AGENDA
REGULAR MEETING
HELOTES CITY COUNCIL
March 25, 2021
7:00 p.m.

The City of Helotes City Council will meet for a Regular Meeting on Thursday, March 25, 2021 at 7:00 p.m. in the City Hall Council Chambers, 12951 Bandera Road, Helotes, Texas 78023. This is an open meeting, subject to the open meeting laws of the State of Texas.

SUPPLEMENTAL NOTICE OF PARTICIPATION BY TELEPHONE CONFERENCE

As a result of COVID-19, the Governor of Texas issued an order on March 16, 2020, suspending various provisions of the Open Meetings Act, which now authorizes the participation in a meeting by videoconference and / or teleconference. In order to advance the public health goal of physical distancing, the City of Helotes City Council will conduct this regular meeting by telephone conference. No in person input will be allowed. To speak remotely, register in advance by using the fillable Citizen Comment Form on the City website. The comment form is due by 12:00 pm on Thursday, March 25. Once the comment form is received, the speaker will receive a confirmation email with the toll-free phone number and access code. Speakers will be placed in a queue until their time to speak. Watch the livestream meeting broadcast on the City's YouTube channel. The digital meeting packet is available on the City website.

1. Call to order.

   - Invocation.
   - Pledge of Allegiance.

PUBLIC HEARING:

2. Public Hearing on a proposal for the City of Helotes Economic Development Corporation (EDC) to fund a Small Business Assistance Grant Program that will offer grants to businesses in the City of Helotes that have been impacted by COVID-19. The grant program qualifies as an economic development "Project," as defined by Texas Local Govt. Code Chapter 505 *Type B Corporations*.

OPEN SESSION:

3. Citizens to be Heard. ***The City Council shall not discuss any presented issue, nor may any action be taken on any issue at this time (Attorney General Opinion JC-0169). The Council will accept comments from citizens of the City of Helotes and its Extraterritorial Jurisdiction (ETJ) only. Comments are limited to three (3) minutes, and this time is not transferable. Each person may only speak once. No profanity or threats will be tolerated.***

CONSENT AGENDA (ITEM NOS. 4 - 5):

All Consent Agenda items listed below are considered routine by City Staff and are intended to be enacted by one motion. There will be no separate discussion of these items, unless a Councilmember requests it, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the Agenda.

4. Approval of the minutes of the Regular Meeting dated March 11, 2021. (Staff)

5. Approval of an Ordinance of the City Council of the City of Helotes, Texas amending Municipal Code of Ordinances Chapter 78 *Subdivisions*, Appendix A *Plat Certificates*, by removing Section 4A *Approval of Planning and Zoning Commission*. (Staff)

ITEMS FOR INDIVIDUAL CONSIDERATION:

6. Presentation by Armstrong, Vaughan, & Associates, P.C. and discussion of and action on the Fiscal Year Ending (FYE) 2020 Comprehensive Annual Financial Report (CAFR) for the City of Helotes and the City of Helotes Economic Development Corporation. (Auditor)

7. Discussion of and action on a Resolution of the City Council of the City of Helotes, Texas approving a grant application submission for a Safe Routes to School (SRTS) Sidewalk Project to the Alamo Area Metropolitan Planning Organization (AAMPO) Surface Transportation Block Grant (STBG) Program for funding of transportation alternative projects. (Staff)

8. First reading on a Resolution of the City Council of the City of Helotes, Texas, approving a project of the Helotes Economic Development Corporation (EDC) to establish a second Small Business Assistance Grant Program that will offer grants to qualified businesses within the corporate limits of Helotes that have been impacted by COVID-19. (Staff)

9. Second and final reading, and discussion of and action on a Resolution of the City Council of the City of Helotes, Texas, approving a project of the Helotes Economic Development Corporation (EDC) to establish a second Small Business Assistance Grant Program that will offer grants to qualified businesses within the corporate limits of Helotes that have been impacted by COVID-19. (Staff)

10. Discussion of and action on a Resolution of the City Council of the City of Helotes, Texas approving the City of Helotes Economic Development Corporation Fiscal Year Ending (FYE) 2021 Strategic Work Plan. (Staff)

11. Discussion of and action on a Resolution of the City Council of the City of Helotes, Texas approving a Joint Participation Agreement to Contribute Right of Way Funds (Fixed Price) in the amount of One Thousand Seven Hundred Three Dollars ($1,703.00) between the City of Helotes and the State of Texas, acting through the Texas Department of Transportation (TxDOT), for the municipal portion of costs associated with acquiring necessary rights-of-way for highway improvements to State Highway 16 (Bandera Road) from 0.3 mile west of F.M. 1560 / Leslie Road to State Loop 1604; and authorizing the Mayor to execute the Agreement on behalf of the City of Helotes. (Staff)

Adjourn into Closed Session.

CLOSED SESSION:

12. Closed Session in accordance with Texas Government Code §551.072 *Deliberation Regarding Real Property*. In addition to the matters listed below, any matter scheduled for Open Session may be discussed in Closed Session, as appropriate and authorized by law:

    - §551.072 *Deliberation Regarding Real Property* - To consider the purchase of a real property interest for municipal purposes.

Adjourn into Open Session.

ITEMS FOR INDIVIDUAL CONSIDERATION:

13. Discussion of and action on authorizing the Mayor to engage the services for the possible acquisition of real estate for municipal purposes. (City Council)

Adjourn meeting.

The City Council reserves the right to adjourn into Closed Session at any time during the course of this meeting to discuss any of the exceptions to the requirement that a meeting be open to the public, in accordance with Texas Government Code, Chapter 551 *Open Meetings*, Subchapter D *Exceptions to Requirement that Meetings be Open*. No action may be taken in Closed Session.

Thomas A. Schoolcraft, Mayor

I certify that this Agenda was posted on March 19, 2021 at 3:45 p.m.

Celina Perez, City Secretary

Hearst Newspapers, LLC
Order Confirmation

Ad Order Number
0034100469

Sales Rep.
1202-SAE

Order Taker
ccastillo

Order Source
Rep

Customer
CITY OF HELOTES

Customer Account
20000334

Customer Address
PO BOX 507
HELOTES TX 780230507 USA

Customer Phone
2106955911

Payor Customer
CITY OF HELOTES

Payor Account
20000334

Payor Address
PO BOX 507
HELOTES TX 780230507 USA

Payor Phone
2106955911

PO Number
GLENN GOOLSBY

Ordered By
glenn goolsby

Customer Fax

Customer EMail
CITYSEC@HELOTES-TX.GOV

Special Pricing

Tear Sheets	Proofs	Affidavits	Blind Box	Promo Type	Materials
0	0	1			

Invoice Text
GLENN GOOLSBY

Ad Order Notes

Gross Amount	Net Amount	Tax Amount	Total Amount	Payment Method	Payment Amount	Amount Due
310.82	$310.82	$0.00	$310.82		$0.00	$310.82

Ad Number	Ad Type	Production Method	Production Notes
0034100469-01	Legal	AdBooker	

External Ad Number	Ad Attributes	Ad Released	Pick Up
		No	

Ad Size	Color
1 X 18 li	

NOTICE OF PUBLIC HEARINGS

The City of Helotes Economic Development Corporation (EDC) will hold a Public Hearing on March 17, 2021 and City Council will hold a Public Hearing on March 25, 2021 at 7 p.m. in the City Hall Council Chambers, 12951 Bandera Rd., Helotes, TX 78023 on a proposal for the EDC to fund Small Business Assistance Programs that will offer grants to businesses in the City of Helotes that have been impacted by COVID 19.
The proposals constitute economic development "Projects," as defined by Texas Local Govt. Code Chapter 505 Type B Corporations. For more information, visit www.helotesedc.com.

Product	Placement	Position	First Run Date	Last Run Date
SAE Express-News	Legals	Legal Notices	Saturday, March 6, 2021	Saturday, March 6, 2021

MINUTES
REGULAR MEETING
HELOTES CITY COUNCIL
MARCH 11, 2021

The City of Helotes City Council met for a regular meeting Thursday, March 11, 2021 at 7:00 p.m. in the City Hall Council Chamber, 12951 Bandera Road, Helotes, Texas. This was an open meeting, subject to the open meeting laws of the State of Texas. Due to COVID-19, this meeting was conducted via teleconference.

Present: Thomas A. Schoolcraft, Mayor
Bert Buys, Mayor Pro Tem
Craig Sanders
Linda Salazar
Cynthia Massey
Paul Friedrichs

Staff Present: Marian Mendoza, City Administrator
Celina Perez, City Secretary
Scott Moreland, Fire Chief

1. Call to Order.

Mayor Schoolcraft called the meeting to order at 7:00 p.m. Council Member Buys led the invocation. Mayor Schoolcraft led the pledge to the U.S. flag and the Texas flag.

RECOGNITION:

2. Civic Award presented to Doug Deptuch in recognition of 19 years of public service on the City of Helotes Board of Adjustment. (Staff)

Mayor Schoolcraft presented a Civic Award and Certificate of Service to Doug Deptuch in recognition of 19 years of public service on the Board of Adjustment.

3. Civic Award presented to Joe Edmond in recognition of 18 years of public service on the City of Helotes Planning and Zoning Commission. (Staff)

Mayor Schoolcraft presented a Civic Award and Certificate of Service to Joe Edmond in recognition of 18 years of public service on the Planning and Zoning Commission.

4. Certificate of Achievement and Badge presented to A.J. Fribourg in recognition of a promotion in rank to Captain in the Helotes Fire Department. (Staff)

Fire Chief Scott Moreland presented a Certificate of Achievement and Badge to A.J. Fribourg for his promotion in rank to Captain for C-Shift in the Helotes Fire Department. A.J. was pinned by his respective family member.

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OPEN SESSION:

5. Citizens to be Heard.

No one signed up to speak on this item.

CONSENT AGENDA (ITEM NOS. 6 - 9): All items marked with an asterisk (**) on the consent agenda were voted on by one motion. Motion was made by Council Member Sanders, second by Council Member Salazar, to approve items 6 through 9 on the consent agenda. Motion to approve carried unanimously.

6. **Approval of the minutes of the Regular Meeting dated February 11, 2021. (Staff)**

7. **Approval of the Fiscal Year Ending (FYE) 2021 City of Helotes Revenue and Expense, Balance Sheet, and Encumbrance Reports dated March 4, 2021. (Staff)**

8. **Acceptance of the resignation of Phyllis Jackson from the City of Helotes Economic Development Corporation Board of Directors, Place One. (Director Jackson)**

9. **Acceptance of the resignation of Kathryn Mitchell from the City of Helotes Economic Development Corporation Board of Directors, Place Five. (Director Mitchell)**

ITEMS FOR INDIVIDUAL CONSIDERATION:

10. Discussion of and action on the appointment of Anne Carraway to the Planning and Zoning Commission, Place One, with a term expiring May 2021. (Mayor Schoolcraft)

Anne Carraway introduced herself to Council.

Motion was made by Council Member Massey, second by Council Member Buys, to discuss and act on this item as written.

Motion to approve the item as written carried unanimously.

11. Discussion of and action on the appointment of Alan Holmes to the City of Helotes Economic Development Corporation Board of Directors, Place One, with a term expiring September 2021. (Mayor Schoolcraft)

Motion was made by Council Member Buys, second by Council Member Friedrichs, to discuss and act on this item as written.

Motion to approve the item as written carried unanimously.

12. Discussion of and action on the appointment of Allison Higgins to the City of Helotes Economic Development Corporation Board of Directors, Place Five, with a term expiring September 2021. (Mayor Schoolcraft)

Motion was made by Council Member Salazar, second by Council Member Friedrichs, to discuss and act on this item as written.

Motion to approve the item as written carried unanimously.

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13. Discussion of and action on a request by David and Michelle Curb for approval of two variances to Municipal Code of Ordinances Chapter 42 *Floods,* authorizing the issuance of a floodplain development permit in order to begin construction of a new home on an R-1 single-family residential zoned lot located at 11321 Baxtershire, Helotes, Texas 78023, more particularly described as BCAD Property ID No. 236865, and specifically identifying the variances as follows:

a. Variance No. 1 to Chapter 42 *Floods*, Section 42-31 subparagraph (e) (25) (e) - Unflooded vehicular access must be available to the development from a public street; and

b. Variance No. 2 to Chapter 42 *Floods*, Section 42-32, subparagraph (2) - Habitable structures are prohibited within the regulatory floodplain. (Applicant)

Motion was made by Council Member Buys, second by Council Member Massey, to discuss and act on this item as written.

The applicants engineer, Intrepid Surveying & Engineering, provided an Elevation Certificate and a No-Rise Official Statement. Based off the information provided, the City Engineer determined the applicant is eligible for both variances and provided a recommendation letter of approval.

Motion to approve Variance No. 1 (Item 13a), as presented, carried unanimously.

Motion to approve Variance No. 2 (Item 13b), as presented, carried unanimously.

14. Discussion of and action on an Ordinance of the City Council of the City of Helotes, Texas amending Municipal Code of Ordinances Chapter 30 *Elections,* Section 30-2 *Electioneering at Polling Locations* by incorporating more accurate regulations for electioneering on city owned and city controlled property. (Staff)

Motion was made by Council Member Massey, second by Council Member Salazar, to discuss and act on this item as written.

Council Member Massey voiced concern, stating that a candidate standing in front of their electioneering space is distracting and suggested adding language to read, "candidates may not stand in front of their designated electioneering area holding their signs and signs must be affixed to their booth". The majority of Council believed the additional language was not needed, and did not have issues with a candidate standing in front of their booth, so long as the candidate stayed in the confines of their designated electioneering space.

Motion to amend was made by Council Member Massey to add language to the ordinance that reads "candidates may not stand in front of their designated electioneering area holding their signs and signs must be affixed to their booth". The amended motion was seconded by Council Member Buys.

Motion to amend failed: 3 Nays – Council Member Sanders, Council Member Salazar, and Council Member Friedrichs; 2 Ayes – Council Member Massey and Council Member Buys.

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Motion to approve the ordinance amendments, as presented, carried: 4 Ayes – Council Member Sanders, Council Member Salazar, Council Member Friedrichs, and Council Member Massey; 1 Nay – Council Member Buys.

15. Discussion of and action on a Resolution of the City Council of the City of Helotes, Texas approving Amendment No. 1 to the Agreement for Management Services between the City of Helotes and the City of Helotes Economic Development Corporation (EDC) for Fiscal Year Ending (FYE) 2021. (Staff)

Motion was made by Council Member Buys, second by Council Member Sanders, to discuss and act on this item as written.

Amendment No. 1 to the Agreement for Management Services between the City and the EDC changes the annual services sum paid by the EDC, to the City, from $30,000.00 to $36,000.00. The additional $6,000.00 is for digital management support to be provided by the City Public Relations (PR) Specialist. In turn, the PR Specialist will manage the EDC's website and social media accounts.

Mayor Schoolcraft requested to include "Exhibit 1" in the amended Agreement, which would specifically identify the number of hours that $6,000.00 equates to. There were no objections from Council to add "Exhibit 1" and the universal sentiment was to review the PR Specialist's hours at the end of FYE 2021 and adjust accordingly for the next agreement.

Motion to amend was made by Council Member Buys to include Exhibit 1 in the amended Agreement, which will specifically identify the number of hours that PR will provide to the EDC for FYE 2021. The amended motion was seconded by Council Member Sanders.

Amended motion carried unanimously.

Adjourn

With no more business to come before Council, Mayor Schoolcraft adjourned the meeting at 8:10 p.m.

_____
Thomas A. Schoolcraft, Mayor

ATTEST:

_____
Celina Perez, City Secretary

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CITY COUNCIL
AGENDA ITEM REQUEST FORM

MEETING DATE: March 25, 2021

AGENDA PLACEMENT:

- ☐ **PUBLIC HEARING**
- ☐ **RECOGNITION**
- ☐ **UNFINISHED BUSINESS**
- ☒ **CONSENT**
- ☐ **INDIVIDUAL**
- ☐ **CLOSED**

CAPTION:

Approval of an Ordinance of the City Council of the City of Helotes, Texas amending Municipal Code of Ordinances Chapter 78 *Subdivisions*, Appendix A *Plat Certificates*, by removing Section 4A *Approval of Planning and Zoning Commission*. (Staff)

EXECUTIVE SUMMARY:

Texas Local Government Code Chapter 212 *Municipal Regulation of Subdivisions and Property Development* dictates that the Helotes City Council, as the governing body of the city, is the municipal authority responsible for approving plats. Since the Planning & Zoning Commission is a recommending body and plats ultimately receive final approval by City Council, the only signatory needed from the City is that of the Mayor, with the City Secretary to attest.

ATTACHMENTS:

Attachment A – Ordinance (red font denotes revisions)

PREPARED BY: Celina Perez, City Secretary

DATE SUBMITTED: March 15, 2021

Attachment A

ORDINANCE NO. 21-_____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS AMENDING MUNICIPAL CODE OF ORDINANCES CHAPTER 78 *SUBDIVISIONS,* APPENDIX A *PLAT CERTIFICATES,* BY REMOVING SECTION 4A *APPROVAL OF PLANNING AND ZONING COMMISSION*; AUTHORIZING THE CITY ADMINISTRATOR TO TAKE ALL NECESSARY STEPS TO IMPLEMENT THE PROVISIONS OF THIS ORDINANCE; INCORPORATING RECITALS; PROVIDING FOR SEVERABILITY; REPEALING ANY OTHER CODE PROVISIONS, ORDINANCES, OR PARTS OF ORDINANCES, AND OTHER PROVISIONS IN CONFLICT HEREWITH; AND SETTING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Helotes, Texas has determined that the ordinance amendments herein are intended to promote orderly development and are made in the best interest of the City of Helotes.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS THAT:

SECTION ONE. <u>AMENDMENT</u> Municipal Code of Ordinance Chapter 78 *Subdivisions*, Appendix A *Plat Certificates* is hereby amended and shall read as follows:

"Chapter 78 *Subdivisions*

Appendix A *Plat Certificates*

Sec. 1. - Owner's acknowledgment.

STATE OF TEXAS
COUNTY OF BEXAR

The Owner of the land shown on this plat, and whose name is subscribed hereto, and in person or through a duly authorized agent, dedicates to the City of Helotes, Texas, for the use of the public forever all streets (other than private streets), alleys, parks, watercourses, drains, easements, and the water and sewer lines in all of the aforesaid public places and all other public places there on shown for the purposes and consideration therein expressed.

;l>_____
Owner

STATE OF TEXAS
COUNTY OF BEXAR

BEFORE ME, the undersigned authority, on this day personally appeared _____ known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledge to me that he executed the same for the purposes and consideration therein expressed and, in the

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capacity, therein stated. Given under my hand and seal of office this _____ day of _____, 20___.

;l>_____
Notary Public, Bexar County, Texas

Sec. 2. - Certification of surveyor.

STATE OF TEXAS
COUNTY OF BEXAR

I hereby certify that this plat is true and correct and was prepared from an actual survey of the property made under my supervision on the ground.

;l>_____
Registered Public Surveyor
(Surveyor's Seal)

Sworn to and subscribed before me this the _____ day of _____, A.D. 20___.

;l>_____
Notary Public, Bexar County, Texas

Sec. 3. - Certificates of engineers.

(A) A certificate by the engineer responsible for the preparation of the final plat and supporting data, attesting to its accuracy:

STATE OF TEXAS
COUNTY OF BEXAR

I hereby certify that proper engineering consideration has been given this plat to the matters of streets, lots, and drainage layout.

;l>_____
Registered Professional Engineer
(Engineer's Seal)

Sworn to and subscribed before me this the _____ day of _____, A.D. 20___.

;l>_____
Notary Public, Bexar County, Texas

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(B) Certification by city engineer:

The City Engineer of the City of Helotes hereby certifies that this subdivision plat conforms to all requirements of the subdivision regulations of the City as to which his approval is required.

;l>_____
City Engineer

~~**Sec. 4A. - Approval of planning and zoning commission.**~~

~~This plat of_____ has been submitted to and considered by the Planning and Zoning Commission of the City of Helotes, Texas, and is hereby approved by such Planning and Zoning Commission.~~

~~Dated this _____day of_____, 20___.~~

~~;l>By: _____~~
~~Chairperson of the Planning and Zoning Commission~~

~~;l>By: _____~~
~~Secretary of the Planning and Zoning Commission~~

Sec. 4~~B~~. - Approval of city council.

This plat of _____ has been submitted to and considered by the City Council of the City of Helotes, Texas, and is hereby approved by such City Council.

Dated this _____ day of_____, 20___.

;l>By: _____
Mayor

;l>By: _____
City Secretary

Sec. 5. - County clerk's recording acknowledgment.

STATE OF TEXAS
COUNTY OF BEXAR

I,_____, County Clerk of said County, do hereby certify that the foregoing instrument of writing with its certificate of authentication was filed for record in my office, on the _____ day of _____, A.D. 20___, at _____.M. and duly recorded the _____day of_____, A.D. 20___, at _____.M. in the Records of Deeds and Plats of said county, in book Volume_____, on Page_____.

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In testimony whereof, witness my hand and official seal of office, this _____ day of_____, A.D. 20___.

;l>County Clerk, Bexar County, Texas

_____
Deputy"

SECTION TWO. AUTHORIZATION. The City Council of the City of Helotes authorizes the City Administrator to take all necessary steps to implement the provisions of this Ordinance.

SECTION THREE. SEVERABILITY. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be unconstitutional or illegal, such decision shall not affect the validity of the remaining sections of this Ordinance. The City Council hereby declares that it would have passed this Ordinance, and each section, subsection, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared void.

SECTION FOUR. REPEALER. All other Code provisions, ordinances or parts of ordinances, and other provisions in conflict herewith are repealed to the extent of said conflict.

SECTION FIVE. FINDINGS. The City Council finds all of the above recitals to be true and correct and incorporates the same in this Ordinance as findings of fact.

SECTION SIX. EFFECTIVE DATE. This Ordinance shall be effective immediately upon its approval by City Council.

PASSED AND APPROVED this 25th day of March, 2021.

CITY OF HELOTES, TEXAS:

_____
Thomas A. Schoolcraft, Mayor

ATTEST:

_____
Celina Perez, City Secretary

DRAFT

CITY COUNCIL
AGENDA ITEM REQUEST FORM

MEETING DATE: March 25, 2021

AGENDA PLACEMENT:

- ☐ **PUBLIC HEARING**
- ☐ **RECOGNITION**
- ☐ **UNFINISHED BUSINESS**
- ☐ **CONSENT**
- ☒ **INDIVIDUAL**
- ☐ **CLOSED**

CAPTION:

Presentation by Armstrong, Vaughan, & Associates, P.C. and discussion of and action on the Fiscal Year Ending (FYE) 2020 Comprehensive Annual Financial Report (CAFR) for the City of Helotes and the City of Helotes Economic Development Corporation. (Auditor)

EXECUTIVE SUMMARY:

An audit is required annually of the City's basic financial statements. This audit is conducted by Certified Public Accountants selected by the City Council.

The City utilizes Armstrong, Vaughn & Associates, P.C. for audit services of the City's governmental activities, each major fund, and aggregate remaining fund information which collectively comprise the basic financial statements. Kimberly J. Roach, CPA, will present the audit. This audit is for year ended September 30, 2020 and was completed February 2021. The independent opinion on the financial statements is "unmodified". An unmodified opinion states that the financial statements are presented fairly and in conformity with the Governmental Accounting Standards Board (GASB). The audited Comprehensive Annual Financial Report (CAFR) will be accessible to the public at City Hall and on the City website.

We believe that the City's current CAFR will meet the requirements for obtaining a Certificate of Achievement for Excellence in Financial Reporting and are submitting it to the Government Finance Officers Association (GFOA) to determine its eligibility. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. A Certificate is valid for a period of one year only. The Management's Discussion and Analysis (MD&A) section of the CAFR, which is attached, provides a narrative overview and analysis of the City's financial activities for the year. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, using accounting methods similar to a private-sector business. These statements include all assets and liabilities on the accrual basis of accounting. All current year revenues and expenses are taken into account regardless of when cash is received or paid.

The statement of net assets presents information on all of the City's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

ATTACHMENTS:

Attachment A – CAFR

PREPARED BY: Marian V. Mendoza, City Administrator

DATE SUBMITTED: March 16, 2021

Attachment A

Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

February 23, 2021

City Council and City Management
City of Helotes, Texas

We have audited the financial statements of the City of Helotes, Texas for the year ended September 30, 2020 and have issued our report thereon dated February 23, 2021. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 16, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly in all material aspects and in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatements. An audit of financial statements includes consideration of internal controls over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls over financial reporting. Accordingly, as part of our audit, we considered the internal controls of the City of Helotes solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal controls.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethical Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

941 West Byrd Blvd., Suite 101 • Universal City, Texas 78148
Phone: 210-658-6229 • Fax: 210-659-7611 • Email: info@avacpa.com • www.avacpa.com

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by City of Helotes is included in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions or (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most sensitive estimates affecting the financial statements were:

- Useful lives of depreciable assets;
- Allowance for uncollectible accounts receivable for Emergency Medical Services; and
- Net Pension and Total Other Post-Employment Benefit (OPEB) Liabilities and the assumptions for mortality rates and investment returns.

The useful lives of the depreciable assets are based on past history, engineering estimates, and industry standards. The allowance for uncollectibles is based on the City of Helotes' EMS collection history. The estimates related to the Net Pension and Total OPEB Liabilities are based on the actuarial study performed by Texas Municipal Retirement System with no input from the City's management. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive financial statement disclosures include revenue recognition and employees' retirement systems.

Significant Difficulties Encountered during the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The following transaction summarizes an uncorrected financial misstatement whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole:

- Salaries in various departments are understated by $113,483 as a result of payroll accrual not recorded.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Significant adjustments were made to accrue additional sales tax revenue and CARES Act funding, reverse prior year payables, and to accrue current year payables related to reimbursement of sales tax through 380 agreements with developers.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain representations from management that are included in the management representation letter dated February 23, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Compliance with Public Funds Investment Act

The Public Funds Investment Act (the "Act") requires that we include, as part of our audit, procedures to determine if the City of Helotes had complied with the provisions of the Act. We found, as a result of our tests, that the City had complied, in all material respects, with the provisions of the Act and the City's internal investment policy.

Trend Analysis

We have prepared the attached "Trend Analysis" as a financial snapshot for Council and Staff. Sound financial management dictates that a minimum fund balance be maintained that is sufficient to ensure operations will continue uninterrupted and emergencies that arise from time to time will be met. A rule of thumb for a minimum fund balance for the general fund is no less than two months average of operating expenditures (exclusive of capital outlay and debt service expenditures). The attachment details the trend over the last four years. This is presented for additional analysis and as a planning tool. We make no recommendation regarding the analysis of this information.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing the information has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Council and management of the City of Helotes and is not intended to be and should not be used by anyone other than these specified parties.

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.

February 23, 2021

TREND ANALYSIS	9/30/17	9/30/18	9/30/19	9/30/20
GENERAL GOVERNMENT				
FUND BALANCE - GENERAL FUND (1)	$ 1,996,778	$ 1,908,237	$ 1,590,430	$ 1,763,524
AVERAGE MONTHLY OPERATING EXPENDITURES (2)	490,740	515,144	540,255	523,664
GROWTH RATE PER YEAR - AVERAGE MONTHLY OPERATING EXPENDITURES		4.97%	4.87%	-3.07%
MONTHS OF AVERAGE MONTHLY EXPENDITURES IN FUND BALANCE	4.1	3.7	2.9	3.4
GENERAL BONDED DEBT	10,250,000	9,490,000	8,875,000	8,235,000
RATIO OF GENERAL BONDED DEBT TO FUND BALANCE	5.13 / 1	4.97 / 1	5.58 / 1	4.62 / 1

(1) Includes unassigned fund balance only
(2) Exclusive of Capital Outlay and Debt Service expenditures.

Attachment A

CITY OF HELOTES, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2020

OFFICIALS ISSUING REPORT

Marian V. Mendoza
City Administrator

Tabitha "Taby" Durr
Finance Director

CITY OF

Helotes

CITY OF HELOTES, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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CITY OF HELOTES, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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CITY OF

Helotes

INTRODUCTORY SECTION

February 23, 2021

Honorable Mayor and City Council
City of Helotes, Texas
12951 Bandera Rd.
Helotes, Texas 78023

Honorable Mayor, City Council, and Citizens of Helotes:

We are pleased to present the City of Helotes (the "City") Comprehensive Annual Financial Report (the "Report") for the fiscal year ending (the "FYE") September 30, 2020. State Law requires us to annually publish a set of financial statements that are in compliance with the United States Securities and Exchange Commission's Generally-Accepted Accounting Principles (the "GAAP"). The City has done so with the assistance of Armstrong, Vaughan & Associates, P.C. (the "Auditor"), a firm of licensed certified public accountants. To the best of our knowledge and belief, the financial statements are accurate in all material respects and are reported in a manner designed to fairly present the financial position and results of operations of all City funds.

Management assumes full responsibility for the accuracy of the data and disclosures contained herein and the Report's completeness and fairness.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this Letter of Transmittal and should be read in conjunction with it.

This report includes all activities, functions, and organizations that relate to the City and are controlled by its governing body, the City Council.

Based upon the aforementioned information, the Auditor rendered an unmodified ("clean") opinion that the City's FYE 2020 financial statements are fairly presented and in conformance with GAAP.

City of Helotes Profile

Located just northwest of San Antonio, the City of Helotes was incorporated in 1981 as a Type A General Law municipality. Helotes, whose name is derived from the Spanish word elotes or "corn-on-the-cob," has been on Texas maps since the 1850s. Once inhabited by Lipan Apaches, Tonkawas, and Comanches, the City originally served as a stagecoach stop between the cities of San Antonio and Bandera. Today, the City of Helotes is a unique community that maintains its small-town tranquility and family-oriented activities. Citizens remain committed to economic prosperity, while balancing environmental consciousness and historic preservation with modern revitalization.

According to the U.S. Census, the City of Helotes had an estimated population of 9,961 residents in 2019. It is part of the San Antonio-New Braunfels Metropolitan Statistical Area.

The City of Helotes operates under a Council-Mayor form of government. All powers of the City are vested in an elected Council, consisting of five Councilmembers and a Mayor. The Council enacts local legislation, determines City policies, and employs the City Administrator.

The Mayor is the Chief Executive Officer of the City. The City Administrator serves as the assistant to the Mayor and City Council in carrying out activities prescribed by them and those activities contained within the City Administrator's contract.

The City government provides a broad range of goods and services to its citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.

Funds are further organized into function groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program (i.e. Police or Fire Departments).

A Department may be further divided into smaller areas called Divisions. Divisions perform specific functions within the Department (i.e. Criminal Investigations or EMS).

Each Department is led by a Department Head who has supervisory responsibility over their respective Department(s) and the Divisions within it; however, they are subject to supervision and control by the Mayor and/or City Administrator. A Department Head may supervise more than one Department.

Local Economy

With just under 7 square miles of land within its corporate limits, the City of Helotes' economy continues to thrive. Property taxes and sales taxes equally constitute the majority of the general fund revenues, representing approximately 40 percent each totaling approximately 80 percent of general fund revenues. The City's revenue sources have remained strong through the entire Fiscal Year 19-20.

Approximately 93% of Helotes' eligible labor force is currently employed, and the average 2019 household income was $116,875.00. By 2023, the average household income is expected to increase to $134,709.

Since 2008, the City's general and economic development sales and use tax receipts have increased approximately 502%, from $766,305 to $3.85 million. Similarly, ad valorem (property) tax receipts have risen from $2.17 million in 2008 to $4 million in 2020, an increase of 84%. Over the same time period, sales and use and property tax receipts, as components of total City revenue, equalized at approximately one-third each. The property tax rate has declined or stayed the same since 2009.

The City's retail trade area (RTA) includes over 19,000 existing homes. With approximately $56 million in retail, food, and beverage sales leaking from Helotes into the City of San Antonio, the estimated 31,000 additional rooftops in active and/or planned subdivisions in the City's RTA will continue to produce fruitful economic development opportunities in Helotes.

Long-Term Financial Planning & Ratings

The City of Helotes currently holds two (2) Certificate of Obligation issues dated 2007 and 2015. At a little over $14 million (at issue) or $1,561 per capita, the debt instruments were issued to fund new Police and Fire Stations, Old Town Helotes Special District improvements, and streets, utility, park, and drainage improvements throughout the City.

As of September 30, 2020, a balance of a little over $10 million, including principal and interest, for the 2007 and 2015 issuances remained. The City does not anticipate issuing additional debt instruments at this time.

In December 2013, Standard & Poor's Ratings Services (the "S&P") raised its long-term and underlying rating for the City of Helotes from 'A+' to 'AA'. In 2015, S&P reaffirmed the City's long-term rating of 'AA/Stable'. S&P noted a "very strong economy, with access to a broad and diverse metropolitan statistical area."

Financial Information

Internal Control. Management is responsible for establishing and maintaining internal controls designed to ensure that assets of the City are protected from loss, theft or misuse and to provide adequate accounting information compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles for local governments as prescribed by the Governmental Accounting Standards Board (GASB), the Financial Accounting Standards Board (FASB) and the American Institute of Certified Public Accountants (AICPA). The internal control system is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of an internal control should not exceed the benefits derived from the internal control. The City utilizes financial accounting software which is designed with a system of internal controls. These controls are continually being reevaluated to provide reasonable, but not absolute, assurances.

Budget Controls. The City also utilizes budgetary controls. Legally expenditures cannot exceed the appropriated amount. The objective of these budgetary controls is to ensure compliance with the adopted budget approved by the City Council as mandated by state law. The levels of budgetary control are established at the line-item basis and at the fund level.

Cash management policies and practices. During the year, temporarily idle cash was invested through a Investment Pooled fund. Cash in this fund is essentially liquid. The average yield on the investment portfolio was 1.18 percent.

Pension benefits. The City of Helotes is a member city of the Texas Municipal Retirement System, referred to as TMRS. TMRS is one of the leading public pension funds in the nation. Each year, an independent actuary engaged by the pension plan calculates the amount of the annual contribution the City of Helotes must make to the pension plan to ensure the plan will be able to fully meet its obligations to retired employees on a timely basis. As a matter of policy, the City of Helotes fully funds each year's annual required contribution to the pension plan as determined by the actuary. The remaining unfunded amount is being systematically funded as part of the annual required contribution calculated by the actuary.

Other Financial Information:

Independent Audit. An independent audit is performed every year of the general ledger, accounts, financial records, and transactions of all city departments. The audit is completed by an independent certified public accounting firm selected by the City Council. The City is in compliance with this requirement and the independent auditor's report by Armstrong, Vaughan & Associates, P.C. Certified Public Accountants, has been included in this report.

Awards and Acknowledgements

The City of Helotes is seeking the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA) for its comprehensive annual financial report for the fiscal year ended September 30, 2020. In order to be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is for a period of one year only. We believe our current comprehensive annual financial report meets the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility. The preparation of this report would not have been possible without the efficient and dedicated services of the staff of the finance department. We would like to express our appreciation to all staff who assisted and contributed to the preparation of this report.

Best,

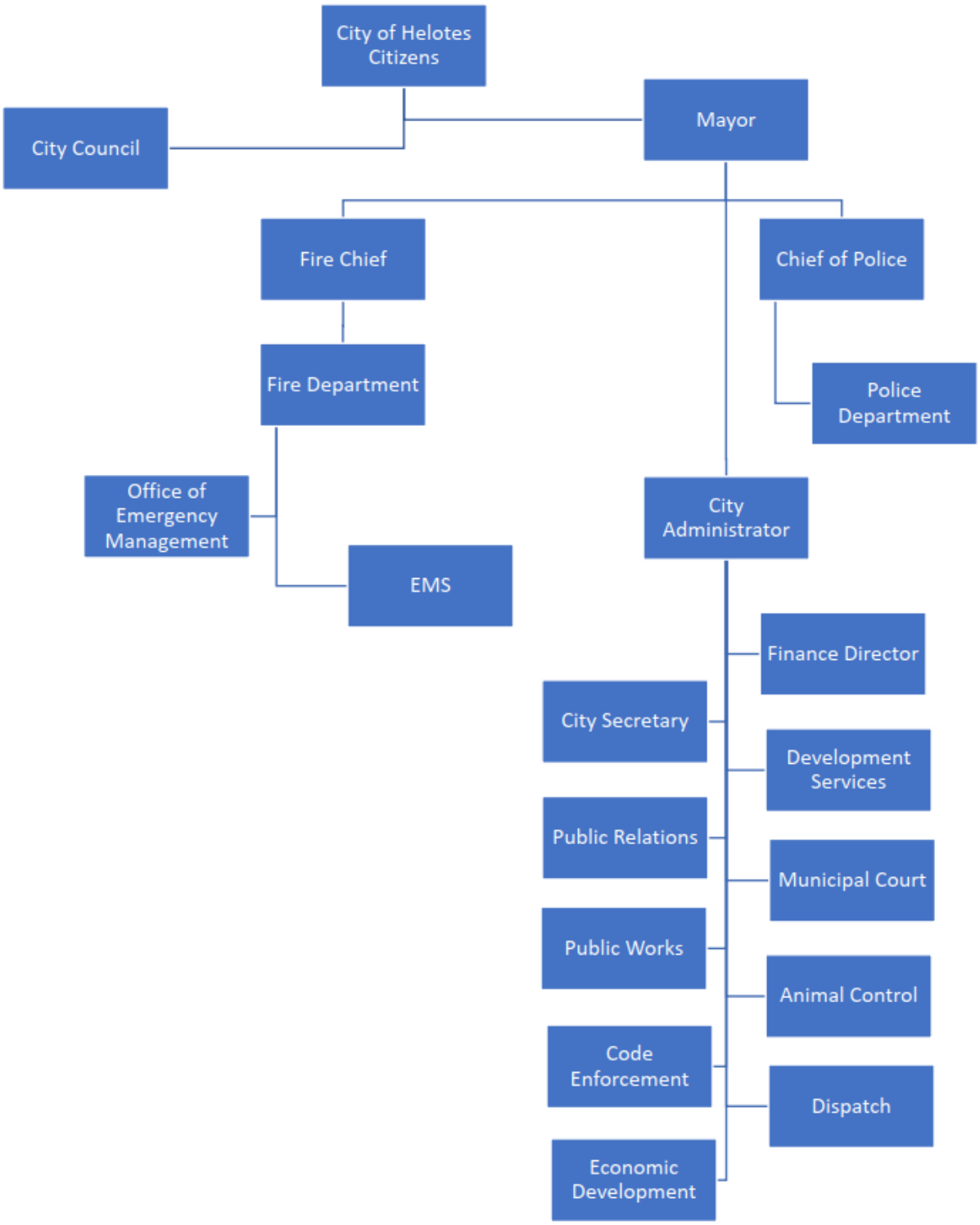
Marian Mendoza, City Administrator

Tabitha Durr, Finance Director

CITY OF HELOTES, TEXAS

ORGANIZATIONAL CHART

SEPTEMBER 30, 2020



CITY OF HELOTES, TEXAS

PRINCIPAL OFFICERS

AS OF SEPTEMBER 30, 2020

CITY OFFICIALS

MAYOR	THOMAS A. SCHOOLCRAFT
MAYOR PRO-TEMPORE	ALEX BLUE
CITY COUNCIL	ALAN HOLMES
	NORBERT "BERT" BUYS
	CYNTHIA MASSEY
	PAUL FRIEDRICHS
CITY ADMINISTRATOR	MARIAN V. MENDOZA
FINANCE DIRECTOR	TABITHA "TABY" DURR
CITY SECRETARY	CELINA PEREZ
ATTORNEY	DAVIDSON, TROILO, REAM & GARZA P.C.

CITY OF

Helotes

FINANCIAL SECTION

Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and
Members of the City Council
City of Helotes, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Helotes, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

City of Helotes management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The selected procedures depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate under the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Phone: 210-658-6229 • Fax: 210-659-7611 • Email: info@avacpa.com • www.avacpa.com

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Helotes, as of September 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, schedule of changes – net pension liability and related ratios, and schedule of changes – total other post-employment benefit (OPEB) liability and related ratios, as identified in the Table of Contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information, in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the City of Helotes' financial statements as a whole. The introductory section, comparative statements, budgetary comparison for other nonmajor funds, and the statistical section are presented for purposes of additional analysis and are not required to be part of the financial statements. The comparative statements for the General Fund, combining and individual nonmajor fund financial statements, and budgetary comparison information for nonmajor funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The introductory and statistical section have not been subjected to the same auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Governmental Auditing Standards*, we have also issued our report dated February 23, 2021, on our consideration of the City of Helotes, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering City of Helotes's internal control over financial reporting and compliance.

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.

February 23, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

This Section of the City of Helotes' Annual Financial Report presents Management's discussion and analysis of the City's financial performance during the fiscal year ended September 30, 2020. Operating through Mayor Tom Schoolcraft, Management consists of City Administrator Marian Mendoza and City Treasurer Tabitha "Taby" Durr. Please read this Section in conjunction with the City's financial statements that follow this Section.

FINANCIAL HIGHLIGHTS

- Based upon the Government-wide Financial Statements, the City's total net position was $5.0 million at September 30, 2020. Government-wide Financial Statements include all government components and functions, including, but not limited to, City-wide liquid cash assets, capital assets, restricted fund assets, accumulated depreciation, net pension and other debt liabilities.

- During the year, the City's governmental activity expenses decreased 11.7% from the prior year, and were approximately $2.0 million less than the $9.9 million generated in taxes and other revenues from governmental activities. Conversely, the City's governmental activity revenues increased 6.5% from the prior year and were approximately $604 thousand more than the same revenues collected in FYE 2019. The governmental activity expenses include depreciation recorded on municipal capital assets.

- The General Fund reported a fund balance this year of approximately $1.8 million at September 30, 2020. The average months of operating expenditures within the General Fund is 3.4 months; a rule of thumb for a minimum fund balance for the General Fund is no less than two months of average operating expenditures.

- General Fund revenues of $6.7 million exceeded expenditures of $6.3 million; however, the General Fund balance only increased by approximately $149 thousand from the prior fiscal year due to transfers to other funds during FYE 2020.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This Report also contains other supplementary information, in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and deferred outflows of resources less liabilities and deferred inflows of resources (including those of the Economic Development Corp.). Over time, increases or decreases in net position *may* serve as a useful indicator of whether the financial position of the City of Helotes is improving or deteriorating. Changes in net position may also serve as a useful indicator of depreciation in existing capital assets. In Management's opinion, the net position of the City is stable.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned, but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Helotes that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Helotes include general administration, dispatch, the City Secretary's office, Municipal Court, human resources, development services, public works, animal control, code enforcement, buildings and grounds, parks and recreation, and emergency services (police, fire, and EMS).

Property taxes, sales taxes, franchise fees, and charges for services finance most of these activities. The City does not currently have any business-type activities.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Helotes, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The City has several governmental funds.

Governmental Funds. Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of each fiscal year. Such information is useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers can better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenses, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

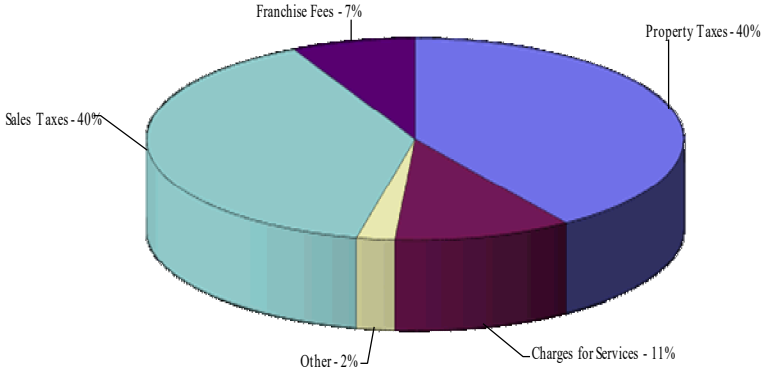
Net Position. The City's Government-wide net position was $5.0 million at September 30, 2020. (See Table A-1). The City's Government-wide Financial Statements reported a deficit in unrestricted net position of $2.5 million.

Table A-1
City of Helotes Net Position

	Governmental Activities		Total Percentage Change
	2020	2019	2020-2019
Assets:			
Current Assets	$ 6,140,004	$ 4,893,225	25.5%
Capital Assets	9,300,199	9,567,467	-2.8%
Other non current assets	720,431	631,732	14.0%
Total Assets	16,160,634	15,092,424	7.1%
Deferred Outflows	288,752	594,112	-51.4%
Liabilities:			
Current Liabilities	2,195,231	2,404,770	-8.7%
Noncurrent Liabilities	8,755,840	10,173,984	-13.9%
Total Liabilities	10,951,071	12,578,754	-12.9%
Deferred Inflows	457,925	80,857	466.3%
Net Position:			
Net Investment in Capital Assets	4,122,782	3,809,511	8.2%
Restricted	3,446,262	2,042,612	68.7%
Unrestricted (Deficit)	(2,528,654)	(2,825,198)	-10.5%
Total Net Position	$ 5,040,390	$ 3,026,925	66.5%

Changes in Net Position. The City's total net position improved from the prior year by $2.0 million. The City's revenues were $9.9 million. A significant portion, or 80%, of the City's revenue originates from property and sales taxes, while 20% originates from franchise fees, charges for services, grants, hotel occupancy taxes, interest and investment earnings, and other miscellaneous fees (See Figure A-1). Significantly, sales and use tax and property tax collections nearly equalized in FYE 2020. The City's governmental activity revenues increased 6.5% from the prior year, and were approximately $604 thousand more than the same revenues collected in FYE 2019.

Figure A-1 City of Helotes
Revenue Sources for Fiscal Year 2020



The total cost of all governmental programs and services was $7.9 million; 53% of this cost is directly related to emergency services consisting of police, fire, EMS and dispatch. During the year, the City's governmental activity expenses decreased 11.7% from the prior year, and were approximately $2.0 million less than the $9.9 million generated in taxes and other revenues from governmental activities.

Governmental Activities

The property tax rate remained the same as the prior year at 0.350000 per $100 valuation; however, property tax revenues increased by $260 thousand due to an increase in assessed valuations by the Bexar Appraisal District.

- The cost of all *governmental activities* in FYE 2020 was $7.9 million.
- The amount of these activities that were paid for by taxpayers through property taxes was $4.0 million (50.9%).
- 14.8% of the cost, or $1.2 million, was paid by those who directly benefited from the programs and activities through direct charges for services as well as operating grants and contributions.

Table A-2
Changes in City of Helotes' Net Position

	Governmental Activities		Total Percentage Change
	2020	2019	2020-2019
Primary Government:			
City Council	$ 2,868	$ 4,014	-28.6%
City Administration	1,634,035	1,632,100	0.1%
Dispatch	146,243	167,121	-12.5%
City Secretary	83,634	90,057	-7.1%
Human Resources	116,527	150,667	-22.7%
Municipal Court	318,172	313,389	1.5%
Animal Control, Public Works	706,271	1,494,060	-52.7%
Development Services	145,352	154,499	-5.9%
Building and Grounds	369,817	592,481	-37.6%
Police Department	2,006,187	1,962,729	2.2%
Emergency Medical Services	224,105	314,718	-28.8%
Fire Department	1,778,584	1,659,996	7.1%
Interest and Fiscal Charges on LT Debt	323,360	357,277	-9.5%
Total Governmental Activities	7,855,155	8,893,108	-11.7%
Program Revenues:			
Charges for Services	1,056,182	1,061,602	-0.5%
Operating Grants & Contributions	105,954	19,946	431.2%
General Revenues:			
General Property Tax	3,997,600	3,737,447	7.0%
Sales Taxes	3,852,457	3,492,555	10.3%
Franchise Fees	736,278	747,447	-1.5%
Hotel Occupancy Tax	30,225	22,163	36.4%
Investment Earnings	52,320	110,900	-52.8%
Miscellaneous	37,604	72,208	-47.9%
Total Revenues	9,868,620	9,264,268	6.5%
Increase (Decrease) in Net Position	2,013,465	371,160	442.5%
Beginning Net Position	3,026,925	2,655,765	14.0%
Ending Net Position	$ 5,040,390	$ 3,026,925	66.5%

Table A-3 presents the cost of each of the City's functions, as well as each function's net cost (or total cost less fees generated by the same function). The net cost reflects what municipal revenues directly funded.

Table A-3
Net Cost of Selected City Functions
(In thousands dollars)

	Total Cost of Services			Net Cost of Services		
	2020	2019	% Change	2020	2019	% Change
Governmental						
City Council	$ 3	$ 4	-25.0%	$ 3	$ 4	-28.3%
City Administration	1,634	1,632	0.1%	1,550	1,632	-5.0%
Dispatch	146	167	-12.4%	146	167	-12.4%
City Secretary	84	90	-7.1%	84	90	-7.1%
Human Resources	117	151	-22.8%	117	151	-22.8%
Municipal Court	318	313	1.7%	(59)	(36)	64.3%
Animal Control, PW	706	1,494	-52.7%	700	1,490	-53.0%
Development Services	145	154	-5.6%	(322)	(352)	-8.6%
Building and Grounds	370	592	-37.5%	315	478	-34.1%
Police Department	2,006	1,963	2.2%	1,960	1,903	3.0%
Emergency Medical	224	315	-28.9%	98	268	-63.5%
Fire Department	1,779	1,660	7.1%	1,779	1,660	7.1%

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant funds—not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State Law and by bond covenants; or
- The City Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The City has the following kind of fund:

Governmental Funds — Most of the City's basic services are included in governmental funds, which focus on (1) how cash and other financial assets, which are readily convertible into cash, flow in and out of the funds and (2) the balances left at year-end that are available for spending in the subsequent fiscal year.

Consequently, governmental fund statements provide a detailed, short-range view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's activities. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided at the bottom of or on the subsequent page of the governmental funds statements to explain the relationship between them.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Revenues from governmental fund types totaled $9.9 million, an increase of 6.0% over the prior year. The increase is primarily due to increased ad valorem and sales tax.

The City of Helotes maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenses, and changes in fund balances for the General Fund, EDC Fund, Debt Service Fund, Capital Projects Fund, Street Maintenance Fund, and Total Nonmajor Funds. At year end, fund balances increased or decreased by the following approximate amounts:

General Fund increased by $149 thousand due to increased revenues from ad valorem and sales tax.
EDC Fund increased by $517 thousand due to increased sales tax revenues.
Debt Service Fund increased by $186 thousand due to lower principal payments.
Capital Projects Fund increased by $56 thousand due to transfers from the General Fund.
Street Maintenance Fund decreased by $493 thousand due to increased sales tax revenues.
Total Nonmajor Funds increased by $202 thousand due to revenues from tree mitigation.

General Fund Budgetary Highlights

The budget was amended throughout the year, but the final adopted FYE 2020 General Fund budget anticipated revenues and other financing sources to the extent of expenditures anticipating an increase of fund balance of $39 thousand. Actual revenues fell short of budget by $257 thousand, however, actual expenditures of $6.3 million were less than budgeted by $368 thousand. Therefore actual change in fund balance of $149 thousand was $110 thousand greater than anticipated.

Even though total expenditures were less than total final budgeted amounts, the following departments expended more than budgeted:

- Development Services ($2,506) due to engineering fees exceeding budget;
- Police Department ($120) due to overtime wages exceeding budget; and
- Fire Department ($12,873) due to salaries, including overtime, exceeding budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. At the end of 2020, the City had invested $24.6 million in a broad range of capital assets, including land, buildings, vehicles, equipment, and infrastructure (see Table A-4). This amount, less accumulated depreciation, results in a net capital asset value of $9.3 million. More detailed information about the City's capital assets is presented in Note I of this report.

Table A-4
City of Helotes's Capital Assets
(In thousands dollars)

	Governmental Activities		Total Percentage Change
	2020	2019	2020-2019
Land	$ 1,764	$ 1,764	0.0%
Buildings and Improvements	6,874	6,874	0.0%
Vehicles and Equipment	4,350	4,156	4.7%
Infrastructure	11,564	11,277	2.5%
Totals at historical cost	24,552	24,071	2.0%
Total accumulated depreciation	(15,251)	(14,503)	5.2%
Net Capital Assets	$ 9,300	$ 9,568	-2.8%

Long Term Debt. At year-end, the City had $8.2 million (principle only) in Certificates of Obligation outstanding, as shown in Table A-5. Total bonded debt decreased approximately 7.2% from $8.9 million in FYE 2019. More detailed information about the City's debt is presented in Note J of this report.

Table A-5

City's Long-Term Debt

(In thousands dollars)

	Governmental Activities		Total Percentage Change
	2020	2019	2020-2019
Certificates of Obligation	$ 8,235	$ 8,875	-7.2%
Total Bonded Debt	$ 8,235	$ 8,875	-7.2%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

With just under 7 square miles of land within its corporate limits, the City of Helotes' economy continues to thrive. Property taxes and sales taxes equally constitute the majority of the general fund revenues, representing approximately 40 percent each totaling approximately 80 percent of general fund revenues. The City's revenue sources have remained strong through the entire Fiscal Year 19-20.

Approximately 93% of Helotes' eligible labor force is currently employed, and the average 2019 household income was $116,875. By 2023, the average household income is expected to increase to $134,709.

Since 2008, the City's general and economic development sales and use tax receipts have increased approximately 502%, from $766,305 to $3.85 million. Similarly, ad valorem (property) tax receipts have risen from $2.17 million in 2008 to $4 million in 2020, an increase of 84%. Over the same time period, sales and use and property tax receipts, as components of total City revenue, equalized at approximately one-third each. The property tax rate has declined or stayed the same since 2009.

The City's retail trade area (RTA) includes over 19,000 existing homes. With approximately $56 million in retail, food, and beverage sales leaking from Helotes into the City of San Antonio, the estimated 31,000 additional rooftops in active and/or planned subdivisions in the City's RTA will continue to produce fruitful economic development opportunities in Helotes.

The City of Helotes currently holds two (2) Certificate of Obligation issues dated 2007 and 2015. At a little over $14 million (at issue) or $1,561 per capita, the debt instruments were issued to fund new Police and Fire Stations, Old Town Helotes Special District improvements, and street, utility, park, and drainage improvements throughout the City.

As of September 30, 2020, a balance of a little over $10 million, including principal and interest, for the 2007 and 2015 issuances remained. The City does not anticipate issuing additional debt instruments at this time.

In December 2013, Standard & Poor's Ratings Services (the "S&P") raised its long-term and underlying rating for the City of Helotes from 'A+' to 'AA'. In 2015, S&P reaffirmed the City's long-term rating of 'AA/Stable'. S&P noted a "very strong economy, with access to a broad and diverse metropolitan statistical area."

Unadjusted General Fund budgeted expenditures decreased in the FYE 2021 budget from $6.95 million in FYE 2020 to $6.8 million in FYE 2021. Unadjusted General Fund budgeted revenues stayed at approximately the same in the FYE 2021 budget from $7.0 million in FYE 2020 to $7.0 million in FYE 2021.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the revenue it receives from multiple sources. If you have questions about this report or need additional financial information, contact the Finance Director, Taby Durr, at:

12951 Bandera Road (Physical)
P.O. Box 507 (Mailing)
Helotes, Texas 78023

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements, as required by the GASB. The statements include:

- Government – wide financial statements; and
- Fund financial statements:
  - Governmental funds.

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

CITY OF HELOTES, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

	Governmental Activities
ASSETS	
Current Assets:	
Cash and Investments	$ 4,753,380
Receivables (Net of Allowances for Uncollectibles)	
Property Taxes	71,174
Other Receivables	1,302,275
Prepaid Items	13,175
Total Current Assets	6,140,004
Noncurrent Assets:	
Restricted Assets:	
Cash and Investments	720,431
Capital Assets:	
Land	1,763,771
Buildings	6,873,540
Vehicles & Equipment	4,350,364
Infrastructure	11,563,866
Accumulated Depreciation	(15,251,342)
Total Capital Assets	9,300,199
Total Noncurrent Assets	10,020,630
TOTAL ASSETS	16,160,634
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Pension Related Outflows	267,041
Deferred OPEB Related Outflows	21,711
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 288,752

See accompanying notes to basic financial statements.

CITY OF HELOTES, TEXAS
STATEMENT OF NET POSITION (CONTINUED)
SEPTEMBER 30, 2020

	Governmental Activities
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 145,109
Accrued Liabilities	489,111
Accrued Compensated Absences	397,844
Accrued Interest Payable	52,706
Unearned Revenue	135,197
Settlement Payable - Current Portion	201,136
Current Portion of Long-Term Debt	774,128
Total Current Liabilities	2,195,231
Noncurrent Liabilities:	
Long-Term Debt	8,208,620
Net Pension Liability	408,290
Total OPEB Liability	138,930
Total Noncurrent Liabilities	8,755,840
TOTAL LIABILITIES	10,951,071
DEFERRED INFLOWS OF RESOURCES	
Deferred Pension Related Inflows	457,925
TOTAL DEFERRED INFLOWS OF RESOURCES	457,925
NET POSITION	
Net Investment in Capital Assets	4,122,782
Restricted for:	
Debt Service	347,338
Public Safety	78,869
Public Education Government	89,742
Street Maintenance	932,528
Hotel Occupancy Tax	51,805
Tree Mitigation	137,158
Economic Development	1,808,822
Unrestricted (Deficit)	(2,528,654)
TOTAL NET POSITION	$ 5,040,390

See accompanying notes to basic financial statements.

CITY OF

Helotes

CITY OF HELOTES, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Functions and Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenue (Expense) and Changes in Net Position: Primary Government Governmental Activities
Primary Government:					
Governmental Activities:					
City Council	$ 2,868	$ -	$ -	$ -	$ (2,868)
City Administration	1,634,035	-	84,278	-	(1,549,757)
Dispatch	146,243	-	-	-	(146,243)
City Secretary	83,634	-	-	-	(83,634)
Human Resources	116,527	-	-	-	(116,527)
Municipal Court	318,172	377,323	-	-	59,151
Animal Control, Public Works	706,271	6,483	-	-	(699,788)
Development Services	145,352	467,196	-	-	321,844
Buildings and Grounds	369,817	54,742	-	-	(315,075)
Police Department	2,006,187	24,068	21,676	-	(1,960,443)
Emergency Medical Services	224,105	126,370	-	-	(97,735)
Fire Department	1,778,584	-	-	-	(1,778,584)
Interest and Fiscal Fees on Long-term Debt	323,360	-	-	-	(323,360)
Total Governmental Activities	7,855,155	1,056,182	105,954	-	(6,693,019)
Total Government	$ 7,855,155	$ 1,056,182	$ 105,954	$ -	$ (6,693,019)
General Revenues:					
Taxes:					
General Property Taxes					3,997,600
Sales Taxes					3,852,457
Franchise Fees					736,278
Hotel Occupancy Tax					30,225
Interest and Investment Earnings					52,320
Miscellaneous					37,604
Total General Revenues					8,706,484
Change in Net Position					2,013,465
Net Position at Beginning of Year					3,026,925
Net Position at End of Year					$ 5,040,390

See accompanying notes to basic financial statements.

CITY OF HELOTES, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	Major Funds		
	General Fund	Economic Development Corporation	Debt Service Fund
ASSETS			
Cash and Investments	$ 1,823,740	$ 1,625,508	$ 211,420
Receivables:			
Property Taxes (Net of Uncollectibles)	53,196	-	17,978
Sales Tax and Other Receivable	853,477	286,862	-
Due from Other Funds	15,548	60,000	170,646
Prepaid Items	13,175	-	-
Restricted Assets:			
Cash and Investments	-	-	-
TOTAL ASSETS	$ 2,759,136	$ 1,972,370	$ 400,044
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts Payable	$ 145,109	$ -	$ -
Accrued Liabilities	325,974	163,137	-
Due to Other Funds	281,237	411	-
Unearned Revenue	135,197	-	-
Total Liabilities	887,517	163,548	-
Deferred Inflows of Resources:			
Unavailable Revenue - Property Taxes	46,454	-	15,699
Unavailable Revenue - EMS	48,466	-	-
Total Deferred Inflows of Resources	94,920	-	15,699
Fund Balances:			
Nonspendable:			
Prepaid Items	13,175	-	-
Restricted for:			
Public Safety	-	-	-
Public Education Government	-	-	-
Street Maintenance	-	-	-
Hotel Occupancy Tax	-	-	-
Tree Mitigation	-	-	-
Economic Development	-	1,808,822	-
Debt Service	-	-	384,345
Capital Projects	-	-	-
Unassigned	1,763,524	-	-
Total Fund Balances	1,776,699	1,808,822	384,345
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 2,759,136	$ 1,972,370	$ 400,044

See accompanying notes to basic financial statements.

Major Funds			
Capital Projects Fund	Street Maintenance Fund	Total Nonmajor Funds	Total Governmental Funds
$ -	$ 789,585	$ 303,127	$ 4,753,380
-	-	-	71,174
-	142,943	18,993	1,302,275
-	-	50,591	296,785
-	-	-	13,175
720,431	-	-	720,431
$ 720,431	$ 932,528	$ 372,711	$ 7,157,220
$ -	$ -	$ -	$ 145,109
-	-	-	489,111
-	-	15,137	296,785
-	-	-	135,197
-	-	15,137	1,066,202
-	-	-	62,153
-	-	-	48,466
-	-	-	110,619
-	-	-	13,175
-	-	78,869	78,869
-	-	89,742	89,742
-	932,528	-	932,528
-	-	51,805	51,805
-	-	137,158	137,158
-	-	-	1,808,822
-	-	-	384,345
720,431	-	-	720,431
-	-	-	1,763,524
720,431	932,528	357,574	5,980,399
$ 720,431	$ 932,528	$ 372,711	$ 7,157,220

CITY OF

Helotes

CITY OF HELOTES, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS		$ 5,980,399
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		9,300,199
Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the governmental funds.		110,619
Accrued vacation leave payable is not due and payable in the current period and, therefore, not reported in the governmental funds.		(397,844)
Long-term liabilities, including bonds and capital leases are not due and payable in the current period and, therefore, not reported in the governmental funds.		
Bonds Payable	(8,235,000)	
Unamortized Bond Premium	(110,331)	
Capital Lease	(637,417)	(8,982,748)
Net pension liabilities (and related deferred inflows and outflows of resources) do not consume current financial resources and are not reported in the funds.		
Net Pension Liability	(408,290)	
Pension Related Deferred Inflows	(457,925)	
Pension Related Deferred Outflows	267,041	(599,174)
Total OPEB liabilities (and related deferred inflows and outflows of resources) do not consume current financial resources and are not reported in the funds.		
Total OPEB Liability	(138,930)	
OPEB Related Deferred Inflows	-	
OPEB Related Deferred Outflows	21,711	(117,219)
Claims and judgments do not consume current financial resources and are not reported in the funds.		(201,136)
Accrued interest payable on long-term bonds are not due and payable in the current period and, therefore, not reported in the governmental funds.		(52,706)
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		$ 5,040,390

See accompanying notes to basic financial statements.

CITY OF HELOTES, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Major Funds		
	General Fund	Economic Development Corporation	Debt Service Fund
REVENUES			
Taxes	$ 4,998,978	$ 1,022,152	$ 1,011,344
Franchise Fees	712,663	-	-
Licenses and Permits	336,501	-	-
Fines and Forfeits	367,942	-	-
Charges for Services	132,313	-	-
Grants and Interlocal Agreements	24,278	60,000	-
Interest	22,508	14,410	816
Miscellaneous	96,177	-	-
TOTAL REVENUES	6,691,360	1,096,562	1,012,160
EXPENDITURES			
Current:			
City Council	2,868	-	-
City Administration	963,656	250,066	-
Dispatch Services	470,271	-	-
City Secretary	82,757	-	-
Human Resources	117,527	-	-
Municipal Court	305,585	-	-
Animal Control, Public Works	409,646	-	-
Development Services	134,683	-	-
Building and Grounds	275,812	-	-
Police Department	1,811,804	-	-
Emergency Medical Services	383,138	-	-
Fire Department	1,326,224	-	-
Capital Outlay	20,744	-	-
Debt Service:			
Principal	-	-	640,000
Interest and Fiscal Charges	-	-	313,737
Settlement Payment	-	-	201,136
TOTAL EXPENDITURES	6,304,715	250,066	1,154,873
Excess (Deficiency) of Revenues Over (Under) Expenditures	386,645	846,496	(142,713)
OTHER FINANCING SOURCES (USES):			
Capital Lease Issuance	-	-	-
Proceeds from Disposal of Assets	-	-	-
Transfers In (Out)	(237,271)	(329,210)	329,210
TOTAL OTHER FINANCING SOURCES (USES)	(237,271)	(329,210)	329,210
Net Change in Fund Balance	149,374	517,286	186,497
FUND BALANCES - OCTOBER 1	1,627,325	1,291,536	197,848
FUND BALANCES - SEPTEMBER 30	$ 1,776,699	$ 1,808,822	$ 384,345

See accompanying notes to basic financial statements.

Major Funds			
Capital Projects Fund	Street Maintenance Fund	Total Nonmajor Funds	Total Governmental Funds
$ -	$ 816,854	$ 30,225	$ 7,879,553
-	-	23,616	736,279
-	-	137,178	473,679
-	-	32,051	399,993
-	-	-	132,313
-	-	-	84,278
6,377	6,390	1,015	51,516
-	-	25,426	121,603
6,377	823,244	249,511	9,879,214
-	-	-	2,868
500	250	652	1,215,124
-	-	-	470,271
-	-	-	82,757
-	-	-	117,527
-	-	9,016	314,601
-	-	-	409,646
-	330,193	5,268	470,144
-	-	-	275,812
-	-	32,420	1,844,224
-	-	-	383,138
-	-	-	1,326,224
146,269	-	-	167,013
159,548	-	-	799,548
23,950	-	-	337,687
-	-	-	201,136
330,267	330,443	47,356	8,417,720
(323,890)	492,801	202,155	1,461,494
129,009	-	-	129,009
14,089	-	-	14,089
237,271	-	-	-
380,369	-	-	143,098
56,479	492,801	202,155	1,604,592
663,952	439,727	155,419	4,375,807
$ 720,431	$ 932,528	$ 357,574	$ 5,980,399

CITY OF HELOTES, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2020

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS		$ 1,604,592
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Outlay	513,164	
Depreciation Expense	(760,460)	(247,296)
In the Statement of Activities, only the gain or loss on the disposal of a capital asset is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the disposed asset.		(19,972)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.		(5,214)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, which the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any affect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal Payments	799,548	
Payments on Settlement	201,136	
Issuance of New Debt	(129,009)	871,675
Governmental funds report required contributions to employee pensions as expenditures. However, in the Statement of Activities the cost of the pension is recorded based on the actuarially determined cost of the plan. This is the amount that the actuarially determined pension expense exceeded contributions.		(132,012)
Governmental funds report required contributions to other post-employment benefits as expenditures. However, in the Statement of Activities the cost of the expense is recorded based on the actuarially determined cost of the plan. This is the amount that the actuarially determined OPEB expense exceeded contributions.		(13,171)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated Absences	(59,464)	
Interest Expense/ Amortization of Premium	14,327	(45,137)
CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES		$ 2,013,465

See accompanying notes to basic financial statements.

CITY OF HELOTES, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below:

1. REPORTING ENTITY

Component Units

As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations; thus, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the government.

Blended Component Unit

The Helotes Economic Development Corporation, a nonprofit corporation and an entity legally separate from the City, was incorporated under the Development Corporation Act of 1979, Texas Revised Civil Statues Annotated, Article 5190.6, Section 4B. The purpose of the Corporation is to promote economic development in order to eliminate unemployment and to promote and encourage public welfare of, for, and on behalf of the City. The City exerts significant control over the Corporation, which is organized exclusively for public purposes of the City of Helotes. The Corporation is governed by a seven member board appointed by the City Council. The Corporation receives all proceeds from assessing a .50% sales tax. The City. For financial reporting purposes, the Corporation is reported as a blended component unit due to the City having operational responsibility for the component unit, and that any debt issued would be expected to be paid using City resources. Additionally, the City is financially accountable for the Corporation because the city council approves the Corporation's budget and the management of the primary government has operational responsibility for the component unit, including hiring and firing of EDC employees. Separate financial statements for the Corporation may be obtained by contacting the City's Finance Department.

Discretely Presented Component Units

As of September 30, 2020, the City had no component units that would require a discrete presentation in the financial statements.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the City and its component units. The effect of interfund transfers has been removed from the government-wide statements, but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes and intergovernmental revenues. The primary government is reported within the government wide statements. Business-type activities are financed, in whole or in part, by fees charged to external parties for goods and services. The City has no business-type activities or fiduciary funds.

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds and proprietary funds. The General Fund, Debt Service Fund, Economic Development Corporation, Capital Projects Fund, and Street Maintenance Fund meet the criteria as ***major governmental funds***. All of these funds are reflected in single columns on the Fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year which they are levied. Major revenue types, which have been accrued, include revenue from investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Revenues are classified as *program revenues* and *general revenues.* Program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes, grants not restricted to specific programs, and investment earnings.

Governmental fund level financial statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as unavailable revenue.

Expenditures, generally, are recorded when a fund liability is incurred; however, debt service expenditures and expenditures related to compensated absences, claims, and judgments are recorded only when the liability has matured and payment is due.

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

The government reports the following major governmental funds:

The General Fund is the general operating fund of the City and is always classified as a major fund. The General Fund is used to account for all financial resources, except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues, and investment of idle funds. Primary expenditures are for general administration, public safety, and capital acquisition.

Economic Development Corporation is used to account for sales and use tax proceeds collected and expenditures associated with promoting economic development in the City.

Debt Service Fund is used to account for resources and expenditures related to principal and interest payments on outstanding debt.

Capital Projects Fund is used to account for resources and expenditures related to capital projects financed through debt instruments issued during the current or prior years.

Street Maintenance Fund is used to account for revenue received for the use of street maintenance.

The City has several nonmajor governmental funds for various special revenues including Court Technology and Security, Federal and State Forfeiture, School Safety, Police Training, PEG Fees, Hotel Occupancy Tax Fund, Truancy & Prevention Fund, Municipal Jury Fund, and Tree Mitigation.

4. CASH AND INVESTMENTS

Cash and investments include cash deposits and investments with a maturity date within three (3) months of the date acquired by the City, including local government investments pools.

The City's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value, unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The City's investments include local government investment pools. These pools are 2a7-like which means they are not registered with the Securities and Exchange Commission as an investment company, but nevertheless have a policy that they will, and do, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. These pools are reported at a share price of $1 which approximates fair value.

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. ACCOUNTS RECEIVABLE

Property taxes are levied based on taxable assessed values on January 1, prior to September 30, and become due October 1 of the same year and past due on January 31 of the following year. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior years' levies are shown net of an allowance for uncollectible accounts.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by the Court and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as unavailable revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

6. PREPAID ITEMS

Payments made for goods or services to be received in future periods are recorded on the balance sheet as prepaid items.

7. INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the fund statements.

8. CAPITAL ASSETS

Capital assets, which include land, buildings, vehicles, equipment, capital leases, and infrastructure assets, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets, such as equipment, are defined as assets with a cost of $5,000 or more. Infrastructure assets include City-owned streets, sidewalks, curbs, and bridges. Capital assets are recorded at historical costs, if purchased or constructed. Donated capital assets, donated works of art, and similar items received in a service concession arrangement are recorded at acquisition value rather than fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Interest has not been capitalized during the construction period on property and equipment.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	20 to 40 years
Vehicles and Equipment	5 to 25 years
Infrastructure	20 years
Capital Leases	10 years

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City currently has pension and other post-employment benefit related deferred outflows of resources.

Deferred inflows of resources represent an acquisition of net position that applies to a future period and, consequently, will not be recognized as an inflow of resource (revenue) until that time. Unavailable revenue is reported only in the governmental funds balance sheet under a modified accrual basis of accounting. Unavailable revenues from property tax are deferred and recognized as an inflow of resources in the period the amounts become available. The City also has pension-related deferred inflows.

10. COMPENSATED ABSENCES

The City permits employees to accumulate earned, yet unused paid time off up to the amount defined in the Personnel Policy. The City no longer offers sick leave.

Liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.

11. UNEARNED REVENUE

Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied.

12. SETTTLEMENT PAYABLE

In the government-wide financial statements, Settlement Payable represents the total claim to be paid to multiple homebuilders following a settlement on the issuance and payment of building permits.

13. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities. On new bond issues, bond premiums and discounts are amortized over the life of the bond.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. PENSIONS

The net pension (asset) liability, deferred inflows and outflows of resources related to pensions, pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS), and additions to and deductions from TMRS's fiduciary net position have been determined on the same basis as they are reported by TMRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable, in accordance with the benefit terms. Investments are reported at fair value.

15. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the Total OPEB Liability of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS' Total OPEB Liability have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms.

16. FUND BALANCE

Fund balances in governmental funds are classified as follows:

Nonspendable - Represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact.

Restricted - Represents amounts that are constrained by external parties, constitutional provisions, or enabling legislation.

Committed - Represents amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balances. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned - Represents amounts which the City intends to use for a specific purpose, but do not meet the criteria of restricted or committed funds. The City Council may make assignments, and it has chosen not to delegate that authority to any other individuals.

Unassigned - Represents the residual balance that may be spent on any other purpose of the City.

When an expenditure is incurred for a purpose in which multiple classifications are available, the City wishes restricted balances to be spent first, committed second, and assigned third.

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

17. NET POSITION

Net position represents the difference between assets, deferred outflows of resources, deferred inflows of resources, and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use, either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

18. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

19. RECLASSIFICATIONS

Certain reclassifications have been made to the September 30, 2019 comparative information to conform to the September 30, 2020 presentation. These reclassifications had no effect on fund balances or net position.

NOTE B -- CASH AND CASH INVESTMENTS

1. Cash

At September 30, 2020, the carrying amount of the primary government's (including the blended component unit) cash on hand was $1,420; the carrying amount of deposits was $1,398,943; and the bank balance was $2,121,642. Of the bank balance, $250,000 was covered by Federal Deposit Insurance, and the City's depository had pledged securities having a face value of $1,913,687 and a fair value of $2,177,195 as collateral for the City's deposits. All of the City's cash was fully collateralized.

2. Investments

The City is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

NOTE B -- CASH AND CASH INVESTMENTS (Continued)

2. Investments (Continued)

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that, in the areas of investment practices, management reports, and establishment of appropriate policies, the City has adhered to the requirements of the Act.

The Act determines the types of investments which are allowable for the City. These include, with certain restrictions, 1) obligations of the U.S. Treasury, U.S. Agencies, and the State of Texas, 2) certificates of deposit, 3) certain municipal securities, 4) securities lending program, 5) repurchase agreements, 6) bankers acceptances, 7) mutual funds, 8) investment pools, 9) guaranteed investment contracts, and 10) commercial paper.

The City's investments at September 30, 2020 were as follows:

	Fair Value	Weighted Average Maturity (Days)	Rating
Investment Pools:			
TexPool	$ 772	38	AAAm
LOGIC	4,072,676	52	AAAm
Total Investments	$ 4,073,448		

3. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the City was exposed to the following specific investment risks at year end, and, if so, the reporting of certain related disclosures is required:

a. Credit Risk

Credit risk is the risk that an issuer or other counter-party to an investment will not fulfill its obligations. The ratings of securities by nationally-recognized rating agencies are designed to give an indication of credit risk. At year end, the City was not significantly exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent, but not in the City's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent, but not in the City's name.

NOTE B -- CASH AND CASH INVESTMENTS (Continued)

3. Analysis of Specific Deposit and Investment Risks (Continued)

c. Custodial Credit Risk (Continued)

At year end, the City was not exposed to custodial credit risk.

d. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the City was not exposed to concentration of credit risk.

e. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year-end, the City was not exposed to interest rate risk.

f. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the City was not exposed to foreign currency risk.

4. Public Funds Investment Pools

Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally-recognized rating service; and 3) maintain the fair value of its underlying investment portfolio within one half of one percent of the value of its shares.

NOTE C -- PROPERTY TAX CALENDAR

Taxes were levied on and payable as of October 1. The City has contracted with the Bexar County Tax Assessor-Collector to collect taxes on its behalf. Current year taxes become delinquent February 1. Current year delinquent taxes not paid by July 1 are turned over to attorneys for collection action.

For fiscal year 2020, the assessed tax rate for the City was $0.350000 per $100 on an assessed valuation of $932,282,068, which was less applicable freeze adjustments. The tax rate is split $0.261595 for general maintenance and operations and $0.088405 for interest and sinking. The total tax levy for fiscal year 2020 was $3,996,662. As of September 30, 2020, the delinquent taxes were $76,531, with an allowance for estimated uncollectible accounts recorded as $5,357. The freeze adjusted taxable value was 78.1% of the net taxable value of $1,194,327,999.

NOTE C -- PROPERTY TAX CALENDAR (Continued)

Taxes were levied on and payable as of October 1. The City has contracted with the Bexar County Tax. The City is permitted by the Constitution of the State of Texas to levy taxes up to $2.50 per $100 of taxable assessed valuation for all governmental purposes. Pursuant to a decision of the Attorney General of the State of Texas up to $1.50 per $100 of assessed valuation may be used for the payment of long-term debt. The combined tax rate to finance general governmental services, including the payment of principal and interest on long-term debt, for the year ended September 30, 2020 was $.350000 per $100 of assessed value. Consequently, the City has a tax margin of $2.150000 for each $100 of assessed value and could increase its annual tax levy by approximately $20,044,064 based upon the present freeze adjusted value of $932,282,068, before the limit is reached. The City may not, however, adopt a tax rate that exceeds the tax rate calculated in accordance with the Texas Property Tax Code without holding two public hearings. The Property Tax Code subjects an increase in the proposed tax rate to a referendum election, if petitioned by registered voters, when the effective tax rate increase is more than eight percent (8%) of the previous year's maintenance and operations tax rate.

NOTE D -- RECEIVABLES

The following is a summary of the gross property taxes and charges for services receivable and the related allowances for uncollectible amounts:

	Amount Receivable	Allowance for Uncollectible Accounts	Net Receivable
Taxes:			
General Fund	$ 57,200	$ 4,004	$ 53,196
Debt Service Fund	19,331	1,353	17,978
Total Tax Receivables	$ 76,531	$ 5,357	$ 71,174

Other receivables, as of September 30, 2020, for the City's individual major funds are as follows:

	General	EDC	Street Maintenance	Nonmajor
Sales Taxes	$ 576,219	$ 286,862	$ 142,943	$ -
Franchise Fees	145,048	-	-	5,702
Hotel Occupancy Tax	-	-	-	8,113
EMS Services	430,487	-	-	-
Allowance for EMS Services	(382,022)	-	-	-
Other	83,745	-	-	5,178
Total Other Receivables	$ 853,477	$ 286,862	$ 142,943	$ 18,993

NOTE E -- INTERFUND BALANCES

Interfund balances represent reimbursements for expenditures paid or cash received on behalf of other funds and are expected to be liquidated in the next fiscal year. Interfund balances between City funds at September 30, 2020 consist of the following:

Receivable Fund	Payable Fund	Amount	Reason/Intent
General Fund	EDC	$ 411	Reimbursement of expenses
General Fund	Nonmajor Funds	15,137	Reimbursement of expenses
EDC	General Fund	60,000	Reimbursement of grant funds
Debt Service Fund	General Fund	170,646	Reimbursement of expenses
Nonmajor Funds	General Fund	50,591	Reimbursement of collected fees
Total Interfund Balances		$ 296,785	

NOTE F -- TRANSFERS

Transfers during the year ended September 30, 2020 were as follows:

Transfer Out	Transfer In	Amount	Purpose
General Fund	Capital Projects Fund	$ 237,271	Supplemental funding
EDC	Debt Service Fund	329,210	Pledged Revenue
Total Governmental Funds Transfers		$ 566,481	

NOTE G -- UNEARNED REVENUE - LEASE REVENUE

The City is leasing land to Cingular Wireless for a period of 30 years for a cell phone tower. This agreement runs from September 1, 2005 through August 31, 2035. The first five years of the lease were prepaid and the remaining term is in annual installments.

The City is also leasing a parking lot to Northside Independent School District (NISD) for a term of 50 years. The entire lease was paid in advance and is being recognized over the term of the lease. The City may cancel the lease with written notice, but would be required to refund the pro-rata portion of unearned lease revenue. The balance of unrecognized parking lease revenue is shown as unearned revenue on the Balance Sheet and the Statement of Net Position.

NOTE G -- UNEARNED REVENUE - LEASE REVENUE (Continued)

Fiscal Year Ending September 30,	Minimum Future Lease Revenue		
	Tower Lease	Parking Lease	Total
2021	$ 18,696	$ 2,533	$ 21,229
2022	19,256	2,533	21,789
2023	19,834	2,533	22,367
2024	20,429	2,533	22,962
2025	21,042	2,533	23,575
2026-2030	115,067	12,665	127,732
2031-2035	133,394	12,665	146,059
2036-2040	-	12,665	12,665
2041 -2045	-	12,665	12,665
2046-2050	-	12,665	12,665
2051-2055	-	12,665	12,665
2056-2060	-	11,055	11,055
	$ 347,718	$ 99,710	$ 447,428

NOTE H -- PLEDGED REVENUE

The Helotes Economic Development Corporation has pledged to reimburse the City for the debt service requirements of $4,000,000 for the 2007 Series Certificates of Obligation and $937,480 for the 2015 Certificates of Obligation through an interlocal agreement. Subject to the Corporation's availability of funds, the remaining pledged revenues are as follows:

Fiscal Year Ending September 30,	Series 2007	Series 2015	Total
2021	$ 297,203	$ 24,466	$ 321,669
2022	297,968	24,144	322,112
2023	298,339	23,822	322,161
2024	298,318	24,028	322,346
2025	297,903	23,633	321,536
2026 - 2030	597,892	262,348	860,240
2031 - 2035	-	162,319	162,319
	$ 2,087,623	$ 544,760	$ 2,632,383

CITY OF HELOTES, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2020

NOTE I -- CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2020 was as follows:

Governmental Activities	Balance 10/1/2019	Additions	Disposals/ Transfers	Balance 9/30/2020
Land	$ 1,763,771	$ -	$ -	$ 1,763,771
Buildings	6,873,540	-	-	6,873,540
Vehicles & Equipment	4,156,185	226,566	(32,387)	4,350,364
Infrastructure	11,277,268	286,598	-	11,563,866
	24,070,764	513,164	(32,387)	24,551,541
Less Accumulated Depreciation				
Buildings	(2,522,257)	(227,241)	-	(2,749,498)
Vehicles & Equipment	(2,905,715)	(329,242)	12,415	(3,222,542)
Infrastructure	(9,075,325)	(203,977)	-	(9,279,302)
	(14,503,297)	(760,460)	12,415	(15,251,342)
Governmental Capital Assets, Net	$ 9,567,467	$ (247,296)	$ (19,972)	$ 9,300,199

Land is not depreciated.

Depreciation expense was charged to the governmental functions, as follows:

City Administration	$ 40,352
Animal Control, Public Works	200,181
Building and Grounds	79,979
Police Department	189,085
Emergency Medical Services	51,259
Fire Department	199,604
Total Depreciation Expense - Governmental Activities	$ 760,460

NOTE J -- LONG-TERM DEBT

Long-term debt and obligations payable at September 30, 2020 comprise the following individual issues:

Certificates of Obligation:	
$10,000,000 2007 Combination Tax and Limited-Pledge Revenue Certificates of Obligation due in annual installments through 2027; interest at 3.93%. The EDC has pledged to cover a portion of this debt (see note H).	$ 4,540,000
$4,315,000 2015 Combination Tax and Limited-Pledge Revenue Certificates of Obligation due in annual installments through 2035; interest at 3.00%. The EDC has pledged to cover a portion of this debt (see note H).	3,695,000
Total Governmental Long-Term Obligations	$ 8,235,000

NOTE J -- LONG-TERM DEBT (Continued)

Changes in Long-Term Liabilities

	Balance 10/1/2019	Additions	Reductions	Balance 9/30/2020	Due Within One Year
Governmental Activities					
Series 2007	$ 5,090,000	$ -	$ (550,000)	$ 4,540,000	$ 570,000
Series 2015	3,785,000	-	(90,000)	3,695,000	95,000
Premium on Series 2015	117,686	-	(7,355)	110,331	7,355
Total Bonded Debt	8,992,686	-	(647,355)	8,345,331	672,355
Capital Leases	667,956	129,009	(159,548)	637,417	101,773
Compensated Absences	338,380	397,844	(338,380)	397,844	397,844
Total Governmental Activities	$ 9,999,022	$ 526,853	$(1,145,283)	$ 9,380,592	$ 1,171,972

Compensated absences, net pension liability, and total other post-employment benefit liability for governmental activities are generally liquidated by the general fund. Because of time restrictions placed on compensated absences, the City estimates that accrued compensated absences are generally taken within one year from the fiscal year end. Thus, the liability is shown as a current liability on the Statement of Net Position.

The general long-term debt bonds mature serially through 2035 as follows:

Year Ending September 30,	Principal	Interest	Total
2021	$ 665,000	$ 288,784	$ 953,784
2022	690,000	263,042	953,042
2023	715,000	236,318	951,318
2024	745,000	208,285	953,285
2025	775,000	178,847	953,847
2026 - 2030	3,330,000	484,295	3,814,295
2031 - 2035	1,315,000	121,795	1,436,795
	$ 8,235,000	$ 1,781,366	$ 10,016,366
Average Annual Debt Service Requirement			$ 667,758

NOTE J -- LONG-TERM DEBT (Continued)

The City has leased multiple vehicles each year for the last several fiscal years. Additionally, the City leased a fire truck and ambulance in August 2018 with the capital outlay received in fiscal year 2019. The leases have an effective interest rate between 3.05% and 6.50% and bargain purchase options of $1 upon maturity. Future minimum lease payments are as follows:

Year Ending September 30,	Lease Payments
2021	$ 154,914
2022	136,732
2023	126,454
2024	91,513
2025	67,376
2026 - 2027	134,752
	711,741
Less: Interest Amount	(74,324)
	$ 637,417

The following is an analysis of the property under capital lease as of September 30, 2020:

Transportation & Equipment	$ 1,048,315
Less: Accumulated Depreciation	(241,601)
Net Leased Property	$ 806,714

NOTE K -- SETTLEMENT PAYABLE

The City settled lawsuits in favor of multiple developers regarding building permits. The total claim to be paid has been accrued, as shown on the Statement of Net Position as a Settlement Payable. The payment schedule for the Settlement Payable over the next year is as follows:

Year Ending September 30,	Principal
2021	$ 201,136
Total Settlement Payable	$ 201,136

NOTE L -- EMPLOYEES' RETIREMENT SYSTEMS

Texas Municipal Retirement System

1. Plan Description

The City participates as one of 888 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the state of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the system with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Service Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmrs.com.

All eligible employees of the City are required to participate in the TMRS retirement system.

2. Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City within the options available in the State statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits, with interest, were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

At the December 31 valuation and measurement date, the following employees were covered by the benefit terms:

	2018	2019
Inactive employees or beneficiaries currently receiving benefits	15	17
Inactive employees entitled to, but not yet receiving, benefits	39	44
Active employees	70	68
	124	129

3. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the State Law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

NOTE L -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

3. Contributions (Continued)

For the year ending September 30, 2020, employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City were 6.72% and 7.58% in calendar years 2019 and 2020, respectively. The City's contributions to TMRS for the year ended September 30, 2020 were $276,021, and were equal to the required contributions.

4. Net Pension Liability

The City's Net Pension Liability (NPL) or Asset was measured as of December 31, 2019, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

5. Actuarial Assumptions

The Total Pension Liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Salary Increases	3.50% to 11.50%, including inflation
Investment Rate of Return*	6.75%

*Presented net of pension plan investment expense, including inflation.

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the PUB (10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011, and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

NOTE L -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

5. Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage and by adding the expected inflation.

In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	30.00%	5.30%
Core Fixed Income	10.00%	1.25%
Non-Core Fixed Income	20.00%	4.14%
Real Return	10.00%	3.85%
Real Estate	10.00%	4.00%
Absolute Return	10.00%	3.48%
Private Equity	10.00%	7.75%
	100.00%	

6. Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

7. Discount Rate Sensitivity Analysis

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

	Discount Rate 5.75%	Discount Rate 6.75%	Discount Rate 7.75%
Net Pension Liability (Asset)	$ 1,615,222	$ 408,290	$ (578,515)

NOTE L -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

8. Changes in Net Pension Liability

The below schedule presents the changes in the Net Pension Liability (Asset) as of December 31, 2019:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance at December 31, 2018	$ 7,241,749	$ 6,262,627	$ 979,122
Changes for the year:			
Service Cost	495,727	-	495,727
Interest	504,533	-	504,533
Changes of Benefit Terms	84,342	-	84,342
Difference Between Expected and Actual Experience	(205,278)	-	(205,278)
Changes of Assumptions	(3,192)	-	(3,192)
Contributions - Employer	-	255,863	(255,863)
Contributions - Employee	-	228,445	(228,445)
Net Investment Income	-	968,291	(968,291)
Benefit Payments, Including Refunds of Employee Contributions	(198,770)	(198,770)	-
Administrative Expense	-	(5,471)	5,471
Other Changes	-	(164)	164
Net Changes	677,362	1,248,194	(570,832)
Balance at December 31, 2019	$ 7,919,111	$ 7,510,821	$ 408,290

9. Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained at www.tmrs.com.

NOTE L -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

10. Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2020, the City recognized a pension expense of $408,290. Also, as of September 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Economic Experience	$ -	$ 236,298
Changes in Actuarial Assumptions	63,730	-
Differences between Projected and Actual Investment Earnings	-	221,627
Contributions Subsequent to the Measurement Date	203,311	-
	$ 267,041	$ 457,925

Deferred outflows of resources in the amount of $203,311 is related to pensions resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension liability for the plan year ending December 31, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year ended December 31,	
2020	$ (87,816)
2021	(87,810)
2022	(16,941)
2023	(151,835)
2024	(38,609)
Thereafter	(11,184)
	$ (394,195)

NOTE M -- OTHER POST EMPLOYMENT BENEFIT (OPEB)

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

NOTE M -- OTHER POST EMPLOYMENT BENEFIT (OPEB) (Continued)

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's annual earnings, for the 12-month period preceding the month of death); retired employees are insured for $7,500; this coverage is an "other postemployment benefit," or OPEB. Membership in the plan at December 31, 2019, the valuation and measurement date, consisted of:

Inactive Employees or Beneficiaries Currently Receiving Benefits	15
Inactive Employees Entitled to but Not Yet Receiving Benefits	9
Active Employees	68
	92

The SDBF required contribution rates, based on these assumptions, are as follows:

For the Calendar Year Ended December 31,	Total SBDF Contribution Rate	Retiree Portion of SDBF Contribution Rat
2018	0.13%	0.01%
2019	0.13%	0.01%
2020	0.13%	0.02%

These contribution rates are based on actuarial assumptions developed primarily form the actuarial investigation of the experience of TMRS over the four year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. For calculating the OPEB liability and the OPEB contribution rates, the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements. Based on the size of the city, rates are multiplied by an additional factor of 100.0%.

These assumptions are summarized below:

Inflation	2.50%
Salary Increases	3.50% to 11.50% Including Inflation
Discount Rate	2.75% (Based on Fidelity Index's 20-Year Municipal GO AA Index)
Administrative Expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality Rates - Service Retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scan UMP.
Mortality Rates - Disabled Retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

NOTE M -- OTHER POST EMPLOYMENT BENEFIT (OPEB) (Continued)

The City's Total OPEB Liability (TOL), based on the actuarial factors, as of December 31, 2019 was calculated as follows:

	Total OPEB Liability
Balance at December 31, 2018	$ 105,343
Changes for the year:	
Service Cost	6,853
Interest	4,028
Change of Benefit Terms	-
Difference Between Expected and Actual Experience	(1,052)
Changes of Assumptions or Other Inputs	24,139
Benefit Payments	(381)
Net Changes	33,587
Balance at December 31, 2019	$ 138,930

There is no separate trust maintained to fund this Total OPEB Liability. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

The following presents the TOL of the City, calculated using the discount rate of 2.75% as well as what the City's TOL would be if it were calculated using a discount rate that is 1-percentage point lower (1.75%) and 1-percentage point higher (3.75%) than the current rate:

	Discount Rate 1.75%	Discount Rate 2.75%	Discount Rate 3.75%
Total OPEB Liability	$ 171,699	$ 138,930	$ 113,617

For the year ended September 30, 2020, the City recognized OPEB expense of $13,824. Also as of September 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual Experience	$ 715	$ -
Changes in Actuarial Assumptions	20,451	-
Contributions Subsequent to the Measurement Date	545	-
	$ 21,711	$ -

NOTE M -- OTHER POST EMPLOYMENT BENEFIT (OPEB) (Continued)

Deferred outflows of resources in the amount of $545 is related to OPEB benefits resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the total OPEB liability for the plan year ended December 31, 2020. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Plan Year Ended December 31,		
2020	$	2,943
2021		2,943
2022		2,943
2023		2,943
2024		2,943
Thereafter		6,451
	$	21,166

NOTE N -- RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various natures. The City contracts with the Texas Municipal League (TML) to provide insurance coverage for property, casualty, and workers compensation. TML is a multi-employer group that provides for a combination of risk sharing among pool participants and stop loss coverage. Contributions are set annually by the provider. Liability by the City is generally limited to the contributed amounts. Annual contributions for the year ended September 30, 2020 were $193,667 for property, casualty, and workers compensation coverage.

NOTE O -- COMMITMENTS AND CONTINGENCIES

Litigation

Management is unaware of any pending or threatened claims that may have a material effect on the City's financial position.

Chapter 380 Economic Development Agreements

The City of Helotes and the Economic Development Corporation have entered into Chapter 380 Economic Development Agreements to encourage growth within the City. The Agreements involve the City and Economic Development Corporation reimbursing the project costs through refunding portions of the sales and use taxes and/or increased property tax revenues, up to a maximum amount. The City and Economic Development Corporation are accruing estimated sales and use tax rebates as of September 30, 2020 based on the sales and use tax and property tax collections of projects in anticipation of the developers' requests for payment. The terms of the agreements are as follows:

CITY OF HELOTES, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2020

NOTE O -- COMMITMENTS AND CONTINGENCIES (Continued)

Development	Sales Tax Refund Agreement City	Sales Tax Refund Agreement EDC	Maximum Grant Amount	Current Year Reductions	Maximum Balance Due	Term
Bandera Helotes Plaza (2010)	50%	50%	$ 300,000	$ 2,525	$ -	10 years
Bluff & Shops at Old Town Helotes (2014)	50%	50%	$ 2,000,000	$ -	$ 2,000,000	15 years
Texas Developers, LLC (2016)	75% of excess	75% of excess	N/A	$ 1,852,234	N/A	20 years
CSDRE, LLC & Slim Texas, LLC (2017)	40%	40%	$ 600,000	$ -	$ 596,051	13 years

Development	Ad Valorem Tax Refund City	Ad Valorem Tax Refund EDC	Maximum Grant Amount	Current Year Reductions	Maximum Balance Due	Term
New Leaf Homes (2015)	25%	0%	$ 3,542,817	$ 50,591	$ 3,443,984	25 years
New Leaf Homes (2018)	25%	0%	$ 3,321,753	$ -	$ 3,321,753	25 years

The City has adopted the state criteria for 380 Economic Development Agreements. Each entity has a separate performance agreement.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – General Fund
- Budgetary Comparison Schedule – Economic Development Corporation
- Budgetary Comparison Schedule – Street Maintenance Fund
- Schedule of Changes – Net Pension Liability and Related Ratios
- Notes to Schedule of Changes – Net Pension Liability and Related Ratios
- Schedule of Changes – Total OPEB Liability and Related Ratios
- Notes to Schedule of Changes – Total OPEB Liability and Related Ratios

CITY OF HELOTES, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR 2019)

	Budget Amounts		**2020 Actual Amounts**	Variance Favorable (Unfavorable)	2019 Actual Amounts
	Original	Final			
REVENUES					
Taxes	$ 5,026,969	$ 5,026,969	**$ 4,998,978**	$ (27,991)	$ 4,471,021
Franchise Fees	746,184	746,184	**712,663**	(33,521)	723,662
Licenses and Permits	512,818	512,818	**336,501**	(176,317)	510,662
Fines and Forfeits	407,004	313,404	**367,942**	54,538	368,162
Charges for Services	130,199	130,199	**132,313**	2,114	137,333
Grants and Interlocal Agreements	-	-	**24,278**	24,278	-
Interest	76,776	76,776	**22,508**	(54,268)	52,571
Miscellaneous	142,333	142,333	**96,177**	(46,156)	155,393
Total Revenues	7,042,283	6,948,683	**6,691,360**	(257,323)	6,418,804
EXPENDITURES					
City Council:					
Seminars	830	830	**18**	812	1,010
Reimbursements	3,698	3,698	**2,850**	848	3,004
Total City Council	4,528	4,528	**2,868**	1,660	4,014
City Administration:					
Personnel	460,682	460,682	**393,644**	67,038	431,244
Insurance	125,486	125,486	**122,977**	2,509	109,654
Contractual	375,025	375,025	**319,140**	55,885	377,798
Supplies and Maintenance	96,422	149,922	**127,895**	22,027	102,654
Total City Administration	1,057,615	1,111,115	**963,656**	147,459	1,021,350
Dispatch Services:					
Personnel	495,471	495,471	**450,347**	45,124	483,311
Contractual	13,048	13,048	**5,040**	8,008	13,872
Supplies and Maintenance	16,904	16,904	**14,884**	2,020	15,567
Total Dispatch Services	525,423	525,423	**470,271**	55,152	512,750
City Secretary:					
Personnel	68,988	68,568	**67,816**	752	64,177
Contractual	19,431	19,851	**7,667**	12,184	19,946
Supplies and Maintenance	5,945	5,945	**7,274**	(1,329)	6,077
Total City Secretary	94,364	94,364	**82,757**	11,607	90,200
Human Resources:					
Personnel	144,192	144,192	**112,846**	31,346	136,158
Contractual	10,844	10,844	**4,681**	6,163	13,748
Supplies and Maintenance	-	-	**-**	-	-
Total Human Resources	$ 155,036	$ 155,036	**$ 117,527**	$ 37,509	$ 149,906

CITY OF HELOTES, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR 2019)

	Budget Amounts		**2020 Actual**	Variance Favorable	2019 Actual
	Original	Final	**Amounts**	(Unfavorable)	Amounts
EXPENDITURES (CONT.)					
Municipal Court:					
Personnel	$ 260,617	$ 260,617	**$ 247,843**	$ 12,774	$ 233,451
Contractual	66,169	66,169	**55,747**	10,422	47,044
Supplies and Maintenance	2,250	2,250	**1,995**	255	1,440
Total Municipal Court	329,036	329,036	**305,585**	23,451	281,935
Animal Control, Public Works:					
Personnel	357,844	357,844	**351,090**	6,754	329,159
Contractual	27,220	42,220	**44,890**	(2,670)	29,683
Supplies and Maintenance	18,185	18,185	**13,666**	4,519	19,774
Capital Outlay	52,223	37,223	**17,267**	19,956	30,982
Total Animal Control, Public Works	455,472	455,472	**426,913**	28,559	409,598
Development Services:					
Personnel	126,343	126,343	**120,598**	5,745	114,487
Contractual	5,534	5,534	**13,785**	(8,251)	5,565
Supplies and Maintenance	300	300	**300**	-	-
Total Development Services	132,177	132,177	**134,683**	(2,506)	120,052
Buildings and Grounds:					
Contractual	140,438	140,438	**100,295**	40,143	329,903
Supplies and Maintenance	3,277	3,277	**2,157**	1,120	3,490
Community Events	206,689	81,089	**59,006**	22,083	140,510
Utilities	106,567	106,567	**114,354**	(7,787)	102,206
Capital Outlay	5,000	5,000	**3,477**	1,523	15,232
Total Buildings and Grounds	461,971	336,371	**279,289**	57,082	591,341
Police Department:					
Personnel	1,589,850	1,589,850	**1,594,075**	(4,225)	1,542,769
Contractual	28,117	28,117	**24,138**	3,979	30,687
Supplies and Maintenance	193,717	193,217	**193,591**	(374)	115,833
Capital Outlay	500	500	**-**	500	37,919
Total Police Department	$ 1,812,184	$ 1,811,684	**$ 1,811,804**	$ (120)	$ 1,727,208

CITY OF HELOTES, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR 2019)

	Budget Amounts		**2020 Actual Amounts**	Variance Favorable (Unfavorable)	2019 Actual Amounts
	Original	Final			
EXPENDITURES (CONT.)					
Emergency Medical Services:					
Personnel	$ 310,904	$ 310,904	**$ 286,420**	$ 24,484	$ 455,351
Contractual	39,516	39,516	**38,917**	599	40,439
Supplies and Maintenance	53,711	53,711	**57,801**	(4,090)	59,747
Total Emergency Medical Services	404,131	404,131	**383,138**	20,993	555,537
Fire Department:					
Personnel	1,160,435	1,192,435	**1,214,303**	(21,868)	990,400
Contractual	31,504	31,504	**27,427**	4,077	32,606
Supplies and Maintenance	89,412	89,412	**84,494**	4,918	80,295
Total Fire Department	1,281,351	1,313,351	**1,326,224**	(12,873)	1,103,301
Debt Service:					
Principal	-	-	**-**	-	261,457
Interest and Fiscal Charges	-	-	**-**	-	29,774
Total Debt Service	-	-	**-**	-	291,231
TOTAL EXPENDITURES	6,713,288	6,672,688	**6,304,715**	367,973	6,858,423
Excess (Deficiency) of Revenues Over (Under) Expenditures	328,995	275,995	**386,645**	110,650	(439,619)
Other Financing Sources (Uses)					
Capital Lease Issuance	-	-	**-**	-	37,499
Transfers In (Out)	(237,271)	(237,271)	**(237,271)**	-	91,810
Total Other Financing Sources (Uses)	(237,271)	(237,271)	**(237,271)**	-	129,309
Net Change in Fund Balance	91,724	38,724	**149,374**	110,650	(310,310)
BEGINNING FUND BALANCE	1,627,325	1,627,325	**1,627,325**	-	1,937,634
ENDING FUND BALANCE	$ 1,719,049	$ 1,666,049	**$ 1,776,699**	$ 110,650	$ 1,627,324

CITY OF HELOTES, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ECONOMIC DEVELOPMENT CORPORATION
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL TOTALS FOR 2019)

	Budgeted Amounts		**2020**	Variance	2019
	Original	Final	**Actual Amounts**	Favorable (Unfavorable)	Actual Amounts
REVENUES					
Taxes	$ 907,785	$ 907,785	**$1,022,152**	$ 114,367	$ 915,256
Grants and Interlocal Agreements	-	-	**60,000**	60,000	-
Interest	21,315	21,315	**14,410**	(6,905)	21,643
TOTAL REVENUES	929,100	929,100	**1,096,562**	167,462	936,899
EXPENDITURES					
Current:					
Professional Services	79,907	79,907	**38,185**	41,722	42,058
Personnel Costs	92,031	92,031	**89,430**	2,601	83,934
City Administration Cost	5,400	5,400	**15,000**	(9,600)	5,524
Training and Seminars	19,000	19,000	**19,711**	(711)	10,635
Parking Lease Agreement	5,520	5,520	**4,960**	560	5,169
Office Supplies and Expenses	29,893	29,893	**21,686**	8,207	25,621
Other Expenses	115,183	115,183	**61,094**	54,089	168
TOTAL EXPENDITURES	346,934	346,934	**250,066**	96,868	173,109
Excess (Deficiency) of Revenues Over (Under) Expenditures	582,166	582,166	**846,496**	264,330	763,790
OTHER FINANCING SOURSES (USES)					
Transfer In (Out) to Primary Government	(329,210)	(329,210)	**(329,210)**	-	(422,333)
TOTAL OTHER FINANCING SOURCES (USES)	(329,210)	(329,210)	**(329,210)**	-	(422,333)
Net Change in Fund Balance	252,956	252,956	**517,286**	264,330	341,457
BEGINNING FUND BALANCE	1,291,536	1,291,536	**1,291,536**	-	950,079
ENDING FUND BALANCE	$ 1,544,492	$ 1,544,492	**$1,808,822**	$ 264,330	$ 1,291,536

CITY OF HELOTES, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
STREET MAINTENANCE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Budgeted Amounts		**2020**	Variance	2019
	Original	Final	**Actual Amounts**	Favorable (Unfavorable)	Actual Amounts
REVENUES					
Taxes	$ 736,077	$ 736,077	**$ 816,854**	$ 80,777	$ 755,407
Interest	7,306	7,306	**6,390**	(916)	7,786
TOTAL REVENUES	743,383	743,383	**823,244**	79,861	763,193
EXPENDITURES					
Current:					
City Administration	250	250	**250**	-	-
Development Services	1,441,183	1,441,183	**330,193**	1,110,990	851,128
TOTAL EXPENDITURES	1,441,433	1,441,433	**330,443**	1,110,990	851,128
Net Change in Fund Balance	(698,050)	(698,050)	**492,801**	1,190,851	(87,935)
FUND BALANCES - OCTOBER 1	439,727	439,727	**439,727**	-	527,662
FUND BALANCES - SEPTEMBER 30	$ (258,323)	$ (258,323)	**$ 932,528**	$ 1,190,851	$ 439,727

CITY OF HELOTES, TEXAS
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
SEPTEMBER 30, 2020

Budgetary Information – The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The City maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council and, as such, is a good management control device. The following are the funds which have legally adopted annual budgets: General Fund, Debt Service Fund, Capital Replacement Fund, Economic Development Corporation Fund, Municipal Court Security Fund, Municipal Court Technology Fund, Police Training and Education Fund, School Safety Fund, PEG Capital Fund, State Forfeiture Fund, Hotel Occupancy Tax Fund, Truancy and Prevention Fund, Municipal Jury Fund, and Tree Mitigation Fund.

Budgetary preparation and control is exercised at the Department level. Actual expenditures may not legally exceed appropriations at the fund level, unless authorized by City Council.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded, is utilized in the governmental funds. Encumbrances lapse at year-end, and the commitments must be reappropriated and honored during the subsequent year.

At a minimum, City Management provides to City Council on a monthly basis a Revenue and Expenditure, Balance Sheet, and Encumbrance Report for review and approval.

CITY OF HELOTES, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES – NET PENSION LIABILITY AND RELATED RATIOS
LAST SIX CALENDAR YEARS

	Total Pension Liability					
	2014	2015	2016	2017	2018	2019
Service Cost	$ 312,260	$ 327,583	$ 359,315	$ 394,631	$ 413,438	$ 495,727
Interest (on the Total Pension Liability)	284,925	319,639	359,177	402,524	452,051	504,533
Changes of Benefit Terms	-	-	-	-	52,125	84,342
Differences Between Expected and Actual Experience	(23,615)	(23,708)	(30,699)	(11,701)	(36,644)	(205,278)
Changes of Assumptions	-	182,129	-	-	-	(3,192)
Benefit Payments, Including Refunds of Employee Contributions	(92,277)	(78,371)	(54,911)	(71,636)	(154,858)	(198,770)
Net Change in Total Pension Liability	481,293	727,272	632,882	713,818	726,112	677,362
Total Pension Liability - Beginning	3,960,372	4,441,665	5,168,937	5,801,819	6,515,637	7,241,749
Total Pension Liability - Ending	$ 4,441,665	$ 5,168,937	$ 5,801,819	$ 6,515,637	$ 7,241,749	$ 7,919,111

	Plan Fiduciary Net Position					
	2014	2015	2016	2017	2018	2019
Contributions - Employer	$ 146,084	$ 189,904	$ 192,822	$ 238,112	$ 250,200	$ 255,863
Contributions - Employee	174,603	179,826	189,946	208,984	220,696	228,445
Net Investment Income	212,062	6,116	299,552	701,077	(183,631)	968,291
Benefit Payments, Including Refunds of Employee Contributions	(92,277)	(78,371)	(54,911)	(71,636)	(154,858)	(198,770)
Administrative Expense	(2,213)	(3,724)	(3,387)	(3,635)	(3,551)	(5,471)
Other	(182)	(184)	(182)	(185)	(186)	(164)
Net Change in Plan Fiduciary Net Position	438,077	293,567	623,840	1,072,717	128,670	1,248,194
Plan Fiduciary Net Position - Beginning	3,705,756	4,143,833	4,437,400	5,061,240	6,133,957	6,262,627
Plan Fiduciary Net Position - Ending	$ 4,143,833	$ 4,437,400	$ 5,061,240	$ 6,133,957	$ 6,262,627	$ 7,510,821
Net Pension Liability (Asset) - Ending	$ 297,832	$ 731,537	$ 740,579	$ 381,680	$ 979,122	$ 408,290
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	93.29%	85.85%	87.24%	94.14%	86.48%	94.84%
Covered Payroll	$ 2,910,052	$ 2,997,102	$ 3,165,775	$ 3,483,062	$ 3,678,270	$ 3,807,424
Net Pension Liability as a Percentage of Covered Payroll	10.23%	24.41%	23.39%	10.96%	26.62%	10.72%

Note: The schedule above reflects the changes in the net pension liability for the current year and the previous five plan years. GASB Statement No. 68 requires 10 fiscal years of data to be provided in this schedule. The City will build the schedule over the 10-year period beginning December 31, 2014 as data becomes available.

CITY OF HELOTES, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST SEVEN FISCAL YEARS

Schedule of Contributions:

	2014	2015	2016	2017	2018	2019	2020
Actuarially Determined Contribution	$ 139,948	$ 176,938	$ 193,049	$ 224,662	$ 247,778	$ 255,295	$ 276,021
Contribution in Relation to the Actuarially Determined Contribution	139,948	176,938	193,049	224,662	247,778	255,295	276,021
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 2,867,984	$ 2,970,585	$ 3,132,983	$ 3,387,847	$ 3,635,200	$ 3,783,250	$ 3,805,420
Contributions as a Percentage of Covered Payroll	4.88%	5.96%	6.16%	6.63%	6.82%	6.75%	7.25%

Note: The schedule above reflects the TMRS contributions made by the City for the current year and the previous six fiscal years. GASB Statement No. 68 requires 10 fiscal years of data to be provided in this schedule. The City will build the schedule over the 10-year period beginning September 30, 2014 as data becomes available.

NOTES TO THE SCHEDULE OF EMPLOYER CONTRIBUTIONS

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 and become effective in January, thirteen (13) months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	24 Years
Asset Valuation Method	10 Year Smoothed Market, 12% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 11.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB (10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes	1) Increased employee contribution rate from 6% to 7%. 2) Increased statutory max to 13.50% due to plan changes.

CITY OF HELOTES, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES – OTHER POST EMPLOYMENT BENEFIT
LIABILITY AND RELATED RATIOS
LAST THREE CALENDAR YEARS

Total OPEB Liability	2017	2018	2019
Service Cost	$ 6,618	$ 8,092	$ 6,853
Interest (on the Total Pension Liability)	3,235	3,457	4,028
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	8,625	2,106	(1,052)
Changes of Assumptions	-	(8,521)	24,139
Benefit Payments, Including Refunds of Employee Contributions	(348)	(368)	(381)
Net Change in Total Pension Liability	18,130	4,766	33,587
Total Pension Liability - Beginning	82,447	100,577	105,343
Total Pension Liability - Ending	$ 100,577	$ 105,343	$ 138,930
Covered Payroll	$ 3,483,062	$ 3,678,270	$ 3,807,424
Total OPEB Liability as a Percentage of Covered Payroll	2.89%	2.86%	3.65%

Note: The schedule above reflects the changes in the Total OPEB Liability for the current year and the previous two plan years. GASB Statement No. 75 requires 10 fiscal years of data to be provided in this schedule. The City will build the schedule over the 10-year period beginning December 31, 2017 as data becomes available.

NOTES TO SCHEDULE OF CHANGES

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Methods and Assumptions Used to Determine Contribution Rate

Inflation	2.50%
Salary Increases	3.50% to 11.50% Including Inflation
Discount Rate	2.75% (Based on Fidelity Index's 20-Year Municipal GO AA Index)
Administrative Expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality Rates - Service Retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scan UMP.
Mortality Rates - Disabled Retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

SUPPLEMENTARY INFORMATION

Supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Comparative Balance Sheets – General Fund
- Comparative Balance Sheets – Economic Development Corporation
- Comparative Statements – Debt Service Fund
- Comparative Statements – Capital Projects Fund
- Comparative Balance Sheets – Street Maintenance Fund
- Combining Statement – Nonmajor Funds
- Statement of Revenues, Expenditures & Change in Fund Balance – Budget and Actual – Nonmajor Governmental Funds

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
GENERAL FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments	**$ 1,823,740**	$ 1,731,876
Receivables:		
Property Taxes (Net of Allowance)	**53,196**	46,469
Sales Tax and Other Receivables	**853,477**	732,016
Due from Other Funds	**15,548**	-
Prepaid Items	**13,175**	36,895
TOTAL ASSETS	**$ 2,759,136**	$ 2,547,256
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	**$ 145,109**	$ 103,586
Accrued Expenditures	**325,974**	303,665
Due to Other Funds	**281,237**	294,212
Unearned Revenue	**135,197**	120,395
Total Liabilities	**887,517**	821,858
Deferred Inflows of Resources:		
Unavailable Revenue - Taxes	**46,454**	43,665
Unavailable Revenue - EMS	**48,466**	54,408
Total Deferred Inflows of Resources	**94,920**	98,073
Fund Balances:		
Nonspendable:		
Prepaid Items	**13,175**	36,895
Unassigned	**1,763,524**	1,590,430
Total Fund Balances	**1,776,699**	1,627,325
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 2,759,136**	$ 2,547,256

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
ECONOMIC DEVELOPMENT CORPORATION
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments	**$ 1,625,508**	$ 1,183,747
Accounts Receivable - State	**286,862**	259,837
Due from Other Funds	**60,000**	-
TOTAL ASSETS	**$ 1,972,370**	$ 1,443,584
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	**$ -**	$ 383
Accrued Liabilities	**163,137**	151,665
Due to Other Funds	**411**	-
Total Liabilities	**163,548**	152,048
Fund Balance:		
Restricted for Economic Development	**1,808,822**	1,291,536
Total Fund Balance	**1,808,822**	1,291,536
TOTAL LIABILITIES AND FUND BALANCE	**$ 1,972,370**	$ 1,443,584

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
DEBT SERVICE FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments	**$ 211,420**	$ 6,062
Taxes Receivable (Net of Allowances)	**17,978**	18,900
Due from Other Funds	**170,646**	190,646
TOTAL ASSETS	**$ 400,044**	$ 215,608
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	**$ -**	$ -
Total Liabilities	**-**	-
Deferred Inflows of Resources:		
Unavailable Revenue - Taxes	**15,699**	17,760
Total Deferred Inflows of Resources	**15,699**	17,760
Fund Balance:		
Restricted for Debt Service	**384,345**	197,848
Total Fund Balance	**384,345**	197,848
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 400,044**	$ 215,608

CITY OF HELOTES, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL
DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Budgeted Amounts		**2020 Actual Amounts**	Variance Favorable (Unfavorable)	2019 Actual Amounts
	Original	Final			
REVENUES					
Taxes	$ 827,492	$ 827,492	**$1,011,344**	$ 183,852	$ 1,084,241
Interest	1,504	1,504	**816**	(688)	1,844
TOTAL REVENUES	828,996	828,996	**1,012,160**	183,164	1,086,085
EXPENDITURES					
Principal Payments	640,000	640,000	**640,000**	-	617,309
Interest and Fiscal Charges	323,320	323,320	**313,737**	9,583	339,804
Settlement Payment	201,136	201,136	**201,136**	-	258,281
TOTAL EXPENDITURES	1,164,456	1,164,456	**1,154,873**	9,583	1,215,394
Excess (Deficiency) of Revenues Over (Under) Expenditures	(335,460)	(335,460)	**(142,713)**	192,747	(129,309)
OTHER FINANCING SOURCES (USES)					
Transfers In (Out)	329,210	329,210	**329,210**	-	323,040
TOTAL OTHER FINANCING SOURCES (USES)	329,210	329,210	**329,210**	-	323,040
Net Change in Fund Balance	(6,250)	(6,250)	**186,497**	192,747	193,731
BEGINNING FUND BALANCE	197,848	197,848	**197,848**	-	4,117
ENDING FUND BALANCE	$ 191,598	$ 191,598	**$ 384,345**	$ 192,747	$ 197,848

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
CAPITAL PROJECTS FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments, Restricted	**$ 720,431**	$ 631,732
Due from Other Funds	**-**	103,566
TOTAL ASSETS	**$ 720,431**	$ 735,298
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	**$ -**	$ 71,346
Total Liabilities	**-**	71,346
Fund Balance:		
Restricted for:		
Capital Projects	**720,431**	663,952
Total Fund Balance	**720,431**	663,952
TOTAL LIABILITIES AND FUND BALANCE	**$ 720,431**	$ 735,298

CITY OF HELOTES, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
CAPITAL PROJECTS FUND
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	2020	2019
REVENUES		
Interest	**$ 6,377**	$ 24,464
Miscellaneous	**-**	1,750
TOTAL REVENUES	**6,377**	26,214
EXPENDITURES		
Current:		
City Administration	**500**	-
Capital Outlay	**146,269**	1,247,155
Debt Service:		
Principal	**159,548**	-
Interest and Fiscal Charges	**23,950**	-
TOTAL EXPENDITURES	**330,267**	1,247,155
Excess (Deficiency) of Revenues Over (Under) Expenditures	**(323,890)**	(1,220,941)
OTHER FINANCING SOURCES (USES)		
Capital Lease Issuance	**129,009**	743,690
Proceeds from Disposal of Assets	**14,089**	63,000
Transfers In (Out)	**237,271**	7,483
TOTAL OTHER FINANCING	**380,369**	814,173
Net Change in Fund Balance	**56,479**	(406,768)
BEGINNING FUND BALANCE	**663,952**	1,070,720
ENDING FUND BALANCE	**$ 720,431**	$ 663,952

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
STREET MAINTENANCE FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments	**$ 789,585**	$ 592,914
Receivables:		
Sales Tax Receivable	**142,943**	128,776
TOTAL ASSETS	**$ 932,528**	$ 721,690
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	**$ -**	$ 281,963
Total Liabilities	**-**	281,963
Fund Balances:		
Restricted for:		
Street Maintenance	**932,528**	439,727
Total Fund Balances	**932,528**	439,727
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 932,528**	$ 721,690

CITY OF HELOTES, TEXAS
COMBINING FINANCIAL STATEMENTS
NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are restricted (either legally or by Council designation) to expenditure for a specific purpose.

Municipal Court Security Fund – To account for revenues from court fines restricted to improving municipal court security.

Municipal Court Technology Fund – To account for revenues from court fines restricted to improving municipal court technology.

Police Training Fund – To account for revenues restricted for police training.

School Safety Fund – To account for fines from traffic violations in designated school zones to be spent for increased child safety.

PEG Fund – To account for revenues received from PEG Fees.

State Forfeiture Fund – To account for forfeited assets to be used to supplement law enforcement.

Hotel Occupancy Tax Fund – To account for the occupancy tax assessed to fund tourism and economic development in the City.

Truancy & Prevention Fund – To account for revenues from court fines restricted to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expense relating to the position of juvenile case manager.

Municipal Jury Fund – To account for revenues from court fines restricted to fund juror reimbursement and other jury services.

Tree Mitigation Fund – To account for revenues from permitting restricted for planting new trees and treating and mitigation oak wilt.

CITY OF HELOTES, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	Municipal Court Security Fund	Municipal Court Technology Fund	Police Training Fund	School Safety Fund	PEG Capital Fund
ASSETS					
Cash and Investments	$ 8,653	$ 21,968	$ 2,885	$ 23,472	$ 99,017
Receivables:					
Sales Tax and Other Receivable	1,724	-	-	3,454	5,702
Due from Other Funds	-	-	-	-	-
TOTAL ASSETS	$ 10,377	$ 21,968	$ 2,885	$ 26,926	$ 104,719
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Due to Other Funds	$ -	$ -	$ -	$ -	$ 14,977
Total Liabilities	-	-	-	-	14,977
Fund Balances:					
Restricted for:					
Public Safety	10,377	21,968	2,885	26,926	-
Public Education Government	-	-	-	-	89,742
Hotel Occupancy Tax	-	-	-	-	-
Tree Mitigation	-	-	-	-	-
Total Fund Balances	10,377	21,968	2,885	26,926	89,742
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 10,377	$ 21,968	$ 2,885	$ 26,926	$ 104,719

State Forfeiture Fund	Hotel Occupancy Tax Fund	Truancy & Prevention Fund	Municipal Jury Fund	Tree Mitigation Fund	Total Nonmajor Funds
$ 8,718	$ 43,692	$ 8,032	$ 123	$ 86,567	$ 303,127
-	8,113	-	-	-	18,993
-	-	-	-	50,591	50,591
$ 8,718	$ 51,805	$ 8,032	$ 123	$ 137,158	$ 372,711
$ -	$ -	$ -	$ 160	$ -	$ 15,137
-	-	-	160	-	15,137
8,718	-	8,032	(37)	-	78,869
-	-	-	-	-	89,742
-	51,805	-	-	-	51,805
-	-	-	-	137,158	137,158
8,718	51,805	8,032	(37)	137,158	357,574
$ 8,718	$ 51,805	$ 8,032	$ 123	$ 137,158	$ 372,711

CITY OF HELOTES, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Municipal Court Security Fund	Municipal Court Technology Fund	Police Training Fund	School Safety Fund	PEG Capital Fund
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	23,616
Licenses and Permits	-	-	-	-	-
Municipal Court	12,928	10,757	-	-	-
Interest	2	91	21	160	562
Miscellaneous	-	-	2,354	21,675	-
TOTAL REVENUES	12,930	10,848	2,375	21,835	24,178
EXPENDITURES					
Current:					
City Administration	-	-	-	-	-
Municipal Court	4,277	4,739	-	-	-
Development Services	-	-	-	-	5,268
Police Department	-	-	2,980	27,353	-
TOTAL EXPENDITURES	4,277	4,739	2,980	27,353	5,268
Net Change in Fund Balance	8,653	6,109	(605)	(5,518)	18,910
FUND BALANCES - OCTOBER 1	1,724	15,859	3,490	32,444	70,832
FUND BALANCES - SEPTEMBER 31	$ 10,377	$ 21,968	$ 2,885	$ 26,926	$ 89,742

State Forfeiture Fund	Hotel Occupancy Tax Fund	Truancy & Prevention Fund	Municipal Jury Fund	Tree Mitigation Fund	Total Nonmajor Funds
$ -	$ 30,225	$ -	$ -	$ -	$ 30,225
-	-	-	-	-	23,616
-	-	-	-	137,178	137,178
-	-	8,200	166	-	32,051
-	179	-	-	-	1,015
1,397	-	-	-	-	25,426
1,397	30,404	8,200	166	137,178	249,511
-	261	168	203	20	652
-	-	-	-	-	9,016
-	-	-	-	-	5,268
2,087	-	-	-	-	32,420
2,087	261	168	203	20	47,356
(690)	30,143	8,032	(37)	137,158	202,155
9,408	21,662	-	-	-	155,419
$ 8,718	$ 51,805	$ 8,032	$ (37)	$ 137,158	$ 357,574

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
MUNICIPAL COURT SECURITY FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments	**$ 8,653**	$ -
Receivables:		
Other Receivable	**1,724**	1,724
TOTAL ASSETS	**$ 10,377**	$ 1,724
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	**$ -**	$ -
Total Liabilities	**-**	-
Fund Balances:		
Restricted for:		
Public Safety	**10,377**	1,724
Total Fund Balances	**10,377**	1,724
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 10,377**	$ 1,724

CITY OF HELOTES, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
MUNICIPAL COURT SECURITY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Budgeted Amounts		**2020 Actual Amounts**	Variance Favorable (Unfavorable)	2019 Actual Amounts
	Original	Final			
REVENUES					
Municipal Court	$ 8,035	$ 8,035	**$ 12,928**	$ 4,893	$ 7,689
Interest	14	14	**2**	(12)	12
TOTAL REVENUES	8,049	8,049	**12,930**	4,881	7,701
EXPENDITURES					
Current:					
Municipal Court	5,765	5,765	**4,277**	1,488	24,657
TOTAL EXPENDITURES	5,765	5,765	**4,277**	1,488	24,657
Net Change in Fund Balance	2,284	2,284	**8,653**	6,369	(16,956)
FUND BALANCES - OCTOBER 1	1,724	1,724	**1,724**	-	18,680
FUND BALANCES - SEPTEMBER 30	$ 4,008	$ 4,008	**$ 10,377**	$ 6,369	$ 1,724

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
MUNICIPAL COURT TECHNOLOGY FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments	**$ 21,968**	$ 13,560
Receivables:		
Other Receivable	**-**	2,299
TOTAL ASSETS	**$ 21,968**	$ 15,859
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	**$ -**	$ -
Total Liabilities	**-**	-
Fund Balances:		
Restricted for:		
Public Safety	**21,968**	15,859
Total Fund Balances	**21,968**	15,859
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 21,968**	$ 15,859

CITY OF HELOTES, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
MUNICIPAL COURT TECHNOLOGY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Budgeted Amounts		**2020**	Variance	2019
	Original	Final	**Actual Amounts**	Favorable (Unfavorable)	Actual Amounts
REVENUES					
Municipal Court	$ 10,716	$ 10,716	**$ 10,757**	$ 41	$ 10,254
Interest	237	237	**91**	(146)	236
TOTAL REVENUES	10,953	10,953	**10,848**	(105)	10,490
EXPENDITURES					
Current:					
Municipal Court	14,784	14,784	**4,739**	10,045	8,701
TOTAL EXPENDITURES	14,784	14,784	**4,739**	10,045	8,701
Net Change in Fund Balance	(3,831)	(3,831)	**6,109**	9,940	1,789
FUND BALANCES - OCTOBER 1	15,859	15,859	**15,859**	-	14,070
FUND BALANCES - SEPTEMBER 30	$ 12,028	$ 12,028	**$ 21,968**	$ 9,940	$ 15,859

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
POLICE TRAINING FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments	**$ 2,885**	$ 3,490
TOTAL ASSETS	**$ 2,885**	$ 3,490
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	**$ -**	$ -
Total Liabilities	**-**	-
Fund Balances:		
Restricted for:		
Public Safety	**2,885**	3,490
Total Fund Balances	**2,885**	3,490
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 2,885**	$ 3,490

CITY OF HELOTES, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
POLICE TRAINING FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Budgeted Amounts		**2020 Actual Amounts**	Variance Favorable (Unfavorable)	2019 Actual Amounts
	Original	Final			
REVENUES					
Interest	$ 109	$ 109	**$ 21**	$ (88)	$ 106
Miscellaneous	2,468	2,468	**2,354**	(114)	2,468
TOTAL REVENUES	2,577	2,577	**2,375**	(202)	2,574
EXPENDITURES					
Current:					
Police Department	5,820	5,820	**2,980**	2,840	3,650
TOTAL EXPENDITURES	5,820	5,820	**2,980**	2,840	3,650
Net Change in Fund Balance	(3,243)	(3,243)	**(605)**	2,638	(1,076)
FUND BALANCES - OCTOBER 1	3,490	3,490	**3,490**	-	4,566
FUND BALANCES - SEPTEMBER 30	$ 247	$ 247	**$ 2,885**	$ 2,638	$ 3,490

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
SCHOOL SAFETY FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments	**$ 23,472**	$ 29,745
Receivables:		
Other Receivable	**3,454**	2,699
TOTAL ASSETS	**$ 26,926**	$ 32,444
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	**$ -**	$ -
Total Liabilities	**-**	-
Fund Balances:		
Restricted for:		
Public Safety	**26,926**	32,444
Total Fund Balances	**26,926**	32,444
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 26,926**	$ 32,444

CITY OF HELOTES, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SCHOOL SAFETY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Budgeted Amounts		**2020 Actual Amounts**	Variance Favorable (Unfavorable)	2019 Actual Amounts
	Original	Final			
REVENUES					
Interest	$ 601	$ 601	**$ 160**	$ (441)	$ 605
Miscellaneous	18,062	18,062	**21,675**	3,613	19,945
TOTAL REVENUES	18,663	18,663	**21,835**	3,172	20,550
EXPENDITURES					
Current:					
Police Department	23,782	23,782	**27,353**	(3,571)	13,319
TOTAL EXPENDITURES	23,782	23,782	**27,353**	(3,571)	13,319
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,119)	(5,119)	**(5,518)**	(399)	7,231
OTHER FINANCING SOURCES (USES):					
Transfers In (Out)	-	-	**-**	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	**-**	-	-
Net Change in Fund Balance	(5,119)	(5,119)	**(5,518)**	(399)	7,231
FUND BALANCES - OCTOBER 1	32,444	32,444	**32,444**	-	25,213
FUND BALANCES - SEPTEMBER 30	$ 27,325	$ 27,325	**$ 26,926**	$ (399)	$ 32,444

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
PEG CAPITAL FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments	**$ 99,017**	$ 65,219
Receivables:		
Other Receivable	**5,702**	5,927
TOTAL ASSETS	**$ 104,719**	$ 71,146
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	**$ -**	$ 314
Due to Other Funds	**14,977**	-
Total Liabilities	**14,977**	314
Fund Balances:		
Restricted for:		
Public Education Government	**89,742**	70,832
Total Fund Balances	**89,742**	70,832
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 104,719**	$ 71,146

CITY OF HELOTES, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
PEG CAPITAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Budgeted Amounts		**2020**	Variance	2019
	Original	Final	**Actual Amounts**	Favorable (Unfavorable)	Actual Amounts
REVENUES					
Franchise Fees	$ 23,579	23,579	**$ 23,616**	$ 37	$ 23,785
Interest	1,544	1,544	**562**	(982)	1,511
TOTAL REVENUES	25,123	25,123	**24,178**	(945)	25,296
EXPENDITURES					
Current:					
Development Services	98,818	98,818	**5,268**	93,550	28,722
TOTAL EXPENDITURES	98,818	98,818	**5,268**	93,550	28,722
Net Change in Fund Balance	(73,695)	(73,695)	**18,910**	92,605	(3,426)
FUND BALANCES - OCTOBER 1	70,832	70,832	**70,832**	-	74,258
FUND BALANCES - SEPTEMBER 30	$ (2,863)	$ (2,863)	**$ 89,742**	$ 92,605	$ 70,832

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
STATE FORFEITURE FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments	**$ 8,718**	$ 9,408
TOTAL ASSETS	**$ 8,718**	$ 9,408
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	**$ -**	$ -
Total Liabilities	**-**	-
Fund Balances:		
Restricted for:		
Public Safety	**8,718**	9,408
Total Fund Balances	**8,718**	9,408
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 8,718**	$ 9,408

CITY OF HELOTES, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
STATE FORFEITURE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Budgeted Amounts		**2020**	Variance	2019
	Original	Final	**Actual Amounts**	Favorable (Unfavorable)	Actual Amounts
REVENUES					
Miscellaneous	$ -	$ -	**$ 1,397**	$ 1,397	$ 3,400
TOTAL REVENUES	-	-	**1,397**	1,397	3,400
EXPENDITURES					
Current:					
Police Department	9,323	9,323	**2,087**	7,236	3,600
TOTAL EXPENDITURES	9,323	9,323	**2,087**	7,236	3,600
Net Change in Fund Balance	(9,323)	(9,323)	**(690)**	8,633	(200)
FUND BALANCES - OCTOBER 1	9,408	9,408	**9,408**	-	9,608
FUND BALANCES - SEPTEMBER 30	$ 85	$ 85	**$ 8,718**	$ 8,633	$ 9,408

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
HOTEL OCCUPANCY TAX FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments	**$ 43,692**	$ 14,019
Receivables:		
Hotel Occupancy Tax Receivable	**8,113**	7,643
TOTAL ASSETS	**$ 51,805**	$ 21,662
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	**$ -**	$ -
Total Liabilities	**-**	-
Fund Balances:		
Restricted for:		
Hotel Occupancy Tax	**51,805**	21,662
Total Fund Balances	**51,805**	21,662
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 51,805**	$ 21,662

CITY OF HELOTES, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
HOTEL OCCUPANCY TAX FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Budgeted Amounts		**2020**	Variance	2019
	Original	Final	**Actual Amounts**	Favorable (Unfavorable)	Actual Amounts
REVENUES					
Taxes	$ 14,520	$ 14,520	**$ 30,225**	$ 15,705	$ 22,163
Interest	111	111	**179**	68	118
TOTAL REVENUES	14,631	14,631	**30,404**	15,773	22,281
EXPENDITURES					
Current:					
City Administration	28,643	28,643	**261**	28,382	3,945
TOTAL EXPENDITURES	28,643	28,643	**261**	28,382	3,945
Net Change in Fund Balance	(14,012)	(14,012)	**30,143**	44,155	18,336
FUND BALANCES - OCTOBER 1	21,662	21,662	**21,662**	-	3,326
FUND BALANCES - SEPTEMBER 30	$ 7,650	$ 7,650	**$ 51,805**	$ 44,155	$ 21,662

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
TRUANCY & PREVENTION FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments	**$ 8,032**	$ -
TOTAL ASSETS	**$ 8,032**	$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	**$ -**	$ -
Total Liabilities	**-**	-
Fund Balances:		
Restricted for:		
Public Safety	**8,032**	-
Total Fund Balances	**8,032**	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 8,032**	$ -

CITY OF HELOTES, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TRUANCY & PREVENTION FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Budgeted Amounts		**2020**	Variance	2019
	Original	Final	**Actual Amounts**	Favorable (Unfavorable)	Actual Amounts
REVENUES					
Municipal Court	$ -	$ -	**$ 8,200**	$ 8,200	$ -
TOTAL REVENUES	-	-	**8,200**	8,200	-
EXPENDITURES					
Current:					
City Administration	-	-	**168**	(168)	-
TOTAL EXPENDITURES	-	-	**168**	(168)	-
Net Change in Fund Balance	-	-	**8,032**	8,032	-
FUND BALANCES - OCTOBER 1	-	-	**-**	-	-
FUND BALANCES - SEPTEMBER 30	$ -	$ -	**$ 8,032**	$ 8,032	$ -

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
MUNICIPAL JURY FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments	**$ 123**	$ -
TOTAL ASSETS	**$ 123**	$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	**$ -**	$ -
Due to Other Funds	**160**	-
Total Liabilities	**160**	-
Fund Balances:		
Restricted for:		
Public Safety	**(37)**	-
Total Fund Balances	**(37)**	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 123**	$ -

CITY OF HELOTES, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
MUNICIPAL JURY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Budgeted Amounts		**2020**	Variance	2019
	Original	Final	**Actual Amounts**	Favorable (Unfavorable)	Actual Amounts
REVENUES					
Municipal Court	$ -	$ -	**$ 166**	$ 166	$ -
TOTAL REVENUES	-	-	**166**	166	-
EXPENDITURES					
Current:					
City Administration	-	-	**203**	(203)	-
TOTAL EXPENDITURES	-	-	**203**	(203)	-
Net Change in Fund Balance	-	-	**(37)**	(37)	-
FUND BALANCES - OCTOBER 1	-	-	**-**	-	-
FUND BALANCES - SEPTEMBER 30	$ -	$ -	**$ (37)**	$ (37)	$ -

CITY OF HELOTES, TEXAS
COMPARATIVE BALANCE SHEETS
TREE MITIGATION FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Investments	**$ 86,567**	$ -
Due from Other Funds	**50,591**	-
TOTAL ASSETS	**$ 137,158**	$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	**$ -**	$ -
Total Liabilities	**-**	-
Fund Balances:		
Restricted for:		
Tree Mitigation	**137,158**	-
Total Fund Balances	**137,158**	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 137,158**	$ -

CITY OF HELOTES, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TREE MITIGATION FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Budgeted Amounts		**2020**	Variance	2019
	Original	Final	**Actual Amounts**	Favorable (Unfavorable)	Actual Amounts
REVENUES					
Licenses and Permits	$ -	$ -	**$ 137,178**	$ 137,178	$ -
TOTAL REVENUES	-	-	**137,178**	137,178	-
EXPENDITURES					
Current:					
City Administration	-	-	**20**	(20)	-
TOTAL EXPENDITURES	-	-	**20**	(20)	-
Net Change in Fund Balance	-	-	**137,158**	137,158	-
FUND BALANCES - OCTOBER 1	-	-	**-**	-	-
FUND BALANCES - SEPTEMBER 30	$ -	$ -	**$ 137,158**	$ 137,158	$ -

CITY OF

Helotes

CITY OF HELOTES, TEXAS
STATISTICAL SECTION
SEPTEMBER 30, 2020

This part of the City of Helotes' annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about Balcones Heights' overall financial health.

Financial Trends
Net Position by Component
Change in Net Position
Fund Balances, Governmental Funds
Changes in Fund Balances, Governmental Funds

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity
Tax Revenues by Source, Governmental Funds
Assessed Taxable Values
Direct and Overlapping Property Tax Rates
Principal Property Taxpayers
Property Tax Levies and Collections

These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property and sales tax.

Debt Capacity
Ratios of Outstanding Debt by Type
Legal Debt Margin

Theses schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information
Demographic and Economic Statistics
Principal Employers

These schedules offer demographic and economic indicators to help the reader understand how the City's financial activities take place and to help make comparisons over time with other governments.

Operating Information
Operating Indicators by Function
Capital Asset Statistics by Function
Full-time Equivalent City Government Employees by Function

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.

CITY OF HELOTES, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

	Fiscal Year			
	2011	**2012**	**2013**	**2014**
Governmental Activities				
Net Investment in Capital Assets	$ 2,609,738	$ 2,525,712	$ 2,559,746	$ 2,745,214
Restricted	746,104	695,127	765,238	798,952
Unrestricted (Deficit)	2,272,143	2,540,235	2,881,908	3,509,184
Total Governmental Activities	$ 5,627,985	$ 5,761,074	$ 6,206,892	$ 7,053,350
Business-Type Activities*				
Net Investment in Capital Assets	$ 510,684	$ 450,745	$ 390,806	$ 329,498
Restricted	-	-	-	-
Unrestricted (Deficit)	(362,016)	(877,756)	(1,501,982)	(2,170,221)
Total Business-Type Activities	$ 148,668	$ (427,011)	$ (1,111,176)	$ (1,840,723)
Primary Government				
Net Investment in Capital Assets	$ 3,120,422	$ 2,976,457	$ 2,950,552	$ 3,074,712
Restricted	746,104	695,127	765,238	798,952
Unrestricted (Deficit)	1,910,127	1,662,479	1,379,926	1,338,963
Total Primary Government	$ 5,776,653	$ 5,334,063	$ 5,095,716	$ 5,212,627

GASB Statement No. 68 reporting requirements were implemented in fiscal year 2015. The above information prior to 2015 has not been restated as information is to be reported prospectively.

GASB Statement No. 75 reporting requirements were implemented in fiscal year 2018. The above information prior to 2018 has not been restated as information is to be reported prospectively.

**The Business-type Activities were transferred to the Governmental Activities on October 1, 2014.*

TABLE 1

Fiscal Year					
2015	**2016**	**2017**	**2018**	**2019**	**2020**
$ 3,840,681	$ 2,317,358	$ 3,393,539	$ 3,284,419	$ 3,809,511	$ 4,122,782
878,422	1,005,770	1,218,367	1,583,373	2,042,612	3,446,262
(534,577)	449,432	(1,308,086)	(2,215,353)	(2,825,198)	(2,528,654)
$ 4,184,526	$ 3,772,560	$ 3,303,820	$ 2,652,439	$ 3,026,925	$ 5,040,390
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -
$ 3,840,681	$ 2,317,358	$ 3,393,539	$ 3,284,419	$ 3,809,511	$ 4,122,782
878,422	1,005,770	1,218,367	1,583,373	2,042,612	3,446,262
(534,577)	449,432	(1,308,086)	(2,215,353)	(2,825,198)	(2,528,654)
$ 4,184,526	$ 3,772,560	$ 3,303,820	$ 2,652,439	$ 3,026,925	$ 5,040,390

CITY OF HELOTES, TEXAS
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS

	Fiscal Year			
	2011	2012	2013	2014
Primary Government Expenses				
Governmental Activities:				
City Council	$ 2,220	$ 1,952	$ 2,891	$ 3,477
City Administration	680,091	777,467	830,758	1,005,449
Dispatch	-	-	-	-
City Secretary	95,229	92,634	99,534	102,401
Human Resources	13,358	13,321	14,445	10,031
Municipal Court	245,506	272,767	269,700	298,008
Animal Control, Public Works	389,432	417,889	433,462	464,904
Development Services	53,911	51,626	93,908	99,167
Buildings and Grounds	360,351	297,025	324,282	350,322
Police Department	1,505,223	1,545,810	1,558,849	1,557,978
Emergency Medical Services	-	-	-	-
Fire Department	1,156,926	1,120,975	1,106,778	1,241,411
Interest and Fiscal Charges on Long-Term Debt	383,924	372,892	416,689	326,977
Total Governmental Activities Expenses	4,886,171	4,964,358	5,151,296	5,460,125
*Business-Type Activities**				
Dispatch	273,290	319,658	370,269	419,557
Emergency Medical Services	281,390	440,165	455,302	447,289
Total Business Type Activities Expenses	554,680	759,823	825,571	866,846
Total Primary Government Expenses	$ 5,440,851	$ 5,724,181	$ 5,976,867	$ 6,326,971
Program Revenues				
Governmental Activities:				
Charges for Services:				
Municipal Court	$ 302,741	$ 363,923	$ 259,967	$ 263,801
Animal Control, Public Works	3,951	3,150	4,464	4,885
Development Services	271,218	353,095	484,609	963,548
Buildings and Grounds	16,790	-	-	-
Police Department	83,771	48,091	49,452	65,703
Fire & EMS Department	75,060	76,695	75,081	75,155
Operating Grants and Contributions	7,168	10,594	8,665	8,682
Capital Grants and Contributions	416,050	-	-	-
Total Governmental Activities Program Revenues	1,176,749	855,548	882,238	1,381,774
Business-Type Activities:*				
Charges for Services:				
Dispatch	54,000	68,729	5,001	5,007
Emergency Medical Services	82,080	115,415	136,337	132,274
Capital Grants and Contributions	-	-	-	-
Total Business-Type Activities Program Revenues	136,080	184,144	141,338	137,281
Total Primary Government Program Revenues	$ 1,312,829	$ 1,039,692	$ 1,023,576	$ 1,519,055

GASB Statement No. 68 reporting requirements were implemented in fiscal year 2015. The above information prior to 2015 has not been restated as information is to be reported prospectively.

GASB Statement No. 75 reporting requirements were implemented in fiscal year 2018. The above information prior to 2018 has not been restated as information is to be reported prospectively.

**The Business-type Activities were transferred to the Governmental Activities on October 1, 2014.*

TABLE 2

Fiscal Year					
2015	2016	2017	2018	2019	2020
$ 3,045	$ 2,427	$ 3,096	$ 2,563	$ 4,014	$ 2,868
2,434,134	1,652,423	1,472,694	1,577,337	1,632,100	1,634,035
130,356	192,556	228,958	178,918	167,121	146,243
103,952	109,864	114,497	77,001	90,057	83,634
17,042	91,248	110,574	130,155	150,667	116,527
296,791	242,764	264,832	277,140	313,389	318,172
506,340	545,158	758,192	1,019,129	1,494,060	706,271
161,531	576,909	1,342,107	1,418,567	154,499	145,352
432,385	1,035,486	515,472	457,573	592,481	369,817
1,607,179	1,689,271	1,793,494	1,990,989	1,962,729	2,006,187
185,805	159,129	191,382	199,204	314,718	224,105
1,589,683	1,567,523	1,703,215	1,642,002	1,659,996	1,778,584
409,933	411,846	387,941	360,513	357,277	323,360
7,878,176	8,276,604	8,886,454	9,331,091	8,893,108	7,855,155
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 7,878,176	$ 8,276,604	$ 8,886,454	$ 9,331,091	$ 8,893,108	$ 7,855,155
$ 345,564	$ 353,903	$ 398,614	$ 445,179	$ 349,572	$ 377,323
6,241	7,561	5,400	3,187	4,095	6,483
689,221	410,592	500,477	502,261	506,567	467,196
-	-	-	-	114,570	54,742
55,407	53,669	42,970	54,283	39,933	24,068
293,091	165,775	141,331	165,447	46,865	126,370
10,784	14,939	193,853	53,681	19,946	105,954
329,498	-	-	-	-	-
1,729,806	1,006,439	1,282,645	1,224,038	1,081,548	1,162,136
-	-	-	-	-	-
-	-	-	-	-	-
(329,498)	-	-	-	-	-
(329,498)	-	-	-	-	-
$ 1,400,308	$ 1,006,439	$ 1,282,645	$ 1,224,038	$ 1,081,548	$ 1,162,136

CITY OF HELOTES, TEXAS
CHANGE IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS

	Fiscal Year			
Primary Government Net Expenses	**2011**	**2012**	**2013**	**2014**
Governmental Activities	$ (3,709,422)	$ (4,108,810)	$ (4,269,058)	$ (4,078,351)
Business-Type Activities	(418,600)	(575,679)	(684,233)	(729,565)
Total Primary Government Net Expenses	$ (4,128,022)	$ (4,684,489)	$ (4,953,291)	$ (4,807,916)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
General Property Taxes	$ 2,626,085	$ 2,635,240	$ 2,639,461	$ 2,681,143
Sales Taxes	970,912	1,054,778	1,424,354	1,645,268
Franchise Taxes	455,020	442,683	477,344	527,251
Hotel Occupancy Taxes	-	-	-	-
Interest and Investment earnings	21,114	8,488	5,791	9,874
Proceeds from Sale of Land	-	-	-	-
Miscellaneous	54,065	100,710	167,926	61,273
Transfers	(567,268)	-	-	-
Total Governmental General Revenues	3,559,928	4,241,899	4,714,876	4,924,809
*Business-Type Activities**:*				
Interest and Investment earnings	-	-	68	18
Transfers	567,268	-	-	-
Total Business-Type General Revenues	567,268	-	68	18
Total Primary Government General Revenues	$ 4,127,196	$ 4,241,899	$ 4,714,944	$ 4,924,827
Changes In Net Position				
Governmental Activities	$ (149,494)	$ 133,089	$ 445,818	$ 846,458
Business-Type Activities*	148,668	(575,679)	(684,165)	(729,547)
Total Primary Government	$ (826)	$ (442,590)	$ (238,347)	$ 116,911

GASB Statement No. 68 reporting requirements were implemented in fiscal year 2015. The above information prior to 2015 has not been restated as information is to be reported prospectively.

GASB Statement No. 75 reporting requirements were implemented in fiscal year 2018. The above information prior to 2018 has not been restated as information is to be reported prospectively.

**The Business-type Activities were transferred to the Governmental Activities on October 1, 2014.*

TABLE 2 (Cont.)

Fiscal Year					
2015	**2016**	**2017**	**2018**	**2019**	**2020**
$ (6,148,370)	$ (7,270,165)	$ (7,603,809)	$ (8,107,053)	$ (7,811,560)	$ (6,693,019)
(329,498)	-	-	-	-	-
$ (6,477,868)	$ (7,270,165)	$ (7,603,809)	$ (8,107,053)	$ (7,811,560)	$ (6,693,019)
$ 2,876,136	$ 3,141,427	$ 3,377,228	$ 3,531,105	$ 3,737,447	$ 3,997,600
1,846,456	2,208,136	2,718,920	3,099,082	3,492,555	3,852,457
795,805	758,253	785,898	764,828	747,447	736,278
-	-	-	3,313	22,163	30,225
10,314	15,540	39,661	83,214	110,900	52,320
-	519,514	-	-	-	-
72,931	215,329	213,362	59,657	72,208	37,604
(2,170,221)	-	-	-	-	-
3,431,421	6,858,199	7,135,069	7,541,199	8,182,720	8,706,484
-	-	-	-	-	-
2,170,221	-	-	-	-	-
2,170,221	-	-	-	-	-
$ 5,601,642	$ 6,858,199	$ 7,135,069	$ 7,541,199	$ 8,182,720	$ 8,706,484
$ (2,716,949)	$ (411,966)	$ (468,740)	$ (565,854)	$ 371,160	$ 2,013,465
1,840,723	-	-	-	-	-
$ (876,226)	$ (411,966)	$ (468,740)	$ (565,854)	$ 371,160	$ 2,013,465

CITY OF HELOTES, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year			
	2011	**2012**	**2013**	**2014**
Nonspendable Fund Balance:				
Prepaid Items	$ -	$ -	$ 2,184	$ 440
Total Nonspendable Fund Balance	-	-	2,184	440
Restricted Fund Balance:				
Public Safety	70,671	55,499	54,764	40,388
Public Education Government	-	35,890	31,702	29,833
Explorer Post	-	-	-	-
Street Maintenance	-	-	-	-
Hotel Occupancy Tax	-	-	-	-
Tree Mitigation	-	-	-	-
Economic Development	589,761	524,912	563,116	684,370
Debt Service	93,677	87,158	119,989	4,107
Capital Projects	-	-	-	-
Total Restricted Fund Balance	754,109	703,459	769,571	758,698
Committed Fund Balance:				
Capital Projects	196,999	165,852	192,482	6,283
Total Committed Fund Balance	196,999	165,852	192,482	6,283
Unassigned Fund Balance	2,188,309	2,496,562	2,924,244	3,786,300
Total Governmental Funds	$ 3,139,417	$ 3,365,873	$ 3,888,481	$ 4,551,721

TABLE 3

Fiscal Year					
2015	**2016**	**2017**	**2018**	**2019**	**2020**
$ -	$ 2,477	$ -	$ 121,207	$ 36,895	$ 13,175
-	2,477	-	121,207	36,895	13,175
34,215	37,559	38,949	72,137	62,925	78,869
53,002	58,284	61,001	74,258	70,832	89,742
2,783	-	-	-	-	-
-	135,491	362,248	527,662	439,727	932,528
-	-	-	3,326	21,662	51,805
-	-	-	-	-	137,158
747,282	733,861	807,430	950,079	1,291,536	1,808,822
15,261	64,428	6,711	4,117	197,848	384,345
4,301,770	3,651,769	2,396,308	978,910	663,952	720,431
5,154,313	4,681,392	3,672,647	2,610,489	2,748,482	4,203,700
-	-	-	-	-	-
-	-	-	-	-	-
1,660,768	2,101,643	1,995,426	1,908,237	1,590,430	1,763,524
$ 6,815,081	$ 6,785,512	$ 5,668,073	$ 4,639,933	$ 4,375,807	$ 5,980,399

CITY OF HELOTES, TEXAS
CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year			
	2011	2012	2013	2014
REVENUES				
Taxes	$ 3,591,052	$ 3,693,695	$ 4,062,138	$ 4,334,193
Franchise Fees	455,020	442,683	477,344	527,251
Licenses and Permits	269,821	356,245	489,073	968,433
Fines and Forfeits	386,512	412,014	309,419	329,504
Charges for Services	75,060	76,695	75,081	75,155
Grants and Interlocal Agreements	416,050	-	-	-
Interest	21,117	8,488	5,791	9,874
Miscellaneous	85,537	111,875	176,589	69,955
TOTAL REVENUES	5,300,169	5,101,695	5,595,435	6,314,365
EXPENDITURES				
Current:				
City Council	2,220	1,952	2,891	3,477
City Administration	624,710	723,786	774,049	954,482
Dispatch Services	-	-	-	-
City Secretary	92,184	93,323	97,265	104,296
Human Resources	13,358	13,321	14,445	10,031
Municipal Court	260,169	263,797	263,895	289,042
Animal Control, Public Works	164,919	189,702	206,188	232,348
Development Services	53,974	53,011	92,557	90,866
Buildings and Grounds	245,973	242,912	251,854	282,776
Police Department	1,359,034	1,361,029	1,449,750	1,424,571
Emergency Medical Services	-	-	-	-
Fire Department	941,619	926,726	951,384	1,090,695
Capital Outlay	800,496	164,382	111,543	378,437
Debt Service:				
Principal	503,805	543,882	589,902	658,787
Interest and Fiscal Charges	383,828	369,434	351,444	331,317
Settlement Payment	-	-	-	-
TOTAL EXPENDITURES	5,446,289	4,947,257	5,157,167	5,851,125
Excess (Deficiency) of Revenues Over (Under) Expenditures	(146,120)	154,438	438,268	463,240
OTHER FINANCING SOURCES (USES				
Issuance of Debt	105,657	72,018	84,340	200,000
Premium on Bond Issuance	-	-	-	-
Proceeds from Disposal of Assets	-	-	-	-
Insurance Proceeds	-	-	-	-
Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	105,657	72,018	84,340	200,000
Net Change in Fund Balance	$ (40,463)	$ 226,456	$ 522,608	$ 663,240
Debt Service as a Percentage of Noncapital Expenditures	19.11%	18.91%	18.85%	18.02%

TABLE 4

Fiscal Year					
2015	**2016**	**2017**	**2018**	**2019**	**2020**
$ 4,715,367	$ 5,347,339	$ 6,090,318	$ 6,622,212	$ 7,248,088	$ 7,879,553
795,805	758,252	785,898	764,828	747,447	736,279
695,462	418,153	505,877	505,448	510,662	473,679
400,971	407,573	439,940	497,192	386,105	399,993
206,605	147,248	125,373	141,541	137,333	132,313
-	-	159,797	34,126	-	84,278
10,314	15,851	39,657	83,214	110,896	51,516
78,670	230,268	249,060	51,913	182,956	121,603
6,903,194	7,324,684	8,395,920	8,700,474	9,323,487	9,879,214
3,045	2,427	3,096	2,563	4,014	2,868
1,122,044	1,059,043	1,069,902	1,182,004	1,198,404	1,215,124
374,095	496,109	558,492	526,668	512,749	470,271
98,213	109,816	129,969	76,867	90,200	82,757
17,042	88,357	110,121	129,105	149,906	117,527
294,864	248,944	262,390	277,288	315,293	314,601
276,116	271,941	258,112	355,493	378,616	409,646
162,743	199,740	403,530	597,220	999,902	470,144
365,604	347,643	376,584	357,504	576,109	275,812
1,413,777	1,482,328	1,552,524	1,685,610	1,709,858	1,844,224
450,757	413,288	447,542	474,662	555,537	383,138
1,098,189	1,132,589	1,232,511	1,208,272	1,103,301	1,326,224
212,651	1,002,362	1,675,329	1,470,247	1,331,288	167,013
666,186	802,147	838,192	849,768	878,766	799,548
305,166	410,600	399,729	372,898	369,578	337,687
94,223	-	301,108	258,281	258,281	201,136
6,954,715	8,067,334	9,619,131	9,824,450	10,431,802	8,417,720
(51,521)	(742,650)	(1,223,211)	(1,123,976)	(1,108,315)	1,461,494
4,315,000	193,567	105,772	65,941	781,189	129,009
147,106	-	-	-	-	-
-	519,514	-	-	-	14,089
22,996	-	-	29,895	63,000	-
(2,170,221)	-	-	-	-	-
2,314,881	713,081	105,772	95,836	844,189	143,098
$ 2,263,360	$ (29,569)	$ (1,117,439)	$ (1,028,140)	$ (264,126)	$ 1,604,592
15.76%	15.76%	16.64%	15.20%	16.55%	16.93%

CITY OF HELOTES, TEXAS
TAX REVENUE BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

TABLE 5

Fiscal Year	Property	Sales & Use	Franchise	Hotel Occupancy	Total
2011	$ 2,620,140	$ 970,912	$ 455,020	$ -	$ 4,046,072
2012	2,638,917	1,054,778	442,683	-	4,136,378
2013	2,637,784	1,424,354	477,344	-	4,539,482
2014	2,688,925	1,645,268	527,251	-	4,861,444
2015	2,868,911	1,846,456	795,805	-	5,511,172
2016	3,139,203	2,208,136	758,252	-	6,105,591
2017	3,371,398	2,718,920	785,898	-	6,876,216
2018	3,519,817	3,099,082	764,828	3,313	7,387,040
2019	3,733,370	3,492,555	747,447	22,163	7,995,535
2020	3,996,871	3,852,457	736,279	30,225	8,615,832

CITY OF HELOTES, TEXAS
ASSESSED VALUE AND ACTUAL TAXABLE PROPERTY
LAST TEN FISCAL YEARS

TABLE 6

Fiscal Year Ended September 30,	Residential Property	Commercial Property	Less: Tax-Exempt Property	Total Taxable Assessed Value*	Total Direct Tax Rate
2011	$ 652,132,270	$ 120,241,773	$ 49,651,853	$ 722,722,190	0.363651
2012	663,227,472	120,004,340	51,751,163	731,480,649	0.360000
2013	677,033,974	124,391,838	56,356,942	745,068,870	0.355000
2014	697,083,124	146,200,980	75,978,756	767,305,348	0.350000
2015	741,137,332	147,042,320	62,375,351	825,804,301	0.350000
2016	822,061,262	173,966,055	81,203,521	914,823,796	0.350000
2017	880,405,573	202,593,210	90,399,368	992,599,415	0.350000
2018	935,682,076	203,255,105	92,878,191	1,046,058,990	0.350000
2019	990,287,349	214,903,210	97,447,904	1,107,742,655	0.350000
2020	1,086,181,131	224,382,485	116,235,617	1,194,327,999	0.350000

Source: Bexar Appraisal District.

* Total Taxable Assessed Value and Total Estimated Actual Value of taxable property is the same.
The Taxable Assessed Value is further reduced by any freeze adjustments.

CITY OF HELOTES, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS

TABLE 7

	City Direct Rates		
Fiscal Year	General Fund	Debt Service	Total Direct
2011	0.282731	0.080920	0.363651
2012	0.282640	0.077360	0.360000
2013	0.273140	0.081860	0.355000
2014	0.271503	0.078497	0.350000
2015	0.271503	0.078497	0.350000
2016	0.269894	0.080106	0.350000
2017	0.278268	0.071732	0.350000
2018	0.243142	0.106858	0.350000
2019	0.248805	0.101195	0.350000
2020	0.261595	0.088405	0.350000

		Overlapping Rates					Total
Fiscal Year	Total Direct Rate	Northside ISD	University Health System	Alamo Community College	San Antonio River Authority	Bexar County	Direct and Overlapping Rates
2011	0.363651	1.365500	0.276235	0.141623	0.016652	0.326866	2.490527
2012	0.360000	1.375500	0.276235	0.141623	0.017370	0.326866	2.497594
2013	0.355000	1.375500	0.276235	0.149150	0.017370	0.326866	2.500121
2014	0.350000	1.375500	0.276235	0.149150	0.017798	0.326866	2.495549
2015	0.350000	1.375500	0.276235	0.149150	0.017500	0.314500	2.482885
2016	0.350000	1.375500	0.276235	0.149150	0.017290	0.314500	2.482675
2017	0.350000	1.375500	0.276235	0.149150	0.017290	0.308950	2.477125
2018	0.350000	1.375500	0.276235	0.149150	0.017290	0.304097	2.472272
2019	0.350000	1.375500	0.276235	0.149150	0.018580	0.301097	2.470562
2020	0.350000	1.305500	0.276235	0.149150	0.018580	0.301097	2.400562

Source: Information furnished by Bexar County Tax Assessor - Collector

CITY OF HELOTES, TEXAS
PRINCIPAL PROPERTY TAX PAYERS
CURRENT AND NINE YEARS AGO

TABLE 8

	2020			2011		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Wal Mart Stores Inc.	$ 20,861,800	1	1.75%			
Milam Helotes Plaza LLC	8,370,000	2	0.70%			0.00%
TKGSM-TX LP	7,606,870	3	0.64%	2,377,280	6	0.33%
Helotes Town Centre LP	7,500,820	4	0.63%	4,300,140	1	0.59%
CCP Shurgard Texas LTD	6,500,000	5	0.54%	2,230,000	7	0.31%
JDL Texas Ventures	5,500,000	6	0.46%	3,915,680	2	0.54%
L&F-1 LLC	4,989,350	7	0.42%			
Abiso Helotes LP	4,577,150	8	0.38%			
Circle Bar Investments LLC	3,850,000	9	0.32%			
Isola Corporation	3,520,000	10	0.29%			
White Turkey Creek LTD				3,902,124	3	0.54%
Bandera Helotes Plaza LLC				3,583,570	4	0.50%
Pela General Builders, LLC				2,390,720	5	0.33%
SCP 2009-C34-CATXLP				2,189,530	8	0.30%
HSF Properties LLC				1,930,000	9	0.27%
Pulte Homes of Texas				1,929,650	10	0.27%
Total	$ 73,275,990		6.14%	$28,748,694		3.98%

Taxable value of $1,194,327,999

CITY OF HELOTES, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

TABLE 9

Fiscal Year Ended September 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2011	$ 2,614,869	$ 2,591,187	99.09%	21,230	$ 2,612,417	99.91%
2012	2,622,552	2,604,356	99.31%	16,280	2,620,636	99.93%
2013	2,635,251	2,618,686	99.37%	13,656	2,632,342	99.89%
2014	2,682,643	2,668,143	99.46%	10,116	2,678,259	99.84%
2015	2,866,335	2,846,427	99.31%	16,016	2,862,443	99.86%
2016	3,146,535	3,132,848	99.57%	9,354	3,142,202	99.86%
2017	3,379,649	3,361,931	99.48%	9,633	3,371,564	99.76%
2018	3,541,895	3,519,503	99.37%	13,360	3,532,863	99.75%
2019	3,741,128	3,719,714	99.43%	11,074	3,730,788	99.72%
2020	3,996,662	3,970,245	99.34%	-	3,970,245	99.34%

Source: Bexar County Tax Assessor Collector

CITY OF HELOTES, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

TABLE 10

	Governmental Activities					
Fiscal Year	General Obligation Bonds	Certificates of Obligation	Capital Leases	Note Payable	Total Primary Government	Per Capita*
2011	$ -	$ 9,475,000	$ 76,852	$ -	$ 9,551,852	1,301
2012	-	8,975,000	104,987	-	9,079,987	1,286
2013	-	8,450,000	124,424	-	8,574,424	1,088
2014	-	7,905,000	60,637	150,000	8,115,637	1,001
2015	-	11,650,000	14,270	100,000	11,764,270	1,407
2016	-	10,965,000	141,780	50,000	11,156,780	1,299
2017	-	10,382,396	174,360	-	10,556,756	1,205
2018	-	9,615,041	150,533	-	9,765,574	1,065
2019	-	8,992,686	667,956	-	9,660,642	1,010
2020	-	8,345,331	637,417	-	8,982,748	902

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

* Per Capita is derived by dividing the total debt by the population reported on the Demographic and Economic Statistics Table (Table 12)

CITY OF HELOTES, TEXAS
LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

Texas municipalities are not bound by any direct constitutional or statutory maximums as to the amount of general obligation bonds which may be issued; however, all local bonds must be submitted to and approved by the State Attorney General. It is the established practice of the Attorney General not to approve a prospective bond issue if it will result in the levy of a tax for bonded debt of over $1.00 for cities under a population of 5,000 or $1.50 for the cities over 5,000 in population.

TABLE 11

Taxable Value		$ 932,282,068
Debt Limit - 10% of taxable value [1]		$ 93,228,207
Amount of Debt Applicable to Debt Limit:		
Total Bonded Debt	$ 8,345,331	
Less Funds Available in Debt Service Fund	384,345	
Total Amount of Debt Applicable to Debt Limit		7,960,986
Legal Debt Margin		$ 85,267,221

	Fiscal Year		
	2017	2018	2019
Debt Limit	$ 79,987,484	$ 83,346,557	$ 87,311,347
Total Net Debt Applicable to Debt Limit	(10,550,045)	(9,761,457)	(8,794,838)
Legal Debt Margin	$ 69,437,439	$ 73,585,100	$ 78,516,509

	Fiscal Year		
	2014	2015	2016
Debt Limit	$ 63,313,192	$ 67,595,035	$ 74,438,083
Total Net Debt Applicable to Debt Limit	(8,111,530)	(11,749,009)	(11,092,352)
Legal Debt Margin	$ 55,201,662	$ 55,846,026	$ 63,345,731

	Fiscal Year		
	2011	2012	2013
Debt Limit	$ 61,267,669	$ 61,623,027	$ 62,466,659
Total Net Debt Applicable to Debt Limit	(9,458,175)	(8,992,829)	(8,454,435)
Legal Debt Margin	$ 51,809,494	$ 52,630,198	$ 54,012,224

CITY OF HELOTES, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

TABLE 12

Year	Population	Per Capita Income	Median Age	School Enrollment	Unemployment Rate
2011	7,341	32,123	41.1	4,371	7.9%
2012	7,060	31,335	41.1	4,161	6.8%
2013	7,880	41,549	41.1	4,031	5.5%
2014	8,104	42,053	41.1	4,256	4.3%
2015	8,364	42,053	44.4	4,284	3.7%
2016	8,591	42,772	44.4	4,448	3.5%
2017	8,758	45,272	43.6	4,415	3.2%
2018	9,169	45,622	44.0	4,368	3.2%
2019	9,567	50,046	44.0	4,276	2.8%
2020	9,961	47,995	44.0	4,336	7.3%

Sources: Population, per capita income and median age information provided by the United States Census Bureau. School enrollment information was provided by the Northside Independent School District. Unemployment rates were provided by the Bureau of Labor Statistics.

CITY OF HELOTES, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

TABLE 13

	2020			2011		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Joint Base San Antonio (JBSA) Lackland, Fort Sam & Randolph*	80,000	1	7.71%	100,578	1, 2, 3	12.09%
HEB Food Stores	22,000	2	2.12%	14,588	5	1.75%
USAA	19,000	3	1.83%	15,000	4	1.80%
Northside ISD	13,977	4	1.35%	12,244	6	1.47%
City of San Antonio	13,881	5	1.34%	12,211	7	1.47%
Methodist Healthcare System	9,851	6	0.95%	7,747	8	0.93%
North East ISD	9,001	7	0.87%			
San Antonio ISD	7,677	8	0.74%			
Baptist Health System	6,371	9	0.61%	6,310	9	0.76%
JP Morgan Chase & Co.	5,000	10	0.48%			
Total	186,758		18.00%	168,678		20.27%

The City of Helotes, Texas is surrounded by the City of San Antonio, and no data is available for the employers in Helotes, Texas. The above data is for the City of San Antonio.

Source: City of San Antonio Comprehensive Annual Financial Report 2019.

*In Fiscal Year 2012, Lackland, Fort Sam, and Randolph military operations were consolidated into Joint Base San Antonio. In fiscal year 2011, the employee counts were 52,561, 32,000, and 16,017, respectively.

CITY OF HELOTES, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

TABLE 14

Function	Fiscal Year 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Animal Control/Code Enforcement										
Animals Impounded	-	-	90	65	101	101	83	78	78	44
Animals Returned to Owner	-	-	-	-	31	36	40	40	40	13
Transfers to Vet Clinics	-	-	74	66	64	36	12	18	18	12
Transfers to Humane Society	-	-	-	-	6	29	36	37	37	29
Animals Euthanized	-	-	-	-	-	8	2	1	1	2
City Secretary										
Number of Public Info Requests	-	-	-	461	537	279	348	228	242	240
Court										
Number of Cases Filed	4,163	7,576	4,364	5,756	6,476	5,673	7,208	6,553	3,434	4,010
Number of Cases Closed	3,740	5,653	3,802	3,462	3,624	3,474	3,834	4,279	3,351	4,129
Warnings/Voids	-	-	1,358	2,509	2,625	2,260	2,346	2,246	1,738	2,066
Inactive Cases	-	1,844	1,177	2,504	2,694	3,048	3,450	4,238	1,294	703
Development Services										
Building Permits Issued	1,257	1,211	1,833	2,594	2,039	2,045	2,316	2,530	1,357	115
Business Licenses Issued	1,645	1,398	1,490	1,438	897	310	234	245	180	31
Food Establishment Inspections	30	27	35	31	42	53	64	87	58	110
Foster/Adoption Inspections	6	5	7	5	2	3	5	4	3	3
Dispatch										
Calls for Service	4,640	7,303	9,018	10,438	28,100	52,036	49,974	28,920	28,920	33,069
Number of 911 Calls Received	-	3,434	3,013	3,432	7,324	13,113	9,651	4,098	4,098	4,022
Number of 911 Calls Dispatched	200	875	617	726	883	4,025	3,645	1,588	1,588	2,743
EMS										
Requests for Transport	395	514	473	473	607	719	679	830	794	731
Actual Transports	47	174	219	224	259	303	273	302	304	285
EMT Students	3	-	-	-	-	-	1	2	2	6
Finance										
Number of Checks Issued	1,027	1,381	1,323	1,503	1,555	1,426	1,462	1,637	1,674	1,522
Fire										
Number of Rescue/Other Respor	282	208	228	285	222	258	285	299	258	259
Number of Fire Responses	40	18	24	29	25	25	38	32	40	40
Number of Inspections	285	173	334	258	279	446	382	384	380	401
Number of Training Classes Con	340	360	356	344	401	404	669	393	402	517
Number of Pre-Plan Inspections	66	79	80	67	64	67	71	77	71	76
Helotes Magazine										
Number of Magazines Printed	-	-	-	-	-	-	46,000	64,000	64,000	64,000
Human Resources										
Number of New Employees Proc	12	8	5	16	14	18	20	16	16	19
Police										
Calls for Service	3,620	4,362	6,474	7,934	8,458	6,150	3,323	3,436	3,666	3,296
Arrests	129	119	194	196	205	190	217	246	263	256
Traffic Violations	4,163	7,576	4,364	5,756	6,476	5,673	7,208	6,553	5,086	6,191
Accidents	153	157	174	243	358	331	266	265	248	226
Public Relations / Events										
Number of Social Media Posts	-	-	-	-	-	621	1,022	714	714	887
Number of Community Events	-	-	-	-	-	26	26	26	26	10
Public Works & Facilities										
Number of Buildings Maintained	6	6	6	6	6	6	6	6	6	6
Square Footage	40,405	40,405	40,405	40,405	40,405	40,405	40,405	40,405	40,405	40,405
Warrants										
Warrants Issued	671	1,174	1,313	1,455	1,085	1,300	1,179	1,169	1,169	724
Warrants Cleared	-	75	499	1,097	821	851	802	842	842	1,566
Active Warrants	74	220	179	345	282	391	611	873	873	484

Source: Various city departments.

CITY OF HELOTES, TEXAS
CAPITAL ASSETS STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

TABLE 15

Function	Fiscal Year 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Animal Control / Code Enforcement										
Vehicles	-	1	1	1	1	1	2	2	2	2
EMS										
Ambulances	2	2	2	2	2	2	2	2	2	2
Fire										
Stations	1	1	1	1	1	1	1	1	1	1
Training Facility	-	-	-	-	-	-	-	-	-	-
Fire Vehicles	8	8	8	8	8	8	8	8	7	7
Helotes Area Community Band										
Trailer	-	1	1	1	1	1	1	1	1	1
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	13	12	12	11	12	13	12	13	13	12
Parks & Recreation										
Parks - Developed	2	2	2	2	3	3	3	3	3	3
Parks - Undeveloped	2	2	3	3	2	2	2	2	2	2
Playground	1	1	1	1	1	1	1	1	1	1
Public Works & Facilities										
Streets, paved (miles)	33.6	34.5	34.5	38.4	38.4	38.4	40	41.7	42.5	42.5
Streets, unpaved (miles)	0	0	0	0	0	0	0	0	0	0
Vehicles	1	2	2	3	3	4	5	6	5	7
Trailers	4	4	4	4	4	4	4	5	7	8
Generators (Buidings)	2	2	2	2	2	2	2	2	2	2
Generators (Portable)	1	1	1	1	2	2	3	3	2	3
Warrants										
Vehicles	1	1	1	1	1	1	1	1	1	1

CITY OF HELOTES, TEXAS
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

TABLE 16

	Fiscal Year End									
Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
City Administrator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant City Administrator	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	-
Secretary	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Personnel/Finance	0.0	1.5	1.5	1.5	1.5	2.5	2.5	3.0	3.0	4.0
Municipal Court	4.5	4.0	4.5	4.0	6.0	6.0	6.5	6.5	6.5	5.5
Public Safety										
Police Department	21.0	21.5	21.5	21.5	25.0	24.5	25.0	25.0	25.0	24.0
Dispatch	5.0	6.0	6.5	7.5	7.5	7.0	9.0	10.0	10.0	9.0
Fire Department/EMS	21.5	22.5	23.0	23.5	27.0	26.5	26.5	23.0	23.0	23.0
Public Works										
Development Services	1.0	1.0	2.0	2.0	2.0	2.5	2.5	2.0	2.0	2.0
Animal Control/Code Enforcem	1.0	1.0	2.0	1.5	1.0	1.0	1.0	1.0	1.0	1.0
Streets and Grounds	1.0	1.0	1.0	1.0	2.5	3.0	3.5	5.0	5.0	6.0
Culture and Recreation										
Public Relations/Special Events	0.0	0.0	0.0	0.0	2.5	3.0	3.0	5.0	5.0	4.5
Total	57.0	60.5	64.0	64.5	77.0	78.0	81.5	83.5	83.5	81.0

COMPLIANCE SECTION

Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

The Honorable Mayor and
Members of the City Council
City of Helotes, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Helotes, Texas, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 23, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Helotes, Texas' internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Helotes, Texas' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Helotes, Texas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Helotes, Texas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.

February 23, 2021

CITY COUNCIL
AGENDA ITEM REQUEST FORM

MEETING DATE: March 25, 2021

AGENDA PLACEMENT:

- ☐ **PUBLIC HEARING**
- ☐ **RECOGNITION**
- ☐ **UNFINISHED BUSINESS**
- ☐ **CONSENT**
- ☒ **INDIVIDUAL**
- ☐ **CLOSED**

CAPTION:

Discussion of and action on a Resolution of the City Council of the City of Helotes, Texas approving a grant application submission for a Safe Routes to School (SRTS) Sidewalk Project to the Alamo Area Metropolitan Planning Organization (AAMPO) Surface Transportation Block Grant (STBG) Program for funding of transportation alternative projects. (Staff)

EXECUTIVE SUMMARY:

The Alamo Area Metropolitan Planning Organization (AAMPO) is holding a call for projects to award federal funding to transportation projects. The City is eligible to apply and Staff proposes to submit a Safe Routes to School (SRTS) Sidewalk Project. The project consists of the construction of sidewalks along Galm, Braun, Riggs, and Old F.M. 1560 roads. If awarded, the City will be responsible for a 20% match.

Entities are able to submit multiple proposal and assign overall priority to each proposal. Selected projects will be allocated funding in FY 2023 – 2026 and potentially FY 2027 and 2028. (Staff)

FINICIAL IMPACT:

The total estimated cost of the SRTS Project is $6,240,980, with the AAMPO funding to cover 80% of the cost, or $4,992,784 and the City to match the remaining 20% of the cost, or $1,248,196.

ATTACHMENTS:

Attachment A – AAMPO Grant Informational Slides
Attachment B – SRTS Sidewalk Project Map and Estimated Project Cost
Attachment C – Resolution

PREPARED BY: Joshua Mair, Public Works Supervisor

DATE SUBMITTED: March 17, 2021

TAP Eligible Projects

Attachment A

- **Only *construction* elements are eligible for funding, not preliminary phases. (i.e. ROW and ENG or planning)**

- Capital: new or improved bike/multi-use paths, sidewalks, etc.
- Operational: crossing/safety improvements, Safe Routes to School, road diet
- Transit improvements: bike storage facilities, connectivity improvements
- Bicycle and Pedestrian Programs

Requirements

- Competitive project call
- **Reimbursement** program and all federal and state rules apply (TxDOT agreements and pass-through funding)
- Attendance at this workshop is required for all entities planning to submit a proposal
- Minimum $1M construction cost for **infrastructure** projects
- **All** project **development** costs (i.e. design, engineering, utility relocation and right-of-way acquisition) are the responsibility of the implementing agency
- No minimum cost for programs
- All proposals require a minimum 20% ***cash*** match. Additional technical points are awarded for cash matches >20% and ≥30%

Requirements

- Entities awarded funding will enter into an agreement with TxDOT. TxDOT will require **reimbursement** of their costs for review and coordination of the project/program *(more on this later)*
- Implementing entities must sign the project/program understanding form (part of proposal's support documents)
- Entities submitting multiple proposals must assign an overall priority to each proposal (i.e. 1st, 2nd, 3rd) Selected projects/programs will be allocated funding in FY 2023-2026 (and potentially FY 2027 and FY 2028) of the MPO's short- and long-range plans
  - *First day of FY = October 1st*
  - *Last day of FY = September 30th*
- Implementing entities commit to developing and letting selected projects/programs in the year funding is allocated

Schedule

Attachment A

October 1, 2020
Agency Call for Projects begins

January 2021
Workshop to provide information and support to submitting agencies (required attendance)

October 2020 -March 2021
Agencies develop projects and secure local match

April 1, 2021
Agency project submittals and commitment of local match are due to the AAMPO

June 2021
Public meetings and online public input on projects

August 2021
TPB selection and approval of STBG, TA and CMAQ projects

September 2021 – February 2022
Travel Demand Modeling & Emissions Analysis

March 2022
Public meeting on Transportation Conformity

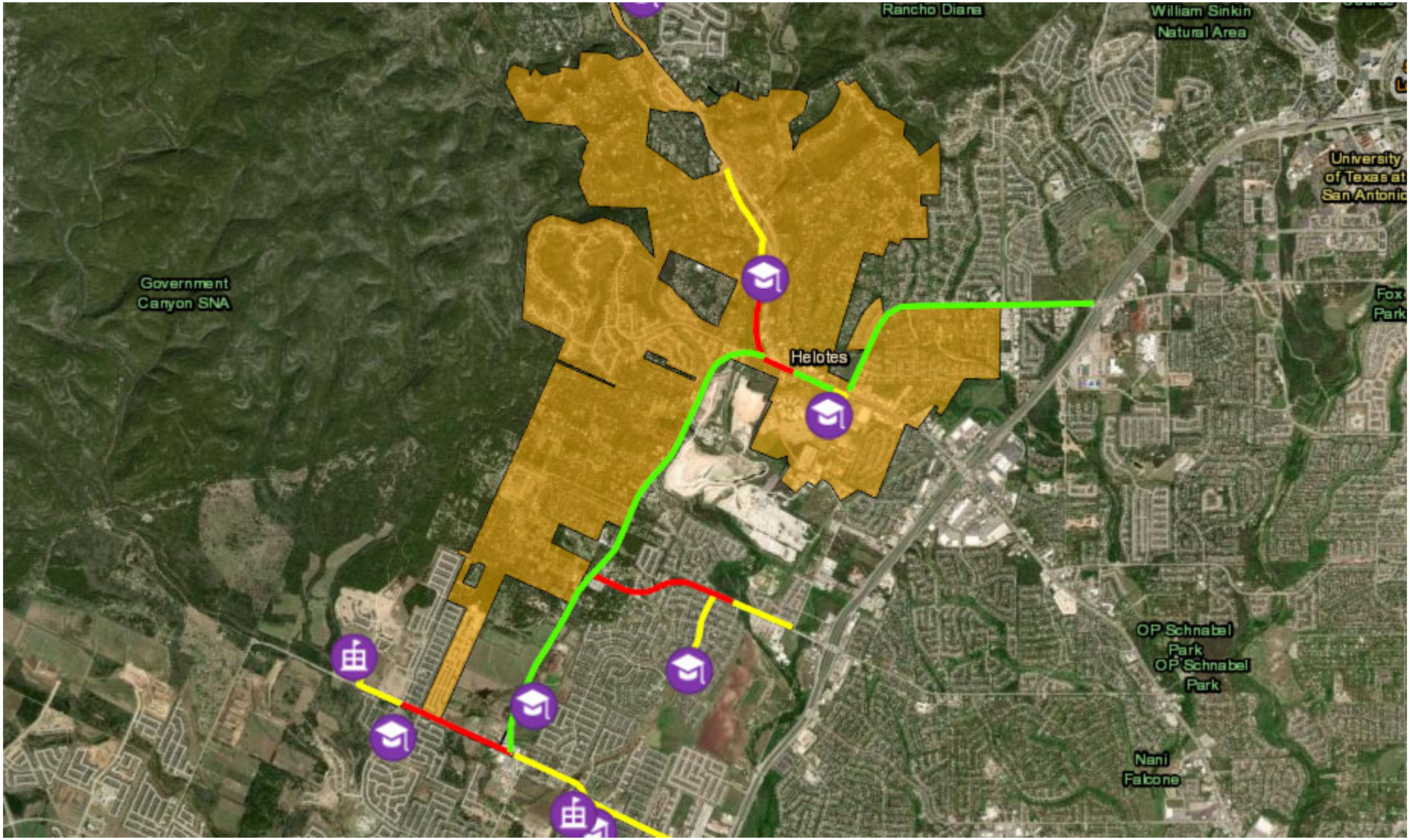
April - May 2022
TPB Presentation and Action on
- MTP
- TIP
- Conformity

June – August 2022
Interagency Consultation Review with federal and state partners

September 2022
Joint FHWA-FTA Conformity Determination

October 2022
FY 2023-2026 TIP goes into effect

Attachment B



TxDOT Rd with sidewalks planned

Existing sidewalks

Proposed sidewalks

School

Attachment B

Construction Project - Average Low Bid

Agency Overall Priority 1

Item Code	Item Description Galm Road	Item Unit	San Antonio 12M AVG	Quantity	Cost
01006001	PREPARING ROW	STA	$10,172.08	37.35	$379,927.19
01046017	REMOVING CONC (DRIVEWAYS)	SY	$17.68	745	$13,171.60
01606003	FURNISHING AND PLACING TOPSOIL (4")	SY	$0.89	8300	$7,387.00
01626002	BLOCK SODDING	SY	$5.09	8300	$42,247.00
01686001	VEGETATIVE WATERING	MG	$23.77	639.1	$15,191.41
04606002	CMP (GAL STL 18 IN)	LF	$68.00	500	$34,000.00
04656233	INLET (COMP) (TY SIDEWALK BRIDGE)	EA	$9,423.08	5	$47,115.40
04656338	INLET (COMPL)(ARMOR CURB SLOT)	EA	$4,090.91	5	$20,454.55
04676343	SET (TY II) (18 IN) (CMP) (3: 1) (C)	EA	$1,500.00	10	$15,000.00
04966004	REMOV STR (SET)	EA	$445.87	10	$4,458.70
04966050	REMOV STR (DRIVEWAY CULVERT)	EA	$1,300.00	5	$6,500.00
05006001	MOBILIZATION	LS	$850,739.83	1	$850,739.83
05026001	BARRICADES, SIGNS AND TRAFFIC HANDLING	MO	$7,752.61	5	$38,763.05
05296001	CONC CURB (TY I)	LF	$9.21	3735	$34,399.35
05306004	DRIVEWAYS (CONC)	SY	$69.07	1370	$94,625.90
05316008	CURB RAMPS (TY 5)	EA	$2,825.92	7	$19,781.44
05316003	CONC SIDEWALKS (6")	SY	$54.45	2490	$135,580.50
540	INSTALL METAL BEAM GUARD FENCE	LF	$55.00	630	$34,650.00
05426001	REMOVE METAL BEAM GUARD FENCE	LF	$1.57	630	$989.10
644	RELOCATE SM RD SN	EA	$455.00	1	$455.00
	SW3P	LS	3%	1	$53,863.11
	STRIPING	LF	$6.00	350	$2,100.00
				Subtotal	$1,797,537.02
				Total With SW3P	$1,851,400.13

Attachment B

Construction Project - Average Low Bid | San Antonio TXDOT | Agency Overall Priority 2

Item Code	Item Description Braun Road	Item Unit	12M AVG	Quantity	Cost
01006001	PREPARING ROW	STA	$10,172.08	45.3	$460,795.22
01046017	REMOVING CONC (DRIVEWAYS)	SY	$17.68	400	$7,072.00
01046021	REMOVING CONC (CURB)	LF	$5.75	500	$2,875.00
01606003	FURNISHING AND PLACING TOPSOIL (4")	SY	$0.89	10067	$8,959.63
01626002	BLOCK SODDING	SY	$5.09	10067	$51,241.03
01686001	VEGETATIVE WATERING	MG	$23.77	775.16	$18,425.55
04326003	RIPRAP (CONC)(6 IN)	CY	$500.00	50	$25,000.00
04506003	RAIL (TY T1W)	LF	$80.00	140	$11,200.00
04606002	CMP (GAL STL 18 IN)	LF	$68.00	200	$13,600.00
04626054	CONC BOX CULV (6 FT X 3 FT)(EXTEND)	LF	$424.81	24	$10,195.44
04626114	CONC BOX CULV (9 FT X 3 FT)(EXTEND)	LF	$1,406.00	24	$33,744.00
465	HEADWALL	EA	$7,000.00	2	$14,000.00
04676343	SET (TY II) (18 IN) (CMP) (3: 1) (C)	EA	$1,500.00	6	$9,000.00
04966004	REMOV STR (SET)	EA	$445.87	6	$2,675.22
04966050	REMOV STR (DRIVEWAY CULVERT)	EA	$1,300.00	3	$3,900.00
05006001	MOBILIZATION	LS	$850,739.83	1	$850,739.83
05026001	BARRICADES, SIGNS AND TRAFFIC HANDLING	MO	$7,752.61	5	$38,763.05
05296001	CONC CURB (TY I)	LF	$9.21	4530	$41,721.30
05306004	DRIVEWAYS (CONC)	SY	$69.07	694	$47,934.58
05316008	CURB RAMPS (TY 5)	EA	$2,825.92	4	$11,303.68
05316003	CONC SIDEWALKS (6")	SY	$54.45	3020	$164,439.00
5406020	MTL W - BEAM GD FEN (LOW FILL CULVERT)	LF	$57.00	880	$50,160.00
05426001	REMOVE METAL BEAM GUARD FENCE	LF	$1.57	880	$1,381.60
644	RELOCATE SM RD SN	EA	$455.00	1	$455.00
	SW3P	LS	3%	1	$56,427.93
	STRIPING	LF	$5.00	270	$1,350.00
				Subtotal	$1,880,931.14
				Total With SW3P	$1,937,359.07

Attachment B

Construction Project - Average Low Bid | San Antonio TXDOT | Agency Overall Priority 3

Item Code	Item Description Riggs/Old FM 1560	Item Unit	12M AVG	Quantity	Cost
01006001	PREPARING ROW	STA	$10,172.08	27.3	$277,697.78
01046017	REMOVING CONC (DRIVEWAYS)	SY	$17.68	400	$7,072.00
01046021	REMOVING CONC (CURB)	LF	$5.75	500	$2,875.00
01606003	FURNISHING AND PLACING TOPSOIL (4")	SY	$0.89	10067	$8,959.63
01626002	BLOCK SODDING	SY	$5.09	10067	$51,241.03
01686001	VEGETATIVE WATERING	MG	$23.77	775.16	$18,425.55
04326003	RIPRAP (CONC)(6 IN)	CY	$500.00	50	$25,000.00
04506003	RAIL (TY T1W)	LF	$80.00	140	$11,200.00
04606002	CMP (GAL STL 18 IN)	LF	$68.00	200	$13,600.00
04626054	CONC BOX CULV (6 FT X 3 FT)(EXTEND)	LF	$424.81	24	$10,195.44
465	HEADWALL	EA	$7,000.00	2	$14,000.00
04676343	SET (TY II) (18 IN) (CMP) (3: 1) (C)	EA	$1,500.00	6	$9,000.00
04966004	REMOV STR (SET)	EA	$445.87	6	$2,675.22
04966050	REMOV STR (DRIVEWAY CULVERT)	EA	$1,300.00	3	$3,900.00
05006001	MOBILIZATION	LS	$850,739.83	1	$850,739.83
05026001	BARRICADES, SIGNS AND TRAFFIC HANDLING	MO	$7,752.61	5	$38,763.05
05296001	CONC CURB (TY I)	LF	$9.21	2675	$24,636.75
05306004	DRIVEWAYS (CONC)	SY	$69.07	694	$47,934.58
05316008	CURB RAMPS (TY 5)	EA	$2,825.92	4	$11,303.68
05316003	CONC SIDEWALKS (6")	SY	$54.45	1990	$108,355.50
5406020	MTL W - BEAM GD FEN (LOW FILL CULVERT)	LF	$57.00	880	$50,160.00
05426001	REMOVE METAL BEAM GUARD FENCE	LF	$1.57	880	$1,381.60
644	RELOCATE SM RD SN	EA	$455.00	1	$455.00
	SW3P	LS	3%	1	$47,714.00
	STRIPING	LF	$5.00	270	$1,350.00
				Subtotal	$1,590,466.65
				Total With SW3P	$1,638,180.65

	Project Subtota	$5,426,939.84
	15% Contingen	$814,040.98
	Total Project	$6,240,980.82
Helotes	20% Match	$1,248,196.16

RESOLUTION NO. 21- _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS APPROVING THE SUBMISSION OF A SAFE ROUTES TO SCHOOL (SRTS) INFRASTRUCTURE FUNDING GRANT APPLICATION TO THE ALAMO AREA METROPOLITAN PLANNING ORGANIZATION (AAMPO) FOR THE CONSTRUCTION OF SIDEWALKS ALONG GALM, BRAUN, RIGGS, AND OLD F.M. 1560 ROADS; AUTHORIZING THE CITY ADMINISTRATOR TO TAKE ALL NECESSARY STEPS TO IMPLEMENT THE PROVISIONS OF THIS RESOLUTION; INCORPORATING RECITALS; PROVIDING FOR SEVERABILITY; AND ADOPTING AN EFFECTIVE DATE.

WHEREAS, The FAST Act eliminates the MAP-21 Transportation Alternatives Program (TAP) and replaces it with a set-aside of Surface Transportation Block Grant (STBG) program funding for transportation alternatives (TA). These set-aside funds include all projects and activities that were previously eligible under TAP, encompassing a variety of smaller-scale transportation projects such as pedestrian and bicycle facilities, recreational trails, safe routes to school projects, community improvements such as historic preservation and vegetation management, and environmental mitigation related to stormwater and habitat connectivity; and

WHEREAS, the City Council of the City of Helotes, Texas finds it in the best interest of the citizens of the City of Helotes to submit a SRTS infrastructure funding grant application to the Alamo Area Metropolitan Planning Organizations (AAMPO) for the construction of sidewalks along Galm, Braun, Iron Horse Way, Antonio Drive, Riggs, and Old F.M. 1560 roads; and

WHEREAS, the SRTS Program requires 20% matching funds from the City of Helotes over the course of three individual projects between the years 2022 and 2028 for a total not to exceed 1.5 million dollars.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS THAT:

Section One. ***Approval.*** The City Council approves the submission of the grant application to the AAMPO.

Section Two. ***Authorization.*** The City Administrator is hereby authorized to take all necessary steps to implement the provisions of this Resolution.

Section Three. ***Recitals***. The City Council finds all of the above recitals to be true and correct and incorporates the same in this Resolution as findings of fact.

DRAFT

Section Four. ***Severability.*** If any section, subsection, sentence, clause, or phrase of this Resolution is for any reason held to be unconstitutional or illegal, such decision shall not affect the validity of the remaining sections of this Resolution. The City Council hereby declares that it would have passed this Resolution, and each section, subsection, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared void.

Section Five. ***Effective Date.*** This Resolution shall take effect immediately upon its adoption.

PASSED AND APPROVED this 25th day of March, 2021.

CITY OF HELOTES, TEXAS:

_____
Thomas A. Schoolcraft, Mayor

ATTEST:

_____
Celina Perez, City Secretary

DRAFT

CITY COUNCIL
AGENDA ITEM REQUEST FORM

MEETING DATE: March 25, 2021

AGENDA PLACEMENT:

- ☐ **PUBLIC HEARING**
- ☐ **RECOGNITION**
- ☐ **UNFINISHED BUSINESS**
- ☐ **CONSENT**
- ☒ **INDIVIDUAL**
- ☐ **CLOSED**

CAPTIONS:

Item 8. First reading on a Resolution of the City Council of the City of Helotes, Texas, approving a project of the Helotes Economic Development Corporation (EDC) to establish a Small Business Assistance Grant Program that will offer grants to businesses within the corporate limits of Helotes that have been impacted by the coronavirus (COVID-19). (Staff)

Item 9. Second and final reading, and discussion of and action on a Resolution of the City Council of the City of Helotes, Texas, approving a project of the Helotes Economic Development Corporation (EDC) to establish a Small Business Assistance Grant Program that will offer grants to businesses within the corporate limits of Helotes that have been impacted by the coronavirus (COVID-19). (Staff)

EXECUTIVE SUMMARY:

The City of Helotes Economic Development Corporation (EDC) is a Type B Corporation. Pursuant to Local Government Code, Section 505.158, a Type B Corporation may not undertake a project that requires an expenditure of more than $10,000.00 until the governing body of the corporation's authorizing municipality adopts a Resolution authorizing the project, after giving the Resolution at least two separate readings.

On March 3, 2021, EDC Directors John Kodosky and Melody Cooper presented an agenda item to discuss the creation of a second round of grants for small businesses whom have been affected by COVID 19. The EDC Board of Directors approved to temporarily redirect funds that were approved on October 16, 2019 for the construction of the spray park/splash pad at the Helotes Fitness and Disc Golf Course and for sidewalks along Riggs Road/Old F.M. 1560 to support establishing a Small Business Assistance Grant Program. This program will provide grants to businesses within the corporate limits of Helotes that have been impacted by the coronavirus (COVID-19).

On March 10, 2021 EDC Directors Kodosky and Cooper meet with Staff to review the list of businesses that initially applied but didn't qualify for the first round of grants. BCL reported receiving 31 applications, but only 15 met the criteria established for the original program. The committee was able to identify several key factors that limited the approval process. Three of

which include revenue cap of $1 million, number of employees under 20, and loss of revenue loss of at least 15% beginning March 1, 2020 resulted in the majority of disqualifications.

After identifying several businesses whom the committee felt were representative of the target audience, they were able to refine some of the eligibility criteria to allow more small businesses to participate. The committee also felt it was important not to exclude area nonprofits that contribute to the local community and/or provide for tourism through events. The following are recommendations for establishing the eligibility requirements:

- Must meet the definition of eligible small business;
- Located within the corporate city limits of Helotes;
- Must have current Certificate of Occupancy in Helotes;
- Must have been in business prior to February 2020;
- Must have 40 or fewer FTE (full time equivalent) employees;
- Annual gross revenues less than $4 million;
- Local franchisor may apply with only one franchise location;
- Must demonstrate a loss of 15% or more for any quarter in 2020 compared to 2019;
- Applicant must be willing to maintain current level of employees and remain in business for at least 6 months;
- Non-profits must have a minimum gross annual revenue of $10,000
- Industries of professional services such as physicians, clinics, dentists, attorneys, engineers, architects, insurance agencies, vacation and long-term rentals, and sexually oriented businesses are not eligible;
- Business who received Bexar County COVID-19 grant funds thru the Lift Fund Small Business Disaster Relief Programs are eligible for reduced grants offered by the HEDC.

FINANCIAL IMPACT:

Total funding for the program is up to $475,000.00.

- $430,000.00 Loan Distribution
- Sliding scale dependent on number of applications reviewed and processed - not to exceed $45,000.00 Administration Fees

ATTACHMENTS:

Attachment A – Local Government Code, Chapter 505 Type B Corporation, Section 505.158
Attachment B – Program Guide
Attachment C – Resolution

PREPARED BY: Marian Mendoza, City Administrator

DATE SUBMITTED: March 15, 2021

Attachment A

Sec. 505.157. PROJECTS RELATED TO BUSINESS ENTERPRISES IN LANDLOCKED COMMUNITIES. (a) In this section, "landlocked community" means a municipality that:

(1) is wholly or partly located in a county with a population of two million or more; and

(2) has within its municipal limits and extraterritorial jurisdiction less than 100 acres that can be used for the development of manufacturing or industrial facilities in accordance with the municipality's zoning laws or land use restrictions.

(b) For a landlocked community that authorizes or has authorized the creation of a Type B corporation, "project" also includes expenditures found by the board of directors to be required for the promotion of new or expanded business enterprises in the landlocked community.

Added by Acts 2007, 80th Leg., R.S., Ch. 885 (H.B. 2278), Sec. 3.01, eff. April 1, 2009.

Sec. 505.158. PROJECTS RELATED TO BUSINESS DEVELOPMENT IN CERTAIN SMALL MUNICIPALITIES. (a) For a Type B corporation authorized to be created by a municipality with a population of 20,000 or less, "project" also includes the land, buildings, equipment, facilities, expenditures, targeted infrastructure, and improvements found by the corporation's board of directors to promote new or expanded business development.

(b) A Type B corporation may not undertake a project authorized by this section that requires an expenditure of more than $10,000 until the governing body of the corporation's authorizing municipality adopts a resolution authorizing the project after giving the resolution at least two separate readings.

Added by Acts 2007, 80th Leg., R.S., Ch. 885 (H.B. 2278), Sec. 3.01, eff. April 1, 2009.

Sec. 505.159. HEARING REQUIRED TO UNDERTAKE PROJECT. (a) Except as provided by Subsection (b), a Type B corporation shall hold at least one public hearing on a proposed project before spending money to undertake the project.

(b) A Type B corporation the creation of which was authorized by a municipality with a population of less than 20,000 is not required to hold

Attachment B

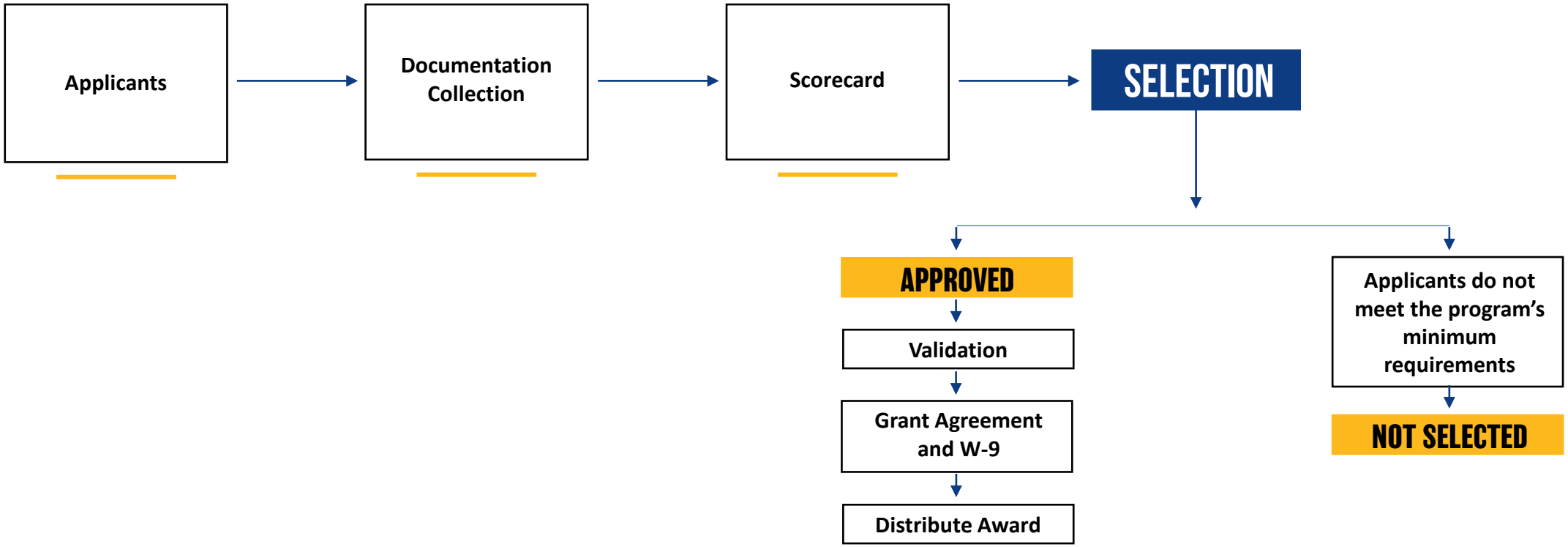
HELOTES SMALL BUSINESS ASSISTANCE PROGRAM

PROGRAM GUIDELINES
(FOR ALL BUSINESSES)

ABOUT THE PROGRAM

SECTION 1: PROCESS OVERVIEW

Attachment B



SECTION 2: PROGRAM OVERVIEW

Attachment B

- $475,000 of funding administered by the Helotes Economic Development Corporation with support from BCL of Texas as the Intermediary, known collecetively as "Partners.".
- The program is **not** on a “first come, first served” basis.
- The application portal will open for applicants for a designated period of time determined by the HEDC.
- Partners will conduct outreach and marketing to ensure small, vulnerable and disadvantaged businesses and nonprofits have access to the grant application platform.
- Partners will provide technical assistance to business owners and nonprofits (to include translation/interpretation services) during application preparation and online submission.
- Once applications are received,BCL of Texas will process for eligibility. Once the program closes, grant awards will be distributed based on the program priority factors.
- Maximum grant amount is $25,000 per business.

- A committee of internal BCL of Texas team members will confirm the scorecard creation and geographical distribution based on program priority factors, including the COVID health and safety restrictions following Texans Helping Texans, local county status and other factors affecting business operations.
- If demand for grants from small businesses and nonprofits meeting the prioritization criteria exceeds available funding, priority factors will be assessed.
- Applications received will be processed in two (2) stages:
  - Stage 1: Applicants upload selected financial documents, identification documents and a business certification regarding accuracy and truthfulness of information submitted.
  - Stage 2: Eligible applicants will be requested to provide additional documentation for grant disbursement.
- HEDC will distribute grants to approved small businesses and nonprofits.
- BCL of Texas will arrange to deliver applicable tax forms to grantees.

SECTION 3: GRANTEE ELIGIBILITY

Attachment B

Eligible businesses must have a physical address and operate in the City of Helotes.

A small business or small nonprofit must satisfy the following criteria to be eligible to receive a grant award:

- Must meet the definition of an "eligible small business" (see Definitions and Additional Information)
- Active businesses or nonprofits operating since at least February 2020.
  - Businesses must currently be operating
- Business must be impacted by COVID-19 and the health and safety restrictions such as business interruptions or business closures incurred as a result of the COVID-19 pandemic
- Business must be able to provide organizing documents including 2018 or 2019 tax returns or Form 990s, copy of official filing with the Texas Secretary of State, if applicable, or local municipality for the business such as one of the following: Articles of Incorporation, Certificate of Organization, Fictitious Name of Registration or Government-Issued Business License
- Applicant must be able to provide acceptable form of government-issued photo ID
- Applicants with multiple business entities, franchises, locations, etc. are not eligible for multiple grants and are only allowed to apply once using their eligible small business with the highest revenue.

DEFINITIONS AND ADDITIONAL INFORMATION

- "eligible small business" means small businesses and small nonprofits operating in the City of Helotes
- "small businesses" means sole proprietors, independent contractors, 1099 workers, and/or registered "for-profit" business entities (e.g., C-corporations, S-corporations, limited liability companies, partnerships) that have yearly gross revenue of $4 million or less based on most recent available tax return (2018 or 2019); must have less than 40 FTE (full time equivalent) employees
- "small nonprofits" means registered 501(c)(3), 501(c)(4), 501(c)(6) or 501(c)(19) nonprofit entities that have yearly gross revenue of $4 million or less based on most recent available Form 990 (2018 or 2019); must have minimum yearly gross revenue of $10,000; nonprofit entities types include corporation, limited liability company, or unincorporated association
- Applicants will be required to certify eligibility, including that the grant will be used for the specific applicant and that such applicant is the business with the highest revenue
- Revenue determined based on IRS tax form definition of "Gross Sales" (less any returns and allowances) as reported on Line 1.c. on both the 1120 (corporate return) or 1120S (S-Corp return); Line 3 on IRS Schedule C for single member LLCs and sole proprietorships; Line 1.c on Form 1065, for partnerships; Line 1.c and Line 2 on Schedule F for farming businesses; and Line 12 on Form 990 for non-profits. Schedule E is not eligible.

SECTION 4: INELIGIBLE BUSINESSES

Attachment B

- Businesses without a physical location in the City of Helotes
- Nonprofit businesses not registered as either a 501(c)(3), 501(c)(4), 501(c)(6) or 501(c)(19)
- Government entities or elected official offices
- Businesses primarily engaged in political or lobbying activities (regardless of whether such entities qualify as an eligible small nonprofit)
- Passive businesses, investment companies and investors who file a Schedule E on their personal tax returns
- Churches and other religious institutions (regardless of whether such entities qualify as an eligible small nonprofit)
- Financial businesses primarily engaged in the business of lending, such as banks, finance companies and factoring companies
- Businesses engaged in any activity that is illegal under federal, state or local law
- Businesses of of professional services such as physicians, clinics, dentists, attorneys, engineers, architects, insurance agencies, vacation and long-term rentals, and sexually oriented businesses
- Businesses engaged in any socially undesirable activity or activity that may be considered predatory in nature such as rent-to-own businesses and check cashing businesses
- Businesses that restrict patronage for any reason other than capacity
- Speculative businesses
- Businesses of which any owner of greater than 20% of the equity interest in it (i) has within the prior three-years been convicted of or had a civil judgment rendered against such owner, or has had commenced any form of parole or probation (including probation before judgment), for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under a public transaction; violation of federal or state anti-trust or procurement statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property, or (ii) is presently indicted for or otherwise criminally or civilly charged by a government entity, (federal, state or local) with commission of any of the offenses enumerated in subparagraph (i) above
- “Affiliated” companies (as such term is defined in 13 C.F.R. § 121.103)
- Multiple business entities, franchises, locations, etc. are not eligible for multiple grants and are only allowed to apply once using their eligible small business with the highest revenue
- Business who received $20,000 or more from Bexar County or Lift Fund COVID-19 grant funds.

SECTION 5: USES OF FUNDS

Attachment B

ELIGIBLE USE OF FUNDS

- Only those costs incurred due to the COVID-19 pandemic and the health and safety restrictions such as business interruptions or business closures incurred as a result of the COVID-19 pandemic. The following are the eligible uses of grant funds:
  - All employee expenses including payroll costs, health care benefits, paid sick, medical, or family leave, and insurance premiums
  - Working capital, overhead (including rent, utilities, mortgage principal and interest payments (excluding mortgage prepayments)), debt obligations (principal and interest) incurred before March 1, 2020
  - Costs associated with re-opening business operations after being fully or partially closed due to state-mandated COVID-19 health and safety restrictions and business closures
  - Costs associated with complying with COVID-19 federal, state or local guidelines for reopening with required safety protocols, including but not limited to equipment, plexiglass barriers, outdoor dining, PPE supplies, testing, and employee training expenses
  - Any other COVID-19 related expenses not already covered (for the same period) through grants, forgivable loans or other relief through federal, state, county or city programs

INELIGIBLE USES OF FUNDS

- Human resource expenses for the State share of Medicaid;
- Employee bonuses or severance pay;
- Taxes;
- Legal settlements;
- Personal expenses or other expenses unrelated to COVID-19 impacts;
- Expenses for repairs from damages already covered by insurance
- Reimbursement to donors for donated items or services.

SECTION 6: HOW RECIPIENTS WILL BE DETERMINED

Attachment B

GRANT RECIPIENTS WILL BE DETERMINED BASED ON:

1. Businesses located in areas impacted the most by the effects of COVID-19, based on COVID health and safety restrictions following Texans Helping Texans , local county status, and other factors affecting business operations.
2. Businesses impacted the most financially based on gross revenue losses.
3. Certain impacted industries including retail, food and hospitality, health and wellness, and personal care (beauty/nail salons, spas, and barbershops).
4. “Underserved small business groups” meaning (I) women-owned, Minority/Person of Color-Owned, or veteran-owned businesses where at least 51% of the business is owned and run on a daily basis by said group(s).
   - "Minority/Person of Color-Owned Small Business” means the following racial or ethnic groups (as identified by the applicant): African-American/Black, Asian, Native American or Alaska Native, Native Hawaiian or Pacific Islander, or LatinX/Hispanic.

SECTION 8: REQUIRED DOCUMENTATION

Attachment B

STAGE 1
Application Requirements

Businesses will need to:

1. Complete a grant application (made available through an online portal by BCL of Texas);
2. Upload selected financial and organizational documents; and
3. Self-certify the accuracy of information by signing an Application Certification.

The following information is required from all applicants in Stage 1:

1. A copy of the signed certification form referenced above.
2. Business operating bank statements for 2019 and 2020 in the quarter claiming 15% or more in losses.
3. 2019 Tax return – provided in an electronic form for online upload, such as PDF/JPEG or other approved upload format.
4. An acceptable form of government-issued photo ID, provided in an electronic form for online upload, such as PDF/JPEG or other approved upload format.
5. Acceptable evidence of less than 40 FTE (full time equivalent) employees. Payroll documents with employee listings/count and IRS 941 for 4th quarter.

STAGE 2
Additional Requirements for Businesses Determined to be Eligible

Once selected for funding, applicants will be required to provide additional documentation as set forth below and re-certify to the accuracy of information provided.

The following information is required from all applicants in Stage 2:

1. Copy of official filing with the Texas Secretary of State (which must be active), if applicable or local municipality for your business such as one of the following, which must be provided in electronic format for upload, such as PDF/JPEG or other approved upload format:
   - Articles of Incorporation
   - Certificate of Organization
   - Fictitious Name of Registration
   - Government-issued Business License (sole proprietors without fictitious name)
2. For eligible nonprofit entity applicants, a copy of the entity's most recent IRS tax exemption letter.
3. Disclosure of previously awarded grants from federal, state, or local entities funded with CARES Funds. (Such as EIDL, PPP, Bexar County LiftFund, or HEDC Small Business Assistance Grant)

RESOLUTION NO. 21-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS APPROVING A PROJECT OF THE CITY OF HELOTES ECONOMIC DEVELOPMENT CORPORATION (EDC) TO ESTABLISH A SECOND SMALL BUSINESS ASSISTANCE GRANT PROGRAM THAT WILL OFFER GRANTS TO QUALIFIED BUSINESSES WITHIN THE CORPORATE LIMITS OF HELOTES THAT HAVE BEEN IMPACTED BY COVID-19; COMPLYING WITH TEXAS LOCAL GOVERNMENT CODE, SECTION 505.158; PROVIDING FOR TWO SEPARATE READINGS; AUTHORIZING THE CITY ADMINISTRATOR TO TAKE ALL NECESSARY STEPS TO IMPLEMENT THE PROVISIONS OF THIS RESOLUTION; INCORPORATING RECITALS; PROVIDING FOR SEVERABILITY; AND ADOPTING AN EFFECTIVE DATE.

WHEREAS, the City of Helotes, Texas ("City") authorized the creation of the City of Helotes Economic Development Corporation ("EDC"), a Type B Economic Development Corporation, through a special election held on February 1, 2003; and

WHEREAS, Texas Local Government Code, Section 505.158, requires that a Type B Corporation may not undertake a project that requires an expenditure of more than $10,000.00 until the governing body of the corporation's authorizing municipality adopts a Resolution authorizing the project, after giving the Resolution at least two separate readings; and

WHEREAS, the EDC desires to establish a second Small Business Assistance Grant Program to provide grants to qualified businesses located within the corporate city limits of Helotes that have been impacted by COVID-19; and

WHEREAS, the City Council finds the project will assist local businesses to create or retain primary jobs in the municipality and will serve the public health, safety and welfare of the City of Helotes.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS THAT:

Section One. ***Approval.*** The City Council hereby approves a project of the Helotes EDC to establish a second Small Business Assistance Grant Program to provide immediate, short-term financial assistance in the form of grants to qualified businesses located within the city limits of Helotes that have been impacted by COVID-19. The EDC shall utilize up to $475,000.00 for the second Small Business Assistance Grant Program, which was the amount previously approved for the construction of a spray park / splash pad at the Helotes Fitness Park & Disc Golf Course and the construction of new sidewalks along Riggs Road from Our Lady of Guadalupe Church (OLG) to F.M. 1560 and along Old F.M. 1560 from F.M. 1560 to the City of Helotes Municipal Complex.

Section Two. ***Authorization.*** The City Administrator is hereby authorized to take all necessary steps to implement the provisions of this Resolution.

Section Three. ***Recitals.*** The City Council finds all of the above recitals to be true and correct and incorporates the same in this Resolution as findings of fact.

Section Four. ***Severability.*** If any section, subsection, sentence, clause, or phrase of this Resolution is for any reason held to be unconstitutional or illegal, such decision shall not affect the validity of the remaining sections of this Resolution. City Council hereby declares that it would have passed this Resolution, and each section, subsection, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared void.

Section Five. ***Effective Date.*** This Resolution shall take effect immediately upon its adoption.

FIRST READING by the City Council, of the City of Helotes, Texas on the 25th day of March, 2021.

PASSED AND APPROVED ON ITS SECOND AND FINAL READING by the City Council, of the City of Helotes, Texas on the 25th day of March, 2021.

CITY OF HELOTES, TEXAS:

_____
Thomas A. Schoolcraft, Mayor

ATTEST:

_____
Celina Perez, City Secretary

DRAFT

CITY COUNCIL
AGENDA ITEM REQUEST FORM

MEETING DATE: March 25, 2021

AGENDA PLACEMENT:

- ☐ **PUBLIC HEARING**
- ☐ **RECOGNITION**
- ☐ **UNFINISHED BUSINESS**
- ☐ **CONSENT**
- ☒ **INDIVIDUAL**
- ☐ **CLOSED**

CAPTION:

Discussion of and action on a Resolution of the City Council of the City of Helotes, Texas approving the City of Helotes Economic Development Corporation (EDC) Fiscal Year Ending (FYE) 2021 Strategic Work Plan. (Staff)

EXECUTIVE SUMMARY:

The proposed EDC FYE 2021 Strategic Work Plan is a result of the Board of Directors work session held on January 27, 2021. The plan reflects short-term and long-term goals to take place during the 2021 – 2025 period. The purpose of the plan, in combination with the EDC Budget, is to guide project implementation, provide support to businesses in the City of Helotes, and attract new development.

Staff has revised the Strategic Work Plan as recommended by the EDC Board of Directors during the work session. The plan was adopted by the EDC Board on March 3, 2021 and is now being presented to City Council for review and approval, as required by Resolution No. 326 *City of Helotes EDC Bylaws*, Article Four, Section 4.1 *EDC Plan*, Subparagraph (a).

ATTACHMENTS: Attachment A – Resolution and EDC FYE 2021 Strategic Work Plan

PREPARED BY: Marian Mendoza, City Administrator

DATE SUBMITTED: March 15, 2021

RESOLUTION NO. 21-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS APPROVING THE CITY OF HELOTES ECONOMIC DEVELOPMENT CORPORATION (EDC) FISCAL YEAR ENDING (FYE) 2021 STRATEGIC WORK PLAN; AUTHORIZING THE CITY ADMINISTRATOR TO TAKE ALL NECESSARY STEPS TO IMPLEMENT THE PROVISIONS OF THIS RESOLUTION; INCORPORATING RECITALS; PROVIDING FOR SEVERABILITY; AND ADOPTING AN EFFECTIVE DATE.

WHEREAS, the City of Helotes, Texas ("City") authorized the creation of the City of Helotes Economic Development Corporation ("EDC"), a Type B Economic Development Corporation, through a special election held on February 1, 2003; and

WHEREAS, the Strategic Work Plan constitutes the "Plan" of the EDC and as required by Resolution No. 326 *City of Helotes EDC Bylaws*, Article Four, Section 4.1 *EDC Plan*, Subparagraph (a), must be presented to City Council for approval; and

WHEREAS, the City Council applauds the mission of the EDC and finds that a Plan is necessary in order to promote development, growth, and provide support to businesses in the City of Helotes.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS THAT:

Section One. ***Approval.*** The City of Helotes Economic Development Corporation FYE 2021 Strategic Work Plan, attached hereto as Exhibit A, is hereby approved.

Section Two. ***Authorization.*** The City Administrator is hereby authorized to take all necessary steps to implement the provisions of this Resolution.

Section Three. ***Effective Date.*** This Resolution shall take effect immediately upon the approval of the City Council.

Section Four. ***Recitals.*** The City Council finds all of the above recitals to be true and correct and incorporates the same in this Resolution as findings of fact.

Section Five. ***Severability.*** If any section, subsection, sentence, clause, or phrase of this Resolution is for any reason held to be unconstitutional or illegal, such decision shall not affect the validity of the remaining sections of this Resolution. The City Council hereby declares that it would have passed this Resolution, and each section, subsection, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared void.

DRAFT

PASSED AND APPROVED this 25th day of March, 2021.

CITY OF HELOTES, TEXAS:

_____
Thomas A. Schoolcraft, Mayor

ATTEST:

_____
Celina Perez, City Secretary

DRAFT

Attachment A
Exhibit A

City of Helotes
Economic Development Corporation

FYE 2021 WORK PLAN

ADMINISTERED BY:

HELOTES
TEXAS
ECONOMIC DEVELOPMENT

BOARD OF DIRECTORS

Blaine Lopez, President, Place Four
Kathryn Mitchell, Vice President, Place Five
John Kodosky, Secretary, Place Three
Phyllis Jackson, Place One
Melody Cooper, Place Two
Gregory Hayden, Place Six
Stevie Seitz, Place Seven

TECHNICAL SUPPORT

Marian Mendoza, Executive Director
Glenn Goolsby, Asst. Director

Approved by the HEDC Board of Directors on March 3, 2021.
Approved by the City Council on TBD.

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EXECUTIVE SUMMARY

The **Work Plan** is a living document created by the Helotes Economic Development Corporation (HEDC) Board of Directors to guide future policy decisions and Staff actions. Each year, the HEDC Board of Directors revisits the document to remind itself of the Corporation's mission, vision, history, and goals. The Work Plan constitutes the Annual Plan of the HEDC, mandated by Article IV, Section 4.1 of the HEDC Bylaws, and the Plan must be approved by the City Council on an annual basis.

MISSION STATEMENT

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

VISION STATEMENT

Our vision for Helotes includes a balance of sales and property taxes that takes into account our town's historic roots and unique environment, resulting in an improved quality-of-life for all Helotes citizens.

HISTORY

The City of Helotes was incorporated in 1981 in an effort by local residents to avoid annexation by the City of San Antonio. The newly organized City of 1,535 residents rapidly transitioned from a small rural town to a suburban community. To ensure positive growth, the City Council appointed an Economic Development Committee in 1997. In 2002, Helotes citizens approved a ballot initiative to add a half-cent 4B Economic Development Sales Tax. The Helotes Economic Development Corporation (HEDC) was formed in 2003, and the HEDC Board of Directors was tasked with the administration of the dedicated 4B sales tax fund.

Today, the HEDC remains dedicated to thoughtful economic growth, and supports public and private investment in projects that improve the economic outlook of the City and enhance the quality-of-life for more than 9,000 Helotes citizens.

GOAL 1 | ACCELERATE RECOVERY
short-term term goal (2021 – 2023)

PRIORITY ONE:
Coordinate short-term economic recovery efforts from the COVID-19 pandemic by aggregating information and allocating resources to top priorities.

PROJECTS

- Create a user-friendly database of recovery resources on the EDC website.
  - Currently developing a new EDC website to provide a better user experience and information.

- Continue communication with local business leaders to understand the short-term and long-term needs of those businesses.
  - Coordinate with Development Services to obtain new business owner contact info.
  - Email business owners when relevant information becomes available.
  - Continue scheduling site visits to stay informed of current needs or issues facing the business community.

- Stay informed of regional and national resources to assist business recovery efforts.
  - Continue to monitor available business resources and disseminate the information.
  - Work with regional partners to learn of new initiatives.

- Consider creating a digital marketing grant to assist small businesses develop or improve their digital presence / website.

- Consider funding for the Helotes Area Chamber of Commerce local gift card give back program.

- Consider re-opening the Google 360 Virtual Tour Program.

GOAL 2 | ASSESS AND IMPLEMENT A TARGETED DEVELOPMENT PROGRAM long-term term goal (2021 – 2025)

PRIORITY ONE:
Assess current market trends and identify opportunities for attracting new developments.

PROJECTS

- Survey development trends and identify any opportunities.
- Evaluate unmet community needs and target those sectors.
    - Determine community needs and wants (restaurants, brewery, distillery, entertainment, office, etc.)
- Work with property owners, brokers, and developers to attract new investments.

PRIORITY TWO:
Implement programs to encourage targeted development of restaurants, entertainment concepts, breweries, distilleries, hotels, and other mixed-use concepts.

PROJECTS

- Designate and coordinate investments into opportunity areas.
- Develop a toolbox to support economic development efforts.
    - Targeted incentives to attract desired developments
    - Infrastructure grants
    - Permit fee reductions paid by either HEDC
    - Fast track permitting program
    - Utilize City's impact fee credits
- Identify specific brands / concepts expanding in the surrounding area.
- Connect startups with investors and other capital resources.

GOAL 3 | IMPLEMENT AND ENHANCE ECONOMIC DEVELOPMENT MARKETING **short-term goal (2021 – 2022)**

PRIORITY ONE:
Enhance external communication of development opportunities in Helotes.

PROJECTS

- Ensure easy access to complete and pertinent development information on City and HEDC websites and through other electronic mediums.
  - Work to launch a new HEDC website in Q1 2021.
  - Contract with ReSimplifi to build a comprehensive commercial database.
- Use social media and other mediums to promote development opportunities.
  - Create posts to promote development/lease opportunities in Helotes.
- Attend trade and similar events and distribute information directly to the development and real estate community.

PRIORITY TWO:
Enhance communication to businesses of the benefits of annexation.

PROJECTS

- Identify businesses that would benefit from annexation.
- Consider targeted incentives to encourage annexation.

PRIORITY THREE:
Brand and promote Helotes as a tourism destination.

PROJECTS

- Use social media, print advertising, area partnerships, and other mediums to promote local businesses and events to the surrounding area.
- Create a campaign that promotes what to see/do/eat in Helotes.
- Continue efforts to support and fund signature festivals and events that encourage both local and visitor participation.

GOAL 4 | ADVANCE LOCAL EDUCATION AND WORKFORCE DEVELOPMENT short-term goal (2021 – 2022)

PRIORITY ONE:
Foster and manage partnerships to ensure leadership and workforce development needs are met.

PROJECTS

- Maintain partnerships with area affiliates.
- Assist and/or coordinate educational programs that support existing business owners. Partners may include the following:
  - Helotes Area Chamber of Commerce;
  - UTSA Small Business Development Center;
  - Bexar County Small Business & Entrepreneurship Dept.
  - Alamo Workforce Solutions;
  - Alamo Area Council of Governments;
  - National Association of the Self-Employed;
  - National Association of Women Business Owners; and
  - U.S. Small Business Administration.
- Guide area business owners to tools and resources that will help them grow their business.

GOAL 5 | EVALUATE AND DEVELOP A VISITOR CENTER
long-term goal (2021 – 2025)

PRIORITY ONE:
Establish a Helotes Visitor Center consisting of office space for the HEDC, Helotes Area Chamber of Commerce, Historical Society of Helotes, and other interested organizations that provide governmental, educational, and/or business-related assistance to the community.

PROJECTS

- Gather potential stakeholders and develop a memorandum of understanding.
- Identify the needs of each entity and create a preliminary site plan.
- Conduct site assessments and determine suitable tract(s).
- Complete land and construction cost estimates.
- Complete a cost benefit analysis of leasing versus ownership.
- Obtain approval from stakeholders and City Council on most viable option.

CITY COUNCIL
AGENDA ITEM REQUEST FORM

MEETING DATE: March 25, 2021

AGENDA PLACEMENT:

- ☐ **PUBLIC HEARING**
- ☐ **RECOGNITION**
- ☐ **UNFINISHED BUSINESS**
- ☐ **CONSENT**
- ☒ **INDIVIDUAL**
- ☐ **CLOSED**

CAPTION:

Discussion of and action on a Resolution of the City Council of the City of Helotes, Texas approving a Joint Participation Agreement to Contribute Right of Way Funds (Fixed Price) in the amount of One Thousand Seven Hundred Three Dollars ($1,703.00) between the City of Helotes and the State of Texas, acting through the Texas Department of Transportation (TxDOT), for the municipal portion of costs associated with acquiring necessary rights-of-way for highway improvements to State Highway 16 (Bandera Road) from 0.3 mile west of F.M. 1560 / Leslie Road to State Loop 1604; and authorizing the Mayor to execute the Agreement on behalf of the City of Helotes. (Staff)

EXECUTIVE SUMMARY:

The Joint Participation Agreement to Contribute Right of Way Funds (Fixed Price) provides for the City's required 10% monetary contribution for the Right-of-Way (ROW) acquisition on properties within the City of Helotes for S.H. 16 (Bandera Road) improvements from 0.3 mile west of F.M. 1560 / Leslie Road to S.L. 1604.

Impacted parcels include Parcel 1 and 2 on the attached survey – total acres 0.1508 and sq. ft. 6,539.

- *Parcel 1* – O'Connor HS NISD – size of parcel in both acres 0.0853 and sq. ft. 3,714
- *Parcel 2* – Abiso Helotes Crossings – size of parcel in both acres 0.0655 and sq. ft. 2,825

The acquisition figures on the properties are from mid-2021. The estimated District Let date is December 2021 or early-2022 with construction to begin mid-2022.

FINICIAL IMPACT:

The total estimated cost of the ROW acquisition for this project is $17,030.00, with the State to cover 90% of the cost, or $15,327.00 and the City to contribute the remaining 10% of the cost, or $1,703.00. The Agreement covers a fixed price amount of $1,703.00 to be contributed by the City of Helotes. No additional monies will be requested by TxDOT for this project, after Council approves the Agreement.

ATTACHMENTS:

Attachment A – Resolution with Contribution Letter and Agreement

PREPARED BY: Marian V. Mendoza, City Administrator

DATE SUBMITTED: March 15, 2021

RESOLUTION NO. 21-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS APPROVING A JOINT PARTICIPATION AGREEMENT TO CONTRIBUTE RIGHT OF WAY FUNDS (FIXED PRICE) IN THE AMOUNT OF ONE THOUSAND SEVEN HUNDRED THREE DOLLARS ($1,703.00) BETWEEN THE CITY OF HELOTES AND THE STATE OF TEXAS, ACTING THROUGH THE TEXAS DEPARTMENT OF TRANSPORTATION, FOR THE MUNICIPAL PORTION OF COSTS ASSOCIATED WITH ACQUIRING NECESSARY RIGHTS OF WAY AND THE ADJUSTMENT OF UTILITIES FOR HIGHWAY IMPROVEMENTS TO STATE HIGHWAY 16 (BANDERA ROAD) FROM 0.3 MILE WEST OF F.M. 1560 / LESLIE ROAD TO STATE LOOP 1604; AUTHORIZING THE MAYOR TO EXECUTE SAID AGREEMENT ON BEHALF OF THE CITY OF HELOTES; PROVIDING FOR SEVERABILITY; INCORPORATING RECITALS; AND SETTING AN EFFECTIVE DATE.

WHEREAS, the City of Helotes, Texas (the "City") and the Texas Department of Transportation (the "TxDOT") have deemed it necessary to make certain highway improvements to S.H. 16 (Bandera Road) from 0.3 mile west of F.M. 1560 / Leslie Road to S.L.1604, and said highway improvements will necessitate the acquisition of certain rights-of-way and the adjustment of utilities, the costs of which are shared between TxDOT and the City; and

WHEREAS, the approval of this Resolution authorizes the Mayor to enter into an Agreement with TxDOT to contribute funding for the cost of acquiring necessary rights-of-way and adjusting utilities for the aforementioned highway improvements in the amount of $1,703.00.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS THAT:

Section One. ***Agreement.*** The City Council approves the Joint Participation Agreement to Contribute Right-of-Way Funds (Fixed Price), attached hereto as Exhibit A, by and between the City of Helotes and the Texas Department of Transportation.

Section Two. ***Authorization*****.** Mayor Thomas A. Schoolcraft is authorized to execute said Agreement on behalf of the City Council of the City of Helotes.

Section Three. ***Severability*****.** If any section, subsection, sentence, clause, or phrase of this Resolution is for any reason held to be unconstitutional or illegal, such decision shall not affect the validity of the remaining sections of this Resolution. The City Council hereby declares that it would have passed this Resolution, and each section, subsection, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared void.

DRAFT

Section Four. ***Findings*****.** The City Council finds all of the above recitals to be true and correct and incorporates the same in this Resolution as findings of fact.

Section Five. ***Effective Date*****.** This Resolution shall be effective immediately upon the approval of the City Council.

PASSED AND APPROVED this 25th day March, 2021.

CITY OF HELOTES, TEXAS:

_____
Thomas A. Schoolcraft, Mayor

ATTEST:

_____
Celina Perez, City Secretary

DRAFT

DocuSign Envelope ID: F0EAC4B3-70F7-4173-9D10-B29F87ED0B39

Attachment A
Exhibit A

Texas Department of Transportation

San Antonio District Office | 4615 NW Loop 410 | San Antonio, Texas 78229 | (210) 615-1110

August 18, 2020

The Honorable Mayor Thomas A. Schoolcraft
City of Helotes
P.O. Box 507
Helotes, Texas 78023

Monetary contribution for upcoming right of way projects

Dear Mayor Schoolcraft:

In accordance with the Texas Administrative Code, Title 43, Part 1, Chapter 15, Subchapter E, Rule 15.52 and 15.55, a joint participation agreement and monetary contribution is required on certain State highway improvement projects that require the acquisition of right of way. We are anticipating required local matches on the project listed below that is within the City of Helotes. An agreement to contribute funds is attached for this project:

HWY	CCSJ	RCSJ	Limits	Project Estimates	10% Local Match	Let Date
SH 16	0291-10-114	0291-10-115	0.3 mi W of FM 1560/ Leslie Rd to LP 1604	$ 17,030	$ 1,703	Jan-22

If you have any questions please feel free contact Gabriel Lopez at 210-615-6236.

Sincerely,

DocuSigned by:
Clayton Ripps
74F59ACB883D4EB...

Clayton Ripps, P.E.
San Antonio District
Director of Transportation Planning & Development

CC: Gabriel Lopez, San Antonio District - Right of Way Manager

Attachment A
Exhibit A

County Bexar County
District San Antonio
ROW CSJ # 0291-10-115
CCSJ # 0291-10-114
Federal Project #: N/A
CFDA Title: Highway Planning & Construction
CFDA # 20.205
Federal Highway Administration
Not Research and Development

STATE OF TEXAS §

COUNTY OF TRAVIS §

AGREEMENT TO CONTRIBUTE RIGHT OF WAY FUNDS (FIXED PRICE)

THIS AGREEMENT is made by and between the State of Texas, acting through the Texas Department of Transportation, (the "**State**"), and City of Helotes, Texas, acting through its duly authorized officials (the "**Local Government**").

WITNESSETH

WHEREAS, Texas Transportation Code §§ 201.103 and 222.052 establish that the State shall design, construct, and operate a system of highways in cooperation with local governments; and

WHEREAS, Texas Transportation Code, §§ 201.209 authorizes the State and a Local Government to enter into agreements in accordance with Texas Government Code, Chapter 791; and

WHEREAS, the State has deemed it necessary to make certain highway improvements on Highway No. SH 16 from 0.3 mi W of FM 1560/ Leslie Rd to LP 1604, and this section of highway improvements will necessitate the acquisition of certain right of way and the relocating and adjusting of utilities (the "**Project**"); and

WHEREAS, the Local Government requests that the State assume responsibility for acquisition of all necessary right of way and adjustment of utilities for this highway project; and

WHEREAS, the Local Government desires to enter into a fixed price joint participation agreement pursuant to 43 TAC §15.52 to contribute to the State funding participation as defined in 43 TAC §15.55 for the cost of acquiring the right of way and relocating or adjusting utilities for the proper improvement of the State Highway System;

WHEREAS, the Governing Body of the Local Government has approved entering into this agreement by resolution or ordinance dated _____, 20__, which is attached to and made a part of this agreement as Attachment A. A map showing the Project location appears in Attachment B, which is attached to and made a part of this agreement.

NOW THEREFORE, the State and the Local Government do agree as follows:

Attachment A
Exhibit A

County Bexar County
District San Antonio
ROW CSJ # 0291-10-115
CCSJ # 0291-10-114
Federal Project #: N/A
CFDA Title: Highway Planning & Construction
CFDA # 20.205
Federal Highway Administration
Not Research and Development

AGREEMENT

1. Agreement Period

This agreement becomes effective when signed by the last party whose signing makes the agreement fully executed. This agreement shall remain in effect until the Project is completed or unless terminated as provided below.

2. Termination

This agreement shall remain in effect until the Project is completed and accepted by all parties, unless:

A. The agreement is terminated in writing with the mutual consent of the parties;

B. The agreement is terminated by one party because of a breach, in which case any cost incurred because of the breach shall be paid by the breaching party; or

C. The Project is inactive for thirty-six (36) months or longer and no expenditures have been charged against federal funds, in which case the State may in its discretion terminate this agreement.

3. Local Project Sources and Uses of Funds

A. The total estimated cost of the Project is shown in Attachment C, Project Budget Estimate and Payment Schedule, which is attached to and made a part of this agreement. The expected cash contributions from the Federal or State government, the Local Government, or other parties is shown in Attachment C. The Local Government shall pay to the State the amount shown in Attachment C as its required contribution of the total cost of the Project and shall transmit to the State with the return of this agreement, duly executed by the Local Government, a warrant or check for the amount and according to the payment schedule shown in Attachment C.

B. The Local Government's fixed price contribution set forth in Attachment C is not subject to adjustment unless:

1. site conditions change;

2. work requested by the Local Government is ineligible for federal participation; or

3. the adjustment is mutually agreed on by the State and the Local Government.

C. If the Local Government will perform any work under this contract for which reimbursement will be provided by or through the State, the Local Government must complete training before federal spending authority is obligated. Training is complete when at least one individual who is working actively and directly on the Project successfully completes and receives a certificate for the course entitled *Local Government Project Procedures Qualification for the Texas Department of Transportation*. The Local Government shall provide the certificate of qualification to the State. The individual who receives the training certificate may be an employee of the Local Government or an

employee of a firm that has been contracted by the Local Government to perform oversight of the Project. The State in its discretion may deny reimbursement if the Local Government has not designated a qualified individual to oversee the Project.

D. Whenever funds are paid by the Local Government to the State under this agreement, the Local Government shall remit a warrant or check made payable to the "Texas Department of Transportation Trust Fund." The warrant or check shall be deposited by the State in an escrow account to be managed by the State. Funds in the escrow account may only be applied to this highway project.

E. Notwithstanding that this is a fixed price agreement, the Local Government agrees that in the event any existing, future, or proposed Local Government ordinance, commissioner's court order, rule, policy, or other directive, including, but not limited to, outdoor advertising or storm water drainage facility requirements, is more restrictive than State or federal regulations, or any other locally proposed change, including, but not limited to, plats or re-plats, results in any increased costs to the State, then the Local Government will pay one hundred percent (100%) of all those increased costs, even if the applicable county qualifies as an Economically Disadvantaged County (EDC). The amount of the increased costs associated with the existing, future, or proposed Local Government ordinance, commissioner's court order, rule, policy, or other directive will be determined by the State at its sole discretion.

F. If the Local Government is an EDC and if the State has approved adjustments to the standard financing arrangement, this agreement reflects those adjustments.

G. If the Project has been approved for an "incremental payment" non-standard funding or payment arrangement under 43 TAC §15.52, the budget in Attachment C will clearly state the incremental payment schedule.

4. Real Property in Lieu of Monetary Payment

A. Contributions of real property may be credited to the Local Government's funding obligation for the cost of right of way to be acquired for this project. Credit for all real property, other than property which is already dedicated or in use as a public road, contributed by the Local Government to the State shall be based on the property's fair market value established as of the effective date of this agreement. The fair market value shall not include increases or decreases in value caused by the project and should include the value of the land and improvements being conveyed, excluding any damages to the remainder. The amount of any credit for real property contributed for this project is clearly shown in Attachment C.

B. The Local Government will provide to the State all documentation to support the determined fair market value of the donated property. This documentation shall include an appraisal of the property by a licensed appraiser approved by the State. The cost of appraisal will be the responsibility of the State. The State will review the submitted documentation and make a final determination of value; provided however, the State may

County Bexar County
District San Antonio
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Federal Project #: N/A
CFDA Title: Highway Planning & Construction
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Not Research and Development

perform any additional investigation deemed necessary, including supplemental appraisal work by State employees or employment of fee appraisers.

C. Credit shall be given only for property transferred at no cost to the State after the effective date of this agreement and the issuance of spending authority, and only for property which is necessary to complete this project, has title acceptable to the State, and is not contaminated with hazardous materials. Credit shall be in lieu of monetary contributions required to be paid to the State for the Local Government's funding share of the right of way to be acquired for this project. The total credit cannot exceed the Local Government's matching share of the right of way obligation under this agreement, and credits cannot be reimbursed in cash to the Local Government, applied to project phases other than right of way, nor used for other projects.

D. In the event the Local Government's monetary contributions to the State for acquisition of right of way, when added to its real property credits, exceed the Local Government's matching share of the right of way obligation, there will be no refund to the Local Government of any portion of its contributed money.

5. Amendments

Amendments to this agreement due to changes in the character of the work, terms of the agreement, or responsibilities of the parties relating to the Project may be enacted through a mutually agreed upon, written supplemental agreement.

6. Notices

All notices to either party by the other required under this agreement shall be delivered personally or sent by certified or U.S. mail, postage prepaid, to the following addresses:

Local Government:	**State:**
The Honorable Mayor Thomas A. Schoolcraft City of Helotes 12951 Bandera Road Helotes, Texas 78023	Director of Right of Way Division Texas Department of Transportation 125 E. 11th Street Austin, Texas 78701

All notices shall be deemed given on the date delivered or deposited in the mail, unless otherwise provided by this agreement. Either party may change the above address by sending written notice of the change to the other party. Either party may request in writing that

notices shall be delivered personally or by certified U.S. mail and that request shall be honored and carried out by the other party.

7. Remedies

This agreement shall not be considered as specifying the exclusive remedy for any agreement default, but all remedies existing at law and in equity may be availed of by either party to this agreement and shall be cumulative.

8. Legal Construction

If one or more of the provisions contained in this agreement shall for any reason be held invalid, illegal, or unenforceable in any respect, that invalidity, illegality, or unenforceability shall not affect any other provisions and this agreement shall be construed as if it did not contain the invalid, illegal, or unenforceable provision.

9. Responsibilities of the Parties

The State and the Local Government agree that neither party is an agent, servant, or employee of the other party and each party agrees it is responsible for its individual acts and deeds as well as the acts and deeds of its contractors, employees, representatives, and agents.

10. Compliance with Laws

The parties shall comply with all federal, state, and local laws, statutes, ordinances, rules and regulations, and the orders and decrees of any courts or administrative bodies or tribunals in any manner affecting the performance of this agreement. When required, the Local Government shall furnish the State with satisfactory proof of this compliance.

11. Sole Agreement

This agreement constitutes the sole and only agreement between the parties and supersedes any prior understandings or written or oral agreements respecting the subject matter of this agreement.

12. Ownership of Documents

Upon completion or termination of this agreement, all documents prepared by the State shall remain the property of the State. All data prepared under this agreement shall be made available to the State without restriction or limitation on their further use. All documents produced or approved or otherwise created by the Local Government shall be transmitted to the State in the form of photocopy reproduction on a monthly basis as required by the State. The originals shall remain the property of the Local Government. At the request of the State, the Local Government shall submit any information required by the State in the format directed by the State.

County Bexar County
District San Antonio
ROW CSJ # 0291-10-115
CCSJ # 0291-10-114
Federal Project #: N/A
CFDA Title: Highway Planning & Construction
CFDA # 20.205
Federal Highway Administration
Not Research and Development

13. Inspection of Books and Records

The Local Government shall maintain all books, papers, accounting records and other documentation relating to costs incurred under this agreement and shall make such materials available to the State and, if federally funded, the Federal Highway Administration (FHWA) or their duly authorized representatives for review and inspection at its office during the contract period and for four (4) years from the date of completion of work defined under this agreement or until any impending litigation, or claims are resolved. Additionally, the State and FHWA and their duly authorized representatives shall have access to all the governmental records that are directly applicable to this agreement for the purpose of making audits, examinations, excerpts, and transcriptions.

14. State Auditor

The state auditor may conduct an audit or investigation of any entity receiving funds from the State directly under this agreement or indirectly through a subcontract under this agreement. Acceptance of funds directly under this agreement or indirectly through a subcontract under this agreement acts as acceptance of the authority of the state auditor, under the direction of the legislative audit committee, to conduct an audit or investigation in connection with those funds. An entity that is the subject of an audit or investigation must provide the state auditor with access to any information the state auditor considers relevant to the investigation or audit.

15. Procurement and Property Management Standards

The parties shall adhere to the procurement standards established in Title 49 CFR §18.36 and with the property management standard established in Title 49 CFR §18.32.

16. Civil Rights Compliance

The parties to this agreement shall comply with the regulations of the U.S. Department of Transportation as they relate to nondiscrimination (49 CFR Part 21 and 23 CFR Part 200), and Executive Order 11246 titled “Equal Employment Opportunity,” as amended by Executive Order 11375 and supplemented in the Department of Labor Regulations (41 CFR Part 60).

17. Applicability of Federal Provisions

Articles 18 through 23 only apply if Federal funding is used in the acquisition of right of way or the adjustment of utilities.

18. Office of Management and Budget (OMB) Cost Principles

In order to be reimbursed with federal funds, the parties shall comply with the Cost Principles established in OMB Circular A-87 that specify that all reimbursed costs are allowable, reasonable, and allocable to the Project.

County Bexar County
District San Antonio
ROW CSJ # 0291-10-115
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Federal Project #: N/A
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Not Research and Development

19. Disadvantaged Business Enterprise (DBE) Program Requirements

A. The parties shall comply with the DBE Program requirements established in 49 CFR Part 26.

B. The Local Government shall adopt, in its totality, the State's federally approved DBE program.

C. The Local Government shall set an appropriate DBE goal consistent with the State's DBE guidelines and in consideration of the local market, project size, and nature of the goods or services to be acquired. The Local Government shall have final decision-making authority regarding the DBE goal and shall be responsible for documenting its actions.

D. The Local Government shall follow all other parts of the State's DBE program referenced in TxDOT Form 2395, Memorandum of Understanding Regarding the Adoption of the Texas Department of Transportation's Federally -Approved Disadvantaged Business Enterprise by Entity and attachments found at web address http://txdot.gov/business/business_outreach/mou.htm.

E. The Local Government shall not discriminate on the basis of race, color, national origin, or sex in the award and performance of any U.S. Department of Transportation (DOT)-assisted contract or in the administration of its DBE program or the requirements of 49 CFR Part 26. The Local Government shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure non-discrimination in award and administration of DOT-assisted contracts. The State's DBE program, as required by 49 CFR Part 26 and as approved by DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the Local Government of its failure to carry out its approved program, the State may impose sanctions as provided for under 49 CFR Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 USC 1001 and the Program Fraud Civil Remedies Act of 1986 (31 USC 3801 et seq.).

F. Each contract the Local Government signs with a contractor (and each subcontract the prime contractor signs with a sub-contractor) must include the following assurance: *The contractor, sub-recipient, or sub-contractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of DOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this agreement, which may result in the termination of this agreement or such other remedy as the recipient deems appropriate.*

20. Debarment Certification

The parties are prohibited from making any award at any tier to any party that is debarred or suspended or otherwise excluded from or ineligible for participation in Federal Assistance Programs under Executive Order 12549, "Debarment and Suspension." By executing this agreement, the Local Government certifies that it is not currently debarred, suspended, or otherwise excluded from or ineligible for participation in Federal Assistance Programs under

County Bexar County
District San Antonio
ROW CSJ # 0291-10-115
CCSJ # 0291-10-114
Federal Project #: N/A
CFDA Title: Highway Planning & Construction
CFDA # 20.205
Federal Highway Administration
Not Research and Development

Executive Order 12549 and further certifies that it will not do business with any party that is currently debarred, suspended, or otherwise excluded from or ineligible for participation in Federal Assistance Programs under Executive Order 12549. The parties to this contract shall require any party to a subcontract or purchase order awarded under this contract to certify its eligibility to receive federal funds and, when requested by the State, to furnish a copy of the certification.

21. Lobbying Certification

In executing this agreement, each signatory certifies to the best of that signatory's knowledge and belief, that:

A. No federal appropriated funds have been paid or will be paid by or on behalf of the parties to any person for influencing or attempting to influence an officer or employee of any federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

B. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with federal contracts, grants, loans, or cooperative agreements, the signatory for the Local Government shall complete and submit the Federal Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

C. The parties shall require that the language of this certification shall be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and all sub-recipients shall certify and disclose accordingly. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Title 31 USC §1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each failure.

22. Federal Funding Accountability and Transparency Act Requirements

A. Any recipient of funds under this agreement agrees to comply with the Federal Funding Accountability and Transparency Act (FFATA) and implementing regulations at 2 CFR Part 170, including Appendix A. This agreement is subject to the following award terms: http://www.gpo.gov/fdsys/pkg/FR-2010-09-14/pdf/2010-22705.pdf and http://www.gpo.gov/fdsys/pkg/FR-2010-09-14/pdf/2010-22706.pdf.

B. The Local Government agrees that it shall:

1. Obtain and provide to the State a System for Award Management (SAM) number (Federal Acquisition Regulation, Part 4, Sub-part 4.11) if this award provides more than

County Bexar County
District San Antonio
ROW CSJ # 0291-10-115
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Federal Project #: N/A
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Not Research and Development

$25,000 in Federal funding. The SAM number may be obtained by visiting the SAM website whose address is: https://www.sam.gov/portal/public/SAM/

2. Obtain and provide to the State a Data Universal Numbering System (DUNS) number, a unique nine-character number that allows Federal government to track the distribution of federal money. The DUNS may be requested free of charge for all businesses and entities required to do so by visiting the Dun & Bradstreet (D&B) on-line registration website http://fedgov.dnb.com/webform; and

3. Report the total compensation and names of its top five (5) executives to the State if:

i. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than $25,000,000; and

ii. The compensation information is not already available through reporting to the U.S. Securities and Exchange Commission**.**

23. Single Audit Report

A. The parties shall comply with the requirements of the Single Audit Act of 1984, P.L. 98-502, ensuring that the single audit report includes the coverage stipulated in OMB Circular A-133.

B. If threshold expenditures of $750,000 or more are met during the Local Government's fiscal year, the Local Government must submit a Single Audit Report and Management Letter (if applicable) to TxDOT's Audit Office, 125 E. 11th Street, Austin, TX 78701 or contact TxDOT's Audit Office at http://txdot.gov/inside-txdot/office/audit/contact.html

C. If expenditures are less than $750,000 during the Local Government's fiscal year, the Local Government must submit a statement to TxDOT's Audit Office as follows: "We did not meet the $750,000 expenditure threshold and therefore, are not required to have a single audit performed for FY _____."

D. For each year the project remains open for federal funding expenditures, the Local Government will be responsible for filing a report or statement as described above. The required annual filing shall extend throughout the life of the agreement, unless otherwise amended or the project has been formally closed out and no charges have been incurred within the current fiscal year.

24. Signatory Warranty

Each signatory warrants that the signatory has necessary authority to execute this agreement on behalf of the entity represented.

Attachment A
Exhibit A

County _Bexar County
District _San Antonio
ROW CSJ # 0291-10-115
CCSJ # 0291-10-114
Federal Project #: N/A
CFDA Title: Highway Planning & Construction
CFDA # 20.205
Federal Highway Administration
Not Research and Development

THIS AGREEMENT IS EXECUTED by the State and the Local Government in duplicate.

THE LOCAL GOVERNMENT

_____
Signature

_____
Typed or Printed Name

_____
Title

_____
Date

THE STATE OF TEXAS

_____
Rose Wheeler
Contracts and Finance Director
Right of Way Division
Texas Department of Transportation

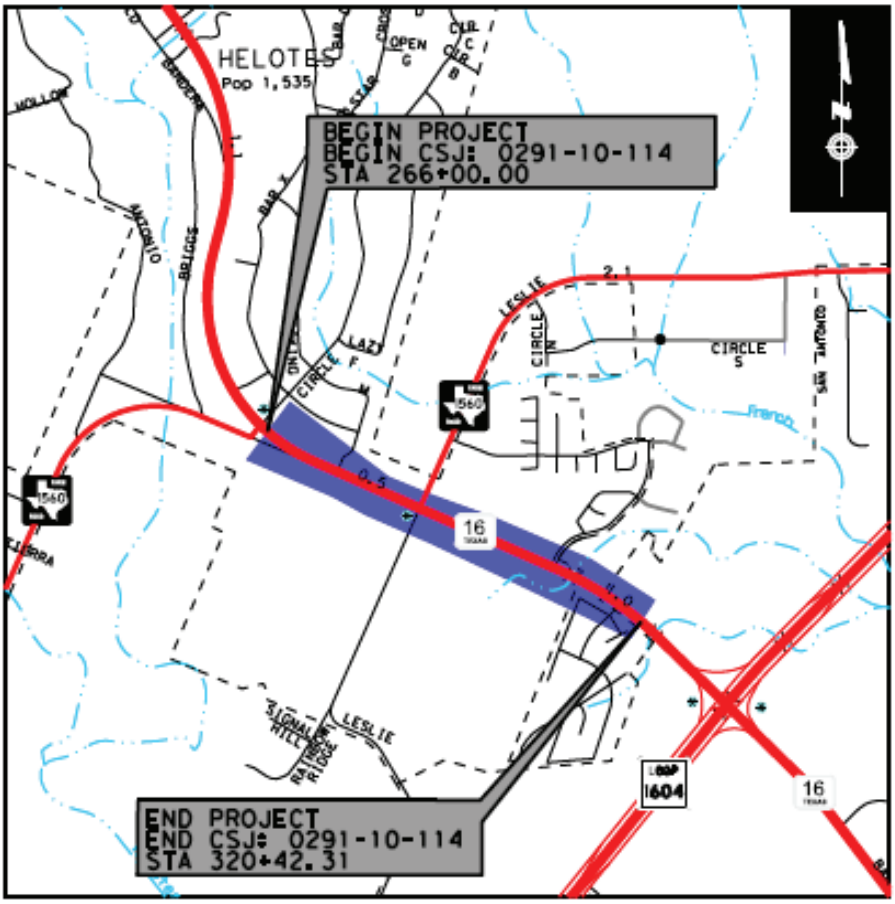
_____
Date

County _Bexar County
District _San Antonio
ROW CSJ # 0291-10-115
CCSJ # 0291-10-114
Federal Project #: N/A
CFDA Title: Highway Planning & Construction
CFDA # 20.205
Federal Highway Administration
Not Research and Development

ATTACHMENT A
RESOLUTION OR ORDINANCE

County _Bexar County
District _San Antonio
ROW CSJ # 0291-10-115
CCSJ # 0291-10-114
Federal Project #: _N/A
CFDA Title: Highway Planning & Construction
CFDA # 20.205
Federal Highway Administration
Not Research and Development

ATTACHMENT B
LOCATION MAP SHOWING PROJECT



NOTES:
1) THE BEARINGS AND COORDINATES FOR THIS SURVEY ARE BASED ON THE NORTH AMERICAN DATUM OF 1983 (NA 2011) EPOCH 2010.00 FROM THE TEXAS COORDINATE SYSTEM ESTABLISHED FOR THE SOUTH CENTRAL ZONE, WITH A SURFACE ADJUSTMENT FACTOR OF 1.00017 APPLIED.
2) A METES AND BOUNDS DESCRIPTION OF EVEN DATE WAS PREPARED IN CONJUNCTION WITH THIS PARCEL PLAT.

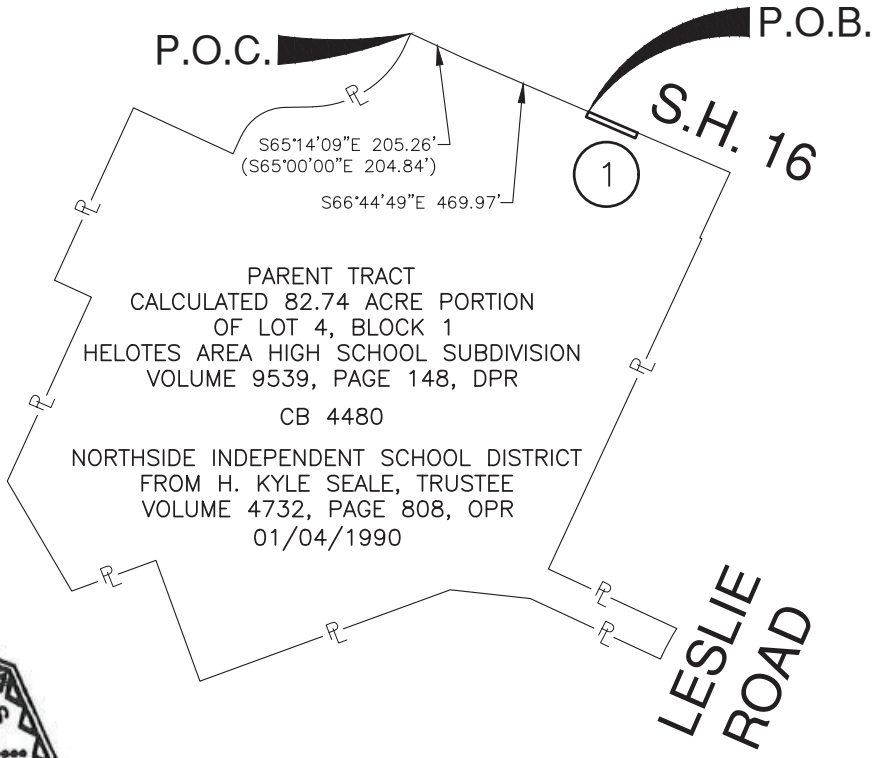
** MONUMENTS SET MAY BE REPLACED WITH A TXDOT TYPE II RIGHT-OF-WAY MARKER UPON COMPLETION OF THE HIGHWAY CONSTRUCTION PROJECT UNDER THE SUPERVISION OF A REGISTERED PROFESSIONAL LAND SURVEYOR, EITHER EMPLOYED OR RETAINED BY TXDOT.

EXISTING R.O.W. RECORD DOCUMENT
(W) CALLED 1.479 ACRES
STATE OF TEXAS
VOLUME 2497, PAGE 133, DR
01-06-1947

LEGEND:

DPR	DEED AND PLAT RECORDS OF BEXAR COUNTY, TEXAS
DR	DEED RECORDS OF BEXAR COUNTY, TEXAS
OPR	OFFICIAL PUBLIC RECORDS OF BEXAR COUNTY, TEXAS
N.T.S.	NOT TO SCALE
R.O.W.	RIGHT-OF-WAY
S.H.	STATE HIGHWAY
●	FOUND MONUMENTATION AS NOTED
■	SET TXDOT TYPE III R.O.W. MONUMENT
———	PARCEL BOUNDARY LINE
—— PL ——	PROPERTY LINE
—— - - ——	EXISTING R.O.W. PARCEL LINE
PP	POWER POLE
	SIGN
T	TELEPHONE PEDESTAL
—— OHE ——	OVERHEAD UTILITY LINES

N.T.S.



11-17-20

REVISED DATE	DESCRIPTION	BY
NOVEMBER 17, 2020	REVISED PROJECT LIMITS	JRM

PARCEL NO.	DEED ACREAGE	ACQUIRED ACRES (SQ.FT.)	ABSTRACT	ACRES (SQ.FT.) IN ORIGINAL SURVEY	REMAINDER
1	82.74	0.0853 (3,714)		N/A	82.65 RT

PARCEL PLAT SHOWING
PARCEL 1

FED. RD. DIV. NO.	COUNTY	STATE	ORIGINAL DATE			HIGHWAY NO.
6	BEXAR	TEXAS	NOVEMBER, 2020			SH 16
DIST.			CONT. NO.	SECT. NO.	JOB NO.	SHEET NO.
15		RCSJ	0291	10	115	3 OF 4

PAPE-DAWSON ENGINEERS
SAN ANTONIO I AUSTIN I HOUSTON I FORT WORTH I DALLAS
2000 NW LOOP 410 I SAN ANTONIO, TX 78213 I 210.375.9000
TEXAS ENGINEERING FIRM #470 I TEXAS SURVEYING FIRM #10028800

Date: Nov 17, 2020, 12:04pm User ID: jmaldonado
File: C:\Users\local_JMaldonado\Temp\AcPublish_6880\40638-01-PARCEL 1_R1.dwg

NOTES:

1) THE BEARINGS AND COORDINATES FOR THIS SURVEY ARE BASED ON THE NORTH AMERICAN DATUM OF 1983 (NA 2011) EPOCH 2010.00 FROM THE TEXAS COORDINATE SYSTEM ESTABLISHED FOR THE SOUTH CENTRAL ZONE, WITH A SURFACE ADJUSTMENT FACTOR OF 1.00017 APPLIED.
2) A METES AND BOUNDS DESCRIPTION OF EVEN DATE WAS PREPARED IN CONJUNCTION WITH THIS PARCEL PLAT.

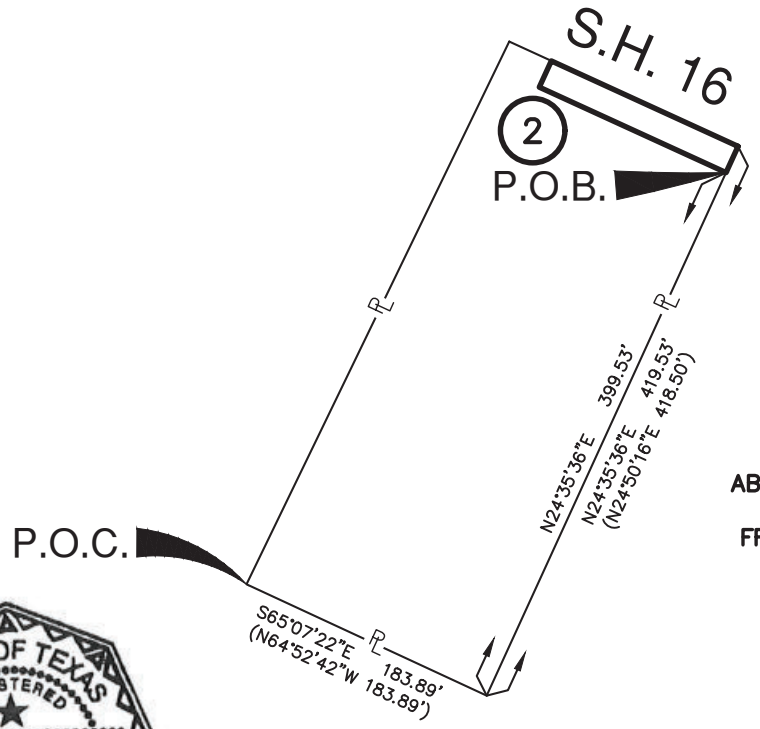
** MONUMENTS SET MAY BE REPLACED WITH A TXDOT TYPE II RIGHT-OF-WAY MARKER UPON COMPLETION OF THE HIGHWAY CONSTRUCTION PROJECT UNDER THE SUPERVISION OF A REGISTERED PROFESSIONAL LAND SURVEYOR, EITHER EMPLOYED OR RETAINED BY TXDOT.

EXISTING R.O.W. RECORD DOCUMENT

(F) CALLED 3.517 ACRES
STATE OF TEXAS
VOLUME 2399, PAGE 193, DR
11-25-1946

LEGEND:

DPR	DEED AND PLAT RECORDS OF BEXAR COUNTY, TEXAS
DR	DEED RECORDS OF BEXAR COUNTY, TEXAS
OPR	OFFICIAL PUBLIC RECORDS OF BEXAR COUNTY, TEXAS
N.T.S.	NOT TO SCALE
R.O.W.	RIGHT-OF-WAY
S.H.	STATE HIGHWAY
●	FOUND MONUMENTATION AS NOTED
■	SET TXDOT TYPE III R.O.W. MONUMENT
━━	PARCEL BOUNDARY LINE
—— PL ——	PROPERTY LINE
—— – – ——	EXISTING R.O.W. PARCEL LINE
PP	POWER POLE
	SIGN
—— GAS ——	GAS LINE
—— OHE ——	OVERHEAD UTILITY LINES
—— W ——	WATER LINE



PARENT TRACT
CALLED 1.721 ACRES
LOT 15, BLOCK 19
SONIC-HELOTES
VOLUME 9550, PAGE 177, DPR

CB 4478B

ABISO HELOTES CROSSING, LP, A TEXAS LIMITED PARTNERSHIP
FROM WEINGARTEN/INVESTMENTS, INC., A TEXAS CORPORATION
DOC. 20180250045, OPR
12-21-2018

11-17-20

REVISED DATE	DESCRIPTION	BY
NOVEMBER 17, 2020	REVISED PROJECT LIMITS	JRM

PARCEL NO.	DEED ACREAGE	ACQUIRED ACRES (SQ.FT.)	ABSTRACT	ACRES (SQ.FT.) IN ORIGINAL SURVEY	REMAINDER
2	1.721	0.0655 (2,852)		N/A	1.656 RT

PARCEL PLAT SHOWING
PARCEL 2

FED. RD. DIV. NO.	COUNTY	STATE	ORIGINAL DATE			HIGHWAY NO.
6	BEXAR	TEXAS	NOVEMBER, 2020			SH 16
DIST.			CONT. NO.	SECT. NO.	JOB NO.	SHEET NO.
15		RCSJ	0291	10	115	3 OF 4

PAPE-DAWSON ENGINEERS
SAN ANTONIO I AUSTIN I HOUSTON I FORT WORTH I DALLAS
2000 NW LOOP 410 I SAN ANTONIO, TX 78213 I 210.375.9000
TEXAS ENGINEERING FIRM #470 I TEXAS SURVEYING FIRM #10028800

Date: Nov 17, 2020, 11:55am User ID: jmaldonado
File: C:\Users\local_jMaldonado\Temp\AcPublish_6880\40638-01-PARCEL 2_R1.dwg

ATTACHMENT C
PROJECT BUDGET ESTIMATE

Texas Department of Transportation

County	Bexar
District	San Antonio District
ROW CSJ#	0291-10-115
CCSJ#	0291-10-114

Federal Project #	N/A
CFDA Title: Highway Planning and Construction	
FHWA CFDA # 20.205	
Federal Highway Administration	
Not Research and Development	

Standard Agreement to Contribute
State Performs Work
Attachment C

Description	Total Estimated Cost	Participation				Total % (should be 100%)
		State		Local		
		%	Cost	%	Cost	
Right of Way Acquisition	$17,030	90.0%	$15,327	10.0%	$1,703	100.0%
Reimbursable Utility Adjustments			$0.00	0.0%	$0.00	0.0%
Joint Bid - Reimbursable Utility Adjustments			$0.00	0.0%	$0.00	0.0%
TOTAL	$17,030	90.0 %	$15,327	10.0 %	$,1703	100.0%

Fixed Amount
Except as otherwise provided in the Agreement, the fixed amount of Local Government participation will be that amount provided above.