

City of Alamo Heights

UPTOWN
alamo heights

Proposed Annual FY2023-24 Budget

CITY OF ALAMO HEIGHTS, TEXAS

ADOPTED OPERATING BUDGET OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024 FISCAL YEAR 2023-24

AS SUBMITTED TO
THE MAYOR AND THE CITY COUNCIL

MAYOR
BOBBY ROSENTHAL

MAYOR PRO-TEM
BLAKE M. BONNER

CITY COUNCIL MEMBERS
LAWSON JESSEE
KARL P. BAKER
LYNDA BILLA BURKE
JOHN SAVAGE

CITY MANAGER
BUDDY KUHN

CITY OF ALAMO HEIGHTS MISSION STATEMENT
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Alamo Heights will continue to be a vibrant village in which to live and work by protecting and enhancing its native beauty, promoting its special sense of community and providing excellent city services.

CITY OF ALAMO HEIGHTS, TEXAS

ADOPTED ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2023-24

This budget will raise more revenue from property taxes than last year's budget by an amount of \$299,672 which is a 3.7% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$76,427. The City of Alamo Heights proposes to use the increase in total tax revenue for the purpose of providing essential services to the community, replacement of capital equipment, maintaining competitive employee compensation and paying debt service on bonds issued for drainage improvements approved by the voters.

Tax Rate	FY 2023-24	FY 2022-23
Property Tax Rate	0.370980	0.382000
No New Revenue Tax Rate	0.370980	0.378140
No New Revenue M&O Tax Rate	0.311741	0.315026
Voter Approval Tax Rate	0.471021	0.457756
Debt Rate	0.059239	0.061000

Total outstanding debt with interest for the City of Alamo Heights is \$19,282,443

VISION

To continuously cultivate an efficient and effective customer-driven model city that is innovative and responsive to the needs of the community.

CORE VALUES

- ◆ Safety
The health, safety and general welfare of our citizens, employees and visitors is our utmost concern and highest priority.
- ◆ Service
We constantly endeavor to improve the delivery of consistent and reliable service going beyond customer satisfaction.
- ◆ Integrity
We exhibit the highest levels of honesty and integrity in everything we do.

GOALS

- ◆ Governance and Communication
Promote honest and open government through civic engagement and informative and responsive communication with residents and customers.
- ◆ Infrastructure and Services
Properly maintain and strategically improve infrastructure and provide excellent city services.
- ◆ Neighborhood Character and Commercial Revitalization
Enhance and protect the unique character of neighborhoods and support the development of a vibrant and attractive commercial district.
- ◆ Accountability and Management
Be responsible stewards of public resources and utilize best management practices for our administrative and financial systems.

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CITY OF ALAMO HEIGHTS

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August 28, 2023

City of Alamo Heights
6116 Broadway
Alamo Heights, Texas 78209

To the Honorable Mayor and City Council:

I am pleased to present to the City Council and citizens of the City of Alamo Heights the Fiscal Year 2023-24 Operating Budget. The Budget has been developed to be consistent with the established mission, vision and goals of the City of Alamo Heights and provides a fiscal plan to accomplish the action steps adopted by the City Council in the 2023-2024 Strategic Action Plan.

The FY 2023-24 Budget has been developed to allocate resources by City department to provide excellent municipal services to citizens and visitors. The Budget is organized into a variety of major category sections to provide the reader with a broad overview of the budget and to highlight how the allocation of City financial, human and capital resources are targeted to achieve the established mission, vision and prioritized goals of the City of Alamo Heights.

PRINCIPAL BUDGET ISSUES

The principal budget issues for Alamo Heights relate to the ability of the city to continue its 20-year plan for street infrastructure improvements and reserve funds needed for capital.

Alamo Heights is landlocked and does not benefit from the new development of vacant property. To sustain its tax base, the City depends on continuous rehabilitation and renewal of existing developed properties. Since 82% of the City's property values are residential, the City's tax base benefits most from the regular renovation of existing homes and the construction of new homes. Property valuations this year continue to be on the upswing given the 8% increase in net taxable values for the year 2023. The City also benefits from the improvement and renewal of its established commercial district.

PLANNING PROCESSES

To address its challenges and identify priorities for operating budgets, the City has undertaken a number of planning processes to establish short-and long-term goals.

Strategic Action Plan - Each year, the City Council and City's Leadership Team create, for consideration and approval, a Strategic Action Plan that establishes action steps that are proposed to be accomplished during the next fiscal year. The Strategic Action Plan serves as a baseline for the formulation of the Annual Budget and each action step is assigned to individual city departments to be accomplished. This year's Strategic Action Plan is included in the Budget Information section of this document.

Capital Improvement Program (CIP) – The City Council approved \$7.5 million in Certificates of Obligation in 2007 to fund a wide variety of critical infrastructure improvements. Approximately \$5.165 million was allocated for the purchase of a new fire ladder apparatus, the repaving of several major streets, facility and drainage improvements and the construction of accessible sidewalks. The balance of approximately \$2.335 million was allocated for the construction of a new elevated water tank and related improvements, the repainting of the existing 300,000-gallon elevated water tank and the replacement of various water and sewer mains. All of these projects were finalized in 2013. The City issued General Obligation Refunding Bonds in 2016 for the remaining portion of the 2007 Certificate of Obligation 2007. The net present value savings from the refunding was \$195,355. The I&S portion of the 2016 Refunding Bond was paid in full this month.

The voters of Alamo Heights approved \$6.3 million General Obligation Bonds (GO's) in 2012 for the purpose of demolishing and replacing, and in certain cases renovating, the City's existing public safety and administrative facilities in order to construct and equip new City Hall facilities consisting of Fire/EMS facilities, Police/Dispatch facilities, a community chamber, city service and office facilities, parking, landscaping and other site improvements. This project which is very important to the community was finalized in 2015. In October 2020, the city refunded the remaining portion of these bonds and saved \$265,781.

Alamo Heights voters approved the issuance of \$13,250,000 Taxable Bonds Series 2021 for the city's portion of stormwater drainage improvements along Lower Broadway and Austin Hwy. This project is a collaboration between Texas Department of Transportation, the Metropolitan Planning Organization, Bexar County and San Antonio River Authority. The city continues to meet with Bexar County officials for their possible participation in this important storm water drainage project. City Officials have also coordinated with other entities including City of San Antonio and CPS Energy.

The City established governmental funds in 2011 for street maintenance and capital replacement. Street maintenance projects were funded with a one-quarter cent sales tax and transfers made from the general fund. The voters approved an additional one-quarter cent sales tax for street maintenance in May 2017. The total sales tax dedicated to Street Maintenance will be one-half cent beginning October 2017. Transfers are made to the capital replacement fund from the General Fund for purchases of vehicles, fire trucks, ambulances and heavy equipment.

Comprehensive Plan - The FY 2023-24 Budget includes \$50,000 for the Community Grant program. This program began in the prior fiscal year and was very well received by the residents. The City of Alamo Heights Comprehensive Plan was adopted by the City Council on May 26, 2009. The document was the culmination of a series of public meetings held in each neighborhood and a design workshop where local architects and planners refined the ideas developed in the public meetings and consultants provided expertise and guidance to City staff. The Comprehensive Plan is a collective vision for the future of Alamo Heights. The vision was gathered

through a community process and represents a broad range of thoughts and ideas from a diverse group of citizens. The purpose of the plan is to give guidance and direction to City Council on the physical development of the City.

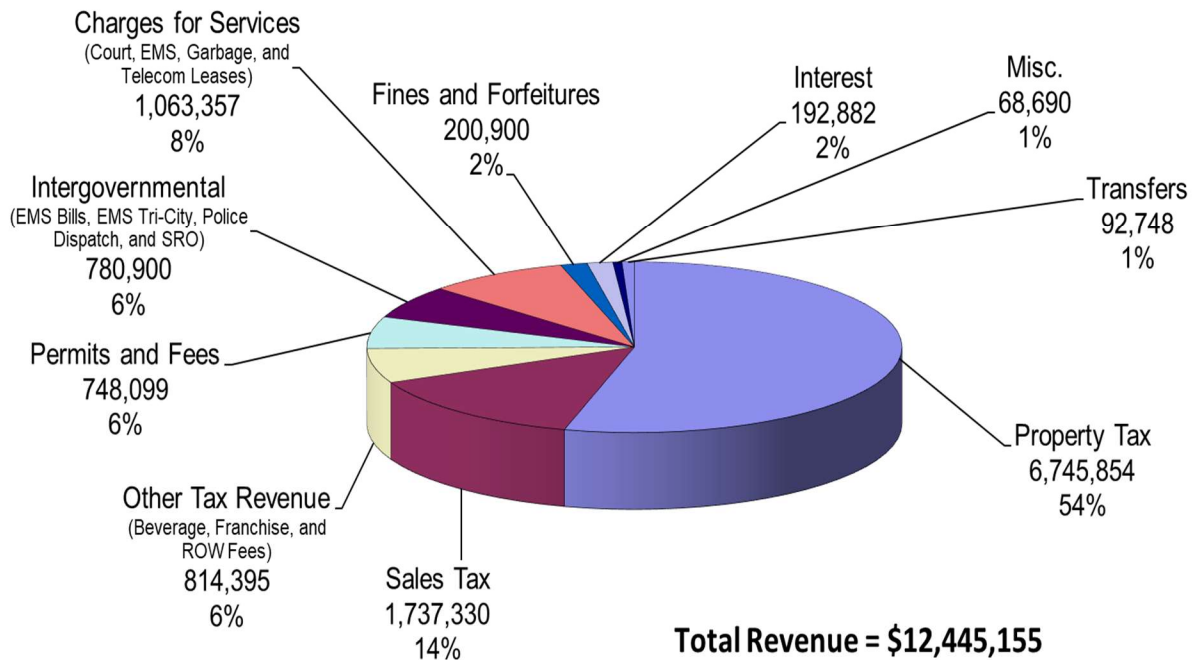
DEBT

The Constitution of the State of Texas limits the total ad valorem taxes levied by a City to \$2.50 for each \$100 of assessed valuation. There is no limitation within the \$2.50 rate specifically for debt service; however, the Texas Attorney General prohibits the issuance of debt if the debt service requirements exceed the amount that can be paid from \$1.50 tax rate calculated at 99% collections. Approximately 16 percent (\$0.059239) of the total property tax rate is currently dedicated for debt service payments. This debt amount is significantly below the state limits. The City's Policy is to limit debt to 1% of its current ad valorem tax valuation.

MAJOR REVENUES

The City derives revenue from a variety of sources to support the provision of municipal services. Major general fund revenues include property taxes, sales taxes, charges for services, permits and fees, intergovernmental, other taxes and fines and forfeitures. Property taxes constitute the majority of general fund revenues, representing 54 percent of the General Fund revenues. Revenue projections for the FY 2023-24 Budget were based on a conservative approach. A further summary and additional detail about each City revenue source are included in the Revenue Section of this document.

FY 2023-24 GENERAL FUND REVENUES



REVENUE TRENDS

General Fund revenues are subject to a number of economic factors. For instance, property taxes are based on the appraised value of real property in the community. A more detailed discussion of property tax is included later in this message.

Permits and fees, sales tax and interest are typically more closely tied to the relative health of the economy. Although interest rates remain low, the credit market is unusually tight and banks are making fewer loans. Being a relatively affluent community, some residents are taking advantage of the economy to make improvements to their homes or building new homes. Sales tax and interest earned on investments are typically a direct result of economic activity and growth, respectively. Both permit and sales tax revenue streams remain stable.

Fortunately, most other tax revenues, charges for services, intergovernmental revenues and fines and forfeitures are largely based on policy changes and tend to remain relatively constant during periods of economic downturn. However, a prolonged economic recession or depression will eventually affect these revenue streams as well.

The City's Utility Fund is an enterprise fund that is operated like a business. As a result, the City Council establishes water and sewer rates to cover the costs of operating and maintaining the water distribution and sanitary sewer systems. A water/sewer rate study was conducted in 2018 which recommended rate increases over multiple years to provide a viable financial plan to maintain reliable services. Because it has been 5 years since the last water and sewer rate study was completed coupled with rising material, equipment and maintenance costs due to inflation and other factors, a new rate study and meter assessment is being conducted in 2023 with current cost and revenue information to determine appropriate rates needed to fund water/sewer infrastructure improvements and replacement of capital equipment.

Utility revenue streams are not as affected by the economy but are most affected by the amount of rainfall received throughout the system in a given year. A lack of rainfall will increase water usage, which increases water revenue and typically sewer revenue which is established by water usage in the winter months. More rainfall, conversely, typically leads to less conservation of water but lower water and sewer revenues to support the system. Moreover, the City encourages the conservation of water as a precious resource, but such conservation actually reduces the revenue available to operate and maintain the utility systems and increases such rates over time.

PROPERTY TAX

Property tax revenues comprise the majority of the resources for the General Fund. For this Budget, a projected \$6,745,854 or 54 percent of General Fund revenues come from property taxes. This concentration of revenues from property taxes is consistent with the fact that 82 percent of the city's property values are from residential properties.

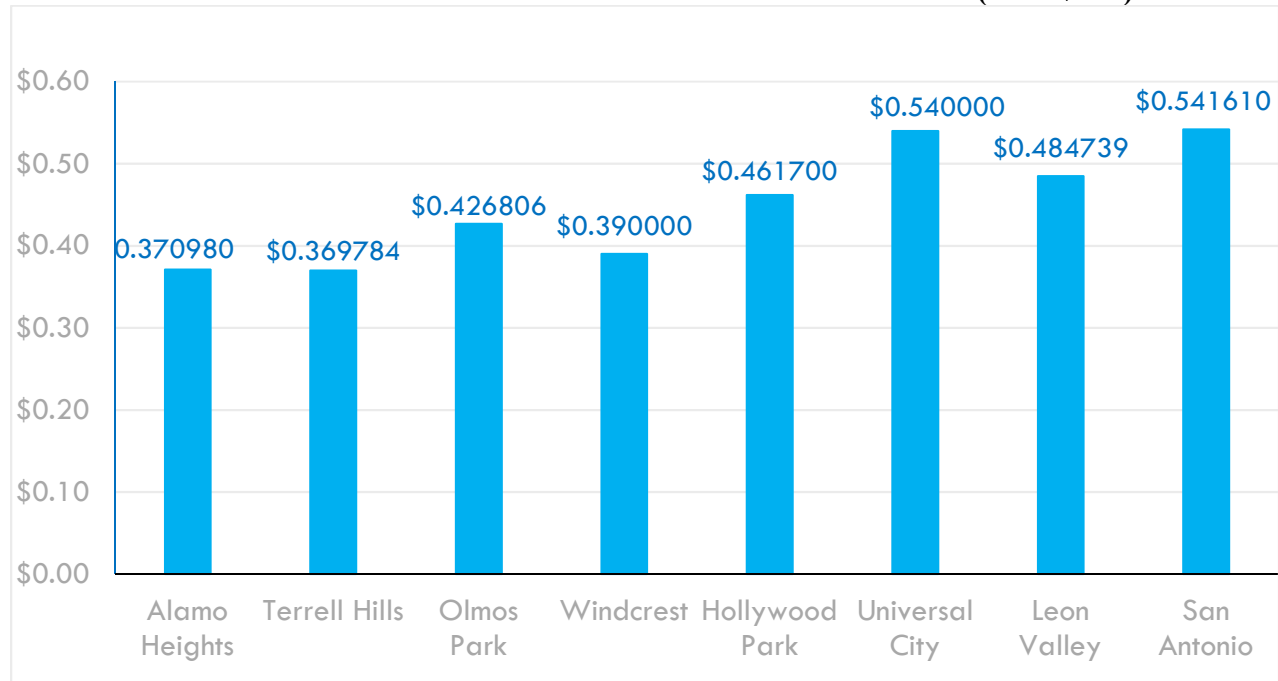
The adopted 2023 tax rate is \$0.370980 per one hundred dollars valuation and is composed of the Maintenance and Operating Rate (M & O) of \$0.311741 and Interest and Sinking (I & S) tax rate of \$0.059239. The adopted tax rate represents a decrease of -4.4% in the property tax rate.

The City of Alamo Heights voters approved an initiative in November 2007 to freeze property tax values for property owners that are disabled or over 65 years of age. This exemption decreases the amount of property taxes paid by qualifying property owners by freezing the amount of

property taxes paid for their property in the year that the owner qualifies for the exemption. The Bexar Appraisal District estimates that 842 property owners will qualify in the 2022 tax year. Properties qualifying for the freeze decreased the total taxable value by \$679,995,844 and the City will forgo approximately \$722,785 in FY 2023-24 as a result of the approved property tax freeze.

The City of Alamo Heights has one of the lowest municipal tax rates in the larger metropolitan area and currently has a relatively low portion of property tax revenue devoted to debt service compared to other area municipalities as demonstrated by the following graph and table:

**ADOPTED 2023 PROPERTY TAX RATE FOR ALAMO HEIGHTS
COMPARED TO OTHER MUNICIPALITIES 2022 RATES (PER \$100)**



The following sample property tax statement from last year demonstrates the portion of local taxes that are due from a typical resident of City of Alamo Heights. This is a sample statement for a typical taxpayer under the age of 65, compares the current property tax rates for a \$842,384 home, which is the 2023 average homestead market value. City taxes represent \$3,269 or 18 percent of the total property taxes due.

Taxing Unit	Average Market 2023	Homestead Exemption	Taxable Value	2022 Rate per \$100	Tax Levy	% of Total Levy
Alamo Heights I.S.D.	\$842,484	\$40,000	\$802,484	\$1.135500	\$9,112	49%
City of Alamo Heights	\$842,484	N/A	\$842,484	\$0.388051	\$3,269	18%
Alamo Community College Dist.	\$842,484	N/A	\$842,484	\$0.149150	\$1,257	7%
Bexar County	\$842,484	\$5,000	\$842,484	\$0.276331	\$2,328	12%
University Health System	\$842,484	N/A	\$842,484	\$0.276235	\$2,327	12%
County Road & Flood	\$842,484	\$3,000	\$839,484	\$0.023668	\$199	1%
S.A. River Authority	\$842,484	\$5,000	\$837,484	\$0.018360	\$154	1%
Total				\$2.267295	\$18,646	100%

SALES TAX

Sales tax paid by consumers upon the purchase of taxable items within the city limits of Alamo Heights has a strong correlation to local and national economic conditions. The sales tax for Alamo Heights is 8.25 percent since October 2017 and includes one-half (.50) of a cent dedicated for street maintenance. Originally it was one-quarter cent sales tax approved by the voters in November 2008 for a period of four years and approved for an additional four-year period ending in 2021. The residents approved an additional one-quarter cent for street maintenance in May 2017. The remainder of the current sales tax rate is divided between the State of Texas at 6.25 cents, the City of Alamo Heights at 1.25 cent and VIA Metropolitan Transit at one-half (.5) of a cent. For this Budget, \$2,606,434 is projected to be collected by the City from sales tax. This total amount includes \$868,811 dedicated for the Street Maintenance Fund and \$1,737,622 for the General Fund which represents 14 percent of the total General Fund revenue.

PROGRAM CHANGES

In an effort to enhance the City's ability to recruit and retain quality employees, the Budget includes a 4.5% salary adjustment for city staff which is about \$343,052. Health insurance costs are budgeted with a 15% increase in premiums and represents an increase of \$23,546.

GENERAL FUND

The General Fund departmental allocations including transfers for FY 2023-24 total \$12,391,761 which represents a 4.2% increase from the prior fiscal year adopted budget. Total revenue, including transfers, for FY 2023-24 is \$12,445,155 which represents a 4 % increase from the FY 2022-23 Budget.

The General Fund Schedule reflects an estimated ending Fund Balance of \$8,459,708 at the end of FY 2023-24. The Governmental Finance Officers Association (GFOA) recommends an Operating Reserve equivalent to three (3) months of the total departmental allocations which is \$3,097,940.

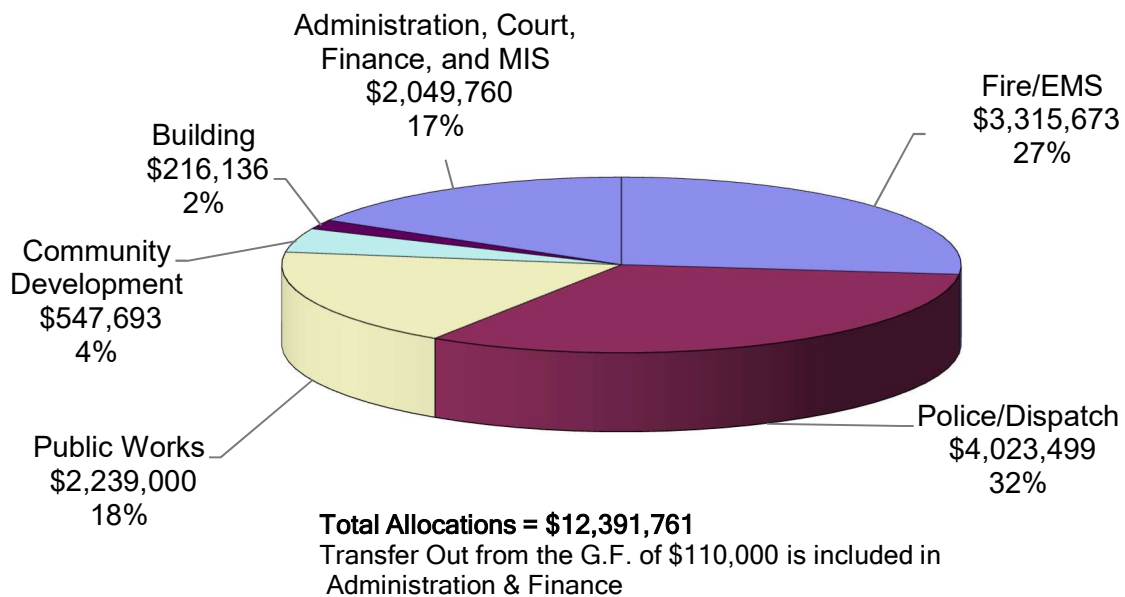
	FY 2023-2024
Beginning Fund Balance	\$ 8,406,314
Operating Revenues	\$12,445,155
Departmental Allocations	<u>-12,391,761</u>
Remaining Funds Available	\$ 53,394
Projected Fund Balance	\$8,459,708

In addition to accounting for revenues and departmental appropriations, the General Fund budget includes a total transfer out for \$110,000 consisting of \$25,000 to Capital Projects for cleaning of Olmos Basin, \$60,000 to Capital Replacement for future purchase of an ambulance and \$25,000 to Comprehensive Fund. The Street Maintenance Fund has a budget of \$1,000,000 for street

projects. A transfer from the General Fund to the Street Maintenance Fund will be determined in FY 2023-24.

Public safety represents a top priority for the City of Alamo Heights with 59 percent of the general fund departmental budget being allocated to the Police and Fire/EMS Departments. Public Works represents 18 percent of the general fund budget in FY 2023-24 with Administration and Finance, Municipal Court and Information Technology representing 17 percent, the Community Development Department representing 4 percent and the Administration Building budget representing the remaining 2 percent of the departmental allocations.

The departmental allocations in the FY 2023-24 General Fund Budget are represented in the following graph:



INFRASTRUCTURE

Maintenance and improvement of the City's infrastructure is a priority of the City Council and the budget includes funding for the continuation of the 20-year Street Maintenance Plan which will allow for the proper maintenance of every City street over a 20-year period following the completion of the City's current capital improvement program (CIP). Street Projects totaling \$1,000,000 will be budgeted in the Street Maintenance Fund. The Utility Fund Budget includes \$2,100,000 for infrastructure improvements including replacement of some water lines for \$1,685,000 as required by TCEQ 4x2 mandates, engineering \$130,000, overhaul of well #5 for \$160,000 and sewer contingency \$125,000.

UTILITY FUND

The Utility Fund appropriation for FY 2023-24 is \$6,118,461. Operating Revenues are \$6,124,007. Total ending Utility Fund balance is projected to be \$1,644,787 which represents an increase of \$5,546 from the beginning equity balance.

	FY 2023-2024
Beginning Fund Balance	\$1,639,241
Revenues	\$6,124,007
Operating Expenses	<u>- 6,118,461</u>
Working Capital	\$5,546
Projected Fund Balance	\$1,644,787

CAPITAL BUDGET

The City of Alamo Heights has historically had significantly less capital debt than many municipalities its size. In fact, prior to the authorization of \$7,500,000 in Certificates of Obligation in August 2007, the City of Alamo Heights had not issued public debt since the construction of the swimming pool near Olmos Basin Park in the late 1940's. This is largely due to the fact that the City had not previously adopted a comprehensive capital improvement plan. The City's infrastructure responsibilities include the maintenance of public streets and parks areas, as well as, the maintenance and operation of a water distribution system and a sanitary sewer system. The City has done a much better job in the last 15 years maintaining its streets and park areas, but the City's water and wastewater infrastructure have aged and will need on-going maintenance or replacement for providing high quality services to its customers. The City utilized the 2007 Certificates of Obligation to undertake a number of public infrastructure projects across the city. The purchase of a new fire and rescue apparatus and a 600,000-gallon elevated water tank was completed in 2012 as required by the Texas Commission on Environmental Quality (TCEQ) along with improvements to the City's sanitary sewer system and street and sidewalk improvements.

Impact of Capital Improvements on Operating Budget – The improvement and replacement of water and sewer infrastructure reduces the cost of maintenance for these mains in the short-term. However, as the majority of the City's utility mains continue to exceed their operational lifespan it becomes increasingly important to maintain a proper replacement program to mitigate the costs of deferred maintenance. The Public Works Department has adopted a "pay-as-you-go" funding methodology when it is financially viable. Future street or utility infrastructure improvements needing substantial funding with the life of 20+ years may be best suited for the issuance of debt to coincide with the life of improvements.

MAJOR FUTURE INITIATIVES

The City of Alamo Heights has identified several major initiatives which are likely to have significant fiscal impact on the City in the years to come. The scope of these initiatives has not been fully determined and their fiscal impact can only be estimated at this time. The following includes a brief description of each of these initiatives and the potential fiscal impact each initiative could have on the City of Alamo Heights.

Storm Water Improvements along Broadway, Austin Highway and N. New Braunfels – Built on natural creek beds that have existed for thousands of years, Broadway and N. New Braunfels are two of very few areas in the center of the metropolitan area in which storm water drainage has not yet been adequately addressed. In November 2020, voters approved the issuance of Taxable Bonds to address some of the stormwater drainage issues along lower Broadway and Austin Hwy.

City staff continues working with the San Antonio River Authority (SARA), Bexar County and Bexar Regional Watershed Management (BRWM) to explore options to address the drainage issues. Storm water management is a regional issue that most often requires regional resources to fund improvements. This is especially true for Broadway and N. New Braunfels as continued development to the north of Alamo Heights has contributed significantly to the increased flow rates along these rights of way. The City is committed to working closely with other organizations to study, design and eventually construct drainage improvements which will mitigate flooding without negatively impacting our neighbors downstream.

Comprehensive Plan - In 2016, trees were planted on city right of way along upper Broadway and other areas in the community. A tree beautification program for the Broadway and Austin Highway area was developed in 2016 and will be funded by a combination of funds including the Comprehensive Plan and tree mitigation funding. The city has also received generous donations from a local resident to plant additional trees within the community.

Every effort has been made within the Budget to allocate resources in a sound manner that enables the effective delivery of municipal services for the safety, health, and welfare of the citizens of the City of Alamo Heights. These recommendations are presented to the Mayor and City Council for your review and consideration.

Finally, I would like to thank my staff for all of their hard work in preparing this Budget, especially the work of Finance Director Robert Galindo and Assistant to the City Manager Jennifer Reyna and extend special thanks to Council Member John Savage for his contributions during this process.

Respectfully submitted,

Buddy Kuhn

Buddy Kuhn
City Manager

BUDGET GUIDE

OVERVIEW

This overview is designed to assist the reader in the use and understanding of the City of Alamo Heights' Budget Document. The Annual Operating Budget serves as a policy document, a financial plan, an operations guide and a communications device for the City. It is the foundation for the City's allocation of resources to deliver quality services, targeted investments and continued improvements. It also encapsulates incremental changes addressing service requirements and builds upon initiatives funded in prior years while establishing new direction for existing programs. The Budget Document is also used to evaluate the effectiveness of City programs and services while providing extensive information on municipal operations.

BUDGET SECTIONS

The budget is arranged in six (6) sections that are separated by the following respective tabs:

Budget Message - This section provides the reader with a summary of the annual budget. The Budget Summary provides the reader with a synopsis of the budget and highlights significant funding changes in the Annual Budget. The Capital Budget includes descriptions of projects in the Capital Improvement Program as well the impact of those projects on the City's infrastructure, operations and operating budget.

Budget Information - This section is intended to provide the reader a guide to what information is contained in the budget document and to serve as a reference for the user on the City of Alamo Heights's fiscal and budgetary policies. This section also contains the Strategic Action Plan adopted by the City Council for the fiscal year and the Budget Calendar, an Organizational Chart, Personnel Schedule and a Summary of Program Changes.

Revenues – The revenue section contains a summary of major revenues and information about each revenue source.

Fund Statements – This section includes all of the fund statements for the annual budget. Fund schedules for the General Fund, Utility Fund, Debt Service Fund, Capital Projects Fund, Capital Replacement Fund and Designated Revenues Fund.

City Departments – All departmental summaries are included in this section. The departmental summaries include program information, goals and objectives, action steps, performance measures, program changes and a summary of expenditures and positions.

Appendix – This section is designed to assist the user in defining information within the document or in obtaining additional information. It contains the Holiday Schedule, a Glossary and Statistical Data.

FISCAL AND BUDGETARY POLICY

INTRODUCTION

Each year, the City of Alamo Heights develops a Balanced Budget with guidance from the Mayor and City Council, City Departments, and its citizens. In accordance with Texas state law and generally accepted accounting standards, the City of Alamo Heights adopts a balanced budget for each fiscal year.¹ The Adopted Budget is required to cover only those expenditures with revenue for which the City has authority to levy therefore creating a Balanced Budget. The Budget process includes multiples phases, each of which requires a joint effort by government leaders and City staff. This section will explain the City's financial and budget policies, including the budget process, timeline, Budget Document, revenues, and expenditures associated with the budget.

BUDGET PROCESS & TIMELINE

The City of Alamo Heights operates in a fiscal year beginning on October 1 and ending on September 30. Each year, the City Manager, following certain required timelines, decides on key dates that will be used for each phase of the budget process. The phases currently include: 1) establishment of new Strategic Action Plan; 2) a proposed budget for the upcoming fiscal year; 3) public hearings on the proposed budget and tax rate; and 4) a final adopted budget for the next fiscal year.

Strategic Action Plan – Each year, the City's Management Team, in association with the City Council Committees, creates and presents to the full City Council, for their consideration and approval, a Strategic Action Plan that establishes action steps that are proposed to be accomplished during the next fiscal year. The Strategic Action Plan serves as a baseline for the formulation of the Annual Budget and each action step is assigned to individual city departments to be accomplished and for City Council review.

Proposed Budget - The City Manager presents the proposed budget to City Council, demonstrating how the Strategic Action Plan has been addressed. Correspondingly, the proposed budget, according to the Texas Local Government Code, must be filed with the City Secretary thirty (30) days before the tax levy is made for the fiscal year.²

Public Hearing - After presenting the proposed budget to City Council, at least one (1) public hearing must be held. The first hearing must be held at least 15 days after the proposed budget was presented, but before the tax levy. Special notice of the public hearing must also be published in the *San Antonio Express-News* no earlier than 30 days and no later than 10 days before the hearing.³ Through the hearing, City Council and City staff are able to receive feedback from the community concerning the proposed budget.

Adopted Budget - Before adopting a final budget, City Council may choose to change any aspect of the proposed budget, as long as the changes result in a balanced budget.

¹ Texas Local Government Code Chapter 102, Subsection 002.

² Texas Local Government Code Chapter 102, Subsection 102.005.

³ Texas Local Government Code Chapter 102, Subsection 102.006.

BUDGET AMENDMENTS

At any time during the fiscal year, upon written recommendation of the City Manager, the City Council may transfer any unencumbered appropriation balance or any portion within a department office or agency to another. The expenditures of the City, by Charter, shall not exceed the total appropriation of the fiscal year. The City Charter also gives the City Manager the authority to transfer appropriations within funds. The budget may also be amended by submitting an ordinance to the City Council for approval.

BUDGET BASIS

The budget of the General Fund is prepared and accounted for on the modified accrual basis which means that revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred. In contrast, the budget of the Utility Fund is prepared and accounted for on the accrual basis of accounting. Under this basis, revenues are recognized when they are earned and expenses are recognized when they are incurred. In addition, capital outlay is treated as an asset and then written off as an expense through depreciation. The Special Revenue Funds are governmental funds used to account for resources which are legally or contractually restricted to specific expenditures.

BUDGET CONTROLS

Budgetary compliance is a significant tool for managing and controlling governmental activities, as well as ensuring conformance with the City's budgetary limits and specifications. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by City Council. Levels of budgetary controls, that is the level at which expenditures cannot legally exceed appropriated amounts, are established by function and activity within individual funds. The City utilizes an encumbrance system of accounting as a mechanism to accomplish effective budgetary controls.

ACCOUNTING BASIS

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on a basis of generally accepted accounting principles (GAAP). In most cases, this conforms to the way the City prepares its budget. The accounts of the City are organized by fund. Each fund is considered a separate accounting entity with its own set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. Each fund is included in the CAFR.

General Fund - The General Fund is accounted for using the current financial resources measurement focus and the modified accrual basis of accounting which means that only current assets and current liabilities are generally included on their balance sheets. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred. However, compensated absences, debt service expenditures, claims and judgments and arbitrage are recorded only when the liability is matured. Those revenues susceptible to accrual under the modified accrual method are property taxes and other taxes, intergovernmental revenue, and interest revenue. Licenses and permits, and fines and forfeitures revenues are not susceptible to accrual because they are generally not measurable until received in cash.

Utility Fund - The Utility Fund is accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and their expenses and related liabilities, including claims, judgments, and compensated absences, are recognized when they are incurred. In addition, capital outlay is treated as an asset and then written off as an expense through depreciation. These funds are accounted for on a cost of services or “economic resources” measurement focus. Consequently, all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets.

The Utility Fund Balance represents the fund’s equity but includes in its equation of assets less liabilities, non-financial assets and all debt. The fund’s equity is also classified in the same manner as the general fund but includes an adjustment for non-monetary assets and liabilities.

The Utility Fund is an enterprise fund which should be self-supporting with user fees and charges for services associated with direct and indirect costs. Cost of service studies are being done periodically to ensure fund balances are maintained at a level necessary to ensure stability in the event of a decline in revenues dedicated to the Utility Fund.

The Fund Balance is the accumulation of revenues over expenditures and provides an indication of financial position. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be recovered, primarily through user fees.

FUND TYPES

General Fund - The General Fund of the City accounts for all financial resources except those required to be accounted for in another fund. The General Fund is usually referred to as the operating fund and is used to finance the day-to-day operations of the City. It is the largest part of the City’s financial operation. Revenues for this fund are obtained from taxes, licenses and permits, intergovernmental revenue, charges for services, fines, and interest.

Utility Fund - The Utility Fund consists of the operating budgets for Water and Sewer operations in the City. These funds account for the operations of the Utility Division of Public Works as if the Division was a separate, self-supporting business. As a cost of service enterprise fund, the Utility Fund obtains its revenues from the water and sewer services. Water and sewer rates must be sufficiently set to pay the total operations, maintenance, debt, and depreciation of the fund.

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided on a cost-reimbursement basis. The Capital Replacement Fund is an internal service fund that was created as part of the FY 2008-09 Budget to account for the financing of substantial capital equipment and vehicles, with the exception of Fire apparatus which are capitalized over 20 years. Fund revenues will include transfers from the General and Utility Funds as well as the proceeds from the sale of vehicles and capital equipment. The fund represents the most fiscally responsible way for the City to regularly finance and purchase vehicles and other substantial capital equipment over time.

Debt Service Funds – The City’s Debt Service Fund was created as part of the FY 2008-09 Budget and accounts for the accumulation of resources and the payment of general long-term debt principal and interest costs.

Capital Projects Funds – The City’s Capital Projects Fund was created as part of the FY 2008-09 Budget to account for the expenditure of issued certificates of obligation on capital projects specifically described in the issuance language and approved by the City Council. The City’s Capital Project Fund includes capital funds expended on all capital projects except water and sewer projects which are accounted for in the City’s Utility Fund.

Special Revenue Funds - The City has a variety of Special Revenue Funds which account for the proceeds of specific revenue sources (other than expendable trusts and major capital projects) that are legally restricted to expenditures for specified purposes. The City’s Street Maintenance Fund for the recurring maintenance of all City streets is an example of a Special Revenue Fund that is supported by a mixture of general fund dollars and the ¼ cent sales tax approved by the voters in November 2008.

EXPENDITURES

For each year, the department’s actual expenditures, revised budget, estimated budget and adopted budget are compared and tracked in four (4) major spending categories. These categories include:

- **Personnel Services** - This includes the cost of salaries, retirement and health benefits, allowances, insurance and payroll taxes for City employees.
- **Commodities** - This includes the cost of fuel, tires, office supplies, minor equipment, tools, uniforms and protective clothing.
- **Contractual Services** - The cost of travel, storage space rental, purchased utilities and professional services provided by attorneys, consulting engineers, architects, accountants, and other outside firms on a contractual basis. This category does not include purchases of supplies and equipment for which the city enters into contracts on a competitive bid basis.
- **Capital Outlays** - Includes the cost of major equipment, vehicles, and other items, which have a useful life of several years.

Appropriations – The point of budget control is at the department level budget for all funds. Any transfer or appropriation between funds must be approved by the City Council. Transfer of appropriations between departments may be authorized by the City Manager without City Council approval.

Purchasing – All City purchases of goods or services will be made in accordance with the City’s current Purchasing Policy and with State law. State law requires all contracts greater than \$50,000 be approved by the City Council. Materials and other bid items may be purchased up to the \$50,000 limit allowed by State Law without City Council approval.

REVENUES

Services provided by the City of Alamo Heights are funded by a variety of revenue sources, including local, state, federal and grant revenues. The amount of revenue available to the City sometimes depends on economic activity and other factors. The Revenue Section of this Budget Document includes a summary of all revenues and detailed information about each revenue source.

OPERATING RESERVES

The City of Alamo Height policy is to have an operating reserve in the General Fund equal to 35% of departmental operating allocations. This operating reserve accounts for the seasonal nature of property tax which constitutes a large portion of the City's revenue base. The City has established working capital for the Utility Fund equal to 20% of operating allocations.

PROPERTY TAXES & ROLLBACK

Current Tax Rate - Pursuant to current state Truth-In-Taxation guidelines, the No New Revenue, NNR, tax rate is calculated based on generating approximately the same amount of M&O property tax revenue as generated in the prior year on only properties that were on the tax roll in both years (excludes new construction and annexation). Additionally, Truth-In-Taxation guidelines allow a taxing unit to add an additional three and one-half percent (3.5%) to the NNR tax rate. The Voter-Approval tax rate is calculated by adding the No New Revenue Maintenance and Operations tax rate plus three and one-half percent (3.5%), plus the debt service tax rate. If a taxing unit adopts a tax rate that exceeds the Voter-Approval tax rate, the taxing unit must hold an automatic election to approve the adopted tax rate required by Texas Tax Code Sec. 26.07. The city must order its election by the 78th day before the November uniform election date.

DEBT MANAGEMENT

Debt Service - The City issues debt for the purpose of financing long-term infrastructure capital improvements. Some of these projects have multiple sources of funding which include debt financing. Infrastructure, as referred to by the City, means economic externalities essentially required to be provided by government to support a community's basic human needs, economic activity, safety, education, and quality of life. Types of debt issued by the City include ad valorem tax-supported bonds and certificates of obligation. Adherence to conservative financial management has allowed the City to meet its financing needs while at the same time maintaining its excellent financial reputation.

Debt Policy – The City's debt policy is to have a maximum ratio of outstanding bond principal to assessed value of 1%. The 1% limit would not include utility revenue bonds.

Debt Limitations - The amount of ad valorem tax-supported debt that the City may incur is limited by the Constitution of the State of Texas. The Constitution of the State of Texas provides that the ad valorem taxes levied by the City for debt service and maintenance and operation purposes shall not exceed \$2.50 for each \$100 of assessed valuation of taxable property. There is no limitation within the \$2.50 rate for interest and sinking fund purposes; however, it is the policy of the Attorney General of the State of Texas to prohibit the issuance of debt by a city if such issuance produces debt service requirements that exceed the amount that can be paid from \$1.50 tax rate calculated at 90% collections.

Long-Term Debt Planning - The City employs a comprehensive multi-year, long-term capital improvement planning program that is updated annually. Debt management is a major component of the financial planning model which incorporates projected financing needs for infrastructure development while at the same time measuring and assessing the cost and timing of each debt issuance.

General Obligation Bonds - The City is authorized to issue bonds payable from ad valorem taxes pursuant to the City Charter, the general laws of the State, and ordinances adopted by the City

Council. Major projects that are financed with ad valorem tax-supported general obligation bonds are presented to the electorate for approval. Upon voter approval, the City is authorized to issue ad valorem tax-supported bonds to finance the approved projects. The process for any debt issuance begins with the budget process and planned improvements to be made during the ensuing fiscal year. An election held November 8, 2011, and passed by a majority of the participating voters; and an ordinance passed by the City Council of the City authorized the issuance of \$6.3 million in General Obligation Bonds, Series 2012. The bonds were issued February 29, 2012, proceeds from the sale were utilized for the purpose of demolishing and replacing, and in certain cases renovating, the City's existing City Hall facilities in order to construct and equip new City Hall facilities.

Certificates of Obligation - The City is authorized to issue certificates of obligation pursuant to the City Charter, applicable State laws, and ordinances adopted by the City Council. Certificates of obligation are typically secured by a pledge of revenues and ad valorem taxes, do not require voter approval, and are issued for programs that support the City's major infrastructure, facilities and certain of its revenue-producing facilities. On September 27, 2007, the City sold \$7,500,000 "City of Alamo Heights, Texas Combination Tax and Revenue Certificates of Obligation, Series 2007," (the "2007 Certificates"). The 2007 Certificates currently represent 100% of the total outstanding ad valorem tax-supported debt and were issued for the purpose of providing funds for the purchase of a fire ladder truck and facility, street and utility improvements. The City issued 2016 Refunding Bonds for the remaining portion of the 2007 Bonds.

Revenue Bonds - The City is authorized to issue revenue bonds under the provisions of the City Charter, applicable State laws, and ordinances adopted by City Council. Revenue bonds are utilized to finance long-term capital improvements for proprietary enterprise and self-supporting operations. Revenue bonds do not require an election and are sold as needed for construction, expansion, and/or renovation of facilities in amounts that are in compliance with revenue bond covenants. Currently, the City has not issued revenue bonds for any purpose.

Refundings - The City reviews the possibility of refunding certain of its outstanding debt to effectuate interest cost savings. The City issued 2016 GO Refunding Bonds for the remaining portion of the 2007 Certificates of Obligation which resulted in savings of \$195,355. In October 2020, the city issued Refunding Bonds Series 2020 for the remaining portion of the 2012 GO bonds which saved the city \$265,781.

OTHER FUNDING ALTERNATIVES

Grants - All potential grants will be examined for any matching requirements and the source of those requirements identified. Grant funding will be reviewed to clearly identify funding sources, outcomes and other relevant information for presentation and approval by the City Council. The City Council must authorize acceptance of any grant awarded.

Use of Reserve Funds - The City may authorize the use of reserve funds to potentially delay or eliminate a proposed bond issue. This may occur due to higher than anticipated fund balances in prior years, thus eliminating or reducing the need for debt proceeds, or postpone a bond issue until market conditions are more beneficial or timing of the related capital improvements does not correspond with the planned bond issue. Reserve funds used in this manner are replenished upon issuance of the proposed debt. A reimbursement ordinance will be adopted to authorize replacement of these reserves.

Leases - The City may authorize the use of lease financing for certain assets when it is determined that such an arrangement is advantageous to the City.

AUDITING AND FINANCIAL REPORTING

Audit of Accounts – In accordance with the City Charter, an independent audit of the City accounts is performed every year. The auditor is retained by and is accountable directly to the City Council.

External Reporting – Upon completion and acceptance of the annual audit by the City’s auditors, the City prepares a written Comprehensive Annual Financial Report, which is presented to the City Council within 180 calendar days of the City’s fiscal year end. It shall be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and shall be presented annually to the Government Finance Officer Association (GFOA) for evaluation and consideration for the Certificate of Achievement in Financial Reporting.

STRATEGIC ACTION PLAN

Each year, the City develops a Strategic Action Plan including action steps that are to be accomplished during the next fiscal year. The Strategic Action Plan serves as a baseline for the formulation of the Annual Budget and each action step is assigned to individual city departments to be accomplished and to specific City Council Committees for review. The Strategic Action Plan adopted for FY 2023-24 is as follows:

Governance and Communication

- Continue with the School Resource Officer, SRO, cost share agreement with Alamo Heights ISD.
- Continue to develop and expand the City's Wellness Program
- Continue to update the City Personnel Manual to incorporate various law changes to ensure compliance

Infrastructure and Services

- Coordination with several entities for start and completion of the voter approved 2021 Bond Program for Austin Hwy/Lower Broadway Drainage Improvement Project
- Lower Broadway/Austin Hwy. Improvements including design, engineering, landscaping
- Request funds that are available from the American Rescue Plan for city projects
- Olmos Basin Clean-up and Maintenance - Continue to clean up the Olmos Basin creek area along Jones Maltsberger with funding for continued cleanup 4 times a year.
- Continue training AHISD students and residents in hands only CPR training
- Continue with tree trimming in right-of-way
- Continue implementation of Texas Fire Chiefs Association Best Practices
- Coordinate with the Fire and Police departments to evaluate two parking issues:
 - Overnight on-street parking for streets primarily consisting of multi-family structures
 - Evaluate roadways in the commercial district having restricted and time limited street parking for future discussion on the need for more or less restrictions
- Stay in communication with A.H.I.S.D plans for local high school and elementary school bond project renovations, offer assistance and recommendations if requested, determine community impacts
- Continue to manage the agreement for the Swimming Pool
- Street Maintenance Program (SMP)

Neighborhood Character and Commercial Revitalization

- Commercial District Amendments & Residential Design Standards (SF-AB)
- Building Code Review and Implementation
- Review and Modify existing permitting process
- Review and Modify existing applications

Accountability and Management

- Continue Cyber Security Vulnerability Scans and Pen Test
- Implement a law enforcement internship program with the University of Incarnate Word criminal justice program
- Plan and initiate the process to transition from the Uniform Crime Reporting System to the Texas based Reporting System

Other Initiatives

- Intranet use and capabilities to provide employees with access to updated information
- Continue to develop online and mobile applications for internal and external users
- Street Maintenance Plan funding initiative – at least \$1,000,000 annually from dedicated street maintenance sales tax and transfers from the General Fund
- Maintain our S&P AAA Bond Rating
- Maintain property tax rate as low as possible
- Continue funding the Capital Replacement Fund for future capital needs
- Beautify Gateway Areas into the City
- Strategic Economic Development Plan and Marketing
- Continue the neighborhood on-street parking study with the Fire Department
- Develop Civilian Response to Active Shooter Events Program
- Develop and implement Geriatric Emergency Management Program
- Develop and implement Stop the Bleed program
- Develop additional social distancing/web-based fire prevention programs
- Community traffic enforcement initiative to address dangerous driving and bicycle operation behaviors
- Purchase a garbage truck to replace the 2000 garbage truck
- Provide more extensive alley repairs as needed
- Street Maintenance Program (SMP)
- Water main replacement as needed ahead of SMP contracts along with yard piping – in-house cost savings
- Continue to resolve TCEQ's 4 x 2 non-compliance issues by year 2030

BUDGET CALENDAR FY 2024

Budget Estimates	Departments submit current year FY 2022-23 projections	Friday, April 7
	Departments send Excel Baseline FY 2023-24 Budget w Detail to City Manager	Thursday, April 13
	City Manager reviews FYE 2023-24 baseline budget	Thursday, April 20
	Department Directors enter baseline budget into INCODE for FY 2023-24	Wednesday, April 26
Strategic Action Plan (SAP)	Departments update FY 2022-23 Strategic Action Plan and submit FY 2024 SAP	Thursday, April 27
	City Manager reviews FY 2022-23 and proposed FY2023-24 SAP	Wednesday, May 3
	City Council Strategic Action Plan work session	Thursday, June 15
	City Council approval of SAP – To be approved with Budget	Monday, August 28
Budget Development	City Manager and Department Directors review program changes	Friday, June 23
	City Council budget work session 8:30 a.m. to 12:30 pm	Wednesday, July 12
	Departments submit FY 2023-24 program changes and performance measures for the Budget Document	Wednesday, July 19
Budget Presentation and Consideration	Presentation of FY 2023-24 Proposed Budget and Ad Valorem Tax Rate to City Council; Set Public Hearing Date	Monday, August 14
	Public Hearing for Proposed Budget FY 2023-24 and Public Hearing for 2023 Ad Valorem Tax Rate; After Public Hearing City Council to vote on adoption of the FY 2023-24 Budget and 2023 Ad Valorem Tax Rate	Monday, August 28

SCHEDULE OF AUTHORIZED POSITIONS

	FY 2022-23		FY 2023-24	
Department/Division	Full Time	Part Time	Full Time	Part Time
Administration & Finance	9	-	9	-
Municipal Court	1	3*	1	3*
Community Development	4	-	4	-
Fire	18	-	18	-
EMS	6	1	6	1
Police	25	1	25**	1
Communications Center	10	-	10	-
Public Works Administration	1	-	1	-
Parks	4	-	4	-
Streets	5	-	5	-
Solid Waste	10	-	10	-
Utilities (Utility Fund)	10	-	10	-
TOTAL	103	5	103	5

****Two Municipal Court Judges and a Prosecutor **Subject to SRO agreement for 3 additional SROs***

REVENUE SUMMARY AND DETAIL

Services provided by the City of Alamo Heights are funded by a variety of revenue sources. When preparing revenue estimates for the Budget, staff considers the previous history of the revenue and future factors that may affect the revenue stream in the coming fiscal year. Revenues are categorized by type and described as follows:

Revenue Types:

1. Property Taxes
2. Sales Taxes
3. Other Tax Revenue
4. Permits and Fees
5. Intergovernmental
6. Charges for Services
7. Fines and Forfeitures
8. Interest
9. Miscellaneous

1. **Property Taxes** - All property tax revenues, including delinquent tax payments, penalties, and interest.
2. **Sales Tax** - Receipts from the local sales and use tax. The current Sales Tax rate is 8.25%, of which the State retains 6.25%, the San Antonio Municipal Transit Authority receives 0.5 %, 1% is revenue to the City's General Fund and the remaining 0.50% was approved by the voters for an additional four years in May 2021 for street maintenance.
3. **Other Tax Revenue**
 - **Beverage Tax** - Revenues from mixed beverage tax receipts. The current Beverage Tax rate is 14% of gross receipts, of which 10.7143% is revenue to the City.
 - **Franchise Tax/PUC Right of Way Fees** - Revenues from fees imposed on investor-owned electric or gas utilities, telecommunication and cable companies, and other private corporations using the city's streets and other rights-of-way. These fees are in addition to and separate from the property taxes levied against such companies. The fees are based upon a percentage of the company's gross receipts and range from 3% to 6%. These fees currently are collected from CPS Energy, Grande Cable, Time Warner, AT&T, and various phone companies. These revenues are one of the most difficult to project due to a number of variables, which can significantly impact these companies' revenues and, consequently, the City's payment.
4. **Permits and Fees** - Revenues collected from permits and privilege fees required by the City. The categories are building permits, electric permits, plumbing permits, use of City right-of-way, liquor and food licenses, alarm permits, Fire and Life Safety Code fees, certificates of occupancy, contractor's license and registration, garage sale permits, and animal licenses.

5. **Intergovernmental** - Revenue from outside sources, including dispatch and EMS service contracts with City of Terrell Hills and City of Olmos Park, and periodically state and federal grants.
6. **Charges for Services** - Revenues generated by various services performed by City staff. The significant portion of this revenue type is from the sale of potable water, charges for sanitary sewer operations and solid waste collection. Other services include Rescue Response fees, EMS services, revenue from the recycling program, and municipal court and administration fees.
7. **Fines and Forfeitures** - Funds received from payments of traffic fines and other fines for violations of City laws or ordinances.
8. **Interest** - Income from interest paid on deposits of City funds.
9. **Miscellaneous** - Revenues from collection of other fees such as vehicle wrecker/impound fees, police auction, return check fees, animal impound fees and leases.

**COMBINED SUMMARY OF REVENUES AND EXPENDITURES
ALL FUNDS SUBJECT TO APPROPRIATION**

Description:

The Combined Summary of Revenues and Expenditures is a fund statement first included in FY 2011-12 to account for combined revenues and expenditures, excluding transfers, associated with all City funds subject to appropriation.

	ACTUAL FY 2021-2022	ADOPTED FY 2022-2023	PROJECTION FY 2022-2023	ADOPTED FY 2023-2024
AVAILABLE FUNDS				
Beginning Balance	\$ 25,774,606	\$ 25,704,847	\$ 26,185,811	\$ 26,778,449
REVENUES				
General Fund Revenue	\$ 11,890,589	\$ 12,016,379	\$ 13,022,846	\$ 12,445,155
Utility Fund Revenue	4,542,872	5,052,561	4,851,783	6,124,007
Debt Service Tax Revenue	1,250,748	1,247,072	1,247,072	1,294,220
Capital Projects Revenue	415,000	25,000	25,000	25,000
Capital Replacement Fund	354,076	60,000	60,000	60,000
Street Maintenance Sales Tax	1,067,833	852,062	852,062	868,811
Comprehensive Plan Revenue	396,500	25,000	36,150	25,000
Designated Revenue	62,182	40,900	75,078	43,500
<i>Total Revenues</i>	<u>\$ 19,979,800</u>	<u>\$ 19,318,974</u>	<u>\$ 20,169,991</u>	<u>\$ 20,885,693</u>
TOTAL AVAILABLE FUNDS	<u>\$ 45,754,406</u>	<u>\$ 45,023,821</u>	<u>\$ 46,355,802</u>	<u>\$ 47,664,142</u>
APPROPRIATIONS				
ALLOCATIONS				
General Fund Departmental Allocations	\$ 11,425,108	\$ 11,892,181	\$ 10,844,477	\$ 12,391,761
Water and Sewer Expenditures	3,818,377	4,905,190	4,139,186	6,118,461
Capital Projects	43,410	25,000	55,267	25,000
Debt Service Payments	1,260,783	1,279,513	1,279,513	1,302,613
Capital Replacement Purchases	472,414	42,000	106,493	25,816
Street Maintenance Projects	1,887,202	1,000,000	897,596	1,000,000
Comprehensive Plan Projects	122,557	75,000	122,896	25,000
Designated Revenue Expenditures	<u>88,482</u>	<u>115,000</u>	<u>56,268</u>	<u>115,000</u>
TOTAL APPROPRIATIONS	<u>\$ 19,118,334</u>	<u>\$ 19,333,884</u>	<u>\$ 17,501,696</u>	<u>\$ 21,003,651</u>
GROSS AVAILABLE BALANCE	<u>\$ 26,636,073</u>	<u>\$ 25,689,937</u>	<u>\$ 28,854,106</u>	<u>\$ 26,660,491</u>

**GENERAL FUND
SUMMARY OF ADOPTED BUDGET**

	ACTUAL FY 2021-2022	ADOPTED FY 2022-2023	PROJECTION FY 2022-2023	ADOPTED FY 2023-2024
AVAILABLE FUNDS				
Beginning Fund Balance	\$ 6,227,944	\$ 6,763,448	\$ 6,227,944	\$ 8,406,314
REVENUES				
Property Tax	\$ 6,113,832	\$ 6,486,398	\$ 6,391,998	\$ 6,745,854
Sales Tax	1,732,860	1,703,265	1,896,749	1,737,330
Other Tax Revenue	870,929	822,828	887,848	814,395
Permits and Fees	750,442	748,099	722,549	748,099
Intergovernmental	568,054	780,900	678,494	780,900
Charges for Services	1,254,195	1,055,705	1,141,649	1,063,357
Fines and Forfeitures	206,225	227,896	195,185	200,900
Interest	192,882	30,000	929,560	192,882
Miscellaneous	130,370	68,540	76,067	68,690
<i>Total Revenues</i>	<u>\$ 11,819,788</u>	<u>\$ 11,923,631</u>	<u>\$ 12,920,099</u>	<u>\$ 12,352,407</u>
OTHER FUNDING SOURCES				
Transfer from Utility Fund ¹	\$ 70,801	\$ 92,748	\$ 92,748	\$ 92,748
<i>Total Other Funding Sources</i>	<u>\$ 70,801</u>	<u>\$ 92,748</u>	<u>\$ 92,748</u>	<u>\$ 92,748</u>
Total Operating Revenues	<u>11,890,589</u>	<u>12,016,379</u>	<u>13,022,846</u>	<u>12,445,155</u>
TOTAL AVAILABLE FUNDS	<u>\$ 18,118,533</u>	<u>\$ 18,779,827</u>	<u>\$ 19,240,791</u>	<u>\$ 20,851,469</u>
APPROPRIATIONS				
DEPARTMENTAL ALLOCATIONS				
Police	\$ 2,440,422	\$ 3,046,792	\$ 2,493,566	\$ 3,193,716
Police Dispatch	724,312	809,999	714,965	829,783
Fire	2,097,937	2,345,231	2,310,007	2,452,621
EMS	687,173	809,158	809,614	863,052
Public Works Administration	107,390	119,999	112,581	124,694
Streets	680,669	699,296	698,881	745,248
Solid Waste	795,764	914,091	857,265	966,841
Parks	319,112	383,019	364,354	402,217
Community Development	445,629	492,582	472,916	547,693
Administration	1,188,076	1,348,950	1,158,733	1,317,049
Municipal Court	192,140	230,639	211,210	211,296
Information Technology (MIS)	317,204	370,990	353,786	410,599
Administration Building Maintenance	218,904	211,435	176,599	216,136
Total Operating Allocations	<u>\$ 10,214,732</u>	<u>\$ 11,782,181</u>	<u>\$ 10,734,477</u>	<u>\$ 12,280,945</u>
Revenues Over (Under) Allocations	<u>1,675,858</u>	<u>234,198</u>	<u>2,288,369</u>	<u>164,210</u>
TRANSFERS				
Transfer to Street Maintenance Fund	\$ 150,000	\$ 0	\$ 0	\$ 0
Transfer to Capital Replacement Fund	334,526	60,000	60,000	60,816
Transfer to Comprehensive Plan	310,850	25,000	25,000	25,000
Transfer to Capital Projects	415,000	25,000	25,000	25,000
<i>Total Transfers</i>	<u>\$ 1,210,376</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 110,816</u>
TOTAL APPROPRIATIONS	<u>\$ 11,425,108</u>	<u>\$ 11,892,181</u>	<u>\$ 10,844,477</u>	<u>\$ 12,391,761</u>
Ending Balance	<u>\$ 6,693,426</u>	<u>\$ 6,887,646</u>	<u>\$ 8,396,314</u>	<u>\$ 8,459,708</u>
OPERATING AND EMERGENCY RESERVE	<u>\$ 2,553,683</u>	<u>\$ 2,945,545</u>	<u>\$ 2,683,619</u>	<u>\$ 3,070,236</u>
NET AVAILABLE BALANCE	<u>\$ 4,139,743</u>	<u>\$ 3,942,101</u>	<u>\$ 5,712,695</u>	<u>\$ 5,389,472</u>

EXPLANATORY NOTES:

¹ Transfer from Utility Fund consists of 25% of Information Technology departmental allocation.

**UTILITY FUND
SUMMARY OF ADOPTED BUDGET**

Description:

The Utility Fund is a self-sufficient enterprise fund established to account for all of the revenues and expenditures associated with the operations and maintenance of the City's water distribution and sanitary sewer systems.

	ACTUAL FY 2021-2022	ADOPTED FY 2022-2023	PROJECTION FY 2022-2023	ADOPTED FY 2023-2024
AVAILABLE FUNDS				
Beginning Balance	\$ 2,462,898	\$ 3,134,418	\$ 3,001,697	\$ 1,639,241
REVENUES				
Transfer in from Reserve	0	520,052	520,052	1,555,000
Water Revenue	\$ 1,897,377	\$ 1,803,955	\$ 1,806,513	1,897,377
Water Conservation Fee	72,127	68,852	68,488	68,852
Aquifer Management Fee	233,074	226,580	221,219	226,580
Meter Connections	6,505	10,260	8,528	10,260
Late Penalties	36,767	41,099	32,959	68,000
Return Check Fees	1,020	1,020	540	1,020
Service Charges	1,630	2,591	80	2,591
Federal Stormwater Fees	1,363	1,414	1,316	1,414
Interest	24,258	2,512	62,694	24,258
Miscellaneous	8,128	6,574	7,231	6,574
Total Water Revenue	\$ 2,282,249	\$ 2,684,909	\$ 2,729,620	\$ 3,861,926
Sewer Revenue	\$ 2,234,763	\$ 2,340,334	\$ 2,093,520	\$ 2,234,763
Sewer Surcharge	25,860	27,318	28,643	27,318
Total Sewer Revenue	\$ 2,260,623	\$ 2,367,652	\$ 2,122,163	\$ 2,262,081
Total Operating Revenues	4,542,872	5,052,561	4,851,783	6,124,007
TOTAL AVAILABLE FUNDS	\$ 7,005,770	\$ 8,186,979	\$ 7,853,480	\$ 7,763,248
APPROPRIATIONS				
OPERATING EXPENSES				
Personnel Services	\$ 962,696	1,243,410	1,176,341	1,309,113
Commodities	598,798	553,700	519,500	617,100
Contractual Services	323,562	525,500	370,971	398,500
Total Water Expenditures	\$ 1,885,056	\$ 2,322,610	\$ 2,066,812	\$ 2,324,713
Commodities	\$ 51,537	\$ 48,000	\$ 59,581	\$ 78,000
Contractual Services	1,517,944	1,471,780	1,470,045	1,523,000
Total Sewer Expenditures	\$ 1,569,481	\$ 1,519,780	\$ 1,529,626	\$ 1,601,000
Total Operating Expenditures	3,454,537	3,842,390	3,596,438	3,925,713
Retained Earnings (Loss) Operations	1,088,335	1,210,171	1,255,345	2,198,294
CAPITAL EXPENDITURES				
Utility Capital Projects & Equipment	\$ 293,039	\$ 970,052	\$ 450,000	\$ 2,100,000
Total Capital Projects and Transfers	\$ 293,039	\$ 970,052	0 450,000	\$ 2,100,000
TRANSFERS TO				
Transfer to General Fund	\$ 70,801	\$ 92,748	\$ 92,748	\$ 92,748
TOTAL APPROPRIATIONS	\$ 3,818,377	\$ 4,905,190	\$ 4,139,186	\$ 6,118,461
GROSS AVAILABLE BALANCE	\$ 1,559,023	\$ 1,414,957	\$ 3,714,294	\$ 1,808,987

**DEBT SERVICE FUND
SUMMARY OF ADOPTED BUDGET**

Description:

The Debt Fund was established in FY 2008-09 to account for the accumulation of ad valorem taxes and/or pledged revenues designated for payment of principal and interest on debt issued by the city.

	ACTUAL FY 2021-2022	ADOPTED FY 2022-2023	PROJECTION FY 2022-2023	ADOPTED FY 2023-2024
AVAILABLE FUNDS				
Beginning Balance	\$ 369,380	\$ 352,489	\$ 369,380	\$ 335,739
TAX REVENUE				
Current Property Tax	\$ 1,226,963	\$ 1,247,072	\$ 1,247,072	\$ 1,294,220
Delinquent Property Tax	10,163	0	0	0
Penalty and Interest on Delinquent Taxes	(1,056)	0	0	0
Miscellaneous Revenue	14,678	0	0	0
Total Tax Revenue	\$ 1,250,748	\$ 1,247,072	\$ 1,247,072	\$ 1,294,220
TOTAL AVAILABLE FUNDS	\$ 1,620,128	\$ 1,599,561	\$ 1,616,452	\$ 1,629,959
APPROPRIATIONS				
ALLOCATIONS				
Debt Principal and Interest	\$ 1,259,183	\$ 1,279,513	\$ 1,279,513	\$ 1,302,613
Paying Agent/Registrar Fees	1,600	1,600	1,200	1,600
TOTAL APPROPRIATIONS	\$ 1,260,783	\$ 1,281,113	\$ 1,280,713	\$ 1,304,213
GROSS AVAILABLE BALANCE	\$ 359,345	\$ 318,448	\$ 335,739	\$ 325,746

**CAPITAL PROJECTS FUND
SUMMARY OF ADOPTED BUDGET**

Description:

The Capital Projects Fund was established in FY 2008-09 to account for capital projects constructed with the proceeds of long-term debt issued by the city.

	ACTUAL FY 2021-2022	ADOPTED FY 2022-2023	PROJECTION FY 2022-2023	ADOPTED FY 2023-2024
AVAILABLE FUNDS				
Beginning Balance	\$ 14,296,550	\$ 14,306,607	\$ 14,668,140	\$ 14,638,468
REVENUES				
Bond Proceeds	0	0	0	0
Transfers from General Fund	415,000	25,000	25,000	25,000
Total Revenue	\$ 415,000	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL AVAILABLE FUNDS	\$ 14,711,550	\$ 14,331,607	\$ 14,693,140	\$ 14,663,468
APPROPRIATIONS				
CAPITAL PROJECTS				
Olmos Basin Cleanup	\$ 6,563	\$ 25,000	\$ 0	\$ 25,000
Interest and Fiscal Charges	0	0	0	0
Swimming Pool & Restrooms Renovation	0	0	20,559	0
Nature Trails Building	0	0	0	0
Broadway Road TxDot Project	36,847	0	34,708	0
Total Capital Projects	\$ 43,410	\$ 25,000	\$ 55,267	\$ 25,000
TOTAL APPROPRIATIONS	\$ 43,410	\$ 25,000	\$ 55,267	\$ 25,000
GROSS AVAILABLE BALANCE	\$ 14,668,139	\$ 14,306,607	\$ 14,637,873	\$ 14,638,468

**CAPITAL REPLACEMENT FUND
SUMMARY OF ADOPTED BUDGET**

Description:

The Capital Replacement Fund is an internal service fund established in FY 2008-09 to assist in long term planning for large purchases of vehicles and capital equipment.

	ACTUAL FY 2021-2022	ADOPTED FY 2022-2023	PROJECTION FY 2022-2023	ADOPTED FY 2023-2024
AVAILABLE FUNDS				
Beginning Balance	\$ 659,980	\$ 578,303	\$ 659,980	\$ 613,487
REVENUES				
Transfer in from General Fund	334,526	60,000	60,000	60,000
Sale of Assets	19,550	0	0	0
Other Financing Sources Capital Lease	0	0	0	0
Total Revenue and Transfers	\$ 354,076	\$ 60,000	\$ 60,000	\$ 60,000
TOTAL AVAILABLE FUNDS	\$ 1,014,056	\$ 638,303	\$ 719,980	\$ 673,487
APPROPRIATIONS				
CAPITAL PURCHASES				
MIS	\$ 0	\$ 0	\$ 0	\$ 0
EMS	39,192	0	0	0
Fire	95,525	0	0	0
Police	98,119	0	64,898	25,816
Police Dispatch	135,043	0	0	0
Public Works - Solid Waste	104,535	42,000	0	0
Public Works - Parks	\$ 0	\$ 0	\$ 41,595	\$ 0
TOTAL APPROPRIATIONS	\$ 472,414	\$ 42,000	\$ 106,493	\$ 25,816
GROSS AVAILABLE BALANCE	\$ 541,641	\$ 596,303	\$ 613,487	\$ 647,671

**STREET MAINTENANCE FUND
SUMMARY OF ADOPTED BUDGET**

Description:

The Street Maintenance Fund is a special revenue fund established in FY 2009-10 to account for all of the revenues and expenditures associated with the maintenance of city streets. Appropriations are funded through a transfer from the general fund and a 1/2 cent sales tax approved for a 4-year period by the voters being October 2017.

	ACTUAL FY 2021-2022	ADOPTED FY 2022-2023	PROJECTION FY 2022-2023	ADOPTED FY 2023-2024
AVAILABLE FUNDS				
Beginning Balance	\$ 1,429,452	\$ 260,548	\$ 606,323	\$ 560,789
REVENUES				
Street Maintenance Sales Tax ¹	\$ 866,430	\$ 852,062	\$ 852,062	\$ 868,811
Transfer In from General Fund	150,000	0	0	0
Sale of Right of Way	51,403	0	0	0
Total Revenue	\$ 1,067,833	\$ 852,062	\$ 852,062	\$ 868,811
TOTAL AVAILABLE FUNDS	\$ 2,497,285	\$ 1,112,610	\$ 1,458,385	\$ 1,429,600
APPROPRIATIONS				
CAPITAL PROJECTS				
Street Maintenance Projects	\$ 1,887,202	\$ 1,000,000	\$ 897,596	\$ 1,000,000
TOTAL APPROPRIATIONS	\$ 1,887,202	\$ 1,000,000	\$ 897,596	\$ 1,000,000
GROSS AVAILABLE BALANCE	\$ 610,083	\$ 112,610	\$ 560,789	\$ 429,600

EXPLANATORY NOTES:

¹ A 1/2 cent street maintenance sales tax was re-authorized by the voters in May 2021. The original dedicated sales tax began with the voter approved 1/4 cent sales tax in November 2008. An additional 1/4 cent street maintenance sales tax was approved in May 2017 by the voters.

**COMPREHENSIVE PLAN FUND
SUMMARY OF ADOPTED BUDGET**

Description:

The Comprehensive Plan Fund is a special revenue fund established in FY 2009-10 to account for all of the revenues and expenditures associated with the implementation of the Comprehensive Plan which was adopted by the City Council on May 26, 2009.

	ACTUAL FY 2021-2022	ADOPTED FY 2022-2023	PROJECTION FY 2022-2023	ADOPTED FY 2023-2024
AVAILABLE FUNDS				
Beginning Balance	\$ 116,691	\$ 159,443	\$ 440,636	\$ 353,890
REVENUES				
Transfer in from General Fund	\$ 310,850	\$ 25,000	\$ 25,000	\$ 25,000
Tree Mitigation Fees	10,000		0	
Other Sources/Donations	75,650	0	11,150	0
Total Revenue	\$ 396,500	\$ 25,000	\$ 36,150	\$ 25,000
TOTAL AVAILABLE FUNDS	\$ 513,191	\$ 184,443	\$ 476,786	\$ 378,890
APPROPRIATIONS				
ALLOCATIONS				
Comprehensive Plan Expenses	\$ 122,557	\$ 75,000	\$ 122,896	\$ 25,000
TOTAL APPROPRIATIONS	\$ 122,557	\$ 75,000	\$ 122,896	\$ 25,000
GROSS AVAILABLE BALANCE	\$ 390,634	\$ 109,443	\$ 353,890	\$ 353,890

DESIGNATED REVENUE FUNDS

The Designated Revenue Funds are a combination of several special revenues received from a variety of sources but restricted by law or purpose to be spent only on designated expenditures. Designated Revenue Funds include:

Community Benefit - Revenue received from child safety fees assessed on certain court fines to be utilized to fund programs designed to enhance child safety, health, or nutrition, including fire prevention, child abuse prevention and intervention and drug and alcohol abuse prevention

Confiscated Property - Revenue obtained as a result of a seizure of property used in a crime, or purchased with dollars obtained from a crime which by law may only be used for police expenditures (except personnel costs) above and beyond the normal budget

Court Security - Revenue available from court fines, specifically restricted by law to provide protection and security to the Municipal Court or the Court Office

Court Technology - Revenue available from court fines designed to help keep Texas courts current with technology and specifically restricted by law for upgrades to software, purchase/maintenance of computer equipment

Public Safety and Service - Revenue received from several sources restricted by law for items that are above and beyond the normal budget:

- Funds seized by the police department and/or property forfeitures awarded to the police department by the courts for specific expenditures (equipment, training, technology, etc.)
- State of Texas LEOSE, the Law Enforcement Officers Standard & Education Fund – for public safety officer educational needs
- STRAC, the South Texas Regional Advisory Council – for improvements or upgrades to EMS
- Texas Department of Health Grants
- Homeland Security Grants

Alamo Heights Rotary designated for Police Department Programs such as the DARE Program, Explorer Post, Risk Watch, Red Ribbon and Youth Academy

Private Contributions - Revenue received by the City and designated for project such as animal services, disaster relief, beautification of traffic islands or hike & bike trail development

SUMMARY OF ADOPTED BUDGET

Description:

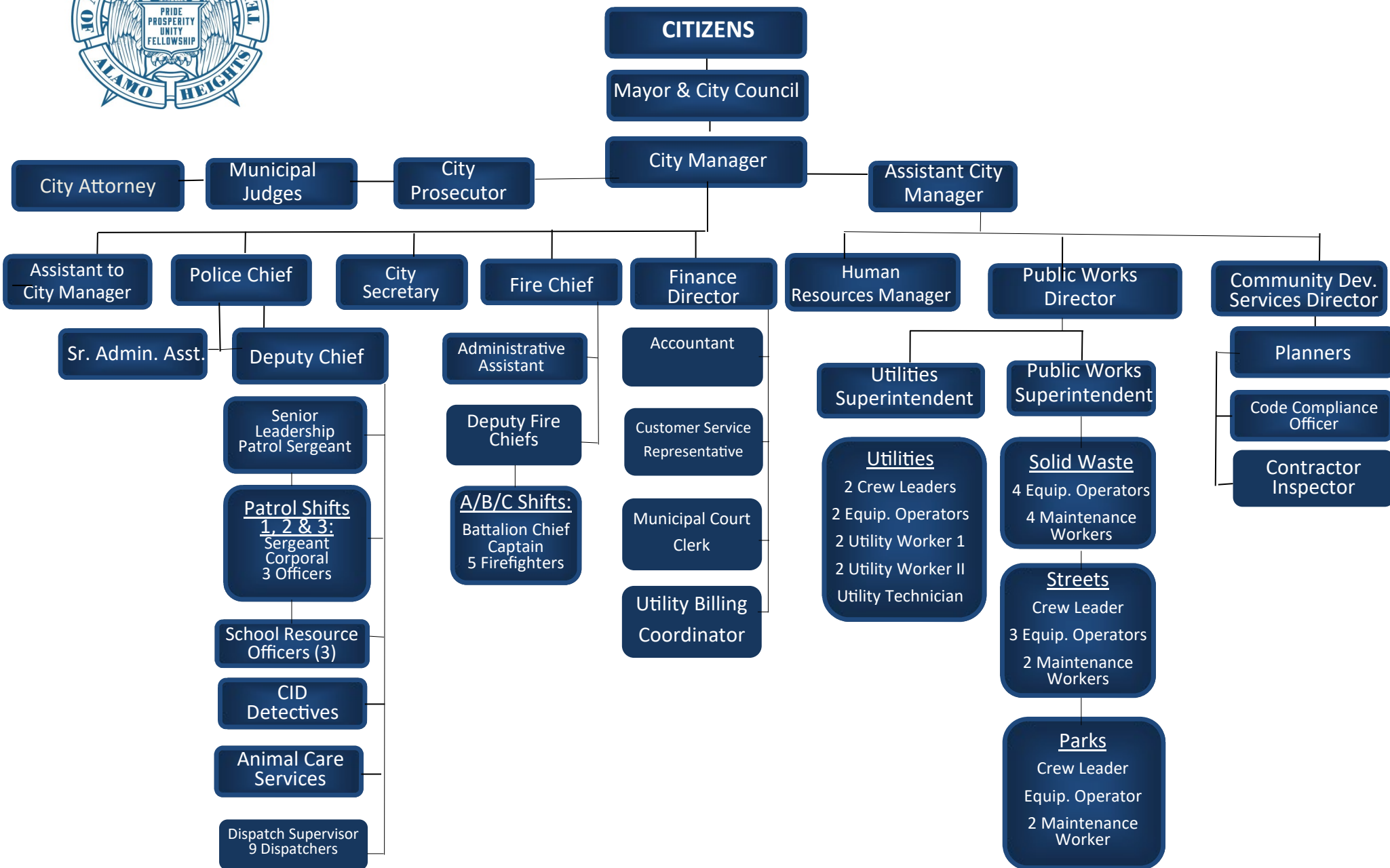
Designated Revenue Funds are special revenue funds established to account for all of the revenues and expenditures associated with a variety of sources. Expenditures are restricted by law or purpose.

	ACTUAL FY 2021-2022	ADOPTED FY 2022-2023	PROJECTION FY 2022-2023	ADOPTED FY 2023-2024
AVAILABLE FUNDS				
BEGINNING BALANCES				
Community Benefit	\$ 20,236	\$ 14,763	\$ 20,236	\$ 26,587
Confiscated Property	26,208	18,101	26,208	26,208
Court Security	84,447	58,143	84,447	95,752
Court Technology	30,492	19,640	30,492	26,200
Public Safety and Service (LEOSE)	32,943	34,069	32,943	33,195
Private Contributions	17,385	4,875	17,385	22,579
Total Beginning Balances	\$ 211,711	\$ 149,591	\$ 211,711	\$ 230,521
REVENUES				
Community Benefit Child Safety	\$ 13,774	\$ 11,500	\$ 13,360	\$ 11,000
Confiscated Property	3,158	0	22,592	0
Court Security	12,441	6,400	11,305	10,000
Court Technology	10,888	10,000	9,768	10,000
Public Safety and Service (LEOSE)	1,881	2,000	1,446	1,500
Private Contributions	20,040	11,000	16,607	11,000
Total Revenues	\$ 62,182	\$ 40,900	\$ 75,078	\$ 43,500
TOTAL AVAILABLE FUNDS	\$ 273,893	\$ 190,491	\$ 286,789	\$ 274,021
APPROPRIATIONS				
ALLOCATIONS				
Community Benefit	\$ 26,647	\$ 25,000	\$ 7,009	\$ 25,000
Confiscated Property	9,346	5,000	22,592	5,000
Court Security	8,027	50,000	0	50,000
Court Technology	17,017	15,000	14,060	15,000
Public Safety and Service (LEOSE)	1,639	5,000	1,194	5,000
Private Contributions	25,806	15,000	11,413	15,000
TOTAL APPROPRIATIONS	\$ 88,482	\$ 115,000	\$ 56,268	\$ 115,000
ENDING BALANCES				
Community Benefit	\$ 7,363	\$ 1,263	\$ 26,587	\$ 12,587
Confiscated Property	20,020	13,101	26,208	21,208
Court Security	88,861	14,543	95,752	55,752
Court Technology	24,363	14,640	26,200	21,200
Public Safety and Service (LEOSE)	33,185	31,069	33,195	29,695
Private Contributions	11,619	875	22,579	18,579
GROSS AVAILABLE BALANCE	\$ 185,411	\$ 75,491	\$ 230,521	\$ 159,021





CITY OF ALAMO HEIGHTS ORGANIZATIONAL CHART



DEPARTMENTAL SUMMARIES

Department summaries consist of a description of services in the form of program information and goals and objectives, departmental action steps derived from the Strategic Action Plan, performance measures, program changes and a summary of expenditures and positions.

Mission Statement – The Mission Statement declares the mission and primary purpose of the department.

Program Information - The Program Information Section provides a brief description of the responsibilities of the department.

Goals and Objectives - The Goals and Objectives Section outlines the key goals and objectives for which the department is responsible.

Action Steps - The Action Steps Section is a listing of the adopted action steps from the Strategic Action Plan approved by City Council for which the department is responsible.

Performance Measures - The Performance Measures Section includes input, output, outcome and efficiency measures adopted by each department to measure their progress in providing the community with the services listed in their program information and goals and objectives.

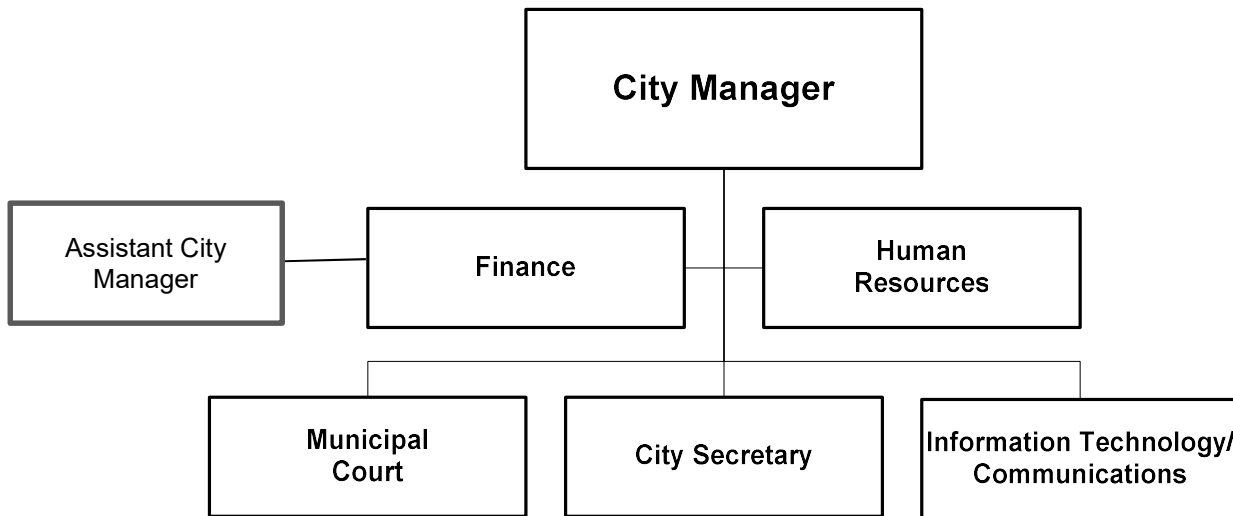
- *Input measures* show the amount of resources, either financial or otherwise, used for a specific service or program. Input measures include labor, materials, equipment and supplies. Demand for governmental services may also be considered an input indicator.
- *Output measures* show units produced or services provided by a service or program. Output measures include the amount of products or services provided, the number of customers served, and the level of activity to provide services.
- *Outcome measures* show results of the services provided. Outcome measures assess program impact and effectiveness and show whether expected results are achieved.
- *Efficiency measures* reflect the cost per unit of output or outcome.

Program Changes - A brief description and dollar amount for each of the department's mandates, improvements, reductions or redirections for the fiscal year are listed in the Program Changes Section.

Summary of Expenditures and Positions - Finally, a table detailing a summary of the department's operating expenditures and staffing levels over a three-year period is provided in the Summary of Expenditures and Positions Section. Included in this table are the department's actual expenditures for the previous year, the budget adopted for current year, an estimate of department expenditure levels in relation to what was budgeted for the current year budget, and the proposed or adopted budget, which includes all of the program changes for the coming fiscal year. The department's actual expenditures, adopted budget, estimate, and proposed or adopted budget are compared and tracked in the four major expenditure categories. In addition, the table also shows the number of authorized positions and full-time-equivalent positions in the department's operating budget.



ADMINISTRATION AND FINANCE



APPROPRIATIONS BY DIVISION	ASSIGNED FTE	BUDGET FY 2024
Administration and Finance	8.00	\$1,427,865
Municipal Court	2.50	211,296
MIS Information Technology	0.00	410,599
Administration Building	0.00	216,136
Total Funding	10.50	\$2,265,896

MISSION STATEMENT

The Administration and Finance Department provides exemplary customer service to citizens and minimizes liability through the professional management of city departments and employees, the responsible oversight of fiscal and human resources, the effective administration of city projects and meetings, timely communication with the community and the implementation of cost-effective technology.

PROGRAM INFORMATION

The Administration and Finance Department is responsible for the management of the City's financial assets and resources, the levy and collection of city taxes, administration of the municipal court, utility billing and collections, communications and technological support, administration of elections, City Council meetings, minutes and agendas, the preservation of the City's official papers, records and documents, supervision of the official publication of ordinances, notices and other matters requiring publication, open records requests and provides centralized direction and leadership for the effective administration and operation of the municipal government.

GOALS & OBJECTIVES

- Coordination with several entities for the start and completion of the voter approved 2021 Bond Program for Austin Hwy/Lower Broadway Drainage Improvement Project
- Lower Broadway/Austin Hwy. Improvements include design, engineering, landscaping
- Manage the effective and efficient delivery of municipal services to the citizens of Alamo Heights
- Plan and coordinate replacement of the city's computer network infrastructure
- Management and reporting of the American Rescue Plan Funds
- Provide financial information and timely reports to the City Council and City departments
- Coordinate the annual Audit and complete the Annual Comprehensive Financial Report
- Process payments, purchase orders, requests for payment, payroll, utility bills, oversee collection of city taxes in accordance with applicable laws and any other account receivables as required in a timely and efficient manner
- Provide a courteous, impartial and expeditious resolution of all municipal court matters
- Increase cross-training to maximize the utilization of staff and improve customer service
- Conduct all municipal elections in accordance with applicable laws, and prepare public notices for elections and certify election results
- Manage and support the direction of City Council meetings in accordance with the Texas Open Meetings Act
- Provide administrative direction for City-wide records management practices in accordance with policy and applicable state laws
- Manage and complete open records requests by processing, retrieving and distributing data and documents in the mandated time frame set by state law

GOALS & OBJECTIVES (CONTINUED)

- Provide high-quality administrative services to the organization through researching, analyzing and developing employee policies
- Organize new hire processing, investigate and respond to employee complaints and grievances and coordinate employee appeals process
- Provide consulting services for directors and managers concerning policies, procedures and employment laws
- Coordinating, responding and managing unemployment claims, EEOC claims, and Department of Labor investigations
- Provide remote working capabilities for staff as needed
- Provide communication to the public and staff through the City newsletter, website and by email blast notifications
- Maintain the city's network infrastructure for data, voice communications and audio/visual services

ACTION STEPS

- Continue to explore comprehensive salary surveys using outside sources
- Update the City's Personnel Manual to ensure compliance with legislative changes and best practices
- Continue to review job descriptions to ensure compliance with labor laws
- Continue to provide leadership and training opportunities to staff
- Continue to develop and expand the City's Wellness Program
- Continue with the employee newsletter
- Implement document scanning to provide digital record files
- Continue to explore furniture and artworks purchases for City Hall Public Areas
- Explore maximization of existing and new revenue resources
- Continue with Olmos Basin clean-up

OTHER INITIATIVES

- Intranet use and capabilities to provide employees with 24/7 access to updated information
- Continue to develop on-line and mobile applications for internal and external users
- On-line internal employee evaluation system
- Street Maintenance Plan funding goal is \$1 million annually from dedicated street maintenance sales tax and General Fund transfers
- Continue to obtain funding sources for Broadway TxDOT road and drainage improvements
- Explore redesign of traffic around high school
- Maintain the Capital Replacement Fund for replacing the city's capital assets
- Maintain our S&P AAA Bond Rating
- Maintain the property tax rate as low as possible
- Improve park areas within the city and provide community beautification
- Keep improving cybersecurity improvements and malware updates

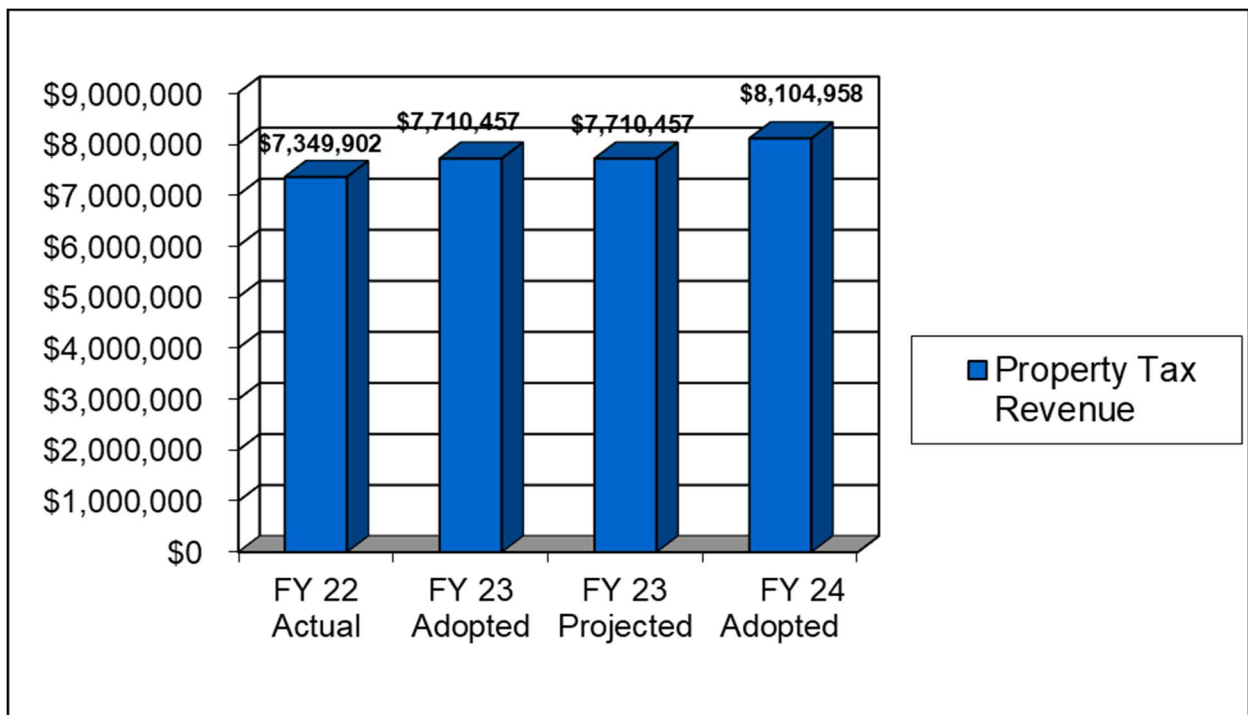
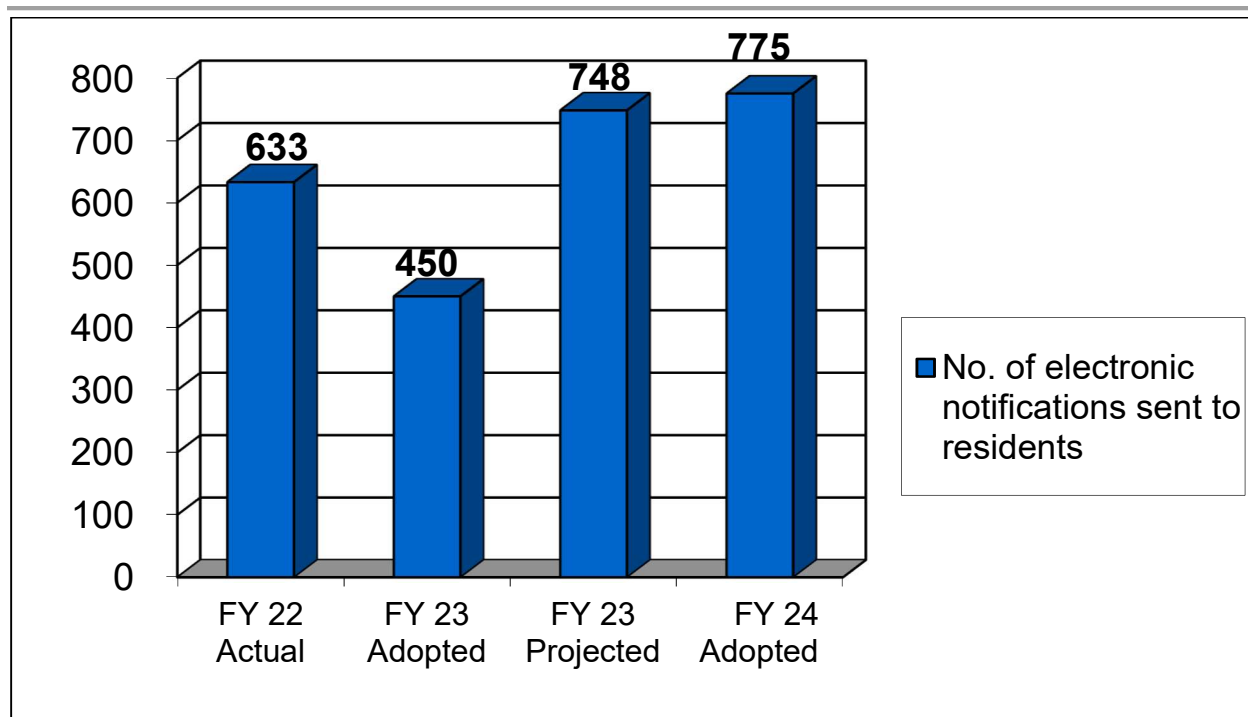
PERFORMANCE MEASURES

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
<u>Inputs:</u>				
No. of full-time city employees	101	101	101	103
Number of properties	3,506	3,535	3,515	3,515
No. of water customers	3,115	3,115	3,108	3,115
No. of City Council meetings	24	24	23	24
No. of City Council work sessions	3	3	3	4
No. of citations processed	3,915	4,100	3,463	3,460
Water/Sewer revenues	\$4,542,872	\$4,532,509	\$4,404,608	\$4,569,007
<u>Output:</u>				
No. of City Council agenda items	234	170	140	145
No. of open records requests	188	215	260	268
No. of new employees processed	14	25	13	20
No. of injury reports processed	30	28	15	20
No. of vehicle accident reports	5	6	6	6
No. of payroll checks processed	3,052	3,050	2,440	3,050
No. of accounts payable checks processed	2,324	2,410	2,375	2,410
Property Tax revenue collected	\$7,349,902	\$7,710,457	\$7,710,457	\$8,104,958
Municipal courts revenue collected	\$380,437	\$375,000	\$380,116	\$380,116
No. of staff requests for IT assistance	980	850	825	850
No. of electronic notifications sent	633	450	748	775
No. of newsletters published	12	12	12	12
No. of new website users	327	300	375	390
No. of workstations managed	58	63	65	65
No. of servers managed	10	10	13	13
<u>Efficiency:</u>				
Avg. no. of agenda items per City Council meeting	8.6	7.7	6.6	6.5
No. of injuries per city employee	.30	.27	.15	.19
No. of vehicle accidents per city employee	.05	.06	.06	.06
Avg. amount of revenue collected per citation	\$117	\$146	\$111	\$110
% of water revenue collected	94%	95%	95%	95%
% of tax revenue collected	99%	99%	99%	99%
% of accounts payable invoices processed within 30 days	99%	99%	98%	99%

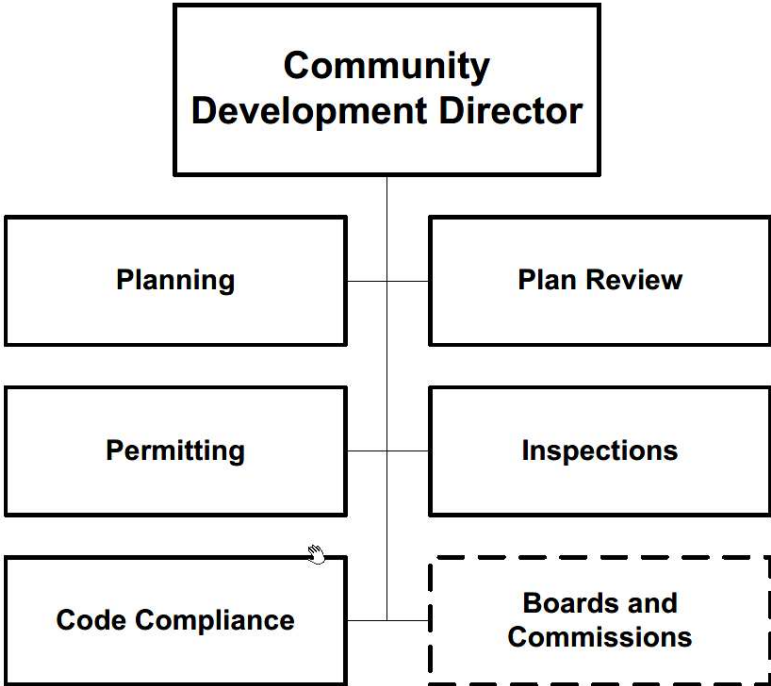
ADMINISTRATION**GENERAL FUND****SUMMARY OF EXPENDITURES AND POSITIONS**

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
PERSONNEL SERVICES	\$987,441	\$1,023,111	\$1,026,137	\$1,094,256
COMMODITIES	443,864	461,850	371,455	462,099
CONTRACTUAL SERVICES	425,713	471,123	472,046	508,725
TRANSFERS OUT	1,210,376	110,000	110,000	110,816
CAPITAL OUTLAY	59,305	166,000	50,000	90,000
TOTAL EXPENDITURES	\$3,126,699	\$2,232,084	\$2,029,638	\$2,265,896
AUTHORIZED POSITIONS	11	11	11	12
FULL-TIME EQUIVALENTS	9.50	9.50	9.50	10.50

PERFORMANCE MEASURE HIGHLIGHTS



COMMUNITY
DEVELOPMENT SERVICES



APPROPRIATIONS BY DIVISION	ASSIGNED FTE	BUDGET FY 2024
Community Development Services	4.00	\$547,693
Total Funding		\$547,693

MISSION STATEMENT

The Community Development Services Department is committed to community-based planning founded on public participation, maintaining the beauty and charm of our natural and developed environment and promoting a livable and sustainable community through the fair and efficient administration of our codes and ordinances.

PROGRAM INFORMATION

The Community Development Services Department is responsible for the regulation of land use, development and construction through planning, plan review, permitting, inspections and code compliance activities.

GOALS & OBJECTIVES

To provide quality customer service by facilitating the development process in an efficient and effective manner while protecting the health, safety and public welfare of the community

- Facilitate the implementation of the Comprehensive Plan
- Review all submitted plans and provide customers with feedback within twenty-one (21) working days
- Provide all requested inspections within one (1) working day
- Actively maintain compliance with federal, state and city laws to protect the health, safety and public welfare of the community
- Expedite commercial code compliance actions through the proactive issuance of notices of violation or citations
- Provide administrative and technical support to boards and commissions to facilitate the expeditious review of cases

ACTION STEPS

- Evaluate Economic Development opportunities
 - Explore revisions to Chapter 3, Zoning Code
 - Explore revisions to Chapter 17, Subdivision Code
 - Digitize Plan Review Process
 - Update & Simplify Permit Applications
-

PERFORMANCE MEASURES

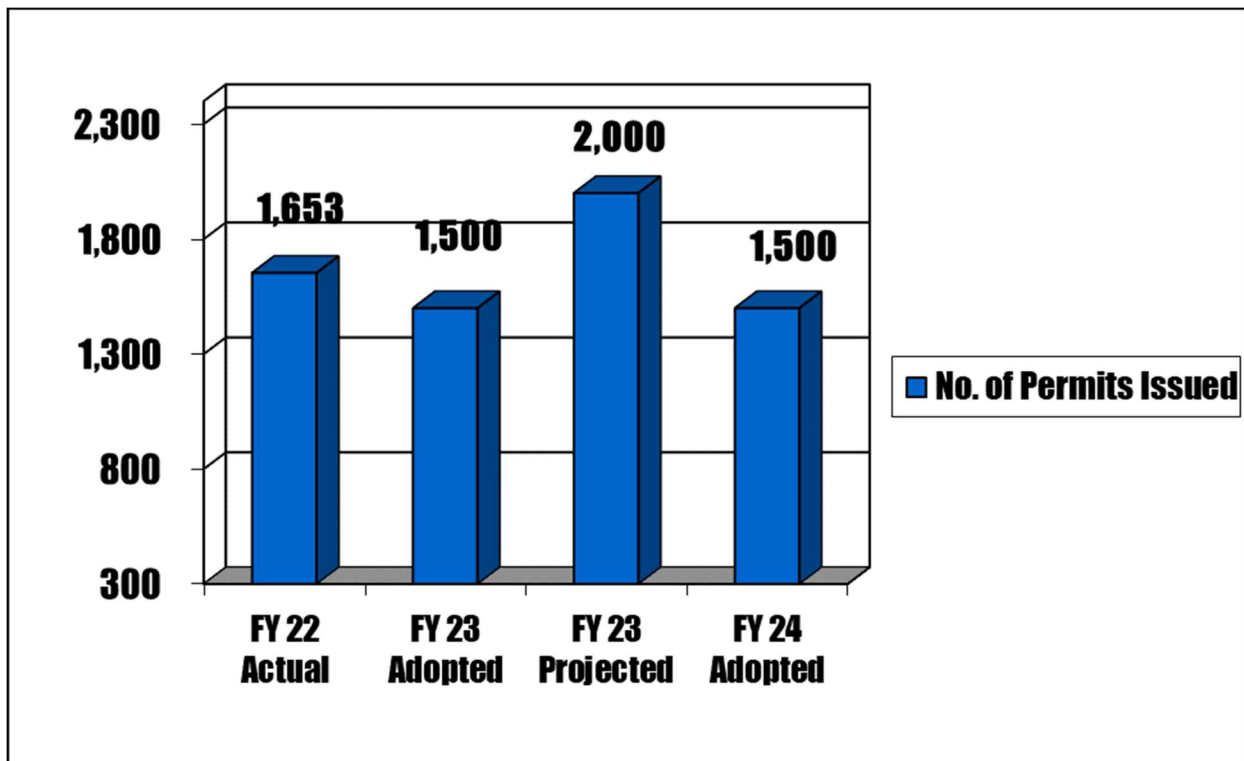
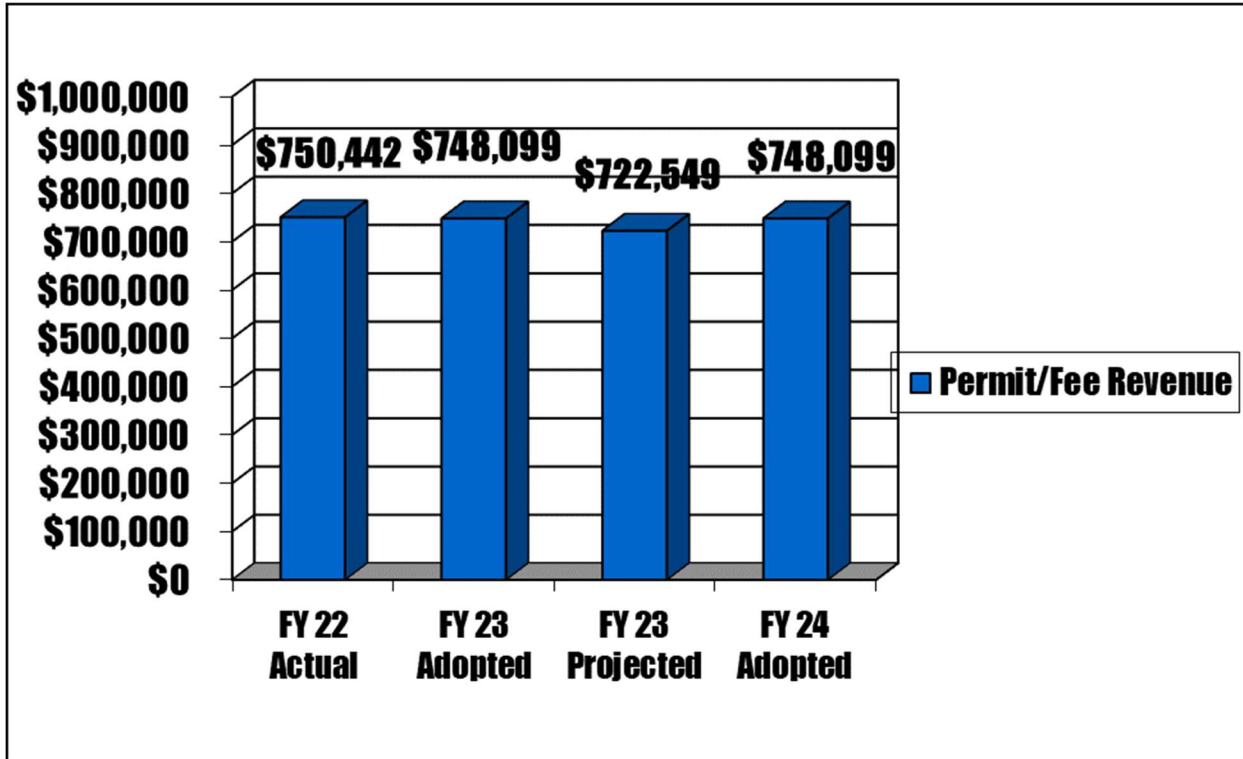
	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
<u>Input:</u>				
No. of single-family residential properties (1)	2,396	2,686	2,379	2,380
No. of multi-family residential properties (1)	75	95	69	80
No. of commercial/institutional properties (1)	62	115	82	85
<u>Output:</u>				
No. of permits issued	1,653	1,500	2,000	1,500
No. of plans reviewed	181	150	200	150
No. of inspections conducted	2,226	2,200	2,000	2,200
Avg no. of working days for plan review	21	15	21	15
No. of Board of Adjustment cases	31	25	35	30
No. of Architectural Review Board	27	40	30	35
No. of Planning and Zoning Commission cases	12	5	10	5
Total revenue collected for permits/fees	\$750,442	\$748,099	\$722,549	\$748,099
<u>Outcome:</u>				
% of plans reviewed within 21 working days	95%	95%	95%	95%
% of inspections provided within 1 working day	98%	98%	98%	98%

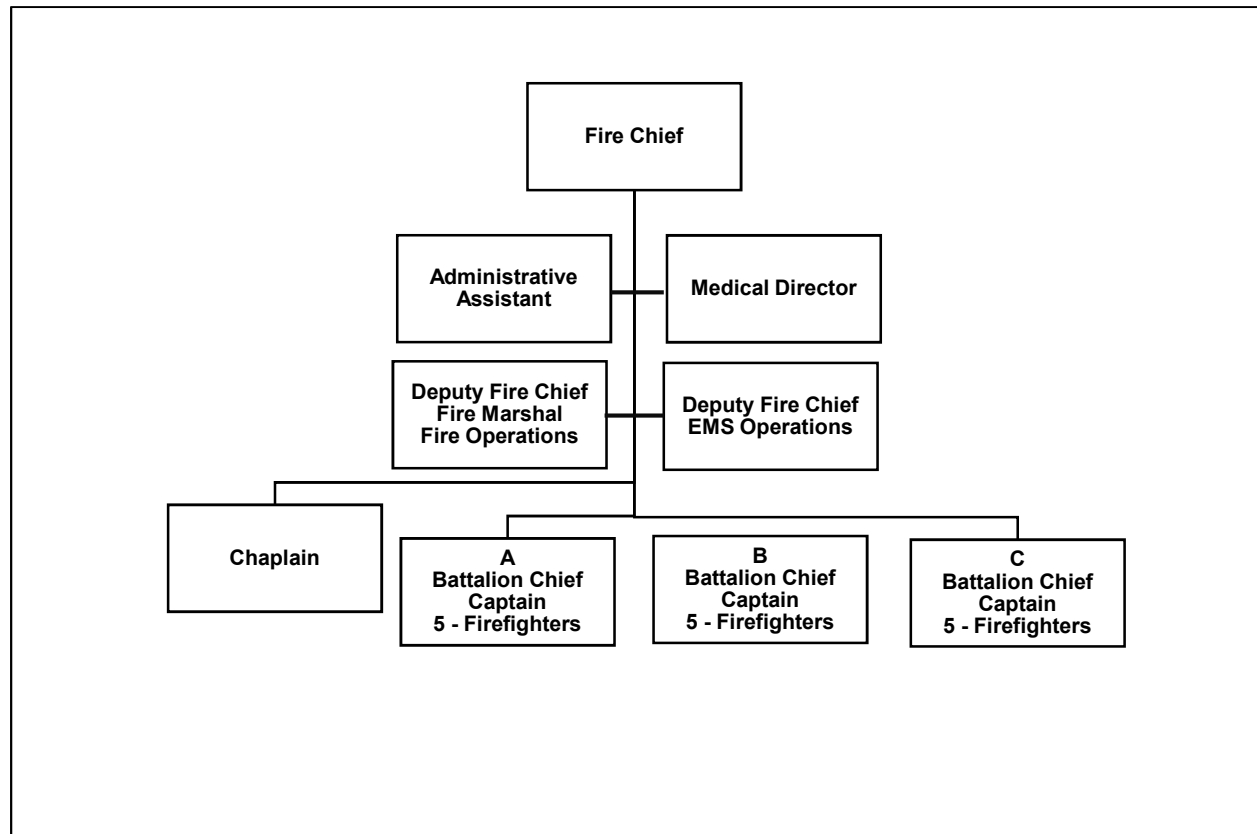
(1) Data from Certified Tax Roll

SUMMARY OF EXPENDITURES AND POSITIONS

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
PERSONNEL SERVICES	\$404,139	\$453,717	\$432,911	\$507,428
COMMODITIES	8,825	11,165	10,665	10,565
CONTRACTUAL SERVICES	32,665	27,700	29,340	29,700
CAPITAL OUTLAY	0	0	0	0
TOTAL EXPENDITURES	\$445,629	\$492,582	\$472,916	\$547,693
AUTHORIZED POSITIONS	5	4	4	4
FULL-TIME EQUIVALENTS	5.00	4.00	4.00	4.00

PERFORMANCE MEASURE HIGHLIGHTS





FIRE/EMS

APPROPRIATIONS BY DIVISION	ASSIGNED FTE	BUDGET FY 2023-24
Fire	18.3	\$2,452,621
Emergency Medical Services (EMS)	6.7	\$863,053
Total Funding Fire/EMS	25.00	\$3,315,674

MISSION STATEMENT

The Fire/EMS Department is committed to minimizing and preventing injury and property loss through the provision of quality professional fire, rescue, emergency medical, fire prevention, educational and safety services to the community.

PROGRAM INFORMATION

The Fire/EMS Department provides fire protection for the City; basic and specialized rescue operations that includes swift water, high angle, automobile extrication, structural collapses and cave-ins; fire prevention inspections; planning surveys; fire and safety public education presentations, courtesy home safety surveys, smoke detector and carbon monoxide detector installations, and other public assistance and community service programs. All firefighters are also cross-trained and assist the EMS Division in patient care and transport when needed.

GOALS & OBJECTIVES

To continuously provide high quality fire, rescue, fire prevention and safety services to the community:

- Focus on long range planning in order to ensure that the highest possible level of fire services are provided to the community
- Optimize the area of coverage and respond under the eight (8) minute national standard for fire response
- Maintain and strive to enhance the departments coordination with cities included in the City's Mutual Aid Agreements
- Actively pursue improvement of the city's insurance services office (ISO) rating – maintain current insurance rating to ensure that homeowners receive maximum insurance discounts
- Ensure appropriate staffing levels are maintained
- Enhance department operations with new and existing technologies
- Provide for the safety and welfare of the community through educational and code enforcement efforts
- Promote the safety and welfare of uniformed firefighting personnel

ACTION STEPS

- Continue tree trimming to accommodate the safe passage of Fire / EMS apparatus as well as other city vehicles (\$15K)
- Maintain compliance with Texas Fire Chief Association "Best Practices" Program
- Continue Smoke Detector Awareness Program
- Continue Home Fire Safety Surveys

IMPROVEMENTS

- Continue to evaluate staff benefits for recruitment and retention efforts
- Maintain "Best Practices" accreditation compliance
- Develop additional social distancing / web-based fire prevention programs
- Develop "In-Classroom" fire safety interactions with elementary grade level students
- Upgrade fire data software
- Update Emergency Management Annexes (16 of 23) in Texas All Hazards Planning Systems Program
- Revision of Bexar County OEM Hazard Plan
- Pursue personnel development to obtain Texas Commission on Fire Protection certifications

FIRE**GENERAL FUND****FIRE PERFORMANCE MEASURES**

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
<u>Input:</u>				
No. of firefighter positions	18.3	18.3	18.3	18.3
No. of addressed structures in city	3,400	3,400	3,400	3,400
National average for fire response time	6 min.	6 min.	6 min.	6 min.
<u>Output:</u>				
Structure fire responses in city	4	5	4	5
Structure fire responses outside city	4	4	4	4
Non-structure fire responses	8	10	9	9
Rescue responses	18	18	18	18
Hazardous material responses	30	32	31	31
Fire/smoke alarm responses	120	122	121	121
Medical assist responses with EMS in Alamo Heights	466	336	401	401
Other emergency and non-emergency fire responses	205	110	158	157
Avg. fire response time ¹	3 min 48 sec	3 min 48 sec	3 min 48 sec	3 min 48 sec
No. of initial fire inspections	560	550	565	558
No. of follow-up fire inspections	154	160	157	157
No. of fire hydrants inspected and pressure tested	443	430	443	443
No. of fire hydrants flow tested	219	215	219	219
No. of feet of fire hose inspected and pressure tested	9310	9310	9310	9310
No. of fire prevention programs conducted	85	85	85	85
No. of Home Safety Surveys	30	25	27	27
No. of Safety in the Workplace training courses	15	15	15	15
Hours of training provided to fire personnel	6317	5584	4484	5461
<u>Outcome:</u>				
% of fire responses in Alamo Heights under national avg.	100%	100%	100%	100%
% of Alamo Heights structures involved in fire incidents ²	0.08%	0.08%	0.08%	0.08%
<u>Efficiency:</u>				
Avg. hours of training per firefighter	350	310	249	303

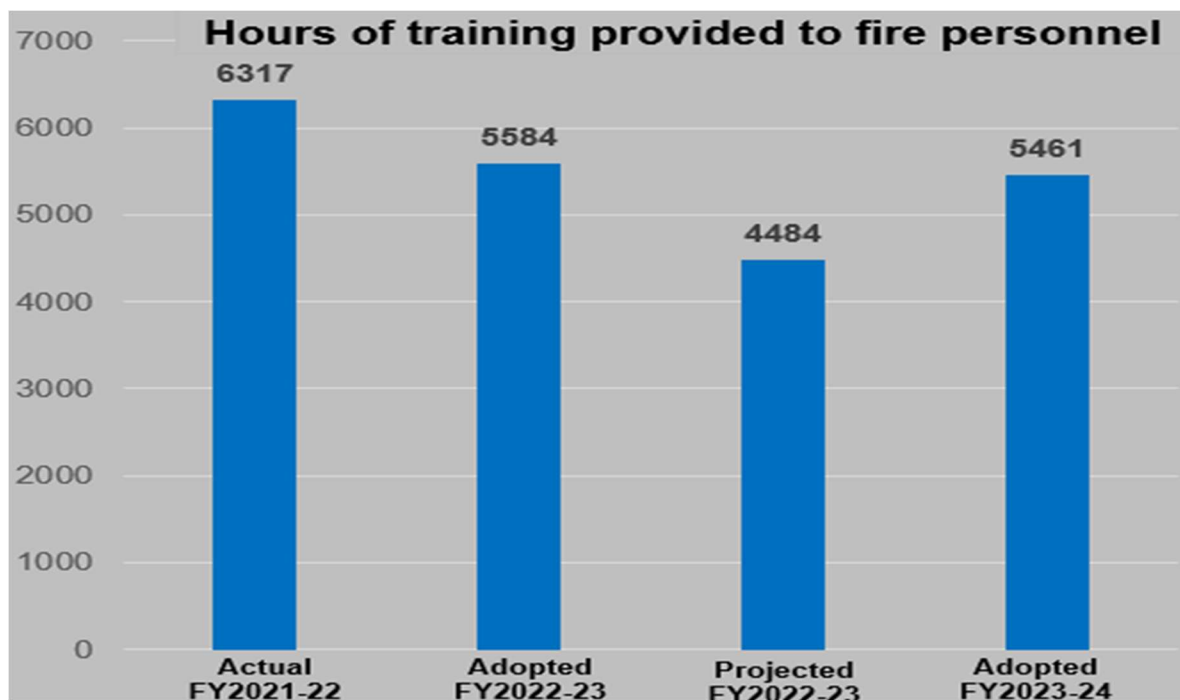
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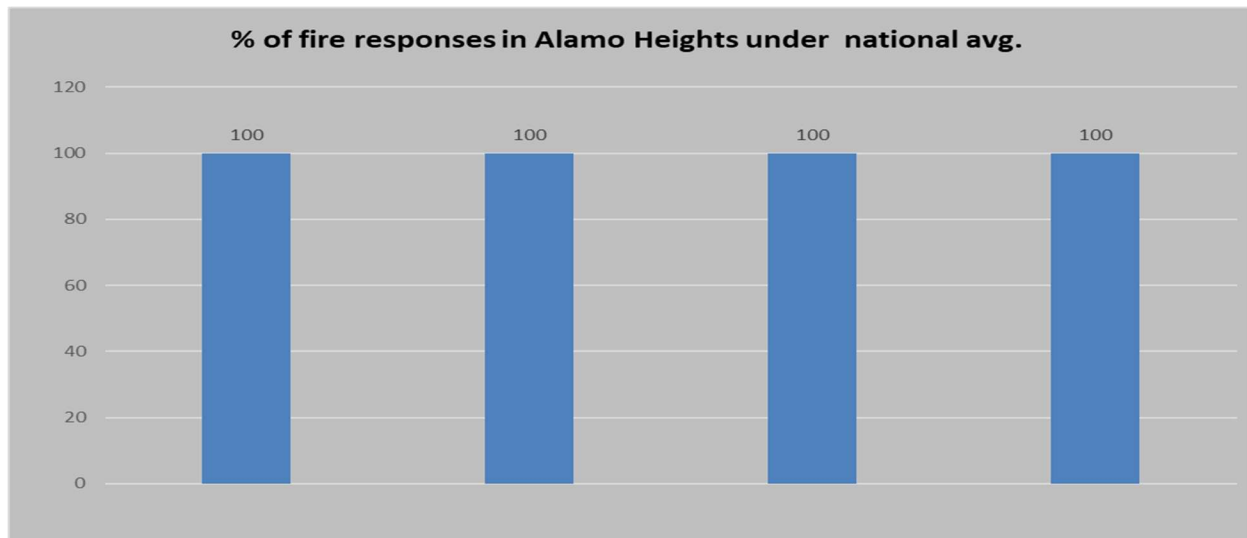
¹ Response time is calculated from the time call is received from dispatch until the arrival of fire apparatus at the scene of the incident.

² Based on 2019 census data of 3164 housing units and 4 projected fires.
US data from 2019 Census does not include updated total housing units

SUMMARY OF EXPENDITURES AND POSITIONS

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
PERSONNEL SERVICES	\$1,996,784	\$2,236,186	\$2,236,185	\$2,336,284
COMMODITIES	\$75,040	\$76,981	\$76,981	\$84,207
CONTRACTUAL SERVICES	\$26,113	\$32,065	\$32,065	\$32,130
CAPITAL OUTLAY	0	0	0	0
TOTAL EXPENDITURES	\$2,097,937	\$2,345,232	\$2,345,232	\$2,452,621
 AUTHORIZED POSITIONS	 18	 18	 18	 18
FULL-TIME EQUIVALENTS	18.3	18.3	18.3	18.3

PERFORMANCE MEASURE HIGHLIGHTS



** AHFD current average Fire response time is 3 minutes, 55 seconds (10-01-2021 through 05-15-2022)*

EMS PROGRAM INFORMATION

The Emergency Medical Service (EMS) Division is responsible for responding to 911 medical emergencies in cities of Alamo Heights, Terrell Hills and Olmos Park and provides injury prevention and health awareness programs for the community.

GOALS & OBJECTIVES

To continuously provide high quality emergency medical services to the community:

- Address the emergency medical needs of the community
- Optimize the area of coverage and respond well under the 6 minute national standard for EMS response
- Enhance department operations by applying new and existing technologies
- Provide for the safety and welfare of the community
- Promote the safety and welfare of uniformed EMS personnel
- Recruit and maintain a highly skilled EMS staff

ACTION STEPS

- Train an additional 5% of the community in hands only CPR
- Continue quarterly First Aid / CPR training for citizens and the school setting
- Focus on community education
- Update EMS SMOP Application for cell phone access

IMPROVEMENTS

- EMS Integration with area SWAT RTF
- Integrate Chaplain in to Behavioral Health Unit
- Develop CISM team members
- Renew DSHS CE Program
- Renew Clinical Laboratory Improvement Amendment (CLIA) Program:
- Bexar County Mental Health integration with EMS system

EMS PERFORMANCE MEASURES

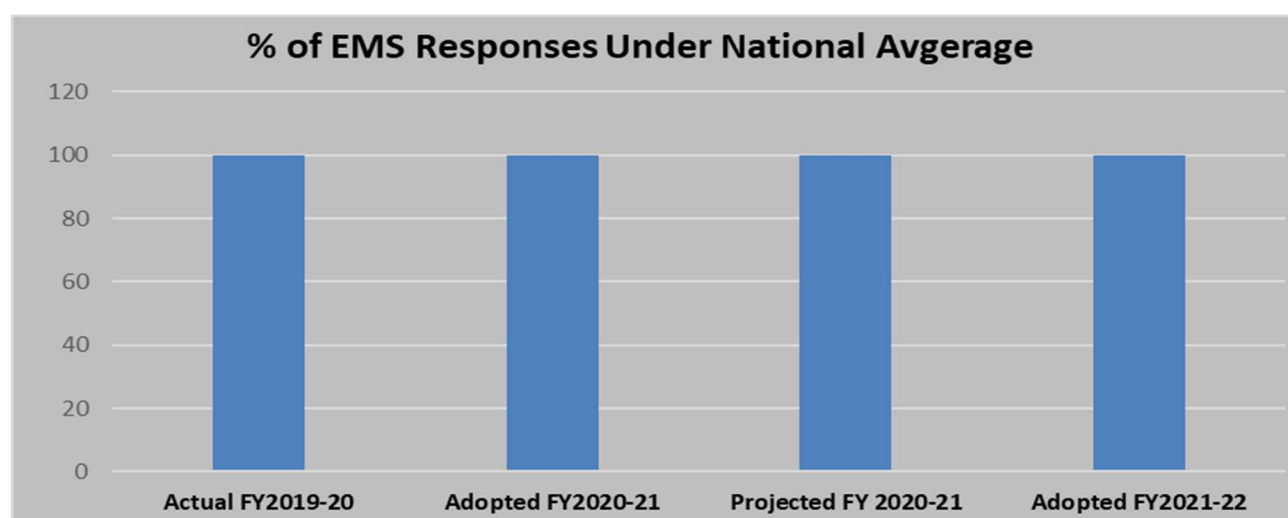
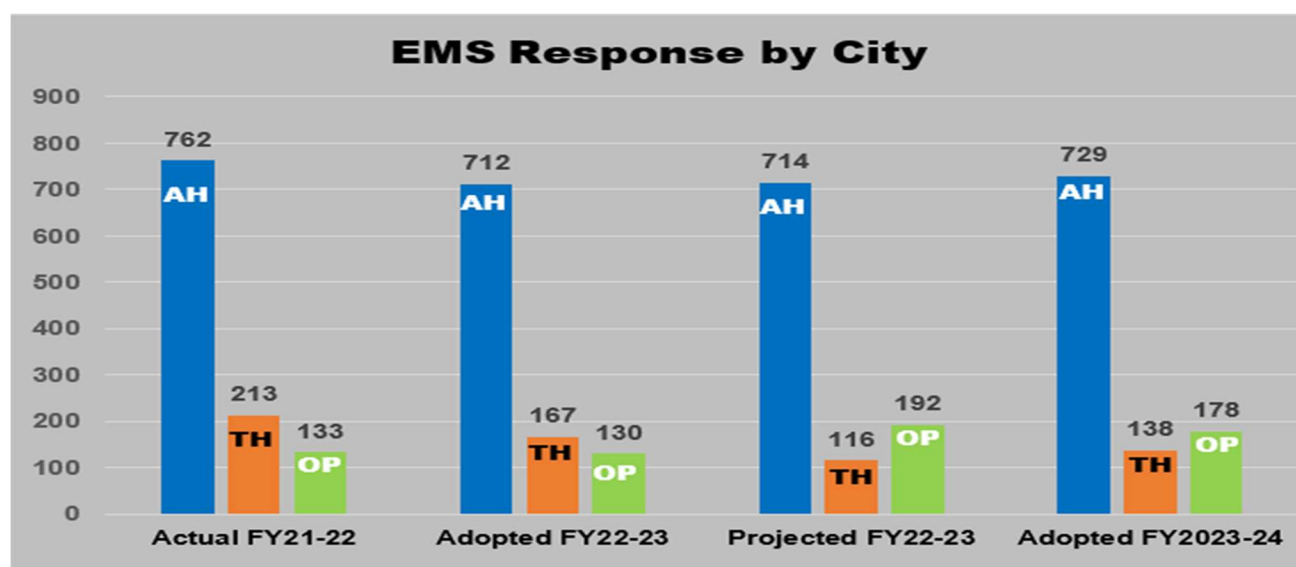
	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
<u>Input:</u>				
No. of EMS personnel	6.7	6.7	6.7	6.7
No. of EMS units	3	3	3	3
Population of Alamo Heights, Terrell Hills and Olmos Park ¹	14,839	16,468	14,839	15,382
National average for EMS collections	60%	60%	60%	60%
National average for EMS response	10 min.	10 min.	10 min.	10 min.
<u>Output:</u>				
EMS calls in Alamo Heights	762	712	714	729
EMS calls in Olmos Park	213	130	192	178
EMS calls in Terrell Hills	133	167	116	138
EMS calls involving transport	549	521	576	548
EMS calls response with aid only	559	521	446	508
EMS services invoiced	\$398,125	\$358,127	\$434,656	\$396,969
Revenues received for EMS services	\$272,479	\$213,586	\$267,938	\$251,331
Avg. response time - Alamo Heights	3min, 6sec	3min, 15sec	3min, 12sec	3min, 11sec
Avg. response time - Olmos Park	5 min, 23 sec	5 min, 31 sec	5min, 14 sec	5min, 22 sec
Avg. response time - Terrell Hills	5 min, 7 sec	5 min, 14 sec	5min, 12sec	5min , 11sec
Hours of training provided to EMS personnel	2054	1499	2374	1975
<u>Outcome:</u>				
No. of responses per EMS unit	369	336	340	348
% of EMS responses under national avg.	100%	100%	100%	100%
% of EMS revenue collected	68%	60%	61%	63%
<u>Efficiency:</u>				
Avg. no. of hours of training per EMS personnel	342	229	395	322

EXPLANATORY INFORMATION:¹ Population of cities from the 2020 U.S. Census.² Best practices / Post Covid

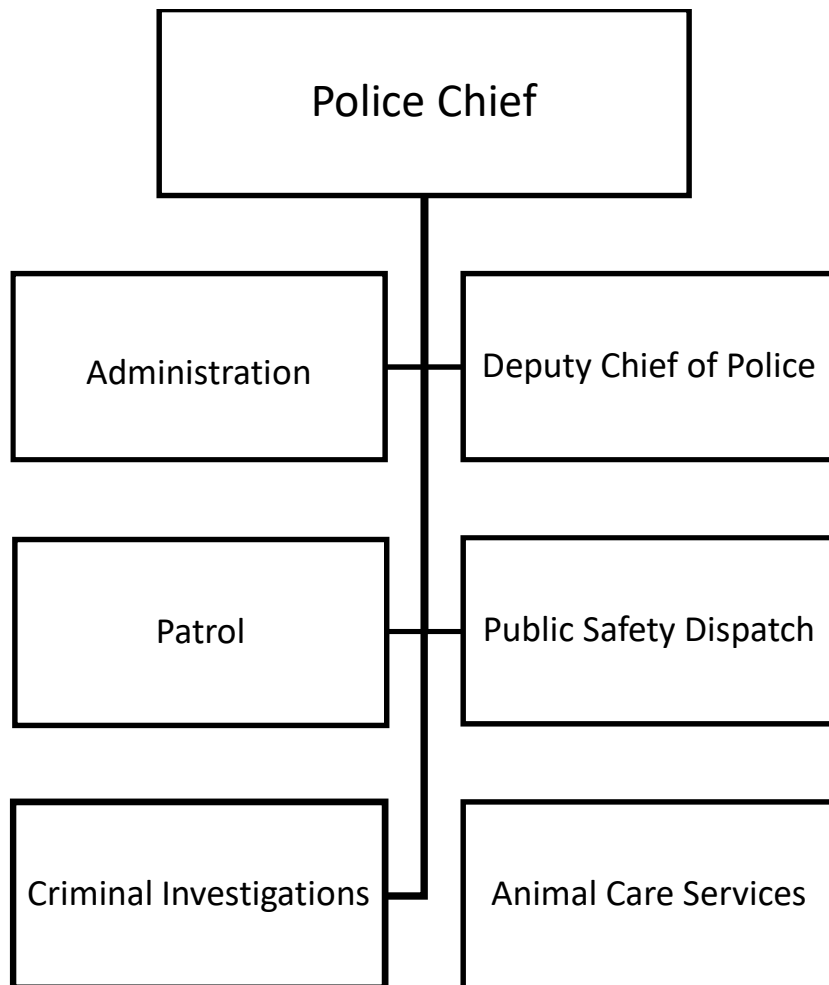
SUMMARY OF EXPENDITURES AND POSITIONS

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
PERSONNEL SERVICES	\$594,524	\$710,708	\$710,708	\$754,587
COMMODITIES	\$71,198	\$71,845	\$71,845	\$78,612
CONTRACTUAL SERVICES	\$21,451	\$26,605	\$26,605	\$29,853
CAPITAL OUTLAY	0	0	0	0
TOTAL EXPENDITURES	\$687,173	\$809,159	\$809,159	\$863,052
AUTHORIZED POSITIONS	7	7	7	7
FULL-TIME EQUIVALENTS	6.7	6.7	6.7	6.7

PERFORMANCE MEASURE HIGHLIGHTS



* Current average EMS response time in Alamo Heights is 3 minutes, 06 seconds (10-01-2022 through 05-15-2023)



POLICE/DISPATCH

APPROPRIATIONS BY DIVISION	ASSIGNED FTE	BUDGET FY 2024
Police	25.5	\$3,193,716
Communications Center	10.0	\$829,783
Total Funding	35.5	\$4,023,499

MISSION STATEMENT

The Alamo Heights Police Department is committed to developing a community partnership with an emphasis on integrity, fairness and professionalism to positively impact the quality of life and promote a safe environment by resolving problems, reducing fear, enforcing the law and preserving the peace.

PROGRAM INFORMATION

The Police Department is responsible for the enforcement of the law in a fair and consistent manner, recognizing both the statutory and judicial limitations of its authority and constitutional rights of all persons. The Department presents a deterrent to criminal activities, protects the public, apprehends offenders, recovers and returns stolen property, oversees the safe movement of vehicular traffic within jurisdictional boundaries and addresses domestic and non-domestic animal concerns.

GOALS & OBJECTIVES

To continuously maintain and improve police services through a proactive police presence, heightened patrol availability, and the timely dispatch of professional police officers trained to respond in an effective and efficient manner.

- Improve community relations through positive police/citizen interaction and community crime deterrent strategies
 - Receive, process, and prioritize calls for service promptly in the communications center and dispatch police officers or other emergency service providers
 - Provide a police response to calls for service and other public needs promptly to resolve problems and protect citizens and property
 - Conduct criminal investigations in such a manner as to enhance criminal awareness that the commission of a crime would result in their apprehension and prosecution
 - Provide for the safe and lawful movement of vehicular traffic and exercise responsibility for traffic law enforcement in all areas where high levels of vehicular traffic is experienced or citizen concerns are heightened due to unsafe driver behavior
 - Develop community based programs urging citizen and business community members to partner with the Police Department to help themselves become less vulnerable targets for criminals
 - Work closely with the Alamo Heights Independent School District and other child learning and development institutions to reduce incidents of juvenile crime
 - Provide specialized training opportunities for all police personnel as an investment in the department, as well as to increase staff capabilities and promote professionalism
 - Enter into an agreement with the San Antonio Police Department for active threat response support.
 - Replace twenty-three (23) body worn camera and redaction software.
-

POLICE**GENERAL FUND****OTHER INITIATIVES**

- Continue to monitor police reform mandates and adjust operations accordingly; maintain accreditation standards.
- Progressive approach to resolving current and anticipated parking issues in the community impacted by student off-campus parking currently and plan for on-street parking impacts created by a major school construction project.
- Expand non-enforcement driver safety awareness efforts utilizing electronic messaging signs.
- Improve police preparedness through procedure and training for response to critical, life-threatening situations.

PERFORMANCE MEASURES

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
<u>Input:</u>				
No. of sworn officer positions	21	23	23	23
No. of civilian positions	2.5	2.5	2.5	2.5
No. of patrol vehicles	8	9	9	9
No. of calls for service (CFS) generated ¹	6,694	5,923	5,168	5,458
<u>Output:</u>				
No. of officer initiated calls ¹	2,860	1,737	1,986	2,271
No. of custodial arrests ²	337	250	187	212
No. of police reports prepared	2,872	2,765	2,388	2,634
No. of court citations issued	4,660	2,128	4,213	4,660
No. of warning citations issued	5,838	3,679	4,593	4,893
No. crime prevention contacts ³	10,252	8,796	12,027	12,027
Patrol mileage	74,441	105,784	71,759	81,759
No. of violent crimes reported ⁴	16	20	10	18
No. of property crimes reported ⁵	240	285	177	217
No. of training hours for all personnel	2,919	3,200	5,457	4,457
<u>Outcome:</u>				
% of sworn personnel assigned to patrol	76%	76%	76%	76%
% of CFS resulting in written reports	42%	45%	46%	45%
<u>Efficiency:</u>				
% of reports encoded or expedited ⁶	56%	55%	54%	56%
% of calls initiated by officers	29%	40%	39%	41%

EXPLANATORY INFORMATION

- ¹ Includes calls dispatched and officer initiated activities; does not include crime prevention contacts, business checks, vacation watch or other miscellaneous activities.
- ² Changed calculation in FY11 to not include citation and release arrests
- ³ Crime prevention contacts include residential close-patrol, business checks, crime prevention surveys, school education contacts, and community group contacts.
- ⁴ Violent crimes include criminal homicide, forcible rape, robbery, and aggravated assault.
- ⁵ Property crimes include burglary, theft, motor vehicle theft, and arson.
- ⁶ Police reports that are encoded or expedited are common incidents reported in the form of a code rather than a computerized report negating the need for an officer to be off the street entering reports thereby increasing patrol availability.

POLICE**GENERAL FUND****PROGRAM CHANGES****◆ IMPROVEMENTS*****CAPITAL REPLACEMENT / VEHICLE*****\$52,660**

- One Interceptor SUV police vehicle)
- Related police vehicle equipment needs

CAPITAL REPLACEMENT / BODY WORN CAMERAS**\$129,082**

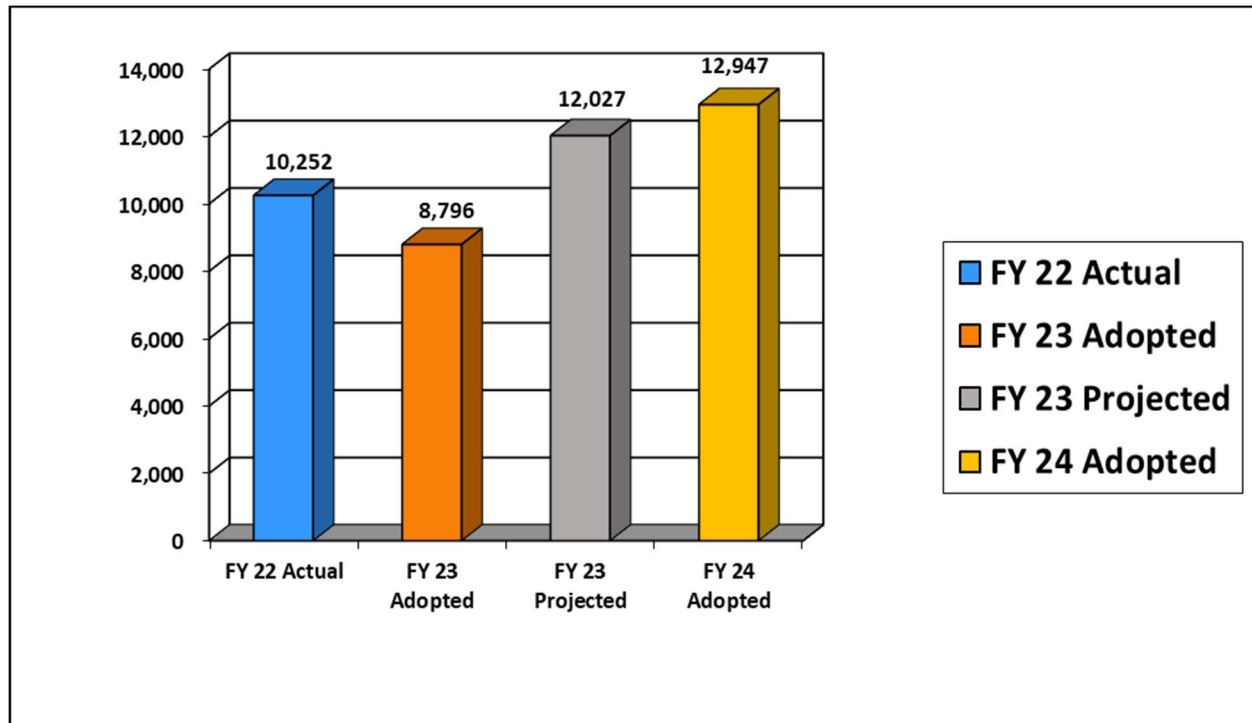
- Replace twenty-three (23) body worn cameras, licensing, maintenance agreements
- Upgrade redaction software

SUMMARY OF EXPENDITURES AND POSITIONS

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
PERSONAL SERVICES	\$2,227,906	\$2,762,763	\$2,253,713	\$2,921,120
COMMODITIES	115,214	166,785	141,505	171,722
CONTRACTUAL SERVICES	97,302	100,408	81,545	100,874
CAPITAL OUTLAY	0	16,836	16,803	0
TOTAL EXPENDITURES	\$2,440,422	\$3,046,792	\$2,493,566	\$3,193,716
AUTHORIZED POSITIONS	23.5	25.5	25.5	25.5
FULL-TIME EQUIVALENTS	23	25	25	25

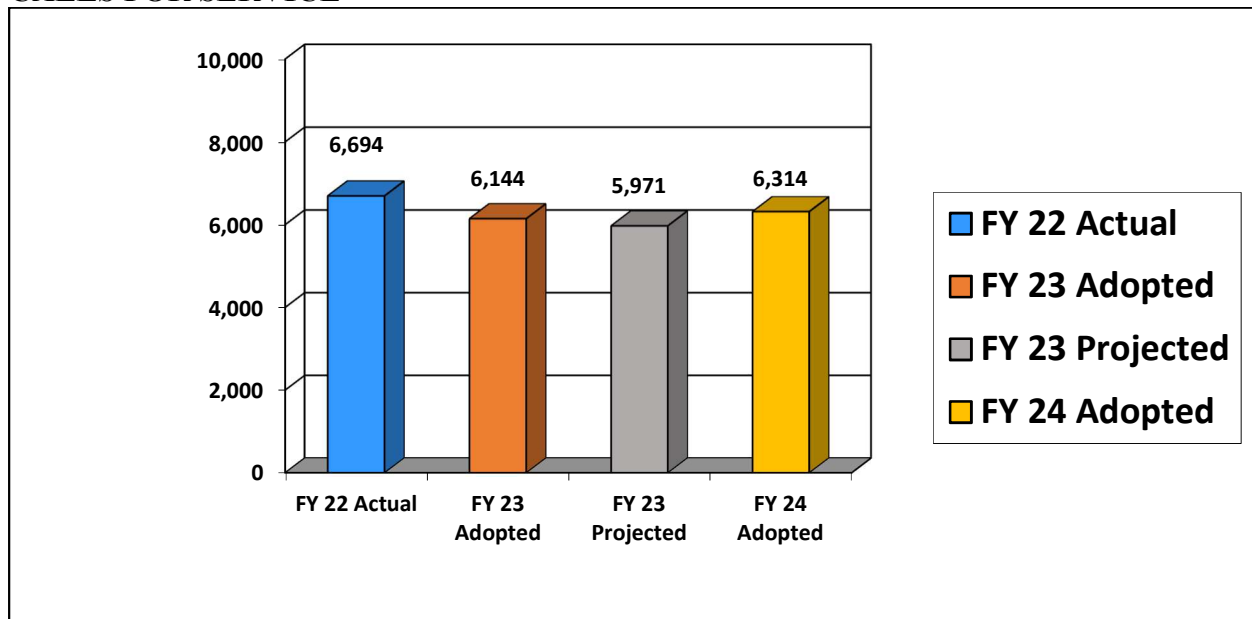
PERFORMANCE MEASURE HIGHLIGHTS

CRIME PREVENTION



* Crime prevention contacts include residential close-patrol, business checks, crime prevention surveys, school education contacts and community group contacts

CALLS FOR SERVICE



* Includes calls dispatched and officer initiated activities; does not include crime prevention contacts, business checks, vacation watch or other miscellaneous activities.

POLICE**GENERAL FUND****PROGRAM INFORMATION**

The Public Safety Dispatch Division is responsible for receiving both emergency and non-emergency calls and effectively dispatching the appropriate departments from the cities of Alamo Heights, Terrell Hills and Olmos Park to respond.

GOALS & OBJECTIVES

To continuously provide high quality emergency communication services to the community:

- Receive, process, and prioritize calls for service promptly in the communications center and dispatch police officers or other emergency service providers
- Maintain a public safety answering point

PERFORMANCE MEASURES

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
<u>Input:</u>				
No. of dispatcher full-time equivalents	10.0	10.0	10.0	10.0
No. of calls received ¹	4,250	6,216	4,036	6,216
No. of self-initiated calls ²	2,880	2,319	2,192	2,319
No. of 911 (emergency) calls received ³	5,357	5,277	5,130	5,277
<u>Output:</u>				
No. of calls dispatched to Police	3,829	4,380	4,250	4,380
No. of 911 calls dispatched to Police	821	900	857	900
No. of calls dispatched to Fire	877	830	796	830
No. of 911 calls dispatched to Fire	306	356	316	356
No. of calls dispatched to EMS	1,038	1,006	996	1,006
No. of 911 calls dispatched to EMS	367	483	386	483
<u>Outcome:</u>				
% of 911 (emergency) calls dispatched ⁴	52%	49%	44%	46%
% of calls dispatched to PD	35%	35%	33%	35%
% of calls dispatched to FD/EMS	36%	36%	33%	36%

EXPLANATORY INFORMATION

¹ Calls for service received for all services in Alamo Heights.

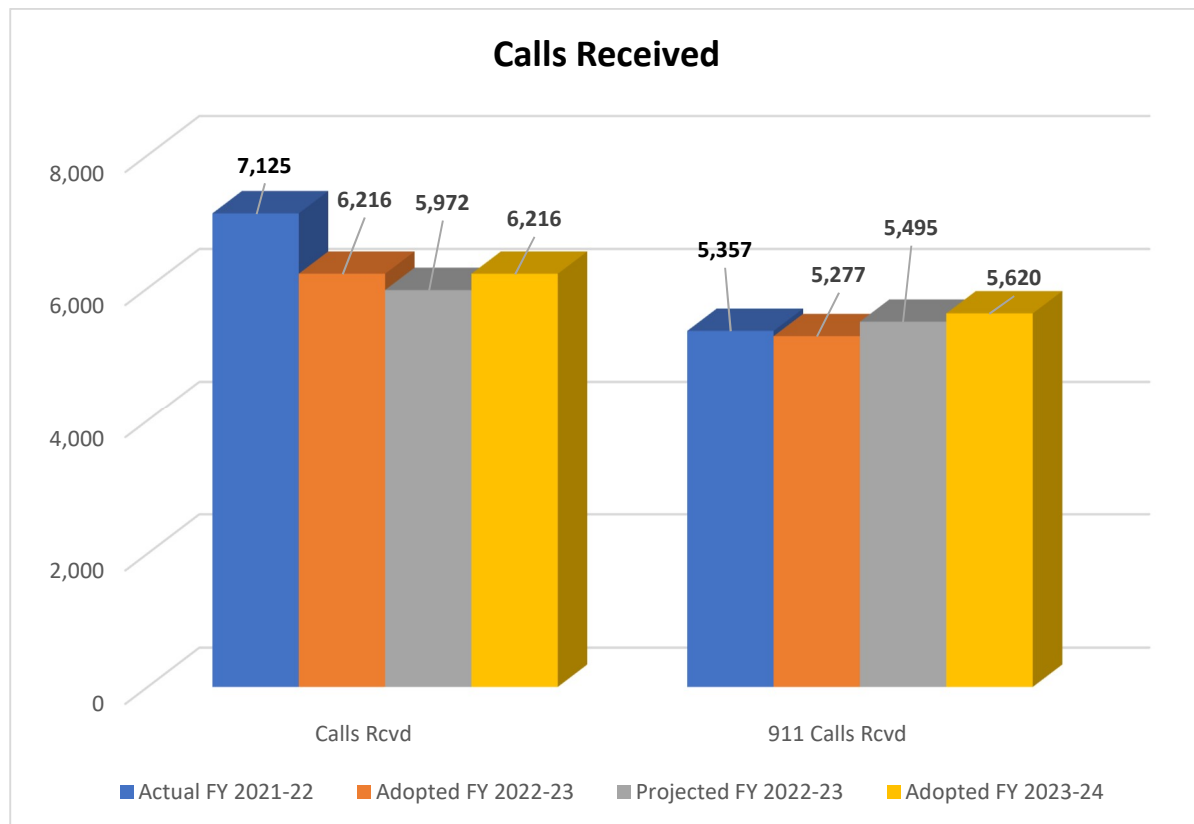
² Does not include traffic enforcement contacts or security checks.

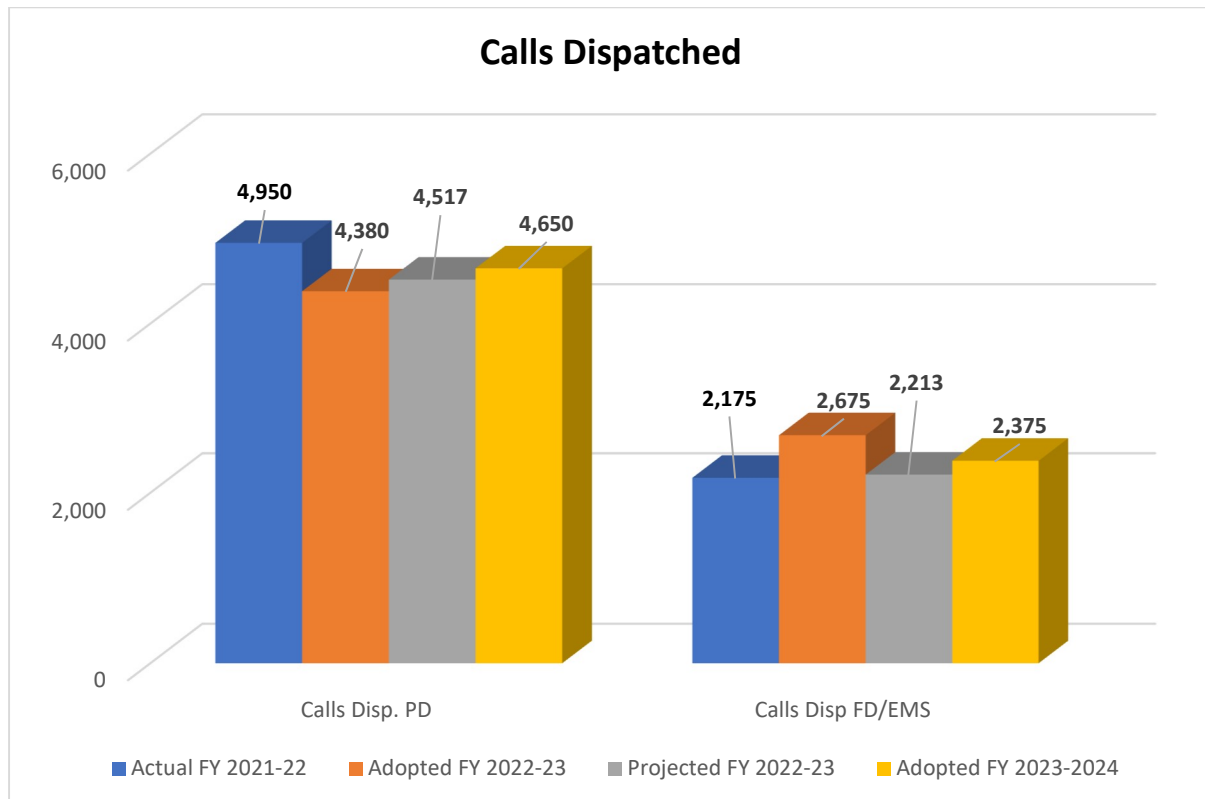
³ Includes misdials, duplicate calls, and transfers to other agencies.

⁴ Represents only 911 calls dispatched to Alamo Heights.

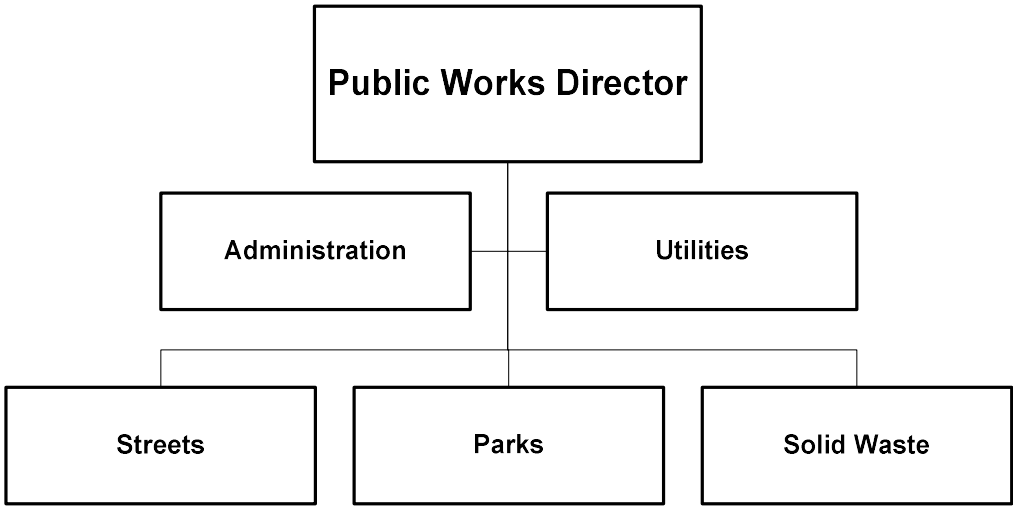
POLICE**GENERAL FUND****SUMMARY OF EXPENDITURES AND POSITIONS**

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
PERSONAL SERVICES	\$699,972	\$768,921	\$675,832	\$802,608
COMMODITIES	22,311	39,254	37,309	25,351
CONTRACTUAL SERVICES	2,029	1,824	1,824	1,824
CAPITAL OUTLAY	0	0	0	0
TOTAL EXPENDITURES	\$724,312	\$809,999	\$714,965	\$829,783
AUTHORIZED POSITIONS	10	10	10	10
FULL-TIME EQUIVALENTS	10	10	10	10

PERFORMANCE MEASURE HIGHLIGHTS



* Includes calls received for all services. Does not include self-initiated activity or special assignments.



PUBLIC WORKS

APPROPRIATIONS BY DIVISION	ASSIGNED FTE	BUDGET FY 2024
Administration	1.00	\$124,694
Streets	5.00	745,248
Solid Waste	10.00	966,841
Parks	4.00	402,217
Water	10.00	4,392,461
Sewer	0.00	1,726,000
Total Funding	30.00	\$8,357,461

MISSION STATEMENT

The Public Works Department is committed to providing high quality, well planned, environmentally responsible, cost effective infrastructure and services to promote public health, personal safety, transportation, economic growth and civic vitality.

PROGRAM INFORMATION

The Public Works Department is responsible for the operation and maintenance of the City's street and drainage infrastructure, traffic signals, public signage, park areas and facilities; and for the provision of solid waste, recycling services to its customers.

GOALS & OBJECTIVES

To properly maintain and strategically improve public infrastructure and provide excellent services to our customers in an effective and efficient manner

- Effectively manage the street, drainage and facility improvements in the City's Capital Improvement Program (CIP)
- Resurface approximately four percent (4%) of the City's streets each year through the oversight of the Street Maintenance Program (SMP)
- Properly maintain the City's traffic signals, signage, storm water lines and facilities
- Coordinate the implementation of the City's Storm Water Management Plan
- Continuously improve and regularly maintain the City's green spaces
- Provide high quality, cost effective solid waste services at a competitive rate
- Provide the highest level of customer service to our customers

ACTION STEPS

- Work to limit numerous utility cuts throughout the City to improve ride is ongoing
- Work toward solutions to street drainage improvements which have been identified ahead of Street Maintenance Program (SMP)
- Work to increase pedestrian accessibility through enhancements to existing crossings, encourage sidewalk connectivity, and create more pedestrian opportunities

OTHER INITIATIVES

- Work with community partners to implement various beautification & quality of life projects

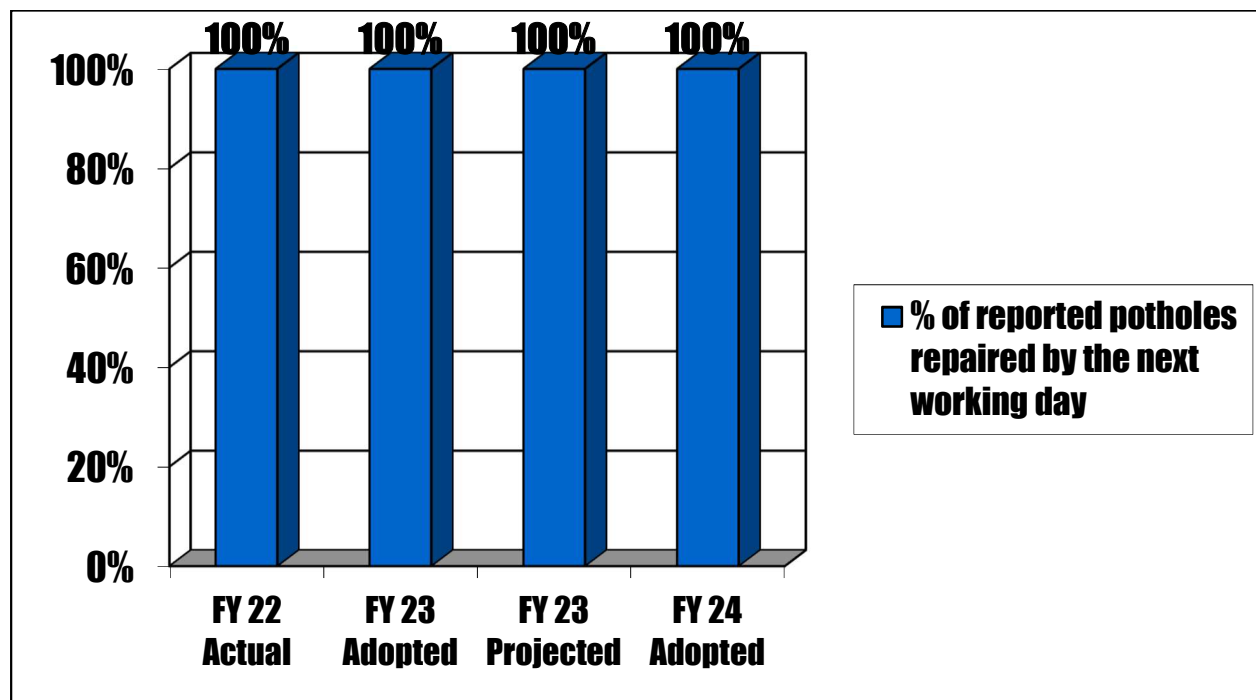
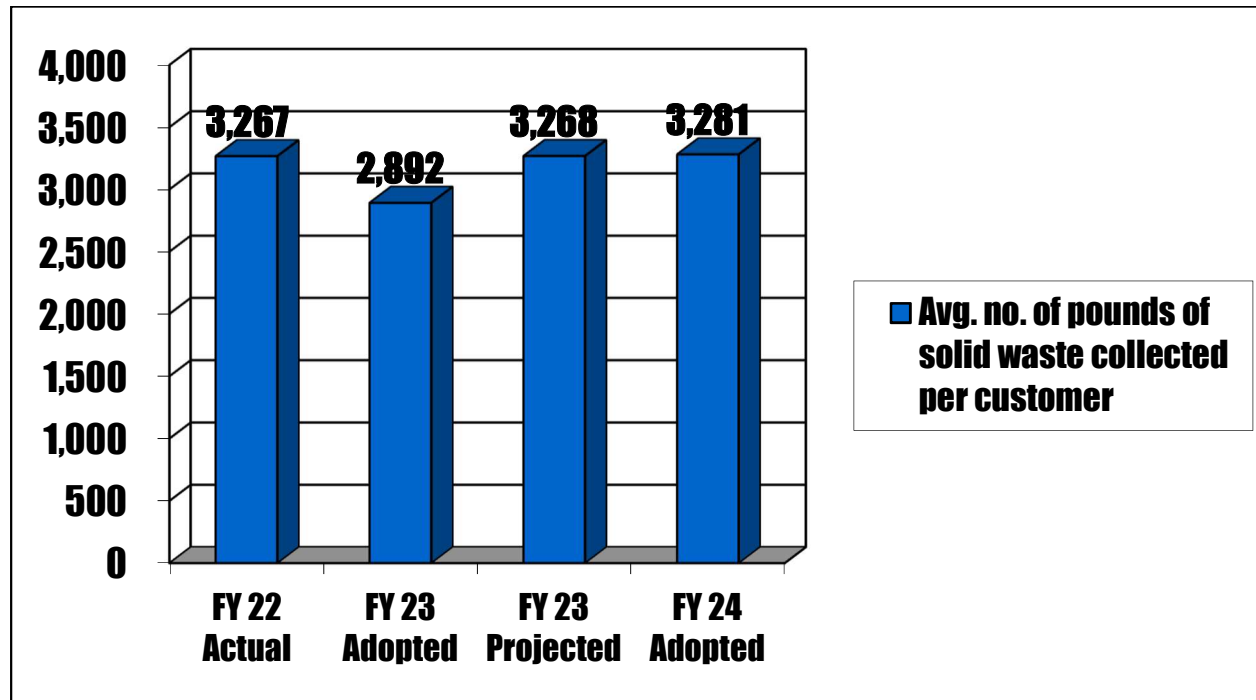
PERFORMANCE MEASURES

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
<u>Input:</u>				
No. of lane miles of paved streets and alleys	110	110	110	110
No. of linear miles of City storm drains	2	2	2	2
No. of solid waste effective customers	2,571	2,905	2,570	2,560
No. of staff assigned to patching potholes	2	2	2	2
No. of staff collecting solid waste and recyclable materials	9	9	9	9
No. of staff assigned to maintaining park space	4	4	4	4
Total park acreage maintained	69	69	69	69
<u>Output:</u>				
No. of square yards of street repaired	70,000	55,000	27,400	50,000
Tons of solid waste collected	4,200	5,000	6,800	6,900
Tons of materials recycled	752	715	750	715
<u>Outcome:</u>				
% of reported potholes repaired by the next working day	100%	100%	100%	100%
<u>Efficiency:</u>				
Avg. no. of square yards patched per staff per working day (248 days)	55	45	15	45
Avg. no. of pounds of solid waste collected per effective customer	3,267	2,892	3,268	3,281
Avg. no. of pounds of materials recycled per effective customer	584	492	584	560

SUMMARY OF EXPENDITURES AND POSITIONS

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
PERSONNEL SERVICES	\$1,261,800	\$1,491,095	\$1,385,976	\$1,567,190
COMMODITIES	457,835	376,317	398,083	412,817
CONTRACTUAL SERVICES	183,301	248,993	249,022	258,993
CAPITAL OUTLAY	0	0	0	0
TOTAL EXPENDITURES	\$1,902,936	\$2,116,405	\$2,033,081	\$2,239,000
AUTHORIZED POSITIONS	20	20	20	20
FULL-TIME EQUIVALENTS	20.00	20.00	20.00	20.00

PERFORMANCE MEASURE HIGHLIGHTS



PROGRAM INFORMATION

The Utilities Division of the Public Works Department is responsible for the operation and maintenance of the City's water distribution and sanitary sewer systems; and for the provision of water and sewer services to its customers.

GOALS & OBJECTIVES

To continuously maintain and improve public infrastructure and provide the high-quality services to our customers in an effective and efficient manner.

- Maintain the required quality, volume and pressure of the water distribution system
- Routine cleaning of the City's sewer system
- Provide high quality, cost effective water and sewer services at a competitive rate
- Meet all federal, state and local testing and reporting requirements
- Provide the highest level of customer service to our customers
- Pipe burst sewer outfall at Ogden 2,230 LF

ACTION STEPS

- Prep for Lower Broadway Construction

OTHER INITIATIVES

- Respond and repair emergency main breaks within 3 hours of initial call.
- Install third emergency water supply back up motor (natural gas) on well #3 at City Hall

VEHICLE/EQUIPMENT REPLACEMENT (CAPITAL)

- Replace $\frac{3}{4}$ ton 4 x 4 vehicle for Utilities Division
-

PERFORMANCE MEASURES

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
<u>Input:</u>				
No. of linear miles of water mains	44.2	44.2	44.2	44.2
No. of linear miles of sewer mains	32.3	32.3	32.3	32.3
No. of ground water wells	6	6	6	6
Total water pumping capacity in gallons per minute	5,740	5,800	5,740	5,800
No. of water connections	3,113	3,147	3,110	3,113
No. of sewer connections	2,717	2,720	2707	2,710
<u>Output:</u>				
No. of gallons storage provided	1,050,000	1,050,000	1,050,000	1,050,000
No. of gallons of water pumped	620,000,000	620,000,000	671,13,000	671,000,000
No. of gallons of water billed	483,516,898	610,000,000	575,971,960	576,000,000
No. of linear feet of water lines replaced	4,500	4,500	4,500	4,500
No. of linear feet of sewer lines replaced	1,000	1,000	2,000	2,000
No. of water mains leaks repaired	10	23	15	15
No. of water service line leaks repaired	60	77	60	60
No. of sewer line leaks repaired	4	6	4	4
<u>Outcome:</u>				
No. of gallons of non-revenue water ¹	114,513,562	110,000,000	95,041,040	95,000,000
% of reported water leaks repaired within 3 working days	98%	98%	95%	95%
<u>Efficiency:</u>				
Avg. no. of gallons of water pumped per effective connection	180,000	195,000	213,223	213,223
Avg. no. of gallons of water billed per effective connection	155,322	153,644	157,518	155,472
Gallons of water storage per effective connection	330	330	330	330
% of non-revenue water of total pumped	14%	5%	14%	14%

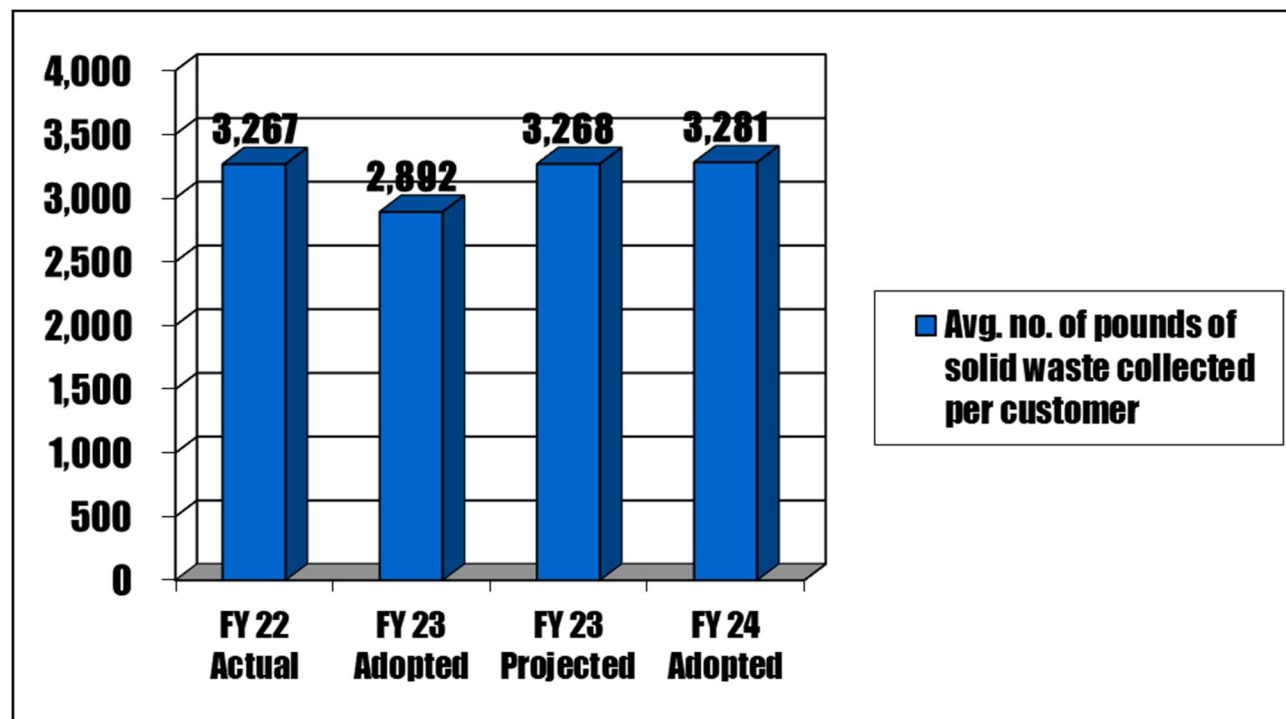
EXPLANATORY INFORMATION:

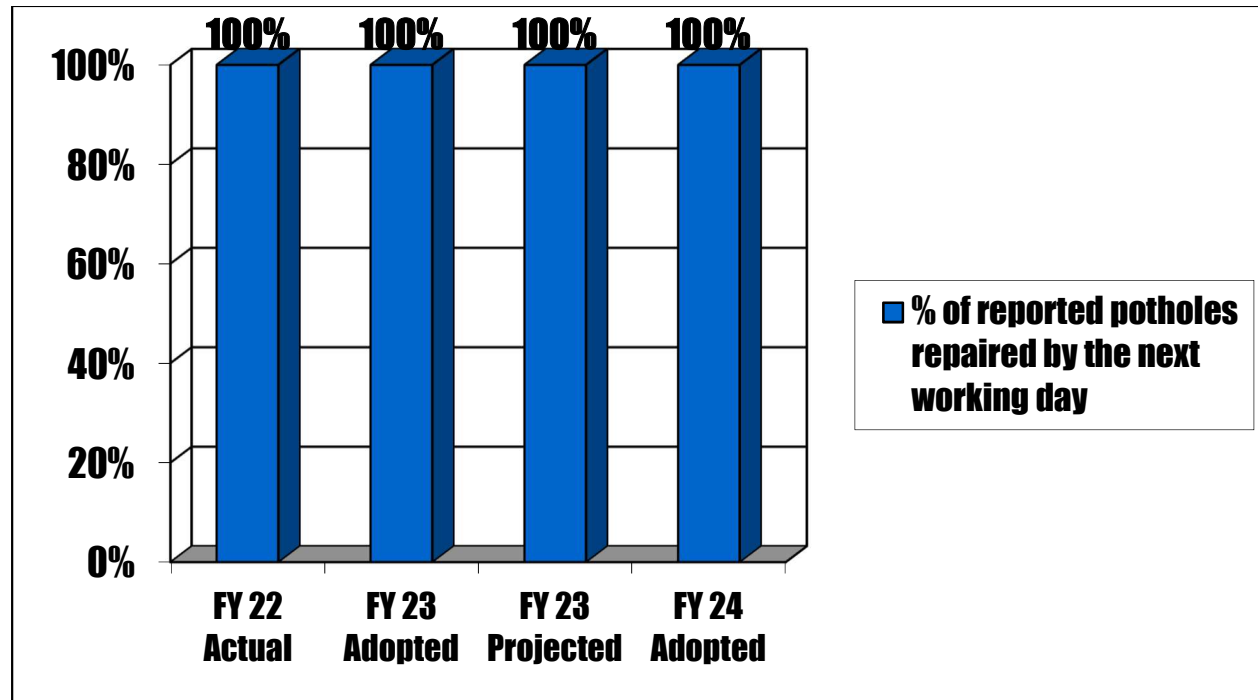
¹ Non-Revenue Water (NRW) is defined by the IWA/AWWA as the difference between the volume input to the water supply system (system input volume) and the volume of metered and/or unmetered water taken by registered customers, the water supplier and others who are authorized to do so (authorized consumption).

SUMMARY OF EXPENDITURES AND POSITIONS

	ACTUAL FY 2020-22	ADOPTED FY 2022-23	PROJECTED FY 2022-23	ADOPTED FY 2023-24
PERSONNEL SERVICES	\$962,696	\$1,243,410	\$1,176,341	\$1,309,113
COMMODITIES	650,335	601,700	579,081	695,100
CONTRACTUAL SERVICES	1,841,507	1,997,280	1,841,016	1,921,500
OPERATING TRANSFER OUT	436,210	92,748	92,748	92,748
CAPITAL OUTLAY	0	970,052	450,000	2,100,000
TOTAL EXPENDITURES	\$3,890,748	\$4,905,190	\$4,139,186	\$6,118,461
 AUTHORIZED POSITIONS	 10	 10	 10	 10
FULL-TIME EQUIVALENTS	10.00	10.00	10.00	10.00

PERFORMANCE MEASURE HIGHLIGHTS







CITY HOLIDAY SCHEDULE

City Council has approved 14 holidays.

HOLIDAY	DATE
Veteran's Day	Friday, November 10, 2023
Thanksgiving Day	Thursday, November 23, 2023
Day after Thanksgiving	Friday, November 24, 2023
Christmas Eve (Observed)	Friday, December 22, 2023
Christmas Day	Monday, December 25, 2023
New Year's Day	Monday, January 1, 2024
Martin Luther King Day	Monday, January 15, 2024
President's Day	Monday, February 19, 2024
Good Friday	Friday, March 29, 2024
Battle of Flowers	Friday, April 26, 2024
Memorial Day	Monday, May 27, 2024
Juneteenth	Wednesday, June 19, 2024
Independence Day	Thursday, July 4, 2024
Labor Day	Monday, September 2, 2024



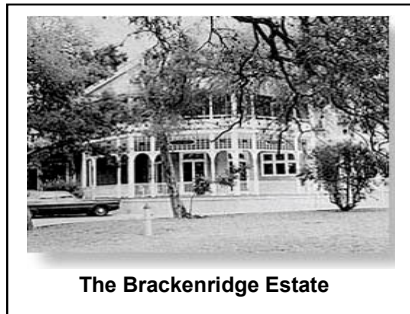
HISTORY OF ALAMO HEIGHTS

“No one who has lived in Alamo Heights will deny that the mystique exists.”

--T.R. Fehrenbach, Historian

The headwaters of the San Antonio River that attracted early nomadic Texas Indians also beckoned two early settlers: George Washington Brackenridge and Charles Anderson in the mid-1800s. Brackenridge acquired an earlier homestead, the Sweet Homestead, on land that had been part of San Antonio and built the mansion Fernridge on his estate that he called Alamo Heights.

Charles Anderson, a Kentucky resident, built the headquarters for his sprawling horse ranch on the Olmos Bluffs where the view of the natural beauty extended in all directions. Later the Anderson mansion became the Argyle Hotel, a place of charm and hospitality and the oldest surviving structure in the city.



From these two early endeavors, fueled by their desire to live in an environment of natural beauty, Brackenridge and Anderson set the stage for a city that even today places emphasis on its scenic vistas, towering trees and quiet environment.

The building of Alamo Heights began in the 1890s when the family that had purchased the Anderson ranch property sold it to the Chamberlain Investment Company of Denver. During the same time, the Brackenridge properties were sold to the Order

of the Sisters of Charity of the Incarnate Word on the condition that they buy all 280 acres in “Alamo Heights” and preserve the house and grounds.

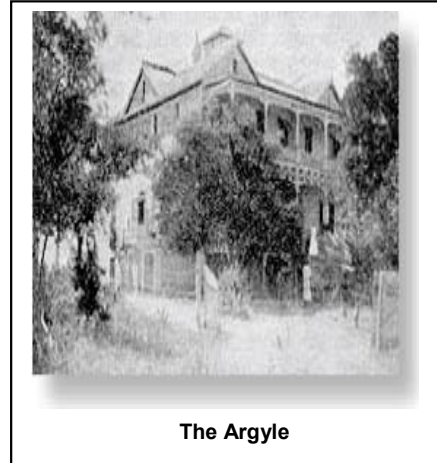
Brackenridge loved the natural beauty of the area and insisted that it be preserved. Records detail that he frequently visited the property to make sure the sisters did not cut down any shrubs or trees.

The Denver Company planned a suburban residential development, turning the Anderson-McLane mansion into the Argyle Hotel and staking out large lots nearby for homesites. Their development plan sited streets that followed the contours of the land, preserved the centuries-old trees even in the middle of streets and retained the headwaters of the river with its associated lake. Beauty and natural charm described their efforts.

But the plans were ahead of their time. Only dusty roads that could be traveled by horseback or carriage connected Alamo Heights to San Antonio. River canoe provided the other transportation alternative at a time when San Antonio’s gentry lived south of Commerce Street.

The answer was a road—River Avenue that later became Broadway—and a rail line. But, while those improvements came too late to save Chamberlain Investment Company from financial disaster, the company had left its imprint on Alamo Heights.

Following lawsuits, the company was reorganized as the Alamo Heights Company. Owners Judge M.H. Townsend and W.B. Willim decided to open the acreage beyond the original development to other companies. By 1908, building began on more modest homes in Montclair, east of Broadway. Madeleine Terrace, farther south, quickly became the home of sculptor Pompeo Coppini and was better known than the original development around the Argyle. The pattern of scattered building by different developers continued, with the result that Alamo Heights' character emerged. It became a community of varied architectural styles that attracted people of different income groups and ages.



By 1921, the auto had left its mark in many ways, including successful development of Alamo Heights as a residential community.

Earlier desires to be annexed by San Antonio, desires that were rebuffed, turned to fear in 1922 that San Antonio wanted to annex Alamo Heights to increase its tax base without providing services. Community leaders called a citizens' meeting on June 4 and residents voted 289 to 8 to petition Bexar County Judge McCloskey for a city government.

Alamo Heights became a municipality on June 20, 1922, but with no city charter and a government that consisted of a mayor, five aldermen and a town marshal. The population stood at about 3,000 in an area that extended only as far north as Tuxedo Avenue. Bluebonnet Hills was annexed in 1928 and Sylvan Hills completed the current northern boundary when it was annexed in 1944.

From its earliest days, the city government focused on providing modern services without destroying the character of Alamo Heights as a residential area. Ordinances restricted business activity to those that provided convenience for residents and limited businesses to defined districts. Building and zoning codes restricted buildings to two stories and assured open spaces, natural light and greenery.

In 1927, the City Council recommended a \$350,000 bond issue to provide modernization. Alamo Heights became the only municipality in the county with all paved streets. The city connected sewer lines to the San Antonio system and purchased the old waterworks and expanded it. Finally, the city officers moved from meeting in the Argyle Hotel to the current building on Broadway.

Later years saw the expansion of recreational facilities with the construction of the swimming pool in 1947 and addition of nature trails in Olmos Basin in 1965. But throughout its development, Alamo Heights maintained its character as a residential community that changed gracefully.

Historian T.R. Fehrenbach characterized the city by saying, "Alamo Heights, whatever else it is, reflects three qualities: good government, stable neighborhoods and a feeling of intimacy." It has a character that goes back to its beginning as the home of George Brackenridge and Charles Anderson who loved its hills, beautiful trees and twisting roads.



GLOSSARY

Accrual Basis Accounting - The basis of accounting whereby revenue projections are developed recognizing revenues expected to be earned in the period, and expenditure estimates are developed for all expenses anticipated to be incurred during the last fiscal year. The budget for the City's proprietary fund type – the Utility Fund uses this basis of accounting.

Appropriation - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in the amount and as to the time when it may be expended.

Assessed Valuation - A valuation set upon real estate and certain personal property by the appraisal district as a basis for levying property taxes.

Assets - Resources owned or held by a government which has monetary value.

Basis of Accounting - The timing method used in the recognition of revenues and expenditures for financial reporting purposes.

Budget Document - The official written statement prepared by the City's staff and approved by the City Council to serve as a financial and operation guide for the fiscal year end in which it was adopted.

Budgetary Control - The control or management of government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Capital Assets - Resources having a value of \$1,000 or more and a useful life of more than one (1) year.

Capital Outlays - Expenditures which result in the acquisition of or addition of fixed assets.

Cash - Includes currency on hand and demand deposits with banks or other financial institutions.

Cash Basis Accounting - The method of accounting under which revenues are recorded when received and expenditures are recorded when paid.

Current Assets - Cash and other assets or reserves which are reasonably expected to be realized in cash or consumed within one (1) year.

Current Liabilities - Liabilities that must be paid within one (1) year.

Fixed Assets - Resources of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all 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 fund assets over liabilities. A negative fund balance is sometimes called a deficit.

General Fund - General Operating Fund of the City, accounting for the resources and expenditures related to the generally recognized governmental services provided.

Governmental Funds - Accounting segregation of financial resources for a governmental entity. The City's General and Capital Projects Funds are governmental funds.

Infrastructure - Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

Liabilities - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Modified Accrual Basis - Under the basis of accounting, revenues are estimated for the fiscal year if they are susceptible to accrual, e.g. amounts can be determined and will be collected within the current period. Principal and interest on general long-term debt are budgeted as expenditures when due, whereas other expenditures are budgeted for liabilities expected to be incurred during the current period. The budget for the City's General Fund is developed using this accounting basis.

Net Working Capital - The excess of current assets over current liabilities.

Operational Capital - Capital outlays of less than \$100,000 included in the operating budget.

Operational Surplus - The excess of revenues over expenditures, less encumbered funds (encumbrances).

Operating Budget - A plan of financial operation embodying an estimate of expenditures for the calendar year and the proposed means of financing them (revenue estimates).

Ordinance - A formal legislative enactment by the governing body of municipality.

Performance Pay - A component of the City's pay plan that recognizes and financially rewards employees in the performance of assigned job duties and achieving departmental goals and objectives.

Retained Earnings - An equity account reflecting the accumulated earnings of the City's Utility Fund (proprietary).

Revenues - The term designates an increase to a fund's assets which does not represent: 1) a liability increase (e.g. proceeds from a loan); 2) a repayment of an expenditure already made; 3) a cancellation of certain liabilities; or 4) an increase in contributed capital.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specific purposes. GAAP only require the use of special revenue funds when legally mandated.

Tax Levy - The total amount of taxes imposed by the City of taxable property within in its boundaries.

Tax Rate - The dollar rate for taxes levied for each \$100 of assessed valuation.

Transfer - The movement of monies from one fund, activity, department, or account to another. This includes budgetary funds and/or movement of assets.

Utility Fund - The proprietary, or enterprise, fund used to account for the provision of water, sewer and sanitation services to the City's residents on a cost recovery basis through user charges.