

CITY OF HELOTES Fiscal Year 2023 - 2024 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$239,655, which is a 5.26% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$114,061.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison:

	2023-2024	2022-2023
Property Tax Rate:	\$0.311455/100	\$0.316778/100
No-New-Revenue Tax Rate:	\$0.301098/100	\$0.321350/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.261184/100	\$0.263836/100
Voter-Approval Tax Rate:	\$0.311455/100	\$0.316778/100
Voter Maintenance & Operations Tax Rate:	\$0.270325/100	\$0.273070/100
Debt Tax Rate:	\$0.041130/100	\$0.043708/100

Total debt obligation for the CITY OF HELOTES secured by property taxes: \$5,368,207 (as of 9/30/2023).

City of Helotes, Texas Municipal Budgets

Fiscal Year October 1, 2023 – September 30, 2024

City Council

MayorRich WhiteheadMayor Pro-TemCraig SandersCouncilmemberDave Cato

Councilmember Cynthia Massey

Councilmember Jen Sones

Scott Moreland

Councilmember Matt Merchant

City Staff

Marian Mendoza
Celina Perez
City Secretary
Taby Durr
Robert Hunley
City Secretary
Finance Director
Chief of Police

Fire Chief

City of Helotes, Texas Municipal Budgets FY 2023 - 2024 Table of Contents

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The Budget Message was prepared and presented by Mayor Rich Whitehead to the City Council on August 03, 2023. The FYE 2024 Municipal Budgets adopted by the City Council on September 28, 2023 do not necessarily reflect the proposals / amendments included within the Budget Message.



August 03, 2023

City of Helotes City Council 12951 Bandera Road Helotes, Texas 78023

Re: Proposed Fiscal Year Ending (FYE) 2024 Municipal Budgets

Distinguished Members of the City Council:

In accordance with Texas statutes and the City's fiscal policy, the proposed budget for the fiscal year beginning Oct. 1, 2023, is hereby presented. The proposed budget for fiscal year 2024 acts as a policy document highlighting the financial responsibilities of the organization to City Council and residents.

Financial leadership that is conservative and resilient provides a foundation that balances economic uncertainties and new opportunities to provide residents with exceptional value, confidence and transparency. The focus of this year's budget is an investment in strategic priorities and services that provide high value to the Helotes residents today and into the future.

The Proposed Budget is carefully prepared through the direction of the City Administrator and the collective efforts of all the departments who identified needs of the community with a sustainable and sound financial plan. The proposed budget provides for future success and ensures continued financial strength and resiliency through a long-range financial plan that meets all fund balance and bond coverage requirements. Currently, the General Fund Budget, as presented, is balanced, and we anticipate revenues exceeding expenditures by approximately \$742,071.

Budget Plan

The proposed FYE 2024 Municipal Budgets allows the City to maintain the current level of municipal services to our citizens, businesses, and visitors, while managing municipal growth. As we prepared this budget, the primary concerns were continuing all existing services for our citizens, maintaining appropriate staffing levels, and maintaining reserve levels in accordance with the City's fiscal policies.

During FYE 23, the city benefitted significantly from increased sales tax receipts. Staff continues to evaluate the impact of inflation and other economic factors on sales tax revenues.

Tax year 2023 is the fourth year for implementation of Senate Bill 2 from the 86th legislative session. This bill set limitations of 3.5 percent growth in operations and maintenance revenue from property taxes with mandatory elections if this rate is exceeded. The 87th legislature passed bills further restricting the city's ability to implement the disaster provisions provided in Senate Bill 2 and these impacts are effective for tax year 2023. The 87th session also saw bills limiting the ability of cities to issue certificates of obligation for project financing. Despite these challenges, the City is able to maintain a high level of service to the public.

We have made several assumptions pertaining to revenue projections, while understanding that it is necessary to consider variables that are likely to have an impact on those projections. Historically, our projections have been conservative, and we have no reason to believe otherwise with this budget. Revenue projections for the FYE 2023-24 Budget are based on a conservative approach and several economic factors.

In June 2021, the city was allocated \$2.498 million in Coronavirus State and Local Fiscal Recovery Funds from the American Rescue Plan Act (ARPA) passed by Congress in May 2021. The funds are available to assist local governments with revenue loss. The city has received these funds and allocated them within the fiscal years 2022, 2023, and 2024 ARPA budgets. As discussed with Council, the funding was allocated to priority projects including public safety, facilities, parks, vehicles, upgraded IT Software and equipment, and five new employee positions including two Police Officers, two Public Works employees, and one Code Enforcement Officer. Specific projects may evolve over time subject to eligibility guidance as updated by the U.S. Treasury.

In November 2022 elections, the voters voted on Proposition A, which raised the Sales Tax by .25 percent. The City of Helotes total Sales tax rate is now 8.25 percent. This increase in Sales Tax has benefited the City by the ability to add to our Public Safety. Six new Police Officers were added to the staff, Capital Outlay, and the ability to absorb the cost of the five employees that the ARPA Grant allowed the City to hire for the FYE 2023 and FYE 2024 Budgets. Beginning FYE 2025, the City will absorb the cost of these five employees.

The fiscal year 2024 property tax levy will be used to pay debt service on outstanding General Fund obligations and support General Fund maintenance and operations. Property taxes are based on the appraised value of real property in the community. Certified property valuations indicate that appraised values in Helotes increased approximately 8.72 percent in 2023. For the Proposed Budget, a projected \$4,000,000 or forty percent of General Fund revenues comes from property taxes. The adopted 2023 tax rate will decrease to \$0.311455 per one hundred dollars valuation. The proposed tax rate is greater than the no-new-revenue rate but lower than the No-Voter Rate requiring a public hearing. The Maintenance and Operating Rate (M & O) and Interest and Sinking (I & S) property tax rates are \$0.270325 and \$0.041130 cents per \$100 taxable value respectively.

The City of Helotes voters approved an initiative in November 2008 to freeze property tax values for property owners that are disabled or over 65 years of age. This exemption decreases the amount of property taxes paid by qualifying property owners by freezing the amount of property taxes paid for their property in the year that the owner qualifies for the exemption. Bexar Appraisal

District estimates that the number of property owners who qualify for tax freeze in the 2023 tax year will increase by fifty-six properties. The City will forgo approximately \$356,760 in FYE 2023-24 as a result of the approved property tax freeze.

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

The General Fund expenses including transfers for FYE 2023-24 total \$9,238,758 which represents a 13.68 percent increase from the FYE 2022-23 Amended General Fund Budget. Total revenues, including transfers, for FYE 2023-24 are projected to be \$9,980,829 which represents a 10.32 percent increase from the FYE 2022-23 Amended General Fund Budget.

Highlights of the proposed budget are detailed below:

- City-wide cost of living adjustment
- Differential Pay for Night Shift
- Bilingual Employee Differential
- Increased Certification Pay
- Tuition Reimbursement
- Additional Public Service Staff (2 Police Officers)
- Upgrade IT Network
- 2 MDTs & 2 Tough Books
- Knox box for Fire Department
- Vent a hood for Fire Department
- Commercial mower for Public Works
- 2 Police Vehicles & a Public Works Truck
- Adding \$400,000.00 to Capital Fund to purchase vehicles with cash and not by leases
- Requests for capital items were evaluated and recommendations are based upon need and available funds.

Departmental and Facilities Expenses - Budget Comparison

Department	FYE2023	FYE2023	Proposed	
-	Amended Budget	Year End Estimate	FYE 2024 Budget	
City Council	\$15,975	\$6,700	\$15,975	
Administration	\$707,170	\$598,507	\$951,075*	
Dispatch	\$526,182	\$465,142	\$629,419	
CitySecretary	\$117,485	\$120,676	\$0*	
Municipal Court	\$614,248	\$610,640	\$669,703	
Human Resources	\$86,897	\$85,085	\$0*	
Development Services	\$428,322	\$348,065	\$456,032	
Animal Control / Public Works	\$686,977	\$645,329	\$798,118	

Buildings / Grounds	\$685,204	\$634,926	\$855,575
Police	\$2,386,648	\$2,023,340	\$2,712,930
Fire	\$1,269,648	\$1,261,839	\$1,488,575
EMS	\$602,439	\$605,860	\$661,356
Total	\$8,127,195	\$7,406,109	\$9,238,758

^{*}City Secretary and Human Resources combined into Administration and Finance

It is important to remember that among all of the functions performed by the city council, budgeting is the most important. In its simplest definition, budgeting is a plan for utilizing the city's available funds during a fiscal year to accomplish established goals and objectives. Budgeting is the forum for making the most of the council's key decisions about the future of the city. It is a process for determining the community's standard of living, what local residents need and want, what they are willing and able to pay for, and what services they can expect to receive for their tax dollars. Innovation and continuous improvement are necessary for Helotes to provide the highest quality services effectively and efficiently for our residents, businesses, and visitors.

That being said, please accept this document as your budget and, with it, your responsibility to ask questions, make changes you feel are necessary after serious consideration, and, finally, approve the budget, as required in September.

Marian Mendoza and I anticipate questions and welcome your comments. Please do not hesitate to contact me at 210.695.5912 or by email at rwhitehead@helotes-tx.gov or Marian at 210.695.5913 or by email at rmmendoza@helotes-tx.gov.

Sincerely,

Rich Whitehead Mayor FUNCTIONAL, FINANCIAL,
AND HISTORICAL
PERSPECTIVE

CITY OF HELOTES, TEXAS FISCAL YEARD ENDING (FYE) 2023 BUDGET CALENDAR OCTOBER 1, 2023 – SEPTEMBER 30, 2024

	Departments submit FYE 2024 baseline budget for review	Friday, May 19
Budget Estimates	Departments submit current year (FYE 2024) projections	Friday, May 19
Bu	City Administrator & Finance Director reviews current year (FYE 2023) projections and FYE 2024 baseline budget	Wednesday, May 24
	City Administrator, Finance Director and Department Supervisors review interdepartmental changes	Friday, June 2
oment	Departments submit FYE 2024 Budget changes	Monday, June 12
Budget Development	City Administrator and Mayor review interdepartmental changes	Thursday, July 10
Budge	City Council Budget Workshop on Proposed FYE 2024 Budget	Tuesday, July 19
puı	First presentation of proposed FYE 2024 Budgets. Proposed Tax Year 2023 Ad Valorem Tax Rate to the City Council; Set Public Hearing dates	Thursday, August 3
Budget Presentation and Consideration	HEDC Board of Directors approves proposed FYE 2024 Budget	Wednesday, September 13
lget Pres Consid	Public Hearing on proposed FYE 2024 Budgets and proposed Tax Year 2023 Ad Valorem Tax Rate (if needed)	Thursday, September 14
Buc	City Council approval of proposed FYE 2024 Budgets and Tax Year 2023 Ad Valorem Tax Rate	Thursday, September 28

City of Helotes A Historical Perspective



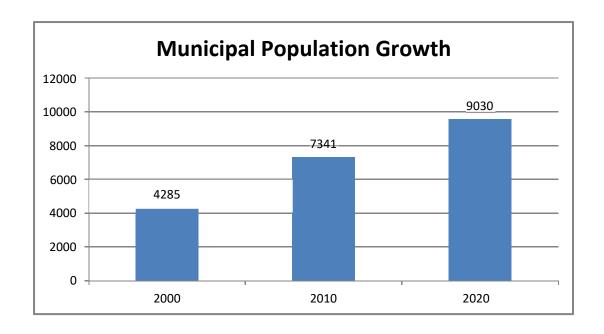
Surrounded by the beauty of the Texas Hill County, the City of Helotes is a vibrant community boasting a flourishing economy and a high quality-of-life. Helotes is known as the "Gateway to the Texas Hill Country."

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.

For decades, Helotes remained a farming community. The opening of the famous John T. Floore County Store in 1946 and the General Store marked a turn towards commerce and economic growth. Floore's is listed in the National Register of Historic Places and, along with several other Helotes buildings, is a Texas Historic Landmark that draws top musical talent to its stages.

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.



City of Helotes A Functional Perspective

The City of Helotes is a Type A General Law municipality operating 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.

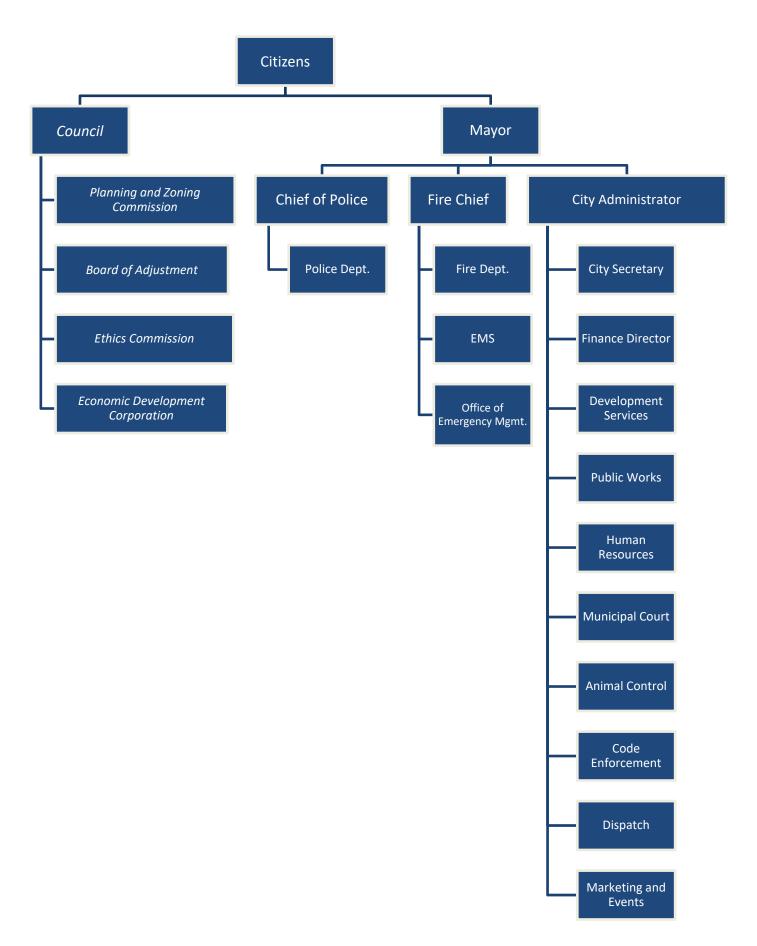
The Mayor is the Chief Executive Officer of the City and is responsible for the proper administration of all affairs of the City. The City Administrator is the Chief Administrative Officer of the City and serves as the assistant to the Mayor and City Council in carrying out activities prescribed by them 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 small areas called Divisions. Divisions perform specific functions within the Department (i.e. Criminal Investigations within the Police Department).

Leading each Department is a Department Head. Department Heads have supervision and control of 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.

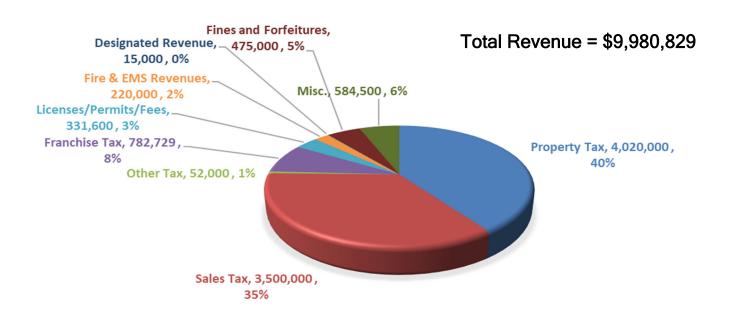


City of Helotes A Financial Perspective

As part of the Budget process, each revenue source is reviewed to determine whether or not a revision to the fee structure should be recommended. Revenues are classified by fund and type.

The following pie chart provides the estimated revenue and percentages by type projected to be collected in FYE 2023-24 in the General Fund:

FY 2023-24 PROPOSED GENERAL FUND REVENUES



REVENUE SOURCES

Property Taxes - All property tax revenues, including delinquent tax payments, penalties, and interest.

<u>Sales Tax and Beverage Tax</u> - Receipts from the local sales and use tax. The current Sales Tax rate is 8.00%, of which the State retains 6.25%, 1% is revenue to the City's General Fund, 0.50% is revenue to the Economic Development Corporation and the remaining 0.25% was approved by the voters for an additional four years in 2019 for street maintenance. Revenues from mixed beverage tax receipts.

Franchise Tax/PUC Right of Way Fees - Revenues from fees imposed on electric or gas utilities, telecommunication and cable companies, and other private corporations using the city's streets and other rights-of-way. The fees are based upon a percentage of the company's gross receipts and range from 3% to 6%. These fees currently are collected from CPS Energy, SAWS, Grande Cable, Time Warner, AT&T, and various phone companies. These revenues are one of the most difficult to project due to a number of variables, which can significantly impact these companies' revenues and, consequently, the City's payment.

<u>Licenses and Fees</u> - Revenues from building permits, electric permits, plumbing permits, use of City right-of- ways, liquor and food licenses, alarm permits, certificates of occupancy, contractor's license and registration, garage sale permits, and animal licenses.

In FYE 2019, the calculation of construction permits was changed to a cost per square foot basis in response to the Governor signing HB 852, passed during the last Legislative session. The legislation now prohibits the City from considering the value or cost of construction or improvement of a residential dwelling in establishing building permit fees. City continues to closely monitor the results of the revised construction permit fees.

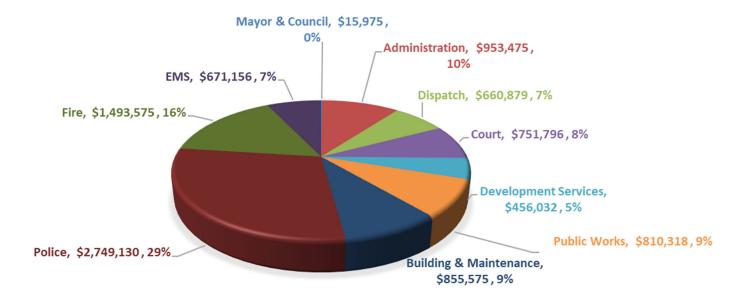
<u>Fire and EMS</u> - Revenues generated by Rescue Response Fees and EMS services.

<u>Fines and Forfeitures</u> - Funds received from payments of traffic fines and other fines for violations of City laws or ordinances.

<u>Miscellaneous</u> - Revenues from collection of other fees such as vehicle wrecker/impound fees, police auction, return check fees, animal impound fees and leases.

FY 2023-24 PROPOSED GENERAL FUND DEPARTMENTAL EXPENDITURES

Total Allocations = \$9,417,911



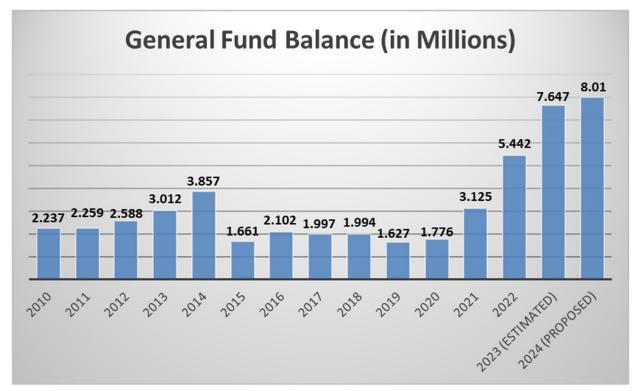
EXPENDITURES

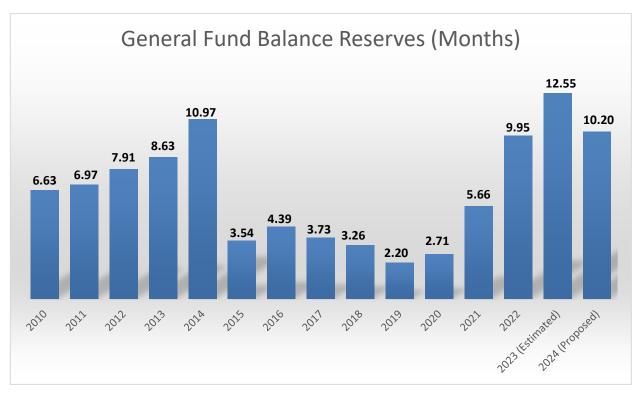
For each year, the department's actual expenditures, amended budget, projected budget and adopted budget are compared and tracked in four (4) major spending categories. These categories include:

- Personnel Services This includes the cost of salaries, retirement and health benefits, certifications, insurance and payroll taxes for City employees.
- **Commodities** This includes the cost of fuel, tires, office supplies, minor equipment, tools, uniforms and protective clothing.
- Contractual Services The cost of travel, storage space rental, purchased utilities and professional services provided by attorneys, consulting engineers, architects, accountants, and other outside firms on a contractual basis.
- **Capital Outlays** Includes the cost of major equipment, furniture/fixtures, and other items, which have a useful life of several years.

Fund Balance

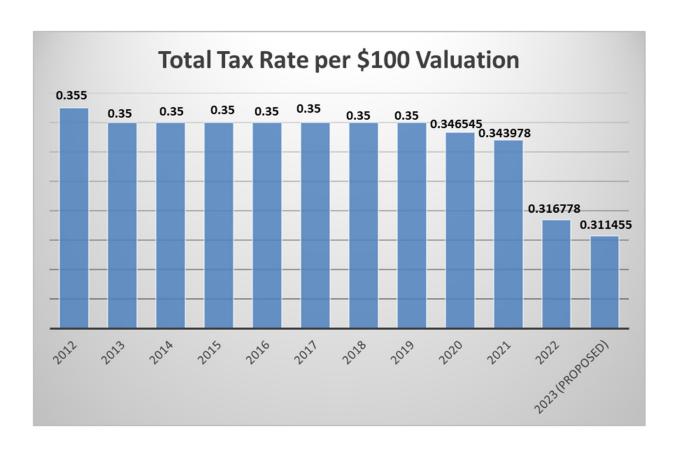
The City's financial policies state that the fund balance in the General Fund shall be equal to a minimum of two months of General Fund operating expenditures. The Proposed Budget reflects an ending fund balance of \$7,716,058, meeting this policy requirement. This ending balance is set aside to provide funding in the event of an unanticipated economic downturn or other emergencies to protect the City's budget.



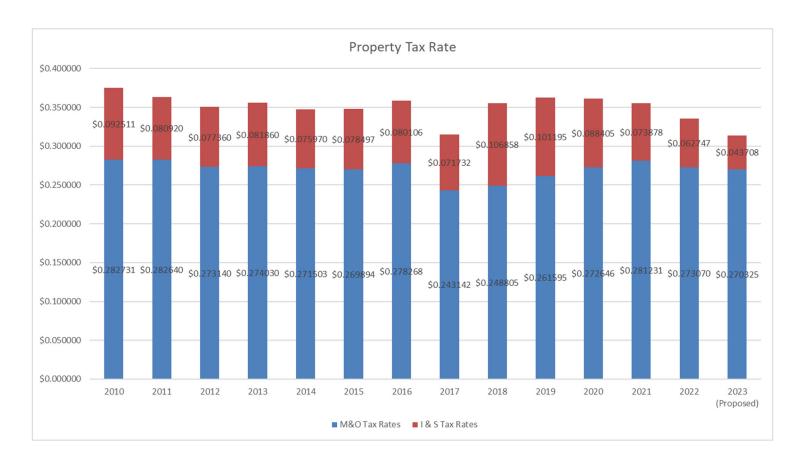


Out of these 8 cities, Helotes falls in the lower spectrum with our current Fiscal year 2022 tax rate. If all 8 of the other cities did not increase their tax rates this fiscal year, we would not see a change in our position.





From 2013 to 2022, the assessed value of taxable property has steadily increased and the Maintenance and Operations portion of the tax rate is approximately equal to the M & O tax rate adopted by the City Council in 2007.





Introduction

City of Helotes develops a Balanced Budget with the guidance from the Mayor, City Council, City Departments and its citizens. The City is required by State Law, City Code and generally accepted account standards to approve and adopt a balanced, annual General Fund budget. ¹ The Adopted Budget is required to cover only those expenditures with revenue for which the City as authority to levy therefore creating a Balanced Budget.

Budget Process

The City of Helotes operates in a fiscal year beginning on October 1 and ending on September 30. The budget process timeline includes: 1) a proposed budget for the upcoming fiscal year; 2) public hearings on the proposed budget and tax rate; and 3) a final adopted budget for the next fiscal year.

<u>Proposed Budget</u> – The Mayor and City Administrator presents the proposed budget to City Council. Correspondingly, the proposed budget, according to the Texas Local Government Code, must be filed with the City Secretary thirty (30) days before the tax levy is made for the fiscal year.¹

<u>Public Hearing</u> – After presenting the proposed budget to City Council, at least one (1) public hearing must be held. The first hearing must be held at least 15 days after the proposed budget was presented, but before the tax levy. Special notice of the public hearing must also be published in the *San Antonio Express-News* no earlier than 30 days and no later than 10 days before the hearing.² Through the hearing, City Council and City staff are able to receive feedback from the community concerning the proposed budget.

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

¹ Texas Local Government Code Chapter 102, Subsection 102.005.

² Texas Local Government Code Chapter 102, Subsection 102.006.

Budget Structure

The following summarizes the major features of the City's financial statements and budgets, including the portion of the City government they cover and the types of information they contain:

Types of Statements	Government-wide	Governmental Funds
Scope	Entire City government.	The activities of the City that are not proprietary.
Required Financial Statements	 Statement of net assets; Statement of activities. 	 Balance sheet; Statement of revenues, expenditures, and changes in fund balances.
Accounting Basis and Measurement Focus	Accrual (expenses and revenues are realized when they are committed / obligated to the City).	Modified accrual (expenses and revenues are realized when they are committed / actually realized by the City).
Type of Asset / Liability Information	All assets and liabilities, both financial and capital, short and long term.	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included.
Type of Inflow / Outflow Information	All revenues and expenses during the year, regardless of when cash is received or paid.	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter.

Fund Balance

The General Fund balance must be of adequate size and strength to manage unexpected decreases in revenues and unexpected, unbudgeted expenses, such as during a natural or manmade disaster. A rule of thumb for a minimum General Fund balance is no less than two (2) months of average operating expenditures (exclusive of capital outlay and debt service expenditures). The FYE 2022 Comprehensive Annual Financial Report stated that the City of Helotes held 10.2 months of average monthly expenditures in its General Fund balance.

Investment Policy

Investments shall be made by the City in conformance with State Law and the City's Investment Policy, as amended by the City Council from time to time. All investments shall seek, in the following order of importance: safety, liquidity, and yield.

Comprehensive Annual Financial Report

The City, with the assistance of an independent auditing firm, produces a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Procedures (GAAP), as mandated by the Governmental Accounting Standards Board (GASB).

SUMMARY OF OUTSTANDING DEBT OBLIGATIONS

A municipality typically funds large capital purchases and improvement projects, such as the construction of utilities, through the use of existing monies and/or the issuance of debt obligations. Debt obligations typically consist of the following:

Debt Service

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

General Obligation Bonds

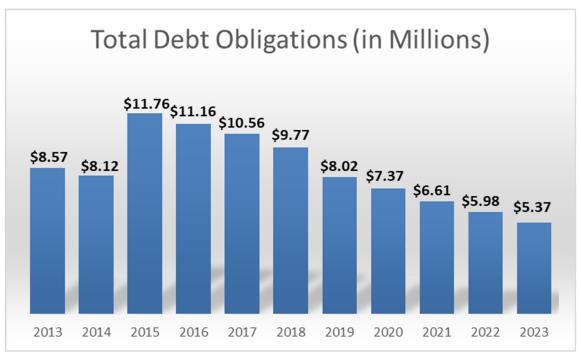
General obligations bonds are backed by the full faith and credit of the issuing municipality, meaning that bonds are guaranteed by a pledge of future ad valorem tax revenues. Currently, the City of Helotes holds no general obligation bonds.

Certificates of Obligation

Certificates of Obligation are also guaranteed by a pledge of future ad valorem taxes. Schedules of the City's current Certificates of Obligation follow. The City of Helotes holds two (2) issuances of Certificates of Obligation.

Tax Notes

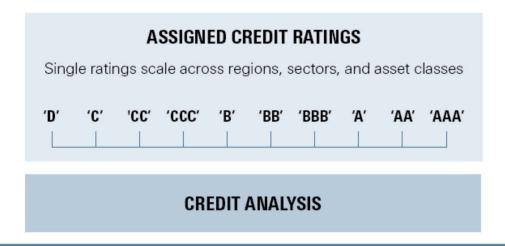
Tax notes are short-term debt instruments issued by a local government to finance an immediate project that will be repaid with future tax collections, such as ad valorem tax revenues. Currently, the City of Helotes holds no tax notes.



Bond Rating

Standard and Poor's bond rating scale is as follows:

Criteria: the foundation for our credit ratings



CRITERIA

On July 16, 2015, the City of Helotes was given a AA/Stable bond rating from Standard & Poor's related to its Series 2015 Certificates of Obligation issuance.

Moody's bond rating scale is as follows:

Glob	al Long-Term Rating Scale
Aaa	Obligations rated Aaa are judged to be of the highest quality, subject to the lowest level of credit risk.
Aa	Obligations rated Aa are judged to be of high quality and are subject to very low credit risk.
Α	Obligations rated A are judged to be upper-medium grade and are subject to low credit risk.
Baa	Obligations rated Baa are judged to be medium-grade and subject to moderate credit risk and as such may possess certain speculative characteristics.
Ba	Obligations rated Ba are judged to be speculative and are subject to substantial credit risk.
В	Obligations rated B are considered speculative and are subject to high credit risk.
Caa	Obligations rated Caa are judged to be speculative of poor standing and are subject to very high credit risk.
Ca	Obligations rated Ca are highly speculative and are likely in, or very near, default, with some prospect of recovery of principal and interest.
С	Obligations rated C are the lowest rated and are typically in default, with little prospect for recovery of principal or interest.
	Toody's appends numerical modifiers 1, 2, and 3 to each generic rating classification from Aa through Caa. The

Note: Moody's appends numerical modifiers 1, 2, and 3 to each generic rating classification from Aa through Caa. The modifier 1 indicates that the obligation ranks in the higher end of its generic rating category; the modifier 2 indicates a mid-range ranking; and the modifier 3 indicates a ranking in the lower end of that generic rating category. Additionally, a "(hyb)" indicator is appended to all ratings of hybrid securities issued by banks, insurers, finance companies, and securities firms.*

In 2013, the City of Helotes was given an A2 bond rating from Moody's related to its Series 2002 Certificates of Obligation. In 2017, Moody's withdrew its A2 bond rating due to the City's payoff of the 2002 Certificates of Obligation.

No information could be acquired from Fitch Ratings, nor could City Staff acquire ratings information on the City's Series 2007 Certificates of Obligation.

2007 Series Certificates of Obligation Amortization Schedule (City Portion) Issued for construction of Police & Fire Stations.

^{*} By their terms, hybrid securities allow for the omission of scheduled dividends, interest, or principal payments, which can potentially result in impairment if such an omission occurs. Hybrid securities may also be subject to contractually allowable write-downs of principal that could result in impairment. Together with the hybrid indicator, the long-term obligation rating assigned to a hybrid security is an expression of the relative credit risk associated with that security.

DETAILED BOND DEBT SERVICE

City of Helotes, Texas Certificates of Obligation, Series 2007 Exhibit 'A'

General Fund Portion (CIB1)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
04/04/2007					
02/01/2008	120,000	3.930%	194,535.00	314,535.00	
08/01/2008			115,542.00	115,542.00	
09/30/2008	50		,	•	430,077.00
02/01/2009	210,000	3.930%	115,542.00	325,542.00	,
08/01/2009			111,415.50	111,415.50	
09/30/2009			,		436,957.50
02/01/2010	215,000	3.930%	111,415.50	326,415.50	,
08/01/2010			107,190.75	107,190.75	
09/30/2010			,	,	433,606.25
02/01/2011	225,000	3.930%	107,190.75	332,190.75	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
08/01/2011		3,,,,,,	102,769.50	102,769.50	
09/30/2011			102,703,20	102,707.50	434,960.25
02/01/2012	235,000	3.930%	102,769.50	337,769.50	434,700.23
08/01/2012	255,000	5.75070	98,151.75	98,151.75	
09/30/2012			70,151.75	30,131.73	435,921.25
02/01/2013	245,000	3.930%	98,151.75	343,151.75	433,52,1.23
	243,000	3.730/6	93,337.50		
08/01/2013			73,730	93,337.50	426 400 25
09/30/2013	255,000	3.930%	02 227 50	240 227 50	436,489.25
02/01/2014	255,000	3.93U7a	93,337.50	348,337.50	
08/01/2014			88,326.75	88,326.75	426 664 05
09/30/2014	266.000	2.0208/	00 307 77	252 207 55	436,664.25
02/01/2015	265,000	3.930%	88,326.75	353,326.75	
08/01/2015			83,119.50	83,119.50	404 444 00
09/30/2015	200 000	2.0208/	05 110 50		436,446.25
02/01/2016	280,000	3.930%	83,119.50	363,119.50	
08/01/2016			77,617.50	77,617.50	
09/30/2016					440,737.00
02/01/2017	290,000	3.930%	77,617.50	367,617.50	
08/01/2017			71,919.00	71,919.00	
09/30/2017					439,536.50
02/01/2018	300,000	3.930%	71,919.00	371,919.00	
08/01/2018			66,024.00	66,024.00	
09/30/2018					437,943.00
02/01/2019	315,000	3.930%	66,024.00	381,024.00	
08/01/2019			59,834.25	59,834.25	
09/30/2019					440,858.25
02/01/2020	330,000	3.930%	59,834.25	389,834.25	
08/01/2020			53,349.75	53,349,75	
09/30/2020					443,184.00
02/01/2021	340,000	3.930%	53,349.75	393,349.75	·
08/01/2021	-		46,668.75	46,668.75	
09/30/2021			,	,	440,018.50
02/01/2022	355,000	3.930%	46,668.75	401,668.75	,
08/01/2022	,		39,693.00	39,693.00	
09/30/2022				00,000,000	441,361.75
02/01/2023	370,000	3.930%	39,693.00	409,693.00	441,001170
08/01/2023	270,000	\$135070	32,422.50	32,422.50	
09/30/2023			229 124100	Jay 144 150	442,115.50
02/01/2024	385,000	3.930%	32,422.50	417,422.50	772,117.70
08/01/2024	303,000	3.73070			
			24,857.25	24,857.25	443 330 35
09/30/2024	405 000	2 0200/	24 957 25	420 057 25	442,279.75
02/01/2025	405,000	3.930%	24,857.25	429,857.25	
08/01/2025			16,899.00	16,899.00	440 000 00
09/30/2025	400 000	2 02004	17 000 00	187 000 00	446,756.25
02/01/2026	420,000	3.930%	16,899.00	436,899.00	

2007 Series Certificates of Obligation Amortization Schedule (City Portion) Cont.

DETAILED BOND DEBT SERVICE

City of Helotes, Texas Certificates of Obligation, Series 2007 Exhibit 'A'

General Fund Portion (CIB1)

Annual Debt Service	Debt Service	Interest	Coupon	Principal	Period Ending
	8,646.00	8,646.00			08/01/2026
445,545.00	,				09/30/2026
	448,646.00	8,646,00	3.930%	440,000	02/01/2027
448,646.00		,,,,,,,,,		,	09/30/2027
8,790,103.50	8,790,103.50	2,790,103.50		6,000,000	

2007 Series Certificates of Obligation Amortization Schedule (EDC Portion) Issued for construction of Old Town Helotes Special District Improvements.

DETAILED BOND DEBT SERVICE

City of Helotes, Texas Certificates of Obligation, Series 2007 Exhibit 'A'

Sales Tax Portion (CIB2)

Annu Debt Servi	Debt Service	Interest	Coupon	Principal	Period Ending
			p		
	189,690.00	129,690.00	3.930%	60,000	04/04/2007 02/01/2008
	77,421.00	77,421.00	3.75076	00,000	08/01/2008
267 111 /	77,421.00	11,421.00			09/30/2008
267,111.0	217,421.00	77,421.00	3.930%	140,000	02/01/2009
		74,670.00	3.930%	140,000	08/01/2009
202 001 0	74,670.00	74,070.00			09/30/2009
292,091.0	210 670 00	74 670 00	2 02000	145 000	02/01/2010
	219,670.00	74,670.00 71,820.75	3.930%	145,000	08/01/2010
201 400 5	71,820.75	71,820.73			09/30/2010
291,490.7	221 020 75	71 800 75	7.0700/	150,000	
	221,820.75	71,820.75	3.930%	150,000	02/01/2011
000 404 6	68,873.25	68,873.25			08/01/2011
290,694.0					09/30/2011
	223,873.25	68,873.25	3.930%	155,000	02/01/2012
	65,827.50	65,827.50			08/01/2012
289,700.7					09/30/2012
	230,827.50	65,827.50	3.930%	165,000	02/01/2013
	62,585.25	62,585.25			08/01/2013
293,412.7					09/30/2013
	232,585.25	62,585.25	3.930%	170,000	02/01/2014
	59,244.75	59,244.75			08/01/2014
291,830.0					09/30/2014
	239,244.75	59,244.75	3.930%	180,000	02/01/2015
	55,707.75	55,707.75			08/01/2015
294,952.5					09/30/2015
	240,707.75	55,707.75	3.930%	185,000	02/01/2016
	52,072.50	52,072.50			08/01/2016
292,780.2					09/30/2016
	247,072.50	52,072.50	3.930%	195,000	02/01/2017
	48,240.75	48,240.75			08/01/2017
295,313.2					09/30/2017
	248,240.75	48,240.75	3.930%	200,000	02/01/2018
	44,310.75	44,310.75			08/01/2018
292,551.5					09/30/2018
,	254,310.75	44,310.75	3.930%	210,000	02/01/2019
	40,184.25	40,184.25		•	08/01/2019
294,495.0	,	,			09/30/2019
	260,184.25	40,184.25	3.930%	220,000	02/01/2020
	35,861.25	35,861.25			08/01/2020
296,045.5	,				09/30/2020
	265,861.25	35,861.25	3.930%	230,000	02/01/2021
	31,341.75	31,341.75		,	08/01/2021
297,203.0					09/30/2021
	271,341.75	31,341.75	3.930%	240,000	02/01/2022
	26,625.75	26,625.75	51355	2.0,000	08/01/2022
297,967.5	20,025.75	20,020.10			09/30/2022
257,507.5	276,625.75	26,625.75	3.930%	250,000	02/01/2023
			3.73070	230,000	08/01/2023
208 220 0	21,713.25	21,713.25			
298,339.0	201 212 25	21 712 25	3.930%	260,000	09/30/2023 02/01/2024
· 1	281,713.25	21,713,25	3.53076	200,000	
200 215 -	16,604.25	16,604.25			08/01/2024
298,317.5	206 604 55	16 604 25	2.0200/	770 000	09/30/2024
	286,604.25	16,604.25	3.930%	270,000	02/01/2025
	11,298.75	11,298.75			08/01/2025
297,903.0				***	09/30/2025
	291,298.75	11,298.75	3.930%	280,000	02/01/2026

2007 Series Certificates of Obligation Amortization Schedule (EDC Portion) Cont.

DETAILED BOND DEBT SERVICE

City of Helotes, Texas Certificates of Obligation, Series 2007 Exhibit 'A'

Sales Tax Portion (CIB2)

Annual Debt Service	Debt Service	Interest	Coupon	Principal	Period Ending
-	5,796.75	5,796.75			08/01/2026
297,095.50					09/30/2026
,	300,796.75	5,796.75	3.930%	295,000	02/01/2027
300,796.75	,	,		14	09/30/2027
5,870,090.50	5,870,090.50	1,870,090.50		4,000,000	

2015 Series Certificates of Obligation Amortization Schedule (City Portion) Issued to fund five major projects:

- 1. S.H. 16 Water and Sewer Project
- 2. F.M. 1560 Realignment Project*
- 3. F.M. 1560 Bridge Project*
- 4. Cedar Trail / S.H. 16 Culvert Project*
- 5. Helotes Creek Linear Park*

BOND DEBT SERVICE

City of Helotes, TX Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2015 Tax Supported

Period Ending	Principal	Interest	Debt Service
09/30/2018	230,627	113,317.63	343,944.63
09/30/2019	79,832	108,660.74	188,492.74
09/30/2020	74,832	106,340.78	181,172.78
09/30/2021	79,268	104,029.28	183,297.28
09/30/2022	79,268	101,651.24	180,919.24
09/30/2023	79,268	99,273.20	178,541.20
09/30/2024	83,703	96,619.38	180,322.38
09/30/2025	83,703	93,689.78	177,392.78
09/30/2026	88,138	90,682.56	178,820.56
09/30/2027	88,138	87,597.73	175,735.73
09/30/2028	508,911	78,103.58	587,014.58
09/30/2029	482,300	62,615.90	544,915.90
09/30/2030	473,430	47,386.73	520,816.73
09/30/2031	207,322	36,324.51	243,646.51
09/30/2032	216,192	29,037.04	245,229.04
09/30/2033	225,062	21,039.32	246,101.32
09/30/2034	229,497	12,800.44	242,297.44
09/30/2035	238,367	4,320.40	242,687.40
	3,547,858	1,293,490.24	4,841,348.24

^{*} Match only

2015 Series Certificates of Obligation Amortization Schedule (EDC Portion)

EXHIBIT A

Corporation's Portion of the Debt Service Requirements on the Certificates

I) $\$450,\!000$ for the s.h. 16 economic development project, payable as follows:

\$150,000 - FYE 2016 \$150,000 - FYE 2017 \$150,000 - FYE 2018

II) THE AMOUNTS LISTED ON THE SCHEDULE FOLLOWING THIS PAGE FOR THE HELOTES CREEK LINEAR PARK ECONOMIC DEVELOPMENT PROJECTS.

BOND DEBT SERVICE

City of Helotes, TX Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2015 EDC Supported

Period Ending	Principal	Interest	Debt Service
09/30/2018	29,373	18,969.87	48,342.87
09/30/2019	10,168	18,376.76	28,544.76
09/30/2020	15,168	17,996.72	33,164.72
09/30/2021	15,732	17,533.22	33,265.22
09/30/2022	15,732	17,061.26	32,793.26
09/30/2023	15,732	16,589.30	32,321.30
09/30/2024	16,297	16,068.12	32,365.12
09/30/2025	16,297	15,497.72	31,794.72
09/30/2026	16,862	14,917.44	31,779.44
09/30/2027	16,862	14,327.27	31,189.27
09/30/2028	76,089	12,843.29	88,932.29
09/30/2029	72,700	10,518.47	83,218.47
09/30/2030	71,570	8,219.52	79,789.52
09/30/2031	37,678	6,444.24	44,122.24
09/30/2032	38,808	5,128.58	43,936.58
09/30/2033	39,938	3,701.31	43,639.31
09/30/2034	40,503	2,243.32	42,746.32
09/30/2035	41,633	754.60	42,387.60
	587,142	217,191.01	804,333.01



Fund Policy and Structure

In accordance with City Council Resolution dated September 26, 2019, the City of Helotes reports governmental fund balances per GASB Statement 54 definitions on the balance sheet in the following manner:

Non-spendable Funds

Land, buildings, vehicles and equipment, and infrastructure are designated as Non-spendable Funds. Non-spendable Funds cannot be expended because they are not in a spendable form or they are legally required to be maintained (e.g. inventory, permanent endowment funds, et cetera).

Restricted Funds

Some General and all Debt Service Funds are designated as Restricted Funds and, accordingly, the use of such Funds is restricted by Federal, State, and Local law or policy. Restricted Funds can only be expended in a certain manner or on certain goods or services because constraints are externally imposed on said Funds by creditors, grantors, law, or constitutional provisions. Restricted Funds include:

- (1) General Fund Components:
 - (i) Police Training and Education
 - (ii) Police Forfeiture (State)
 - (iii) Police Forfeiture (Federal)
 - (iv) Court Technology
 - (v) Court Security
 - (vi) School Safety
 - (vii) PEG Cable Franchise
 - (viii) Street Maintenance
 - (ix) Hotel Occupancy
 - (x) Local Truancy Prevention and Diversion
 - (xi) Municipal Jury
 - (xii) COH Tree Mitigation
- (2) Debt Service (Interest & Sinking) Fund

Committed Funds

The Capital Replacement Fund is designated as a Committed Fund. Committed Funds are formally designated by the City Council for a particular purpose, and only City Council can alter such designation of funds.

Unassigned Funds

The balance of the General Fund is designated as an Unassigned Fund. Unassigned Funds constitute the residual amount of monies within the General Fund that do not qualify for any of the aforementioned fund classifications. Unassigned Funds originate from the collection of

maintenance and operation portions of ad valorem tax, sales tax, franchise fees, Court fines and fees, and other municipal licenses, fees, and activities.

Fiduciary Funds

Fiduciary Funds are used to report assets held in trustee or agency capacity for others and which, therefore, cannot be used to support the government's own programs. The City holds no fiduciary funds.



FYE 2024 Municipal Holiday Schedule

HOLIDAY	DAY	DATE
Veterans Day	Friday	November 10, 2023
Thanksgiving Holiday	Wednesday	November 22, 2023
Thanksgiving Day	Thursday	November 23, 2023
Thanksgiving Holiday	Friday	November 24, 2023
Christmas Day	Monday	December 25, 2023
Christmas Day After	Tuesday	December 26, 2023
New Year's Day	Monday	January 1, 2024
New Year's Day After	Tuesday	January 2, 2024
Martin Luther King Day	Monday	January 15, 2024
President's Day	Monday	February 19, 2024
Good Friday	Friday	March 29, 2024
Battle of Flowers	Friday	April 26, 2024
Memorial Day	Monday	May 27, 2024
July 4 th Day	Thursday	July 4, 2024
Labor Day	Monday	September 2, 2024

FLOATING HOLIDAY: In addition to the fifteen (15) scheduled holidays listed above, employees may choose one additional day to serve as a floating holiday. The purpose of the floating holiday is to allow employees to recognize a personal, religious, or ethnic observation of significance to the employee.

Personnel - Current and Adopted Comparison

	CURRENT FYE 2023 FULL TIME	CURRENT FYE 2023 PART TIME	ADOPTED FYE 2024 FULL TIME	ADOPTED FYE 2024 PART TIME
ADMINISTRATION	_			
City Administrator	1	0	1	0
Public Relations Specialist	1	0	1	0
Finance Director	1	0	1	0
Administrative Asst.	1	0	1	0
Special Event Asst. Part Time	0	6	0	6
City Secretary	1	0	1	0
Development Services Director -> Coordinator	1	0	1	0
Development Services Specialist	1	0	1	0
Administrative Assistant -> Permit Clerk	1	0	1	0
Code Enforcement Officer	1	0	1	0
Public Works Director	1	0	1	0
Public Works Operations Supervisor	1	0	1	0
Animal Control	1	0	1	0
Public Works Crew Leader	3	0	3	0
Public Works Crew Members	5	0	5	0
Human Resources Manager	1	0	1	0
Court Administrator	1	0	1	0
Senior Deputy Court Clerk	1	0	1	0
Deputy Court Clerk	1	0	2	0
Warrant Officer / Bailiff Supervisor / Corporal	1	0	1	0
Bailiffs	0	5	0	5
Dispatch Supervisor	1	0	1	0
Dispatcher	7	0	7	0
Subtotal	33	11	34	11
POLICE DEPARTMENT				
Chief of Police	1	0	1	0
Captain	1	0	0	0
Lieutenant	0	0	1	0
Sergeant (3 Patrol – 1 Detective)	4	0	4	0
Detective Detective	3	2	3	2
Corporal	3	0	3	0
Patrol Officer	16	3	18	3
Executive Secretary	1	0	1	0
Administrative Asst.	1	0	1	0
Subtotal	30	5	32	5
FIRE DEPARTMENT / EMS				
Fire Chief	1	0	1	0
Fire Marshal	1	0	1	0
Captain	3	0	3	0
Fire Engineer	3	0	3	0
Firefighter / EMT	9	0	9	0
Executive Secretary	1	0	1	0
Subtotal	18	0	18	0
TOTAL	81	16	84	16

Certification Pay Schedule per Employee

Employee qualifies for a maximum of \$1,500.00 in certification pay per year, regardless of type and / or number of certification level(s) achieved.

	Monthly	<u>Annual</u>
City Council & Mayor		
Uniforms		\$300.00
Administration		
Code Enforcement / Animal Control		
Uniforms (Part-time ½)	\$60.00	\$720.00
Code Enforcement Certificate	\$75.00	\$1000.00
Public Works		
Uniforms (Part-time ½) Uniform Service	\$60.00	\$720.00
Department Head (1/2 Oct/Apr)	\$60.00	\$720.00
Boot Allowance	·	\$120.00
Animal Control License	\$63.00	\$750.00
Arborist Certification	\$83.00	\$1,000.00
Certified Stormwater Inspector**	\$83.00	\$1,000.00
Commercial Driver's License**	\$83.00	\$1,000.00
TDA Vector Control Certified App.**		
(Mosquito Control License)	\$83.00	\$1,000.00
Certified Auto CAD User**	\$83.00	\$1,000.00
Certified Irrigation Repair Tech.**	\$25.00	\$300.00
Landscaping 101**	\$25.00	\$300.00
Approved Awarded AWPA	TBD by Dept.	TBD by Dept.
Certification**	Head	Head
Warrants / Bailiffs		
Uniforms (Part-time ½)	\$60.00	\$720.00
TCOLE Certification - I**	\$42.00	\$500.00
TCOLE Certification - A**	\$83.00	\$1,000.00
TCOLE Certification - M**	\$125.00	\$1,500.00
Municipal Court		
Level I Court Clerk Certification**	\$25.00	\$300.00
Level II Court Clerk Certification**	\$58.00	\$700.00
Certified Municipal Court Clerk**	\$100.00	\$1,200.00

	Development Services Permit Technician (ICC)	\$50.00	\$600.00
	City Secretary		
	TX Municipal Clerks Cert. Prog.	\$100.00	\$1,200.00
	Human Resources		
	HR Certification Institute		
	Assoc. Prof. in HR**	\$25.00	\$300.00
	Prof. in HR**	\$50.00	\$600.00
	Sr. Prof. in HR**	\$75.00	\$900.00
	Dispatch		
	Telecommunicator - I Certification**	\$25.00	\$300.00
	Telecommunicator - A Certification**	\$50.00	\$600.00
	Telecommunicator - M Certification**	\$75.00	\$900.00
	Emer. Medical Dispatch Certification	\$50.00	\$600.00
Police	Department		
	Uniforms (Part-time ½)	\$60.00	\$720.00
	TCOLE Certification - I**	\$42.00	\$500.00
	TCOLE Certification - A**	\$83.00	\$1,000.00
	TCOLE Certification - M**	\$125.00	\$1,500.00
	Field Training Officer (FTO)	\$42.00	\$500.00
Fire D	epartment		
	Uniforms (Part-time ½)	\$60.00	\$720.00
	Cellular Telephone	\$10.00	\$120.00
	Paramedic Certification**	\$75.00	\$900.00
	Firefighter - I Certification**	\$25.00	\$300.00
	Firefighter - A Certification**	\$50.00	\$600.00
	Firefighter - M Certification**	\$75.00	\$900.00
	Certified Ambulance Coder	\$25.00	\$300.00
*	As determined by the December of the of	, , , , , , , , , , , , , , , , , , , ,	4300.00
•	" C dotorminod by the Department I look		

^{*} As determined by the Department Head.

^{**} Not cumulative.

Total Municipal Compensation Package Example



City of Helotes

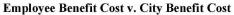
Total Compensation Report 2023-2024

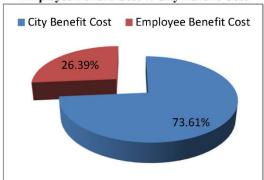
Dear Employee,

Below is a summary of your benefits, along with associated costs paid by you and the City of Helotes.

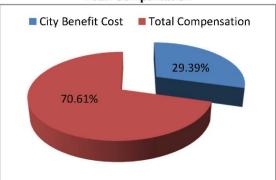
-Marian Mendoza, City Administrator

Yearly Benefit Costs	City Cost	Employee Cost
Medical	\$9,294.48	\$0.00
Vision and Dental	\$457.92	\$0.00
Life (STD, LTD, AD&D)	\$643.68	\$0.00
AFLAC	n/a	\$0.00
Colonial Life	n/a	\$0.00
TMRS Retirement	\$3,597.70	\$3,758.79
ICMA Retirement	n/a	\$0.00
Social Security (FICA/Medicare)	\$3,954.07	\$3,954.07
Unemployment	\$180.00	n/a
Worker's Compensation (Estimate)	\$1,371.00	n/a
Cellular Telephone	\$0.00	n/a
Uniform Allowance	\$720.00	n/a
Certification Pay	\$900.00	n/a
Longevity Pay	\$390.00	n/a
Total Yearly Benefit Costs	\$21,508.85	\$7,712.86
Your Annual Salary	\$51,687.00	
Total Value of Compensation	\$73,195.85	





Total Compensation



FYE 2024 Salary and Benefit Amendments

Salaries

The FYE 2024 General Fund Budget includes salary allocations for a cost of living adjustments of five (5%) and market adjustment for lower paid hourly employees.

Benefits

No benefit changes were made from those offered in FYE 2023. Benefits include:

- FICA;
- Worker's Compensation;
- State Unemployment;
- TMRS Retirement (7%; 2 to 1 Match);
- Health, Vision, & Dental Insurances;
- Life, Automatic Death and Dismemberment, and Short- and Long-Term Disability Insurances;
- Uniform Allowance (if applicable);
- Certification Pay (if applicable); and
- Longevity Pay.

The City's FYE 2024 health insurance provider - United Healthcare (UHC) - significantly increased rates for the current plan based on current claims experience but was still the lowest rate offered to the City. The adopted budget continues with the current health insurance UHC, offering different health care plans options

- Dental No change
- Vision No change
- Life, AD&D, STD, and LTD No change; and
- Urgent and Emergency Care Subscription Plan No change.



Insert All Funds

Insert Revenue

Insert Mayor and Council

Insert Administration

Insert Administration

Insert Dispatch

Insert City Secretary

Insert Municipal Court

Insert Human Resources

Insert Development Services

Insert Public Works/Animal Control

Insert Public Works/Animal Control

Insert Building and Grounds

Insert Police

Insert Police

Insert Fire

Insert EMS



Insert Interest and Sinking Fund



Insert Capital Replacement Fund

MUNICIPAL
COURT SECURITY
& TECHNOLOGY
FUNDS BUDGETS

Insert Municipal Court Security

Insert Municipal Technology Funds



Insert PEG Fund

POLICE
TRAINING &
EDUCATION
FUND BUDGET

Insert Police Training and Education Fund



Insert School Safety Fund



Insert PD Forfeiture (State) Fund



Insert Street Maintenance Fund

CITY * OF

HOTEL OCCUPANCY TAX (HOT)

FUND BUDGET

Insert HOT Tax Fund



Insert Tree Mitigation



