

CITY OF

Alvin TEXAS

In touch with the past...planning for the future...



Past

&

Present



Annual Budget

October 1, 2015 thru September 30, 2016





City of Alvin
Annual Budget

Fiscal Year

October 1, 2015 thru September 30, 2016

adopted by the City Council

on September 10, 2015



Annual Budget
Fiscal Year 2015-2016

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$627,011, which is a 7.53 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 \$244,847.

Property Tax Comparison	FY 2014-2015	FY 2015-2016
Property Tax Rate	\$0.8386/100	\$0.8386/100
Effective Tax Rate	\$0.8175/100	\$0.7936/100
Effective Maintenance & Operations Tax Rate	\$0.8394/100	\$0.8584/100
Rollback Tax Rate	\$0.8426/100	\$0.8571/100
Debt Tax Rate	\$0.1447/100	\$0.1267/100

Total debt obligation for the City of Alvin is \$32,460,386.

Record Vote on Budget Adoption:

Mayor Horn For

Council Members:

Reed For

Mayor Pro Tem Arendell For

Thompson For

Stuksa For

Adame For

Richards For

Council Members Absent:

Droege No Vote

Mayor and Council



Top List in order: (L to R)

Roger Stuksa, Councilmember District D
Gabe Adame, Councilmember District E
Keith Thompson, Councilmember District C
Scott Reed, Councilmember District A
Mayor Pro Tem Adam Arendell, District B

Bottom List in Order (L to R)

Terry Droege, Councilmember At Large 2
Mayor Paul A. Horn
Brad Richards, Councilmember At Large 1



Mission Statement

A city government staffed with individuals who, through cooperation, teamwork and pride, serve to provide the highest level of services to its community.

SERVING WITH PRIDE!!!





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Alvin
Texas**

For the Fiscal Year Beginning

October 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Alvin, Texas** for its annual budget for the fiscal year beginning **October 1, 2014**. 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.

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



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MEMORANDUM

TO: The Honorable Mayor and Members of the City Council

FROM: Sereniah Breland, City Manager *SB*

DATE: July 30, 2015

SUBJECT: Proposed Fiscal Year 2015-2016 Annual Budget

As the City prepares for the upcoming Fiscal Year 2015-2016 (FY16), the employees of the City of Alvin are eager to accomplish goals, complete meaningful projects, and invest in necessary maintenance that will continue to improve upon current operational efforts and plans for growth. The proposed budget is a prioritized roadmap for successful service delivery and contains the funding necessary to incorporate pieces of Council Goals, Comprehensive Plan, and operational needs. The proposed budget includes projected revenues, the allocation of operational funds necessary to provide quality services to our citizens, a true representation of debt obligation by the City, and capital projects. The budget will serve as staff's guideline for effective management, prioritization, and will provide transparency for our community and stakeholders.

Though we are not without financial challenges, the City has enjoyed a positive growth in property values, new businesses, and home development. The steady increase of sales tax receipts and hotel tax receipts are also indicative of a local economy that remains stable. While there is a calculated, optimistic view of the future, the City is cognitive of the need to remain cautious with expenditures, thus helping to safeguard sound management and fiscal responsibility for future years.

The proposed budget provides funding to train and retain highly qualified employees. In light of the competition for quality personnel by neighboring cities, a healthy working environment and trained employees are critical to the success of our community. As the City recognizes that effective personnel is one of the most important assets of the City, the proposed budget is the continuation of the tenure pay plan, a cost of living adjustment for staff, increase in training funds, focus on employee appreciation, as well as funding for engaging a consultant to review and/or update our current compensation plan.

Examples of priorities identified in Council Goals and the Comprehensive Plan are included in the FY16 proposed budget, but are not limited to:

- City's Thoroughfare Plan
- Utility Master Plan
- Cultivate communication with the public
- Software for Utility Billing, Code Enforcement, and Payroll



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- Street Resurfacing & Road Construction Program (asphalt rehab/overlay)
- Asphalt & Concrete Rehab (from 2014 citywide assessment)
- Old Galveston Road, CR 149 and North 2nd Street Bridge Replacements
- Railroad Quiet Zone
- Construction of Dyche Lane Elevated Storage Tank
- Waste Water Treatment Plant Upgrades
- Water line replacement
- Continue Kost Street Detention pond project in conjunction with C&R 3
- Mustang Road Rehab Project
- Demolition funds for non-compliant dilapidated structures
- Design and Construction of the M-1 Ditch Crossing along South Street
- Installation of Automated Meter Reading System
- Engineering of South Street/Durant Street detention pond
- Elevate neighborhood viability through park and recreation improvements; and new programs

In addition to the above mentioned projects, City staff is managing projects that are not identified in the budget as a line item, but that do require numerous labor hours in accomplishing, such as, but not limited to:

- Amend the City's subdivision regulations for parkland dedication
- FM 528 extension collaboration
- Beautification of BNSF leased property
- Provide assistance & possible resources to property owners for voluntary code compliance
- Create social media outlets to provide real-time information to citizens
- Develop a Tree Ordinance
- Revision of the regulations of Oak Park Cemetery
- Revise local health, building, and development codes
- Update the Municipal Court's procedural manual
- Maintain "healthy" fund balance reserves
- Internal and External Customer Service Surveys
- Design and Construct Morgan Park

NEW DEVELOPMENTS / HIGHLIGHTS – COMMERCIAL / INDUSTRIAL JOBS

Alvin is fortunate to have long-time businesses expanding in the area: Frank's International Casing (4351 E. Highway 6); UTMB Medical Clinic (2020 E. Highway 6); and Moore's Transmission (3357 E. Highway 6). These businesses represent over \$6.5 million in capital investment. Southwest Refractory just added their separate building to house their training facility inside their industrial park. Gordon Street Tavern recently disclosed their plans to expand a craft brewery, with ales named after city founder, Alvin Morgan.

On the commercial/retail front, some of the new businesses locating to Alvin are: Nissan of Alvin (3485 FM 528); ALDI Groceries (2373 Bypass 35); Dollar General (1915 W. Highway 6); Starbucks (252 Bypass 35); Memorial Herman Medical Group (252 Bypass 35); Sports Clips (252 Bypass 35); Garage Grill (1755 Hwy 35); Explore USA RV Sales and Service Center (West Highway 6); Bohemian Equipment Repair (1815 W Highway 6). These businesses represent over \$7.7 million in capital investment.



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A SNAPSHOT OF OUR ECONOMY (through June, 2015)

Alvin’s 2015 estimated population is 26,913. Within a 5-mile radius of City Hall, there is a population of 46,891, and in the Alvin 77511 zip code, the population is 48,977. Our retail trade area remains strong with over 79,000 shopping in Alvin. The city population is estimated to grow at a 3.3% rate through the year 2019. Over 68 planning and development meetings have taken place since October 2014 with those looking to invest in Alvin. New commercial permits (including remodel) and additions totaling over \$18.1 million in value have been issued. Alvin has 117 new residential permits totaling \$19.9 million.

BUDGETARY HIGHLIGHTS

General Operating Fund

The General Fund is the chief operating fund of the government. This fund is used to account for all current financial resources not required by law or administrative action to be reported as other designated funds. The primary governmental functions occurring within this fund are parks and recreation, public safety, code enforcement, and general administrative operations, such as city management, human resource, legal, and finance. The General Fund Operating Budget for FY16 is proposed to be \$14,522,474; an increase of 3.14% from the FY15 amended budget.

General Fund Reserve

The City maintains a reserve of not less than 25% or 90 days of expenditures for operating funds in the event of emergencies, financial recessions, and other unforeseen circumstances. Below is a listing of the General Fund unassigned spendable fund balances for FY14, a forecasted fund balance for FY15 and the projected fund balance for the fiscal year ending September 30, 2016.

Fiscal Year-End	Actual 09/30/2014	Forecast 09/30/2015	Projected 09/30/2016
Unassigned Spendable Fund Balance	\$4,535,439	\$4,770,575	\$4,770,575
% of Budgeted Expenditures	35%	34%	33%

General Fund Revenues

The General Fund receives revenues from several sources. The major resources for the General Fund are property tax and sales tax.

Property Tax revenues are the largest revenue source in the General Fund. The FY16 total certified taxable assessed value for the City of Alvin is \$1,087,861,264. This represents an 8.13% increase from the prior year of \$1,006,033,215. To calculate the budgeted property tax revenue, the certified taxable assessed value is adjusted by the incremental value allocated to the Tax Increment Reinvestment Zone. Including these adjustments, the budgeted taxable assessed value is \$1,067,482,720, an increase of 7.53% from the same calculation in the prior year of \$992,713,919. \$29,197,118 of the 2015 certified taxable value is new taxable value added to the appraisal roll.



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Staff recommends that the tax rate remain \$0.8386 per \$100 of taxable property value.

FY15 property tax revenue is estimated to end the year with revenue of \$6,771,358. With an increase in appraised property values, the FY16 property tax revenue is projected to be \$7,447,203.

Sales Tax revenues are another major revenue source in the General Fund. Per the City Charter, 1/3 of sales tax receipts are allocated to the General Fund for general operating purposes; with the remaining 2/3 allocated to the Sales Tax Fund to maintain street and drainage.

FY15 sales tax revenue is estimated to end the year with revenue of \$2,094,941. With a 2% projected increase of sales tax, the FY16 sales tax revenue is projected to be \$2,136,840.

Industrial District

State law allows cities to establish an Industrial District within the extraterritorial jurisdiction (ETJ) of a City. This allows cities to attract industry and enhances the economic stability of cities. In November, 2013, the City of Alvin renewed the industrial district agreement with Denbury Onshore, LLC (Denbury). This contract extends through December 31, 2023 and consists of Denbury remitting to the City of Alvin, annual payments in lieu of property taxes on Denbury's property. The annual payment is equal to 50% of the amount of ad valorem taxes which would otherwise be payable to the City by Denbury if such property were situated within the city limits of the City of Alvin. In FY15, the City received \$944,826 in industrial district payments from Denbury. As a result of the decline in Denbury's preliminary industrial district values, the City projects to receive \$679,910 in FY16, a \$264,916 reduction from the prior year.

Utility Fund

The Utility Fund accounts for the water and wastewater utilities for the City of Alvin. Being an enterprise fund, it is designed to be financed and operated in a manner similar to private business. Accordingly, utility charges should be sufficient to cover annual operating and capital costs while providing income for future capital needs. The proposed Utility Fund Operating Budget for FY16 is \$7,062,195, a \$54,942 (0.8%) increase from the FY15 end-of-year forecast (\$7,007,253).

Utility Fund Revenues

The City's ordinance requires that water and sewer rates be adjusted incrementally on an annual basis in accordance with the consumer price index rate for all urban consumers (CPI-U) for the Houston-Galveston-Brazoria, Texas area. The water and sewer rate adjustment is equal to the percentage that the CPI-U has changed over the previous 12-month period.

The CPI-U has decreased by 0.4% over the previous 12-month period. As a result, for FY16, the proposed Utility Fund Revenues is \$7,062,195, a 0.8% (\$53,471) decrease from the prior year's budget of \$7,115,666.



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Proposed Water & Sewer Rates

Water	Current Rate	0.4% rate reduction	Proposed Rate
<i>Base 2,000 Gallons</i>			
Residential Base	\$11.30	(\$0.05)	\$11.25
Commercial Base	\$11.86	(\$0.05)	\$11.81
Per 1,000 (2001 – 7000)	\$2.89	(\$0.01)	\$2.88
Per 1,000 (7001 – above)	\$4.41	(\$0.02)	\$4.39

Sewer	Current Rate	0.4% rate reduction	Proposed Rate
<i>Base 2,000 Gallons</i>			
Residential Base	\$17.52	(\$0.07)	\$17.45
Commercial Base	\$18.03	(\$0.07)	\$17.96
Per 1,000 (2001 – above)	\$2.89	(\$0.01)	\$2.88

Residential Water and Sewer Comparisons				
Combined Monthly Rate	5,000 Gals.		Combined Monthly Rate	10,000 Gals.
Manvel	\$67.00		Houston	\$122.08
Missouri City	\$63.75		West U.	\$95.27
Houston	\$58.97		League City	\$94.65
Bay City	\$54.35		Angleton	\$93.12
West U.	\$53.85		Deer Park	\$90.64
Angleton	\$53.82		Manvel	\$87.00
La Marque	\$49.70		Bay City	\$86.80
Sugar Land	\$49.08		Lake Jackson	\$85.14
Rosenberg	\$49.04		Rosenberg	\$84.08
Deer Park	\$47.44		Missouri City	\$82.00
Lake Jackson	\$47.29		Pearland	\$81.11
Friendswood	\$46.80		La Marque	\$80.70
Alvin (FY16)	\$45.98		Alvin (FY16)	\$79.30
Pearland	\$45.71		Freeport	\$79.00
Humble	\$45.10		Sugar Land	\$78.23
Texas City	\$44.99		Texas City	\$76.89
Conroe	\$44.94		Clute	\$74.10
Clute	\$44.60		Friendswood	\$71.80
Freeport	\$42.75		Conroe	\$71.39
League City	\$42.05		Richwood	\$67.00
Richwood	\$41.40		Pasadena	\$64.25
Pasadena	\$35.00		Humble	\$61.60
Bellaire	\$33.01		Bellaire	\$58.51
Katy	\$24.84		Katy	\$44.48



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Sanitation Fund

The Sanitation Fund is used to account for operations of the solid waste collection and disposal services for residents of the City.

Sanitation Fund Revenues

The City’s ordinance requires that solid waste rates be adjusted incrementally on an annual basis in accordance with the consumer price index rate for all urban consumers (CPI-U) for the Houston-Galveston-Brazoria, Texas area. The solid waste rate adjustment is equal to the percentage that the CPI-U has increased or decreased. The CPI-U percentage has decreased by 0.4% over the previous year.

Sanitation Charge	Current Rate	0.4% reduction	Proposed Rate
Garbage	\$14.68	(\$0.06)	\$14.62

The proposed budget includes total FY16 Sanitation Fund revenues of \$2,646,341, a proposed 0.9% decrease from the FY15 end of year forecast.

Sanitation Fund Expenses

The City has contracted with Progressive Waste Solutions to provide sanitation services for the City of Alvin. The current contract expires September 30, 2020, and provides for a CPI-U cost adjustment and a cost of fuel adjustment. The FY16 combined CPI-U and fuel adjustment is a 1.6% rate reduction to the City for sanitation services (-0.4% CPI-U + -1.2% fuel adjustment). However, due to increases in Progressive Waste Solutions’ operating costs, Progressive Waste Solutions is requesting that the 1.6% rate reduction be adjusted by 1.17%, which would result in a 0.43% rate reduction to the City. Additionally, Progressive Waste Solutions has not achieved their recycling rebate; therefore the City will not be provided the \$12,000 annual rebate that the City has historically received.

While the FY16 contract renewal with Progressive Waste Solutions has not been approved by council at the time of the submission of the FY16 proposed budget, the total FY16 proposed Sanitation Fund expenditures include the 0.43% cost adjustment; and are projected to be \$2,388,926 – a 1.1% decrease from the prior year’s adopted budget.

Sales Tax Fund

The Sales Tax Fund is funded by 2/3 of the total sales taxes received. These funds are dedicated for street rehabilitation and drainage.

Sales Tax Fund Revenues

Estimated FY15 year end sales tax collections is \$4,189,882, reflecting a 1.57% increase from the FY14 actuals. In a conservative and historically accurate calculation of a 2% increase over current projections, staff proposes \$4,273,679 in the Sales Tax Fund revenues for FY16.



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Hotel Occupancy Fund

Currently, there are 8 hotels in Alvin: Alvin Extended Stay, America's Best Value Inn, Best Western Inn, Holiday Inn Express, Knights Inn, La Quinta Inn, Scottish Inn, and Super 8. The City collects a 7% hotel occupancy tax (HOT) on hotel room rentals; and the State collects an additional 6%. Expenditures of the HOT funds are regulated by statute and can only be used to market Alvin as a destination for meetings, events, and/or tourism in an effort to increase hotel activity. Historically, this is accomplished via tourism and convention activities, promotion of the arts, and historical preservation and restoration projects. Revenues have steadily increased, for example, FY12 revenues were \$257,158 and we forecast to end FY15 with \$314,952.

Compensation and Staffing

Maintaining a competitive compensation program is a major component to attract and retain qualified employees. This budget takes a large stride at restoring the competitiveness of our compensation plan. The City currently has a tenure base pay plan, which was adopted by council in 2012. This plan allows for a 2% annual increase, based on the anniversary or promotion date of full time employees not covered under the Collective Bargaining Agreement. Staff proposes to continue this compensation plan for FY16, and additionally funding a 2% cost of living adjustment (COLA) for staff -- excluding: 1.) those employees whose salary rates are covered under the collective bargaining agreement; and 2.) EMS supervisors, paramedics, and EMTs. In addition, this proposed budget includes funds to conduct a salary survey to review and analyze our current employee compensation plan and staffing.

Group Insurance

The City has experienced an increase in health claims during previous fiscal years. As a result, staff anticipates a 3% increase in rates. Currently the City provides 100% of the cost of full time employees and 50% of the cost of qualified dependents.

General Contingency Fund

There are remaining projects that have been acknowledged, yet are not each fully funded. Staff has identified a line item for contingency to potentially fund projects that would require consulting fees such as Records Management, Annexation, Zoning/Land Use, Signage (*Wayfinding, Entry*), Placemaking, and a Water Rate Study. Unfortunately, the list of needs and projects exceeds the current projected revenues for FY16.

This fund will be maintained strictly for items that staff has identified above and will only be used in the event that purchases cannot be accommodated through savings. Staff recommends transferring \$120,000 from the General Operating Fund to the General Contingency Fund.



FRANCHISE REPORT

Comcast Cable

On September 1, 2005, Senate Bill 5 changed the “franchising authority” from the cities to the State for all cable and video/communication providers. The projected annual revenues to be received in FY16 are approximately \$164,000.

Texas-New Mexico Power Company

Our current agreement, passed by Ordinance 04-LL, expired April 14, 2014; and it is currently in the process of being renewed. The projected annual revenues to be received in FY16 are approximately \$836,580.

Reliant Energy-Houston Lighting and Power Company

Reliant Energy-Centerpoint Energy serves a small portion of the City of Alvin and operates its electric utility system pursuant to Chapter 20 of the Code of Ordinances, City of Alvin, Texas. The projected annual revenues to be received in FY16 are approximately \$18,420.

Centerpoint Energy-Entex

By Ordinance No. 68-C the City Council granted a franchise to Houston Natural Gas Corporation (now “Reliant Energy-Entex”) to operate a natural gas pipeline system within the City to provide natural gas service to the Community. The projected annual revenues to be received in FY16 are approximately \$65,000.

AT&T

As a result of HB 1777 (codified as Chapter 283 of the Local Government Code) which became effective on September 1, 1999, the City has no franchise agreement with AT&T or other certified telecommunication providers. The Public Utility Commission has established the access line rates under the statute for such providers. The projected annual revenues to be received in F16 are approximately \$200,000.

Real Property and Capital Assets

A copy of the insured real property inventory and the audited capital asset listing are available for review in the Finance Office.



Annual Budget Fiscal Year 2015-2016

CONCLUSION

This is a year of optimism for City of Alvin staff members. Staff is pleased to embark on a journey full of opportunity, meaningful projects, and excitement. We are honored to be surrounded by a community of residents that strive every day to remain proud of their City.

Thank you for your guidance to date, City staff anticipates a successful budget process in partnership with the elected officials, public input, and staff contributions in an effort to adopt an attainable and realistic budget for FY16.

The citizens and business owners of Alvin deserve the optimism, commitment and transparency that the City of Alvin continues to display.



MEMORANDUM

TO: Honorable Mayor and Members of the City Council
FROM: Sereniah Breland, City Manager
DATE: October 1, 2015
SUBJECT: Adopted Fiscal Year 2015-16 (FY16) Annual Budget

I present to you the final adopted FY16 Annual Budget. This memorandum discusses the changes made to the proposed FY16 budget and supplements the Manager's Letter submitted with the proposed budget to City Council on July 30, 2015.

FY16 PROPOSED BUDGET CHANGES

General Operating Fund

Changes to the General Operating Fund proposed budget are as follows:

- Salary savings from the reclassification of the Administrative Assistant position
- Unfund the HR Director position and fund the Management Assistant position
- Transfer salary savings from reclassifications to the Contingency Fund
- Increase in funding for employee training and development

Utility Operating Fund and Sanitation Fund

The changes made to the proposed Utility Operating and Sanitation Funds are the additional projected revenue as a result of maintaining the same water, sewer, and garbage rates. Also, additional funds are proposed for the distribution of a monthly newsletter to the Alvin residents.

Contingency Fund

The increase in funds transferred from the General Operating Fund is the only change from the proposed budget.

Hotel Occupancy Tax (HOT) Fund

The only change made to the HOT fund is the funding for the new Management Assistant position.



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AMENDMENTS TO THE PROPOSED BUDGET

General Operating Fund

Decrease in Personnel Services expense	(\$59,080)
Increase in Contract Services	\$37,894
Increase in Transfer to Contingency Fund	\$21,186
INCREASE (DECREASE) IN FUND BALANCE	\$0

Utility Operating Fund

Increase in Water revenue	\$12,576
Increase in Sewer revenue	\$13,742
Increase in Contract Services expense	\$1,500
INCREASE (DECREASE) IN FUND BALANCE	\$24,818

Sanitation Fund

Increase in Garbage Fee revenue - Commercial	\$6,272
Increase in Garbage Fee revenue - Residential	\$4,182
INCREASE (DECREASE) IN FUND BALANCE	\$10,454

Contingency Fund

Increase in Transfer from the General Fund	\$21,186
INCREASE (DECREASE) IN FUND BALANCE	\$21,186



Hotel Occupancy Tax Fund

Increase in Professional Services expense	\$2,966
INCREASE (DECREASE) IN FUND BALANCE	(\$2,966)

I am grateful to the Mayor and City Council, and for the long hours they have put into guiding staff through the budget adoption process. I am very optimistic about our City's future, and I look forward to the expansion and growth that lies ahead.

Sincerely,

Sereniah Breland
City Manager



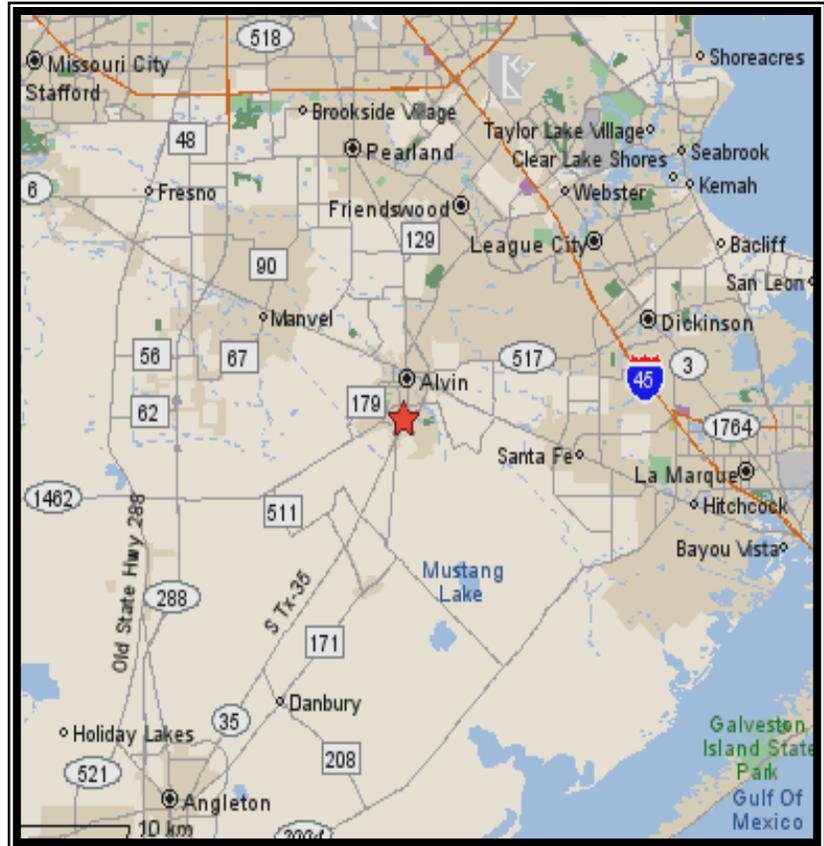
City of Alvin, Texas

Population 24,236

Land Area 36.3 square miles

Brazoria County Population 313,166

Alvin is located in northern Brazoria County, in the heart of the Texas Gulf Coast Region. Alvin is within easy commuting distance from Houston, NASA's Johnson Space Center, the Gulf Coast petrochemical industries and the Galveston beaches. Major highways serving the community are State Highway 35, State Highway 6, State Highway 288 and FM 528 to Interstate 45.



Distance from Alvin:

Houston27 miles	San Antonio....242 miles
Clear Lake....15 miles	Dallas.....292 miles
Galveston.....30 miles	Texarkana.....319 miles
Austin213 miles	Brownsville....357 miles

History of Alvin

In 1845 Elisha and Missouri Thomas were the first documented family to arrive in the area brought by the cattle industry. They settled near Mustang Slough south of the present day Hillcrest Village Subdivision. The Santa Fe Railroad was expanding westward from Galveston. It needed loading plans and a supply of fresh water at a location along the proposed tracks.



In 1872 the railroad hired Alvin Morgan to find a location for the stocks pens and water storage tank. He moved to the area and constructed a house in 1879. As the area



developed and more settlers moved in to the area he opened a general store and saloon. He then later moved a box car from the railroad and converted it into a post office. When the population reached 49 the residents proclaimed the area a town and named it Morgan after the original resident. Upon learning of another Morgan, Texas, the residents remained it Alvin. Alvin was officially incorporated in 1893, making it the oldest incorpo-

rated settlement in Brazoria County.

Alongside the cattle industry, agriculture began to develop in the early 1900's. Strawberries, oranges, pears and figs were grown in Alvin, as well as Cape Jasmine flowers. Hard freezes put an end to the citrus cultivation. Rice became a major agriculture commodity in the early 1930's and added to Alvin's economic growth. Oil was also discovered around that time in Brazoria County and continues to play a big part in the economy of the area.

The City of Alvin today continues to grow and develop each year. The city now has a population over 24,000 and growing. Located in northern Brazoria County Texas, Alvin has much to offer residents and visitors alike.



Alvin Community College

Alvin Community College (ACC) is a public community college, located in Northern Brazoria County. The college's main campus is located at 3110 Mustang Rd., and can be accessed from SH 35 bypass, near the Nolan Ryan Center. ACC Pearland is located in the heart of historic downtown Pearland, at 2319 North Garland Blvd., just off FM 518. In the fall of 2008, ACC expanded westward, offering night classes in Manvel at Manvel High School, and in Shadow Creek Ranch at Nolan Ryan Jr. High School. ACC is primarily a 2 year institution, but through teaming with the University of Houston, ACC is offering senior level courses at local campuses.



2015 Fall En-

rollment: 5,146

Interesting facts...

- ACC's Child Development Lab School offers professional child care for the children of students and employees. This enables them to provide on hands experience for Early Childhood Development students.
- The Dual Credit Program offers high school juniors and seniors the opportunity to enroll in college level courses and receive high school and/or college credit.
- For those seeking a career move, ACC offers courses such as CPR (Basic Life Support), Basic EMT, Food Service Management, Pharmacy Technology, Realtor and Bank Teller training, plus a host of other courses.
- The Education 2 Go program offers a variety of online computer courses.
- The Continuing Education Department offers Independent School District (ISD) Substitute Teachers and Paraprofessional Training sessions.
- ACC offers a Marine Robotics Technology Program. This program is a combination of electronics and robotics applied to the ocean environment. Graduates can acquire work as Remote Operated Vehicle (ROV) pilots and ROV technicians earning very competitive salaries in the Oil and Gas Industry.
- ACC offers many cultural events. The ACC Theatre puts on more than 5 productions a year and two Children's Theatre productions that take place during the summer. The ACC Art Gallery is open year round and houses works created by ACC students and other organizations and schools
- Living within the ACC District or service area, one can enjoy the benefits of paying in-district fees. Out-of-District school fees are also very attractive compared to a 4-year university.



Alvin Independent School District

The Alvin Independent School district is a Texas Education Agency Recognized district for academic achievement. The district is an accredited 5-A school district, which covers an area of 250 square miles in Northern Brazoria County. Communities serviced by AISD are Alvin, Manvel, Iowa Colony, Liverpool, Amsterdam, sections of Rosharon, Arcola, and Pearland. The district employs a full-time police department to ensure a safe learning environment for students and staff.

<i>Elementary Schools</i>	14
<i>Middle/Junior High Schools</i>	5
<i>High Schools</i>	2
<i>Academic Alternative School Site (ASSETS)</i>	1
<i>Discipline Alternative Center (ADAPT)</i>	1
<i>Off-Campus Site (REACH)</i>	1
2015-2016 Projected Fall Enrollment: 22,172	



Interesting facts...

- The district is accredited with a recognized rating from the Texas Education Agency
- The student population has grown by 33% since 1999.
- The school district covers an area of 250 square miles in northern Brazoria County. In addition, it serves Alvin, Manvel, Iowa Colony, Liverpool, Amsterdam and some areas of Rosharon, Arcola and Pearland.
- Alvin AISD has 2,500 staff members within the district, which serve two high schools, one academic alternative school, one behavior alternative school, five junior high schools and fourteen elementary schools.
- High school, junior high school and elementary age students participate in University Interscholastic League (UIL) academic and fine arts contests every year.
- In addition to regular education, the district’s curriculum includes programs in Special Education, Gifted and Talented education, Career and Technology education.
- Athletes excel in a wide range of sports including football, volleyball, basketball, baseball, softball, soccer, gymnastics, golf, track and field, swimming and diving, water polo and tennis.
- High school seniors are admitted into some of the best colleges and universities in the nation including Duke University, Texas A&M University, the University of Texas, Notre Dame, Purdue, MIT and others.

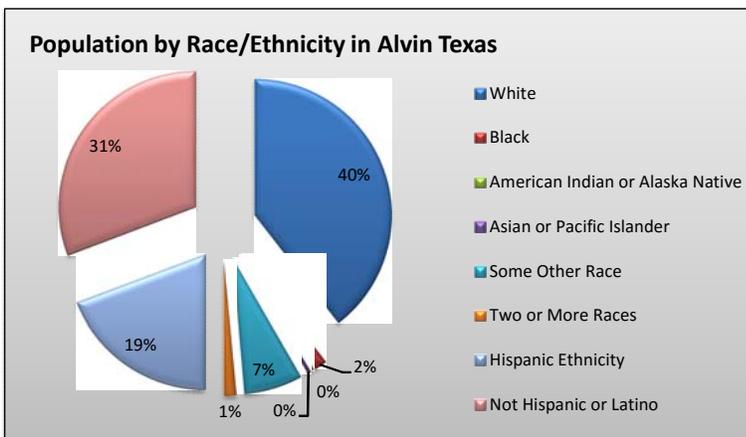


Demographics

Population Demographics

	<u>2000 Census</u>
Alvin City Limits	21,413
<i>Estimated Current</i>	24,236
Brazoria County	241,767
<i>Estimated Current</i>	313,166

	<u>2000 Census</u>	<u>2010 Census</u>	<u>2013 Estimates</u>
<u>Population by Gender</u>			
Male	10,879	11,953	12,461
Female	11,169	12,273	12,801
<u>Population By Age</u>			
0-4	1,895	2,041	2,123
5-14	3,515	3,597	3,751
15-19	1,755	1,920	1,740
20-24	1,674	1,813	1,897
25-34	3,285	3,525	3,893
35-44	3,387	3,124	3,219
45-54	2,625	3,139	3,253
55-64	1,826	2,436	2,611
65-74	1,197	1,564	1,647
75-84	662	826	849



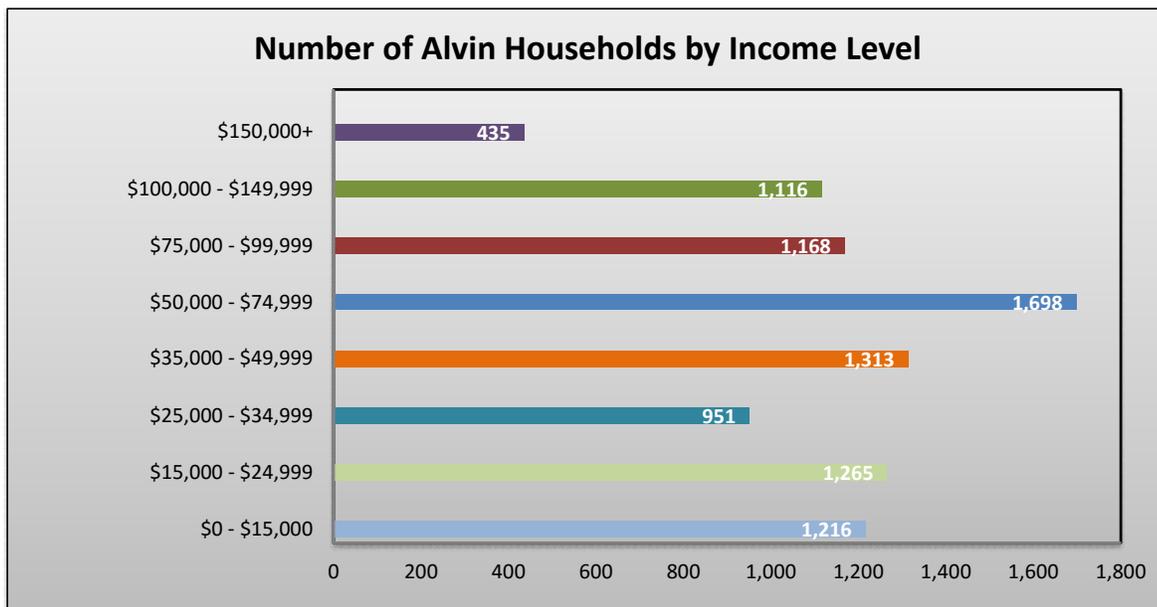
Source: 2015 update to the Economic Development Alliance for Brazoria County

The following information based on a 5-mile radius from downtown Alvin, Texas



Demographics

	<u>2000 Census</u>	<u>2010 Census</u>	<u>2013 Estimate</u>	<u>2018 Projections</u>
<u>Median Age</u>	31.5	32.5	32.8	33.3
<u>Housing Units</u>				
Total Housing Units	8,669	9,646	10,049	10,508
Owner Occupied	n/a	5,250	5,512	5,761
Renter Occupied	n/a	3,520	3,652	3,791
Vacant	622	876	886	956
<u>Educational Attainment</u>				
Age 25+ Population	5,766	14,855	15,750	16,557
Graduate	254	722	756	807
Some College- No Degree	1,586	3,477	3,615	3,753
Associates Degree	412	1,382	1,536	1,632
Bachelor's Degree	544	1,429	1,537	1,631
Graduate Degree	254	722	756	807



Source: 2015 update to the Economic Development Alliance for Brazoria County



Demographics

Major Employers

Alvin Independent School District	2,520
EchoStar/Dish Network	750
Alvin Community College	545
Wal-Mart	520
Ascend Performance Materials	470
INEOS Olefins & Polymers	440
Ron Carter	320
Team	257
City of Alvin	215
Diversified Ceramics	91
BeAed	200

College/University in Alvin

Alvin Community College located at
3110 Mustang Road, Alvin

Other Colleges/Universities with over 2,000 students near Alvin

- San Jacinto College- South Campus (14 miles)
- San Jacinto College- Central Campus (20 miles)
- University of Houston-Pearland (13 miles)
- University of Houston- Clear Lake (18 miles)
- University of Houston- Downtown (24 miles)
- Texas Southern University (24 miles)
- Rice University (25 miles)
- University of St. Thomas (26 miles)

Airports certified for carrier operation nearest to Alvin

- William P. Hobby (17 miles)
- Ellington Field (17 miles)
- Brazoria County (24 miles)

Other public use airports nearest to Alvin

- Alvin Airpark (1 mile)
- Wolfe Airpark (6 miles)
- Pearland Regional (9 miles)

Hospitals/Medical Centers near Alvin

- First Choice Emergency Room (1.8 miles)
- Clear Lake Regional Medical Ctr (12.3 miles)
- Memorial Hermann Southwest (13.5 miles)

Amtrak Station

Located at 902 Washington Ave, Houston, Tx
(18 miles)

Banks

- First National Bank of Alvin
- First State Bank
- Guaranty Bank
- Hometown Bank of Alvin
- Moody National Bank
- Regions Bank
- Texas Advantage Bank
- Wells Fargo Bank
- Wood Forest National Bank

Savings & Loans Association

- Chocolate Bayou Community FCU
- Associated Credit Union of Texas

Hotel Accommodations

- Americas Best Value Inn & Suites
- Best Western Alvin Inn
- Super 8 Alvin
- Holiday Inn Express & Suites
- Knights Inn
- LaQuinta Inn & Suites
- Scottich Inn

Communications

- Newspapers-
 - The Alvin-Sun Advertiser
 - The Facts
 - Houston Ch

Area Attractions



Alvin Historical Museum

The Alvin Historical Museum is located at 300 W Sealy St. Visitors can tour the museum exhibits every Thursday and Friday from 11:00am to 3:00pm. Visitors can also enjoy the gift shop which offers items such as calendars, ornaments and 1915 directories.



Froberg Farms

Visitors are offered an opportunity to tour the facility and pick their own homegrown fruits and vegetables. A visit to the fall/winter store also offers a wide variety of fruits and vegetables, including dried beans, homemade fruit, nut and fried pies, canned jellies, preserves and relishes. They are located off Highway 6.



Ryan Exhibit Center

Located inside the Nolan Ryan Center, the exhibit is a showcase of legend's career from Little League Baseball to the Majors, including interactive exhibits. The center also features a gift shop. The exhibit center is located off South Bypass 35 in Alvin, adjacent to Alvin Community College.

Nolan

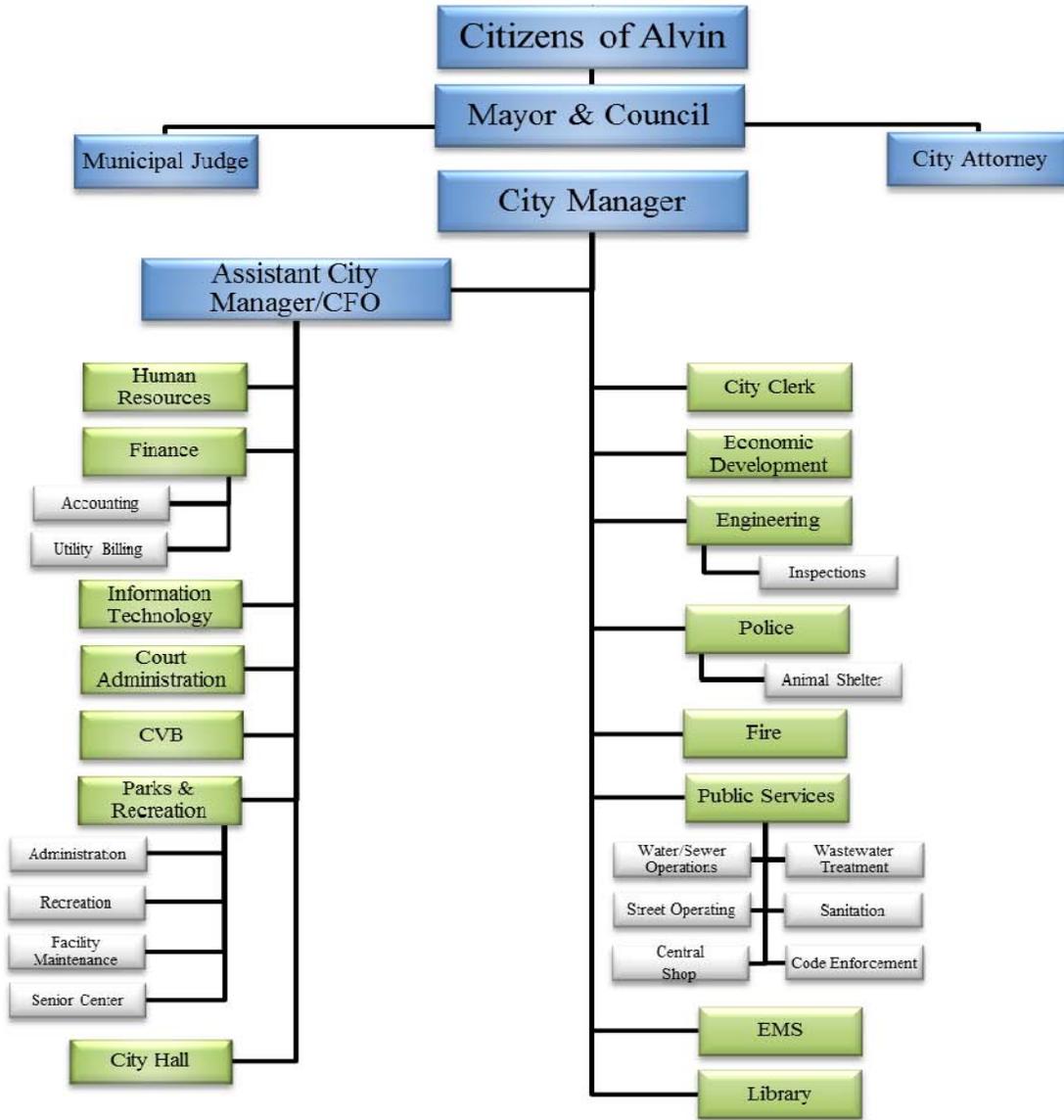


Thelma L. Anderson YMCA

Located off South Highway 35, the YMCA offers classes such as Yoga, Pilates, & Tai Chi. Members can enjoy activities such as Spinning class, Water Fitness, and Family Fun Night. They YMCA offers child care, after school programs, and summer programs along with a wide variety of programs for seniors.



Citywide Organizational Chart



City Officials



City Manager
Sereniah Breland



City Attorney
Bobbi Kacz



Assistant City Manager/CFO
Junru Roland



Police Chief
Robert E Lee



City Clerk
Dixie Roberts



City Engineer
Michelle Segovia



Fire Chief
Rex Klesel



Director of
Economic Development
Larry Buehler



Director of
EMS/EMC
Ron Schmitz



Director of
Public Services
Brian Smith



Director of
Parks & Recreation
Dan Kelinske



Annual Budget
Fiscal Year 2015-2016

ORDINANCE NO. 15-R

AN ORDINANCE OF THE CITY OF ALVIN, TEXAS ADOPTING THE BUDGET FOR THE CITY OF ALVIN, TEXAS FOR FISCAL YEAR 2015-16; DIRECTING THE CITY CLERK TO POST A COPY OF THE BUDGET ON THE CITY OF ALVIN WEBSITE; AND SETTING FORTH OTHER PROVISIONS RELATED THERETO.

WHEREAS, State Law and the City's Home Rule Charter require that the City enact an annual budget: and

WHEREAS, the City desires to comply with sound budgetary principles and protect the citizens of the City by maintaining a fund balance adequate to cover the needs of the City during fiscal year 2015-16; and

WHEREAS, the budget for fiscal year 2015-16 reflects Council's best efforts at providing a balanced budget and maintaining the necessary fund balance to meet the City's needs;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALVIN, TEXAS;

Section 1. That the City Council hereby adopts the recitals and findings set forth in the preamble hereof.

Section 2. That the City Council hereby adopts the City of Alvin Annual Budget for fiscal year 2015-16, a copy of which is attached hereto and incorporated herein by reference. Such budget is adopted by the favorable vote of a majority of the members of the City Council of the City of Alvin in a Council meeting duly assembled in accordance with Article VII of the Home-Rule Charter of the City of Alvin, Texas.

Section 3. That the City Council files the budget with the City Clerk and directs the City Clerk to post a copy of the budget on the City of Alvin website.

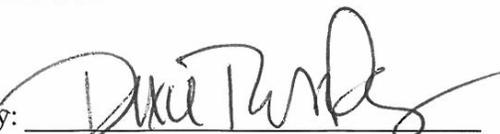
Section 4. Open Meetings Act. It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapt. 551, Tex. Gov't Code.

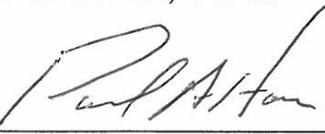
PASSED AND APPROVED on first reading this 3 day of September, 2015.

PASSED AND APPROVED on second and final reading this 10 day of September 2015.

ATTEST:

CITY OF ALVIN, TEXAS

By: 
Dixie Roberts, City Clerk

By: 
Paul A. Horn, Mayor



ORDINANCE NO. 15-S

AN ORDINANCE OF THE CITY OF ALVIN, TEXAS, LEVYING A PROPERTY TAX RATE FOR THE YEAR 2015; DIRECTING THE TAX ASSESSOR-COLLECTOR TO ASSESS, ACCOUNT FOR, AND DISTRIBUTE THE PROPERTY TAXES AS HEREIN LEVIED.

WHEREAS, Section 26.05 (a) of the Tax Code requires taxing authorities to adopt a property tax rate by September 30 of each year or within sixty (60) days after receipt of the certified appraisal roll; and

WHEREAS, Section 26.05 (a) of the Tax Code requires the total property tax rate be approved in two components: (1) Maintenance and Operations; and (2) Debt Service; and

WHEREAS, Section 26.05 (b) of the Tax Code requires that if the ordinance sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the taxing unit that exceeds the amount of taxes imposed for that purpose in the preceding year, the taxing unit must include in the ordinance in type larger than the type used in any other portion of the ordinance the following statement; "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE"; and

WHEREAS, Section 26.05 (b) of the Tax Code is applicable this year because the tax rate to be adopted does exceed the effective tax rate, **NOW, THEREFORE**;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALVIN, TEXAS:

That there be and is hereby levied for the year 2015 on all real and personal property within the City limits of the City of Alvin, Texas, except so much thereof as may be exempt by the Constitution and laws of the State of Texas and of the United States the following:

Section 1. An ad valorem tax of and at the rate of \$0.71188 on the One Hundred Dollars valuation of the real and personal property and mineral royalties owned within the City limits of Alvin on the first day of January 2015 to provide for the current expenses of the City of Alvin, Texas (General Fund).

Section 2. An ad valorem tax of and at the rate of \$0.015018 on the One Hundred Dollars valuation of the real and personal property situated and owned within the City limits of Alvin on the first day of January 2015 to pay current interest and to provide a Sinking Fund on the General Obligation Refunding Bonds, Series 2012.

Section 3. An ad valorem tax of and at the rate of \$0.071682 on the One Hundred Dollars valuation of the real and personal property situated and owned within the City limits of Alvin on the first day of January 2015 to pay current interest and to provide a Sinking Fund on the General Obligation Refunding Bonds, Series 2011.



Annual Budget
Fiscal Year 2015-2016

Section 4. An ad valorem tax of and at the rate of \$0.022247 on the One Hundred Dollars valuation of the real and personal property situated and owned within the City limits of Alvin on the first day of January 2015 to pay current interest and to provide a Sinking Fund on the Certificate of Obligations, Series 2011.

Section 5. An ad valorem tax of and at the rate of \$0.017773 on the One Hundred Dollars valuation of the real and personal property situated and owned within the City limits of Alvin on the first day of January 2015 to pay current interest and to provide a Sinking Fund on the Tax Anticipation Note, Series 2013.

Section 6. Taxes are to be calculated on the basis of one hundred percent (100%) of assessed value for the 2015 tax year.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

A total tax rate of all property was set at \$0.838600 per One Hundred Dollars valuation, and such total tax rate was adopted by favorable majority of the members of the City Council of the City of Alvin, Texas in a Council meeting duly assembled in accordance with the Home-Rule Charter of the City of Alvin, Texas and such action is hereby ratified, confirmed and affirmed.



Annual Budget
Fiscal Year 2015-2016

Section 7. That the recorded vote of the City Council on this ordinance is:

Council Members voting FOR adoption:

Gabe Adame

Adam Arendell

Scott Reed

Brad Richards

Roger Stuksa

Keith Thompson

Council Members voting AGAINST adoption:

Council Members absent:

Terry Droege

Section 8. This ordinance is adopted in compliance with Article VII of the City Charter.

Section 9. Open Meetings Act. It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, *Chapt. 551, Tex. Gov't Code*.

PASSED AND APPROVED on first reading on the 3 day of September 2015.

PASSED AND APPROVED on second reading on the 10 day of September 2015.

ATTEST:

CITY OF ALVIN, TEXAS:

By: 
Dixie Roberts, City Clerk

By: 
Paul A. Horn, Mayor



Budget Process

General Budget Requirements

Budget Process

The budget process is an instrumental key to the development of the City of Alvin's strategic plan. This allows the departments an opportunity to reassess goals and objectives and determine a means for accomplishing them. Budget preparation begins eight months prior to the Council adoption of the final budget in September.

- The City Manager, between 60 to 90 days prior to the start of each fiscal year, shall submit to the Council a proposed budget. It should provide a complete financial plan for the fiscal year and shall be prepared in accordance with generally accepted accounting standards and guidelines established by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- The budget and all supporting schedules shall be filed with the City Clerk, submitted to the council and shall be a public record. The City Manager shall provide copies for distribution to all interested parties.
- The Council shall fix the time and place of a public hearing on the budget and shall cause to be published in the official newspaper of the city, a notice of hearing setting forth the time and place thereof at least five days before the date of such hearing. All interested parties shall be given an opportunity to be heard for or against any item or the amount of any item contained.
- Prior to October 1, the budget shall be enacted by a favorable majority of the members of the council.
- Upon adoption, the budget shall be in effect for the fiscal year. A copy of the budget as finally adopted shall be filed with the City Clerk and the City of Alvin Library. The final budget shall be reproduced and electronic versions and/or printed copies shall be made available for the use of all offices, departments and agencies and for the use of all interested persons and organizations.
- From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the object classes therein named. Budget adjustments within a department are approved by the City Manager. All supplemental appropriations for a department should be approved by the City Council.

Budget Phases

- Assessment Phase- This phase consists of assessing our current financial conditions and determining the existing needs within the City, evaluating short and long range economic and financial forecasts. Community feedback is extremely important in helping to establish priorities and determines a means of accomplishing those objectives for the coming budget year(s). Recommendations from the Parks Board, Planning Commission and City Departments are also reviewed.

Time Frame: February through April

Budget Process

- Developmental Phase- The development phase begins with distribution of budget instructions to all departments. Departments begin the process of developing program budgets addressing program objectives, setting goals and prioritizing needs for each program. Short term and long term operating needs and capital outlay requests are determined during this phase.

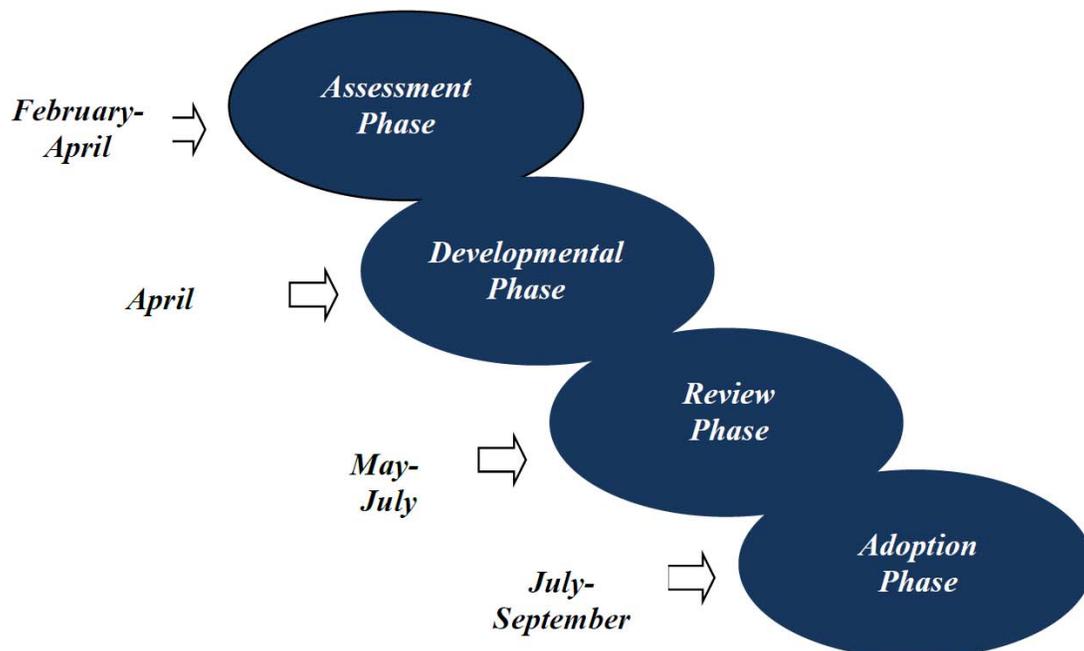
Time Frame: April

- Review Phase- This phase begins with the submission of budgets by each department. The City Manager begins reviewing departmental budgets and objectives to ensure that City needs and Council priorities are being met while maintaining the fiscal integrity of the City. The City Manager meets with each department head to review their budget with the end result being the creation of a balanced budget the City Manager will submit to Council for adoption. A balanced budget according to Article VII, Section 14 of the Alvin Code of Ordinances means that total estimated expenditures of all fund types shall not exceed the total estimated resources of each fund.

Time Frame: May- July

- Adoption Phase- A proposed budget is presented to City Council by the City Manager. Work sessions are held by Council to review the proposed budget. A special City Council meeting is held for Council to vote to exceed the effective tax rate along with public hearings on the proposed budget and property tax rate. The adoption phase concludes with the first and second reading of the Budget and Tax Rate Ordinances in September. The new fiscal year begins October 1st.

Time Frame: July through September





Budget Process

Property Tax

- The council shall have the power under the provisions of the state law to levy assess and collect an annual tax upon real and personal property within the city to the maximum provided by the constitution and laws of the State of Texas. The city council shall also have the power to levy other taxes consistent with the laws of the State of Texas.
- All real and personal property within the city not expressly exempted by law shall be subject to annual taxation.
- The amount in the final adopted budget shall be the determination of the amount of the levy for the purposes of the city in the corresponding tax year; provided, however, that in no event shall such levy exceed the legal limit provided by the constitution and laws of the State of Texas.



**Fiscal 2015-2016 Annual Operating and Capital Plan
Calendar of Events for Budget Preparation and Adoption**

Date	Description
February 10	Council Retreat
April 6	Budget Kickoff meeting
May 4 - 13	City Manager meets with Dept. Heads
May 18 (est.)	Receive preliminary values for 2015 from BCAD
May 28	Complete all revenue forecast
June 1 – 25	City Manager & Chief Financial Officer balance the budget
July 24 (est.)	Receive Certified values for 2015 from BCAD
July 30	City Manager proposes budget and sets date and time for public hearing on the budget
August 6	Include with City Council Meeting (vote to exceed the effective tax rate) Set dates and time for 2 public hearings on tax rates on August 20 & August 27
August 13 & 18	Council work sessions on proposed budget
August 20	Public hearings: proposed budget & 1 st hearing on property tax rate 1 st Reading to approve FY 2015-16 Solid Waste Disposal Fees; and W&S fees
August 27	Council work session on proposed budget (if necessary); 2 nd public hearing on tax rate
September 3	Budget & tax rate ordinance adopted 1 st reading 2 nd Reading to approve FY 2015-16 Solid Waste Disposal Fees; and W&S fees
September 10	Budget & tax rate ordinance adopted 2 nd reading
October 1	Fiscal Year begins



Annual Budget Fiscal Year 2015-2016

Accounting System

Description of Funds and Fund Types

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent the means by which spending activities are controlled. The City uses six fund types and two account groups.



GOVERNMENTAL FUNDS- Governmental type activities are accounted by four fund types, which are the General Fund, Special Revenue Fund, Capital Projects Fund and Debt Service Fund.

- ◆ **General Fund (Fund 111)** - The General Fund is used to account for all financial transactions which are not accounted for in another fund. The principal source of revenues of the General Fund is property taxes, sales taxes, franchises, and fines and forfeits. Expenditures are for general government, finance, public safety, public works, culture parks maintenance and recreation, community development and other community services.
- ◆ **Special Revenue Funds** - The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, or major capital projects) that are legally restricted to expenditures for special purposes. Special revenue funds include State of Texas and Federal grants as well as Hotel/Motel tax revenues. The City has the following special revenue funds:

Hike & Bike Trail System Fund (Fund 113) - This fund accounts for a grant for the Hike & Bike Trail System in the City.

Hotel/Motel Tax Fund (Fund 121) - Revenues are from a room occupancy tax with expenditures for the promotion of tourism and the convention and hotel industry.

Special Investigation Fund (Fund 123) - This fund receives a share of money and property seized during drug related arrests. The funds are used by the police department for investigations involving drugs.

Municipal Court Building Security Fund (Fund 124) - This fund is set up to account for monies collected and used from Municipal Court fees required by state law for Municipal court building security purposes.

Municipal Court Technology Fund (Fund 125) - This fund is set up to account for monies collected and used from Municipal Court fees as required by state law for Municipal technology purposes.



Annual Budget Fiscal Year 2015-2016

Accounting System

Description of Funds and Fund Types

Fire Capital Fund (Fund 126) - To account for Fire Capital revenue received from various entities.

Juvenile Case Manager Fund (Fund 128) - This fund is set up to account for monies collected and used to finance the salary and benefits of a Juvenile Case Manager employed by the City of Alvin Municipal Court.

Park Dedication Fund (Fund 129) - To account for Park land dedication and park development fee requirements that promote the development of additional neighborhood parks to retain sufficient park land for use by the current residence and sufficient park land for the new neighborhoods.

Public Education & Government (PEG) Fund (Fund 130) - To account for 1% of the cable operator's gross receipts. These funds are restricted by federal law; and may be used only for capital costs related to PEG access facilities..

Donations Fund (Fund 512) - To account for donations received by the City. Funds are expended as specified by the donation.

Senior Fund (Fund 513) - To account for funds contributed for designated activities.

TIRZ Funds (Fund 801,802,803) - To accounts for revenues received from Tax Incremental Reinvestment zones (Star State, Savannah Plantation and Kendall Lakes)

- ◆ **General Contingency Fund (Fund 311)** - The General Contingency Fund will be maintained strictly for emergency use and will only be used in the event that purchases cannot be accommodated through current year savings.
- ◆ **Sales Tax-Street Improvements Fund (Fund 312)** - The Sales Tax Street Improvement Fund is used to account for a portion of the Sales taxes received that Council has designated to be used for street projects, to support the streets and provide engineering and maintenance support of street. The primary source of revenue is two-thirds (2/3) of sales tax revenue received by the City.
- ◆ **Debt Service Fund (Fund 411)** - The Debt Service is used to account for the payment of interest and principal on all general obligation debts of the City secured by property taxes. The primary source of revenue for debt service is property taxes.
- ◆ **Permanent Fund (Fund 511)** - The Permanent Fund is used to account for the handling and maintaining of the City's Cemetery.

Accounting System

Description of Funds and Fund Types



PROPRIETARY FUND

◆ Enterprise Funds

The Enterprise Funds are proprietary funds used to account for operations that are financed and operated in a manner similar to private business enterprises- where the intent of the government's council is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

***Impact Fees (Fund 210)** - To account for revenues collected for water and/or sewer sanitary facilities imposed on new development by the city in order to fund or recoup the costs of capital improvements or facilities expansions necessitated by and attributable to such new development..*

***Water & Sewer (Fund 211)** - To account for revenues and expenses for water and sewer services for the residents of the City.*

***Sanitation (Fund 212)** - To account for the revenues and expenses for solid waste collection, disposal services for the residents of the city and recycling education.*

***Emergency Medical Services (Fund 213)** - To account for revenues and expenses for emergency medical service for the residents of Alvin and the surrounding area.*



INTERNAL SERVICE FUND- Internal Service funds are used to account for operations services provided by one department to other departments in the City on a cost reimbursement basis.

- ◆ **Central Shop (Fund 611)** - To account for revenues and expenses for central shop which handles the maintenance of vehicles and equipment for the different departments of the City.
- ◆ **Vehicle Replacement Fund (Fund 612)** - To account for the accumulation of vehicle replacement cost and purchase of vehicles.
- ◆ **IT Maintenance Fund (Fund 613)** – To account for all expenditures, materials & supplies, contractual & capital outlay related to information technology.
- ◆ **IT Replacement Fund (Fund 614)** - To account for the accumulation of computer replacement cost and purchase of computers.

Accounting System

Description of Funds and Fund Types



ACCOUNT GROUPS

- ◆ **General Fixed Assets Account Group** - This account is established to account for the fixed assets owned by the City exclusive of those relating to proprietary fund operations. Expenditure transactions to acquire general fixed assets occur in the General Fund, Special Revenue Funds and Capital Projects Fund.
- ◆ **General Long-Term Debt Account Group** - This account group is used to account for the City's long-term liabilities which include general obligation bonds, certificates of obligation, time warrants, and capital lease obligations due at varying dates through 2029.



BASIS OF ACCOUNTING

- ◆ **Governmental Funds** - The City's accounting records for general governmental operations, including the Capital Project Fund, use the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the services and/or goods are received and the liabilities incurred.
- ◆ **Proprietary Funds** - The City's proprietary activities are maintained on the accrual basis under which revenues are recognized when earned, and expenditures are recorded when the liabilities are incurred.

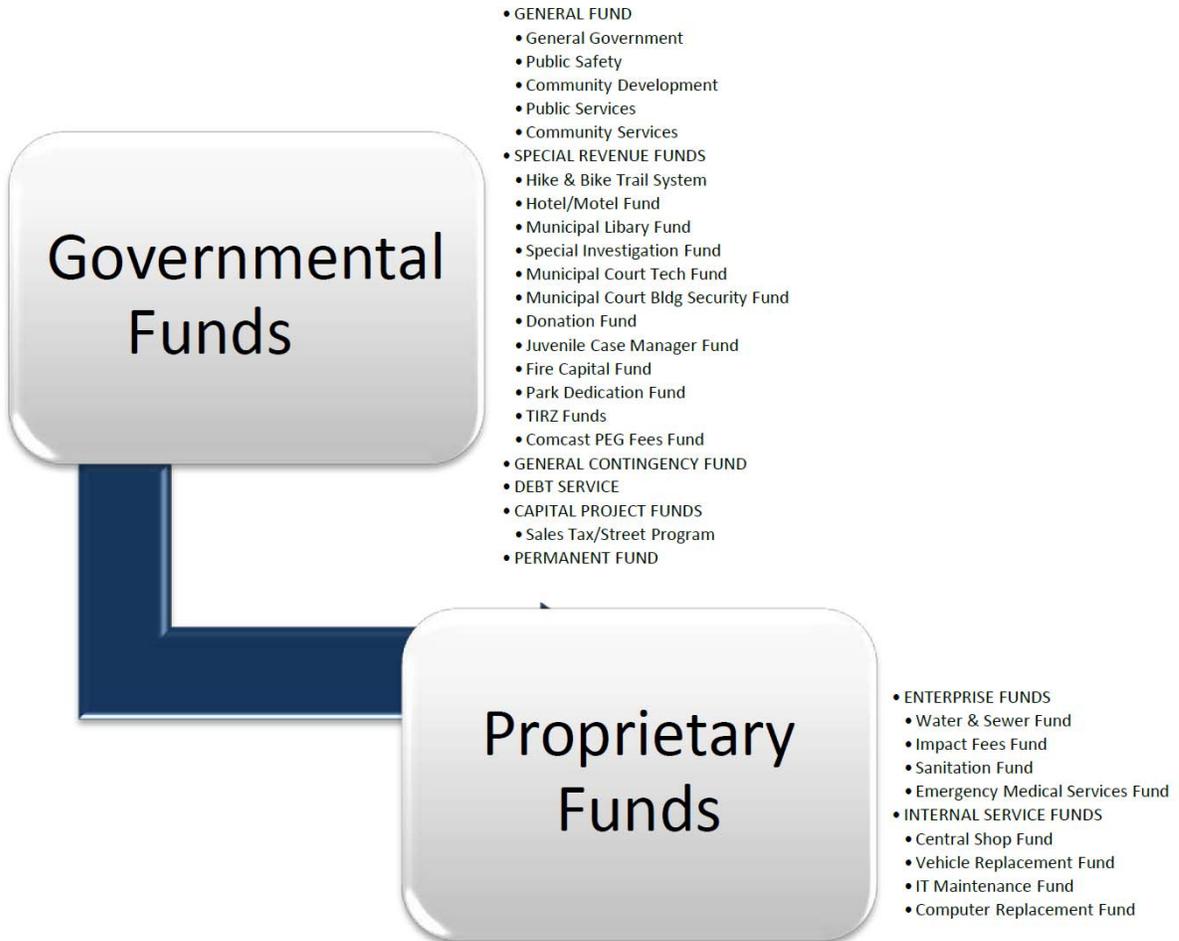


BASIS OF BUDGETING

- ◆ The City of Alvin annual budgets are prepared and adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental and proprietary funds.
 - **Governmental Fund Budgets-** presented using the current resource measurement focus and modified accrual basis of accounting. Revenue and other governmental fund resources are recognized in the accounting period in which they become susceptible to accrual- when they become both measurable and available to finance current operating expenditures for the fiscal period.
 - **Proprietary Fund Budgets-** presented using the economic resource measurement focus and accrual basis of accounting. Revenue is recognized when earned, and expenditures are recognized when they are incurred. For example, unbilled utility revenues (earned) are accrued and reported in the financial statements the same way they are incorporated



City of Alvin Fund Structure





Financial Management Polices

Financial Reporting Policies

- The City's accounting and financial reporting systems will be maintained in conformance with current accepted principles and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- An independent public accounting firm will perform an annual audit.

Debt Service Policies

- Long-term debt will not be issued to finance current operations.
- The final maturity date for any long-term debt will not exceed the expected useful life of the capital improvement so financed.
- Long-term debt will not exceed the City's resources for repaying the debt.
- The city shall have the power to borrow money on its credit, and to issue general obligation bonds for public improvement or any other purpose not prohibited by the constitution and laws of the State of Texas, and to issue refunding bonds to refund outstanding bonds of the city previously issued. All such bonds shall be issued in conformity with the laws of the State of Texas.
- The city shall have the power to borrow money for the purpose of constructing, purchasing, improving or repairing of public utilities, recreational facilities or any other self-liquidating municipal function not prohibited by the constitution or laws of the State of Texas and to issue revenue bonds payable solely from the properties and/or income from those public utilities or recreational facilities.

Personnel Policy

- The City of Alvin's goal is to attract and retain qualified personnel in the City organization by offering a competitive salary and benefit package.
- All full-time and regular part-time positions are carefully evaluated in order to compete with the local job market. New positions are created based on actual needs by a particular department or departments to meet the service delivery needs of the community.



Financial Management Policies

- The City periodically utilizes community service programs for parks and community clean up and beautification. Also, the City makes effective use of temporary agency employees.

Fixed Assets

- These assets will be reasonably safeguarded and properly accounted for, and prudently insured. A fixed asset of the City shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land or buildings, with the cost or value of such acquisition being \$10,000 or more with an expected useful life greater than one year.



Fund Balance Policy

Resolution No. 11-R-22 approved by City Council on July 7, 2011 adopted the City of Alvin Fund Balance Policy. The purpose of this policy is to establish a key element of the financial stability of the City by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the City's general operations.

Definitions

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.

Fund Balance – An accounting distinction is made between the portions of fund equity that spendable and nonspendable. These are broken up into five categories:

- 1) **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
- 2) **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.
- 3) **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- 4) **Assigned fund balance** – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Policy

Committed Fund Balance

- The City Council is the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at the City's Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Assigned Fund Balance

The City Council has authorized the City's Chief Financial Officer and/or City Manager as the officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.



Fund Balance Policy

Minimum Unassigned Fund Balance

General Fund-It is the goal of the City to achieve and maintain an unassigned fund balance equal to 25% of expenditures. The City considers a balance of less than \$1,500,000 to be cause for concern, barring unusual or deliberate circumstances.

If unassigned fund balance falls below the goal or has a deficiency, the City will take immediate action which includes the following until fund balance is replenished.

- Deferral of capital equipment purchases
- Deferral of percentage annual funding to replacement funds
- Deferral of pay-as-you go capital improvements
- Expenditure reductions
- Deferral of certain positions
- Hiring freezes
- Use of volunteers
- Increase fees
- Reduce work hours with subsequent reduction in pay
- Eliminate positions which may require laying off employees if there are not other vacant positions for which they are qualified

Debt Service Fund-It is the goal of the City to achieve and maintain an unassigned fund balance equal to 50% of annual debt service expenditures.

Sales Tax Fund-It is the goal of the City to achieve and maintain an unassigned fund balance equal to 25% of expenditures. The City considers a balance of less than 15% of annual revenues to be cause for concern, barring unusual or deliberate circumstances.

If unassigned fund balance falls below the goal or has a deficiency, the City will take immediate action which includes the following until fund balance is replenished.

- Deferral of capital equipment purchases
- Deferral of percentage annual funding to replacement funds
- Deferral of pay-as-you go capital improvements
- Expenditure reductions
- Deferral of certain positions
- Hiring freezes
- Use of volunteers
- Reduce work hours with subsequent reduction in pay
- Eliminate positions which may require laying off employees if there are not other vacant positions for which they are qualified

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the City will start with the most restricted category and spend those funds first before moving down to the next category of available funds.



Administrative Policy

Budget Management and Adjustments

The object of this policy is to establish guidelines and procedures necessary to effectively administer and control the annual budget, a financial plan of operation for the City and the provision of services to the citizens.

- ◆ In accordance with the City of Alvin Charter (Article VII, Sec. 14), estimated expenditures shall not exceed estimated revenues. The total estimated expenditures of all fund types shall not exceed the total estimated resources of each fund (prospective income plus cash on hand).
- ◆ Responsibility is assigned to the City Manager who then delegates to each department head for maintaining expenditures within each object class account.
- ◆ Budget Transfers- Department heads are responsible for recommending transfers within their department. Approval from the City Manager is required to complete the process.
- ◆ Supplemental Appropriations- In the event that a supplemental appropriation is deemed necessary during the fiscal year, the City Manager is responsible for verifying the availability of funds. A budget ordinance, requiring two readings in accordance with the provisions of the charter, is then sent to City Council for approval.
- ◆ Emergency Appropriations- City Council may approve emergency appropriations which may arise during the fiscal year by emergency ordinance, requiring only one reading in accordance with the provisions of the charter.

This policy is necessary to enable a department to continue operations in times of emergency and change, yet still adhere to the budget requirements as outlined in the City Charter.



Annual Budget
Fiscal Year 2015-2016

**POLICY STATEMENTS
ON INTERFUND TRANSFERS**

In fiscal year 2015-2016, the Utility, EMS, Sanitation, and Cemetery funds will be charged the following percentages of franchise fee based on the 2015-2016 budgeted operating revenues.

Utility Fund	6%
EMS	2%
Sanitation	6%
Cemetery	46%

The Utility, EMS, Sanitation, Cemetery and Sales Tax funds will also be assessed an administrative charge for Human Resources, City Manager, Accounting and Legal services. These charges are based on percentages of total cost in the affected departments.

Utility	20.62%
Sales Tax	12.89%
EMS	1.55%
Sanitation	0.26%
Cemetery	0.26%

The proposed transfers to the General Fund for fiscal year 2014516 are listed as follows:

	<u>Franchise</u>	<u>Administrative</u>	<u>Total</u>
Utility	424,094	223,380	647,474
EMS	144,061	3,102	147,163
Sanitation	130,164	3,102	133,266
Cemetery	26,975	3,102	30,077
Sales Tax	0	173,802	173,802



Donation Policy

Ordinance No. 93-NN approved by City Council on December 23, 1993 established a procedure for accepting gifts or donations of property or money to the City of Alvin. **Ordinance No. 06-TTT** approved by City Council on January 4, 2007 amended this policy increasing the threshold of the gift or donation requiring a resolution from \$500 to \$5,000.

I. Rationale

The City of Alvin desires to grow and prosper, whereby it offers its constituents the highest quality programs, services, facilities, and recreational offerings. There are many individuals, businesses, and entities that welcome the opportunity to be benefactors on behalf of the City. This policy is formulated to be amenable both to those unselfish patrons and sponsors who wish to give real and personal property and services of value to the City and to the recipient—the City, as well. Therefore, this policy is designed to promote the rendering of useful gifts to the City of Alvin with relative ease.

II. General

The City through the different departments will develop a list of acceptable items, with cost estimates with input from the Planning Commission, Parks Board, Senior Citizens Advisory Board, Alvin Volunteer Fire Department, Alvin Police Association and Alvin EMS Volunteer Association. This list will be approved by the City Council. The list may include some of the following examples: Parks playground equipment, Police equipment, Labor for specified projects/activities and other services.

The City of Alvin welcomes donations that appear on a list approved by City Council. Anyone wanting to donate services, real property, personal property, equipment, or money should contact the Finance Department to convey the nature of the gift and any stipulations regarding its use. The Finance Department will seek the City Manager's approval (his/her determination that the proposed donation appears on the pre-approved list, or if the proposed donation has not received approval, then the City Manager will evaluate the proposed donation to ensure that it adheres with this policy and present it for Council approval) prior to presenting the patron with a Donation Form. When the Donation Form is completed, the donated services, items, materials, and property will be accepted as City property. All documentation will reside in the Finance Department.

III. Exclusions

- A) Donations of real and personal property, and services are welcome, as long as they are not considered to be “mission critical.” Broadly defined, “mission critical” refers to items, services, and property that are essential to the daily operation of the City.



Donation Policy

- B) Donations will not be accepted from individuals or companies who have had a contractual relationship with the City within the last two years. Donations from franchises, however, will be accepted.

IV. Procedure for Development of List of Desired Items

- A) The City Manager will determine if the donation is acceptable based on a consultation with the appropriate department head before donations of real and personal property will be accepted from individuals or companies.
- B) Solicitations for donations by employees must be pre-approved by the City Manager.
- C) Because every City Department's needs and desires vary over time, this policy provides an avenue for the receipt of myriad acceptable items, materials, property, and services. The following list is a sampling of items and services that are needed by the City of Alvin: park playground equipment, outdoor seating, trees, shrubs, and flowers, park maintenance (adopt-a-park programs), real estate; travel and training, computer equipment, office furniture, office supplies, police, fire, and EMS equipment, food, decorations, and prizes for events, and labor for various projects and activities.

V. Procedure

1. The City of Alvin's Donation Policy will be publicized via the City website, bulletin boards, and civic groups.
2. The appropriate department must justify proposed donations.
3. Proposed donations will be communicated to the City Manager's office for approval.
4. Once approved, the patron will complete a Donation Form, which will serve as a legally binding document conveying the donation from the donor to the City of Alvin.
5. All documentation will reside in the Finance Department.
6. The City Manager will issue a quarterly report listing all donations to the City Council.
7. If a donated item necessitates future insurance and maintenance obligations, the following procedures must be followed:



Donation Policy

- a. Obtain a complete description of the vehicle or equipment item, including make, model, year, serial number, vehicle identification number, and statement of condition.
 - b. Provide an estimate of current value and replacement value by using and referring to appropriate trade publications or other sources.
 - c. Establish and document the need for the item.
 - d. Estimated associated costs for ongoing maintenance and operations, and provide all documentation to the City Manager and Chief Financial Officer.
2. Donations, which are valued at a sum of five thousand dollars (\$5,000.00) or greater which is given to the City of Alvin shall be accepted by resolution.

VI. Desired Donations

The City Manager's office will be responsible for gleaning input regarding a list of desired items, property, materials, or services from all departments, boards, commissions, associations, and City Council committees. This list will be compiled and updated periodically on the City's website.



Annual Budget Fiscal Year 2015-2016

BUDGET SUMMARY ALL FUNDS

FUND	REVENUES	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
		2012/13	2013/2014	2014/2015	YEAR END 2014/2015	2015/2016
111	General Fund	12,343,935	13,188,462	13,872,737	14,078,420	14,520,470
121	Hotel/Motel Tax Fund	285,459	307,430	296,800	323,412	321,551
123	Special Investigation Fund	133,765	13,668	17,500	19,651	130,200
124	Municipal Court Building Security Fund	7,745	10,425	11,200	12,070	12,200
125	Municipal Court Technology Fund	10,107	13,733	17,020	14,014	17,020
126	Fire Capital Fund	458,040	35,790	45,040	48,790	50,040
128	Juvenile Case Manager	12,671	19,134	18,943	20,860	22,150
129	Park Land Dedication	18,000	0	0	26,100	0
130	Public Education & Government Fund (PEG)	37,267	65,758	48,200	50,180	50,200
210	Impact Fees	310,284	359,172	344,000	513,000	344,000
211	Utility Fund	7,116,733	7,717,930	7,115,666	7,127,160	7,088,513
212	Sanitation Fund	2,483,462	2,550,462	2,621,729	2,671,145	2,656,795
213	EMS Fund	2,407,489	1,581,359	1,937,330	1,942,973	1,929,530
215	CDBG Disaster Recovery Grant Fund	323,043	868,117	0	804,319	0
233	2008B CO Bond Projects	492	-	0	0	0
234	2011 CO Enterprise	370,729	(289,775)	0	0	0
235	2015 W&S CO's	0	0	0	10,145,953	0
311	General Contingency Fund	0	0	43,416	43,416	141,186
312	Sales Tax Fund	4,195,359	4,277,412	4,415,890	4,447,775	4,281,679
313	2006 CO Governmental	30,502	-	0	35	0
316	2011 Tax & Revenue CO Governmental	0	780,295	0	0	0
317	2013 Tax Anticipation Notes	1,235,093	321	0	304	0
411	GO Bond Debt Fund	1,497,069	1,538,771	1,446,109	1,437,441	1,362,682
511	Cemetery Fund	79,293	61,873	65,737	63,612	60,812
512	Donation Fund	17,585	72,249	15,100	35,989	0
513	Senior Fund	5,745	5,456	7,020	11,910	10,020
611	Central Shop	524,723	478,682	769,597	771,226	705,539
612	Vehicle Replacement Fund	459,757	548,170	472,553	520,594	469,502
613	IT Maintenance Fund	375,932	418,622	553,388	553,388	518,728
614	Computer Replacement Fund	187,510	92,821	147,724	147,724	67,700
801	TIRZ #1- Star State	0	0	5,625	0	0
802	TIRZ #2- Kendall Lakes	73,157	92,294	141,802	145,007	207,709
803	TIRZ #3- Savannah Plantation	0	0	2,841	0	0
804	RDA Authority	69,398	87,885	134,912	137,835	197,523
Total Revenues/Resources		35,070,346	34,896,517	\$34,567,879	46,114,304	35,165,749
EXPENDITURES						
111	General Fund	12,723,998	12,941,968	14,080,216	13,843,284	14,520,470
121	Hotel/Motel Tax Fund	194,169	249,270	297,182	280,698	318,992
123	Special Investigation Fund	84,683	96,027	19,514	17,800	15,000
124	Municipal Court Building Security Fund	4,274	4,414	14,240	4,090	9,000
125	Municipal Court Technology Fund	11,555	7,620	8,838	7,838	13,710
126	Fire Capital Fund	156,053	331,522	37,758	37,758	37,758
128	Juvenile Case Manager	11,938	10,101	22,262	22,262	24,478
129	Park Land Dedication	23,925	0	0	8,400	9,000
130	Public Education & Government Fund (PEG)	0	0	45,000	42,108	0
210	Impact Fees	14,200	13,051	366,700	404,200	1,325,000
211	Utility Fund	6,338,262	5,581,719	6,913,212	7,007,253	7,063,695
212	Sanitation Fund	2,334,635	2,373,622	2,415,933	2,431,814	2,388,926
213	EMS Fund	1,510,146	1,710,746	2,041,499	1,953,528	2,006,005
215	CDBG Disaster Recovery Grant Fund	0	868,117	0	541,616	0
231	2005 WS Bonds Projects	0	97,485	0	102,515	0
232	2006 CO Bonds Projects	60,350	49,499	0	163,244	0
233	2008B CO Bond Projects	0	0	0	170,745	0
234	2011 CO Enterprise	24,189	4,890	0	17,519	0
311	General Contingency Fund	10,000	15,295	30,000	30,000	120,000
312	Sales Tax Fund	4,049,474	4,686,458	6,213,473	6,241,289	6,719,606
313	2006 CO Governmental	92,160	81,487	0	66,138	0
316	2011 CO Governmental	1,325,915	1,536,816	0	0	0
317	2013 Tax Anticipation Notes	313,260	911,057	0	13,000	0
411	Debt Service Fund	1,494,678	1,561,544	1,445,608	1,444,109	1,352,723
511	Cemetery Fund	71,908	86,792	59,048	59,148	66,161
512	Donation Fund	15,091	33,164	19,733	54,171	0
513	Senior Fund	4,902	4,769	6,560	12,650	10,000
611	Central Shop	466,087	604,150	785,109	756,716	697,345
612	Vehicle Replacement Fund	282,058	162,216	302,300	489,178	598,800
613	IT Maintenance Program	341,378	365,341	579,294	546,037	518,728
614	Computer replacement Program	92,756	71,427	151,899	156,042	67,700
801	TIRZ #1- Star State	0	0	5,625	0	0
802	TIRZ #2- Kendall Lakes	69,355	87,824	134,712	137,757	197,323
804	RDA Authority	47,437	36,745	93,057	68,140	108,149
Total Expenditures/Uses		\$32,168,836	\$ 34,585,134	\$36,088,773	\$37,131,046	\$38,188,568

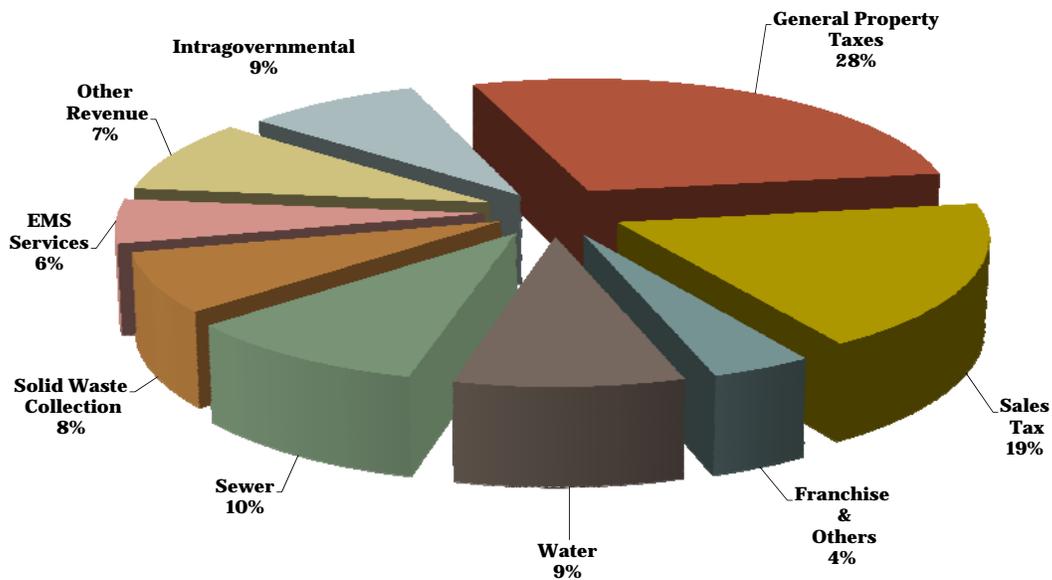


Annual Budget Fiscal Year 2015-2016

Summary of Revenues By Source

Description	General Fund	Special Revenue Funds	Sales Tax Fund	GO Bond Debt Fund	Other Revenue	Utility Fund	Sanitation Fund	E.M.S. Fund	Internal Service Fund	Total
General Property Taxes	8,308,524			1,362,682	\$ 207,709					9,878,915
Sales Taxes	2,136,840		4,273,679							6,410,519
Franchise & Others	1,339,000	50,000								1,389,000
Water						3,144,112				3,144,112
Sewer						3,435,394				3,435,394
Solid Waste Collection							2,616,795			2,616,795
EMS Services								1,920,930		1,920,930
Intragovernmental	1,132,782				21,962	76,807			1,761,469	2,993,020
Other Revenue:										
Hotel Occupany Tax		312,251								312,251
Fines & Forfeitures	538,000	181,000								719,000
Permits & Licenses	515,400				100	0				515,500
Investment Earnings	5,000	1,970	8,000		270	9,900	2,000	1,600		28,740
Other Incomes	544,924	58,140			189,686	766,300	38,000	7,000		1,604,050
Total Revenues	14,520,470	603,361	4,281,679	1,362,682	419,727	7,432,513	2,656,795	1,929,530	1,761,469	34,968,226

FY 2015-2016 Revenues by Source Operating Funds



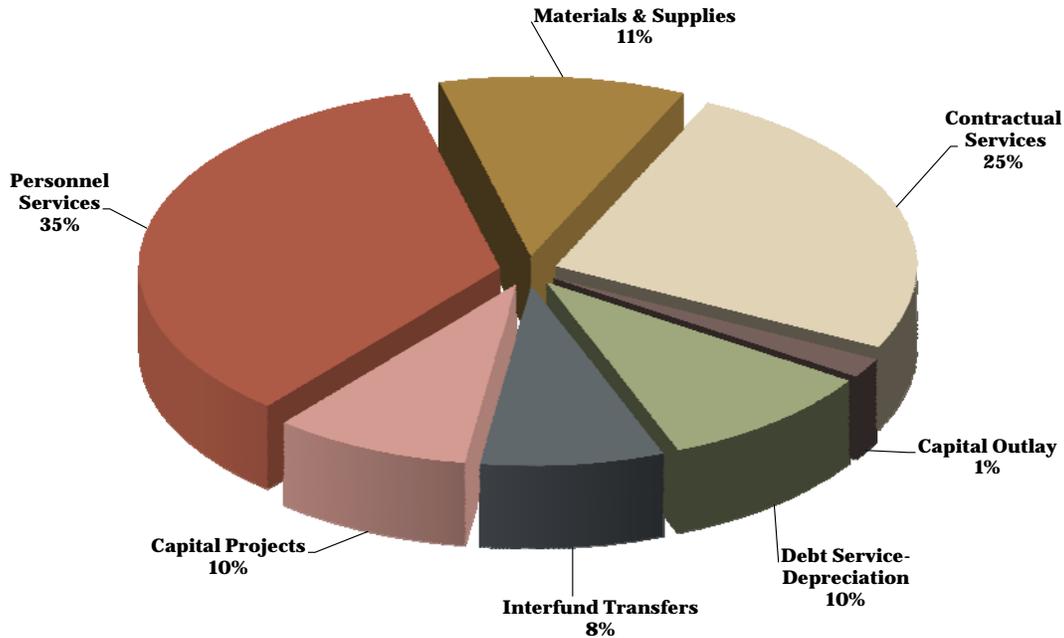


Annual Budget Fiscal Year 2015-2016

Summary of Expenditures By Classification

Classification	General Fund	Special Revenue Fund	Sales Tax Fund	Debt Service Fund	Other	Utility Fund	Sanitation Fund	EMS Fund	Internal Service Fund	Total
Personnel Services	9,193,499	129,387	1,026,649			1,485,356		1,103,521	315,131	13,253,542
Materials & Supplies	631,374	29,800	316,250		10,000	585,525	2,144,638	208,700	285,241	4,211,527
Contractual Services	4,032,115	196,902	1,198,159		225,948	2,948,743		362,712	717,897	9,682,475
Capital Outlay			45,000			80,000			556,300	681,300
Debt Service/Depreciation		61,011		1,352,723		2,300,528	34,215	7,154		3,755,631
Interfund Transfers	783,483	10,838	770,812		37,536	988,543	210,073	323,918	8,005	3,133,207
Capital Projects			3,362,736							3,362,736
Total Expenditures	14,640,470	427,938	6,719,605	1,352,723	273,484	8,388,696	2,388,926	2,006,005	1,882,573	38,080,419

Expenditures By Classification FY 2015-2016





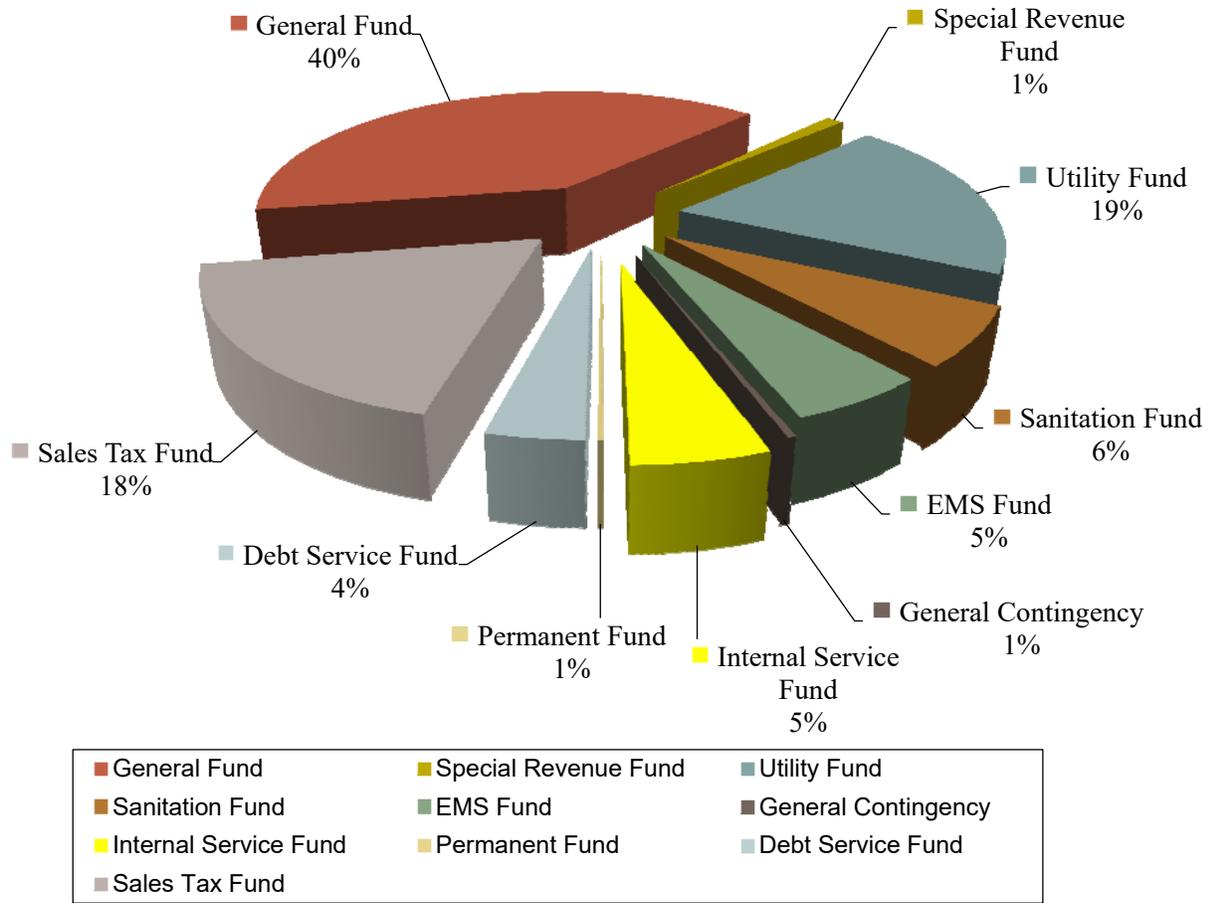
Annual Budget Fiscal Year 2015-2016

OPERATING BUDGET BY FUND/DEPARTMENT BY CATEGORY FY 2015/16

DESCRIPTION	PROJECTED 2014/15	BUDGET	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACT SERVICES	CAPITAL OUTLAY	TRANSFERS	DEBT SERVICE/ DEPRECIATION	CAPITAL PROJECTS	REIMB.
City Council	62,100	59,541	32,941	3,500	23,100					
City Clerk	256,199	257,064	201,724	6,800	41,404		7,136			
City Attorney	414,336	468,312	357,320	4,000	99,857		7,136			
City Manager	291,303	300,083	270,998	2,000	20,828		6,257			
Human Resources	122,305	206,282	95,341	7,750	96,934		6,257			
Economic Development	232,953	204,821	164,077	2,500	31,108		7,136			
Finance	605,679	789,040	580,471	24,000	147,606		36,964			
Police	6,697,831	6,890,445	5,590,260	291,478	523,815		484,892			
Fire	918,037	959,249	319,275	105,700	382,594		151,680			
Engineering	653,251	696,729	810,149	20,668	54,800		69,113			(258,000)
Code Program	118,693	124,775	124,775							
Parks & Recreation	1,397,747	1,443,464	646,169	161,955	533,577		101,763			
Library	101,921	111,865		1,025	110,840					
Other Requirements	1,970,929	2,008,799			1,845,651		163,148			
Total General Fund	13,843,284	14,520,470	9,193,500	631,376	3,912,114	0	1,041,482			(258,000)
Hotel/Motel Tax Fund	280,698	318,992	104,484	9,200	179,354		2,700	23,253		
Special Investigation	17,800	15,000		15,000						
Court Building Security Fd	4,090	9,000			9,000					
Court Technology Fund	7,838	13,710		3,700	10,010					
Juvenile Case Manager Fund	22,262	24,478	21,903	1,900	675					
Water	1,308,481	1,100,744	368,080	268,500	356,600	30,000	77,564			
Sewer	965,214	903,117	416,511	136,000	210,800	30,000	109,806			
Wastewater Treatment	829,583	835,197	261,782	149,600	384,508	20,000	19,307			
Public Works Admin.	326,011	312,205	218,730	8,400	30,650		54,425			
Billing/Collection	286,253	274,656	155,446	2,200	84,355		32,655			
Public Services Facility	97,566	99,150		11,000	88,150					
Code Program	70,752	142,643	64,807	9,825	27,700		40,311			
Other Requirements	3,123,393	3,395,982			440,980		654,474	2,300,528		
Total Utility Fund	7,007,253	7,063,695	1,485,356	585,525	1,623,743	80,000	988,542	2,300,528		
Total Sanitation	2,431,814	2,388,926			2,144,638		210,073	34,215		
E.M.S. Fund	1,953,528	2,006,005	1,103,521	208,700	362,712		323,918	7,154		
Sales Tax Fund	6,241,289	6,719,606	1,026,649	316,250	1,198,159	45,000	770,812		3,362,736	
Permanent Fund	59,148	66,161		28,625			37,536			
Donation Fund	54,171	0								
Internal Service Fund	1,947,973	1,882,574	315,131	285,241	717,897	556,300	8,005			
TOTALS	33,871,148	35,028,617	13,250,544	2,085,517	10,158,302	681,300	3,383,068	2,365,150	3,362,736	(258,000)



Expenditures By Fund– All Funds Fiscal Year 2015-2016





Annual Budget Fiscal Year 2015-2016

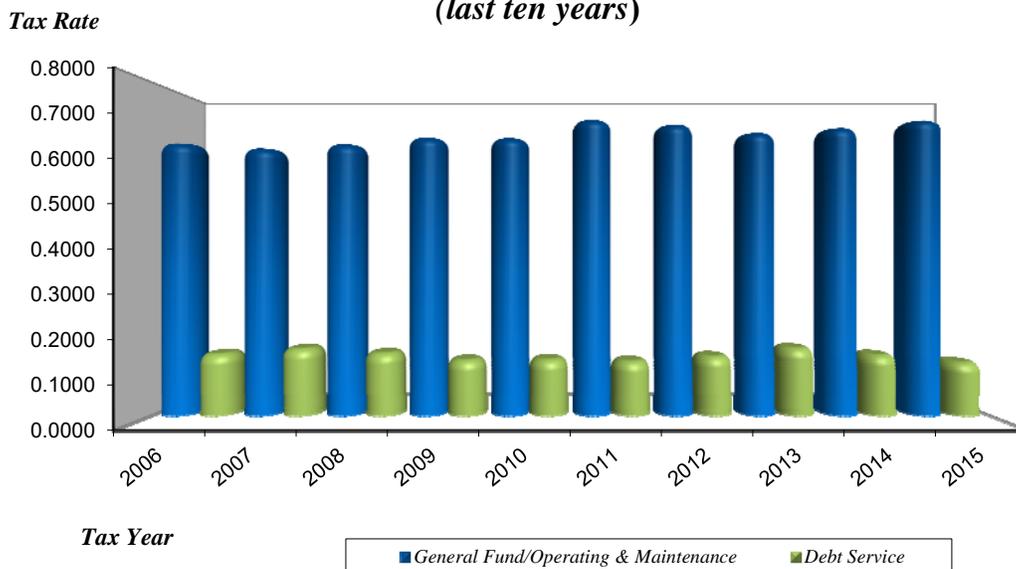
2015-2016 Tax Rate Distribution

The City is permitted, by Article XI, Section 5, of the State of Texas Constitution and City Charter to levy property taxes up to \$2.50 per \$100 of assessed valuation for general government services, within the \$2.50 maximum levy there is no legal limit upon the amount of property taxes which can be levied for debt service.

The property tax rate to finance general government service and debt service for the 2015/2016 fiscal year is \$.71188 and \$.12672, respectively, per \$100 of assessed valuation. The 2015 assessed value is \$1,087,861,264.

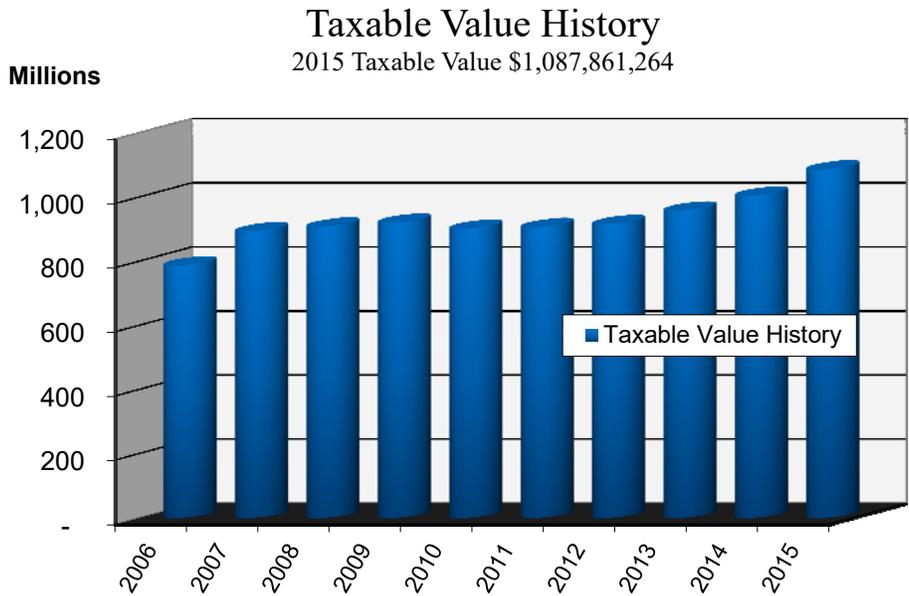
<i>TAX YEAR</i>	<i>GENERAL FUND O & M</i>	<i>DEBT SERVICE</i>	<i>TOTAL TAX</i>	<i>TAXABLE VALUE</i>
2006	0.6565	0.1471	0.8036	788,463,747
2007	0.6440	0.1596	0.8036	894,551,942
2008	0.6544	0.1492	0.8036	909,102,653
2009	0.6709	0.1327	0.8036	921,511,600
2010	0.6697	0.1339	0.8036	902,773,048
2011	0.7137	0.1299	0.8436	907,541,107
2012	0.7023	0.1415	0.8438	917,184,020
2013	0.6823	0.1613	0.8436	959,353,423
2014	0.6939	0.1447	0.8386	1,006,033,215
2015	0.7119	0.1267	0.8386	1,087,861,264

**Tax Rate Distribution
(last ten years)**





Annual Budget Fiscal Year 2015-2016



The Brazoria County Appraisal District is responsible for establishing appraised values according to procedures established by the Texas Legislature. Property taxes each year levied on October 1st are due upon receipt. They become delinquent on February 1st of the following year. The City's property taxes are billed and collected by the County Tax Assessor-Collector. After certification of the taxable values by the Central Appraisal District, the county bills the City's tax levies (around October), with additional tax bills sent in December, February, April and July. In July delinquent taxes are submitted to the County's delinquent tax attorneys for final collection or other disposition.

City of Alvin Top 10 Taxpayers

FY 2015-2016	Type of Property	2015 Taxable Value
Weatherford US, L.P.	Petroleum	23,804,930
Team Industrial Services, Inc.	Oil Field Services	23,401,538
Wal-Mart	Discount Store	18,762,070
Ron Carter Chrysler	Auto Dealership	9,722,720.00
Alvin Autoland, Inc.	Auto Dealership	8,780,808.00
Highland Square, LTD	Shopping Center	6,534,290.00
1800 FM 1092 LLP	Real Estate	6,377,120.00
Rice Tec, Inc.	AG Warehousing	6,050,770.00
ComCast of Houston	Utility Provider	5,302,420.00
Cantex Health Care	Health Services	4,839,960.00
<i>Sub-total of Top Ten Taxpayers</i>		113,576,626
<i>All Others</i>		974,284,638
Total Assessed Valuation		\$ 1,087,861,264



Annual Budget Fiscal Year 2015-2016

AUTHORIZED FULL-TIME PERSONNEL SUMMARY BY DEPARTMENT/PROGRAM FIVE YEAR COMPARISON

DEPARTMENT/PROGRAM	ACTUAL 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	FUNDING SOURCE
GENERAL FUND						
City Manager	2	2	2	2	2	General Fund
City Clerk	3	3	3	3	3	General Fund
Human Resources	1	1	1	2	2	General Fund
Finance						
Accounting	6	6	6	6	6	General/Utility
Municipal Court	2	2	2	2	3	General Fund
CVB	1	1	1	1	1	Hotel/Motel Fund
City Attorney	3	3	3	3	3	General Fund
Police						
Police	78	78	77	72	73	General Fund
Animal Shelter	0	0	0	6	7	General Fund
Fire	5	5	5	5	5	General Fund
Public Services						
CIP	0	0	0	0	0	
Engineering						
Inspections	4	4	4	4	4	General Fund
Engineering	9	9	7	8	8	General/Sales Tax Fund
Parks & Recreation						
Administration	8	8	9	9	9	General Fund
Seniors Center	1	1	1	1	1	General Fund
Facility Maintenance	1	1	1	1	1	General Fund
Economic Development	2	2	3	3	2	General Fund
TOTAL GENERAL FUND	126	126	125	128	130	
TOTAL SALES TAX FUND	22	25	25	25	25	Sales Tax Fund
ENTERPRISE FUND						
Utility Fund						
Water	8	8	8	8	8	Utility Fund
Sewer	11	11	10	10	10	Utility Fund
Wastewater Treatment	5	6	6	6	6	Utility Fund
Billing/Collection	3	4	4	4	4	Utility Fund
Code Enforcement Program	0	0	4	4	5	General/Utility/Sales Tax Funds
Administration	4	4	4	4	3	Utility Fund
TOTAL UTILITY FUND	31	33	36	36	36	
EMS FUND	3	3	3	18	18	EMS Fund
TOTAL ENTERPRISE FUND	34	36	39	54	54	
INTERNAL SERVICE FUND						
Central Shop Program	4	4	4	4	4	ISF
IT Maintenance Program	0	1	1	2	2	ISF
GRAND TOTAL- ALL POSITIONS	186	192	194	213	215	

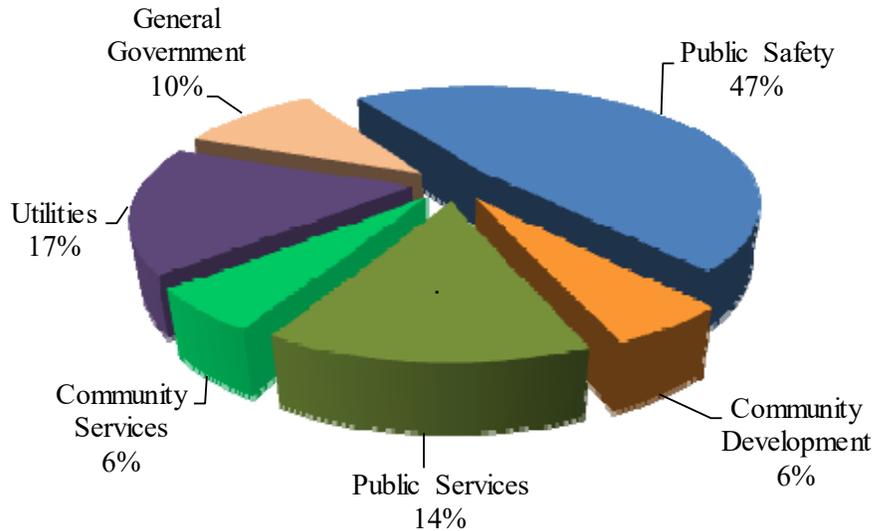


Annual Budget Fiscal Year 2015-2016

Personnel Services-Summary By Function

Personnel Services makes up 38% of the current City's Operating Budget. General Government consist of the City Council, City Manager, City Clerk, Finance, City Attorney and Economic Development Departments. Public Safety is made up of Fire, Emergency Medical Services and the Police Department. Community Development is comprised of Inspections and Engineering. Public Services is a combination of Street, Central Shop and Information Technologies. Community Services is comprised of the Library, Parks and Recreation and the Convention Visitors Bureau. Utilities is made up of Water, Sewer, Wastewater Treatment Plant, Utility Administration, Code Enforcement and Utility Billing. In the following graph the percentage of staffing is categorized by function.

2015/16 STAFFING BY FUNCTION *Percent of Total*



STAFFING COMPARISON BY FUNCTION

<i>Function</i>	2012/13 BUDGET	2013/14 BUDGET	2014/15 BUDGET	2015/16 BUDGET
General Government	20	20	21	22
Public Safety	86	85	101	102
Community Development	9	11	12	12
Public Services	33	30	31	31
Community Services	11	12	12	12
Utilities	33	36	36	36
Total Authorized Personnel	192	194	213	215



Annual Budget
Fiscal Year 2015-2016

Combined Funds Summary Report
Revenue & Expenditures by Type

	Actual 2013-2014	Budget 2014-2015	Forecast 2014-2015	Budget 2015-2016
Property Tax	8,893,382	9,608,115	9,482,431	10,076,238
Sales Tax	6,188,080	6,600,934	6,457,417	6,410,519
Mixed Drink Tax	35,465	25,000	38,195	35,000
Franchise Tax	1,380,872	1,363,000	1,429,497	1,372,000
License & Permit	531,970	490,200	709,997	556,500
Grant Proceeds	1,059,092	103,886	1,582,118	0
Charges for Service	11,180,834	11,858,690	12,264,691	11,904,171
Fines & Forfeitures	552,105	602,668	554,538	719,000
Special Assessments	652,034	689,289	830,112	652,251
Investment Earnings	25,693	40,190	47,257	28,940
Rental Income	24,262	23,000	16,915	23,500
Intragovernmental	3,555,202	3,159,623	15,697,506	3,134,206
Sale of Assets	42,052	0	52,527	0
Bond Proceeds	55,244	0	0	0
Other Income	216,491	271,040	355,818	246,424
Donations	28,436	33,000	49,956	7,000
TOTAL	34,421,214	34,868,634	49,568,973	35,165,749

	Actual 2013-2014	Budget 2014-2015	Forecast 2014-2015	Budget 2015-2016
Personnel Services	12,046,673	12,757,891	12,413,054	13,257,143
Supplies	1,605,252	2,376,750	1,650,843	2,066,915
Contract Services	9,208,762	11,191,558	10,406,319	11,871,613
Capital Outlay	1,248,472	715,283	421,363	681,300
Debt Service	2,128,487	3,382,489	2,009,434	3,755,632
Interfund Transfers	3,438,551	3,462,905	12,771,664	3,451,230
Reimbursements	(294,490)	(258,000)	(272,742)	(258,000)
Capital Projects	1,928,651	2,780,405	2,215,367	3,362,736
	31,310,358	36,409,282	41,615,301	38,188,569



Annual Budget Fiscal Year 2015-2016

Summary of Capital Items Fiscal Year 2015-2016 By Fund/Program

Fund/Program	Account Name	Description	Amount
Sales Tax Fund			
<i>Street Program</i>			
312-5501-00-4150	Machinery & Equipment	Kubota 60" Zero Turn Mower	15,000
312-5501-00-4150	Machinery & Equipment	Claws for Gradall	10,000
312-5501-00-4150	Machinery & Equipment	Rhino Flex Wing 15" Cutter	20,000
Total Sales Tax Fund			\$ 45,000
Utility Fund			
<i>Water Program</i>			
211-6001-00-4150	Machinery & Equipment	Water Well #4 Booster Pump #3	15,000
211-6001-00-4150	Machinery & Equipment	Water Well #6 Booster Pump #4	15,000
Water Total			30,000
<i>Sewer Program</i>			
211-6002-00-4150	Machinery & Equipment	Pump @ Lift Station #3	15,000
211-6002-00-4150	Machinery & Equipment	Pump @ Lift Station #7	15,000
Sewer Total			30,000
<i>WWTP Program</i>			
211-6003-00-4150	Machinery & Equipment	RAS Pump	20,000
WWTP Total			20,000
Total Utility Fund			\$ 80,000
Vehicle Replacement Fund			
612-8002-00-4250	Motor Vehicles	Three 2016 SUV (Police) @ \$25,000/each	75,000
612-8002-00-4250	Motor Vehicles	2016 El Dorado 20 Passenger Bus	65,300
612-8002-00-4250	Motor Vehicles	2016 Explorer (Street)	25,000
612-8002-00-4250	Motor Vehicles	2016 Ford F250 Crew (Water)	24,500
612-8002-00-4250	Motor Vehicles	2016 Ford F250 Crew 4x4 (Police)	26,000
612-8002-00-4250	Motor Vehicles	2016 Ford F250 Crew (Sewer)	24,500
612-8002-00-4250	Motor Vehicles	2016 Chevrolet 3500 HD (EMS)	130,000
612-8002-00-4250	Motor Vehicles	Dump Truck (Replacement for unit #534/Street)	112,000
612-8002-00-4250	Motor Vehicles	2016 Ford F250 Crew (Water)	24,500
612-8002-00-4250	Motor Vehicles	2016 Ford F250 Crew (Sewer)	24,500
612-8002-00-4250	Motor Vehicles	2016 Ford F250 Utility Box	25,000
Total Vehicle Replacement Fund			\$ 556,300
 Grand Total All Funds			 \$ 681,300

Alvin Fire Station



*The City first began with one
Fire Station located at
Sealy & Hood St*

*Today we have 3 Fire Stations
located within our
community*



*Fire Station #1
302 W House St*



*Fire Station #2
110 Medic Ln*



*Fire Station #3
2700 FM 1462*



General Fund

The General Fund is the chief operating fund of the government. The principal source of revenues of the General Fund are property taxes, sales and use taxes, franchise fees, permit fees, and fines and forfeitures. The primary governmental functions occurring within this fund are general government operations such as City Administration and Finance, Community Development, Public Works, Community Services and Public Safety.



Annual Budget Fiscal Year 2015-2016

GENERAL FUND BUDGET SUMMARY

Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Beginning (unassigned) Fund Balance	\$ 4,288,944	\$ 4,535,438	\$ 4,535,438	\$ 4,770,574
Revenues:				
General Property Taxes	7,174,699	7,796,703	7,829,724	8,308,524
Sales Taxes	2,063,104	2,200,044	2,094,941	2,136,840
State Mixed Drink Tax	35,465	25,000	35,000	35,000
Franchise Taxes	1,339,913	1,330,000	1,325,000	1,339,000
License & Permits	490,166	442,100	624,073	515,400
Grants	42,327	0	22,625	0
Charges for Services	385,487	390,600	426,300	423,600
Fines & Forfeitures	499,308	538,500	538,500	538,000
Investment Earnings	2,117	3,000	5,900	5,000
Rental Income	16,262	19,500	17,500	17,500
Intergovernmental	1,022,601	1,074,358	1,074,358	1,132,782
Sale of Assets	2,558	0	3,388	0
Other Income	114,455	52,932	81,111	68,824
Total Revenues	13,188,462	13,872,737	14,078,420	14,520,470
Total Revenue & Resources	17,477,406	18,408,175	18,613,858	19,291,044
Expenditures:				
Mayor and Council	54,942	60,089	62,100	59,541
City Clerk	246,369	252,740	256,199	257,064
City Attorney	418,602	447,242	414,336	468,312
City Manager	344,034	278,963	291,303	300,083
Human Resources	96,000	173,627	122,305	206,282
EDC	249,346	235,881	232,953	204,821
Finance (Accounting, M. Court, City Hall)	695,627	753,842	605,679	789,041
Police (Animal Shelter)	6,225,070	6,645,704	6,697,831	6,890,444
Code Enforcement	127,112	128,956	118,693	124,775
Fire	844,816	966,638	918,037	959,250
Engineering (Inspections)	439,068	698,803	653,251	696,728
Parks & Recreation (Sr Center, Museum)	1,234,379	1,382,239	1,397,747	1,443,464
Library	100,336	109,762	101,921	111,865
Other Requirements	1,866,267	1,945,729	1,970,929	2,008,799
Total Expenditures	12,941,969	14,080,216	13,843,284	14,520,470
Revenue Over/(Under) Expenditures	246,494	(207,479)	235,136	0
Ending (unassigned) Fund Balance	\$ 4,535,438	\$ 4,327,957	\$ 4,770,574	\$ 4,770,574



Major Revenue Sources

TOTAL PROPERTY TAXES

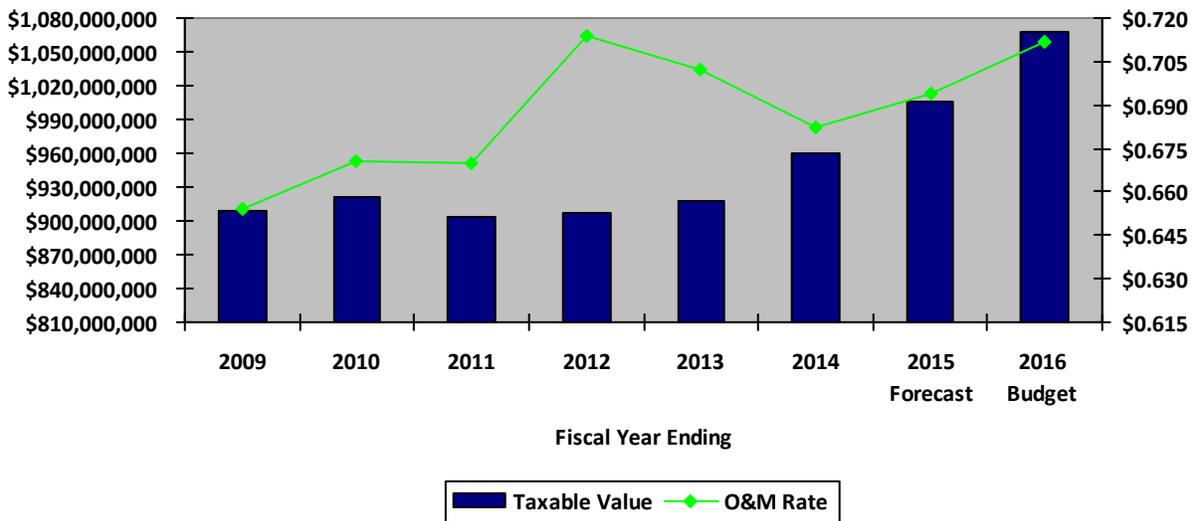
2015-16 General Fund Budget: \$8,308,524

2015-16 Debt Service Fund Budget: \$1,362,682

Property taxes (ad valorem) attach as an enforceable lien on property as of each January 1st. The city’s property tax is levied each October 1st on the assessed value listed as of January 1st for all real and business personal property located in the City. Assessed values are established by the Central Appraisal District of Brazoria County at 100% of the estimated market value and certified by the Appraisal Review Board. Pursuant to state law, individual residential values cannot increase more than 10% annually. The FY 2015-16 (2015 Tax Year) net taxable value from the Brazoria County Appraisal District (including TIRZ incremental adjustment) is \$1,067,482,730. This is a 7.53% increase from the prior year’s original certified net taxable value. In addition, the city is proposing to keep the tax rate the same as the current year (\$0.8386 per \$100 of taxable property value).

The City sets a tax rate on the basis of cents per \$100 of valuation. The tax rate is comprised of two components – the operations and maintenance (O&M) rate and the debt service rate. The operations and maintenance (O&M) rate provides for operating and maintaining general government functions. This portion of the tax rate is recorded as revenue in the General Operating Fund.

O&M Rate vs. Taxable Value



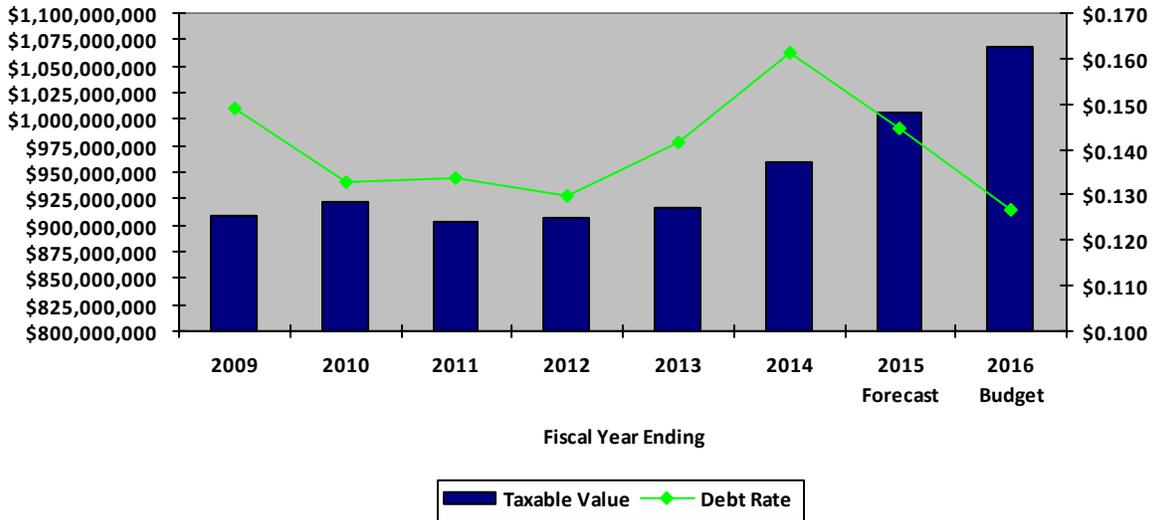
The other component is the debt service rate. Revenue generated by the debt service rate is recorded in the Debt Service Fund. The debt rate is based on generating revenues sufficient to pay the principal and interest due on general obligation bonds.



Annual Budget Fiscal Year 2015-2016

Major Revenue Sources

DebtRate vs. Taxable Value



Although there is no statutory debt limit for small municipalities, truth-in-taxation criterion does specify a maximum tax rate that a city may assess. Debt service requirements must be met first, followed by operation and maintenance. The property tax rate to meet these needs cannot exceed \$2.50 per \$100 of assessed valuation.

AD VALOREM TAX REVENUES

Fiscal Year	2009	2010	2011	2012	2013	2014	2015 Forecast	2016 Budget
General Fund	\$5,983,514	\$6,145,768	\$6,049,268	\$6,497,476	\$6,455,138	\$6,545,852	\$6,884,898	8,308,524
Debt Service Fund	\$1,361,391	\$1,218,080	\$1,206,868	\$1,183,726	\$1,296,666	\$1,538,565	\$1,437,391	1,362,682
Total	\$7,344,905	\$7,363,848	\$7,256,136	\$7,681,202	\$7,751,804	\$8,084,416	\$8,322,289	\$9,671,206



Major Revenue Sources

SALES TAX REVENUE

2015-16 General Fund Budget: \$2,136,840

2015-16 Sales Tax Fund Budget: \$4,273,679

The sales tax rate in the City of Alvin is 8.25% of taxable goods or services sold or delivered within the boundaries of the City. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts. Of the 8.25% tax rate, the State of Texas retains 6.25% and distributes 1.5% to the City of Alvin and .5% to Brazoria County.

1.00% is allocated to the Sales Tax Fund for all equipment and materials used to construct and maintain streets and drainage; employee, consultant and contractor cost incurred to construct and maintain City streets and drainage; facilities, storage, office costs, and improvements used by Street and Drainage personnel; and any administrative costs to manage and support the Street and Drainage operation. On April 18, 1968, the city council approved amending the City's charter to use local sales and use tax revenue only for street-related improvements.

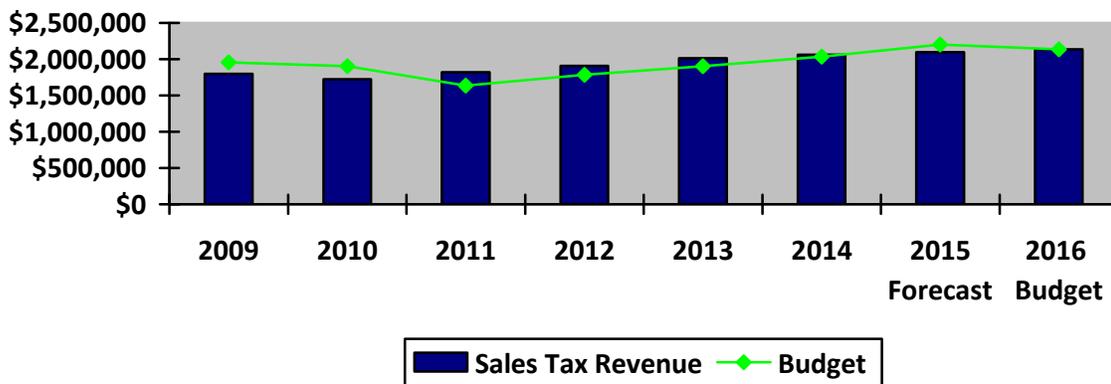
0.50% is allocated to the General Fund and used for the City's general operating purposes. Ordinance 92-Q, approved by voters in 1992, added an additional ½ cent to the Sales Tax to reduce property taxes.

0.50% is imposed by Brazoria County.

6.25% is retained by the State Comptroller of Public Accounts.

8.25% Total Sales Tax Rate

General Fund Sales Tax (1/2 cent)

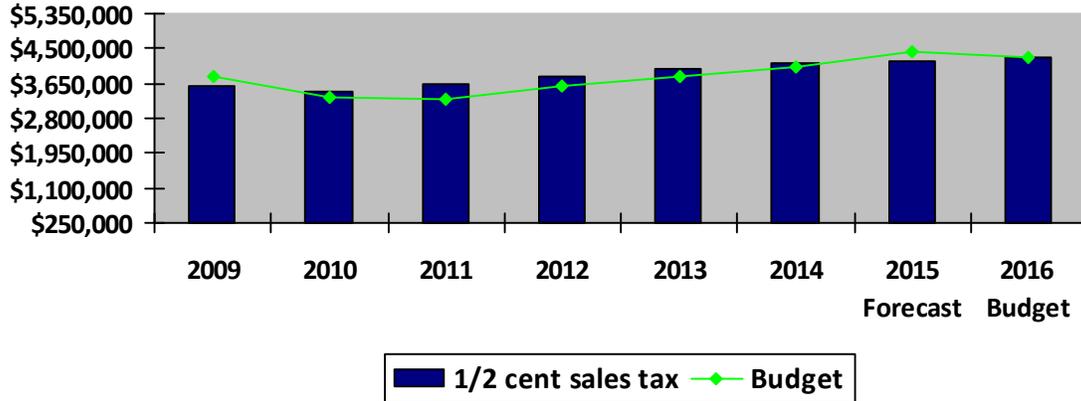




Annual Budget Fiscal Year 2015-2016

Major Revenue Sources

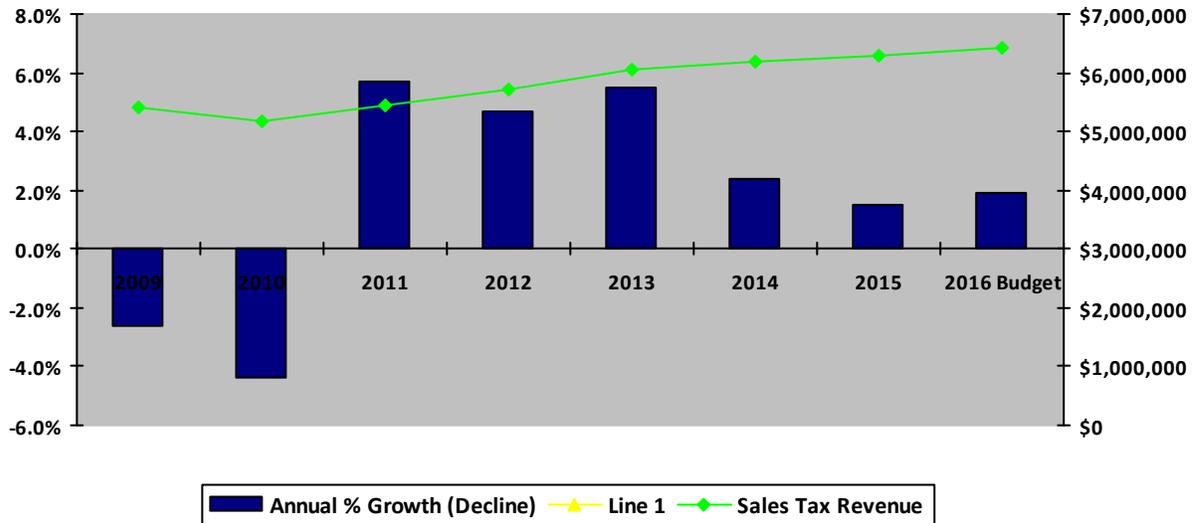
Sales Tax Fund (1 cent)



SALES TAX REVENUE

Fiscal Year	2009	2010	2011	2012	2013	2014	Forecast 2015	Budget 2016
General Fund	\$1,798,469	\$1,721,898	\$1,820,594	\$1,907,215	\$2,013,524	\$2,063,104	\$2,094,941	\$2,136,840
Sales Tax Fund	\$3,597,225	\$3,442,769	\$3,640,101	\$3,813,290	\$4,025,834	\$4,124,977	\$4,189,882	\$4,273,679
Total	\$5,395,694	\$5,164,667	\$5,460,695	\$5,720,505	\$6,039,358	\$6,188,080	\$6,284,823	\$6,410,519

Total Sales Tax Revenue Trend





Major Revenue Sources

FRANCHISE FEES

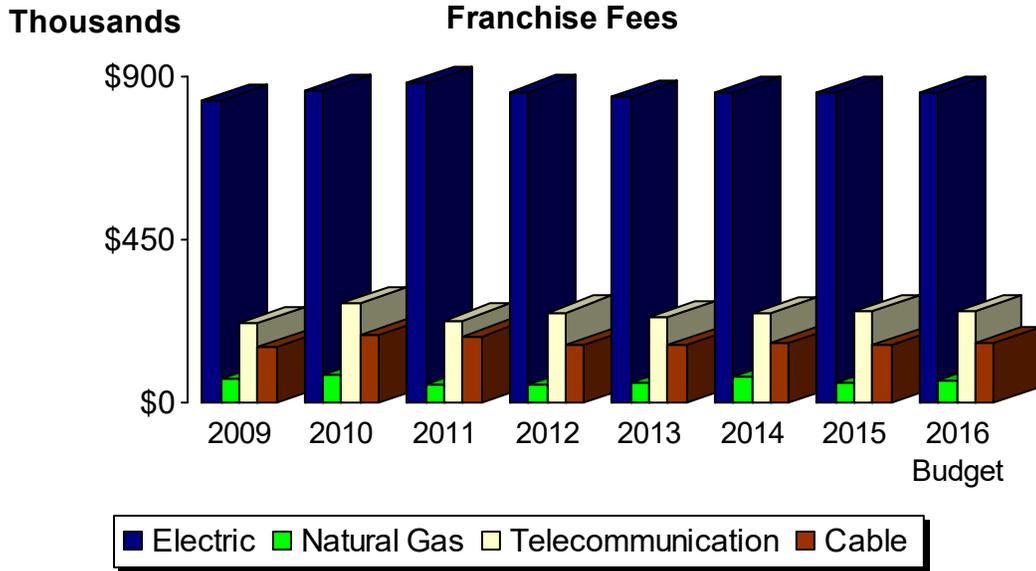
2015-16 General Fund Budget: \$1,339,000

The City of Alvin maintains franchise agreements with utilities that use the City's right-of-ways (ROW) to conduct their business. The agreements contain a franchise fee clause, which requires the utilities to compensate the City for use of ROW. Generally, the fees are based upon a percentage of a utility's gross receipts or a per-unit of usage charge (generated by customers located within the City's corporate limits that range from 2% - 5%). These revenues are accounted for in the General Operating Fund.

- Electric Franchise fees are charged for use of city streets and (ROW's). These fees are received monthly and are based on kilowatt hours delivered within Alvin's city limits.
- Gas Franchise fees are charged for use of city streets and ROW's. This fee is based on a percentage of gross revenue.
- Telecommunication Franchise fees are received from Certificated Telecommunications Providers based on the number of lines within the municipality and the rate for each category of line calculated monthly. Fee-per-access line is regulated by the Public Utility Commission.
- Cable Television Franchise fees are paid to the City for use of city streets and ROWs. Payments are made quarterly and are based on a percentage (5%) of the cable operator's gross receipts. [1% of the cable operator's gross receipts for cable television are restricted by law for capital cost related to public, educational and governmental (PEG) programming. These revenues are accounted for in the PEG Special Revenue Fund.]



Major Revenue Sources



The City’s franchise fees are estimated to total \$1,339,000 in fiscal year 2015-16, which is .01% (\$14,000) higher than fiscal year 2014-15 projections. Projections are based on trend analysis.

OPERATING TRANSFERS

2015-16 General Fund Budget: \$1,132,782

The City’s water, wastewater, sanitation, emergency management, and street/drainage operations annually reimburse the General Fund for administrative services provided during the year. These include general administration, computer services, personnel services, purchasing services, engineering services, and the like. These transfers insure that the funds receiving the services are self-supporting and self-sufficient. For the 2015-16 budget, this transfer equates to \$1,132,782.



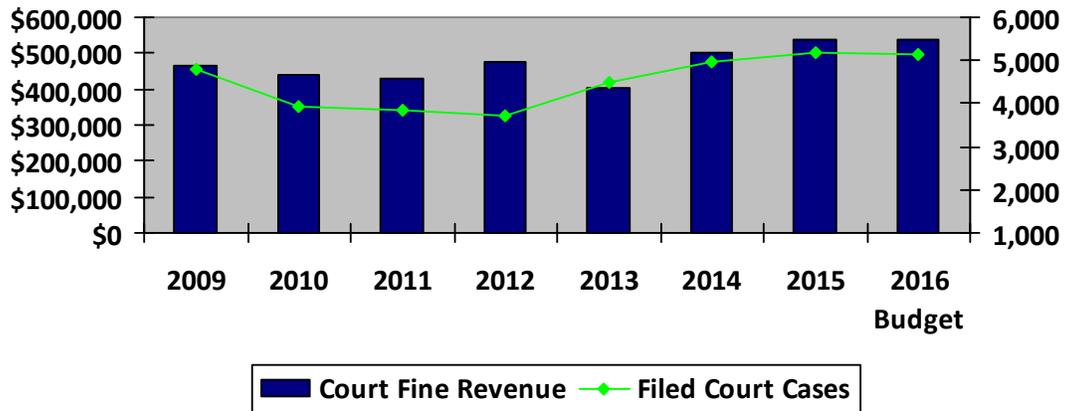
Major Revenue Sources

COURT FINES & FEES

2015-16 General Fund Budget: \$538,000

Court fine revenues fluctuate in relation to the number of citations issued and the amount of court fines collected. These fines are primarily derived from violations of local ordinances and traffic offenses. Collections vary from year to year due to some fines and forfeitures being settled by jail time or performing community service. Estimated collections for FY 2014-15 are \$538,500.

Court Fine Revenue vs Filed Court Cases





Annual Budget Fiscal Year 2015-2016

111 - GENERAL FUND Revenue Detail

Account	Description	Actual 2013/14	Budget 2014/15	Forecast 2014/15	Proposed Budget 2015/16
General Property Tax					
111-400005	Current Tax Collections	\$ 6,329,328	\$ 6,688,996	\$ 6,671,658	\$ 7,395,198
111-400010	Delinquent Taxes	138,759	137,707	135,427	148,944
111-400015	Occupation Taxes on Fees	3,602	5,000	4,500	5,000
111-400020	Payment in Lieu of Taxes	628,847	880,000	944,826	679,910
111-400025	Penalty & Interest	70,534	80,000	67,713	74,472
111-400030	Rendition Penalty	3,629	5,000	5,600	5,000
	Total General Property Tax	7,174,699	7,796,703	7,829,724	8,308,524
Sales Tax					
111-400100	Sales Tax Revenue	2,063,104	2,200,044	2,094,941	2,136,840
	Total Sales Tax	2,063,104	2,200,044	2,094,941	2,136,840
State Mixed Drink Tax					
111-400200	State Mixed Drink Tax	35,465	25,000	35,000	35,000
	Total State Mixed Drink Tax	35,465	25,000	35,000	35,000
Franchise Taxes					
111-400300	Gas	74,062	60,000	55,000	65,000
111-400310	Electric	855,292	855,000	855,000	855,000
111-400320	Telephone	193,628	200,000	200,000	200,000
111-400330	Telephone Lines Right-of-Way	52,093	55,000	55,000	55,000
111-400340	Cable TV	164,838	160,000	160,000	164,000
	Total Franchise Fees	1,339,913	1,330,000	1,325,000	1,339,000
License & Permits					
111-400400	Building Permits	132,361	128,000	220,000	155,000
111-400420	Demolition	5,900	300	1,000	300
111-400430	Electrical Permits	55,227	50,000	65,000	60,000
111-400440	Plumbing Permits	42,525	40,000	55,000	50,000
111-400450	Moving Permits	300	100	100	100
111-400460	Taxi Permits	450	600	600	500
111-400470	Beer Permits	2,440	2,500	2,500	2,500
111-400480	Mechanical Permits	31,940	25,000	32,000	32,000
111-400490	Mobile Home Park License Fee	36,729	35,000	33,790	35,000
111-400500	Placement Permit Fee	2,325	2,000	2,200	2,400
111-400510	Restaurant Permits	29,300	30,000	30,000	30,000
111-400520	Pool Tables	320	500	350	500
111-400525	Special Permits	3,635	2,000	14,000	2,000
111-400527	Oil & Gas Wells & Pipeline Fees	0	0	3,000	3,000
111-400530	Wrecker Permits	1,200	1,500	1,300	1,500
111-400540	Bowling Permits	100	100	100	100
111-400560	Irrigation Permit Fees	480	1,000	1,000	1,000
111-400570	Re-Inspection Fees	700	2,000	3,500	2,500
111-400580	Plan Checking Fee	69,472	65,000	85,000	75,000
111-400590	Subdivision Plat Fees	3,709	3,500	3,800	3,500
111-400600	Plan Deposit Fee	16,817	2,000	4,800	5,000
111-400610	Engineering Fees- Surveying	12,313	8,500	20,000	12,500
111-400620	Amusement Store License	14,787	15,000	11,183	12,000
111-400630	Amusement Center License	2,320	5,000	2,000	2,000
111-400640	Other Animal Pound Fees	9,945	12,000	17,000	12,000
111-400650	Animal Permits & Licenses	2,190	0	1,700	2,000
111-400660	Fire Marshal Fees	12,273	10,000	12,500	12,500
111-400670	Banner Permit Fee	410	500	650	500
	Total Licenses & Permits	490,166	442,100	624,073	515,400



Annual Budget Fiscal Year 2015-2016

111 - GENERAL FUND Revenue Detail

Account	Description	Actual 2013/14	Budget 2014/15	Forecast 2014/15	Budget 2015/16
Grants					
111-401000	Grant Proceeds TX Forest Service	0	0	2,945	0
111-401010	Grant Proceeds	42,327	0	19,680	0
	Total Grants	42,327	0	22,625	0
Charges for Services					
111-402010	Emergency Service District Fee	268,000	268,000	268,000	268,000
111-402020	Hillcrest EMS/Fire Service	23,800	27,600	27,600	27,600
111-402025	Manvel Interlocal Agreement	0	0	25,700	25,000
111-402030	Parks & Recreation Program	34,450	35,000	40,000	38,000
111-402040	Swimming Pool	39,179	35,000	35,000	40,000
111-402050	Sports Agreement Revenue	20,059	25,000	30,000	25,000
	Total Charges for Services	385,487	390,600	426,300	423,600
Fines & Forfeits					
111-403000	Fines & Forfeitures	492,990	530,000	530,000	530,000
111-403010	Child Safety Fines	455	1,500	1,500	1,000
111-403020	Traffic Control Fines	5,863	7,000	7,000	7,000
	Total Fines & Forfeitures	499,308	538,500	538,500	538,000
Investing Earnings					
111-404000	Interest Income	2,117	3,000	5,900	5,000
	Total Interest Income	2,117	3,000	5,900	5,000
Rental Income					
111-405000	Rental Income- City Property	2,001	2,500	2,500	2,500
111-405010	Rental- Senior Citizen's Center	14,261	17,000	15,000	15,000
	Total Rental Income	16,262	19,500	17,500	17,500
Intragovernmental					
111-406010	Utility Fund - Admin Charges	647,272	687,009	687,009	647,474
111-406020	Sanitation Fund - Admin Charges	153,713	132,654	132,654	133,266
111-406030	EMS Fund - Admin Charges	54,464	57,725	57,725	147,163
111-406060	Cemetery Fund - Admin Charges	32,935	33,508	33,508	31,077
111-406065	Sales Tax Fund- Admin Charges	134,217	163,462	163,462	173,802
	Total Intragovernmental	1,022,601	1,074,358	1,074,358	1,132,782
Sale of Assets					
111-407000	Sale of Assets	2,168	0	3,330	0
111-407010	Sale of Surplus Property	390	0	58	0
	Total Sale of Assets	2,558	0	3,388	0
Bond Proceeds					
	Capital Lease Proceeds	55,244	0	0	0
		55,244	0	0	0
Other Income					
111-409000	Insurance Claim Recovery	2,093	0	3,738	0
111-409030	Inmate Phone Revenue	0	200	0	0
111-409040	Sales of Code Copies	1,659	300	350	300
111-409060	Mowing Account	3,258	0	2,500	2,000
111-409070	Mowing Liens	472	2,000	2,000	1,000
111-409075	Miscellaneous Income	12,877	5,000	27,000	5,000
111-409099	Humane Research Activity	0	0	111	0
111-409100	Miscellaneous Reimbursements	1,373	0	0	0
111-409110	Kiosk Signs	480	500	480	500
111-409120	TIRZ 2 Reimbursement	37,000	44,932	44,932	60,024
	Total Other Income	59,211	52,932	81,111	68,824
	General Fund	\$ 13,188,462	\$ 13,872,737	\$ 14,078,420	\$ 14,520,470

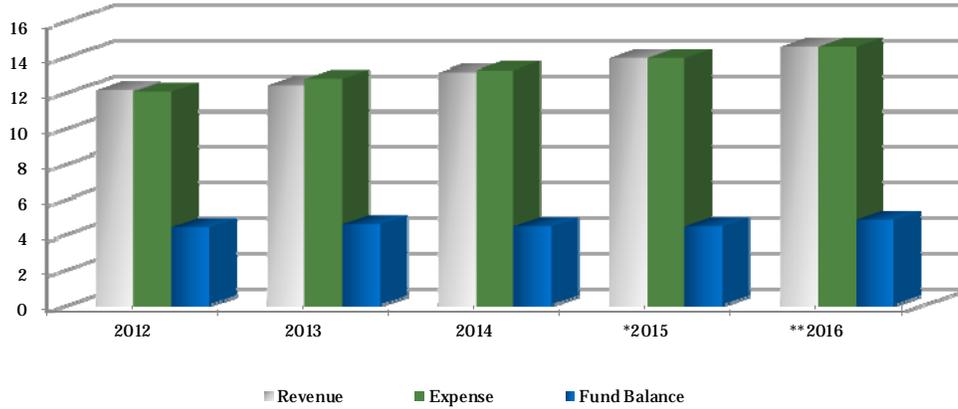


Annual Budget Fiscal Year 2015-2016

GENERAL FUND

5- YEAR REVENUE, EXPENSE AND FUND BALANCE

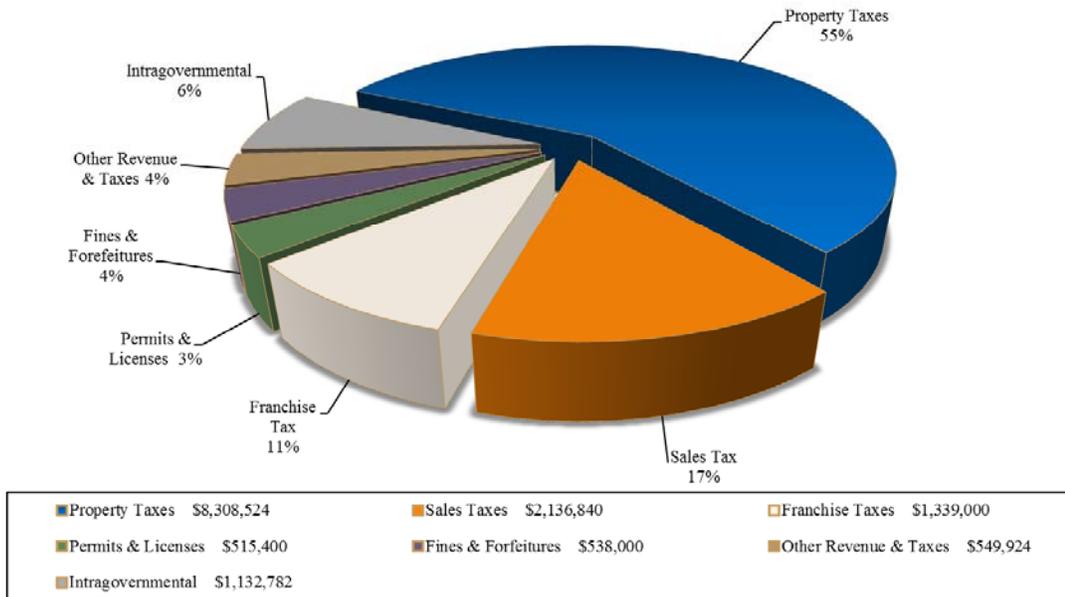
Millions



	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
Revenue	12,074,000	12,344,000	13,188,000	14,078,000	14,520,000
Expense	11,990,000	12,724,000	12,942,000	13,843,000	14,520,000
Fund Balance	4,337,000	4,514,000	4,535,000	4,771,000	4,771,000

* Projected ** Estimated

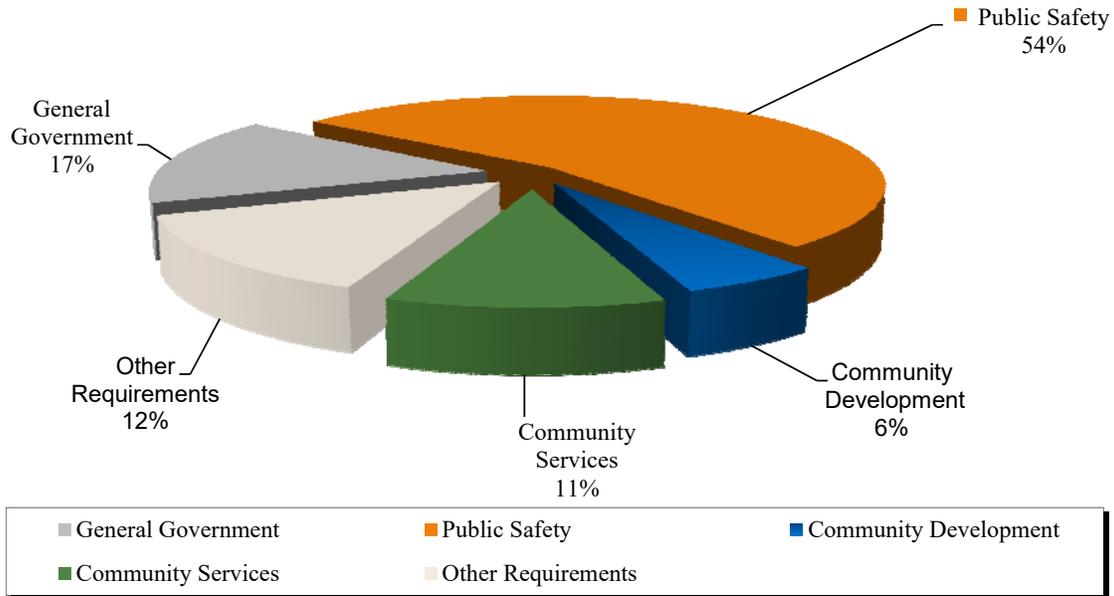
FY 2016 Revenues By Source \$14,520,470





General Fund

FY 2016 Estimated Expenditures By Function \$14,520,470



- **General Government** expenditures total \$2,285,145; Departments in this category are City Council, City Clerk, City Attorney, City Manager, Finance and Economic Development.
- **Public Safety** expenditures total \$7,849,694 Departments in this category are Police and Fire.
- **Community Development** expenditures total \$821,503; Programs in this category are Engineering, Inspections and Code Enforcement.
- **Community Services** expenditures total \$1,555,329; Departments in this category are Parks and Recreation Department and the City Library.
- **Other Requirements** expenditures total \$2,008,799; This category accounts for General Fund expenditures related to the annual audit, health and general insurance, interfund transfers and debt interest payments.



Mayor & Council

The City Council consists of a Mayor and seven Councilmembers and is the elected governing body of the City of Alvin. The Mayor and two Councilmembers are elected at large; other Councilmembers are elected to serve one of five municipal voting districts. In all cases, election is by majority. The Mayor and Councilmembers serve staggered three year terms and may serve no more than three (3) terms of office (inclusive of unexpired terms) nor shall the tenure of office exceed nine (9) years.



Mayor and City Council

Paul A. Horn, Mayor

Scott Reed, Councilmember District A

Mayor Pro Tem Adam Arendell, Councilmember District B

Keith Thompson, Councilmember District C

Roger Stuksa, Councilmember District D

Gabe Adame, Councilmember District E

Brad Richards, Councilmember At Large 1

Terry Droege, Councilmember At Large 2



Annual Budget
Fiscal Year 2015-2016

Mayor & Council

CATEGORY		AMENDED BUDGET 2015/2016	BUDGET 2015/2016
1000	Personnel Services	32,964	32,941
2000	Materials and Supplies	4,700	3,500
3000	Contractual Services	21,600	23,100
7000	Interfund Transfers	825	0
Total		\$ 60,089	\$ 59,541

Schedule of Personnel	Number of Positions	Number of Positions
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N/A

Financial Highlights

The budget reflects a decrease due to no interfund transfers(to the computer replacement program) budgeted in FY 2016.



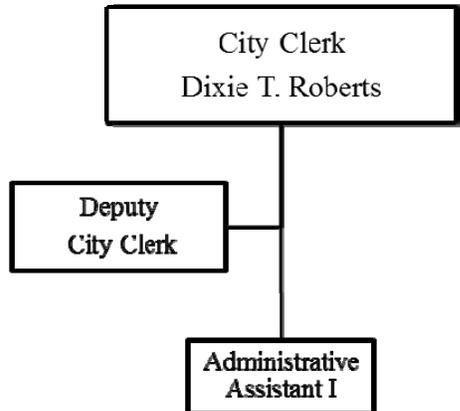
Annual Budget
Fiscal Year 2015-2016

111 - General Fund/Mayor & City Council

Account	Description	Actual 2013/2014	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
1001-00-1010	Monthly Stipend	30,000	30,000	30,000	30,000
1001-00-1011	FICA	2,341	2,364	2,341	2,341
1001-00-1018	Auto Allowance	600	600	600	600
	Total Personnel	32,941	32,964	32,941	32,941
Supplies					
1001-00-2100	General Office Supplies	2,202	2,500	2,500	2,000
1001-00-2125	Miscellaneous Supplies	2,368	2,200	2,200	1,500
	Total Supplies	4,570	4,700	4,700	3,500
Contractual Services					
1001-00-3100	Contract Services	8,080	8,700	9,400	11,100
1001-00-3170	Professional Development	7,390	11,300	12,300	10,000
1001-00-3190	Communications	1,565	1,500	1,834	1,900
1001-00-3210	Postage & Freight	21	100	100	100
	Total Services	17,057	21,600	23,634	23,100
Interfund Transfer					
1001-00-7500	Computer Replacement Accrual	375	825	825	0
	Total Interfund Transfers	375	825	825	0
	City Council	\$ 54,942	\$ 60,089	\$ 62,100	\$ 59,541



City Clerk Organizational Chart



Department
Head

Full-time position

Full-time position
- Funding Split

Unfunded position

Part-time position



City Clerk

The City Clerk's office is responsible for keeping minutes and for preserving books, files, records, documents and contracts and to issue required notices. Other areas of responsibility include the cemetery, whereas the chief goal is to provide timely and accurate information concerning the cemetery and to improve the appearance and the marketing of the cemetery. Another area of responsibility is Council support. The goals are to provide adequate opportunity for council's review of each agenda, to ensure adequate support materials for each agenda item, to properly maintain the proceedings of the council, to properly communicate with the Council, and to provide the necessary tasks related to the Boards and Commissions. Another area of responsibility is to be custodian of the records. The City Clerk also manages the city elections.

The City Clerk's office is located at 216 West Sealy, Alvin, Texas 77511 and can be contacted at (281) 388-4257.



*Annual Budget
Fiscal Year 2015-2016*

City Clerk

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
1000	Personnel Services	\$ 194,010	\$ 201,724
2000	Materials and Supplies	11,060	6,800
3000	Contractual Services	38,405	41,404
7000	Interfund Transfers	9,265	7,136
Total		\$ 252,740	\$ 257,064

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Clerk	17	1	1
Deputy City Clerk	14	1	1
Administrative Assistant I	6	1	1
Total		3	3

Financial Highlights

FY 2016 budget includes COLA adjustments and a slight increase in contractual services.



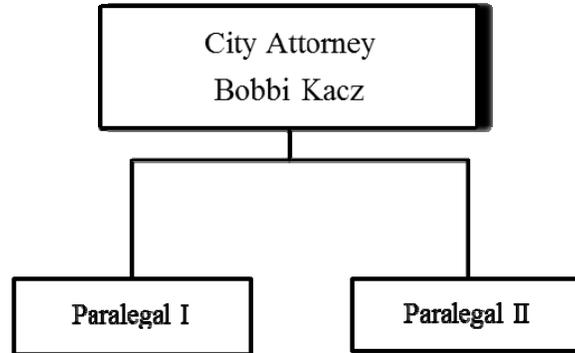
Annual Budget Fiscal Year 2015-2016

111 - General Fund/City Clerk

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
1002-00-1001	Salaries	155,144	148,852	147,677	154,863
1002-00-1005	Overtime	19	0	0	0
1002-00-1006	Longevity	5,716	3,030	2,978	3,318
1002-00-1009	TMRS	26,403	26,634	26,424	27,567
1002-00-1011	FICA	11,874	11,894	11,800	12,376
1002-00-1018	Auto Allowance	3,375	3,600	3,600	3,600
	Total Personnel	202,532	194,010	192,479	201,724
Supplies					
1002-00-2100	General Office Supplies	1,469	5,910	6,750	2,500
1002-00-2125	Miscellaneous Supplies	365	5,150	6,150	4,300
	Total Supplies	1,834	11,060	12,900	6,800
Contractual Services					
1002-00-3100	Contract Services	5,718	8,500	9,000	10,220
1002-00-3170	Professional Development	971	4,300	4,300	4,300
1002-00-3180	Dues & Membership	190	475	475	400
1002-00-3190	Communications	3,037	3,100	3,600	3,684
1002-00-3210	Postage & Freight	147	400	200	300
1002-00-3230	Advertising	9,555	13,500	14,000	13,500
1002-00-3235	Election	13,721	7,500	9,500	8,500
1002-00-3240	Recording Fees	0	300	300	300
1002-00-3254	Surety & Fidelity Bond	0	180	180	200
1002-00-3260	Machinery & Equipment Maint	0	150	0	0
	Total Services	33,339	38,405	41,555	41,404
Interfund Transfers					
1002-00-7500	Computer Replacement Accrual	900	1,447	1,447	0
1002-00-7505	IT Maintenance Fees	7,764	7,818	7,818	7,136
	Total Interfund Transfers	8,664	9,265	9,265	7,136
	City Clerk	\$ 246,369	\$ 252,740	\$ 256,199	\$ 257,064



City Attorney *Organizational Chart*





City Attorney

The City Attorney is appointed by and responsible to the City Council. The City Attorney's mission is to provide efficient and competent legal services to the City Council, and to all departments within the City of Alvin as well as City Boards, Committees, Commissions and staff. The City Attorney's Office takes proactive steps to identify and remedy potential legal complications for the City of Alvin and defends and advocates the City's position with the singular goal of achieving that which is in the best interests of the City of Alvin.

The City Attorney is located at 216 West Sealy, Alvin, Texas 77511 and can be contacted at (281) 388-4278.



*Annual Budget
Fiscal Year 2015-2016*

City Attorney

CATEGORY		AMENDED BUDGET 2014/2015	BUDGET 2015/2016
1000	Personnel Services	\$ 329,095	\$ 357,320
2000	Materials and Supplies	4,000	4,000
3000	Contractual Services	104,657	99,857
7000	Interfund Transfers	9,490	7,136
Total		\$ 447,242	\$ 468,312

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Attorney	CA	1	1
Paralegal	15	1	1
Paralegal II	16	1	1
Total		3	3

Financial Highlights

FY 2016 reflects an increase in Personnel Services. This increase is due to COLA and salary adjustments.



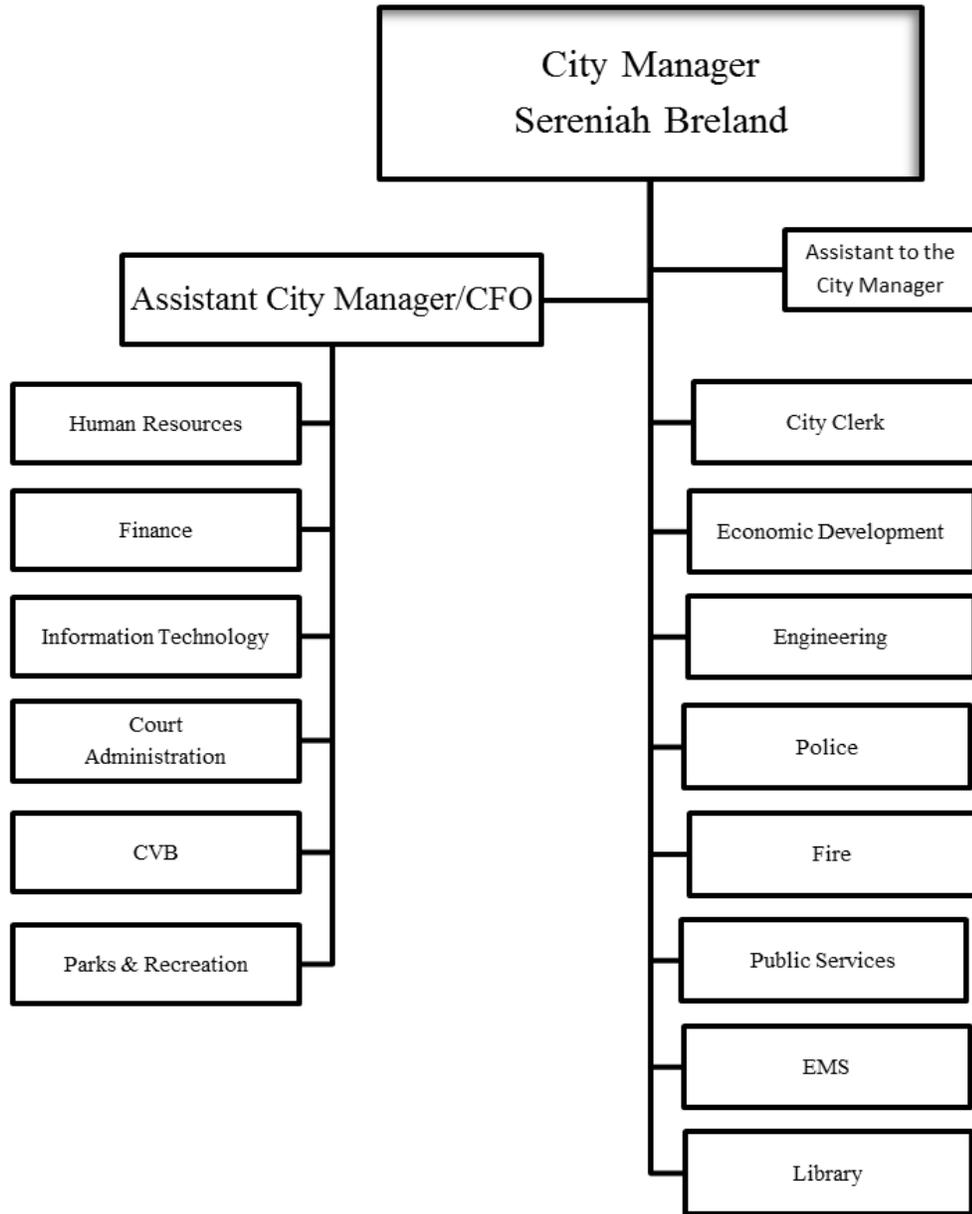
*Annual Budget
Fiscal Year 2015-2016*

111 - General Fund/City Attorney

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
1003-00-1001	Salaries	256,783	249,398	249,201	261,967
1003-00-1005	Overtime	618	4,500	2,000	2,000
1003-00-1006	Longevity	1,997	2,348	2,308	2,637
1003-00-1009	TMRS	43,598	45,231	43,213	48,607
1003-00-1011	FICA	18,165	19,818	19,298	23,460
1003-00-1015	457 Deferred Compensation	0	0	3,520	10,849
1003-00-1018	Auto Allowance	7,442	7,800	7,800	7,800
	Total Personnel	328,603	329,095	327,340	357,320
Supplies					
1003-00-2100	General Office Supplies	2,586	3,500	3,168	3,500
1003-00-2125	Miscellaneous Supplies	140	500	200	500
	Total Supplies	2,726	4,000	3,368	4,000
Contractual Services					
1003-00-3100	Contract Services	6,708	8,000	7,738	8,500
1003-00-3120	Legal Services	40,551	60,000	43,424	55,000
1003-00-3121	Municipal Court Legal Services	13,269	22,000	14,200	22,000
1003-00-3122	APOA Legal Services	9,085	5,000	1,000	5,000
1003-00-3130	Court Costs	825	2,000	1,500	1,500
1003-00-3170	Professional Development	4,081	3,300	1,721	3,000
1003-00-3180	Dues & Memberships	420	600	600	600
1003-00-3190	Communications	3,024	3,257	3,256	3,257
1003-00-3210	Postage & Freight	419	300	600	800
1003-00-3260	Machinery & Equipment Maint.	0	200	100	200
	Total Services	78,383	104,657	74,139	99,857
Interfund Trfers					
1003-00-7500	Computer Replacement Accruals	1,125	1,672	1,672	0
1003-00-7505	IT Maintenance Fees	7,764	7,818	7,818	7,136
	Total Interfund Trfers	8,889	9,490	9,490	7,136
	City Attorney	\$ 418,602	\$ 447,242	\$ 414,336	\$ 468,312



City Manager Organizational Chart



Department Head	Full-time position	Full-time position - Funding Split	Unfunded position	Part-time position
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City Manager

The City Manager is hired under contract by the Council to manage the City's day-to-day operations and implement its policies. The City Manager is responsible for developing and managing the City's budget, providing leadership and direction for City staff, meeting with citizens to aid or solve problems regarding City services, and providing a good public image for the Community.

The City Manager's office is located at 216 West Sealy St., Alvin, Texas 77511 and can be contacted at (281)388-4230



*Annual Budget
Fiscal Year 2015-2016*

City Manager

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
1000	Personnel Services	247,671	270,998
2000	Materials and Supplies	2,300	2,000
3000	Contractual Services	22,628	20,828
7000	Interfund Transfers	6,364	6,257
Total		\$ 278,963	\$ 300,083

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Manager	CA	1	1
Assistant to the City Manager	13	1	1
Total		2	2

Financial Highlights

FY 2016 reflects an increase in Personnel Services. This increase is due to COLA and salary adjustments.



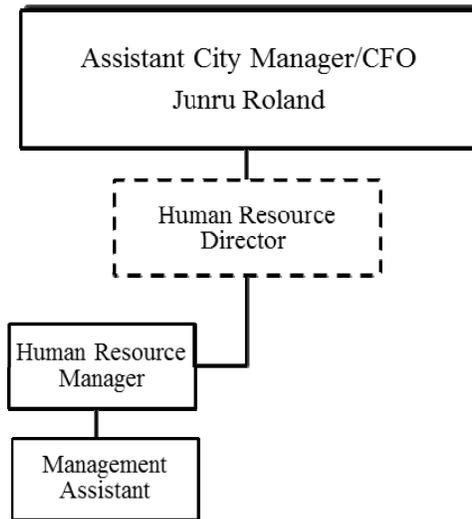
Annual Budget Fiscal Year 2015-2016

111 - General Fund/City Manager

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
1004-00-1001	Salaries	243,681	181,971	181,584	189,314
1004-00-1005	Overtime	3,396	3,200	2,800	3,200
1004-00-1006	Longevity	5,931	5,515	2,701	2,819
1004-00-1009	TMRS	43,072	34,001	32,375	36,803
1004-00-1011	FICA	14,959	15,184	14,458	18,213
1004-00-1015	457 Deferred Compensation	0	0	3,520	11,049
1004-00-1018	Auto Allowance	9,542	7,800	7,713	7,200
1004-00-1021	Technology Stipend	0	0	700	2,400
	Total Personnel	320,581	247,671	245,850	270,998
Supplies					
1004-00-2100	General Office Supplies	624	1,000	800	700
1004-00-2125	Miscellaneous Supplies	745	1,300	1,000	1,300
	Total Supplies	1,369	2,300	1,800	2,000
Contractual Services					
1004-00-3170	Professional Development	3,041	3,000	3,220	3,000
1004-00-3175	Emergency Management	6,231	6,500	6,500	0
1004-00-3176	Emergency MGMT Communications	4,000	9,200	9,200	9,200
1004-00-3180	Dues & Memberships	65	500	100	2,500
1004-00-3190	Communications	2,966	3,318	3,000	3,018
1004-00-3210	Postage & Freight	0	50	25	50
1004-00-3511	Radio Repairs	0	60	60	60
1004-00-3512	Moving Expense	0	0	15,184	3,000
	Total Services	16,303	22,628	37,289	20,828
Interfund Transfers					
1004-00-7500	Computer Replacement Accruals	750	1,115	1,115	1,500
1004-00-7505	IT Maintenance Fees	4,908	5,212	5,212	4,757
1004-00-7510	Vehicle Maintenance Fees	124	37	37	0
	Total Interfund Transfers	5,782	6,364	6,364	6,257
	City Manager	\$ 344,034	\$ 278,963	\$ 291,303	\$ 300,083



Human Resources Organizational Chart



Department
Head

Full-time position

Full-time position
- Funding Split

Unfunded position

Part-time position



Human Resources

The Human Resources department is committed to providing quality service to all prospective, current and past employees and treating such individuals with respect and individual attention throughout their tenure with the City of Alvin.

They are responsible for a comprehensive human resources program which includes; recruitment, employment, orientation services, pre-payroll administration, policy development and administration, job classification, compensation and labor market research. They also oversee employee assistance programs, employee relations, employee grievances and administration of an employee evaluation system.

The Human Resource Department is located at 216 West Sealy, Alvin, Texas 77511 and can be contacted at (281) 388-4295.



Human Resources

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
1000	Personnel Services	\$ 113,486	\$ 95,342
2000	Materials and Supplies	2,750	7,750
3000	Contractual Services	50,765	96,933
7000	Interfund Transfers	6,627	6,257
Total		\$ 173,627	\$ 206,282

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Human Resources Director	18	1	0
Human Resources Generalist	14	1	0
Human Resources Manager	14	0	1
Management Assistant	8	0	1
Total		2	2

Financial Highlights

FY 2016 reflects increases for 1) COLA adjustments, 2) creation of a full-time Management Assistant position (funded 55% in Human Resources budget and 45% in the Hotel/Motel Fund, and 3) an increase in contractual services for additional management training. The Human Resource Director position has been unfunded for FY 2016.



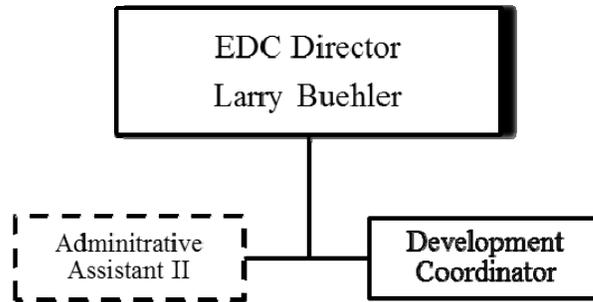
*Annual Budget
Fiscal Year 2015-2016*

111 - General Fund/Human Resources

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
2503-00-1001	Salaries	61,046	83,818	52,646	74,377
2503-00-1006	Longevity	1,897	1,989	1,931	2,086
2503-00-1009	TMRS	10,295	17,890	9,349	13,029
2503-00-1011	FICA	4,472	7,989	4,175	5,849
2503-00-1018	Auto Allowance	0	1,800	0	0
	Total Personnel	77,710	113,486	68,101	95,341
Supplies					
2503-00-2100	General Office Supplies	324	1,250	1,000	1,250
2503-00-2125	Miscellaneous Supplies	0	1,500	0	1,500
2503-00-2270	Rewards Recognition	0	0	0	5,000
	Total Supplies	324	2,750	1,000	7,750
Contractual Services					
2503-00-3100	Contract Services	6,931	35,725	35,725	81,894
2503-00-3160	Med Services/Pre-Employment	4,173	5,100	5,800	5,100
2503-00-3170	Professional Development	1,720	4,000	2,000	4,000
2503-00-3180	Dues & Memberships	687	1,200	1,200	1,200
2503-00-3190	Communications	1,558	2,040	1,572	2,040
2503-00-3210	Postage & Freight	67	600	80	600
2503-00-3220	Printing Services	0	100	0	100
2503-00-3230	Advertising	75	2,000	200	2,000
	Total Services	15,211	50,765	46,577	96,934
Interfund Transfers					
2503-00-7500	Computer Replacement Accruals	300	1,415	1,415	1,500
2503-00-7505	IT Maintenance Fees	2,454	5,212	5,212	4,757
	Total Interfund Transfers	2,754	6,627	6,627	6,257
	Human Resources	\$ 95,999	\$ 173,627	\$ 122,305	\$ 206,282



Economic Development Organizational Chart





Economic Development

The Economic Development Department goals and objectives for the fiscal year 2015-16 are as follows:

- Using the 2035 Updated Alvin Comprehensive Plan, work with specific departments to complete the 1-2 year tasks identified in the Implementation table.
- Develop and launch the marketing campaign for the primary targeted industries; Industrial Technology and Logistics & Distribution in accordance with the 2014 Alvin Economic Development Strategic Plan.
- Create and launch the marketing campaign to the Houston region commercial brokerage community using the City's annual State of the City and quarterly newsletters.
- Establish a database for available land and commercial buildings for sale or lease in Alvin.
- Identify and advance transportation initiatives during the update to the city's thoroughfare plan that will have a positive economic impact for the community.
- If budgeted, launch the Business Incentives Matching Grant Program.
- Host a Broker/Realtor event to showcase city developments and share latest development guidelines



*Annual Budget
Fiscal Year 2015-2016*

Economic Development

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
1000	Personnel Services	\$ 187,645	\$ 164,077
2000	Materials & Supplies	2,048	2,500
3000	Contractual Services	36,748	31,108
7000	Interfund Transfers	9,440	7,136
Total		\$ 235,881	\$ 204,821

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Director of Economic Development	17	1	1
Administrative Assistant II	7	1	0
Development Coordinator	9	1	1
Total		3	2

Financial Highlights

FY 2016 reflects a decrease in funding due to the Administrative Assistant II position being unfunded, and a reduction in dues and memberships. In addition, funding of COLA adjustments have been factored into the 2016 budget.



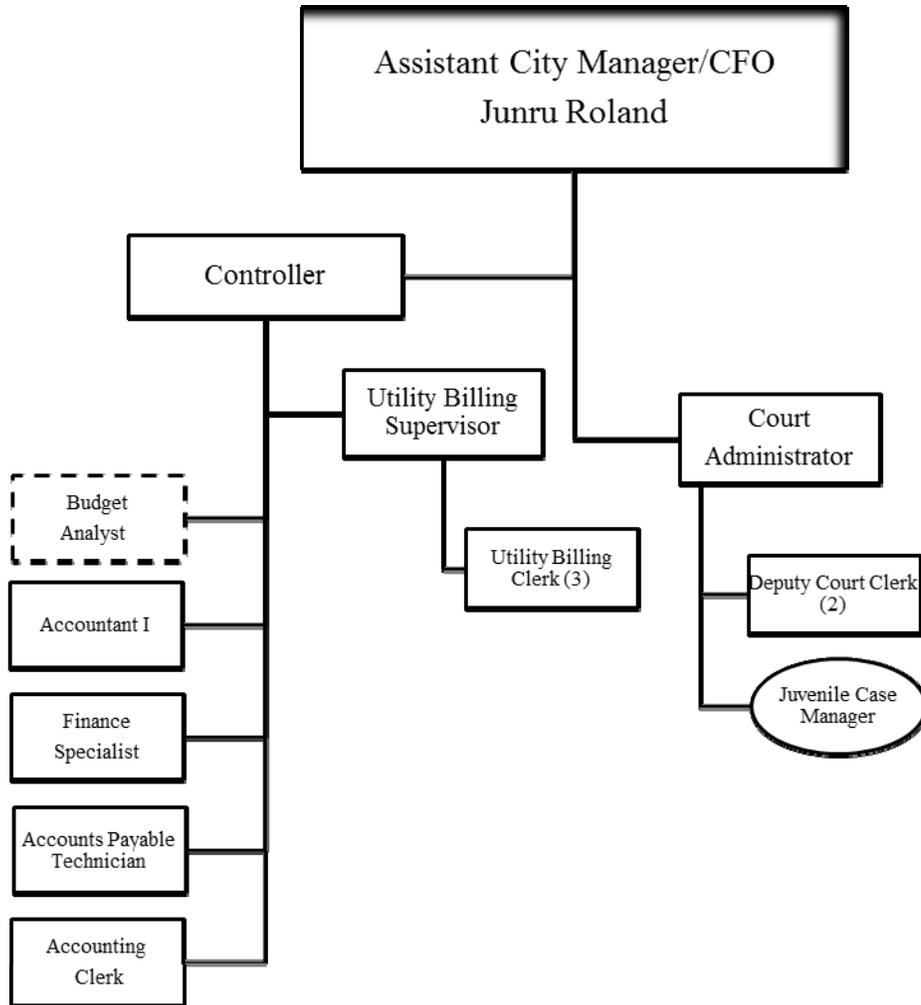
Annual Budget
Fiscal Year 2015-2016

111 - General Fund/Economic Development

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
1005-00-1001	Salaries	133,851	145,925	141,641	125,203
1005-00-1006	Longevity	2,591	2,997	2,011	1,585
1005-00-1009	TMRS	23,086	23,450	25,421	22,423
1005-00-1011	FICA	10,244	10,473	11,352	10,066
1005-00-1018	Auto Allowance	4,685	4,800	4,747	4,800
	Total Personnel	174,456	187,645	185,171	164,077
Supplies					
1005-00-2100	General Office Supplies	1,880	1,500	998	2,000
1005-00-2125	Miscellaneous Supplies	638	548	548	500
	Total Supplies	2,518	2,048	1,546	2,500
Contractual Services					
1005-00-3100	Contract Services	8,775	0	0	3,000
1005-00-3170	Professional Development	7,069	12,000	12,000	12,000
1005-00-3180	Dues & Memberships	3,936	16,216	16,216	6,108
1005-00-3190	Communications	3,419	3,330	3,330	4,000
1005-00-3210	Postage & Freight	116	202	250	400
1005-00-3225	Promotional Marketing	4,409	5,000	5,000	5,600
	Total Services	27,724	36,748	36,796	31,108
Interfund Transfers					
1005-00-7500	Computer Replacement Accruals	1,050	1,622	1,622	0
1005-00-7505	IT Maintenance Fees	7,764	7,818	7,818	7,136
	Total Interfund Transfers	8,814	9,440	9,440	7,136
Capital Projects					
1005-00-9062	Conceptual Master Plan	35,835	0	0	0
	Total Capital Projects	35,835	0	0	0
	Economic Development	\$ 249,346	\$ 235,881	\$ 232,953	\$ 204,821



Finance Department Organizational Chart



Department Head	Full-time position	Full-time position - Funding Split	Unfunded position	Part-time position
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Finance Department

To prudently manage financial resources through accurate information, timely financial reporting, and sound professional business planning and financial services in areas of budgeting, purchasing, accounting, treasury, debt management, risk management, payroll, and information technology.

The Finance Department is located at 216 West Sealy, Alvin, Texas 77511 and can be contacted at (281) 388-4212.



*Annual Budget
Fiscal Year 2015-2016*

**Accounting Program
General Fund**

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
1000	Personnel Services	\$ 374,127	\$ 422,108
2000	Materials and Supplies	5,250	6,000
3000	Contractual Services	32,000	31,450
7000	Interfund Transfers	19,431	20,271
Total		\$ 430,808	\$ 479,830

Schedule of Personnel	Pay Grade	Number of positions	Number of positions
Chief Financial Officer	18	1	0
Assistant City Manager/CFO	18	0	1
Controller	16	1	1
Accountant I	12	1	1
Finance Specialist	9	1	1
Accounts Payable Technician	8	1	1
Accounting Clerk	5	1	1
Total		6	6

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments and salary adjustments. In addition, the CFO was reclassified to Assistant City Manager/CFO.



*Annual Budget
Fiscal Year 2015-2016*

111 - General Fund/Accounting Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
2501-00-1001	Salaries	293,563	292,682	195,388	330,804
2501-00-1006	Longevity	5,697	6,432	6,366	7,009
2501-00-1009	TMRS	49,719	51,855	35,188	58,177
2501-00-1011	FICA	22,356	23,158	15,715	26,118
2501-00-1018	Auto Allowance	4,644	3,600	3,600	3,600
2501-00-1055	Salary Reimbursement from RDA	(3,600)	(3,600)	(3,600)	(3,600)
	Total Personnel	372,379	374,127	252,657	422,108
Supplies					
2501-00-2100	General Office Supplies	1,871	2,750	2,750	3,500
2501-00-2125	Miscellaneous Supplies	1,982	2,500	2,400	2,500
	Total Supplies	3,852	5,250	5,150	6,000
Contractual Services					
2501-00-3100	Contract Services	1,784	3,135	3,135	3,100
2501-00-3170	Professional Development	5,181	8,830	7,000	8,250
2501-00-3180	Dues & Memberships	1,991	2,010	2,010	2,100
2501-00-3190	Communications	6,266	5,500	5,953	6,200
2501-00-3210	Postage & Freight	2,557	3,600	3,400	3,600
2501-00-3220	Printing Services	4,803	6,025	5,800	6,000
2501-00-3254	Surety, Fidelity Bonds	200	200	200	200
2501-00-3260	Machinery & Equipment Maint	1,500	2,700	2,500	2,000
	Total Services	24,283	32,000	29,998	31,450
Interfund Transfers					
2501-00-7500	Computer Replacement Accruals	3,400	3,795	3,795	6,000
2501-00-7505	IT Maintenance Fees	15,626	15,636	15,636	14,271
	Total Interfund Transfers	19,026	19,431	19,431	20,271
	Accounting Program	\$ 419,541	\$ 430,808	\$ 307,236	\$ 479,830



Municipal Court Program

The mission of the Municipal Court is to accurately, expeditiously, and courteously perform the clerical and ministerial duties required in the due process adjudication of misdemeanor violations of the law and ordinances filed in the Municipal Court of the City of Alvin. The Municipal Court is responsible for processing and recording all traffic violations and other misdemeanor charges. The Court compiles statistical reports for the Texas Judicial Council and reports all moving traffic violations to the Texas Department of Public Safety. The Juvenile Case Manager position, under the supervision of the Municipal Court Clerk, is to assist the court in administering the court's juvenile docket, performs customer services providing routine clerical duties to assist the Municipal Court Clerk in maintaining accurate and complete Municipal Court records; assist in reviewing court orders in juvenile cases; performs related work as required. Incumbent will perform point- of-contact with juveniles, parents, guardians of defendants, and defendants.

The Municipal Court Department is located at 216 West Sealy, Alvin, Texas 77511 and can be contacted at (281) 388-4250.



*Annual Budget
Fiscal Year 2015-2016*

Municipal Court Program

CATEGORY		AMENDED BUDGET 2015/16	BUDGET 2015/16
1000	Personnel Services	\$ 154,132	\$ 158,363
2000	Materials and Supplies	3,760	5,000
3000	Contractual Services	13,538	18,156
7000	Interfund Transfers	18,555	16,693
Total		\$ 189,985	\$ 198,212

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Court Administrator	15	1	1
Deputy Court Clerk	7	0	2
Court Case Coordinator	7	1	0
Court Collection Analyst	7	1	0
Total		3	3

Financial Highlights

FY 2016 budget includes COLA adjustments and the reclassification of the Court Case Coordinator and Court Collection Analyst to newly created positions titled Deputy Court Clerk.



*Annual Budget
Fiscal Year 2015-2016*

111 - General Fund/Municipal Court Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
2502-00-1001	Salaries	79,775	96,934	86,784	99,792
2502-00-1006	Overtime	0	500	116	800
2502-00-1006	Longevity	2,229	692	0	254
2502-00-1009	TMRS	13,419	16,838	14,886	17,184
2502-00-1011	FICA	8,003	9,768	7,767	10,033
2502-00-1019	Municipal Judge Retainer	29,400	29,400	29,400	30,300
	Total Personnel	132,827	154,132	138,954	158,363
Supplies					
2502-00-2100	General Office Supplies	2,803	3,260	3,200	3,500
2502-00-2125	Miscellaneous Supplies	490	500	500	1,500
	Total Supplies	3,293	3,760	3,700	5,000
Contractual Services					
2502-00-3100	Contract Services	0	600	600	1,000
2502-00-3130	Court Costs	666	950	1,000	900
2502-00-3170	Professional Development	2,121	2,000	2,000	2,500
2502-00-3180	Dues & Memberships	1,130	1,738	1,738	1,800
2502-00-3190	Communications	2,789	3,300	3,300	3,300
2502-00-3210	Postage & Freight	5,025	4,200	4,200	5,000
2502-00-3220	Printing Services	278	300	200	3,000
2502-00-3254	Surety, Fidelity Bonds	0	250	250	250
2502-00-3260	Machinery & Equipment Maint.	0	200	100	406
	Total Services	12,008	13,538	13,388	18,156
Interfund Transfers					
2502-00-7500	Computer Replacement Accruals	1,650	2,587	2,587	4,800
2502-00-7505	IT Maintenance Fees	12,172	15,967	15,967	11,893
	Total Interfund Transfers	13,822	18,555	18,555	16,693
	Municipal Court Program	\$ 161,950	\$ 189,985	\$ 174,597	\$ 198,212



Annual Budget
Fiscal Year 2015-2016

City Hall Program
General Fund

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
2000	Materials and Supplies	15,000	13,000
3000	Contractual Services	98,050	98,000
4000	Capital Outlay	20,000	0
Total		\$ 133,050	\$ 111,000

Financial Highlights

FY 2016 reflects an decrease due to a reduction in capital outlay funding.



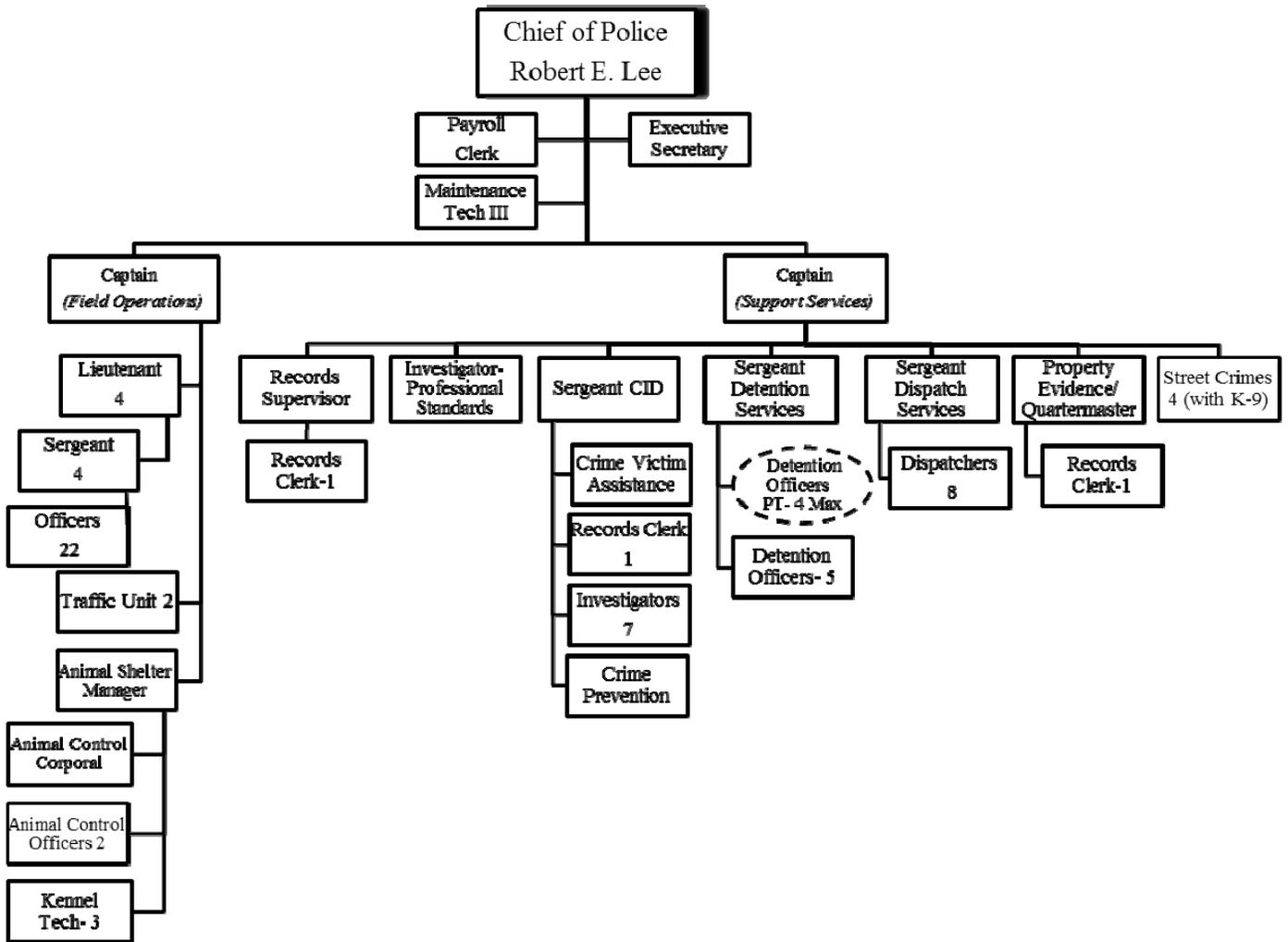
*Annual Budget
Fiscal Year 2015-2016*

111 - General Fund/City Hall Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Supplies					
2504-00-2125	Miscellaneous Supplies	4,102	9,000	9,000	7,000
2504-00-2200	Foods	1,307	2,000	1,600	2,000
2504-00-2275	Program Supplies	3,212	4,000	4,000	4,000
	Total Supplies	8,620	15,000	14,600	13,000
Contractual Services					
2504-00-3190	Communications	9,447	10,750	11,200	11,500
2504-00-3200	Utilities	29,038	33,000	32,000	30,000
2504-00-3240	Recording Fees	0	3,000	2,710	3,000
2504-00-3260	Machinery & Equipment Maint.	15,189	18,500	16,500	18,500
2504-00-3270	Building/Grounds Maint.	32,341	30,400	30,000	35,000
2504-00-3410	Concrete Paving/Sidewalks	0	2,400	0	0
	Total Services	86,015	98,050	92,410	98,000
Capital Outlay					
2504-00-4150	Machinery & Equipment	0	20,000	16,836	0
	Total Capital Outlay	0	20,000	16,836	0
Interfund Transfers					
2504-00-7500	Computer Replacement Accruals	19,500	0	0	0
	Total Interfund Transfers	19,500	0	0	0
	City Hall Program	\$ 114,136	\$ 133,050	\$ 123,846	\$ 111,000



Police Department Organizational Chart



Department Head	Full-time position	Full-time position - Funding Split	Unfunded position	Part-time position
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Police Department

The mission of the Alvin Police Department is to be the model of excellence in policing by working in partnership with the community to fight crime and the fear of crime, enforce laws, and enhance the quality of life, while safeguarding the Constitutional Rights of all people. We are committed to providing outstanding service to all our residents and visitors alike and maintaining a work environment in which we continuously recruit, train, and develop an exceptional team of employees who possess honor, integrity, and compassion.

The Police Department is located at 1500 S. Gordon Street, Alvin, Texas and can be contacted at (281) 388-4370.



*Annual Budget
Fiscal Year 2015-2016*

**Law Enforcement Program
General Fund**

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
1000	Personnel Services	\$ 5,033,947	\$ 5,296,862
2000	Materials and Supplies	190,598	245,728
3000	Contractual Services	519,482	473,415
7000	Interfund Transfers	532,424	460,304
Total		\$ 6,276,450	\$ 6,476,308

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Police Chief	17	1	1
Police Officers	*	50	50
Executive Secretary	9	1	1
Crime Victim Assistance	8	1	1
Dispatchers	8	8	8
Seargent/Public Safety IT	8	1	1
Detention Officers	8	4	5
Records Technicians	7	4	4
Building Maintenance Tech III	12	1	1
Police Payroll Technician	8	1	1
Total		72	73

** Pay plan is based on Collective Bargaining Agreement*

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments for non-sworn personnel. In addition, salary adjustments for sworn personnel (per the APOA Collective Bargaining Agreement) have been included.



Annual Budget Fiscal Year 2015-2016

111 - General Fund/Police

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
3501-00-1001	Salaries	3,647,590	3,614,457	3,715,078	3,771,542
3501-00-1005	Overtime	214,177	178,998	230,018	225,000
3501-00-1006	Longevity	59,469	63,413	59,328	69,840
3501-00-1009	TMRS	668,071	691,110	715,338	723,863
3501-00-1011	FICA	299,801	308,545	319,459	324,974
3501-00-1014	Clothing Allowance	736	7,600	7,600	7,200
3501-00-1016	Certification & Education Pay	50,005	51,360	50,540	54,599
3501-00-1017	Equipment Allowance	99,958	101,664	99,489	103,044
3501-00-1018	Auto Allowance	16,397	16,800	16,800	16,800
	Total Personnel	5,056,203	5,033,947	5,213,650	5,296,862
Supplies					
3501-00-2100	General Office Supplies	7,043	7,500	8,338	12,000
3501-00-2125	Miscellaneous Supplies	23,579	20,930	20,930	24,615
3501-00-2175	Janitorial Supplies	6,308	9,450	9,450	8,000
3501-00-2200	Foods	5,528	6,000	5,217	6,000
3501-00-2225	Medical Supplies	10	1,398	1,500	1,500
3501-00-2250	Uniform & Apparel	18,436	16,120	16,120	16,000
3501-00-2300	Vehicle & Equipment	1,569	1,500	1,150	11,113
3501-00-2301	Motor Vehicle Fuel	104,855	97,200	94,146	118,000
3501-00-2325	Ammunition	37,845	20,000	20,000	28,000
3501-00-2350	Safety Equipment	1,251	10,500	10,500	20,500
	Total Supplies	206,424	190,598	187,350	245,728
Contractual Services					
3501-00-3100	Contract Services	16,045	29,000	26,160	28,500
3501-00-3170	Professional Development	22,800	20,000	19,861	25,000
3501-00-3175	Emergency MGMT Training	0	0	500	500
3501-00-3180	Dues & Memberships	3,238	2,500	2,500	3,100
3501-00-3190	Communications	72,862	84,121	98,000	83,396
3501-00-3200	Utilities	96,022	109,000	80,113	100,200
3501-00-3210	Postage & Freight	1,854	1,815	1,815	1,800
3501-00-3220	Printing Services	1,282	2,500	2,500	2,500
3501-00-3250	General Insurance	26,005	23,857	23,857	21,805
3501-00-3260	Machinery & Equipment Maint	20,935	62,708	60,500	32,908
3501-00-3270	Buildings/Grounds Maint	24,948	33,384	33,384	31,256
3501-00-3290	Technology Services	73,372	101,658	80,000	95,000
3501-00-3300	Special Investigations	934	3,600	3,600	3,500
3501-00-3305	Special Programs	13,588	14,502	13,057	15,000
3501-00-3310	Wrecker Fees	163	0	450	450
3501-00-3330	Animal Control	37,132	0	0	0
3501-00-3510	Vehicle Repairs	10,997	27,500	22,441	27,500
3501-00-3511	Radio Repairs	58	3,338	500	1,000
3501-00-4150	Machinery & Equipment	97,571	0	0	0
	Total Services	519,806	519,482	469,238	473,415
Interfund Transfers					
3501-18-7500	Computer Replacement Accruals	30,702	59,770	59,770	21,200
3501-18-7505	IT Maintenance Fees	158,495	164,176	164,176	149,849
3501-18-7510	Vehicle Maintenance Fees	105,886	184,232	184,232	165,010
3501-18-7515	Vehicle Replacement Accruals	147,015	124,246	124,246	124,246
	Total Interfund Transfers	442,098	532,424	532,424	460,304
	Police	6,224,531	6,276,450	6,402,661	6,476,308



*Annual Budget
Fiscal Year 2015-2016*

Animal Shelter Program

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
1000	Personnel Services	\$ 249,247	\$ 293,398
2000	Materials and Supplies	44,666	45,750
3000	Contractual Services	49,899	50,400
7000	Interfund Transfers	25,442	24,588
Total		\$ 369,254	\$ 414,136

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Shelter Manager	14	1	1
Animal Control Corporal	9	1	1
Animal Control Officers	7	2	2
Kennel Technician	5	2	3
Total		6	7

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments and funding of a full-time Kennel Technician position. (Council Approved 03/19/2015).



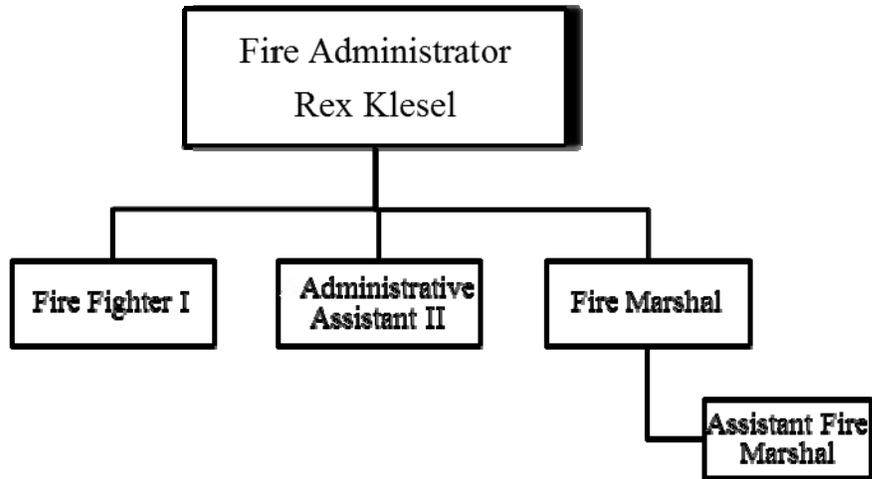
Annual Budget Fiscal Year 2015-2016

111 - General Fund/Animal Shelter Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
3501-18-1001	Salaries	0	181,939	124,454	217,085
3501-18-1005	Overtime	0	8,500	13,573	8,500
3501-18-1006	Longevity	0	2,264	1,632	2,037
3501-18-1009	TMRS	0	34,829	24,241	40,095
3501-18-1011	FICA	0	15,445	10,826	18,001
3501-18-1017	Equipment Allowance	0	6,270	1,853	7,680
	Total Personnel	0	249,247	176,579	293,398
Supplies					
3501-18-2100	General Office Supply	0	3,500	3,500	3,500
3501-18-2125	Miscellaneous Supplies	417	4,416	4,500	4,000
3501-18-2175	Janitorial Supplies	0	8,000	8,000	8,000
3501-18-2200	Foods	0	1,000	1,000	2,000
3501-18-2225	Medical Supplies	0	17,000	16,100	17,000
3501-18-2250	Uniform & Apparel	0	2,500	2,500	3,000
3501-18-2300	Vehicle & Equipment	0	250	250	250
3501-18-2301	Motor Vehicle Fuel	0	5,000	4,000	5,000
3501-18-2350	Safety Equipment	0	3,000	3,000	3,000
	Total Supplies	417	44,666	42,850	45,750
Contractual Services					
3501-18-3100	Contract Services	122	6,022	6,022	3,250
3501-18-3170	Professional Development	0	3,500	3,500	5,000
3501-18-3180	Dues & Membership	0	250	250	500
3501-18-3190	Communications	0	2,742	2,742	2,750
3501-18-3200	Utilities	0	29,600	30,000	30,000
3501-18-3210	Postage & Freight	0	200	200	200
3501-18-3220	Printing Services	0	200	200	200
3501-18-3260	Machinery & Equipment Maint.	0	5,000	5,000	6,500
3501-18-3270	Building/ Grounds Maintenance	0	2,385	2,385	2,000
	Total Services	122	49,899	50,299	50,400
Interfund Transfers					
3501-18-7500	Computer Replacement Accruals	0	12,412	12,412	0
3501-18-7505	IT Maintenance Fees	0	13,030	13,030	24,588
	Total Interfund Transfers	0	25,442	25,442	24,588
	Animal Shelter Program	\$ 539	\$ 369,254	\$ 295,170	\$ 414,136



Fire Department Organizational Chart





Fire Department

The function of the Fire Department, originally formed in 1893, is to protect life, property and to respond to other emergencies that might arise in the community through public education, management, and incident response while also participating in the most local service projects. This department is made up of one full time Administrator and four support staff, and Administrative Assistant, Fire Fighter I, a Fire Marshal, an Assistant Fire Marshal and 70 Volunteer (being partially city and partially county residents). The Fire Department protects 100 square miles throughout the Alvin area including portions of Brazoria County. Financial support is provided by the City of Alvin, Emergency Service District #3, Brazoria County and through private donations. The Fire Department strives to meet the needs of our community with the dedication and skill of our people.

The Fire Department Administrative office is located at 302 West House Street, Alvin, Texas 77511 and can be contacted at (281) 331-7688.



*Annual Budget
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Fire Department

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
1000	Personnel Services	\$ 304,995	\$ 319,275
2000	Materials and Supplies	119,871	105,700
3000	Contractual Services	366,252	382,594
7000	Interfund Transfers	175,520	151,680
Total		\$966,638	\$959,250

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Fire Department Administrator	17	1	1
Firefighter I	12	1	1
Fire Marshal	16	1	1
Assistant Fire Marshal	9	1	1
Administrative Assistant II	7	1	1
Total		5	5

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments. In addition, funding for contract services and general insurance increased.



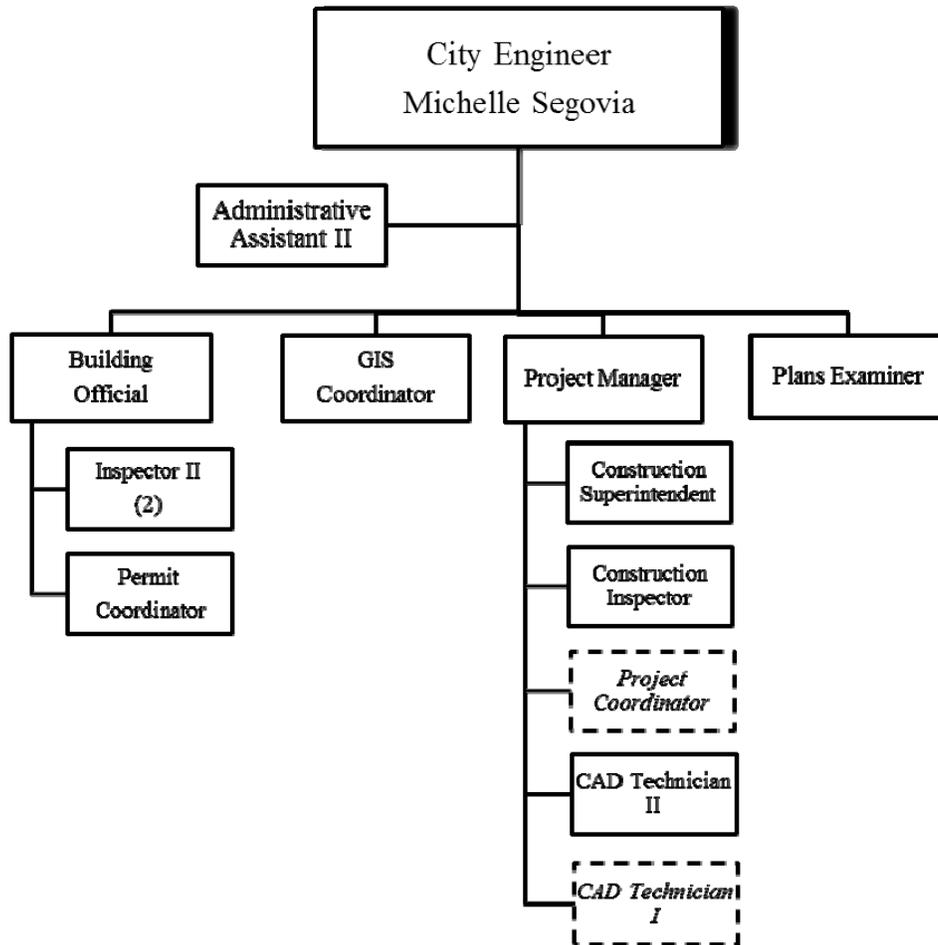
Annual Budget Fiscal Year 2015-2016

111 - General Fund/Fire

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
3502-00-1001	Salaries	229,553	233,416	227,423	246,169
3502-00-1005	Overtime	2,304	5,000	1,388	4,000
3502-00-1006	Longevity	2,393	2,890	2,457	2,766
3502-00-1009	TMRS	38,544	41,870	40,106	43,632
3502-00-1010	Monthly Stipend	1,200	1,200	1,200	1,200
3502-00-1011	FICA	17,279	18,699	17,911	19,588
3502-00-1017	Equipment Allowance	1,375	1,920	1,657	1,920
	Total Personnel	292,649	304,995	292,142	319,275
Supplies					
3502-00-2100	General Office Supplies	2,208	5,812	3,500	2,500
3502-00-2125	Miscellaneous Supplies	18,623	24,000	22,000	24,000
3502-00-2175	Janitorial Supplies	1,951	1,600	1,600	1,600
3502-00-2225	Medical Supplies	583	600	400	600
3502-00-2250	Uniform & Apparel	27,394	29,000	27,000	33,000
3502-00-2275	Program Supplies	4,593	7,500	7,000	7,500
3502-00-2300	Vehicle & Equipment Supplies	19,190	31,859	30,000	17,000
3502-00-2301	Motor Vehicle Fuel	17,262	19,500	11,800	19,500
	Total Supplies	91,803	119,871	103,300	105,700
Contractual Services					
3502-00-3100	Contract Services	1,590	9,948	8,000	17,738
3502-00-3120	Legal Services	179	200	180	200
3502-00-3160	Medical Services -Pre Emp.	384	1,000	2,000	1,500
3502-00-3170	Professional Development	23,184	25,000	24,000	25,000
3502-00-3180	Dues & Memberships	4,678	5,500	5,000	5,500
3502-00-3190	Communications	37,687	35,000	34,000	38,000
3502-00-3200	Utilities	39,337	43,000	25,000	30,000
3502-00-3210	Postage & Freight	317	500	500	500
3502-00-3220	Printing Services	353	500	800	600
3502-00-3250	General Insurance	24,721	20,932	28,000	33,761
3502-00-3260	Machinery & Equipment Maint.	12,719	25,295	25,295	24,782
3502-00-3270	Building/Grounds Maint.	37,035	38,000	36,000	38,000
3502-00-3272	Fire Alarm Maintenance	12,046	17,000	16,000	18,800
3502-00-3310	Wrecker Fees	150	335	100	335
3502-00-3340	Pension Contribution	98,835	100,000	100,000	105,600
3502-00-3430	Miscellaneous Services	56	200	1,200	300
3502-00-3510	Vehicle Repairs	49,689	41,863	40,000	40,000
3502-00-3511	Radio Repairs	582	1,979	1,000	1,978
	Total Services	343,541	366,252	347,075	382,594
Interfund Transfers					
3502-00-7500	Computer Replacement Accruals	10,490	14,042	14,042	3,000
3502-00-7505	IT Maintenance Fees	47,701	52,451	52,451	45,192
3502-00-7510	Vehicle Maintenance Fees	30,705	68,571	68,571	63,032
3502-00-7515	Vehicle Replacement Accruals	27,926	40,456	40,456	40,456
	Total Interfund Transfers	116,822	175,520	175,520	151,680
	Fire	\$ 844,816	\$ 966,638	\$ 918,037	\$ 959,250



Engineering Department Organizational Chart



Department Head	Full-time position	Full-time position - Funding Split	Unfunded position	Part-time position
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Engineering Department

The Engineering Department administers the Planning/Development, Inspections/Permitting, and Engineering Programs and together we will continue to meet with the community for suggestions on new innovative ideas to further enhance the city financially and visually, thereby, creating a beautiful and prosperous community as a whole.

The primary goal for the Engineering Department is to provide the highest level of service to our citizens while insuring their health, safety and general welfare in such a manner so as to create for them the highest standard of living that is possible in our community.

The Engineering Department is located at 1100 West Highway 6, Alvin, Texas and can be contacted at (281) 388-4351.

FY 2015

Accomplishments:

- Obtained SRL grants to buyout two repetitive flood loss properties.
- Reviewed Statements of Qualifications and selected a Consultant for the design of the Dyche Lane Elevated Water Storage Tank.
- Reviewed Statements of Qualifications and selected a Consultant for the Thoroughfare Plan Update.
- Provided Contract oversight for the City Hall Security Renovation Project and the Update of the Utility Master Plan.
- Provided oversight for the South and Kost Detention Pond Project.
- Assisted with the Inspection and Construction oversight of numerous City projects including the 2015 Asphalt Project.
- Completed plans for the Rehab of Mustang Road from Bypass 35 to Gordon Street and submitted to TXDOT for review.
- Continued work on the Alvin Quiet Zone Project.

FY 2016 Goals:

- Continue to provide project oversight for the construction of the Kost Detention Pond in conjunction with C & R #3.
- Complete construction of the Mustang Road Rehab Project.
- Provide project oversight for the construction of the Dyche Lane Elevated Water Storage Tank.
- Complete the engineering design of the proposed detention pond at South and Durant.
- Assist the Public Services Department with Asphalt and Concrete Street Rehab based off of the Citywide Street Assessment that was done in 2014.
- Hire an Engineering firm to update the City's Thoroughfare Plan.
- Begin work on various aspects of projects that are expected to be proposed in the Utility Master Plan that will be completed in the Spring 2015.
- Continue to assist other Departments with the Engineering and bidding of their various projects.



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Engineering Department Recap

Programs	Amended Budget 2014/15	Budget 2015/16
Engineering	375,860	377,844
Inspections	\$ 322,943	\$ 318,884
Totals	\$ 698,803	\$ 696,729



*Annual Budget
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Engineering Program

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
1000	Personnel Services	\$ 527,107	\$ 547,701
2000	Materials and Supplies	17,467	14,467
3000	Contractual Services	30,960	31,900
7000	Interfund Transfers	58,326	41,776
8000	Reimbursements	(258,000)	(258,000)
Total		\$ 375,860	\$ 377,844

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
City Engineer	17	1	1
Administrative Assistant II	7	1	1
GIS Coordinator	12	1	1
Plan Examiner	15	1	1
Project Manager	14	1	1
Construction Superintendent	13	1	1
Construction Inspector	12	1	1
CAD Technician II	11	1	1
Total		8	8

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments.



Annual Budget Fiscal Year 2015-2016

111 - General Fund/Engineering Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
5001-17-1001	Salaries	347,066	406,680	380,618	424,082
5001-17-1005	Overtime	3,696	3,000	3,000	3,000
5001-17-1006	Longevity	5,703	9,081	8,957	8,498
5001-17-1009	TMRS	58,967	71,919	67,907	74,407
5001-17-1011	FICA	25,920	32,347	30,326	33,634
5001-17-1017	Equipment Allowance	468	480	480	480
5001-17-1018	Auto Allowance	3,513	3,600	3,600	3,600
	Total Personnel	445,333	527,107	494,889	547,701
Supplies					
5001-17-2100	General Office Supplies	3,724	5,000	4,500	5,000
5001-17-2125	Miscellaneous Supplies	529	7,000	7,000	4,000
5001-17-2200	Foods	148	300	300	300
5001-17-2250	Uniform & Apparel	19	167	167	167
5001-17-2301	Motor Vehicle Fuel	3,419	5,000	5,000	5,000
	Total Supplies	7,840	17,467	16,967	14,467
Contractual Services					
5001-17-3100	Contract Services	2,050	5,000	2,500	5,000
5001-17-3170	Professional Development	43	2,560	1,500	3,000
5001-17-3180	Dues & Memberships	420	1,000	600	1,000
5001-17-3190	Communications	7,195	10,500	10,500	11,000
5001-17-3210	Postage & Freight	469	2,000	1,954	2,000
5001-17-3220	Printing Services	263	1,000	500	1,000
5001-17-3260	Machinery & Equipment Maint.	6,633	8,500	6,312	8,500
5001-17-3320	Uniform Rental	445	400	391	400
	Total Services	17,517	30,960	24,257	31,900
Interfund Transfers					
5001-17-7500	Computer Replacement Accruals	3,150	5,200	5,200	0
5001-17-7505	IT Maintenance Fees	15,126	26,060	26,060	23,786
5001-17-7510	Vehicle Maintenance Fees	12,324	16,985	16,985	7,909
5001-17-7515	Vehicle Replacement Accruals	8,696	10,081	10,081	10,081
	Total Interfund Transfers	39,296	58,326	58,326	41,776
Reimbursements					
5001-17-8211	Reimb from Sales Tax Fund	(291,034)	(250,000)	(250,000)	(250,000)
5001-17-8215	Reimb from Cemetery Fund	(818)	(1,000)	(1,000)	(1,000)
5001-17-8216	Reimb from Utility Fund	(2,638)	(7,000)	(7,000)	(7,000)
	Total Reimbursements	(294,490)	(258,000)	(258,000)	(258,000)
	Engineering Program	\$ 215,496	\$ 375,860	\$ 336,439	\$ 377,844



Annual Budget
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Inspection Program

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
1000	Personnel Services	\$ 251,090	\$ 262,448
2000	Materials and Supplies	6,200	6,201
3000	Contractual Services	27,840	22,900
7000	Interfund Transfers	37,813	27,337
Total		\$ 322,943	\$ 318,884

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Building Official	15	1	1
Inspector II	11	2	2
Permit Coordinator	7	1	1
Total		4	4

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments.



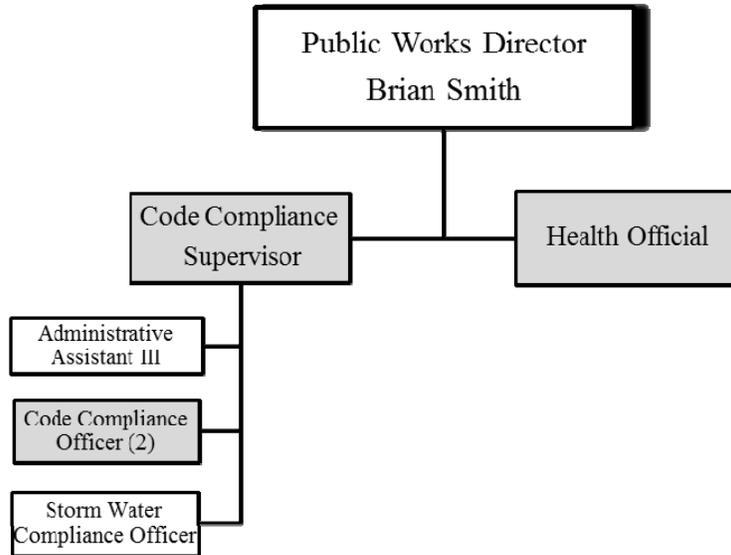
Annual Budget
Fiscal Year 2015-2016

111 - General Fund/Inspection Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
5001-11-1001	Salaries	144,371	198,418	196,539	207,283
5001-11-1005	Overtime	0	1,000	500	1,000
5001-11-1006	Longevity	4,333	1,805	1,737	2,196
5001-11-1009	TMRS	24,324	34,470	34,050	35,866
5001-11-1011	FICA	11,067	15,394	15,206	16,102
	Total Personnel	184,094	251,090	248,032	262,448
Supplies					
5001-11-2100	General Office Supplies	4,041	1,500	1,303	1,500
5001-11-2125	Miscellaneous Supplies	212	900	684	900
5001-11-2250	Uniform & Apparel	165	200	200	200
5001-11-2301	Motor Vehicle Fuel	2,116	3,600	3,600	3,600
	Total Supplies	6,534	6,200	5,787	6,201
Contractual Services					
5001-11-3100	Contract Services	2,135	3,000	1,500	1,500
5001-11-3170	Professional Development	450	1,940	1,600	1,500
5001-11-3180	Dues & Memberships	366	1,000	749	1,000
5001-11-3190	Communications	3,992	4,800	4,531	4,800
5001-11-3210	Postage & Freight	0	250	50	250
5001-11-3220	Printing Services	286	600	600	600
5001-11-3260	Machinery & Equipment Maint.	0	200	100	200
5001-11-3280	Demolition	4,815	15,000	15,000	12,000
5001-11-3320	Uniform Rental	47	1,050	1,050	1,050
	Total Services	12,091	27,840	25,180	22,900
Interfund Transfers					
5001-11-7500	Computer Replacement Accruals	300	1,180	1,180	3,000
5001-11-7505	IT Maintenance Fees	10,218	23,862	23,862	9,514
5001-11-7510	Vehicle Maintenance Fees	6,059	8,495	8,495	10,546
5001-11-7515	Vehicle Replacement Accruals	4,277	4,277	4,277	4,277
	Total Interfund Transfers	20,854	37,813	37,813	27,337
	Inspection Program	\$ 223,573	\$ 322,943	\$ 316,812	\$ 318,884



Code Enforcement Program Organizational Chart





*Annual Budget
Fiscal Year 2015-2016*

Code Enforcement

	CATEGORY	AMENDED BUDGET 2014/15	BUDGET 2015/16
1000	Personnel Services	\$ 128,956	\$ 124,775
	Total	\$ 128,956	\$ 124,775

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Code Compliance Supervisor	15	1	1
Health Official	11	1	1
Code Enforcement Officer	8	1	1
Total		3	3

Financial Highlights

No significant increases are reflected in the FY 2016 budget.



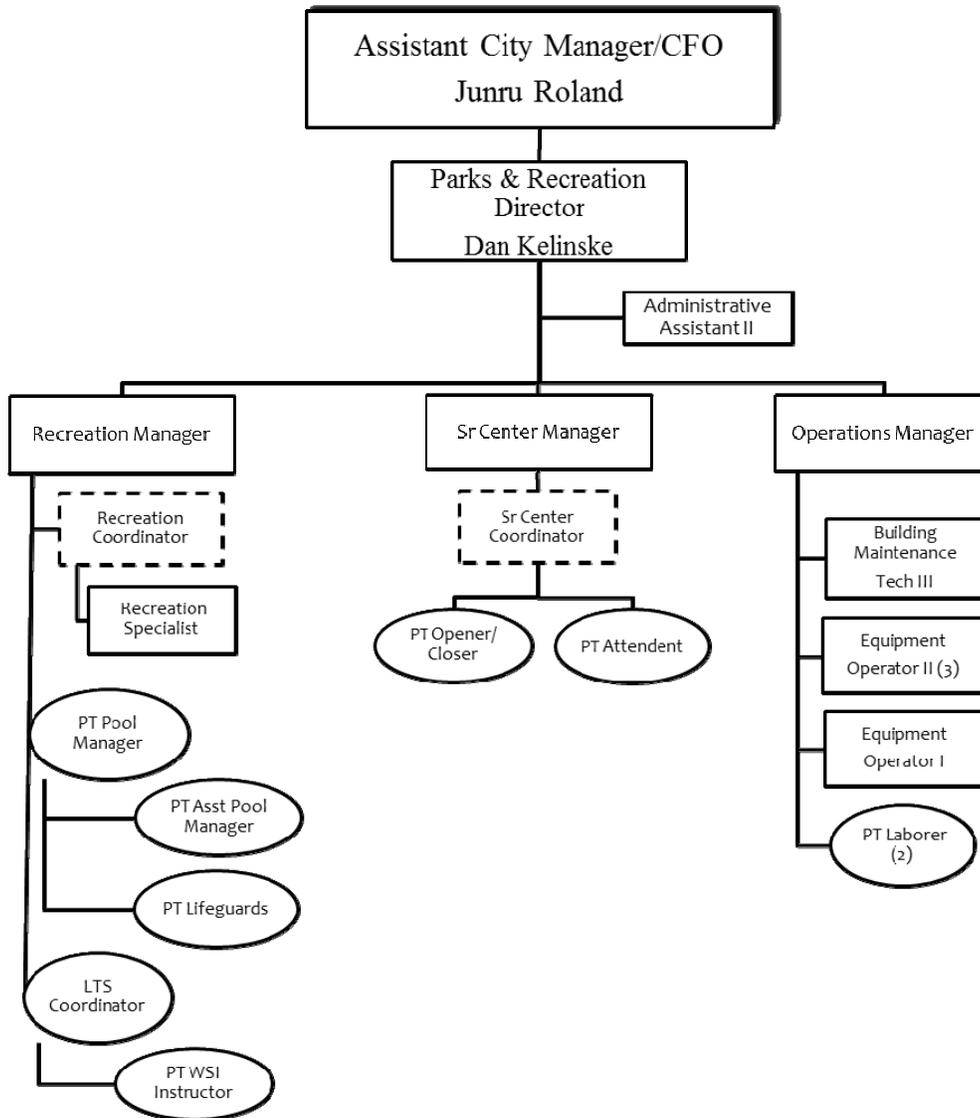
Annual Budget
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111 - General Fund/Code Enforcement Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
6007-00-1001	Salaries	99,933	101,407	92,801	97,304
6007-00-1005	Overtime	0	0	200	0
6007-00-1006	Longevity	1,292	1,513	1,436	1,468
6007-00-1009	TMRS	16,768	16,768	16,023	17,052
6007-00-1011	FICA	7,842	7,972	7,262	7,655
6007-00-1017	Equipment Allowance	1,277	1,296	972	1,296
	Total Personnel	127,112	128,956	118,693	124,775
	Code Enforcement Program	\$ 127,112	\$ 128,956	\$ 118,693	\$ 124,775



Parks Recreation Program Organizational Chart



Department Head	Full-time position	Full-time position - Funding Split	Unfunded position	Part-time position
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Parks Department

The Alvin Parks and Recreation Department is a combination of four programs; Administration, Maintenance, Senior Center and Museum.

The mission of the Alvin Parks Administration Department is to provide quality parks and leisure opportunities to all Alvin citizens with a vision to meet the needs of the future citizens. The Recreation program provides support and activities for all age groups including civic and athletic groups, offering summer activities and special events year-round. The Parks Maintenance Program is committed to providing attractive City parks and athletic fields for use of the Alvin community through routine maintenance. The Alvin Senior Center provides a public facility where senior citizens in the Alvin area can meet for social, recreational, educational, and fitness opportunities. In addition the Center is available for other community related activities and programs during designated hours that do not conflict with the scheduled senior citizen use.

The Parks Department is located at 1100 W. Highway 6 and can be contacted at (281) 388-4292.



*Annual Budget
Fiscal Year 2015-2016*

Parks Department Recap

Programs	Amended Budget 2014/15	Budget 2015/16
Administration	\$ 1,119,848	\$ 1,158,295
Facility	88,010	90,019
Senior Center	149,087	152,852
Museum	25,294	42,298
Totals	\$ 1,382,239	\$ 1,443,464



*Annual Budget
Fiscal Year 2015-2016*

**Parks Administration Program
General Fund**

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
1000	Personnel Services	\$ 495,914	\$ 510,262
2000	Materials and Supplies	108,997	130,088
3000	Contractual Services	407,065	419,182
7000	Interfund Transfers	107,872	98,763
Total		\$ 1,119,848	\$ 1,158,295

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Director of Parks & Recreation	17	1	1
Operations Manager	15	1	1
Recreation Manager	13	1	1
Recreation Specialist	5	1	1
Administrative Assistant II	7	1	1
Equipment Operator I	6	0	1
Equipment Operator II	8	3	3
Part-time Laborer	6	2	2
Total		10	11

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments. In addition funding for supplies and building maintenance increased.



Annual Budget Fiscal Year 2015-2016

111 - General Fund/Parks Administration Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
7001-00-1001	Salaries	276,465	318,117	307,052	330,369
7001-00-1005	Overtime	15,854	18,000	16,605	17,000
7001-00-1006	Longevity	3,408	4,506	3,807	4,896
7001-00-1007	Extra Help	77,532	65,000	70,912	65,000
7001-00-1009	TMRS	45,878	55,424	54,205	57,201
7001-00-1011	FICA	27,981	31,267	30,485	32,196
7001-00-1018	Auto Allowance	3,513	3,600	3,560	3,600
	Total Personnel	450,631	495,914	486,625	510,262
Supplies					
7001-00-2100	General Office Supplies	2,017	2,040	2,039	2,040
7001-00-2125	Miscellaneous Supplies	35,841	39,098	37,079	55,398
7001-00-2175	Janitorial Supplies	219	400	350	400
7001-00-2200	Foods	175	550	550	550
7001-00-2225	Medical Supplies	119	200	200	200
7001-00-2250	Uniform & Apparel	974	1,400	1,400	1,300
7001-00-2275	Program Supplies	16,726	20,209	17,519	20,000
7001-00-2300	Vehicle & Equipment Supplies	253	1,800	1,800	1,800
7001-00-2301	Motor Vehicle Fuel	16,975	18,000	16,771	18,000
7001-00-2350	Safety Equipment	815	1,400	1,400	1,400
7001-00-2425	Chemicals & Insecticides	14,842	15,500	15,417	15,500
7001-00-2450	Botany Supplies	11,238	8,400	10,559	13,500
	Total Supplies	100,194	108,997	105,084	130,088
Contractual Services					
7001-00-3100	Contract Services	17,126	19,594	23,500	19,594
7001-00-3170	Professional Development	2,738	2,370	2,370	2,370
7001-00-3180	Dues & Memberships	2,533	3,170	3,170	3,170
7001-00-3190	Communications	9,067	10,832	10,622	10,800
7001-00-3200	Utilities	173,674	185,000	184,013	175,000
7001-00-3210	Postage & Freight	327	600	555	600
7001-00-3220	Printing Services	17,236	18,736	18,520	18,736
7001-00-3230	Advertising	3,631	2,509	3,859	3,509
7001-00-3260	Machinery & Equipment Maint.	9,907	14,646	12,311	21,646
7001-00-3270	Buildings/Grounds Maint.	121,071	134,991	125,000	149,141
7001-00-3290	Technology Services	11,420	9,890	9,000	9,890
7001-00-3320	Uniform Rental	1,537	4,726	4,612	4,726
	Total Services	370,267	407,065	397,531	419,182
Interfund Transfers					
7001-00-7500	Computer Replacement Accruals	2,700	4,342	4,342	1,500
7001-00-7505	IT Maintenance Fees	22,890	23,454	23,454	21,407
7001-00-7510	Vehicle Maintenance Fees	43,759	61,342	61,342	57,122
7001-00-7515	Vehicle Replacement Accruals	17,089	18,734	18,734	18,734
	Total Interfund Transfers	86,439	107,872	107,872	98,763
	Park Administration Program	\$ 1,007,530	\$ 1,119,848	\$ 1,097,113	\$ 1,158,295



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**Facility Maintenance Program
General Fund**

CATEGORY		AMENDED	BUDGET
		2014/15	2015/16
1000	Personnel Services	66,469	68,478
2000	Materials and Supplies	12,475	12,475
3000	Contractual Services	9,066	9,066
Total		\$ 88,010	\$ 90,019

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Building Maintenance Tech III	12	1	1
Total		1	1

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments.



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111 - General Fund/Facility Maintenance Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
7001-01-1001	Salaries	46,877	52,696	51,038	54,244
7001-01-1005	Overtime	115	0	0	0
7001-01-1006	Longevity	308	435	408	555
7001-01-1009	TMRS	7,757	9,134	9,026	9,358
7001-01-1011	FICA	3,317	4,074	3,433	4,201
7001-01-1016	Certification & Education	127	130	129	120
	Total Personnel	58,501	66,469	64,034	68,478
Supplies					
7001-01-2125	Miscellaneous Supplies	11,782	11,375	10,595	11,375
7001-01-2175	Janitorial Supplies	632	750	500	750
7001-01-2350	Safety Equipment	0	350	350	350
		12,414	12,475	11,445	12,475
Contractual Services					
7001-01-3270	Building/Grounds Maint.	6,851	9,066	7,901	9,066
	Total Services	6,851	9,066	7,901	9,066
	Facility Maintenance Program	\$ 77,765	\$ 88,010	\$ 83,379	\$ 90,019



Annual Budget
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Seniors Center Program
General Fund

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
1000	Personnel Services	\$ 65,837	\$ 67,429
2000	Materials and Supplies	18,076	17,967
3000	Contractual Services	65,174	64,456
7000	Interfund Transfers	0	3,000
Total		\$ 149,087	\$ 152,852

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Senior Center Coordinator	9	1	0
Senior Center Manager	12	0	1
Total		1	1

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments and an interfund transfer to the computer replacement program. In addition, the Senior Center Coordinator position was reclassified to Senior Center Manager.



Annual Budget Fiscal Year 2015-2016

111 - General Fund/Parks Senior Center Program

Description		Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
7001-02-1001	Salaries	46,262	37,898	47,569	39,682
7001-02-1005	Overtime	82	0	0	0
7001-02-1006	Longevity	438	576	576	683
7001-02-1007	Extra Help	2,281	15,250	15,250	15,860
7001-02-1009	TMRS	5,327	8,016	6,303	6,878
7001-02-1011	FICA	3,615	4,097	3,681	4,326
Total Personnel		58,005	65,837	73,380	67,429
Supplies					
7001-02-2100	General Office Supplies	1,267	1,100	1,094	1,100
7001-02-2125	Miscellaneous Supplies	3,004	5,357	5,305	5,357
7001-02-2175	Janitorial Supplies	176	250	250	250
7001-02-2200	Foods	1,992	2,512	2,080	2,512
7001-02-2225	Medical Supplies	0	100	100	100
7001-02-2250	Uniform & Apparel	392	710	710	600
7001-02-2275	Program Supplies	8,397	8,047	7,963	8,047
Total Supplies		15,229	18,076	17,502	17,967
Contractual Services					
7001-02-3100	Contract Services	1,573	3,400	3,207	3,400
7001-02-3170	Professional Development	1,036	1,100	1,100	1,100
7001-02-3180	Dues & Memberships	0	250	200	250
7001-02-3190	Communications	3,396	3,100	3,037	3,100
7001-02-3200	Utilities	20,518	23,500	23,285	22,000
7001-02-3210	Postage & Freight	12	200	108	200
7001-02-3220	Printing Services	1,393	1,463	500	1,573
7001-02-3260	Machinery & Equipment Maint.	2,541	3,000	2,951	3,672
7001-02-3270	Buildings/Grounds Maint.	21,459	29,161	29,085	29,161
Total Services		51,929	65,174	63,473	64,456
Capital Outlay					
7001-02-4100	Building & Property	0	0	35,000	0
Total Capital Outlay		0	0	35,000	0
Interfund Transfers					
7001-02-7500	Computer Replacement Accruals	0	0	0	3,000
Total Interfund Transfers		0	0	0	3,000
Senior Center Program		\$ 125,162	\$ 149,087	\$ 189,355	\$ 152,852



*Annual Budget
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**Museum Program
General Fund**

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
2000	Materials & Supplies	\$ 1,425	\$ 1,425
3000	Contractual Supplies	23,869	40,873
Total		\$ 25,294	\$ 42,298

Financial Highlights

FY 2016 reflects an increase in the building maintenance account.



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111 - General Fund/Museum Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Supplies					
7001-04-2125	Miscellaneous Supplies	423	1,425	500	1,425
	Total Supplies	423	1,425	500	1,425
Contractual Services					
7001-04-3200	Utilities	17,295	16,000	16,000	16,100
7001-04-3270	Building/Grounds Maint.	6,204	7,869	11,400	24,773
	Total Services	23,499	23,869	27,400	40,873
	Museum Program	\$ 23,921	\$ 25,294	\$ 27,900	\$ 42,298



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**Library
General Fund**

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
2000	Materials and Supplies	\$ 1,025	\$ 1,025
3000	Contractual Services	108,737	110,840
	Total	<u>\$ 109,762</u>	<u>\$ 111,865</u>

Financial Highlights

No significant increases are reflected in the FY 2016 budget.



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111 - General Fund/Library

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Supplies					
7002-00-2100	General Office Supplies	0	150	12	150
7002-00-2125	Miscellaneous Supplies	211	800	800	800
7002-00-2175	Janitorial Supplies	0	75	0	75
	Total Supplies	211	1,025	812	1,025
Contractual Services					
7002-00-3190	Communications	3,375	3,500	3,900	4,000
7002-00-3200	Utilities	27,742	34,106	24,573	30,000
7002-00-3250	General Insurance	21,714	23,491	23,000	25,000
7002-00-3260	Machinery & Equipment Maint.	4,850	2,300	4,296	5,000
7002-00-3270	Buildings/Grounds Maint.	25,938	28,340	28,340	29,840
7002-00-3350	Special Book Collection	16,506	17,000	17,000	17,000
	Total Services	100,126	108,737	101,109	110,840
	Library	\$ 100,336	\$ 109,762	\$ 101,921	\$ 111,865



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**Other Requirements
General Fund**

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
3000	Contractual Services	1,802,551	1,845,651
4000	Capital Outlay	77,800	0
7000	Interfund Transfers	65,378	163,148
Total		\$ 1,945,729	\$2,008,799

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
N/A			

Financial Highlights

FY 2016 reflects an increase in group insurance and the interfund transfer to the General Contingency Fund.



Annual Budget Fiscal Year 2015-2016

111 - General Fund/Other Requirements

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Contractual Services					
9001-00-3100	Contract Services	0	46,064	48,000	15,400
9001-00-3110	Audit	17,678	20,177	20,178	23,000
9001-00-3140	Appraisal District Fees	57,304	57,500	57,500	60,892
9001-00-3180	Dues & Memberships	4,912	2,500	3,800	5,000
9001-00-3250	General Insurance	120,681	131,574	139,083	144,000
9001-00-3251	Workers Compensation	89,902	96,632	104,381	94,900
9001-00-3252	Group Insurance	1,261,297	1,435,104	1,441,809	1,489,459
9001-00-3253	Unemployment Insurance	13,166	13,000	13,000	13,000
9001-00-3530	Contingency	84,652	0	0	0
	Total Services	1,649,592	1,802,551	1,827,751	1,845,651
Capital Outlay					
9001-00-4100	Building & Property	194,713	77,800	77,800	0
	Total Capital Outlay	194,713	77,800	77,800	0
Interfund Transfers					
9001-00-7110	Transfer to General Contingency Fund	0	43,416	43,416	141,186
9001-00-7140	Transfer to Cemetery Fund	21,962	21,962	21,962	21,962
	Total Interfund Transfers	21,962	65,378	65,378	163,148
	Other Requirements	1,866,267	1,945,729	1,970,929	2,008,799



General Contingency Fund

***General Contingency Fund (311)-** The General Contingency Fund will be maintained strictly for emergency use and will only be used in the event that purchases cannot be accommodated through current year savings.*



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**311- GENERAL CONTINGENCY FUND
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2013/14	AMENDED BUDGET 2014/15	FORECAST 2014/15	BUDGET 2015/16
Beginning Balance	\$ 28,538	\$ 13,242	\$ 13,242	\$ 26,658
Revenue Sources				
Intragovernmental	0	43,416	43,416	141,186
Total Revenue	0	43,416	43,416	141,186
Total Revenues & Resources	28,538	56,658	56,658	167,844
Expenditures				
Contingency	0	30,000	30,000	120,000
Interfund Transfers	15,295	0	0	0
Total Expenditures	15,295	30,000	30,000	120,000
Revenue Over/(Under) Expenditures	(15,295)	13,416	13,416	21,186
Ending Balance	\$ 13,242	\$ 26,658	\$ 26,658	\$ 47,844

Alvin, Texas

PAST



In 1879 Morgan, Texas was founded and started off with 49 residents.

In 1893 the town was renamed Alvin, Texas.

PRESENT



The current population today is 24,000 and growing.



Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessment or major capital projects) that are legally restricted to expenditures for special purposes. Special revenue funds include State of Texas and Federal grants as well as Hotel/Motel tax revenue. The City has the following special revenue funds;

- **Hotel/Motel Tax Fund**– Revenues are from a room occupancy tax with expenditures for the promotion of tourism and the convention and hotel industry.
- **Special Investigation Fund**– This fund receives a share of money and property seized during drug related arrest. The funds are used by the Police Department for investigations involving drugs.
- **Municipal Court Building Security Fund**– This fund is set up to account for monies collected and used from Municipal Court fees required by state law for Municipal Court building security purposes.
- **Municipal Court Technology Fund**– This fund is set up to account for monies collected and used from Municipal Court fees as required by state law for municipal technology purposes.
- **Fire Capital Fund**- To account for Fire Capital revenue received various entities.
- **Juvenile Case Manager Fund**– This fund is set up to account for monies collected and used to finance the salary and benefits of a Juvenile Case Manager employed by the City of Alvin Municipal Court.
- **Park Land Dedication Fund**– Monies collected and deposited into this fund are to be used solely for the acquisition or leasing of park land and the development, improvement, or upgrades of new and existing parks.
- **Public Education & Government (PEG) Fund**- To account for 1% revenue collected to support public education and governmental (PEG) access facilities for their citizens.
- **Donation Fund**– To account for funds contributed for designated purposes or events.
- **Senior Fund**– This fund is set up to account for funds contributed for designated activities.
- **TIRZ Funds (#1, #2, #3 and Kendall Lakes TIRZ Redevelopment Authority, Reinvestment zones created within the City of Alvin, Texas for tax increment financing purposes pursuant to Chapter 311 of the Texas Tax Code.**



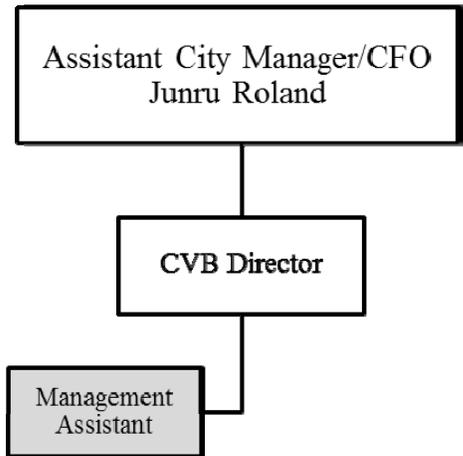
Annual Budget
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121-HOTEL/MOTEL TAX FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2013/14	BUDGET 2014/15	2014/15	2015/16
Beginning Balance	\$ 595,380	\$ 653,540	\$ 653,540	\$ 696,255
Revenue Sources				
Hotel/Motel Tax Receipts	296,300	290,000	314,952	312,251
Interest Income	999	1,200	1,200	1,200
Rental Income	8,001	3,500	6,250	6,000
Festival HFH Income	2,130	2,100	1,010	2,100
Total Revenue	307,430	296,800	323,412	321,551
Total Revenues & Resources	902,810	950,340	976,952	1,017,807
Expenditures				
Debt Service	19,551	19,658	19,658	23,253
CVB Program	229,719	277,524	261,040	295,738
Total Expenditures	249,270	297,182	280,698	318,991
Excess (Deficiency) of revenue over expenditures	58,160	(382)	42,714	2,560
Ending Balance	\$ 653,540	\$ 653,158	\$ 696,255	\$ 698,816



Alvin Convention Visitors Bureau Organizational Chart





Alvin Convention Visitors Bureau

- To market Alvin as a destination throughout the state and region
- Secure sporting events, corporate and association meetings that have an economic impact and increase room nights.



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Alvin Convention Visitors Bureau Program

CATEGORY		AMENDED BUDGET 2014/15	BUDGET 2015/16
1000	Personnel Services	\$ 93,825	\$ 104,484
2000	Materials and Supplies	9,290	9,200
3000	Contractual Services	172,307	179,354
5000	Debt	19,658	23,253
7000	Interfund Transfers	2,101	2,700
Total		\$ 297,182	\$ 318,991

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
CVB Director	14	1	1
Management Assistant	14	0	1
Total		0	1

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments and creation of a Management Assistant position (funded 45% in CVB and 55% in the General Fund-Human Resources Program).



Annual Budget Fiscal Year 2015-2016

121 - Hotel Motel Fund/Convention Visitors Bureau

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
1006-14-1001	Salaries	62,286	66,789	59,076	75,389
1006-14-1006	Longevity	432	574	574	576
1006-14-1009	TMRS	11,406	12,880	11,563	14,279
1006-14-1011	FICA	5,336	5,752	5,400	6,410
1006-14-1018	Auto Allowance	7,639	7,830	7,830	7,830
	Total Personnel	87,099	93,825	84,443	104,484
Supplies					
1006-14-2100	General Office Supplies	834	1,890	1,890	1,800
1006-14-2125	Miscellaneous Supplies	3,369	7,400	7,400	7,400
	Total Supplies	4,203	9,290	9,290	9,200
Contractual Services					
1006-14-3100	Contract Services	4,083	5,575	5,575	5,575
1006-14-3170	Professional Development	1,927	4,200	4,200	4,200
1006-14-3171	CVB Marketing Travel	2,943	5,000	5,000	5,000
1006-14-3172	Shooting Range Shot Show	0	7,800	7,790	0
1006-14-3180	Dues & Memberships	3,875	4,120	4,120	4,500
1006-14-3190	Communications	1,268	1,600	1,600	2,500
1006-14-3200	Utilities	8,534	10,925	8,600	10,925
1006-14-3210	Postage & Freight	187	1,000	1,000	1,000
1006-14-3225	Promotional/Marketing	44,170	47,901	47,901	47,000
1006-14-3226	CVB Servicing	8,491	12,000	12,000	12,000
1006-14-3227	Home for the Holidays	17,535	22,500	18,500	16,000
1006-14-3228	Major Annual Event	35,038	35,000	35,000	50,000
1006-14-3250	General Insurance	3,234	3,396	3,394	3,500
1006-14-3251	Workers' Compensation	139	474	149	130
1006-14-3252	Group Insurance	0	597	308	5,025
1006-14-3253	Unemployment Insurance	0	150	0	0
1006-14-3270	Building/Grounds Maintenance	5,312	10,069	10,069	12,000
	Total Services	136,735	172,307	165,206	179,354
Debt					
1006-00-5001	Principal	16,730	17,220	17,220	21,350
1006-00-5002	Interest	2,821	2,438	2,438	1,903
	Total Debt	19,551	19,658	19,658	23,253
Interfund Transfers					
1006-14-7500	Computer Replacement Accruals	500	550	550	2,700
1006-14-7505	IT Maintenance Fees	1,182	1,551	1,551	0
	Total Interfund Transfers	1,682	2,101	2,101	2,700
Convention Visitors Bureau		\$ 249,270	\$ 297,182	\$ 280,698	\$ 318,991



Annual Budget
Fiscal Year 2015-2016

123-SPECIAL INVESTIGATIONS FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2013/14	BUDGET	2014/15	2015/16
		2014/15	2014/15	2015/16
Beginning Balance	\$ 110,787	\$ 28,428	\$ 28,428	\$ 30,279
Revenue Sources				
Fines & Forfeitures	9,736	17,350	15,834	130,000
Investment Earnings	129	150	65	200
Other Income	3,803	0	3,752	0
Total Revenue	13,668	17,500	19,651	130,200
Total Revenues & Resources	124,455	45,928	48,079	160,479
Expenditures				
Materials & Supplies	76,847	17,514	16,300	15,000
Contractual Services	3,380	2,000	1,500	0
Motor Vehicles	15,800	0	0	0
Total Expenditures	96,027	19,514	17,800	15,000
Excess (Deficiency) of total revenue and resources over expenditures	(82,359)	(2,014)	1,851	115,200
Ending Balance	\$ 28,428	\$ 26,414	\$ 30,279	\$ 145,479



Annual Budget
Fiscal Year 2015-2016

124- MUNICIPAL COURT BUILDING SECURITY FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2013/14	AMENDED BUDGET 2014/15	FORECAST 2014/15	BUDGET 2015/16
Beginning Balance	\$ 112,094	\$ 118,104	\$ 118,104	\$ 126,084
Revenue Sources				
Building Security Fees	10,300	11,000	11,920	12,000
Interest	125	200	150	200
Total Revenue	10,425	11,200	12,070	12,200
Total Revenues & Resources	122,519	129,304	130,174	138,284
Expenditures				
Contractual Services	4,414	14,240	4,090	9,000
Total Expenditures	4,414	14,240	4,090	9,000
Excess (Deficiency) of total revenue and resources over expenditures	6,010	(3,040)	7,980	3,200
Ending Balance	\$ 118,104	\$ 115,064	\$ 126,084	\$ 129,284



Annual Budget
Fiscal Year 2015-2016

125- MUNICIPAL COURT TECHNOLOGY FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2013/14	BUDGET 2014/15	2014/15	2015/16
Beginning Balance	0	\$ 6,113	\$ 6,113	\$ 12,289
Revenue Sources				
Court Technology Fees	13,733	17,000	14,000	17,000
Interest	1	20	14	20
Total Revenue	13,733	17,020	14,014	17,020
Total Revenues & Resources	13,733	23,133	20,127	29,309
Expenditures				
Materials & Supplies	2,100	2,100	1,100	3,700
Contractual Services	5,520	6,738	6,738	10,010
Total Expenditures	7,620	8,838	7,838	13,710
Excess (Deficiency) of total revenue and resources over expenditures	6,113	8,182	6,175	3,310
Ending Balance	\$ 6,113	\$ 14,295	\$ 12,289	\$ 15,599



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126- FIRE CAPITAL FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2013/14	AMENDED BUDGET 2014/15	FORECAST 2014/15	BUDGET 2015/16
Beginning Balance	\$ 422,505	\$ 126,773	\$ 126,773	\$ 137,805
Revenue Sources				
ESD for Fire Capital Use	35,790	45,040	48,790	50,040
Total Revenue	35,790	45,040	48,790	50,040
Total Revenues & Resources	458,295	171,813	175,563	187,845
Expenditures				
Capital Outlay	293,764	0	0	0
Capital Lease Requirement	37,758	37,758	37,758	37,758
Total Expenditures	331,522	37,758	37,758	37,758
Excess (Deficiency) of total revenue and other resources over expenditures	(295,732)	7,282	11,032	12,282
Ending Balance	\$ 126,773	\$ 134,055	\$ 137,805	\$ 150,087



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128- JUVENILE CASE MANAGER FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2013/14	BUDGET 2014/15	2014/15	2015/16
Beginning Balance	\$ 46,992	\$ 56,024	\$ 56,024	\$ 54,622
Revenue Sources				
Juvenile Case Manager Fees	19,028	18,818	20,760	22,000
Interest	105	125	100	150
Total Revenue	19,134	18,943	20,860	22,150
Total Revenues & Resources	66,126	74,967	76,884	76,772
Expenditures				
Personnel Services	9,840	21,462	21,462	21,903
Supplies	261	300	300	1,900
Contractual Services	0	500	500	675
Total Expenditures	10,101	22,262	22,262	24,478
Excess (Deficiency) of total revenue and resources over expenditures	9,033	(3,319)	(1,402)	(2,328)
Ending Balance	\$ 56,024	\$ 52,705	\$ 54,622	\$ 52,294



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129- PARK DEDICATION FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2013/14	BUDGET 2014/15	2014/15	2015/16
Beginning Balance	\$ 16,144	\$ 16,144	\$ 16,144	\$ 33,844
Revenue Sources				
Dedication Fees	0	0	26,100	0
Total Revenue	0	0	26,100	0
Total Revenues & Resources	16,144	16,144	42,244	33,844
Expenditures				
Contract Services	0	0	8,400	9,000
Total Expenditures	0	0	8,400	9,000
Excess (Deficiency) of total revenue and resources over expenditures	0	0	17,700	(9,000)
Ending Balance	\$ 16,144	\$ 16,144	\$ 33,844	\$ 24,844



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130- PUBLIC, EDUCATIONAL, AND GOVERNMENT FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2013/14	BUDGET 2014/15	2014/15	2015/16
Beginning Balance	\$ 72,134	\$ 137,892	\$ 137,892	\$ 145,964
Revenue Sources				
Cable PEG Fees	40,959	33,000	33,000	33,000
SWB PEG Fees	24,642	15,000	17,000	17,000
Interest Income	157	200	180	200
Total Revenue	65,758	48,200	50,180	50,200
Total Revenues & Resources	137,892	186,092	188,072	196,164
Expenditures				
Contract Services	0	45,000	42,108	0
Total Expenditures	0	45,000	42,108	0
Excess (Deficiency) of total revenue and resources over expenditures	65,758	3,200	8,072	50,200
Ending Balance	\$ 137,892	\$ 141,092	\$ 145,964	\$ 196,164



Annual Budget
Fiscal Year 2015-2016

511- CEMETERY FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2013/14	AMENDED BUDGET 2014/15	FORECAST 2014/15	BUDGET 2015/16
Beginning Balance:	\$ 490,344	\$ 465,425	\$ 465,425	\$ 469,889
Revenue				
Sale of Cemetery Lots	38,100	43,000	40,000	38,000
Staking/Flagging Fee	1,600	500	1,300	500
Transfer Fee	50	100	100	100
Interest Income	161	175	250	250
Intragovernmental	21,962	21,962	21,962	21,962
Total Revenue	61,873	65,737	63,612	60,812
Total Revenues & Resources	552,217	531,163	529,038	530,701
Expenditures				
Operating Expenses	52,487	23,525	23,625	28,625
Transfer to General Fund	33,753	34,508	34,508	31,077
Intergovernmental	552	1,015	1,015	6,459
Total Expenditures	86,792	59,048	59,148	66,161
Excess (Deficiency) of total revenue and resources over expenditures	(24,919)	6,689	4,464	(5,348)
Ending Balance	\$ 465,425	\$ 472,114	\$ 469,889	\$ 464,541



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**512-DONATION FUND
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2013/14	AMENDED BUDGET 2014/15	FORECAST 2014/15	BUDGET 2015/16
Beginning Balance	\$ 47,123	\$ 86,210	\$ 86,210	\$ 68,028
Revenue Sources				
Investment Earnings	9	100	15	0
Other Income	72,240	15,000	35,974	0
Total Revenue	72,249	15,100	35,989	0
Total Revenues & Resources	119,372	101,310	122,199	68,028
Expenditures				
Materials & Supplies	22,164	8,733	43,171	0
Contractual Services	11,000	11,000	11,000	0
Total Expenditures	33,164	19,733	54,171	0
Excess (Deficiency) of total revenue and resources over expenditures	39,086	(4,633)	(18,182)	0
Ending Balance	\$ 86,210	\$ 81,576	\$ 68,028	\$ 68,028



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**513- SENIOR FUND
BUDGET SUMMARY**

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2013/2014	BUDGET 2014/15	2014/15	2015/16
Beginning Balance	\$ 6,289	\$ 6,976	\$ 6,976	\$ 6,236
Revenue Sources				
Investment Earnings	4	20	10	20
Other Income	5,452	7,000	11,900	10,000
Total Revenue	5,456	7,020	11,910	10,020
Total Revenues & Resources	11,745	13,996	18,886	16,256
Expenditures				
Materials & Supplies	4,769	6,560	12,650	10,000
Total Expenditures	4,769	6,560	12,650	10,000
Excess (Deficiency) of total revenue and resources over expenditures	687	460	(740)	20
Ending Balance	\$ 6,976	\$ 7,436	\$ 6,236	\$ 6,256



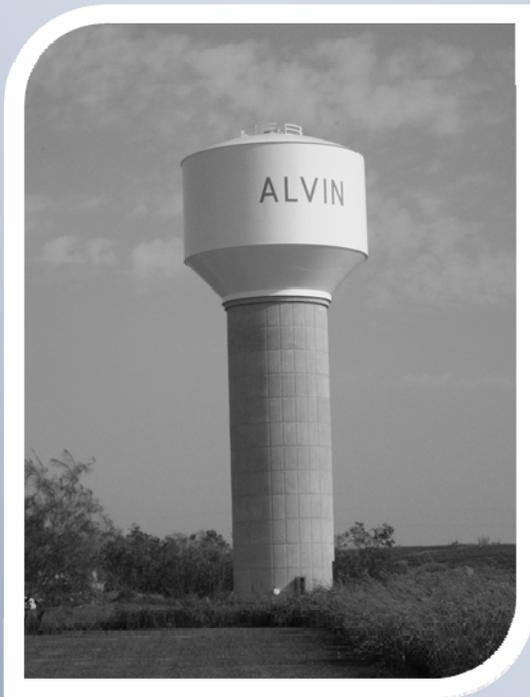
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Fiscal Year 2015-2016

TIRZ FUNDS
CONSOLIDATED BUDGET SUMMARY

DESCRIPTION	ACTUAL 2013/14	AMENDED BUDGET 2014/15	FORECAST 2014/15	BUDGET 2015/16
Beginning Balance	\$ 92,439	\$ 148,049	\$ 148,049	\$ 224,995
Revenue Sources				
TIRZ #1 Fund 801	0	5,625	0	0
TIRZ #2 Fund 802	92,294	141,802	145,007	207,709
TIRZ #3 Fund 803	0	2,841	0	0
Kendall Lakes TIRZ RDA	87,885	134,912	137,835	197,528
Total Revenue	180,179	285,180	282,842	405,237
Total Revenues & Resources	272,618	433,229	430,892	630,231
Expenditures				
TIRZ #2 Fund 802	87,824	134,712	137,757	197,328
Kendall Lakes TIRZ RDA	36,745	93,057	68,140	106,149
Total Expenditures	124,569	227,769	205,897	303,477
Excess (Deficiency) of total revenue and resources over expenditures	55,610	57,411	76,944	101,760
Ending Balance	\$ 148,049	\$ 205,460	\$ 224,995	\$ 326,754

Public Service Facility

Our Public Service Facility continues to keep our city looking beautiful.



PSF operates the public utilities, water & sewer service, streets, and wastewater treatment plant for the City of Alvin





Capital Project Fund

Sales Tax Fund (312) – Major Governmental Fund

The **Sales Tax– Street Improvement Fund** is used to account for a portion of the sales taxes received that Council has designated to be used for street projects, to support the streets and provide engineering and maintenance support of streets. The primary sources of revenues are sales taxes received by the City. All expenses from the Sales Tax Fund must be in compliance with the following policy, set and approved by Council 8/21/2008 by Resolution #08-R27;

- All equipment and materials used to construct and maintain our streets and drainage shall be charged to the Sales Tax Fund. This includes all signs, signals, culverts, vegetation, chemicals and other elements used within the City street and drainage right of way.
- All employee, consultant and contractor cost incurred to construct and maintain City streets and drainage shall be charged to the Sales Tax Fund.
- Employee, equipment and material cost not used totally for street and drainage improvements shall be shared on a prorate basis to the Sales Tax Fund using actual hours or usage in a reasonable manner.
- Facilities, storage, and office costs, and improvements thereto, used by Street and Drainage personnel shall be charged to the Sales Tax Fund. For common usage the costs shall be prorated or shared in a reasonable manner.
- The City administrative costs to manage and support the Street and Drainage operation shall be charged to the Sales Tax Fund. These administrative costs are based on a prorate share using employee count. Administration shall include City Management, Legal, Finance, and Human Resources Department costs.



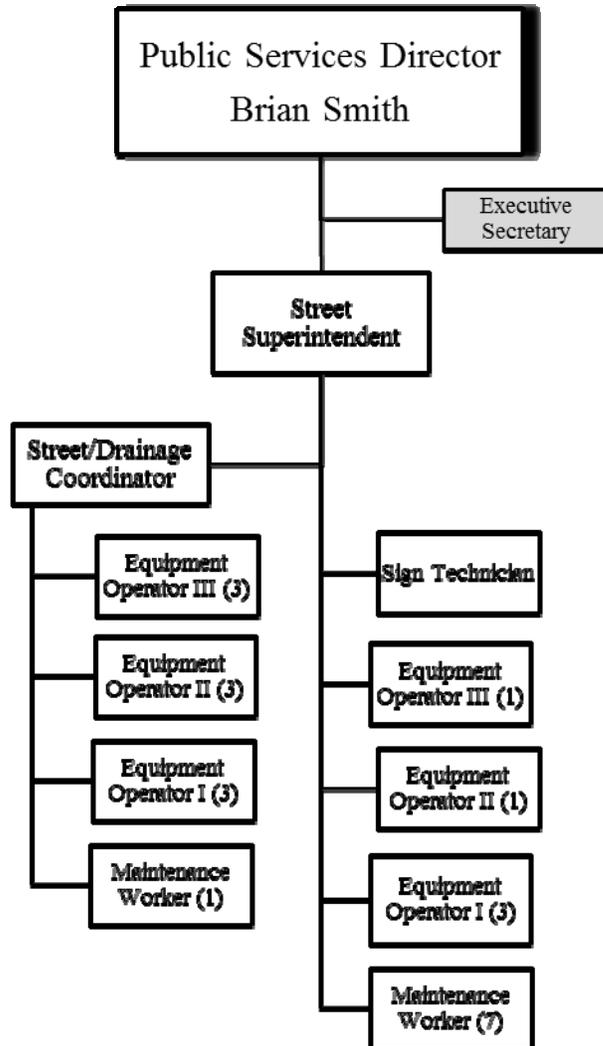
Annual Budget
Fiscal Year 2015-2016

**312- SALES TAX STREET IMPROVEMENTS
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2013/2014	AMENDED BUDGET 2014/2015	FORECAST 2014/2015	PROPOSED BUDGET 2015/2016
Beginning Fund Balance	\$ 6,028,452	\$ 5,619,407	\$ 5,619,407	\$ 3,825,894
Revenues				
Sales Tax Revenue	4,124,977	4,400,890	4,189,882	4,273,679
Grants	144,845	0	226,771	0
Interest Income	4,597	15,000	9,300	8,000
Sale of Assets	2,994	0	723	0
Other Income	0	0	21,099	0
Total Revenues	4,277,412	4,415,890	4,447,775	4,281,679
Total Rev. and Resources	10,305,864	10,035,297	10,067,183	8,107,573
Expenditures				
Streets	3,913,089	5,373,193	5,401,009	5,877,680
Code Enforcement	63,900	71,827	71,827	71,114
	3,976,989	5,445,020	5,472,836	5,948,794
Interfund Transfers				
Transfer to General Fund- Sales Tax	425,251	413,462	413,462	423,802
Transfer to Internal Service Fund	284,217	354,991	354,991	347,010
Total Expenditures	4,686,457	6,213,473	6,241,289	6,719,606
Revenue Over/(Under) Expenditures	(409,045)	(1,797,583)	(1,793,514)	(2,437,927)
Ending Fund Balance	\$ 5,619,407	\$ 3,821,824	\$ 3,825,894	\$ 1,387,967



Sales Tax- Street Program Organizational Chart



Department Head	Full-time position	Full-time position - Funding Split	Unfunded position	Part-time position
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Sales Tax– Street Program

The department's mission is to provide safe roads for traveling, adequate drainage to prevent homes from flooding, and moving R.O.W.'s and other traffic related services for the residents, businesses, and visitors of Alvin. The department staff is responsible for improving and maintaining more than 170 miles of streets along with storm sewers and open ditches, 4000 traffic signs and informational signs including eight traffic signals, school zone flashers, maintaining pavement markings, and other special projects.

The Sales Tax– Street program is located at 1100 W. Highway 6 and can be contacted at (281) 388-4336.



*Annual Budget
Fiscal Year 2015-2016*

**SALES TAX FUND
STREET PROGRAM**

<u>Category</u>	<u>Amended Budget 2014/15</u>	<u>Budget 2015/16</u>
1000 Personnel Services	928,772.00	955,535.00
2000 Materials & Supplies	319,822.00	316,250.00
3000 Contractual Services	1,344,194.00	1,198,159.00
4000 Capital Outlay	0	45,000.00
7000 Interfund Transfers	768,453.00	770,812.00
9000 Capital Projects	2,780,404.00	3,362,736.00
Totals	<u>\$6,141,646</u>	<u>\$6,648,492</u>

<u>Schedule of Personnel</u>	<u>Pay Grade</u>	<u>Number of Postions</u>	<u>Number of Positions</u>
Street Superintendent	14	1	1
Street/Drainage Coordinator	12	1	1
Equipment Operator III	9	4	4
Equipment Operator II	8	4	4
Equipment Operator I	6	6	6
Sign & Traffic Signal Technician	9	1	1
Maintenance Worker	4	8	8
		<u>25</u>	<u>25</u>

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments. In addition, increases for capital outlay and capital projects funding are included.



Annual Budget Fiscal Year 2015-2016

312 - Sales Tax Fund - Street Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
5501-00-1001	Salaries	664,768	718,016	645,682	743,758
5501-00-1005	Overtime	9,518	15,000	13,000	15,000
5501-00-1006	Longevity	6,040	8,450	6,347	7,936
5501-00-1009	TMRS	111,501	127,068	113,948	130,240
5501-00-1011	FICA	49,461	59,900	50,887	58,471
5501-00-1016	Certification & Education	330	338	164	130
	Total Personnel	841,617	928,772	830,029	955,535
Supplies					
5501-00-2100	General Office Supplies	83	1,000	800	1,000
5501-00-2125	Miscellaneous Supplies	13,763	21,072	18,000	20,000
5501-00-2250	Uniform & Apparel	1,236	2,500	2,000	2,500
5501-00-2300	Vehicle & Equipment Supplies	378	5,500	3,000	5,500
5501-00-2301	Motor Vehicle Fuel	84,142	100,000	75,000	100,000
5501-00-2350	Safety Equipment	1,661	2,500	2,500	3,000
5501-00-2375	Street & Bridge Supplies	86,324	143,000	115,000	140,000
5501-00-2400	Signal Systems	1,445	3,000	3,580	3,000
5501-00-2425	Chemicals & Insecticides	2,913	6,000	6,000	6,000
5501-00-2550	Welding Supplies	0	250	250	250
5501-00-2600	Signs & Markers	24,163	35,000	35,000	35,000
	Total Supplies	216,108	319,822	261,130	316,250
Contract Services					
5501-00-3100	Contract Services	31,592	35,000	30,000	35,000
5501-00-3150	Engineering Consultant Service	5,250	10,000	10,000	10,000
5501-00-3151	FMA Program Planning Grant App	0	8,125	0	8,125
5501-00-3170	Professional Development	2,304	6,000	4,000	6,000
5501-00-3176	Emergency MGMT Communication	4,000	4,500	4,000	4,500
5501-00-3180	Dues & Memberships	106	600	400	600
5501-00-3190	Communications	13,072	17,679	17,679	16,000
5501-00-3200	Utilities	198,529	245,000	210,000	220,000
5501-00-3220	Printing Services	281	500	220	500
5501-00-3250	General Insurance	9,528	29,438	12,250	12,500
5501-00-3251	Workers Compensation	33,983	36,474	36,713	35,600
5501-00-3252	Group Insurance	226,578	247,078	219,907	236,304
5501-00-3260	Machinery & Equipment Maint	2,603	22,500	15,000	9,000
5501-00-3270	Building/Grounds Maint	43,905	48,000	48,000	40,530
5501-00-3280	Demolition	0	0	13,435	0
5501-00-3320	Uniform Rental	6,346	8,500	7,500	8,500
5501-00-3370	Misc. Drainage	3,425	50,000	50,000	25,000
5501-00-3390	Asphalt Street Maint	51,490	250,000	13,900	250,000
5501-00-3400	Traffic Control/Pavement	16,764	25,000	24,975	10,000
5501-00-3410	Concrete Paving/Sidewalks	166,035	250,000	250,000	225,000
5501-00-3420	Right of Way Maintenance	29,114	40,000	35,000	40,000
5501-00-3510	Vehicle Repairs	0	1,700	1,000	1,700
5501-00-3511	Radio Repairs	0	3,300	2,300	3,300
5501-00-3530	Contingency	576,391	4,800	11,650	0
	Total Services	1,421,296	1,344,194	1,017,930	1,198,159



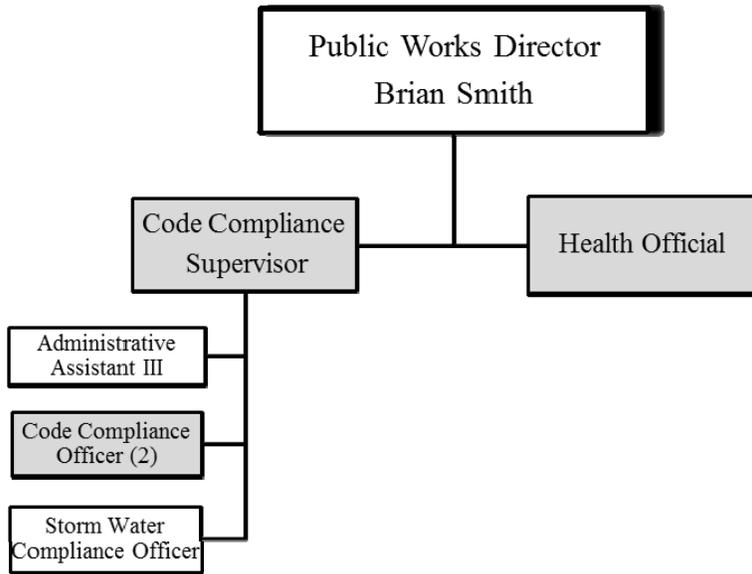
Annual Budget
Fiscal Year 2015-2016

312 - Sales Tax Fund - Street Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Capital Outlay					
5501-00-4100	Building & Property	194,713	0	0	0
5501-00-4110	Land	0	0	227,291	0
5501-00-4150	Machinery & Equipment	373,164	0	0	45,000
5501-00-4301	Downtown Sidewalk Project	22,005	0	0	0
	Total Capital Outlay	589,882	0	227,291	45,000
Interfund Transfers					
5501-00-7100	Transfer to General Fund	425,251	413,462	413,462	423,802
5501-00-7500	Computer Replacement Accruals	1,200	1,125	1,125	15,000
5501-00-7505	IT Maintenance Fees	9,957	43,896	43,896	35,159
5501-00-7510	Vehicle Maintenance Fees	130,471	194,290	194,290	181,171
5501-00-7515	Vehicle Replacement Accruals	142,589	115,680	115,680	115,680
	Total Interfund Transfers	709,468	768,453	768,453	770,812
Capital Projects					
5501-00-9000	Southbend Drainage	276,797	0	0	0
5501-00-9011	St Resurfacing & Rd Construction	178,435	307,669	307,669	500,000
5501-00-9013	Drainage Analysis- Kost Detention	102,787	0	138,171	0
5501-00-9014	Sidewalk Program	0	50,000	50,000	50,000
5501-00-9015	GIS Mapping	10,700	12,736	10,700	12,736
5501-00-9016	Bridge Replacement Program	102,188	100,000	100,000	0
5501-00-9017	Downtown Sidewalks	0	50,000	50,000	50,000
5501-00-9019	Quiet Zone	0	410,000	300,000	0
5501-00-9024	Asphalt Pavement Project	0	1,500,000	1,648,653	800,000
5501-00-9025	Detention Improvements	0	300,000	300,000	300,000
5501-00-9026	Traffic Control	14,604	50,000	50,000	50,000
5501-00-9062	Conceptual Master Plan	35,835	0	75,000	100,000
5501-00-9063	Mustang Road Project	0	0	0	1,500,000
5501-00-9065	Governor's Award Project Hwy	122,840	0	34,437	0
	Total Capital Projects	844,187	2,780,404	3,064,629	3,362,736
	Total Street Program	4,622,557	6,141,646	6,169,462	6,648,492



Code Enforcement Program Organizational Chart





Annual Budget
Fiscal Year 2015-2016

SALES TAX FUND
Code Enforcement Program

<u>Category</u>	<u>Amended Budget 2014/15</u>	<u>Budget 2015/16</u>
1000 Personnel Services	\$71,827	\$71,114
Totals	<u>\$71,827</u>	<u>\$71,114</u>

<u>Schedule of Personnel</u>	<u>Pay Grade</u>	<u>Number of Postions</u>	<u>Number of Positions</u>
Storm Water Compliance Officer	8	1	1

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments.



Annual Budget
Fiscal Year 2015-2016

312 - Sales Tax Fund - Code Enforcement Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
5501-00-1001	Salaries	50,350	56,435	56,435	55,379
5501-00-1006	Longevity	688	850	850	934
5501-00-1009	TMRS	8,457	9,385	9,385	9,718
5501-00-1011	FICA	3,704	4,437	4,437	4,363
5501-00-1017	Equipment Allowance	701	720	720	720
	Total Personnel	63,900	71,827	71,827	71,114
	Total Code Enforcement Program	63,900	71,827	71,827	71,114



*Annual Budget
Fiscal Year 2015-2016*

**Five Year CIP Listing
Sales Tax Fund**

Cost	Project Name	FY2016 Amount	FY2017 Amount	FY2018 Amount	FY2019 Amount	FY2020 Amount
	SIDEWALKS					
\$500,000	Sidewalk Program	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	STREETS					
\$100,000	Thoroughfare Plan	\$ 100,000	\$ -	\$ -	\$ -	\$ -
\$1,050,000	Asphalt Road Project	\$ 800,000	\$ 250,000			
\$1,500,000	Mustang Road	\$1,500,000	\$ -			
\$1,400,000	Street Resurfacing & Road Construction Program/County	\$ 250,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ 300,000
\$1,250,000	Street Resurfacing & Road Construction Program/In-house	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
	OTHER					
\$12,736	GIS Mapping	\$ 12,736	\$ -			
\$1,500,000	Detention Project	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
\$250,000	Traffic Control	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Total Sales Tax Projects	\$3,362,736	\$1,200,000	\$1,000,000	\$1,000,000	\$1,000,000
	Funding Source	FY2016 Amount	FY2017 Amount	FY2018 Amount	FY2019 Amount	FY2020 Amount
	Bonds	\$0	\$0	\$0	\$0	\$0
	Sales Tax	\$3,362,736	\$1,200,000	\$1,000,000	\$1,000,000	\$1,000,000
	TXDOT	\$0	\$0	\$0	\$0	\$0
	Total Funding Sources	\$3,362,736	\$1,200,000	\$1,000,000	\$1,000,000	\$1,000,000



Sales Tax– Capital Budget Project Listing

		<i><u>Funding Source</u></i>
Sales Tax Fund		
Sidewalk Project	50,000	<i>Sales Tax Fund</i>
Traffic Control	50,000	<i>Sales Tax Fund</i>
Conceptual Master Plan	100,000	<i>Sales Tax Fund</i>
Asphalt Pavement Project	800,000	<i>Sales Tax Fund</i>
Detention Improvements	300,000	<i>Sales Tax Fund</i>
Street Resurfacing/Rd Construction.....	500,000	<i>Sales Tax Fund</i>
Mustang Road Project.....	<u>1,500,000</u>	
Total Sales Tax Capital Budget	<u>\$3,300,000</u>	



**CITY OF ALVIN
CIP PROJECT REPORT**

Mustang Road Project

Location:

The project will be located along Mustang Road from Gordon St. to By-Pass 35.

Project Description:

This project includes the removal and replacement of concrete pavement, concrete curb, concrete sidewalks, storm pipes, inlets, manholes, subgrade and concrete driveways along the existing alignment. The Mustang Road intersection with Gordon Street shall be relocated 650' south to the property acquired by the City of Alvin in 1999. The existing Mustang Road/Gordon Street intersection will be closed.

Design schedule:

100% complete

Construction Schedule:

Spring 2016

Current Status:

Construction plans have been submitted to TXDOT for review.

Budget:

\$1,500,000

Funding Source:

Sales Tax

Impact on Capital Investment on Operating Budget:

N/A



**CITY OF ALVIN
CIP PROJECT REPORT**

2015 Downtown Sidewalk Project

Location:

Historic downtown Alvin

Project Description:

This project is the continuation of a multiphase project to provide adequate pedestrian access throughout historic downtown Alvin. Brick paver sidewalks will be installed in compliance with the Americans with Disabilities Act requirements and match the existing decorative sidewalks in the area.

Design

95%

Construction Schedule:

Spring - 2016

Current Status:

This project is in the design phase.

Budget:

\$100,000.00

Funding Source:

Sales Tax

Fund: Capital Projects

Impact on Capital Investment on Operating Budget:

N/A



**CITY OF ALVIN
CIP PROJECT REPORT**

Asphalt Street Resurfacing Program (Brazoria County) 2016

Location:

The project covers various areas within the city that require repairs and improvement to asphalt streets.

Project Description:

This project involves rehabilitation of various asphalt streets within the city. An Interlocal Agreement with Brazoria County is approved each fiscal year in order to accomplish these street improvements. Brazoria County supplies the labor and equipment to rehabilitate and overlay the various streets. The City of Alvin will pay for material costs established under the contract with Brazoria County.

Design schedule:

N/A

Construction Schedule:

Summer 2016

Current Status:

Staff working on the project list.

Budget:

\$300,000.00

Funding Source:

Sales Tax

Fund: Capital Projects

Impact on Capital Investment on Operating Budget:

N/A



**CITY OF ALVIN
CIP PROJECT REPORT**

2016 Asphalt Pavement Project

(Contractor)

Location:

The project covers various areas within the City of Alvin that require repairs and improvements to asphalt streets.

Project Description:

This project involves rehabilitation of various asphalt streets within the City of Alvin. The City of Alvin staff will advertise for bid a project that includes the reclamation, stabilization, and overlay of existing asphalt streets.

Design schedule:

Spring 2016

Construction Schedule:

Summer 2016

Current Status:

Staff is identifying streets to be included in the project based upon the 2014 asphalt street assessment completed by JET Consulting.

Budget:

\$800,000.00

Funding Source:

Sales Tax

Fund: Capital Projects

Impact on Capital Investment on Operating Budget:

N/A



**CITY OF ALVIN
CIP PROJECT REPORT**

2015 Traffic Control and Pavement Marking

Location:

Adoue Street and Kost Rd. – school zone - Passmore Elementary School
CR 284 – school zone – Fairview Junior High School

Project Description:

This project is an on going endeavor to provide and maintain pavement markings throughout the city. The project will include the school zones in front of Passmore Elementary and Fairview Junior High. This project will be contracted out for construction.

Design Schedule:

100%

Construction Schedule:

First quarter of 2016

Current Status:

In-house design

Budget:

\$50,000.00

Funding Source:

Sales Tax

Fund: Capital Projects

Impact on Capital Investment on Operating Budget:

N/A



**CITY OF ALVIN
CIP PROJECT REPORT**

Detention Improvements

Location:

Properties in the M-1 ditch water shed along South Street.

Project Description:

The project includes the design and construction of storm water detention ponds on acquired properties at Kost Road/South Street (15 acres) and Durant Street/South Street (5 acres).

Design Schedule:

Kost Road pond - 100%

Durant Street pond – 0%

Construction Schedule:

Kost Road pond - May 2015 to December 2016

Durant Street pond – To be determined.

Current Status:

The Kost Road detention pond is currently under construction and 50% complete.

Budget:

\$300,000.00

Funding Source:

Sales Tax

Impact on Capital Investment on Operating Budget:

N/A



**CITY OF ALVIN
CIP PROJECT REPORT**

Johnson Street Paving and Sidewalk

Location:

The project is located along Johnson Street from South Street to F.M. 1462.

Project Description:

This project involves widening and improving the paving of Johnson Street from South Street to FM 1462. The project includes the construction of a concrete sidewalk from South St. to Pearson Rd. A geotechnical study will be part of the project. This study will investigate the slope stability of the M-1 ditch along the roadway.

Design schedule:

To be determined.

Construction Schedule:

To be determined.

Current Status:

Staff is working to get a proposal from a geotechnical engineering firm.

Budget:

\$200,000.00

Funding Source:

Sales Tax

Fund: Capital Projects

Impact on Capital Investment on Operating Budget:

N/A

Parks & Recreation



*National Oak Park
118 S Magnolia*

*The City of Alvin began with only one park
for the citizens.*



*Today there are 13 Parks, a City Pool,
a Skate Park and a Hike & Bike Trail
for the citizens to enjoy.*





Enterprise Funds

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises— where the intent of the government’s council is that the cost of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government’s council has decided that periodic determination of net income is appropriate for accountability purposes. The Enterprise Funds are;

- *The **Utility Fund** is used to account for operations of the public utilities, water & sewer services, of the City.*
- ***Impact Fee Fund** accounts for revenues collected, which are imposed on new development, to fund or recoup the costs of future capital improvements or facility expansions necessitated or attributable by such new developments.*
- *The **Sanitation Fund** is used to account for operations of the solid waste collection and disposal services for residents of the City.*
- *The **Emergency Medical Services Fund** is used to account for operations of the emergency medical services for residents of Alvin and the surrounding area.*



*Annual Budget
Fiscal Year 2015-2016*

**UTILITY FUND
BUDGET SUMMARY**

Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Beg. Working Capital Balance	\$ 1,342,315	\$ 3,478,526	\$ 3,478,526	\$ 3,598,433
REVENUES				
TCEQ Permit Fees	41,754	48,000	41,000	41,000
Credit Card Service Fee	5,644	15,000	13,200	10,000
BCGCD Passthrough Fees	29,690	33,000	30,000	30,000
Penalty- Water	51,076	60,000	52,000	50,000
Penalty- Sewer	58,306	65,000	60,000	60,000
Sale of Water Meters	36,278	42,000	68,000	68,000
Sewer	3,314,848	3,314,531	3,435,393	3,435,394
Tapping Fee- Water	500	1,000	1,000	1,000
Tapping Fee- Sewer	413	500	850	800
Water	3,079,955	3,281,610	3,144,113	3,144,112
Investment Earnings	8,396	11,900	7,820	5,900
Contribution of Capital Assets	868,117	0	0	0
Transfer from Sanitation	69,635	76,625	76,625	76,807
Transfer from Fund 234	0	0	17,519	0
Other Incomes	153,318	166,500	179,640	165,500
Total Revenues	7,717,930	7,115,666	7,127,160	7,088,513
Total Revenue and Resources	9,060,245	10,594,192	10,605,686	10,686,946
EXPENDITURES				
Water	863,678	1,326,016	1,308,481	1,100,744
Sewer	697,518	1,000,435	965,214	903,117
Wastewater Treatment Plant	694,903	875,437	829,583	835,197
Administration	349,386	328,872	326,011	312,205
Billing & Collection	235,341	299,199	286,253	274,656
Public Services Facility	88,377	99,966	97,566	99,150
Code Enforcement Program	32,596	65,016	70,752	142,644
Other Requirements	2,619,921	2,918,270	3,123,393	3,395,982
Total Expenditures	5,581,719	6,913,212	7,007,253	7,063,695
Revenue Over/(Under) Expenditures	2,136,211	202,454	119,907	24,818
Ending Working Capital Balance	\$ 3,478,526	\$ 3,680,980	\$ 3,598,433	\$ 3,623,250



Annual Budget Fiscal Year 2015-2016

211 - UTILITY FUND REVENUE DETAIL

Account	Description	Actual 2013/14	Budget 2014/15	Forecast 2014/15	Budget 2015/16
License & Permit Fees					
211-400565	TCEQ Permit Fees	41,754	48,000	41,000	41,000
	Total License & Permits	41,754	48,000	41,000	41,000
Charges for Service					
211-402060	Credit Card Service Fee	5,644	15,000	13,200	10,000
211-402065	BCGCD Passthrough Fees	29,690	33,000	30,000	30,000
211-402115	Penalty - Water	51,076	60,000	52,000	50,000
211-402120	Penalty - Sewer	58,306	65,000	60,000	60,000
211-402130	Sales of Water Meters	36,278	42,000	68,000	68,000
211-402140	Sewer Revenue	3,314,848	3,314,531	3,435,393	3,435,394
211-402150	Tapping Fee- Sewer	413	500	850	800
211-402155	Tapping Fee- Water	500	1,000	1,000	1,000
211-402160	Water Revenue	3,079,955	3,281,610	3,144,113	3,144,112
	Total Charges for Service	6,576,711	6,812,641	6,804,556	6,799,306
Investment Earnings					
211-404000	Interest Income	8,006	11,000	7,300	5,000
211-404005	Interest Earned- Fund 231	111	400	160	400
211-404010	Interest Earned- Fund 232	278	500	360	500
	Total Investment Earnings	8,396	11,900	7,820	5,900
Intergovernmental					
211-406075	Contribution of Capital Assets	868,117	0	0	0
211-406212	Transfer from Sanitation Fund	69,635	76,625	76,625	76,807
211-406234	Transfer from Fund 234	0	0	17,519	0
	Total Intergovernmental	937,752	76,625	94,144	76,807
Sale of Assets					
211-407000	Sale of Assets	15,000	0	0	0
211-407010	Sale of Surplus Property	2,301	0	0	0
	Total Sale of Assets	17,301	0	0	0
Other Income					
211-409000	Insurance Claim Recovery	1,204	0	1,200	0
211-409035	Fire Hydrant Rentals	2,403	2,500	4,400	2,500
211-409050	Return Check Fee	2,600	3,000	2,700	3,000
211-409075	Miscellaneous Income	11,182	8,000	8,000	8,000
211-409090	Reconnect Fee	27,164	25,000	25,000	25,000
211-409135	Cleaning Fee	4,498	5,000	3,500	4,000
211-409141	Storm water Permit Fee	0	0	6,840	0
211-409160	Sludge Disposal	44,366	50,000	55,000	50,000
211-409161	Effluent	42,600	73,000	73,000	73,000
	Total Other Income	136,017	166,500	179,640	165,500
	Total Revenues	7,717,930	7,115,666	7,127,160	7,088,513



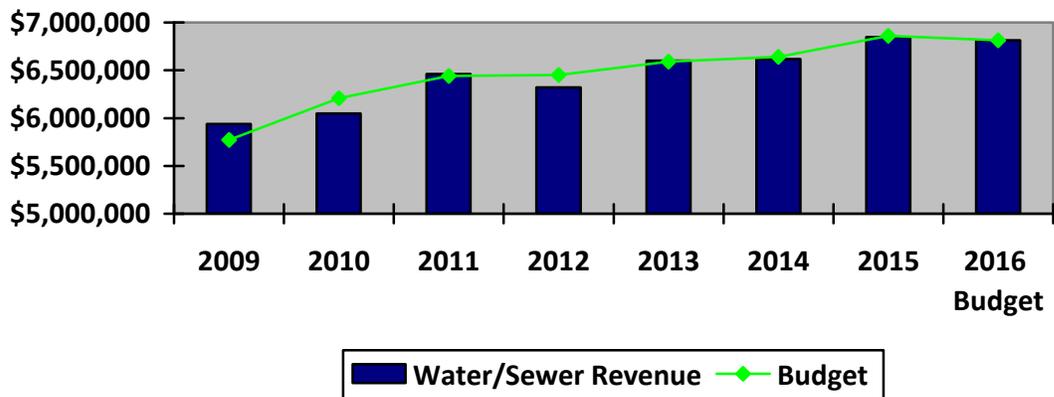
Major Revenue Sources

WATER & SEWER REVENUES

2015-16 Utility Fund Budget: \$6,840,306

The Utility Fund accounts for the water and wastewater utilities for the City of Alvin. Revenues for this fund are derived primarily from user charges (Charges for Service) in addition to License & Permit fees. The CPI-U has decreased by 0.4% over the previous 12 month period. As a result, proposed revenues for FY 2015/16 reflect a decrease of 0.8% from prior year's budget.

Water & Sewer Revenue vs. Budget

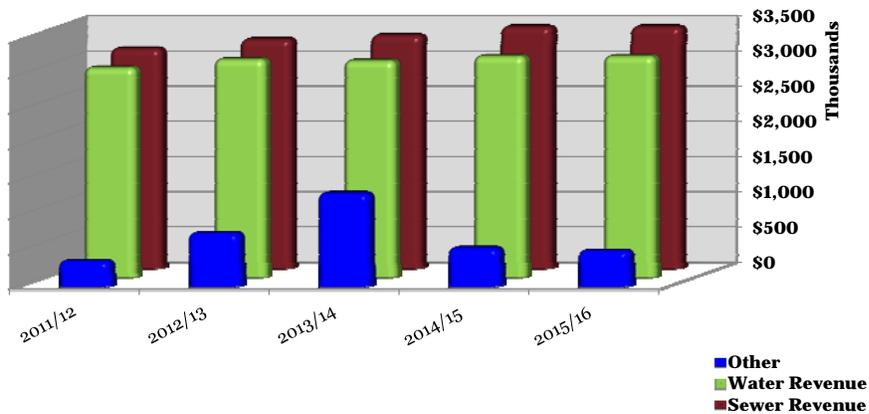




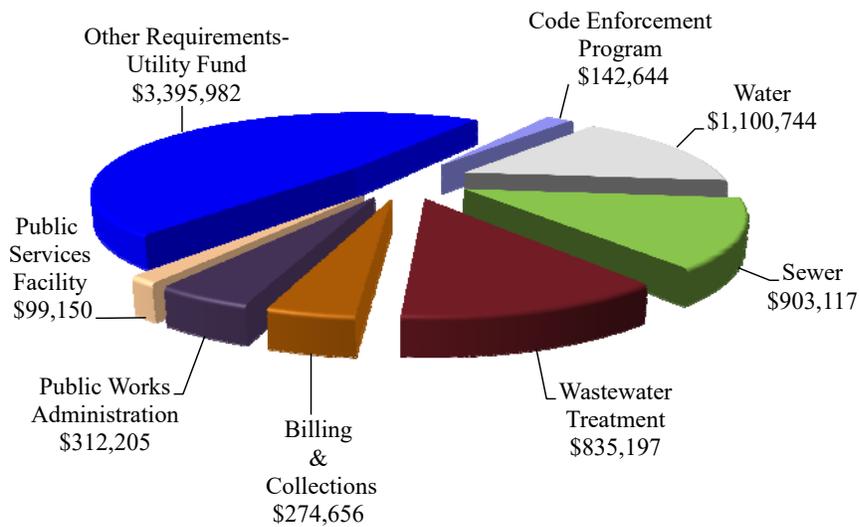
Annual Budget Fiscal Year 2015-2016

UTILITY FUND REVENUE TRENDS

Revenue	Actual 2011/12	Actual 2012/13	Actual 2013/14	Forecast 2014/15	Budget 2015/16
Water Revenue	2,982,360	3,100,593	3,079,955	3,144,113	3,144,112
Sewer Revenue	3,123,709	3,258,742	3,314,848	3,435,393	3,435,394
Other	363,414	757,398	1,323,127	547,654	509,007
	6,469,483	7,116,733	7,717,930	7,127,159	7,088,513

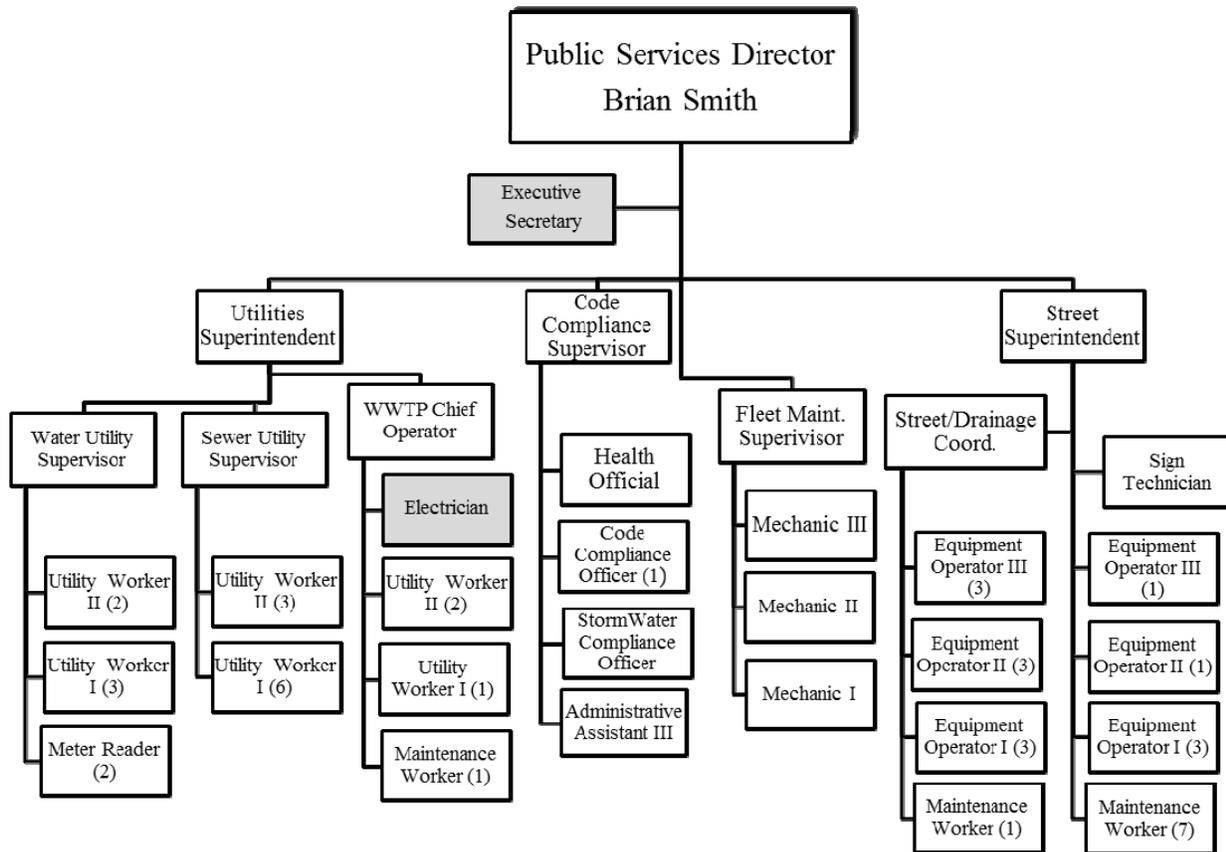


FY 2015/16 Expenditures By Function





Public Services Department Organizational Chart



Department Head	Full-time position	Full-time position - Funding Split	Unfunded position	Part-time position
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Public Services Department

The department's mission is to supply potable and palatable water, and prompt, courteous service for the residents, businesses, and visitors of Alvin. Provide reliable sanitary sewer service through the City in all weather. Be proactive in lieu of reactive in dealing with maintenance issues within in the distribution, collection, treatment and production facilities. Use monies wisely, and in house when at all possible. Limit spending for services that staff is capable of performing. The department staff is responsible for improving and maintaining more than 135 miles of water distribution mains and sewer collection lines, 890 fire hydrants, 42 lift stations, 7 water treatment facilities, a wastewater treatment plant, and performing other line extension and miscellaneous projects.

The Public Services Department is located at 1100 W. Highway 6 and can be contacted at (281) 388-4336.



Annual Budget
Fiscal Year 2015-2016

Enterprise- Utility Fund
Public Services Department

Category	Amended Budget 2014/15	Budget 2015/16
Water	1,326,016	1,100,744
Sewer	1,000,435	903,117
Wastewater Treatment Plant	875,437	835,197
Administration	328,872	312,205
Billing & Collection	299,199	274,656
Public Services Facility	99,966	99,150
Code Enforcement Program	65,016	142,644
Other Requirements	2,918,270	3,395,982
Total	\$ 6,913,212	\$ 7,063,695



*Annual Budget
Fiscal Year 2015-2016*

**Water Program
Enterprise- Utility Fund**

Category		Amended Budget 2014/15	Budget 2015/16
1000	Personnel Services	\$ 361,778	\$ 368,080
2000	Materials and Supplies	343,200	268,500
3000	Contractual Services	491,662	356,600
4000	Capital Outlay	45,000	30,000
7000	Interfund Transfers	84,377	77,564
Total		\$ 1,326,016	\$ 1,100,744

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Utility Supervisor	12	1	1
Utility Worker II	8	2	2
Utility Worker I	6	3	3
Meter Reader	5	2	2
Total		8	8

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments. In addition, decreases are reflected in all other expense categories.



Annual Budget Fiscal Year 2015-2016

211 - Utility Fund/Water Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
6001-00-1001	Salaries	226,798	256,287	232,068	261,024
6001-00-1005	Overtime	36,003	30,000	30,000	30,000
6001-00-1006	Longevity	3,312	3,190	2,706	2,924
6001-00-1009	TMRS	43,685	49,837	45,356	50,301
6001-00-1011	FICA	19,728	22,256	20,255	22,583
6001-00-1016	Certification & Education	675	208	1,104	1,248
6001-00-1020	Pension Expense	3,533	0	0	0
	Total Personnel	333,734	361,778	331,488	368,080
Supplies					
6001-00-2125	Miscellaneous Supplies	11,141	20,000	15,000	12,500
6001-00-2250	Uniform & Apparel	830	1,700	950	1,000
6001-00-2300	Vehicle & Equipment Supplies	1,081	3,000	1,000	1,500
6001-00-2301	Motor Vehicle Fuel	26,201	30,000	30,000	30,000
6001-00-2350	Safety Equipment	1,838	3,500	3,000	2,500
6001-00-2425	Chemicals & Insecticide	72,196	105,000	105,000	86,000
6001-00-2475	Water Meter & Parts	21,246	35,000	45,000	45,000
6001-00-2500	Water/Sewer Main Repair Supplies	12,803	115,000	115,000	90,000
6001-00-2525	W/S Machinery & Equipment	0	30,000	60,000	0
	Total Supplies	147,336	343,200	374,950	268,500
Contractual Services					
6001-00-3100	Contract Services	27,986	81,992	81,992	25,000
6001-00-3170	Professional Development	1,961	3,000	2,500	3,000
6001-00-3180	Dues & Memberships	150	1,200	600	1,200
6001-00-3190	Communications	3,740	3,970	3,970	4,200
6001-00-3200	Utilities	190,964	265,000	265,000	210,000
6001-00-3260	Machinery & Equipment Maint.	10,504	40,000	40,000	20,000
6001-00-3270	Building/Grounds Maint.	11,851	16,300	16,300	14,500
6001-00-3320	Uniform Rental	3,195	7,000	7,000	5,500
6001-00-3470	Regulatory Inspection Fees	23,988	25,000	24,205	27,500
6001-00-3480	Lab Testing Fees	11,027	16,000	16,000	13,500
6001-00-3490	BCGCD Water Fees	27,816	28,000	28,000	28,000
6001-00-3510	Vehicle Repairs	2,042	3,000	1,500	3,000
6001-00-3511	Radio Repairs	0	1,200	600	1,200
	Total Services	315,221	491,662	487,667	356,600
Capital Outlay					
6001-00-4150	Machinery & Equipment	0	45,000	30,000	30,000
	Total Capital Outlay	0	45,000	30,000	30,000
Interfund Transfers					
6001-00-7510	Vehicle Maintenance Fees	39,871	65,482	65,482	58,669
6001-00-7515	Vehicle Replacement Accruals	27,516	18,895	18,895	18,895
	Total Interfund Transfers	67,386	84,377	84,377	77,564
	Water Program	\$ 863,678	\$ 1,326,016	\$ 1,308,481	\$ 1,100,744



*Annual Budget
Fiscal Year 2015-2016*

**Sewer Program
Enterprise- Utility Fund**

Category	Amended Budget 2014/15	Budget 2015/16
1000 Personnel Services	\$ 418,344	\$ 416,511
2000 Materials and Supplies	194,000	136,000
3000 Contractual Services	238,844	210,800
4000 Capital Outlay	30,000	30,000
7000 Interfund Transfers	119,247	109,806
Total	\$ 1,000,435	\$ 903,117

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Utility Supervisor	12	1	1
Utility Worker II	8	3	3
Utility Worker I	6	6	6
Total		10	10

Financial Highlights

FY 2016 includes COLA adjustments and budget reductions in supplies and contractual services.



Annual Budget
Fiscal Year 2015-2016

211 - Utility Fund/Sewer Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
6002-00-1001	Salaries	286,948	296,429	284,964	294,953
6002-00-1005	Overtime	23,820	35,000	35,000	35,000
6002-00-1006	Longevity	1,747	2,172	2,101	2,628
6002-00-1009	TMRS	51,167	57,431	55,170	56,920
6002-00-1011	FICA	22,786	25,648	24,638	25,554
6002-00-1016	Certification & Education	580	1,664	1,400	1,456
6002-00-1020	Pension Expense	2,335	0	0	0
	Total Personnel	389,382	418,344	403,272	416,511
Supplies					
6002-00-2125	Miscellaneous Supplies	17,670	24,000	19,000	21,000
6002-00-2250	Uniform & Apparel	945	2,000	1,150	2,000
6002-00-2300	Vehicle Equipment Supplies	754	2,000	1,000	2,000
6002-00-2301	Motor Vehicle Fuel	14,605	16,500	16,500	16,500
6002-00-2350	Safety Equipment	2,788	4,000	4,000	4,000
6002-00-2425	Chemicals & Insecticide	1,075	7,000	4,000	5,000
6002-00-2500	Water/Sewer Main Repair Supplies	5,455	100,000	100,000	50,000
6002-00-2525	W/S Machinery & Equipment	32,251	38,000	38,000	35,000
6002-00-2550	Welding Supplies	0	500	250	500
	Total Supplies	75,542	194,000	183,900	136,000
Contractual Services					
6002-00-3100	Contract Services	2,744	7,000	7,000	6,000
6002-00-3170	Professional Development	1,050	4,700	5,700	5,700
6002-00-3180	Dues & Memberships	150	800	400	800
6002-00-3190	Communications	6,921	8,500	8,500	8,500
6002-00-3200	Utilities	87,945	105,000	95,000	105,000
6002-00-3260	Machinery & Equipment Maint.	24,807	96,544	96,544	70,000
6002-00-3270	Building/Grounds Maint.	12,270	8,000	8,000	9,000
6002-00-3320	Uniform Rental	2,428	7,000	7,000	4,500
6002-00-3510	Vehicle Repairs	0	400	200	400
6002-00-3511	Radio Repairs	0	900	450	900
	Total Services	138,314	238,844	228,794	210,800
Capital Outlay					
6002-00-4150	Machinery & Equipment	0	30,000	30,000	30,000
	Total Capital Outlay	0	30,000	30,000	30,000
Interfund Transfers					
6002-00-7510	Vehicle Maintenance Fees	53,129	89,584	89,584	80,143
6002-00-7515	Vehicle Replacement Accruals	41,150	29,663	29,663	29,663
	Total Interfund Transfers	94,280	119,247	119,247	109,806
	Sewer Program	\$ 697,518	\$ 1,000,435	\$ 965,214	\$ 903,117



*Annual Budget
Fiscal Year 2015-2016*

**Wastewater Treatment Program
Enterprise- Utility Fund**

Category	Amended Budget 2014/15	Budget 2015/16
1000 Personnel Services	\$ 224,950	\$ 261,782
2000 Materials and Supplies	201,300	149,600
3000 Contractual Services	408,872	384,508
4000 Capital Outlay	20,000	20,000
7000 Interfund Transfers	20,315	19,307
Total	\$ 875,437	\$ 835,197

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
WWTP Chief Operator	15	1	1
Utility Worker II	8	2	2
Electrician	12	1	1
Utility Worker I	6	1	1
Maintenance Worker	4	1	1
Total		6	6

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments. However, supplies and contractual services have been reduced.



*Annual Budget
Fiscal Year 2015-2016*

211 - Utility Fund/Waste Water Treatment Plant Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
6003-00-1001	Salaries	172,367	164,886	173,999	194,655
6003-00-1005	Overtime	7,343	12,000	10,000	12,000
6003-00-1006	Longevity	1,718	1,803	2,384	2,303
6003-00-1009	TMRS	29,866	30,968	30,386	35,775
6003-00-1011	FICA	13,312	13,785	13,570	16,061
6003-00-1016	Certification & Education	1,218	1,508	780	988
6003-00-1020	Pension Expense	1,572	0	0	0
	Total Personnel	227,397	224,950	231,119	261,782
Supplies					
6003-00-2125	Miscellaneous Supplies	5,914	18,000	15,000	10,000
6003-00-2175	Janitorial Supplies	273	800	800	600
6003-00-2225	Medical Supplies	0	400	200	250
6003-00-2250	Uniform & Apparel	120	1,100	1,100	750
6003-00-2301	Motor Vehicle Fuel	3,028	13,500	13,500	10,500
6003-00-2350	Safety Equipment	436	1,000	1,000	1,000
6003-00-2425	Chemicals & Insecticide	79,877	135,000	93,000	100,000
6003-00-2500	Water/Sewer Main Repair Supplies	1,461	1,500	1,500	1,500
6003-00-2525	W/S Machinery & Equipment	12,567	25,000	25,000	20,000
6003-00-2575	Lab Supplies & Chemicals	4,089	5,000	5,000	5,000
	Total Supplies	107,765	201,300	156,100	149,600
Contractual Services					
6003-00-3100	Contract Services	9,438	10,000	10,000	10,000
6003-00-3170	Professional Development	1,361	2,400	1,400	2,400
6003-00-3180	Dues & Memberships	205	500	250	500
6003-00-3190	Communications	3,898	4,000	4,000	4,000
6003-00-3200	Utilities	176,082	193,046	193,046	193,000
6003-00-3260	Machinery & Equipment Maint.	23,608	35,851	35,851	17,000
6003-00-3270	Building/Grounds Maint.	9,783	8,000	8,000	8,200
6003-00-3320	Uniform Rental	2,577	5,000	5,000	3,500
6003-00-3470	Regulatory Inspection Fees	27,768	31,000	30,977	30,000
6003-00-3480	Lab Testing Fees	23,704	28,000	23,000	25,500
6003-00-3500	Sludge Disposal	62,816	90,000	90,000	89,383
6003-00-3510	Vehicle Repairs	0	850	400	800
6003-00-3511	Radio Repairs	0	225	125	225
	Total Services	341,239	408,872	402,049	384,508
Capital Outlay					
6003-00-4150	Machinery & Equipment	0	20,000	20,000	20,000
	Total Capital Outlay	0	20,000	20,000	20,000
Interfund Transfers					
6003-00-7510	Vehicle Maintenance Fees	10,538	14,629	14,629	13,621
6003-00-7515	Vehicle Replacement Accruals	7,964	5,686	5,686	5,686
	Total Interfund Transfers	18,503	20,315	20,315	19,307
Waste Water Treatment Plant Program		\$ 694,903	\$ 875,437	\$ 829,583	\$ 835,197



*Annual Budget
Fiscal Year 2015-2016*

**Administration Program
Enterprise- Utility Fund**

Category	Amended Budget 2014/15	Budget 2015/16
1000 Personnel Services	\$ 226,075	\$ 218,730
2000 Materials and Supplies	8,650	8,400
3000 Contractual Services	20,650	30,650
7000 Interfund Transfers	73,497	54,425
Total	\$ 328,872	\$ 312,205

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Director of Public Works	18	1	1
Utilities Superintendent	16	1	1
Executive Secretary	9	1	1
Administrative Assistant III	9	1	0
TOTAL		4	3

Financial Highlights

FY 2016 budget includes COLA adjustments, the elimination of the Administrative Assistant III position (transferred to Utility Fund-Code Enforcement program) and an increase in contract services.



*Annual Budget
Fiscal Year 2015-2016*

211 - Utility Fund/Administration Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Proposed Budget 2015/16
Personnel					
6004-00-1001	Salaries	168,285	170,720	169,981	165,009
6004-00-1005	Overtime	476	500	1,050	500
6004-00-1006	Longevity	1,803	2,059	1,972	2,009
6004-00-1009	TMRS	29,159	31,036	30,863	29,892
6004-00-1011	FICA	13,447	13,860	13,783	13,420
6004-00-1016	Certification & Education	2,015	2,080	2,080	2,080
6004-00-1017	Equipment Allowance	993	1,020	1,020	1,020
6004-00-1018	Auto Allowance	4,685	4,800	4,616	4,800
6004-00-1020	Pension Expense	1,739	0	0	0
	Total Personnel	222,601	226,075	225,364	218,730
Supplies					
6004-00-2100	General Office Supplies	2,836	3,000	2,250	3,000
6004-00-2125	Miscellaneous Supplies	1,512	2,000	1,250	2,000
6004-00-2225	Medical Supplies	395	750	500	500
6004-00-2250	Uniform & Apparel	794	900	900	900
6004-00-2275	Program Supplies	1,808	2,000	2,000	2,000
	Total Supplies	7,345	8,650	6,900	8,400
Contractual Services					
6004-00-3100	Contract Services	27	2,000	2,000	10,500
6004-00-3170	Professional Development	3,197	3,500	3,800	3,500
6004-00-3176	Emergency MMGT Communications	4,000	4,500	4,500	4,500
6004-00-3180	Dues & Memberships	967	1,200	700	1,200
6004-00-3190	Communications	4,553	4,500	4,500	4,500
6004-00-3210	Postage & Freight	330	950	950	950
6004-00-3220	Printing Services	1,357	2,000	2,000	2,500
6004-00-3230	Advertising	340	1,000	1,000	1,000
6004-00-3260	Machinery & Equipment Maint.	0	0	0	1,000
6004-00-3510	Vehicle Repairs	0	1,000	800	1,000
	Total Services	14,770	20,650	20,250	30,650
Interfund Transfers					
6004-00-7505	IT Maintenance Fees	65,085	51,997	51,997	54,425
6004-00-7500	Computer Replacement Accruals	3,750	21,500	21,500	0
	Total Interfund Transfers	68,835	73,497	73,497	54,425
Capital Project					
6004-00-9062	Conceptual Master Plan	35,835	0	0	0
	Total Capital Project	35,835	0	0	0
	Administration Program	\$ 349,386	\$ 328,872	\$ 326,011	\$ 312,205



Annual Budget
Fiscal Year 2015-2016

Public Services Facility Program
Enterprise- Utility Fund

Category		Amended Budget 2014/15	Budget 2015/16
2000	Materials and Supplies	\$ 10,500	\$ 11,000
3000	Contractual Services	89,466	88,150
Total		\$ 99,966	\$ 99,150

Financial Highlights

FY 2016 reflects no significant changes.



*Annual Budget
Fiscal Year 2015-2016*

211 - Utility Fund/Public Service Facility Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Proposed Budget 2015/16
Supplies					
6006-00-2125	Miscellaneous Supplies	6,132	8,000	7,000	8,000
6006-00-2200	Foods	2,509	2,500	2,600	3,000
	Total Supplies	8,641	10,500	9,600	11,000
Contractual Services					
6006-00-3200	Utilities	47,402	50,000	50,000	50,000
6006-00-3260	Machinery & Equipment Maint.	3,340	6,000	6,000	6,000
6006-00-3270	Building/Grounds Maint.	25,653	31,766	30,266	30,450
6006-00-3320	Uniform Rental	1,428	1,700	1,700	1,700
	Total Services	77,823	89,466	87,966	88,150
Capital Projects					
6006-00-9037	PSF Renovation Project	1,913	0	0	0
	Total Services	1,913	0	0	0
	Public Service Facility Program	\$ 88,377	\$ 99,966	\$ 97,566	\$ 99,150



*Annual Budget
Fiscal Year 2015-2016*

**Code Enforcement Program
Enterprise- Utility Fund**

Category		Amended Budget 2014/15	Budget 2015/16
1000	Personnel	\$ 15,538.00	\$ 64,807.00
2000	Material & Supplies	4,188	9,825
3000	Contract Services	14,478	27,700
7000	Interfund Transfers	30,812	40,311
Total		\$ 65,016	\$ 142,644

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Code Compliance Supervisor	15	1	1
Health Official	11	1	1
Code Enforcement Officer	8	1	1
Administrative Assistant III	8	0	1
		<u>3</u>	<u>4</u>

Personnel Services allocated as follows:

Code Compliance Supervisor; 60% General Fund, 10% Utility Fund, 30% Sales Tax Fund

Health Official; 90% General Fund, 10% Utility Fund

Code Enforcement Officer; 90% General Fund, 10% Utility Fund

Administrative Assistant; 100% Utility Fund

Financial Highlights

FY 2016 reflects an increase in Personnel Services due to COLA adjustments and the creation of a full-time Administrative Assistant III position (transferred from Public Works - Administration Program). In addition, supplies and contractual services have increased.



*Annual Budget
Fiscal Year 2015-2016*

211 - Utility Fund/Code Enforcement Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
6007-00-1001	Salaries	11,416	12,130	11,666	50,244
6007-00-1005	Overtime	0	0	20	500
6007-00-1006	Longevity	135	178	182	1,089
6007-00-1009	TMRS	1,908	2,133	2,007	8,855
6007-00-1011	FICA	893	953	909	3,975
6007-00-1017	Equipment Allowance	125	144	110	144
6007-00-1020	Pension Expense	101	0	0	0
	Total Personnel	14,579	15,538	14,894	64,807
Supplies					
6007-00-2100	General Office Supplies	476	1,000	1,000	1,300
6007-00-2125	Miscellaneous Supplies	772	1,000	6,284	4,525
6007-00-2250	Uniform & Apparel	442	188	188	1,000
6007-00-2301	Motor Vehicle Fuel	2,653	2,000	3,100	3,000
	Total Supplies	4,342	4,188	10,572	9,825
Contract Services					
6007-00-3100	Contract Services	1,160	3,000	3,000	8,000
6007-00-3170	Professional Development	1,066	2,989	2,325	6,000
6007-00-3180	Dues & Memberships	341	500	500	1,500
6007-00-3190	Communications	4,172	5,866	5,866	5,900
6007-00-3210	Postage & Freight	429	1,283	1,283	3,000
6007-00-3220	Printing Services	974	840	1,500	2,800
6007-00-3260	Machinery & Equipment Maint.	0	0	0	500
	Total Contract Services	8,143	14,478	14,475	27,700
Interfund Transfers					
6007-00-7500	Computer Replacement Accruals	1,500	1,875	1,875	1,500
6007-00-7505	IT Maintenance Fees	0	28,937	28,937	32,603
6007-00-7510	Vehicle Maintenance Fees	2,659	0	0	6,209
6007-00-7515	Vehicle Replacement Accruals	1,373	0	0	0
	Total Interfund Transfers	5,532	30,812	30,812	40,311
	Code Enforcement Program	32,596	65,016	70,752	142,644



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**Other Requirements
Enterprise- Utility Fund**

Category		Amended Budget 2014/15	Budget 2015/16
3000	Contractual Services	383,065	440,980
5000	Debt Service	1,841,196	2,300,528
7000	Interfund Transfers	694,009	654,474
Total		\$ 2,918,270	\$ 3,395,982

Financial Highlights

FY 2016 reflects an increase in Debt Service due to the issuance of 2015 Tax & Revenue Certificates of Obligation.



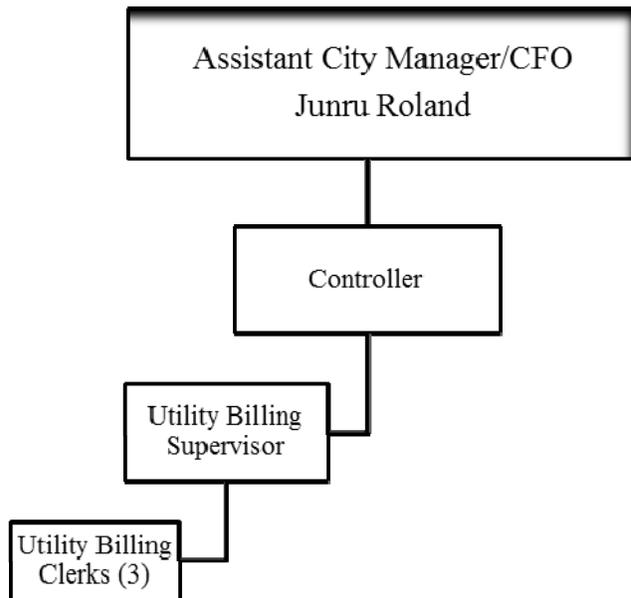
*Annual Budget
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211 - Utility Fund/Other Requirements

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
9002-00-1044	Compensated Absences	9,734	0	0	0
	Total Personnel	9,734	0	0	0
Contractual Services					
9002-00-3110	Audit	17,678	21,000	26,778	23,000
9002-00-3250	General Insurance	44,305	45,216	45,216	45,000
9002-00-3251	Workers Compensation	16,939	18,947	20,815	16,600
9002-00-3252	Group Insurance	300,574	297,902	346,000	356,380
	Total Services	379,496	383,065	438,809	440,980
Debt Service					
9002-00-5001	Principal	0	1,421,957	1,421,957	1,702,438
9002-00-5002	Interest	360,403	417,239	417,239	596,090
9002-00-5003	Agent Fees	1,575	2,000	1,500	2,000
9002-00-5004	Issuance Costs	139,325	0	149,880	0
	Total Debt Service	501,303	1,841,196	1,990,576	2,300,528
Depreciation					
9002-00-6100	Depreciation Expense	1,369,253	0	0	0
	Total Depreciation	1,369,253	0	0	0
Interfund Transfers					
9002-00-7100	Transfer to General Fund	649,910	694,009	694,009	654,474
9002-00-7118	Transfer to Fund 234	(289,775)	0	0	0
	Total Interfund Transfers	360,135	694,009	694,009	654,474
	Other Requirements	\$ 2,619,921	\$ 2,918,270	\$ 3,123,393	\$ 3,395,982



Finance Department- Utility Billing Program Organizational Chart





Utility Billing Program

The Utility Billing and Collections Program is a division of the Finance Department. This program maintains the accounts for water, sewer, garbage, penalties, and emergency medical service utility bill donations. The office provides needed customer service to the citizens of Alvin. This program processes monthly accounts for water and sewer services provided throughout the City of Alvin. This division is also responsible for billing and collection of the sanitation service provided by a contracted service. This division is also responsible for establishing new accounts, receiving deposits, receiving and processing of bank draft applications and drafts, collection of insufficient fund checks, penalty processing, and collection of overdue accounts. Records management is essential to documenting and maintaining the accuracy of customer accounts. Financial reporting assists with audits and surveys. The reports includes but are not limited to, the processing of end of month reports detailing the financial activities of the program, delinquent accounts, sewer averaging, meter reading audits, and garbage reconciliation reports.

The Utility Billing Program is located at 216 W. Highway 6 and can be contacted at (281) 388-4264.



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**Utility Billing Program
Enterprise- Utility Fund**

Category	Amended Budget 2014/15	Budget 2015/16
1000 Personnel Services	\$ 160,140	\$ 155,446
2000 Materials and Supplies	2,400	2,200
3000 Contractual Services	103,174	84,355
7000 Interfund Transfers	33,485	32,655
Total	\$ 299,199	\$ 274,656

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Utility Billing Supervisor	14	1	1
Billing Clerk	5	3	3
Total		4	4

Financial Highlights

FY 2016 budget includes COLA adjustments and a decrease in contractual technology services .



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211 - Utility Fund/Utility Billing Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
6005-00-1001	Salaries	121,477	123,997	123,122	122,682
6005-00-1006	Longevity	3,888	4,341	2,315	1,984
6005-00-1009	TMRS	20,509	21,984	21,487	21,243
6005-00-1011	FICA	9,379	9,818	9,596	9,537
6005-00-1020	Pension Expense	1,223	0	0	0
	Total Personnel	156,476	160,140	156,519	155,446
Supplies					
6005-00-2100	General Office Supplies	1,128	916	916	1,200
6005-00-2125	Miscellaneous Supplies	7,817	1,484	1,484	1,000
	Total Supplies	8,945	2,400	2,400	2,200
Contractual Services					
6005-00-3100	Contract Services	53,726	63,500	55,359	73,000
6005-00-3170	Professional Development	1,334	2,480	2,480	2,480
6005-00-3180	Dues & Memberships	266	260	225	275
6005-00-3190	Communications	2,941	3,000	3,000	3,000
6005-00-3210	Postage & Freight	575	1,000	750	1,000
6005-00-3220	Printing Services	880	1,000	600	1,000
6005-00-3260	Machinery & Equipment Maint.	1,007	1,700	1,450	2,100
6005-00-3270	Building/Grounds Maint.	0	250	0	0
6005-00-3290	Technology Services	2,120	29,984	29,984	1,500
	Total Services	62,849	103,174	93,848	84,355
Interfund Transfers					
6005-00-7500	Computer Replacement Accruals	1,800	2,250	2,250	0
6005-00-7505	IT Maintenance Fees	5,147	31,198	31,198	32,655
6005-00-7510	Vehicle Maintenance Fees	124	37	37	0
	Total Interfund Transfers	7,071	33,485	33,485	32,655
	Utility Billing Program	\$ 235,341	\$ 299,199	\$ 286,253	\$ 274,656



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**Five Year CIP Listing
Utility Fund**

Cost	Project Name	FY2016 Amount	FY2017 Amount	FY2018 Amount	FY2019 Amount	FY2020 Amount
	WWTP					
\$7,557,177	WWTP Upgrade Phase II	\$7,557,177				
	WASTEWATER					
\$1,400,000	I/I Reduction Program		\$500,000	\$300,000	\$300,000	\$300,000
\$75,000	Lift Station Panel Upgrade	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
\$15,000	Pump at Lift Station #3	\$15,000				
\$15,000	Pump at Lift Station #7	\$15,000				
	Water					
\$65,000	Water Well GST Improvements		\$65,000			
\$15,000	Water Well #4	\$15,000				
\$15,000	Water Well #6	\$15,000				
\$20,000	RAS Pump	\$20,000				
\$1,325,000	Dyche Lane Elevated Storgae Tank	\$1,325,000				
\$2,590,700	Automated Water Meters	\$2,590,700				
	Total Utility Projects	\$11,567,877	\$580,000	\$315,000	\$315,000	\$315,000
Resource	Funding Source	FY2016 Amount	FY2017 Amount	FY2018 Amount	FY2019 Amount	FY2020 Amount
\$10,147,877	Bonds	\$10,147,877				
\$1,620,000	Utility Funds	\$95,000	\$580,000	\$315,000	\$315,000	\$315,000
\$1,325,000	Impact Funds	\$1,325,000				
	Total Funding Sources	\$11,567,877	\$580,000	\$315,000	\$315,000	\$315,000



Impact Fee Fund

This fund accounts for revenues collected, which are imposed on new development, to fund or recoup the costs of future capital improvement or facility expansions necessitated or attributable by such new developments.



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**210- IMPACT FEES
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2013/14	AMENDED BUDGET 2014/15	FORECAST 2014/15	BUDGET 2015/16
Beginning Working Capital Balance	\$ 1,788,452	\$ 2,134,573	\$ 2,134,573	\$ 2,243,373
Revenue Sources				
Impact Fee Revenue	355,734	340,000	509,000	340,000
Investment Earnings	3,438	4,000	4,000	4,000
Total Revenue	359,172	344,000	513,000	344,000
Total Revenues & Resources	2,147,624	2,478,573	2,647,573	2,587,373
Expenditures				
Contract Services	13,051	366,700	404,200	1,325,000
Total Expenditures	13,051	366,700	404,200	1,325,000
Excess (Deficiency) of total revenue and resources over expenditures	346,121	(22,700)	108,800	(981,000)
Ending Working Capital Balance	\$ 2,134,573	\$ 2,111,873	\$ 2,243,373	\$ 1,262,373



Sanitation Fund

The Sanitation Fund is used to account for operations of the solid waste collection and disposal services for residents of the City.



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**SANITATION FUND
BUDGET SUMMARY**

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2013/14	BUDGET 2014/15	2014/15	2015/16
Beginning Working Capital Balance	\$ 1,242,864	\$ 1,419,703	\$ 1,419,703	\$ 1,659,035
REVENUES				
Garbage Fees - Commercial	1,537,188	1,538,058	1,568,217	1,568,217
Garbage Fees - Residential	959,283	1,025,372	1,045,478	1,045,478
Heavy Trash Pickup	3,090	6,000	4,500	3,100
Recycle Fees	12,000	12,000	12,000	0
Bad Debt Expense	0	0	0	0
Interest Income	1,762	2,300	2,100	2,000
Penalty - Garbage	36,246	38,000	38,000	38,000
Other Incomes	894	0	850	0
Total Revenues	2,550,462	2,621,729	2,671,145	2,656,795
Total Revenue & Resources	3,793,326	4,041,433	4,090,849	4,315,830
EXPENDITURES				
Sanitation	2,105,603	2,177,728	2,193,609	2,144,638
Debt	3,729	28,926	28,926	34,215
Depreciation	40,942	0	0	0
Intergovernmental	223,348	209,279	209,279	210,073
Total Expenditures	2,373,622	2,415,933	2,431,814	2,388,926
Revenue Over/Under Expenditures	176,839	205,796	239,332	267,869
Ending Working Capital Balance	\$ 1,419,703	\$ 1,625,499	\$ 1,659,035	\$ 1,926,904



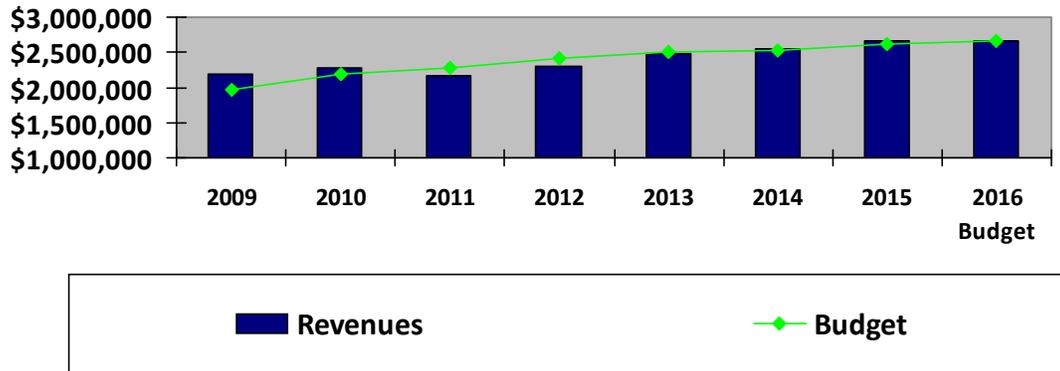
Major Revenue Sources

SANITATION REVENUES

2015-16 Sanitation Fund Revenue Budget: \$2,656,795

In 2005, the City solicited proposals for sanitation services, which resulted in a 2.1% reduction in the cost of service. The contract does provide for the company to adjust the contract annually for CPI (Consumer Price Index) and the cost of fuel. The proposed budget for FY 2015-16 reflects an increase of 0.9% over the FY 2014-15 budget.

Sanitation Revenue vs. Budget





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Enterprise- Sanitation Fund

Category		Amended Budget 2014/15	Budget 2015/16
3000	Contract Services	2,177,728	2,144,638
5000	Debt Service	28,926	34,215
7000	Interfund Transfer	209,279	210,073
Total		\$ 2,415,933	\$ 2,388,926

Financial Highlights

FY 2016 reflects a decrease in collections services due to a CPI-U rate reduction in the Sanitation Services Contract.



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212 - Sanitation Fund

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Contract Services					
6501-00-3100	Contract Services	4,673	0	0	0
6501-00-3380	Beautification	15,000	15,000	15,000	3,000
6501-00-3440	Collection Services	2,084,467	2,157,728	2,173,609	2,136,638
6501-00-3450	Disposal Fees	1,464	5,000	5,000	5,000
	Total Contract Services	\$ 2,105,603	\$ 2,177,728	\$ 2,193,609	\$ 2,144,638
Debt Service					
6501-00-5001	Principal	0	25,338	25,338	31,415
6501-00-5002	Interest	3,922	3,588	3,588	2,800
6501-00-5004	Issuance Costs	(194)	0	0	0
	Total Debt Service	3,729	28,926	28,926	34,215
Depreciation					
6501-00-6100	Depreciation	40,942	0	0	0
	Total Depreciation	40,942	0	0	0
Interfund Transfers					
6501-00-7100	Transfer to General Fund	153,713	132,654	132,654	133,266
6501-00-7105	Transfer to Utility Fund	69,635	76,625	76,625	76,807
	Total Interfund Transfers	223,348	209,279	209,279	210,073
	Sanitation	2,373,622	2,415,933	2,431,814	2,388,926



Emergency Medical Service Fund

The Emergency Medical Services fund is used to account for operations of emergency medical services for the residents of Alvin and the surrounding area.

The EMS Department is located at 709 E. House and can be contacted (non-emergency) at (281) 388-4362.



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**EMERGENCY MEDICAL SERVICES
BUDGET SUMMARY**

DESCRIPTION	ACTUAL 2013/14	AMENDED BUDGET 2014/15	FORECAST 2014/15	BUDGET 2015/16
Beginning Working Capital	\$ 1,140,453	\$ 1,011,066	\$ 1,011,066	\$ 1,000,511
REVENUES				
Ambulance Permit Fees	250	1,500	2,100	1,700
Emergency Service District Fee	230,308	264,830	267,215	264,830
Hillcrest EMS Service	16,200	12,400	12,400	14,400
Subscription Fees	224,903	320,000	300,000	300,000
Service Charges	752,196	970,000	970,000	995,000
Medicare	287,884	310,000	280,000	300,000
Medicaid	58,956	50,000	45,000	45,000
Interest Income	1,567	1,600	1,300	1,600
Grant Proceeds	0	0	45,326	0
Other Income	9,095	7,000	19,631	7,000
Total Revenues	1,581,359	1,937,330	1,942,973	1,929,530
Total Revenues & Resources	2,721,812	2,948,396	2,954,039	2,930,041
EXPENDITURES				
Personnel Services	1,117,882	1,081,696	1,068,261	1,103,521
Materials & Supplies	165,246	217,102	187,700	208,700
Contractual Services	174,912	387,424	342,281	362,712
Capital Outlay	0	100,000	100,000	0
Depreciation	28,606	0	0	0
Interfund Transfers	219,497	245,934	245,934	323,918
Debt Service	4,602	9,343	9,352	7,154
Total Expenditures	1,710,746	2,041,499	1,953,528	2,006,005
Revenue Over/Under Expenditures	(129,387)	(104,169)	(10,555)	(76,475)
Ending Working Capital	\$ 1,011,066	\$ 906,897	\$ 1,000,511	\$ 924,036



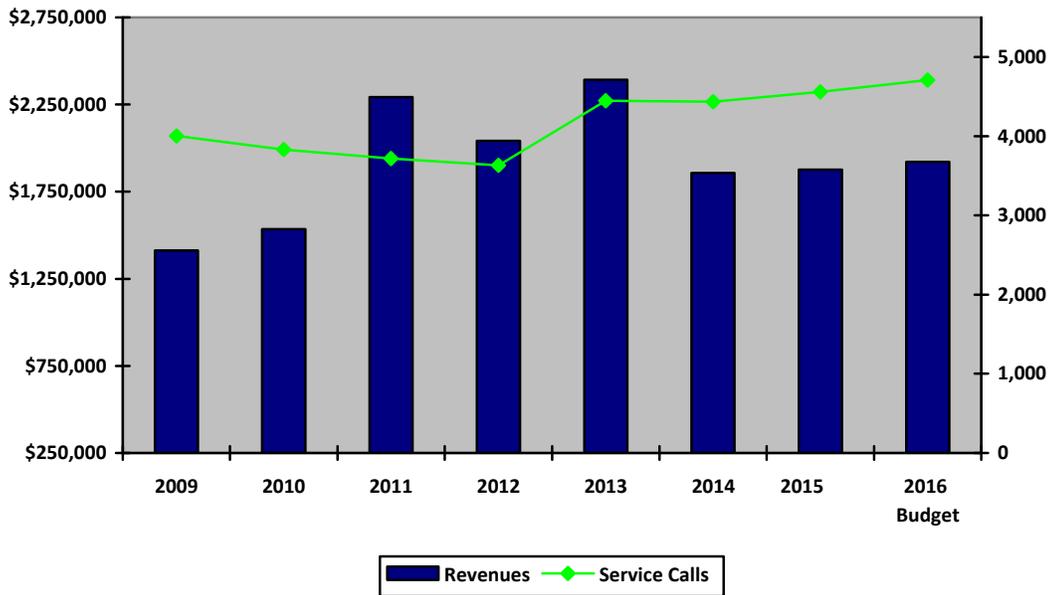
Major Revenue Sources

EMERGENCY MEDICAL SERVICES

2015-16 Emergency Medical Services Fund Revenues: \$1,929,530

With the creation of the County Emergency Service District in 2005, the City is now receiving financial support for EMS services rendered outside of the City. As a result of the creation of the County Emergency Service District, Hillcrest Village also elected to contract with the City of Alvin.

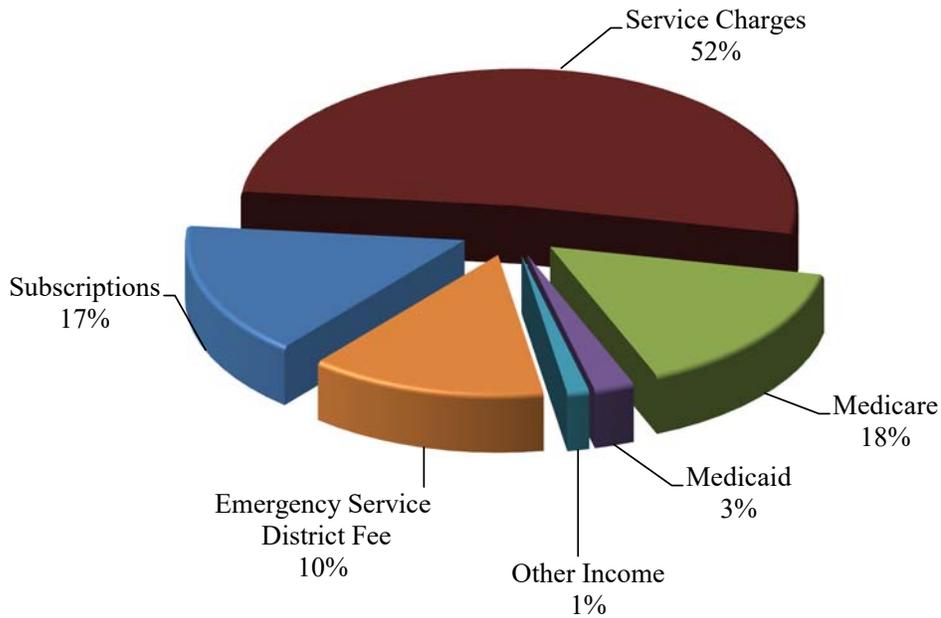
Revenues vs. Service Calls



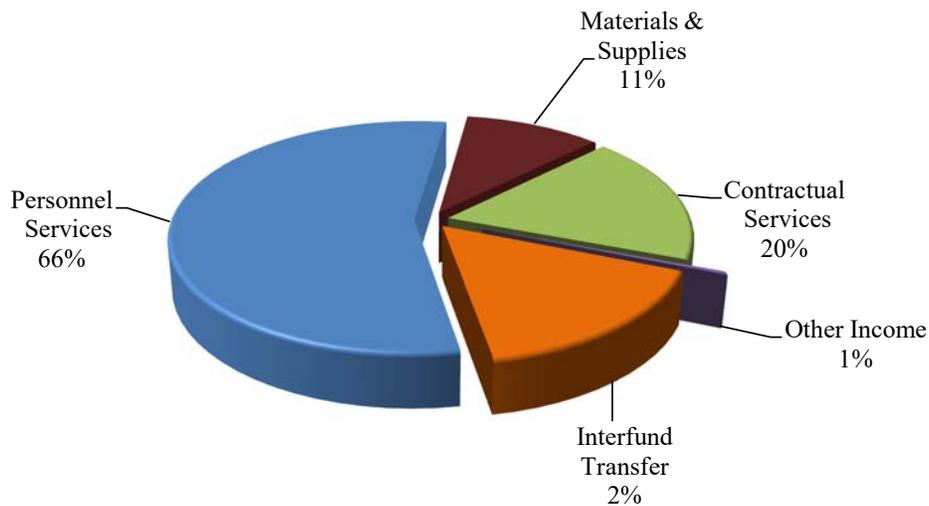


FY 2015/2016 EMS Revenues/Expenditures

Revenues by Source
\$1,929,530

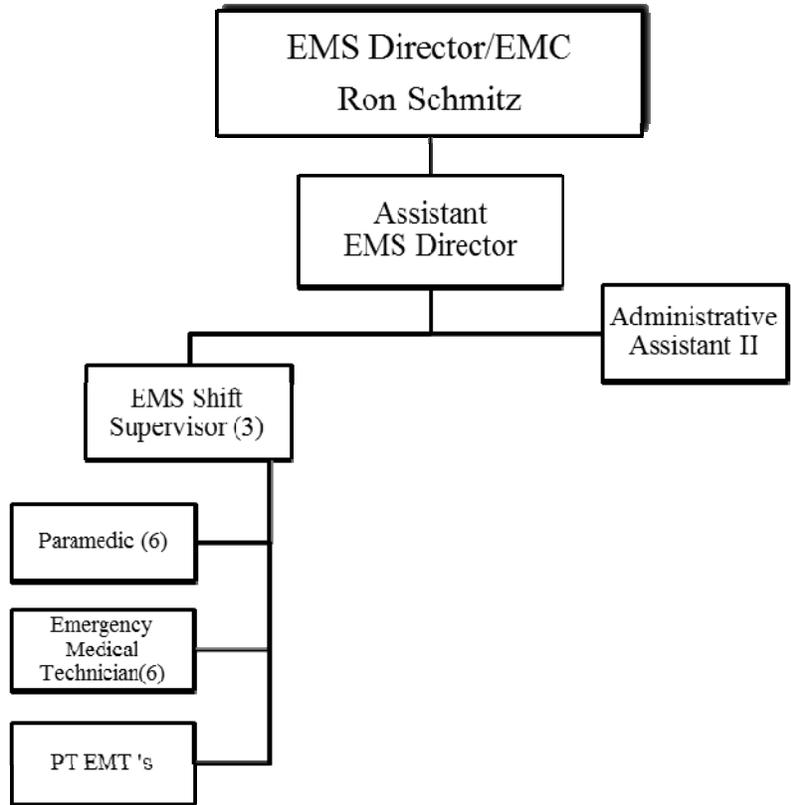


Expenditures By Function
\$2,006,005





EMS Department Organizational Chart



Department Head	Full-time position	Full-time position - Funding Split	<i>Unfunded position</i>	Part-time position
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**Emergency Medical Service
Enterprise- EMS Fund**

CATEGORY		Amended Budget 2014/15	Budget 2015/16
1000	Personnel Services	\$ 1,081,696	\$ 1,103,521
2000	Materials and Supplies	217,102	208,700
3000	Contractual Services	387,424	362,712
4000	Capital Outlay	100,000	0
5000	Other Requirements	9,343	7,154
7000	Interfund Transfers	245,934	323,918
Total		\$ 2,041,499	\$ 2,006,005

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
EMS Director	17	1	1
Assistant EMS Director	15	1	1
Administrative Assistant II	7	1	1
EMS Shift Supervisor	7	3	3
Paramedic	6	6	6
Emergency Medical Technicians	3	6	6
Total		18	18

Financial Highlights

FY 2016 reflects an increase due to COLA adjustments and interfund transfers. No capital outlay was funded in FY 2016.



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213 - EMS Fund/EMS Department

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
3503-00-1001	Salaries	\$ 833,567	\$ 605,215	\$ 632,196	\$ 621,867
3503-00-1005	Overtime	51,221	231,379	205,822	231,379
3503-00-1006	Longevity	4,236	4,827	4,460	6,287
3503-00-1007	Extra Help	0	25,000	20,000	25,000
3503-00-1009	TMRS	145,552	147,600	142,091	149,926
3503-00-1011	FICA	67,340	66,379	62,753	67,766
3503-00-1017	Equipment Allowance	953	1,296	940	1,296
3503-00-1020	Pension Expense	8,682	0	0	0
3503-00-1044	YE Compensated Absences	6,332	0	0	0
	Total Personnel	1,117,882	1,081,696	1,068,261	1,103,521
Supplies					
3503-00-2100	General Office Supplies	3,598	6,500	6,200	6,500
3503-00-2125	Miscellaneous Supplies	1,351	7,000	7,500	7,500
3503-00-2175	Janitorial Supplies	4,579	4,600	3,500	4,000
3503-00-2200	Foods	3,516	4,353	4,200	4,200
3503-00-2225	Medical Supplies	75,144	96,295	95,000	105,000
3503-00-2250	Uniform & Apparel	8,621	17,354	17,300	10,000
3503-00-2275	Program Supplies	1,895	2,500	2,500	3,500
3503-00-2300	Vehicle & Equipment Supplies	37	500	0	1,000
3503-00-2301	Motor Vehicle Fuel	65,608	76,000	50,000	65,000
3503-00-2350	Safety Equipment	898	2,000	1,500	2,000
	Total Supplies	165,246	217,102	187,700	208,700
Contract Services					
3503-00-3100	Contract Services	71,731	100,000	75,000	80,000
3503-00-3160	Medical Services - Pre employment	1,577	6,000	6,000	6,000
3503-00-3170	Professional Development	7,033	10,000	9,500	12,000
3503-00-3176	Emergency MGMT Communications	4,000	4,500	4,500	4,500
3503-00-3190	Communications	12,780	16,000	14,000	22,000
3503-00-3200	Utilities	9,355	11,942	11,500	13,000
3503-00-3210	Postage & Freight	494	100	50	100
3503-00-3230	Advertising	0	50	0	50
3503-00-3250	General Insurance	9,043	9,248	9,200	8,200
3503-00-3251	Workers Compensation	16,724	30,790	17,899	18,975
3503-00-3252	Group Insurance	29,463	172,794	163,631	169,387
3503-00-3260	Machinery & Equipment Maint.	0	7,000	7,000	8,000
3503-00-3270	Building/Grounds Maint.	12,400	13,000	18,500	15,000
3503-00-3290	Technology Services	311	1,000	1,000	1,000
3503-00-3510	Vehicle Repairs	0	2,000	2,000	2,000
3503-00-3511	Radio Repairs	0	3,000	2,500	2,500
	Total Services	174,912	387,424	342,280	362,712
Capital Outlay					
3503-00-4100	Building & Property	0	25,000	25,000	0
3503-00-4150	Machinery & Equipment	0	75,000	75,000	0
	Total Capital Outlay	0	100,000	100,000	0



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213 - EMS Fund/EMS Department

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Interfund Transfers					
3503-00-7100	Transfer to General Fund	54,464	57,725	57,725	147,163
3503-00-7500	Computer Replacement Accruals	6,479	7,500	7,500	1,500
3503-00-7505	IT Maintenance Fees	16,732	17,196	17,196	15,547
3503-00-7510	Vehicle Maintenance Fees	36,360	65,912	65,912	62,106
3503-00-7515	Vehicle Replacement Accruals	105,462	97,601	97,601	97,601
	Total Interfund Transfers	219,497	245,934	245,934	323,918
Other Requirements					
9001-00-5001	Principal	0	4,883	4,883	2,790
9001-00-5002	Interest Payments	4,602	4,460	4,469	4,364
	Total Other Requirements	4,602	9,343	9,352	7,154
Depreciation					
3503-00-6100	Depreciation Expense	28,606	0	0	0
	Total Depreciation	28,606	0	0	0
	TOTAL EMS	\$ 1,710,746	\$ 2,041,499	\$ 1,953,527	\$ 2,006,005



Internal Service Fund

The Internal Service Funds account for services provided to other departments of the City on a cost reimbursement basis as follows;

- *Central Shop Fund (611) is used to account for vehicle maintenance and repair services*
- *Vehicle Replacement Fund (612) is used to account for the replacement of vehicles*
- *Information Technology Maintenance Fund (613) is used to account for IT maintenance services*
- *Computer Replacement Fund (614) is used to account for the replacement of computers*



Annual Budget
Fiscal Year 2015-2016

INTERNAL SERVICE FUND
CENTRAL SHOP
BUDGET SUMMARY

DESCRIPTION	ACTUAL 2013/14	AMENDED BUDGET 2014/15	FORECAST 2014/15	BUDGET 2015/16
Beginning Cash Balance	\$ 265,532	\$ 140,064	\$ 140,064	\$ 154,574
Revenues				
Investment Earnings	40	0	65	0
Intragovernmental	472,009	769,597	769,597	705,539
Other Income	6,633	0	1,564	0
Total Revenues	478,682	769,597	771,225	705,539
Total Revenues & Resources	744,214	909,661	911,289	860,113
EXPENDITURES				
Personnel Services	185,814	202,404	182,833	191,519
Materials & Supplies	157,566	149,212	149,212	167,200
Contractual Services	246,497	422,412	413,590	330,622
Depreciation	4,276	0	0	0
Interfund Transfers	9,997	11,080	11,080	8,005
Total Expenditures	604,150	785,109	756,716	697,345
Revenue Over/(Under) Expenditures	(125,468)	(15,512)	14,510	8,194
Ending Cash Balance	\$ 140,064	\$ 124,552	\$ 154,574	\$ 162,768



*Annual Budget
Fiscal Year 2015-2016*

Central Shop

CATEGORY		Amended Budget 2014/15	Budget 2015/16
1000	Personnel Services	\$ 202,404	\$ 191,519
2000	Materials and Supplies	149,212	167,200
3000	Contractual Services	422,412	330,622
7000	Interfund Transfers	11,080	8,005
Total		\$ 785,109	\$ 697,345

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
Fleet Maintenance Supervisor	12	1	1
Mechanic III	9	1	1
Mechanic II	8	1	1
Mechanic I	7	1	1
Total		4	4

Financial Highlights

FY 2016 budget includes COLA adjustments and a reduction in radio repairs (to be funded by each user department).



Annual Budget Fiscal Year 2015-2016

611- Internal Service Fund/Central Shop Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
8001-00-1001	Salaries	143,104	152,190	137,834	144,367
8001-00-1005	Overtime	2,423	3,500	2,600	3,500
8001-00-1006	Longevity	1,680	2,063	1,974	2,023
8001-00-1009	TMRS	24,443	27,786	25,100	26,173
8001-00-1011	FICA	10,886	12,409	11,209	11,750
8001-00-1016	Certification & Education	1,305	1,456	1,577	1,456
8001-00-1017	Equipment Allowance	1,973	3,000	2,539	2,250
	Total Personnel	185,814	202,404	182,833	191,519
Supplies					
8001-00-2100	General Office Supplies	74	1,000	1,000	1,000
8001-00-2125	Miscellaneous Supplies	20,621	5,800	5,800	5,800
8001-00-2175	Janitorial Supplies	257	500	500	500
8001-00-2250	Uniform & Apparel	311	600	600	600
8001-00-2300	Vehicle & Equipment Supplies	124,328	132,012	132,012	150,000
8001-00-2301	Motor Vehicle Fuel	10,429	7,200	7,200	7,200
8001-00-2350	Safety Equipment	95	500	500	500
8001-00-2425	Chemicals & Insecticides	0	100	100	100
8001-00-2550	Welding Supplies	1,451	1,500	1,500	1,500
	Total Supplies	157,566	149,212	149,212	167,200
Contractual Services					
8001-00-3100	Contract Services	1,000	1,000	500	1,000
8001-00-3170	Professional Development	0	9,888	9,888	1,500
8001-00-3180	Dues & Membership	0	500	250	500
8001-00-3190	Communications	3,576	5,069	5,069	5,070
8001-00-3200	Utilities	783	755	755	755
8001-00-3210	Postage & Freight	0	100	100	100
8001-00-3250	General Insurance	40,254	49,180	49,180	40,000
8001-00-3251	Workers' Compensation	5,265	5,684	6,388	3,726
8001-00-3252	Group Insurance	36,760	40,897	38,321	39,471
8001-00-3260	Machinery & Equipment Maint	10,204	19,195	19,195	23,950
8001-00-3262	Radio Airtime	33,417	54,578	54,578	102,000
8001-00-3270	Buildings & Grounds Maint	1,459	1,800	1,800	1,800
8001-00-3310	Wrecker Fees	823	3,000	2,000	3,000
8001-00-3320	Uniform Rental	1,912	3,200	3,200	3,200
8001-00-3460	Hazardous Waste Removal	560	3,000	3,000	3,000
8001-00-3470	Regulatory Inspection Fees	827	550	350	550
8001-00-3510	Vehicle Repairs	109,657	105,000	100,000	100,000
8001-00-3511	Radio Repairs	0	119,017	119,017	1,000
	Total Services	246,497	422,412	413,590	330,622
Depreciation					
8001-00-6100	Depreciation Expense	4,276	0	0	0
	Total Depreciation	4,276	0	0	0
Interfund Transfers					
8001-00-7500	Computer Replacement Accruals	1,200	1,500	1,500	1,500
8001-00-7505	IT Maintenance Fees	1,563	2,346	2,346	2,322
8001-00-7515	Vehicle Replacement Accruals	7,234	7,234	7,234	4,183
	Total Interfund Transfers	9,997	11,080	11,080	8,005
	Central Shop Program	\$ 604,150	\$ 785,109	\$ 756,716	\$ 697,345



Annual Budget
Fiscal Year 2015-2016

INTERNAL SERVICE FUND
VEHICLE REPLACEMENT FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2013/14	BUDGET 2014/15	2014/15	2015/16
Beginning Working Capital	\$ 1,437,510	\$ 1,345,915	\$ 1,345,915	\$ 1,377,331
Revenues				
Interest Income	1,428	0	1,600	0
Interfund Loan Interest	52	0	15	0
Intragovernmental	538,291	472,553	472,553	469,502
Sale of Assets	4,000	0	45,426	0
Other Income	4,398	0	1,000	0
Total Revenues	548,170	472,553	520,594	469,502
Total Revenues & Resources	1,985,680	1,818,468	1,866,509	1,846,833
EXPENDITURES				
Supplies	10,839	1,300	1,300	42,500
Capital Outlay	473,549	301,000	487,878	556,300
Depreciation	155,377	0	0	0
Total Expenditures	639,765	302,300	489,178	598,800
Revenue Over/(Under) Expenditures	(91,595)	170,253	31,416	(129,298)
Ending Working Capital	\$ 1,345,915	\$ 1,516,168	\$ 1,377,331	\$ 1,248,033



Vehicle Replacement

Category		Amended Budget 2014/2015	Budget 2015/16
2000	Materials & Supplies	1,300	42,500
4000	Capital Outlay	301,000	556,300
Total		\$ 302,300	\$ 598,800

Financial Highlights

FY 2016 reflects an increase in capital outlay for the purchase of new vehicles.



Annual Budget
Fiscal Year 2015-2016

612 - Vehicle Replacement Fund/Vehicle Replacement Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Materials & Supplies					
8002-00-2300	Vehicle Equipment Supplies	10,839	1,300	1,300	42,500
	Total Materials & Supplies	10,839	1,300	1,300	42,500
Capital Outlay					
8002-00-4150	Machinery & Equipment	0	14,000	14,000	0
8002-00-4250	Motor Vehicles	473,549	287,000	473,878	556,300
	Total Capital Outlay	473,549	301,000	487,878	556,300
Depreciation					
8002-00-6100	Depreciation	155,377	0	0	0
	Total Depreciation	155,377	0	0	0
	Vehicle Replacement Program	\$ 639,765	\$ 302,300	\$ 489,178	\$ 598,800



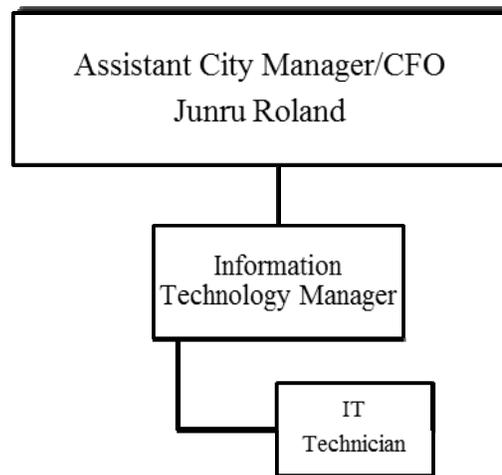
Annual Budget
Fiscal Year 2015-2016

**INTERNAL SERVICE FUND
IT SUPPORT & MAINTENANCE FUND
BUDGET SUMMARY**

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2013/14	BUDGET 2014/15	2014/15	2015/16
Beginning Working Capital	63,462	116,743	116,743	124,095
Revenues				
Intragovernmental	418,622	553,388	553,388	518,728
Total Revenues	418,622	553,388	553,388	518,728
Total Revenues & Resources	482,084	670,131	670,131	642,823
EXPENDITURES				
Salaries	68,461	118,925	115,208	123,612
Materials & Supplies	8,560	8,200	8,250	7,841
Contractual Services	288,320	452,170	422,579	387,275
Total Expenditures	365,341	579,294	546,037	518,728
Revenue Over/(Under) Expenditures	53,281	(25,906)	7,352	0
Ending Working Capital	116,743	90,837	124,095	124,095



Finance- IT Maintenance Program Organizational Chart





Annual Budget
Fiscal Year 2015-2016

IT Maintenance Program

Category		Amended Budget 2014/15	Budget 2015/16
1000	Personnel Services	118,925	123,612
2000	Materials & Supplies	8,200	7,841
3000	Contractual Services	452,170	387,275
Total		\$ 579,294	\$ 518,728

Schedule of Personnel	Pay Grade	Number of Positions	Number of Positions
IT Manager	16	1	1
IT Technician	9	1	1
		<u>2</u>	<u>2</u>

Financial Highlights

FY 2016 reflects COLA adjustments and a decrease in the contractual Technology Services budget (for software maintenance).



*Annual Budget
Fiscal Year 2015-2016*

613- IT Support & Maintenance Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Personnel					
2505-00-1001	Salaries	50,983	90,938	87,957	94,580
2505-00-1006	Longevity	667	770	772	955
2505-00-1009	TMRS	9,161	16,326	15,816	16,893
2505-00-1011	FICA	4,033	7,291	7,063	7,584
2505-00-1018	Auto Allowance	3,617	3,600	3,600	3,600
	Total Personnel	68,461	118,925	115,208	123,612
Supplies					
2505-00-2100	General Office Supplies	235	200	250	200
2505-00-2125	Miscellaneous Supplies	8,325	8,000	8,000	7,641
	Total Supplies	8,560	8,200	8,250	7,841
Contractual Services					
2505-00-3100	Contract Services	9,040	10,000	8,500	8,500
2505-00-3170	Professional Development	3,290	8,000	8,000	8,000
2505-00-3190	Communications	4,381	4,608	4,608	6,000
2505-00-3210	Postage & Freight	6	0	0	0
2505-00-3251	Workers Compensation	139	474	139	480
2505-00-3252	Group Insurance	12,205	22,890	22,040	13,815
2505-00-3260	Machinery & Equipment Maintenance	8,769	6,449	4,000	4,000
2505-00-3290	Technology Services	250,489	399,749	375,292	346,480
	Total Services	288,320	452,170	422,579	387,275
	IT Maintenance Program	\$ 365,341	\$ 579,294	\$ 546,037	\$ 518,728



Annual Budget
Fiscal Year 2015-2016

INTERNAL SERVICE FUND
COMPUTER REPLACEMENT FUND
BUDGET SUMMARY

DESCRIPTION	ACTUAL	AMENDED	FORECAST	BUDGET
	2013/14	BUDGET 2014/15	2014/15	2015/16
Beginning Cash Balance	\$ 121,513	\$ 142,907	\$ 142,907	\$ 134,589
Revenues				
Intragovernmental	92,821	147,724	147,724	67,700
Total Revenues	92,821	147,724	147,724	67,700
Total Revenues & Resources	214,334	290,632	290,632	202,289
EXPENDITURES				
Materials & Supplies	71,427	133,357	137,500	67,700
Capital Outlay	0	18,542	18,542	0
Interfund Transfers	0	0	0	0
Total Expenditures	71,427	151,899	156,042	67,700
Revenue Over/(Under) Expenditures	21,394	(4,175)	(8,318)	0
Ending Cash Balance	\$ 142,907	\$ 138,732	\$ 134,589	\$ 134,589



Computer Replacement Program

Category		Amended Budget 2014/15	Budget 2015/16
2000	Materials & Supplies	133,357	67,700
4000	Capital Outlay	18,542	0
Total		\$ 151,899	\$ 67,700

Financial Highlights

FY 2016 reflects a significant decrease due to a reduction in the number of computers being replaced this year.



Annual Budget
Fiscal Year 2015-2016

614- Computer Replacement Program

Account	Description	Actual 2013/14	Amended Budget 2014/15	Forecast 2014/15	Budget 2015/16
Supplies					
2506-00-2125	Miscellaneous Supplies	71,427	133,357	137,500	67,700
	Total Supplies	71,427	133,357	137,500	67,700
Capital Outlay					
2506-00-4150	Machinery & Equipment	0	18,542	18,542	0
	Total Capital Outlay	0	18,542	18,542	0
	Computer Replacement Program	\$ 71,427	\$ 151,899	\$ 156,042	\$ 67,700



Long Term Debt Obligations

This section is a representation of all long-term debt requirements as follows;

- ◆ *The debt service fund (411) is used to account for the payment of principal and interest on all general obligation bonds and other long-term debt of the City, where the primary source of revenue is property taxes.*
- ◆ *Self-supporting long-term debt and other obligations financed by proprietary funds.*

Legal Debt Margin for General Obligations:

Rules promulgated by the Office of the Attorney General of Texas stipulate that such Office will not approve tax bonds of any city unless the city can demonstrate its ability to pay debt service requirements on all outstanding tax debt, including the issue to be approved, from a tax levy of \$1.50 per \$100 of valuation, based on 90% collection of the tax. Assuming the maximum tax rate for debt service of \$1.50 on the 2015 taxable assessed valuation of \$1,087,861,264 at 90% collection, tax revenue of \$14,686,127 would be produced.

<i>City's total outstanding bond debt</i>	<i>\$32,065,000</i>
<i>Less Self Supporting debt from Hotel, Sanitation and Utility</i>	<i><u>- 23,795,027</u></i>
<i>Net Tax Supporting Debt Outstanding</i>	<i><u>\$ 8,269,973</u></i>



Annual Budget
Fiscal Year 2015-2016

Outstanding Issues and Source of Payment Allocation

<u>Debt Issues</u>	<u>Par Amount Remaining after 9/30/2015</u>	<u>General Fund</u>	<u>Water & Sewer</u>	<u>Sanitation</u>	<u>Hotel</u>	<u>EMS</u>	<u>Total</u>
General Obligation Refunding Bonds, Series 2011	\$ 4,515,000	46.04%	50.50%	2.06%	1.40%	0.00%	100%
Tax & Revenue Certificates of Obligation, Series 2011	\$ 4,360,000	92.42%	4.79%	0.00%	0.00%	2.79%	100%
General Obligation Refunding Bonds, Series 2012	\$ 7,335,000	17.27%	82.73%	0.00%	0.00%	0.00%	100%
Tax Notes, Series 2013	\$ 895,000	100.00%	0.00%	0.00%	0.00%	0.00%	100%
General Obligation Refunding, Series 2013	\$ 4,960,000	0.00%	100.00%	0.00%	0.00%	0.00%	100%
Tax & Revenue Certificates of Obligation, Series 2015	\$ 10,000,000	0.00%	100.00%	0.00%	0.00%	0.00%	100%
	<u>\$ 32,065,000</u>						



Debt Service Fund

The Debt Service Fund (411) is used to account for the payment of principal and interest on all general obligation bonds and other long-term debt of the City. The primary source of revenue for debt service is local property taxes.



Annual Budget
Fiscal Year 2015-2016

Fund 411- Debt Service Fund
Tax Supported Debt

Description	Actual 2013/2014	Amended Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
Beginning Fund Balance	\$ 102,167	\$ 79,393	\$ 79,393	\$ 72,727
REVENUE				
Current Property Taxes	1,490,699	1,407,387	1,392,391	1,327,139
Delinquent Property Taxes	31,056	28,722	28,000	26,543
Penalty & Interest	16,058	9,000	15,800	8,000
Rendition Penalty	751	1,000	1,200	1,000
Interest Income	206	0	50	0
Total Revenue	1,538,770	1,446,109	1,437,441	1,362,682
Total Revenues & Resources	1,640,937	1,525,502	1,516,834	1,435,409
EXPENDITURES				
Principal	1,267,127	1,175,603	1,179,203	1,112,008
Interest	293,017	267,006	263,406	238,715
Agent Fees	1,400	3,000	1,500	2,000
Total Expenditures	1,561,544	1,445,608	1,444,108	1,352,723
Revenue Over/(Under) Expenditures	(22,774)	501	(6,667)	9,959
Ending Fund Balance	\$ 79,393	\$ 79,893	\$ 72,727	\$ 82,685

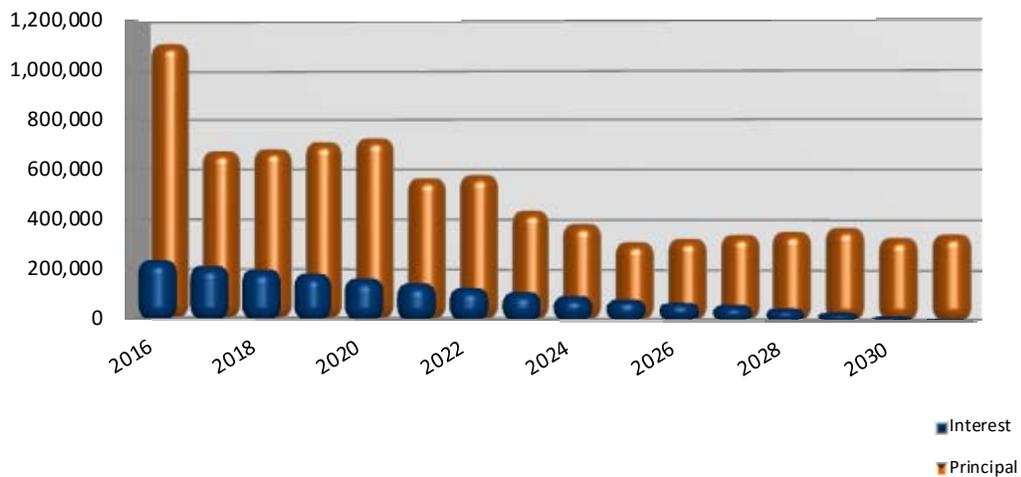


Annual Budget Fiscal Year 2015-2016

Fund 411- Debt Service Fund Tax Supported Debt

	Fiscal Year	Principal	Interest	Annual Debt Service
2016	2015/2016	1,112,008	238,716	1,350,724
2017	2016/2017	674,717	217,575	892,292
2018	2017/2018	682,900	202,837	885,737
2019	2018/2019	710,846	186,560	897,406
2020	2019/2020	725,952	168,524	894,476
2021	2020/2021	567,460	149,424	716,884
2022	2021/2022	579,867	132,430	712,297
2023	2022/2023	438,046	116,607	554,653
2024	2023/2024	385,402	102,544	487,946
2025	2024/2025	314,058	89,430	403,488
2026	2025/2026	327,921	76,590	404,511
2027	2026/2027	344,086	63,150	407,236
2028	2027/2028	355,630	49,156	404,786
2029	2028/2029	371,795	34,607	406,402
2030	2029/2030	332,712	20,517	353,229
2031	2030/2031	346,575	6,932	353,507
Grand Total		\$ 8,269,973	\$ 1,855,595	\$ 10,125,567

Total Tax Supported Debt





Annual Budget
Fiscal Year 2015-2016

Fund 411- Debt Service Fund
Tax Supported Debt

DEBT ISSUED	BALANCE OUTSTANDING 09/30/15	PRINCIPAL	INTEREST	TOTAL REQUIRED
Series 2011, Certificate of Obligation	4,029,512	92,420	144,568	236,988
Series 2011, GO Refunding Bonds	2,078,706	702,110	62,580	764,690
Series 2012, General Obligation Refunding	1,266,755	142,478	17,337	159,815
Series 2013, Tax Notes	895,000	175,000	14,231	189,231
TOTAL	\$ 8,269,973	\$ 1,112,008	\$ 238,715	\$ 1,350,723



Annual Budget
Fiscal Year 2015-2016

G. O. LONG-TERM DEBT OVERVIEW
Tax Supported Debt Service

The City of Alvin has no statutory debt limit. However, in the State of Texas, General Obligation bonds must be approved in an election with the majority of the votes cast being in favor of the issuance of bonds.

As of September 30, 2015, the following long-term debt issues are:

Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2011, General Obligation Refunding Bonds	2,078,706
Series 2012, General Obligation Refunding	1,266,755
Bonds	<u>\$ 3,345,461</u>
<u>Certificates of Obligation</u>	
Series 2011, Certificate of Obligations	4,029,512
Certificates of Obligation	<u>\$ 4,029,512</u>
<u>Tax Notes</u>	
Series 2013, TAN Notes	895,000
Tax Notes	<u>\$ 895,000</u>
Total General Long-Term Debt	<u>\$ 8,269,973</u>



Annual Budget Fiscal Year 2015-2016

Tax Supported Debt Service Fund

City of Alvin, Series 2011, Tax & Revenue Certificates of Obligation

Date of Issuance: 6/1/2011

Original Issue: \$4,835,000 (Debt Service 92.42%, Utility Fund 4.79%, EMS Fund 2.79%)

Interest Rate: 2.50% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2015/2016	92,420	144,568	236,988
2016/2017	194,082	140,502	334,584
2017/2018	198,703	134,610	333,313
2018/2019	207,945	128,510	336,455
2019/2020	217,187	122,133	339,320
2020/2021	226,429	115,479	341,908
2021/2022	235,671	108,547	344,218
2022/2023	249,534	100,334	349,868
2023/2024	258,776	90,803	349,579
2024/2025	268,018	80,590	348,608
2025/2026	281,881	69,592	351,473
2026/2027	295,744	58,040	353,784
2027/2028	304,986	46,025	351,011
2028/2029	318,849	33,548	352,397
2029/2030	332,712	20,517	353,229
2030/2031	346,575	6,932	353,507
Total	\$ 4,029,512	\$ 1,400,729	\$ 5,430,241

Purpose of Bonds

Proceeds from the sale of the Certificates will be used for (i) paying all or any part of the costs associated with the construction and equipment of an animal control facility; the construction, renovation and equipment of parks and park facilities; the purchase of land adjacent to National Oak Park for park purposes; the purchase of land adjacent to the State Highway 35 Bypass for a convention, community or conference center, and related facilities and/or park purposes; the renovation and equipment of City Hall; the renovation and equipment of the City public works building and related facilities; the renovation and equipment of the City museum; the construction, renovation and equipment of City public safety facilities; the construction, improvement and equipment of downtown streets, sidewalks and drainage, including lighting and signage; the purchase of communications equipment, machinery and supplies for City departments; the construction of improvements to the City's interdepartmental communications system; the purchase of computer equipment, machinery and supplies for City departments; and the cost of professional services incurred in connection therewith, and (ii) paying the costs of issuing the Certificates.



*Annual Budget
Fiscal Year 2015-2016*

Tax Supported Debt Service Fund

City of Alvin, Series 2011 General Obligation Refunding Bonds

Date of Issuance: 5/15/2011

Original Issue: \$9,110,000

(46.04% Debt Service, 50.50% Enterprise Debt, Sanitation 2.06%, Hotel/Motel 1.40%)

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2015/2016	702,110	62,580	764,690
2016/2017	151,932	49,769	201,701
2017/2018	149,630	45,246	194,876
2018/2019	165,744	39,686	205,430
2019/2020	165,744	33,057	198,801
2020/2021	179,556	26,151	205,707
2021/2022	181,858	18,922	200,780
2022/2023	66,758	13,950	80,708
2023/2024	71,362	11,188	82,550
2024/2025	46,040	8,840	54,880
2025/2026	46,040	6,998	53,038
2026/2027	48,342	5,110	53,452
2027/2028	50,644	3,131	53,775
2028/2029	52,946	1,059	54,005
Total	\$ 2,078,706	\$ 325,687	\$ 2,404,393

Purpose of Bonds

A portion of the proceeds of the Bonds, together with the other available funds, if any, will be used to refund the principal of and interest on certain of the City's outstanding General Obligation Refunding Bonds, Series 1998, General Obligation Bonds, Series 2002, General Obligation Refunding Bonds, Series 2003, Certificates of Obligation, Series 2003, Tax & Revenue Certificates of Obligation, Series 2008A and Tax & Revenue Certificates of Obligation, Series 2008B.



Annual Budget
Fiscal Year 2015-2016

Tax Supported Debt Service Fund

City of Alvin, Series 2012 General Obligation Refunding Bonds

Date of Issuance: 5/17/2012

Original Issue: \$9,245,000

(17.27% Debt Service, 82.73% Enterprise Debt)

Interest Rate: 1.00% - 2.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2015/2016	142,478	17,337	159,814
2016/2017	153,703	15,856	169,559
2017/2018	154,567	14,315	168,881
2018/2019	157,157	12,560	169,717
2019/2020	158,021	10,392	168,413
2020/2021	161,475	7,794	169,269
2021/2022	162,338	4,961	167,299
2022/2023	121,754	2,323	124,076
2023/2024	55,264	553	55,817
Total	\$ 1,266,755	\$ 86,090	\$ 1,352,844

Purpose of Bonds

A portion of the proceeds of the Bonds, together with the other available funds, if any, will be used to refund the principal of and interest on certain of the City's outstanding Tax & Revenue Certificates of Obligation, Series 2006A; Tax & Revenue Certificates of Obligation, Series 2006B; Tax & Revenue Certificates of Obligation, Series 2006C; and Wastewater & Sewer System Revenue Bonds, Series 2001.



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Tax Supported Debt Service Fund

City of Alvin, Series 2013 Tax Notes

Date of Issuance: 7/10/2013

Original Issue: \$1,235,000 (100% DS)

Interest Rate: 1.59%

Fiscal Year	Principal	Interest	Annual Debt Service
9/30/2016	175,000	14,231	189,231
9/30/2017	175,000	11,448	186,448
9/30/2018	180,000	8,666	188,666
9/30/2019	180,000	5,804	185,804
9/30/2020	185,000	2,942	207,942
Total	\$ 895,000	\$ 43,089	\$ 938,089

Purpose of Bonds

Proceeds from the sale of the Notes will be used for (1) the purchase of land for and the construction and equipment of public safety facilities; (2) the purchase of land for and the construction and equipment of parks and recreational facilities; (3) the construction or reconstruction and equipment of an animal control facility; and (4) the costs of professional services and the issuance of the Notes.



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Fiscal Year 2015-2016

Long-Term Debt Overview
Payable from EMS Revenue

The City of Alvin has no statutory debt limit. In June, 2011 the City of Alvin issued Tax and Revenue Certificates of Obligation. As of September 30, 2015, the following long-term debt issue is;

Debt Issue	Principal Balance
<u>Certificate of Obligation</u>	
Series 2011, Tax & Revenue Certificates of Obligation	<u>121,644</u>
Certificates of Obligation	<u>\$ 121,644</u>
Total Debt payable from W/S Revenue	<u>\$ 121,644</u>



*Annual Budget
Fiscal Year 2015-2016*

**Long-Term Debt
Payable from EMS Revenue**

City of Alvin, Series 2011, Tax & Revenue Certificates of Obligation

Date of Issuance: 6/1/2011

Original Issue: \$4,835,000 (Debt Service 92.42%, Utility Fund 4.79%, EMS Fund 2.79%)

Interest Rate: 2.50% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2015/2016	2,790	4,364	7,154
2016/2017	5,859	4,241	10,100
2017/2018	5,999	4,064	10,062
2018/2019	6,278	3,879	10,157
2019/2020	6,557	3,687	10,243
2020/2021	6,836	3,486	10,322
2021/2022	7,115	3,277	10,391
2022/2023	7,533	3,029	10,562
2023/2024	7,812	2,741	10,553
2024/2025	8,091	2,433	10,524
2025/2026	8,510	2,101	10,610
2026/2027	8,928	1,752	10,680
2027/2028	9,207	1,389	10,596
2028/2029	9,626	1,013	10,638
2029/2030	10,044	619	10,663
2030/2031	10,463	209	10,672
Total	\$ 121,644	\$ 42,286	\$ 163,930

Purpose of Bonds

Proceeds from the sale of the Certificates will be used for (i) paying all or any part of the costs associated with the construction and equipment of an animal control facility; the construction, renovation and equipment of parks and park facilities; the purchase of land adjacent to National Oak Park for park purposes; the purchase of land adjacent to the State Highway 35 Bypass for a convention, community or conference center, and related facilities and/or park purposes; the renovation and equipment of City Hall; the renovation and equipment of the City public works building and related facilities; the renovation and equipment of the City museum; the construction, renovation and equipment of City public safety facilities; the construction, improvement and equipment of downtown streets, sidewalks and drainage, including lighting and signage; the purchase of communications equipment, machinery and supplies for City departments; the construction of improvements to the City's interdepartmental communications system; the purchase of computer equipment, machinery and supplies for City departments; and the cost of professional services incurred in connection therewith, and (ii) paying the costs of issuing the Certificates.



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Fiscal Year 2015-2016

Long- Term Debt Overview
Payable from Sanitation Revenue

The City of Alvin has no statutory debt limit. However, in the State of Texas, General Obligation bonds must be approved in an election with the majority of the votes cast being in favor of the issuance of bonds.

As of September 30, 2015, the following long-term debt issues are:

Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2011, General Obligation Refunding Bonds	93,009
Bonds	<u>\$ 93,009</u>
Total General Long-Term Debt	<u>\$ 93,009</u>



*Annual Budget
Fiscal Year 2015-2016*

Long Term Debt

Payable from Sanitation Revenue

City of Alvin, Series 2011 General Obligation Refunding Bonds

Date of Issuance: 5/15/2011

Original Issue: \$9,110,000

(46.04% Debt Service, 50.50% Enterprise Debt, Sanitation 2.06%, Hotel/Motel 1.40%)

Interest Rate: 3.00% - 4.00%

	Annual		
Fiscal Year	Principal	Interest	Debt Service
2015-2016	31,415	2,800	34,215
2016-2017	6,798	2,227	9,025
2017-2018	6,695	2,024	8,719
2018-2019	7,416	1,776	9,192
2019-2020	7,416	1,479	8,895
2020-2021	8,034	1,170	9,204
2021-2022	8,137	847	8,984
2022-2023	2,987	624	3,611
2023-2024	3,193	501	3,694
2024-2025	2,060	396	2,456
2025-2026	2,060	313	2,373
2026-2027	2,163	229	2,392
2027-2028	2,266	140	2,406
2028-2029	2,369	47	2,416
Total	93,009	14,572	107,581

Purpose of Bonds

A portion of the proceeds of the Bonds, together with the other available funds, if any, will be used to refund the principal of and interest on certain of the City's outstanding General Obligation Refunding Bonds, Series 1998, General Obligation Bonds, Series 2002, General Obligation Refunding Bonds, Series 2003, Certificates of Obligation, Series 2003, Tax & Revenue Certificates of Obligation, Series 2008A and Tax & Revenue Certificates of Obligation, Series 2008B.



Annual Budget
Fiscal Year 2015-2016

Long-Term Debt Overview
Payable from Water/Sewer Revenue

The City of Alvin has no statutory debt limit. However, in the State of Texas, General Obligation bonds must be approved in an election with the majority of the votes cast being in favor of the issuance of bonds.

As of September 30, 2015, the following long-term debt issues are:

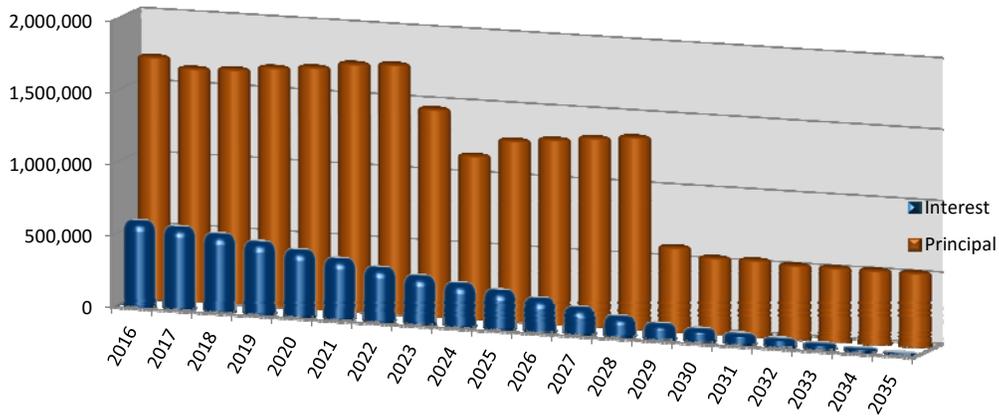
Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2011, General Obligation Refunding Bonds	2,280,075
Series 2012, General Obligation Refunding Bonds	6,068,246
Series 2013, General Obligation Refunding Bonds	4,960,000
GO Bonds	<u>\$13,308,321</u>
<u>Certificate of Obligation</u>	
Series 2011, Tax & Revenue Certificates of Obligation	208,844
Series 2015, Tax & Revenue Certificates of Obligation	10,000,000
Certificates of Obligation	<u>\$ 10,208,844</u>
Total Debt payable from W/S Revenue	<u>\$ 23,517,165</u>



Annual Budget Fiscal Year 2015-2016

Long-Term Debt Payable from Water/Sewer Revenue Amortization Schedule- Grand Total of All Debt

	Fiscal Year	Principal	Interest	Annual Debt Service
2016	2015/2016	1,702,438	596,090	2,298,528
2017	2016/2017	1,638,006	572,198	2,210,204
2018	2017/2018	1,649,858	540,388	2,190,246
2019	2018/2019	1,680,421	503,608	2,184,029
2020	2019/2020	1,700,037	463,445	2,163,482
2021	2020/2021	1,742,212	420,531	2,162,743
2022	2021/2022	1,754,352	375,902	2,130,254
2023	2022/2023	1,459,405	334,174	1,793,579
2024	2023/2024	1,151,423	301,141	1,452,564
2025	2024/2025	1,274,391	270,452	1,544,843
2026	2025/2026	1,300,110	231,174	1,531,284
2027	2026/2027	1,328,353	186,157	1,514,510
2028	2027/2028	1,351,357	140,348	1,491,705
2029	2028/2029	599,601	107,901	707,502
2030	2029/2030	542,244	90,313	632,557
2031	2030/2031	542,963	73,859	616,822
2032	2031/2032	525,000	57,750	582,750
2033	2032/2033	525,000	41,672	566,672
2034	2033/2034	525,000	25,266	550,266
2035	2034/2035	525,000	8,531	533,531
Grand Total		\$ 23,517,165	\$ 5,340,900	\$ 28,858,065





*Annual Budget
Fiscal Year 2015-2016*

Long-Term Debt
Payable from Water/Sewer Revenue

City of Alvin, Series 2011, Tax & Revenue Certificates of Obligation

Date of Issuance: 6/1/2011

Original Issue: \$4,835,000 (Debt Service 92.42%, Utility Fund 4.79%, EMS Fund 2.79%)

Interest Rate: 2.50% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2015/2016	4,790	7,493	12,283
2016/2017	10,059	7,282	17,341
2017/2018	10,299	6,977	17,275
2018/2019	10,778	6,660	17,438
2019/2020	11,257	6,330	17,586
2020/2021	11,736	5,985	17,721
2021/2022	12,215	5,626	17,840
2022/2023	12,933	5,200	18,133
2023/2024	13,412	4,706	18,118
2024/2025	13,891	4,177	18,068
2025/2026	14,610	3,607	18,216
2026/2027	15,328	3,008	18,336
2027/2028	15,807	2,385	18,192
2028/2029	16,526	1,739	18,264
2029/2030	17,244	1,063	18,307
2030/2031	17,963	359	18,322
Total	\$ 208,844	\$ 72,598	\$ 281,442

Purpose of Bonds

Proceeds from the sale of the Certificates will be used for (i) paying all or any part of the costs associated with the construction and equipment of an animal control facility; the construction, renovation and equipment of parks and park facilities; the purchase of land adjacent to National Oak Park for park purposes; the purchase of land adjacent to the State Highway 35 Bypass for a convention, community or conference center, and related facilities and/or park purposes; the renovation and equipment of City Hall; the renovation and equipment of the City public works building and related facilities; the renovation and equipment of the City museum; the construction, renovation and equipment of City public safety facilities; the construction, improvement and equipment of downtown streets, sidewalks and drainage, including lighting and signage; the purchase of communications equipment, machinery and supplies for City departments; the construction of improvements to the City's interdepartmental communications system; the purchase of computer equipment, machinery and supplies for City departments; and the cost of professional services incurred in connection therewith, and (ii) paying the costs of issuing the Certificates.



Annual Budget
Fiscal Year 2015-2016

Long-Term Debt
Payable from Water/Sewer Revenue

City of Alvin, Series 2011 General Obligation Refunding Bonds

Date of Issuance: 5/15/2011

Original Issue: \$9,110,000

(46.04% Debt Service, 50.50% Enterprise Debt, Sanitation 2.06%, Hotel/Motel 1.40%)

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2015/2016	770,125	68,642	838,767
2016/2017	166,650	54,591	221,241
2017/2018	164,125	49,629	213,754
2018/2019	181,800	43,531	225,331
2019/2020	181,800	36,259	218,059
2020/2021	196,950	28,684	225,634
2021/2022	199,475	20,756	220,231
2022/2023	73,225	15,302	88,527
2023/2024	78,275	12,272	90,547
2024/2025	50,500	9,696	60,196
2025/2026	50,500	7,676	58,176
2026/2027	53,025	5,606	58,631
2027/2028	55,550	3,434	58,984
2028/2029	58,075	1,162	59,237
Total	\$ 2,280,075	\$ 357,237	\$ 2,637,312

Purpose of Bonds

The proceeds will be used to refund the principal of and interest on certain of the City's outstanding General Obligation Refunding Bonds, Series 1998, General Obligation Bonds, Series 2002, General Obligation Refunding Bonds, Series 2003, Certificates of Obligation, Series 2003, Tax & Revenue Certificates of Obligation, Series 2008A and Tax & Revenue Certificates of Obligation, Series 2008B.



*Annual Budget
Fiscal Year 2015-2016*

Long-Term Debt
Payable from Water/Sewer Revenue

City of Alvin, Series 2012 General Obligation Refunding Bonds

Date of Issuance: 5/17/2012

Original Issue: \$9,245,000

(17.27% Debt Service, 82.73% Enterprise Debt)

Interest Rate: 3.00% - 2.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2015/2016	682,523	83,051	765,573
2016/2017	736,297	75,956	812,253
2017/2018	740,434	68,573	809,006
2018/2019	752,843	60,165	813,008
2019/2020	756,980	49,783	806,762
2020/2021	773,526	37,337	810,863
2021/2022	777,662	23,764	801,426
2022/2023	583,247	11,127	594,374
2023/2024	264,736	2,647	267,383
Total	\$ 6,068,246	\$ 412,404	\$ 6,480,649

Purpose of Bonds

The proceeds will be used to refund the principal of and interest on certain of the City's outstanding Tax & Revenue Certificates of Obligation, Series 2006A; Tax & Revenue Certificates of Obligation, Series 2006B; Tax & Revenue Certificates of Obligation, Series 2006C; and Wastewater & Sewer System Revenue Bonds, Series 2001.



*Annual Budget
Fiscal Year 2015-2016*

Long-Term Debt
Payable from Water/Sewer Revenue

City of Alvin, Series 2013 General Obligation Refunding Bonds

Date of Issuance:

Original Issue: \$5,005,000

Interest Rate: 2.9548% - 4.300%

Fiscal Year	Principal	Interest	Annual Debt Service
2015/2016	245,000	142,938	387,938
2016/2017	195,000	136,438	331,438
2017/2018	205,000	130,528	335,528
2018/2019	205,000	124,471	329,471
2019/2020	220,000	118,192	338,192
2020/2021	230,000	111,544	341,544
2021/2022	240,000	104,600	344,600
2022/2023	265,000	97,139	362,139
2023/2024	270,000	89,235	359,235
2024/2025	685,000	75,126	760,126
2025/2026	710,000	54,516	764,516
2026/2027	735,000	33,168	768,168
2027/2028	755,000	11,154	766,154
Total	\$ 4,960,000	\$ 1,229,049	\$ 6,189,049

Purpose of Bonds

Proceeds from the sale of the bonds will be used for (1) refunding all the City's outstanding Water & Sewer System Revenue and Refunding Bonds, Series 2005 (the "refunded obligations"); and (2) paying the costs of professional services and the issuance of the bonds.



*Annual Budget
Fiscal Year 2015-2016*

Long-Term Debt
Payable from Water/Sewer Revenue

City of Alvin, Series 2015, Tax & Revenue Certificates of Obligation

Date of Issuance:

Original Issue: \$10,000,000 (100% UF)

Interest Rate: 2.00% - 3.25%

Fiscal Year	Principal	Interest	Annual Debt Service
2015/2016	-	293,966	293,966
2016/2017	530,000	297,931	827,931
2017/2018	530,000	284,681	814,681
2018/2019	530,000	268,781	798,781
2019/2020	530,000	252,881	782,881
2020/2021	530,000	236,981	766,981
2021/2022	525,000	221,156	746,156
2022/2023	525,000	205,406	730,406
2023/2024	525,000	192,281	717,281
2024/2025	525,000	181,453	706,453
2025/2026	525,000	165,375	690,375
2026/2027	525,000	144,375	669,375
2027/2028	525,000	123,375	648,375
2028/2029	525,000	105,000	630,000
2029/2030	525,000	89,250	614,250
2030/2031	525,000	73,500	598,500
2031/2032	525,000	57,750	582,750
2032/2033	525,000	41,672	566,672
2033/2034	525,000	25,266	550,266
2034/2035	525,000	8,531	533,531
Total	\$10,000,000	\$ 3,269,613	\$ 13,269,613

Purpose of Bonds

Proceeds from the sale of the Certificates will be used to pay for (i) the construction and equipment of improvements to the City's water and sewer system, (ii) replacement of City water meters and (iii) to pay the costs of professional services incurred in connection therewith.



Annual Budget
Fiscal Year 2015-2016

Long- Term Debt Overview
Payable from Hotel Motel Tax Revenue

The City of Alvin has no statutory debt limit. However, in the State of Texas, General Obligation bonds must be approved in an election with the majority of the votes cast being in favor of the issuance of bonds.

As of September 30, 2015 the following long-term debt issues are:

Debt Issue	Principal Balance
<u>General Obligation Bonds</u>	
Series 2011, General Obligation Refunding Bonds	63,210
Bonds	<u>\$ 63,210</u>
Total General Long-Term Debt	<u>\$ 63,210</u>



*Annual Budget
Fiscal Year 2015-2016*

Long Term Debt
payable from Hotel/Motel Tax Revenue

City of Alvin, Series 2011 General Obligation Refunding Bonds

Date of Issuance: 5/15/2011

Original Issue: \$9,110,000

(46.04% Debt Service, 50.50% Enterprise Debt, Sanitation 2.06%, Hotel/Motel 1.40%)

Interest Rate: 3.00% - 4.00%

Fiscal Year	Principal	Interest	Annual Debt Service
2015-2016	21,350	1,903	23,253
2016-2017	4,620	1,513	6,133
2017-2018	4,550	1,376	5,926
2018-2019	5,040	1,207	6,247
2019-2020	5,040	1,005	6,045
2020-2021	5,460	795	6,255
2021-2022	5,530	575	6,105
2022-2023	2,030	424	2,454
2023-2024	2,170	340	2,510
2024-2025	1,400	269	1,669
2025-2026	1,400	213	1,613
2026-2027	1,470	155	1,625
2027-2028	1,540	95	1,635
2028-2029	1,610	32	1,642
	\$ 63,210	\$ 9,904	\$ 73,114

Purpose of Bonds

A portion of the proceeds of the Bonds, together with the other available funds, if any, will be used to refund the principal of and interest on certain of the City's outstanding General Obligation Refunding Bonds, Series 1998, General Obligation Bonds, Series 2002, General Obligation Refunding Bonds, Series 2003, Certificates of Obligation, Series 2003, Tax & Revenue Certificates of Obligation, Series 2008A and Tax & Revenue Certificates of Obligation, Series 2008B.



Bond Capital Projects Fund

These funds are used to account for revenues and expenditures for capital projects funded by bonds.



Annual Budget
Fiscal Year 2015-2016

Fund 313- Series 2006 Tax & Revenue Certificate of Obligation Bonds, Series A&C/Governmental
\$2,670,120

Resources	Project To Date	Total Projected
Bond Proceeds Net Issuance Cost	2,510,209	2,510,209
Revenues		
Transfer Series 2007 Tax Notes	800,000	800,000
Transfer from Series 2006 (EMS Reimbursement)	38,125	38,125
Transfer from 2006 CO Series 8 (for Bobcat Purchase)	30,000	30,000
Accrued Interest	242,343	242,343
Total Resources	\$ 3,620,677	\$ 3,620,677

Expenditures	Original Project Estimations	Amended Project Estimations	Project To Date	Total Projected
Fire Station #2	650,000	1,290,570	1,273,350	1,273,350
Driveway Repair @ Fire Station	35,000	35,000	33,039	33,039
Fire Truck Replacement	700,000	825,532	825,532	825,532
Misc Equipment	45,020	-		
Control Unit Auto Lights @ Athletic Field	15,400	15,391	15,391	15,391
Three X Wave Equipment	11,300	10,585	10,585	10,585
Gazebo @ Adame Park	15,000	14,500	14,500	14,500
Land Purchase Across from Depot	70,000	68,497	68,497	68,497
Depot Improvements	161,400	155,370	155,370	155,370
Bob Briscoe Park Improvements	967,000	958,131	957,553	957,553
BobCat	-	47,627	47,672	47,672
Parks/Recreation Facility Improvements	-	-	80,966	82,946
Fire Equipment	-	-	18,986	19,180
Fire/EMS	-	92,690	-	92,690
Parks	-	24,372	-	24,372
Total Expenditures	\$ 2,670,120	\$ 3,538,265	\$ 3,501,441	\$ 3,620,677

Through September, 2015

\$ 119,236	\$ 0
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Annual Budget Fiscal Year 2015-2016

Fund 232- Series 2006 Tax & Revenue Certificate of Obligation Bonds, Series B /Enterprise
\$4,050,000

Resources	Project To Date	Total Projected
Bond Proceeds Net Issuance Cost	4,062,451	4,062,451
Revenues		
Transfer Series 2005 W/S Rev. Bonds (Fund 231)	100,000	100,000
Transfer from Utility Fund (Fund 211)	385,000	385,000
Transfer from Impact Fee (Fund 214)	102,650	102,650
Accrued Interest	7,039	7,039
Total Resources	\$ 4,657,140	\$ 4,657,140

Expenditures	Original Project Estimations	Amended Project Estimates	Project To Date	Total Projected
Elevated Storage Tank	1,500,000	1,924,373	1,924,373	1,924,373
Lift Station #11 Upgrade	200,000	200,000	200,000	200,000
Small Diameter Water Lines	75,000	-	-	-
Emergency Water Repairs	100,000	196,648	236,838	236,838
I&I Reduction Program	400,000	160,664	160,664	160,664
Misc. Sewer Line Replacement	75,000	67,431	67,431	67,431
WWTP Upgrade- Phase 1	1,700,000	1,681,615	1,681,615	1,681,615
Trailer	-	-	4,208	4,208
WWTP Rehab	-	-	91,409	91,409
BobCat (Transfer to Fund 313)	-	-	30,000	30,000
Emergency Lift Station pump	-	-	39,010	39,010
Lift Station Upgrades	-	-	134,705	221,592
Total Expenditures	\$ 4,050,000	\$ 4,230,731	\$ 4,570,253	\$ 4,657,140

Through September, 2015	\$ 86,887	\$ 0
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*Annual Budget
Fiscal Year 2015-2016*

**Fund 233- Series 2008 Certificate of Obligation, Series A&B
\$2,570,000**

Resources	Project To Date	Total Projected
Bond Proceeds Net Issuance Cost	2,570,000	2,570,000
Revenues		
Accrued Interest	30,760	30,760
Total Resources	\$ 2,600,760	\$ 2,600,760

Expenditures	Original Project Estimations	Amended Project Estimations	Project To Date	Total Projected
General Fund Projects:				
Police Generator	110,000	110,000	110,000	110,000
Police Window Protection	50,000	47,239	47,239	47,239
Fire Truck	475,000	469,376	469,376	469,376
Public Safety Capital Equipment	-	-	11,081	11,081
Utility Fund Projects				
WWTP Upgrades	1,500,000	1,190,569	1,190,569	1,190,569
SCADA System	160,000	-	-	-
Small Diameter Water Lines	175,000	122,044	122,044	122,044
Misc. Sewer Replacement (Pipe Bursting)	100,000	32,306	32,306	32,306
Well #3 Improvement	-	-	96,871	123,481
Elevated Storage Tank	-	-	208,031	228,723
WWTP Rehab 1	-	-	39,138	39,138
WWTP Rehab 2	-	-	140,508	140,508
WWT Facility Office & Lab Remodel	-	-	86,296	86,296
Total Expenditures	\$ 2,570,000	\$ 1,971,534	\$ 2,553,459	\$ 2,600,760

Through September, 2015	\$ 47,302	\$ 0
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Annual Budget
Fiscal Year 2015-2016

Fund 235- Series 2015 Tax & Revenue Certificate of Obligations
\$10,000,000

Resources	Project To Date	Total Projected
Bond Proceeds Net Issuance Cost	10,144,753	10,144,753
Revenues		
<i>YTD Interest Earned</i>	3,124	3,124
Total Resources	<u>\$ 10,147,877</u>	<u>\$ 10,147,877</u>

Expenditures	Original Project Estimations	Amended Project Estimations	Project To Date	Total Projected
Automated Meter Reading System	2,590,700		988,438	2,590,700
WWTP Phase II	7,540,000			7,540,000
Miscellaneous	17,177			17,177
Total Expenditures	<u>\$ 10,147,877</u>	<u>\$ -</u>	<u>\$ 988,438</u>	<u>\$ 10,147,877</u>

<i>Through September, 2015</i>	<u>\$ 9,159,439</u>	<u>\$ -</u>
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*Annual Budget
Fiscal Year 2015-2016*

**Fund 317- Series 2013 Tax Anticipation Notes
\$1,191,740 Issue**

Resources	Project To Date	Total Projected
Bond Proceeds Net Issuance Cost	1,190,000	1,190,000
Revenues		
<i>YTD Interest Earned</i>	597	597
<i>Interfund Transfers</i>	3,623	3,623
Total Resources	\$ 1,194,220	\$ 1,194,220

Expenditures	Original Project Estimations	Amended Project Estimations	Project To Date	Total Projected
Parks Pavillions	155,000	159,220	156,139	159,220
Reimburse General Fund/Land Purchase	270,000	270,000	270,000	270,000
Humane Shelter/Transfer to Fund 316	765,000	765,000	765,000	765,000
Total Expenditures	\$ 1,190,000	\$ 1,194,220	\$ 1,191,139	\$ 1,194,220

Through September, 2015	\$ 3,081	\$ 0
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Annual Budget Fiscal Year 2015-2016

Position Listing Effective October 1, 2015

20-Year Tenure Pay Plan				
Grade	Step A Minimum	Step J Mid-Point	Step T Maximum	POSITION TITLE
1	17,899	21,391	26,075	
2	19,184	22,927	27,948	PT/Seasonal
3	20,578	24,593	29,979	Emergency Medical Technician
4	22,072	26,378	32,154	Maintenance Worker (PT) Juvenile Case Manager
5	23,676	28,295	34,491	Accounting Clerk Billing Clerk Meter Reader Recreation Specialist Kennel Technicians
6	25,306	30,243	36,866	Administrative Assistant I Equipment Operator I Paramedic Utility Worker I
7	27,144	32,439	39,543	Animal Control Officer Paramedic Supervisor Permit Coordinator Records Technician Inspector I Project Coordinator Mechanic I Administrative Assistant II Deputy Court Clerk EMS Administrative Assistant II
8	28,907	34,547	42,113	Police Payroll Technician Accounts Payable Technician Administrative Assistant III Code Enforcement Officer Storm Water Officer Crime Victim Liaison PT Senior Paramedic Equipment Operator II Mechanic II Utility Worker II Detention Officer Communication Officer CAD Technician I Management Assistant



Annual Budget Fiscal Year 2015-2016

Position Listing Effective October 1, 2015

<i>20-Year Tenure Pay Plan</i>				POSITION TITLE
Grade	Step A Minimum	Step J Mid-Point	Step T Maximum	
9	30,932	36,966	45,062	Development Coordinator Equipment Operator III Mechanic III Executive Secretary Building Maintenance Tech II Assistant Fire Marshal Finance Specialist Recreation Coordinator Utility Worker III Sign & Traffic Signal Technician Senior Center Coordinator Animal Control Corporal Records Supervisor IT Technician
10	33,096	39,553	48,215	Communication Supervisor Public Safety IT
11	35,413	42,322	51,590	Health Official Inspector II CAD Technician II
12	37,892	45,284	55,201	Construction Inspector Fire Fighter I GIS Coordinator Accountant I Electrician Senior Center Manager Fleet Maintenance Supervisor Building Maintenance Tech III Street/Drainage Coordinator Utility Supervisor
13	40,545	48,454	59,066	Construction Superintendent Recreation Manager Assistant to the City Manager
14	43,062	51,464	62,734	Budget Analyst Human Resource Manager Project Manager Street Superintendent Utility Billing Supervisor CVB Director Animal Shelter Manager Deputy City Clerk



*Annual Budget
Fiscal Year 2015-2016*

Position Listing
Effective October 1, 2015

<i>20-Year Tenure Pay Plan</i>				
Grade	Step A Minimum	Step J Mid-Point	Step T Maximum	POSITION TITLE
15	47,521	56,792	69,229	Paralegal I Plans Examiner Assistant EMS Director Code Compliance Supervisor WWTP Chief Operator Municipal Court Administrator Operations Manager
16	54,900	65,611	79,979	Controller Utilities Superintendent IT Manager Fire Marshal Paralegal II
17	65,193	77,912	94,974	City Clerk EMS Director Director of Parks & Recreation Fire Department Administrator Director of Economic Development Building Official
18	85,786	102,522	124,974	Assistant City Manager/CFO Police Chief Human Resources Director Director of Public Services City Engineer



Annual Budget Fiscal Year 2015-2016

Employee Tenure Pay Scale

PAY GRADE	STEP & GRADE									
	A	B	C	D	E	F	G	H	I	J
1	17,899	18,257	18,622	18,994	19,374	19,762	20,157	20,560	20,971	21,391
	8.61	8.78	8.95	9.13	9.31	9.50	9.69	9.88	10.08	10.28
2	19,184	19,568	19,959	20,359	20,766	21,181	21,605	22,037	22,478	22,927
	9.22	9.41	9.60	9.79	9.98	10.18	10.39	10.59	10.81	11.02
3	20,578	20,990	21,410	21,838	22,275	22,720	23,174	23,638	24,111	24,593
	9.89	10.09	10.29	10.50	10.71	10.92	11.14	11.36	11.59	11.82
4	22,072	22,513	22,964	23,423	23,891	24,369	24,857	25,354	25,861	26,378
	10.61	10.82	11.04	11.26	11.49	11.72	11.95	12.19	12.43	12.68
5	23,676	24,150	24,633	25,125	25,628	26,140	26,663	27,196	27,740	28,295
	11.38	11.61	11.84	12.08	12.32	12.57	12.82	13.08	13.34	13.60
6	25,306	25,812	26,328	26,855	27,392	27,940	28,498	29,068	29,650	30,243
	12.17	12.41	12.66	12.91	13.17	13.43	13.70	13.98	14.25	14.54
7	27,144	27,687	28,240	28,805	29,381	29,969	30,568	31,180	31,803	32,439
	13.05	13.31	13.58	13.85	14.13	14.41	14.70	14.99	15.29	15.60
8	28,907	29,486	30,075	30,677	31,290	31,916	32,554	33,206	33,870	34,547
	13.90	14.18	14.46	14.75	15.04	15.34	15.65	15.96	16.28	16.61
9	30,932	31,550	32,181	32,825	33,482	34,151	34,834	35,531	36,241	36,966
	14.87	15.17	15.47	15.78	16.10	16.42	16.75	17.08	17.42	17.77
10	33,096	33,758	34,433	35,122	35,824	36,541	37,272	38,017	38,777	39,553
	15.91	16.23	16.55	16.89	17.22	17.57	17.92	18.28	18.64	19.02
11	35,413	36,121	36,844	37,581	38,332	39,099	39,881	40,679	41,492	42,322
	17.03	17.37	17.71	18.07	18.43	18.80	19.17	19.56	19.95	20.35
12	37,892	38,650	39,423	40,211	41,015	41,836	42,672	43,526	44,396	45,284
	18.22	18.58	18.95	19.33	19.72	20.11	20.52	20.93	21.34	21.77
13	40,545	41,355	42,183	43,026	43,887	44,764	45,660	46,573	47,504	48,454
	19.49	19.88	20.28	20.69	21.10	21.52	21.95	22.39	22.84	23.30
14	43,062	43,924	44,802	45,698	46,612	47,544	48,495	49,465	50,454	51,464
	20.70	21.12	21.54	21.97	22.41	22.86	23.32	23.78	24.26	24.74
15	47,521	48,471	49,441	50,430	51,438	52,467	53,516	54,587	55,679	56,792
	22.85	23.30	23.77	24.25	24.73	25.22	25.73	26.24	26.77	27.30
16	54,900	55,998	57,118	58,261	59,426	60,614	61,827	63,063	64,325	65,611
	26.39	26.92	27.46	28.01	28.57	29.14	29.72	30.32	30.93	31.54
17	65,193	66,497	67,827	69,183	70,567	71,978	73,418	74,886	76,384	77,912
	31.34	31.97	32.61	33.26	33.93	34.61	35.30	36.00	36.72	37.46
18	85,786	87,502	89,252	91,037	92,858	94,715	96,609	98,541	100,512	102,522
	41.24	42.07	42.91	43.77	44.64	45.54	46.45	47.38	48.32	49.29



Annual Budget Fiscal Year 2015-2016

Employee Tenure Pay Scale

PAY GRADE	STEP & GRADE									
	K	L	M	N	O	P	Q	R	S	T
1	21,818	22,255	22,700	23,154	23,617	24,089	24,571	25,062	25,564	26,075
	10.49	10.70	10.91	11.13	11.35	11.58	11.81	12.05	12.29	12.54
2	23,386	23,853	24,330	24,817	25,313	25,820	26,336	26,863	27,400	27,948
	11.24	11.47	11.70	11.93	12.17	12.41	12.66	12.91	13.17	13.44
3	25,085	25,586	26,098	26,620	27,153	27,696	28,250	28,815	29,391	29,979
	12.06	12.30	12.55	12.80	13.05	13.32	13.58	13.85	14.13	14.41
4	26,906	27,444	27,993	28,553	29,124	29,706	30,300	30,906	31,524	32,154
	12.94	13.19	13.46	13.73	14.00	14.28	14.57	14.86	15.16	15.46
5	28,861	29,438	30,027	30,628	31,240	31,865	32,502	33,152	33,815	34,491
	13.88	14.15	14.44	14.72	15.02	15.32	15.63	15.94	16.26	16.58
6	30,848	31,465	32,094	32,736	33,391	34,058	34,739	35,434	36,143	36,866
	14.83	15.13	15.43	15.74	16.05	16.37	16.70	17.04	17.38	17.72
7	33,088	33,750	34,425	35,113	35,816	36,532	37,262	38,008	38,768	39,543
	15.91	16.23	16.55	16.88	17.22	17.56	17.91	18.27	18.64	19.01
8	35,238	35,943	36,662	37,395	38,143	38,906	39,684	40,477	41,287	42,113
	16.94	17.28	17.63	17.98	18.34	18.70	19.08	19.46	19.85	20.25
9	37,706	38,460	39,229	40,014	40,814	41,630	42,463	43,312	44,178	45,062
	18.13	18.49	18.86	19.24	19.62	20.01	20.41	20.82	21.24	21.66
10	40,344	41,151	41,974	42,813	43,670	44,543	45,434	46,343	47,270	48,215
	19.40	19.78	20.18	20.58	21.00	21.41	21.84	22.28	22.73	23.18
11	43,168	44,032	44,912	45,811	46,727	47,661	48,615	49,587	50,579	51,590
	20.75	21.17	21.59	22.02	22.46	22.91	23.37	23.84	24.32	24.80
12	46,190	47,114	48,056	49,017	49,997	50,997	52,017	53,058	54,119	55,201
	22.21	22.65	23.10	23.57	24.04	24.52	25.01	25.51	26.02	26.54
13	49,424	50,412	51,420	52,449	53,498	54,568	55,659	56,772	57,908	59,066
	23.76	24.24	24.72	25.22	25.72	26.23	26.76	27.29	27.84	28.40
14	52,493	53,543	54,613	55,706	56,820	57,956	59,115	60,298	61,504	62,734
	25.24	25.74	26.26	26.78	27.32	27.86	28.42	28.99	29.57	30.16
15	57,928	59,086	60,268	61,474	62,703	63,957	65,236	66,541	67,872	69,229
	27.85	28.41	28.98	29.55	30.15	30.75	31.36	31.99	32.63	33.28
16	66,923	68,262	69,627	71,020	72,440	73,889	75,366	76,874	78,411	79,979
	32.17	32.82	33.47	34.14	34.83	35.52	36.23	36.96	37.70	38.45
17	79,470	81,059	82,681	84,334	86,021	87,741	89,496	91,286	93,112	94,974
	38.21	38.97	39.75	40.55	41.36	42.18	43.03	43.89	44.77	45.66
18	104,573	106,664	108,797	110,973	113,193	115,457	117,766	120,121	122,524	124,974
	50.28	51.28	52.31	53.35	54.42	55.51	56.62	57.75	58.91	60.08



Annual Budget
Fiscal Year 2015-2016

**ASSESSED & ESTIMATED ACTUAL VALUE
OF TAXABLE PROPERTY**

FISCAL YEAR	REAL PROPERTY ASSESSED VALUE	PERSONAL PROPERTY ASSESSED VALUE	TOTAL ASSESSED VALUE	RATIO OF ASSESSED TO EST. VALUE	TAX RATES PER \$100 OF ASSESSED VALUE		
					O & M	DEBT SERVICE	TOTAL
95-96	299,157,000	101,644,949	400,801,949	100	0.5876	0.2160	0.8036
96-97	308,296,578	99,527,425	407,824,003	100	0.5439	0.2597	0.8036
97-98	315,383,286	109,552,895	424,936,181	100	0.5622	0.2414	0.8036
98-99	328,207,914	119,125,711	447,333,625	100	0.5797	0.2239	0.8036
99-00	340,244,053	129,720,796	469,964,849	100	0.5920	0.2116	0.8036
00-01	368,620,562	126,920,848	495,541,410	100	0.6215	0.1821	0.8036
01-02	397,078,791	140,764,801	537,843,592	100	0.6381	0.1655	0.8036
02-03	436,791,883	159,684,533	596,476,416	100	0.6628	0.1408	0.8036
03-04	479,067,834	154,376,380	633,444,214	100	0.6702	0.1334	0.8036
04-05	519,617,507	144,150,214	663,767,721	100	0.6486	0.155	0.8036
05-06	572,309,828	141,206,421	713,516,249	100	0.6784	0.1252	0.8036
06-07	638,037,492	150,426,255	788,463,747	100	0.6565	0.1471	0.8036
07-08	732,548,275	162,003,667	894,551,942	100	0.6440	0.1596	0.8036
08-09	744,712,546	164,390,107	909,102,653	100	0.6544	0.1492	0.8036
09-10	762,449,089	159,062,511	921,511,600	100	0.6709	0.1327	0.8036
10-11	746,150,658	156,622,390	902,773,048	100	0.6697	0.1339	0.8036
11-12	743,836,910	163,704,197	907,541,107	100	0.7137	0.1299	0.8436
12-13	747,406,750	169,777,270	917,184,020	100	0.7023	0.1413	0.8436
13-14	763,082,649	196,270,774	959,353,423	100	0.6823	0.1613	0.8436
14-15	825,811,780	180,221,435	1,006,033,215	100	0.6939	0.1447	0.8386
15-16	875,146,038	212,715,226	1,087,861,264	100	0.71188	0.12672	0.8386



Annual Budget
Fiscal Year 2015-2016

PROPERTY TAX LEVIES AND COLLECTION

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
95-96	3,222,865	3,102,106	96.25	108,203	3,210,309	99.61	659,819	20.47
96-97	3,262,703	3,148,508	96.50	102,000	3,250,508	99.63	638,898	19.58
97-98	3,404,115	3,289,449	96.63	119,227	3,408,676	100.13	611,111	17.95
98-99	3,546,464	3,436,314	96.89	136,000	3,572,314	100.73	627,573	17.70
99-00	3,769,353	3,592,174	95.30	159,253	3,751,427	99.52	605,659	16.07
00-01	3,949,462	3,731,324	94.48	115,560	3,846,884	97.40	648,054	16.41
01-02	4,292,163	4,098,860	95.50	128,882	4,227,741	98.50	592,359	13.80
02-03	4,755,445	4,594,434	96.60	151,854	4,746,288	99.80	516,054	10.85
03-04	5,081,382	4,896,746	96.40	162,549	5,059,296	99.60	506,254	10.00
04-05	5,267,342	5,104,625	96.91	177,270	5,281,895	1.00	470,422	8.93
05-06	5,684,983	5,519,795	97.09	157,488	5,677,283	99.86	469,135	8.20
06-07	6,291,790	6,117,953	97.24	159,222	6,277,175	99.76	469,630	7.46
07-08	7,064,411	6,907,075	97.77	149,237	7,056,312	99.80	438,312	6.20
08-09	7,260,355	7,099,395	97.78	133,796	7,233,190	99.60	453,138	6.25
09-10	7,260,544	7,118,215	98.04	142,510	7,260,725	100.00	421,083	5.80
10-11	7,161,718	6,997,769	97.71	173,866	7,171,634	100.14	446,585	6.24
11-12	7,623,469	7,489,804	98.25	120,256	7,610,060	99.82	446,180	5.85
12-13	7,675,618	7,566,448	98.58	130,203	7,696,651	100.27	357,372	4.66
13-14	8,051,610	7,945,225	98.68	122,261	8,067,487	100.20	347,943	4.32
14-15	8,394,543	8,300,703	98.88	93,313	8,394,016	99.99	328,690	3.92



Annual Budget Fiscal Year 2015-2016

CITY OF ALVIN OBJECT CLASSES

PERSONNEL SERVICES

1001	SALARIES	Regular full-time and part-time employees.
1005	OVERTIME	Payment for time worked in excess of 40 hours per week.
1006	LONGEVITY	Benefit based on the number of years of service.
1007	EXTRA HELP	Temporary part-time positions.
1009	TMRS	City's contribution to the employee's pension plan.
1010	MONTHLY STIPEND	Account used to budget monthly stipends
1011	SOCIAL SECURITY	City's contribution to FICA.
1014	CLOTHING ALLOWANCE	Annual clothing allowance for plain clothes Police Officers.
1016	CERTIFICATION & EDUCATION PAY	Monthly stipend to compensate officers possessing specialized certifications within their field and/or an educational degree.
1017	EQUIPMENT ALLOWANCE	Pre-determined amount reimbursed to the employee for the use of personal equipment.
1018	AUTO ALLOWANCE	Monthly allowance for travel in personal vehicle on City related business.
1019	MUNICIPAL JUDGE RETAINER	Monthly retainer payable to the Municipal Court Judge.
1041	SALARY CONTINGENCY	Account used for budget salary adjustments.
1044	COMPENSATED ABSENCES	Account used to record compensated absences.
1050	YE WAGES	Accounts used to record year end wages.

MATERIALS & SUPPLIES

2100	GENERAL OFFICE SUPPLIES	Account used to purchase office supplies, magazines, books, and the charge of copy usage.
2125	MISCELLANEOUS SUPPLIES	Account used to purchase engineering field, photographic, hardware and building supplies, and minor tools and equipment.
2150	COMPUTER REPLACEMENT & SUPPLIES	Cost associated with the replacement of computers and printers and computer supplies.
2151	IT MAINTENANCE FEES	Account used for allocation of IT Maintenance fees charged by the IT Program.
2175	JANITORIAL SUPPLIES	Account used to purchase cleaning supplies.
2200	FOODS	Account used to purchase coffee supplies, food, etc.
2225	MEDICAL SUPPLIES	Account used to purchase medical supplies.
2250	UNIFORM & APPAREL	Cost of wearing apparel and related items such as slickers, boots, hard hats, etc.



Annual Budget Fiscal Year 2015-2016

CITY OF ALVIN OBJECT CLASSES

2275	PROGRAM SUPPLIES	Cost associated with the various special programs.
2277	COUNTY DANCE SUPPLIES	Cost associated with the Senior Center County Dance program.
2278	SENIOR ACTIVITY SUPPLIES	Cost associated with the Senior Center Senior activities.
2280	MEMORIAL SUPPLIES	Cost associated with the Senior Memorial Program.
2300	VEHICLE & EQUIPMENT SUPPLIES	Cost associated with the purchase of oil, grease, and fuel used in the operation and maintenance of equipment and vehicles.
2301	MOTOR VEHICLE FUEL	Account used for the purchase of fuel.
2325	AMMUNITION	Cost of ammunition used by law enforcement officers.
2350	SAFETY EQUIPMENT	Cost associated with the purchase of safety equipment such as respirators, etc.
2375	STREET & BRIDGE SUPPLIES	Cost associated with the purchase of supplies related to street & bridge maintenance.
2400	SIGNAL SYSTEMS	Cost associated with the repair and maintenance of traffic signals.
2425	CHEMICALS & INSECTICIDES	Cost of supplies such as chlorine, polymer and insecticides.
2450	BOTANY SUPPLIES	Account used to purchase plants and other landscaping materials.
2475	WATER METER & PARTS	Cost associated with the purchase of new meters and parts to repair existing meters.
2500	WATER/SEWER MAIN REPAIR SUPPLIES	Purchase of parts for repairs and maintenance of water and sewer mains and service lines.
2525	W/S MACHINERY & EQUIPMENT	Cost associated with the purchase of spare an replacement parts to maintain utility related equipment such as well pumps and motors.
2550	WELDING SUPPLIES	Cost associated with the purchase of welding materials for use in performing welding services.
2575	LAB SUPPLIES & CHEMICALS	Cost associated with the purchase of supplies for analytical lab testing.
2600	SIGNS & MARKERS	Cost of materials for stop signs, directional signs, markers, barricades, etc.

CONTRACTUAL SERVICES

3100	CONTRACT SERVICES	Cost of professional services rendered to the City.
3105	FACADE IMPROVEMENTS	Cost associated with Façade Improvements.
3110	AUDIT	Cost of professional services rendered to the City for year-end auditing and special projects.
3120	LEGAL SERVICES	Cost of outside professional services rendered to the City for legal advice.
3121	COLL BARGAINING LEGAL SEVICES	Cost of outside professional services rendered to the City for Collective Bargaining Services.



Annual Budget Fiscal Year 2015-2016

CITY OF ALVIN OBJECT CLASSES

3130	COURT COSTS	Account used for expenses related to court cost such as jury fees, and correspondences.
3140	APPRAISAL DISTRICT FEES	Quarterly payments for the city's portion of funding to the Brazoria County Appraisal District.
3150	ENGINEERING CONSULTANT SERVICES	Cost associated with Engineering Consulting Services.
3160	MED SERVICES/PRE EMPLOYMENT	Account used for expenses related to the pre-employment process.
3170	PROFESSIONAL DEVELOPMENT	Cost associated with schooling, training programs and reimbursement of expenses incurred while away from the City on business.
3171	CVB MARKETING TRAVEL	Account used for any related expenses by CVB director.
3175	EMERGENCY MGMT TRAINING	Cost associated with training programs and reimbursement of expenses incurred related to Emergency Mgmt.
3176	EMERGENCY MGMT CTY	Cost associated with CTY expenses.
3180	DUES & MEMBERSHIPS	Cost associated with annual dues, yearly memberships, etc.
3190	COMMUNICATIONS	Cost associated with land lines, cell phones and pagers.
3200	UTILITIES	Cost associated with monthly electrical, gas and water services.
3210	POSTAGE & FREIGHT	Cost associated with mailing and shipping items.
3220	PRINTING SERVICES	Cost associated with printing and binding services.
3225	PROMOTIONAL/MARKETING	Cost associated with promotional and marketing such as advertisement, etc.
3226	CVB SERVICING	Cost associated with the CVB program.
3227	HOME FOR THE HOLIDAYS	Account used for the expense related to Home for the Holiday Event.
3228	MAJOR ANNUAL EVENT	Cost associated items related to Major Annual Event.
3230	ADVERTISING	Cost associated with the advertisements and publishing of legal notices.
3235	ELECTION	Cost associated with the purchase of election supplies.
3240	RECORDING FEES	Cost associated with filing liens, plats, etc.
3250	GENERAL INSURANCE	Cost of general liability, commercial auto, law enforcement insurance, etc.
3251	WORKERS' COMPENSATION	Cost of worker's compensation insurance.



Annual Budget Fiscal Year 2015-2016

CITY OF ALVIN OBJECT CLASSES

3252	GROUP INSURANCE	Cost of group health insurance.
3253	UNEMPLOYMENT INSURANCE	Cost of unemployment insurance.
3254	SURETY, FIDELITY BOND	Cost of bonding City officials and employees.
3260	MACHINERY & MAINT EQUIPMENT	Cost associated with repairs, testing and maintenance of large water meters and rental of machinery and equipment.
3270	BUILDING/GROUNDS MAINTENANCE	Cost associated with the repairs and maintenance of buildings, stationary equipment and grounds keeping.
3280	DEMOLITION	Expenses incurred with demolishing buildings.
3290	TECHNOLOGY SERVICES	Cost associated with contractual IT services.
3300	SPECIAL INVESTIGATIONS	Cost associated with special investigation projects.
3305	SPECIAL PROGRAMS	Cost associated with various departmental programs such as recreational, police, child protective, etc.
3310	WRECKER FEES	Cost associated with towing City vehicles.
3320	UNIFORM RENTAL	Cost associated with providing uniforms to City employees.
3330	ANIMAL CONTROL	Cost associated with the animal shelter.
3340	PENSION CONTRIBUTION	Contributions to firefighters pension fund.
3350	SPECIAL BOOK COLLCECTION	Cost associated with lease of McNaughton books.
3370	MISC. DRAINAGE	Cost associated with contractual repairs and maintenance to city ditches and storm sewers and for special drainage.
3380	BEAUTIFICATION	Cost associated with beautification.
3390	ASPHALT STREET MAINTENANCE	Cost associated with contractual repairs and maintenance to city streets.
3400	TRAFFIC CONTROL/PAVEMENT	Cost associated with contractual repairs and maintenance to pavement markings and signs.
3410	CONCRETE PAVING/SIDEWALKS	Cost associated with repairs and maintenance to concrete streets, paving and storm inlets.
3420	RIGHT OF WAY MAINTENANCE	Cost associated with Right of Way maintenance.
3430	MISCELLANEOUS SERVICES	Cost associated with miscellaneous services as needed.
3440	COLLECTION SERVICES	Cost of collections services provided on a contractual basis.
3450	DISPOSAL FEES	Cost associated with disposal of solid waste materials by City forces working in the field.
3460	HAZARDOUS WASTE REMOVAL	Expenses incurred to contract a licensed hazardous waste hauler to remove hazardous waste material.



Annual Budget Fiscal Year 2015-2016

CITY OF ALVIN OBJECT CLASSES

3470	REGULATORY INSPECTION FEES	Cost of inspection fee for the regulation of the City's public water supply.
3480	LAB TESTING FEES	Cost associated with contractual laboratory analysis performed as required.
3490	BCGCD WATER FEES	Brazoria County Groundwater Conservation Commission's assessment fees levied against pumped water from wells over four inches in diameter.
3500	SLUDGE DISPOSAL	Cost associated with the disposal of sludge.
3510	MOTOR VEHICLE REPAIRS	Cost associated with contractual repairs and maintenance of motor vehicles and radio/radar repair.
3520	DEBT EXPENSE	Cost associated with miscellaneous debt.
3530	CONTINGENCIES	Account used for expenditures related to contingencies.
3540	VEHICLE MAINTENANCE FEES	Account used for allocation of vehicle maintenance fees charged by Central Shop.
3550	VEHICLE REPLACEMENT ACCURALS	Account used for allocation of vehicle replacement accruals charged by the Vehicle Replacement fund.

CAPITAL OUTLAY

4100	BUILDING & PROPERTY	Account used for expenditures incurred in the acquisition of land, construction or improvements of buildings and grounds.
4110	LAND	Account used for expenditures related to purchasing land.
4120	IMPROVEMENTS	Account used for expenditures related to improvements throughout the city.
4150	MACHINERY & EQUIPMENT	Account used for the purchase of mobile, special, recreation radar and radio equipment.
4200	COMPUTER SYSTEMS	Account used for software applications, networking, purchase and installation of computers, etc.
4250	MOTOR VEHICLES	Account used for the purchase of trucks, cars, etc.
4300	BRIDGE REPLACEMENT PROJECT	Account used for expenditures related to Bridge Replacement.
4301	DOWNTOWN SIDEWALK PROJECT	Account used for expenditures related to the Down town sidewalk.
4303	STADIUM DRAINAGE PROJECT	Account used for expenditures related to the Stadium Drainage Project.
4308	REC CENTER SEWER PROJECT	Account used for the expenditures related to the recreation center sewer project.
4322	HIKE & BIKE TRAIL PROJECT	Account used for the expenditures related to the Hike and Bike Trail project.
4325	SPECIAL PROJECTS	Account used for the expenditures related to Special projects.
4350	ISSURANCE COSTS	Account used for insurance payments.



Annual Budget
Fiscal Year 2015-2016

CITY OF ALVIN
OBJECT CLASSES

DEBT SERVICE

5001	PRINCIPAL	Account used for principal payments on bonds.
5002	INTEREST	Account used for interest payments on bonds.
5003	AGENT'S FEES	Account used for processing debt service payments.
5004	BOND ISSUANCE COST	Account used for bond issuance payments.
5005	CAPITAL LEASE PAYMENTS	Account used for capital lease payments.
5006	LOSS ON ASSET	Account used for processing loss on assets.
5007	OTHER DEBT ISSURANCE COST	Account used for other debt issuance cost.
5009	BAD DEBT EXPENSES	Accounts used to record adjustments for EMS Fund.
5900	BUSINESS INCENTIVES & GRANTS	Account used for business incentives and or grants.

DEPRECIATION

6000	DEPRECIATION EXPENSES	Account used to record depreciation expense.
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INTERFUND TRANSFERS

7000	TRANSFER TO OTHER FUNDS	Accounts used to record transfers to other funds.
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REIMBURSEMENTS

8000	REIMBURSEMENTS	Accounts used to record reimbursements from other funds.
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Glossary of Terms

ACCOUNT

A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

ACCRUAL ACCOUNTING

The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures that are recorded when goods and services are received (whether or not cash disbursements are made at that time).

AMENDMENT

The process of formally altering or adding to the budget document.

APPROPRIATION

An authorization granted by a legislative body to make expenditures to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSETS

Property owned by the city government which has monetary value.

AUDIT

A systematic examination of all governmental resources concluded in a written report and prepared by a certified public accountant. It is intended to test whether financial statements fairly present financial position and results of operations.

BALANCED BUDGET

The status of the General Fund budget whereby expected revenues exceed anticipated expenditures, without the designated use of prior years' surplus.

BOND

A written promise, generally under seal, to pay a specified amount of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. *NOTE: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.*

BONDED DEBT

That portion of indebtedness represented by outstanding bonds.

BOND ISSUED

Bonds sold.

BOND RATING

A grade given to bonds that indicates their credit quality such as the financial strength, or the ability to pay a bond's principal and interest in a timely fashion.

BRAZORIA COUNTY APPRAISAL DISTRICT

Entity that is responsible for the appraisal of all property within the district.



Glossary of Terms

BRAZORIA COUNTY CONSERVATION & RECLAMATION

An entity that is empowered to construct, improve and to maintain facilities necessary for the control of flood waters and navigation.

BUDGET (Operating)

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

BUDGET CALENDAR

The schedule of key dates which the City Council follows in the preparation and adoption of the budget.

BUDGET MESSAGE

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

BUDGET ORDINANCE

The official enactment by the City council establishing the legal authority for officials to obligate and expend resources.

CAPITAL ASSETS

Assets of significant value and having a useful life of several years. Also called fixed assets.

CAPITAL BUDGET

A plan of proposed capital outlays and the means of financing them. Usually enacted as part of the complete annual budget.

CAPITAL IMPROVEMENTS

Projects which are long term assets such as roads, buildings, and landfills.

CAPITAL IMPROVEMENT PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.

CAPITAL OUTLAYS

Expenditures which result in the acquisition of or addition to fixed assets.

CAPITAL PROJECTS FUNDS

Established to account for all resources, bond proceeds and construction grants, which are used for the acquisition of capital facilities.

CERTIFICATE OF OBLIGATIONS

A bond issued by a city, without voter approval for construction of any public work; purchase of items related to bond, and or payment of contractual obligations for professional services.

CHART OF ACCOUNTS

The classification system used by a city to organize the accounting for various funds.

COMPENSATED ABSENCES ACCRUAL

An accrual that is recorded in the year in which employees earn compensation of time off with pay, which can arise in the form of sick leave, holidays, and vacation time.



Glossary of Terms

CONSUMER PRICE INDEX

An index of prices used to measure the change in the cost of basic goods and services in comparison with a fixed period.

DEBT SERVICE

Payments of principal and interest on bonds and other debt instruments according to a pre-determined schedule.

DEBT SERVICE FUND

A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a *SINKING FUND*.

DEBT SERVICE FUND REQUIREMENTS

The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full, on schedule.

DEFICIT

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DEPRECIATION

- (1) Expiration in the service life of fixed assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.
- (2) The portion of the cost of a fixed asset charged as an expense during a particular period.

DISASTER RECOVERY STATE GRANT

A grant issued to the city for the purchase of equipment for disaster related situations.

DISBURSEMENTS

The expenditure of monies from an account.

ENCUMBRANCES

Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

ENTERPRISE FUND

A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples of enterprise funds are those of water, sewer, and sanitation services.

EXPENDITURES

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. *NOTE: Encumbrances are not considered expenditures.*

EXPENSES

Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period.



Glossary of Terms

FISCAL PERIOD

Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books.

FISCAL YEAR

A twelve-month period of time to which the annual budget applies and at the end of which a city determines its financial position and results of operations.

FIXED ASSETS

Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FIXED CHARGES

Expenses, the amount of which is more or less fixed. Examples are interest, insurance, and contributions as to pension funds.

FOREIGN TRADE ZONE

Separate, enclosed place near a port where goods may be brought for storage, inspection, packaging, or other processes

FULL FAITH AND CREDIT

A pledge of the General Taxing power of a government to repay debt obligations (typically used in reference to bonds).

FUNCTION

A group of related activities aimed at accomplishing a major service or regulatory program for which the city is responsible. For example, public safety is a function.

FUND

An independent fiscal and accounting entity with a self balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE

The excess of the assets of a fund over its liabilities, reserves and carryover.

FUND BALANCE- UNRESERVED

The excess of the assets of a governmental fund over its liabilities and reserved fund balance accounts.

FUND BALANCE- UNRESERVED, DESIGNATED

The segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement. These designations reflect tentative managerial plans or intent and should be clearly distinguished from reserves.

FUND BALANCE- UNRESERVED, UNDESIGNATED

The portion of fund balance representing expendable available financial resources.

GENERAL FUND

The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. NOTE: The General Fund is used to finance the ordinary operations of a governmental unit.



Glossary of Terms

GENERAL OBLIGATION BONDS

Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

GOVERNMENTAL FUND TYPES

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in the proprietary funds and fiduciary funds. Expendable assets are assigned to the particular fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, used and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types; general, special revenue, debt service and capital projects.

GRANT

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

HOMESTEAD EXEMPTION

Designed to protect the value of the homes of residents from property taxes, creditors, and circumstances arising from the death of the homeowner spouse.

IMPACT FEES

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

INCOME

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. The excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income."

INDIRECT COST

A cost necessary for the functioning of the organization as a whole, but cannot be directly assigned to one service.

INFRASTRUCTURE

The physical assets of a government (e.g., streets, water, sewer, public building and parks).

INTERFUND TRANSFERS

The movement of monies between funds of the same governmental entity.

INTERGOVERNMENTAL REVENUE

Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.



Glossary of Terms

INTERNAL CONTROL

A plan of organization for purchasing, accounting and other financial activities which, among other things, provides that: the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and, records and procedures are arranged appropriately to facilitate effective control.

INTERNAL SERVICE FUND

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

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 city operations.

LEVY

To impose taxes for the support of government activities.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

MATERIALS AND SUPPLIES

Expendable materials and operating supplies necessary to conduct departmental operations.

MATURITIES

The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

NET BUDGET

The legally adopted budget less all interfund transfers and interdepartmental charges.

NON-OPERATING INCOME

Income of governmental enterprises of a business character which is not derived from the operation of such enterprises. An example is interest on investments or on bank deposits.

OBLIGATIONS

Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OPERATING BUDGET

The portion of the budget that pertains to daily operations providing basic governmental services. The program budgets in the financial plan form the operating budget.

OPERATING EXPENSES

As used in the accounts of governmental enterprises of a business character, the term means such costs as are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, the production and disposition of commodities produced, and the collection of the revenues.

PERSONNEL SERVICES

Expenditures for salaries, wages and fringe benefits of a government's employees.



Glossary of Terms

PRIOR-YEAR ENCUMBRANCES

Obligations from previous fiscal years in the form of purchase orders, contracts of salary commitments that are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

PROGRAM

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible.

PUBLIC PROTECTION CLASSIFICATION

Up-to-date information about a community's fire-protection services.

PURCHASE ORDER

A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated price. Outstanding purchase orders are called encumbrances.

QUIET ZONES

A section of rail line that contains one or more consecutive railroad crossings at which locomotive horns are not routinely sounded.

REAL PROPERTY INVENTORY

A document issued with the inventory of all real property held by the City of Alvin.

REAPPROPRIATION

Appropriations, which are not expended at the end of a fiscal year, that are an encumbrance of the County or for a specific purpose are funded for in the subsequent fiscal year.

REFUND BOND

The act or practice in which the city repays a bond by making a new issue of another bond.

RESERVE

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and spending.

RESERVE FOR CONTINGENCIES

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

RESOLUTION

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS

An ownership account reflecting the accumulated earnings of an Enterprise Fund.

REVENUE

The yield of taxes and other sources of income that the city collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term additions to assets which: (a) do not increase any liability;(b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund capital in enterprise and internal service funds.



Glossary of Terms

SOURCE OF REVENUE

Revenues are classified according to their source or point of origin.

SPECIAL REVENUE

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes. An example is the Revenue Sharing Fund typically maintained by cities.

SUPPLEMENTAL APPROPRIATION

An additional appropriation made by the governing body after the budget year or biennium has started.

SURPLUS

Assets with no future benefits or values to the organization.

TAX LEVY

The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

TAX RATE

The amount of tax levied for each \$100 of assessed valuation.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

TRANSFERS

All interfund transactions except loans or advances, quasi-external transactions and reimbursements.

TRUST AND AGENCY

A fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (1) Expendable Trust Funds, (2) Nonexpendable Trust Funds, (3) Pension Trust Funds, and (4) Agency Funds.

UNRESERVED FUND BALANCE

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

USER CHARGES

The payment of a fee for direct receipt of a public service by the party who benefits from the service.



Glossary of Terms

ACRONYMS

ACC	Alvin Community College
APOA	Alvin Police Officer's Association
BCAD	Brazoria County Appraisal District
BCGCD	Brazoria County Groundwater Conservation District
BNSF	Burlington Northern Santa Fe
C&E	Certificate and Education Pay
C&R	Conservation and Reclamation
CAD	Computer-Aided Design
CAFR	Certified Annual Financial Report
CDBG	Community Development Block Grant
CIP	Capital Improvement Project
COLA	Cost of Living Adjustment
CPI-U	Consumer Price Index for All Urban Consumers
CVB	Convention & Visitor Bureau
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
ESD	Emergency Services District
ETJ	Extra Territorial Jurisdiction
FMA	Flood Mitigation Assistance
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Governmental Finance Officers Association
GIS	Geographic Information Systems
HB	House Bill
HFH	Home for the Holidays
HGAC	Houston-Galveston Area Council
HOT	Hotel Occupancy Tax
HVAC	Heating, Ventilation and Air Conditioning
I & I	Inflow and Infiltration
MUD	Municipal Utility District
PEG	Public Education & Government
PSF	Public Service Facility
PUC	Public Utility Commission
RDA	Re-development Authority
ROW	Right of Way
ROV	Remote Operated Vehicle
SRL Grant	Severe Repetitive Loss Grant
TCEQ	Texas Commission on Environmental Quality
TIRZ	Tax Increment Reinvestment Zone
TWDB	Texas Water Development Board
TXDOT	Texas Department of Transportation