

CITY OF LEON VALLEY



ANNUAL OPERATING BUDGET FY 2022

City of Leon Valley, Texas

List of Principal Officers

Fiscal Year 2022

Elected Officials

Chris Riley, Mayor

Council Place 1	Benny Martinez
Council Place 2	Josh Stevens
Council Place 3	Jed Hefner
Council Place 4	Rey Orozco
Council Place 5	Will Bradshaw

City Officials

Gilbert Perales, City Manager

Assistant City Manager/HR Director	Crystal Caldera
Finance Director	Vacant
City Secretary	Sandra Passailaigue
Planning and Zoning Director	Brandon Melland
Police Chief	David Gonzalez
Fire Chief	Michael Naughton
Library Director	Regina Reed
Public Works Director	Melinda Moritz

User's Guide to the Budget Document

Overview

This section is designed to assist the reader in the use and comprehension of the City of Leon Valley's Budget Document. The Annual Budget serves as a policy document, financial plan, an operations guide and a communications device. It is utilized by City Council and City Staff to monitor revenue and expenditures.

Budget Tabs

The budget is arranged in three sections that are separated by the following respective tabs. Below is a brief description of the materials found in each of the following sections:

- ❖ User's Guide
- ❖ Departmental Appropriations
- ❖ Capital Acquisition Plan

User's Guide - This section provides the reader with a summary of what is contained in the budget document.

Departmental Appropriations - This section is organized by department and provides the reader with a better understanding of the kinds of services provided by each department. Individual department summaries contain department description, mission statement, program narrative with accomplishments and objectives, personnel, and department appropriations.

Capital Acquisition Plan (CAP) - This section contains the Ten Year Capital Acquisition Plan organized by department. The intent of the CAP is to enable the City to make long range judgements about the needs of the City each fiscal year and apply available resources to these needs to the extent possible. The CAP is funded each fiscal year by the Available Reserve, which is the amount left in the fund reserve at the end of the previous fiscal year less a minimum fund balance of \$1,000,000 for General Fund and \$350,000 for the Enterprise Fund.

Budget Basis

Governmental Funds (General, Special Revenue, and Debt Service) are prepared on a modified accrual basis using a current financial resources measurement focus. This means that revenues are recognized in the period in which they are both measurable and available and expenditures are recognized when incurred.

The Enterprise Fund (Water and Sewer) is prepared using the full accrual method of accounting for both revenue and expense similar to a commercial enterprise; Revenues

are recognized when they are earned, and expenses are recognized when they are incurred.

Budget Controls

Budgetary compliance is a significant tool for managing and controlling governmental activities, as well as ensuring conformance with the City's budgetary limits and specifications. The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by City Council. The budget is adopted each fiscal year. The fiscal year for the City of Leon Valley begins on October 1st and ends on September 30th of each year. Budgetary preparation and control is exercised at the department level.

Accounting Basis

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on a basis of generally accepted accounting principles (GAAP).

Governmental funds (General Fund, Special Revenue and Debt Service) are accounted for on a modified accrual basis using a current financial resources measurement focus. Revenues are recognized in the period in which they are both measurable and available and expenditures are recognized when incurred, with the exception of interest on general long-term debt which is recognized when due. Sales and property taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time.

Enterprise Funds (Water and Sewer) have an economic resources measurement focus and use the full accrual method of accounting for both revenue and expenses similar to a commercial enterprise.

Fund Accounting

The City's accounts are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of each fund's assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Fund Types

Governmental Fund Types

General Fund - The General Fund accounts for the resources used to finance the fundamental operations of the City. It is the basic fund of the City and covers all activities for which a separate fund has not been established.

Special Revenue Funds - These funds are used to account for specific revenue sources which are legally restricted to expenditures for specified activities.

Community Center Fund - accounts for the expenditures of funds received primarily from a hotel-motel tax base to be used for the Community and Conference Centers.

Grant Fund - accounts for the expenditures of funds received from various grant monies for specific programs.

Crime Control and Prevention Fund - accounts for the expenditures of funds received from a 1/8 cent sales tax that is specifically dedicated to crime control and prevention.

Child Safety Fund - accounts for expenditures for the school crossing guard program.

Building Security Fund - accounts for revenues received from building security fees and the corresponding restricted expenditures.

Court Technology Fund - accounts for revenue received from court technology fees and the corresponding restricted expenditures.

Police Forfeiture Fund - accounts for revenues received from seized assets and the corresponding restricted expenditures.

Debt Service Funds - These funds are used to account for the accumulation of resources for and the payment of principal and interest on general long-term debt of the City other than Revenue Bonds.

Enterprise Fund

Enterprise Fund - This fund accounts for operations which are intended to be self-supported through user charges.

**City of Leon Valley, Texas
Annual Operating Budget
Fiscal Year 2021-2022**

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$373,891 or 7.937%. The property tax revenue to be raised from new property added to the tax roll this year is \$139,020.

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

FOR: Martinez, Stevens, Hefner, Orozco & Bradshaw

AGAINST: None

PRESENT and not voting: Mayor Riley

ABSENT: None

Property Tax Comparison:

	<u>FY 2021</u>	<u>FY 2022</u>
Adopted	\$0.535904	\$0.534099
No New Revenue Tax Rate	\$0.545390	\$0.534099
No New Revenue Operating Tax Rate	\$0.469629	\$0.471266
Maximum Operating Rate	\$0.486066	\$0.471266
Debt Tax Rate	\$0.063742	\$0.052522
Voter Approval Tax Rate	\$0.549808	\$0.554186

Fiscal year 2022 City debt obligations secured by property taxes is \$7,145,000.

GENERAL FUND

FUND NARRATIVE

The General Fund accounts for the resources used to finance the fundamental operations of the City. It is the basic fund of the City and covers all activities except for those in which a separate fund has been established. The General Fund contains such services as municipal court, finance, city manager and council, police, fire, EMS, library, streets, parks, and planning and zoning.

In addition to property and sales taxes, the General Fund also includes revenues derived from fines, fees for services, franchise fees, payments from other governments, and miscellaneous revenue sources.

**GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
BEGINNING FUND BALANCE	\$ 4,751,440	\$ 3,784,196	\$ 3,784,196	\$ 2,366,977
REVENUES				
Ad Valorem Taxes	4,758,639	4,769,660	4,758,506	5,126,931
Sales Taxes	2,815,953	2,741,057	2,885,620	2,913,493
Franchise Fees	810,636	882,717	888,948	885,567
Licenses, Permits, Fees and Fines	3,432,677	3,544,548	3,175,199	3,185,079
Grants	599,715	3,130	3,130	199,550
Other	330,390	311,945	320,005	291,560
TOTAL REVENUES	12,748,010	12,253,057	12,031,408	12,602,180
OTHER FUNDING SOURCES				
Transfers In (ED Project Funding)	-	-	-	-
Capital Reserve		1,137,352	1,137,352	360,375
Capital Reserve-Non-Capital		30,000	30,000	-
TOTAL OTHER FUNDING SOURCES	-	1,167,352	1,167,352	360,375
TOTAL RESOURCES AVAILABLE	12,748,010	13,420,409	13,198,760	12,962,555
EXPENDITURES				
Personnel Services	8,330,836	8,933,165	8,933,165	8,868,621
Supplies	1,305,141	829,003	829,003	785,343
Contractual Services	2,887,826	2,549,107	2,549,107	2,717,564
Capital Outlay	1,191,450	1,137,352	1,137,352	360,375
TOTAL EXPENDITURES	13,715,254	13,448,627	13,448,627	12,731,903
OTHER FINANCING USES				
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	13,715,254	13,448,627	13,448,627	12,731,903
ENDING FUND BALANCE	\$ 3,784,196	\$ 2,588,626	\$ 2,366,977	\$ 2,237,254

**GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Ad Valorem Taxes				
Current	\$ 4,716,406	\$ 4,710,940	\$ 4,716,406	\$ 5,084,831
Delinquent	18,488	32,210	18,400	18,400
Penalty and Interest	23,746	26,510	23,700	23,700
Total Ad Valorem Taxes	4,758,639	4,769,660	4,758,506	5,126,931
Sales Taxes				
City Sales Tax	2,478,818	2,406,276	2,540,790	2,565,577
Economic Development Sales tax	308,614	299,481	316,330	319,416
Alcoholic Beverage Sales Tax	28,520	35,300	28,500	28,500
Total Sales Taxes	2,815,953	2,741,057	2,885,620	2,913,493
Franchise Fees				
City Public Service	594,674	669,600	692,492	689,211
Telecommunications Fee	30,659	29,000	11,514	11,514
Node Pole Rental	1,000	-	1,000	1,000
San Antonio Water System	1,336	1,151	1,398	1,298
Tiger Sanitation	51,154	53,000	51,000	51,000
Cable	129,268	127,100	129,000	129,000
Grey Forest Utilities	2,544	2,866	2,544	2,544
Total Franchise Fees	810,636	882,717	888,948	885,567
Licenses, Permits, Fees and Fines				
Building Department	328,696	200,000	272,000	272,000
Contractor's Registration	6,735	12,400	6,700	6,700
Renter's Registration	1,170	4,600	-	-
Animal Licenses and Tags	250	440	250	250
Animal Control Fees	100	150	100	100
Special and Solicitors	2,100	100	2,100	2,100
Zoning and Board of Adjustment	5,800	6,500	5,800	5,800
Subdivision Platting Fees	-	3,000	-	-
Occupation, Liquor, and Food	35,000	49,000	-	-
Property Room Fee	1,650	1,500	1,050	1,050
Property Room Auctions	454	5,000	400	400
Municipal Court Fines	449,408	600,000	457,000	457,000
Red Light Camera Fines	1,900,875	1,860,858	1,878,594	1,878,594
Red Light Camera Late Fees	163,468	150,000	155,000	155,000
Impound Lot Fees	98,375	215,700	46,620	50,000
Impound Lot Auctions	81,652	81,600	41,585	41,585
Recreation Fee	6,265	15,000	13,600	20,000
Fire Inspection Fees	5,218	7,500	-	100
Garage Sale Permit Fees	555	700	200	200
EMS Fees	344,500	330,000	294,000	294,000
Book Fines	407	500	200	200
Total Licenses, Permits, Fees and Fines	3,432,677	3,544,548	3,175,199	3,185,079

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Schedule of Revenues Continued				
Grants				
EMS/Trauma System	-	3,130	3,130	3,130
TxDot-Evers Road Bridge	-	-	-	-
AACOG Grant	-	-	-	-
American Rescue Plan	-	-	-	196,420
Criminal Justice Grants	-	-	-	-
Total Grants	-	3,130	3,130	199,550
Other				
Library Non Resident Users	1,045	1,000	1,000	1,000
Interest Income	80,258	100,000	4,000	6,000
Sprint Tower Lease	15,972	15,972	15,972	15,972
Pool Revenue	-	20,000	20,000	20,000
Credit Card Processing Fees	19,041	36,000	39,700	39,700
Parks Bucks Program	779	800	779	779
Library Memorial Donations	275	1,500	300	300
EDCD Miscellaneous Revenue	79,749	-	-	-
CARES Act Reimbursement	494,156	-	-	-
Sale of Surplus Property	18,466	10,000	10,000	10,000
Blue Santa	9,588	3,900	7,931	4,009
Special Events	5,822	39,000	20,000	39,000
Towing Contract	1,620	3,855	1,600	3,000
Miscellaneous	88,174	47,000	93,923	47,000
Café Lease	9,600	9,600	4,800	4,800
ASSPP	105,559	23,318	100,000	100,000
Total Other	930,105	311,945	320,005	291,560
TOTAL REVENUES	\$ 12,748,010	\$ 12,253,057	\$ 12,031,408	\$ 12,602,180

**GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Municipal Court	\$ 144,562	\$ 183,895	\$ 183,895	\$ 178,937
Finance	176,485	175,513	175,513	174,408
City Manager and Council	1,418,708	778,926	778,926	805,060
Police	4,867,808	5,142,994	5,142,994	4,783,221
Fire	3,441,358	3,530,444	3,530,444	3,764,098
Public Works	1,561,925	1,792,812	1,792,812	1,330,359
Planning and Zoning	487,395	482,618	482,618	416,608
Economic Development	702,863	298,914	298,914	318,676
Special Events	33,306	114,380	114,380	114,380
Parks and Recreation	482,973	517,171	517,171	387,419
Library	397,869	430,960	430,960	458,737
TOTAL EXPENDITURES	\$ 13,715,254	\$ 13,448,627	\$ 13,448,627	\$ 12,731,903

DEPARTMENT DESCRIPTION AND MISSION

Municipal Court Office is responsible for the day-to-day receipting and processing of all City revenue and the functions of the Municipal Court.

The mission of the Municipal Court is to maintain the highest standards of professionalism and ethics, in compliance with the governing rules and regulation. Provide excellent customer service to our residents, visitors, and court defendants and to support the community by providing efficient services through the promotion of justice.

PROGRAM NARRATIVE**Accomplishments for FY 2020-2021:**

- Have efficiently integrated a new way of conduction court by Zoom.
- Pre-Trials and Bench -Trials continued to take place during the pandemic.
- Continuously review and maintain complaints to be accurate with each citation.
- Reviewed records management cases that need to be destroyed.
- Maintain good record keeping of all accounts regarding court.
- Affirm that court cost fees are being distributed accordingly regarding the type of citation by changes made by the legislator.
- Ensure that we are meeting the OCA recommendation with court procedures.
- Can conduct day to day functions and maintain customers service at it is highest during the closure of City Hall.
- Have implemented a new process for credit card payments during the closure of the building.
- Have learned how to communicate and forward correspondence regarding court documentation more efficiently with defendants, judges, and prosecutor.
- Have learned the meaning of teamwork.
- Have learned the different strengths each member has and put it to practice.

Objectives for FY 2021-2022:

- Strive to improve the quality of our services, thereby promoting public trust and confidence in the judicial system.
- Continue to effectively collect on warrants.
- Maintain the highest level of Municipal Court education available.
- Intergrade or get access to video evidence on our own.

MUNICIPAL COURT

GENERAL FUND

- Have all the documentation court needs in one program to obtain for each case.
- Continue to maintain good record keeping on all city ordinance violation for the city.
- Carry on with cross training in our department as we currently do.

MUNICIPAL COURT

GENERAL FUND

	ACTUAL	BUDGET	ESTIMATED	BUDGET
EXPENDITURES	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 44,896	\$ 36,885	\$ 36,885	\$ 38,692
Supplies	16,043	15,200	15,200	14,190
Contractual Services	83,622	131,810	131,810	126,055
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ 144,562	\$ 183,895	\$ 183,895	\$ 178,937

	BUDGET	BUDGET	BUDGET	BUDGET
STAFFING	2018-2019	2019-2020	2020-2021	2021-2022
Senior Clerk	0.23	0.23	0.23	0.23
Assistant Deputy Court Clerk	0.23	0.23	0.23	0.23
Deputy Court Clerk	0.23	0.23	0.23	0.23
TOTAL	0.69	0.69	0.69	0.69

DEPARTMENT DESCRIPTION AND MISSION

The purpose of the finance department is to optimally manage the City's finances through its accounting, purchasing and billing functions in order to ensure the proper safeguarding and preservation of City assets. The Finance Department accomplishes this mission by ensuring all the financial operations and transactions of the City which include accounts payable, cash management, grant administration, internal audit and purchasing, are adequately managed and accounted for in accordance with Generally Accepted Accounting Principles, Governmental Accounting Standards Board Pronouncements and other legally mandated standards as required by Federal, State and City laws. The Finance Department assists the City Manager with developing and compiling the City's annual operating budget and is also responsible for compiling the City's financial statements and Comprehensive Annual Financial Report (CAFR).

PROGRAM NARRATIVE**Accomplishments for FY 2020-2021:**

- Prepared, submitted and was awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) Program for the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2020.
- Assisted City Manager with preparation of annual budget.
- Prepared salary and benefit costs for budget preparation.
- Assisted Department Heads with the preparation of their Budget and Capital acquisition Plans.
- Conducted training for department heads on online budget preparation on an as needed basis.
- Conducted Incode training for department heads on an as needed basis.
- Coordinated and assisted external auditor with annual audit.
- Ensured time frames were met with regard to timely preparation and presentation of the annual audit.
- Prepared schedules for the CAFR.
- Reviewed records management schedule and prepared records that are to be destroyed.

FINANCE**GENERAL FUND**

- Explored ways to make the functions of the Finance Department more efficient.
- Implemented paperless daily cash collections system.
- Prepared Request for Proposals for Banking Services.

Objectives for FY 2021-2022:

- Prepare and submit fiscal year 2021 CAFR to GFOA for Certificate of Achievement for Excellence in Financial Reporting Program.
- Continue to improve information reporting, budgeting and forecasting.
- Continue to review and update internal controls.
- Assist City Manager with preparation of annual budget.
- Continue to prepare salary and benefit costs for budget preparation.
- Coordinate and assist external auditor with annual audit.
- Continue to ensure time frames are met with regard to timely preparation and presentation of the annual audit.
- Continue to prepare schedules for the CAFR.
- Continue to train the Assistant Finance Director.
- Continue to explore ways to make the functions of the Finance Department more efficient.

FINANCE

GENERAL FUND

	ACTUAL	BUDGET	ESTIMATED	BUDGET
EXPENDITURES	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 109,311	\$ 96,306	\$ 96,306	\$ 92,093
Supplies	3,814	2,000	2,000	2,500
Contractual Services	63,360	77,207	77,207	79,815
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ 176,485	\$ 175,513	\$ 175,513	\$ 174,408

	BUDGET	BUDGET	BUDGET	BUDGET
STAFFING	2018-2019	2019-2020	2020-2021	2021-2022
Finance Director	0.35	0.35	0.35	0.35
Assistant Finance Director	0.35	0.35	0.35	0.35
Purchasing Agent	0.35	0.35	0.00	0.00
TOTAL	1.05	1.05	0.70	0.70

DEPARTMENT DESCRIPTION AND MISSION

The City of Leon Valley will provide our community with a superior quality of life by balancing social equity, environmental stewardship, and economic development to achieve sustainability.

VISION STATEMENT

The City of Leon Valley will be a sustainable community by balancing Social Equity, Economic Development and Environmental Stewardship (S.E.E.)

Social Equity

The City will promote a superior quality of life by responding to citizens in a fair and prompt manner, by providing outstanding public safety services, high quality educational, recreational, historical and cultural amenities and superb infrastructure. The City will encourage collaborative participation by its residents, businesses and stakeholders.

Economic Development

The City will provide a diverse and versatile business environment that supports a healthy economy. The City will exhibit a distinctive and welcoming identity at its boundaries and throughout the community. The City will attract, expand and retain viable businesses to promote development and redevelopment, including a town-centered design, pedestrian friendly connections and world class public transit.

Environmental Stewardship

The City will become carbon-neutral by conserving and preserving natural resources and by expanding recycling initiatives and enhancing our environment with earth-friendly practices.

Goals:

- Develop a business climate that provides the right mix of amenities to attract and retain business within the City of Leon Valley;
- Compete for top talent with effective recruitment strategies, efficient recruitment processes, effective retention and an attractive total rewards package;
- Commit to help create an environment where all employees can thrive;
- Support the talent development of our employees through professional and career development;
- Deliver Human Resource services, programs, and communications that add value for our prospective employees, current employees, and retirees;
- Seek ways to increase communication with and involvement of the citizens;

- Develop strategies to mitigate traffic congestion throughout the City of Leon Valley;
- Develop a system of parks, facilities and recreational activities to enhance the quality of life; and
- Effectively manage the City's infrastructure and capital needs.

The City Manager's Office partners with the Mayor and City Council in achieving the goals and objectives set forth for the City of Leon Valley. To this end, a key factor is the identification of priorities and the establishment of management procedures that develops and effectively utilizes City resources. As the City's Chief Administrative Officer, the City Manager's responsibilities include organizational management; fiscal management; program development and City service evaluation. The City Manager must be aware of new methods as they apply to City services. New developments in the area of public policy are researched and analyzed to organize a process of program planning in anticipation of future City needs.

The Office of the City Secretary, comprised of two staff members, is responsible for a multitude of duties that support, facilitate and strengthen the Leon Valley governmental process by assisting the City Council in fulfilling its duties and responsibilities, publishing required legal notices in the official newspaper of the City as dictated by state law, attending the City Council meetings, as well as preparing and archiving the minutes of the meetings, coordinating the various boards and commissions and the appointment process of new members, safeguarding and improving the public access to records, documents and files of the City, including responding to requests for information, coordinating and conducting all City elections, managing and updating the Leon Valley Code of Ordinances, and for the maintenance schedule of City Hall and the Leon Valley Police Department.

The Department of Human Resources is responsible for the administrative and management of the City's comprehensive Human Resources program to meet the City's needs for recruitment, retention, risk management, training and benefit programs; management of workers' compensation, property and liability claims and workforce planning.

PROGRAM NARRATIVE

Accomplishments for FY 2020-2021:

- Through a formal bidding process, coordinated the selection of health insurance broker and City group benefits.
- Successful compliance of the new Affordable Care Act requirements, saving the City money by doing it in-house.

- Began implementing Physical Assessments of staffing as established by their essential job functions.
- Department staffing needs were addressed using a multi-source approach using third party agencies, contractors, temp hires, and direct hires to a ensure timely response to staffing vacancies and keeping within budget.
- Continued to provide excellent customer service to all internal and external customers.
- Maintained the City's Code of Ordinances with routine updates to include the online version.
- Continued using Granicus and the MinuteTraq Agendas and Minutes Program to allow all departments to work together on a single system for drafting, submitting and searching meeting topics and documents in an effort to assist all departments in creating organized City Council agendas, packets and minutes in a consistent manner.
- Revised and presented to City Council who adopted in June of 2020, a Records Management Ordinance to include updated Record Retention Schedules. This Program was submitted and accepted by the Texas State Library August 28, 2020.
- Trained and continue to train, a new Open Record Request Coordinator to assist the Office of the City Secretary with processing open record requests.

Objectives for FY 2021-2022:

- Continue transitioning to electronic records through the application of the Texas State Library and Archives Commission's approved standards in the Human Resource Department.
- Continue "green" communication efforts to keep the public and employees informed with the use of electronic messaging through updated website, emails, Leon Valley ENews, and timely messages on the local business marquees that have been made available to the City
- Continue to implement Physical Assessments of staffing as established by their essential job functions.
- Continue to provide staffing needs using a multi-source approach using third party agencies, contractors, temp hires, and direct hires to a ensure timely response to staffing vacancies and keeping within budget
- Continue to provide excellent customer service to all internal and external customers.

CITY MANAGER AND COUNCIL**GENERAL FUND**

- Continue to promote effective training and current safety programs with the goal of reducing insurance claims: health, workers' compensation, and property/liability claims.
- Maintain up to date employment policies to ensure compliance with applicable Federal, State and local laws – FMLA policy, driving, drug and alcohol, electronic communications, and new health program mandates.
- Present to City Council an updated Records Management Plan which is part of the Records Management Ordinance that was adopted in June of 2020. This plan will be thoroughly reviewed by the new Records Management Committee before being presented to City Council for acceptance. The City Secretary as the Records Management Officer for the City will serve on the committee as Alternate Staff Liaison with the lead Staff Liaison being the Open Record Request Coordinator.
- Conduct a record destruction in accordance with the Record Management Program and approved by the Record Management Committee.
- Coordinate with each department to implement the revised records management retention schedule and hold more staff training events.
- Continue to process open record requests with all departments and research ways to make information more readily available to the public using the City's website and LexisNexis and the City Hall Lobby Kiosk when and where possible.
- Continue the implementation of the Contract Management Program.
- Coordinate the recognition of City volunteer members and programs.
- Maintain the Leon Valley City Code of Ordinances through bi-annual Supplements.
- Oversee legal requirements for all City elections, promoting communications to keep voters informed and coordinating joint elections with Bexar County Elections Department.
- Continue training in the Texas Municipal Clerks Certification Program for certification (Open Record Request Coordinator) and recertification (City Secretary) as well as cross training of Open Records Request Coordinator to back up City Secretary.

CITY MANAGER AND COUNCIL**GENERAL FUND**

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 347,686	404,465	404,465	388,436
Supplies	493,488	35,230	35,230	35,140
Contractual Services	397,762	339,231	339,231	381,484
Capital Outlay	179,772	-	-	-
TOTAL Department Budget	\$ 1,418,708	\$ 778,926	\$ 778,926	\$ 805,060

STAFFING	BUDGET	BUDGET	BUDGET	BUDGET
	2018-2019	2019-2020	2020-2021	2021-2022
City Manager	0.25	0.25	0.25	0.25
HR Director/ACM	0.50	0.50	0.50	0.50
City Attorney	0.00	0.00	0.00	0.00
City Secretary	0.50	0.50	0.50	0.50
Executive Assistant to CM	0.50	0.50	0.50	0.50
Receptionist	0.30	0.30	0.30	0.30
IT Specialist	0.00	0.00	0.50	0.50
Animal Control Officer	0.00	0.00	0.00	0.00
Code Enforcement Officer	0.00	0.00	0.00	0.00
Special Events Coordinator	0.56	0.00	0.00	0.00
Assistant to the City Secretary	0.00	0.00	1.00	0.00
TOTAL	2.61	2.05	3.55	2.55

DEPARTMENT DESCRIPTION AND MISSION

The mission of the Leon Valley Police Department is to impartially enforce the law in a fair, unbiased and consistent manner, recognizing both the statutory and judicial limitation of its authority, and the constitutional rights of all persons, regardless of race, ethnicity, creed, or gender. Our duties include diligently serving the public through the prevention of crime, preservation of the public peace, protection of lives and property, the detection and arrest of violators, and the enforcement of all laws and ordinances. Our officers strive for excellence and professionalism in every aspect of our duties, solving problems through partnerships with the Leon Valley community. The Police Department consists of four Divisions: Police Department, Impound Lot, Red-Light Camera and Traffic Safety Divisions.

POLICE SUMMARY

GENERAL FUND

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 3,459,843	\$ 3,825,166	\$ 3,825,166	\$ 3,640,883
Supplies	195,239	170,623	170,623	110,109
Contractual Services	982,162	997,205	997,205	1,032,229
Capital Outlay	230,564	150,000	150,000	-
TOTAL Department Budget	\$ 4,867,808	\$ 5,142,994	\$ 5,142,994	\$ 4,783,221

STAFFING	BUDGET	BUDGET	BUDGET	BUDGET
	2018-2019	2019-2020	2020-2021	2021-2022
Police Chief	1.00	1.00	1.00	1.00
Assistant Police Chief	0.00	1.00	1.00	1.00
Captain	1.00	0.00	0.00	0.00
Sergeant	5.00	5.00	5.00	5.00
Corporal	3.00	3.00	3.00	3.00
Lieutenant	2.00	2.00	2.00	2.00
Detective	3.00	3.00	3.00	3.00
Patrol Officer	19.00	19.00	19.00	19.00
Narcotics Officer	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00
Animal Control/Code Enf.	1.90	1.90	2.90	1.90
Red Light Camera Admin.	3.35	3.35	3.35	3.35
Impound Lot Officer	2.00	2.00	2.00	1.00
TOTAL	44.25	44.25	45.25	43.25

Includes officers paid in the Crime Control and Police Seizure Fund

DEPARTMENT DESCRIPTION AND MISSION

The police department has four divisions: Police Department, Impound Lot, Red-Light Camera and Traffic Safety Program. These divisions are comprised of 45 full-time and 18 reserve officers who strive to meet the law enforcement needs of our community by being the most effective, pro-active, transparent and economically efficient agency for our citizens. The Police Department is broken down into four sections: Administration, Patrol, Criminal Investigations, and Code/Animal Control Enforcement. The Administrative Section endeavors to enhance public understanding and support of police services, activities and programs. They promote a spirit of cooperation and partnership with our community, working closely with the citizens to resolve disputes and deter crime. The Patrol Section responds to calls for public service, uphold the law, protect citizen's rights, maintain the peace, and protect the public. The detectives in the Criminal Investigations Division are well versed in all aspects of criminal investigations, working closely with local, state and federal agencies to ensure criminals are brought to justice. Our investigators collect evidence, conduct interviews, prepare and execute search warrants, prepare criminal case files, and develop all aspects of a criminal case for presentation to the district attorney for criminal prosecution. Our Code Compliance and Animal Control Enforcement Sections ensure all City and State code, zoning, and animal control laws are upheld, in an effort to protect the health, safety and welfare of all citizens within the City of Leon Valley. The Leon Valley Impound Lot receives and releases vehicle removed from the streets as abandoned, for traffic violations, and criminal offenses.

PROGRAM NARRATIVE**Accomplishments for FY 2020-2021:**

- The Citizen's Police Advisory Committee was inactive due to Covid-19 and did not meet after February of 2020. This committee is composed of 18 citizens from throughout the community who provide suggestions to the department on ordinances, equipment, programs, and special projects. They brought forward critical input on the implementation of the Photographic Traffic Control System program, Impound Lot, Swap Spot, and the Citizens Police Academy. The members make recommendations to City Council to create/change municipal codes, and bring community issues to our attention, which are promptly rectified and resolved.
- Enhanced the successful Neighborhood Officer Program in 19 neighborhoods. These officers provide their direct contact information to all citizens in their assigned neighborhood to allow the citizens to provide direct dialogue to the officers, and the officers to take direct ownership of policing the neighborhood.

POLICE DEPARTMENT

GENERAL FUND

- Utilized the Police Forfeiture Funds to purchase \$295,591 in state-of-the-art equipment for the Police Department. The equipment purchases included new radios, vehicles, and an in-car camera system at no cost to the taxpayers.
- Continued and expanded Community Policing Programs that included involvement in events such as Blue Santa, Red Ribbon Drug Prevention Week, Drug Take Back Program, Anti-Bullying, Bike Rodeo's, Vehicle Burglary Prevention Campaign, Neighborhood Watch Programs, Crime Prevention, Cystic Fibrosis Tower Climb, Special Olympics Law Enforcement Torch Run, Special Olympics Fire Truck Pull, Pastoral Council, Boots-and-Badges Program, and the Citizens Police Academy.
- Responded swiftly to the COVID-19 Pandemic. The Police Department led the way in ensuring seniors were fed, prescriptions were picked up, and household chores were attended to, ensuring the most impacted could shelter in their homes safely.
- Applied for and received grants for new rifle body armor for all patrol officers and a training system that enhances our ability to provide services for the community. This grant brought in more than \$69,000 and included new rifle body armor for 34 officers on the department.
- Continued the Photographic Traffic Control System with 14 cameras installed throughout the City. With the program, the department expanded the police department by eight additional officers, which include administrative hearing officers and traffic control officers.
- Animal Control handled 521 domestic and wild animal calls in our community. The Animal Control officers issued 13 citations and used 168 written warnings to gain compliance. The City proudly continued with its no kill status, with all animals being returned or adopted back out into the community.
- Code Enforcement Officers responded to 1,469 calls for service in the community. These calls for service included investigations for high weeds, abandoned vehicles, health and safety code violations, dangerous structures, illegally operating businesses, removal of illegal signs, and fire safety violations. Code Enforcement officers gave 25 citations, utilizing 735 written warnings and persuasion to gain compliance and rectify the violations.
- Patrol officers responded to calls for service, while maintaining low response times for life threatening emergency service calls in Leon Valley.
- Implemented a property crime initiative to stop crimes before they are committed. Dedicated efforts resulted in a reduction in burglary of habitations, vehicles and buildings over the last two years.
- Over the last two years crime rates throughout Leon Valley have decreased in Aggravated Assaults, Aggravated Robberies, Assault Threat/Physical Contact, Assault Bodily Injury, Criminal Mischief, Deadly Conduct, Graffiti, Robbery, Sexual Assault, and Theft of Motor Vehicles.

POLICE DEPARTMENT

GENERAL FUND

- Fairly enforced all City Ordinances, State of Texas laws, and the federal statutes of the United States. Officers made arrests for various felony and misdemeanor charges and wrote police reports for calls for service.
- Maintained safety and security on the streets of Leon Valley by enforcing traffic laws and issuing warnings and citations for moving and non-moving violations.
- Participated as Mentors to the Marshall High School Law Enforcement Magnet school in law enforcement subjects.
- Conducted presentations to schools, residential and business communities on crime prevention, drugs, elderly crimes, property crimes, church security, and traffic safety.
- Worked with schools and day care facilities in the area to identify needy children for the Blue Santa Program. Raised donations and delivered gifts to the children and their families.
- Our DEA Task Force Officers seized cash and assets from illegally obtained drug proceeds and organized crime money laundering.
- Sought and received approval to remove, destroy or auction off property that no longer had evidentiary value. Items removed brought additional money into the general fund.
- Detectives filed felony and misdemeanor cases for various violations of local, state and federal laws.

Objectives for FY 2021-2022:

- Finalized the rewrite of all general manual and standard operating procedures, adopting Texas Police Chiefs Association recommended best practices policies.
- Increase officer presence in our neighborhoods and remain pro-active to the needs of our Citizens.
- Continued to work to increase the number of Neighborhood Watch Programs and urge communities to create additional neighborhood associations in Leon Valley.
- Continued to pursue a cooperative effort in the fight against drugs and worked closely with the community to resolve citizen's complaints on suspected drug activity.
- Increase property crime undercover enforcement and further develop mechanisms to inform the public about crime prevention measures.
- Further grow Community Policing programs such as the Leon Valley Blue Santa program, Boots-and-Badges, Pastoral Council, Senior Next-of-Kin Notification Program, Orphaned Animal Foster Program, Special Olympics Law Enforcement Torch Run, Cystic Fibrosis Tower Climb, and Leon Valley Animal Donation Program.
- Seek additional grants and funding opportunities to support additional programs, equipment, and more officers.

POLICE DEPARTMENT

GENERAL FUND

- Develop an Animal Fostering Program and a Leon Valley Animal Donation Initiative.
- Recruit and retain qualified applicants for our Reserve Police Officer program.
- Work closely with citizens to implement data driven programs to meet the law enforcement needs of our citizens.
- Continue to build on the traffic enforcement program to respond professionally to citizen complaints of traffic violations in neighborhoods and school zones.
- Work closely with businesses and residents to eradicate graffiti, address code violations, and proactively respond to locations that become a public nuisance.
- Maintain a proactive investigation force with an objective to reduce opportunities for criminal activity before it occurs.
- Work closely with the District Attorney's Office, Bexar County Sheriff's Department, San Antonio Police Department, and other local law enforcement agencies to solve crime and prosecute criminals to the fullest extent of the law.
- Implement covert programs to seek out and arrest criminals breaking the law in our community.
- Further develop property crime reduction programs to address the property crimes being committed in Leon Valley.
- Utilize intelligence driven data to identify locations and proactively address where crime is occurring, or locations that are becoming a nuisance under the law.

POLICE

GENERAL FUND

	ACTUAL	BUDGET	ESTIMATED	BUDGET
EXPENDITURES	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 2,374,920	\$ 2,606,604	\$ 2,606,604	\$ 2,444,754
Supplies	122,025	156,823	156,823	96,309
Contractual Services	118,203	102,922	102,922	109,546
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ 2,615,148	\$ 2,866,349	\$ 2,866,349	\$ 2,650,609

DIVISION DESCRIPTION AND MISSION

The purpose of the Traffic Safety Division is to provide data driven traffic enforcement efforts to keenly focus our traffic control officers on traffic safety initiatives in an effort to reduce accidents, address problem traffic areas, and respond to community concerns throughout Leon Valley.

PROGRAM NARRATIVE**Accomplishments for FY 2020-2021:**

- This division is 100% funded through the Tier II monies collected from the Photographic Traffic Control System violations. These officers are in the field and available to handle citizen complaints dealing with traffic related incidents throughout the community.
- The officers assigned to Traffic Safety are assigned to areas of high traffic concerns to reduce incidents through issuance of citations or warnings for violations witnessed in their presence or view.
- Developed a traffic reporting tracking system to ensure citizen's complaints are answered and resolved in a timely manner.

Objectives for FY 2021-2022:

- Respond to citizen complaints of traffic problem areas on roads throughout Leon Valley.

POLICE TRAFFIC SAFETY PROGRAM

GENERAL FUND

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 419,268	\$ 522,194	\$ 522,194	\$ 538,916
Supplies	62,632	9,800	9,800	9,800
Contractual Services	8,859	20,000	20,000	17,500
Capital Outlay	230,564	150,000	150,000	-
TOTAL Department Budget	\$ 721,323	\$ 701,994	\$ 701,994	\$ 566,216

STAFFING	BUDGET	BUDGET	BUDGET	BUDGET
	2018-2019	2019-2020	2020-2021	2021-2022
Patrol Officer	4.00	4.00	4.00	4.00
Traffic Investigator	1.00	1.00	1.00	1.00
Lieutenant	1.00	1.00	1.00	1.00
TOTAL	6.00	6.00	6.00	6.00

DIVISION DESCRIPTION AND MISSION

The purpose of the Red-Light Camera Division is to provide oversight for the photographic traffic enforcement system throughout Leon Valley. Members of this division investigate, approve, and adjudicate civil traffic violations documented by our automated traffic control system. The traffic enforcement system was installed in FY18 and currently has 14 cameras at ten intersections. The number one goal of the program is to reduce traffic accidents along the major thoroughfares throughout the City of Leon Valley.

PROGRAM NARRATIVE**Accomplishments for FY 2020-2021:**

- The Red-Light Camera Program documented incidents of red light running, with citations being issued over this time frame. The implementation of the program has resulted in a reduction in incidents of disregard for red-light traffic signals over FY2020. In addition, there has been a reduction in citations being issued in FY2021 when compared to 2020.
- This year the intersections with camera systems enjoyed a reduction in crashes, to include a substantial reduction in injury crashes.
- Funds from the program allow the City to purchase traffic safety equipment at no expense to the citizens of our community.

Objectives for FY 2021-2022:

- Continue to develop policies and processes, and review, approve, and oversee adjudication of the civil citations issued by the automated traffic control system.
- Monitor the camera systems to ensure that only those who commit violations are ticketed and held accountable for the indiscretions.

POLICE RED LIGHT CAMERA

GENERAL FUND

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 515,732	\$ 549,031	\$ 549,031	\$ 552,754
Supplies	5,110	2,100	2,100	2,100
Contractual Services	846,140	864,783	864,783	896,683
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ 1,366,982	\$ 1,415,914	\$ 1,415,914	\$ 1,451,537

STAFFING	BUDGET	BUDGET	BUDGET	BUDGET
	2018-2019	2019-2020	2020-2021	2021-2022
Sergeant	1.00	1.00	1.00	1.00
Patrol Officer	2.00	2.00	2.00	2.00
Administration	3.40	3.40	3.40	3.40
IT Specialist	0.00	0.00	0.20	0.20
TOTAL	6.40	6.40	6.60	6.60

DEPARTMENT DESCRIPTION AND MISSION

The Impound Lot is a program that falls under the direction of the Administrative Division. The program consists of one sworn and one civilian team member manage the daily intake, release, and management of the vehicles entering into or leaving the impound lot. This program is responsible for the safekeeping of the vehicles, light maintenance on vehicles left long term, and preparing for, and executing six vehicle auctions per year. The impound lot is responsible for making notifications to vehicle owners and lien holders in accordance with local and state laws, and filing all paperwork with the State of Texas when an abandoned car is sold, destroyed, or repurposed within the City of Leon Valley.

PROGRAM NARRATIVE**Accomplishments for FY 2020-2021:**

- The Leon Valley Police Impound Lot continued to accept all non-wrecked vehicles towed within the City limits. Our officers towed vehicles and the impound collected storage and administrative fees.
- The City seized/auctioned abandoned vehicles at two auctions. Funds collected go to the general fund.

Objectives for FY 2021-2022:

- Provide secure, professional, and efficient impound services to the citizens whose cars come into our custody.

POLICE IMPOUND LOT

GENERAL FUND

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 149,923	\$ 147,337	\$ 147,337	\$ 104,459
Supplies	5,472	1,900	1,900	1,900
Contractual Services	8,960	9,500	9,500	8,500
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ 164,355	\$ 158,737	\$ 158,737	\$ 114,859

STAFFING	BUDGET	BUDGET	BUDGET	BUDGET
	2018-2019	2019-2020	2020-2021	2021-2022
Impound Lot Officer	2.00	2.00	2.00	1.00
TOTAL	2.00	2.00	2.00	1.00

DEPARTMENT DESCRIPTION AND MISSION

The primary mission of the Fire Department is to prevent and/or minimize the loss of life and property within the corporate limits of the City by establishing control over fires, sudden medical emergencies and the consequences of natural and man-made disasters.

Contemporary fire departments must be "all-risk" emergency response organizations - capable of responding to a wide variety of incidents. Because of this, firefighters must not only be proficient at their primary tasks (firefighting and emergency medical services) but must also be able to perform complex technical rescues, operate efficiently in multi-casualty situations, work in situations involving release of hazardous chemicals, biological agents, radiological materials, explosions, and disasters such as floods. Firefighters are trained in the National Incident Command System, enabling them to effectively interface with other City departments, local agencies, County, State and Federal assets during disaster situations.

DEPARTMENT DESCRIPTION AND MISSION

The Fire Department is divided into two functional sections, Administrative Section and Operations Section.

The mission of the Administrative section is to manage the City's multifaceted all-risk emergency services including fire suppression, investigation and prevention, emergency management, rescue, hazardous materials, weapons of mass destruction and emergency medical services. The administration of the Fire Department works with the City Manager to establish levels of service, propose new programs or improvements, and formulate budget requests.

The mission of the City's Emergency Management Program provides action plans for City emergencies, maintains emergency warning equipment, and governs overall disaster responses and mitigation capabilities for the City.

The Fire Chief, Assistant Fire Chief, Deputy Fire Marshal and Mobile Integrated Health are trained to respond to "all risks" and maintain certifications in structural firefighting, Emergency Medical Services, various types of technical rescue, hazardous materials/WMD, and arson investigation. The Fire Chief, Assistant Fire Chief and Deputy Fire Marshal must also maintain certification as Peace Officers and credentials in Emergency Management.

The Fire Chief, Assistant Fire Chief, Deputy Fire Marshal and Mobile Integrated Health crew work 40-hour work weeks and are subject to recall during emergencies. The Operations Section is responsible for the suppressing fires, providing rescue services, providing emergency medical services, promoting public safety, provide fire prevention service and education. Operation personnel are trained as certified Texas Firefighters, certified Texas basic emergency medical technicians or paramedics and are trained to handle basic hazardous material operations. The Operations Sections is always staffed 24/7/365 by a minimum of 6 personnel. Staffing is broken down into three shifts working 48/96-hour shift. Each shift consists of a Captain (1), Lieutenant (1), Engineer (1) and Firefighters (5). All personnel are certified by the Texas Department of State Health Service as an EMT or Paramedic.

To provide a fire department based full-service Emergency Medical Service with advanced life support capabilities. Strive to maintain superior services at reasonable costs with quality patient care as our number one goal.

The Emergency Medical Services staff is the same staff utilized and assigned in the Operations Division. All of the staff are trained Emergency Medical Technician, and most are trained to the Paramedic level. Paramedics receive training in Advanced Cardiac Life Support (ACLS), Pediatric Cardiac Life Support (PALS), Basis Life Support (BLS), Basic Trauma Life Support (BTLS), Pediatric Pre-hospital Provider Course (PPPC) and other EMS specialty classes.

PROGRAM NARRATIVE

Accomplishments for FY 2020–2021:

- Entered into EMS training agreements with John Marshall High School, San Antonio College, and U.S. Army Combat Medic Training Program.
- Actively participating in the John Marshall High School student mentoring program
- Improved staffing levels to meet the minimum staffing requirements
- Participated and received funds from the ASSPP (Ambulance Service Supplemental Payment Program)
- Maintain the use and collection of funds from Fire Recovery Services.
- Maintained Texas Forestry Service FireWise status for the entire City of Leon Valley.
- Improved EMS service to community with the implementation of the Mobile Integrated Health program.

Objectives for FY 2021-2022:

- Promote a highly motivated and well-trained workforce by providing staff with the opportunity to improve and excel at their position.
- Maintain an average response time under 5 minutes.
- Cultivate and strengthen relationships with stakeholders, governing bodies and our residents throughout the community.
- Initiate revised fire prevention and life safety programs.
- Continue to apply for grants to improve of fire prevention programs
- Continue to implement practices that meet the TFMA (Texas Fire Marshals Association) Best Practices model.
- Seek to improve operational efficiency and effectiveness by shaping, enhancing, and adapting to changing circumstances
- Seek to maintain/improve our current ISO rating of 3.
- Continue to apply for grants through FEMA for the AFG

FIRE DEPARTMENT**GENERAL FUND**

- Work to decrease the number of times the fire department has no personnel available to respond to calls due to call volume
- Continue preparing for our proposed Citizen Fire Academy
- Continue to implement practices that meet the TFCA (Texas Fire Chiefs Association) Best Practices model
- Continue to participate and received funds from the ASSPP (Ambulance Service Supplemental Payment Program)
- Maintain the use and collection of funds from Fire Recovery Services.
- Maintain the lowest possible fire loss rates

FIRE**GENERAL FUND**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
EXPENDITURES	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 2,689,677	\$ 2,827,052	\$ 2,827,052	\$ 2,915,138
Supplies	275,180	113,000	113,000	220,700
Contractual Services	214,224	192,780	192,780	267,885
Capital Outlay	262,277	397,612	397,612	360,375
TOTAL Department Budget	\$ 3,441,358	\$ 3,530,444	\$ 3,530,444	\$ 3,764,098

	BUDGET	BUDGET	BUDGET	BUDGET
STAFFING	2018-2019	2019-2020	2020-2021	2021-2022
Fire Chief	1.00	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00	1.00
Captain	3.00	3.00	3.00	3.00
Lieutenant	3.00	3.00	3.00	3.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00
Engineer	3.00	3.00	3.00	3.00
Firefighter	15.00	15.00	15.00	15.00
Secretary	1.00	1.00	0.00	0.00
Mobile Health Authority	0.00	0.00	1.00	1.00
TOTAL	28.00	28.00	28.00	28.00

DEPARTMENT DESCRIPTION AND MISSION

The mission of this department is to construct, operate, maintain and repair the City's infrastructure including streets, sidewalks, curbs, drains, rights-of-way, traffic control systems and signage, marquees, buildings and other facilities and to provide support services to other City departments and to the public. Included is the operation of environmental activities such as solid waste disposal, used oil recycling, drought management, right-of-way mowing, street sweeping and mosquito control. Also included is supervision of franchised utilities, telecommunication companies and developer construction of public infrastructure.

This department provides personnel and support facilities for activities such as subdivision and building plan review, code enforcement lot cleaning, janitorial services, vehicle maintenance, traffic counts and special activities (Christmas, Neighborhood Renewal Program, Earthwise Living, Community Center, Fourth of July, etc.). This department also administers grant projects through the Texas Department of Transportation and Bexar County Community Development Block Grant programs.

PROGRAM NARRATIVE**Accomplishments for FY 2020-2021:**

- Continued to monitor EPA Plume Project and well testing.
- Provided staff support to Citizen Advisory Group and Tree Advisory Board.
- Conducted semiannual spring and fall trash and large item pickup.
- Repaired/replaced various street signs through the city.
- Cleared debris, mowed grass, trimmed and maintained all city buildings, park, creeks, drainage ditches and right of ways.
- Assisted Police and Fire Departments, Library and City Hall as needed.
- Continued energy savings program, lights, filters, water, reseal windows, etc.
- Repaired and maintained streets throughout City, with Years 3 and 4 Street Maintenance Projects.
- Reranked city street condition with new digital/video surveillance program.
- Repaired and maintained sidewalks.
- Completed the El Verde Rd. concrete section in front of the Fire Station.
- Constructed remaining section of sidewalk along Evers Road near Seneca, and the ADA sidewalk linking Canterfield to the Silo Park.
- Provided support for city events.
- Removed fallen trees, trim overgrown limbs for emergency vehicle clearance.

- Updated mapping on software system for service requests.
- Responded to various service requests from residents or city.
- Maintained pools and provided building maintenance support.
- Supported Bexar County with Huebner Creek LC-17 Phase III project.
- Provided building maintenance and continued to support the functions at the Kinman House restaurant.
- Monitored Hodges and Althea streets one-way project
- Replaced traffic signal system at Wurzbach and Exchange Parkway with new system, resulting in savings of electricity and safer passage of vehicles in that intersection.
- Constructed three enhanced pedestrian crossings on Poss Rd. and Huebner Rd.
- Performed city facility electrical preventative maintenance review in support of El Verde by 2025 energy reduction planning.
- Worked with ICLEI-USA to develop baseline for carbon zero initiatives in El Verde by 2025.
- Performed building inspection and review of all city facilities for ADA compliance, created an ADA Plan, and made recommendations for replacement of non-compliant structures and facilities.
- Managed the Community Center Upgrade Project.

Objectives for FY 2021-2022:

- Continue to monitor EPA Plume Project and well testing.
- Provide staff support to Citizen Advisory Group, and Tree Advisory Board.
- Conduct Spring and Fall trash and large item pickup.
- Repair/replace various street signs through the city.
- Maintenance to clear debris, mow grass, trim and maintain all city buildings, and over 150 acres of park, creeks, drainage ditches and right of ways.
- Assist Police and Fire Departments, Library and City Hall as needed.
- Continue energy savings program, lights, filters, water, reseal windows, etc.
- Repair any erosion damage along Huebner Creek and low water crossings.
- Continue accreditation efforts for Public Works by creation of an Operations Manual, using Best Management Practices.
- Continue to support El Verde by 2025 initiatives by creation of new policies and procedures for carbon reduction.

PUBLIC WORKS

GENERAL FUND

- Propose electric vehicle stations at various city facilities in support of El Verde by 2025.
- Continue to apply for grants through Bexar County CDBG.
- Manage Street Maintenance Program using sales tax revenue funds throughout City.
- Repair and maintain curbs and sidewalks.
- Remove fallen trees, trim overgrown for emergency vehicle clearance.
- Provide support services for city events.
- Replace dead trees and other vegetation in public areas.
- Continue supervision of telecommunications contractors.
- Apply for grants for infrastructure rehabilitation where appropriate.
- Assure the continued maintenance programs for all city property.
- Continue pothole repair program throughout city.
- Support Bexar County with Huebner Creek project.
- Open both pools and provide maintenance support.
- Complete Year 5 street maintenance program goals.
- Assure the continued maintenance programs for all city property.
- Remove Library Annex and construct new Annex at the records storage building site.
- Demolish records storage building.
- Create and support the Capital Facilities Advisory Committee in their Bond goals and objectives to replace/renovate the Library Annex, Raymond Rimkus Park restrooms, and both swimming pool facilities.

PUBLIC WORKS**GENERAL FUND**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
EXPENDITURES	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 827,249	\$ 858,718	\$ 858,718	\$ 880,063
Supplies	189,654	301,000	301,000	169,064
Contractual Services	220,924	230,654	230,654	281,232
Capital Outlay	324,099	402,440	402,440	-
TOTAL Department Budget	\$ 1,561,925	\$ 1,792,812	\$ 1,792,812	\$ 1,330,359

	BUDGET	BUDGET	BUDGET	BUDGET
STAFFING	2018-2019	2019-2020	2020-2021	2021-2022
Director of Public Works	0.40	0.40	0.40	0.40
Assistant Director	0.40	0.40	0.40	0.40
Field Foreman	0.00	0.00	0.00	0.00
Mechanic Foreman	0.50	0.50	0.50	0.50
Crew Leader	2.80	2.80	2.80	2.80
Maintenance Crewman	6.20	6.20	6.20	6.20
Construction Crewman	1.50	1.50	1.50	1.50
Mechanic	0.00	0.00	0.00	0.00
Library Custodian	0.90	0.00	0.00	0.00
TOTAL	12.70	11.80	11.80	11.80

DEPARTMENT DESCRIPTION AND MISSION

The Planning and Zoning Department's mission is to:

Foster a vibrant and economically sustainable community for existing residents and businesses; provide superior customer service to those wishing to build and develop within the community; and serve as a trusted resource to the community for information and guidance pertaining to growth and development.

The Planning and Zoning Department (PZD) achieves this mission by upholding the following responsibilities:

1. Planning & Zoning: Maintain a Comprehensive Master Plan and up-to-date Land Development Regulations; and develop long-range plans as needed. Process zoning, variance, and plat requests.
2. Permitting & Inspections: Review development plans and permit requests to ensure compliance with City codes and adopted building, health, and fire codes.
3. Outreach: Maintain a department web-page, which includes zoning maps, development maps; and provide prompt response to all specific inquiries.

The PZD has traditionally consisted of four full time employees but was reduced to three as a result of the recent COVID-19 crisis. The Department is tasked with long-range planning, zoning, subdivision administration, flood plain management, building and fire plan review and inspections, issuance of certificates of occupancy, and health inspections. The Department also serves as the liaison to the Planning and Zoning Commission and the Board of Adjustment.

PROGRAM NARRATIVE**Accomplishments for FY 2020-2021:**

- Completed a restructuring of the City's Planning and Zoning Department, which included the replacement of the Assistant Director position with an Associate Planner position that is focused on zoning matters.
- Assisted in the continuation of the On-It and Audit programs to assure Leon Valley businesses comply with all local and state codes, and to assure the proper amount of sales tax revenue is being credited to Leon Valley.

- Fully implemented the My Permit Now digital permitting software system which automates workflow in the City's development process and enables the City's customers to apply and pay for permits and inspections on-line and track the approval progress of their project through a web-portal based platform.
- Made significant progress on resolving the Soccer Field and San Antonio Aquarium Rule 11 (lawsuits).
- Worked with the Planning and Zoning Commission to interview and make recommendation to the City Council, for a selection for a qualified urban planning firm to complete an update to the City's Comprehensive Master Plan.
- Continued records management scheduling, documented permit and inspection records, and shredded nonessential documents.
- Reviewed and processed building and related permits, zoning change, specific use permits, Board of Adjustment cases, and plat cases.
- Continued to license and monitor food establishments and alcoholic beverage establishments to ensure the safety of our citizen's health.
- Continued the conversion of historic department documents to digital format for ease in search ability.
- Fulfilled a significant number of open-records requests pertaining to the Planning and Zoning Department.
- Coordinated with the Business Relations Director regarding Code Enforcement and Economic Development matters.
- Continued the process of rewriting the City's Sign Code.
- Served as a primary contributor/liaison for the City of Leon Valleys interests in the multi-jurisdictional Bandera Road Planning long-term planning effort.

Objectives for FY 2021-2022:Long-Range Planning

- Initiate and make significant progress on the creation of a Unified Development Code for the City.
- Complete amendments to the City's Subdivision Code
- Complete an update to the City's Comprehensive Master Plan.
- Develop a Stormwater Master Plan Design Criteria Manual.

- Update the City's Development Fee Schedule to ensure that development fees reimburse all actual costs incurred to the City during the development review process; including supplies, City Staff, and outside consultants.
- Complete legislative steps necessary to establish an Urban Design Commission for the purpose of providing recommendations to the Council specifically regarding urban design issues including architecture, landscaping, signage, and
- alternative compliance to certain design regulations; as well as to potentially consolidate several existing committees into one.
- Implement Geographic Information Software within the department in order to provide web-based planning data for the citizens and customers.

Permitting & Inspections

- Continue refining and improving the City's permitting, inspection, and certificate of occupancy issuance process by carrying out the following:
 - Continue to refine the new My Permit Now web-based software system to assist developers and builders in obtaining permits and inspections, and to enhance Staff efficiency.
 - Update the City's "Developer's Guide" to assist builders and developers in understanding and planning for City regulations and procedures.
 - Continue revising the City's building code to ensure new permitting and inspection processes are codified for legal enforcement.
- Continue to provide additional training to permitting staff, including permit technician training through the International Code Council.

Outreach

- Update and enhance the Planning and Zoning Department web page to be more interactive, including a web version of the City's Zoning Map, regularly updated current development maps, and more robust FAQ's.

PLANNING AND ZONING

GENERAL FUND

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 311,670	\$ 283,978	\$ 283,978	\$ 217,558
Supplies	9,946	4,500	4,500	4,500
Contractual Services	165,779	194,140	194,140	194,550
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ 487,395	\$ 482,618	\$ 482,618	\$ 416,608

STAFFING	BUDGET	BUDGET	BUDGET	BUDGET
	2018-2019	2019-2020	2020-2021	2021-2022
Planning & Zoning Director	0.50	0.50	0.50	0.50
Asst. Planning & Zoning Director	1.00	1.00	1.00	0.00
Business Relations Director	0.51	0.51	0.51	0.00
Planning Tech	1.00	1.00	0.00	1.00
Permit Tech	0.75	0.75	1.00	1.00
TOTAL	3.76	3.76	3.01	2.50

DEPARTMENT DESCRIPTION AND MISSION

The Economic Development Department (EDD) serves as the City of Leon Valley's business arm. EDD focuses on three areas of activity: 1) promote the development and expansion of new and existing business enterprises within Leon Valley; 2) serve as the City liaison with the Leon Valley business community; and 3) develop and coordinate partnerships with various government agencies and business groups to develop and retain local businesses.

The mission of the Economic Development Department is to facilitate economic development activities that assist in developing and sustaining businesses to create a strong local economy, in an effort to provide a better quality of life for the citizens of Leon Valley; as well as focusing on redevelopment to enhance the community, revitalize the Bandera Road corridor, and increase sales tax revenue.

ECONOMIC DEVELOPMENT**GENERAL FUND**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
EXPENDITURES	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 129,227	\$ 133,860	\$ 133,860	\$ 210,313
Supplies	5,846	9,200	9,200	10,690
Contractual Services	567,790	155,854	155,854	97,673
Capital Outlay				
TOTAL Department Budget	\$ 702,863	\$ 298,914	\$ 298,914	\$ 318,676

	BUDGET	BUDGET	BUDGET	BUDGET
STAFFING	2018-2019	2019-2020	2020-2021	2021-2022
City Manager	0.25	0.25	0.25	0.25
Business Relations Director	0.41	0.41	0.41	1.00
Special Events Coordinator	0.25	0.25	0.25	0.25
City Attorney	0.00	0.00	0.00	0.00
TOTAL	0.91	0.91	0.91	1.50

DEPARTMENT DESCRIPTION AND MISSION

The City sponsors several special events in collaboration with the City's Community Events Committee. The following are programmed City events: July 4th Celebration, Soap Box Derby, Holiday Tree Lighting Ceremony, Beethoven Concert, Grandparents' Day Concert, and Earthwise Living Day.

The mission of the Special Event program is to provide a sense of community, recreation and entertainment to enhance the quality of life of the Leon Valley citizenry, and to promote tourism of the City.

SPECIAL EVENTS

GENERAL FUND

	ACTUAL	BUDGET	ESTIMATED	BUDGET
EXPENDITURES	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 5,525	\$ 24,030	\$ 24,030	\$ 24,030
Supplies	27,781	90,350	90,350	90,350
Contractual Services	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ 33,306	\$ 114,380	\$ 114,380	\$ 114,380

	BUDGET	BUDGET	BUDGET	BUDGET
STAFFING	2018-2019	2019-2020	2020-2021	2021-2022
	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00

DEPARTMENT DESCRIPTION AND MISSION

The goal of the Parks and Recreation Department is to provide excellent parks, recreational green space, and cultural opportunities. The mission of the Parks and Recreation Department is to monitor and revise the Parks Master Plan, encourage development of new recreational programs, continue to improve park spaces, continue to develop the hike & bike trail system, develop a program to encourage residents to take advantage of outside amenities, and to provide cultural opportunities to our citizens and guests. The Department will enhance the citizens' quality of life by providing safe, well-maintained parks and public places; preserving open space and historic resources; caring for people; strengthening the bonds of community; and creating opportunities for enrichment. This department works with the Reservation Clerk for rentals in the park and provides staff support to the Park Commission

PROGRAM NARRATIVE**Accomplishments for FY 2020-2021:**

- Continued to plant trees at Raymond Rimkus Park, Old Mill Park, and Steurethaler-Silo Park.
- Refreshed the Community Garden area and encouraged citizens to participate in gardening.
- Power washed and maintained playground area, replaced worn playground equipment, restored fall zone material.
- Provided flood debris cleanup for flooding events.
- Replaced worn signage.
- Installed new rain garden, walking path, and butterfly pavilion.
- Landscaped vacant lot at Peachtree and Poss.
- Removed dead trees and replaced with new plantings.
- Maintained swimming pools and repaired/replaced broken equipment and components.
- Provided services as Staff Liaison position to Hike & Bike Trail Advisory Committee.
- Continued development of Steurethaler-Silo, Old Mill and The Ridge parks, and the Hetherington Trail.
- Provided staff support to Park Commission and submitted a revised Parks Master Plan.

PARKS AND RECREATION

GENERAL FUND

- Provided management and program oversight to City pools contractor.
- Revised Park Ordinance and increased fees for park usage.
- Prepared design, engineering, and performed construction of bio-swale at Forest Meadow entrance to Raymond Rimkus Park.
- Started development of the Peachtree Park.
- Worked with the Community Development Department to start the first Adopt-a-Spot program for citizen led projects in the parks.
- Construct the LID parking lot at Shadow Mist park property.
- Supported city events at the parks.
- Worked with United States Army Corp of Engineers to abate erosion along Huebner Creek.
- Purchased recycling and garbage stations for the parks and pools through an AACOG Solid Waste Grant.
- Applied for a CDBG Grant for park improvements to the Old Mill Park.
- Installed shade coverings over all playground and fitness equipment stations at all parks.
- Implemented a new on-line park reservation service.

Objectives for FY 2021-2022:

- Construct a new pedestrian path in the vacant lot next to the large parking lot at Rimkus Park.
- Continue to support activities at the Community Garden area and encourage citizens to participate.
- Provide management and program oversight to City pools contractor.
- Work with Park Commission to create programs for citizen participation at the parks.
- Work with Community Development in the Adopt-a-Spot program for citizen led projects in the parks.
- Complete the Ridge at Leon Valley and Peachtree parks, and the Linkwood and Hetherington Trail.
- Construct the new Leon Valley Ranches Park.
- Rehabilitate park amenities as needed at all parks, mow grass, creeks and trim trees, and repair sidewalks and walkways.
- Continue to support City events.

PARKS AND RECREATION

GENERAL FUND

- Plant and maintain new trees in all parks for El Verde 2020 project.
- Development erosion control project along Huebner Creek, from Evers to Bandera Road, in the Huebner-Onion Natural Area Park.
- Repair athletic field surface and irrigation system.
- Provide staff support to Park Commission.
- Continue to develop the Huebner Creek Greenway Hike & Bike Trail.
- Provide staff support and assistance to Hike & Bike Trail Advisory Committee.

PARKS AND RECREATION

GENERAL FUND

	ACTUAL	BUDGET	ESTIMATED	BUDGET
EXPENDITURES	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 75,694	\$ 79,471	\$ 79,471	\$ 85,264
Supplies	56,033	56,500	56,500	90,500
Contractual Services	156,508	193,900	193,900	211,655
Capital Outlay	194,738	187,300	187,300	-
TOTAL Department Budget	\$ 482,973	\$ 517,171	\$ 517,171	\$ 387,419

	BUDGET	BUDGET	BUDGET	BUDGET
STAFFING	2018-2019	2019-2020	2020-2021	2021-2022
Maintenance Crewman	1.50	1.50	1.50	1.50
TOTAL	1.50	1.50	1.50	1.50

DEPARTMENT DESCRIPTION AND MISSION

The Leon Valley Public Library is the city's friendly gateway to the worlds of learning, imagination, creativity, and community interaction. The primary mission of the Leon Valley Public Library is to provide quality educational and information resources, historical and cultural opportunities, and recreational activities enriching the entire community.

PROGRAM NARRATIVE**Accomplishments for FY 2020-2021:**

- Provided WIFI Hotspots to the community through an agreement with Bexar County and BiblioTech.
- All staff certified in Mental Health First Aid, an eight-hour certification program to recognize and respond to signs of mental illness and substance abuse.
- All staff participated in Diversity & Inclusion training.
- Continued to expand library services virtually through the COVID-19 Closure by adding virtual meetings for LEGO, Community Coffee, and Book Club.
- Expanded services through COVID-19 to include Curbside Pickup, Take & Make Craft pickups for children, teens, and adults.
- Implemented a new time management application that includes print management.
- Implemented a mobile printing application so patrons can print from their own devices.
- Received Achievement of Library Excellence Award for 2020 from the Texas Municipal League Library Directors Association for seventh consecutive year.
- Received the Most Loved Library Award from Hula Frog a NW San Antonio parents' group.
- Redesigned website to be mobile responsive.
- Full collection evaluation and inventory conducted.
- Created New Books window display with QR codes that lets patrons reserve a book with their phone.
- Expanded Spanish Language Collection in numbers and types of materials.

Objectives for FY 2021-2022:

- Continue to offer expanded services as we gradually reopen to the public.
- Bring back outreach services stopped due to COVID-19.
- Continue to offer personal and specialized customer service to residents of all ages.
- Continue to focus programming efforts on teens and adults by adding innovative programming.
- Continue to expand digital service awareness among members.
- Apply for any available program / collection enrichment grants as may be available through public or private sources.
- Continue participation and support of community sustaining and cultural events, for example, Leon Valley Fourth of July Parade, Pet Parade, City and Homestead Anniversary celebrations, Breakfast with Santa and others as may occur.
- Expand partnerships with the ISD and local businesses.
- Continue Staff training in service and general skills so that everyone is cross trained.
- Re-evaluate use of library space to best utilize amount/arrangement of shelving and areas.
- Continue to review, adapt, and innovate services to meet the needs of the Leon Valley Community.

LIBRARY**GENERAL FUND**

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 330,058	\$ 363,234	\$ 363,234	\$ 376,151
Supplies	32,117	31,400	31,400	37,600
Contractual Services	35,695	36,326	36,326	44,986
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ 397,869	\$ 430,960	\$ 430,960	\$ 458,737

STAFFING	BUDGET	BUDGET	BUDGET	BUDGET
	2018-2019	2019-2020	2020-2021	2021-2022
Librarian	1.00	1.00	1.00	1.00
Assistant Librarian	1.00	1.00	1.00	1.00
Library Technician	1.00	1.00	1.00	1.00
Library Clerk	2.50	2.50	2.50	2.50
Summer Hires	0.00	0.00	0.00	0.00
TOTAL	5.50	5.50	5.50	5.50

ENTERPRISE FUND

FUND NARRATIVE

The Enterprise Fund's function is to account for the management and operation of the City's Water, Sewer, and Stormwater Systems. All operations are intended to be self-supporting through user charges. The fund has four departments: General Administration, Water System, Sewer System, and Storm Water.

**WATER AND SEWER FUND
INCOME STATEMENT AND CHANGES IN WORKING CAPITAL**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
OPERATING REVENUES				
Water Sales	\$ 1,959,839	\$ 1,709,267	\$ 1,872,900	\$ 1,874,289
Water Supply Fee	139,355	136,229	139,300	138,644
Sewer Sales	2,412,438	2,308,300	2,412,300	2,404,335
Connection & Platting	250	500	250	350
Customer Penalties	56,908	72,280	67,300	67,397
Tapping Fees	1,943	15,000	1,900	15,000
Storm Water Fees	416,289	401,777	416,200	416,289
TOTAL OPERATING REVENUES	4,987,020	4,643,353	4,910,150	4,916,304
OPERATING EXPENSES				
General & Administrative	962,310	936,631	936,631	955,248
Water System	1,088,717	1,083,572	1,083,572	1,284,075
Sewer System	1,800,693	1,906,753	1,906,753	2,065,328
Storm Water	242,492	200,954	200,954	236,680
Depreciation	321,853	-	-	-
TOTAL OPERATING EXPENSES	4,416,065	4,127,910	4,127,910	4,541,331
NET OPERATING INCOME (LOSS)	570,955	515,443	782,240	374,973
NON-OPERATING REVENUES (EXPENSES)				
Interest Income and Other	357,787	60,500	60,500	244,500
Water Supply Reserve	-	140,000	140,000	140,000
Bexar County Seneca Dainigage Reimbursement	-	1,346,000	1,346,000	-
Non-Operating Transfer Out	-	(108,114)	(108,114)	(105,113)
Interest Expense	(60,148)	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	297,639	1,438,386	1,438,386	279,387
NET INCOME (LOSS)(Excluding Depreciation)	868,594	1,953,829	2,220,626	654,360
CHANGES IN WORKING CAPITAL				
NET INCOME (LOSS)	868,594	1,953,829	2,220,626	654,360
SOURCES (USES) OF WORKING CAPITAL				
Additions to Fixed Assets	-	(2,437,200)	(2,437,200)	(1,481,500)
TOTAL SOURCES (USES) OF WORKING CAPITAL	-	(2,437,200)	(2,437,200)	(1,481,500)
NET INCREASE (DECREASE) IN WORKING CAPITAL	868,594	(483,371)	(216,574)	(827,140)
BEGINNING FUND BALANCE	2,417,258	3,285,852	3,285,853	3,069,279
*ENDING FUND BALANCE	\$ 3,285,852	\$ 2,802,481	\$ 3,069,279	\$ 2,242,139

**WATER AND SEWER FUND
SCHEDULE OF OPERATING REVENUES BY SOURCE**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
OPERATING REVENUES				
Water Sales				
Metered Water	\$ 1,786,931	\$ 1,534,392	\$ 1,700,000	\$ 1,700,000
Edwards Aquifer Fee	172,908	174,675	172,900	171,989
Bulk Water	-	200	-	2,300
Water Supply Fee	139,355	136,229	139,300	138,644
Total Water Sales	2,099,194	1,845,496	2,012,200	2,012,933
Sewer Sales				
City Service (SAWS)	2,403,880	2,296,600	2,403,800	2,393,793
City Surcharge	8,558	11,700	8,500	10,542
Total Sewer Sales	2,412,438	2,308,300	2,412,300	2,404,335
Storm Water				
Storm Water Fees	306,819	295,028	306,800	306,819
Storm Water Fee-SAWS Billing	109,470	106,749	109,400	109,470
Total Storm Water Fees	416,289	401,777	416,200	416,289
Connection Fees				
Connection Fees	250	500	250	350
Total Connection Fees	250	500	250	350
Customer Fees				
Customer Penalties	41,550	53,500	49,700	49,715
Customer Disconnection Fees	6,660	8,880	8,500	8,500
Storm Water Penalties	2,517	3,300	3,000	3,049
TECQ Public Health Fee	6,181	6,600	6,100	6,133
Total Customer Fees	56,908	72,280	67,300	67,397
Tapping Fees				
Water Tap Fees	1,943	15,000	1,900	15,000
Sewer Tap Fees	-	-	-	-
Total Tapping Fees	1,943	15,000	1,900	15,000
TOTAL OPERATING REVENUES	\$ 4,987,020	\$ 4,643,353	\$ 4,910,150	\$ 4,916,304

**WATER AND SEWER FUND
SCHEDULE OF NON-OPERATING REVENUES (EXPENSES)**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Non-Operating Revenues				
Interest Income	\$ 35,341	\$ 50,000	\$ 4,000	\$ 4,000
Impact Fees	8,914	10,000	10,000	10,000
Miscellaneous Income	313,532	500	500	500
Bexar County Reimbursement	-	-	-	-
American Rescue Plan	-	-	-	230,000
Total Non-Operating Revenues	357,787	60,500	14,500	244,500
Non-Operating Expenses				
Transfer out to Debt Service	-	-	-	-
Total Non-Operating Expenses	-	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ 357,787	\$ 60,500	\$ 14,500	\$ 244,500

**WATER AND SEWER FUND
SCHEDULE OF SOURCES (USES) OF WORKING CAPITAL
AND DEPRECIATION**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Additions to Fixed Assets				
General & Administrative	-	-	-	-
Water System	-	877,200	877,200	1,161,500
Sewer System	-	-	-	250,000
Storm Water	-	1,560,000	1,560,000	70,000
Total Additions to Fixed Assets	\$ -	\$ 2,437,200	\$ 2,437,200	\$ 1,481,500

DEPARTMENT DESCRIPTION AND MISSION

The Administrative Department provides management and administration to water and sewer system operations, provides policy guidance and procedures for distributing potable water to the City’s water customers in accordance with requirements of the State and other regulatory agencies, provides direction for operations and maintenance of City-wide sanitary sewer collection system, and provides maintenance and operations of the Stormwater System in accordance with MS4 permitting regulations.

GENERAL AND ADMINISTRATIVE**WATER AND SEWER FUND**

EXPENSES	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 760,446	\$ 750,628	\$ 750,628	\$ 781,768
Supplies	1,801	16,200	16,200	16,200
Contractual Services	200,063	169,803	169,803	157,280
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ 962,310	\$ 936,631	\$ 936,631	\$ 955,248

STAFFING	BUDGET	BUDGET	BUDGET	BUDGET
	2018-2019	2019-2020	2020-2021	2021-2022
Director of Public Works	0.50	0.50	0.50	0.50
Assist. Director of Public Wks	0.50	0.50	0.50	0.50
City Manager	0.45	0.45	0.45	0.45
City Secretary	0.50	0.50	0.50	0.50
HR Director/ACM	0.45	0.45	0.45	0.45
Finance Director	0.45	0.45	0.45	0.45
Assistant Finance Director	0.45	0.45	0.45	0.45
Purchasing Agent	0.45	0.45	0.00	0.00
IT Specialist	0.00	0.00	0.30	0.30
Senior Court Clerk	0.45	0.57	0.57	0.57
Assistant Senior Court Clerk	0.45	0.57	0.57	0.57
Deputy Court Clerk	1.00	0.57	0.57	0.57
Executive Assistant to CM	0.50	0.50	0.50	0.50
Receptionist	0.50	0.50	0.50	0.50
City Attorney	0.50	0.00	0.00	0.00
Planning and Zoning Director	0.50	0.50	0.50	0.50
TOTAL	7.65	6.96	6.81	6.81

FOOTNOTE: @ - Capital outlay is reflected on the fund statement as a use of working capital rather than as an expense.

DEPARTMENT DESCRIPTION AND MISSION

This department provides 24-hour support for operations and maintenance of the Leon Valley public water supply and distribution system. The mission is to deliver adequate supplies of potable water to approximately 2,600 customers in accordance with Texas Commission on Environmental Quality (TCEQ) and State Fire Insurance Commission regulations. Included is the maintenance of records, reports, and support for the water system, and support for the billing department in the reading of meters, customer actions, and new meter installations. Repair of fire hydrants is coordinated with the Fire Department. The Department conducts meter repair and replacement and leak detection programs. The department is also responsible for finding and correcting unaccounted water loss through an on-going leak detection and repair program. Personnel are also involved in Edwards Aquifer Authority (EAA) critical period management plan operations.

PROGRAM NARRATIVE**Accomplishments for FY 2020-2021:**

- Continue to support City events.
- Plant and maintain new trees in all parks for El Verde 2020 project.
- Development erosion control project along Huebner Creek, from Evers to Bandera Road, in the Huebner-Onion Natural Area Park.
- Repair athletic field surface and irrigation system.
- Provide staff support to Park Commission.
- Continue to develop the Huebner Creek Greenway Hike & Bike Trail.
- Provide staff support and assistance to Hike & Bike Trail Advisory Committee.
- Completed the Grass Hill Ground Storage Tank Rehab and Painting Project.
- Completed both Grass Hill and Marshall Elevated Water Storage Tank rehabilitation projects.
- Received a renewed Superior Rating Status from the TCEQ for our water system.
- Completed the Blacksmith and Wagon Spoke CDBG water main replacement project.

- Applied for and received CDBG funding for the main replacement project on Settlers Ridge, then completed the project.
- Replaced Sun Valley subdivision fire hydrants and added water cut off valves.
- Conducted an acoustic leak detection survey of the entire water system and repaired all leaks detected.
- Completed the CDBG funded water and sewer main project on Settler's Ridge.
- Completed a SCADA upgrade to include new radios, computer and software.
- Monitored water rates and investigated funding resources to provide for water main replacement.

Objectives for FY 2021-2022:

- Replace portions of water and sewer mains as identified in the water and sewer main ranking program.
- Maintain and conduct an annual inspection of the three elevated and one ground storage tanks.
- Rehabilitate the Taylor Elevated Storage Tank.
- Update the water and sewer GIS mapping.
- Continue to assist developers with water and sewer service for any new residential or commercial development.
- Apply for CDBG funding to replace the water mains, services, valves, and fire hydrants on Blacksmith.
- Continue the water meter repair/replacement program.
- Identify and install looped water main lines to remove dead ends.
- Replace fire hydrants as needed with newer "quick-connect" type hydrants.
- Install replacement meters to upgraded touch read meters for meter replacement program.
- Install replacement curb stops.
- Test backflow prevention device for Recycled Water System.
- Maintain the Grass Hill and Huebner Chlorine control system.
- Conduct annual TCEQ tank inspection.
- Conduct water sampling for analysis per the TCEQ. Perform all required reporting.

WATER**ENTERPRISE FUND**

- Continue to monitor water rates and identify methods to fund water main replacement.
- Repair any reported leaks under driveways, sidewalks, etc. and replace materials as needed.
- Continue to monitor water and sewer mains and rank for replacement.

WATER SYSTEM**WATER AND SEWER FUND**

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 492,106	\$ 504,031	\$ 504,031	\$ 519,923
Supplies	99,758	87,000	87,000	183,838
Contractual Services	496,853	492,541	492,541	580,314
Capital Outlay	-	877,200	877,200	1,161,500
TOTAL Department Budget	\$ 1,088,717	\$ 1,960,772	\$ 1,960,772	\$ 2,445,575

STAFFING	BUDGET	BUDGET	BUDGET	BUDGET
	2018-2019	2019-2020	2020-2021	2021-2022
Water Foreman	0.80	0.80	0.80	0.80
Construction Crew Leader	0.20	0.20	0.20	0.20
Utility Billing Clerk	0.78	0.78	0.78	0.78
Construction Crew	0.60	0.60	0.60	0.60
Mechanic	0.50	0.50	0.50	0.50
Utility Maintenance Crew Leader	0.80	0.80	0.80	0.80
Utility Maintenance Crew	1.60	1.60	1.60	1.60
Maintenance Crew	0.70	0.70	0.70	0.70
TOTAL	5.98	5.98	5.98	5.98

DEPARTMENT DESCRIPTION AND MISSION

This department provides 24-hour personnel for operations and maintenance of the sanitary sewer collection system. Included in the responsibilities is the reconstruction of existing sewer mains and services, preparation of required reports, development of long-range plans for system replacements, supervision of new construction by developers, support of Finance Department billing operations, clearance of sewer blockages, sewer main cleaning, and providing support of other utility operations.

PROGRAM NARRATIVE**Accomplishments for FY 2020-2021:**

- Performed sewer camera video and sewer jet machine activities to clear mains and lines.
- Maintained sewer mains and lines.
- Videotaped the Grass Hill sewer lines and worked with City Engineer to develop the Grass Hill Sewer Improvement Project.
- Completed the Blacksmith and Wagon Spoke CDBG sewer main replacement project.
- Completed the Poss Rd. Sewer Main replacement project.
- Conducted annual Sewer Line Cleaning Program.
- Continue the low-flow toilet rebate/replacement program.
- Assisted public with sewer locating services.
- Monitored sewer rates and investigated funding resources to provide for sewer main replacement.

Objectives for FY 2021-2022:

- Televisе video of sewer mains; commercial and residential.
- Run sewer camera for video and sewer jet machine to clear lines.
- Maintain sewer lines, point repairs, line replacements and install clean outs.
- Replace damaged sewer mains, identified from videotaped footage.
- Continue low-flow toilet replacement program.
- Complete the Grass Hill Sewer Main replacement project.
- Perform sewer cleaning activities.
- Continue to monitor sewer rates and identify methods to fund sewer main replacement.

SEWER SYSTEM**WATER AND SEWER FUND**

EXPENSES	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 145,557	\$ 173,250	\$ 173,250	\$ 180,986
Supplies	78	3,000	3,000	37,000
Contractual Services	1,655,058	1,730,503	1,730,503	1,847,342
Capital Outlay	-	-	-	250,000
TOTAL Department Budget	\$ 1,800,693	\$ 1,906,753	\$ 1,906,753	\$ 2,315,328

STAFFING	BUDGET	BUDGET	BUDGET	BUDGET
	2018-2019	2019-2020	2020-2021	2021-2022
Water Foreman	0.20	0.20	0.20	0.20
Construction Crew Leader	0.20	0.20	0.20	0.20
Utility Billing Clerk	0.12	0.12	0.12	0.12
Construction Crew	0.60	0.60	0.60	0.60
Utility Maintenance Crew Leader	0.20	0.20	0.20	0.20
Utility Maintenance Crew	0.40	0.40	0.40	0.40
Maintenance Crew	0.20	0.20	0.20	0.20
TOTAL	1.92	1.92	1.92	1.92

FOOTNOTE: @ - Capital outlay is reflected on the fund statement as a use of working capital rather than as an expense.

DEPARTMENT DESCRIPTION AND MISSION

The goal of this program is to reduce the discharge of pollutants into drainage systems, creeks and streams to the maximum extent practicable, to protect water quality, and to satisfy the requirements of the Texas Commission on Environmental Quality (TCEQ) Phase II program under the provisions of Section 402 of the Clean Water Act (CWA) and Chapter 26 of the Texas Water Code (TWC). The program also identifies Leon Valley's legal authority to implement the general permit.

This program describes the manner in which the permit will be administered and provides the basis for the city's development of a budget and fee collection system. The city's authority is explicitly stated in Chapter 30 of the Texas Administrative Code 205.5(a), and Section 26.040 of the Texas Water Code for the Texas Storm Water Discharges from Small MS4s – TCEQ Docket No. 2006-0428-WO TPDES General Permit to Discharge Under the Texas Pollutant Discharge Elimination System TXR040000.

PROGRAM NARRATIVE**Accomplishments for FY 2020-2021:**

- Completed six times per year street sweeping program.
- Identified construction activity for proper storm water runoff control.
- Participate in educational activities such as Earthwise Living Day, with coordination of volunteers.
- Developed maintenance program for public parking areas.
- Mowed and cleaned debris from Zarzamora and Huebner Creeks.
- Mowed and maintained storm drain inlet/outlets.
- Received the USACE Huebner Creek Drainage Feasibility Study.
- De-silted the Timberhill drainage way.
- Completed the rain garden at Raymond Rimkus Park.
- Constructed drainage improvements to low water walking path in Raymond Rimkus Park.
- Performed the engineering and design for \$1.346 million drainage remediation project in the Seneca West subdivision.
- Revised the Stormwater Fee Schedule.
- Create a project for hydro-turf application in drainage ways.

Objectives for FY 2021-2022:

- Create and fund a position for a Certified Stormwater Inspector.
- Continue mowing and de-silting program for both creeks.
- Develop maintenance program for public parking areas.
- Continue inspections of construction activity to ensure Best Management Practices.
- Complete Annual Report for MS4 Permit.
- Participate in the 2022 Basura Bash and Earthwise Living Day.
- Investigate funding for the USACE Huebner Creek Improvements.
- Complete the Low Impact Development (LID) parking lot located at Shadow Mist Park.
- Continue new in-house street sweeping program, with neighborhood notification and scheduling.
- Commence construction of the Seneca West drainage remediation project.
- Conduct Stormwater public education.
- Continue maintenance of storm drains.
- Provide maintenance of existing LID parking lot at City Hall.
- Perform flood/drainage remediation at identified areas as per the Master Drainage Plan of the City.
- Identify additional opportunities for the construction of a LID parking lot.
- Mow and maintain storm drain inlet/outlets.
- Install medallions on remaining/new storm drain inlets.
- Implement a new Stormwater Fee Schedule.

STORM WATER**WATER AND SEWER FUND**

EXPENSES	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 148,296	\$ 155,954	\$ 155,954	\$ 159,971
Supplies	3,649	11,000	11,000	13,209
Contractual Services	90,547	34,000	34,000	63,500
Capital Outlay	-	1,560,000	1,560,000	70,000
TOTAL Department Budget	\$ 242,492	\$ 1,760,954	\$ 1,760,954	\$ 306,680

STAFFING	BUDGET	BUDGET	BUDGET	BUDGET
	2018-2019	2019-2020	2020-2021	2021-2022
City Manager	0.05	0.05	0.05	0.05
HR Director/ACM	0.05	0.05	0.05	0.05
Finance Director	0.05	0.05	0.05	0.05
Assistant Finance Director	0.05	0.05	0.05	0.05
Purchasing Agent	0.05	0.05	0.00	0.00
Account Payable/Payroll Clerk	0.00	0.00	0.00	0.00
Deputy Court Clerk	0.00	0.00	0.00	0.00
Director of Public Works	0.10	0.10	0.10	0.10
Assist. Director of Public Wks	0.10	0.10	0.10	0.10
Utility Billing Clerk	0.10	0.10	0.10	0.10
Code Enforcement	0.10	0.10	0.10	0.10
Construction Crew Leader	0.10	0.10	0.10	0.10
Library Custodian	0.10	0.10	0.00	0.00
Maintenance Crew Leader	0.20	0.20	0.20	0.20
Maintenance Crew	0.70	0.70	0.70	0.70
Construction Crew	0.30	0.30	0.30	0.30
TOTAL	2.05	2.05	1.90	1.90

FOOTNOTE: @ - Capital outlay is reflected on the fund statement as a use of working capital rather than as an expense.

GRANT FUND

FUND NARRATIVE

This fund is used to account for the expenditures of grant monies received for specific programs.

**GRANT FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	BUDGET 2021-2022
BEGINNING FUND BALANCE	\$ 2,776	\$ 5,875	\$ 5,875	\$ 5,252
REVENUES				
Grants	5,161	3,479	2,856	2,856
TOTAL REVENUES	5,161	3,479	2,856	2,856
TOTAL RESOURCES AVAILABLE	7,937	9,354	8,731	8,108
EXPENDITURES				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Contractual Services	2,062	3,479	3,479	2,856
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	2,062	3,479	3,479	2,856
ENDING FUND BALANCE	\$ 5,875	\$ 5,875	\$ 5,252	\$ 5,252

PROGRAM DESCRIPTION

Senate Bill 1135, passed by the 74th Texas Legislature, directs the Comptroller of Public Accounts to make an annual allocation from the Law Enforcement Officer Standards and Education (LEOSE) account to qualified law enforcement agencies. Twenty percent of the account is allocated equally among the qualified agencies. The remaining eighty percent is allocated based on the number of eligible law enforcement positions each agency had as of January 1 of the preceding calendar year.

Funds must only be spent on expenses related to the continuing education of qualified persons. Eligible expenses are not limited to tuition or registration fees; they may include equipment (such as TV's and VCR's), subscriptions, or travel expense if they are related to continuing education.

This program includes funds for the Leon Valley Police Department.

LEOSE ALLOCATION POLICE

GRANT FUND

	ACTUAL	BUDGET	ESTIMATED	BUDGET
EXPENDITURES	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Contractual Services	2,062	2,683	2,683	2,856
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ 2,062	\$ 2,683	\$ 2,683	\$ 2,856

		BUDGET	BUDGET	BUDGET	BUDGET
STAFFING	GRADE	2018-2019	2019-2020	2020-2021	2021-2022
		0.0	0.0	0.0	0.0
TOTAL		0.0	0.0	0.0	0.0

PROGRAM DESCRIPTION

Senate Bill 1135, passed by the 74th Texas Legislature, directs the Comptroller of Public Accounts to make an annual allocation from the Law Enforcement Officer Standards and Education (LEOSE) account to qualified law enforcement agencies. Twenty percent of the account is allocated equally among the qualified agencies. The remaining eighty percent is allocated based on the number of eligible law enforcement positions each agency had as of January 1 of the preceding calendar year.

Funds must only be spent on expenses related to the continuing education of qualified persons. Eligible expenses are not limited to tuition or registration fees; they may include equipment (such as TV's and VCR's), subscriptions, or travel expense if they are related to continuing education.

This program includes funds for the Leon Valley Fire Department.

LEOSE ALLOCATION FIRE

GRANT FUND

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Contractual Services	-	796	796	-
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ -	\$ 796	\$ 796	\$ -

STAFFING	GRADE	BUDGET	BUDGET	BUDGET	BUDGET
		2018-2019	2019-2020	2020-2021	2021-2022
		0.0	0.0	0.0	0.0
TOTAL		0.0	0.0	0.0	0.0

LEON VALLEY CRIME CONTROL & PREVENTION DISTRICT

FUND DESCRIPTION AND MISSION

The Crime Control & Prevention District is a special purpose district created for the purpose of improving crime prevention and reducing crime. In 1989, the Texas Legislature recognized that smaller cities within large metropolitan areas are greatly impacted by big city crime without the big city resources to fight crime problems they face. The Legislature passed the Crime Control & Prevention District Act to enable cities to create a special district that can collect a sales tax specifically dedicated to crime Control and reduction.

On November 5, 2013 the citizens of Leon Valley voted to create a Crime Control & Prevention District that will be supported through a 1/8 percent local sales and use tax.

**CRIME CONTROL & PREVENTION DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	BUDGET 2021-2022
BEGINNING FUND BALANCE	\$ 288,385	\$ 225,086	\$ 225,086	\$ 129,315
REVENUES				
Tax Revenue	302,596	272,100	272,100	308,648
Interest	1,430	1,000	200	300
TOTAL REVENUES	304,026	273,100	272,300	308,948
OTHER FINANCING SOURCES				
Transfers in	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
TOTAL RESOURCES AVAILABLE	592,411	498,186	497,386	438,263
EXPENDITURES				
Personnel Services	302,596	357,971	357,971	369,735
Supplies	-	-	-	-
Contractual Services	1,430	10,100	10,100	10,100
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	304,026	368,071	368,071	379,835
TOTAL EXPENDITURES & OTHER USES	304,026	368,071	368,071	379,835
ENDING FUND BALANCE	\$ 225,086	\$ 130,115	\$ 129,315	\$ 58,428

CRIME CONTROL & PREVENTION DISTRICT

	ACTUAL	BUDGET	ESTIMATED	BUDGET
EXPENDITURES	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 302,596	\$ 357,971	\$ 357,971	\$ 369,735
Supplies	-	-	-	-
Contractual Services	1,430	10,100	10,100	10,100
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ 304,026	\$ 368,071	\$ 368,071	\$ 379,835

	BUDGET	BUDGET	BUDGET	BUDGET
STAFFING	2018-2019	2019-2020	2020-2021	2021-2022
Assistant Chief	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00
Police Officer	1.00	1.00	1.00	1.00
TOTAL	3.00	3.00	3.00	3.00

BUILDING SECURITY FUND

FUND DESCRIPTION AND MISSION

This fund is used to account for security fee proceeds received through Municipal Court operations. Security fee proceeds can only be used to finance the direct cost of personnel services, supplies, contractual services, and capital outlay items directly related to building security.

Art. 102.017 of the Texas Code of Criminal Procedure allows a municipality to create a municipal court building security fund and require a defendant convicted of a misdemeanor offense in municipal court to pay a \$3 security fee as a cost of court. This fee must be deposited in a fund known as the Municipal Court Building Security Fund. These funds may only be used for security personnel, services, and items related to buildings that house the operations of municipal courts. "Security personnel, services and items" include:

- X-ray machines;
- Handheld metal detectors;
- Identification cards and systems;
- Electronic locking and surveillance equipment;
- Video conferencing systems, personnel, signage, confiscated weapon inventory and tracking systems;
- Locks, chains, alarms, or similar security devices including bullet-proof glass;
- Continuing education on security issues for court or security personnel; and
- Warrant officers and related equipment.

**BUILDING SECURITY FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	<u>ACTUAL</u> 2019-2020	<u>BUDGET</u> 2020-2021	<u>ESTIMATED</u> 2020-2021	<u>BUDGET</u> 2021-2022
BEGINNING FUND BALANCE	\$ 15,878	\$ 21,613	\$ 21,613	\$ 26,858
REVENUES				
Building Security Fees	13,492	11,000	13,400	13,400
TOTAL REVENUES	<u>13,492</u>	<u>11,000</u>	<u>13,400</u>	<u>13,400</u>
OTHER FINANCING SOURCES				
Transfers in	-	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL RESOURCES AVAILABLE	<u>29,370</u>	<u>32,613</u>	<u>35,013</u>	<u>40,258</u>
EXPENDITURES				
Personnel Services	7,754	8,145	8,145	23,585
Supplies	-	-	-	-
Contractual Services	3	100	10	10
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	<u>7,757</u>	<u>8,245</u>	<u>8,155</u>	<u>23,595</u>
TOTAL EXPENDITURES & OTHER USES	<u>7,757</u>	<u>8,245</u>	<u>8,155</u>	<u>23,595</u>
ENDING FUND BALANCE	<u>\$ 21,613</u>	<u>\$ 24,368</u>	<u>\$ 26,858</u>	<u>\$ 16,663</u>

BUILDING SECURITY FUND

	ACTUAL	BUDGET	ESTIMATED	BUDGET
EXPENDITURES	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 7,754	\$ 8,145	\$ 8,145	\$ 23,585
Supplies		-	-	-
Contractual Services	3	100	10	10
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ 7,757	\$ 8,245	\$ 8,155	\$ 23,595

	BUDGET	BUDGET	BUDGET	BUDGET
STAFFING	2018-2019	2019-2020	2020-2021	2021-2022
Officer	0.08	0.08	0.08	0.08
TOTAL	0.08	0.08	0.08	0.08

CHILD SAFETY

FUND DESCRIPTION AND MISSION

The Child Safety Fund Program provides school crossing guards to assist children in crossing safely on our busy streets.

**CHILD SAFETY FUND
SUMMARY OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS**

	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	BUDGET 2021-2022
BEGINNING FUND BALANCE	\$ 24,593	\$ 31,391	\$ 31,391	\$ 28,968
REVENUES				
Child Safety Fees	14,915	11,771	14,900	14,900
TOTAL REVENUES	14,915	11,771	14,900	14,900
OTHER FINANCING SOURCES				
Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
TOTAL RESOURCES AVAILABLE	39,508	43,162	46,291	43,868
EXPENDITURES				
Personnel Services	8,117	17,323	17,323	17,923
Supplies	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	8,117	17,323	17,323	17,923
TOTAL EXPENDITURES & OTHER USES	8,117	17,323	17,323	17,923
ENDING FUND BALANCE	\$ 31,391	\$ 25,839	\$ 28,968	\$ 25,945

SCHOOL CROSSING GUARDS

CHILD SAFETY FUND

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 8,117	\$ 17,323	\$ 17,323	\$ 17,923
Supplies	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ 8,117	\$ 17,323	\$ 17,323	\$ 17,923

STAFFING	GRADE	BUDGET	BUDGET	BUDGET	BUDGET
		2018-2019	2019-2020	2020-2021	2021-2022
School Crossing Guards	^	0.70	0.70	0.70	0.70
TOTAL		0.70	0.70	0.70	0.70

FOOTNOTE: ^ - Part-Time Personnel

COURT TECHNOLOGY

FUND DESCRIPTION AND MISSION

To enhance technology within the Municipal Court system.

Art. 102.0172 of the Texas Code of Criminal Procedure allows a municipality to require a defendant convicted of a misdemeanor offense in municipal court to pay a technology fee not to exceed \$4 as a cost of court. This fund may be used only to finance the purchase of or to maintain technological enhancements for a municipal court, including:

- Computer systems;
- Computer networks;
- Computer hardware;
- Computer software;
- Imaging systems;
- Electronic kiosks;
- Electronic ticket writers; and
- Docket management systems.

**MUNICIPAL COURT TECHNOLOGY FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
BEGINNING FUND BALANCE	\$ 18,467	\$ 22,352	\$ 22,352	\$ 22,852
REVENUES				
Court Technology Fees	15,958	14,500	15,000	15,000
TOTAL REVENUES	15,958	14,500	15,000	15,000
TOTAL RESOURCES AVAILABLE	34,425	36,852	37,352	37,852
EXPENDITURES				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Contractual Services	12,073	14,500	14,500	37,000
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	12,073	14,500	14,500	37,000
ENDING FUND BALANCE	\$ 22,352	\$ 22,352	\$ 22,852	\$ 852

MUNICIPAL COURT TECHNOLOGY FUND

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Contractual Services	12,073	14,500	14,500	37,000
Capital Outlay	-	-	-	-
TOTAL Department Budget	\$ 12,073	\$ 14,500	\$ 14,500	\$ 37,000

STAFFING	GRADE	BUDGET	BUDGET	BUDGET	BUDGET
		2018-2019	2019-2020	2020-2021	2021-2022
		0.00	0.00	0.00	0.00
TOTAL		0.00	0.00	0.00	0.00

DEBT SERVICE FUND

FUND DESCRIPTION AND MISSION

The Debt Service Fund is used to account for the accumulation of resources for and the payment of principal and interest on general long-term debt of the City other than revenue bonds. An ad valorem property tax rate is calculated by the City annually. Property taxes are levied on January 1 each year on all taxable property within the City. The taxes become payable on October 1 following the levy date and delinquent on February 1 of the subsequent year. The annual tax levy must be sufficient in amount to meet current year debt payment requirements.

OUTSTANDING DEBT

Issue	Outstanding as of 9/30/21	Purpose
2021 Refunding Bonds	\$5,355,000	Refunded the 2009 PPFCO that funded the purchase of a fire ladder truck and the 2012 GO Bonds that funded the construction and renovations of the police, fire and administration complex.
2016 Certificates of Obligation	\$1,790,000	Funds utility projects.

Issue	Maturity Date
2021 Refunding Bonds	09/30/2032
2016 Certificates of Obligation	08/01/2046

**DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	BUDGET 2021-2022
BEGINNING FUND BALANCE	\$ 341,449	\$ 387,926	\$ 387,926	\$ 390,172
REVENUES				
Ad Valorem Taxes	682,520	636,335	638,035	586,262
TOTAL REVENUES	682,520	636,335	638,035	586,262
OTHER FINANCING SOURCES				
Transfers In		108,114	108,114	105,113
TOTAL OTHER FINANCING SOURCES	-	108,114	108,114	105,113
TOTAL RESOURCES AVAILABLE	1,023,969	1,132,375	1,134,075	1,081,547
EXPENDITURES				
Bond Principal	450,000	505,000	505,000	465,000
Interest	183,743	235,903	235,903	219,863
Fees	2,300	3,000	3,000	3,000
TOTAL EXPENDITURES	636,043	743,903	743,903	687,863
OTHER FINANCING SOURCES (USES)				
Bond Refunding	-	-	-	-
Residual Equity Transfer	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	636,043	743,903	743,903	687,863
ENDING FUND BALANCE	\$ 387,926	\$ 388,472	\$ 390,172	\$ 393,684

**DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES
SCHEDULE OF REVENUES BY SOURCE**

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>
	<u>2019-2020</u>	<u>2020-2021</u>	<u>2020-2021</u>	<u>2021-2022</u>
Ad Valorem Taxes				
Current	\$ 676,239	\$ 635,035	\$ 635,035	\$ 579,750
Delinquent	2,769	1,300	3,000	3,000
Penalty and Interest	3,512	-	-	3,512
Total Ad Valorem Taxes	<u>\$ 682,520</u>	<u>\$ 636,335</u>	<u>\$ 638,035</u>	<u>\$ 586,262</u>
TOTAL REVENUES	<u>\$ 682,520</u>	<u>\$ 636,335</u>	<u>\$ 638,035</u>	<u>\$ 586,262</u>

COMMUNITY CENTER FUND

FUND DESCRIPTION AND MISSION

The Community Center Fund is comprised of the operations of two multipurpose centers: The Community Center, and the Conference Center. These Centers are rented to the general public for a fee, and are also used for City sponsored events. The rental revenues off-set operational expenses and a portion of the revenue are also retained for the long-term maintenance of the facilities. The Hotel tax revenue fund also supports the Centers' operations.

The Centers are versatile facilities in a park-like setting, and are used for a variety of activities such as civic, private and social functions. The Conference Center was designed specifically for business conferences and events, but is versatile enough to accommodate social events as well. The Conference Center is designed for events up to 150 people, and the Community Center can accommodate up to 300 people. The Centers are also used to host the City's civic events.

The mission of the Leon Valley Community and Conference Centers is to provide a multipurpose venue for area community groups such as senior citizens, civic organizations and others, and to attract clients on a fee basis for use of the facilities for various events such as weddings, graduations, reunions, and special events.

PROGRAM NARRATIVE

Accomplishments for FY 2020-2021:

- Maximized facility efficiency, cleanliness and maintenance for safety purposes, and for the enhancement of the clients' rental experience.
- Investigated an enterprise-based program for booking and reserving the facilities.
- Remodeled Community Center Kitchen. Paint the interior and exterior of the Community Center to attract clients and expand revenue base of the facility.

Objectives for FY 2021-2022:

- Develop new marketing strategies to generate more revenues.
- Develop a virtual option to tour the facilities.
- Expanding the Kitchenette at the Conference Center to a full Kitchen; gather quotes and plan from Public Works to execute in 2022-2023

**COMMUNITY CENTER FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	BUDGET 2021-2022
BEGINNING FUND BALANCE	\$ 125,927	\$ 189,521	\$ 189,521	\$ 100,859
REVENUES				
Hotel/Motel Taxes	50,523	75,000	50,500	50,500
Rental Fees	11,290	14,966	3,000	5,100
Miscellaneous	28,651	-	2,000	4,176
TOTAL REVENUES	90,464	89,966	55,500	59,776
OTHER FINANCING SOURCES				
Fund Balance	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
TOTAL RESOURCES AVAILABLE	216,391	279,487	245,021	160,635
EXPENDITURES				
Personnel Services	63,640	82,702	82,702	80,458
Supplies	4,837	7,500	7,500	7,500
Contractual Services	60,127	53,960	53,960	53,960
Capital Outlay	77,505	-	-	-
TOTAL EXPENDITURES	206,110	144,162	144,162	141,918
OTHER FINANCING USES				
Transfer In(Out)	179,240	-	-	-
TOTAL OTHER FINANCING USES	179,240	-	-	-
TOTAL EXPENDITURES AND OTHER USES	385,350	144,162	144,162	141,918
ENDING FUND BALANCE	\$ 189,521	\$ 135,325	\$ 100,859	\$ 18,717

COMMUNITY CENTER FUND

	ACTUAL	BUDGET	ESTIMATED	BUDGET
EXPENDITURES	2019-2020	2020-2021	2020-2021	2021-2022
Personnel Services	\$ 63,640	\$ 82,702	\$ 82,702	\$ 80,458
Supplies	4,837	7,500	7,500	7,500
Contractual Services	60,127	53,960	53,960	53,960
Capital Outlay	77,505	-	-	-
TOTAL Department Budget	\$ 206,110	\$ 144,162	\$ 144,162	\$ 141,918

	BUDGET	BUDGET	BUDGET	BUDGET
STAFFING	2018-2019	2019-2020	2020-2021	2021-2022
Business Relations Director	0.00	0.08	0.08	0.08
Special Events Coordinator	0.60	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	0.00
Maintenance Crew	0.20	0.20	0.20	0.20
Permit Technician	0.25	0.25	0.25	0.25
TOTAL	1.05	1.53	1.53	1.53

STREET MAINTENANCE TAX

FUND DESCRIPTION AND MISSION

The City held an election in November of 2007, under Chapter 327 of the Texas Tax Code, to adopt an additional 1/4% city sales and use tax for Municipal Street Maintenance. The tax was re-authorized on November 8, 2011. State law requires the creation of a separate fund for these funds.

The sales tax may be used only to maintain and repair municipal streets and sidewalks that existed on the date of the election to adopt the tax.

**STREET MAINTENANCE TAX FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	BUDGET 2021-2022
BEGINNING FUND BALANCE	\$ 1,242,412	\$ 1,416,767	\$ 1,416,767	\$ 554,356
REVENUES				
Sales Tax	619,628	595,298	641,314	641,314
Interest	9,918	13,400	513	513
TOTAL REVENUES	629,546	608,698	641,827	641,827
TOTAL RESOURCES AVAILABLE	1,871,958	2,025,465	2,058,594	1,196,183
EXPENDITURES				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Contractual Services	455,191	1,504,238	1,504,238	1,196,183
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	455,191	1,504,238	1,504,238	1,196,183
ENDING FUND BALANCE	\$ 1,416,767	\$ 521,227	\$ 554,356	\$ -

POLICE FORFEITURE FUND

FUND DESCRIPTION AND MISSION

This fund is used to account for proceeds of criminal asset forfeitures. State law requires the creation of a separate fund for these assets. Forfeiture funds can only be used for law enforcement purposes.

**POLICE FORFEITURE TRUST FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019-2020	2020-2021	2020-2021	2021-2022
BEGINNING FUND BALANCE	\$ 424,671	\$ 369,624	\$ 369,624	\$ 162,446
REVENUES				
Seizures	311,503	-	9,200	-
Interest/Miscellaneous	2,923	-	-	-
TOTAL REVENUES	314,426	-	9,200	-
TOTAL RESOURCES AVAILABLE	739,097	369,624	378,824	162,446
EXPENDITURES				
Personnel Services	135,226	146,378	146,378	150,903
Supplies	140	-	-	-
Contractual Services	65,860	140,000	70,000	11,000
Capital Outlay	168,248	-	-	-
TOTAL EXPENDITURES	369,473	286,378	216,378	161,903
ENDING FUND BALANCE	\$ 369,624	\$ 83,246	\$ 162,446	\$ 543

FEDERAL

POLICE FORFEITURE TRUST FUND

EXPENDITURES	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	BUDGET 2021-2022
Personnel Services	\$ 135,226	\$ 146,378	\$ 146,378	\$ 150,903
Supplies	140	-	-	-
Contractual Services	65,860	140,000	140,000	11,000
Capital Outlay	168,248	-	-	-
TOTAL Department Budget	\$ 369,473	\$ 286,378	\$ 286,378	\$ 161,903

STAFFING	GRADE	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022
Police Officer		2.0	2.0	2.0	2.0
TOTAL		2.0	2.0	2.0	2.0

CITY OF LEON VALLEY
 GENERAL FUND 10 YEAR CAPITAL ACQUISITION PLAN
 FY 2022

Municipal Court

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>Future Needs</i>
TOTAL BUSINESS OFFICE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 26-27</i>	<i>FY 27-28</i>	<i>FY 28-29</i>	<i>FY 29-30</i>	<i>FY 30-31</i>	<i>Future Needs</i>
TOTAL BUSINESS OFFICE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Finance Department

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>Future Needs</i>
TOTAL FINANCE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 26-27</i>	<i>FY 27-28</i>	<i>FY 28-29</i>	<i>FY 29-30</i>	<i>FY 30-31</i>	<i>Future Needs</i>
TOTAL FINANCE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Manager and Council

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>Future Needs</i>
Replace Server	Replacement	Replacement			15,000			
Rooftop Air Conditioning Unit x 2	Replacement	Replacement			100,000			
Replace Server	Replacement	Replacement				15,000		
Replace Server	Replacement	Replacement					15,000	
Painting (Exterior) City Hall	New	New					50,000	
TOTAL MANAGER AND COUNCIL			\$ -	\$ -	\$ 115,000	\$ 15,000	\$ 65,000	\$ -

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 26-27</i>	<i>FY 27-28</i>	<i>FY 28-29</i>	<i>FY 29-30</i>	<i>FY 30-31</i>	<i>Future Needs</i>
Replace Server	Replacement	Replacement	15,000					
Replace Server	Replacement	Replacement		\$15,000				
Replace Server	Replacement	Replacement			15,000			
Replace Server	Replacement	Replacement				15,000		
Replace Server	Replacement	Replacement					15,000	
TOTAL MANAGER AND COUNCIL			\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -

Police Department

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>Future Needs</i>
TOTAL POLICE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 26-27</i>	<i>FY 27-28</i>	<i>FY 28-29</i>	<i>FY 29-30</i>	<i>FY 30-31</i>	<i>Future Needs</i>
TOTAL POLICE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fire Department

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>Future Needs</i>
Ladder Truck Lease Payment	2021	Replacement	140,000					
Hand-Held Radio (15)	2020	New	75,375					
Rescue Jack System	2000	Replacement	15,000					
Ambulance Power Stretcher (2) (ARP)	2010	Replacement	60,000					
12 lead ECG Monitor (LP15) (x 2 units) (ARP)	2008, 2013	Replacement	70,000					
Command Vehicle	2012	Replacement		60,000				
Outside Storage	2020	New		10,000				
Stair Chair (3 units)	2011	Replacement		20,000				
Assistant Command Vehicle	2014	Replacement			60,000			
Ambulance with Power Load System (M159B)	2014	Replacement				320,000		
Fire Station Technology	2013	Replacement				95,000		
Utility Terrain Vehicle	2013	Replacement				12,000		
Gear Extractor	2013	Replacement				10,000		
Rescue Air Bags	2013	Replacement					30,000	
FD Application Server	2019	Replacement					25,000	
TOTAL FIRE DEPARTMENT			\$ 360,375	\$ 90,000	\$ 60,000	\$ 437,000	\$ 55,000	\$ -

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 26-27</i>	<i>FY 27-28</i>	<i>FY 28-29</i>	<i>FY 29-30</i>	<i>FY 30-31</i>	<i>Future Needs</i>
Thermal Imaging Camera (3)	2019	Replacement	28,000					
Brush Truck	2015	Replacement		125,000				
Ambulance with Power Load System (M159A)	2018	Replacement			320,000			
Fire Marshal Vehicle	2019	Replacement			65,000			
Platform Fire Apparatus	2009	Replacement			1,500,000			
Mechanical CPR Device (3)	2019	Replacement				50,000		
Cardiac Monitors (4)	2019	Replacement				150,000		
Ambulance with Power Load System (M159C)	2020	Replacement				320,000		
TOTAL FIRE DEPARTMENT			\$ 28,000	\$ 125,000	\$ 1,885,000	\$ 520,000	\$ -	\$ -

**City of Leon Valley
Fire Department
Request for Capital
Fiscal Year 2022**

Item Description:
Replacement Arial Apparatus

Annual Lease Payment

Description of Benefit from Purchase in Improved Service or Lower Cost:

Replacement of our current 1999 Pierce Ladder truck. This vehicle has met its expected duty cycle. This replacement will take approximately 400 days to build from the conclusion of the pre-build meetings. This replacement will help insure our current ISO rating stays in place or improves.

NUMBER OF ITEMS	1
COST PER ITEM	140,000
ADDITIONAL COST PER ITEM	-
TOTAL	<u><u>\$140,000</u></u>

**City of Leon Valley
Fire Department
Request for Capital
Fiscal Year 2022**

Item Description:
Hand-held Radios

Description of Benefit from Purchase in Improved Service or Lower Cost:

This is for an additional 15 hand-held radios. This purchase would allow for every firefighter to have a radio. These radios are proprietary to our current radio system. Many city events, trainings exercises and actual fires where several fire fighter are required, we run out of radios. This is a safety issue. Everyone on the scene of any of these event should have radio communications with each other and dispatch.

NUMBER OF ITEMS	15
COST PER ITEM	5,025
ADDITIONAL COST PER ITEM	-
TOTAL	<u><u>\$75,375</u></u>

**City of Leon Valley
Fire Department
Request for Capital
Fiscal Year 2022**

Item Description:
Rescue Jacks

Description of Benefit from Purchase in Improved Service or Lower Cost:

This item is to replace our current 20-year old rescue jack system. Rescue jacks are used to stabilize vehicle at motor vehicle crashes where vehicles are in unstable positions that could cause further injury to occupants. This equipment is used regularly on Bandera Road and 410. With the current traffic issues and the numbers of accident that are off the road, vehicles on their side and commercial vehicles, this equipment offer protection to the occupants and first responders during rescue operations.

NUMBER OF ITEMS	1
COST PER ITEM	15,000
ADDITIONAL COST PER ITEM	-
TOTAL	<u><u>\$15,000</u></u>

**City of Leon Valley
Fire Department
Request for Capital
Fiscal Year 2022**

Item Description:
Ambulance Stretchers

Description of Benefit from Purchase in Improved Service or Lower Cost:
This item is for the scheduled replacement of ambulance stretchers. They stretcher should be replaced no later than every seven years as the manufacture will not support of repair units older than the seven year limit. These stretcher are required for an ambulance to operate according to State law. Our current stretchers are 2011 models and must be replaced as they are no longer serviceable according to the manufacture.

NUMBER OF ITEMS	2
COST PER ITEM	30,000
ADDITIONAL COST PER ITEM	-
TOTAL	<u><u>\$60,000</u></u>

**City of Leon Valley
Fire/EMS
Request for Capital
Fiscal Year 2022**

Item Description:

12-Lead Cardiac Monitor with batteries, charger case, and accessories to make completely functional

Description of Benefit from Purchase in Improved Service or Lower Cost:

LVFD currently owns 2 Physio Control, 12-Lead cardiac monitors which were purchased in 2008 and 2013. These cardiac monitors have a useful service life of 10 years. As this is our main diagnostic tool and one is 2 years past its service life and is no longer able to be repaired.

NUMBER OF ITEMS	2
COST PER ITEM	35,000
ADDITIONAL COST PER ITEM	-
TOTAL	<u><u>\$70,000</u></u>

Public Works

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>Future Needs</i>
C11 Solar Tech Arrow Board	2006	Replacement		5,000				
S51 Commercial Riding Mower	2009	Replacement		10,000				
M8 2500 Pick-Up 3/4 Ton	2003	Replacement		45,000				
Sidewalks	New	New		100,000				
Storefront Doors and Glass - City Hall	1973	Replacement		25,000				
Snow plow attachments - 2	New	New		20,000				
C1 Chevy Stake bed	2000	Replacement		70,000				
C7 Front End Loader	1999	Replacement		150,000				
Auto Lift	2001	Replacement		7,000				
M3 F150 Pick -Up 1/2 Ton	2012	Replacement		40,000				
S26 Gator	2006	Replacement		25,000				
M12 Bobcat Tractor	2003	Replacement		65,000				
C13 Asphalt Paver Machine	1999	Replacement		60,000				
Sidewalks	New	New		100,000				
M2 Case Backhoe	2010	Replacement			130,000			
Sidewalks	Replacement	Replacement			25,000			
M14 F150 Pick-Up 1/2 Ton	2013	Replacement			40,000			
C12A Doosan Compressor	2013	Replacement			20,000			
C10A Leeboy Motor Grader	2014	Replacement			100,000			
C1 Chevy C8500	2000	Replacement						
M16 Chevy Silverado 1/2 Ton	2017	Replacement				25,000		
C21 Water Tanker	2010	Replacement				70,000		
Server	2017	Replacement				7,000		
Sidewalks	Replacement	Replacement				100,000		
C14 Ford F 350 Flatbed	1994	Replacement				45,000		
Sidewalks	Replacement	Replacement					100,000	
Plotter	2017	Replacement					12,000	
M1 Ford F150 Super cab 4x2	2012	Replacement					40,000	
TOTAL PUBLIC WORKS			\$ -	\$ 722,000	\$ 315,000	\$ 247,000	\$ 152,000	\$ -

Public Works

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 26-27</i>	<i>FY 27-28</i>	<i>FY 28-29</i>	<i>FY 29-30</i>	<i>FY 30-31</i>	<i>Future Needs</i>
C5 Interstate Haul Trailer	1989	Replacement	20,000					
C15 Trail-Eze Trailer	1997	Replacement	20,000					
C16 Broce Broom	1998	Replacement	50,000					
C18 Ingersoll Rand Roller	1999	Replacement	50,000					
C19 Asphalt Zipper	2007	Replacement	120,000					
C21 International Water Truck	2010	Replacement	100,000					
M15 Chevrolet Silverado 2500	2016	Replacement	45,000					
M7 Rhino 1348 Boom Mower	2006	Replacement		75,000				
C20 Southwest Gooseneck Trailer	2017	Replacement		20,000				
C22 Cart-Away Concrete Mixer Trailer	2018	Replacement		40,000				
C23 Doosan Forklift	2018	Replacement		70,000				
C24 Stewart -Amos Isuzu Sweeper	2018	Replacement		200,000				
M22 Chevrolet Silverado	2019	Replacement			45,000			
M21 Ford F 350 Truck	2019	Replacement			45,000			
C25 International Dump Truck	2020	Replacement				100,000		
C26 Concrete Load Pro	2020	Replacement				80,000		
M9 Case JX55 Backhoe	2003	Replacement				150,000		
Car washing Equipment	2021	Replacement				10,000		
M6A Case Loader Backhoe	2015	Replacement					120,000	
Traffic Signal System - Wurzbach	2017	Replacement					150,000	
All Building Generator	1984	Replacement					115,000	
Traffic Signa System - Huebner/Evers	2017	Replacement					150,000	
TOTAL PUBLIC WORKS			\$ 405,000	\$ 405,000	\$ 90,000	\$ 340,000	\$ 535,000	\$ -

Planning and Zoning

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>Future Needs</i>
TOTAL PLANNING AND ZONING			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 26-27</i>	<i>FY 27-28</i>	<i>FY 28-29</i>	<i>FY 29-30</i>	<i>FY 30-31</i>	<i>Future Needs</i>
TOTAL PLANNING AND ZONING			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Economic Development

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>Future Needs</i>
TOTAL ECONOMIC DEVELOPMENT			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 26-27</i>	<i>FY 27-28</i>	<i>FY 28-29</i>	<i>FY 29-30</i>	<i>FY 30-31</i>	<i>Future Needs</i>
TOTAL ECONOMIC DEVELOPMENT			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Parks

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>Future Needs</i>
Utility Vehicle	New	New		23,000				
Linkwood Trail Fencing	New	New		25,000				
Outdoor Fitness Equipment - RRP	New	New		21,000				
Prefabricated Restrooms - RRP	New	New		225,250				
Forest Oaks Pool Shade Cover	New	New		41,000				
Autism Shelters (4)	New	New		43,000				
Dog Park - Raymond Rimkus Park	New	New		60,000				
Skate Park - Shadow Mist	New	New		70,000				
TOTAL PARKS			\$ -	\$ 508,250	\$ -	\$ -	\$ -	\$ -

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 26-27</i>	<i>FY 27-28</i>	<i>FY 28-29</i>	<i>FY 29-30</i>	<i>FY 30-31</i>	<i>Future Needs</i>
RRP Multi-purpose play structure	1996	Replacement		125,000				
RRP Playground equipment Natural Area	2013	Replacement		50,000				
RRP Shade Structures	2019	Replacement		160,000				
Silo fitness equipment	2016	Replacement		15,000				
Silo Park Pavilion	2018	Replacement			15,000			
Silo Park Playscape	2018	Replacement			50,000			
Old Mill Pavilion	2018	Replacement			16,000			
Old Mill Park Playscape	2018	Replacement			50,000			
Old Mill fencing	2018	Replacement			40,000			
Ridge Park fitness equipment	2018	Replacement			15,000			
Ridge Park Pavil on	2019	Replacement			15,000			
Ridge Park Playscape	2019	Replacement			50,000			
TOTAL PARKS			\$ -	\$ 350,000	\$ 251,000	\$ -	\$ -	\$ -

Library

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>Non Funded</i>
Expand Staff Area and Restructure Electrical Electrical	New Replacement Replacement	New Replacement Replacement		TBD TBD TBD				
TOTAL LIBRARY			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 26-27</i>	<i>FY 27-28</i>	<i>FY 28-29</i>	<i>FY 29-30</i>	<i>FY 30-31</i>	<i>Non Funded</i>
Replace Air Unit 7 & 8	2014	Replacement					25,000	
TOTAL LIBRARY			\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -

	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>Future Needs</i>
TOTAL BY FISCAL YEAR	\$ 360,375	\$ 1,320,250	\$ 490,000	\$ 699,000	\$ 272,000	\$ -

	<i>FY 26-27</i>	<i>FY 27-28</i>	<i>FY 28-29</i>	<i>FY 29-30</i>	<i>FY 30-31</i>	<i>Future Needs</i>
TOTAL BY FISCAL YEAR	\$ 448,000	\$ 895,000	\$ 2,241,000	\$ 875,000	\$ 575,000	\$ -

CITY OF LEON VALLEY
ENTERPRISE FUND 10 YEAR CAPITAL ACQUISITION PLAN
FY 2022

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>Future Needs</i>
WA - Purchase Water Rights	2022	New	140,000					
WA - Elevated Storage Tank - Taylor	1978	Rehab	374,500					
WA - Huebner well site Generator (ARP)	2022	New	230,000					
WA - Replace water mains city-wide	1960-1990	Replacement	250,000					
WA - Well house - both well sites	2022	New	12,000					
WA-M5 F350 Pick-Up 1 Ton	2006	Replacement	45,000					
WA-C17 International Dump Truck	1999	Replacement	100,000					
WA-Commercial Grade Mower	New	New	10,000					
SW - Replace Sewer Mains City-Wide	1960 - 1990	Replacement	250,000					
STW - Mini-excavator	New	New	70,000					
WA - Replace Water Mains City-Wide	1960-1990	Replacement		250,000				
WA-W8 Case Backhoe	2009	Replacement		130,000				
WA - W3 1/2 Ton Pickup Truck	2013	Replacement		40,000				
SW - Replace Sewer Mains City-Wide	1960 - 1990	Replacement		250,000				
STW - Purchase Water Rights	2018	New		140,000				
WA - S85 GRAVELY Pro- Turn 272	2013	Replacement						
WA-W6 Utility Truck F350 3/4 Ton	1995	Replacement			40,000			
WA - S122 Top Hat Trailer	2014	Replacement			7,000			
WA - S123 Top Hat Trailer	2014	Replacement			7,000			
WA - Replace water Mains City-Wide	1960 - 1990	Replacement			250,000			
WA - Purchase Water Rights	2018	New			140,000			
SW - Replace Sewer Mains City-Wide	1960 - 1990	Replacement			250,000			
SW - W10 3/4 Ton Pickup Truck	2016	Replacement			40,000			
SW - W11 Sewer Jet Machine	2016	Replacement			35,000			

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 24-25</i>	<i>FY 25-26</i>	<i>Future Needs</i>
WA - Replace Water Mains City-Wide	1960 - 1990	Replacement				250,000		
WA - Purchase Water Rights	2018	New				140,000		
WA - Replace Water Mains City-Wide	1960 - 1990	Replacement				250,000		
WA - Purchase Water Rights	2018	New				140,000		
SW - Replace Sewer Mains City-Wide	1960 - 1990	Replacement				250,000		
SW - W11 Sewer Jet Machine	2016	Replacement				35,000		
SW - Replace Sewer Mains City-Wide	1960 - 1990	Replacement				250,000		
WA - Replace Water Mains City-Wide	1960 - 1990	Replacement					250,000	
WA - Purchase Water Rights	New	New					140,000	
WA - S136 Leeboy Asphalt Distributor	2017	Replacement					100,000	
WA - S137 Dynpac Roller	2017	Replacement					70,000	
SW - Replace Sewer Mains City-Wide	1960 - 1990	Replacement					250,000	
SW - W12 Vermeer Vac-Tron Trailer	2017	Replacement					60,000	
STW - S135 Vermeer Chipper	2017	Replacement					30,000	
STW S143 Hustler Super Z HD	2018	Replacement					30,000	
STW - S144 John Deere Rotary Cutter	2018	Replacement					15,000	
TOTAL BY FISCAL YEAR			\$ 1,481,500	\$ 810,000	\$ 769,000	\$ 1,315,000	\$ 945,000	\$ -

**City of Leon Valley
Enterprise Fund - Water
Request for Capital
Fiscal Year 2022**

Item Description:

Water Rights - 21 acre feet

Description of Benefit from Purchase in Improved Service or Lower Cost:

This is an annual program to purchase water rights in place of a 300 acre feet water rights lease. The goal is to own 2000 acre feet of water rights in order to be able to provide adequate water resources to the public in cases of water use restrictions and peak demand. The City currently owns 1735 acre feet of water rights.

NUMBER OF ITEMS	21
COST PER ITEM	6,500
ADDITIONAL COST PER ITEM	-
TOTAL	<u>\$140,000</u>

**City of Leon Valley
Enterprise Fund - Water
Request for Capital
Fiscal Year 2022**

Item Description:
Rehabilitate the Taylor elevated water tank.

Description of Benefit from Purchase in Improved Service or Lower Cost:
Rehabilitating this tank will assure a sanitary water supply to the citizens, as well as help to preserve the integrity of the tank. Tank rehabilitation is required by law.

NUMBER OF ITEMS	1	
COST PER ITEM	300,000	
ADDITIONAL COST PER ITEM	74,500	engineering, design, and construction management
TOTAL	<u><u>\$374,500</u></u>	

**City of Leon Valley
Enterprise Fund - Water
Request for Capital
Fiscal Year 2022**

Item Description:

Generator for Huebner well site.

Description of Benefit from Purchase in Improved Service or Lower Cost:

This is to provide backup for the well if we should experience an electrical outage at this site.

If we experience the need to take the Grass Hill well off-line and we have a power outage at the Huebner well site, we would have to rely on the SAWS interconnection to provide water to our customers.

This will prevent that from occurring.

NUMBER OF ITEMS	1
COST PER ITEM	200,000
ADDITIONAL COST PER ITEM	30,000 engineering
TOTAL	<u><u>\$230,000</u></u>

**City of Leon Valley
Enterprise Fund - Water
Request for Capital
Fiscal Year 2022**

Item Description:

Replace dilapidated water mains.

Description of Benefit from Purchase in Improved Service or Lower Cost:

This is an annual program to replace dilapidated water mains according to a prioritized list, in order to assure continuity of water supply to Leon Valley customers.

NUMBER OF ITEMS	2,444	If water mains
COST PER ITEM	90	
ADDITIONAL COST PER ITEM	30,000	engineering, design, and construction management
TOTAL	<u>\$250,000</u>	

**City of Leon Valley
Enterprise Fund - Water
Request for Capital
Fiscal Year 2022**

Item Description:

Well houses for each well.

Description of Benefit from Purchase in Improved Service or Lower Cost:

Covering our well heads assures that the pipes will not freeze during a severe weather event.

NUMBER OF ITEMS	2
COST PER ITEM	6,000
ADDITIONAL COST PER ITEM	-
TOTAL	<u><u>\$12,000</u></u>

**City of Leon Valley
Enterprise Fund - Water
Request for Capital
Fiscal Year 2022**

Item Description:

Pick up truck, with 4 seat capability and utility body.

Description of Benefit from Purchase in Improved Service or Lower Cost:

This request is to replace M-8, a 2003 model 3/4 ton pick up truck, used to transport the crews and their equipment and trailer to and from job sites. The existing truck is past its economic life.

The additional cost is to provide the city seals, safety lights, backup camera, and tool rack.

NUMBER OF ITEMS	1
COST PER ITEM	40,000
ADDITIONAL COST PER ITEM	5,000
TOTAL	<u><u>\$45,000</u></u>

**City of Leon Valley
Enterprise Fund - Water
Request for Capital
Fiscal Year 2022**

Item Description:

Dump Truck

Description of Benefit from Purchase in Improved Service or Lower Cost:

This request is to replace C-17, a 1999 model dump truck, used to transport soils, gravel, spoils, and sand, their equipment and trailer to and from job sites. The existing truck is past its economic life. The additional cost is to provide the city seals, safety lights, and backup camera.

NUMBER OF ITEMS	1
COST PER ITEM	95,000
ADDITIONAL COST PER ITEM	5,000
TOTAL	<u><u>\$100,000</u></u>

**City of Leon Valley
Enterprise Fund - Water
Request for Capital
Fiscal Year 2022**

Item Description:

Commercial grade riding lawnmower

Description of Benefit from Purchase in Improved Service or Lower Cost:

This request is to replace a 2009 John Deere riding lawnmower that is past its economic life.

NUMBER OF ITEMS	1
COST PER ITEM	10,000
ADDITIONAL COST PER ITEM	-
TOTAL	<u><u>\$10,000</u></u>

**City of Leon Valley
Enterprise Fund - Sewer
Request for Capital
Fiscal Year 2022**

Item Description:

Replace dilapidated sewer mains.

Description of Benefit from Purchase in Improved Service or Lower Cost:

This is an annual program to replace dilapidated sewer mains according to a prioritized list, in order to assure continuity of a sanitary sewer system for Leon Valley customers.

NUMBER OF ITEMS	2444 lf sewer main
COST PER ITEM	90
ADDITIONAL COST PER ITEM	30,000 engineering, design, and construction management
TOTAL	<u><u>\$250,000</u></u>

**City of Leon Valley
Enterprise Fund - Stormwater
Request for Capital
Fiscal Year 2022**

Item Description:
Mini - excavator

Description of Benefit from Purchase in Improved Service or Lower Cost:
This piece of equipment will allow Crews to clean debris from the storm drains and under bridges.
This will allow Staff to continue to meet the requirements of the MS4 Stormwater Permit.

NUMBER OF ITEMS	1
COST PER ITEM	70,000
ADDITIONAL COST PER ITEM	-
TOTAL	<u><u>\$70,000</u></u>

**CITY OF LEON VALLEY
ENTERPRISE FUND 10 YEAR CAPITAL ACQUISITION PLAN
FY 2022**

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 26-27</i>	<i>FY 27-28</i>	<i>FY 28-29</i>	<i>FY 29-30</i>	<i>FY 30-31</i>	<i>Future Needs</i>
WA - Replace Water Mains City-Wide	1960 - 1990	Replacement	250,000					
WA - Purchase Water Rights	New	New	140,000					
SW - Replace Sewer Mains City-Wide	1960 - 1990	Replacement	250,000					
STW - S141 ATV	2017	Replacement	20,000					
WA - Replace Water Mains City-Wide	1960 - 1990	Replacement		250,000				
WA - Purchase Water Rights	New	New		140,000				
SW - Replace Sewer Mains City-Wide	1960 - 1990	Replacement		250,000				
WA - W13 Ford F550 Dumptruck	2018	New			100,000			
WA - Replace water mains city-wide	1960-1990	Replacement			250,000			
Sw - Replace sewer mains city-wide	1960-1990	Replacement			250,000			
STW - Streetsweeper	2018	New			200,000			
STW - M18 John Deere Mower Tractor w/Shred	1939	Replacement			100,000			
WA - Replace John Marshall elevated tank	2006	Replacement			1,000,000			
WA - ST01 Onan 100KW Generator	2010	Replacement				200,000		
WA - W9 Baldor Generator TS 175	2010	Replacement				100,000		
WA - Replace Water Mains City-Wide						250,000		
WA - Purchase Water Rights						140,000		
SW - Replace Sewer Mains City-Wide						250,000		
WA - Replace Water Mains City-Wide							250,000	
WA - Purchase Water Rights							140,000	
SW - Replace Sewer Mains City-Wide							250,000	
TOTAL BY FISCAL YEAR			\$ 660,000	\$ 640,000	\$ 1,900,000	\$ 940,000	\$ 640,000	\$ -

2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 10:54 AM

Taxing Units Other Than School Districts or Water Districts

LEON VALLEY, CITY OF

Taxing Unit Name

6400 El Verde Road, Leon Valley, Texas 78238

Taxing Unit's Address, City, State, ZIP Code

210-684-1391

Phone (area code and number)

www.leonvalleytexas.gov

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$1,119,130,772
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$180,701,592
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$938,429,180
4. 2020 total adopted tax rate.	\$0.535904/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$51,859,840

B. 2020 values resulting from final court decisions:	\$45,835,615
C. 2020 value loss. Subtract B from A.³	\$6,024,225
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$76,601,170
B. 2020 disputed value:	\$76,601,170
C. 2020 undisputed value. Subtract B from A.⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$6,024,225
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$944,453,405
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$3,234
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$1,483,606
C. Value loss. Add A and B.⁵	\$1,486,840
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$1,486,840
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund.⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$942,966,565
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$5,053,395
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court	\$60,416

decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$5,113,811
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$1,143,040,915
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$1,143,040,915
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$42,710,252
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$42,710,252
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$198,843,702
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$986,907,465
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.	\$0

Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$29,443,200
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$29,443,200
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$957,464,265
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.534099/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.472162/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$944,453,405
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$4,459,350
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$52,860
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$52,860
E. Add Line 30 to 31D.	\$4,512,210
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$957,464,265
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.471266/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.471266/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	\$0
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0.000000
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0.471266
C. Add Line 40B to Line 39.	
41. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.487760/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$684,863</p> <p>\$0</p> <p>\$0</p> <p>\$105,113</p> <p>\$579,750</p>
<p>43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸</p>	\$60,518
<p>44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	\$519,232
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.17%</p> <p>100.17%</p> <p>98.94%</p> <p>98.89%</p> <p>100.17%</p>
<p>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</p>	\$518,350
<p>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$986,907,465
<p>48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$0.052522/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.540282/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.04(c-1)

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$986,907,465
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.000000/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.534099/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.534099/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.540282/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.540282/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$986,907,465
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.540282/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.013904
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.013904/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.554186/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.471266/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$986,907,465
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.050663
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.052522/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.574451/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.534099/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.554186/\$100

Indicate the line number used: 67

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.574451/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here

Printed Name of Taxing Unit Representative



sign here

Taxing Unit Representative

08/02/2021
Date