MAINTENANCE FUND Comprehensive Summary

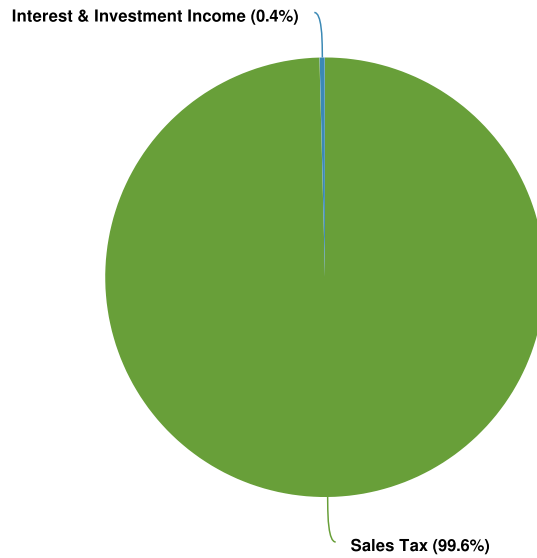
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	\$192,135	\$192,135
Revenues				
Transfers In	\$0	\$1,000	\$0	\$0
Sales Tax	\$0	\$200,668	\$518,288	\$468,000
Interest & Investment Income	\$0	\$546	\$4,198	\$1,800
Total Revenues:	\$0	\$202,214	\$522,485	\$469,800
Expenditures				
Operational Expenditures	\$0	\$0	\$2,500	\$11,408
Contractual Services	\$0	\$5,554	\$17,754	\$23,800
Capital Outlay	\$0	\$0	\$106,538	\$66,900
Personnel Services	\$0	\$1,403	\$147,800	\$188,965
Maintenance & Repairs	\$0	\$3,122	\$113,537	\$125,000
Supplies & Materials	\$0	\$0	\$5,517	\$7,000
Total Expenditures:	\$0	\$10,079	\$393,646	\$423,073
Total Revenues Less Expenditures:	\$0	\$192,135	\$128,840	\$46,727



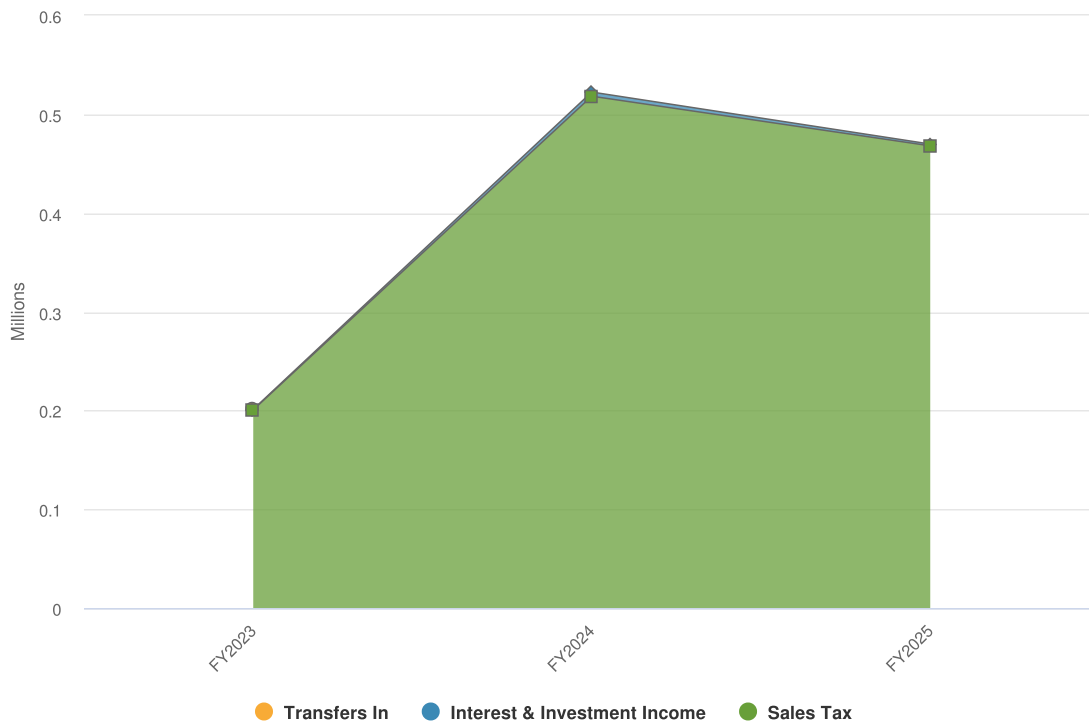
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Ending Fund Balance:	N/A	N/A	\$320,974	\$238,861

Revenues by Source

Projected 2025 Revenues by Source



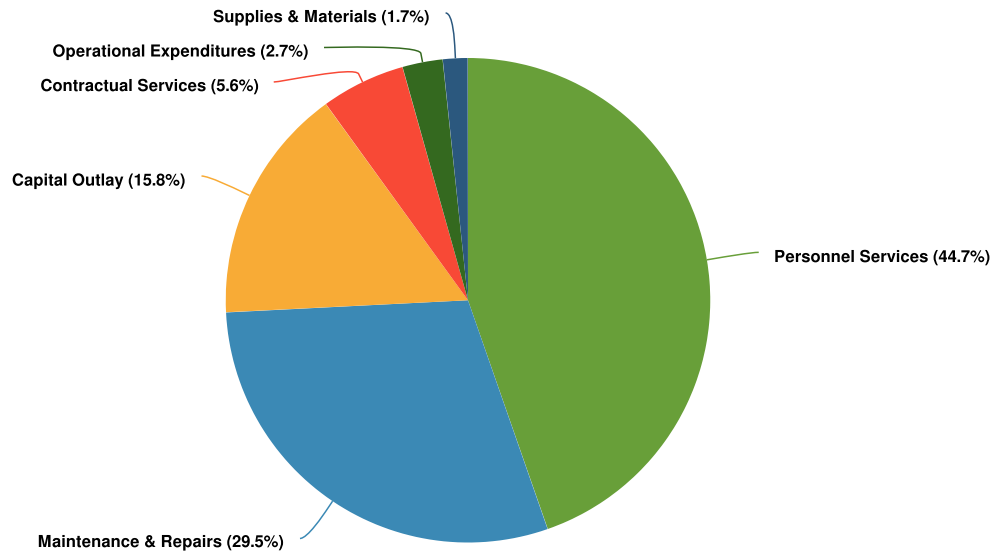
Budgeted and Historical 2025 Revenues by Source



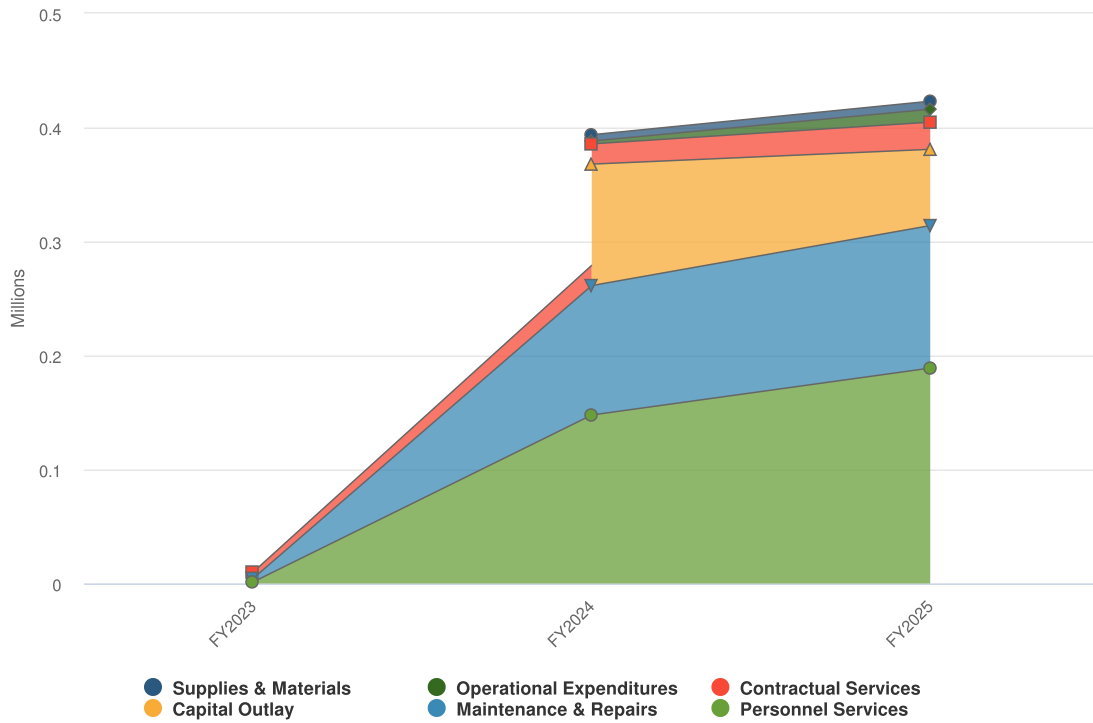
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source				
Transfers In	\$1,000	\$0	\$0	0%
Sales Tax	\$200,668	\$518,288	\$468,000	-9.7%
Interest & Investment Income	\$546	\$4,198	\$1,800	-57.1%
Total Revenue Source:	\$202,214	\$522,485	\$469,800	-10.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



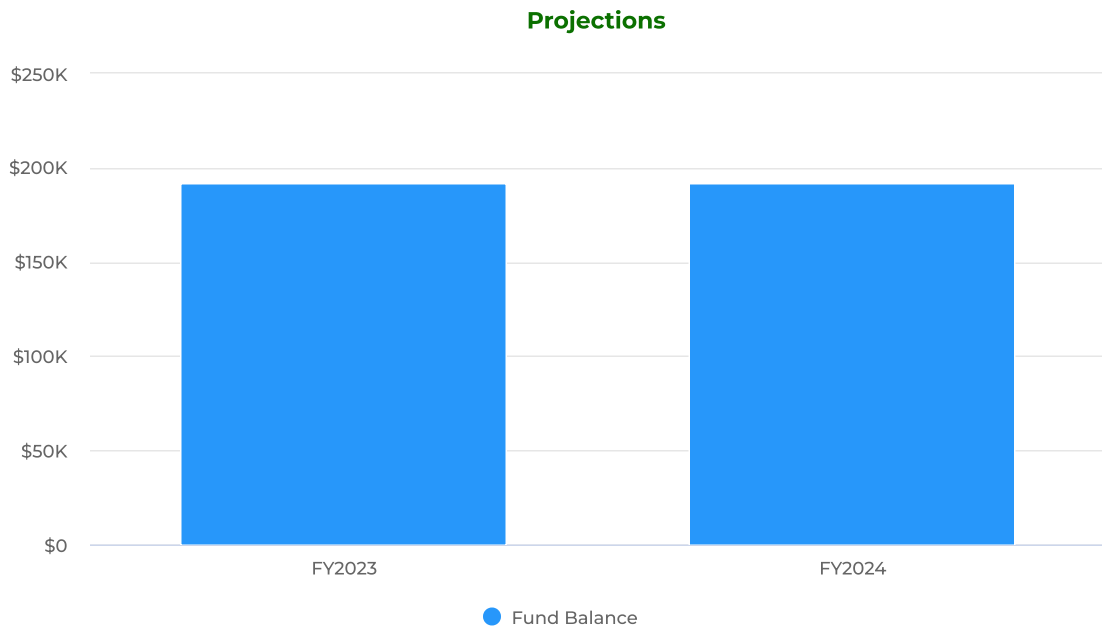
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Operational Expenditures	\$0	\$0	\$2,500	\$11,408	356.3%
Contractual Services	\$0	\$5,554	\$17,754	\$23,800	34.1%
Capital Outlay	\$0	\$0	\$106,538	\$66,900	-37.2%
Personnel Services	\$0	\$1,403	\$147,800	\$188,965	27.9%
Maintenance & Repairs	\$0	\$3,122	\$113,537	\$125,000	10.1%
Supplies & Materials	\$0	\$0	\$5,517	\$7,000	26.9%
Total Expense Objects:	\$0	\$10,079	\$393,646	\$423,073	7.5%



Fund Balance





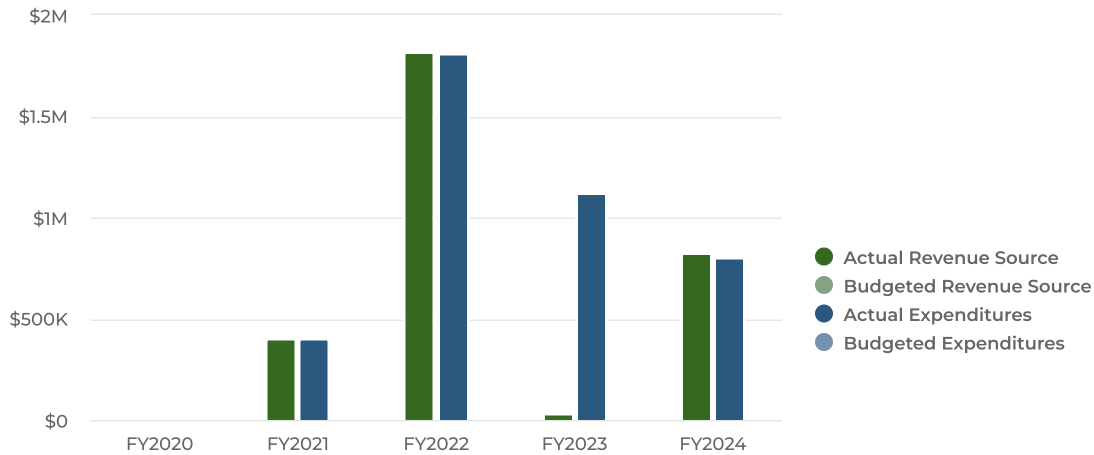
2021 LOCAL FISCAL RECOVER

The City created the 2021 Local Fiscal Recovery Fund to administer the \$4,490,598 allocated to the City from the American Rescue Plan Act of 2021 (ARPA) through the Coronavirus Local Fiscal Recovery Fund.

The City made a broad allocation of monies to fund different projects within the following categories determined by the Federal Government: Public Health, Services to Disproportionately Impacted Communities, Premium Pay to staff needed to maintain continuity of operations of the City and Infrastructure, and

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

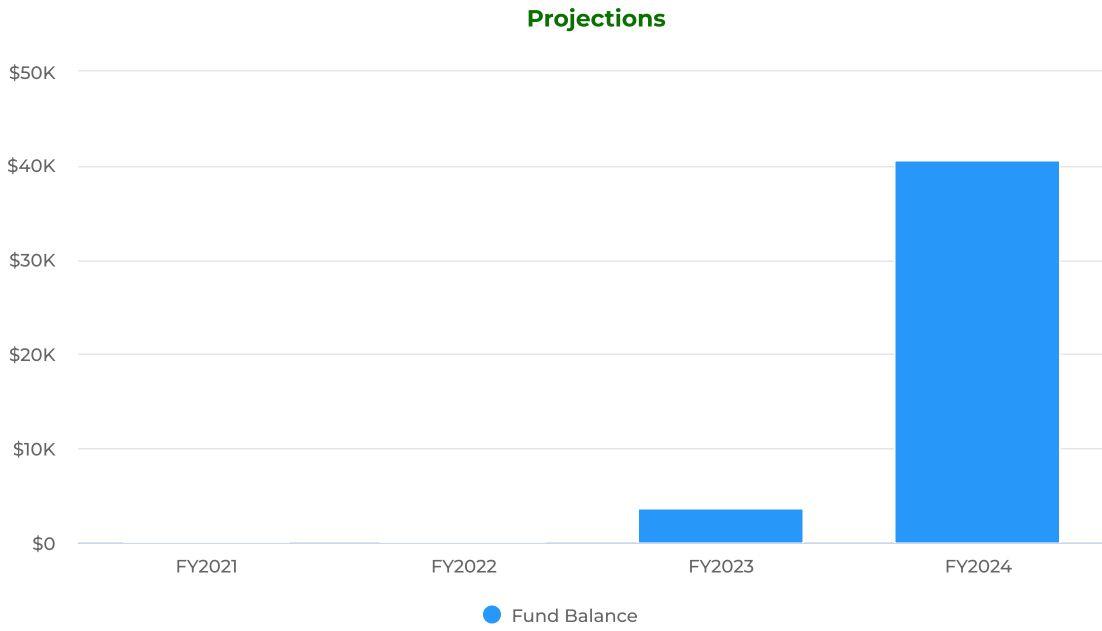


2021 LOCAL FISCAL RECOVER Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	\$227	\$227	\$3,701
Revenues			
Miscellaneous Income	\$1,817,856	\$0	\$806,477
Charges for Services	\$3,474	\$36,959	\$19,595
Total Revenues:	\$1,821,330	\$36,959	\$826,072
Expenditures			
Capital Outlay	\$1,351,367	\$975,100	\$598,890
Personnel	\$263,648	\$136,653	\$42,075
Supplies	\$91,822	\$16,978	\$123,241
Transfer Out	\$111,019	\$0	\$42,270
Total Expenditures:	\$1,817,856	\$1,128,730	\$806,477
Total Revenues Less Expenditures:	\$3,474	-\$1,091,772	\$19,595
Ending Fund Balance:	\$3,701	-\$1,091,544	\$23,296



Fund Balance



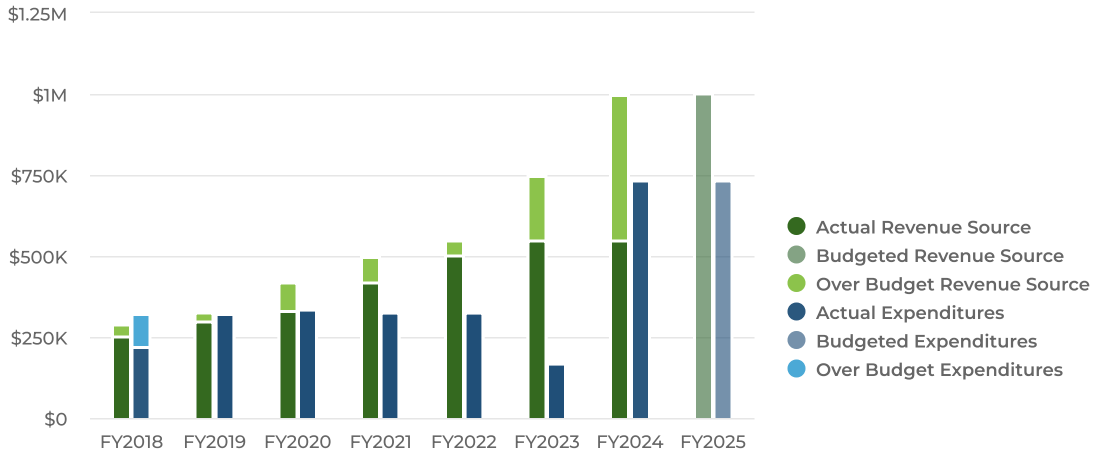


TIRZ NUMBER ONE FUND

On December 29th, 2009, the City Commission created the Tax Increment Reinvestment Zone Number One for the purpose of supporting development and redevelopment in the City.

Summary

The City of Alton is projecting \$1M of revenue in FY2025, which represents a 82.7% increase over the prior year. Budgeted expenditures are projected to decrease by 0.2% or \$1.19K to \$736.42K in FY2025.



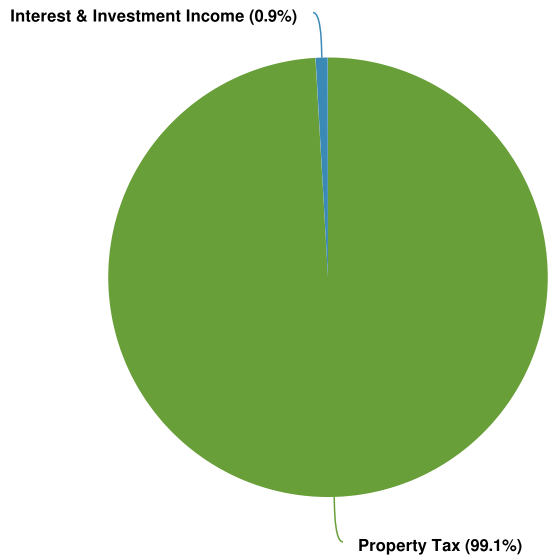
TIRZ NUMBER ONE FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$129,029	\$299,761	\$519,908	\$1,097,306
Revenues				
Property Tax	\$548,531	\$735,989	\$985,592	\$995,000
Interest & Investment Income	\$2,465	\$11,765	\$16,123	\$9,000
Total Revenues:	\$550,996	\$747,754	\$1,001,715	\$1,004,000
Expenditures				
Transfers Out	\$330,849	\$170,357	\$737,705	\$736,415
Total Expenditures:	\$330,849	\$170,357	\$737,705	\$736,415
Total Revenues Less Expenditures:	\$220,147	\$577,398	\$264,010	\$267,585
Ending Fund Balance:	\$349,176	\$877,159	\$783,918	\$1,364,891

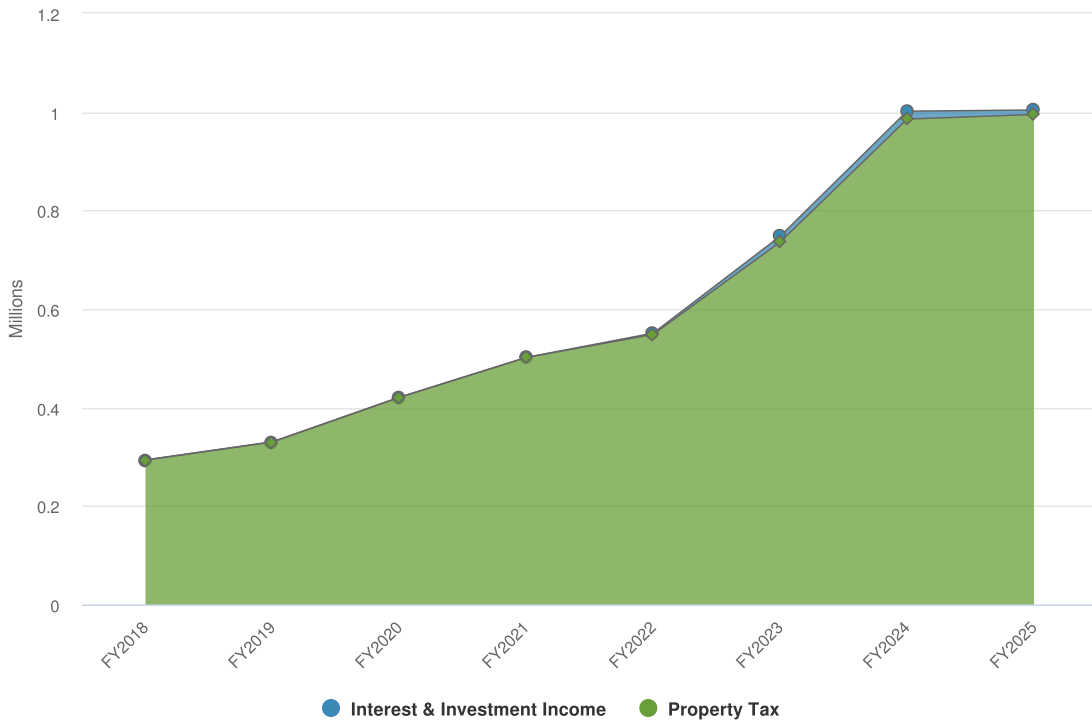


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



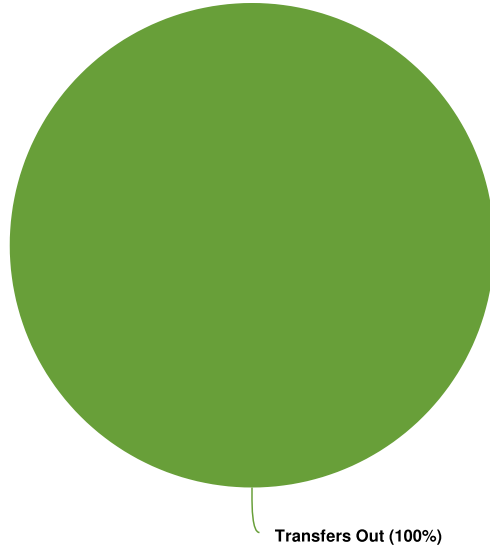
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					



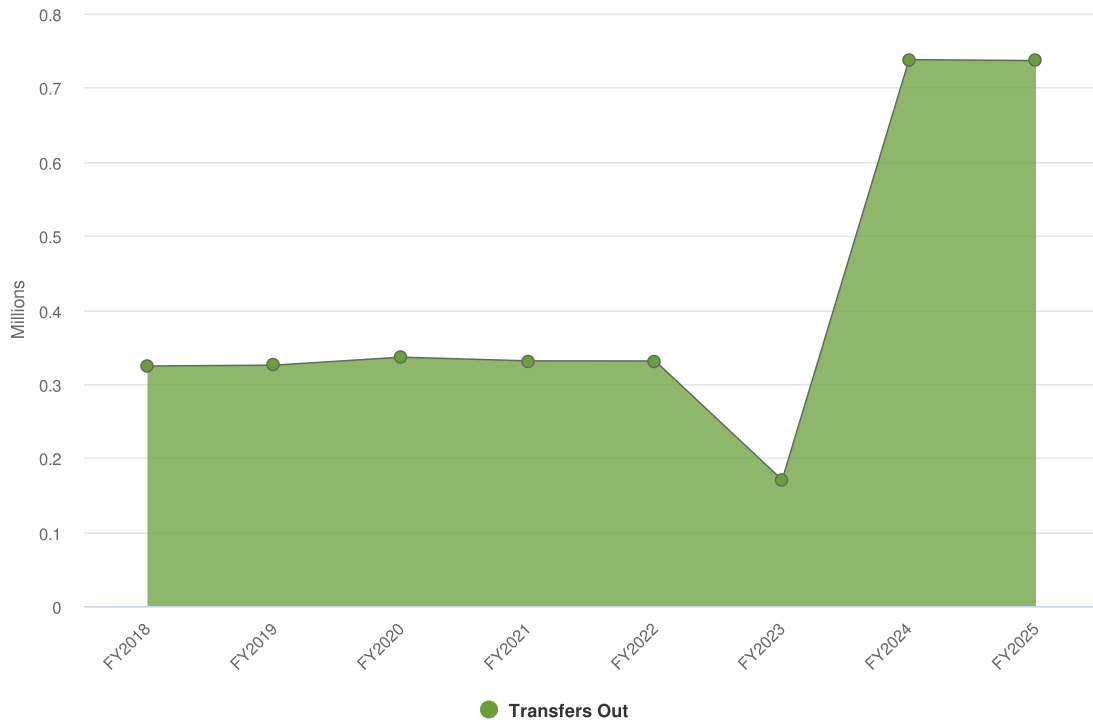
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Property Tax	\$548,531	\$735,989	\$985,592	\$995,000	1%
Interest & Investment Income	\$2,465	\$11,765	\$16,123	\$9,000	-44.2%
Total Revenue Source:	\$550,996	\$747,754	\$1,001,715	\$1,004,000	0.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



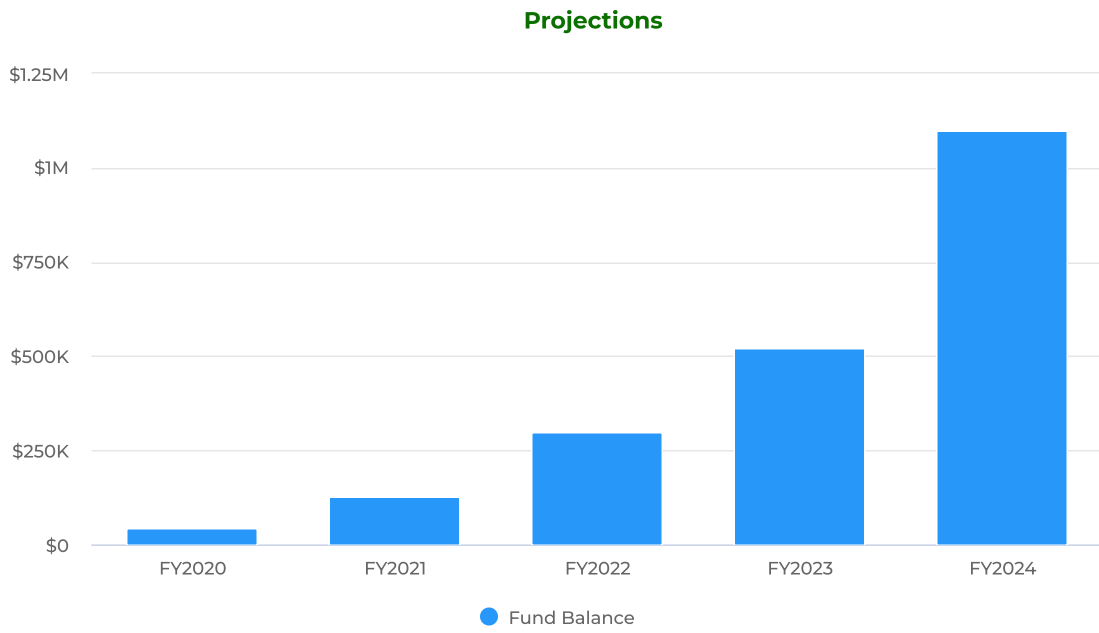
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Transfers Out	\$330,849	\$170,357	\$737,705	\$736,415	-0.2%
Total Expense Objects:	\$330,849	\$170,357	\$737,705	\$736,415	-0.2%



Fund Balance



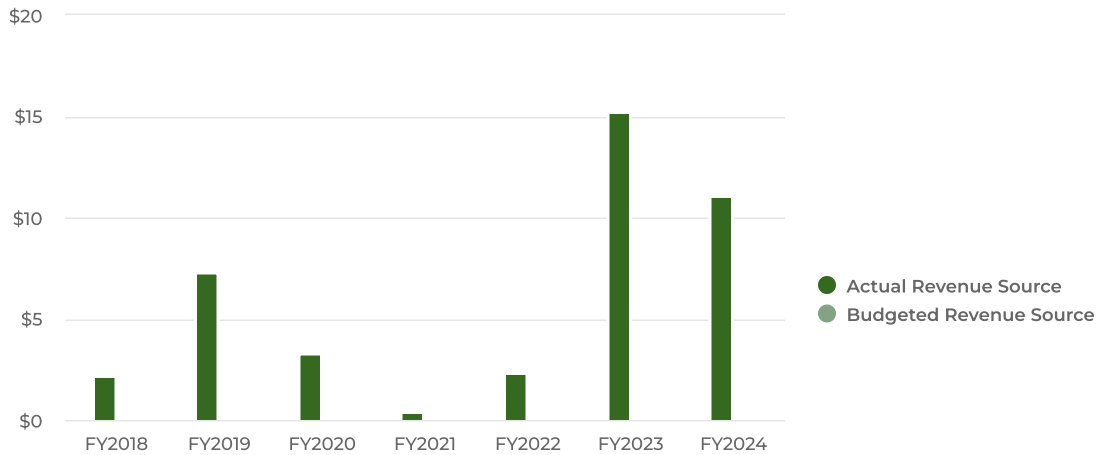


MUNICIPAL COURT COLLEC FUND

The Municipal Court Collections Fund was created to manage the implementation and enforcement of the Scofflaw program, related to identifying and flagging vehicle owners who have outstanding warrants from the City for failure to appear or failure to pay a fine on a complaint that involves the violation of traffic law.

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

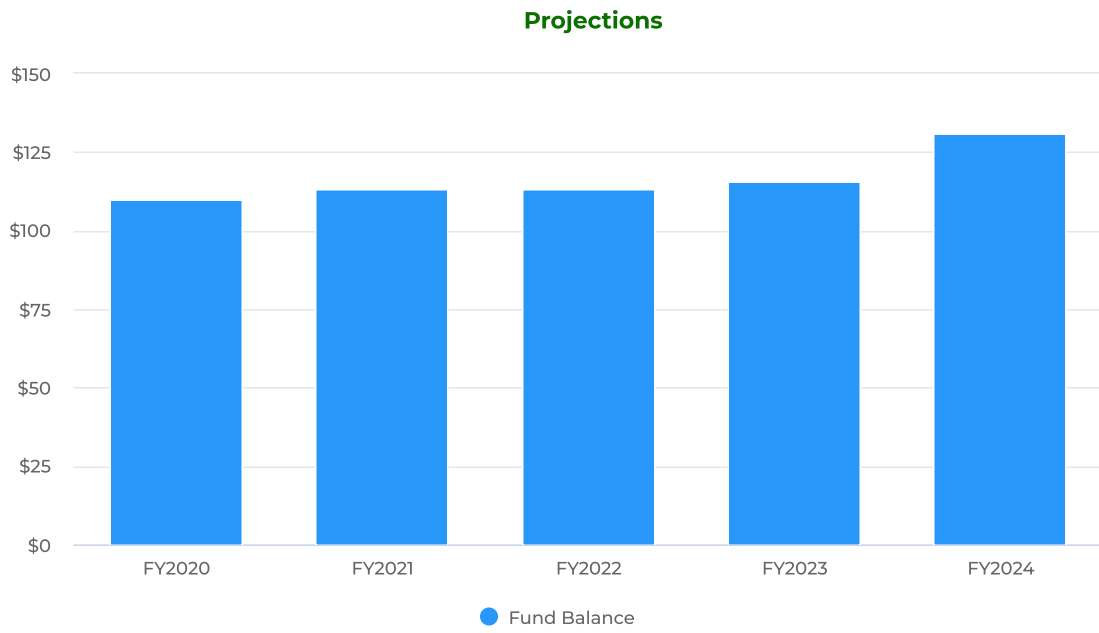


MUNICIP COURT COLLEC FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	\$113	\$113	\$116
Revenues			
Charges for Services	\$2	\$15	\$11
Total Revenues:	\$2	\$15	\$11
Total Revenues Less Expenditures:	\$2	\$15	\$11
Ending Fund Balance:	\$115	\$129	\$127



Fund Balance



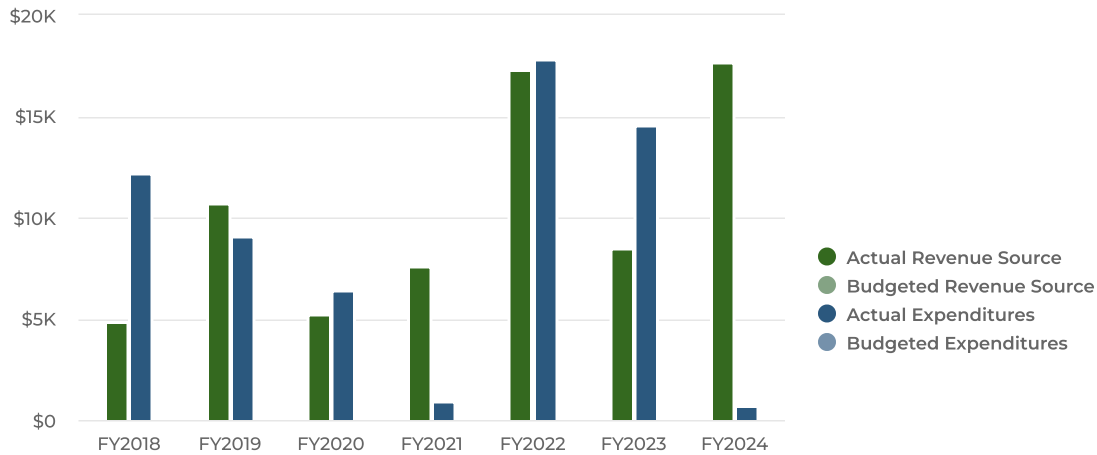


SEIZURES & FORFEITURES

The Seizures and Forfeitures Fund accounts for the use of property seized and awarded to the City under Chapter 59 of the Code of Criminal Procedure. Chapter 59 allows the criminal district attorney to distribute property and funds to local law enforcement agencies to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers for direct law enforcement duties.

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



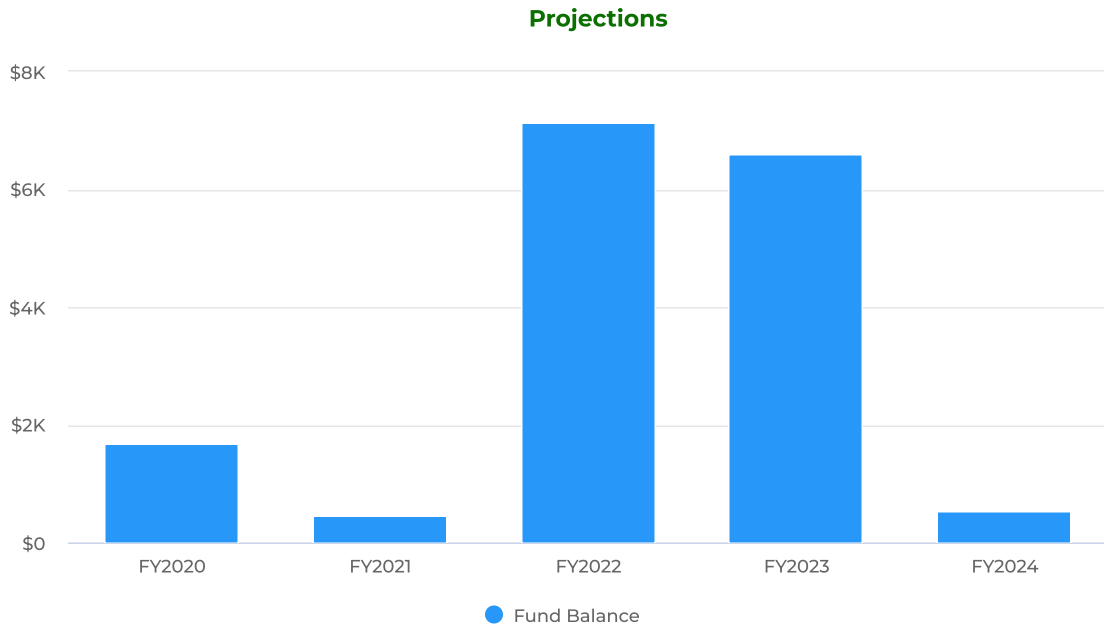
SEIZURES & FORFEITURES Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	\$465	\$7,143	\$6,588
Revenues			
Charges for Services	\$82	\$189	\$364
Interest & Investment Income	\$17,247	\$8,347	\$17,315
Total Revenues:	\$17,329	\$8,535	\$17,679
Expenditures			
Operational Expenditures	\$4,926	\$3,573	\$515
Contractual Services	\$900	\$0	\$0
TEMPORARY	\$2,661	\$1,097	\$0
Capital Outlay	\$6,190	\$4,065	\$0
Supplies & Materials	\$3,208	\$5,857	\$253
Total Expenditures:	\$17,885	\$14,591	\$768
Total Revenues Less Expenditures:	-\$555	-\$6,056	\$16,910



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Ending Fund Balance:	-\$91	\$1,087	\$23,498

Fund Balance



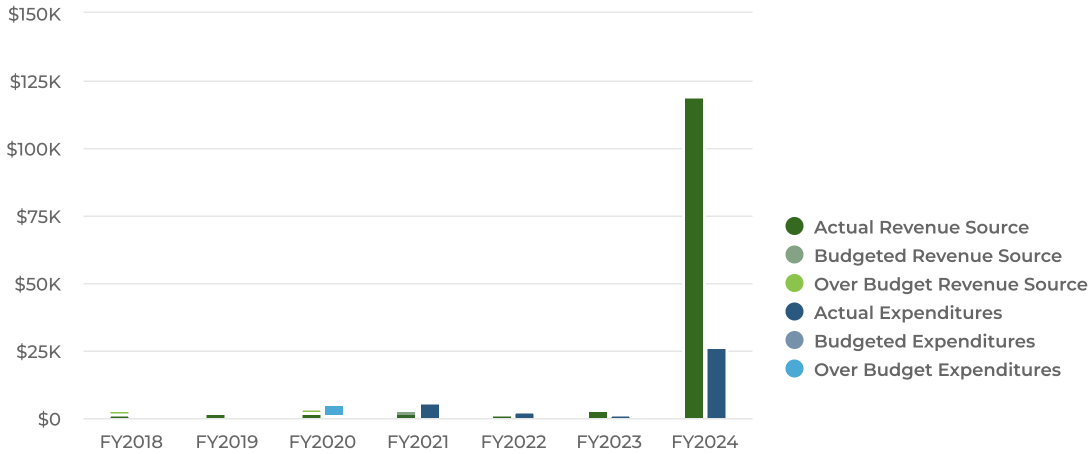


FEDERAL ASSET FORFEITURE

The Federal Asset Forfeiture Fund accounts for the use of federal moneys seized and awarded to the City to be used for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers for direct law enforcement duties.

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



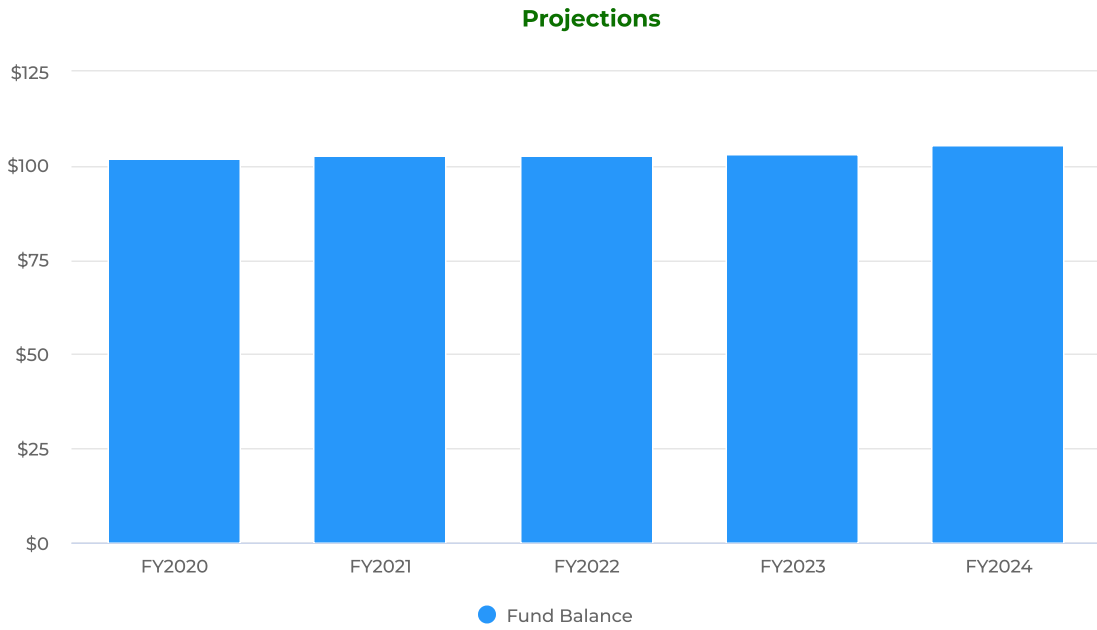
FEDERAL ASSET FORFEITURE Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	\$103	\$103	\$103
Revenues			
Other Financing Sources	\$39	\$100	\$118,812
Miscellaneous Income	\$1,446	\$3,282	\$0
Sale of Land	\$340	\$200	\$0
Charges for Services	\$1	\$2	\$619
Total Revenues:	\$1,825	\$3,584	\$119,431
Expenditures			
Operational Expenditures	\$0	\$0	\$960
TEMPORARY	\$0	\$288	\$0
Capital Outlay	\$0	\$0	\$25,855
Personnel Services	\$2,600	\$1,525	\$0
Supplies & Materials	\$0	\$0	\$125
Total Expenditures:	\$2,600	\$1,813	\$26,940
Total Revenues Less Expenditures:	-\$775	\$1,771	\$92,491



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Ending Fund Balance:	-\$672	\$1,874	\$92,594

Fund Balance



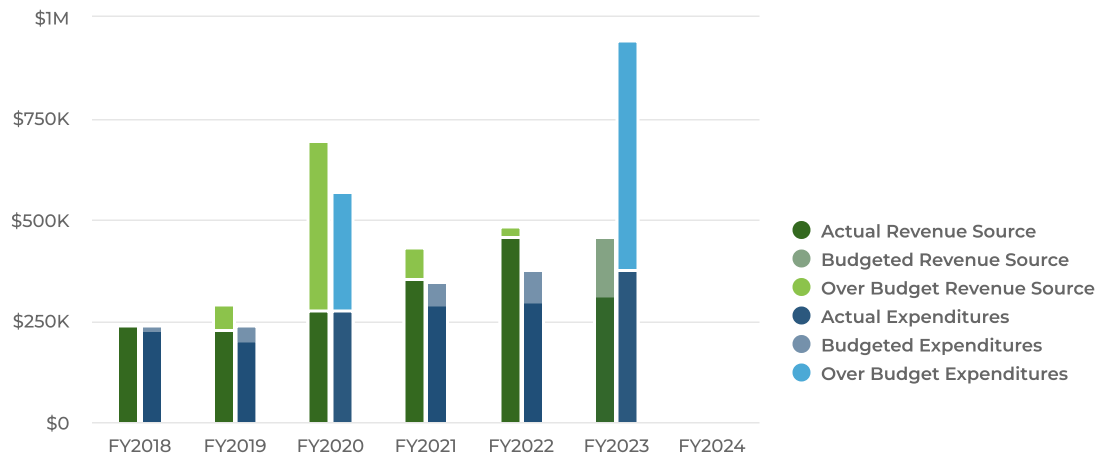


DEVELOPMENT CORP 4A

The 4A corporation (Type A) was previously created for manufacturing and job creation for municipalities. This would provide incentives for potential manufacturers to come into cities and construct buildings to house production and create a large workforce that would provide jobs for the industry and municipality. Due to the economy, manufacturing was reduced in this location and therefore, the 4A corporation was dissolved as of October 2023 and a Municipal Roads Maintenance Fund was created in its place to facilitate the municipalities' roadways.

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



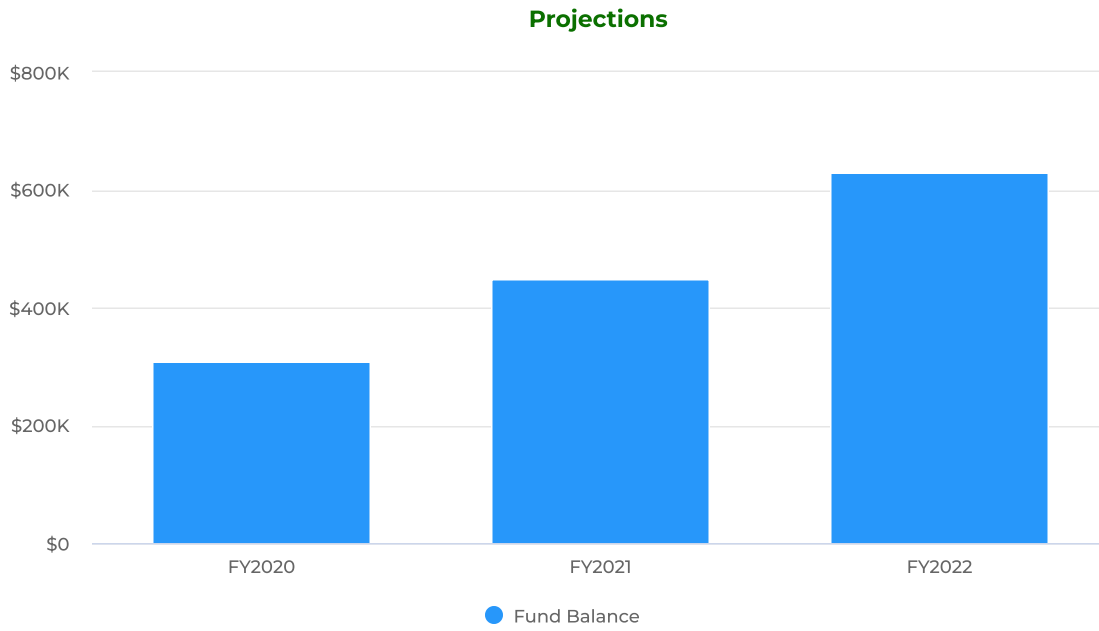
DEVELOPMENT CORP 4A Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	\$447,674	\$630,126	N/A
Revenues			
Sales Tax	\$480,834	\$305,838	\$0
Charges for Services	\$3,401	\$10,037	\$0
Total Revenues:	\$484,235	\$315,874	\$0
Expenditures			
Transfers Out	\$64,873	\$795,580	\$0
Operational Expenditures	\$1,969	\$79	\$0
Contractual Services	\$893	\$3,107	\$0
TEMPORARY	\$99,980	\$56,353	\$0
Personnel Services	\$133,858	\$90,135	\$0
Supplies & Materials	\$210	\$747	\$0
Total Expenditures:	\$301,782	\$946,001	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Total Revenues Less Expenditures:	\$182,452	-\$630,126	\$0
Ending Fund Balance:	\$630,126	\$0	N/A

Fund Balance



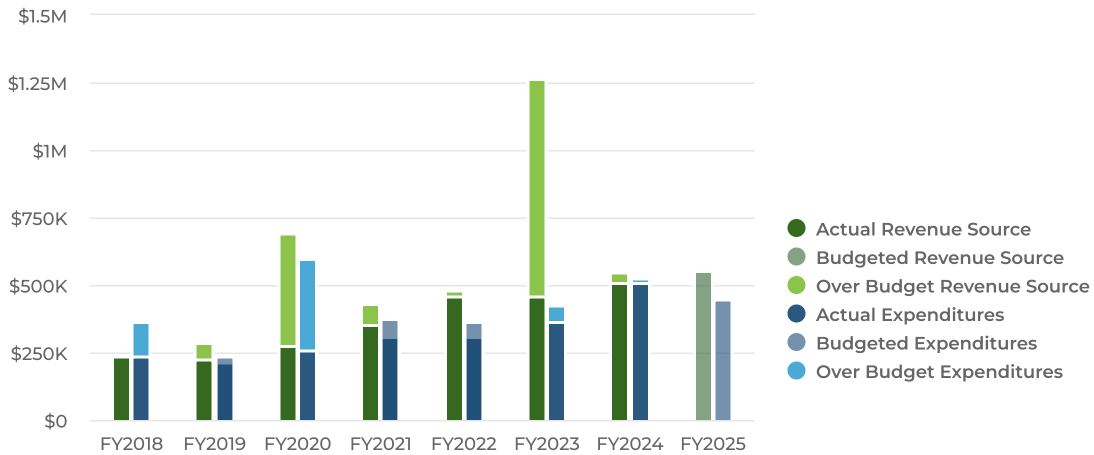


COMMUNITY DEVELOPMENT CORPORATION 4B

The 4B corporation (Type B) supports economic and community development programs and for the creation of jobs and to increase sales tax.

Summary

The City of Alton is projecting \$557K of revenue in FY2025, which represents a 9.0% increase over the prior year. Budgeted expenditures are projected to decrease by 11.4% or \$58.32K to \$451.58K in FY2025.



COMMUNITY DEVELOPMENT CORPORATION 4B Comprehensive Summary

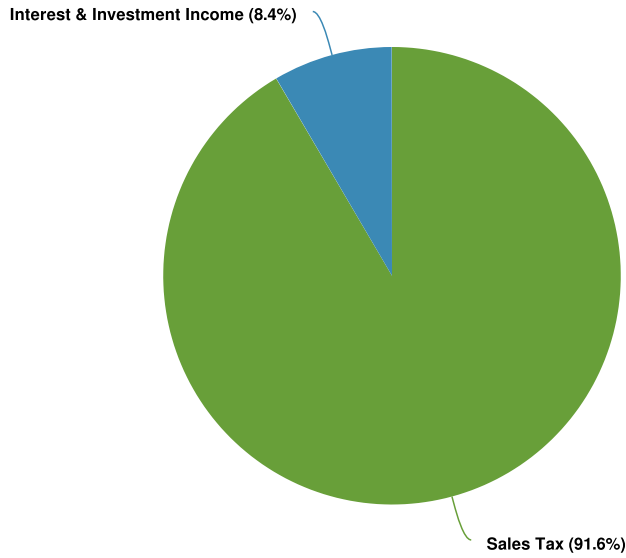
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$210,196	\$334,909	\$508,048	\$1,348,863
Revenues				
Transfers In	\$0	\$744,808	\$0	\$0
Miscellaneous Income	\$0	\$0	\$300	\$0
Sales Tax	\$480,834	\$506,505	\$518,288	\$510,000
Interest & Investment Income	\$2,766	\$15,006	\$34,024	\$47,000
Total Revenues:	\$483,600	\$1,266,319	\$552,611	\$557,000
Expenditures				
Transfers Out	\$64,873	\$82,963	\$129,745	\$129,716
Operational Expenditures	\$80,491	\$113,890	\$120,964	\$115,050
Contractual Services	\$31,978	\$57,530	\$10,124	\$22,500
Capital Outlay	\$5,470	\$0	\$0	\$0
Personnel Services	\$127,649	\$166,411	\$266,570	\$183,218



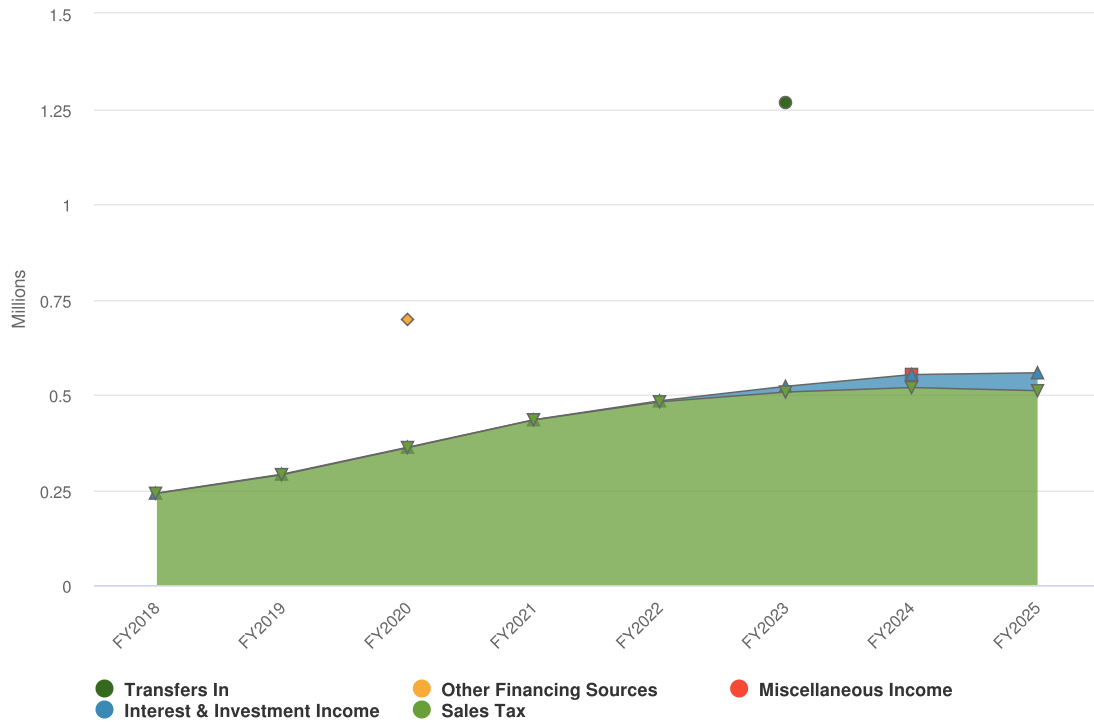
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Supplies & Materials	\$0	\$4,711	\$586	\$1,100
Total Expenditures:	\$310,461	\$425,505	\$527,988	\$451,584
Total Revenues Less Expenditures:	\$173,139	\$840,815	\$24,623	\$105,416
Ending Fund Balance:	\$383,335	\$1,175,723	\$532,671	\$1,454,279

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

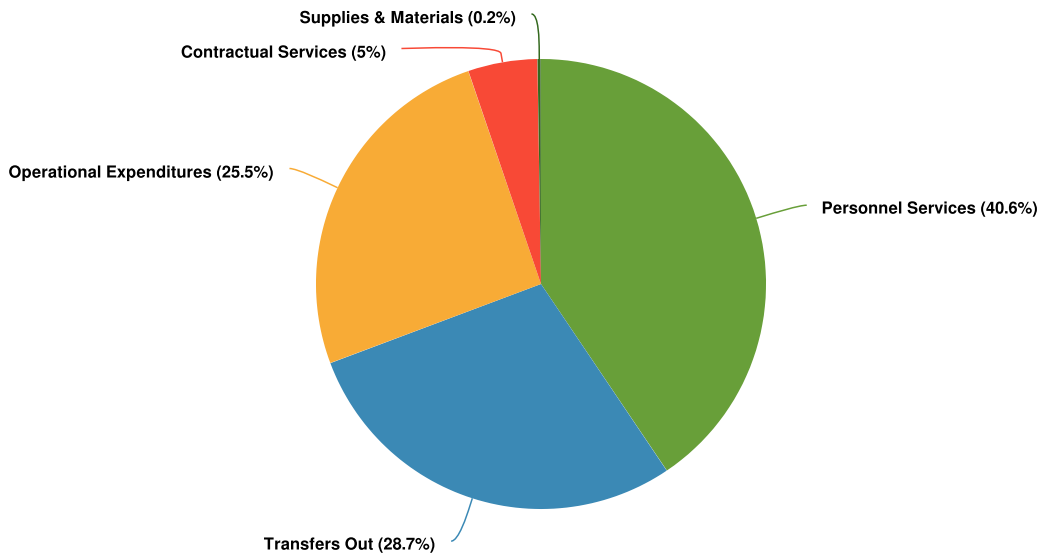


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					
Transfers In	\$0	\$744,808	\$0	\$0	0%
Miscellaneous Income	\$0	\$0	\$300	\$0	-100%
Sales Tax	\$480,834	\$506,505	\$518,288	\$510,000	-1.6%
Interest & Investment Income	\$2,766	\$15,006	\$34,024	\$47,000	38.1%
Total Revenue Source:	\$483,600	\$1,266,319	\$552,611	\$557,000	0.8%

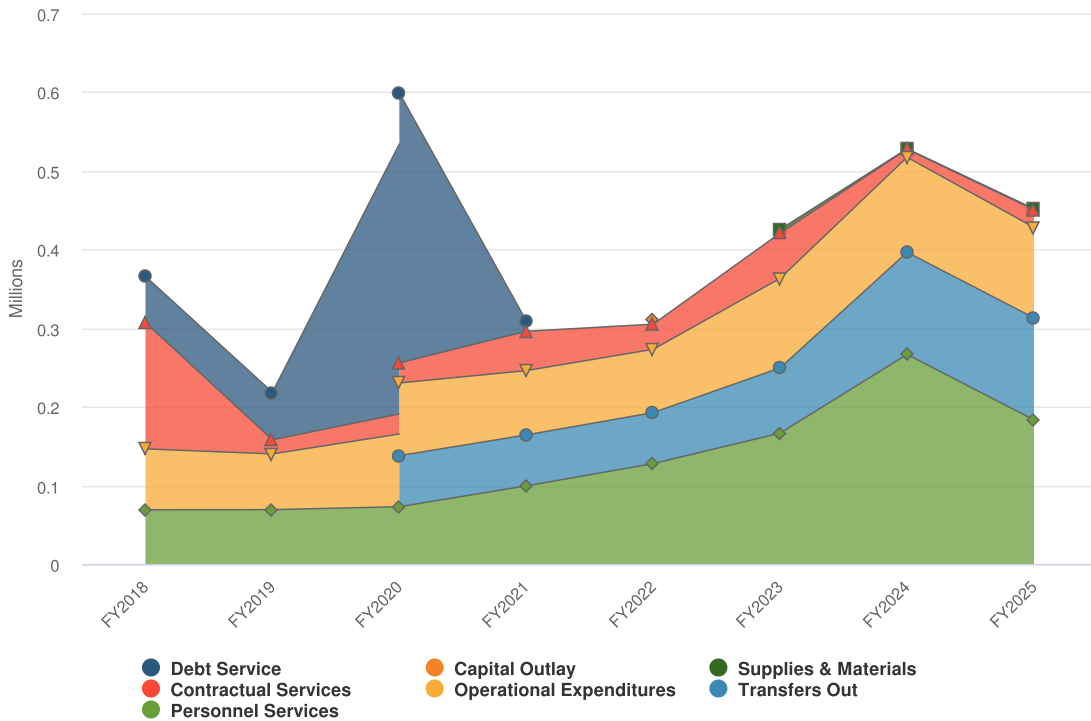


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

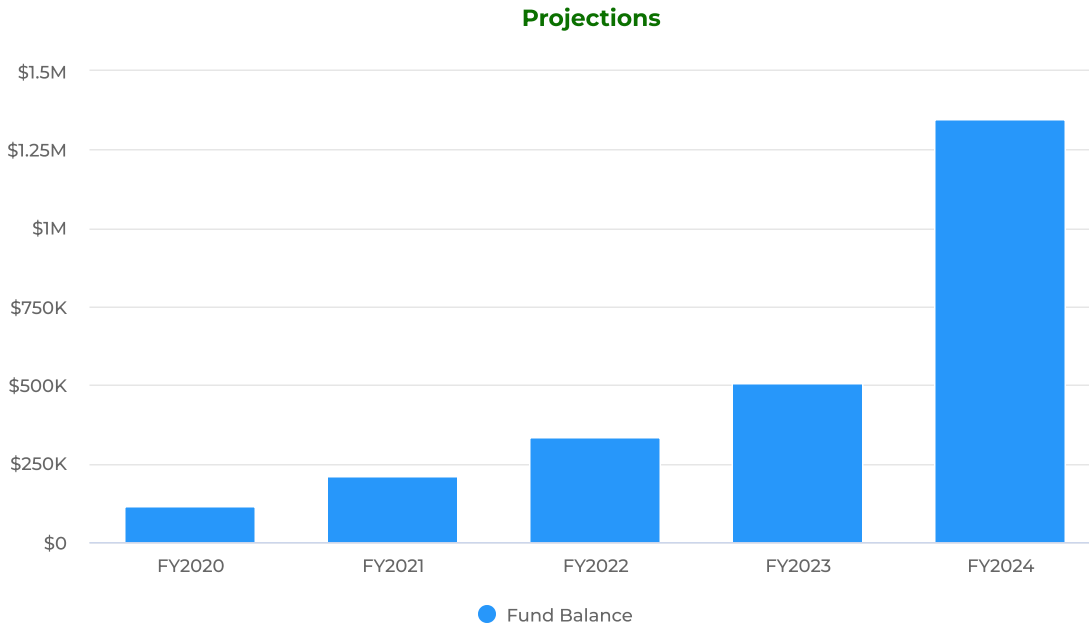


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Transfers Out	\$64,873	\$82,963	\$129,745	\$129,716	0%
Operational Expenditures	\$80,491	\$113,890	\$120,964	\$115,050	-4.9%
Contractual Services	\$31,978	\$57,530	\$10,124	\$22,500	122.3%
Capital Outlay	\$5,470	\$0	\$0	\$0	0%
Personnel Services	\$127,649	\$166,411	\$266,570	\$183,218	-31.3%
Supplies & Materials	\$0	\$4,711	\$586	\$1,100	87.6%
Total Expense Objects:	\$310,461	\$425,505	\$527,988	\$451,584	-14.5%

Fund Balance



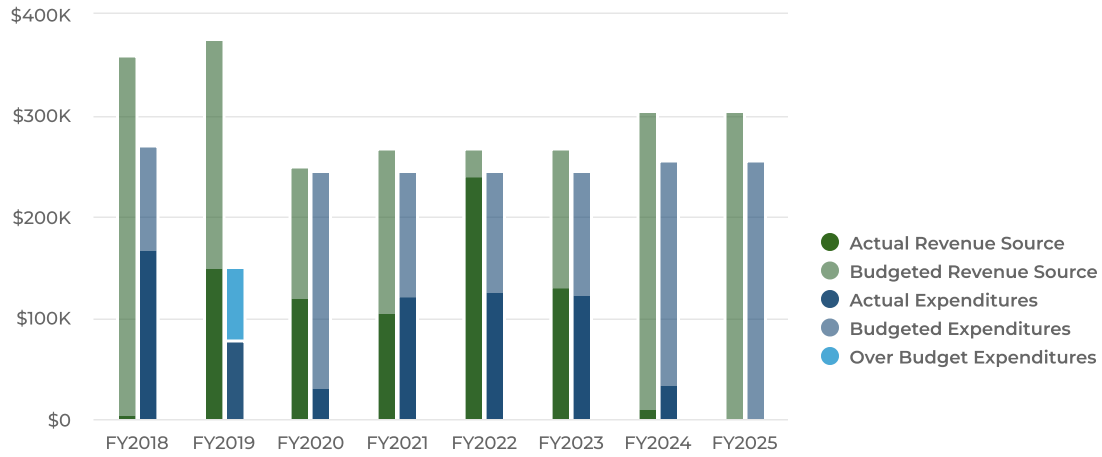


TX LEVERAGE FUND RLF

The Texas Leverage Fund was created to purchase property and resell it to potential investors in the municipality for the creation of jobs and the increase of sales tax. This started as a loan from the Governor's Office in the amount of \$1 million dollars. Since then, the loan has been paid off by a private secondary source and payments are being made to this private source.

Summary

The City of Alton is projecting \$305.3K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$256K in FY2025.

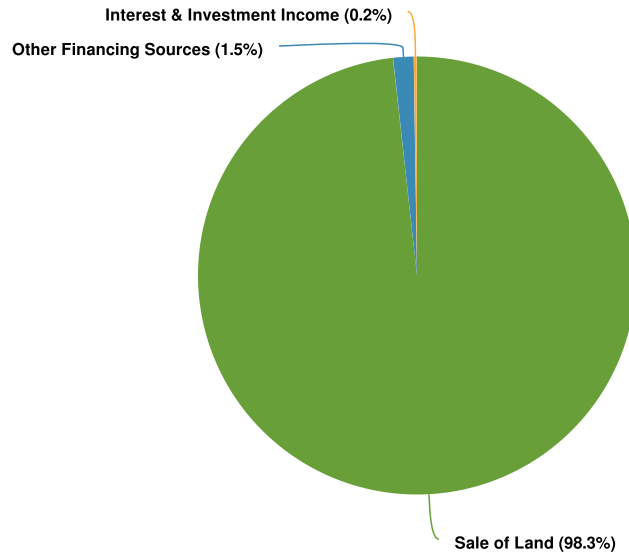


TX LEVERAGE FUND RLF Comprehensive Summary

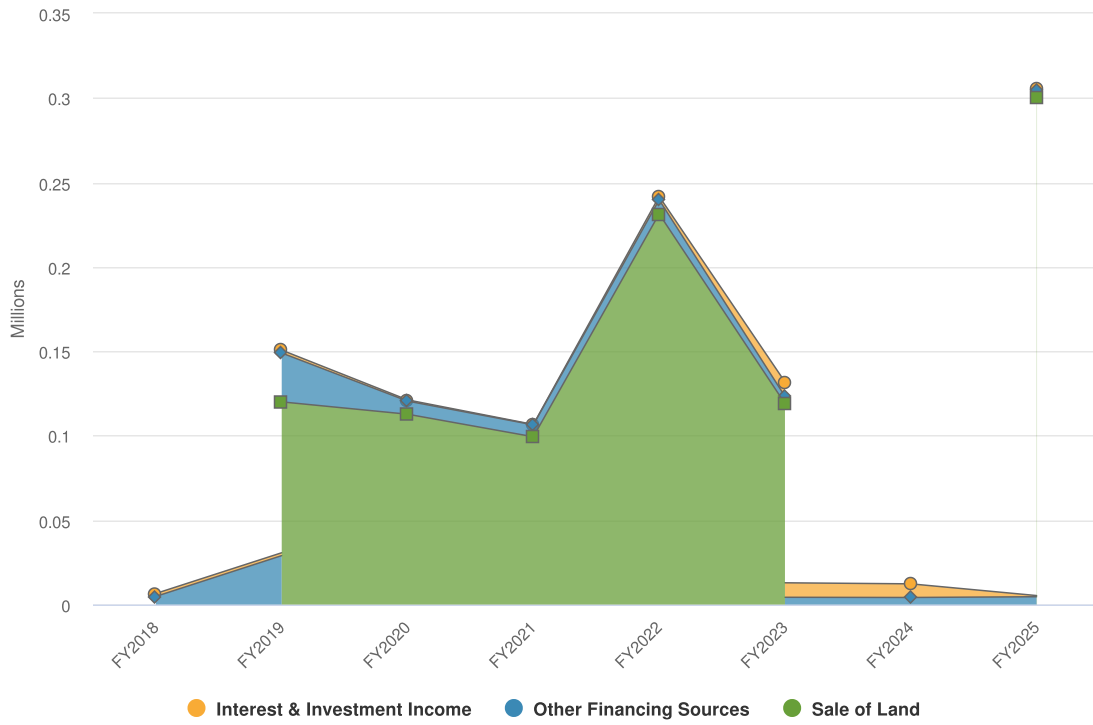
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$447,376	\$430,428	\$544,361	\$552,459
Revenues				
Other Financing Sources	\$8,341	\$4,275	\$4,161	\$4,599
Sale of Land	\$231,300	\$119,000	\$0	\$300,000
Interest & Investment Income	\$2,037	\$8,579	\$8,080	\$697
Total Revenues:	\$241,678	\$131,854	\$12,241	\$305,296
Expenditures				
Operational Expenditures	\$3,540	\$3,376	\$18,939	\$30,000
Contractual Services	\$1,450	\$5,207	\$17,205	\$90,000
Capital Outlay	\$102,531	\$105,500	\$0	\$136,000
Other Financing Uses	\$20,224	\$9,674	\$0	\$0
Total Expenditures:	\$127,745	\$123,756	\$36,145	\$256,000
Total Revenues Less Expenditures:	\$113,933	\$8,098	-\$23,904	\$49,296
Ending Fund Balance:	\$561,309	\$438,526	\$520,457	\$601,755

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

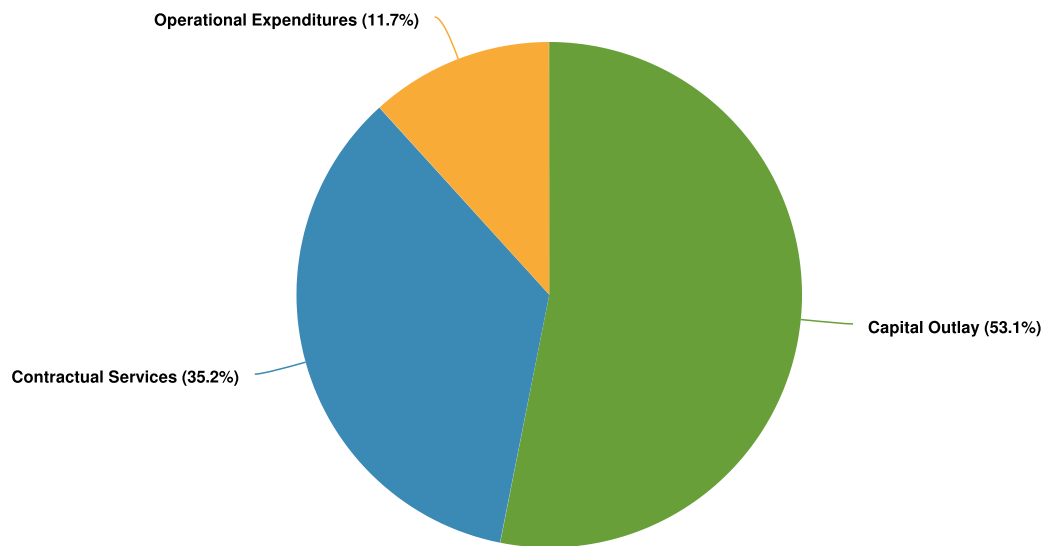


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					
Other Financing Sources	\$8,341	\$4,275	\$4,161	\$4,599	10.5%
Sale of Land	\$231,300	\$119,000	\$0	\$300,000	N/A
Interest & Investment Income	\$2,037	\$8,579	\$8,080	\$697	-91.4%
Total Revenue Source:	\$241,678	\$131,854	\$12,241	\$305,296	2,394.1%

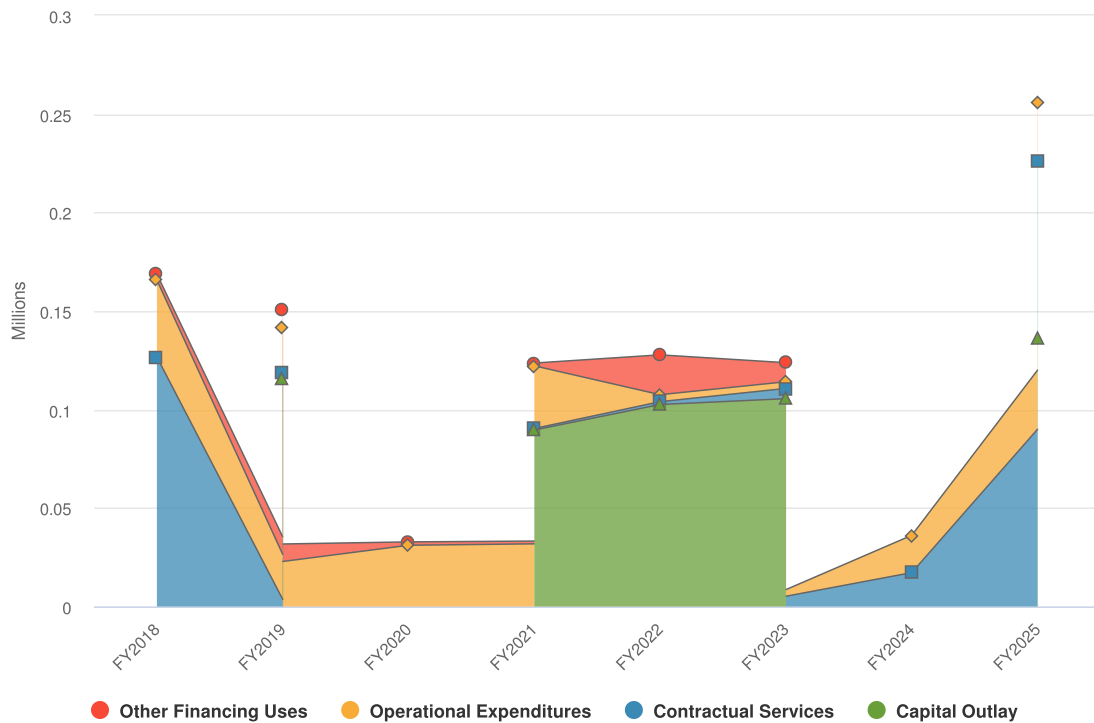


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

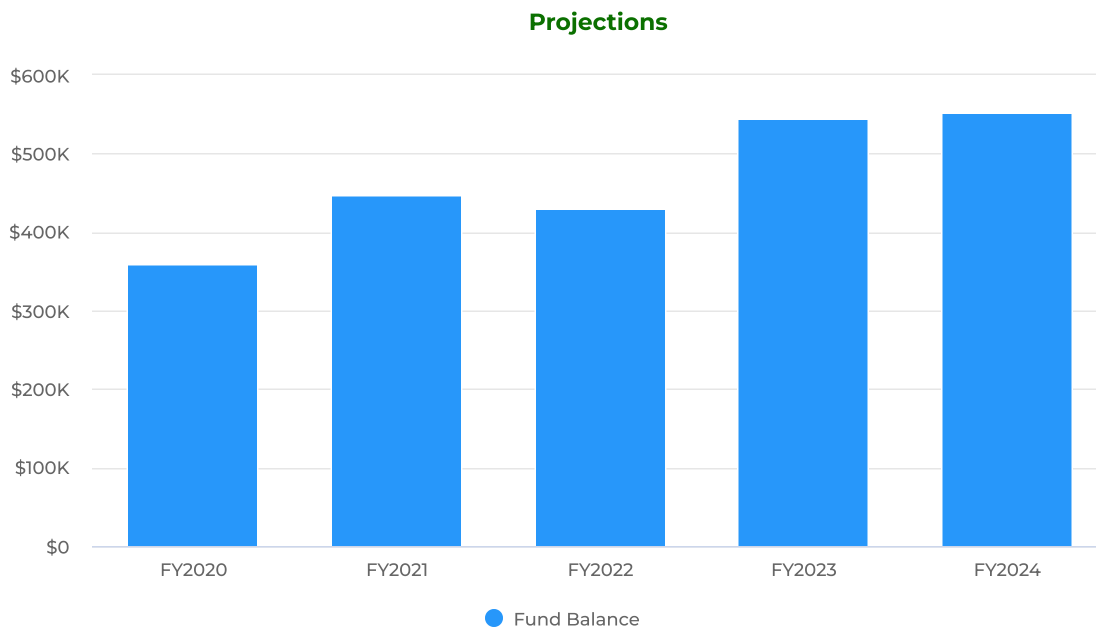


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Operational Expenditures	\$3,540	\$3,376	\$18,939	\$30,000	58.4%
Contractual Services	\$1,450	\$5,207	\$17,205	\$90,000	423.1%
Capital Outlay	\$102,531	\$105,500	\$0	\$136,000	N/A
Other Financing Uses	\$20,224	\$9,674	\$0	\$0	0%
Total Expense Objects:	\$127,745	\$123,756	\$36,145	\$256,000	608.3%

Fund Balance



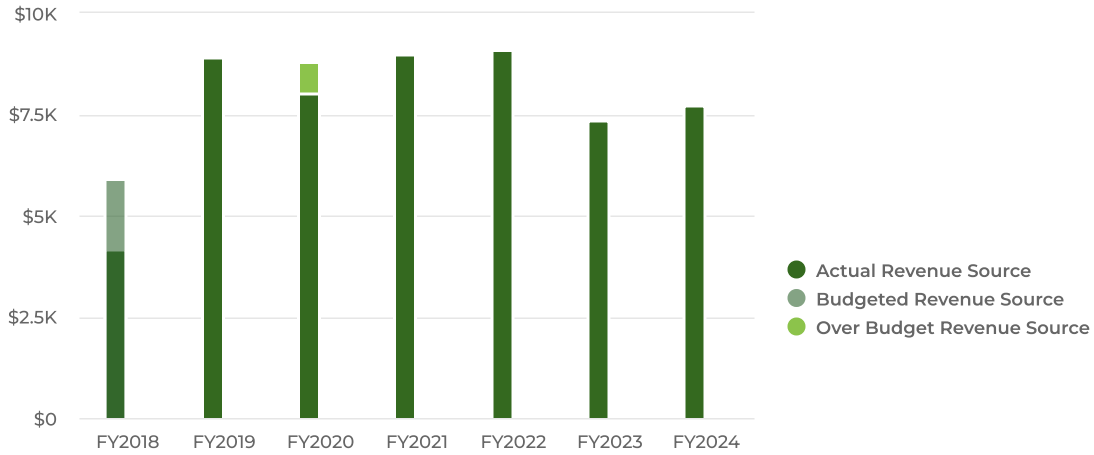


PEG FUND

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

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

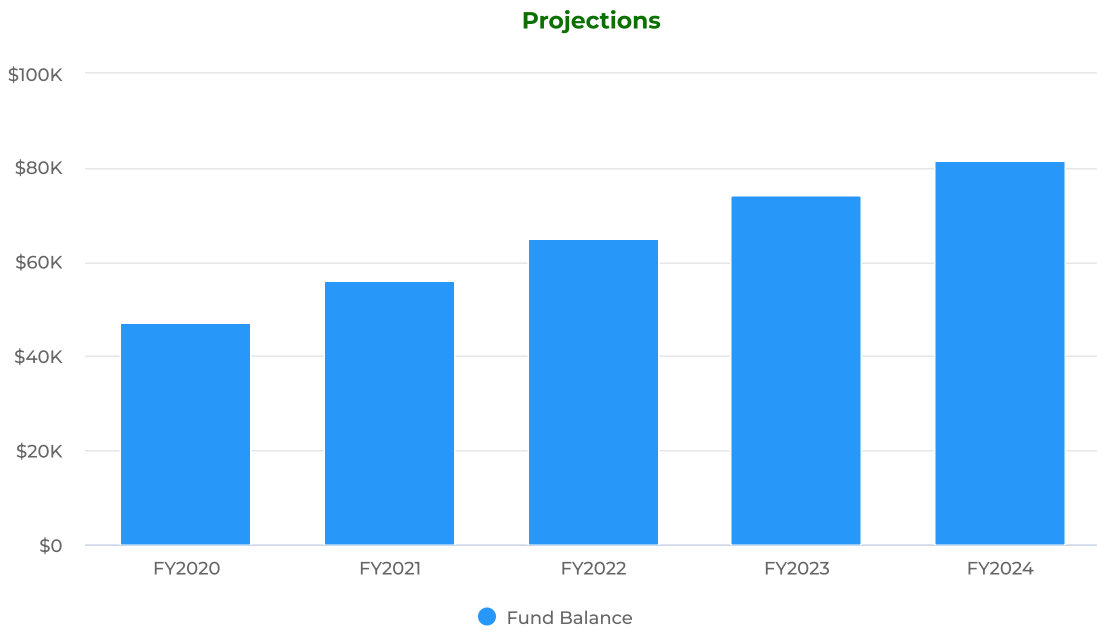


PEG FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	\$55,975	\$64,959	\$74,086
Revenues			
Franchise Tax Fees	\$8,693	\$5,847	\$6,047
Charges for Services	\$434	\$1,528	\$1,679
Total Revenues:	\$9,127	\$7,375	\$7,725
Total Revenues Less Expenditures:	\$9,127	\$7,375	\$7,725
Ending Fund Balance:	\$65,102	\$72,334	\$81,811



Fund Balance



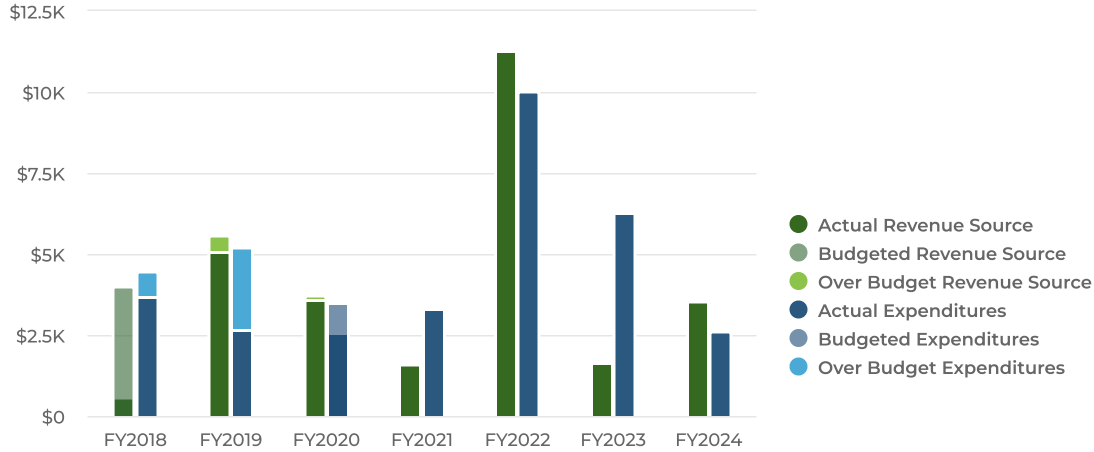


VOLUNT FIREFIGHTER FUND

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.

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

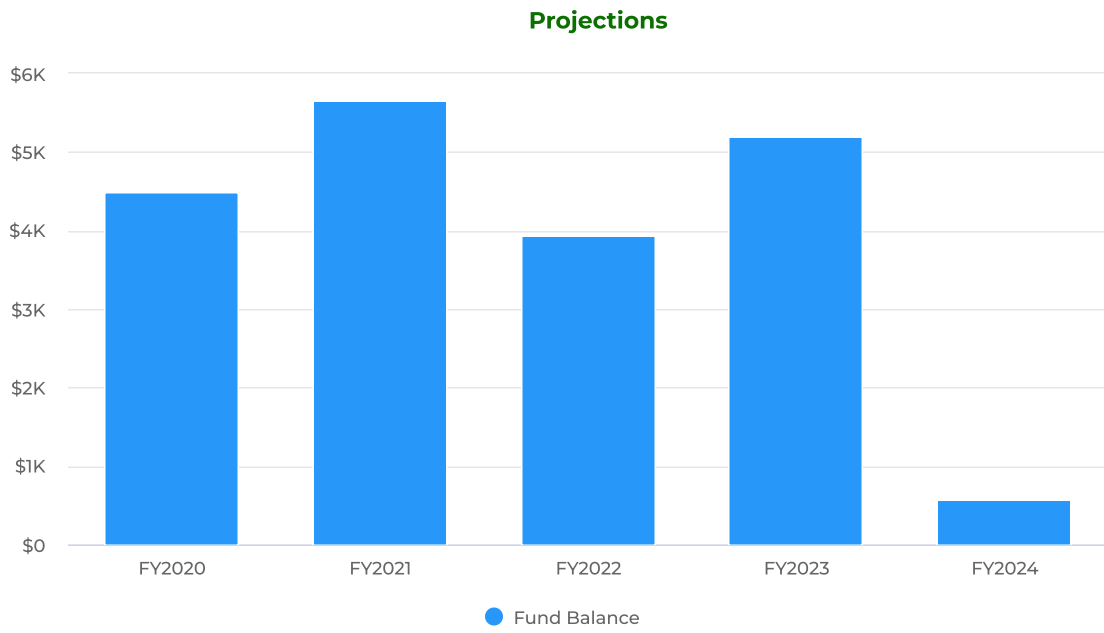


VOLUNT FIREFIGHTER FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	\$5,654	\$3,930	\$5,200
Revenues			
Other Financing Sources	\$11,291	\$1,633	\$3,525
Interest & Investment Income	\$23	\$39	\$51
Total Revenues:	\$11,314	\$1,672	\$3,576
Expenditures			
Operational Expenditures	\$3,363	\$3,626	\$1,583
Capital Outlay	\$6,682	\$0	\$1,050
Supplies & Materials	\$0	\$2,666	\$0
Total Expenditures:	\$10,045	\$6,293	\$2,633
Total Revenues Less Expenditures:	\$1,270	-\$4,620	\$942
Ending Fund Balance:	\$6,924	-\$690	\$6,142



Fund Balance



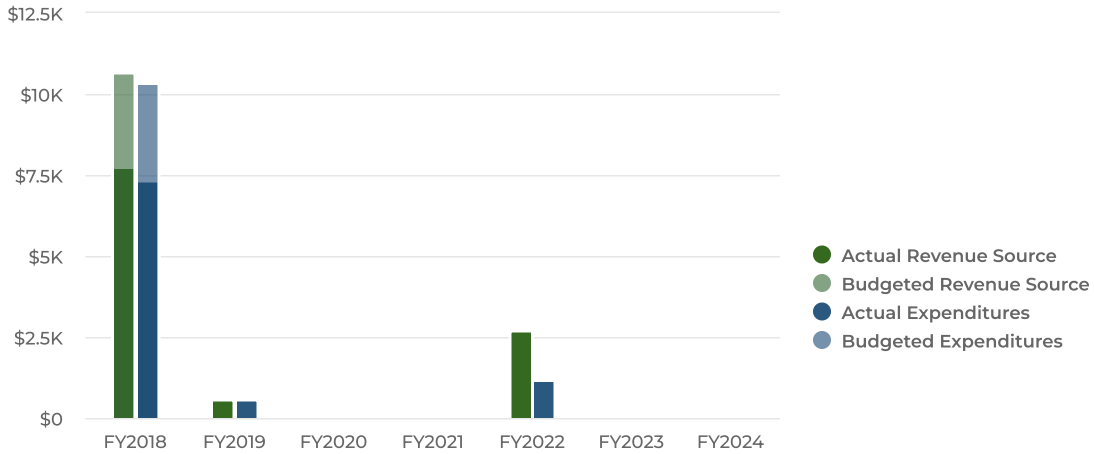


ALTON YOUTH CLUB ACTIVITIES

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.

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

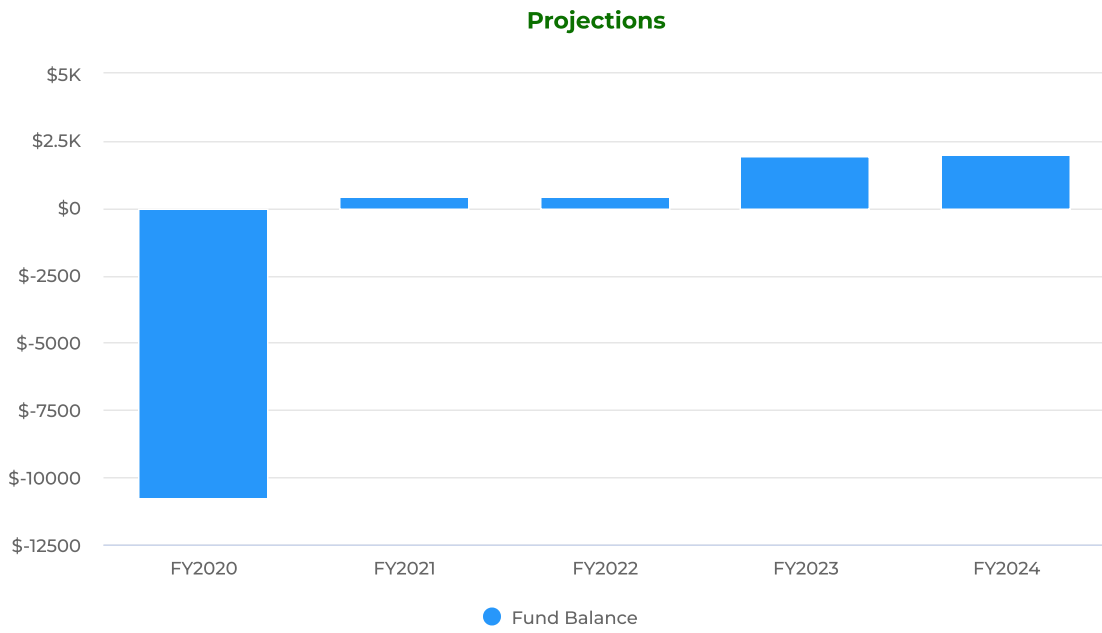


ALTON YOUTH CLUB ACTIVITIES Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	\$452	\$452	\$1,953
Revenues			
Other Financing Sources	\$2,700	\$0	\$0
Charges for Services	\$11	\$39	\$40
Total Revenues:	\$2,711	\$39	\$40
Expenditures			
Supplies & Materials	\$1,210	\$0	\$0
Total Expenditures:	\$1,210	\$0	\$0
Total Revenues Less Expenditures:	\$1,501	\$39	\$40
Ending Fund Balance:	\$1,953	\$491	\$1,993



Fund Balance



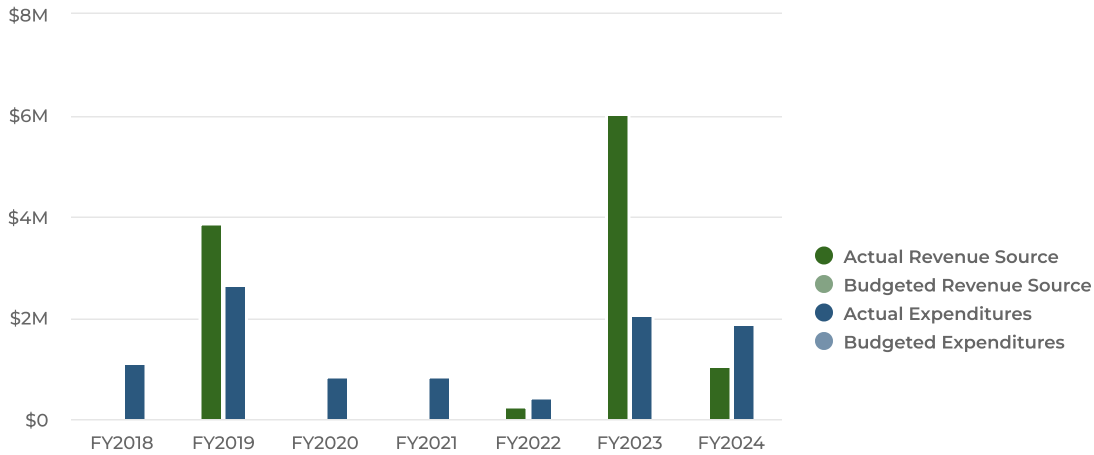


CAPITAL CONSTRUCTION FUNDS

The Capital Construction Funds account for financial resources to be used for the acquisition, construction and improvement of major capital facilities included in the Capital Improvement Plan (CIP). 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.

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



CAPITAL CONSTRUCTION FUNDS Comprehensive Summary

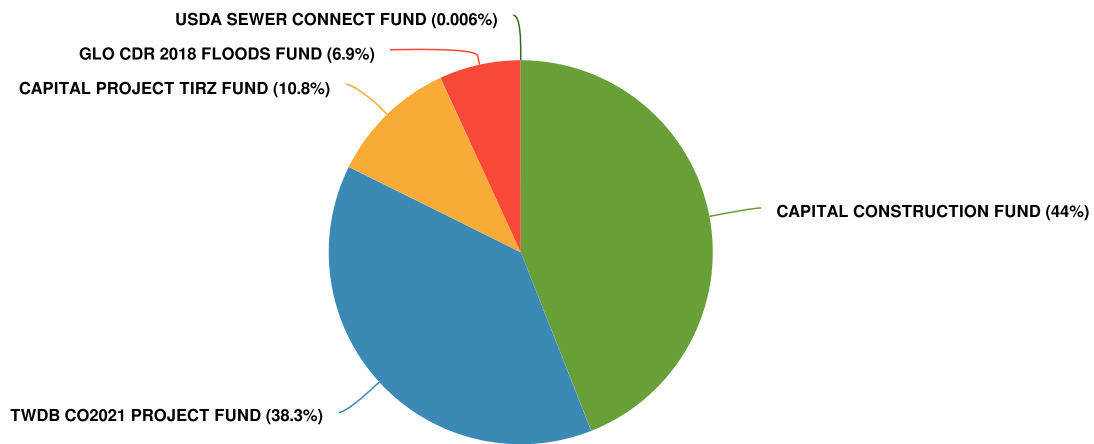
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	\$1,272,319	\$458,874	\$5,658,274
Revenues			
Transfers In	\$100	\$0	\$0
Other Financing Sources	\$186,791	\$5,306,609	\$0
Miscellaneous Income	\$0	\$13	\$0
Charges for Services	\$20	\$64	\$65
Grants & Donations	\$62,928	\$410,650	\$536,626
Interest & Investment Income	\$25,673	\$341,433	\$531,696
Total Revenues:	\$275,512	\$6,058,769	\$1,068,387
Expenditures			
Transfers Out	\$100	\$0	\$0
Operational Expenditures	\$13	\$84	\$22,430
Contractual Services	\$46,317	\$108,723	\$129,670
TEMPORARY	\$0	\$0	\$74,152



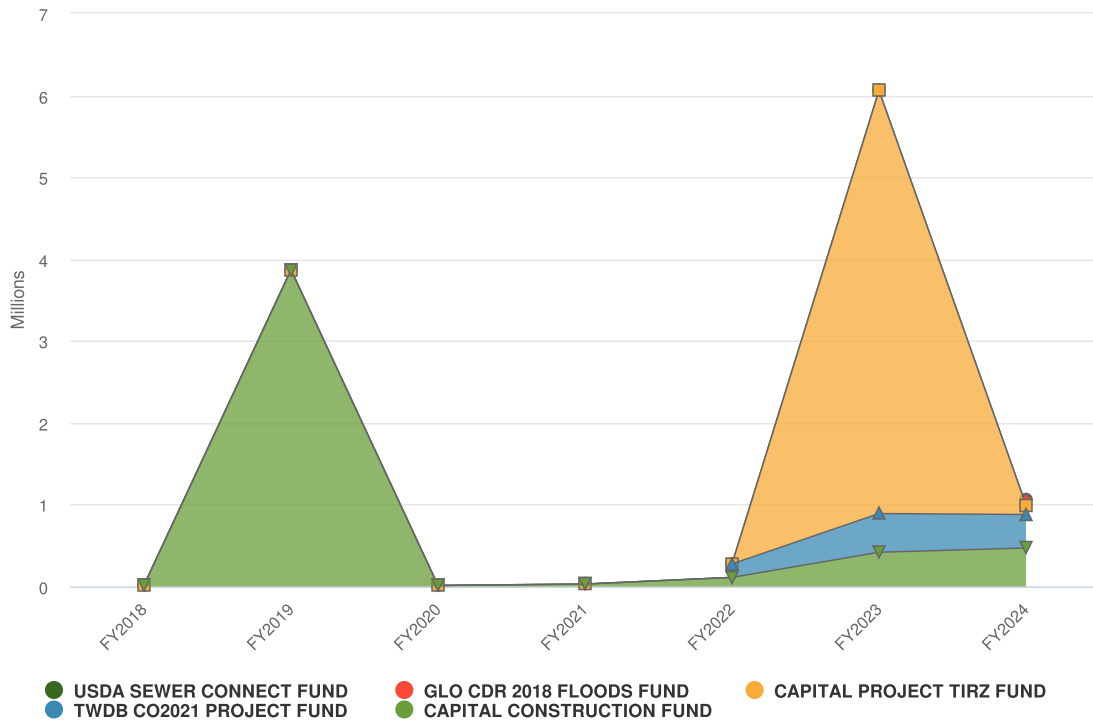
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Capital Outlay	\$390,363	\$1,805,052	\$1,629,168
Maintenance & Repairs	\$0	\$0	\$36,085
Supplies & Materials	\$0	\$13,106	\$15,543
Other Financing Uses	\$0	\$155,109	\$0
Total Expenditures:	\$436,794	\$2,082,074	\$1,907,047
Total Revenues Less Expenditures:	-\$161,281	\$3,976,695	-\$838,660
Ending Fund Balance:	\$1,111,037	\$4,435,569	\$4,819,614

Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund

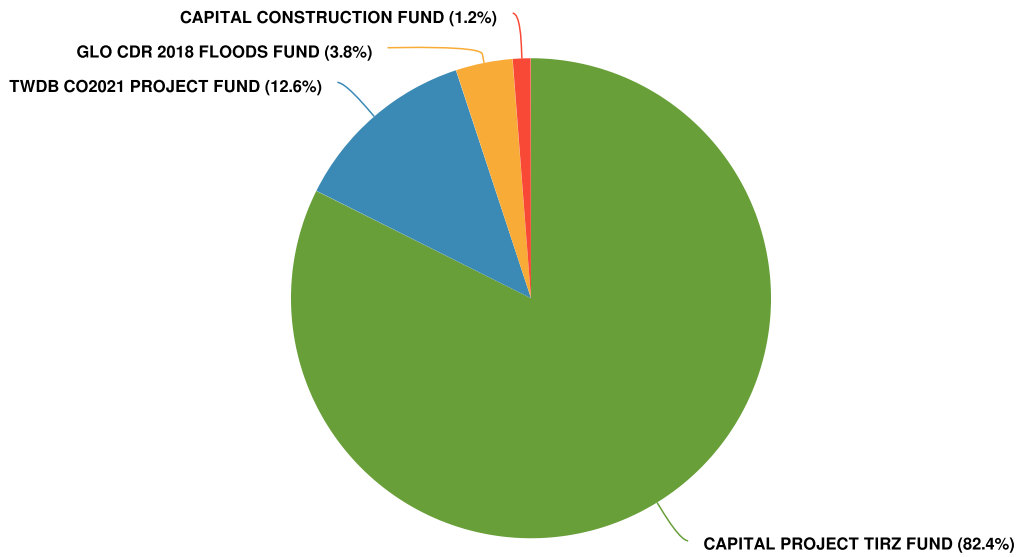


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
TWDB CO2021 PROJECT FUND	\$164,431	\$472,715	\$409,528
USDA SEWER CONNECT FUND	\$20	\$64	\$65
GLO CDR 2018 FLOODS FUND	\$0	\$0	\$73,248
CAPITAL PROJECT TIRZ FUND	\$14	\$5,167,443	\$115,284
CAPITAL CONSTRUCTION FUND	\$111,047	\$418,546	\$470,262
Total:	\$275,512	\$6,058,769	\$1,068,387

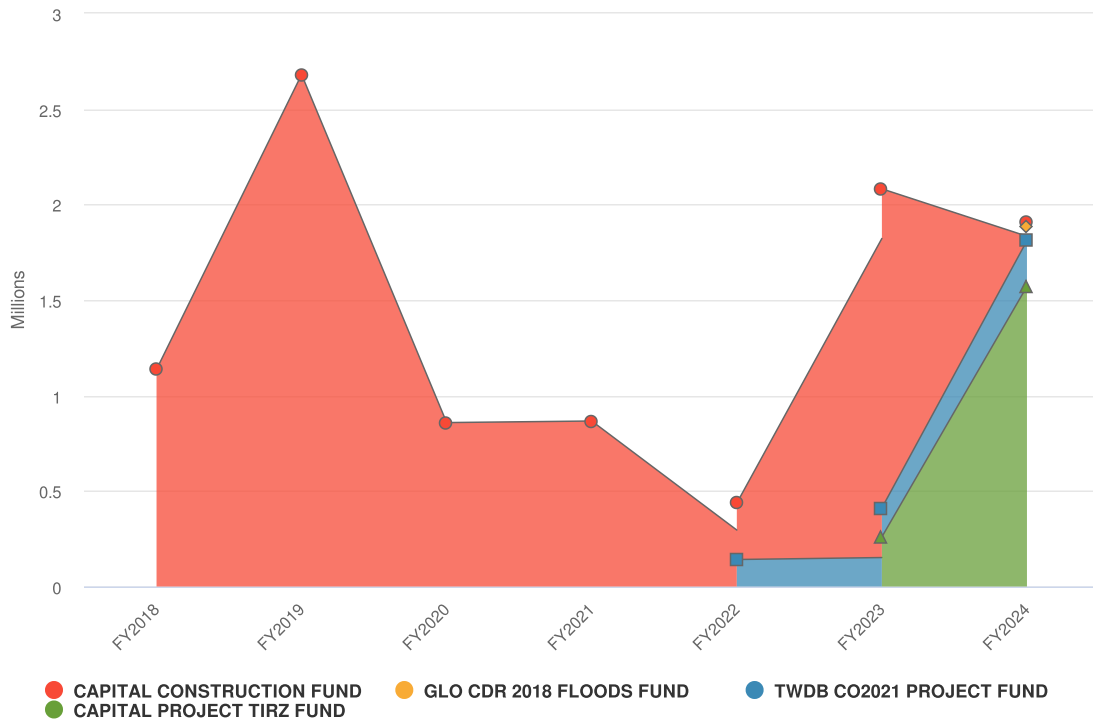


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
TWDB CO2021 PROJECT FUND	\$141,308	\$151,569	\$239,354
GLO CDR 2018 FLOODS FUND	\$0	\$0	\$73,200



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
CAPITAL PROJECT TIRZ FUND	\$0	\$259,832	\$1,571,377
CAPITAL CONSTRUCTION FUND	\$295,486	\$1,670,673	\$23,117
Total:	\$436,794	\$2,082,074	\$1,907,047



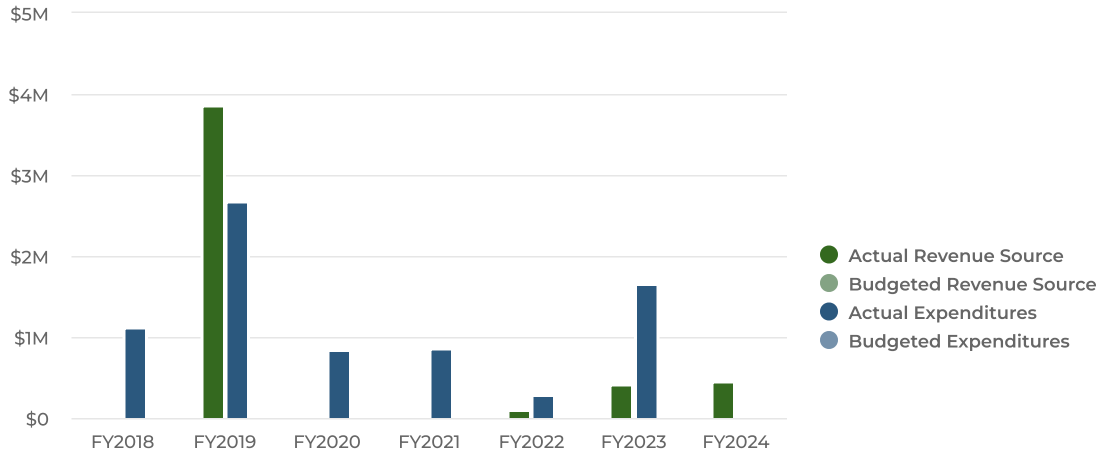


CAPITAL CONSTRUCTION FUND

The Capital Construction Fund has managed major infrastructure projects since its creation in 2008. Recent projects have been administered through dedicated funds.

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

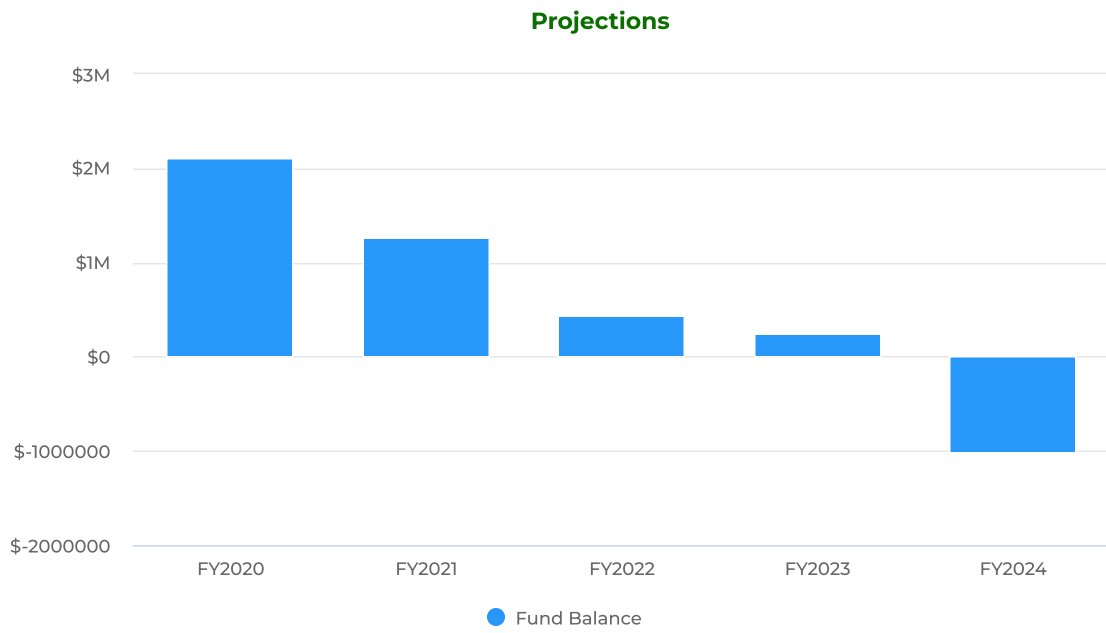


CAPITAL CONSTRUCTION FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	\$1,266,902	\$430,328	\$245,890
Revenues			
Other Financing Sources	\$45,496	\$0	\$0
Miscellaneous Income	\$0	\$13	\$0
Grants & Donations	\$62,928	\$410,650	\$463,426
Interest & Investment Income	\$2,623	\$7,883	\$6,836
Total Revenues:	\$111,047	\$418,546	\$470,262
Expenditures			
Transfers Out	\$100	\$0	\$0
Contractual Services	\$46,317	\$4,015	\$3,150
Capital Outlay	\$249,068	\$1,653,552	\$18,015
Supplies & Materials	\$0	\$13,106	\$1,952
Total Expenditures:	\$295,486	\$1,670,673	\$23,117
Total Revenues Less Expenditures:	-\$184,438	-\$1,252,127	\$447,145
Ending Fund Balance:	\$1,082,463	-\$821,798	\$693,035



Fund Balance





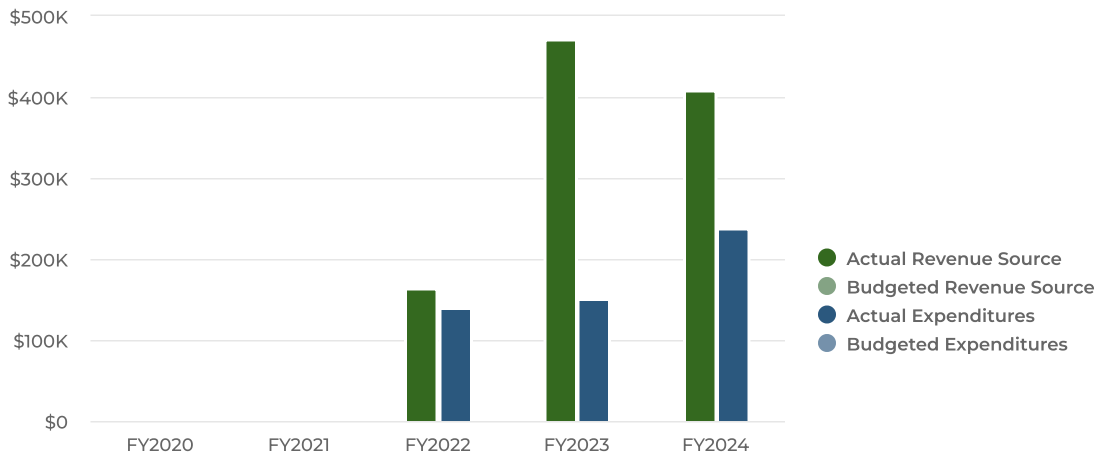
TWDB CO2021 PROJECT FUND

The fund was created to manage a major drainage project on North Stewart Blvd between Mile 5 and Mile 6. This project would provide drainage for approximately 600 homes.

It was financed by the Texas Water Development Board loan for \$5,525,000 and \$2,975,000 grant, for a total of \$8,500,000.

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

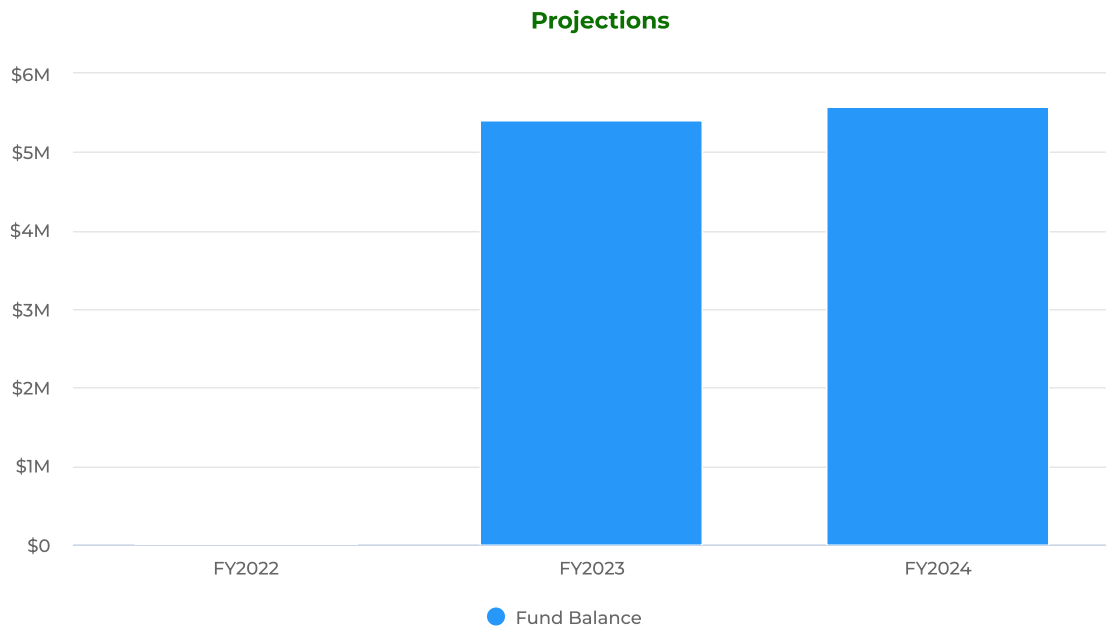


TWDB CO2021 PROJECT FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	N/A	\$23,123	\$5,406,828
Revenues			
Transfers In	\$100	\$0	\$0
Other Financing Sources	\$141,295	\$151,500	\$0
Interest & Investment Income	\$23,036	\$321,215	\$409,528
Total Revenues:	\$164,431	\$472,715	\$409,528
Expenditures			
Operational Expenditures	\$13	\$69	\$30
Capital Outlay	\$141,295	\$151,500	\$239,324
Total Expenditures:	\$141,308	\$151,569	\$239,354
Total Revenues Less Expenditures:	\$23,123	\$321,146	\$170,175
Ending Fund Balance:	N/A	\$344,270	\$5,577,003



Fund Balance



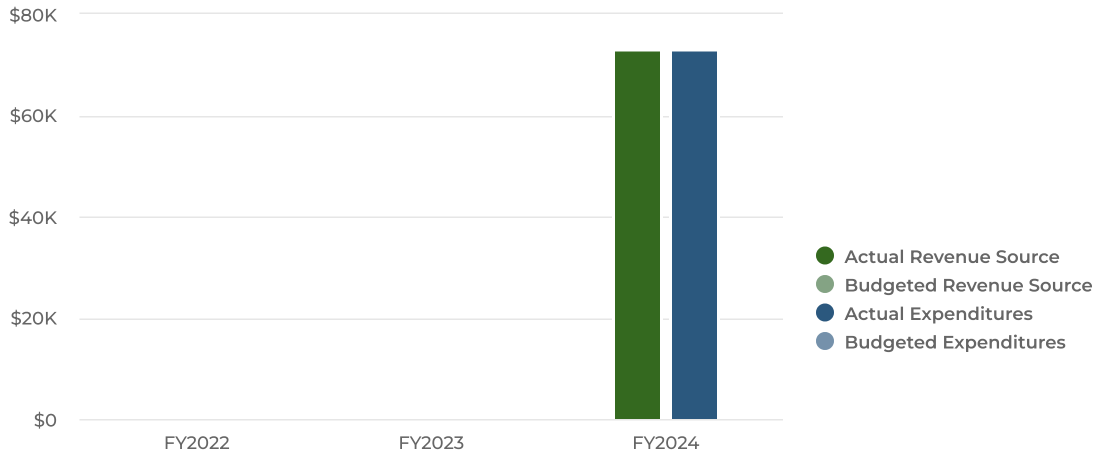


GLO CDR 2018 FLOODS FUND

The fund was created to manage the General Land Office 2018 South Texas Floods grant awarded to the city. Its purpose is to facilitate activities related to disaster relief, long-term recovery, restoration of infrastructure such as drainage improvements. The City of Alton Northwest Drainage project location is on East St. Jude (Mile 6 North) and Mayberry Boulevard.

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

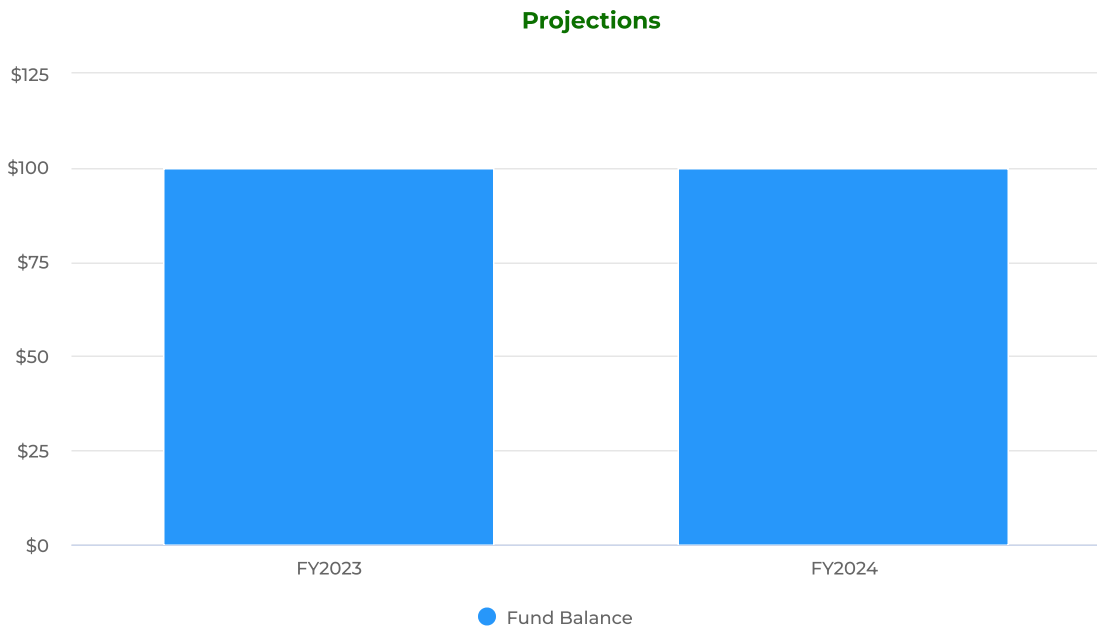


GLO CDR 2018 FLOODS FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	N/A	N/A	\$100
Revenues			
Grants & Donations	\$0	\$0	\$73,200
Interest & Investment Income	\$0	\$0	\$48
Total Revenues:	\$0	\$0	\$73,248
Expenditures			
Operational Expenditures	\$0	\$0	\$22,400
Capital Outlay	\$0	\$0	\$50,800
Total Expenditures:	\$0	\$0	\$73,200
Total Revenues Less Expenditures:	\$0	\$0	\$48
Ending Fund Balance:	N/A	N/A	\$148



Fund Balance





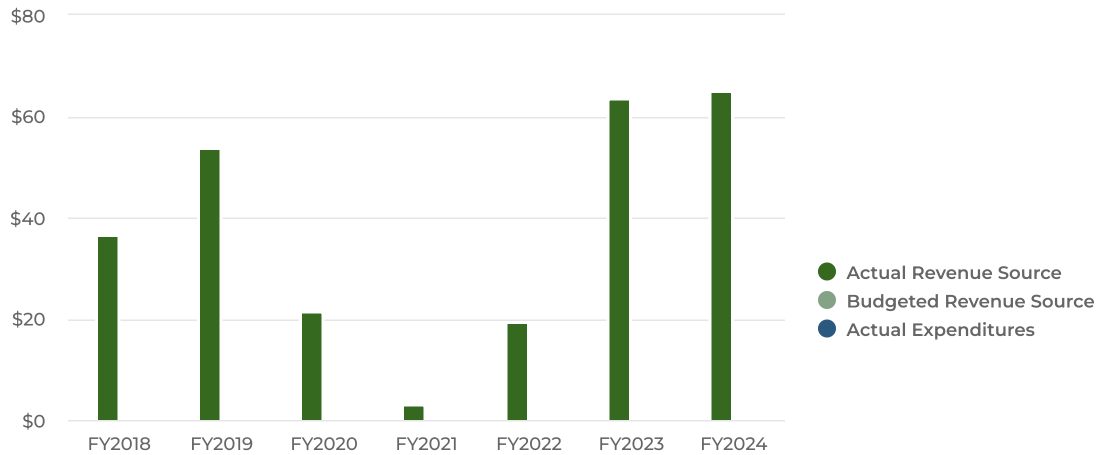
USDA SEWER CONNECT FUND

The fund was created to manage the "City of Alton, Texas Combination Tax and Revenue Certificates of Obligation Series 2016" for the principal amount of \$240,000.00.

Funding was used for improvements on public property to furnish and install sewer service and the payment of professional services related to the construction and financing of the aforementioned projects.

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

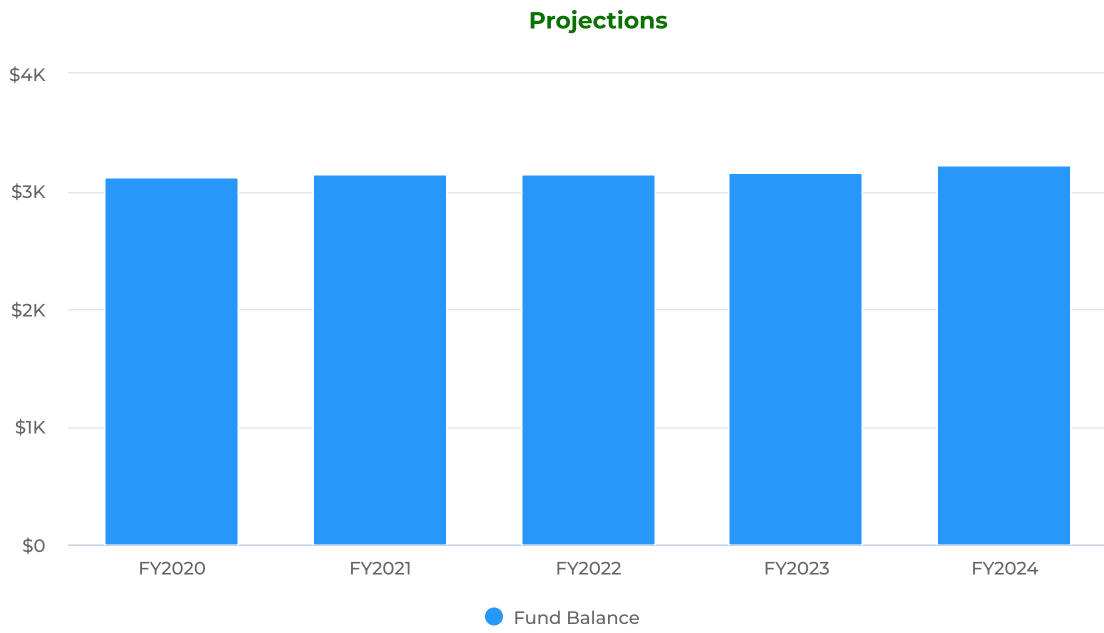


USDA SEWER CONNECT FUND Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	\$3,140	\$3,143	\$3,163
Revenues			
Charges for Services	\$20	\$64	\$65
Total Revenues:	\$20	\$64	\$65
Total Revenues Less Expenditures:	\$20	\$64	\$65
Ending Fund Balance:	\$3,160	\$3,207	\$3,228



Fund Balance





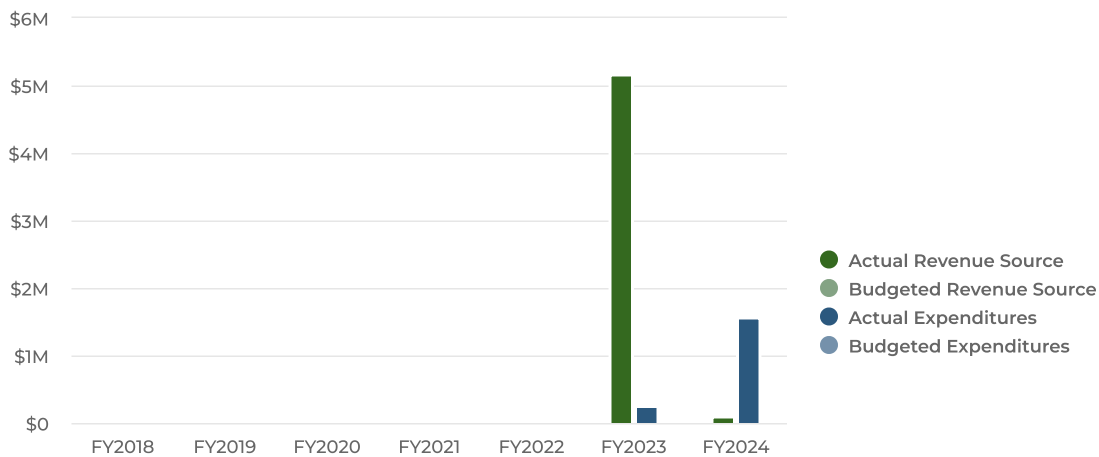
CAPITAL PROJECT TIRZ FUND

On December 29th, 2009, the City Commission created the Tax Increment Reinvestment Zone Number One for the purpose of support development and redevelopment in the City.

The Project will support financing of costs associated with the construction of public improvements related to several possible development and redevelopment projects, which may include (i) Street Reconstruction, (ii) Fire Flow Storage and Distribution, (iii) Right-of-Way Acquisition (iv) Drainage Improvements, (v) Utility Relocation, (vi) New Collector Streets, (vii) Park Improvements, (vii) Municipal Facilities to include Public Safety Facilities, (viii) and Economic Development.

Summary

The City of Alton is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



On July 25, 2023, The City Commission approved the issuance of the "City of Alton, Texas Combination Tax and Tax Increment revenue Certificates of Obligation, Series 2023" in the maximum principal amount of \$5,500,000.

The city will manage with this fund the public improvements within the City's Tax Increment Reinvestment Zone, to wit: (1) improvement and equipment of city parks and buildings, and purchase of land for parks purposes, (2) the acquisition of public safety and security equipment, (3) construction, equipment and improvements to the city's wastewater system, (4) construction, repair and improvements to city streets (including drainage improvements, street lighting, sidewalks, purchase of land, right of way acquisitions, and equipment), and (5) the payment of professional services related to the construction, design, engineering, and financing of the aforementioned projects.

CAPITAL PROJECT TIRZ FUND Comprehensive Summary

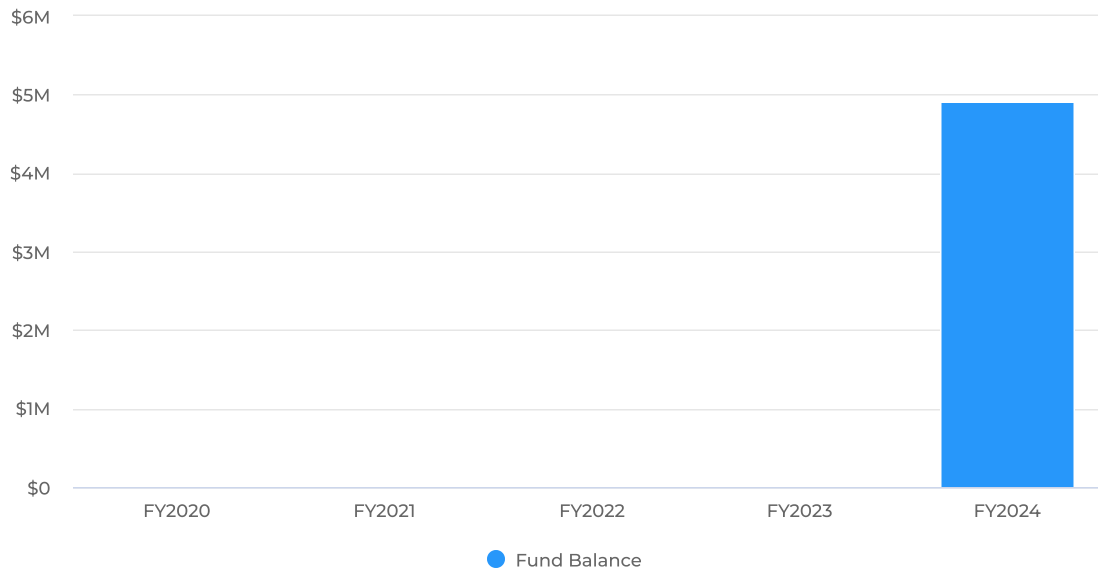
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	\$2,277	\$2,279	\$2,293
Revenues			
Other Financing Sources	\$0	\$5,155,109	\$0
Interest & Investment Income	\$14	\$12,335	\$115,284
Total Revenues:	\$14	\$5,167,443	\$115,284
Expenditures			



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual
Operational Expenditures	\$0	\$15	\$0
Contractual Services	\$0	\$104,708	\$126,520
TEMPORARY	\$0	\$0	\$74,152
Capital Outlay	\$0	\$0	\$1,321,029
Maintenance & Repairs	\$0	\$0	\$36,085
Supplies & Materials	\$0	\$0	\$13,591
Other Financing Uses	\$0	\$155,109	\$0
Total Expenditures:	\$0	\$259,832	\$1,571,377
Total Revenues Less Expenditures:	\$14	\$4,907,612	-\$1,456,093
Ending Fund Balance:	\$2,291	\$4,909,891	-\$1,453,800

Fund Balance

Projections



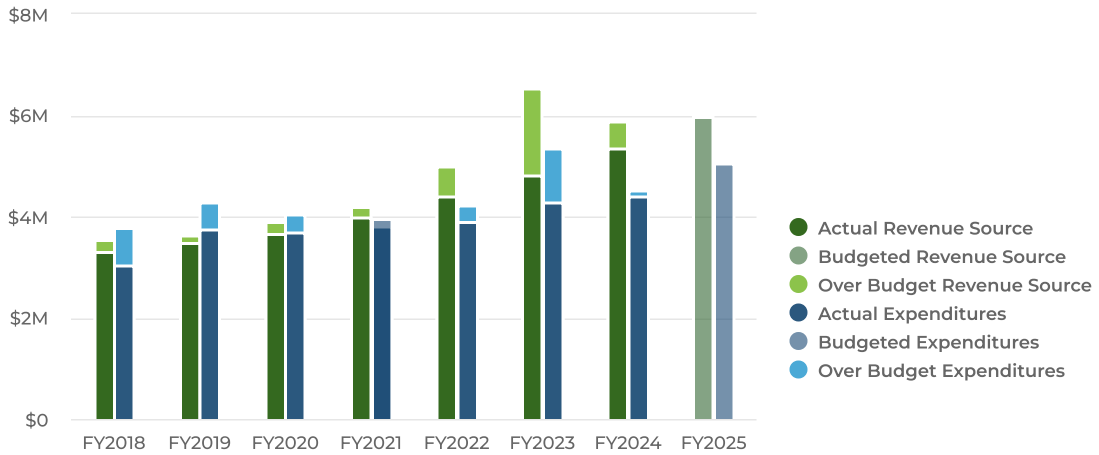


PROPRIETARY FUNDS

Under the Proprietary Funds, the City manages the Sewer Fund, Drainage and Stormwater Fund and Solid Waste Fund, which are enterprise type of funds that account for collection services that are provided to the City's residents, including some customers outside the city limits.

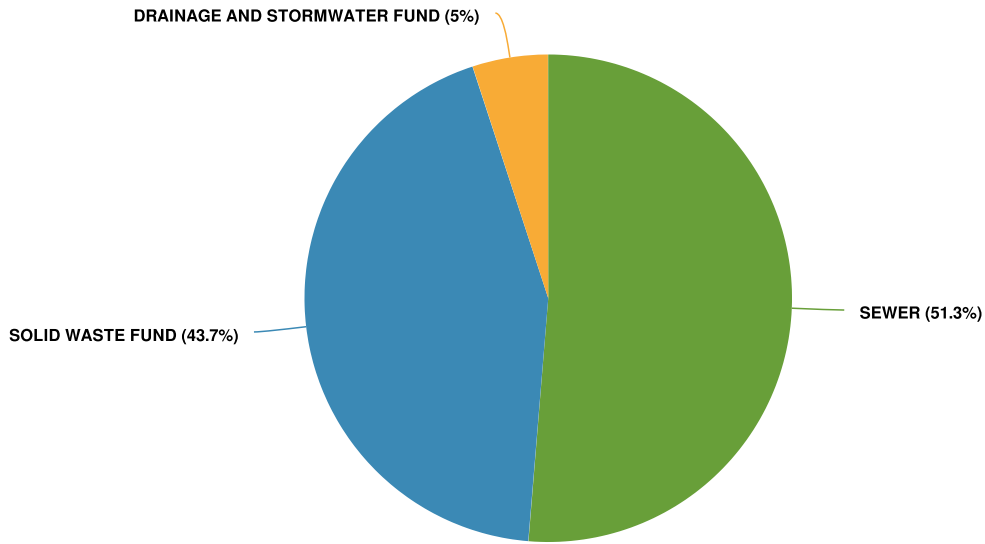
Summary

The City of Alton is projecting \$5.98M of revenue in FY2025, which represents a 11.4% increase over the prior year. Budgeted expenditures are projected to increase by 14.7% or \$645.75K to \$5.05M in FY2025.

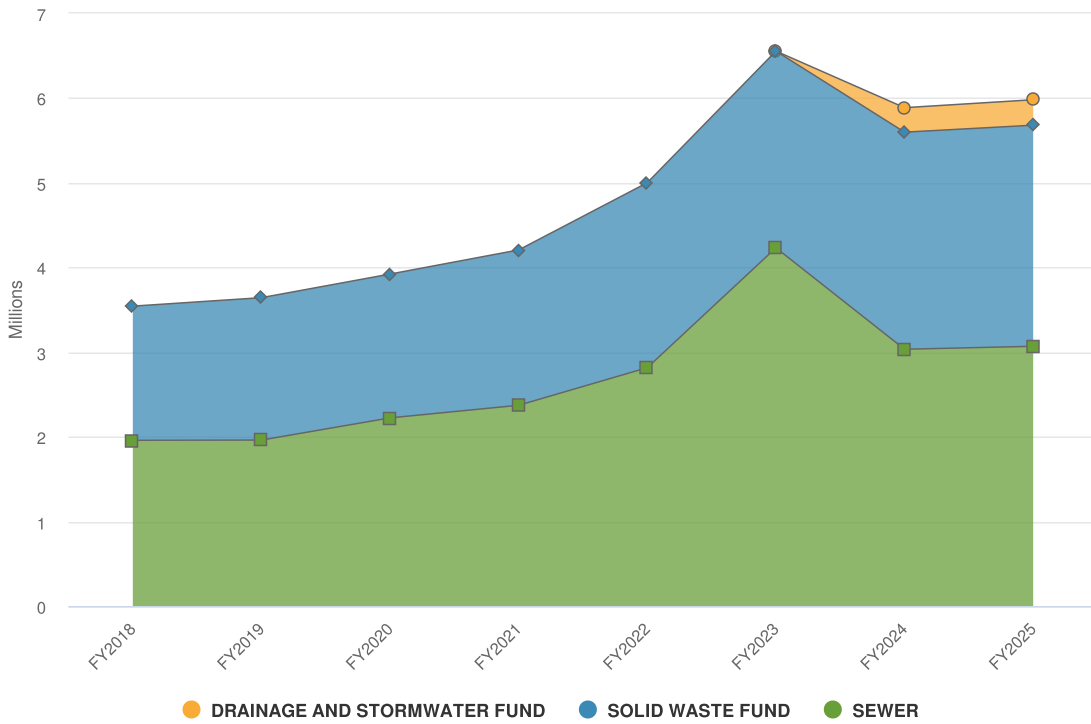


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



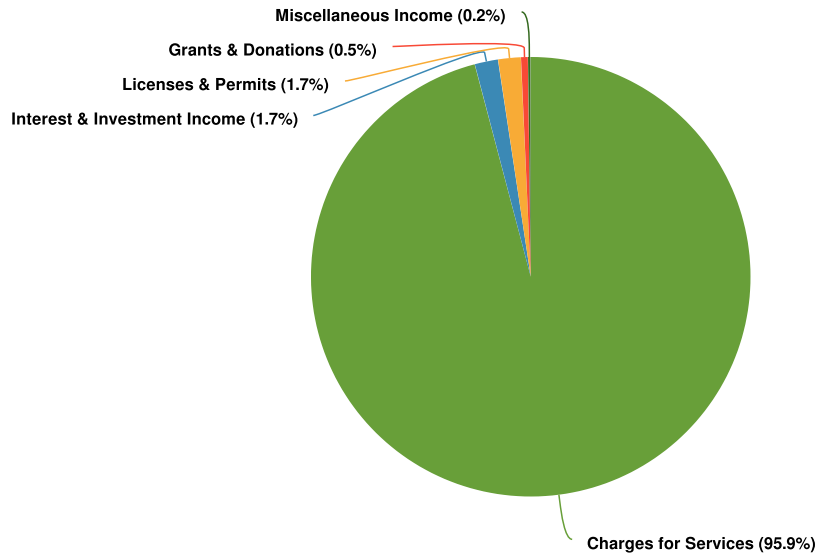
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
DRAINAGE AND STORMWATER FUND	\$0	\$100	\$289,273	\$300,550	3.9%



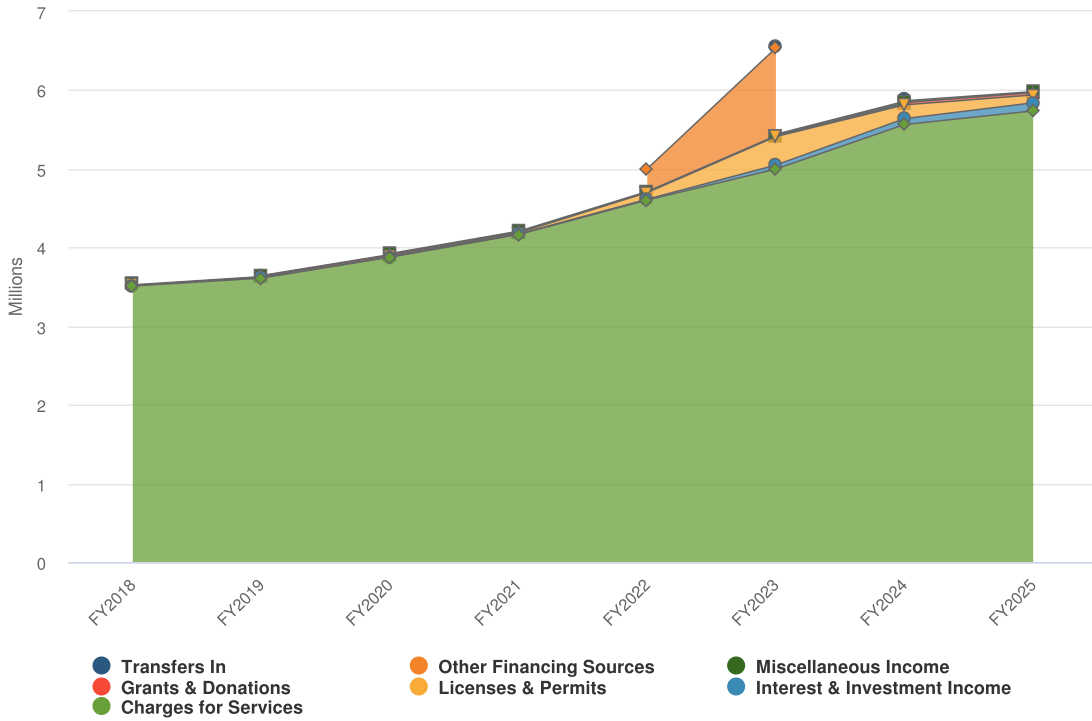
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
SEWER	\$2,815,848	\$4,231,773	\$3,033,357	\$3,068,300	1.2%
SOLID WASTE FUND	\$2,185,428	\$2,324,080	\$2,564,772	\$2,612,200	1.8%
Total:	\$5,001,276	\$6,555,953	\$5,887,402	\$5,981,050	1.6%

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

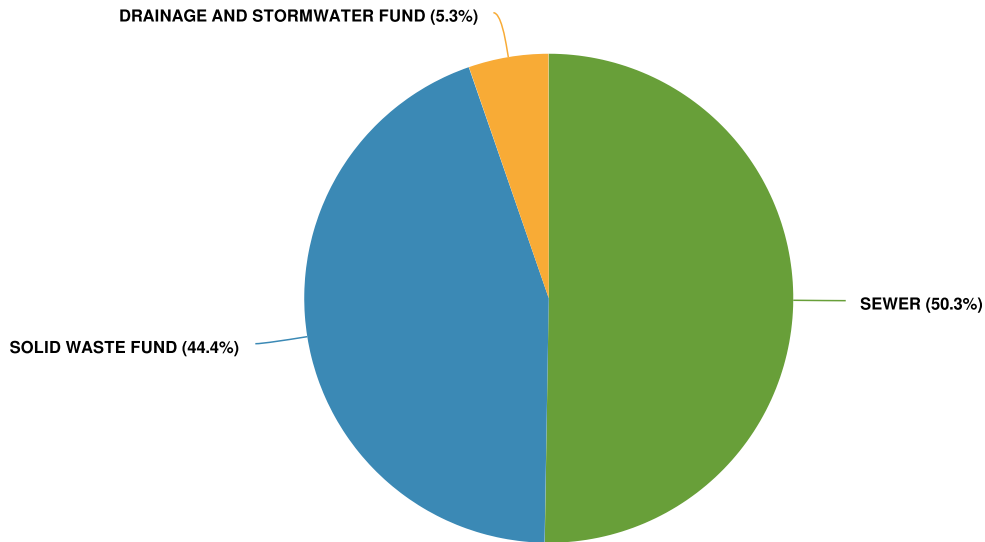


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					
Transfers In	\$0	\$19,135	\$22,964	\$0	-100%
Other Financing Sources	\$290,466	\$1,116,681	\$0	\$0	0%
Miscellaneous Income	\$12,465	\$10,588	\$21,893	\$12,000	-45.2%
Charges for Services	\$4,602,464	\$4,996,640	\$5,563,094	\$5,736,500	3.1%
Grants & Donations	\$0	\$0	\$30,000	\$30,000	0%
Interest & Investment Income	\$11,114	\$51,031	\$74,817	\$102,550	37.1%
Licenses & Permits	\$84,767	\$361,878	\$174,635	\$100,000	-42.7%
Total Revenue Source:	\$5,001,276	\$6,555,953	\$5,887,402	\$5,981,050	1.6%

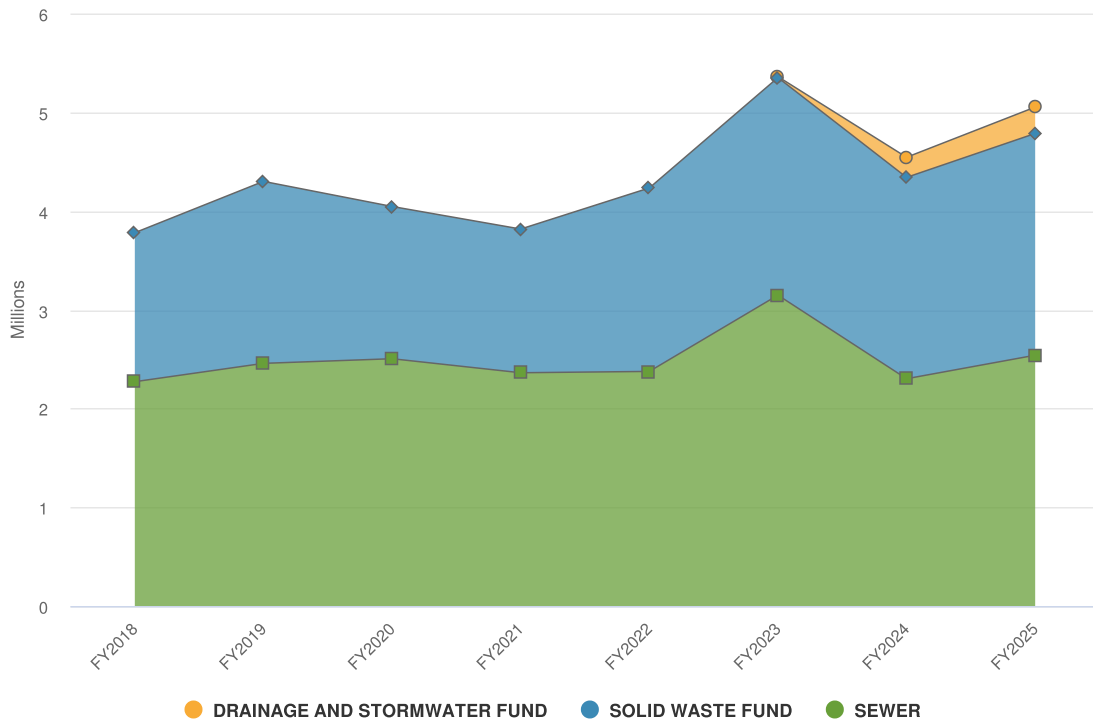


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



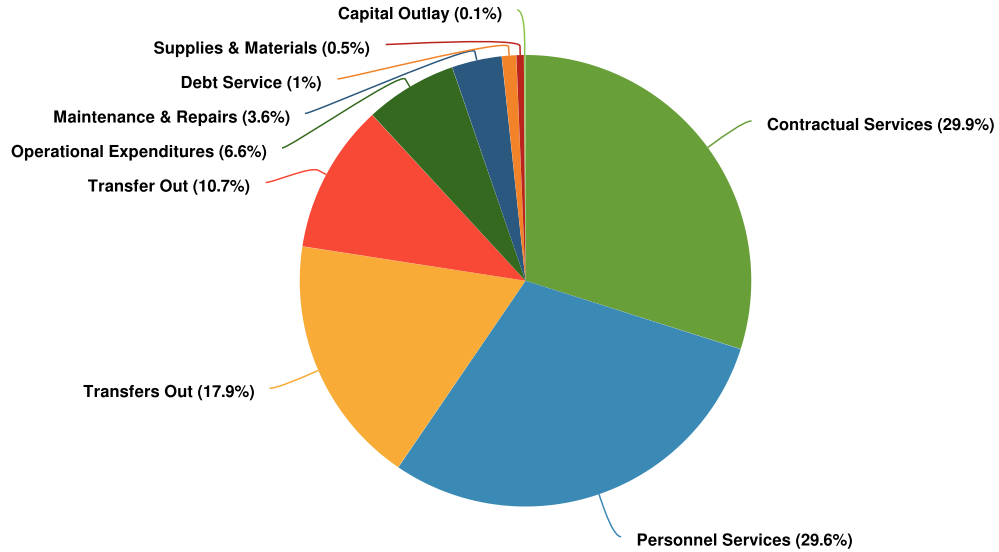
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
DRAINAGE AND STORMWATER FUND	\$0	\$9,816	\$203,618	\$267,108	31.2%



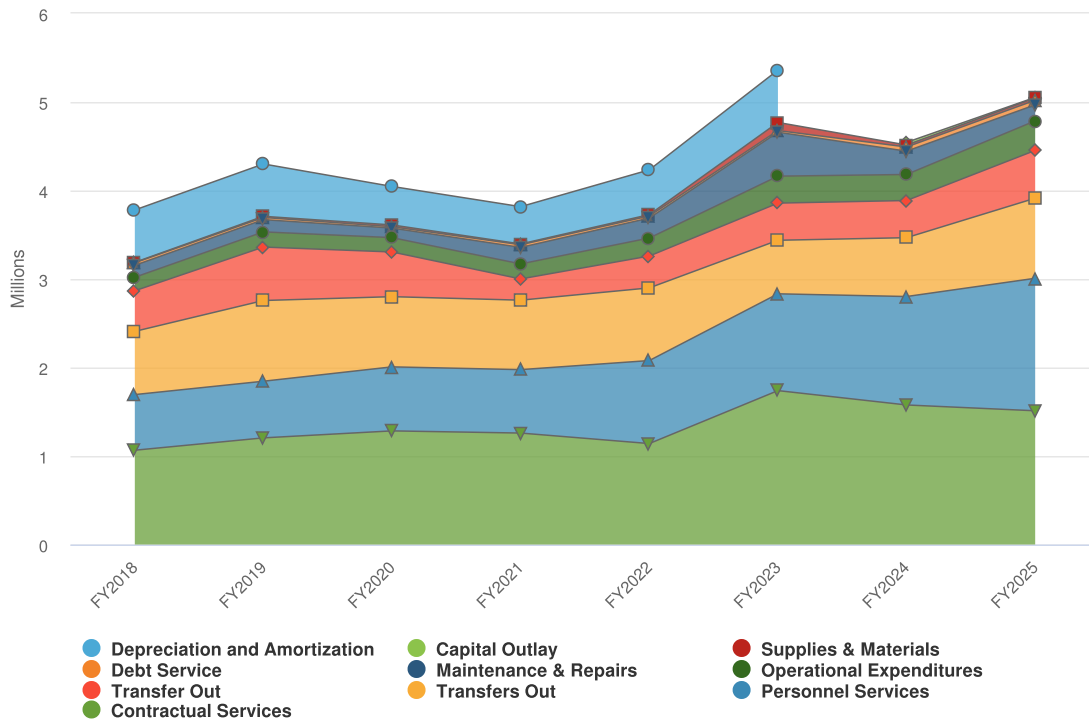
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
SEWER	\$2,375,568	\$3,147,852	\$2,301,565	\$2,539,570	10.3%
SOLID WASTE FUND	\$1,857,827	\$2,203,154	\$2,038,954	\$2,245,578	10.1%
Total:	\$4,233,395	\$5,360,823	\$4,544,136	\$5,052,256	11.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Transfers Out	\$821,079	\$604,897	\$664,897	\$904,897	36.1%
Operational Expenditures	\$203,480	\$304,449	\$294,194	\$333,853	13.5%
Contractual Services	\$1,140,527	\$1,738,882	\$1,576,653	\$1,511,000	-4.2%
Debt Service	\$23,683	\$19,109	\$47,233	\$52,128	10.4%
Capital Outlay	\$0	\$0	\$30,000	\$5,500	-81.7%
Personnel Services	\$937,965	\$1,093,769	\$1,225,335	\$1,497,034	22.2%
Maintenance & Repairs	\$225,320	\$496,367	\$263,449	\$181,094	-31.3%
Supplies & Materials	\$15,378	\$91,555	\$22,376	\$26,750	19.5%
Depreciation and Amortization	\$505,962	\$591,794	\$0	\$0	0%
Transfer Out	\$360,000	\$420,000	\$420,000	\$540,000	28.6%
Total Expense Objects:	\$4,233,395	\$5,360,823	\$4,544,136	\$5,052,256	11.2%



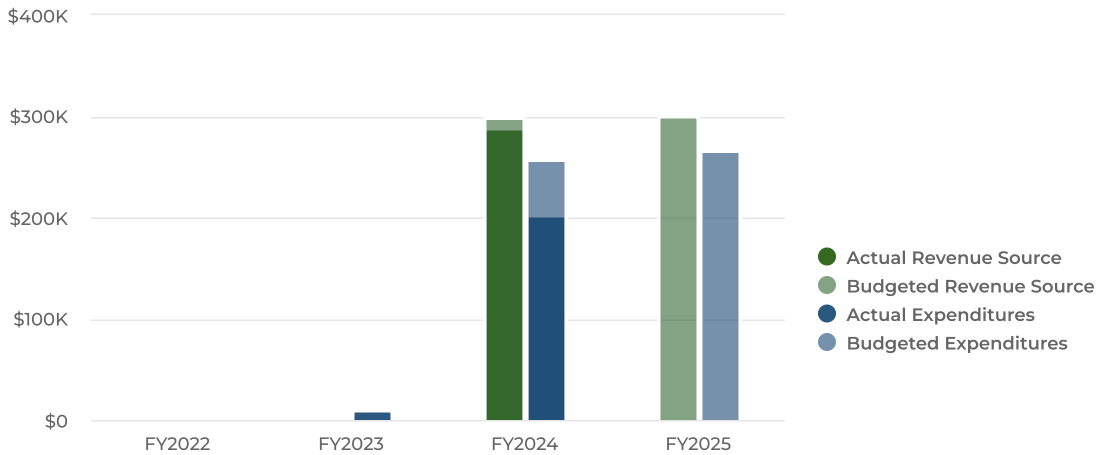


DRAINAGE AND STORMWATER FUND

The Drainage and Stormwater Fund provides the means to collect revenue required to construct and maintain large stormwater capital improvements needed to help protect city businesses and residents from the effects of flooding.

Summary

The City of Alton is projecting \$300.55K of revenue in FY2025, which represents a 0.2% increase over the prior year. Budgeted expenditures are projected to increase by 3.7% or \$9.41K to \$267.11K in FY2025.



The fund was created to start in FY 2023-2024; previously the stormwater and drainage function was managed in the General Fund.

DRAINAGE AND STORMWATER FUND Comprehensive Summary

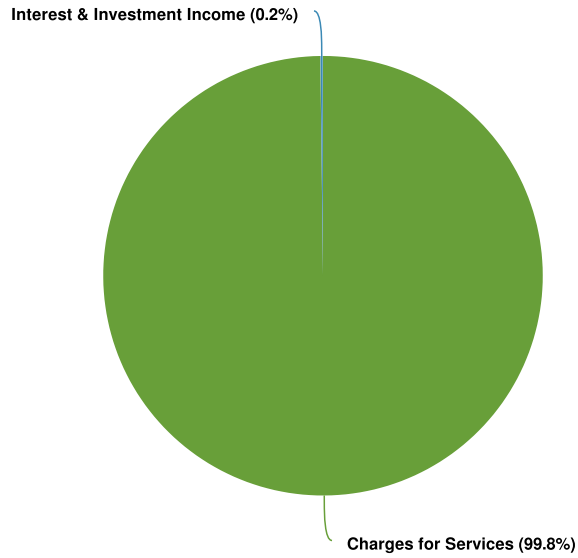
Name	FY2023 Actual	FY2024 Actual
Beginning Fund Balance:	N/A	\$100
Revenues		
Transfers In	\$100	\$0
Miscellaneous Income	\$0	\$2,500
Charges for Services	\$0	\$286,088
Interest & Investment Income	\$0	\$685
Total Revenues:	\$100	\$289,273
Expenditures		
Operational Expenditures	\$0	\$14,021
Contractual Services	\$0	\$27,688
Personnel Services	\$9,816	\$161,765
Supplies & Materials	\$0	\$145
Total Expenditures:	\$9,816	\$203,618



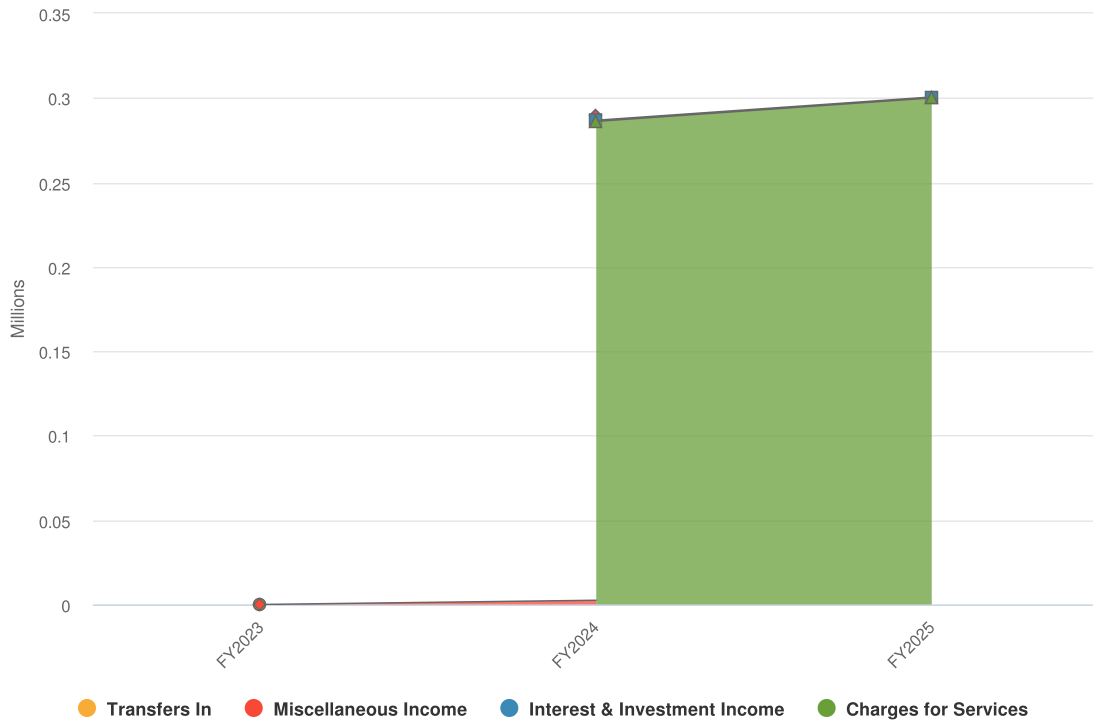
Name	FY2023 Actual	FY2024 Actual
Total Revenues Less Expenditures:	-\$9,716	\$85,656
Ending Fund Balance:	N/A	\$85,756

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

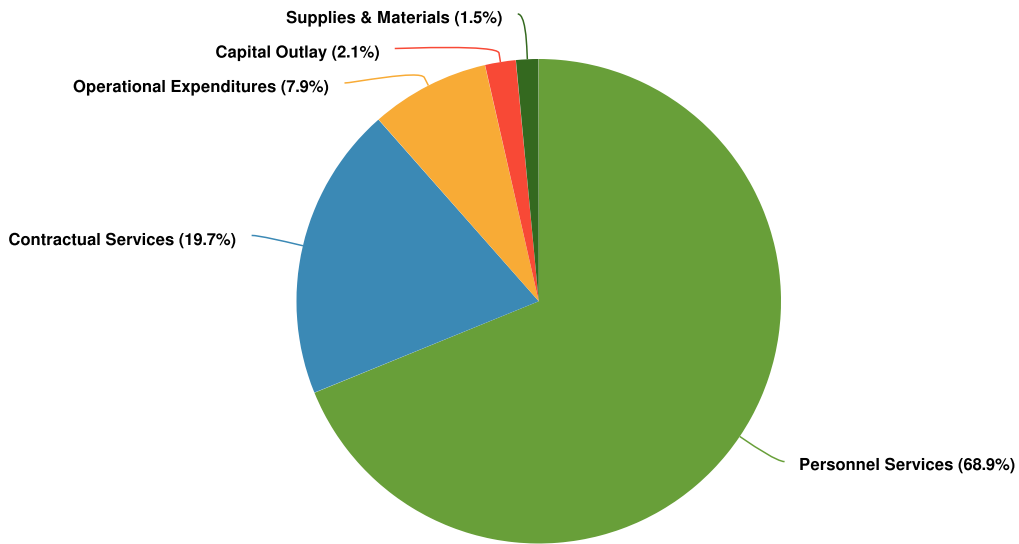


Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source				
Transfers In	\$100	\$0	\$0	0%
Miscellaneous Income	\$0	\$2,500	\$0	-100%
Charges for Services	\$0	\$286,088	\$300,000	4.9%
Interest & Investment Income	\$0	\$685	\$550	-19.8%
Total Revenue Source:	\$100	\$289,273	\$300,550	3.9%

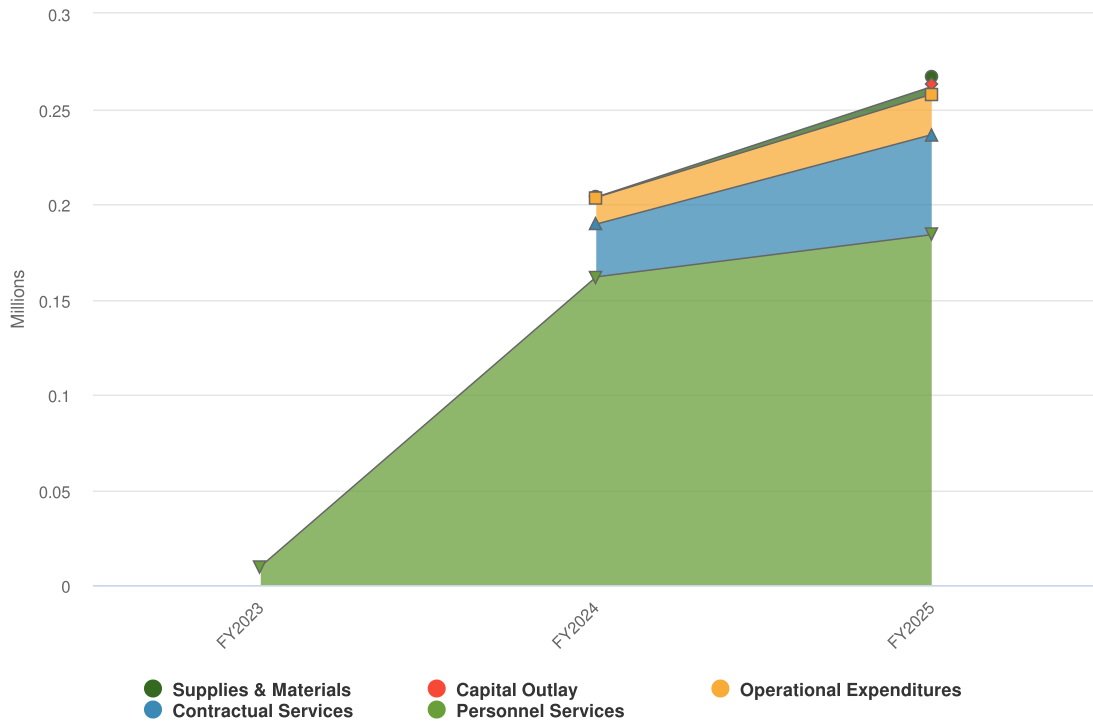


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

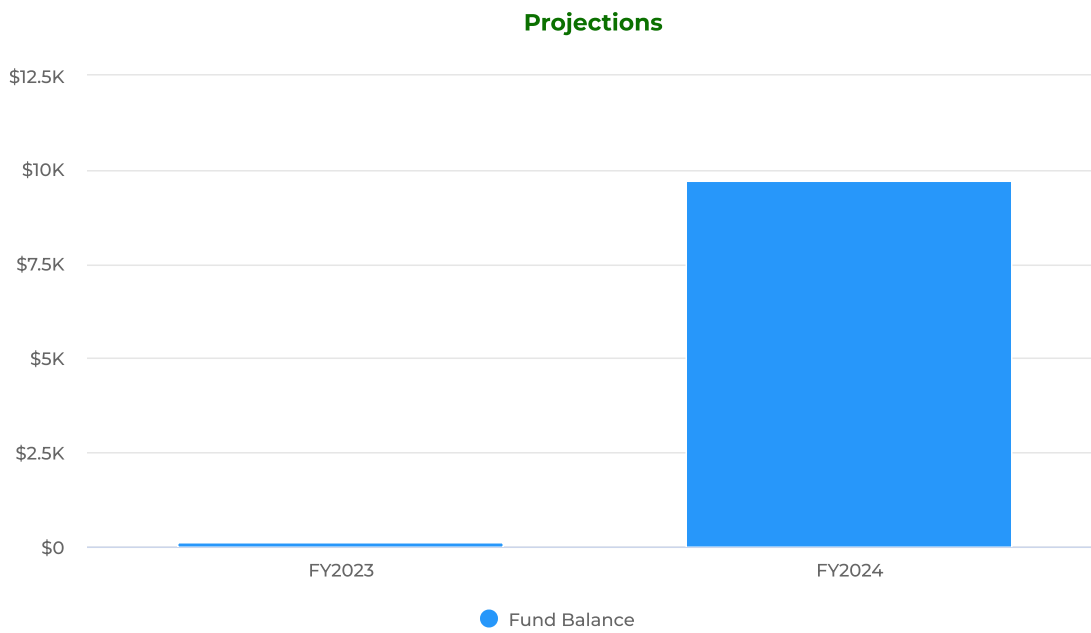


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects				
Operational Expenditures	\$0	\$14,021	\$21,200	51.2%
Contractual Services	\$0	\$27,688	\$52,500	89.6%
Capital Outlay	\$0	\$0	\$5,500	N/A
Personnel Services	\$9,816	\$161,765	\$183,908	13.7%
Supplies & Materials	\$0	\$145	\$4,000	2,663.4%
Total Expense Objects:	\$9,816	\$203,618	\$267,108	31.2%

Fund Balance





SEWER

The Sewer 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 and administration fees related to these services.

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.

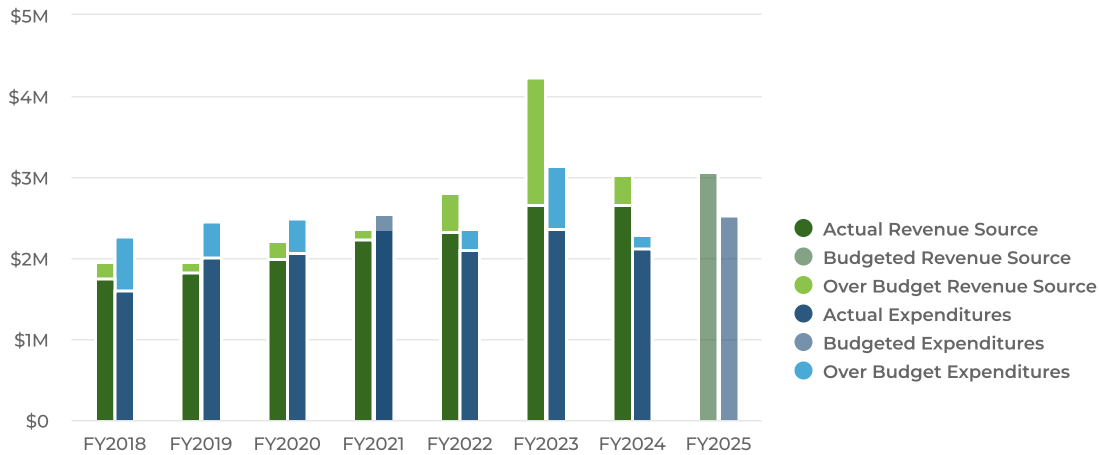
The base rate for residential customers will continue at \$19.25 per month. The charges for sewer services are based on monthly water consumption according to three tiers. For less than 10,000 gallons the rate is \$2.10/1000 gallons, for consumption between 10,000 and 20,000 it is \$2.50/1000 gallons and for more than 20,000 the rate is \$2.75/1000.

For commercial accounts, the monthly base rates are based on the water meter size; the consumption rate is set at \$2.50/1000 gallons for monthly water usage.

The City is currently servicing sewer to approximately 5,170 households.

Summary

The City of Alton is projecting \$3.07M of revenue in FY2025, which represents a 14.8% increase over the prior year. Budgeted expenditures are projected to increase by 19.1% or \$406.81K to \$2.54M in FY2025.



SEWER Comprehensive Summary

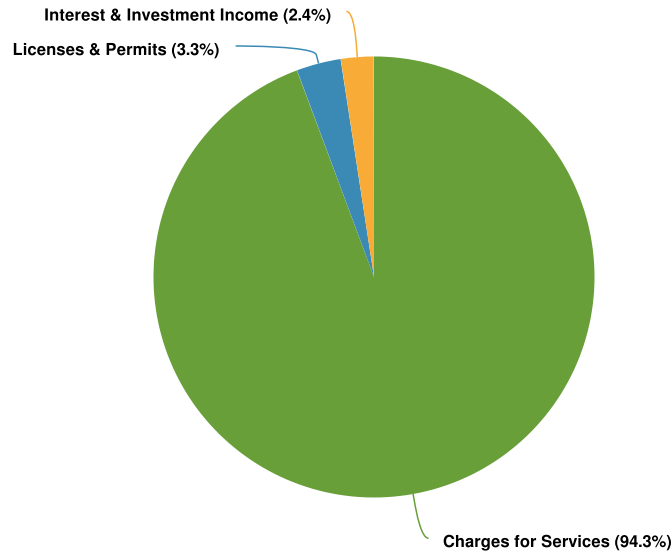
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$14,706,709	\$15,164,548	\$16,248,470	\$16,802,854
Revenues				
Transfers In	\$0	\$19,035	\$22,964	\$0
Other Financing Sources	\$217,486	\$1,116,681	\$0	\$0
Charges for Services	\$2,505,701	\$2,700,481	\$2,781,219	\$2,894,300
Interest & Investment Income	\$7,893	\$33,698	\$54,540	\$74,000



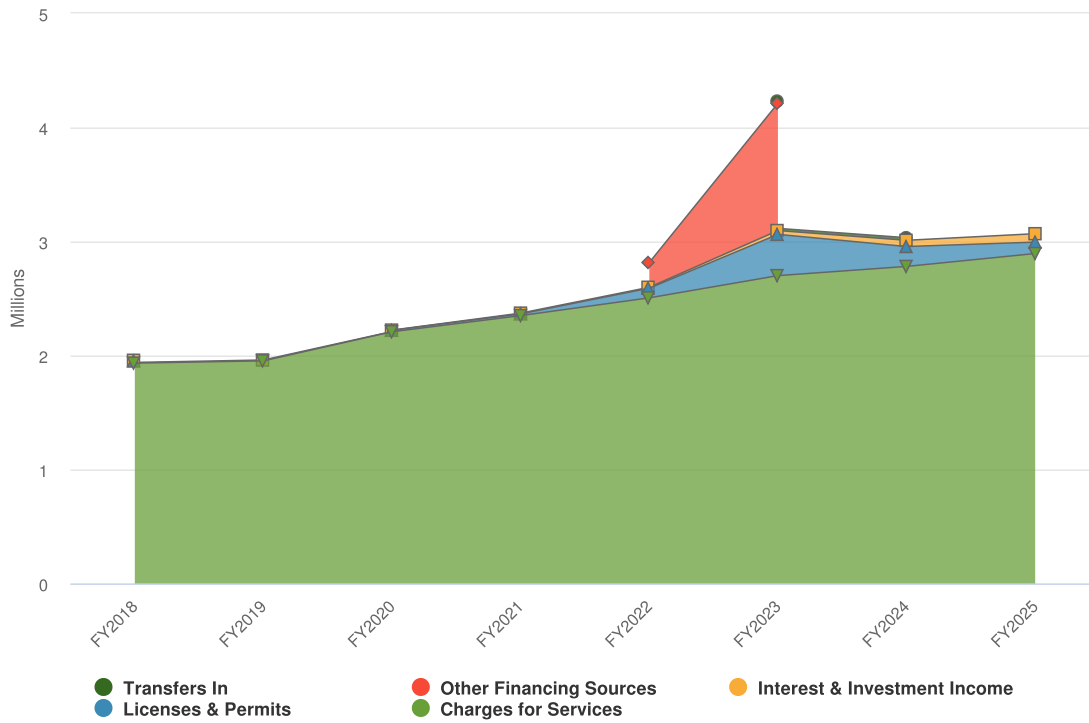
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Licenses & Permits	\$84,767	\$361,878	\$174,635	\$100,000
Total Revenues:	\$2,815,848	\$4,231,773	\$3,033,357	\$3,068,300
Expenditures				
Transfers Out	\$821,079	\$604,897	\$664,897	\$904,897
Operational Expenditures	\$16,055	\$32,481	\$26,108	\$54,427
Contractual Services	\$679,672	\$1,256,043	\$995,908	\$946,500
Debt Service	\$14,443	\$13,648	\$12,810	\$11,882
Capital Outlay	\$0	\$0	\$30,000	\$0
Personnel Services	\$386,692	\$478,024	\$476,747	\$556,770
Maintenance & Repairs	\$15,578	\$228,983	\$87,859	\$57,094
Supplies & Materials	\$7,295	\$77,447	\$7,237	\$8,000
Depreciation and Amortization	\$434,753	\$456,330	\$0	\$0
Total Expenditures:	\$2,375,568	\$3,147,852	\$2,301,565	\$2,539,570
Total Revenues Less Expenditures:	\$440,280	\$1,083,921	\$731,793	\$528,730
Ending Fund Balance:	\$15,146,989	\$16,248,469	\$16,980,263	\$17,331,584

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

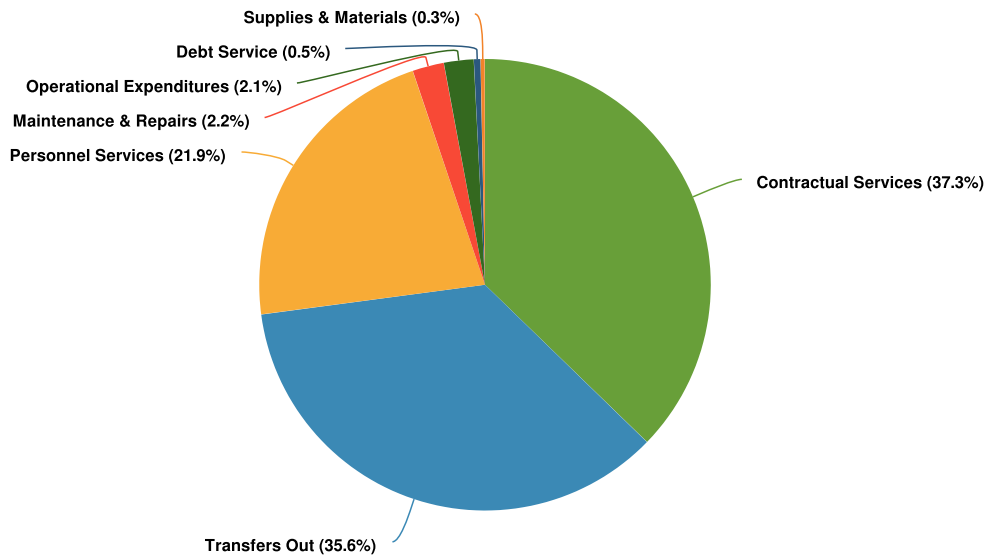


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					
Transfers In	\$0	\$19,035	\$22,964	\$0	-100%
Other Financing Sources	\$217,486	\$1,116,681	\$0	\$0	0%
Charges for Services	\$2,505,701	\$2,700,481	\$2,781,219	\$2,894,300	4.1%
Interest & Investment Income	\$7,893	\$33,698	\$54,540	\$74,000	35.7%
Licenses & Permits	\$84,767	\$361,878	\$174,635	\$100,000	-42.7%
Total Revenue Source:	\$2,815,848	\$4,231,773	\$3,033,357	\$3,068,300	1.2%

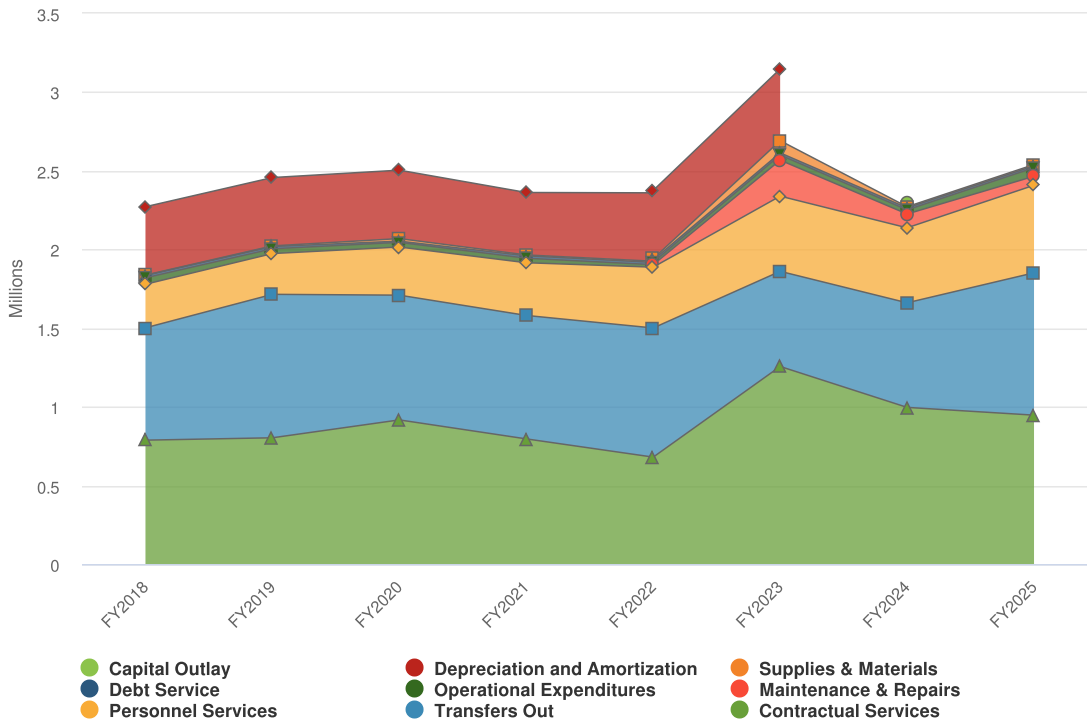


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



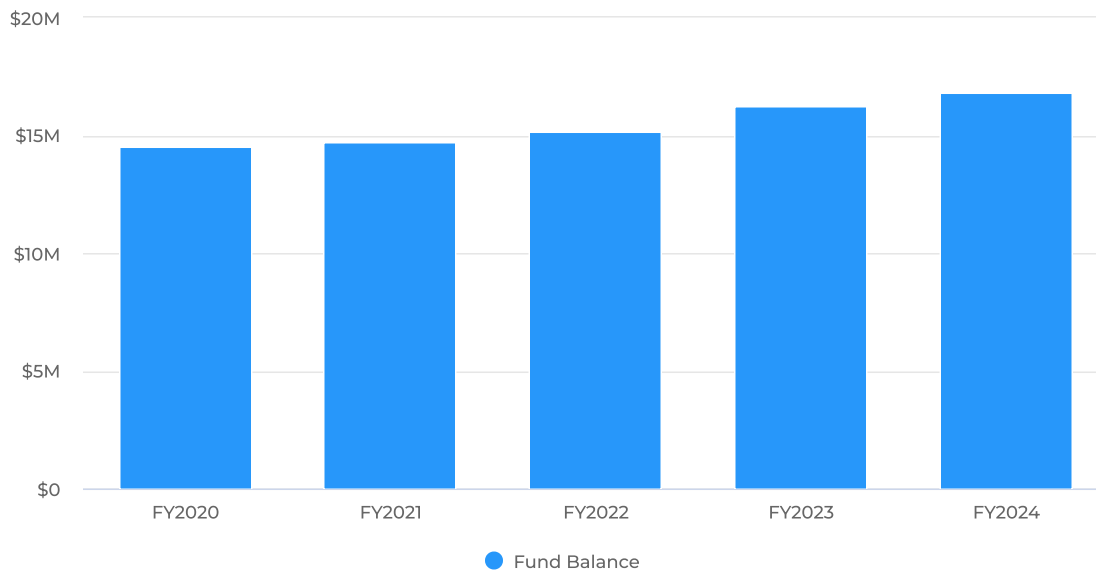
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Transfers Out	\$821,079	\$604,897	\$664,897	\$904,897	36.1%
Operational Expenditures	\$16,055	\$32,481	\$26,108	\$54,427	108.5%
Contractual Services	\$679,672	\$1,256,043	\$995,908	\$946,500	-5%
Debt Service	\$14,443	\$13,648	\$12,810	\$11,882	-7.2%
Capital Outlay	\$0	\$0	\$30,000	\$0	-100%
Personnel Services	\$386,692	\$478,024	\$476,747	\$556,770	16.8%
Maintenance & Repairs	\$15,578	\$228,983	\$87,859	\$57,094	-35%
Supplies & Materials	\$7,295	\$77,447	\$7,237	\$8,000	10.5%
Depreciation and Amortization	\$434,753	\$456,330	\$0	\$0	0%
Total Expense Objects:	\$2,375,568	\$3,147,852	\$2,301,565	\$2,539,570	10.3%

Fund Balance

Projections



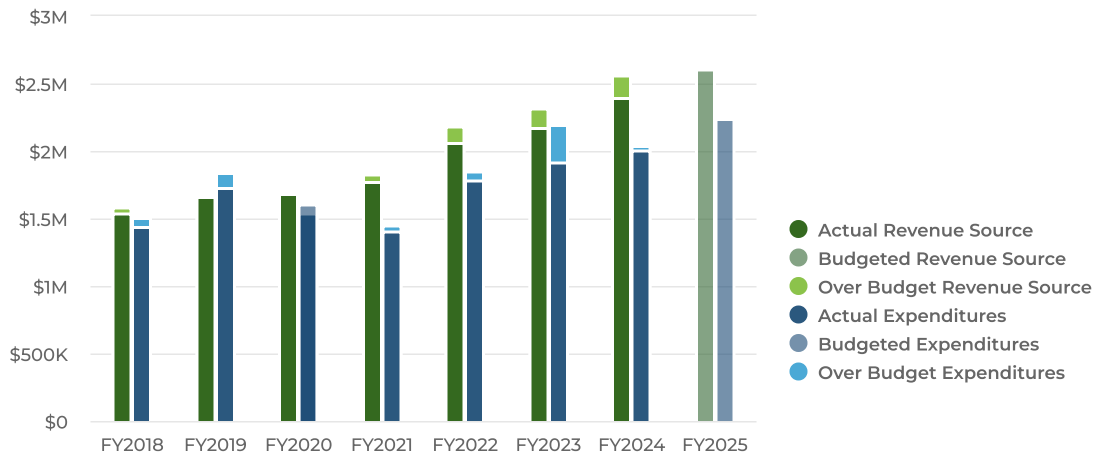


SOLID WASTE FUND

The Solid Waste Fund account for all costs associated with operating the City's garbage and brush pick-up 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 solid waste collection and administration fees related to these services. The schedule rates were established for Residential (Single-Family and Multi-Family dwellings) and Commercial; the fees depend on several factors, like the number of containers and pick-up frequency. The City is currently servicing about 4,900 accounts.

Summary

The City of Alton is projecting \$2.61M of revenue in FY2025, which represents a 9.1% increase over the prior year. Budgeted expenditures are projected to increase by 11.4% or \$229.53K to \$2.25M in FY2025.



SOLID WASTE FUND Comprehensive Summary

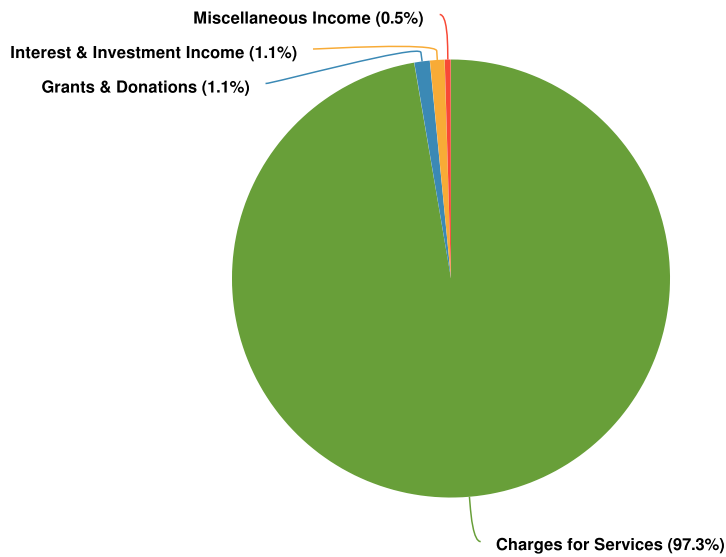
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$410,472	\$758,211	\$879,123	\$1,404,941
Revenues				
Other Financing Sources	\$72,980	\$0	\$0	\$0
Miscellaneous Income	\$12,465	\$10,588	\$19,393	\$12,000
Charges for Services	\$2,096,763	\$2,296,159	\$2,495,787	\$2,542,200
Grants & Donations	\$0	\$0	\$30,000	\$30,000
Interest & Investment Income	\$3,221	\$17,332	\$19,592	\$28,000
Total Revenues:	\$2,185,428	\$2,324,080	\$2,564,772	\$2,612,200
Expenditures				
Operational Expenditures	\$187,425	\$271,968	\$254,065	\$258,226
Contractual Services	\$460,855	\$482,839	\$553,057	\$512,000
Debt Service	\$9,241	\$5,461	\$34,423	\$40,246



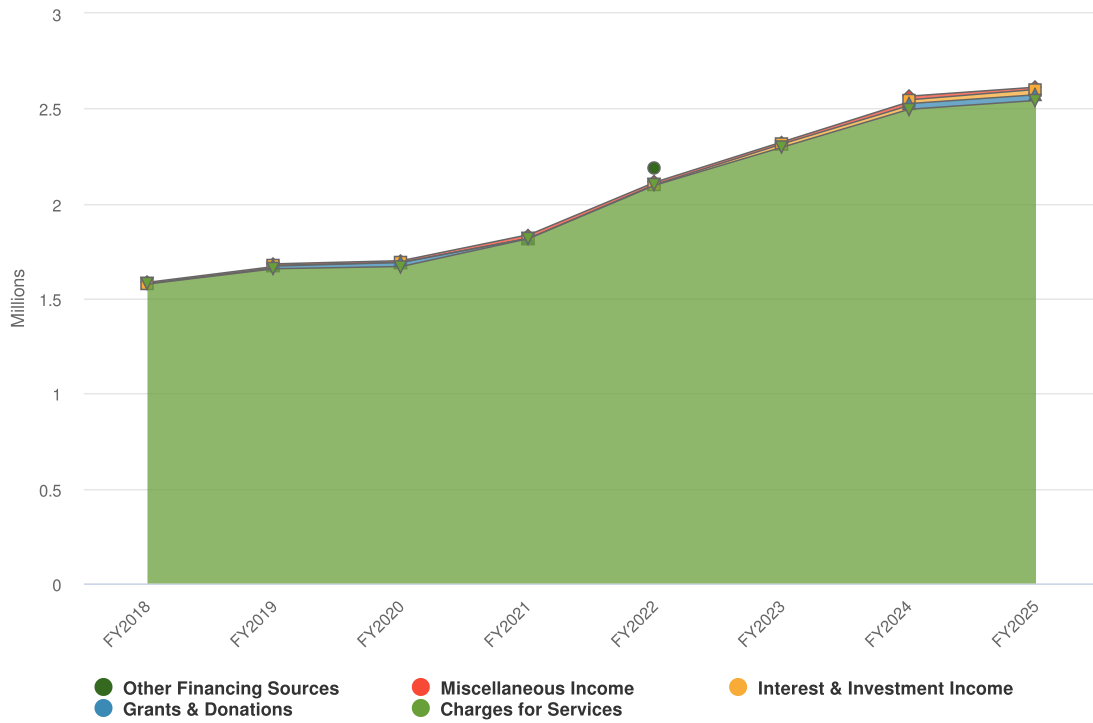
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Personnel Services	\$551,273	\$605,930	\$586,823	\$756,356
Maintenance & Repairs	\$209,741	\$267,384	\$175,591	\$124,000
Supplies & Materials	\$8,084	\$14,109	\$14,995	\$14,750
Depreciation and Amortization	\$71,209	\$135,464	\$0	\$0
Transfer Out	\$360,000	\$420,000	\$420,000	\$540,000
Total Expenditures:	\$1,857,827	\$2,203,154	\$2,038,954	\$2,245,578
Total Revenues Less Expenditures:	\$327,601	\$120,925	\$525,818	\$366,622
Ending Fund Balance:	\$738,073	\$879,136	\$1,404,941	\$1,771,563

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

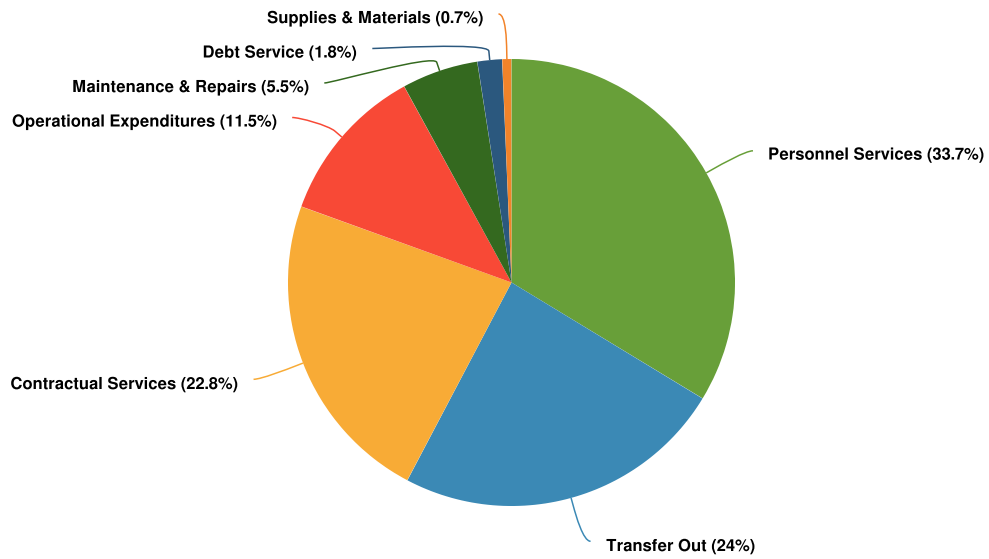


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					
Other Financing Sources	\$72,980	\$0	\$0	\$0	0%
Miscellaneous Income	\$12,465	\$10,588	\$19,393	\$12,000	-38.1%
Charges for Services	\$2,096,763	\$2,296,159	\$2,495,787	\$2,542,200	1.9%
Grants & Donations	\$0	\$0	\$30,000	\$30,000	0%
Interest & Investment Income	\$3,221	\$17,332	\$19,592	\$28,000	42.9%
Total Revenue Source:	\$2,185,428	\$2,324,080	\$2,564,772	\$2,612,200	1.8%

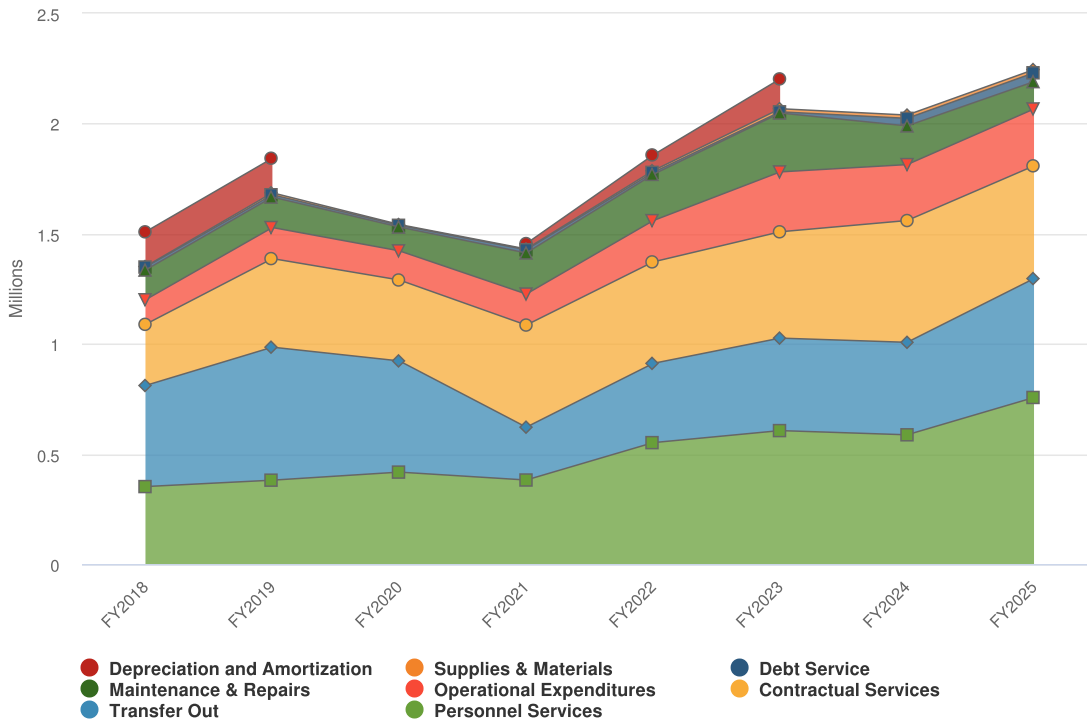


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

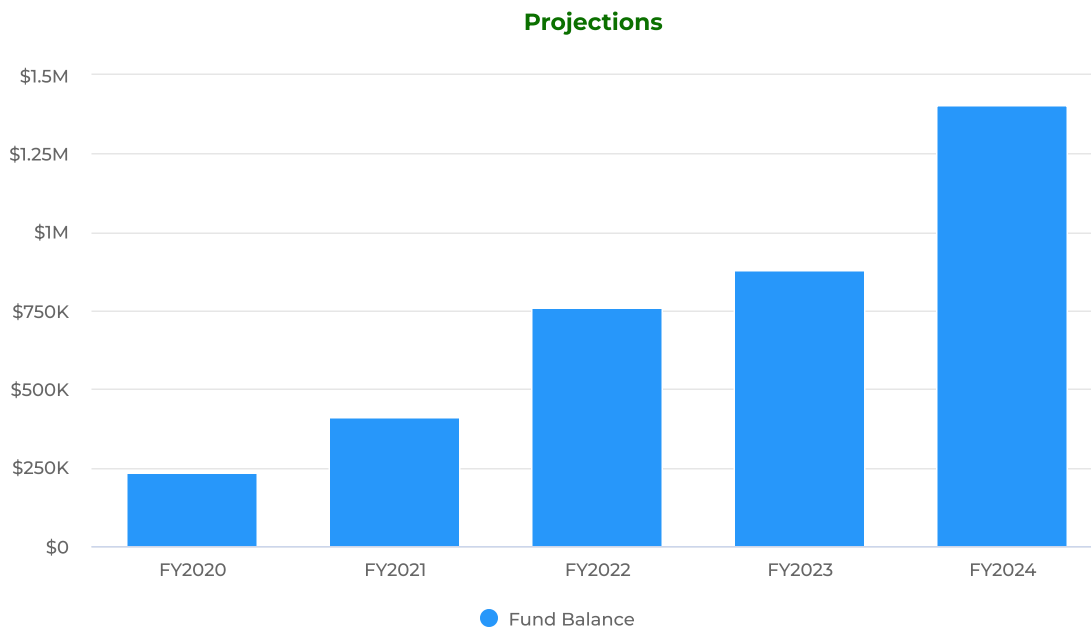


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects					
Operational Expenditures	\$187,425	\$271,968	\$254,065	\$258,226	1.6%
Contractual Services	\$460,855	\$482,839	\$553,057	\$512,000	-7.4%
Debt Service	\$9,241	\$5,461	\$34,423	\$40,246	16.9%
Personnel Services	\$551,273	\$605,930	\$586,823	\$756,356	28.9%
Maintenance & Repairs	\$209,741	\$267,384	\$175,591	\$124,000	-29.4%
Supplies & Materials	\$8,084	\$14,109	\$14,995	\$14,750	-1.6%
Depreciation and Amortization	\$71,209	\$135,464	\$0	\$0	0%
Transfer Out	\$360,000	\$420,000	\$420,000	\$540,000	28.6%
Total Expense Objects:	\$1,857,827	\$2,203,154	\$2,038,954	\$2,245,578	10.1%

Fund Balance



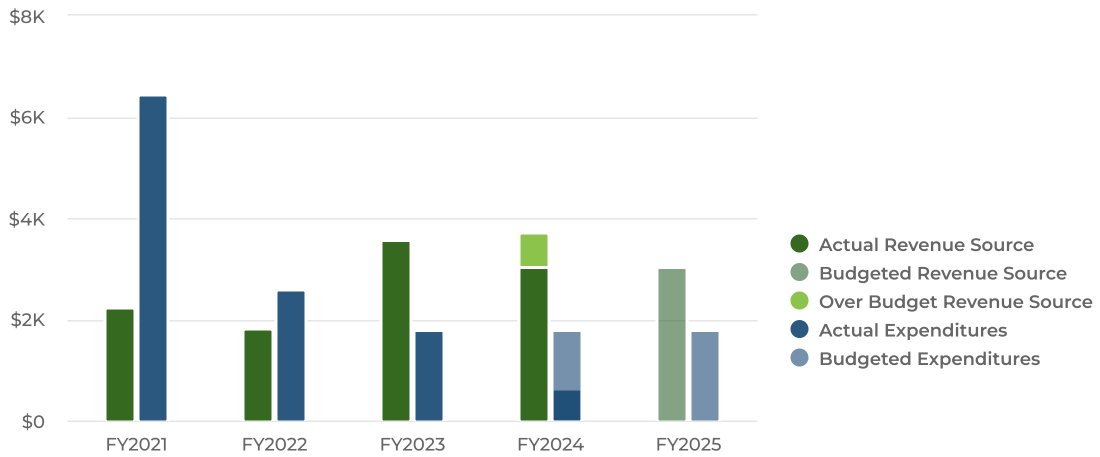


FIDUCIARY FUND

Fiduciary funds are used to account for cash or other resources held by a government acting as a trustee or agent. The city manages only one fund of this type on behalf of the city's employees.

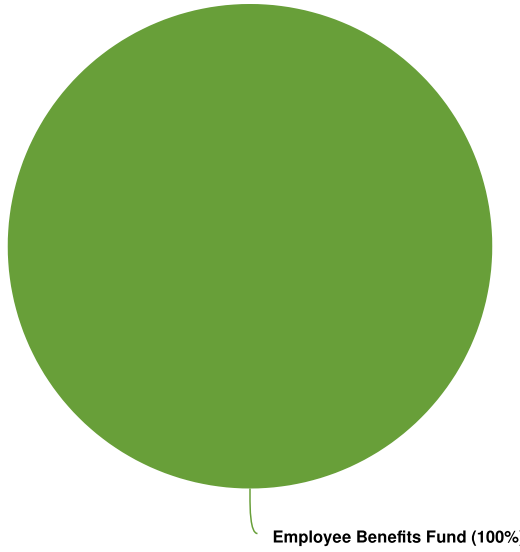
Summary

The City of Alton is projecting \$3.06K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$1.81K in FY2025.

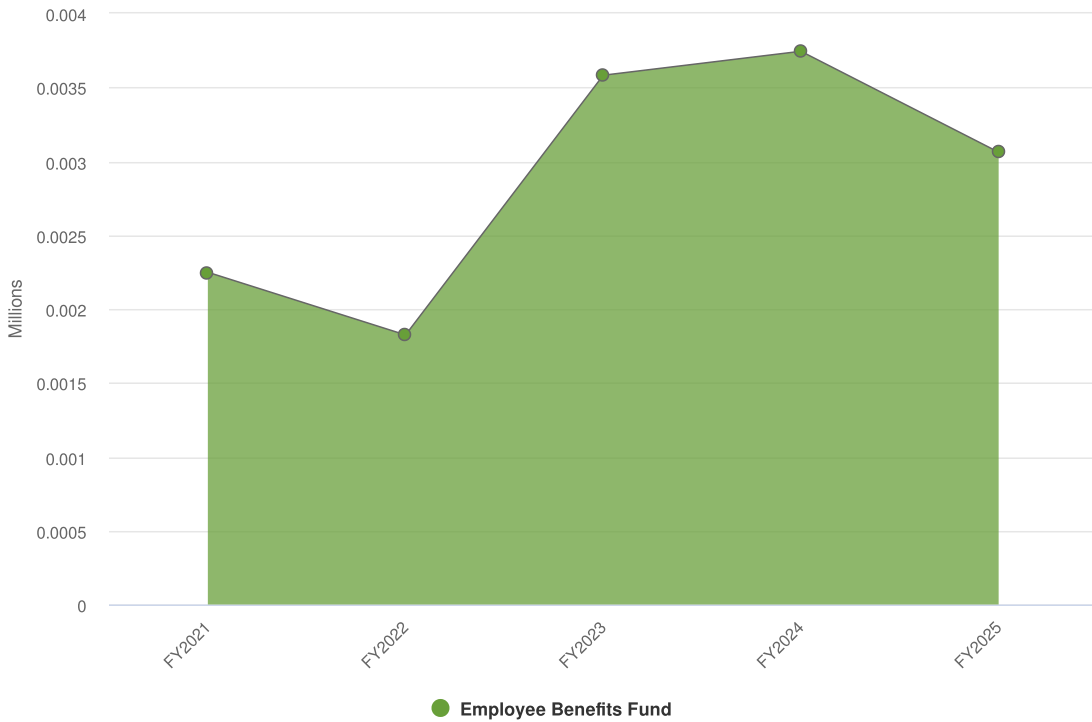


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



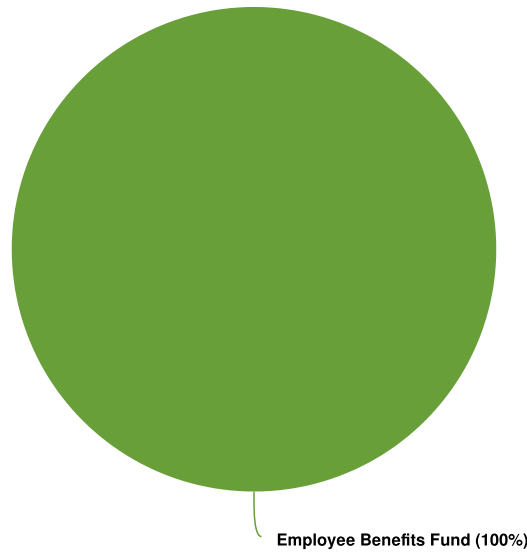
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Employee Benefits Fund	\$1,824	\$3,582	\$3,744	\$3,061	-18.2%



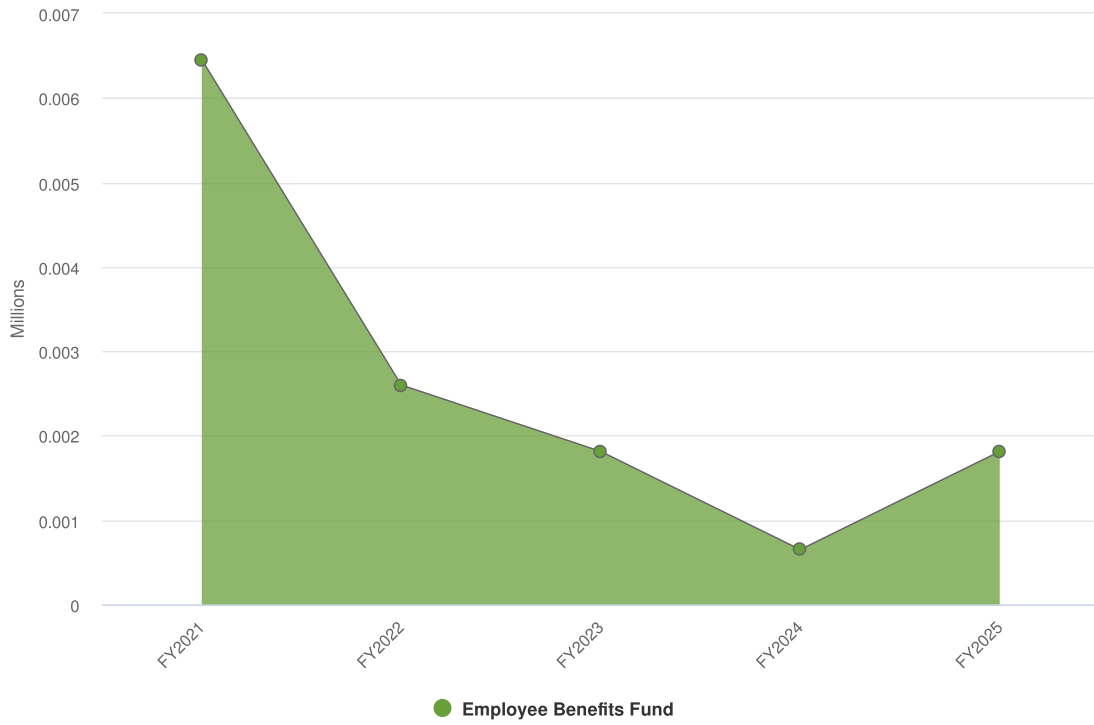
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Total Employee Benefits Fund:	\$1,824	\$3,582	\$3,744	\$3,061	-18.2%

Expenditures by Fund

2025 Expenditures by Fund

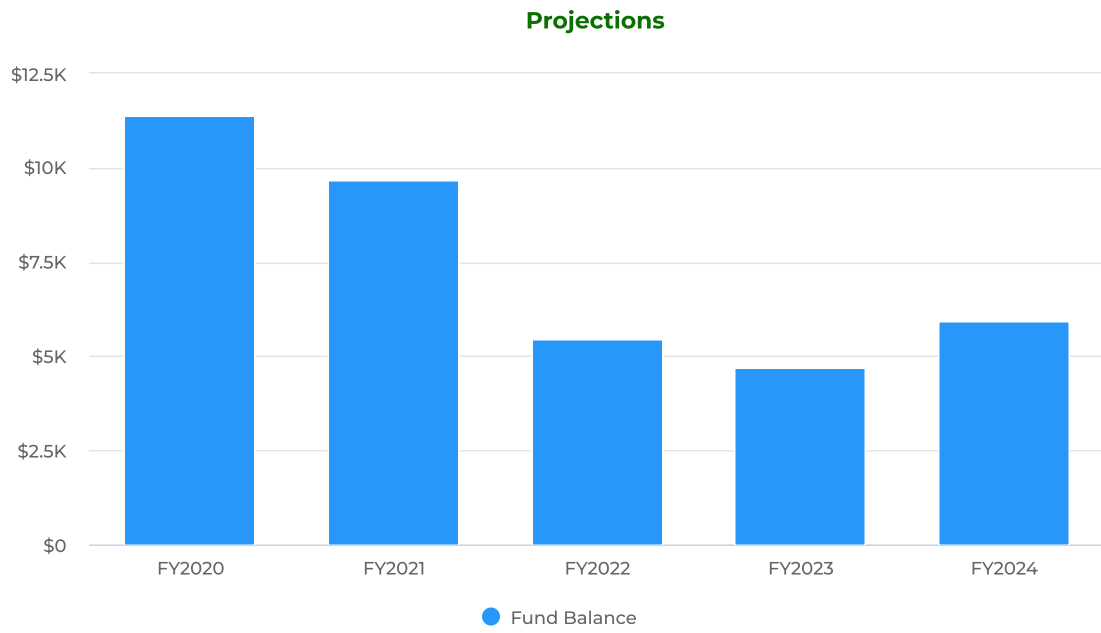


Budgeted and Historical 2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Employee Benefits Fund	\$2,600	\$1,813	\$650	\$1,813	178.9%
Total Employee Benefits Fund:	\$2,600	\$1,813	\$650	\$1,813	178.9%

Fund Balance



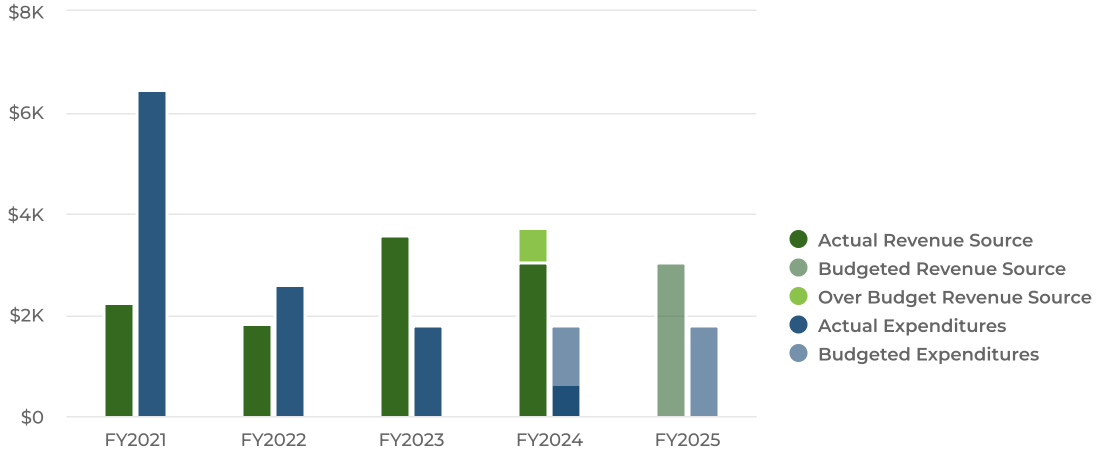


Employee Benefits Fund

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

Summary

The City of Alton is projecting \$3.06K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$1.81K in FY2025.

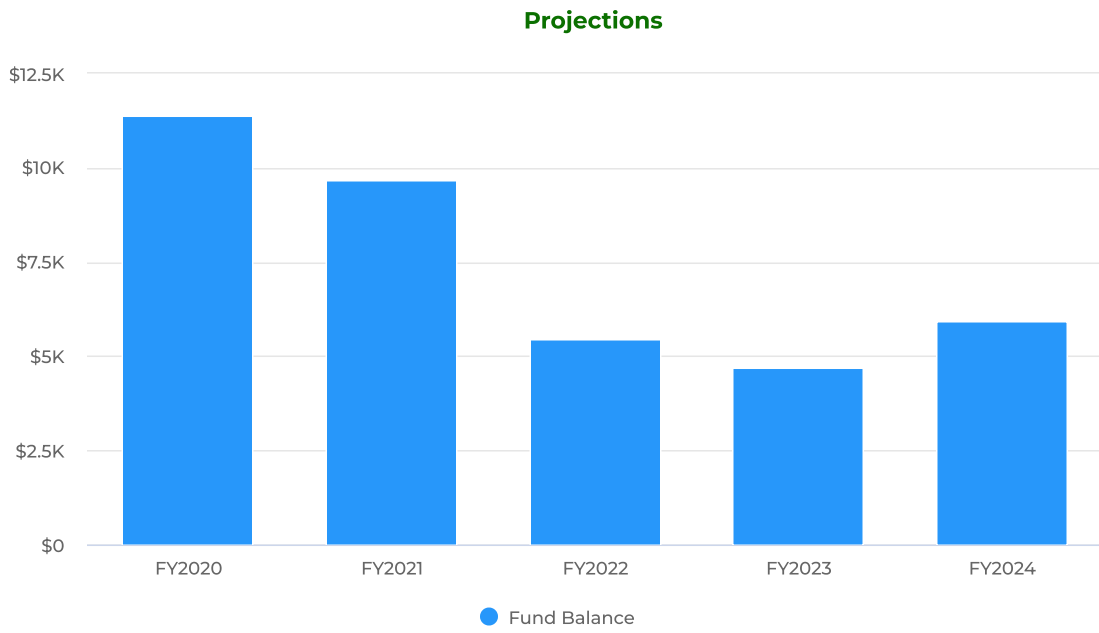


Employee Benefits Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted
Beginning Fund Balance:	\$9,661	\$5,455	\$4,680	\$5,928
Revenues				
Miscellaneous Income	\$1,786	\$3,482	\$3,582	\$2,961
Interest & Investment Income	\$39	\$100	\$162	\$100
Total Revenues:	\$1,824	\$3,582	\$3,744	\$3,061
Expenditures				
Other Expenditures	\$0	\$288	\$650	\$288
Personnel Services	\$2,600	\$1,525	\$0	\$1,525
Total Expenditures:	\$2,600	\$1,813	\$650	\$1,813
Total Revenues Less Expenditures:	-\$776	\$1,769	\$3,094	\$1,248
Ending Fund Balance:	\$8,885	\$7,224	\$7,774	\$7,176



Fund Balance

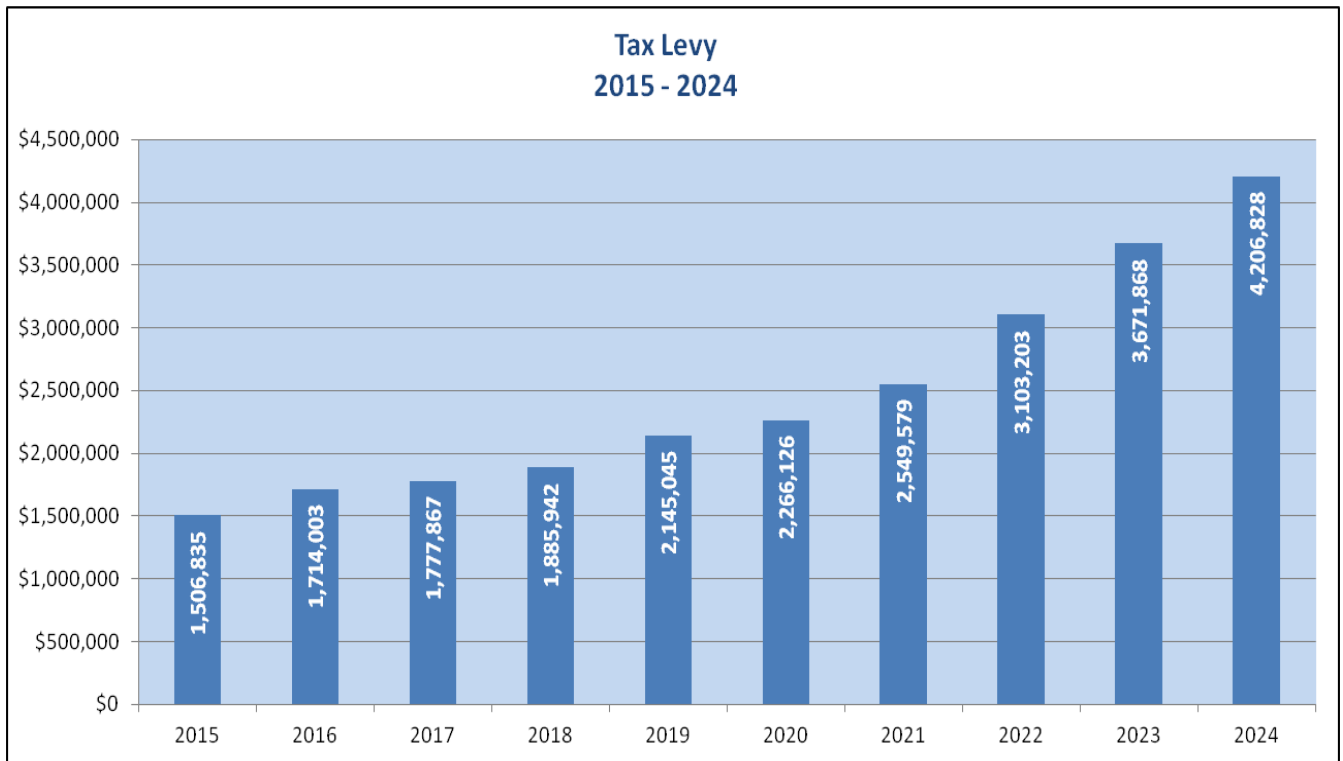
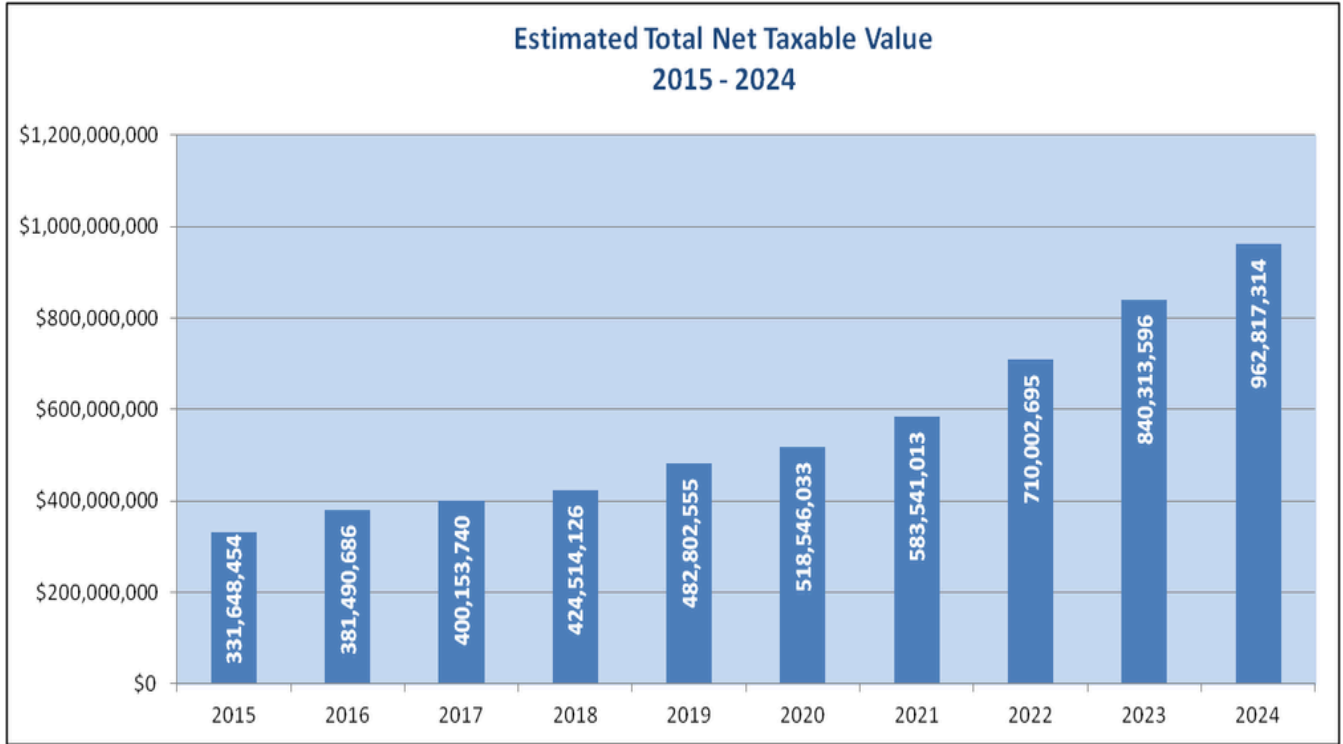


FUNDING SOURCES



Ad Valorem Tax Revenue

Taxable Appraised Values are assessed by Hidalgo County Appraisal District. Net taxable values for Fiscal Year 2024 are estimated at \$962,817,314, an increase of \$122,503,718 or 14.6% over the 2023's Certified Tax Roll net taxable value of \$840,313,596. The charts below illustrate the change in net taxable assessed values and the tax levy over the last ten years.



Tax Rate

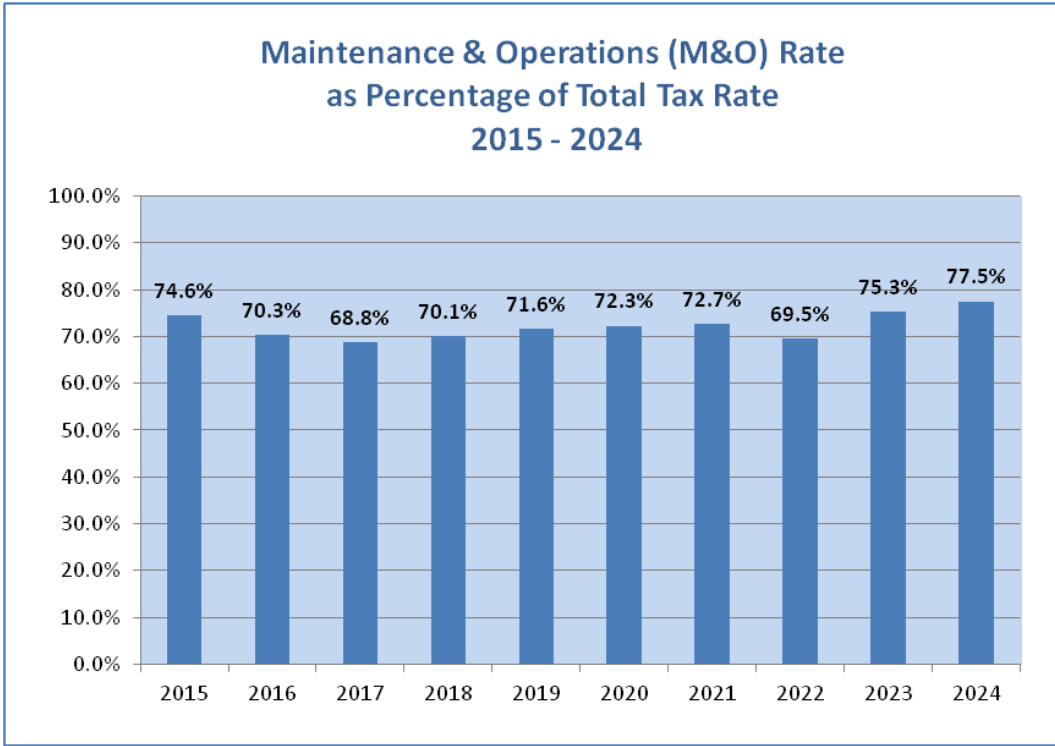
Over the years, the City has decreased and maintained the property tax rate, minimizing the economic impact on the taxpayer while meeting the City's financial obligations.

The tax 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 the year 2024 is \$0.4367 per \$100 valuation.

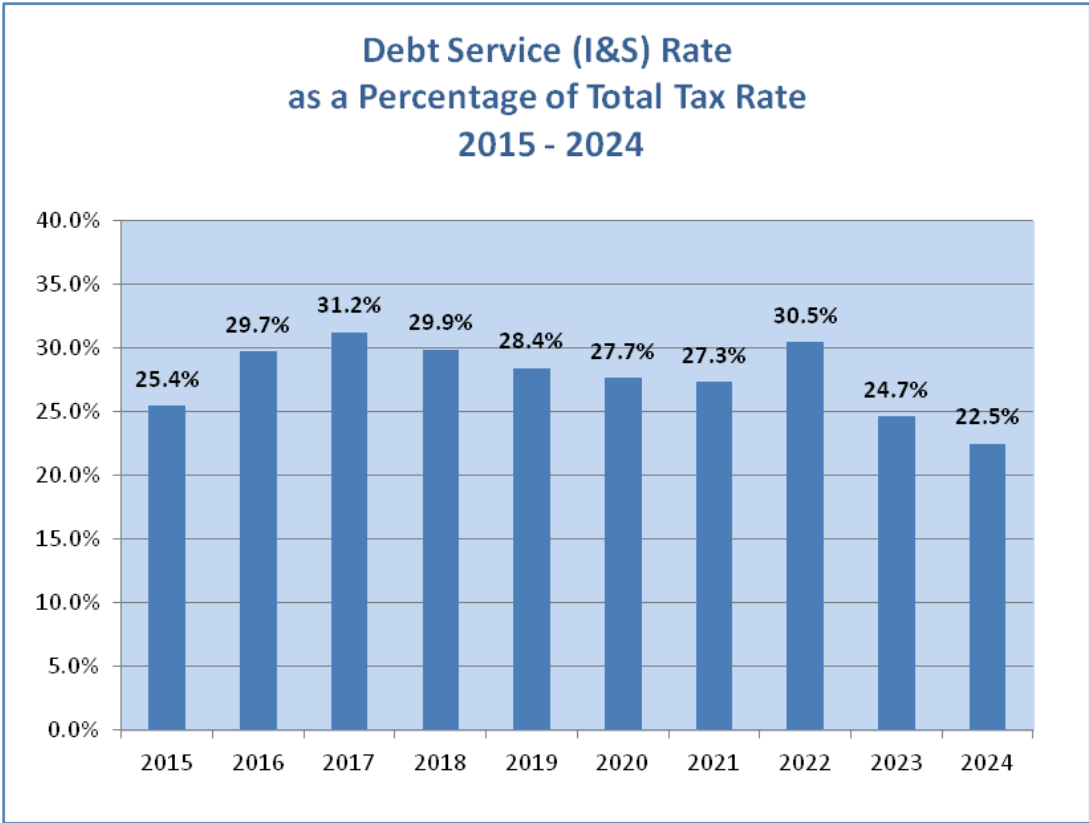
The following graphs represent a ten-year history of the City's total tax rate.



The Maintenance and Operations rate (M&O) in Fiscal Year 2024-2025 is \$0.3385, with an increase of \$0.0095 from last fiscal year's \$0.3290 rate. This rate reflects 77.5% of the total tax rate. The following graph illustrates the M&O rate as a percentage of the total tax rate since year 2015.



The Interest and Sinking rate (I&S) or debt service rate for Fiscal Year 2024-2025 is \$0.0982. This rate represents 22.5% of the total tax rate with a decrease of \$0.0095 from last fiscal year's debt service of \$0.1077. The following graph illustrates the I&S rate as a percentage of the total tax rate since year 2015.



Ad Valorem Tax Revenue Summary

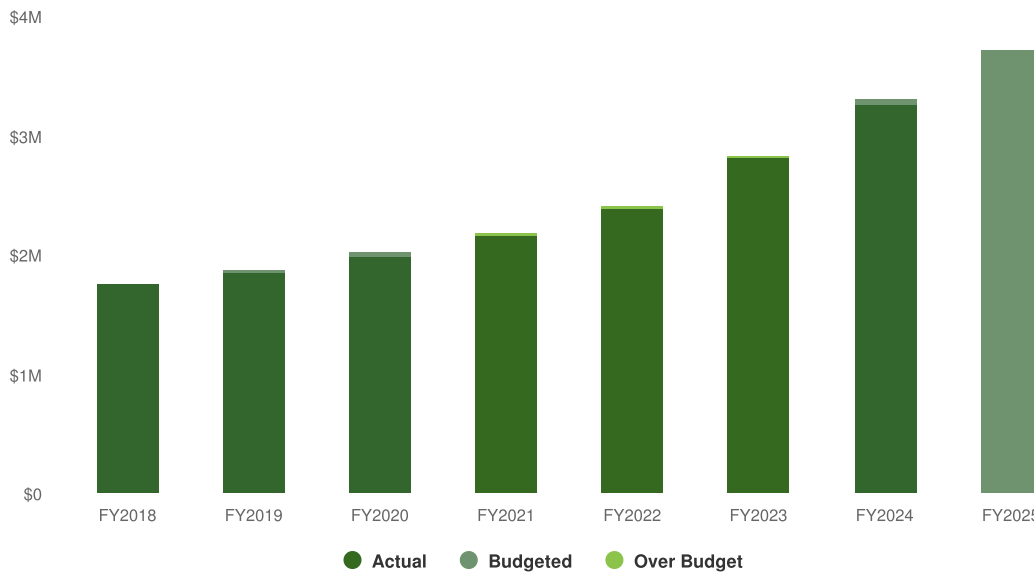
Overall revenue from Ad Valorem (Property) taxes is estimated to be \$3,727,950, an increase of approximately \$415,115 from the FY 2023-2024 actual revenue. The revenue is calculated at approximately 92% collection of the total tax levy based on historical collections in prior years.

Delinquent tax collections are unstable and difficult to predict. The City takes a conservative approach to calculating the delinquent tax budget based on historical collections from prior years.

Ad Valorem Tax Revenue represents 30% of the General Fund's total revenue.

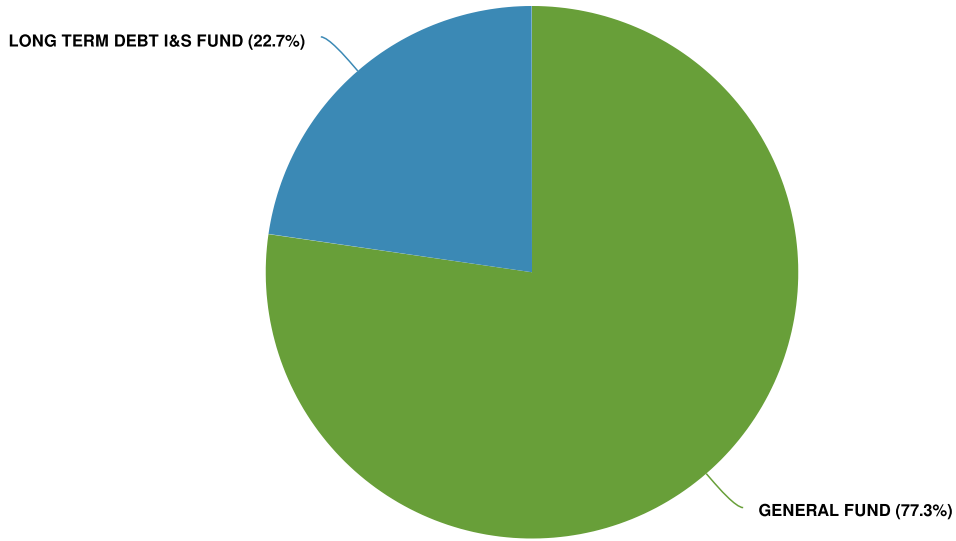
\$3,727,950 **\$415,115**
(12.53% vs. prior year)

Ad Valorem Tax Revenue Proposed and Historical Budget vs. Actual

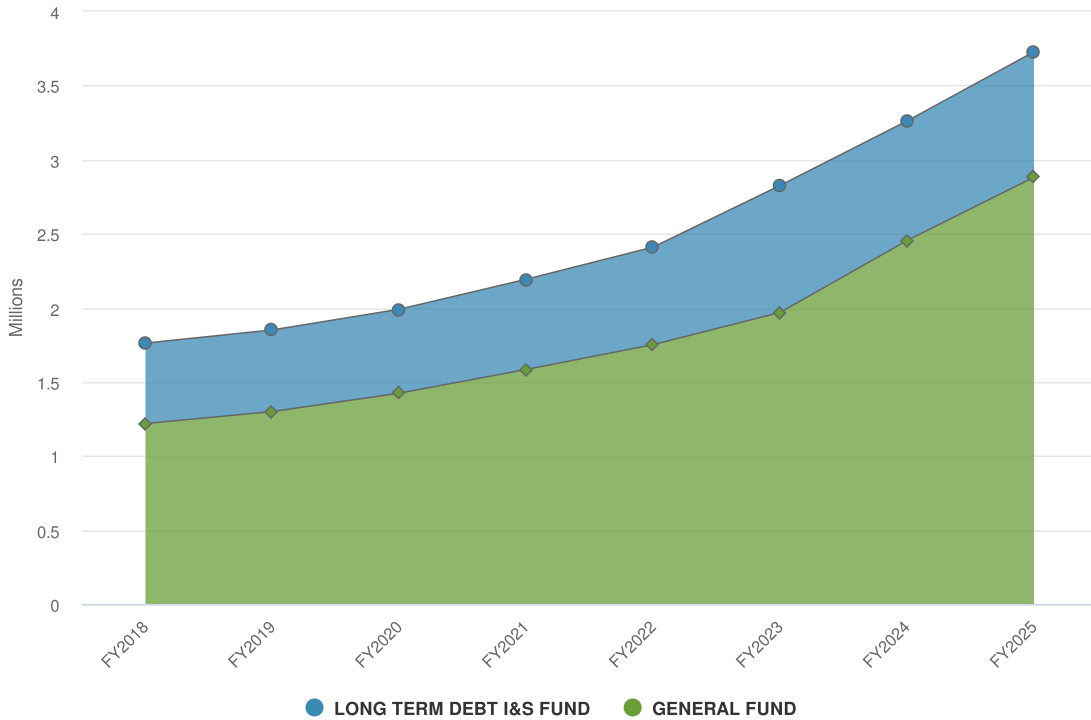


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
GENERAL FUND							



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Property Tax							
PRIOR YEAR TAX P & I	01-403-0030	\$41,498	\$30,225	\$32,823	\$40,000	\$40,000	21.9%
PRIOR YEAR BASE TAX	01-403-0031	\$69,680	\$66,763	\$18,455	\$72,800	\$72,800	294.5%
CURRENT YEAR TAX P & I	01-403-0035	\$25,044	\$28,041	\$38,297	\$30,000	\$30,000	-21.7%
CURRENT YEAR BASE TAX 2	01-403-0036	\$1,614,880	\$1,843,329	\$2,364,420	\$2,738,650	\$2,738,650	15.8%
Total Property Tax:		\$1,751,103	\$1,968,357	\$2,453,995	\$2,881,450	\$2,881,450	17.4%
Total GENERAL FUND:		\$1,751,103	\$1,968,357	\$2,453,995	\$2,881,450	\$2,881,450	17.4%
LONG TERM DEBT I&S FUND							
Property Tax							
PRIOR YEAR P&I	32-403-0030	\$14,609	\$11,748	\$12,640	\$16,000	\$16,000	26.6%
PRIOR YEAR BASE	32-403-0031	\$27,320	\$24,000	\$11,853	\$24,000	\$24,000	102.5%
CURRENT YEAR P&I	32-403-0035	\$9,424	\$12,280	\$12,717	\$12,000	\$12,000	-5.6%
CURRENT YEAR BASE	32-403-0036	\$607,225	\$809,476	\$769,846	\$794,500	\$794,500	3.2%
Total Property Tax:		\$658,578	\$857,505	\$807,057	\$846,500	\$846,500	4.9%
Total LONG TERM DEBT I&S FUND:		\$658,578	\$857,505	\$807,057	\$846,500	\$846,500	4.9%
Total:		\$2,409,680	\$2,825,862	\$3,261,052	\$3,727,950	\$3,727,950	14.3%

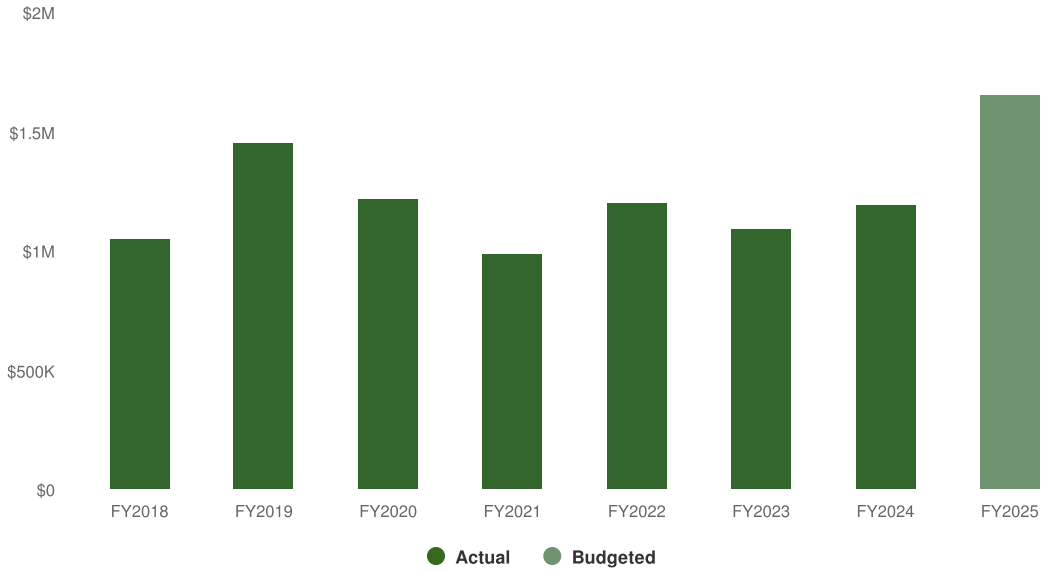


Transfers-In Summary

The revenue source represents 17% of the General Fund's total revenue, and is obtained from the Enterprise Funds for assisting with the general operations of the City.

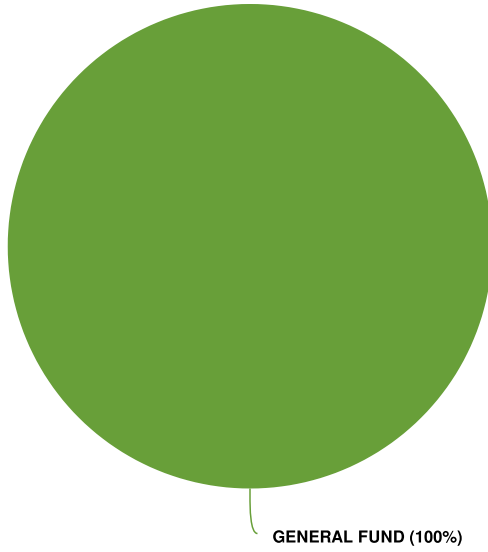
\$1,655,000 **\$462,730**
(38.81% vs. prior year)

Transfers-In Proposed and Historical Budget vs. Actual

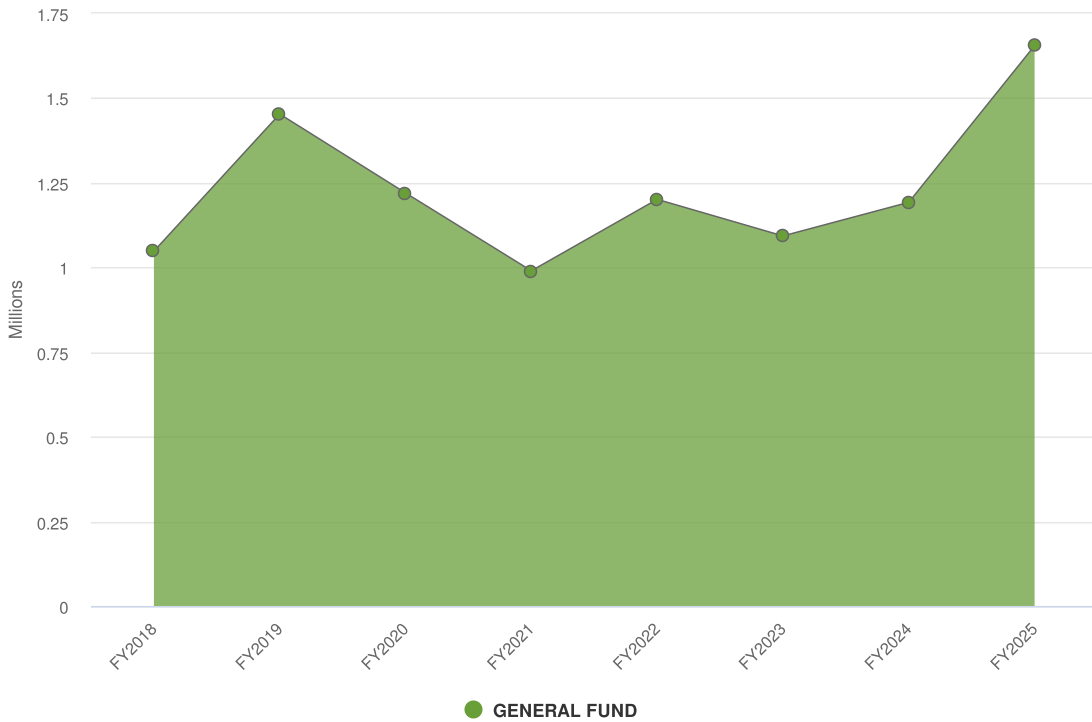


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
GENERAL FUND						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Transfers In						
TRANSFER IN	01-400-0001	\$1,201,019	\$1,092,990	\$1,192,270	\$1,655,000	38.8%
Total Transfers In:		\$1,201,019	\$1,092,990	\$1,192,270	\$1,655,000	38.8%
Total GENERAL FUND:		\$1,201,019	\$1,092,990	\$1,192,270	\$1,655,000	38.8%



Sales Tax Summary

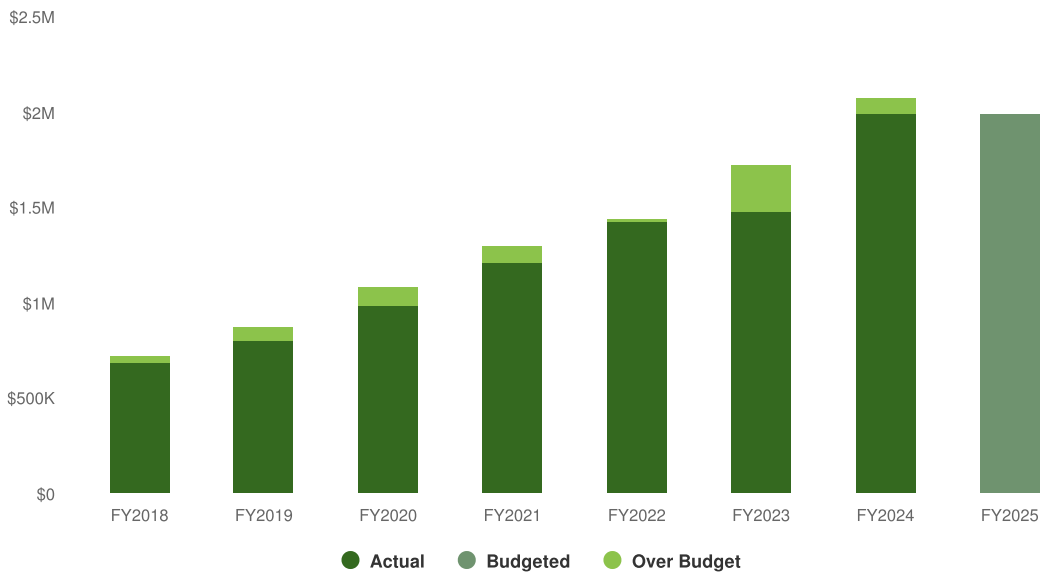
The City currently levies a 2% sales tax, which is in addition to the 6.25% the State of Texas levies. Of the 2% City levy, 1% is allocated to the General Fund, while the remaining 0.5% funds the Community Development Corporation and 0.5% the Municipal Roads Maintenance Fund.

As the City has grown, so has the sales tax base. Nevertheless, the City has taken a conservative approach and has estimated a conservative increase in sales taxes based on historical data.

In the General Fund, sales tax proceeds represents 10% of its total revenue.

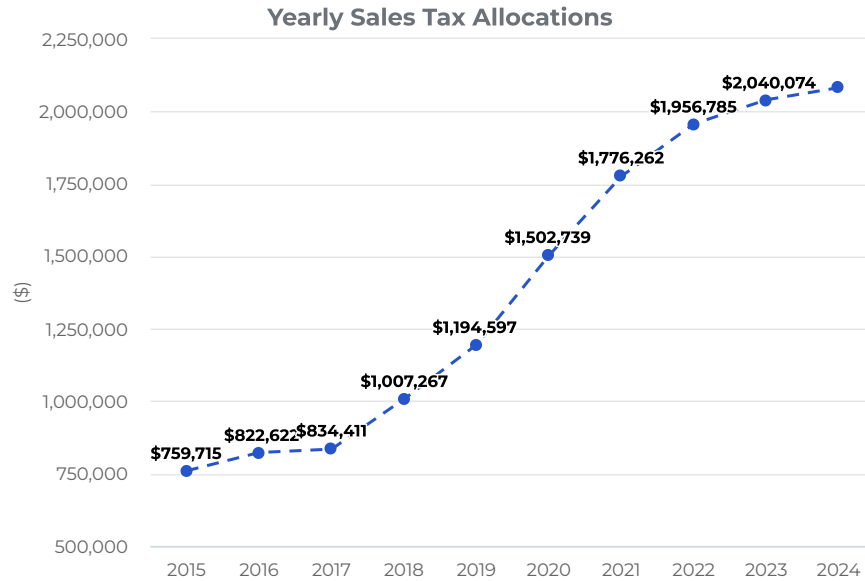
\$1,988,000 **-\$4,794**
(-0.24% vs. prior year)

Sales Tax Proposed and Historical Budget vs. Actual



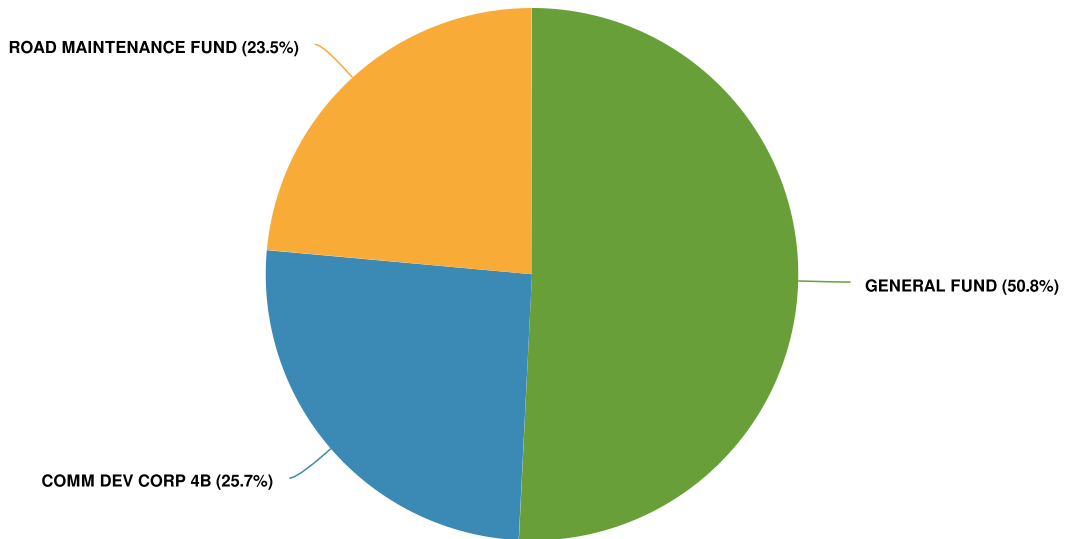
Yearly Sales Tax Allocations

For the last ten years, the City has seen a steady increase in sales tax as shown in the chart below by the Municipal Advisory Council of Texas.

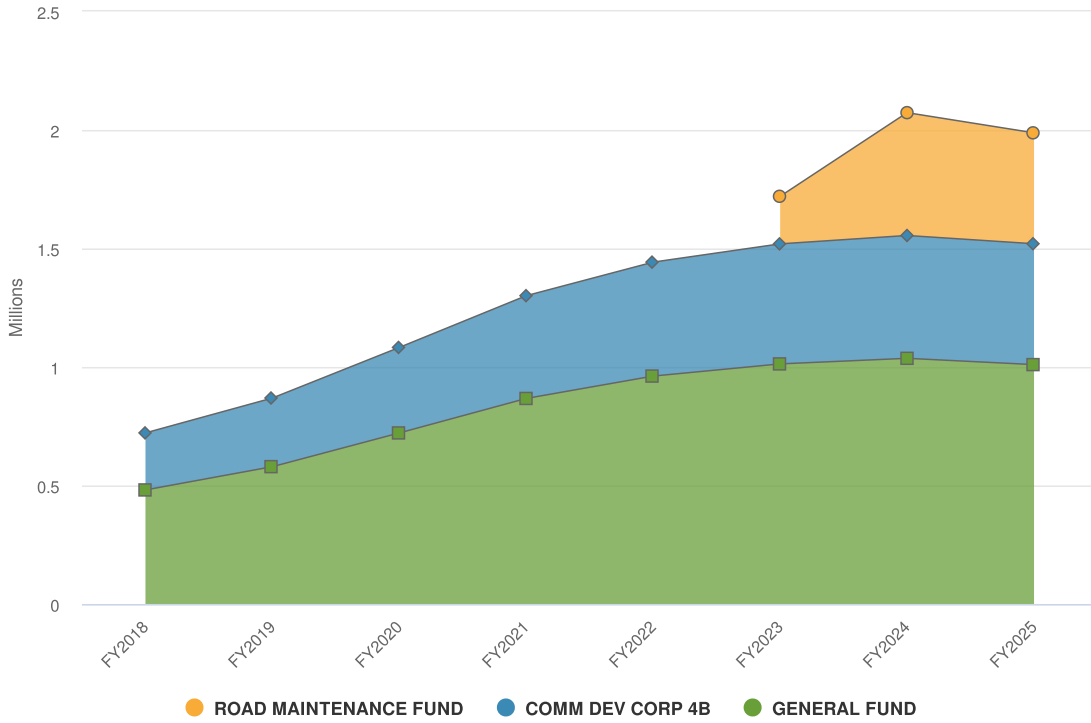


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
GENERAL FUND						
Sales Tax						
SALES TAX RECEIPTS	01-401-0040	\$961,669	\$1,013,010	\$1,036,575	\$1,010,000	-2.6%
Total Sales Tax:		\$961,669	\$1,013,010	\$1,036,575	\$1,010,000	-2.6%
Total GENERAL FUND:		\$961,669	\$1,013,010	\$1,036,575	\$1,010,000	-2.6%
COMM DEV CORP 4B						
Sales Tax						
4B 1/2 SALES TAX RECEIPTS	42-400-0042	\$480,834	\$506,505	\$518,288	\$510,000	-1.6%
Total Sales Tax:		\$480,834	\$506,505	\$518,288	\$510,000	-1.6%
Total COMM DEV CORP 4B:		\$480,834	\$506,505	\$518,288	\$510,000	-1.6%
ROAD MAINTENANCE FUND						
Sales Tax						
SALES TAX RECEIPTS	57-401-0040	\$0	\$200,668	\$518,288	\$468,000	-9.7%
Total Sales Tax:		\$0	\$200,668	\$518,288	\$468,000	-9.7%
Total ROAD MAINTENANCE FUND:		\$0	\$200,668	\$518,288	\$468,000	-9.7%
Total:		\$1,442,503	\$1,720,183	\$2,073,151	\$1,988,000	-4.1%



Franchise Tax Summary

The City of Alton receives franchise fee payments for the use of its streets and right-of-way.

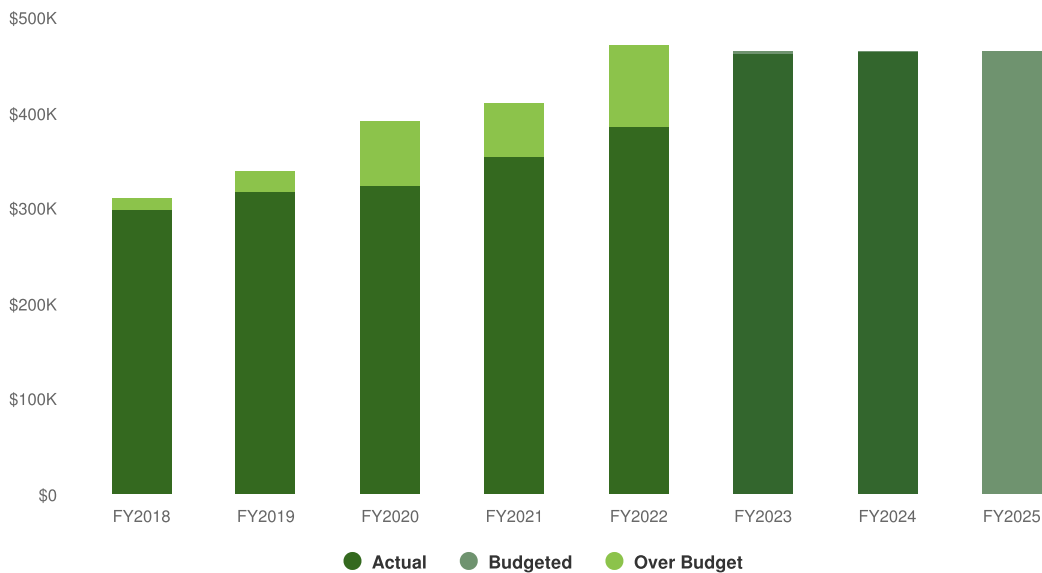
Companies involved in sanitation, telecommunications and utilities must pay the City for such in order to provide their services. The following charts show the breakdown of franchise fees by type received in Fiscal Year 2022-2023.

FRANCHISE TYPE FEE	FYE 2022	FYE 2023	FYE 2024	% OF TOTAL
Energy	\$406,492	\$409,085	\$416,038	90%
Communications	\$9,725	\$3,490	\$7,909	2%
Cable	\$52,160	\$48,267	\$36,312	8%
Gas	\$3,371	\$1,874	\$3,090	1%
Other	\$30	\$31	\$33	0%
TOTAL	\$471,778	\$462,748	\$463,383	100%

The City has seen an average annual franchise tax growth of 10% since 2018; however, revenues have stabilized over the past three years. Franchise fees represent 5% of the General Fund revenue, a conservative budget of \$465,000 was estimated for FY 2024-2025.

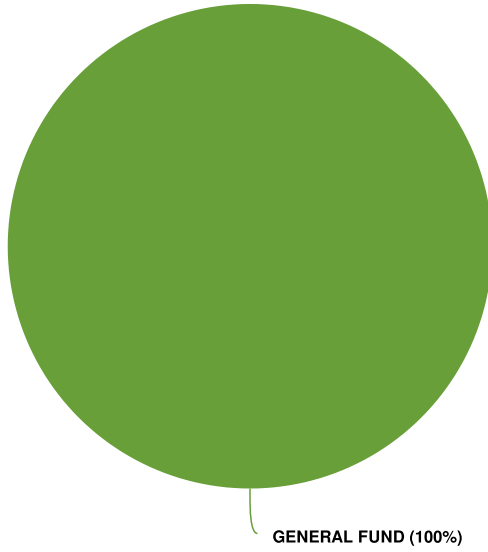
\$465,000 \$0
 (0.00% vs. prior year)

Franchise Tax Proposed and Historical Budget vs. Actual

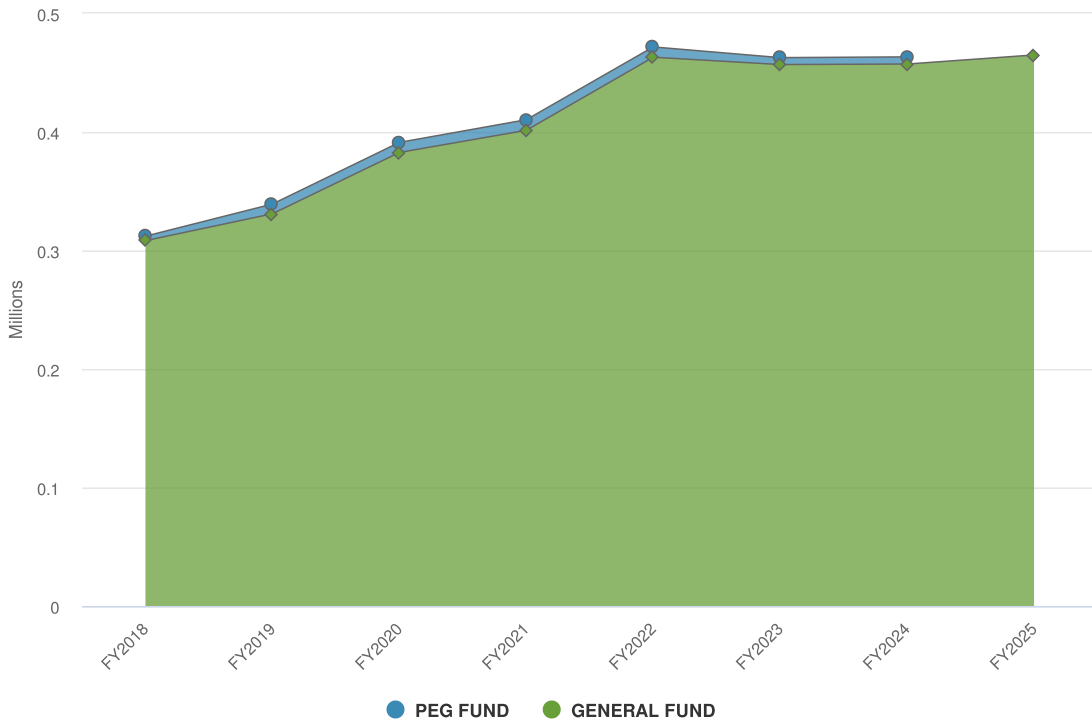


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



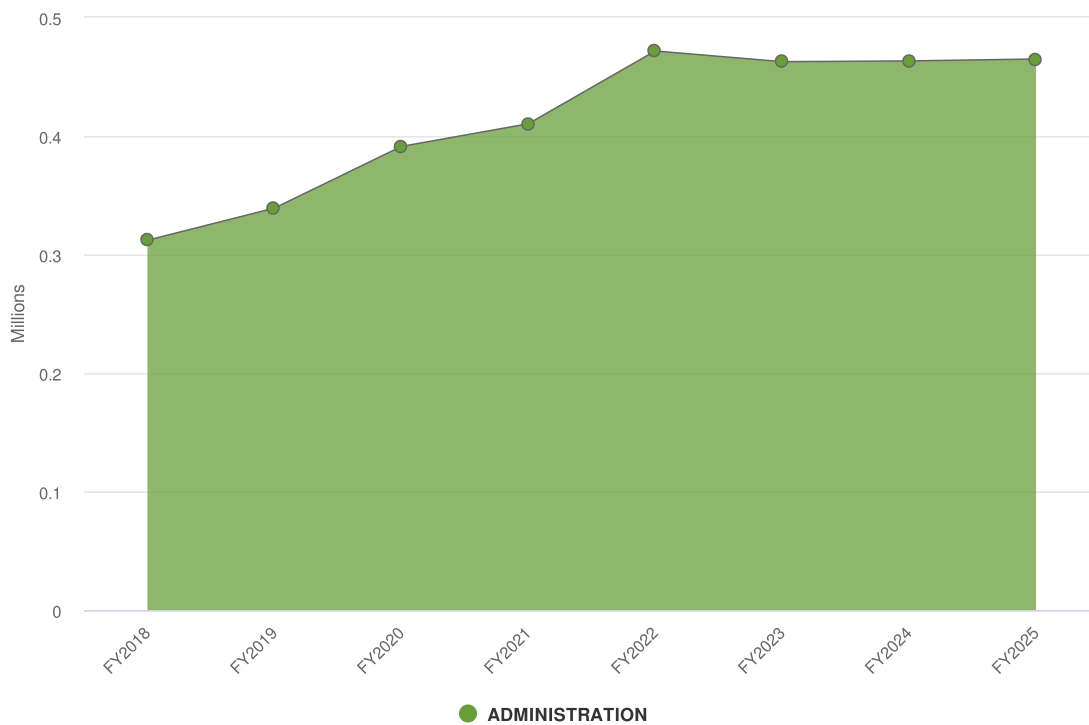
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
GENERAL FUND						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Franchise Tax Fees						
FRANCHISE TAX RECEIPTS	01-401-0140	\$463,085	\$456,901	\$457,336	\$465,000	1.7%
Total Franchise Tax Fees:		\$463,085	\$456,901	\$457,336	\$465,000	1.7%
Total GENERAL FUND:		\$463,085	\$456,901	\$457,336	\$465,000	1.7%
PEG FUND						
Franchise Tax Fees						
PEG FEES	43-401-0140	\$8,693	\$5,847	\$6,047	\$0	-100%
Total Franchise Tax Fees:		\$8,693	\$5,847	\$6,047	\$0	-100%
Total PEG FUND:		\$8,693	\$5,847	\$6,047	\$0	-100%
Total:		\$471,778	\$462,748	\$463,383	\$465,000	0.3%

Revenue by Department

Budgeted and Historical 2025 Revenue by Department



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue						
ADMINISTRATION						
Franchise Tax Fees						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
FRANCHISE TAX RECEIPTS	01-401-0140	\$463,085	\$456,901	\$457,336	\$465,000	1.7%
PEG FEES	43-401-0140	\$8,693	\$5,847	\$6,047	\$0	-100%
Total Franchise Tax Fees:		\$471,778	\$462,748	\$463,383	\$465,000	0.3%
Total ADMINISTRATION:		\$471,778	\$462,748	\$463,383	\$465,000	0.3%
Total Revenue:		\$471,778	\$462,748	\$463,383	\$465,000	0.3%



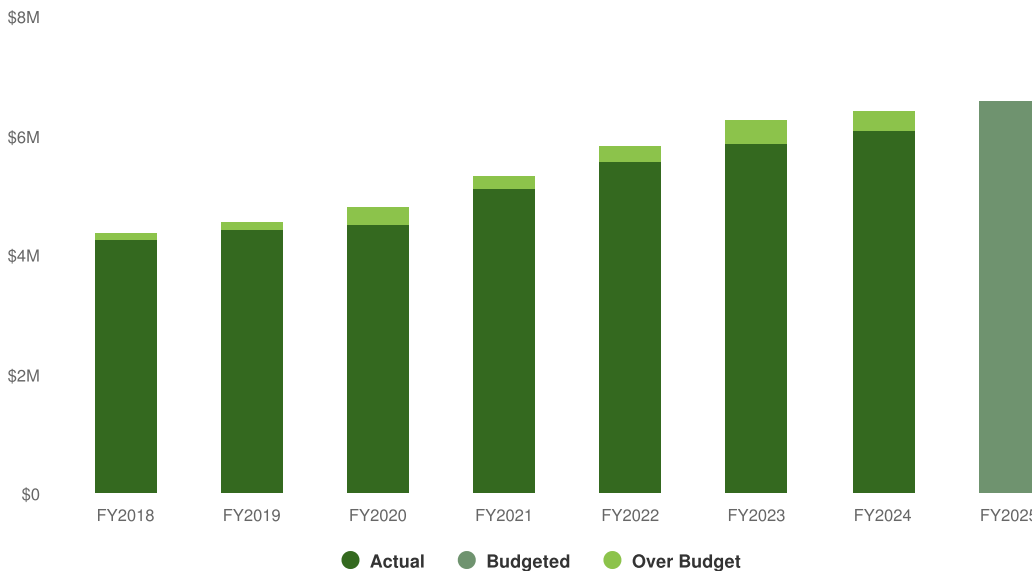
Charges for Services Summary

In the Governmental Funds, this revenue source includes fees charged to Hidalgo County for fire calls received and responded to outside the city limits, new subdivision processing fees, building permits and inspections, an agreement with Mission Consolidated Independent School District for public safety services, weedy lots and land cleaning charged to residents, passport processing fees, rental of City facilities, Summer Camp, youth sports programs registrations and pool fees, and charges for fire inspections. In the General Fund, charges for services represent 9% of its revenues. Projections of these charges are based on historical data.

In the Proprietary Funds, Sewer, Solid Waste, and Drainage and Stormwater, the charges to customers are for wastewater collection, solid waste collection, a fee for drainage and stormwater, and administration fees related to these services. Projections of these charges are based on historical data on the growth of the number of accounts and rates established for residential and commercial customers.

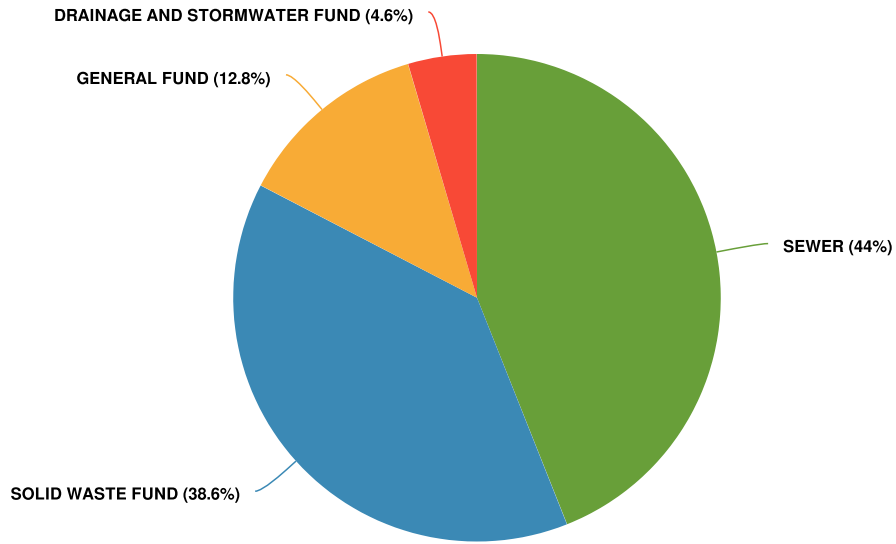
\$6,578,920 **\$499,405**
 (8.21% vs. prior year)

Charges for Services Proposed and Historical Budget vs. Actual

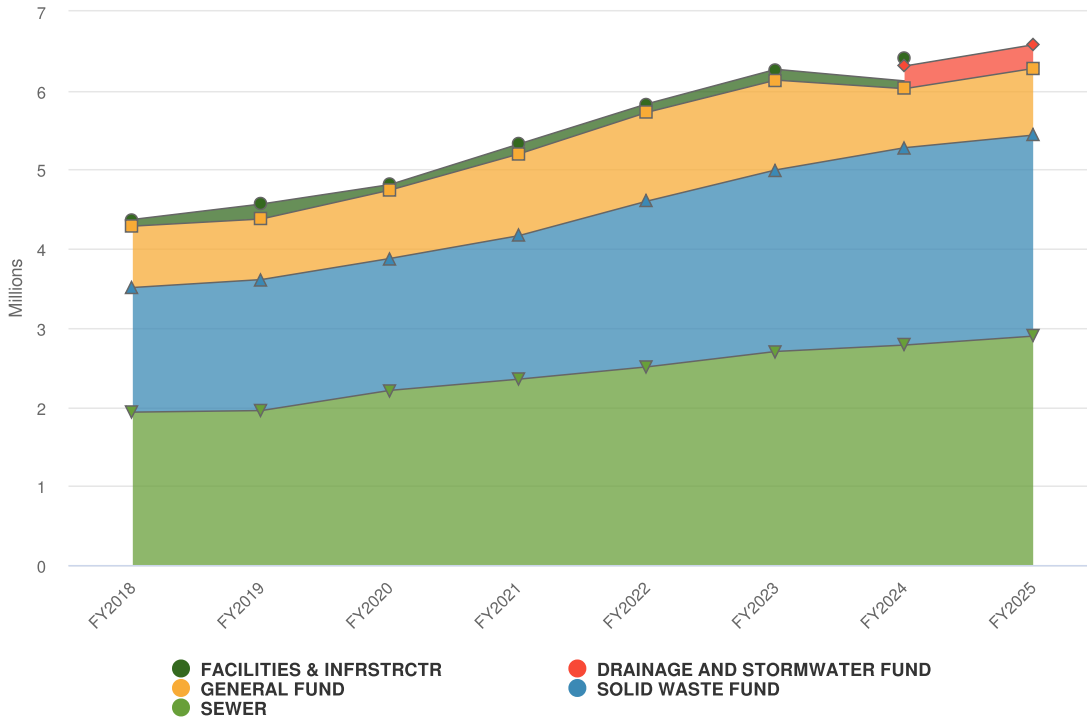


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
GENERAL FUND						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Charges for Services						
BRUSH PIT USAGE	01-401-0052	\$60,000	\$60,000	\$60,000	\$60,000	0%
RGV EMPOWERMENT ZONE RENTAL	01-401-1092	\$4,500	\$4,500	\$4,500	\$0	-100%
LUPE OFFICES RENTAL	01-401-1093	\$3,600	\$4,325	\$2,700	\$0	-100%
PASSPORTS PROCESSING FEES	01-401-2160	\$29,155	\$25,760	\$22,715	\$0	-100%
ELECTION CANDIDATE FILING FEE	01-401-2161	\$0	\$1,000	\$0	\$0	0%
CREDIT CARD CONVENIENCE FEE	01-401-2920	\$9,790	\$10,294	\$8,698	\$9,000	3.5%
ADMIN FEE- PAYROLL DEDUC	01-401-3000	\$0	\$115	\$90	\$70	-22.2%
INCIDENT REPORT POLICE	01-405-1200	\$3,110	\$2,901	\$2,792	\$3,500	25.4%
FINGERPRINTS FEES	01-405-1205	\$402	\$474	\$608	\$600	-1.3%
INTERLOCAL AGREEMENTS	01-405-2290	\$100,359	\$153,264	\$156,647	\$168,000	7.2%
FIRE INCIDENT REPORTS	01-406-1200	\$120	\$130	\$20	\$200	900%
FIRE TRAINING REVENUE	01-406-2020	\$2,425	\$0	\$15	\$0	-100%
FIRE CALL RECEIPTS	01-406-3030	\$576,681	\$527,615	\$415,538	\$450,000	8.3%
FIRE MOTOR VEHICLE RESCUE	01-406-3031	\$348	\$0	\$0	\$600	N/A
PAVILLIONS RENTAL	01-409-1055	\$1,450	\$1,650	\$1,950	\$1,400	-28.2%
RECREATION CENTER RENTAL	01-409-1056	\$2,760	\$7,440	\$10,750	\$4,800	-55.3%
MUNICIPAL POOL FEES & RENTALS	01-409-1057	\$5,877	\$5,009	\$2,355	\$6,000	154.8%
SUMMER CAMP ENROLLMENT	01-409-1070	\$6,750	\$11,110	\$13,055	\$13,750	5.3%
OPEN GYM PROGRAM	01-409-1071	\$2,124	\$1,941	\$1,167	\$1,700	45.7%
SPORTS FLAG FOOTBALL PROGRAM	01-409-1073	\$0	\$0	\$590	\$3,500	493.2%
SPORTS SOCCER PROGRAM	01-409-1074	\$0	\$0	\$0	\$4,500	N/A
SPORTS BASEBALL PROGRAM	01-409-1075	\$0	\$0	\$0	\$9,600	N/A
COMMUNITY SPECIAL EVENTS	01-409-2200	\$7,469	\$6,440	\$6,881	\$3,500	-49.1%
SENIORS PROGR AMIGOS DEL VALL	01-409-2251	\$3,900	\$3,092	\$3,205	\$3,300	2.9%
MISCELLANEOUS REV COPIES & FA	01-409-6020	\$958	\$923	\$696	\$900	29.3%
PASSPORTS PROCESSING FEES	01-410-2160	\$0	\$0	\$0	\$33,000	N/A
ELECTION CANDIDATE FILING FEE	01-410-2161	\$0	\$0	\$0	\$1,500	N/A



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
LAND CLEANING WEEDY LOTS	01-412-6064	\$39,140	\$28,990	\$26,417	\$55,000	108.2%
ANIMAL CONTROL	01-412-6065	\$5,420	\$5,295	\$5,430	\$8,000	47.3%
MS4 STORM WATER FEES	01-415-0051	\$256,035	\$270,143	\$0	\$0	0%
STORMWATER POLLUTION CITATION	01-415-6070	\$500	\$3,250	\$0	\$0	0%
Total Charges for Services:		\$1,122,873	\$1,135,660	\$746,820	\$842,420	12.8%
Total GENERAL FUND:		\$1,122,873	\$1,135,660	\$746,820	\$842,420	12.8%
FACILITIES & INFRSTRCTR						
Charges for Services						
FIRE PROTECTION CAP FACILITIE	55-400-5010	\$28,625	\$37,918	\$28,955	\$0	-100%
FIRE PROTECTION IMPACT FEE	55-400-5015	\$72,352	\$92,870	\$65,216	\$0	-100%
FIRE PROTECTION REVENUE	55-400-5016	\$6,754	\$5,749	\$3,927	\$0	-100%
Total Charges for Services:		\$107,731	\$136,537	\$98,098	\$0	-100%
Total FACILITIES & INFRSTRCTR:		\$107,731	\$136,537	\$98,098	\$0	-100%
DRAINAGE AND STORMWATER FUND						
Charges for Services						
MS4 STORMWATER FEES	53-401-0010	\$0	\$0	\$286,088	\$300,000	4.9%
Total Charges for Services:		\$0	\$0	\$286,088	\$300,000	4.9%
Total DRAINAGE AND STORMWATER FUND:		\$0	\$0	\$286,088	\$300,000	4.9%
SEWER						
Charges for Services						
SEWER REVENUE	58-400-0058	\$2,394,025	\$2,557,044	\$2,683,717	\$2,792,000	4%
SEWER ADMINISTRATION FEE	58-400-0059	\$2,580	\$3,040	\$1,970	\$2,300	16.8%
SEWER TAP LINE/OVER 25' FEES	58-400-0060	\$62,300	\$78,510	\$51,600	\$60,000	16.3%
WASTEWATER IMPACT FEES	58-400-0066	\$46,796	\$61,886	\$43,932	\$40,000	-8.9%
Total Charges for Services:		\$2,505,701	\$2,700,481	\$2,781,219	\$2,894,300	4.1%
Total SEWER:		\$2,505,701	\$2,700,481	\$2,781,219	\$2,894,300	4.1%
SOLID WASTE FUND						
Charges for Services						
SOLID WASTE SERVICE	62-401-0050	\$1,788,613	\$1,972,641	\$2,179,441	\$2,234,000	2.5%
ROLL-OFF SERVICE	62-401-0052	\$146,591	\$154,334	\$131,855	\$125,000	-5.2%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
GARBAGE SERVICE APPLICATION	62-401-1016	\$6,110	\$7,107	\$6,855	\$7,200	5%
WASTE DISPOSAL ESCROW NON REF	62-401-6010	\$0	\$0	\$6,000	\$0	-100%
MONSTABAG DEPOS NON REFUNDABL	62-401-6011	\$1,828	\$0	\$0	\$0	0%
RECYCLING FEES	62-414-2283	\$153,621	\$162,078	\$171,636	\$176,000	2.5%
Total Charges for Services:		\$2,096,763	\$2,296,159	\$2,495,787	\$2,542,200	1.9%
Total SOLID WASTE FUND:		\$2,096,763	\$2,296,159	\$2,495,787	\$2,542,200	1.9%
Total:		\$5,833,068	\$6,268,837	\$6,408,012	\$6,578,920	2.7%

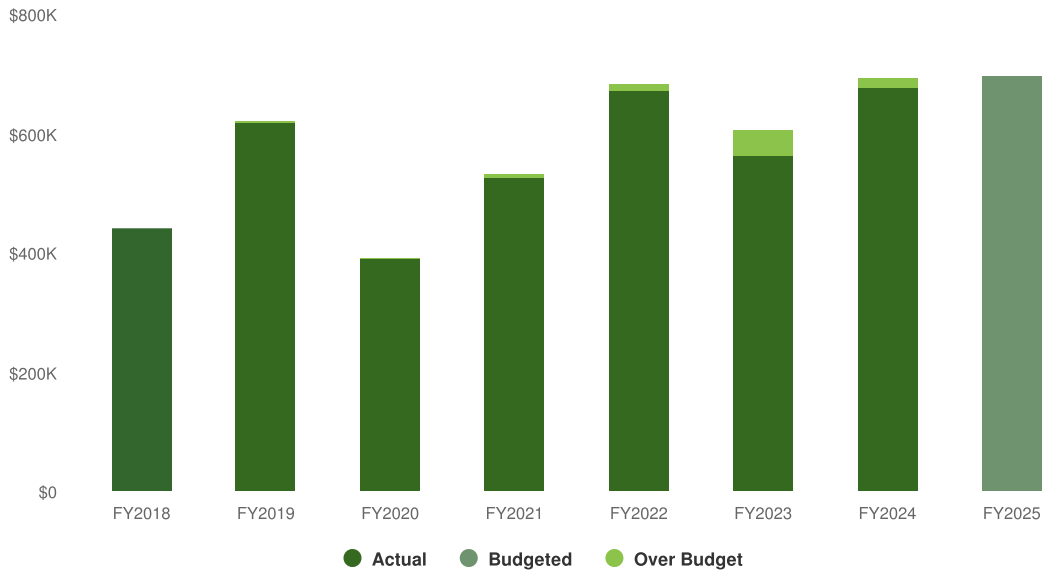


Fines and Forfeitures Summary

This revenue source is generated by fines and fees collected for traffic law violations in the city. The court fines represent 7% of the General Fund revenue.

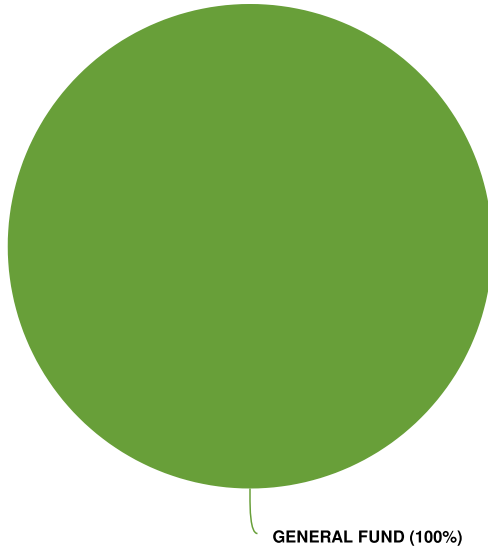
\$695,825 **\$18,295**
(2.70% vs. prior year)

Fines and Forfeitures Proposed and Historical Budget vs. Actual

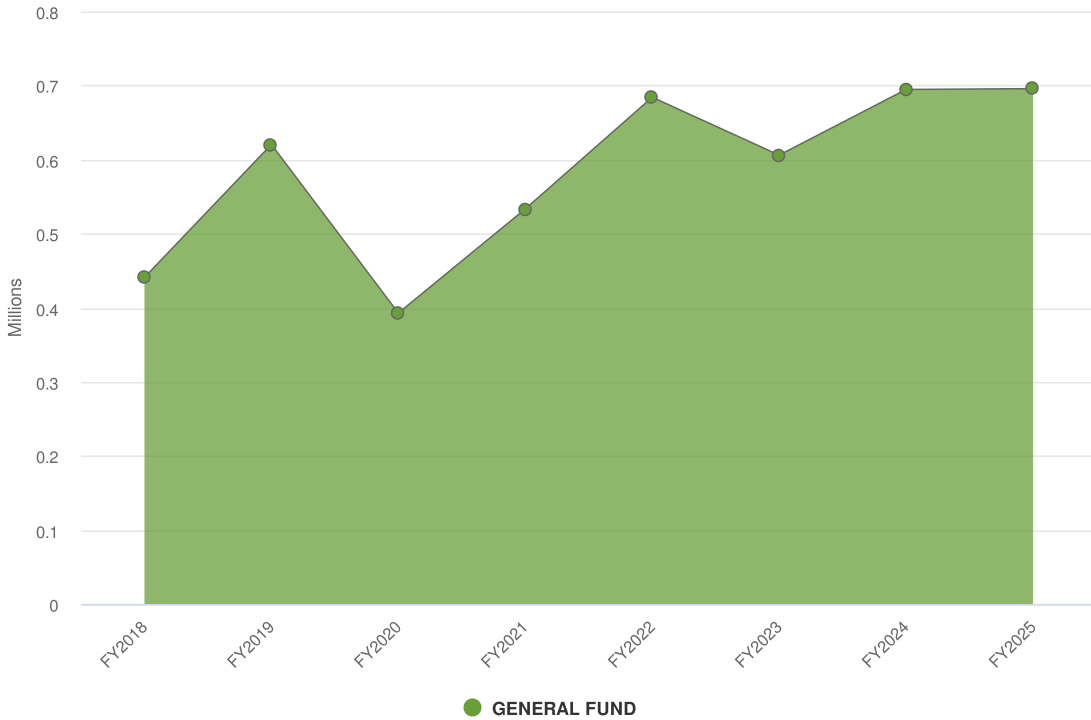


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
GENERAL FUND						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Fines						
MUNIC COURT BLDG SECURITY FEE	01-408-4011	\$2,305	\$1,186	\$794	\$1,500	88.9%
MUNIC COURT TECHNOLOGY FUND	01-408-4012	\$2,063	\$1,053	\$738	\$1,300	76.1%
MUNIC COURT EFFICIENCY FEE	01-408-4013	\$846	\$803	\$907	\$1,000	10.3%
MUNIC COURT CLEARANCE LETTERS	01-408-4014	\$200	\$185	\$450	\$425	-5.6%
LOCAL BUILDING SECURITY FUND	01-408-4015	\$20,209	\$19,251	\$23,479	\$22,500	-4.2%
LOCAL TRUANCY PREVENTION FUND	01-408-4016	\$20,622	\$19,644	\$23,959	\$20,000	-16.5%
LOCAL COURT TECHNOLOGY FUND	01-408-4017	\$16,498	\$15,715	\$19,167	\$18,000	-6.1%
LOCAL MUNICIPAL JURY FUND	01-408-4018	\$412	\$392	\$479	\$600	25.3%
POLICE WARRANT FEES	01-408-6060	\$49,200	\$43,062	\$56,924	\$55,500	-2.5%
POLICE FINES	01-408-6070	\$539,540	\$476,665	\$532,119	\$550,000	3.4%
QUARTERLY SERVICE FEE	01-408-6071	\$32,309	\$28,096	\$35,704	\$25,000	-30%
Total Fines:		\$684,203	\$606,053	\$694,719	\$695,825	0.2%
Total GENERAL FUND:		\$684,203	\$606,053	\$694,719	\$695,825	0.2%



DEPARTMENTS



Office of City Manager



Jeff Underwood
City Manager

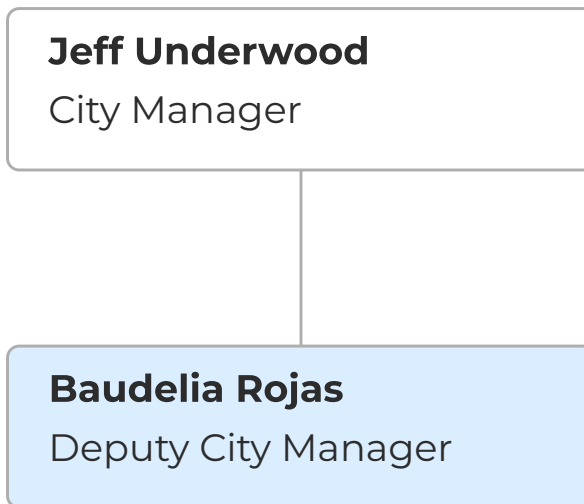
Mission Statement

The mission of the City Manager’s office is to assist the City Commission and City departments in providing service-oriented, responsible government that is consistent with the City’s Vision and Mission Statements.

Department Overview

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 other ad hoc committees and groups.

Organizational Chart



Position Summary

Position Title	FY 2023	FY 2024	FY 2025
City Manager	1	1	1
Deputy City Manager	0.5	0.5	1
Assistant City Manager	0.5	0	0
Total Full Time	1	1	2
Total Part-Time	1	0.5	0
Total Department	2	1.5	2

Department Description


The City Manager's office is a key administrative unit within the municipal government structure. It serves as the hub for coordinating and overseeing city departments and functions to ensure the effective operation of the city.




Goals and Objectives

- Translate the policies and directives set by the City Commission into actionable plans and initiatives.
- Ensure that the city's programs align with the long-term vision and goals established by the Commission.
- Develop and manage the city budget to allocate resources efficiently and address the needs of the community.
- Implement transparent and accountable governance practices.



Performance Measures

	Strategic Goal	Strategic Initiative
	Efficient Government	1.2 Improve communications with Administration for external and internal customers 1.7 Increase transparency for Alton City Government

Performance Measure	Strategic Goal	Actual FY 22-23	Actual FY 23-24	Target FY 24-25	Target FY 25-26
Respond to citizens' requests within two days		95%	100%	100%	100%
Achieve Strategic Planning Operational Items		80%	85%	90%	95%
Annual budget meets City Commission directives		100%	100%	100%	100%

Accomplishments and Challenges

FY 2023-2024

- Increased the City's Fund Balance to a minimum of 120 days.
- Modified the City's Organizational Chart in an effort to improve efficiency within the Public Safety arena.
- Initiated storm water drainage projects to alleviate flooding in low-lying areas.

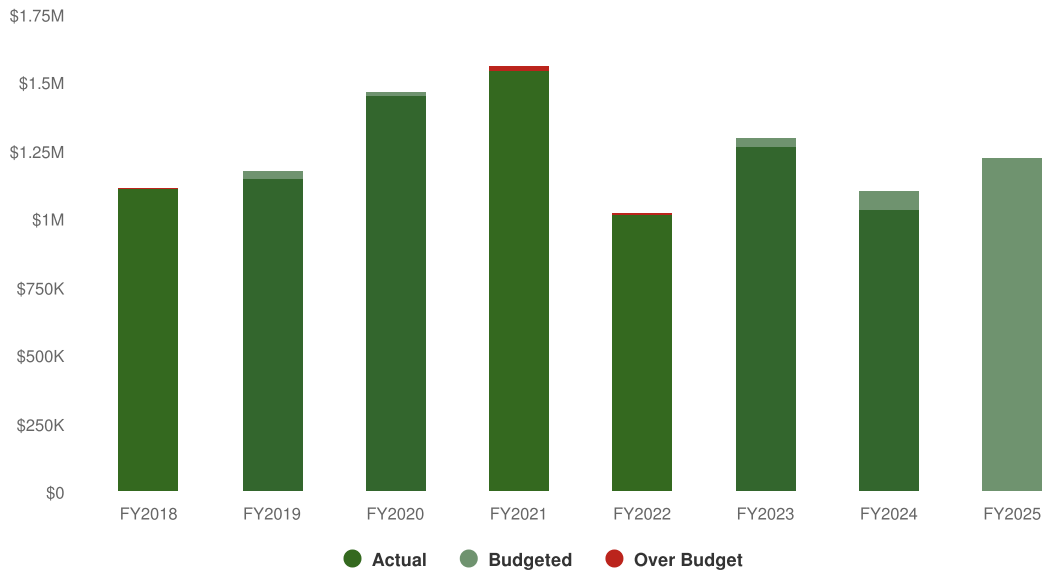
Challenges

- Funding for street rehabilitation projects.
- The location and condition of infrastructure to spur economic development.
- Sufficient staffing levels to meet the needs of a fast-growing community.

Expenditures Summary

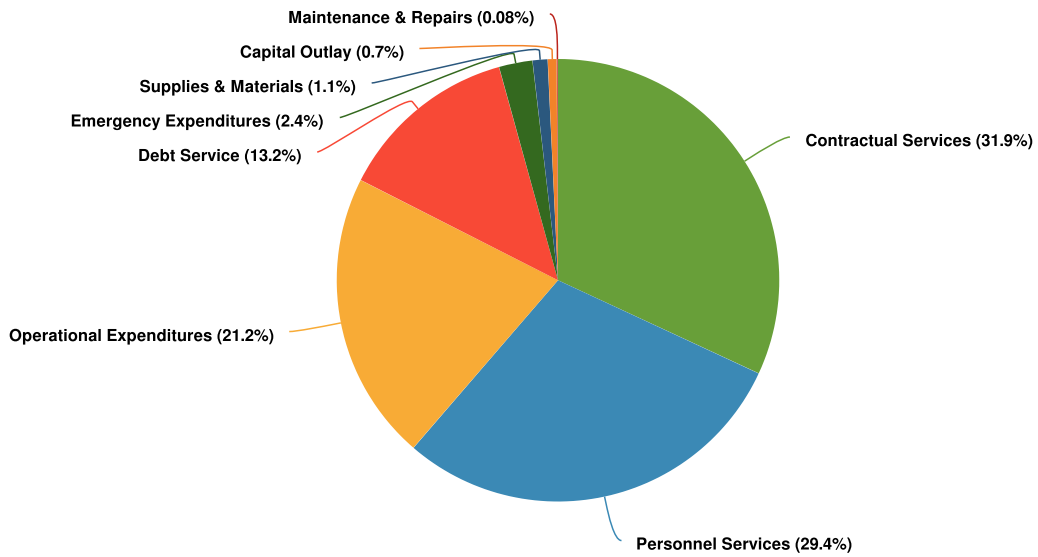
\$1,226,511 **\$120,362**
(10.88% vs. prior year)

Office of City Manager Proposed and Historical Budget vs. Actual

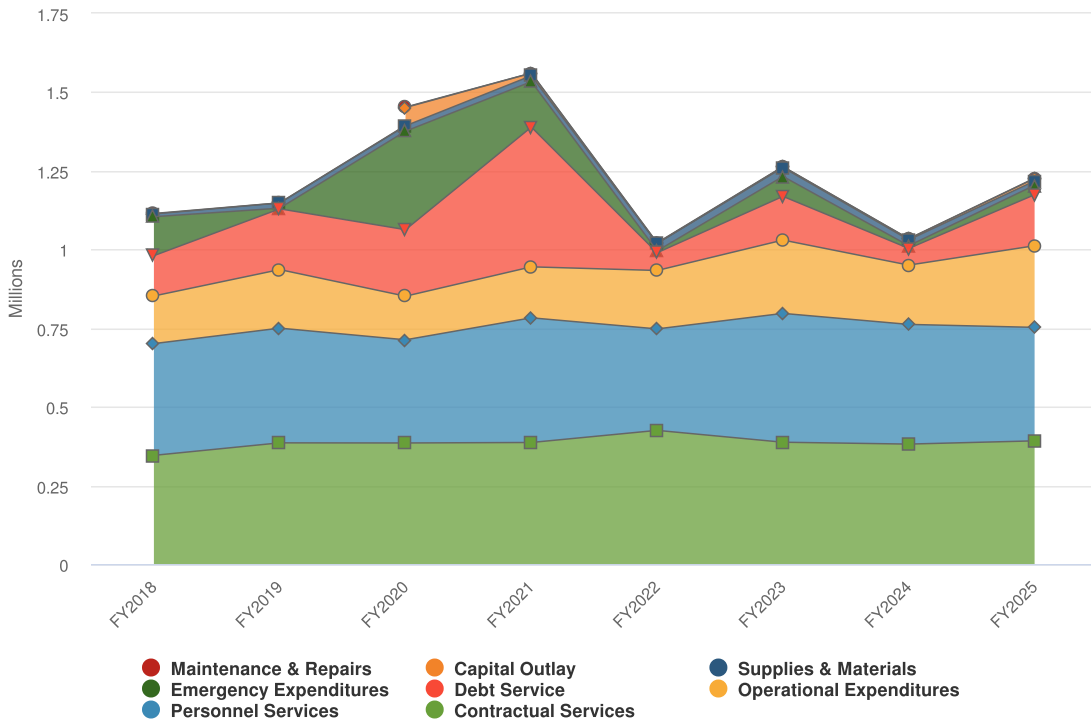


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects						
Emergency Expenditures						
EMERGENCIES						
PREVENTIVE EMERGENCY EXPENSE	01-501-6090	\$4,134	\$1,920	\$8,500	\$5,000	-41.2%
FLOODING & EMERGENCY EVENTS	01-501-6095	\$1,700	\$61,441	\$0	\$25,000	N/A
Total EMERGENCIES:		\$5,834	\$63,361	\$8,500	\$30,000	252.9%
Total Emergency Expenditures:		\$5,834	\$63,361	\$8,500	\$30,000	252.9%
Operational Expenditures						
OTHER EXPENDITURES						
ADMIN COMMUNICATION EXPENSE	01-501-2010	\$19,886	\$29,379	\$22,452	\$24,000	6.9%
ADMIN TRAVEL / TRAINING	01-501-2043	\$41,385	\$66,925	\$54,487	\$60,000	10.1%
ADMIN RECORD LIENS/DIST CLERK	01-501-2090	\$568	\$292	\$206	\$668	225.1%
ADMIN CITY SPONSORED EVENTS	01-501-2150	\$10,320	\$20,874	\$21,076	\$24,500	16.2%
CHAMBER OF COMMERCE SPONSORSHIP	01-501-2155	\$0	\$0	\$0	\$20,000	N/A
ADMIN ELECTION EXPENSE	01-501-2160	\$0	\$12,170	\$0	\$0	0%
ADMIN ADVERTISING EXPENSE	01-501-2240	\$13,395	\$14,371	\$11,131	\$0	-100%
ADMIN GRANTS EXPENSES	01-501-2280	\$0	\$0	\$0	\$27,000	N/A
ADMIN COPIER EXPENSE	01-501-2320	\$6,492	\$3,901	\$3,410	\$6,000	76%
ADMIN PRINTING EXPENSE	01-501-2330	\$36	\$118	\$132	\$150	14%
ADMIN ELECTRICAL EXPENSE	01-501-2380	\$21,855	\$21,825	\$19,604	\$24,000	22.4%
ADMIN WATER EXPENSE	01-501-2381	\$7,592	\$6,180	\$6,397	\$7,500	17.3%
ADMIN POSTAGE EXPENSE	01-501-2440	\$11,426	\$11,325	\$13,845	\$10,000	-27.8%
ADMIN DUES/SUBSCRIPTIONS	01-501-2520	\$10,130	\$11,325	\$10,435	\$10,000	-4.2%
ADMIN SOFTWARE TECH UPGRADE	01-501-2630	\$13,756	\$534	\$411	\$20,000	4,771.2%
ADMIN OFFICE EQUIPMENT	01-501-2631	\$1,282	\$3,060	\$707	\$1,000	41.4%
ADMIN BANK SERVICE CHARGE	01-501-2920	\$22,576	\$26,420	\$17,335	\$20,000	15.4%
MISCELLANEOUS EXPENSE	01-501-2999	\$0	\$534	\$1,659	\$0	-100%
Total OTHER EXPENDITURES:		\$180,699	\$229,235	\$183,286	\$254,818	39%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
SUPPLIES						
ADMIN UNIFORM EXPENSE	01-501-3080	\$867	\$1,165	\$1,107	\$1,500	35.5%
ADMIN GASOLINE EXPENSE	01-501-3240	\$4,186	\$2,704	\$3,664	\$3,200	-12.7%
Total SUPPLIES:		\$5,052	\$3,869	\$4,771	\$4,700	-1.5%
CONTRACT SERVICES						
ADMIN MINOR EQUIPMENT	01-501-5040	\$0	\$0	\$397	\$0	-100%
Total CONTRACT SERVICES:		\$0	\$0	\$397	\$0	-100%
Total Operational Expenditures:		\$185,752	\$233,104	\$188,453	\$259,518	37.7%
Contractual Services						
OTHER EXPENDITURES						
ADMIN LEGAL SERVICES	01-501-2070	\$58,537	\$60,114	\$60,782	\$60,000	-1.3%
ADMIN PROPERTY INSURANCE	01-501-2080	\$16,711	\$28,252	\$23,858	\$23,714	-0.6%
ADMIN LIABILITY INSURANCE	01-501-2081	\$8,349	\$6,339	\$36,010	\$9,990	-72.3%
ADMIN PROF. CONTRACTUAL SERV	01-501-2100	\$113,952	\$146,253	\$64,673	\$81,000	25.2%
ADMIN CONSULTANTS SERVICES	01-501-2101	\$54,000	\$0	\$0	\$0	0%
ADMIN IT SERVICES	01-501-2102	\$81,255	\$55,864	\$84,885	\$100,000	17.8%
ADMIN SANITARY SERVICES	01-501-2105	\$11,080	\$9,779	\$10,511	\$14,000	33.2%
ADMIN GROUND MAINTENANCE SERV	01-501-2106	\$78,116	\$79,430	\$92,152	\$92,000	-0.2%
VEHICLES ENTERPRISE LEASE	01-501-2107	\$0	\$0	\$7,163	\$9,600	34%
Total OTHER EXPENDITURES:		\$421,999	\$386,031	\$380,034	\$390,304	2.7%
CONTRACT SERVICES						
UNITED IRRIGATION	01-501-5070	\$2,853	\$1,143	\$1,215	\$1,215	0%
Total CONTRACT SERVICES:		\$2,853	\$1,143	\$1,215	\$1,215	0%
Total Contractual Services:		\$424,852	\$387,174	\$381,249	\$391,520	2.7%
Debt Service						
CONTRACT SERVICES						
DEBT SERV FROST BK #5- PRINCI	01-501-5032	\$12,034	\$12,401	\$12,779	\$13,169	3.1%
DEBT SERV FROST BK #5- INTER	01-501-5033	\$1,537	\$1,170	\$791	\$402	-49.2%
DEBT SERV SIMMONS BK- PRINCIPAL	01-501-5034	\$37,572	\$78,199	\$0	\$40,674	N/A



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
DEBT SERV SIMMONS BK-INTR	01-501-5035	\$5,312	\$7,567	\$0	\$2,209	N/A
DEBT SERV FIRST FINANC BK-PRI	01-501-5036	\$0	\$33,069	\$34,286	\$35,541	3.7%
DEBT SERV FIRST FINANC BK-INT	01-501-5037	\$0	\$6,530	\$5,313	\$4,058	-23.6%
DEBT SERV FROST BK #6-PRINCIPAL	01-501-5038	\$0	\$0	\$0	\$51,611	N/A
DEBT SERV FROST BK #6-INTEREST	01-501-5039	\$0	\$0	\$0	\$14,561	N/A
Total CONTRACT SERVICES:		\$56,454	\$138,936	\$53,170	\$162,225	205.1%
Total Debt Service:		\$56,454	\$138,936	\$53,170	\$162,225	205.1%
Capital Outlay						
CAPITAL OUTLAY						
ADMIN MAJOR EQUIPMENT	01-501-4050	\$548	\$2,496	\$3,151	\$8,000	153.9%
Total CAPITAL OUTLAY:		\$548	\$2,496	\$3,151	\$8,000	153.9%
Total Capital Outlay:		\$548	\$2,496	\$3,151	\$8,000	153.9%
Personnel Services						
PERSONNEL						
ADMIN WAGES	01-501-1010	\$178,821	\$214,604	\$222,112	\$94,920	-57.3%
ADMIN OVERTIME	01-501-1011	\$0	\$0	\$5	\$0	-100%
ADMIN FRINGE LEAVE EXPENSE	01-501-1013	\$0	\$1,879	\$4,140	\$0	-100%
STAFF INCENTIVE PROGRAM	01-501-1021	-\$1	\$49,700	\$0	\$125,000	N/A
STAFF LONGEVITY EXPENSE	01-501-1022	\$19,700	\$18,200	\$28,550	\$34,150	19.6%
ADMIN TMRS	01-501-1140	\$48,309	\$46,126	\$33,106	\$27,500	-16.9%
ADMIN MEDICARE	01-501-1150	\$6,761	\$6,295	\$4,437	\$1,900	-57.2%
ADMIN FICA	01-501-1151	\$2,049	\$1,948	\$2,124	\$2,678	26.1%
ADMIN WORKERS COMP	01-501-1160	\$817	\$1,729	\$2,052	\$2,000	-2.5%
ADMIN EMPLOYEE INSURANCE EXP	01-501-1170	\$19,146	\$22,695	\$29,702	\$10,000	-66.3%
ADMIN TEC EXPENSE	01-501-1180	\$657	\$121	\$1,405	\$800	-43.1%
STAFF WELLNESS SERVICES	01-501-1190	\$7,800	\$7,800	\$9,000	\$9,000	0%
MAYOR/ALDERMAN SERVICES	01-501-1999	\$28,880	\$28,880	\$34,260	\$43,200	26.1%
Total PERSONNEL:		\$312,938	\$399,977	\$370,893	\$351,148	-5.3%
OTHER EXPENDITURES						
ADMIN EXP ALLOWANCE	01-501-2130	\$9,601	\$9,600	\$9,600	\$9,600	0%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Total OTHER EXPENDITURES:		\$9,601	\$9,600	\$9,600	\$9,600	0%
Total Personnel Services:		\$322,538	\$409,578	\$380,493	\$360,748	-5.2%
Maintenance & Repairs						
OTHER EXPENDITURES						
ADMIN VEHICLE MAINT/REPAIR	01-501-2636	\$1,380	\$427	\$382	\$1,000	161.8%
Total OTHER EXPENDITURES:		\$1,380	\$427	\$382	\$1,000	161.8%
Total Maintenance & Repairs:		\$1,380	\$427	\$382	\$1,000	161.8%
Supplies & Materials						
SUPPLIES						
ADMIN OFFICE SUPPLIES	01-501-3010	\$2,244	\$5,420	\$2,309	\$5,500	138.2%
ADMIN GENERAL SUPPLIES	01-501-3011	\$5,632	\$11,003	\$4,935	\$7,000	41.8%
ADMIN CITY PROMOTIONAL ITEMS	01-501-3013	\$0	\$1,175	\$339	\$1,000	194.9%
ADMIN CHRISTMAS DECOR EXPEND	01-501-3014	\$15,940	\$10,632	\$11,208	\$0	-100%
Total SUPPLIES:		\$23,815	\$28,230	\$18,791	\$13,500	-28.2%
Total Supplies & Materials:		\$23,815	\$28,230	\$18,791	\$13,500	-28.2%
Total Expense Objects:		\$1,021,173	\$1,263,307	\$1,034,189	\$1,226,511	18.6%

Summary of Appropriations by Fund

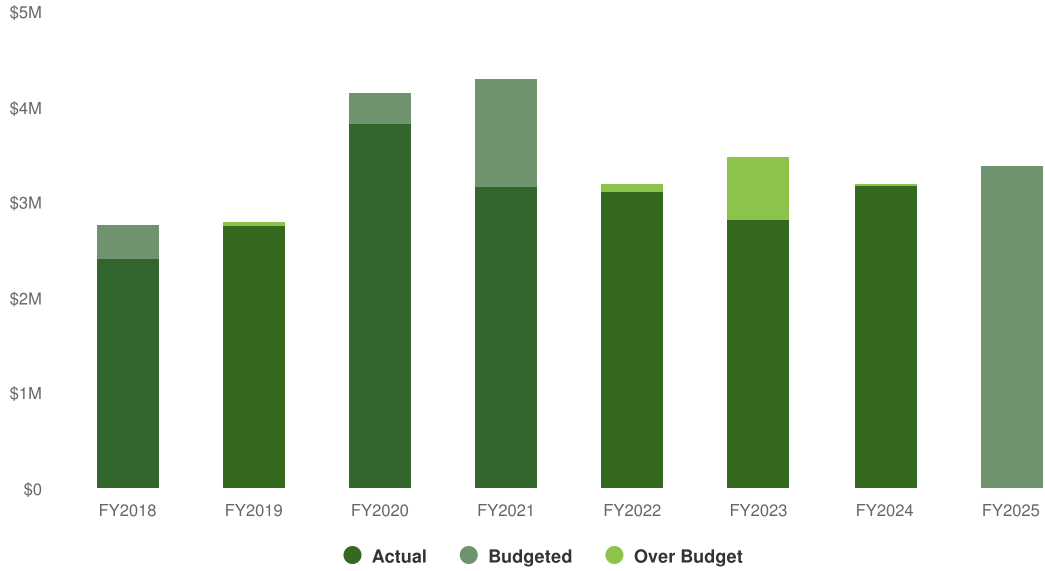
FUND	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	1,021,173	1,258,589	1,097,856	1,226,510
Sewer Fund	49,375	49,678	50,899	41,882
Solid Waste Fund	49,375	49,678	50,899	41,882
Road Maintenance	0	0	24,878	26,103
Drainage & Stormwater	0	0	26,798	22,415
4A Corporation	24,616	24,378	0	0
4B Corporation	9,153	9,125	9,125	9,547
TOTAL	\$1,153,692	\$1,391,448	\$1,260,455	\$1,368,339



Revenues Summary

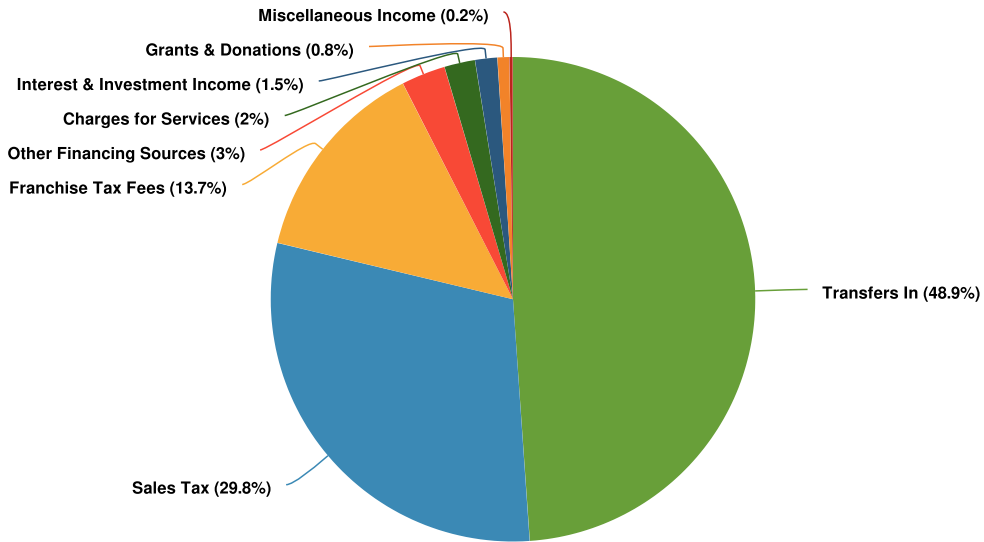
\$3,383,993 **\$213,604**
(6.74% vs. prior year)

Office of City Manager Proposed and Historical Budget vs. Actual

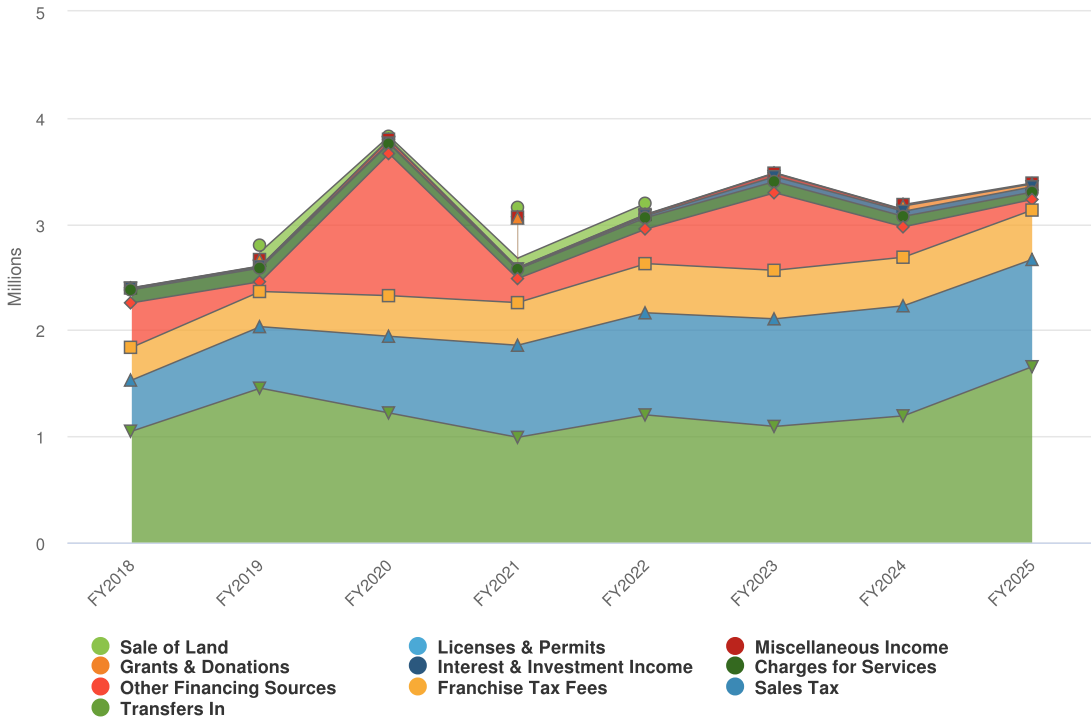


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Transfers In						
TRANSFER IN	01-400-0001	\$1,201,019	\$1,092,990	\$1,192,270	\$1,655,000	38.8%
Total Transfers In:		\$1,201,019	\$1,092,990	\$1,192,270	\$1,655,000	38.8%
Other Financing Sources						
OTHER FINANCING SOURCES	01-400-4000	\$326,707	\$730,123	\$285,731	\$0	-100%
ENTERPRISE TRADE-IN VEHICLES	01-401-6015	\$0	\$0	\$0	\$100,000	N/A
Total Other Financing Sources:		\$326,707	\$730,123	\$285,731	\$100,000	-65%
Miscellaneous Income						
REFUND	01-400-9999	\$60	\$0	\$138	\$0	-100%
SURPLUS EQUIPMENT	01-401-6010	\$5,890	\$3,367	\$3,286	\$520	-84.2%
MISCELLANEOUS REVENUE	01-401-6020	\$5,987	\$29,432	\$10,223	\$7,403	-27.6%
Total Miscellaneous Income:		\$11,937	\$32,799	\$13,647	\$7,923	-41.9%
Sale of Land						
SALE OF LAND	01-400-0010	\$102,531	\$0	\$0	\$0	0%
Total Sale of Land:		\$102,531	\$0	\$0	\$0	0%
Sales Tax						
SALES TAX RECEIPTS	01-401-0040	\$961,669	\$1,013,010	\$1,036,575	\$1,010,000	-2.6%
Total Sales Tax:		\$961,669	\$1,013,010	\$1,036,575	\$1,010,000	-2.6%
Franchise Tax Fees						
FRANCHISE TAX RECEIPTS	01-401-0140	\$463,085	\$456,901	\$457,336	\$465,000	1.7%
Total Franchise Tax Fees:		\$463,085	\$456,901	\$457,336	\$465,000	1.7%
Charges for Services						
BRUSH PIT USAGE	01-401-0052	\$60,000	\$60,000	\$60,000	\$60,000	0%
RGV EMPOWERMENT ZONE RENTAL	01-401-1092	\$4,500	\$4,500	\$4,500	\$0	-100%
LUPE OFFICES RENTAL	01-401-1093	\$3,600	\$4,325	\$2,700	\$0	-100%
PASSPORTS PROCESSING FEES	01-401-2160	\$29,155	\$25,760	\$22,715	\$0	-100%
ELECTION CANDIDATE FILING FEE	01-401-2161	\$0	\$1,000	\$0	\$0	0%
CREDIT CARD CONVENIENCE FEE	01-401-2920	\$9,790	\$10,294	\$8,698	\$9,000	3.5%
ADMIN FEE- PAYROLL DEDUC	01-401-3000	\$0	\$115	\$90	\$70	-22.2%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Total Charges for Services:		\$107,045	\$105,994	\$98,703	\$69,070	-30%
Grants & Donations						
GRANTS	01-401-2280	\$0	\$0	\$50,000	\$27,000	-46%
Total Grants & Donations:		\$0	\$0	\$50,000	\$27,000	-46%
Interest & Investment Income						
ADMIN INTEREST EARNED LNSB	01-401-5010	\$17,045	\$45,807	\$41,912	\$30,000	-28.4%
ADMIN INTEREST EARNED TEXPOOL	01-401-5011	\$0	\$0	\$6,001	\$20,000	233.3%
Total Interest & Investment Income:		\$17,045	\$45,807	\$47,913	\$50,000	4.4%
Licenses & Permits						
GARAGE SALES	01-401-1045	\$3,290	\$3,310	\$3,890	\$0	-100%
Total Licenses & Permits:		\$3,290	\$3,310	\$3,890	\$0	-100%
Total Revenue Source:		\$3,194,328	\$3,480,934	\$3,186,066	\$3,383,993	6.2%



Office of the City Secretary



Janie Flores
City Secretary

Mission Statement

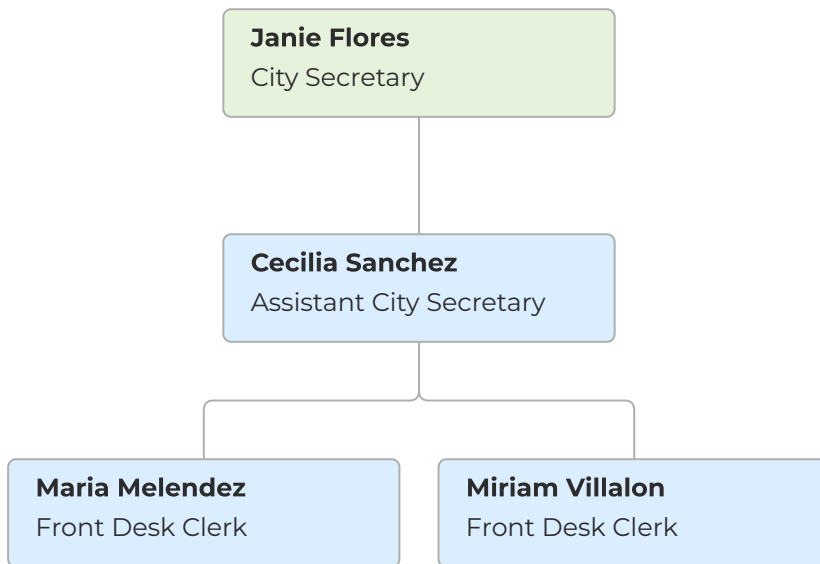
The mission of the City Secretary's office is to be committed to leadership that ensures quality public service based on honesty, dependability, integrity, consistency, respectfulness, and fairness; conduct City operations in an efficient, effective manner and respond promptly to citizens' inquiries and requests. To promote open and responsive government through proper recording and preservation of the City's official documents.

Department Overview

The City Secretary's office is responsible for providing information in a timely, efficient manner and in accordance with state and federal laws. The City Secretary attends every [meeting of the City Commission](#) and keeps accurate minutes of the proceedings thereof in a book to be provided for that purpose and engrosses and enrolls all laws, resolutions, and ordinances of the Commission. Keeps the corporate seal, takes charge of and preserves all book records, papers, documents and files of the Commission, thereby serving as the City's Records Management Officer. Administers oaths, countersigns and attests contracts, and other legal instruments when executed by the authorized officers of the City; serves as the Election Official for all [City elections](#) and ensures compliance with the State Open Meeting Act.

The City Secretary's office oversees the front desk and municipal court staff.

Organizational Chart



Position Summary

Position Title	FY 2023	FY 2024	FY 2025
City Secretary	0.5	0.5	1
Assistant City Secretary	1	1	1
Admin Clerk	0	1	0
Front Desk Clerk	1.5	2	2
Total Full Time	3	4	4
Total Part-Time	1	0.5	0
Total Department	4	4.5	4

Department Description

The City Secretary's office is an administrative component within a municipal government, responsible for managing official records, facilitating transparency, and supporting the functioning of local government operations. The City Secretary is appointed by the city commission and serves as a key administrator responsible for maintaining the integrity of official records and ensuring compliance with legal requirements within the municipality. The City Secretary's department often works closely with other city departments, elected officials, and the public to fulfill its various responsibilities. Below is a description of the typical responsibilities and functions of the City Secretary's department.


- o Public notices for city meetings
- o Research services such as minutes/ordinances/ resolutions/documents
- o Boards and commission support
- o Elections management
- o Proclamations and special recognitions
- o Open government compliance
- o Legal notices
- o Coordinating public information requests
- o Codification of ordinances
- o Provide daily assistance to the public







Goals and Objectives

- o Complete written procedures manual for operations of the City Secretary's office
- o Refine team concept for efficient and effective customer service
- o Provide records management training for directors
- o Expand the Youth Leadership Academy Program (AYLA)



Performance Measures

	Strategic Goal	Strategic Initiative
	Efficient Government	1.2 Improve communications with City Administration for external and internal customers 1.7 Increase transparency for Alton City Government

Performance Measure	Strategic Goal	Actual FY 22-23	Actual FY 23-24	Target FY 24-25	Target FY 25-26
Public Meetings Held		24	24	24	24
Public Information Requests		110	146	160	175
Transactions Tendered		14956	13437	13500	13550
Passports Processed		737	650	800	850
Peer Meetings Attended		2	4	5	5
AYLA Participants		23	28	32	35

Accomplishments and Challenges

FY 2023-2024

- [Ensured transparency of meetings](#)
- [Provided annual updates to City's Municipal Code of Ordinances](#)
- Network and information sharing with fellow City Secretaries

Challenges

- Increase participation in Alton Youth Leadership Academy from other school districts
- Records management
- Increase passport processing

Expenditures Summary

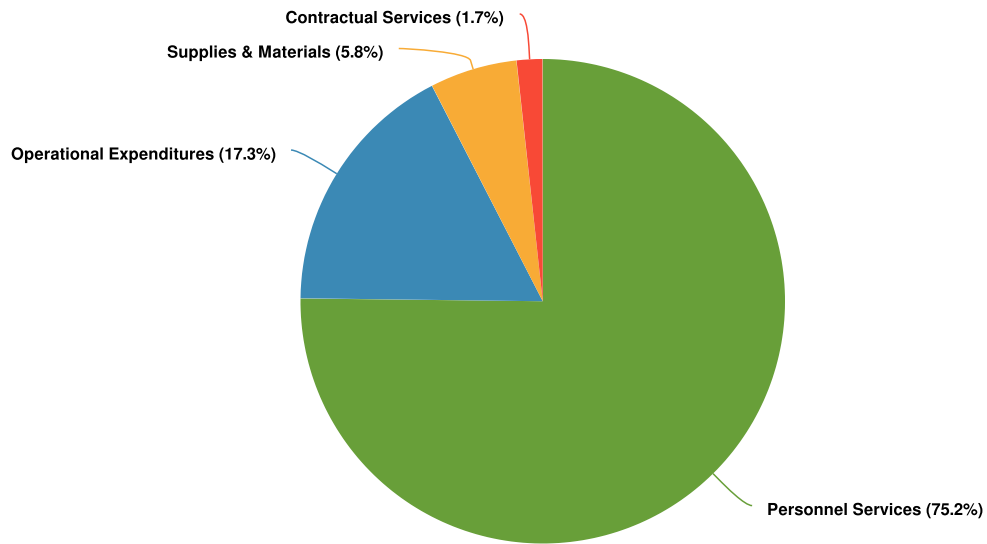
\$231,798 **\$231,798**
(100.00% vs. prior year)

Office of City Secretary Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects						
Operational Expenditures						
OTHER EXPENDITURES						
CITY SECRETARY TRAVEL & TRAINING	01-510-2043	\$0	\$0	\$0	\$3,500	N/A
CITY SECRETARY SPECIAL EVENTS	01-510-2150	\$0	\$0	\$0	\$2,500	N/A
CITY SECRETARY ELECTION EXPENSES	01-510-2160	\$0	\$0	\$0	\$14,000	N/A
CITY SECRETARY ADVERTISING EXPENSES	01-510-2240	\$0	\$0	\$0	\$15,000	N/A
CITY SECRETARY PRINTING EXPENSE	01-510-2330	\$0	\$0	\$0	\$1,000	N/A
CITY SECRETARY DUES/SUBSCRIPTIONS	01-510-2520	\$0	\$0	\$0	\$1,500	N/A
CITY SECRETARY OFFICE EQUIPMENT	01-510-2631	\$0	\$0	\$0	\$2,000	N/A
Total OTHER EXPENDITURES:		\$0	\$0	\$0	\$39,500	N/A
SUPPLIES						
CITY SECRETARY UNIFORM EXPENSE	01-510-3080	\$0	\$0	\$0	\$500	N/A
Total SUPPLIES:		\$0	\$0	\$0	\$500	N/A
Total Operational Expenditures:		\$0	\$0	\$0	\$40,000	N/A
Contractual Services						
OTHER EXPENDITURES						
CITY SECRETARY CONTRACTUAL SERVICES	01-510-2100	\$0	\$0	\$0	\$4,000	N/A
Total OTHER EXPENDITURES:		\$0	\$0	\$0	\$4,000	N/A
Total Contractual Services:		\$0	\$0	\$0	\$4,000	N/A
Personnel Services						
PERSONNEL						
CITY SECRETARY WAGES	01-510-1010	\$0	\$0	\$0	\$136,098	N/A
CITY SECRETARY TMRS	01-510-1140	\$0	\$0	\$0	\$15,000	N/A
CITY SECRETARY MEDICARE	01-510-1150	\$0	\$0	\$0	\$2,000	N/A
CITY SECRETARY INSURANCE EXP	01-510-1170	\$0	\$0	\$0	\$20,400	N/A
CITY SECRETARY TEC EXPENSE	01-510-1180	\$0	\$0	\$0	\$800	N/A
Total PERSONNEL:		\$0	\$0	\$0	\$174,298	N/A
Total Personnel Services:		\$0	\$0	\$0	\$174,298	N/A
Supplies & Materials						
SUPPLIES						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
CITY SECRETARY OFFICE SUPPLIES	01-510-3010	\$0	\$0	\$0	\$1,000	N/A
CITY SECRETARY GENERAL SUPPLIES	01-510-3011	\$0	\$0	\$0	\$1,000	N/A
CITY SECRETARY CHRISTMAS DÉCOR EXPENSE	01-510-3014	\$0	\$0	\$0	\$10,000	N/A
CITY SECRETARY SEASONAL DÉCOR EXPENSE	01-510-3015	\$0	\$0	\$0	\$1,500	N/A
Total SUPPLIES:		\$0	\$0	\$0	\$13,500	N/A
Total Supplies & Materials:		\$0	\$0	\$0	\$13,500	N/A
Total Expense Objects:		\$0	\$0	\$0	\$231,798	N/A

Summary of Appropriations by Fund

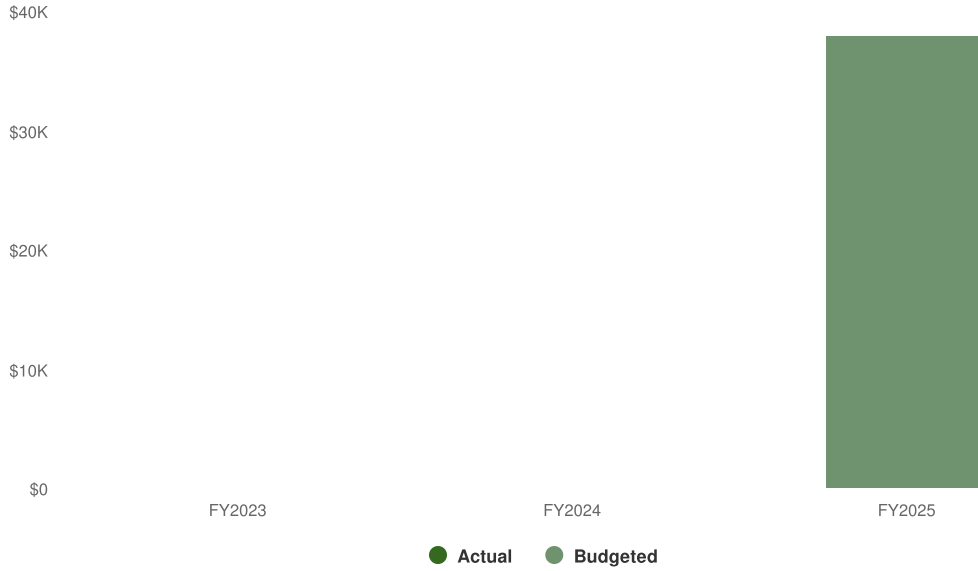
FUND	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	0	0	0	231,798
Drainage & Stormwater	0	0	0	5,982
Sewer	0	0	0	11,964
Solid Waste	0	0	0	11,964
TOTAL	0	\$ 0	\$ 0	\$261,708



Revenues Summary

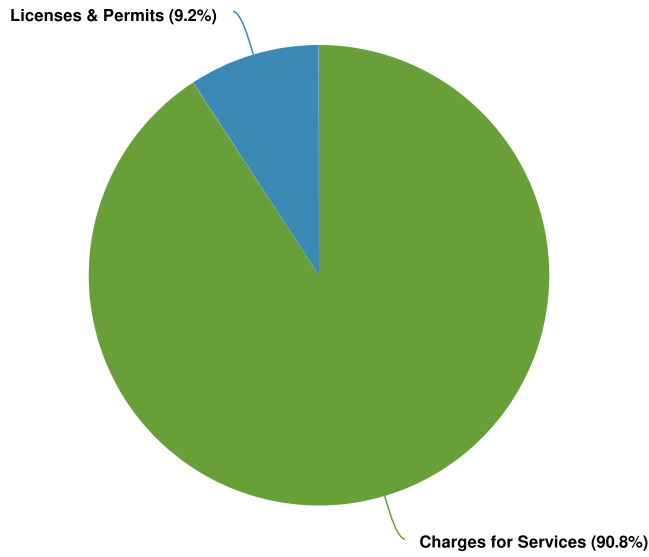
\$38,000 **\$38,000**
(100.00% vs. prior year)

Office of City Secretary Proposed and Historical Budget vs. Actual

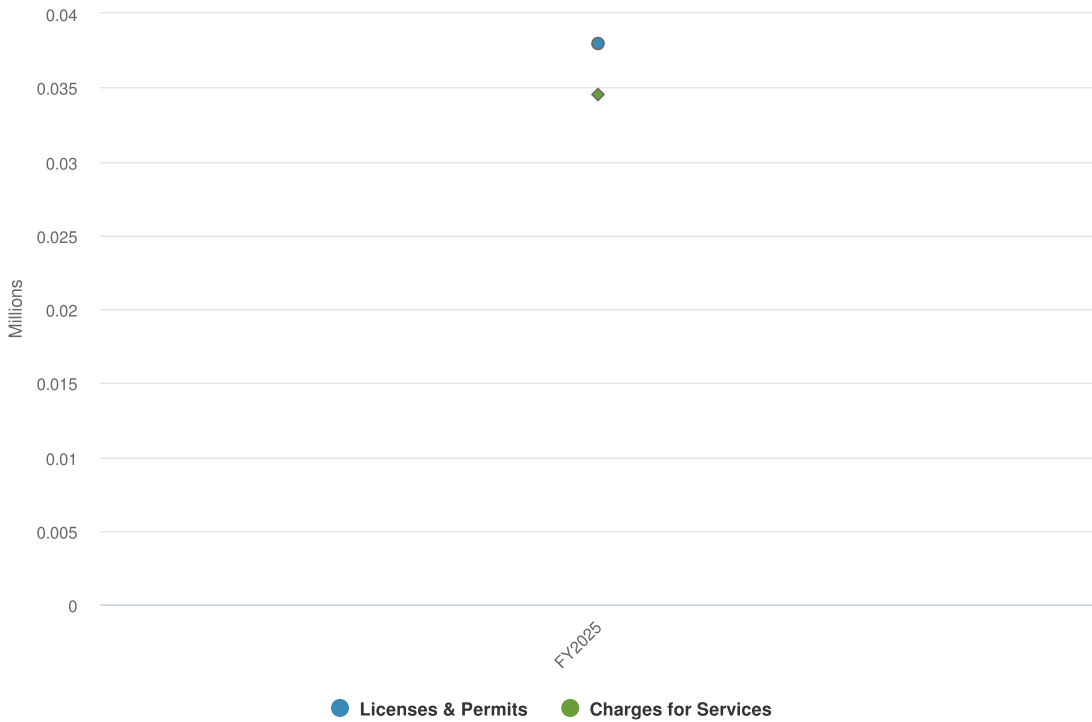


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source					



Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Charges for Services					
PASSPORTS PROCESSING FEES	01-410-2160	\$0	\$0	\$33,000	N/A
ELECTION CANDIDATE FILING FEE	01-410-2161	\$0	\$0	\$1,500	N/A
Total Charges for Services:		\$0	\$0	\$34,500	N/A
Licenses & Permits					
GARAGE SALES	01-410-1045	\$0	\$0	\$3,500	N/A
Total Licenses & Permits:		\$0	\$0	\$3,500	N/A
Total Revenue Source:		\$0	\$0	\$38,000	N/A



Community Services



Roel Garza
Director

Mission Statement

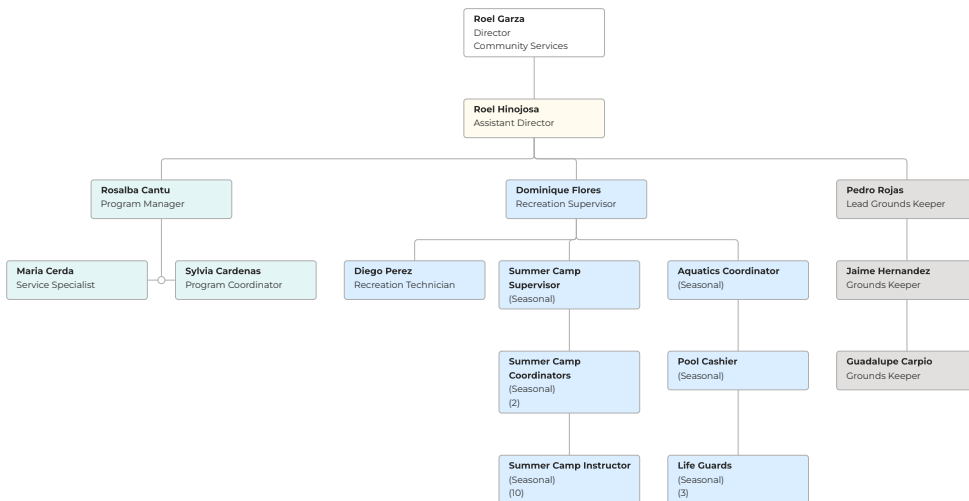
The mission of the Alton Community Services Department is to provide recreational, fitness, special events and wholesome community programs that are beneficial to and enhance the quality of life of the residents and visitors of Alton.

Department Overview

The responsibilities of the Community Services Department are to coordinate and supervise youth camp programs, parks maintenance, swimming pool services, special events, community programs, collaborate with other city departments and the Senior Citizen Programs. This includes planning, staff training, scheduling events and programs, facility and park rentals and overseeing the recreational activities of the Alton Recreation Center.

Organizational Chart

Community Services Dept.



Position Summary

Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Community Services Director	1	1	1	1
Community Services Assistant Director	0	0	1	1
Recreation Supervisor	1	1	0	1
Recreation Technician	1	1	1	1
Program Manager	2	3	1	1
Program Coordinator	2	2	1	1
Service Specialist	1	1	1	1
Lead Groundskeeper	1	1	1	1
Groundskeeper	1	1	1	2
Summer Camp Supervisor-Seasonal	0	0	0	1
Summer Camp Coordinator - Seasonal	1	1	1	2
Summer Camp Instructors - Seasonal	13	14	15	10
Aquatics Coordinator - Seasonal	1	1	1	1
Pool Cashier				1
Life Guard - Seasonal	3	3	3	3
Total Full Time Permanent	9	10	7	10
Total Full Time Seasonal	18	19	20	18
Total Part Time Permanent	1	1	1	0
Total Department	28	30	29	28

Department Description

The Community Services Department consists of several divisions all with the purpose of improving the quality of life of the residents of Alton. The department provides effective and professional coordination in the following divisions - Recreation, Parks, Senior Programs, Aquatics, Special Events and Emergency Management of Shelter/Safe Haven Services. The Recreation division is responsible for programming and providing fun, wholesome activities, programs and events for the youth, teens, adults and senior citizens of the community.


The Parks Division is responsible for providing accessible pavilions, recreational green space, play areas for children and other outdoor facilities, along with clean walking trails for leisure walking and running. The Senior Program Division is responsible for providing transportation to and from home, delivering prepackaged meals to home-bound senior participants, congregating meals to active senior participants along with leisure activities and group fitness programs. The Aquatics Division provides a seasonal refreshing water venue for the community to enjoy during the hot summer months, which includes two splashpads and a swimming pool. The Emergency Management-Shelter/Safe haven Services are activated by the City Administrators as needed pre or post natural disasters/storms. The Alton Recreation Center will temporarily house residents during and or immediately after an emergency situation.













Goals and Objectives

- Facilitate and continue to coordinate with community agencies needing to use the Alton Recreation Center.
- Facilitate and manage all facilities and park rentals.
- Continue to facilitate the coordination and delivery of all Senior Meals.
- Increase enrollment in Senior Programs
- Provide additional enrichment programs for senior citizens.
- Enroll 150 participants in the Summer Camp 2025.
- Continue to increase and organize more youth athletic programs.
- Re-stripe the Basketball courts in Sylvia Vela Park and Elizondo Park.
- Continue park upgrades and maintenance to existing parks' deteriorating park amenities.
- Continue to develop and add amenities to the new and existing trails at Josefa Park.
- Would like to promote a healthier lifestyle by organizing walking and running events.
- Increase revenue through corporate sponsorships and youth athletic tournaments.
- Continue to use social media to improve marketing and promotions of department functions and events.
- Employ a diverse, well-trained workforce that is knowledgeable, productive, courteous, responsive, and motivated to achieve department and city-wide goals.
- Where appropriate, provide staff with the education, training, and supplies to increase personal productivity, efficiency, and pride.



Performance Measures

STRATEGIC GOAL		STRATEGIC INITIATIVE
	Culture & Entertainment	<ul style="list-style-type: none"> ◦ 2.0 Provide opportunities for residents and visitors to recreate, socialize and enhance their knowledge of the area's history and culture ◦ 2.1 Increase social opportunities for area seniors ◦ Provide structured recreational opportunities for youth

Measure	Strategic Goal	Actual FY 22-23	Actual FY 23-24	Target FY 24-25	Target FY 25-26
Summer Camp Participants		130	110	125	150
Christmas parade Entries		40	40	50	60
Park Rentals		N/A	14	20	30
Recreation Center Rentals		N/A	40	50	60
Athletic Field Rentals		N/A	0	10	20
Classroom Programs		4	4	6	8
Senior Programs Participants		72	72	80	90
Senior Program Field Trips		1	22	30	40
Baseball Program Participants		N/A	N/A	234	250
Football Program Participants		N/A	112	150	175
Soccer Program Participant		N/A	N/A	108	124
Youth Athletic Tournaments(Teams)		N/A	1	5	10

Accomplishments and Challenges

Accomplishments FY 2024

- Successfully facilitated and coordinated with community agencies needing to use the Alton Recreation Center.
- Successfully managed facility and park rentals with positive outcomes and satisfied customers.
- Continue to facilitate and coordinate the delivery of all Senior Meals to home-bound Senior Participants.
- Increased in-person participation in Senior Programs from 24-36 Senior Participants in a Congregate Setting.
- Successfully provided additional enrichment programs for Senior Participants by adding a recital performance to the Summer Camp, Guest Presenters providing medical and social. information, Increased outings to SPI, local museums, Hidalgo Precinct 2 exercise program, ADV Senior Dance Socials.
- Enrolled 115 participants in our "Fun in the Sun" summer camp.
- Successfully organized outings to the Hidalgo County Precinct 2 Baseball Batting Cages and Incredibowl for the camp participants.
- Implemented an archery program and the "messy Olympics" to the summer camp.
- Installed new exercise equipment, Sylvia Vela Park
- Installed a new playground structure at Sylvia Vela Park
- Provided a successful Cultural Powwow in Fall 2024

Challenges

- Privately managed organized athletic activities at parks to municipality-managed athletic programs
- Local Economy challenges family incomes, resulting in less enrollment in municipal programs.
- lack of accessibility to the internet or other essential amenities to our community
- Community Involvement
- Youth Community Engagement
- Social Media Trends



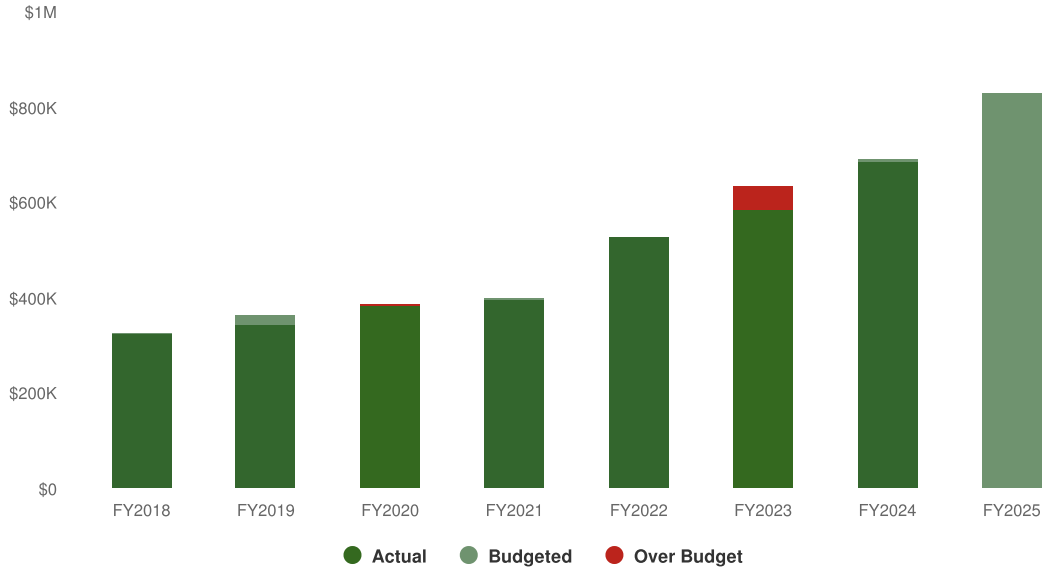




Expenditures Summary

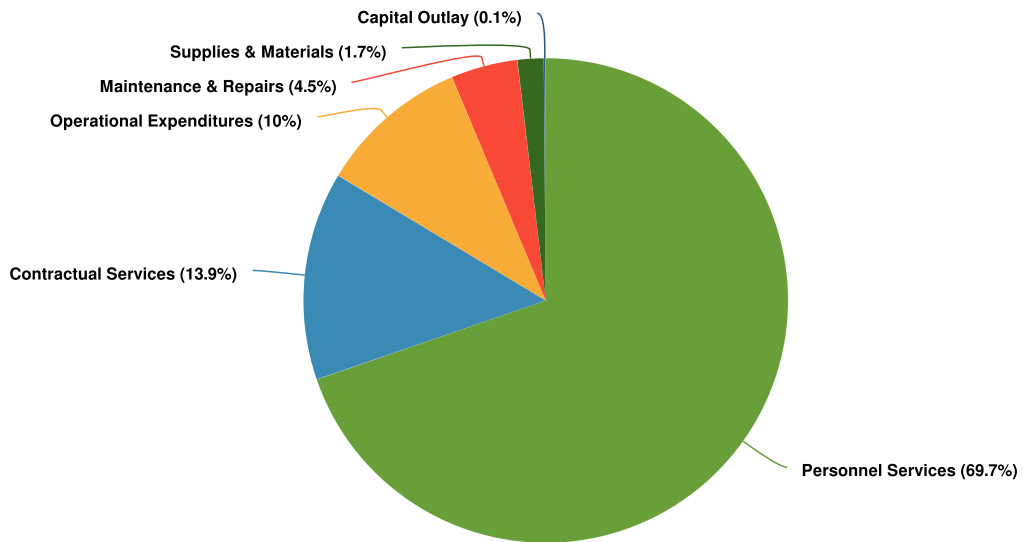
\$829,676 **\$136,563**
(19.70% vs. prior year)

Community Services Proposed and Historical Budget vs. Actual

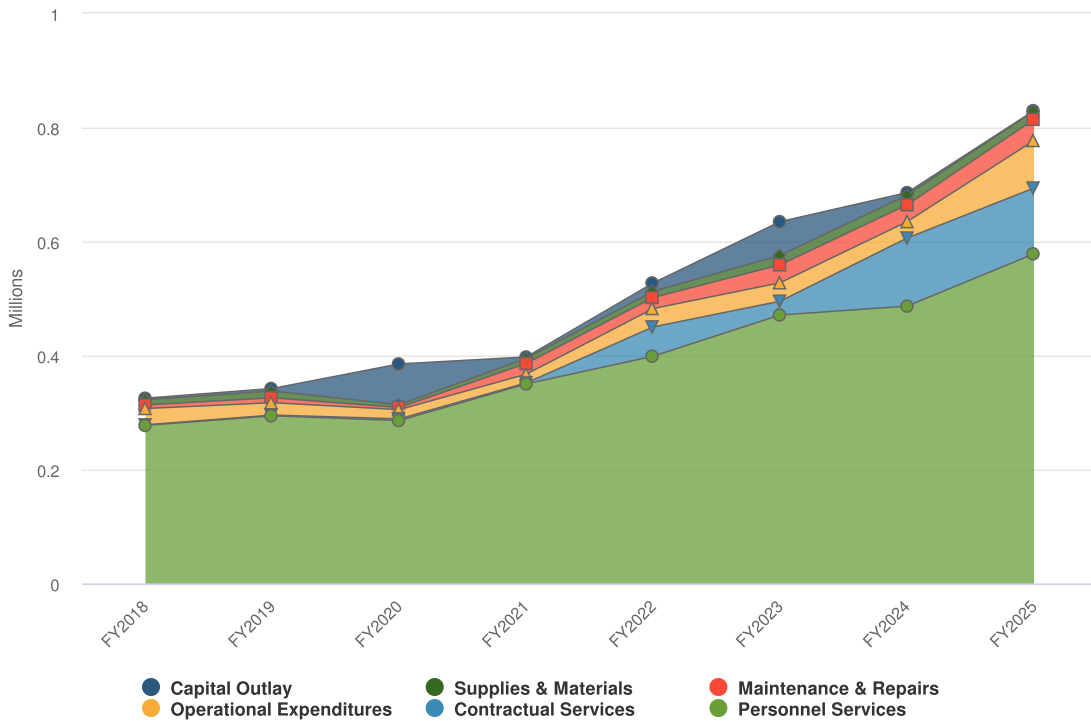


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects						
Operational Expenditures						
OTHER EXPENDITURES						
COMMUNITY SERV COMMUNICATIONS	01-509-2010	\$1,131	\$1,444	\$1,765	\$1,500	-15%
COMMUNITY SERV TRAVEL&TRAININ	01-509-2043	\$0	\$580	\$971	\$3,500	260.3%
SENIORS ACTIVITIES & PROGRAMS	01-509-2150	\$1,249	\$2,347	\$4,298	\$3,000	-30.2%
SPORTS FLAG FOOTBALL PROG EXP	01-509-2160	\$0	\$0	\$0	\$5,000	N/A
SPORTS SOCCER PROG EXP	01-509-2161	\$0	\$0	\$0	\$7,000	N/A
SPORTS BASEBALL PROG EXP	01-509-2162	\$0	\$0	\$0	\$23,000	N/A
COMMUNITY SERV SPECIAL EVENTS	01-509-2200	\$2,627	\$5,531	\$5,638	\$6,000	6.4%
CASA BONITA COMMUNITY PROJ	01-509-2210	\$0	\$8,783	\$0	\$10,000	N/A
REC CENTER BLDG ELECT EXPENSE	01-509-2380	\$14,352	\$0	\$0	\$0	0%
REC CENTER BLDG WATER EXPENSE	01-509-2381	\$1,361	\$1,233	\$1,476	\$1,500	1.6%
COMMUNITY SERV DUES & SUBSCR	01-509-2520	\$100	\$316	\$336	\$500	48.8%
REC CENTER BLDG OFFICE EQUIPM	01-509-2631	\$268	\$0	\$879	\$5,610	538.4%
Total OTHER EXPENDITURES:		\$21,088	\$20,235	\$15,363	\$66,610	333.6%
SUPPLIES						
COMMUNITY SERV UNIFORM EXPENS	01-509-3080	\$1,515	\$2,951	\$2,627	\$4,000	52.3%
COMMUNITY SERV GASOLINE EXPEN	01-509-3240	\$7,467	\$7,200	\$6,986	\$6,750	-3.4%
Total SUPPLIES:		\$8,983	\$10,151	\$9,612	\$10,750	11.8%
CONTRACT SERVICES						
COMM SERV MINOR EQUIPMENT	01-509-5040	\$1,874	\$1,286	\$3,251	\$3,000	-7.7%
PARKS MINOR EQUIPMENT	01-513-5040	\$300	\$671	\$548	\$3,000	447.4%
Total CONTRACT SERVICES:		\$2,174	\$1,958	\$3,799	\$6,000	57.9%
Total Operational Expenditures:		\$32,245	\$32,344	\$28,774	\$83,360	189.7%
Contractual Services						
OTHER EXPENDITURES						
REC CENTER PROP INSURANCE	01-509-2080	\$7,061	\$8,356	\$17,055	\$20,000	17.3%
COMM SERV LIABILITY INSURANCE	01-509-2081	\$1,315	\$1,456	\$2,048	\$2,100	2.6%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
COMMUNITY SERV PROF CONTR SER	01-509-2100	\$3,237	\$2,480	\$2,558	\$4,000	56.4%
VEHICLES ENTERPRISE LEASE	01-509-2107	\$0	\$0	\$7,497	\$45,160	502.4%
J.GARCIA PARK CONTRACTUAL SER	01-513-2100	\$39,812	\$11,915	\$10,893	\$10,650	-2.2%
S.VELA PARK CONTRACTUAL SERV	01-513-2110	\$0	\$0	\$5,548	\$6,500	17.2%
ELIZONDO PARK CONTRACTUAL SER	01-513-2120	\$0	\$0	\$13,628	\$15,000	10.1%
MAIN ST. PARK CONTRACTUAL SER	01-513-2130	\$0	\$0	\$1,261	\$2,000	58.5%
BASEBALL FIELD CONTRACTUAL SE	01-513-2140	\$0	\$0	\$58,952	\$10,000	-83%
Total OTHER EXPENDITURES:		\$51,425	\$24,208	\$119,439	\$115,410	-3.4%
Total Contractual Services:		\$51,425	\$24,208	\$119,439	\$115,410	-3.4%
Capital Outlay						
CAPITAL OUTLAY						
REC CTR VEHICLES & EQUIPM	01-509-4030	\$0	\$51,156	\$597	\$1,000	67.6%
COMM SERV MAJOR EQUIPMENT	01-509-4050	\$3,694	\$3,149	\$0	\$0	0%
PARKS MAJOR EQUIPMENT	01-513-4050	\$11,018	\$4,900	\$3,843	\$0	-100%
Total CAPITAL OUTLAY:		\$14,712	\$59,204	\$4,439	\$1,000	-77.5%
Total Capital Outlay:		\$14,712	\$59,204	\$4,439	\$1,000	-77.5%
Personnel Services						
PERSONNEL						
COMMUNITY SERV WAGES	01-509-1010	\$314,203	\$373,321	\$378,096	\$454,306	20.2%
COMMUNITY SERV OVERTIME	01-509-1011	\$1,973	\$2,470	\$2,367	\$3,300	39.4%
COMMUNITY SERV FRINGE LEAVE EXP	01-509-1013	\$2,084	\$0	\$2,343	\$0	-100%
COMMUNITY SERV OT EMERG EVEN	01-509-1019	\$0	\$313	\$0	\$0	0%
COMMUNITY SERVICE SEVERANCE PAY	01-509-1030	\$0	\$0	\$5,396	\$0	-100%
COMMUNITY SERV TMRS	01-509-1140	\$29,853	\$35,270	\$35,451	\$38,500	8.6%
COMMUNITY SERV MEDICARE	01-509-1150	\$4,614	\$5,453	\$5,629	\$6,500	15.5%
COMMUNITY SERV FICA	01-509-1151	\$3,287	\$4,328	\$5,543	\$7,000	26.3%
COMMUNITY SERV WORKERS COMP	01-509-1160	\$9,810	\$10,467	\$11,284	\$10,000	-11.4%
COMMUNITY SERV EMPLOYEE INSUR	01-509-1170	\$32,137	\$39,351	\$39,278	\$57,000	45.1%
COMMUNITY SERV TEC EXPENSE	01-509-1180	\$820	\$156	\$1,252	\$1,800	43.8%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Total PERSONNEL:		\$398,781	\$471,131	\$486,638	\$578,406	18.9%
Total Personnel Services:		\$398,781	\$471,131	\$486,638	\$578,406	18.9%
Maintenance & Repairs						
OTHER EXPENDITURES						
COMMUNITY SERV VEHIC MAINT/RE	01-509-2636	\$3,320	\$5,277	\$4,510	\$1,000	-77.8%
Total OTHER EXPENDITURES:		\$3,320	\$5,277	\$4,510	\$1,000	-77.8%
SUPPLIES						
J.GARCIA PARK MAINT SUPPLIES	01-513-3011	\$3,450	\$6,538	\$6,276	\$5,000	-20.3%
MUNICIPAL POOL MAINTENANCE	01-513-3012	\$10,897	\$14,399	\$8,623	\$10,000	16%
BASEBALL FIELDS MAINT SUPPL	01-513-3013	\$1,675	\$5,274	\$4,795	\$13,000	171.1%
S.VELA PARK MAINT SUPPLIES	01-513-3020	\$0	\$0	\$4,741	\$3,000	-36.7%
ELIZONDO PARK MAINT SUPPLIES	01-513-3030	\$0	\$0	\$659	\$2,500	279.3%
MAIN ST. PARK MAINT SUPPLIES	01-513-3040	\$0	\$0	\$0	\$2,500	N/A
Total SUPPLIES:		\$16,022	\$26,211	\$25,094	\$36,000	43.5%
Total Maintenance & Repairs:		\$19,343	\$31,488	\$29,604	\$37,000	25%
Supplies & Materials						
SUPPLIES						
COMMUNITY SERV OFFICE SUPPLIE	01-509-3010	\$793	\$415	\$1,156	\$1,000	-13.5%
COMMUNITY SERV GENERL SUPPLIE	01-509-3011	\$6,441	\$12,503	\$11,003	\$8,500	-22.7%
COMMUNITY SERV PROMOTION ITEM	01-509-3012	\$561	\$0	\$0	\$1,000	N/A
SUMMER & SPORTS SUPPLIES	01-509-3013	\$3,027	\$3,643	\$4,755	\$4,000	-15.9%
Total SUPPLIES:		\$10,822	\$16,560	\$16,914	\$14,500	-14.3%
Total Supplies & Materials:		\$10,822	\$16,560	\$16,914	\$14,500	-14.3%
Total Expense Objects:		\$527,327	\$634,935	\$685,810	\$829,676	21%

Summary of Appropriations by Fund

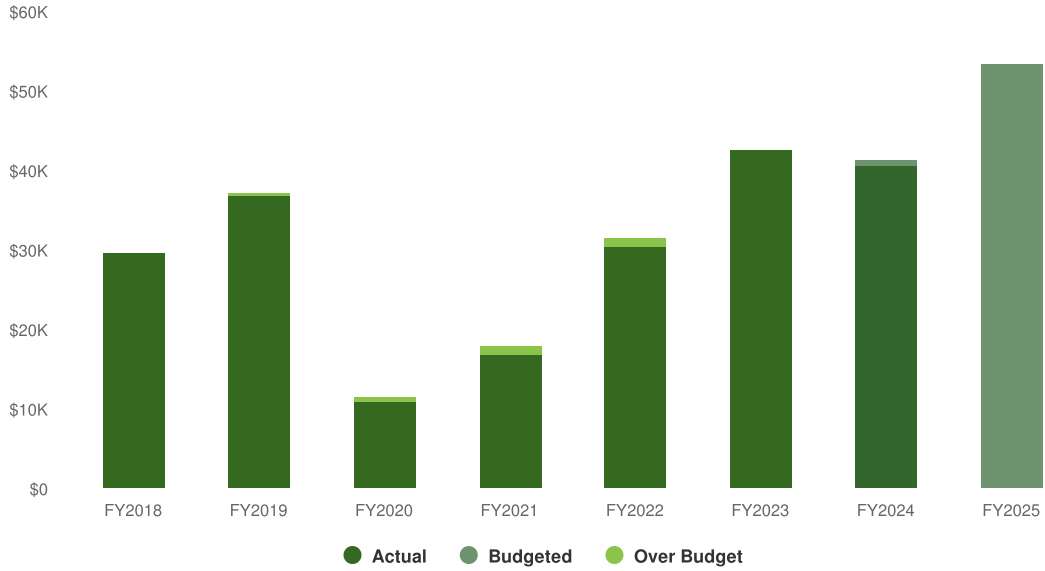
FUND	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	527,327	577,766	732,545	746,526
4B Corporation	15,000	15,000	16,250	16,900
TOTAL	\$ 542,327	\$ 592,766	\$ 748,795	\$763,426



Revenues Summary

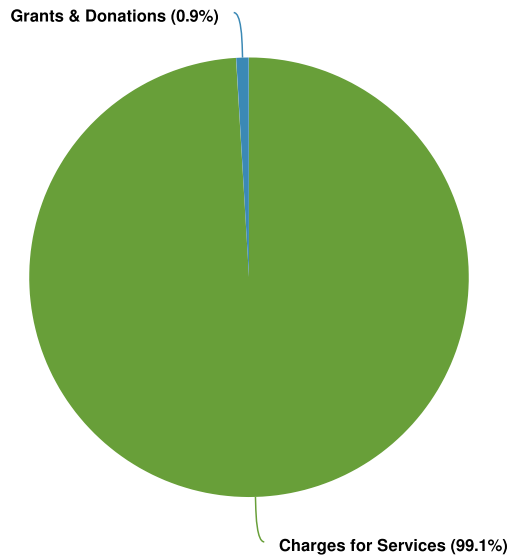
\$53,450 **\$12,190**
(29.54% vs. prior year)

Community Services Proposed and Historical Budget vs. Actual

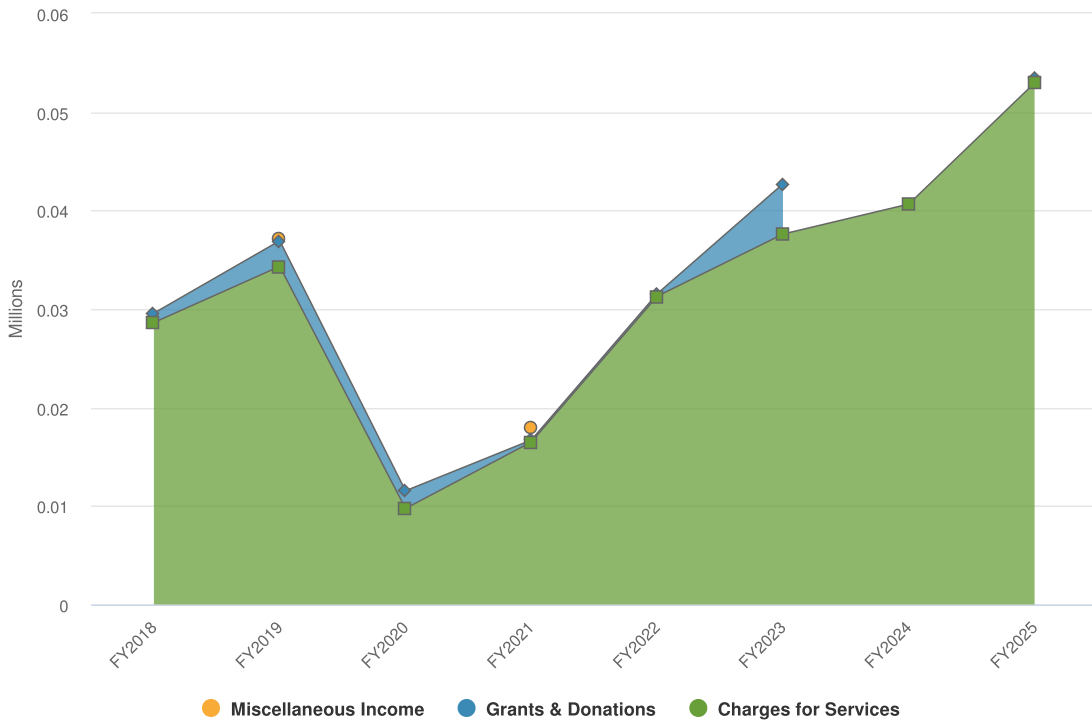


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Charges for Services						
PAVILLIONS RENTAL	01-409-1055	\$1,450	\$1,650	\$1,950	\$1,400	-28.2%
RECREATION CENTER RENTAL	01-409-1056	\$2,760	\$7,440	\$10,750	\$4,800	-55.3%
MUNICIPAL POOL FEES & RENTALS	01-409-1057	\$5,877	\$5,009	\$2,355	\$6,000	154.8%
SUMMER CAMP ENROLLMENT	01-409-1070	\$6,750	\$11,110	\$13,055	\$13,750	5.3%
OPEN GYM PROGRAM	01-409-1071	\$2,124	\$1,941	\$1,167	\$1,700	45.7%
SPORTS FLAG FOOTBALL PROGRAM	01-409-1073	\$0	\$0	\$590	\$3,500	493.2%
SPORTS SOCCER PROGRAM	01-409-1074	\$0	\$0	\$0	\$4,500	N/A
SPORTS BASEBALL PROGRAM	01-409-1075	\$0	\$0	\$0	\$9,600	N/A
COMMUNITY SPECIAL EVENTS	01-409-2200	\$7,469	\$6,440	\$6,881	\$3,500	-49.1%
SENIORS PROGR AMIGOS DEL VALL	01-409-2251	\$3,900	\$3,092	\$3,205	\$3,300	2.9%
MISCELLANEOUS REV COPIES & FA	01-409-6020	\$958	\$923	\$696	\$900	29.3%
Total Charges for Services:		\$31,288	\$37,605	\$40,650	\$52,950	30.3%
Grants & Donations						
COMMUNITY PROGRAMS DONATIONS	01-409-2281	\$250	\$5,100	\$0	\$500	N/A
Total Grants & Donations:		\$250	\$5,100	\$0	\$500	N/A
Total Revenue Source:		\$31,538	\$42,705	\$40,650	\$53,450	31.5%



Finance

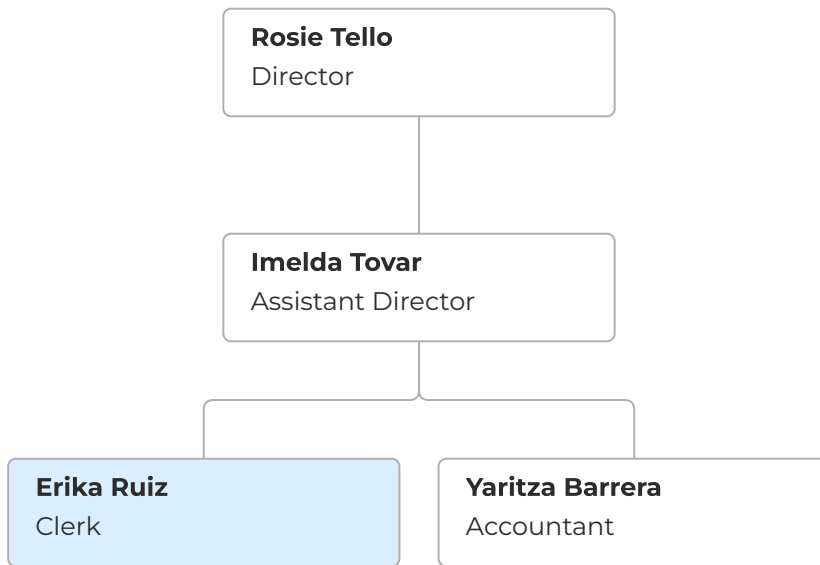


Rosie Tello
Finance Director

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.

Organizational Chart



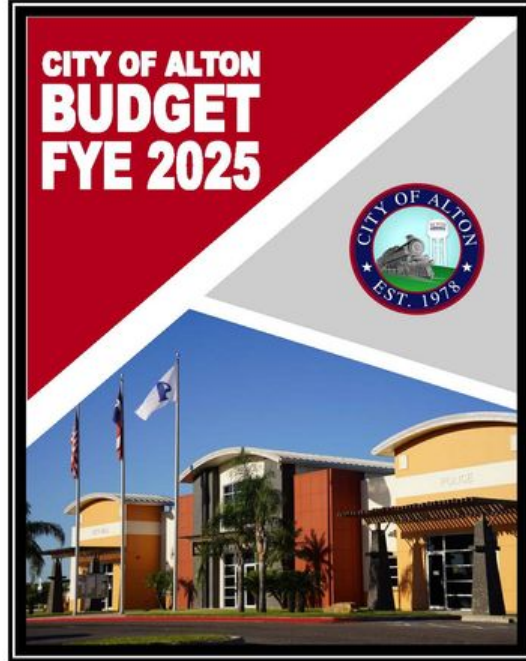
Department Description

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.



Goals and Objectives


- Continue to apply for and receive the Distinguished Budget Presentation Award recognition from the Government Finance Officers Association, while improving the quality and effectiveness of the annual budget document.
- Successfully apply for the Texas Comptroller's STARS program, which recognizes local governments across Texas who meet high standards for financial transparency.
- Receive an unmodified audit opinion on the Annual Financial Report.
- Reduce the number of printed checks by Accounts Payable and increase efficiency by implementing payment solutions such as ACH, wire transfers, and increasing online vendors' payments.
- Develop a Depreciation Fund in the General, Solid Waste and Wastewater Funds in order to reduce the City's dependence on debt for capital outlays.


















Position Summary

Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Finance Director	1	1	1	1
Asst Finance Director	0	0	1	1
Accountant	1	1	1	1
Clerk	1	1	1	1
Total Full Time	3	3	4	4
Total Part-Time	0	0	0	0
Total Department	3	3	4	4

Performance Measures

	Strategic Goal	Strategic Initiative
	Efficient Government	1.2 Improve communications with City Administration for external and internal customers 1.7 Increase transparency for Alton City Government

Performance Measure	Strategic Goal	Actual FY 22-23	Actual FY 23-24	Target FY 24-25	Target FY 24-25
Receive GFOA Distinguished Budget Presentation Award		Year 8	Year 9	Year 10	Year 11
Percentage of "Proficient" or higher ratings for Budget Award criteria		90%	95%	98%	98%
Complete the external audit financial report with an unmodified opinion		Yes	Yes	Yes	Yes
Complete and file the required Federal, State, and local reports by due dates.		100%	100%	100%	100%
Number of days to produce monthly reports after month-end		15	10	10	10
Number of days to pay vendors from invoice to payment day		15	15	15	15
Issue employee W-2 forms by January 31		100%	100%	100%	100%
Number of accounts receivable daily reports processed		852	1,403	1,500	1,600
Number of accounts payable transactions processed		2,947	3,101	3,050	3,100
Number of vendors paid		527	544	560	600
Number of vendors paid through online solutions		33	35	40	60
Number of 1099's forms issued to vendors		172	176	180	200
Purchase orders issued		1,300	1,153	1,350	1,400
Bank reconciliations prepared		360	438	528	528
Number of W-2's issued		164	167	180	180

Accomplishments and Challenges

FY 2023-2024

- Received an unmodified audit opinion on the Annual Financial Report Year Ended September 30, 2023.
- Received the Government Finance Officers Association Budget Presentation Award for the Fiscal Year 2021-2022 Budget for the ninth time.
- Created the new position of Assistant Director to help manage the high-volume workload.

Challenges FY 2024-2025

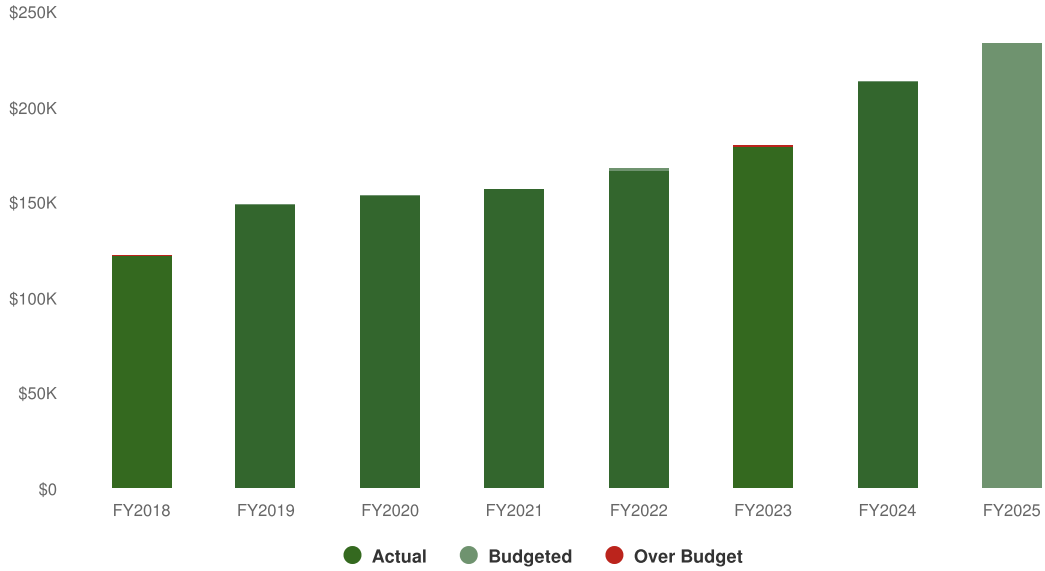
- Ensuring availability of time to address unexpected tasks.
- Redistribute the department's workload to align with the new four-day workweek, ensuring a smooth workflow and the timely completion of all tasks and operations.



Expenditures Summary

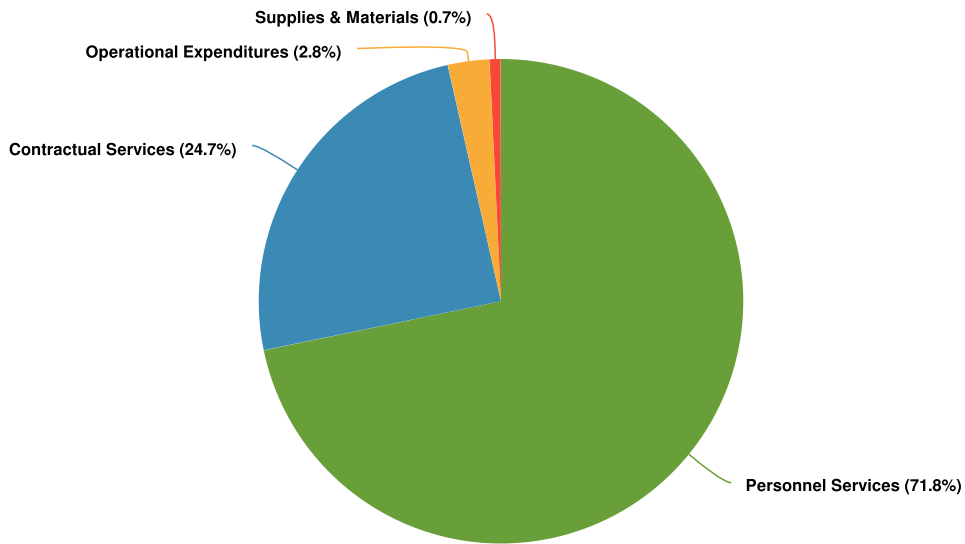
\$233,784 **\$20,230**
(9.47% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

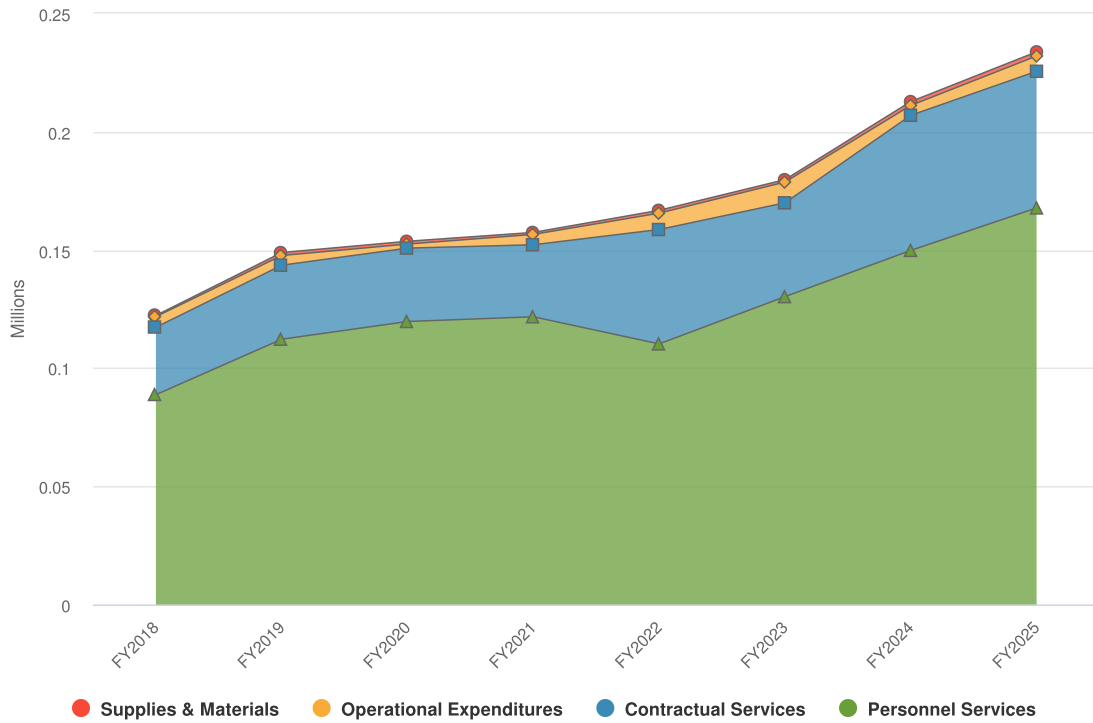


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects						
Operational Expenditures						
OTHER EXPENDITURES						
FINANCE TRAVEL & TRAINING	01-502-2043	\$5,400	\$6,833	\$2,027	\$4,000	97.3%
FINANCE SPECIAL EVENTS	01-502-2150	\$0	\$24	\$87	\$150	72.6%
FINANCE PRINTING EXPENSE	01-502-2330	\$491	\$844	\$320	\$900	181.3%
FINANCE DUES/SUBSCRIPTIONS	01-502-2520	\$655	\$655	\$687	\$675	-1.7%
FINANCE OFFICE EQUIPMENT	01-502-2631	\$374	\$371	\$816	\$500	-38.7%
Total OTHER EXPENDITURES:		\$6,919	\$8,727	\$3,937	\$6,225	58.1%
SUPPLIES						
FINANCE UNIFORM EXPENSE	01-502-3080	\$0	\$48	\$243	\$250	3%
Total SUPPLIES:		\$0	\$48	\$243	\$250	3%
Total Operational Expenditures:		\$6,919	\$8,775	\$4,179	\$6,475	54.9%
Contractual Services						
OTHER EXPENDITURES						
FINANCE CONTRACTUAL SERVICES	01-502-2100	\$11,091	\$11,895	\$29,352	\$30,000	2.2%
FINANCE AUDIT/CPA SERVICE	01-502-2101	\$37,300	\$27,800	\$27,800	\$27,800	0%
Total OTHER EXPENDITURES:		\$48,391	\$39,695	\$57,152	\$57,800	1.1%
Total Contractual Services:		\$48,391	\$39,695	\$57,152	\$57,800	1.1%
Personnel Services						
PERSONNEL						
FINANCE WAGES	01-502-1010	\$89,903	\$100,952	\$120,310	\$133,546	11%
FINANCE OVERTIME	01-502-1011	\$251	\$264	\$73	\$300	309.3%
FINANCE FRINGE LEAVE EXPENSE	01-502-1013	\$0	\$5,035	\$0	\$0	0%
FINANCE TMRS	01-502-1140	\$10,131	\$12,240	\$14,504	\$14,800	2%
FINANCE MEDICARE	01-502-1150	\$1,327	\$1,541	\$1,745	\$1,933	10.8%
FINANCE EMPLOYEE INSURANCE EX	01-502-1170	\$8,320	\$10,160	\$12,691	\$16,600	30.8%
FINANCE TEC EXPENSE	01-502-1180	\$307	\$42	\$471	\$580	23.2%
Total PERSONNEL:		\$110,239	\$130,234	\$149,795	\$167,759	12%
Total Personnel Services:		\$110,239	\$130,234	\$149,795	\$167,759	12%
Supplies & Materials						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
SUPPLIES						
FINANCE OFFICE SUPPLIES	01-502-3010	\$1,205	\$1,016	\$1,621	\$1,750	8%
Total SUPPLIES:		\$1,205	\$1,016	\$1,621	\$1,750	8%
Total Supplies & Materials:		\$1,205	\$1,016	\$1,621	\$1,750	8%
Total Expense Objects:		\$166,754	\$179,719	\$212,748	\$233,784	9.9%

Summary of Appropriations by Fund

FUND	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	166,754	177,920	174,756	233,784
Sewer Fund	21,023	20,580	20,013	23,851
Solid Waste Fund			20,013	23,851
Road Maintenance			11,801	15,311
Drainage & Stormwater			11,801	15,311
4A Corporation	13,515	13,124	-	0
4B Corporation	7,508	6,767	9,337	12,749
TOTAL	\$ 208,800	\$ 218,391	\$ 247,720	\$324,857



Fire Department



Gustavo Ramirez
Fire Chief

Mission Statement

As members of the City of Alton Fire Department, we are committed to serving our community and visitors with integrity and respect. Our priority is to act with honor and compassion to help those in need, consistently provide our customers with the best response, and strive to better ourselves for the well-being of our community. To provide for the safety of our members and the people we serve at all times while providing service above self.

Vision

Our vision is to strive for excellence in all we do with professionalism and a caring hand. Empower our organization to foster collaborative thinking to drive workplace innovation for the most efficient and effective response to those we serve. We must leverage agile frameworks, create partnerships, and foster a caller-first mindset to meet our community's needs.



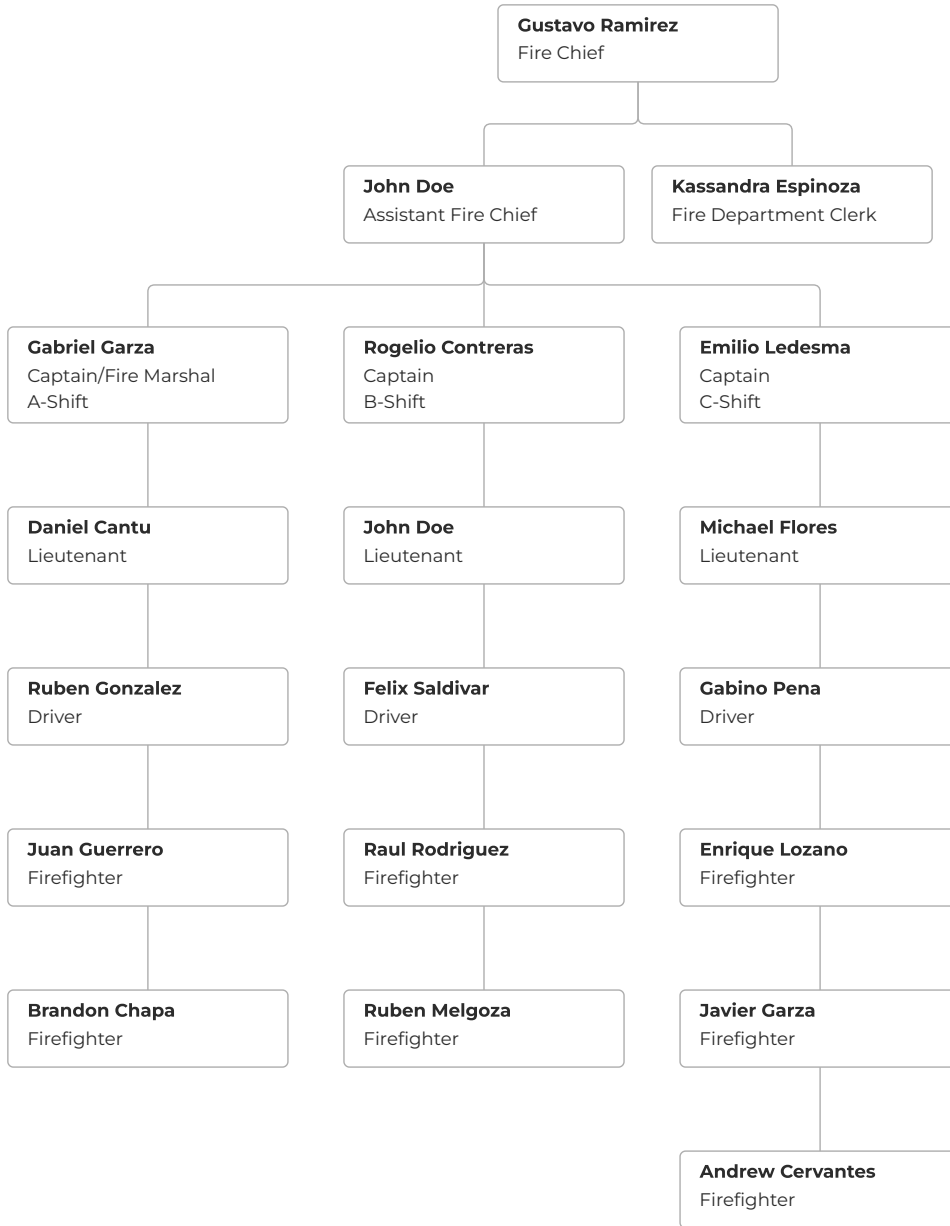
Department Overview

The City of Alton Fire Department is a full-time paid professional firefighting organization that currently operates out of 1 Fire Station for the City and Hidalgo County Precinct 3 rural area, with a staffing of 5 personnel on duty each day. There are two engine companies, three brush trucks, one tanker unit, and one command vehicle in service every day to serve the citizens and visitors of the City of Alton.



Organizational Chart

Alton Fire Department Organizational Chart



Position Summary

Position Title	FY 2022	FY 2023	FY 2024	FY 2025
Fire Chief	1	1	1	1
Fire Clerk	0	0	0	1
Assistant Fire Chief	1	1	1	0
Fire Marshal	0	0	0	1
Captain	0	0	3	3
Lieutenant	3	3	3	3
Driver	6	6	3	3
Firefighter	6	6	6	7
Training Coordinator	0	0	0	0
Total Full Time	17	17	17	19
Total Part-Time	0	0	0	0
Total Department	17	17	17	19

Department Description

The Alton Fire Department was established in 1978. For 30 years, it was an all-volunteer organization. Starting in 2008, it began hiring full-time firefighters. Today, Alton Fire Department is still a volunteer organization with 7 volunteer members and 19 sworn personnel, consisting of a Fire Chief, Assistant Chief, Fire Marshal, FRO Administrator, 3 Captains, 3 Lieutenants, 3 Drivers, and 8 Firefighters.

Goals and Objectives

Goals








- o Recruitment and retention of staff.
- o Improving ISO rating.
- o Installing hydrants on the principal arterial line on the east and west sides of the City of Alton
- o Increase the average response times
- o Improve the effectiveness of resources utilized to extinguish fires
- o Increase our efficiency and effectiveness in fire-related operations like customer service, fire presentations, and other non-firefighting duties.
- o Update rescue extrication equipment to battery power tools for higher efficiency.



Performance Measures

Performance Indicators

	STRATEGIC GOAL	STRATEGIC INITIATIVE
	Efficient Government	<ul style="list-style-type: none"> 1.2 Improve communications with City Administration for external and internal customers 1.7 Increase transparency for Alton City Government
	Health & Safety	<ul style="list-style-type: none"> 4.2 Enhance Alton's fire protection resources 4.4 Increase the level of service for medical emergencies 4.5 Improve the effectiveness of resources utilized to extinguish fires and perform rescue extrication.

Measure	Strategic Goal	Actual FY 22-23	Actual FY 23-24	Target FY 24-25	Target FY 25-26
Average Response Time		4.5 min	4.5 min	4.5 min	4.0
Burn Permits Residential & Commercial		32	35	37	45
% Permits issued within 24 hrs.		90%	93%	95%	97%
Inspections & Plan Reviews		475	485	500	500
Inspectors		6	7	8	10
% of Inspections done within 3 days		95%	96%	97%	98%
% of Plan reviews within 24 hrs		83%	85%	90%	95%

Accomplishments and Challenges

Accomplishments FY 2023-2024

Improve the effectiveness of resources utilized to extinguish fires and rescue extrication

- Proper equipment and training are provided to ensure the safety and extinguishment of fires.
- Effectively use a front-end loader on the ground in a brush fire.
- Early deployment of additional resources in structure fires.
- Upgrade of rescue tools to battery power for efficiency.



Improvements Made

- Improve training for the types of incidents we are responding to.
- Upgrading Certifications for all fire personnel.
- Providing the latest P.P.E. to be used in the foreground and adding another set for effective decontamination.
- Staying up to date with current technology related to the fire service, including battery power tools.



Enhance Alton's Fire Protection Resources

- Partnership with Sharyland Water Supply Corporation (SWSC) to fulfill the installment of hydrants on principal arterial lines on the east and west sides of the City of Alton through the Water Line Access Agreement.
- With the City on the Grow and a proposed 15 new subdivisions potentially in development, the Alton Fire Department has begun to use its resources by implementing yearly hydrant testing, highway blue marker indicators, and the launch of the new GIS App for identifying hydrant locations within the city limits.



Increase Level of Service for Medical Emergencies

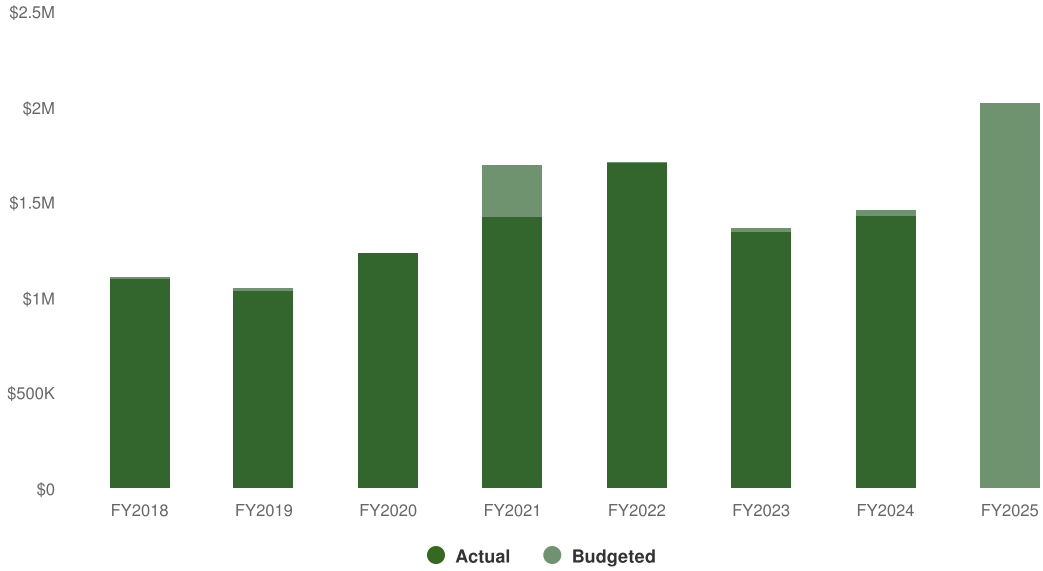
- Alton Fire Department, having an F.R.O. program in place, utilized the Medical Rescue unit to absorb some call volume in assisting contracted private companies within the city limits.
- Over 4 years, the Alton Fire Department has seen increased medical calls.
- Research and Studies have been ongoing with the possibility of providing a city/owned ambulance service, which would hire 12 personnel, 10 EMT/Firefighters, and 2 EMD Dispatchers



Expenditures Summary

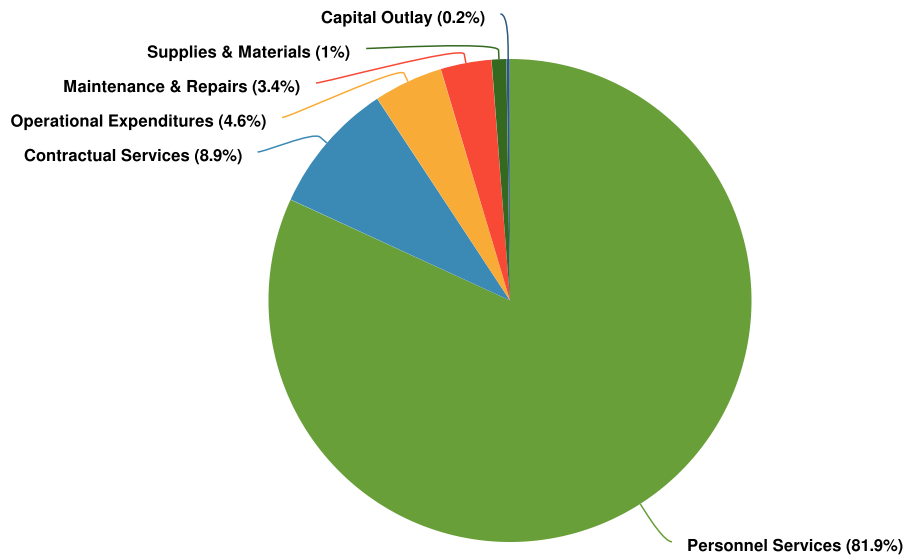
\$2,022,845 **\$563,804**
(38.64% vs. prior year)

Fire Proposed and Historical Budget vs. Actual

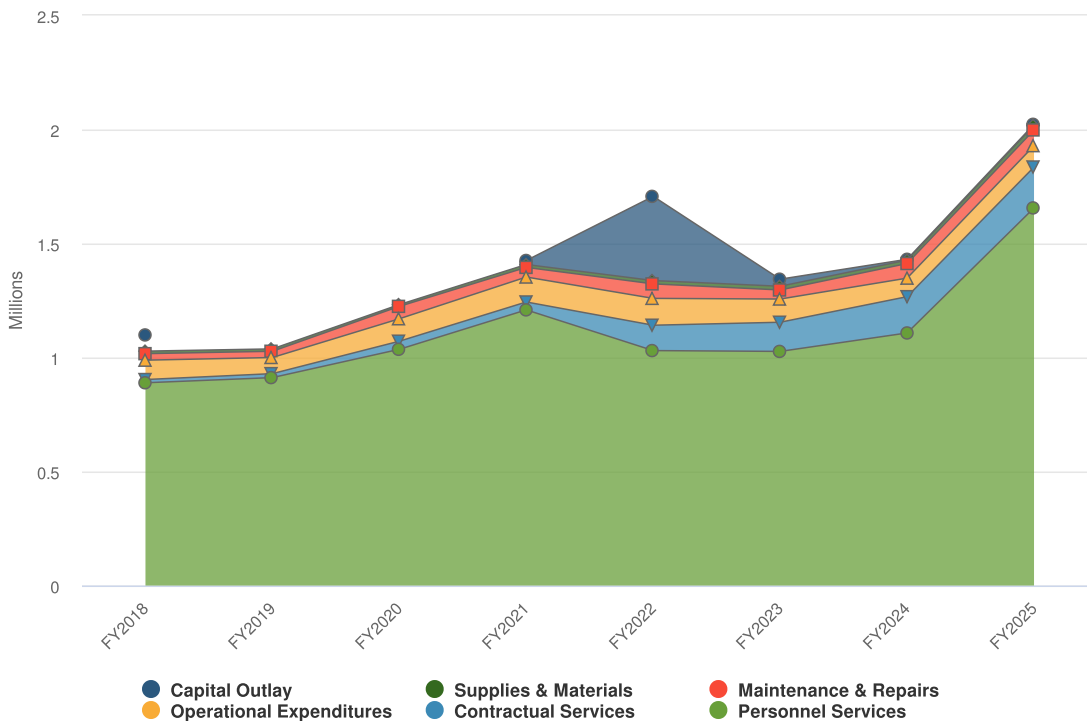


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects						
Operational Expenditures						
OTHER EXPENDITURES						
FIRE COMMUNICATIONS	01-506-2010	\$6,006	\$9,077	\$5,816	\$8,500	46.1%
FIRE TRAVEL & TRAINING	01-506-2043	\$16,805	\$9,012	\$4,523	\$13,850	206.2%
FIRE CITY SPONSORED EVENTS	01-506-2150	\$36	\$514	\$1,289	\$3,000	132.8%
FIRE PRINTING	01-506-2330	\$425	\$251	\$375	\$600	60%
FIRE ELECTRICAL EXPENSE	01-506-2380	\$10,425	\$10,490	\$10,592	\$12,000	13.3%
FIRE WATER EXPENSE	01-506-2381	\$8,690	\$6,393	\$10,107	\$6,000	-40.6%
FIRE DUES/SUBSCRIPTIONS	01-506-2520	\$4,365	\$7,553	\$3,232	\$5,200	60.9%
FIRE OFFICE EQUIPMENT	01-506-2631	\$233	\$495	\$1,127	\$1,200	6.5%
FIRE MISCELLANEOUS EXPENSE	01-506-2999	\$600	\$0	\$0	\$1,500	N/A
Total OTHER EXPENDITURES:		\$47,584	\$43,784	\$37,061	\$51,850	39.9%
SUPPLIES						
FIRE UNIFORM EXPENSE	01-506-3080	\$14,297	\$9,372	\$12,773	\$11,800	-7.6%
FIRE GASOLINE EXPENSE	01-506-3240	\$7,935	\$7,606	\$9,352	\$5,540	-40.8%
FIRE DIESEL EXPENSE	01-506-3241	\$28,049	\$24,101	\$19,303	\$20,000	3.6%
Total SUPPLIES:		\$50,281	\$41,079	\$41,428	\$37,340	-9.9%
CONTRACT SERVICES						
FIRE MINOR EQUIPMENT	01-506-5040	\$19,870	\$16,833	\$1,611	\$4,000	148.3%
FIRE FURNITURE & MISC EQUIP	01-506-5041	\$0	\$77	\$349	\$0	-100%
EMS MINOR EQUIPMENT	01-506-5042	\$0	\$0	\$891	\$500	-43.9%
Total CONTRACT SERVICES:		\$19,870	\$16,910	\$2,851	\$4,500	57.8%
Total Operational Expenditures:		\$117,735	\$101,774	\$81,340	\$93,690	15.2%
Contractual Services						
OTHER EXPENDITURES						
FIRE PROPERTY INSURANCE	01-506-2080	\$6,396	\$8,303	\$11,550	\$11,516	-0.3%
FIRE LIABILITY INSURANCE	01-506-2081	\$3,283	\$4,368	\$4,914	\$4,914	0%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
FIRE PROF CONTRACTUAL SERVICE	01-506-2100	\$100,087	\$106,119	\$112,160	\$119,750	6.8%
VEHICLES ENTERPRISE LEASE	01-506-2107	\$0	\$0	\$28,540	\$40,200	40.9%
FIRE VOL FIREMEN STIPEND	01-506-2110	\$1,470	\$9,123	\$1,920	\$3,000	56.3%
Total OTHER EXPENDITURES:		\$111,236	\$127,912	\$159,085	\$179,380	12.8%
Total Contractual Services:		\$111,236	\$127,912	\$159,085	\$179,380	12.8%
Capital Outlay						
CAPITAL OUTLAY						
FIRE VEHICLES & EQUIPMENT	01-506-4030	\$302,668	\$0	\$0	\$0	0%
FIRE MAJOR EQUIPMENT	01-506-4050	\$66,663	\$25,405	\$3,851	\$0	-100%
EMS MAJOR EQUIPMENT	01-506-4052	\$0	\$5,639	\$0	\$4,782	N/A
Total CAPITAL OUTLAY:		\$369,331	\$31,044	\$3,851	\$4,782	24.2%
Total Capital Outlay:		\$369,331	\$31,044	\$3,851	\$4,782	24.2%
Personnel Services						
PERSONNEL						
FIRE WAGES	01-506-1010	\$704,359	\$689,041	\$737,980	\$1,205,553	63.4%
FIRE OVERTIME	01-506-1011	\$107,875	\$98,835	\$113,898	\$109,000	-4.3%
FIRE FRINGE LEAVE EXPENSE	01-506-1013	\$4,816	\$11,434	\$4,208	\$10,000	137.6%
FIRE TMRS	01-506-1140	\$95,271	\$95,771	\$106,507	\$131,000	23%
FIRE MEDICARE	01-506-1150	\$12,273	\$12,064	\$13,026	\$17,000	30.5%
FIRE WORKERS COMP	01-506-1160	\$30,268	\$39,295	\$39,154	\$32,000	-18.3%
FIRE EMPLOYEE INSURANCE EXP	01-506-1170	\$74,675	\$80,204	\$90,727	\$148,000	63.1%
FIRE TEC	01-506-1180	\$871	\$154	\$2,244	\$3,600	60.4%
Total PERSONNEL:		\$1,030,408	\$1,026,798	\$1,107,745	\$1,656,153	49.5%
Total Personnel Services:		\$1,030,408	\$1,026,798	\$1,107,745	\$1,656,153	49.5%
Maintenance & Repairs						
OTHER EXPENDITURES						
FIRE VEHICLE MAINT/REPAIR	01-506-2636	\$58,032	\$35,563	\$49,606	\$55,000	10.9%
FIRE EQUIPMENT REPAIR	01-506-2638	\$5,565	\$4,281	\$14,535	\$14,000	-3.7%
Total OTHER EXPENDITURES:		\$63,597	\$39,844	\$64,140	\$69,000	7.6%
Total Maintenance & Repairs:		\$63,597	\$39,844	\$64,140	\$69,000	7.6%
Supplies & Materials						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
OTHER EXPENDITURES						
FIRE PREVENTION TOOLS	01-506-2200	\$0	\$472	\$828	\$800	-3.4%
Total OTHER EXPENDITURES:		\$0	\$472	\$828	\$800	-3.4%
SUPPLIES						
FIRE OFFICE SUPPLIES	01-506-3010	\$955	\$697	\$1,080	\$2,040	88.9%
FIRE GENERAL SUPPLIES	01-506-3011	\$10,918	\$9,590	\$7,993	\$9,000	12.6%
FIRE MARSHAL SUPPLIES	01-506-3020	\$0	\$0	\$0	\$1,000	N/A
EMS SUPPLIES	01-506-3021	\$2,667	\$5,446	\$4,729	\$7,000	48%
Total SUPPLIES:		\$14,540	\$15,734	\$13,802	\$19,040	37.9%
Total Supplies & Materials:		\$14,540	\$16,205	\$14,631	\$19,840	35.6%
Total Expense Objects:		\$1,706,847	\$1,343,577	\$1,430,791	\$2,022,845	41.4%

Summary of Appropriations by Fund

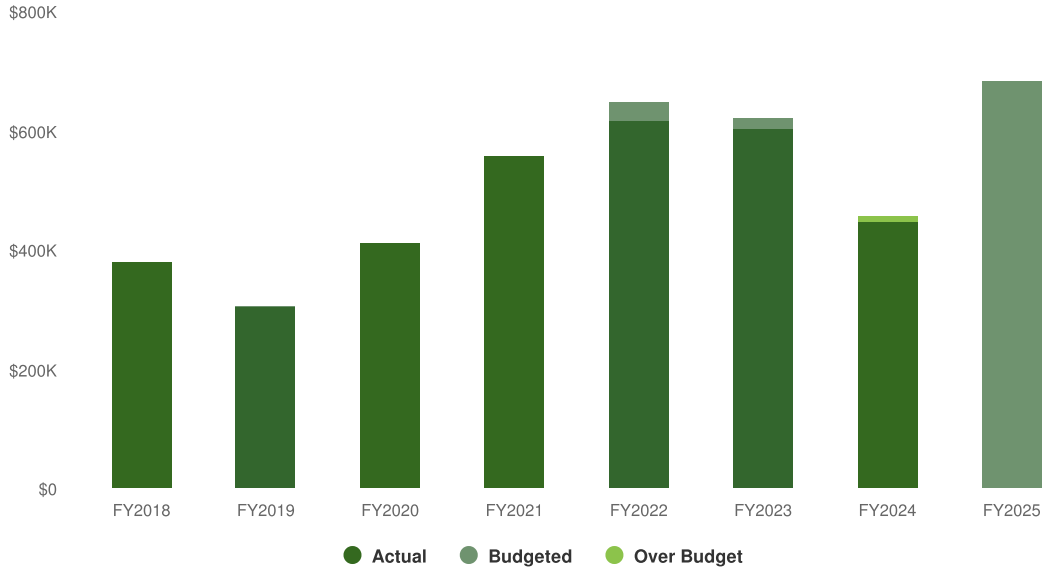
FUND	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	1,706,847	1,327,691	1,486,205	2,022,845
TOTAL	\$ 1,706,847	\$ 1,327,691	\$ 1,486,205	\$ 2,022,845



Revenues Summary

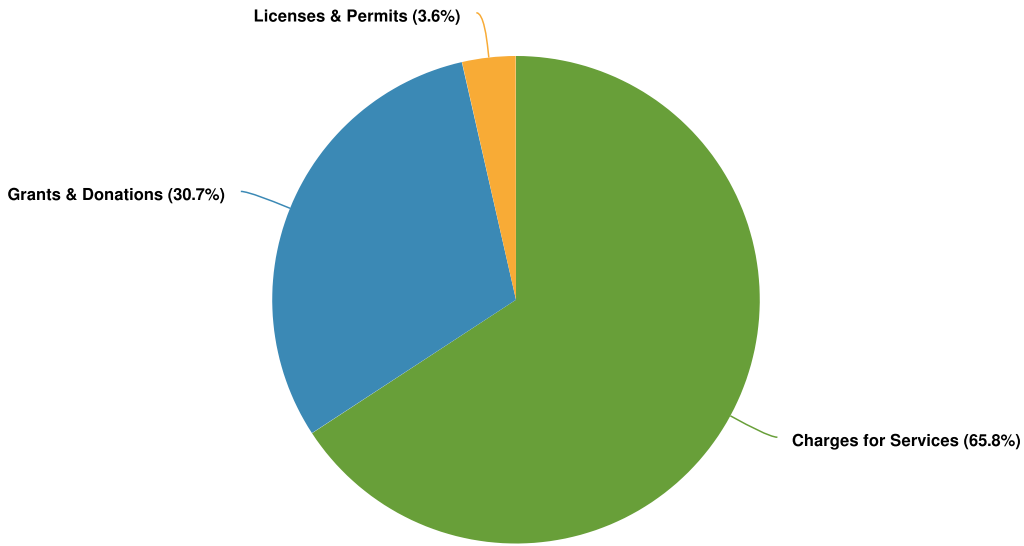
\$685,150 **\$237,325**
(53.00% vs. prior year)

Fire Proposed and Historical Budget vs. Actual

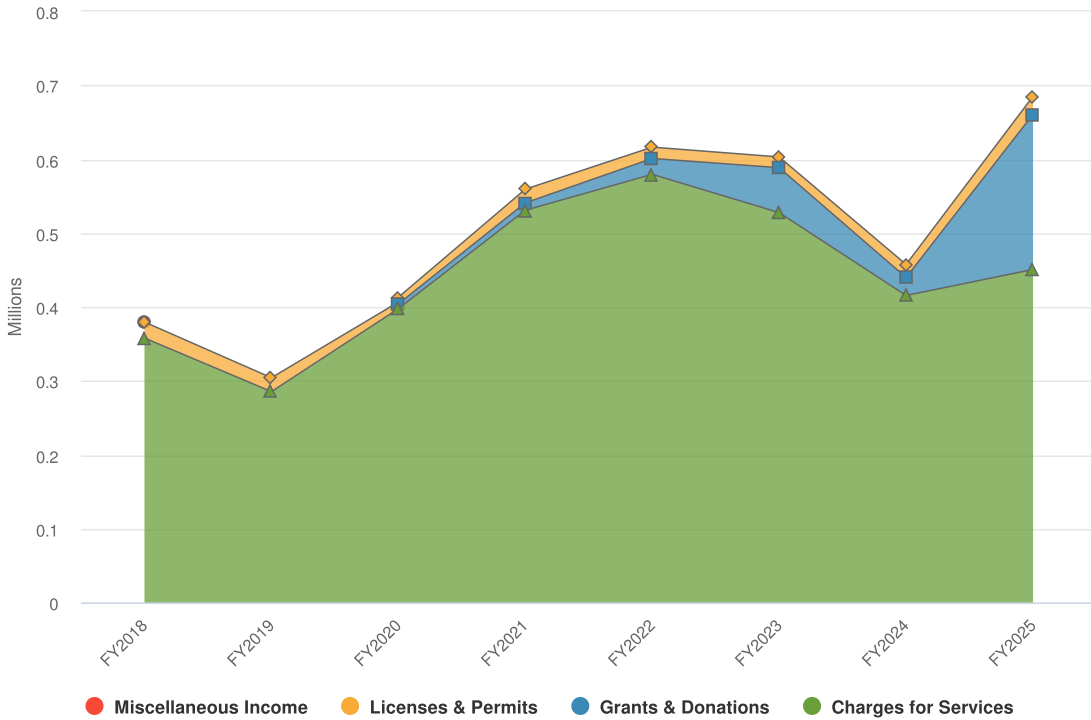


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Charges for Services						
FIRE INCIDENT REPORTS	01-406-1200	\$120	\$130	\$20	\$200	900%
FIRE TRAINING REVENUE	01-406-2020	\$2,425	\$0	\$15	\$0	-100%
FIRE CALL RECEIPTS	01-406-3030	\$576,681	\$527,615	\$415,538	\$450,000	8.3%
FIRE MOTOR VEHICLE RESCUE	01-406-3031	\$348	\$0	\$0	\$600	N/A
Total Charges for Services:		\$579,574	\$527,745	\$415,573	\$450,800	8.5%
Grants & Donations						
GRANTS	01-406-2280	\$21,483	\$60,837	\$24,347	\$210,000	762.5%
Total Grants & Donations:		\$21,483	\$60,837	\$24,347	\$210,000	762.5%
Licenses & Permits						
FIRE BURNING PERMIT	01-406-1201	\$2,770	\$1,860	\$1,865	\$4,350	133.2%
FIRE PERMITS & INSPECTIONS	01-406-2010	\$12,550	\$12,675	\$15,750	\$20,000	27%
Total Licenses & Permits:		\$15,320	\$14,535	\$17,615	\$24,350	38.2%
Total Revenue Source:		\$616,377	\$603,117	\$457,535	\$685,150	49.7%



Human Resources



Janie Gaytan
Human Resources Director

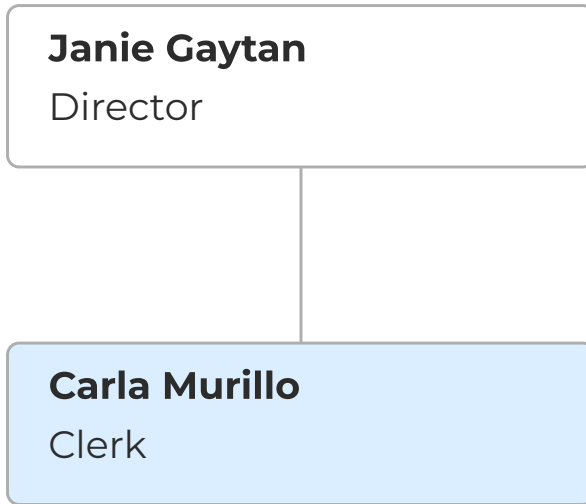
Mission Statement

The mission of the Human Resources Department is to promote a work environment characterized by fair treatment of staff, open communications, personal accountability, trust, and mutual respect.

Department Overview

The Human Resources Department manages the employee life cycle from the applicant stage to beyond their termination of employment. Responsibilities include recruitment, on boarding, training and counseling, administration of benefits, worker's compensation, personnel recordkeeping, classification and compensation, performance appraisals, management consulting and legislation compliance and providing advice, support, and recommendations to all departments within the city with regard to its employees to make the City of Alton a premier municipal employer. HR coordinates with IT third-party company and provides IT support to all departments.

Organizational Chart



Position Summary

Position Title	FY 2022	FY 2023	FY2024	FY2025
Director	1	1	1	1
Clerk	1	1	1	1
Total Full-Time	2	2	2	2
Total Part-Time	0	0	0	0
Total Department	2	2	2	2

Department Description


The Alton Human Resources Department is a small department consisting of two employees who manage the employee life cycle of everyone in the organization, which consists of approximately 110–130 employees.











Goals and Objectives

- Strategize and focus on reducing the turnover rate
- Find new markets to recruit employees



Performance Measures

STRATEGIC GOAL	STRATEGIC INITIATIVE
 Efficient Government	1.2 Improve communications with City Administration for external and internal customers 1.7 Increase transparency for Alton City

Measure	Strategic Goal	Actual FY 22-23	Actual FY 23-24	Target FY 24-25	Target FY 25-26
Attendance					
Injuries		30	9	4	4
Risk Management Trainings		4	6	6	7
Wellness Events		4	3	5	6
Absenteeism Rate		2.5%	2.2%	2.0%	1.7%
Retention					
Appreciation Events		6	4	5	6
Surveys		0	0	2	2
Satisfaction Rate		-	-	97%	98%
New Hires		61	56	48	45
Terminations		53	60	50	45
Turnover Rate		35%	33%	28%	26%

Accomplishments and Challenges

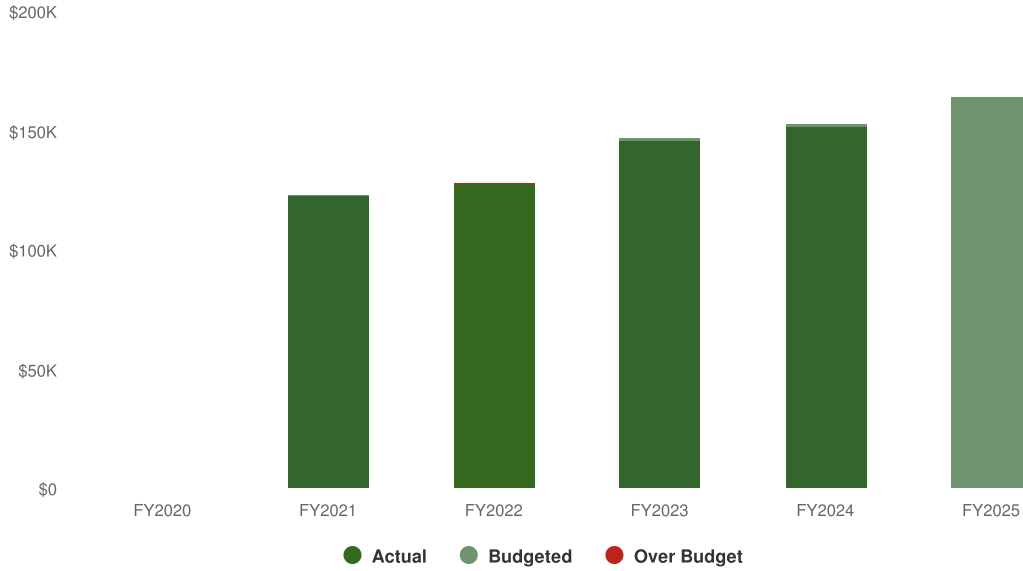
- o Introduced flex spending benefit option
- o Set up various risk management trainings
- o Employee appreciation events were successful and had a great turnout.

- o Job market
- o Economy
- o Manpower

Expenditures Summary

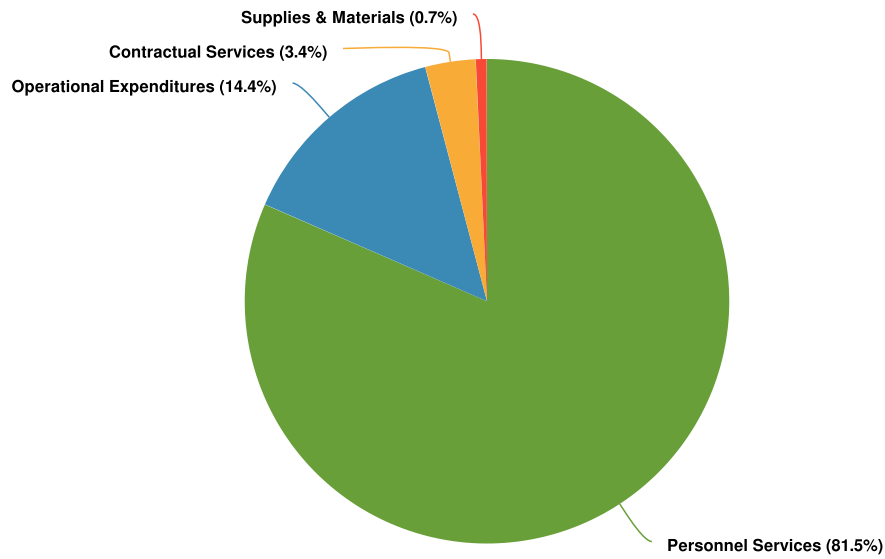
\$164,010 **\$11,122**
(7.27% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual

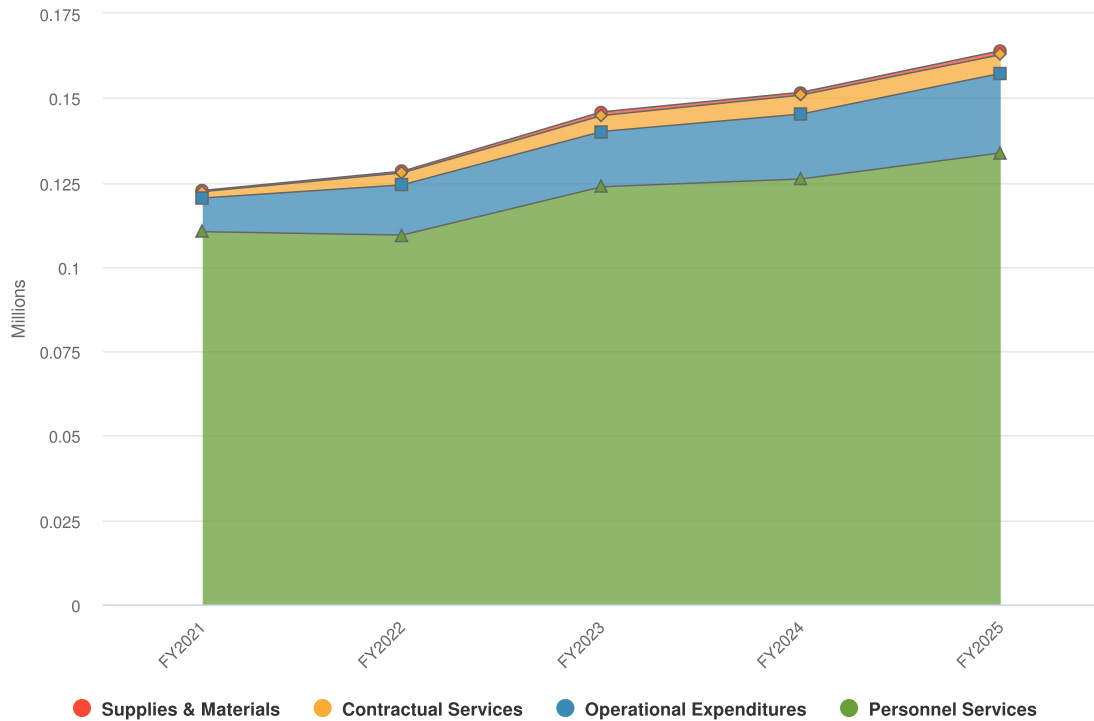


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects						
Operational Expenditures						
OTHER EXPENDITURES						
HR TRAVEL & TRAINING	01-518-2043	\$1,977	\$2,630	\$3,703	\$5,600	51.2%
HR STAFF SPONSORED EVENTS	01-518-2150	\$11,770	\$12,075	\$14,780	\$15,500	4.9%
HR PRINTING EXPENSE	01-518-2330	\$183	\$336	\$0	\$0	0%
HR DUES & SUBSCRIPTIONS	01-518-2520	\$942	\$454	\$338	\$755	123.4%
HR OFFICE EQUIPMENT	01-518-2631	\$0	\$798	\$254	\$1,500	490.2%
Total OTHER EXPENDITURES:		\$14,873	\$16,293	\$19,075	\$23,355	22.4%
SUPPLIES						
HR UNIFORM EXPENSE	01-518-3080	\$0	\$78	\$154	\$200	30.2%
Total SUPPLIES:		\$0	\$78	\$154	\$200	30.2%
Total Operational Expenditures:		\$14,873	\$16,372	\$19,229	\$23,555	22.5%
Contractual Services						
OTHER EXPENDITURES						
HR CONTRACTUAL SERVICES	01-518-2100	\$3,561	\$4,704	\$5,621	\$5,520	-1.8%
Total OTHER EXPENDITURES:		\$3,561	\$4,704	\$5,621	\$5,520	-1.8%
Total Contractual Services:		\$3,561	\$4,704	\$5,621	\$5,520	-1.8%
Personnel Services						
PERSONNEL						
HR WAGES	01-518-1010	\$80,414	\$78,821	\$79,851	\$83,927	5.1%
HR FRINGE LEAVE EXPENSE	01-518-1013	\$2,160	\$0	\$0	\$0	0%
HR STAFF WELL PROGRM INCENTIV	01-518-1020	\$7,700	\$21,350	\$21,300	\$24,600	15.5%
HR TMRS	01-518-1140	\$10,164	\$11,540	\$12,034	\$12,000	-0.3%
HR MEDICARE	01-518-1150	\$1,309	\$1,452	\$1,462	\$1,540	5.3%
HR EMPLOYEE INSURANCE	01-518-1170	\$7,618	\$10,516	\$11,127	\$11,380	2.3%
HR TEC EXPENSE	01-518-1180	\$25	\$20	\$234	\$288	23.1%
Total PERSONNEL:		\$109,390	\$123,700	\$126,008	\$133,735	6.1%
Total Personnel Services:		\$109,390	\$123,700	\$126,008	\$133,735	6.1%
Supplies & Materials						
SUPPLIES						
HR OFFICE SUPPLIES	01-518-3010	\$481	\$1,100	\$822	\$1,200	45.9%
Total SUPPLIES:		\$481	\$1,100	\$822	\$1,200	45.9%
Total Supplies & Materials:		\$481	\$1,100	\$822	\$1,200	45.9%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Total Expense Objects:		\$128,304	\$145,874	\$151,679	\$164,010	8.1%

Summary of Appropriations by Fund

FUND	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	128,304	144,428	158,161	164,010
Sewer Fund	8,001	7,119	7,719	8,040
Solid Waste Fund	8,001	7,119	7,719	8,040
Drainage & Stormwater			6,432	6,700
TOTAL	\$ 144,306	\$ 158,666	\$ 180,031	\$186,790



Municipal Court



Mission Statement

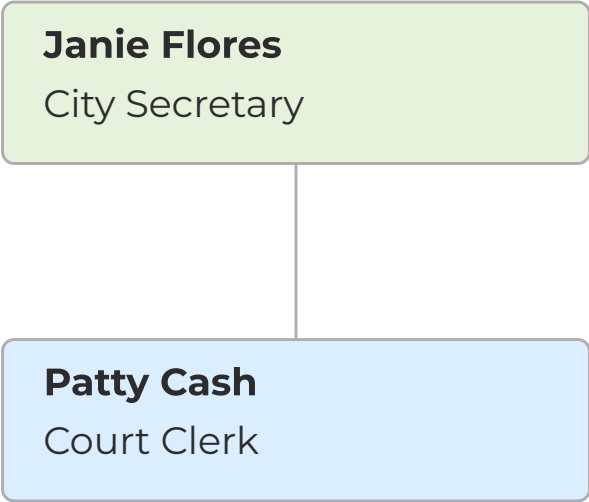
The Alton Municipal Court is committed to providing a fair, neutral and courteous administration of justice by providing accessible, efficient, impartial and well-reasoned resolution of all court cases while providing exceptional customer service.

Department Overview

The [Municipal Court](#) is the judicial branch of local government, the City of Alton. The court enforces criminal laws, traffic laws and municipal ordinances within the court's jurisdiction. It is responsible for providing assistance during each court session, processes and adjudicating cases that are filed in court. It maintains and prepares all of the municipal dockets, recording the disposition of each case, receiving all court documents and defendant correspondence.

The Office of the City Secretary oversees the municipal court staff.

Organizational Chart



Position Summary

Position Title	FY 2023	FY 2024	FY 2025
Court Clerk	1	1	1
Total Full Time	1	1	1
Total Part-Time	0	0	0
Total Department	1	1	1

Department Description

The Municipal Court is a part of the local government's judicial system which handles cases that are related to city ordinances and certain state law violations that occur within the city's jurisdiction. The department is responsible for administering the court's operations and ensuring a fair and efficient resolution of legal matters. The court operates under the guidance of the Municipal Court Judge. Below is a description of the typical responsibilities and functions of the Municipal Court department.


- Oversee processing of cases, citations, managing and processing warrants
- Maintain detailed records of court proceedings
- Coordinate and schedule court hearings
- Coordinate with city prosecutor






Goals and Objectives

- Continue to increase online court payments via City website
- Increase phone payments via new phone payment system.
- Refine team concept for efficient and effective customer service



Performance Measures

	Strategic Goal	Strategic Initiative
	Efficient Government	1.2 Improve communications with City Administration for external and internal customers 1.7 Increase transparency for Alton City Government

Performance Measure	Strategic Goal	Actual FY 22-23	Actual FY 23-24	Target FY 24-25	Target FY 25-26
Cases Filed		9023	10136	9500	9750
Cases Closed		5501	6695	7500	7700
Warrants Issued		5522	4439	5000	5500
Warrants Cleared		1796	2373	2250	2500
Online Payments		1104	1512	1700	1850

Accomplishments and Challenges

FY 2023-2024

- Increased online court payments via City website
- Implemented phone payment system
- Continued working with Hidalgo County to simplify the processes of the Scofflaw program

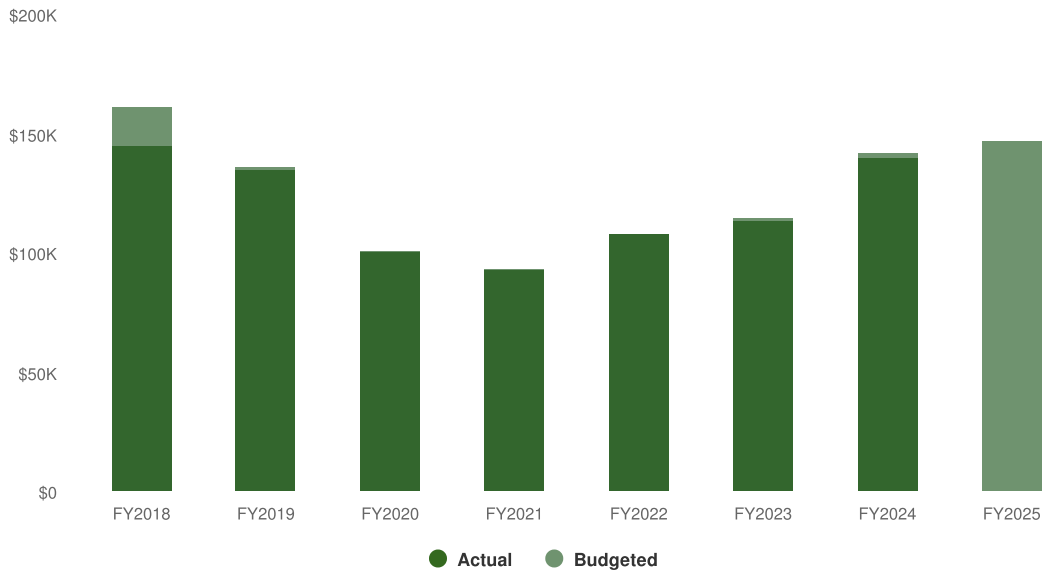
Challenges

- Increased safety security measures
- High volume workload
- Increase warrants issued

Expenditures Summary

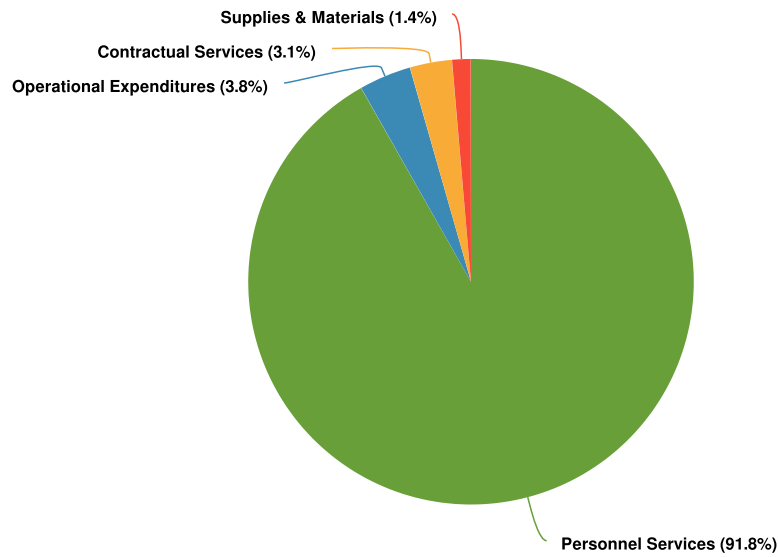
\$147,027 **\$4,587**
(3.22% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

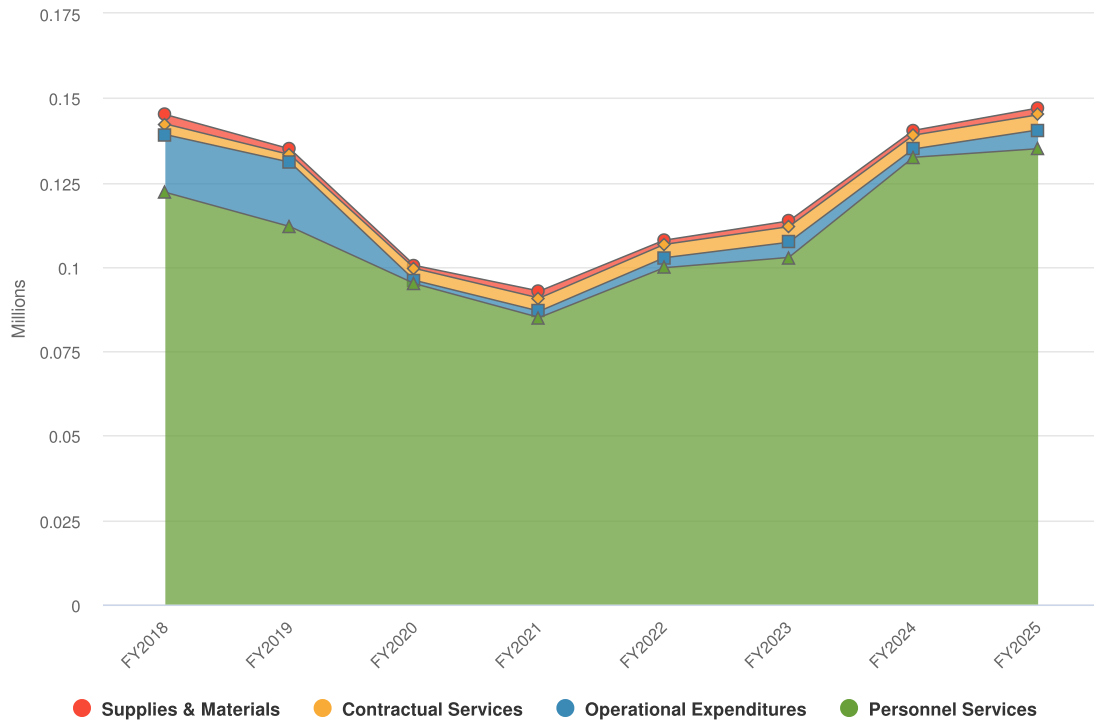


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects						
Operational Expenditures						
OTHER EXPENDITURES						
MUNIC COURT EFFICIENCY EXP	01-508-2013	\$929	\$975	\$1,024	\$1,050	2.5%
MUNIC COURT TRAVEL & TRAINING	01-508-2043	\$1,201	\$3,515	\$1,408	\$2,500	77.6%
MUNIC COURT PRINTING	01-508-2330	\$354	\$0	\$0	\$375	N/A
MUNIC COURT OFFICE EQUIPMENT	01-508-2631	\$371	\$0	\$0	\$1,500	N/A
Total OTHER EXPENDITURES:		\$2,855	\$4,491	\$2,432	\$5,425	123.1%
SUPPLIES						
MUNIC COURT UNIFORM EXPENSE	01-508-3080	\$93	\$0	\$30	\$125	316.7%
Total SUPPLIES:		\$93	\$0	\$30	\$125	316.7%
Total Operational Expenditures:		\$2,948	\$4,491	\$2,462	\$5,550	125.4%
Contractual Services						
OTHER EXPENDITURES						
MUNIC COURT PROF CONTRACT SER	01-508-2100	\$3,947	\$4,621	\$4,097	\$4,500	9.8%
Total OTHER EXPENDITURES:		\$3,947	\$4,621	\$4,097	\$4,500	9.8%
Total Contractual Services:		\$3,947	\$4,621	\$4,097	\$4,500	9.8%
Personnel Services						
PERSONNEL						
MUNICIPAL COURT WAGES	01-508-1010	\$32,144	\$34,116	\$35,613	\$37,200	4.5%
MUNICIPAL COURT TMRS	01-508-1140	\$3,618	\$3,927	\$4,223	\$4,200	-0.5%
MUNICIPAL COURT MEDICARE	01-508-1150	\$1,258	\$1,304	\$1,675	\$1,705	1.8%
MUNICIPAL COURT FICA	01-508-1151	\$3,388	\$3,461	\$4,955	\$4,960	0.1%
MUNICIPAL COURT EMPLOYEE INSU	01-508-1170	\$4,649	\$5,039	\$5,572	\$6,336	13.7%
MUNICIPAL COURT TEC EXPENSE	01-508-1180	\$28	\$28	\$473	\$576	21.9%
Total PERSONNEL:		\$45,086	\$47,876	\$52,510	\$54,977	4.7%
OTHER EXPENDITURES						
MUNIC COURT JUDICIAL SERVICE	01-508-2102	\$54,637	\$54,901	\$79,912	\$80,000	0.1%
Total OTHER EXPENDITURES:		\$54,637	\$54,901	\$79,912	\$80,000	0.1%
Total Personnel Services:		\$99,723	\$102,777	\$132,422	\$134,977	1.9%
Supplies & Materials						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
SUPPLIES						
MUNIC COURT OFFICE SUPPLIES	01-508-3010	\$1,255	\$1,683	\$1,407	\$2,000	42.2%
Total SUPPLIES:		\$1,255	\$1,683	\$1,407	\$2,000	42.2%
Total Supplies & Materials:		\$1,255	\$1,683	\$1,407	\$2,000	42.2%
Total Expense Objects:		\$107,874	\$113,572	\$140,387	\$147,027	4.7%

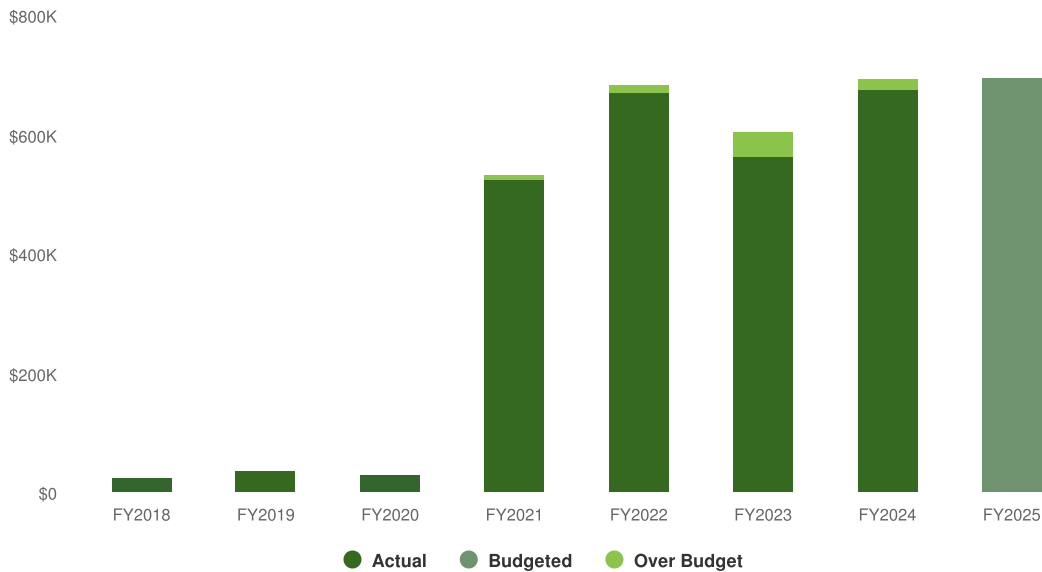
Summary of Appropriations by Fund

FUND	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	107,874	112,864	145,883	147,027
TOTAL	\$ 107,874	\$ 112,864	\$ 145,883	\$147,027

Revenues Summary

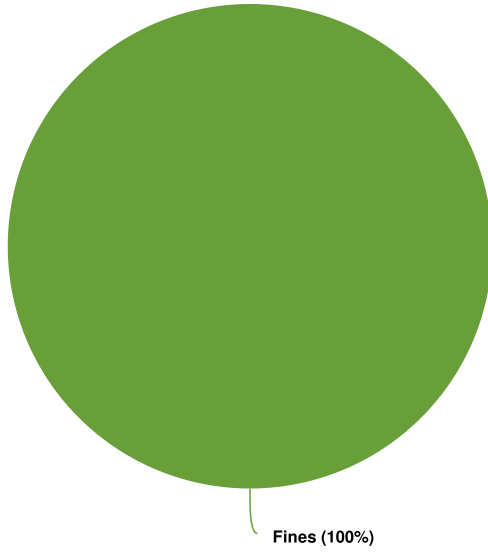
\$695,825 **\$18,295**
 (2.70% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

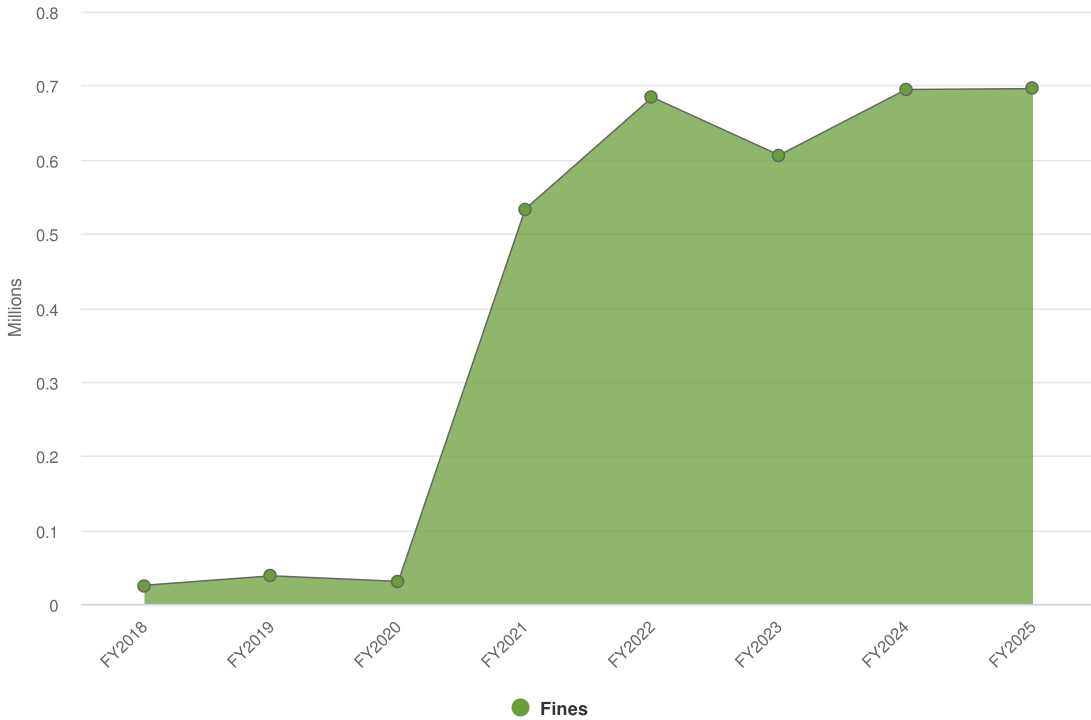


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Fines						
MUNIC COURT BLDG SECURITY FEE	01-408-4011	\$2,305	\$1,186	\$794	\$1,500	88.9%
MUNIC COURT TECHNOLOGY FUND	01-408-4012	\$2,063	\$1,053	\$738	\$1,300	76.1%
MUNIC COURT EFFICIENCY FEE	01-408-4013	\$846	\$803	\$907	\$1,000	10.3%
MUNIC COURT CLEARANCE LETTERS	01-408-4014	\$200	\$185	\$450	\$425	-5.6%
LOCAL BUILDING SECURITY FUND	01-408-4015	\$20,209	\$19,251	\$23,479	\$22,500	-4.2%
LOCAL TRUANCY PREVENTION FUND	01-408-4016	\$20,622	\$19,644	\$23,959	\$20,000	-16.5%
LOCAL COURT TECHNOLOGY FUND	01-408-4017	\$16,498	\$15,715	\$19,167	\$18,000	-6.1%
LOCAL MUNICIPAL JURY FUND	01-408-4018	\$412	\$392	\$479	\$600	25.3%
POLICE WARRANT FEES	01-408-6060	\$49,200	\$43,062	\$56,924	\$55,500	-2.5%
POLICE FINES	01-408-6070	\$539,540	\$476,665	\$532,119	\$550,000	3.4%
QUARTERLY SERVICE FEE	01-408-6071	\$32,309	\$28,096	\$35,704	\$25,000	-30%
Total Fines:		\$684,203	\$606,053	\$694,719	\$695,825	0.2%
Total Revenue Source:		\$684,203	\$606,053	\$694,719	\$695,825	0.2%



Planning



Cristina Garcia
Planning Director

Mission Statement

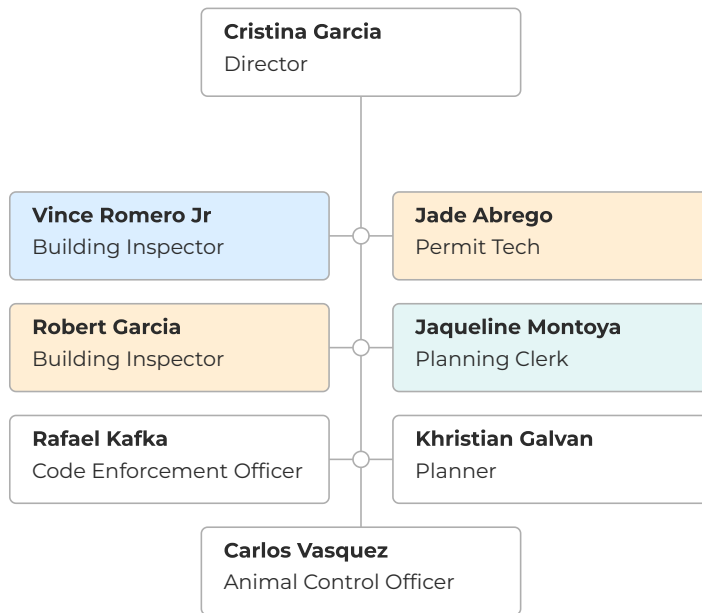
The mission of the Planning Department is to deliver expert advice, accurate information, and technical support to elected officials, city departments, Alton's residents, and the development community. Our goal is to foster a healthy, safe, and sustainable city for current and future generations.

Department Overview

Our department works closely with citizens and community leaders to build consensus on the city's growth and development. We ensure that all projects and plans adhere to local standards for land use, zoning, and construction, which are designed to guarantee the safety of current and future property owners and occupants. Additionally, the department is dedicated to protecting the public health and safety of our citizens while promoting the general welfare of both residents and animals within the city.

Organizational Chart

Planning Department



Department Description

Divisions

- o **Planning** – is responsible for providing sound planning, development and building advice to the community
- o **Building** – reviews and examines plans to make sure they are in compliance with codes and ordinances. Also, inspections are conducted to verify if new/existing structures are meeting code and safety.
- o **Environmental Services** - is responsible for the overall protection of the public health and safety of its citizens and to promote the general welfare.



Position Summary

Position Title	FY 2023	FY 2024	FY 2025
Planning Director	1	1	1
Building Official	0	0	0
Senior Planner/Assistant Director	0	0	0
Planner	1	1	1
Planning Clerk	1	1	1
Code Enforcement Officer	1	1	1
Animal Control Officer	1	1	1
Building Inspector(s)	1	2	2
Plan Examiner	0	1	0
Permit Tech	0	1	1
Intern	0	1	0
Total Full Time	6	9	8
Total Part-Time	0	1	0
Total Department	6	10	8



0









Goals and Objectives

- **Planning** – to encourage development, to keep monitoring growth and analyze surrounding areas , and to work with tools to provide community sustainability, development and keep improving the City's Geographical Information System (GIS).
- **Building** - provide a smooth/quick permitting process for any type of construction. Continue educating contractors and citizens on the new adopted building codes, and include codes in our Unified Development Code.
- **Environmental Services** – enact offensive conditions concerning public health and property values, educating the public about maintaining their property and mowing throughout the year. Being more proactive with the County's Health Department.



Performance Measures

	Strategic Goal	Strategic Initiative
	Efficient Government	<ul style="list-style-type: none"> 1.2 Improve communications with City Administration for external and internal customers 1.7 Increase transparency for Alton City Government
	Livability/Sustainability	<ul style="list-style-type: none"> 5.0 Improve the quality of life in Alton for its constituents in a manner that will be sustainable

Strategic Goal		Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Target FY 24-25
SUBDIVISIONS		Allow the city to grow by increasing the number of dwelling units.			
No. of Subdivisions		7	5	8	10
% reviewed within 14 days		80%	83%	88%	90%
BUILDING PERMITS		Allow us to verify that the building(s) is/are meeting zoning ordinances			
No. of building permits		257	308	350	400
% reviewed within 10 days		65%	72%	88%	90%
BUILDING INSPECTIONS		Allow the visual verification in compliance with building codes			
No. of Inspections		5259	7905	8200	8500
% of people in attendance		80%	82%	90%	92%
STORM WATER		MS4 - allows us to educate the public about waste water and the importance of keeping it clean.			
No. of MS4 events		3	4	0	0
% of people educated		65%	70%	0	0
TOTAL CONSTRUCTION					
		Actual FY 21-22	Actual FY 22-23	Projection 23-24	Projection 24-25
Commercial Valuation		\$1,175,000	\$1,325,000	\$1,500,000	\$1,750,000
Residential Valuation		\$54,506,502	\$62,540,208	\$65,000,000	\$67,000,000
Dwelling Units		499	498	550	600



Accomplishments and Challenges

Accomplishments FY 2023-2024

- Contract GIS services in order to keep updating maps for the City.
- Posting our GIS system on our web page.
- Hired a Plans Examiner.
- Hired a Planning Clerk.
- Building Inspector obtains Plumbing License
- Permit Tech obtained certification.
- Received an Urban County Program Outstanding Award
- Received a 2024 Energy Ambassador Champion Award
- Hired a Planner.
- Recorded 3 Subdivision bringing 120 units and 1 commercial replat lot.
- Annexed 3.0 acres into the city.
- Update of the Unified Development Code.



Challenges

- Motivating citizens to adapt to the changes the city is going through.
- Push back from contractors on new enforcement of buildings and ordinances.
- Lenient judicial deposition outcomes/rulings.
- Animal Shelter is still not available most of the time. It is at full capacity.
- Animal shelter fees per animal.



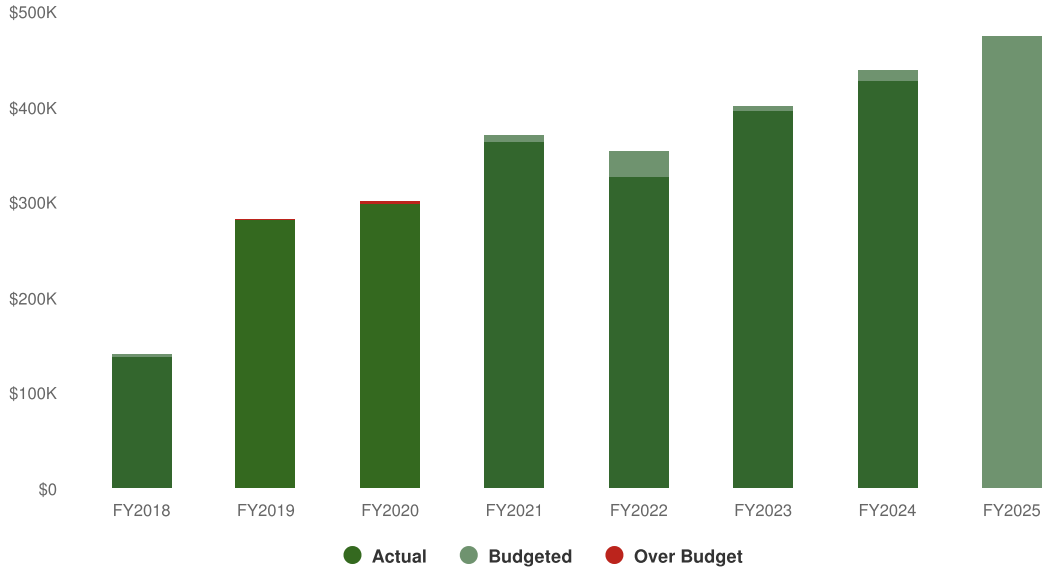
- Not finding a software that will be compatible with Incode and other department processes for field input.
- Not being able to go paperless
- Most Vehicle Units outdated
- Not having an Assistant Director



Expenditures Summary

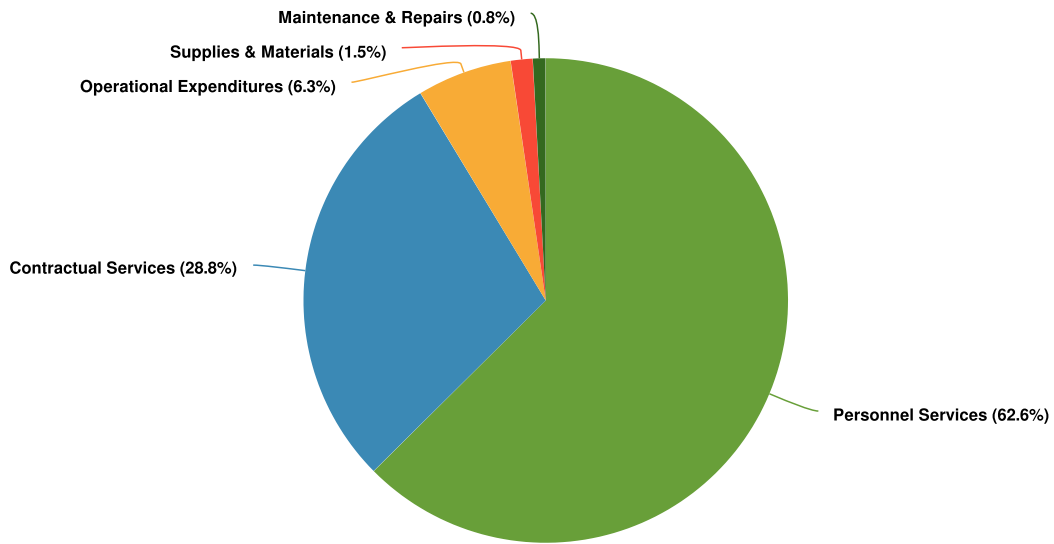
\$474,375 **\$36,213**
(8.26% vs. prior year)

Planning Proposed and Historical Budget vs. Actual

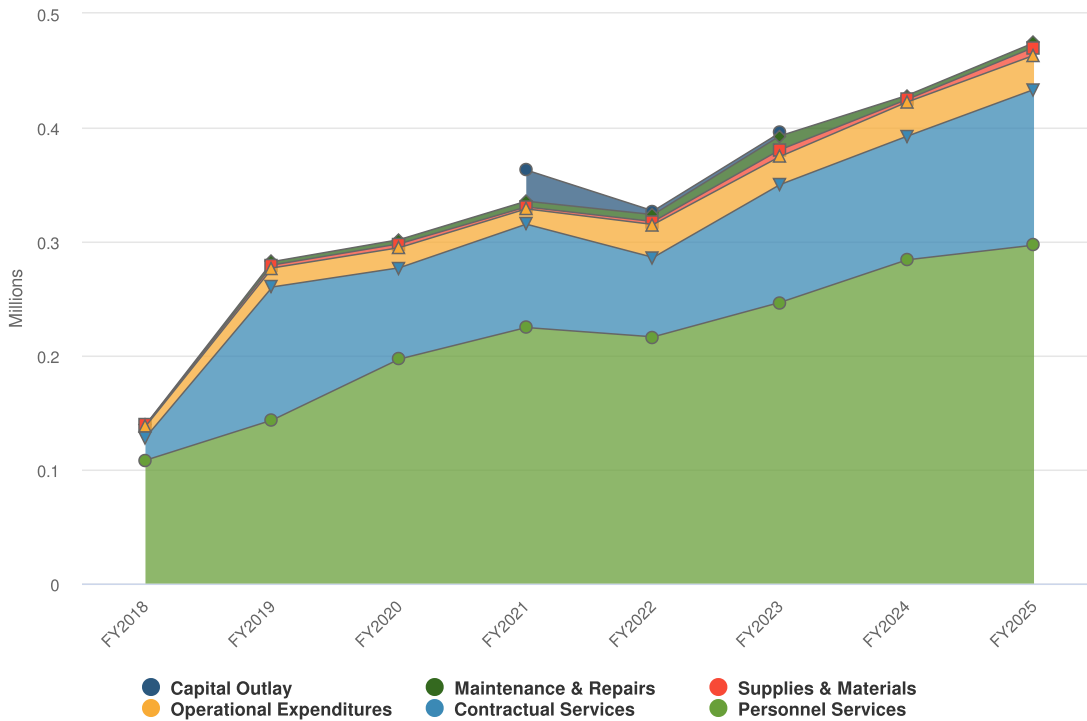


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects						
Operational Expenditures						
OTHER EXPENDITURES						
PLANNING COMMUNICATIONS	01-512-2010	\$1,324	\$1,851	\$2,022	\$2,500	23.7%
PLANNING TRAVEL & TRAINING	01-512-2043	\$10,757	\$7,091	\$9,163	\$5,000	-45.4%
PLANNING SPONSORED EVENTS	01-512-2150	\$0	\$0	\$45	\$0	-100%
PLANNING PRINTING	01-512-2330	\$596	\$608	\$288	\$500	73.6%
PLANNING DUES/SUBSCRIPTIONS	01-512-2520	\$5,528	\$5,089	\$4,513	\$5,000	10.8%
PLANNING OFFICE EQUIPMENT	01-512-2631	\$1,659	\$237	\$2,868	\$5,500	91.8%
Total OTHER EXPENDITURES:		\$19,864	\$14,876	\$18,899	\$18,500	-2.1%
SUPPLIES						
PLANNING UNIFORM EXPENSE	01-512-3080	\$1,389	\$1,433	\$2,029	\$3,000	47.9%
PLANNING GASOLINE EXPENSE	01-512-3240	\$7,644	\$8,296	\$8,978	\$8,500	-5.3%
Total SUPPLIES:		\$9,032	\$9,729	\$11,007	\$11,500	4.5%
CONTRACT SERVICES						
PLANNING MINOR EQUIPMENT	01-512-5040	\$0	\$0	\$52	\$0	-100%
Total CONTRACT SERVICES:		\$0	\$0	\$52	\$0	-100%
Total Operational Expenditures:		\$28,896	\$24,605	\$29,958	\$30,000	0.1%
Contractual Services						
OTHER EXPENDITURES						
PLANNING PROPERTY INSURANCE	01-512-2080	\$1,377	\$1,155	\$1,504	\$1,504	0%
PLANNING LIABILITY INSURANCE	01-512-2081	\$1,313	\$1,092	\$1,229	\$1,229	0%
PLANNING PROF CONTRACTUAL SER	01-512-2100	\$42,016	\$42,405	\$47,711	\$71,000	48.8%
VEHICLES ENTERPRISE LEASE	01-512-2107	\$0	\$0	\$4,485	\$7,800	73.9%
ANIMAL CONTROL EXP	01-512-2640	\$24,971	\$58,740	\$53,483	\$55,000	2.8%
Total OTHER EXPENDITURES:		\$69,677	\$103,393	\$108,412	\$136,533	25.9%
Total Contractual Services:		\$69,677	\$103,393	\$108,412	\$136,533	25.9%
Capital Outlay						
CAPITAL OUTLAY						
PLANNING MAJOR EQUIPMENT	01-512-4050	\$3,259	\$2,800	\$0	\$0	0%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Total CAPITAL OUTLAY:		\$3,259	\$2,800	\$0	\$0	0%
Total Capital Outlay:		\$3,259	\$2,800	\$0	\$0	0%
Personnel Services						
PERSONNEL						
PLANNING WAGES	01-512-1010	\$174,106	\$196,137	\$220,619	\$221,642	0.5%
PLANNING OVERTIME	01-512-1011	\$402	\$1,453	\$520	\$2,500	380.8%
PLANNING FRINGE LEAVE EXPENSE	01-512-1013	\$1,397	\$680	\$1,304	\$1,200	-8%
PLANNING OT EMERGENCY EVENTS	01-512-1019	\$0	\$0	\$0	\$500	N/A
PLANNING TMRS	01-512-1140	\$19,844	\$22,164	\$26,681	\$25,500	-4.4%
PLANNING MEDICARE	01-512-1150	\$2,555	\$2,870	\$3,225	\$3,900	20.9%
PLANNING FICA	01-512-1151	\$0	\$339	\$0	\$0	0%
PLANNING WORKERS COMP	01-512-1160	-\$171	\$2,364	\$2,604	\$2,500	-4%
PLANNING EMPLOYEE INSURANCE E	01-512-1170	\$17,797	\$20,503	\$28,061	\$38,000	35.4%
PLANNING TEC EXPENSE	01-512-1180	\$439	\$85	\$927	\$1,100	18.7%
Total PERSONNEL:		\$216,368	\$246,595	\$283,941	\$296,842	4.5%
Total Personnel Services:		\$216,368	\$246,595	\$283,941	\$296,842	4.5%
Maintenance & Repairs						
OTHER EXPENDITURES						
PLANNING VEHICLE MAINT/REPAIR	01-512-2636	\$6,072	\$12,195	\$3,497	\$4,000	14.4%
Total OTHER EXPENDITURES:		\$6,072	\$12,195	\$3,497	\$4,000	14.4%
Total Maintenance & Repairs:		\$6,072	\$12,195	\$3,497	\$4,000	14.4%
Supplies & Materials						
SUPPLIES						
PLANNING OFFICE SUPPLIES	01-512-3010	\$1,559	\$2,187	\$1,384	\$3,000	116.8%
PLANNING GENERAL SUPPLIES	01-512-3011	\$1,025	\$3,729	\$966	\$4,000	313.9%
Total SUPPLIES:		\$2,583	\$5,915	\$2,350	\$7,000	197.9%
Total Supplies & Materials:		\$2,583	\$5,915	\$2,350	\$7,000	197.9%
Total Expense Objects:		\$326,855	\$395,503	\$428,158	\$474,375	10.8%



Summary of Appropriations by Fund

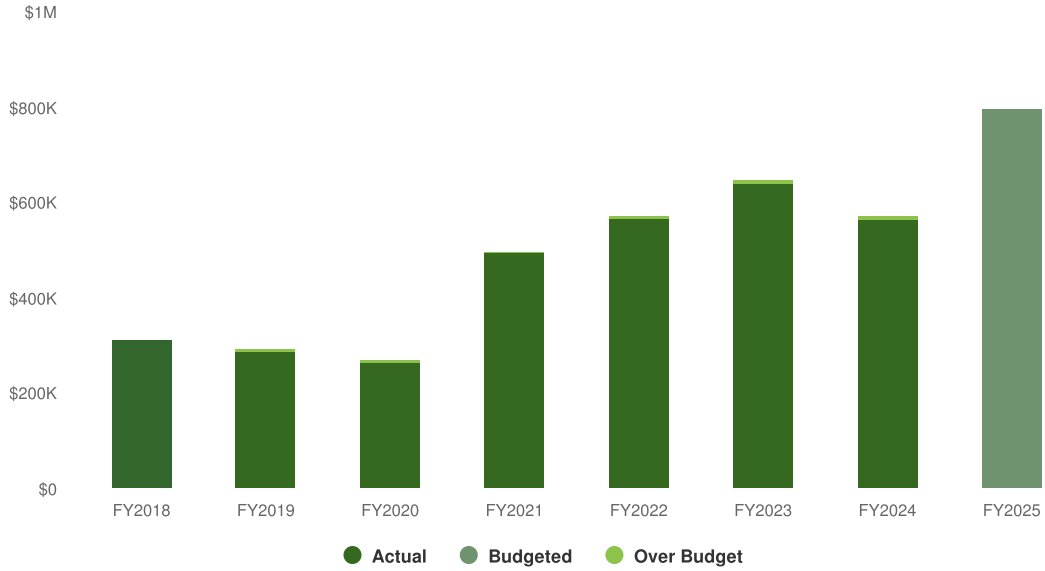
FUND	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	326,855	391,915	473,591	474,375
Sewer Fund	47,200	58,651	68,684	65,357
Solid Waste Fund	36,840	37,151	15,070	25,729
Road Maintenance			12,383	3,900
Drainage & Stormwater			15,345	42,519
4A Corporation	4,915	3,350		0
4B Corporation	4,915	3,350		3,900
TOTAL	\$ 420,725	\$ 494,417	\$ 585,073	\$ 615,780



Revenues Summary

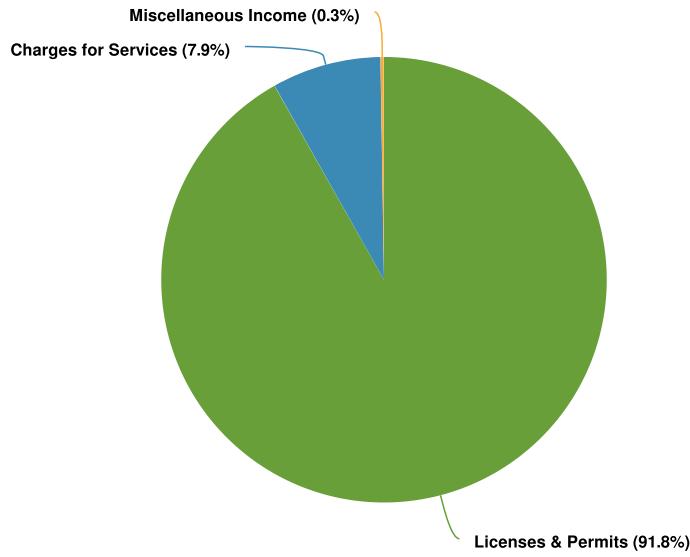
\$796,200 **\$231,800**
(41.07% vs. prior year)

Planning Proposed and Historical Budget vs. Actual

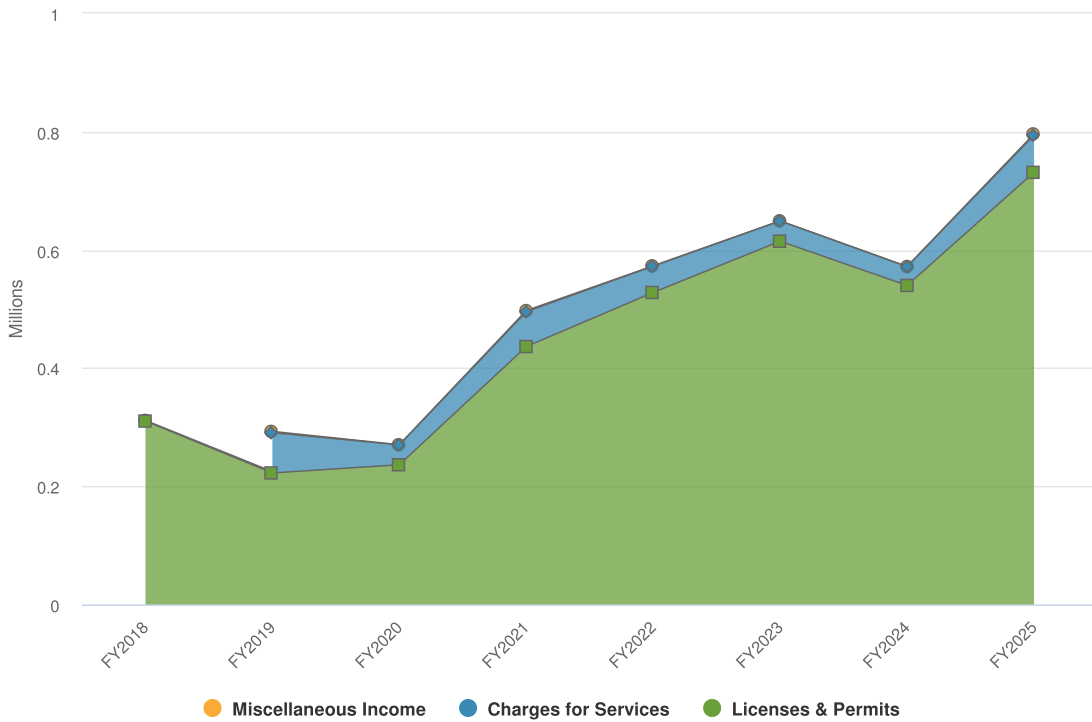


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Miscellaneous Income						
LIEN RELEASE	01-412-2090	\$435	\$160	\$196	\$2,000	920.4%
Total Miscellaneous Income:		\$435	\$160	\$196	\$2,000	920.4%
Charges for Services						
LAND CLEANING WEEDY LOTS	01-412-6064	\$39,140	\$28,990	\$26,417	\$55,000	108.2%
ANIMAL CONTROL	01-412-6065	\$5,420	\$5,295	\$5,430	\$8,000	47.3%
Total Charges for Services:		\$44,560	\$34,285	\$31,847	\$63,000	97.8%
Licenses & Permits						
RIGHT OF WAY PROCESSING FEE	01-412-0145	\$0	\$0	\$550	\$800	45.5%
SUBDIVISION PROCESSING FEES	01-412-0146	\$3,300	\$7,450	\$6,000	\$9,000	50%
SUBDIVISION INSPECTION FEES	01-412-0147	\$138,726	\$35,245	\$108,646	\$90,000	-17.2%
ZONING / REZONING FEES	01-412-0148	\$4,550	\$5,400	\$4,850	\$5,000	3.1%
INSPECTION/RE-INSPECTION	01-412-0165	\$41,314	\$67,097	\$45,586	\$63,000	38.2%
BLDG APPLICATIONS	01-412-1015	\$145	\$30	\$0	\$200	N/A
BLDG PERMITS	01-412-1020	\$197,266	\$290,423	\$216,039	\$350,000	62%
LETTER OF COMPLIANCE	01-412-1025	\$4,590	\$5,410	\$3,885	\$5,000	28.7%
VARIANCE/ZONNING LETTERS	01-412-1026	\$1,500	\$3,150	\$1,575	\$2,000	27%
CERTIFICATE OF OCCUPANCY	01-412-1027	\$7,450	\$8,895	\$6,345	\$8,000	26.1%
ELEC/MECH PERMITS	01-412-1030	\$74,347	\$126,115	\$90,617	\$100,000	10.4%
PLUMBING PERMITS	01-412-1035	\$33,708	\$55,645	\$44,994	\$75,000	66.7%
MOVING PERMITS	01-412-1040	\$1,700	\$2,200	\$1,900	\$2,000	5.3%
LICENSE APPLICATIONS	01-412-1050	\$4,070	\$4,315	\$5,560	\$4,500	-19.1%
COND. USE PERMIT APPL.	01-412-1060	\$1,250	\$350	\$450	\$1,500	233.3%
FLEAMARKET FEES	01-412-1080	\$14,090	\$2,900	\$2,500	\$15,000	500%
PEDDLER VENDOR/FUNDRAISE PERM	01-412-2005	\$0	\$20	\$340	\$200	-41.2%
Total Licenses & Permits:		\$528,006	\$614,646	\$539,837	\$731,200	35.4%
Total Revenue Source:		\$573,001	\$649,091	\$571,880	\$796,200	39.2%



Police Department



Mark Perez
Chief of Police

Welcome to the Alton Police Department web-page. The men and women of the Alton Police Department are committed to providing all individuals residing or visiting the City of Alton with a quality and professional police service. Our mission is to safeguard the lives and property of every person, improving their quality of life through a proactive community-oriented policing approach.

As we strive to continue to make the City of Alton one of the safest cities in the State of Texas, we encourage our community to be vigilant and report any suspicious activity to our agency. It is through this partnership with our community that we can continue to efficiently and effectively deter the criminal element from impacting our City.

Department Motto

“Community First”

Core Values

Professionalism, Integrity, Community

Department Overview:

The Alton Police Department is a mid-size agency located approximately fourteen miles north of the Mexico border. Serving more than 19,000 citizens, the Alton Police Department is committed to providing all those who visit or reside in Alton with a proactive community-oriented policing approach.

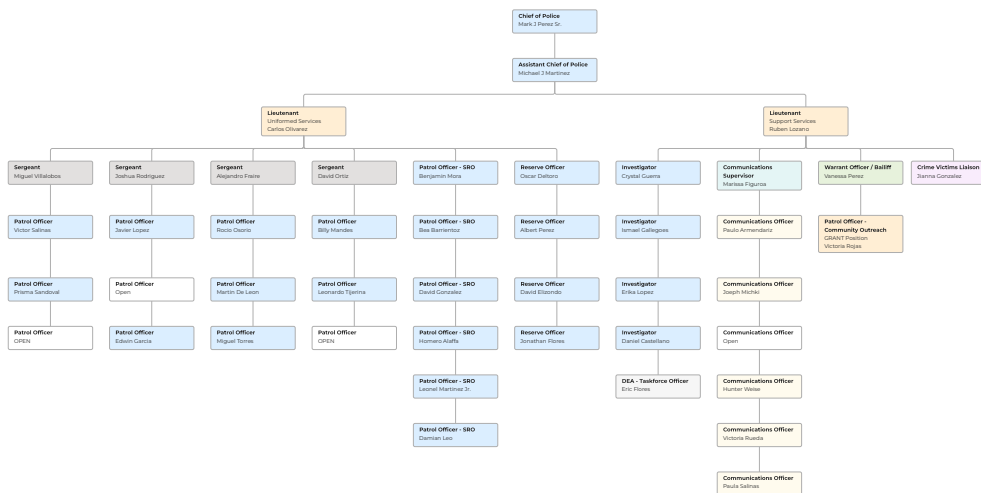
Department Staffing:

- 33 Sworn Officers
- 7 Telecommunicators
- 1 Crime Victim Liaison

Organizational Chart

The Fy 2025 Alton Police Department Organizational Chart is attached.

Police Department Organizational Chart



Position Summary

POSITION TITLE	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Chief of Police	1	1	1	1
Assistant Chief	1	1	1	1
Lieutenant	2	2	3	2
Sergeant	4	5	5	4
Communications Supervisor	1	1	1	1
Investigator	3	3	3	5
Patrol Officer	8	8	11	12
Warrant Officer	0	1	1	1
Communication Officer	6	6	6	6
School Resource Officer	2	6	6	6
Crime Victim Liaison	0	1	1	1
Reserve Officer	4	4	4	4
Total Full Time	28	35	39	44
Total Part Time	0	0	0	0
Total Department	28	35	39	44

Department Description

The Alton Police Department is a mid-size agency located approximately fourteen miles north of the Mexico border. Serving more than 19,000 citizens, the Alton Police Department is committed to providing all those who visit or reside in Alton with a proactive community-oriented policing approach.

Department Staffing:

- 33 Sworn Officers
- 7 Telecommunicators
- 1 Crime Victim Liaison



Goals and Objectives

In order to better serve our community, we have identified areas of priority that will be the focal point of our operations in the years to come.














We have centered our goals around the new growth and infrastructure that will be occurring in our community in the upcoming years, such as the large-scale expansion of Josefa Garcia Park and the widening of Mile 5 road.

Understanding that the safety and security of our community is paramount, we have identified strategic measures that include technological advancements, and training, to aid us in our pursuit to continue to preserve and protect the sound quality of life that our residents enjoy.



Performance Measures

	Strategic Goal	Strategic Initiative
	Efficient Government	1.2 Improve 1.7 Increase
	Health & Safety	4.0 Continue

Measure	Strategic Goal	Actual FY 22-23	Actual FY 23-24	Target FY 24-25	Target FY 25-26
Training hours		4,752	7,121	4,000	4,000
Grant Funds		860,110	515,233.75	175,000	279,900
Grants Written		10	11	5	5
TPCA Best Practices Annual Audit		Passed	Passed	Pass	Pass
Calls For Service		5,506	11,624	9,500	9,500
Average Response Time Priority I Calls		4:27	4:02	4:45	4:45
Citizen Complaints		3	1	5	5
Clearance Rate CID		73.38%	79.21	70%	70%
Evidence Audit		100%	100%	100%	100%
Traffic Enforcement		7,957	10,271	8,750	8,750
Traffic Accidents		268	253	300	300
Crime Stoppers Cases		2	6	5	5
Explorers		15	15	15	15

Community Outreach Activities		338	3,123	400	500
-------------------------------	---	-----	-------	-----	-----

Accomplishments and Challenges

We applied for 11 grants and were awarded a total of \$515,233.75. Additionally, by using a data-driven, proactive approach to traffic enforcement, we successfully reduced the number of traffic accidents.

Accomplishments:

1. **Crime Reduction Efforts:** Despite the population growth, a significant accomplishment for our police department was to maintain or reduce the crime rates.
2. **Community Engagement:** Continuing to establish strong ties with the growing community. When residents trust and collaborate with law enforcement, it often leads to better crime reporting, community-based solutions, and improved overall safety.
3. **Diversity and Inclusion Initiatives:** Enhancing diversity within the police force to better represent the city's demographics. A more diverse force often leads to improved community relations and a deeper understanding of diverse perspectives and needs.
4. **Technological Advancements:** Implementing new technologies and data-driven approaches can significantly boost efficiency. This might include predictive policing algorithms, improved communication systems, or innovative crime-solving tools.

Challenges:

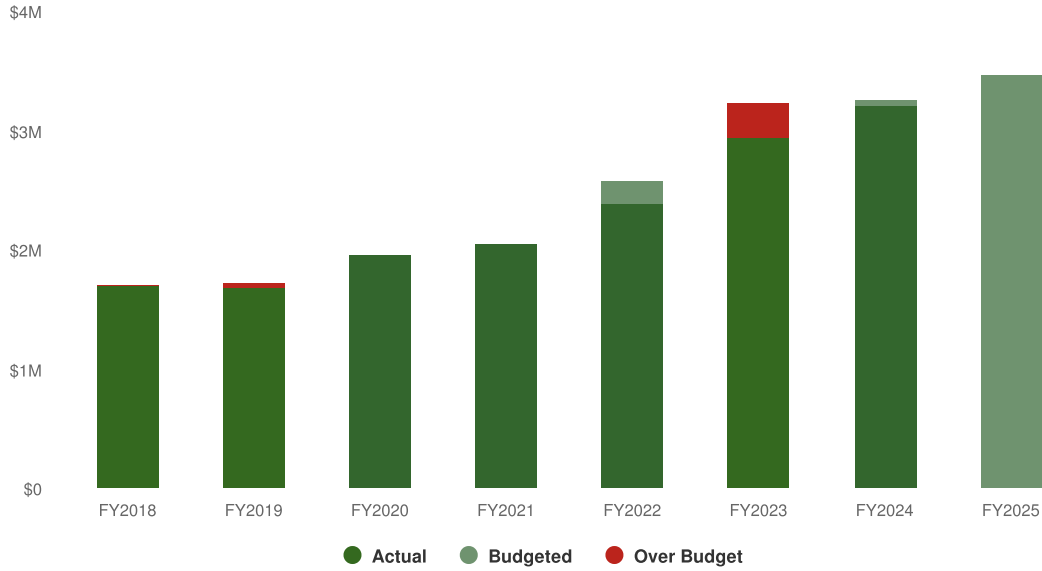
1. **Resource Management:** As the city grows, allocating sufficient resources to cover the expanded geographical area and increased population can strain the department. This includes manpower, equipment, and budget constraints.
2. **Community Relations:** Rapid growth might strain relationships between law enforcement and the community. Ensuring that policing remains community-oriented becomes increasingly challenging when the population grows quickly and diverse cultural perspectives come into play.
3. **Crime Adaptation:** Criminal elements might adapt to new urban dynamics, finding innovative ways to exploit vulnerabilities in a growing city. This requires constant adaptation and vigilance from law enforcement agencies.
4. **Infrastructure and Traffic Management:** With urban expansion, managing traffic and ensuring adequate infrastructure for policing becomes challenging. Patrolling larger areas efficiently and responding to emergencies in a timely manner can be difficult without proper infrastructure support.
5. **Budgetary Pressures:** The financial burden of addressing the needs of a growing city can be significant. Police departments may struggle to secure adequate funding for training, technology upgrades, and hiring additional personnel.

Effectively managing these challenges while building upon accomplishments can define the success of a police department in a rapidly growing city. Flexibility, innovation, community collaboration, and strategic planning are key elements in addressing these intricacies.

Expenditures Summary

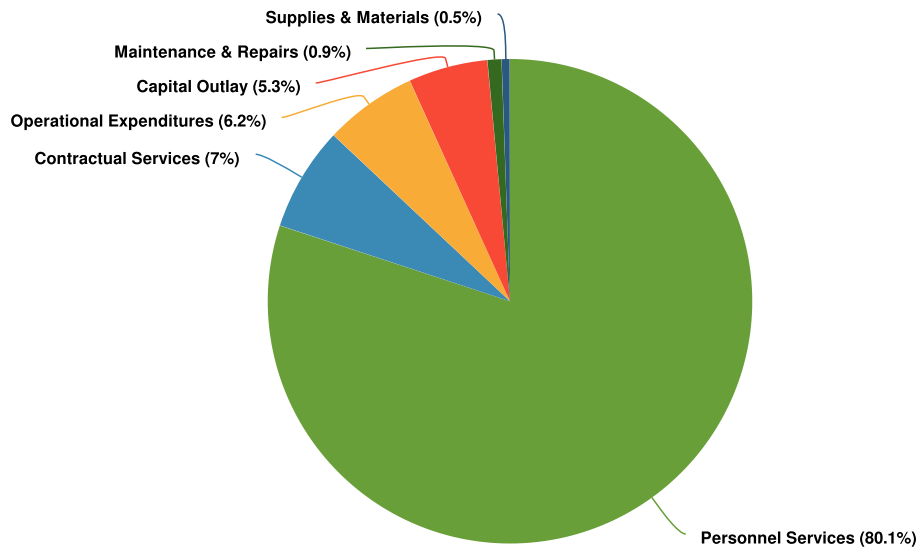
\$3,472,745 **\$216,652**
(6.65% vs. prior year)

Police Proposed and Historical Budget vs. Actual

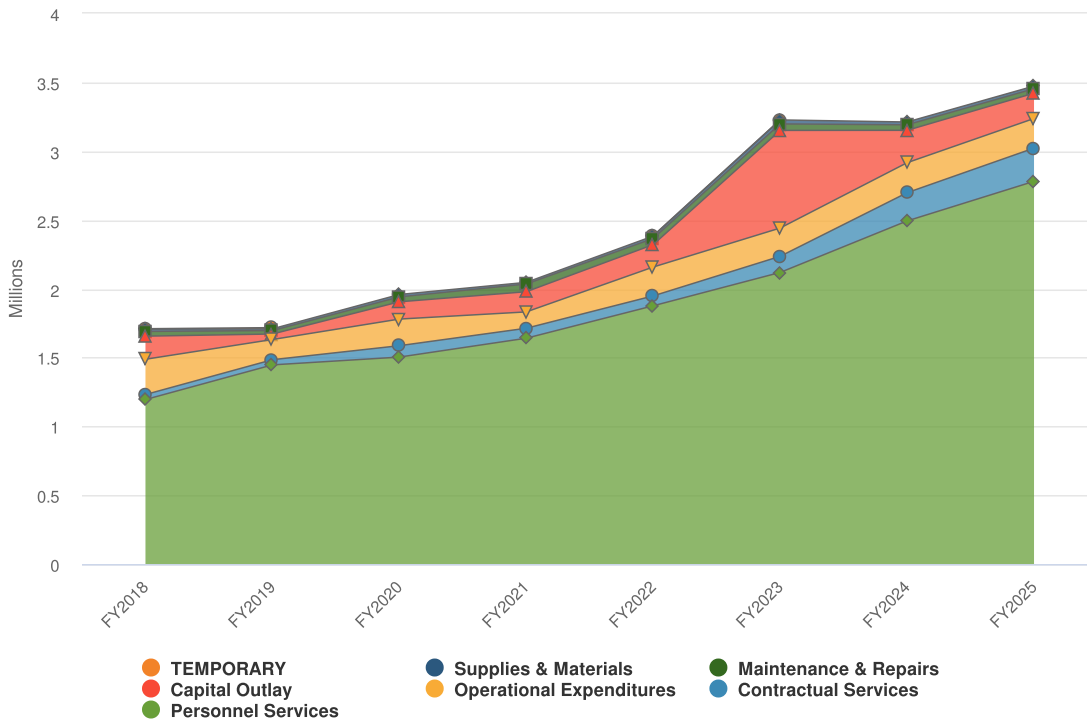


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects						
Operational Expenditures						
OTHER EXPENDITURES						
PSB COMMUNICATIONS	01-504-2010	\$2,007	\$3,231	\$3,257	\$3,256	0%
PSB PROF CONTRAC SERVICES	01-504-2100	\$460	\$460	\$460	\$464	0.9%
PSB ELECTRICAL EXPENSE	01-504-2380	\$6,340	\$7,906	\$7,816	\$6,725	-14%
PSB WATER EXPENSE	01-504-2381	\$344	\$367	\$369	\$384	4%
POLICE COMMUNICATIONS	01-505-2010	\$22,104	\$24,780	\$27,234	\$29,000	6.5%
POLICE TRAVEL & TRAINING	01-505-2043	\$26,286	\$35,353	\$38,884	\$38,000	-2.3%
POLICE EXAMINATIONS	01-505-2120	\$1,070	\$2,120	\$975	\$2,000	105.1%
POLICE RENTAL EXPENSE	01-505-2190	\$921	\$902	\$906	\$0	-100%
POLICE SPECIAL EVENTS EXPENSE	01-505-2300	\$9,253	\$12,672	\$9,045	\$14,000	54.8%
POLICE COMMUNITY RESOURCES EX	01-505-2310	\$69	\$0	\$0	\$0	0%
POLICE PRINTING	01-505-2330	\$1,664	\$4,705	\$1,931	\$3,000	55.4%
POLICE PRISONER CARE	01-505-2360	\$437	\$366	\$460	\$750	62.9%
K-9 CARE	01-505-2361	\$0	\$2,630	\$779	\$0	-100%
POLICE DUES/SUBSCRIPTIONS	01-505-2520	\$2,926	\$3,527	\$1,201	\$3,000	149.9%
POLICE SOFTWARE	01-505-2630	\$11,700	\$0	\$0	\$0	0%
POLICE OFFICE EQUIPMENT	01-505-2631	\$3,539	\$2,924	\$2,497	\$2,500	0.1%
POLICE MISCELLANEOUS EXPENSE	01-505-2999	\$0	\$360	\$0	\$2,500	N/A
OFFICE EQUIPMENT	03-505-2631	\$307	\$0	\$0	\$0	0%
Total OTHER EXPENDITURES:		\$89,428	\$102,303	\$95,814	\$105,579	10.2%
SUPPLIES						
POLICE EXPLORER PROGRAM EXPEN	01-505-3013	\$891	\$874	\$1,125	\$500	-55.5%
POLICE UNIFORM EXPENSE	01-505-3080	\$25,951	\$18,270	\$15,067	\$25,000	65.9%
POLICE GASOLINE EXPENSE	01-505-3240	\$81,505	\$67,881	\$77,631	\$75,000	-3.4%
POLICE UNIFORM EXPENSE	03-505-3080	\$2,065	\$0	\$0	\$0	0%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Total SUPPLIES:		\$110,412	\$87,025	\$93,823	\$100,500	7.1%
CONTRACT SERVICES						
POLICE MINOR EQUIPMENT	01-505-5040	\$9,818	\$16,150	\$28,277	\$9,000	-68.2%
Total CONTRACT SERVICES:		\$9,818	\$16,150	\$28,277	\$9,000	-68.2%
Total Operational Expenditures:		\$209,659	\$205,478	\$217,914	\$215,079	-1.3%
Contractual Services						
OTHER EXPENDITURES						
POLICE PROPERTY INSURANCE	01-505-2080	\$9,356	\$11,803	\$19,364	\$19,350	-0.1%
POLICE LIABILITY INSURANCE	01-505-2081	\$22,599	\$28,416	\$44,257	\$44,257	0%
POLICE PROF. CONTRACTUAL SERV	01-505-2100	\$37,625	\$76,728	\$61,412	\$72,000	17.2%
VEHICLES ENTERPRISE LEASE	01-505-2107	\$0	\$0	\$80,129	\$105,900	32.2%
POLICE RESERVE OFFIC STIPEND	01-505-2110	\$2,366	\$210	\$0	\$0	0%
Total OTHER EXPENDITURES:		\$71,946	\$117,157	\$205,163	\$241,508	17.7%
Total Contractual Services:		\$71,946	\$117,157	\$205,163	\$241,508	17.7%
TEMPORARY						
SUPPLIES						
POLICE MINOR EQUIPMENT	03-505-3100	\$2,661	\$1,097	\$0	\$0	0%
Total SUPPLIES:		\$2,661	\$1,097	\$0	\$0	0%
Total TEMPORARY:		\$2,661	\$1,097	\$0	\$0	0%
Capital Outlay						
CAPITAL OUTLAY						
POLICE VEHICLES & EQUIPMENT	01-505-4030	\$96,046	\$275,958	\$67,195	\$80,000	19.1%
POLICE MAJOR EQUIPMENT	01-505-4050	\$60,634	\$429,386	\$168,137	\$104,000	-38.1%
POLICE MAJOR EQUIPMENT	03-505-4050	\$6,190	\$4,065	\$0	\$0	0%
Total CAPITAL OUTLAY:		\$162,870	\$709,408	\$235,332	\$184,000	-21.8%
Total Capital Outlay:		\$162,870	\$709,408	\$235,332	\$184,000	-21.8%
Personnel Services						
PERSONNEL						
POLICE WAGES 1	01-505-1010	\$1,366,683	\$1,551,910	\$1,778,296	\$1,965,658	10.5%
POLICE OVERTIME	01-505-1011	\$82,253	\$88,510	\$124,546	\$120,000	-3.7%
CROSS TRAINING WAGES	01-505-1012	\$1,371	\$189	\$0	\$0	0%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
POLICE FRINGE LEAVE EXPENSE	01-505-1013	\$24,524	\$13,671	\$18,052	\$16,000	-11.4%
POLICE OVERTIME STONEGARDEN	01-505-1014	\$48,414	\$29,493	\$31,979	\$40,000	25.1%
POLICE OVERTIME LBSP	01-505-1015	\$0	\$10,074	\$0	\$40,000	N/A
POLICE OVERTIME ICE	01-505-1016	\$6,487	\$0	\$0	\$20,000	N/A
POLICE OVERTIME TXDOT STEP	01-505-1017	\$0	\$0	\$14,825	\$0	-100%
POLICE OT EMERGENCY EVENTS	01-505-1019	\$0	\$1,317	\$0	\$0	0%
POLICE TMRS	01-505-1140	\$166,219	\$190,820	\$233,461	\$240,000	2.8%
POLICE MEDICARE	01-505-1150	\$21,480	\$24,059	\$28,543	\$31,800	11.4%
POLICE FICA	01-505-1151	\$93	\$130	\$8	\$0	-100%
POLICE WORKERS COMP	01-505-1160	\$28,175	\$43,076	\$49,383	\$49,000	-0.8%
POLICE EMPLOYEE INSURANCE EXP	01-505-1170	\$130,036	\$165,039	\$208,675	\$253,000	21.2%
POLICE TEC EXPENSE	01-505-1180	\$664	\$426	\$5,102	\$5,200	1.9%
Total PERSONNEL:		\$1,876,397	\$2,118,715	\$2,492,872	\$2,780,658	11.5%
Total Personnel Services:		\$1,876,397	\$2,118,715	\$2,492,872	\$2,780,658	11.5%
Maintenance & Repairs						
OTHER EXPENDITURES						
POLICE VEHICLE MAINT/REPAIR	01-505-2636	\$43,099	\$46,124	\$37,666	\$30,000	-20.4%
POLICE EQUIPMENT REPAIR	01-505-2638	\$1,429	\$982	\$2,528	\$2,500	-1.1%
Total OTHER EXPENDITURES:		\$44,528	\$47,106	\$40,193	\$32,500	-19.1%
Total Maintenance & Repairs:		\$44,528	\$47,106	\$40,193	\$32,500	-19.1%
Supplies & Materials						
OTHER EXPENDITURES						
POLICE PREVENTION TOOLS	01-505-2200	\$412	\$2,052	\$489	\$2,000	308.8%
Total OTHER EXPENDITURES:		\$412	\$2,052	\$489	\$2,000	308.8%
SUPPLIES						
PSB GENERAL SUPPLIES	01-504-3011	\$826	\$1,688	\$43	\$0	-100%
POLICE OFFICE SUPPLIES	01-505-3010	\$3,396	\$4,009	\$5,500	\$5,000	-9.1%
POLICE GENERAL SUPPLIES	01-505-3011	\$9,765	\$15,395	\$14,023	\$12,000	-14.4%
POLICE GENERAL SUPPLIES	03-505-3011	\$3,208	\$5,857	\$253	\$0	-100%
Total SUPPLIES:		\$17,194	\$26,949	\$19,819	\$17,000	-14.2%
Total Supplies & Materials:		\$17,606	\$29,001	\$20,309	\$19,000	-6.4%
Total Expense Objects:		\$2,385,667	\$3,227,962	\$3,211,783	\$3,472,745	8.1%



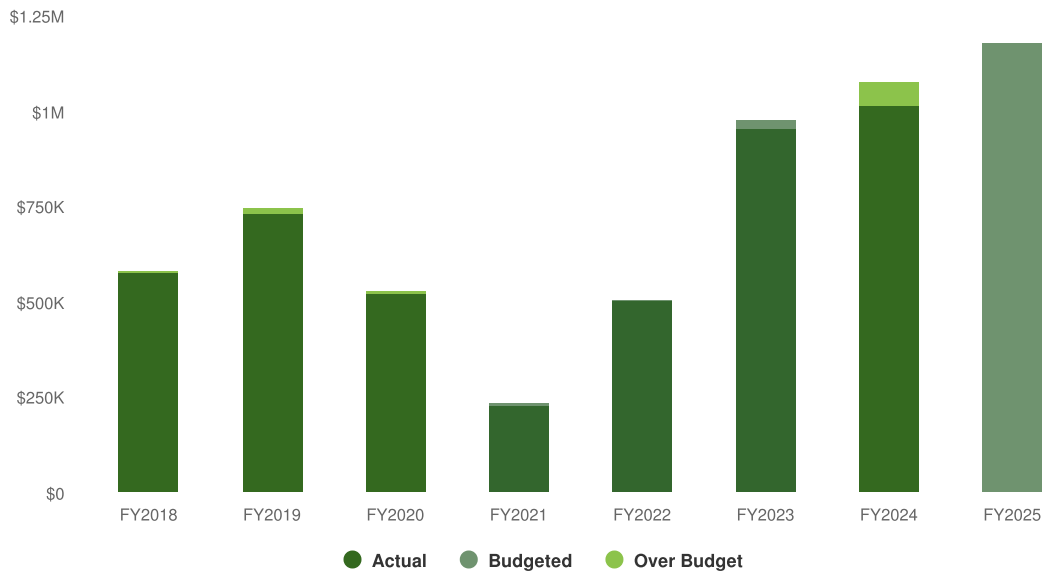
Summary of Appropriations by Fund

FUND	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	2,385,667	2,919,590	2,974,087	3,461,915
Sewer Fund	18,900	16,275	4,680	4,860
Solid Waste Fund	18,900	16,275	4,680	4,860
Road Maintenance			4,680	4,860
Drainage & Stormwater			4,680	4,860
TOTAL	\$ 2,423,467	\$ 2,423,467	\$ 2,992,807	\$3,481,355

Revenues Summary

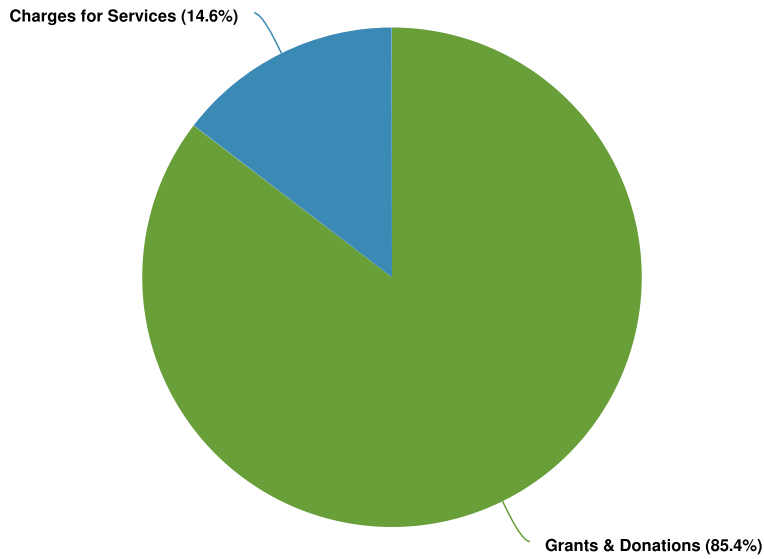
\$1,179,291 **\$163,989**
 (16.15% vs. prior year)

Police Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Miscellaneous Income						
SURPLUS VEHICL & EQUIPM	01-405-6010	\$0	\$297	\$0	\$0	0%
Total Miscellaneous Income:		\$0	\$297	\$0	\$0	0%
Charges for Services						
INCIDENT REPORT POLICE	01-405-1200	\$3,110	\$2,901	\$2,792	\$3,500	25.4%
FINGERPRINTS FEES	01-405-1205	\$402	\$474	\$608	\$600	-1.3%
INTERLOCAL AGREEMENTS	01-405-2290	\$100,359	\$153,264	\$156,647	\$168,000	7.2%
Total Charges for Services:		\$103,871	\$156,639	\$160,047	\$172,100	7.5%
Grants & Donations						
LEOSE ALLOCATION GRANT	01-405-2155	\$1,453	\$1,619	\$4,558	\$4,558	0%
GRANTS STONEGARDEN	01-405-2280	\$84,384	\$59,468	\$101,952	\$120,000	17.7%
GRANTS LRGVDC	01-405-2281	\$73,460	\$0	\$0	\$0	0%
GRANTS OOG CJD	01-405-2282	\$14,412	\$118,688	\$32,585	\$0	-100%
GRANTS TX DOT	01-405-2283	\$9,855	\$3,545	\$18,809	\$40,000	112.7%
GRANT LBSP LOCAL BORDER SEC P	01-405-2284	\$0	\$9,997	\$0	\$40,000	N/A
GRANT CRIME VICTIM LIAISON	01-405-2285	\$45,000	\$44,475	\$45,475	\$45,475	0%
GRANTS DHS BORDER PATROL	01-405-2286	\$5,651	\$0	\$0	\$90,000	N/A
GRANT COPS	01-405-2287	\$144,530	\$455,111	\$609,713	\$595,800	-2.3%
GRANT FIRST RESP MENTAL HEALT	01-405-2288	\$0	\$27,132	\$9,000	\$8,000	-11.1%
HSI DEA OVERTIME PROGRAM	01-405-2291	\$0	\$0	\$0	\$20,000	N/A
GRANT OOG SAFE NEIGHBORHOODS	01-405-2292	\$0	\$29,200	\$29,930	\$0	-100%
GRANT OOG RIFLE RESISTANT	01-405-2293	\$0	\$39,000	\$0	\$0	0%
GRANT SEX CRIMES INVESTIGATOR	01-405-2294	\$0	\$0	\$46,126	\$0	-100%
GRANT COMM ORIENTED POLICE OFF	01-405-2295	\$0	\$0	\$0	\$41,600	N/A
POLICE SPECIAL EVENTS	01-405-2300	\$2,525	\$1,221	\$1,758	\$1,558	-11.4%
POLICE COMM RESOURCES DONAT	01-405-2310	\$610	\$100	\$0	\$200	N/A
Total Grants & Donations:		\$381,879	\$789,556	\$899,907	\$1,007,191	11.9%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Interest & Investment Income						
FORFEITED ASSET REVENUE	03-405-1000	\$17,247	\$8,347	\$17,315	\$0	-100%
Total Interest & Investment Income:		\$17,247	\$8,347	\$17,315	\$0	-100%
Total Revenue Source:		\$502,997	\$954,838	\$1,077,269	\$1,179,291	9.5%



Public Works



Mauro Sandoval IV
Director

Mission Statement

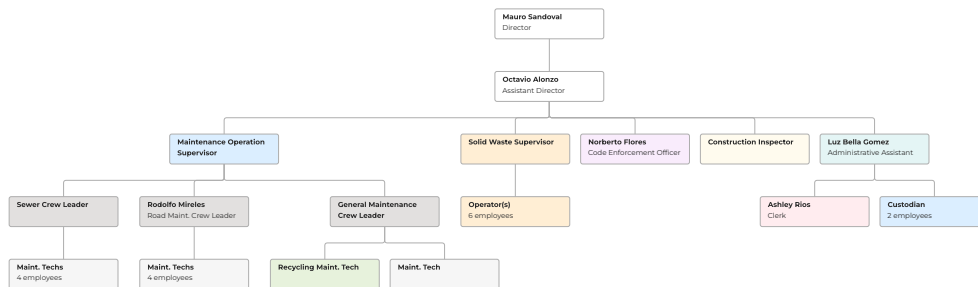
The Alton Public Works Department is a cornerstone in elevating the quality of life and cultivating a hospitable environment for every city resident. This mission is accomplished through a multifaceted portfolio of municipal responsibilities and projects, encompassing a range of divisions within the department, including Solid Waste, Right-of-Way, and Recycling, all underpinned by a steadfast commitment to efficient infrastructure management.

Department Overview

The Alton Public Works Department is dedicated to delivering vital services to the community. Our comprehensive offerings include Solid Waste Services, Recycling Services, Infrastructure Maintenance, and Fleet and Facility Maintenance. We are also prepared to swiftly respond to and mitigate any emergency events that may arise.

Organizational Chart

Public Works Department



Position Summary

PW Position Summary				
Position Title	FY 21 -22	FY 22 -23	FY 23 -24	FY 24 -25
Public Works Director	1	1	1	1
Assistant PW Director	1	1	1	1
Clerk	1	1	1	1
Recycling Coordinator	1	0	0	0
Administration Assistant	0	1	1	1
Maint. Operation Supervisor	1	1	1	1
Division Crew Leaders	2	2	2	3
Maint. Techs.	5	7	9	10
Solid Waste Supervisor	1	1	1	1
Operators	4	5	6	6
Code Enforcement Officer	0	0	1	1
Construction Inspector	0	0	1	1
Custodians	0	0	3	2
Total Full Time	17	20	28	29
Total Part-Time	0	0	0	0
Total Department	17	20	28	29

Department Description

SOLID WASTE

The Solid Waste Division offers residents and commercial customers solid waste services. Residential accounts include weekly garbage collection and monthly brush and bulky item pickup, while commercial customers receive service on an as-needed basis.

RECYCLING

The Recycling Division actively promotes recycling within our community, providing educational outreach to schools, businesses, and events. We collect cardboard, paper, metal, and, starting in 2023, plastic materials.

STREET MAINTENANCE

The Street Maintenance Division provides routine and extensive maintenance of all thoroughfares, public neighborhood alleys, and right-of-ways. The Division is responsible for all street signage.

SEWER AND DRAINAGE MAINTENANCE

The Sewer & Drainage Maintenance Division is responsible for the upkeep of sanitary sewer and stormwater sewer systems, along with community outreach and education efforts.

FLEET & BUILDING MAINTENANCE

In the referenced divisions, routine maintenance is performed to keep the vehicle or the building fully operational. This includes all municipality-owned vehicles, buildings, and properties.

EMERGENCY MANAGEMENT

Respond to any major emergency event to mitigate the issue.

Goals and Objectives

Our foremost objective is to deliver high-quality services and ensure prompt maintenance across all divisions within Public Works. Moreover, we are dedicated to improving the effectiveness and efficiency of our service offerings, with the ultimate aim of enhancing our community's health, well-being, and safety. Alton Public Works is committed to the following goals:

Solid Waste:

1. Ensure efficient and effective weekly solid waste collection.
2. Decrease the percentage of skipped pickups per month.
3. Educate and enforce health-related guidelines among commercial account holders.



Recycling:

1. Provide and maintain services for 100% of registered businesses.
2. Increase community involvement in recycling activities.
3. Educate local schools, businesses, and residents on recycling practices.
4. Expand the range of recyclable materials.
5. Raise the recycling rate within the community.

Street Maintenance:

1. Sustain the upkeep of right-of-ways, roadways, curbs, and alleyways.
2. Ensure the maintenance of directional and regulatory street signs.



Sewer Maintenance:

1. Guarantee one hour or less response time for sewer backups.

2. Regularly update maintenance hole materials as needed and update our GIS records of each maintenance hole.
3. Reduce inflow and infiltration of stormwater into our sanitary sewer system.



Drainage Maintenance:

1. Enhance the regular cleaning and maintenance of storm drains and detention/retention ponds to prevent flooding and ensure effective water drainage.

Fleet & Building Maintenance:




1. Maintain operational status for all vehicles through routine maintenance.
2. Ensure the operational status of all buildings by conducting regular maintenance, particularly for air conditioning units.



Emergency Management:















1. Respond immediately to mitigate emergencies such as flooding and any other unforeseen emergencies as required.










These goals exemplify our dedication to providing top-tier services, fostering community engagement, and proactively addressing maintenance and emergency requirements.







Performance Measures

Public Works Department						
Measurement	Strategic Goal	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Target FY 24-25	Target FY 25-26
# of Work Orders Completed	<ul style="list-style-type: none"> ○    	3994	6231	8086	8250	8500

Solid Waste Division						
Measurement	Strategic Goal	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Target FY 24-25	Target FY 25-26
# of Solid Waste Accounts	<ul style="list-style-type: none"> ○    	4347	4641	4861	5100	5200
# of Tons of Garbage Hauled	<ul style="list-style-type: none"> ○    	8447	8875	9334	10000	11000
# of Tons of Brush / Bulky Items Hauled	<ul style="list-style-type: none"> ○   	2913	3622	2849	4000	3500
# of Roll-Off Services Provided	<ul style="list-style-type: none"> ○   	372	385	488	500	505
# of Tons from Residential Waste Drop-Off	<ul style="list-style-type: none"> ○    	-	121	610	615	620
# of Complaints Responded to within 24 hrs	<ul style="list-style-type: none"> ○  	100%	100%	100%	100%	100%
Refuse Collection Missed Per 5000 points	<ul style="list-style-type: none"> ○    	10%	8%	14%	8%	7%
% of Garbage Routes Completed on Schedule	<ul style="list-style-type: none"> ○   	92%	100%	100%	100%	100%
% of Safety Checks on Solid Waste Vehicles	<ul style="list-style-type: none"> ○   	85%	95%	95%	100%	100%

Recycling Division						
Measurement	Strategic Goal	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Target FY 24-25	Target FY 25-26
Tons Collected	◦  	134	150	187	235	300
#of Public Presentations Performed	◦  	2	5	4	7	8
# of Educational Items Distributed	◦  	100	400	450	500	550
Event Attendance	◦  	55	350	500	600	700
Recycling Rate	◦  	2%	2%	2%	4%	5%
# of Businesses & Schools involved	◦  	36	35	38	40	42
# of Tires recycled	◦  	-	-	6426	6500	6000

Street Division						
Measurement	Strategic Goal	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Target FY 24-25	Target FY 25-26
# Orders of Alleys/Ditches Cleaned	◦  	75	75	193	80	75
# Orders of Pavement Repaired	◦   	650	1100	837	700	600
# Orders of Signage Repaired / Replaced	◦   	88	125	234	225	275
% of Pothole Complaints Responded to within 7 Days	◦   	65%	50%	90%	95%	95%

Sanitary Sewer & Drainage Division						
Measurement	Strategic Goal	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Target FY 24-25	Target FY 25-26
# of Sewer Repairs	<ul style="list-style-type: none">  	96	108	298	90	85
# of Sewer Gallons	<ul style="list-style-type: none">  	446,002,125	605,319,490	578,631,555	600,000,000	607,000,000
% of Storm-Water Retention basins cleaned	<ul style="list-style-type: none">  	85%	50%	85%	80%	95%
% of Sewer Back-ups response time within the hour	<ul style="list-style-type: none">  	80%	90%	90%	90%	95%
# of Miles Street / Curb Cleaning	<ul style="list-style-type: none">  	74	50	140	150	155
% of Detention Ponds Cleaned and Ready for Rain Events	<ul style="list-style-type: none">  	85%	95%	95%	95%	100%

Accomplishments and Challenges

Accomplishments

1. Enhanced efficiency and service quality by maintaining comprehensive data on department work orders.
2. Two community programs expanded for the 3rd year in a row: 'Rubber Meets the Roll-off,' aimed at reducing illegal tire dumping, and 'Neighborhood Clean-Up Roll-off,' designed to serve neighborhoods and curb illegal dumping.
3. Received a Grant from LRGVDC for \$30,000.00 for a program to prevent illegal dumping
4. Received a Grant from Recycling Partners for more than \$43,000.00 to expand our recycling drop-off area by having a second mobile one.
5. Maintained regular safety meetings with Public Works employees to ensure a safe working environment.
6. Expanded the Public Works department with additional employees.
7. Increased the number of resolved work orders, enhancing productivity.
8. Expanded the solid waste fleet with additional brush trucks.
9. Continued to add and maintain solid waste bin numbers for new accounts.
10. Achieved ongoing improvements in recycling routes and community involvement.
11. Several utility repairs
12. Largest Hot mix project recorded
13. Maintaining operations despite many setbacks from the TxDOT expansion project.
14. Street swept over 100 miles
15. Implemented Recycling Glass and Plastic by a MOU with a neighboring municipality

Challenges

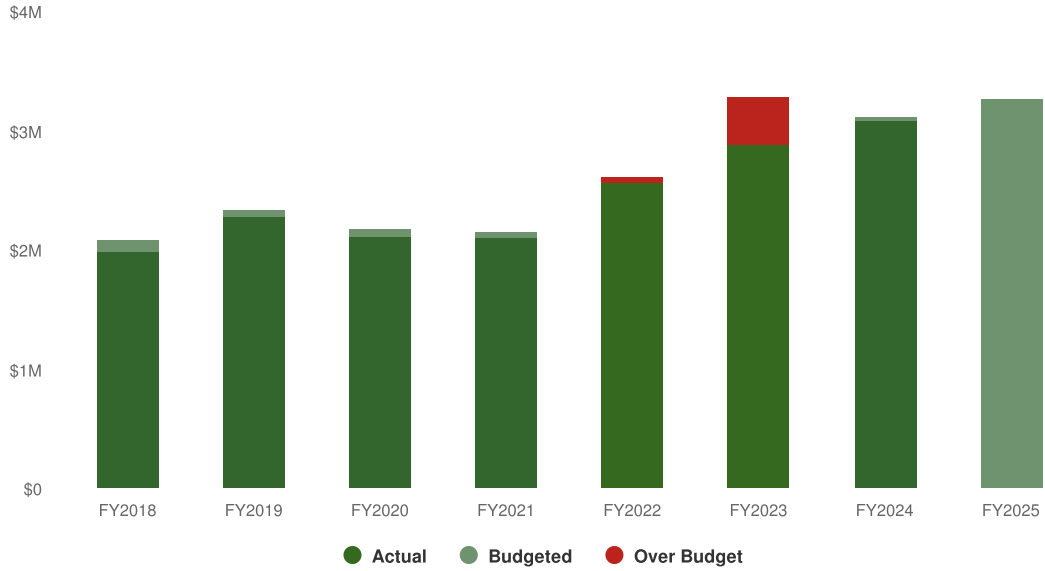
- Expansion of TxDOT project
- Equipment or vehicle breakdowns during operations can lead to delays in task completion.
- Resolving issues without the proper equipment can extend operation times.
- Weather events disrupt normal Public Works operations as efforts are concentrated on mitigating flooded areas.
- Sewer issues requiring right-of-way excavation can significantly delay daily operations, as the majority of the department is engaged in addressing the problem.
- Educating the public on solid waste and recycling bin policies, rules, and regulations is an ongoing effort.
- Meeting operational expectations within budgetary limitations is a priority, requiring strategic planning and resource management.
- Movement of sanitary sewer manholes and recovery of these movements due to TxDOT expansions. The investment was large.



Expenditures Summary

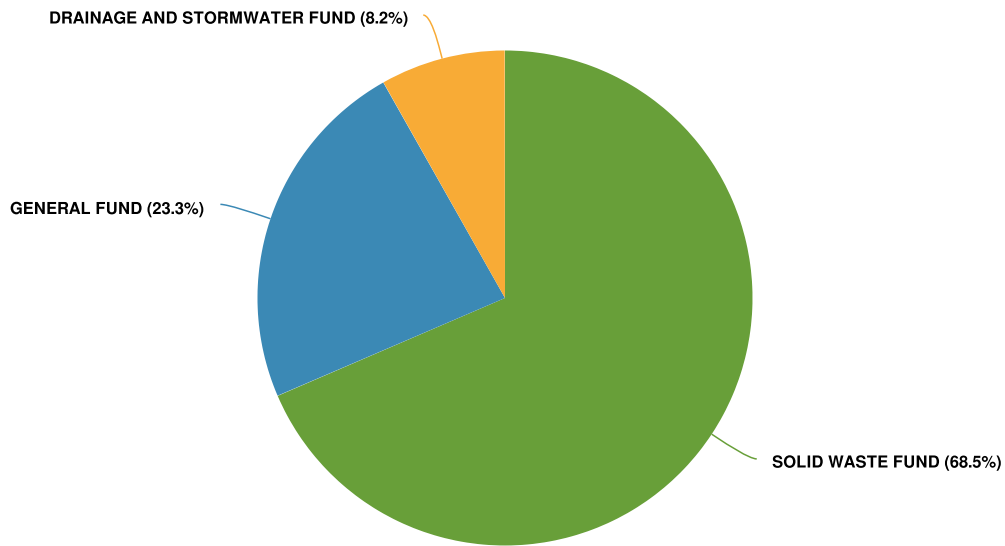
\$3,268,839 **\$154,021**
(4.94% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

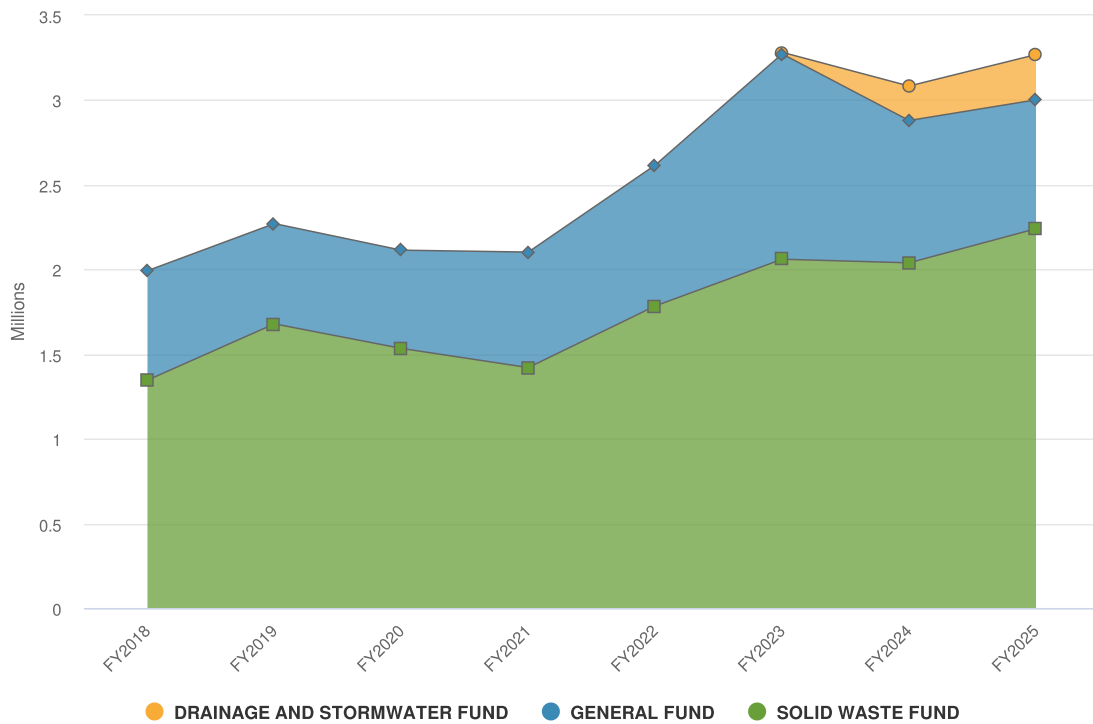


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
GENERAL FUND						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
PW WAGES	01-507-1010	\$194,875	\$161,368	\$188,242	\$190,033	1%
PW OVERTIME	01-507-1011	\$18,367	\$16,071	\$15,604	\$12,000	-23.1%
PW FRINGE LEAVE EXP	01-507-1013	\$3,135	\$1,390	\$1,210	\$500	-58.7%
PW OT EMERGENCY EVENTS	01-507-1019	\$0	\$2,612	\$0	\$5,000	N/A
PW TMRS	01-507-1140	\$22,606	\$21,849	\$27,958	\$22,500	-19.5%
PW MEDICARE	01-507-1150	\$2,912	\$2,804	\$3,176	\$3,300	3.9%
PW FICA	01-507-1151	\$0	\$130	\$0	\$0	0%
PW WORKERS COMP	01-507-1160	\$4,643	\$10,338	\$12,419	\$16,000	28.8%
PW EMPLOYEE INS EXP	01-507-1170	\$17,375	\$17,346	\$31,824	\$50,680	59.3%
PW TEC EXPENSE	01-507-1180	\$1,138	\$233	\$3,234	\$4,000	23.7%
PW COMMUNICATIONS	01-507-2010	\$4,359	\$5,445	\$8,854	\$12,600	42.3%
PW TRAVEL & TRAINING	01-507-2043	\$4,255	\$8,617	\$7,308	\$1,000	-86.3%
PW PROPERTY INSURANCE	01-507-2080	\$10,796	\$13,182	\$20,920	\$20,913	0%
PW LIABILITY INSURANCE	01-507-2081	\$8,343	\$10,192	\$14,742	\$14,742	0%
PW CONTRACTUAL SERVICES	01-507-2100	\$5,519	\$13,858	\$57,336	\$56,300	-1.8%
PW CLEANING SERVICES	01-507-2106	\$5,703	\$8,198	\$12,056	\$10,080	-16.4%
PW VEHICLES ENTERPRISE LEASE	01-507-2107	\$0	\$0	\$0	\$26,280	N/A
PW SPECIAL EVENTS	01-507-2150	\$0	\$161	\$524	\$850	62.1%
PW RENTAL EXPENSE	01-507-2190	\$16,974	\$20,956	\$32,041	\$38,000	18.6%
PW PRINTING	01-507-2330	\$615	\$1,826	\$1,077	\$1,000	-7.1%
PW ELECT EXPENSE	01-507-2380	\$129,869	\$133,010	\$151,952	\$140,000	-7.9%
PW WATER EXPENSE	01-507-2381	\$924	\$1,022	\$1,090	\$1,500	37.6%
PW DUES/ SUBSCRIPTIONS	01-507-2520	\$458	\$441	\$1,276	\$800	-37.3%
BUILDINGS REPAIRS- REC CENTER	01-507-2624	\$0	\$0	\$0	\$8,750	N/A
BUILDINGS REPAIRS- CITY HALL	01-507-2625	\$0	\$0	\$0	\$9,800	N/A
BUILDING REPAIRS- PUBLIC WORKS	01-507-2626	\$64,229	\$41,063	\$71,889	\$0	-100%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
BUILDINGS REPAIRS- FIRE DEPT	01-507-2627	\$0	\$0	\$0	\$6,650	N/A
PW STREET MAINT & REPAIRS	01-507-2628	\$69,663	\$63,051	\$0	\$0	0%
BUILDINGS REPAIRS- PUBLIC SAFETY	01-507-2629	\$0	\$0	\$0	\$3,850	N/A
BUILDINGS REPAIRS- AGS DEVELOPMENT CENTER	01-507-2630	\$0	\$0	\$0	\$5,950	N/A
PW OFFICE EQUIPMENT	01-507-2631	\$2,700	\$1,036	\$2,699	\$1,000	-62.9%
PW VEHICLE MAINTENANCE	01-507-2636	\$45,468	\$31,863	\$28,049	\$2,000	-92.9%
PW VEHICLE REPAIRS	01-507-2637	\$0	\$0	\$0	\$10,500	N/A
PW EQUIPMENT REPAIR	01-507-2638	\$10,759	\$25,997	\$16,950	\$10,000	-41%
PW MISC. EXPENSE	01-507-2999	\$2,046	\$445	\$821	\$2,000	143.6%
PW OFFICE SUPPLIES	01-507-3010	\$2,040	\$1,578	\$2,464	\$3,000	21.8%
PW GENERAL SUPPLIES	01-507-3011	\$14,218	\$14,843	\$18,884	\$13,200	-30.1%
PW STREET SIGNS	01-507-3020	\$9,938	\$16,550	\$0	\$0	0%
PW UNIFORM EXPENSE	01-507-3080	\$2,882	\$3,068	\$3,034	\$4,875	60.7%
PW GASOLINE EXPENSE	01-507-3240	\$30,020	\$28,186	\$31,564	\$30,000	-5%
PW DIESEL EXPENSE	01-507-3241	\$6,356	\$7,556	\$9,718	\$8,500	-12.5%
PW VEHICLES & EQUIPM	01-507-4030	\$63,299	\$325,316	\$9,945	\$0	-100%
PW MAJOR EQUIPMENT	01-507-4050	\$4,733	\$87,876	\$48,459	\$9,000	-81.4%
PW MINOR EQUIPMENT	01-507-5040	\$1,490	\$928	\$3,385	\$4,000	18.2%
MS4 WAGES	01-515-1010	\$14,338	\$14,924	\$0	\$0	0%
MS4 OVERTIME	01-515-1011	\$106	\$538	\$0	\$0	0%
MS4 FRINGE LEAVE EXPENSE	01-515-1013	\$118	\$0	\$0	\$0	0%
MS4 TMRS	01-515-1140	\$1,639	\$1,783	\$0	\$0	0%
MS4 MEDICARE	01-515-1150	\$211	\$224	\$0	\$0	0%
MS4 EMPLOYEE INSURANCE EXP	01-515-1170	\$593	\$429	\$0	\$0	0%
MS4 TEC EXPENSE	01-515-1180	\$47	\$9	\$0	\$0	0%
MS4 TRAVEL & TRAINING	01-515-2043	\$931	\$1,386	\$0	\$0	0%
MS4 CONTRACTUAL SERVICES	01-515-2100	\$21,648	\$81,072	\$0	\$0	0%
MS4 PRINTING EXPENSE	01-515-2330	\$132	\$0	\$0	\$0	0%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
MS4 DUES & SUBSCRIPTIONS	01-515-2520	\$9,265	\$9,265	\$0	\$0	0%
MS4 GENERAL SUPPLIES	01-515-3011	\$289	\$2,670	\$0	\$0	0%
MS4 UNIFORM EXPENSE	01-515-3080	\$252	\$0	\$0	\$0	0%
Total GENERAL FUND:		\$832,273	\$1,212,706	\$840,704	\$761,153	-9.5%
DRAINAGE AND STORMWATER FUND						
WAGES	53-501-1010	\$0	\$2,149	\$130,635	\$146,108	11.8%
OVERTIME	53-501-1011	\$0	\$0	\$0	\$2,000	N/A
Drain & Storm Fringe Leave	53-501-1013	\$0	\$7,387	-\$322	\$0	-100%
TMRS	53-501-1140	\$0	\$249	\$15,127	\$15,900	5.1%
MEDICARE	53-501-1150	\$0	\$31	\$1,894	\$2,100	10.9%
WORKERS COMP	53-501-1160	\$0	\$0	\$235	\$1,500	538%
EMPLOYEE INSURANCE EXPENS	53-501-1170	\$0	\$0	\$14,195	\$15,800	11.3%
TEC EXPENSE	53-501-1180	\$0	\$0	\$0	\$500	N/A
TRAVEL & TRAINING	53-501-2043	\$0	\$0	\$2,923	\$5,000	71.1%
CONTRACTUAL SERVICES	53-501-2100	\$0	\$0	\$27,688	\$30,000	8.4%
PRINTING EXPENSE	53-501-2330	\$0	\$0	\$0	\$700	N/A
DUES & SUBSCRIPTIONS	53-501-2520	\$0	\$0	\$11,098	\$10,000	-9.9%
OFFICE EQUIPMENT	53-501-2631	\$0	\$0	\$0	\$4,500	N/A
GENERAL SUPPLIES	53-501-3011	\$0	\$0	\$145	\$4,000	2,663.4%
UNIFORM EXPENSE	53-501-3080	\$0	\$0	\$0	\$1,000	N/A
VEHICLES & EQUIPMENT	53-501-4030	\$0	\$0	\$0	\$5,500	N/A
SWSC FEES	53-501-5000	\$0	\$0	\$0	\$22,500	N/A
Total DRAINAGE AND STORMWATER FUND:		\$0	\$9,816	\$203,618	\$267,108	31.2%
SOLID WASTE FUND						
TRANSFER OUT	62-501-0001	\$360,000	\$420,000	\$420,000	\$540,000	28.6%
SOLID WASTE WAGES	62-501-1010	\$357,426	\$401,111	\$397,739	\$492,111	23.7%
SOLID WASTE OVERTIME	62-501-1011	\$47,388	\$56,393	\$42,638	\$53,200	24.8%
SOLID WASTE FRINGE LEAVE EXP	62-501-1013	\$8,329	-\$1,889	-\$1,785	\$2,000	-212.1%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
SOLID WASTE TMRS	62-501-1140	\$45,678	\$52,680	\$50,996	\$62,500	22.6%
SOLID WASTE MEDICARE	62-501-1150	\$5,870	\$6,634	\$6,386	\$7,600	19%
SOLID WASTE WORKERS COMP	62-501-1160	\$10,469	\$6,876	\$7,461	\$8,000	7.2%
SOLID WASTE EMPLOYEE INSURANC	62-501-1170	\$36,509	\$48,972	\$43,654	\$50,600	15.9%
TRAVEL & TRAINING	62-501-2043	\$98	\$114	\$584	\$4,250	627.7%
CONTRACTUAL SERVICES	62-501-2100	\$22,828	\$30,654	\$50,256	\$30,000	-40.3%
VEHICLES ENTERPRISE LEASE	62-501-2107	\$0	\$0	\$22,829	\$27,600	20.9%
RENTAL EXPENSE	62-501-2190	\$11,258	\$3,016	\$0	\$0	0%
PRINTING EXPENSE	62-501-2330	\$1,075	\$1,833	\$2,742	\$1,400	-49%
POSTAGE EXPENSE	62-501-2440	\$0	\$0	\$0	\$200	N/A
DUES & SUBSCRIPTIONS	62-501-2520	\$195	\$559	\$778	\$700	-10%
BUILDING REPAIRS	62-501-2626	\$0	\$2,316	\$0	\$5,000	N/A
VEHICLES MAINTENANCE & REPAIR	62-501-2636	\$209,699	\$264,996	\$174,291	\$115,000	-34%
MISCELLANEOUS EXPENDITURES	62-501-2999	\$75	\$133	\$85	\$2,000	2,252.9%
GENERAL SUPPLIES	62-501-3011	\$7,036	\$11,303	\$13,099	\$12,000	-8.4%
ASW UNIFORMS & CLEANING SERV	62-501-3080	\$0	\$3,013	\$4,240	\$5,750	35.6%
DIESEL EXPENSE	62-501-3241	\$113,892	\$116,312	\$111,353	\$125,000	12.3%
SOLID WASTE GARBAGE BINS	62-501-4030	\$57,909	\$135,986	\$132,047	\$105,000	-20.5%
ASW MINOR EQUIPMENT	62-501-4031	\$0	\$2,343	\$619	\$3,000	384.8%
SWSC ADMIN FEE	62-501-5000	\$52,296	\$55,374	\$58,337	\$56,400	-3.3%
TIPPING FEES GARBAGE	62-501-5010	\$310,211	\$327,376	\$348,391	\$325,000	-6.7%
TIPPING FEES BRUSH	62-501-5011	\$60,000	\$64,200	\$60,385	\$60,000	-0.6%
LOAN INTEREST EXPENSE	62-501-5020	\$9,241	\$5,461	\$34,423	\$40,246	16.9%
RECYCLING WAGES	62-514-1010	\$29,628	\$27,798	\$29,858	\$58,000	94.3%
RECYCLING OVERTIME	62-514-1011	\$652	\$834	\$0	\$550	N/A
RECYCLING TMRS	62-514-1140	\$3,412	\$2,231	\$2,756	\$6,985	153.4%

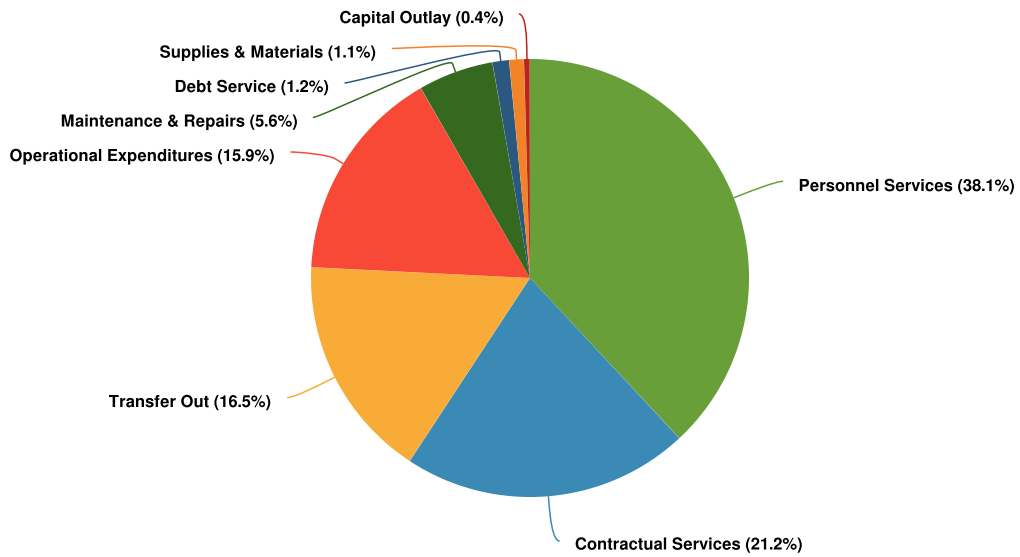


Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
RECYCLING MEDICARE	62-514-1150	\$439	\$282	\$345	\$850	146.2%
RECYCLING WORKERS COMP	62-514-1160	\$257	\$192	\$718	\$1,360	89.3%
RECYCLING EMPLOYEE INSURANCE	62-514-1170	\$5,217	\$3,817	\$6,058	\$12,600	108%
RECYCLING TRAVEL & TRAINING	62-514-2043	\$0	\$717	\$1,188	\$1,000	-15.8%
CONTRACTUAL SERVICES	62-514-2100	\$15,520	\$5,235	\$12,860	\$13,000	1.1%
RECYCLING ADVERTISING EXPENSE	62-514-2240	\$0	\$144	\$111	\$500	350.5%
RECYCLING PRINTING	62-514-2330	\$84	\$140	\$77	\$500	550.8%
RECYCLING ENERGY EXPENSE	62-514-2380	\$140	\$119	\$122	\$136	11.9%
RECYCLING DUES & SUSCRIPTIONS	62-514-2520	\$26	\$0	\$120	\$300	150%
RECYCLING OFFICE EQUIPMENT	62-514-2631	\$0	\$0	\$0	\$2,000	N/A
RECYCLING VEHIC MAINT & REPAI	62-514-2636	\$42	\$72	\$26	\$2,000	7,498.8%
RECYCLING EQUIPMENT REPAIR	62-514-2638	\$0	\$0	\$1,274	\$2,000	57%
RECYCLING GENERAL SUPPLIES	62-514-3011	\$1,048	\$2,215	\$1,154	\$2,000	73.3%
RECYCLING PROMOTIONAL SUPPLIE	62-514-3012	\$0	\$591	\$741	\$750	1.2%
RECYCLING STAFF UNIFORMS	62-514-3080	\$66	\$53	\$0	\$500	N/A
RECYCLING MINOR EQUIPMENT	62-514-4030	\$0	\$0	\$0	\$990	N/A
Total SOLID WASTE FUND:		\$1,784,010	\$2,060,202	\$2,038,954	\$2,240,578	9.9%
Total:		\$2,616,283	\$3,282,724	\$3,083,276	\$3,268,839	6%

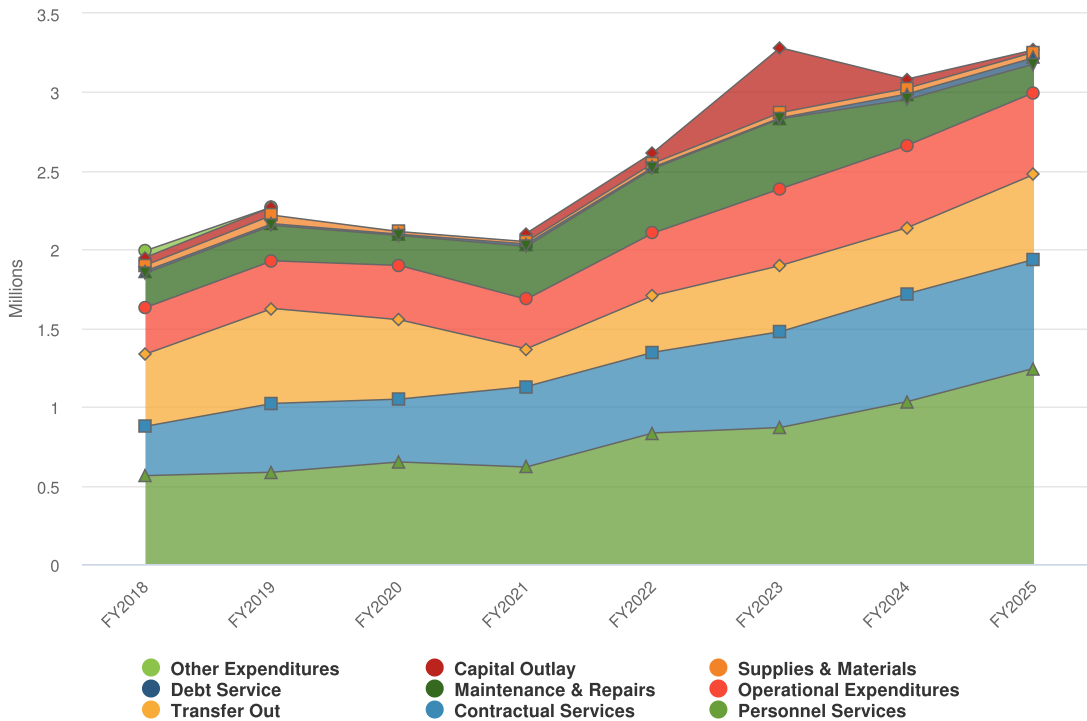


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects						
Operational Expenditures						
OTHER EXPENDITURES						
PW COMMUNICATIONS	01-507-2010	\$4,359	\$5,445	\$8,854	\$12,600	42.3%
PW TRAVEL & TRAINING	01-507-2043	\$4,255	\$8,617	\$7,308	\$1,000	-86.3%
PW SPECIAL EVENTS	01-507-2150	\$0	\$161	\$524	\$850	62.1%
PW RENTAL EXPENSE	01-507-2190	\$16,974	\$20,956	\$32,041	\$38,000	18.6%
PW PRINTING	01-507-2330	\$615	\$1,826	\$1,077	\$1,000	-7.1%
PW ELECT EXPENSE	01-507-2380	\$129,869	\$133,010	\$151,952	\$140,000	-7.9%
PW WATER EXPENSE	01-507-2381	\$924	\$1,022	\$1,090	\$1,500	37.6%
PW DUES/ SUBSCRIPTIONS	01-507-2520	\$458	\$441	\$1,276	\$800	-37.3%
PW OFFICE EQUIPMENT	01-507-2631	\$2,700	\$1,036	\$2,699	\$1,000	-62.9%
PW MISC. EXPENSE	01-507-2999	\$2,046	\$445	\$821	\$2,000	143.6%
MS4 TRAVEL & TRAINING	01-515-2043	\$931	\$1,386	\$0	\$0	0%
MS4 PRINTING EXPENSE	01-515-2330	\$132	\$0	\$0	\$0	0%
MS4 DUES & SUBSCRIPTIONS	01-515-2520	\$9,265	\$9,265	\$0	\$0	0%
TRAVEL & TRAINING	53-501-2043	\$0	\$0	\$2,923	\$5,000	71.1%
PRINTING EXPENSE	53-501-2330	\$0	\$0	\$0	\$700	N/A
DUES & SUBSCRIPTIONS	53-501-2520	\$0	\$0	\$11,098	\$10,000	-9.9%
OFFICE EQUIPMENT	53-501-2631	\$0	\$0	\$0	\$4,500	N/A
TRAVEL & TRAINING	62-501-2043	\$98	\$114	\$584	\$4,250	627.7%
RENTAL EXPENSE	62-501-2190	\$11,258	\$3,016	\$0	\$0	0%
PRINTING EXPENSE	62-501-2330	\$1,075	\$1,833	\$2,742	\$1,400	-49%
POSTAGE EXPENSE	62-501-2440	\$0	\$0	\$0	\$200	N/A
DUES & SUBSCRIPTIONS	62-501-2520	\$195	\$559	\$778	\$700	-10%
MISCELLANEOUS EXPENDITURES	62-501-2999	\$75	\$133	\$85	\$2,000	2,252.9%
RECYCLING TRAVEL & TRAINING	62-514-2043	\$0	\$717	\$1,188	\$1,000	-15.8%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
RECYCLING ADVERTISING EXPENSE	62-514-2240	\$0	\$144	\$111	\$500	350.5%
RECYCLING PRINTING	62-514-2330	\$84	\$140	\$77	\$500	550.8%
RECYCLING ENERGY EXPENSE	62-514-2380	\$140	\$119	\$122	\$136	11.9%
RECYCLING DUES & SUSCRIPTIONS	62-514-2520	\$26	\$0	\$120	\$300	150%
RECYCLING OFFICE EQUIPMENT	62-514-2631	\$0	\$0	\$0	\$2,000	N/A
Total OTHER EXPENDITURES:		\$185,477	\$190,384	\$227,469	\$231,936	2%
SUPPLIES						
PW UNIFORM EXPENSE	01-507-3080	\$2,882	\$3,068	\$3,034	\$4,875	60.7%
PW GASOLINE EXPENSE	01-507-3240	\$30,020	\$28,186	\$31,564	\$30,000	-5%
PW DIESEL EXPENSE	01-507-3241	\$6,356	\$7,556	\$9,718	\$8,500	-12.5%
MS4 UNIFORM EXPENSE	01-515-3080	\$252	\$0	\$0	\$0	0%
UNIFORM EXPENSE	53-501-3080	\$0	\$0	\$0	\$1,000	N/A
ASW UNIFORMS & CLEANING SERV	62-501-3080	\$0	\$3,013	\$4,240	\$5,750	35.6%
DIESEL EXPENSE	62-501-3241	\$113,892	\$116,312	\$111,353	\$125,000	12.3%
RECYCLING STAFF UNIFORMS	62-514-3080	\$66	\$53	\$0	\$500	N/A
Total SUPPLIES:		\$153,467	\$158,188	\$159,908	\$175,625	9.8%
CAPITAL OUTLAY						
SOLID WASTE GARBAGE BINS	62-501-4030	\$57,909	\$135,986	\$132,047	\$105,000	-20.5%
ASW MINOR EQUIPMENT	62-501-4031	\$0	\$2,343	\$619	\$3,000	384.8%
RECYCLING MINOR EQUIPMENT	62-514-4030	\$0	\$0	\$0	\$990	N/A
Total CAPITAL OUTLAY:		\$57,909	\$138,328	\$132,666	\$108,990	-17.8%
CONTRACT SERVICES						
PW MINOR EQUIPMENT	01-507-5040	\$1,490	\$928	\$3,385	\$4,000	18.2%
Total CONTRACT SERVICES:		\$1,490	\$928	\$3,385	\$4,000	18.2%
Total Operational Expenditures:		\$398,344	\$487,828	\$523,429	\$520,551	-0.5%
Contractual Services						
OTHER EXPENDITURES						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
PW PROPERTY INSURANCE	01-507-2080	\$10,796	\$13,182	\$20,920	\$20,913	0%
PW LIABILITY INSURANCE	01-507-2081	\$8,343	\$10,192	\$14,742	\$14,742	0%
PW CONTRACTUAL SERVICES	01-507-2100	\$5,519	\$13,858	\$57,336	\$56,300	-1.8%
PW CLEANING SERVICES	01-507-2106	\$5,703	\$8,198	\$12,056	\$10,080	-16.4%
PW VEHICLES ENTERPRISE LEASE	01-507-2107	\$0	\$0	\$0	\$26,280	N/A
MS4 CONTRACTUAL SERVICES	01-515-2100	\$21,648	\$81,072	\$0	\$0	0%
CONTRACTUAL SERVICES	53-501-2100	\$0	\$0	\$27,688	\$30,000	8.4%
CONTRACTUAL SERVICES	62-501-2100	\$22,828	\$30,654	\$50,256	\$30,000	-40.3%
VEHICLES ENTERPRISE LEASE	62-501-2107	\$0	\$0	\$22,829	\$27,600	20.9%
CONTRACTUAL SERVICES	62-514-2100	\$15,520	\$5,235	\$12,860	\$13,000	1.1%
Total OTHER EXPENDITURES:		\$90,357	\$162,391	\$218,687	\$228,915	4.7%
CONTRACT SERVICES						
SWSC FEES	53-501-5000	\$0	\$0	\$0	\$22,500	N/A
SWSC ADMIN FEE	62-501-5000	\$52,296	\$55,374	\$58,337	\$56,400	-3.3%
TIPPING FEES GARBAGE	62-501-5010	\$310,211	\$327,376	\$348,391	\$325,000	-6.7%
TIPPING FEES BRUSH	62-501-5011	\$60,000	\$64,200	\$60,385	\$60,000	-0.6%
Total CONTRACT SERVICES:		\$422,507	\$446,950	\$467,113	\$463,900	-0.7%
Total Contractual Services:		\$512,864	\$609,341	\$685,800	\$692,815	1%
Debt Service						
CONTRACT SERVICES						
LOAN INTEREST EXPENSE	62-501-5020	\$9,241	\$5,461	\$34,423	\$40,246	16.9%
Total CONTRACT SERVICES:		\$9,241	\$5,461	\$34,423	\$40,246	16.9%
Total Debt Service:		\$9,241	\$5,461	\$34,423	\$40,246	16.9%
Capital Outlay						
CAPITAL OUTLAY						
PW VEHICLES & EQUIPM	01-507-4030	\$63,299	\$325,316	\$9,945	\$0	-100%
PW MAJOR EQUIPMENT	01-507-4050	\$4,733	\$87,876	\$48,459	\$9,000	-81.4%
VEHICLES & EQUIPMENT	53-501-4030	\$0	\$0	\$0	\$5,500	N/A



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Total CAPITAL OUTLAY:		\$68,032	\$413,192	\$58,404	\$14,500	-75.2%
Total Capital Outlay:		\$68,032	\$413,192	\$58,404	\$14,500	-75.2%
Personnel Services						
PERSONNEL						
PW WAGES	01-507-1010	\$194,875	\$161,368	\$188,242	\$190,033	1%
PW OVERTIME	01-507-1011	\$18,367	\$16,071	\$15,604	\$12,000	-23.1%
PW FRINGE LEAVE EXP	01-507-1013	\$3,135	\$1,390	\$1,210	\$500	-58.7%
PW OT EMERGENCY EVENTS	01-507-1019	\$0	\$2,612	\$0	\$5,000	N/A
PW TMRS	01-507-1140	\$22,606	\$21,849	\$27,958	\$22,500	-19.5%
PW MEDICARE	01-507-1150	\$2,912	\$2,804	\$3,176	\$3,300	3.9%
PW FICA	01-507-1151	\$0	\$130	\$0	\$0	0%
PW WORKERS COMP	01-507-1160	\$4,643	\$10,338	\$12,419	\$16,000	28.8%
PW EMPLOYEE INS EXP	01-507-1170	\$17,375	\$17,346	\$31,824	\$50,680	59.3%
PW TEC EXPENSE	01-507-1180	\$1,138	\$233	\$3,234	\$4,000	23.7%
MS4 WAGES	01-515-1010	\$14,338	\$14,924	\$0	\$0	0%
MS4 OVERTIME	01-515-1011	\$106	\$538	\$0	\$0	0%
MS4 FRINGE LEAVE EXPENSE	01-515-1013	\$118	\$0	\$0	\$0	0%
MS4 TMRS	01-515-1140	\$1,639	\$1,783	\$0	\$0	0%
MS4 MEDICARE	01-515-1150	\$211	\$224	\$0	\$0	0%
MS4 EMPLOYEE INSURANCE EXP	01-515-1170	\$593	\$429	\$0	\$0	0%
MS4 TEC EXPENSE	01-515-1180	\$47	\$9	\$0	\$0	0%
WAGES	53-501-1010	\$0	\$2,149	\$130,635	\$146,108	11.8%
OVERTIME	53-501-1011	\$0	\$0	\$0	\$2,000	N/A
Drain & Storm Fringe Leave	53-501-1013	\$0	\$7,387	-\$322	\$0	-100%
TMRS	53-501-1140	\$0	\$249	\$15,127	\$15,900	5.1%
MEDICARE	53-501-1150	\$0	\$31	\$1,894	\$2,100	10.9%
WORKERS COMP	53-501-1160	\$0	\$0	\$235	\$1,500	538%
EMPLOYEE INSURANCE EXPENS	53-501-1170	\$0	\$0	\$14,195	\$15,800	11.3%
TEC EXPENSE	53-501-1180	\$0	\$0	\$0	\$500	N/A
SOLID WASTE WAGES	62-501-1010	\$357,426	\$401,111	\$397,739	\$492,111	23.7%
SOLID WASTE OVERTIME	62-501-1011	\$47,388	\$56,393	\$42,638	\$53,200	24.8%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
SOLID WASTE FRINGE LEAVE EXP	62-501-1013	\$8,329	-\$1,889	-\$1,785	\$2,000	-212.1%
SOLID WASTE TMRS	62-501-1140	\$45,678	\$52,680	\$50,996	\$62,500	22.6%
SOLID WASTE MEDICARE	62-501-1150	\$5,870	\$6,634	\$6,386	\$7,600	19%
SOLID WASTE WORKERS COMP	62-501-1160	\$10,469	\$6,876	\$7,461	\$8,000	7.2%
SOLID WASTE EMPLOYEE INSURANC	62-501-1170	\$36,509	\$48,972	\$43,654	\$50,600	15.9%
RECYCLING WAGES	62-514-1010	\$29,628	\$27,798	\$29,858	\$58,000	94.3%
RECYCLING OVERTIME	62-514-1011	\$652	\$834	\$0	\$550	N/A
RECYCLING TMRS	62-514-1140	\$3,412	\$2,231	\$2,756	\$6,985	153.4%
RECYCLING MEDICARE	62-514-1150	\$439	\$282	\$345	\$850	146.2%
RECYCLING WORKERS COMP	62-514-1160	\$257	\$192	\$718	\$1,360	89.3%
RECYCLING EMPLOYEE INSURANCE	62-514-1170	\$5,217	\$3,817	\$6,058	\$12,600	108%
Total PERSONNEL:		\$833,376	\$867,794	\$1,032,254	\$1,244,277	20.5%
Total Personnel Services:		\$833,376	\$867,794	\$1,032,254	\$1,244,277	20.5%
Maintenance & Repairs						
OTHER EXPENDITURES						
BUILDINGS REPAIRS- REC CENTER	01-507-2624	\$0	\$0	\$0	\$8,750	N/A
BUILDINGS REPAIRS- CITY HALL	01-507-2625	\$0	\$0	\$0	\$9,800	N/A
BUILDING REPAIRS- PUBLIC WORKS	01-507-2626	\$64,229	\$41,063	\$71,889	\$0	-100%
BUILDINGS REPAIRS- FIRE DEPT	01-507-2627	\$0	\$0	\$0	\$6,650	N/A
PW STREET MAINT & REPAIRS	01-507-2628	\$69,663	\$63,051	\$0	\$0	0%
BUILDINGS REPAIRS- PUBLIC SAFETY	01-507-2629	\$0	\$0	\$0	\$3,850	N/A
BUILDINGS REPAIRS- AGS DEVELOPMENT CENTER	01-507-2630	\$0	\$0	\$0	\$5,950	N/A
PW VEHICLE MAINTENANCE	01-507-2636	\$45,468	\$31,863	\$28,049	\$2,000	-92.9%
PW VEHICLE REPAIRS	01-507-2637	\$0	\$0	\$0	\$10,500	N/A
PW EQUIPMENT REPAIR	01-507-2638	\$10,759	\$25,997	\$16,950	\$10,000	-41%
BUILDING REPAIRS	62-501-2626	\$0	\$2,316	\$0	\$5,000	N/A
VEHICLES MAINTENANCE & REPAIR	62-501-2636	\$209,699	\$264,996	\$174,291	\$115,000	-34%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
RECYCLING VEHIC MAINT & REPAI	62-514-2636	\$42	\$72	\$26	\$2,000	7,498.8%
RECYCLING EQUIPMENT REPAIR	62-514-2638	\$0	\$0	\$1,274	\$2,000	57%
Total OTHER EXPENDITURES:		\$399,860	\$429,357	\$292,479	\$181,500	-37.9%
SUPPLIES						
PW STREET SIGNS	01-507-3020	\$9,938	\$16,550	\$0	\$0	0%
Total SUPPLIES:		\$9,938	\$16,550	\$0	\$0	0%
Total Maintenance & Repairs:		\$409,798	\$445,907	\$292,479	\$181,500	-37.9%
Supplies & Materials						
SUPPLIES						
PW OFFICE SUPPLIES	01-507-3010	\$2,040	\$1,578	\$2,464	\$3,000	21.8%
PW GENERAL SUPPLIES	01-507-3011	\$14,218	\$14,843	\$18,884	\$13,200	-30.1%
MS4 GENERAL SUPPLIES	01-515-3011	\$289	\$2,670	\$0	\$0	0%
GENERAL SUPPLIES	53-501-3011	\$0	\$0	\$145	\$4,000	2,663.4%
GENERAL SUPPLIES	62-501-3011	\$7,036	\$11,303	\$13,099	\$12,000	-8.4%
RECYCLING GENERAL SUPPLIES	62-514-3011	\$1,048	\$2,215	\$1,154	\$2,000	73.3%
RECYCLING PROMOTIONAL SUPPLIE	62-514-3012	\$0	\$591	\$741	\$750	1.2%
Total SUPPLIES:		\$24,630	\$33,201	\$36,487	\$34,950	-4.2%
Total Supplies & Materials:		\$24,630	\$33,201	\$36,487	\$34,950	-4.2%
Transfer Out						
TRANSFERS						
TRANSFER OUT	62-501-0001	\$360,000	\$420,000	\$420,000	\$540,000	28.6%
Total TRANSFERS:		\$360,000	\$420,000	\$420,000	\$540,000	28.6%
Total Transfer Out:		\$360,000	\$420,000	\$420,000	\$540,000	28.6%
Total Expense Objects:		\$2,616,283	\$3,282,724	\$3,083,276	\$3,268,839	6%

Summary of Appropriations by Fund

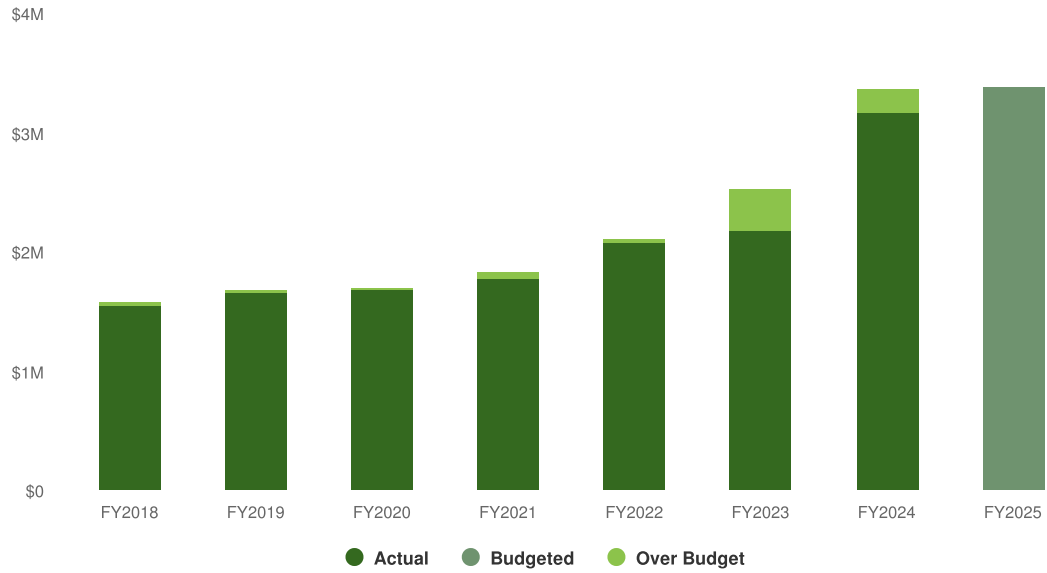
FUND	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	832,273	901,684	892,587	761,153
Sewer Fund	220,812	230,100	220,766	281,817
Solid Waste Fund	303,544	261,352	304,549	433,787
Road Maintenance			74,193	98,373
Drainage & Stormwater			18,313	48,321
TOTAL	\$ 1,356,629	\$ 1,393,136	\$ 1,510,408	\$1,623,451



Revenues Summary

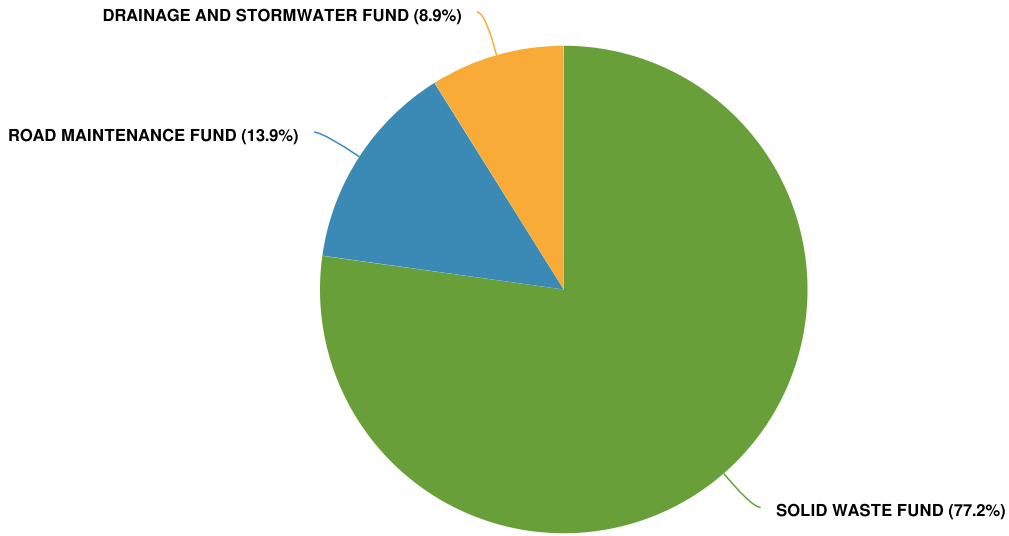
\$3,382,550 **\$217,336**
(6.87% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

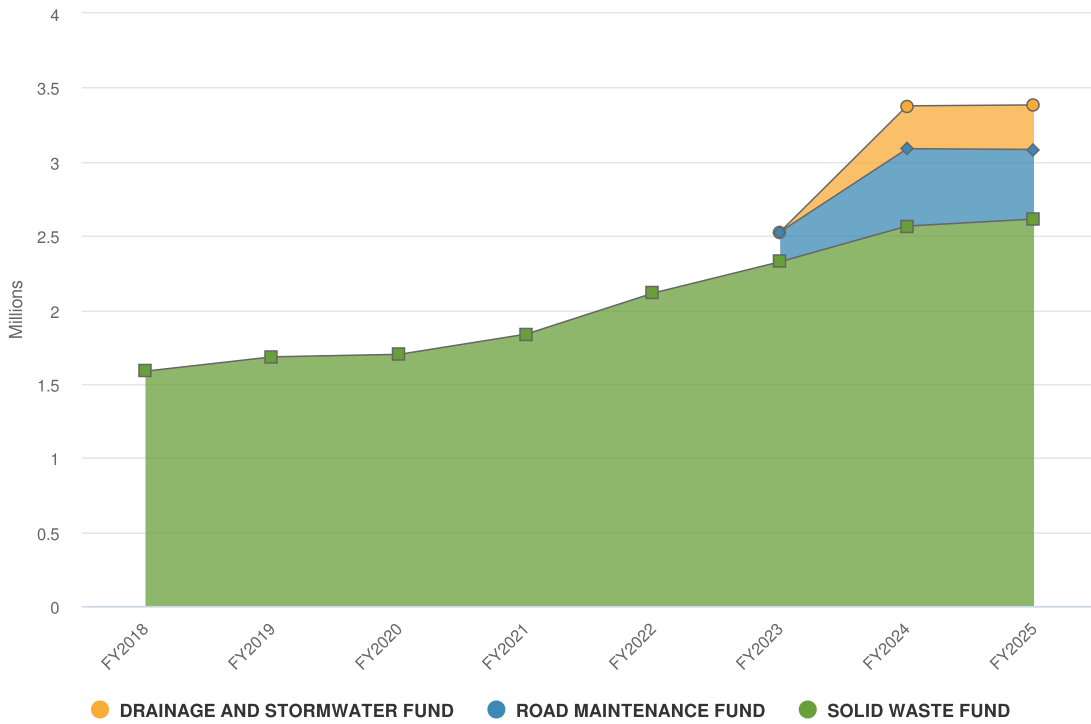


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Actual vs. FY2025 Budgeted (% Change)
DRAINAGE AND STORMWATER FUND					

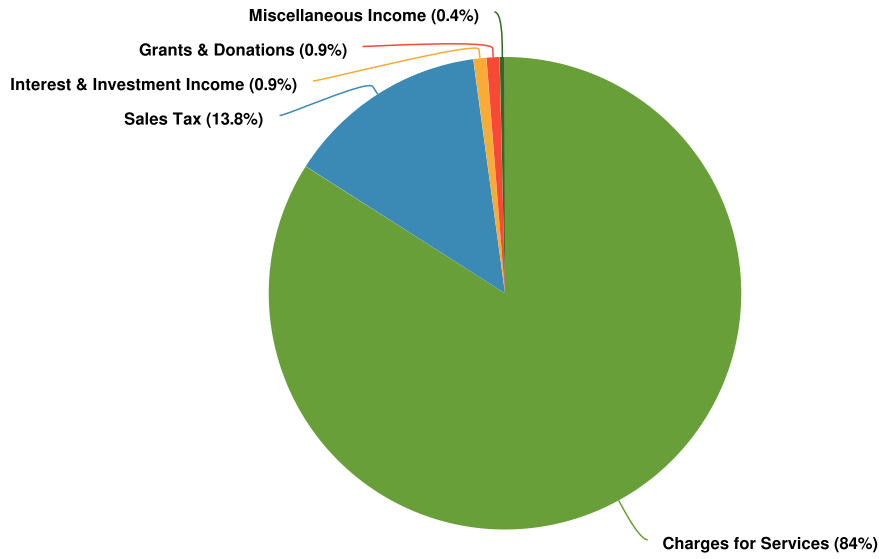


Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Actual vs. FY2025 Budgeted (% Change)
Transfer In	53-400-0001	\$0	\$100	\$0	0%
MS4 STORMWATER FEES	53-401-0010	\$0	\$0	\$286,088	4.9%
STORMWATER POLLUTION CITATION	53-401-1010	\$0	\$0	\$2,500	-100%
INTEREST EARNED	53-401-5010	\$0	\$0	\$685	-19.8%
Total DRAINAGE AND STORMWATER FUND:		\$0	\$100	\$289,273	3.9%
SOLID WASTE FUND					
SOLID WASTE SERVICE	62-401-0050	\$1,788,613	\$1,972,641	\$2,179,441	2.5%
ROLL-OFF SERVICE	62-401-0052	\$146,591	\$154,334	\$131,855	-5.2%
GARBAGE SERVICE APPLICATION	62-401-1016	\$6,110	\$7,107	\$6,855	5%
SOLID WASTE GRANT	62-401-2280	\$0	\$0	\$30,000	-100%
INTEREST EARNED LSNB	62-401-5010	\$3,221	\$17,332	\$13,590	-26.4%
INTEREST EARNED TEXPOOL	62-401-5011	\$0	\$0	\$6,001	199.9%
WASTE DISPOSAL ESCROW NON REF	62-401-6010	\$0	\$0	\$6,000	-100%
MONSTABAG DEPOS NON REFUNDABL	62-401-6011	\$1,828	\$0	\$0	0%
MISCELLANEOUS REVENUE	62-401-6020	\$1,584	\$1,115	\$6,918	-71.1%
RECYCLING FEES	62-414-2283	\$153,621	\$162,078	\$171,636	2.5%
RECYCLING PROCEEDS	62-414-2284	\$10,881	\$9,473	\$12,474	-19.8%
Total SOLID WASTE FUND:		\$2,112,449	\$2,324,080	\$2,564,772	1.8%
ROAD MAINTENANCE FUND					
TRANSFER IN	57-400-0001	\$0	\$1,000	\$0	0%
SALES TAX RECEIPTS	57-401-0040	\$0	\$200,668	\$518,288	-9.7%
INTEREST EARNED	57-401-5010	\$0	\$546	\$4,198	-57.1%
Total ROAD MAINTENANCE FUND:		\$0	\$202,214	\$522,485	-10.1%
Total:		\$2,112,449	\$2,526,393	\$3,376,530	0.2%

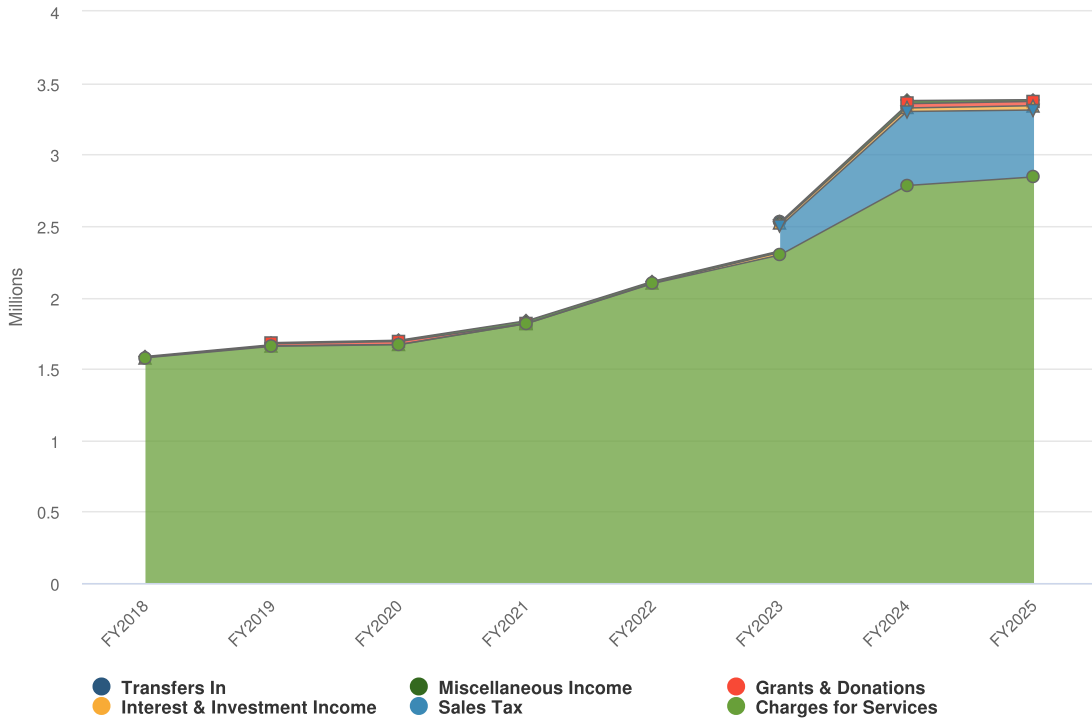


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Transfers In						
Transfer In	53-400-0001	\$0	\$100	\$0	\$0	0%
TRANSFER IN	57-400-0001	\$0	\$1,000	\$0	\$0	0%
Total Transfers In:		\$0	\$1,100	\$0	\$0	0%
Miscellaneous Income						
STORMWATER POLLUTION CITATION	53-401-1010	\$0	\$0	\$2,500	\$0	-100%
MISCELLANEOUS REVENUE	62-401-6020	\$1,584	\$1,115	\$6,918	\$2,000	-71.1%
RECYCLING PROCEEDS	62-414-2284	\$10,881	\$9,473	\$12,474	\$10,000	-19.8%
Total Miscellaneous Income:		\$12,465	\$10,588	\$21,893	\$12,000	-45.2%
Sales Tax						
SALES TAX RECEIPTS	57-401-0040	\$0	\$200,668	\$518,288	\$468,000	-9.7%
Total Sales Tax:		\$0	\$200,668	\$518,288	\$468,000	-9.7%
Charges for Services						
MS4 STORMWATER FEES	53-401-0010	\$0	\$0	\$286,088	\$300,000	4.9%
SOLID WASTE SERVICE	62-401-0050	\$1,788,613	\$1,972,641	\$2,179,441	\$2,234,000	2.5%
ROLL-OFF SERVICE	62-401-0052	\$146,591	\$154,334	\$131,855	\$125,000	-5.2%
GARBAGE SERVICE APPLICATION	62-401-1016	\$6,110	\$7,107	\$6,855	\$7,200	5%
WASTE DISPOSAL ESCROW NON REF	62-401-6010	\$0	\$0	\$6,000	\$0	-100%
MONSTABAG DEPOS NON REFUNDABL	62-401-6011	\$1,828	\$0	\$0	\$0	0%
RECYCLING FEES	62-414-2283	\$153,621	\$162,078	\$171,636	\$176,000	2.5%
Total Charges for Services:		\$2,096,763	\$2,296,159	\$2,781,875	\$2,842,200	2.2%
Grants & Donations						
SOLID WASTE GRANT	62-401-2280	\$0	\$0	\$30,000	\$0	-100%
RECYCLING GRANTS	62-414-2280	\$0	\$0	\$0	\$30,000	N/A
Total Grants & Donations:		\$0	\$0	\$30,000	\$30,000	0%
Interest & Investment Income						
INTEREST EARNED	53-401-5010	\$0	\$0	\$685	\$550	-19.8%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
INTEREST EARNED	57-401-5010	\$0	\$546	\$4,198	\$1,800	-57.1%
INTEREST EARNED LSNB	62-401-5010	\$3,221	\$17,332	\$13,590	\$10,000	-26.4%
INTEREST EARNED TEXPOOL	62-401-5011	\$0	\$0	\$6,001	\$18,000	199.9%
Total Interest & Investment Income:		\$3,221	\$17,878	\$24,475	\$30,350	24%
Total Revenue Source:		\$2,112,449	\$2,526,393	\$3,376,530	\$3,382,550	0.2%



Economic Development



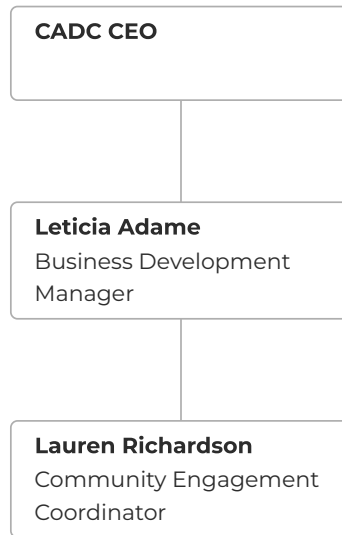
Jeff Underwood
Interim Director

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.

Department Overview- The department is composed of three members that are focused on increasing the number of jobs available for citizens, maintaining and expanding the tax base and strengthening and diversifying the primary industrial and service sectors of the local economy.

Organizational Chart

City of Alton Development Corporation



Position Summary

CEO- Manage and coordinate the implementation of the Economic Development Plan of the City as directed by the CADC Board. Coordinates with the economic development programs and services of the City.

Business Development Manager- Attracts and retains business while marketing local business market. Develops relations with architects, engineers and real estate developers responsible for new projects and leads.

Community Engagement Coordinator/Assistant Emergency Management Coordinator- Markets the local community. Provides Information to Public and Business Community about Economic Development Activities and emergency preparedness activities.

Position Title	FY 2022	FY 2023	FY 2024	FY 2025
CEO	1	1	1	1
Business Development Manager	1	1	1	1
Community Engagement Coordinator	1	1	1	1
Total Full Time	3	3	3	3
Total Part-Time	0	0	0	0
Total Department	3	3	3	3

Department Description

The City of Alton Development Corporation (CADC) was established in July 1996 to promote business and industrial economic development, encourage and enhance the creation of jobs, expansion of the local tax base through projects which assist in the retention and expansion of existing primary employers, attract new primary employers, and aid their development and growth within the City of Alton. The CADC has a 4B (Type B) corporation to facilitate economic development within the city limits of Alton, Texas. Through its tenure of an established corporation, the board of directors has identified economic trends within the city and has established a strategic plan of action to meet the growth of the city's business sector. Through partnership and collaboration with the City of Alton and the Greater Alton Chamber of Commerce, the CADC will continue to be a driving force for the city's economy.

The 4A corporation (Type A) was previously created for manufacturing and job creation for municipalities. This would provide incentives for potential manufacturers to come into cities and construct buildings to house production and create a large workforce that would provide jobs for the industry and municipality. Due to the economy, manufacturing was reduced in this location and therefore, the 4A corporation was dissolved as of October 2023 and a Road and Bridge account was created in its place to facilitate the municipalities' roadways. The 4B corporation (Type B) supports economic and community development programs and for the creation of jobs and to increase sales tax.

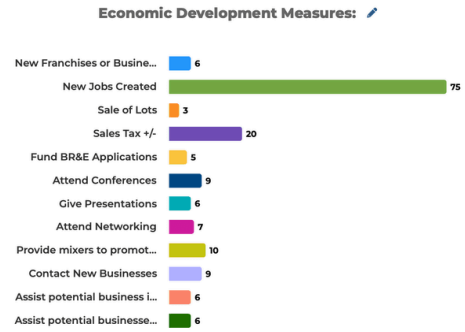
Goals and Objectives

- Provide assistance to existing primary employers to create new jobs, retain existing jobs and increase capital investment.


- Create New Permanent Jobs and Increase the Tax Base Through Primary Employer Attraction.










- Ensure the Effective Operation of the Economic Development Office and Educate the Public About Economic Development Issues.

- Keeping local Citizens, Businesses, Industries and Volunteer Associations informed about Economic Development Initiatives



Performance Measures

	Strategic Goal	Strategic Initiative
	Economic Development	<ul style="list-style-type: none"> ◦ 6.0 Create new opportunities for economic development and promote existing commercial establishments. ◦ 6.1 Enhance growth opportunities for existing businesses. ◦ 6.2 Open new areas of the City for economic development.

Performance Measure	Strategic Goal	Actual FY 22-23	Actual FY 23-24	Target FY 24-25	Target FY 25-26
New Franchises or Businesses		6	7	8	3
New Jobs Created		65	70	75	20
Sale of Lots		6	7	8	2
Sales Tax +/-		18%	21%	24%	10%
Fund BR&E applications		3	4	5	3
Attend Conferences		8	8	8	8
Give Presentations		5	6	6	3
Attend Networking		7	8	8	10
Promotional Mixers		4	6	7	5
Contact new businesses		15	20	25	20
Assist potential business investors to move to Alton		10	12	15	8
Assist potential businesses to purchase land in Business Parks		4	5	6	3

Other Measures:

- Send out quarterly summaries to potential investors to market the City of Alton. i.e., E-blasts, cold calls.
- Participate in environmentally sustainable projects for the City. i.e., solar community, Wi-Fi, Parks.
- Participate in partnerships to market the City of Alton. i.e., Commercial Tours & Residential Tours.

Strategic Goal	Strategic Initiative
To increase the number of jobs available for citizens	Provide assistance to existing primary employers to create new jobs, retain existing jobs and increase capital investment.
To maintain and expand the tax base while strengthening and diversifying the primary service sectors of the local economy	Create New Permanent Jobs and Increase Tax Base Through Primary Employer Attraction.
Administration and Internal Marketing	Ensure the Effective Operation of the Economic Development Office and Educate the Public About Economic Development Issues. Keeping Local Citizens, Businesses, Industries and Volunteer Associations Informed About Economic Development Initiatives.

Accomplishments and Challenges

FY 2023-2024 Accomplishments:

- Assisted Haus of Vapes in locating in Alton - site selection
- Assisted Dr. Big Smilez with relocation process - site selection.
- Assisted Atlas Electric & Plumbing and X-Plex Plaza with facade improvement grants
- Created 40 jobs

FY 2024-2025 Challenges:

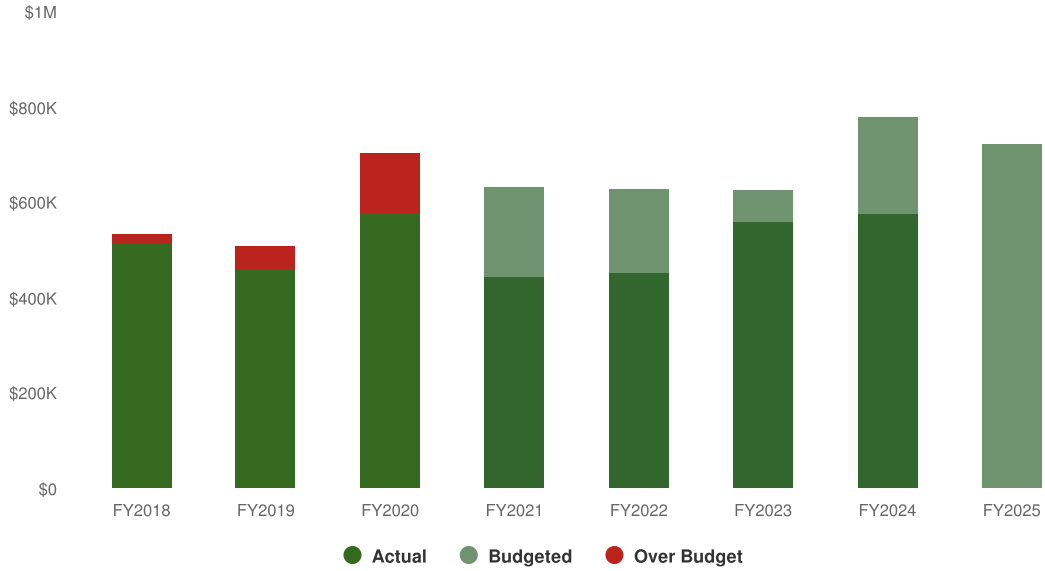
- Available lease spaces in Alton have had increases in lease costs due to the economy and bottom line costs
- Delays on the widening of Mile 5 (FM 676), FM 676 is a State Highway maintained by the State. It was slated to be widened this year. However, there has been a delay in the construction. Due to the lack of street widening, it has made it difficult to entice new businesses to come and set up shop in Alton.
- Lack of infrastructure on land abutting Alton Blvd (SH107). SH107 is a State Road and our main thoroughfare through our town. Land is abundant in town. However, utilities for the properties are lacking sufficient water, sewer and electrical power for these areas. In order to promote economic development, proper infrastructure must be in place.



Expenditures Summary

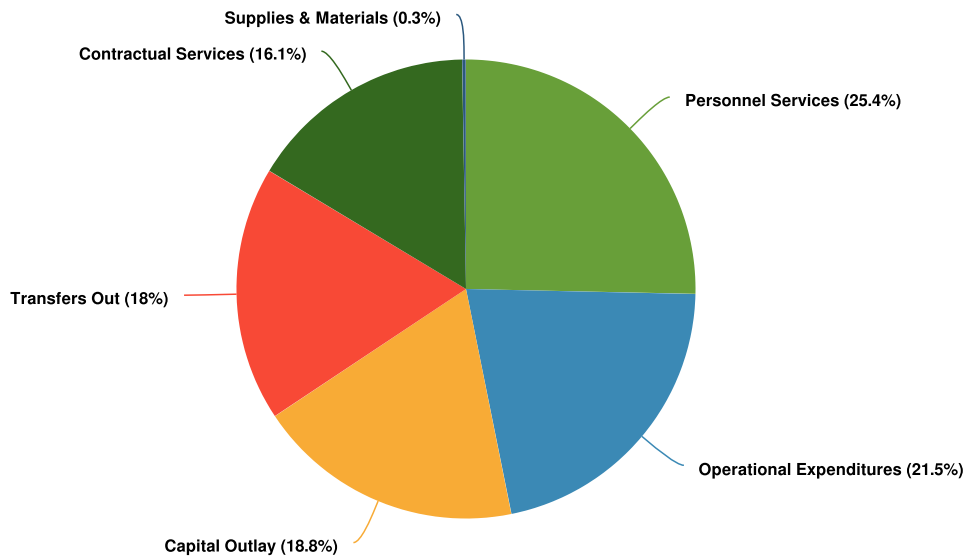
\$722,569 **-\$56,454**
(-7.25% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual

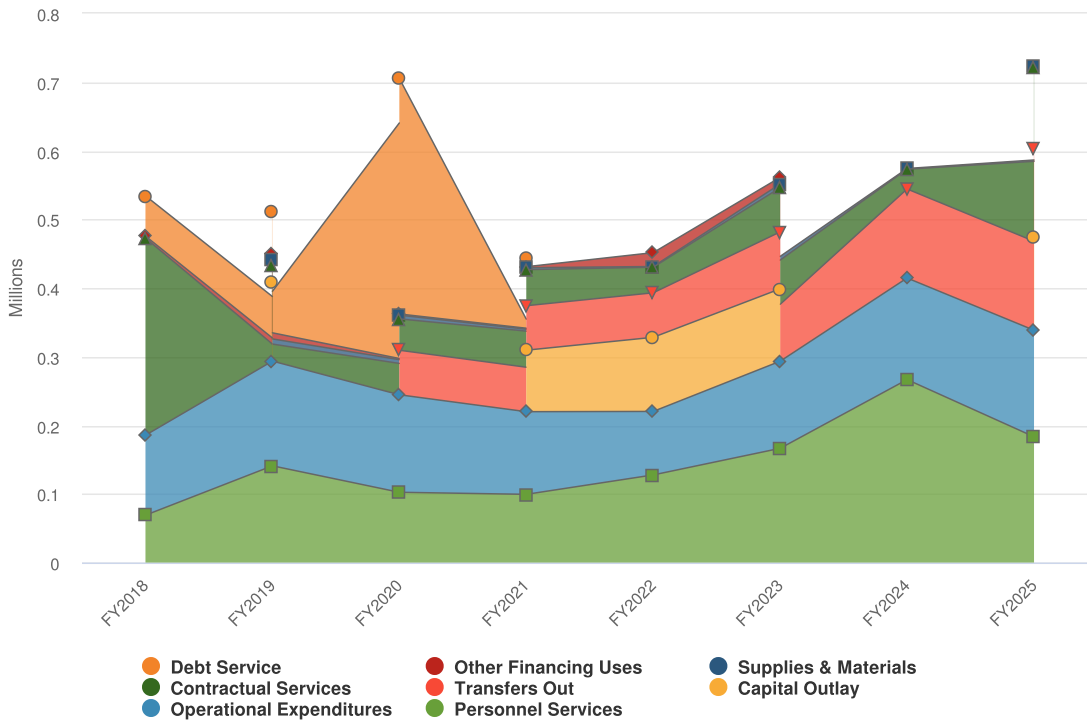


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Expense Objects						
Transfers Out						
TRANSFERS						
TRANSFER OUT	42-500-0001	\$64,873	\$82,963	\$129,745	\$129,716	0%
Total TRANSFERS:		\$64,873	\$82,963	\$129,745	\$129,716	0%
Total Transfers Out:		\$64,873	\$82,963	\$129,745	\$129,716	0%
Operational Expenditures						
OTHER EXPENDITURES						
DEVEL CENTER JANITORIAL SERV	01-517-2105	\$1,258	\$2,476	\$701	\$2,700	285.2%
DEVEL CENTER ELECTRICAL EXP	01-517-2380	\$7,233	\$7,179	\$7,416	\$7,500	1.1%
OTHER EXPENDITURES	42-511-2000	\$0	\$0	\$97	\$0	-100%
MARKETING AND PROMOTION	42-511-2010	\$17,826	\$9,137	\$6,993	\$6,900	-1.3%
ELECTRICAL EXPENSE	42-511-2020	\$39,929	\$61,858	\$60,095	\$60,000	-0.2%
WATER EXPENSE	42-511-2030	\$20,343	\$42,111	\$44,062	\$40,000	-9.2%
TRAVEL & TRAINING	42-511-2043	\$1,367	\$55	\$6,322	\$4,500	-28.8%
LIABILITY INSURANCE	42-511-2081	\$0	\$0	\$2,128	\$1,050	-50.7%
ADVERTISING EXPENSE	42-511-2240	\$600	\$600	\$455	\$500	9.8%
OFFICE EQUIPMENT	42-511-2631	\$426	\$130	\$720	\$2,000	177.8%
MARKETING AND PROMOTION	44-501-2010	\$3,540	\$3,376	\$18,939	\$30,000	58.4%
Total OTHER EXPENDITURES:		\$92,521	\$126,920	\$147,929	\$155,150	4.9%
SUPPLIES						
CADC UNIFORM EXPENSE	42-511-3080	\$0	\$0	\$92	\$100	9.1%
Total SUPPLIES:		\$0	\$0	\$92	\$100	9.1%
Total Operational Expenditures:		\$92,521	\$126,920	\$148,020	\$155,250	4.9%
Contractual Services						
OTHER EXPENDITURES						
DEVEL CENTER CONTRACTUAL SERV	01-517-2100	\$3,863	\$1,630	\$1,480	\$3,965	167.9%
LEGAL SERVICES	42-511-2070	\$0	\$3,109	\$2,138	\$10,000	367.8%
CONTRACTUAL SERVICES	42-511-2100	\$2,550	\$19,321	\$2,986	\$3,000	0.5%
CONTRACTUAL SERVICES	44-501-2100	\$1,450	\$5,207	\$17,205	\$20,000	16.2%
Total OTHER EXPENDITURES:		\$7,863	\$29,266	\$23,809	\$36,965	55.3%
CONTRACT SERVICES						
PROJECTS	42-511-5050	\$24,428	\$15,002	\$5,000	\$5,000	0%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
BUSINESS INCENTIVES	42-511-5060	\$5,000	\$20,098	\$0	\$4,500	N/A
BUSINESS INCENTIVES	44-501-5060	\$0	\$0	\$0	\$70,000	N/A
Total CONTRACT SERVICES:		\$29,428	\$35,100	\$5,000	\$79,500	1,490%
Total Contractual Services:		\$37,291	\$64,367	\$28,809	\$116,465	304.3%
Capital Outlay						
CAPITAL OUTLAY						
4B CORP MAJOR EQUIPMENT	42-511-4060	\$5,470	\$0	\$0	\$0	0%
LAND AQUISITION	44-501-4020	\$102,531	\$0	\$0	\$136,000	N/A
MAJOR EQUIPMENT	44-501-4060	\$0	\$105,500	\$0	\$0	0%
Total CAPITAL OUTLAY:		\$108,001	\$105,500	\$0	\$136,000	N/A
Total Capital Outlay:		\$108,001	\$105,500	\$0	\$136,000	N/A
Personnel Services						
PERSONNEL						
4B WAGES	42-511-1010	\$103,547	\$132,630	\$212,677	\$138,568	-34.8%
4B FRINGE LEAVE EXPENSE	42-511-1013	\$816	\$0	\$0	\$0	0%
4B TMRS	42-511-1140	\$11,745	\$15,284	\$24,628	\$15,500	-37.1%
4B MEDICARE	42-511-1150	\$1,513	\$1,923	\$3,084	\$2,100	-31.9%
4B WORKERS COMP	42-511-1160	\$286	\$214	\$324	\$850	162.4%
4B INSURANCE EXP	42-511-1170	\$6,141	\$11,514	\$18,656	\$19,000	1.8%
Total PERSONNEL:		\$124,049	\$161,565	\$259,370	\$176,018	-32.1%
OTHER EXPENDITURES						
EXPENSE ALLOWANCE	42-511-2130	\$3,600	\$4,846	\$7,200	\$7,200	0%
Total OTHER EXPENDITURES:		\$3,600	\$4,846	\$7,200	\$7,200	0%
Total Personnel Services:		\$127,649	\$166,411	\$266,570	\$183,218	-31.3%
Supplies & Materials						
OTHER EXPENDITURES						
GENERAL SUPPLIES	42-511-2050	\$0	\$4,412	\$284	\$600	111.1%
OFFICE SUPPLIES	42-511-2060	\$0	\$299	\$302	\$500	65.6%
Total OTHER EXPENDITURES:		\$0	\$4,711	\$586	\$1,100	87.6%
SUPPLIES						
DEVEL CENTER OFFICE SUPPLIES	01-517-3010	\$0	\$0	\$15	\$20	33.1%
DEVEL CENTER GENERAL SUPPLIES	01-517-3011	\$1,010	\$693	\$416	\$800	92.3%
Total SUPPLIES:		\$1,010	\$693	\$431	\$820	90.2%



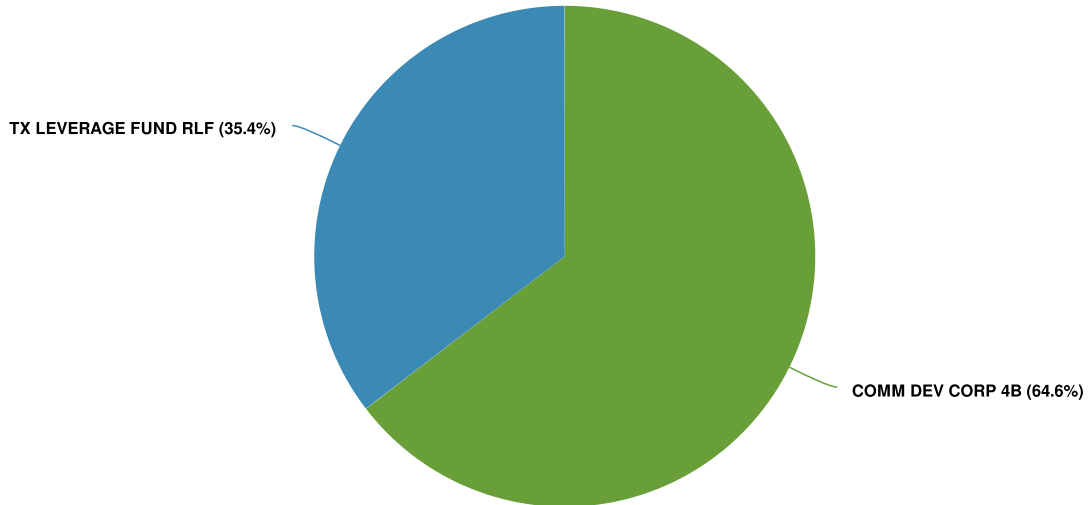
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Total Supplies & Materials:		\$1,010	\$5,403	\$1,017	\$1,920	88.7%
Other Financing Uses						
OTHER EXPENDITURES						
OTHER FINANCING USES	44-501-2001	\$20,224	\$9,674	\$0	\$0	0%
Total OTHER EXPENDITURES:		\$20,224	\$9,674	\$0	\$0	0%
Total Other Financing Uses:		\$20,224	\$9,674	\$0	\$0	0%
Total Expense Objects:		\$451,570	\$561,238	\$574,161	\$722,569	25.8%

Summary of Appropriations by Fund

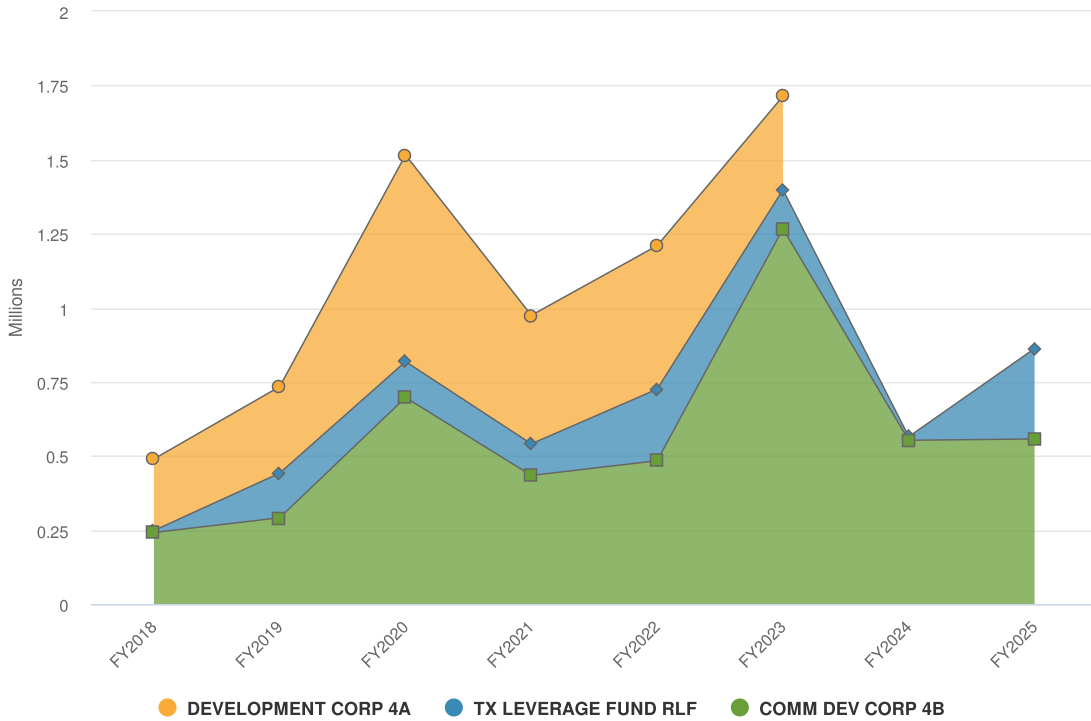
FUND	FY 2021	FY 2022	FY 2023	FY 2024
General Fund	11,549	13,364	11,978	14,985
Community Development Corporation 4B	309,165	310,461	421,859	510,761
Texas Leverage Fund	123,580	127,745	123,756	256,000
TOTAL	\$ 444,294	\$ 451,570	\$ 557,593	\$ 781,746

Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
TX LEVERAGE FUND RLF						
SALE OF LAND	44-400-0010	\$231,300	\$119,000	\$0	\$300,000	N/A
INTEREST LOAN-CLDC LA ESPERAN	44-401-4001	\$4,386	\$4,275	\$4,161	\$4,599	10.5%
INTEREST LOAN- WIFIRUS LLC	44-401-4003	\$3,955	\$0	\$0	\$0	0%
INTEREST EARNED	44-401-5010	\$2,037	\$8,579	\$8,080	\$697	-91.4%
Total TX LEVERAGE FUND RLF:		\$241,678	\$131,854	\$12,241	\$305,296	2,394.1%
DEVELOPMENT CORP 4A						
4A 1/2 SALES TAX RECEIPTS	41-400-0041	\$480,834	\$305,838	\$0	\$0	0%
INTEREST EARNED	41-401-5010	\$3,401	\$10,037	\$0	\$0	0%
Total DEVELOPMENT CORP 4A:		\$484,235	\$315,874	\$0	\$0	0%
COMM DEV CORP 4B						
TRANSFER IN	42-400-0001	\$0	\$744,808	\$0	\$0	0%
4B 1/2 SALES TAX RECEIPTS	42-400-0042	\$480,834	\$506,505	\$518,288	\$510,000	-1.6%
MISCELLANEOUS REVENUE	42-401-2999	\$0	\$0	\$300	\$0	-100%
INTEREST EARNED LSNB	42-401-5010	\$2,766	\$15,006	\$22,021	\$5,000	-77.3%



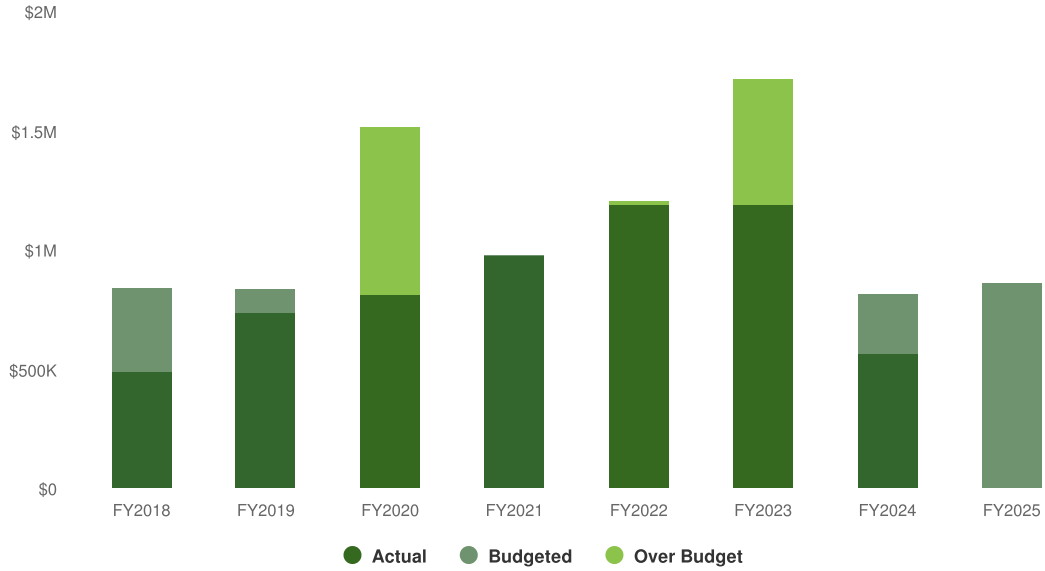
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
INTEREST EARNED TEXPOOL	42-401-5011	\$0	\$0	\$12,003	\$42,000	249.9%
Total COMM DEV CORP 4B:		\$483,600	\$1,266,319	\$552,611	\$557,000	0.8%
Total:		\$1,209,513	\$1,714,048	\$564,852	\$862,296	52.7%



Revenues Summary

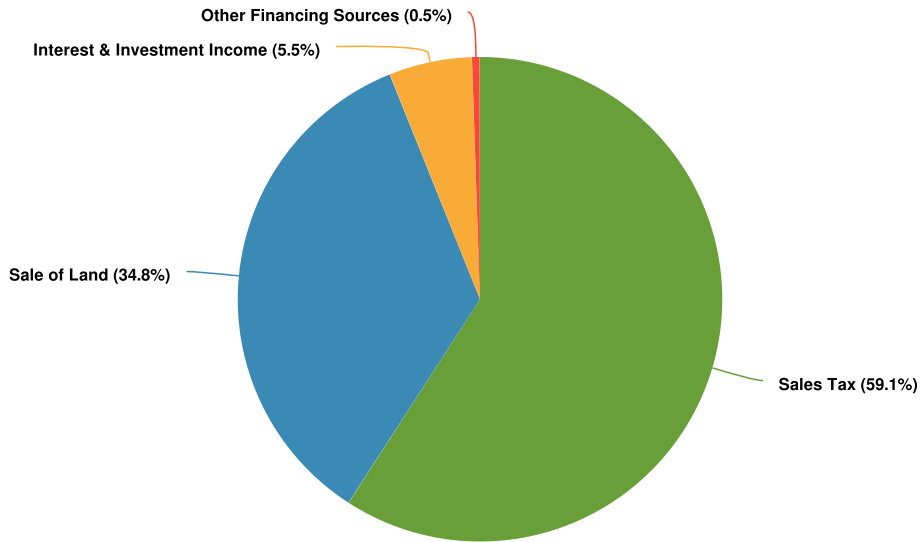
\$862,296 **\$46,069**
(5.64% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual

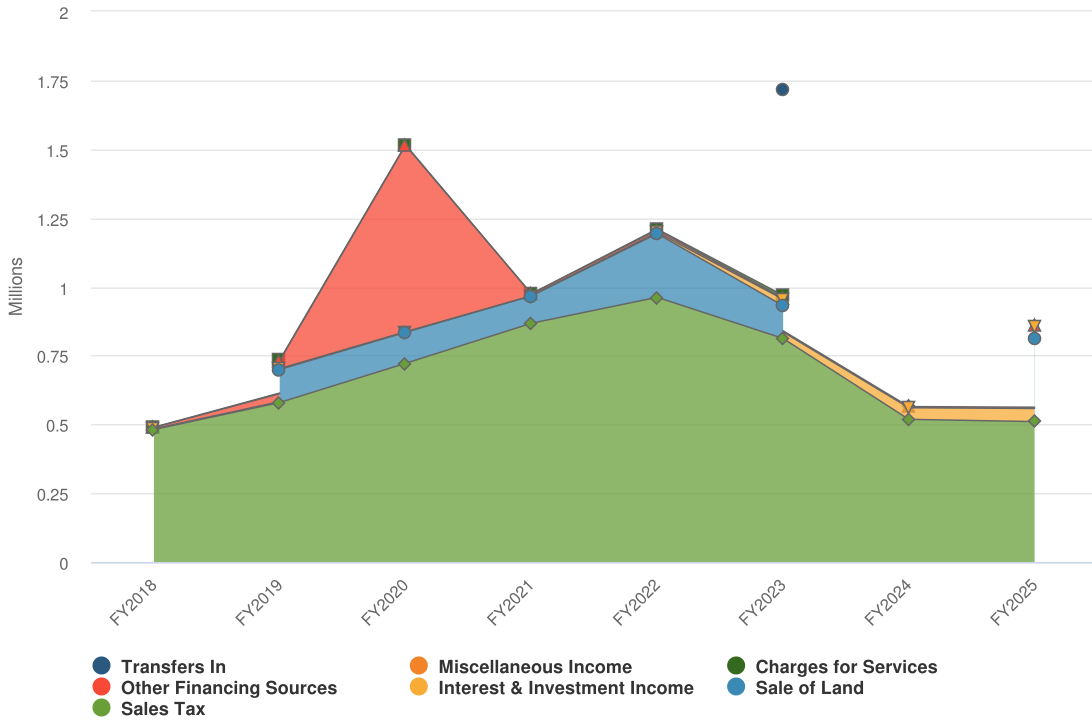


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Revenue Source						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2024 Actual vs. FY2025 Budgeted (% Change)
Transfers In						
TRANSFER IN	42-400-0001	\$0	\$744,808	\$0	\$0	0%
Total Transfers In:		\$0	\$744,808	\$0	\$0	0%
Other Financing Sources						
INTEREST LOAN-CLDC LA ESPERAN	44-401-4001	\$4,386	\$4,275	\$4,161	\$4,599	10.5%
INTEREST LOAN- WIFIRUS LLC	44-401-4003	\$3,955	\$0	\$0	\$0	0%
Total Other Financing Sources:		\$8,341	\$4,275	\$4,161	\$4,599	10.5%
Miscellaneous Income						
MISCELLANEOUS REVENUE	42-401-2999	\$0	\$0	\$300	\$0	-100%
Total Miscellaneous Income:		\$0	\$0	\$300	\$0	-100%
Sale of Land						
SALE OF LAND	44-400-0010	\$231,300	\$119,000	\$0	\$300,000	N/A
Total Sale of Land:		\$231,300	\$119,000	\$0	\$300,000	N/A
Sales Tax						
4A 1/2 SALES TAX RECEIPTS	41-400-0041	\$480,834	\$305,838	\$0	\$0	0%
4B 1/2 SALES TAX RECEIPTS	42-400-0042	\$480,834	\$506,505	\$518,288	\$510,000	-1.6%
Total Sales Tax:		\$961,669	\$812,343	\$518,288	\$510,000	-1.6%
Charges for Services						
INTEREST EARNED	41-401-5010	\$3,401	\$10,037	\$0	\$0	0%
Total Charges for Services:		\$3,401	\$10,037	\$0	\$0	0%
Interest & Investment Income						
INTEREST EARNED LSNB	42-401-5010	\$2,766	\$15,006	\$22,021	\$5,000	-77.3%
INTEREST EARNED TEXPOOL	42-401-5011	\$0	\$0	\$12,003	\$42,000	249.9%
INTEREST EARNED	44-401-5010	\$2,037	\$8,579	\$8,080	\$697	-91.4%
Total Interest & Investment Income:		\$4,803	\$23,585	\$42,104	\$47,697	13.3%
Total Revenue Source:		\$1,209,513	\$1,714,048	\$564,852	\$862,296	52.7%



CAPITAL IMPROVEMENTS



One-year Plan

Strategic Goal 1: Efficient Government	
Create and maintain a GIS map to be utilized by city staff and the public.	\$25,000
Initiate flexible work schedules based on productivity goals	-

Strategic Goal 3: Infrastructure and Transportation	
Construction of the North Stewart Road Drainage Project	\$8,500,000
Install new streetlights in existing subdivisions and convert existing streetlights to LED	\$25,000
Purchase equipment for street maintenance	\$25,000

Strategic Goal 4: Health and Safety	
Install City-Wide Camera Surveillance System	\$75,000
Creation and development of a Fire Prevention Division	\$50,000
Upgrade emergency management equipment, processes and protocol	\$150,000

Strategic Goal 5: Livability and Sustainability	
Draft a comprehensive plan for Alton	\$150,000
Enhance and expand structured youth and adult recreation opportunities	\$40,000



Multi-year Plan

CAPITAL EXPENDITURE						
	2024	2025	2026	2027	2028	2029
Commercial Garbage Trucks (2)				\$1,000,000		
Refuse Bin Delivery Truck (1)				\$200,000		
Metal Refuse Bins			\$300,000			
Commission Chambers Sound System			\$20,000			
Repave S. Trosper Rd.		\$175,000				
Repave S. Stewart Rd.		\$175,000				
Repave N. Mayberry Rd.			\$200,000			
Repave Nuevo Alton streets				\$750,000		
Repave N. Chicago, N. Dallas & N. Eagle Streets		\$250,000				
Repave Todo Subdivision Streets		\$275,000				
Repave North and South Austin St.		\$125,000				
Design and construct a WWTP			\$20,000,000			
City-Wide Camera Surveillance System	\$75,000		\$40,000			
Backhoe Extended Reach (1)						
Street Lights (New and LED conversion)	\$25,000	\$25,000				
Comprehensive Plan			\$100,000			
Redevelopment of Elizondo Park	\$100,000					
Installation of Fire Hydrants		\$50,000		\$100,000		
Fleet Vehicles (Enterprise)	\$150,000	\$200,000	\$280,000	\$340,000	\$440,000	
Police Department Dash/Body Camera System						
Amenitize Main Street Park		\$125,000				
Refurbish Sanitary Sewer Lift Stations and Lines	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Sanitary Sewer Large Vacuum Truck (1)		\$350,000				
Development of Solar Micro Grid			\$300,000			
Partner with LRGVDC Valley Metro for Alton Routes			\$15,000			
Remodel Recreation Center to Serve as Storm Shelter		\$100,000				
Animal Shelter				\$1,000,000		
Public Works Facility				\$3,000,000		
Portable Light Towers (LED) - 5		\$80,000				
Sylvia Vela Park Swimming Pool				\$2,000,000		
City Hall Facility				\$5,000,000		
Water Tower Lighting				\$100,000		
Data Center for City Facilities		\$100,000				
Recreation Center Lighting and Flooring		\$125,000				
FM 676 Utility Adjustments	\$1,000,000					
Josefa Garcia Park West Restrooms		\$200,000				
Stewart Road/Glasscock Road Drainage Channel		\$75,000				
Sylvia Vela Park Playground and Fitness Equipment	\$700,000					
Fire Station Driveway	\$60,000					
N. Stewart Road Drainage		\$8,500,000				
Building Security - City Facilities		\$25,000				
Bryan Road Repaving		\$200,000				
S. Los Ebanos Road Widening		\$1,500,000				
6 Mile Line and Mayberry Drainage	\$1,000,000					
Sharyland Woods Subdivision - Street Rehab	\$170,000					



DEBT



Combined Debt Service Schedule

Instrument	Date	Maturity	Principal	Interest	Total Debt Service	Yr Int Rate
GOVERNMENTAL FUNDS						
DEBT SERVICE FUNDS						
CO Series 2007	1/18/2007	9/30/2026	2,568,000	1,070,888	3,638,888	2.125%
CO Series 2013	3/4/2014	6/15/2043	500,000	274,682	774,682	3.125%
CO Series 2015	4/21/2015	2/15/2027	950,000	227,801	1,177,801	3.500%
CO Series 2016	5/4/2016	5/1/2056	240,000	98,618	338,618	1.750%
CO Series 2016-A	11/30/2016	8/15/2036	3,465,000	1,714,069	5,179,069	4.000%
CO Series 2019	1/8/2019	8/15/2040	3,715,000	2,121,039	5,836,039	3.500%
CO Series 2021	10/12/2021	5/15/2051	5,525,000	-	5,525,000	0.000%
TOTAL			\$ 16,963,000	\$ 5,507,097	\$ 22,470,097	
TIRZ DEBT SERVICE FUND						
CO Series 2014-A TIRZ	8/1/2014	2/15/2029	1,955,000	579,907	2,534,907	3.600%
CO Series 2023 TIRZ	8/17/2023	2/15/2033	4,740,000	1,342,683	6,082,683	5.000%
TOTAL			\$ 6,695,000	\$ 1,922,590	\$ 8,617,590	
GENERAL FUND						
Frost Bank Lease #776192652-5	12/12/2019	12/12/2024	62,059	5,792	67,851	3.050%
GCC Contract #9424	2/9/2021	3/18/2026	198,200	16,216	214,416	2.680%
GCC Contract #9930	5/10/2022	5/10/2027	177,936	20,061	197,997	3.670%
Frost Bank Lease #776192652-6	4/8/2024	4/30/2029	285,731	45,128	330,859	5.096%
TOTAL			\$ 723,926	\$ 87,197	\$ 811,124	
ECONOMIC DEVELOPMENT CORPORATION 4B						
Southside Bank Loan #256819	10/4/2019	10/1/2028	334,994	72,576	407,570	4.480%
Southside Bank Loan #256822	10/4/2019	10/1/2028	334,994	72,576	407,570	4.480%
TOTAL			\$ 669,989	\$ 145,152	\$ 815,141	
TOTAL GOVERNMENTAL FUNDS			\$ 25,051,915	\$ 7,662,037	\$ 32,713,952	
ENTERPRISE FUNDS						
ALTON SOLID WASTE FUND						
Frost Bank Lease #776192652-5	12/12/2019	12/12/2024	289,750	27,043	316,793	3.050%
GCC Contract #10165	12/15/2022	12/15/2027	571,366	95,404	666,770	3.050%
Frost Bank Lease #776192652-7	5/28/2024	6/1/2029	239,510	40,890	280,400	5.495%
TOTAL			\$ 1,100,626	\$ 163,337	\$ 1,263,963	
SEWER FUND						
CO Series 2014-B	8/1/2014	2/15/2029	315,000	92,331	407,331	3.600%
CO Series 2017	4/1/2017	9/30/2047	500,000	166,870	666,870	Varies 0.15% to 2.2%
TOTAL			\$ 815,000	\$ 259,201	\$ 1,074,201	
TOTAL ENTERPRISE FUNDS			\$ 1,915,626	\$ 422,538	\$ 2,338,164	
TOTAL DEBT SERVICE			\$ 26,967,541	\$ 8,084,575	\$ 35,052,116	



Bond Repayment Schedule

FYE	CO	CO	CO	CO	CO	CO	CO	CO	CO	CO	CO	TOTAL
30-Sep	2007	2013	2014-A	2014-B	2015	2016	2016-A	2017	2019	2021	2023	PAYMENTS
2025	190,319	25,875	170,290	29,050	98,352	8,693	316,963	22,832	210,875	197,000	566,125	1,836,373
2026	197,699	25,438	169,980	28,150	100,071	8,605	318,763	22,665	208,625	197,000	563,000	1,839,994
2027		26,000	169,490	27,250	96,699	8,518	320,163	22,475	326,375	197,000	568,575	1,762,544
2028		25,531	168,820	26,350		8,439	316,163	22,266	330,525	197,000	563,750	1,658,844
2029		26,063	167,970	25,450		8,343	316,963	22,038	329,375	197,000	567,625	1,660,826
2030		26,563				8,255	317,363	21,795	328,075	197,000	672,625	1,571,675
2031		26,031				8,168	317,363	21,539	329,475	197,000	668,750	1,568,325
2032		26,500				8,088	316,963	21,269	325,475	197,000	673,375	1,568,669
2033		26,938				8,993	316,163	20,987	326,275	197,000	671,375	1,567,729
2034		26,344				8,888	317,763	20,694	326,675	197,000		897,363
2035		26,750				8,783	319,063	20,396	326,675	197,000		898,666
2036		27,125				8,685	319,688	20,091	326,275	197,000		898,863
2037		27,469				8,573		24,782	325,475	197,000		583,298
2038		27,781				8,468		24,364	329,275	197,000		586,888
2039		28,063				8,363		23,940	327,475	197,000		584,840
2040		28,313				8,264		23,512	326,419	197,000		583,507
2041		28,531				9,153		23,080		197,000		257,764
2042		28,719				9,030		22,646		197,000		257,395
2043		28,875				8,908		22,210		197,000		256,993
2044						8,790		21,772		197,000		227,562
2045						8,663		21,332		197,000		226,995
2046						8,540		20,890		197,000		226,430
2047						8,418		20,446		197,000		225,864
2048						8,299				197,000		205,299
2049						9,173				197,000		206,173
2050						9,033				197,000		206,033
2051						8,893				206,000		214,893
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
TOTALS	\$ 388,018	\$ 512,906	\$ 846,550	\$ 136,250	\$ 295,122	\$ 278,329	\$ 3,813,375	\$ 508,018	\$ 5,003,344	\$ 5,328,000	\$ 5,515,200	\$ 22,625,113
2025												



Schedule of Debt Service for Fiscal Year 2024-2025

Instrument	Balance 09/30/2023	Debt Service FY 24-25		
		Principal	Interest	Total
GOVERNMENTAL FUNDS				
DEBT SERVICE FUNDS				
CO Series 2007	383,000	187,000	19,130	206,130
CO Series 2013	380,000	14,000	11,875	25,875
CO Series 2015	280,000	90,000	8,352	98,352
CO Series 2016	211,000	5,000	3,692	8,692
CO Series 2016-A	3,075,000	205,000	111,962	316,962
CO Series 2019	3,645,000	75,000	135,876	210,876
CO Series 2021	5,328,000	197,000	-	197,000
TOTAL	\$ 13,302,000	\$ 773,000	\$ 290,887	\$ 1,063,887
TIRZ DEBT SERVICE FUND				
CO Series 2014-A TIRZ	775,000	145,000	25,290	170,290
CO Series 2023 TIRZ	4,400,000	355,000	211,125	566,125
TOTAL	\$ 5,175,000	\$ 500,000	\$ 236,415	\$ 736,415
GENERAL FUND				
Frost Bank Lease #776192652-5	13,168	13,168	402	13,570
GCC Contract #9424	82,438	40,674	2,209	42,883
GCC Contract #9930	110,584	35,541	4,058	39,599
Frost Bank Lease #776192652-6	-	51,611	14,561	66,172
TOTAL	\$ 206,190	\$ 140,994	\$ 21,230	\$ 162,224
ECONOMIC DEVELOPMENT CORPORATIONS				
Southside Bank Loan #256819	165,558	38,656	6,630	45,286
Southside Bank Loan #256822	165,558	38,656	6,630	45,286
TOTAL	\$ 331,116	\$ 77,312	\$ 13,260	\$ 90,572
TOTAL GOVERNMENTAL FUNDS	\$ 19,014,306	\$ 1,491,306	\$ 561,792	\$ 2,053,098
ENTERPRISE FUNDS				
ALTON SOLID WASTE FUND				
Frost Bank Lease #776192652-5	61,476	61,476	1,875	63,351
GCC Contract #10165	468,741	108,144	25,210	133,354
Frost Bank Lease #776192652-7	-	42,919	13,161	56,080
TOTAL	\$ 530,217	\$ 212,539	\$ 40,246	\$ 252,785
SEWER FUND				
CO Series 2014-B	125,000	25,000	4,050	29,050
CO Series 2017	400,000	15,000	7,832	22,832
TOTAL	\$ 525,000	\$ 40,000	\$ 11,882	\$ 51,882
TOTAL ENTERPRISE FUNDS	\$ 1,055,217	\$ 252,539	\$ 52,128	\$ 304,667
TOTAL DEBT SERVICE	\$ 20,069,523	\$ 1,743,845	\$ 613,920	\$ 2,357,765



Valuation, Exemptions and Tax Rate

2024 Market Valuation Established by Hidalgo County Appraisal District	\$ 1,164,513,034
Less Adjustments/Exemptions:	
Productivity Loss	\$ 54,947,575
Homestead & 23.231 Cap	\$ 59,543,128
Disabled	\$ 10,331,880
Totally Exempt	\$ 72,548,137
Over 65	\$ 4,325,000
Total Adjustments/Exemptions	\$ 201,695,720
2024 Taxable Assessed Valuation	\$ 962,817,314
Total Debt Outstanding at 9/30/2023	\$ 19,002,000
Less:	
Self Supporting - TIRZ CO 2014-A & CO 2023	\$ (5,175,000)
Self Supporting - Utility Sewer Fund CO 2014-B & CO 2017	\$ (525,000)
Net Tax Debt	\$ 13,302,000
Radio Net Ad Valorem Tax Supported Debt to Taxable Assessed Valuation	1.38%
2024 Estimated Population	21,130
Per Capita Taxable Assessed Valuation	\$ 45,566
Per Capital Net Tax Debt	\$ 630



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.



Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.



Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.



Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

