



# City of Castle Hills FY 2022 City Manager

## Proposed Budget





Section 102.005(b) of the Texas Local Government Code, adopted in September 2007, requires any budget adopted after September 2007 to include the following language on a cover page:

"This budget will raise more total property taxes than last year's budget by \$110,925 or 3.072%, and of that amount \$5,621 is tax revenue to be raised from new property added to the tax roll this year."



**COUNCIL OF THE CITY OF CASTLE HILLS**

**JR TREVINO  
MAYOR**

**JOE IZBRAND  
MAYOR PRO TEM**

**DOUGLAS GREGORY  
COUNCIL MEMBER**

**JACK JOYCE  
COUNCIL MEMBER**

**KURT MAY  
COUNCIL MEMBER**

**FRANK PAUL  
COUNCIL MEMBER**

**RYAN RAPELYE  
CITY MANAGER**

**LARA FEAGINS  
FINANCE DIRECTOR**

**CITY OF CASTLE HILLS**  
**FISCAL YEAR 2022 CITY MANAGER PROPOSED BUDGET**

**OVERVIEW**

Required Budget/Tax/Debt Statement.....	i
List of Principal Officials.....	ii
Table of Contents.....	iii
Budget Message.....	1
Budget & Tax Calendar.....	7
Organizational Chart.....	8
Fund Flow Chart.....	9
Fund Structure.....	10

**GENERAL FUND**

Re-Cap.....	15
Revenues.....	16
General Administration.....	17
Municipal Court.....	20
Police Department.....	22
Fire Department.....	24
Public Works (Streets & Sanitation).....	26
Capital Expenditures.....	29

**Street and Drainage Funds**

Street Maintenance Sales Tax Fund.....	32
Drainage Utility Fund.....	34
Supplemental Street and Drainage Maintenance Fund.....	36

**Capital Replacement Funds**

Contingency Fund Major Vehicle/Equipment Purchases.....	39
Community Infrastructure Economic Development Program Fund.....	41
Workstation Upgrade Fund.....	43

**Municipal Court and Police Funds**

Child Safety Fund.....	46
Court Technology Fund.....	48
Court Security Fund.....	50
Court Efficiency Fund.....	52
Local Truancy Prevention Fund .....	54
Local Municipal Jury Fund.....	56
State/Federal Forfeiture Fund.....	58
Law Enforcement Officers Standards Education Fund (LEOSE).....	60

**Crime Control Prevention District**

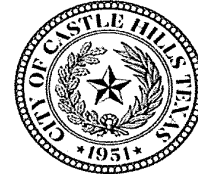
Crime Control Prevention District (CCPD).....	62
---	----

**Animal Shelter Fund**

Animal Shelter Fund.....	64
--------------------------	----

**Supplementary Information**

Property Tax Calculations and Worksheets.....	67
Budget Ordinance .....	N/A
Tax Levy Ordinance.....	N/A



August 9, 2021

Honorable Mayor and Members of the City Council:

Staff is pleased to submit the proposed budget for the Fiscal Year FY 2022 beginning January 1, 2022. The budget defined and developed based on City Council and staff objectives. The proposed budget is balanced as required by law despite the economic uncertainty related to the pandemic. The proposed budget highlights key points important to you and the citizens of Castle Hills and reflects our commitment to provide excellent municipal services to the citizens and businesses while maintaining stringent fiscal controls.

As we look forward to next year in programming the necessary allocation of revenue and expenses, we continue to be mindful of the impact and on-going challenges of the COVID-19 pandemic. COVID-19 has changed not only our lives, but how we operate at the City. Despite the challenges we face every day, with the support of the citizens, City Council and staff, we pushed through and found ways to sustain city operations during the current fiscal year. By all means, it is not perfect, a lot of trial and error, but we pushed forward and continue to learn and live the “new normal”. Even though City hall’s doors were closed to the public for majority of last year and re-opened the doors in late May 2021. Again, rising to the challenge, during the time we were closed, City staff worked remotely from home or at city hall using technology to assist customers. Being responsive, yet taking every precaution to reduce exposure to COVID-19 to the citizens, co-workers and their families.

As City Manager, I have a number of goals to review and discuss as part of the FY 2022 Proposed Budget which includes, a long-term strategy for our sanitation services, establishing funds for development of a beautification program for monthly maintenance of the City’s assets and ROW’s in and around our community, address the necessary improvement to the City’s Information Technology infrastructure and evaluating the compensation plan for City employees. Over the last year, City staff has continued to monitor revenue and expenditures within our current FY 2021 Adopted Budget and the potential long-term impact of COVID-19. As many entities, the City did lose programmed revenue in certain areas of the general fund. However, we are very optimistic in the growth of sales tax, commercial permitting and the addition of new businesses to the community this year.

As an economic indicator, we are able to program and project further increases in sales tax revenue and will continue to monitor the potential impact this may have on current and future City operations. In preparing this year’s Proposed Budget we recognized that the City exists in a new financial environment where both residents and businesses are facing hardships related to COVID-19. This is expected to have a continued financial impact to the City that will require us to exercise additional controls over our expenses to offset decreases in revenues. This year’s proposed budget focuses on maintaining the current quality level of City services. Using a very conservative approach to revenues.

Over the last year, our leadership has taken monumental steps to tackle long-term infrastructure needs by the issuing Certificates of Obligations (CO's) to address streets and drainage infrastructure. As part of the proposed FY 2022, staff anticipates the completion of two major capital projects, Banyan/Carolwood Drainage project and the \$3 Million allocated to reconstruct city streets.

#### **Key Budget Principles:**

The proposed budget has been developed following the Key Budget Principles listed below:

- Basic services will be maintained at current levels and will be adequately funded.
- Reserves will be maintained at adequate levels, which protects the city from future uncertainties.
- Revenues will be established at reasonable levels, utilizing historical data.
- Department and program costs will be budgeted at a reasonable level, which parallels the cost of providing services.
- Employee benefits and salaries will be budgeted.
- Budgets for the American Rescue Plan Act funds

#### **General Fund Highlights:**

The Proposed General Fund budget is fiscally conservative and balanced. The FY2022 proposed budget is based on the ad valorem rate of \$0.524899 per \$100 of valuation, which is the M&O voter approval tax rate, for the Proposed FY 2022. The I&S portion is .044280. The General Fund is the largest fund for the City and accounts for the general service and operations (police, permitting/planning, public works, and administration) are budgeted. All City employee salaries are funded out of the General Fund. The proposed General Fund revenue budget totals \$7,109,814 million and the expenses budget totals \$7,109,814 million.

Things to note in the FY2022 Proposed General Fund Budget:

- Does not include does not include any additional personnel in the organization.
- Does not include a cost-of-living adjustment for employees. We have programmed a slight increase to TMRS – Employee Retirement line item.
- Includes an increase to the line item to address code compliance abatements, as well as additional mowing of certain right-of-way areas around the community. This will allow the city to engage an on-demand contractor to address abatements instead of our Public Works Department.

#### **Revenues:**

Total revenues for the Proposed FY2022 budget is \$7,109,814 million. Sales and property taxes make up \$5,177,341 million of total revenues. Other major revenue sources include municipal court, permits/inspections, franchise fees and sanitation.

The City's second largest source of revenue is sales taxes. Sales taxes are unpredictable as they rise and fall with the economy, making it difficult to estimate the exact amount of revenue the city will receive each year. Historically, as sales taxes go, so does the City's budget. The proposed budget assumes a minor increase over the FY2021 projected year-end collections. We remain optimistic this will change as our economy looks to recover long-term.



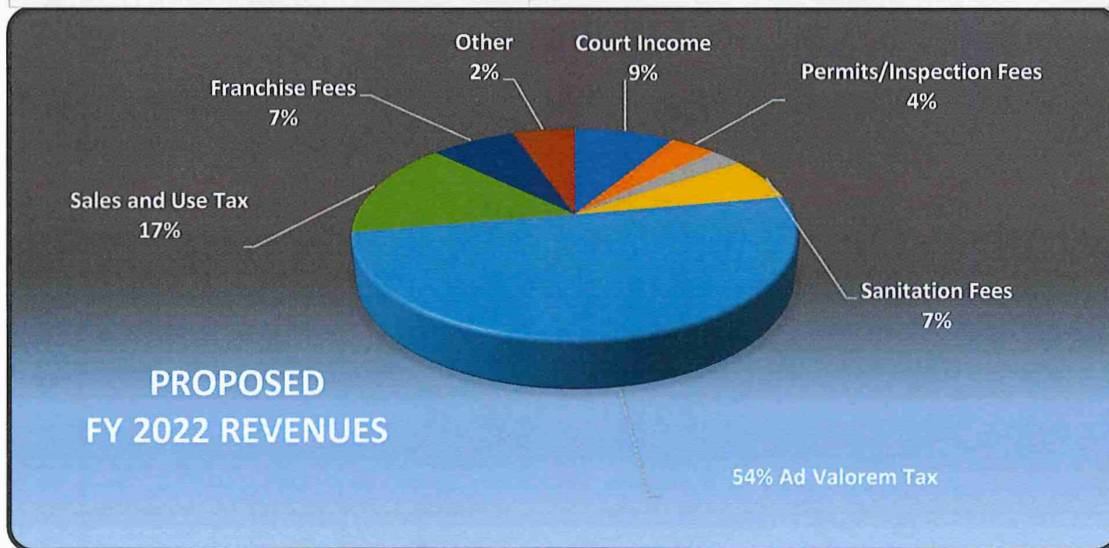
Franchise fees consist of electric, cable, telephone, and gas and comprises \$470,000 of the General Fund revenues. The FY 2022 Proposed Budget has a decrease of \$38,000 due to changes in State law.

### Property Taxes:

Bexar County Appraisal District sets the valuations and City Council sets the tax rate. The total taxable assessed value (freeze not included) at the current tax of \$0.501345 per \$100 of valuation is \$601,543,300. The proposed total M&O revenue is at \$3,722,341. This proposed budget includes an I&S debt rate. The City issued the Certificates of Obligations, which now requires the proposed proposed budget to fund the debt payment for the portion of streets.

Total City revenue for the Proposed FY2022 Budget is charted by source below:

Revenue Summary	Proposed 2022
Court Income	\$615,000
Permits/Inspection Fees	\$216,000
Capital Transfer	\$0
Sanitation	\$497,500
Ad Valorem Tax	\$3,782,314
Sales and Use Tax	\$1,395,000
Franchise Fees	\$470,000
Other	\$132,500
<b>Total:</b>	<b>\$7,109,814</b>



### Expenses:

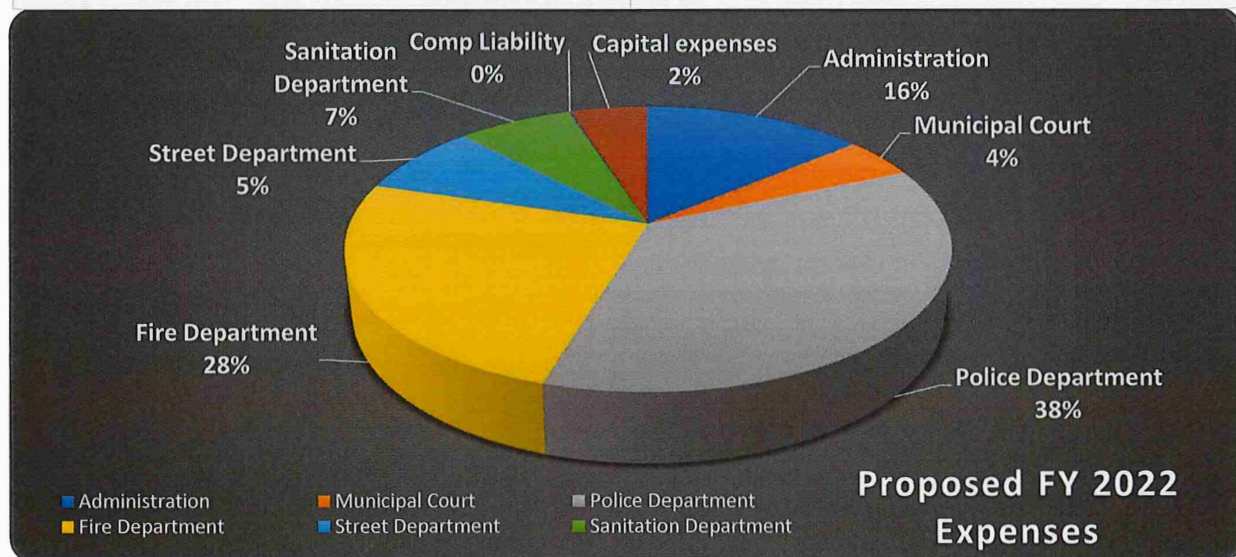
Total expenses for the Proposed FY2022 Budget are \$7,109,314 million. The proposed ending total fund balance for the City in FY2022 is \$3,501,312 million, which is approximately six months - the



recommended amount - of City expenses. As is the case with all municipalities, personnel/payroll costs make up the largest single expense in a budget. The City's largest expense category is City Services, which consists of Public Safety (Police, Fire and Dispatch), Public Works - Street Maintenance and Sanitation Municipal Court and Administration.

A summary of expenditures for the Proposed FY2022 budget is as follows:

Expense Summary	Proposed FY 2022
Administration	\$1,074,293
Municipal Court	\$280,251
Police Department	\$2,724,286
Fire Department	\$1,964,607
Street Department	\$379,940
Sanitation Department	\$508,902
Comp Liability	\$5,000
Capital Expenses	\$172,535
Total:	\$7,109,814



### **Street and Drainage Funds:**

As a result of the adoption of the City's Capital Improvement Plan (CIP) three years ago, the city will be able to prioritize street repairs needed across the city. The Street Maintenance, Drainage-Utility and Supplemental Streets Funds are available for future infrastructure projects. Revenue from the Street Maintenance Sales Tax, Digital Billboard and now through the issuance of certificates of obligation will aid in funding projects outlined in the CIP. Costs for this would be reflected in the FY 2022 Proposed Budget.

Proposed FY 2022:

*Street Maintenance Tax - \$215,000*

*Drainage Utility Fund - \$525,000*

*Supplemental Street & Drainage - \$0*

Current projects under consideration for funding in FY2022 are as follow:

- Mimosa/Krameria to West Avenue Drainage project (Watershed II) (Engineering/Design Underway)
- Street Maintenance - Seal Coat Project - Street (Continue with the current Street Maintenance Program)

### **Capital Projects FY 2022:**

- Certificate of Obligation - Street Reconstruction (\$3.3M) and Banyan and Carolwood Phase II Drainage Project (\$2M).

### **Capital Replacement Funds:**

Under Capital Replacement, the FY 2022 Proposed Budget includes the following:

- Contingency Fund Major Vehicle/Equipment Purchase - \$331,949
- Community Infrastructure Economic Development Program (CIED) - \$346,076
- Possible one-time expenditures out of the CIED Fund for FY 2022. As a part of the FY 2022 Proposed Budget, it is recommended that \$30,000 be allocated for construction of a Court office and a conference room in the Council chambers. Also, \$30,000 to address long-needed improvements to the City's Information Technology Infrastructure.
- Workstation Upgrade Fund - \$45,336

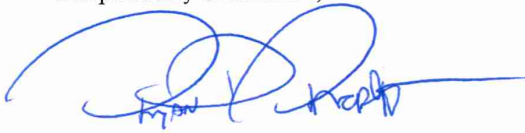
### **Budget Highlights (Capital Expenses):**

- \$10,000 set aside for future Rescue Truck
- \$20,000 set aside for future Fire Vehicle
- \$40,000 set aside for future Public Works Vehicle
- \$15,000 set aside for future Fire - SCBA
- Platform Fire Truck payment - Principal payment of \$78,443 and Interest payment of \$9,093.
- 10.5% Increase in the Employee Health Plan (waiting on rate)

Every budget is an attempt to balance current and future needs within the framework of limited resources, and this year's budget has been constructed within those guidelines. The proposed budget sustains City operations and services including capital needs.

I wish to extend my appreciation to City Council for their contribution by attending Special City Council/Budget Work Sessions, reviewing budget documents and providing guidance in development of the proposed budget. I also want to express my appreciation to City Staff for their input and hard work in striving to maintain the highest level of service to the citizens and businesses of our community.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Ryan D. Rapelye", with a long horizontal flourish extending to the right.

Ryan D. Rapelye

City Manager

# CITY OF CASTLE HILLS

## BUDGET CALENDAR FOR FY 2022 BUDGET

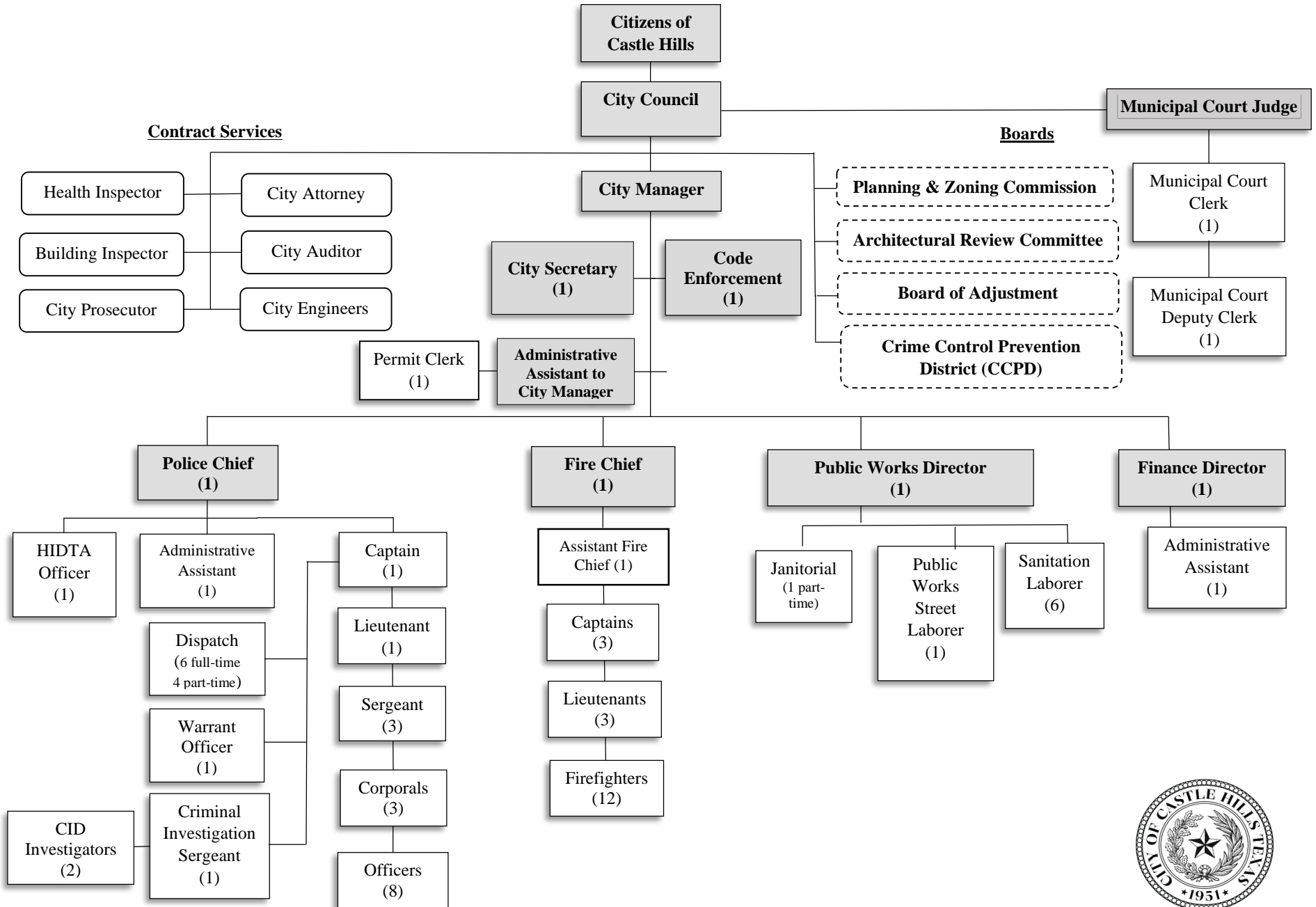
### PROPOSED JUNE 8, 2021

#### 2021

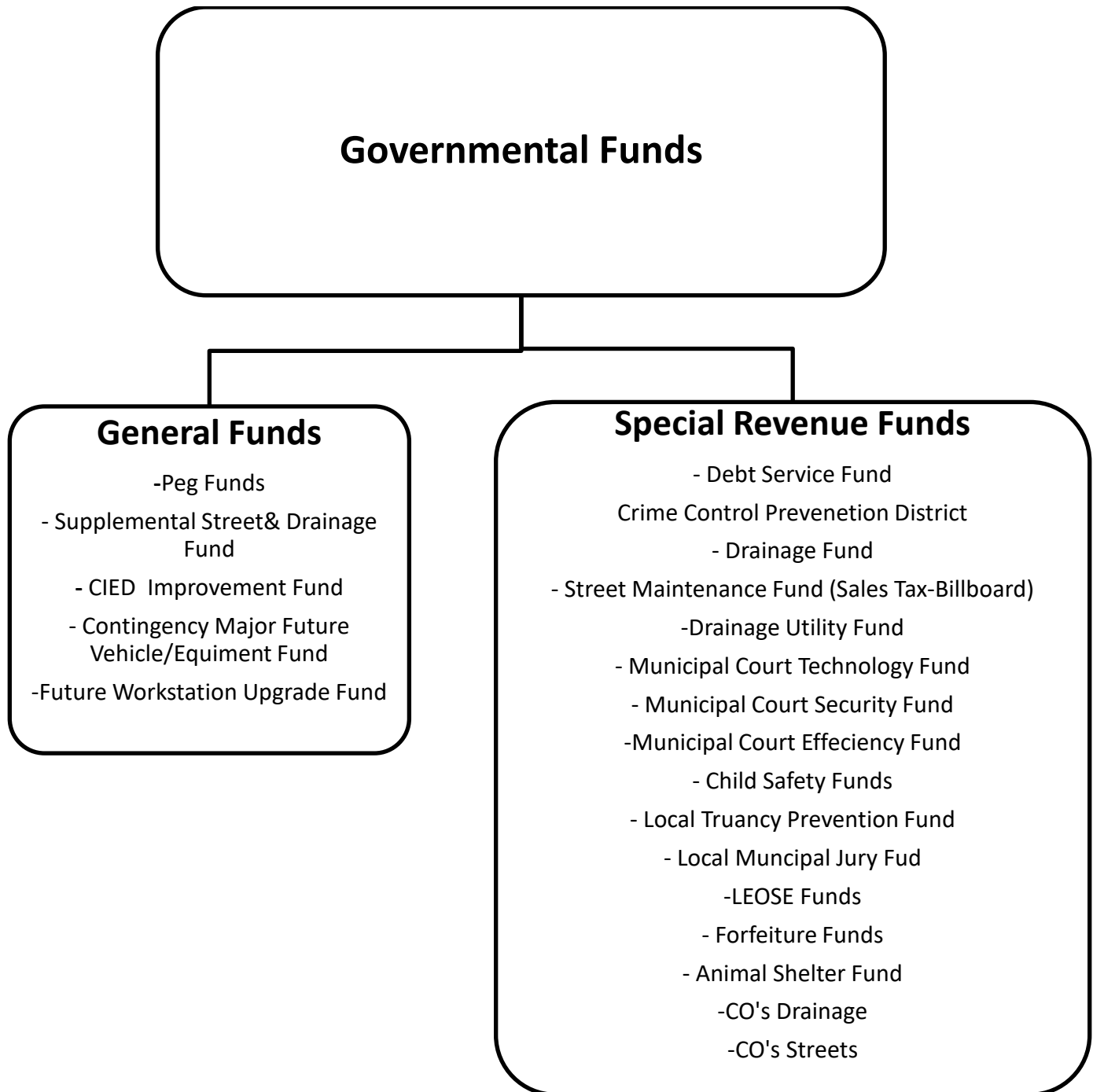
15-30 April	Receive Preliminary Estimate of 2020 appraised values from Bexar Appraisal District
14- 25 June	Budget Kick Off with Departments - Goals, Objectives, Capital Requirements
<b>Tuesday 08 June</b>	<b><u>6:30 PM</u> Regular Council Meeting</b> <ul style="list-style-type: none"> <li>- Proposed Budget Calendar Presented</li> </ul>
1-8 July	Staff Prepares Revenues for Preliminary Budget
<b>Thursday 15 July</b>	<b><u>6:30 PM</u> Special Council – 1<sup>st</sup> Budget Workshop</b> <ul style="list-style-type: none"> <li>- Preliminary Revenues</li> <li>- Council Goals and Objectives</li> </ul>
<b>Tuesday 20 July</b>	<b><u>6:30 PM</u> Special Council Meeting 2<sup>nd</sup> Budget Workshop</b> <ul style="list-style-type: none"> <li>- Fire Department</li> <li>- Public Works (Streets &amp; Sanitation)</li> </ul>
<b>Thursday 22 July</b>	<b><u>6:30 PM</u> Special Council Meeting 3<sup>rd</sup> Budget Workshop</b> <ul style="list-style-type: none"> <li>- Administration &amp; Court</li> <li>- Police Department</li> </ul>
~ 25 July	Bexar County Appraisal District Provides - Certified Tax Roll; pass to Council
~ July 27 - 2 August	Bexar County Tax Assessor Collector Calculates No-New-Revenue and Voter-Approval
<b>Thursday 5 August</b>	<b><u>6:30 PM</u> Special Council Meeting – 4<sup>th</sup> Budget Workshop -</b> <ul style="list-style-type: none"> <li>- City Manager Submits Proposed FY 2022 Budget and files with the City Secretary (No Council action)</li> <li>- Receive No-New-Revenue and Voter-Approval Tax Rate Calculations</li> </ul>
<b>Tuesday 10 August</b>	<b><u>6:30 PM</u> Regular Council Meeting – (6:00 PM Possible Budget Workshop) -</b> <ul style="list-style-type: none"> <li>- Discuss tax rate; if proposed tax rate will exceed the No-New-Revenue Rate, take record vote and Schedule Public Hearing.</li> </ul>
<b>Tuesday 17 August (TBD)</b>	<b><u>6:30 PM</u> Special Council Meeting - Budget Workshop - (If Needed)</b>
Wednesday 18 August	Publish Notice of 2021 Tax Year Proposed Tax Rate (No-New-Revenue & Voter-Approval) (Dates of Tax Rate Public Hearing Published in Newspaper) (If Needed)
<b>Tuesday 24 August (TBD)</b>	<b><u>6:30 PM</u> Special Council Meeting &amp; Budget Workshop - (If Needed)</b>
Wednesday 25 August	Publication Notice of Budget Hearing
<b>Tuesday 7 September</b>	<b><u>6:30 PM</u> Special Council Meeting –</b> <ul style="list-style-type: none"> <li>- Budget/Public Hearing</li> <li>- Schedule and announce meeting to adopt tax rate 3-14 days from this date</li> </ul>
<b>Tuesday 14 September</b>	<b><u>6:30 PM</u> Regular Council Meeting –</b> <ul style="list-style-type: none"> <li>- Adopt Proposed Budget by Ordinance and take record vote</li> <li>- Levy Tax Rate by Ordinance and take record vote</li> <li>- Requirement to adopt a motion to ratify the tax rate reflected in the budget.</li> </ul>

# ORGANIZATIONAL CHART

## FY 2022



**City of Castle Hills**  
**Fund Structure Flow Chart\***



\* The City of Castle Hills Annual Financial Report groups the funds based on this flow chart, however, for budgeting and monthly financial reporting theses funds are maintained sperately.

## **Fund Structures**

The City accounts for revenue and expenditures based on the Fund, an accounting system used by nonprofit organizations and agencies, particularly governments. The main purpose of the Fund system is to ensure funds are received and expended in compliance with legal requirements. Funds are also established to ensure accountability and proper tracking of revenues and expenditures for designated purposes. All Funds described are governed by annual appropriations approved by the City Council and recorded as such. As depicted below, the budgetary accounting for City of Castle Hills financial activities is reflected within the following funds:

### **10 - General Fund**

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

### **02 – Child Safety Fund**

Funds are collected at the county level thru a fee on vehicle registration and divided to municipalities based on population and a court fee imposed through state statute. The funds can be used for school crossing guard programs, programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention. Expenses can include education materials, crossing guard expenses, signage, pavement markings, and improvements that increase safety of biking and walking students.

### **03 – Debt Service Fund**

The City's Debt Service fund accounts for the accumulation of ad valorem tax for Interest and Sinking (I&S) revenue for the payment of long-term debt principal, interest, and related costs.

### **05 – Court Technology Fund**

Court Technology Fund is allowed by state statute through a municipal ordinance to collect a \$4 court fee on all convictions in Municipal Court. The funds can be used to purchase and maintain technological enhancements such as computer systems, software, imaging systems, electronic ticket writers, and docket management systems.



## **06 – Court Security Fund**

Court Security Fund is allowed by state statute through a municipal ordinance to collect a \$4.90 court fee on all convictions in Municipal Court. The funds can be used to finance security measures utilized by the court such as bailiff and security personnel, metal detectors, electronic surveillance equipment, continuing education for security personnel, and bullet-proof glass.

## **07 – Court Efficiency Fund**

Court Efficiency fund is collected from several fees that are imposed through state statute. The funds must be used to promote the efficient operation of the court for the purposes of improving the collection of outstanding courts fines and fees, and investigation, prosecution, and enforcement of offenses within the court's jurisdiction. can be used to improve the efficiency measures utilized by the court.

## **08 – Street Maintenance Fund (Sales Tax and Billboard)**

Sales tax revenues of one-fourth of one percent used only to maintain and repair municipal streets that existed on the date of the election to adopt the tax. It may not be used to build new streets. This tax expires every four years after it takes effect, voters must vote to continue the collection. This fund also includes 20% of the yearly payments received from digital billboard rentals.

## **09 – Contingency Major Vehicle/Equipment Fund**

The City established the Contingency Fund in 2004, and each budget year money is transferred to this fund from the General Fund as an account to be used to purchase Fire, Public Works, and Sanitation Vehicles and Equipment.

## **10 – Drainage Utility Fund**

The fees included in the drainage fund comprise of stormwater fees assessed on one-time new commercial development and monthly charges on commercial businesses based on impervious surfaces. This fund also includes revenue received from two digital billboard rentals located on City property. The rental fees are split 80% to this fund and 20% to the Street Maintenance Sales Tax Fund. These revenues shall be used for the purposes of stormwater management, administration, studies, engineering, construction, reconstruction, and customary charges associated with the operation of the fund.

## **13 – Forfeiture Funds (State & Federal)**

Forfeiture Funds are governed by Code of Criminal Procedures Chapter 59 and proceeds or property received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement. Expenditures can include equipment, vehicles, supplies, crime control programs, training, as well as, facility costs related to purchase of a building, construction, remodel, maintenance.

#### **16 – Local Truancy Prevention Fund**

Local Truancy Prevention fund is a \$5 fee created thru state statute. The funds may only be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of juvenile case manager. These funds may not be used to supplement the income of an employee whose primary role is not juvenile case manager.

#### **17 – Local Municipal Jury Fund**

Local Municipal Jury Fund is a \$.10 cent fee created thru state statute. The funds may only be used to fund juror reimbursements and otherwise finance jury services.

#### **18 – Law Enforcement Officers Standards Education Fund (LEOSE)**

Law Enforcement Officers Standards Education Funds (LEOSE) are received from the State of Texas through legislation. The amount received is based on the number of full-time police officers and can be utilized for continuing education for full time law enforcement officers. These funds are designed to supplement other training budgets not replace.

#### **20 – Community Infrastructure Economic Development Program (CIED) Fund**

This fund received monies from the termination of the CPS Energy's Community Infrastructure Economic Development Program in 2012. The remaining funds can be utilized in a manner consistent with the purposes of the CIED Policy including, but not limited to, energy efficiency and conservation projects, overhead electrical line conversions, renewable distribution projects, upgraded street lighting, and economic development involving new facility construction.

#### **21 – Workstation Upgrade Fund**

Funds are set aside from General Fund revenues through each department as an expense and recorded as transfer within this fund. The balance These funds are utilized to pay for the replacement or upgrade of IT equipment/system.

#### **22 – Supplemental Street and Drainage Maintenance Fund**

The City established the Supplemental Street & Drainage Fund in August of 2013 by Ordinance 1106 in order to supplement the street maintenance dollars derived from sales tax. The fund is maintained by transferring up to \$400,000 each year if available after the approval of the annual audit for any funds above a six (6) month backup operating reserves within the General Fund. These funds are obligated for street and drainage improvement projects to supplement the street maintenance sales tax fund.

#### **50 - Crime Control Prevention District**

Crime Control Prevention District is allowed under the Local Government Code Public Safety Chapter 363 to finance costs of crime control and crime prevention programs. Sales tax revenue of one-fourth of one percent is collected to finance programs, including personnel, administration, expansion, enhancement, and capital expenditures. This tax expires every five years after it takes effect, voters must vote to continue in an election held for that purpose.

#### **30 – Certificate of Obligations - Streets**

The City's Certificate of Obligations CO's related to new construction of streets, based on the issuance of the 2020 CO's, this fund includes bond proceeds, interest and cost related to the street project and related costs.

#### **31 – Certificate of Obligations - Drainage**

The City's Certificate of Obligations CO's related to new construction of drainage, based on the issuance of the 2020 CO's, this fund includes bond proceeds, interest and cost related to the street project and related costs.

# General Fund -01

Revenues (00)

Departments

Administration (10)

Municipal Court (20)

Police Department (30)

Fire Department (40)

Streets Department (50)

Sanitation Department (60)

Other Payroll Expenditures (70)

Capital Replacement (80)

## 10 - GENERAL FUND

*The General Fund accounts for all financial resources except those required to be accounted for in another fund. General Fund is also referred to as the operating fund and is used to finance the day-to-day operations of the City. It is the largest part of the City's financial operations.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 3,571,453</u>	Est. <u>\$ 3,571,453</u>	<u>\$ 3,501,312</u>	
REVENUE TOTAL	<u>\$ 6,911,949</u>	<u>\$ 6,957,309</u>	<u>\$ 7,109,814</u>	\$ 197,865
DEPARTMENT EXPENSES				
ADMINISTRATION	\$ 1,022,652	\$ 1,085,511	\$ 1,074,293	\$ 51,641
COURT	\$ 272,781	\$ 323,085	\$ 280,251	\$ 7,470
POLICE DEPARTMENT	\$ 2,601,136	\$ 2,617,653	\$ 2,724,286	\$ 123,150
FIRE DEPARTMENT	\$ 1,901,074	\$ 1,946,626	\$ 1,964,607	\$ 63,533
STREETS DEPARTMENT	\$ 391,396	\$ 349,908	\$ 379,940	\$ (11,456)
SANITATION DEPARTMENT	\$ 525,374	\$ 479,714	\$ 508,902	\$ (16,472)
PAYROLL EXPENDITURES	\$ 5,000	\$ 15,000	\$ 5,000	\$ -
CAPITAL EXPENDITURES	\$ 192,536	\$ 209,953	\$ 172,535	\$ (20,001)
TOTAL EXPENSES	<u>\$ 6,911,949</u>	<u>\$ 7,027,450</u>	<u>\$ 7,109,814</u>	<u>\$ 197,865</u>
Income/(Loss)	\$ -	\$ (70,141)	-	
<b>ENDING FUND BALANCE</b>	<u>\$ 3,571,453</u>	<u>\$ 3,501,312</u>	<u>\$ 3,501,312</u>	

City of Castle Hills												
Beginning Fund Balance												
Revenues												
Property Tax Revenues												
01-00-4200	Ad Valorem Taxes-Current	2,894,349	3,167,415	3,313,412	3,444,648	3,502,347	3,264,434	3,611,389	1,223,548	3,611,389	-	3,722,314
01-00-4202	Delinquent Ad Valorem Taxes	-	-	-	45,033	37,957	16,598	20,000	14,908	20,000	-	25,000
01-00-4200	Penalties/Interest Ad Valorem Taxes	-	-	-	46,996	57,115	20,822	30,000	14,650	21,000	(9,000)	35,000
Sales and Mixed Beverage Tax Revenue												
01-00-4300	Sales and Use Tax	1,044,360	1,033,279	1,068,318	1,174,872	1,247,166	1,113,599	1,100,000	652,231	1,250,000	150,000	1,375,000
01-00-4305	Sales Tax - Beverage	8,229	9,338	10,980	10,856	7,528	9,386	5,710	8,433	14,000	8,290	20,000
Franchise Fees Revenue												
01-00-4220	Franchise Fees	511,372	534,125	555,339	501,204	488,368	514,082	508,000	217,872	458,000	(50,000)	470,000
Court Fees Revenues												
01-00-4020	Warrants	133,773	136,276	122,489	104,073	60,109	111,344	85,000	55,598	100,000	15,000	100,000
01-00-4030	Court Income	553,951	527,723	505,774	433,165	383,232	480,769	575,000	285,357	575,000	-	500,000
01-00-4032	State Court Tax Collection Fee	-	-	-	25,749	15,164	8,183	15,000	-	15,000	-	15,000
01-00-4080	S.T.E.P	211,246	253,596	235,148	243,222	-	188,642	-	-	-	-	-
Permits/Licenses/Code Enforcement Revenues												
01-00-4050	Permits/Inspection Fees	391,212	291,266	326,954	161,974	138,258	261,933	175,000	87,316	155,000	(20,000)	180,000
01-00-4100	Food Licenses	19,061	19,800	20,925	19,210	15,163	18,932	17,000	10,480	17,000	-	25,000
01-00-4110	Liquor Licenses	7,867	4,452	4,554	4,438	1,935	4,649	3,000	1,840	3,000	-	3,500
01-00-4140	ARC, BOA, Zoning & Plat Fees	3,400	5,781	5,200	6,079	6,764	5,445	4,000	2,828	4,000	-	4,500
01-00-4160	Abatement Collections	-	-	12,750	-	1,014	2,753	5,000	-	1,000	(4,000)	2,000
01-00-4170	Certificate of Occupancy	-	60	8	-	8	15	-	-	-	-	-
01-00-4190	Animal Impound/Registration	1,086	1,080	1,106	929	1,504	1,141	1,000	946	1,000	-	1,500
Police & Fire Revenues												
01-00-4000	False Alarm Fines	3,000	1,100	-	-	200	860	1,000	-	1,000	-	1,000
01-00-4010	Restitution Fees	416	285	4,362	664	1,265	1,398	500	790	500	-	1,000
01-00-4150	Report Fees/Fingerprints	6,489	5,628	6,695	5,714	1,758	5,257	2,000	1,451	2,000	-	2,500
01-00-4420	Revenue Rescue	907	10,708	10,583	5,730	7,583	7,102	8,000	5,449	8,000	-	9,000
01-00-4440	Towing Services	19,023	24,605	18,699	29,864	26,028	23,643	50,000	9,590	15,000	(35,000)	30,000
Garbage Collection Revenues												
01-00-4120	Garbage Fees	455,021	454,612	453,008	453,609	459,628	455,176	465,200	227,974	460,000	(5,200)	497,500
01-00-4125	Retro garbage billing	159	185	725	-	-	214	-	-	-	500	500
01-00-4130	Recycling	-	261	377	-	265	181	-	255	500	500	500
Miscellaneous Revenues												
01-00-4040	Insurance Claims/Refunds	80,259	31,277	25,017	30,923	31,266	39,748	-	2,015	14,770	14,770	3,000
01-00-4060	Miscellaneous	23,939	7,659	19,945	35,004	13,703	20,050	1,000	4,670	5,000	4,000	4,000
01-00-4065	Credit Card Fees	34,506	43,477	42,639	40,212	28,014	37,770	35,000	22,062	39,000	4,000	45,000
01-00-4070	Donations	713	60	50	850	5,375	1,410	-	-	-	-	-
01-00-4090	Interest	25,009	64,375	122,305	165,090	39,050	83,166	30,000	898	2,000	(28,000)	2,500
01-00-4450	Passport Acceptance Office	-	-	4,970	29,867	10,896	9,087	30,000	14,204	30,000	-	35,000
01-00-4500	Sale of Equipment	-	2,500	-	33,250	-	7,150	-	-	-	-	-
01-00-4510	Animal Shelter Donations	-	-	-	-	-	-	-	-	-	-	-
01-00-4998	Capital Lease Proceeds	-	549,924	-	-	-	109,985	-	-	-	-	-
01-00-4899	Grant Funds	-	-	-	-	241,799	48,360	-	-	-	-	-
Transfers-In from other Funds												
01-00-4990	Transfer in From Fund Balance	-	-	-	-	-	-	134,150	-	134,150	-	-
01-00-9004	Transfer from Animal Shelter Fund (04)	-	-	-	-	423	85	-	-	-	-	-
Non-City Revenues (Moved to Balance Sheet)												
01-00-4025	LGB Collections	35,932	26,830	25,545	-	-	17,661	-	-	-	-	-
01-00-4400	Court Tax	396,636	391,845	354,935	-	-	228,683	-	-	-	-	-
01-00-4310	Sales Tax - Garbage	38,273	38,304	38,289	-	-	22,973	-	-	-	-	-
Total General Fund Revenues		6,900,184	7,637,825	7,311,100	7,052,926	6,810,884	7,142,584	6,911,949	2,865,363	6,957,309	45,360	7,103,814
												197,865



## ***Administration***

### ***Mission Statement***

*Our mission is to make the City of Castle Hills a great community in which to live, work and play where location and service really matter!*

### ***Vision Statement***

*Castle Hills is a vital and vibrant community shaped by the infections of its early days and marked by a spirit of cooperation and pride that continued to this day. We strive to be a welcoming community that celebrates our rural heritage, natural habitat and independent character; and to be known for our friendliness, our excellent quality of life and for being the most convenient location to live in the area. Our vision is to make the City of Castle Hills a desirable place to live work and play by providing exceptional City services and leadership in a professional manner while being a good steward of resources entrusted to us by our citizens and stakeholders.*

### ***Core Values***

- *Integrity*
- *Professionalism*
- *Transparency*
- *Service*
- *Accountability*
- *Innovation*
- *Excellence*
- *Respect*
- *Responsiveness*



City of Castle Hills

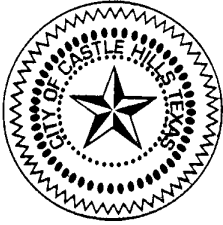
Administration Expenditures

Salaries & Benefits

	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/19	Un-Audited 12/31/20	5 Year Average	2021 Council Adopted Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed	Change
01-10-5001 Salaries-Full Time	344,761	366,848	350,550	265,237	330,617	331,603	417,489	195,221	402,000	(15,489)	423,054	5,565
01-10-5002 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
01-10-5003 Salaries-Part Time-Contract	22,174	-	67,898	79,105	70,494	47,934	-	9,168	9,168	-	456	(24)
01-10-5005 Longevity Pay	200	199	213	142	220	195	480	154	480	-	1,500	-
01-10-5006 Comp Time/Overtime	4,769	3,624	2,431	-	-	2,165	1,500	-	1,500	-	26,229	222
01-10-5010 FICA	18,640	21,845	21,464	15,798	19,955	19,541	26,007	12,089	24,000	(2,007)	6,134	52
01-10-5012 Medicare	4,359	5,109	4,994	3,695	4,667	4,565	6,082	2,827	5,540	(542)	48,341	4,574
01-10-5015 Employee Insurance	19,894	15,947	28,617	22,219	31,723	23,680	43,767	17,146	43,767	-	54,024	(865)
01-10-5018 TMRs-Employee Retirement	38,590	42,926	42,057	30,487	41,535	39,119	54,909	25,575	54,909	-	1,555	-
01-10-5020 Workers' Compensation	1,505	1,505	1,405	1,405	1,505	1,465	1,555	-	1,555	-	-	-
General Supplies & Materials												
01-10-5040 Office Supplies/Printing	9,538	9,688	11,250	7,942	3,320	8,347	6,000	3,052	6,000	-	6,000	-
01-10-5045 Office Equip/Software	735	279	1,617	390	-	604	2,500	195	2,500	-	2,000	(500)
01-10-5047 Postage (All Departments)	-	-	-	4,673	5,531	2,041	4,000	2,505	4,000	-	4,500	500
01-10-5049 Printing - Temp Signs	277	-	-	174	-	90	300	-	300	-	300	-
01-10-5070 Miscellaneous	1,158	3,586	2,024	1,721	11,141	3,926	700	9,442	10,000	9,300	6,000	5,300
01-10-5080 Uniforms	208	180	760	-	512	332	500	24	500	-	500	-
Services Expenditures												
01-10-5048 Subscriptions & Dues	3,552	3,258	3,664	3,401	4,699	3,715	4,500	2,403	4,500	-	4,500	-
01-10-5050 Newsletters/Postcards	1,778	1,188	198	-	309	694	-	3,081	3,081	3,081	3,000	3,000
01-10-5052 Newspaper Publications/Ads	4,062	15,406	2,252	7,347	6,775	7,169	3,500	4,386	9,000	5,500	6,500	3,000
01-10-5074 Training/Prof Meetings	6,857	12,286	6,095	3,387	1,264	5,978	8,000	3,321	8,000	-	8,000	-
01-10-5076 Medical	291	(1,764)	110	288	215	(172)	250	180	250	-	250	-
01-10-5077 Abatement/ROW Mowing Services	-	-	-	-	-	-	5,000	-	5,000	-	10,000	5,000
01-10-5082 Mayor/Council Expenses	4,139	1,571	9,178	4,472	3,659	4,604	5,000	2,557	5,000	-	5,000	-
01-10-5087 Insurance Claims	32,260	19,741	-	-	-	10,400	-	-	-	-	-	-
Contractual Expenditures												
01-10-5025 City Engineer/Plat Fees	17,284	29,149	27,931	22,601	44,226	28,238	30,000	19,197	45,000	15,000	35,000	5,000
01-10-5027 Building Inspector	53,445	62,325	54,285	55,929	41,068	53,410	55,000	18,975	49,000	(6,000)	50,000	(5,000)
01-10-5028 Sanitation Inspectors	17,208	17,265	17,427	9,622	12,915	14,887	18,000	7,245	18,000	-	18,000	-
01-10-5041 IT Support	15,724	18,068	20,969	13,198	12,390	18,076	17,000	7,369	17,000	-	20,650	3,650
01-10-5042 Incode/Asyst Updates/Maint..	6,325	-	12,932	4,932	2,206	5,279	8,415	11,480	14,000	5,585	17,000	8,585
01-10-5046 Election Expenses	5,247	3,489	5,250	14,909	-	5,779	7,000	5,520	7,000	-	7,000	-
01-10-5053 Website Hosting/Maint.	2,888	3,032	4,193	4,099	4,444	3,731	8,000	560	8,000	-	7,000	(1,000)
01-10-5055 Audit	15,000	16,615	18,500	18,500	22,056	18,134	20,000	17,226	27,000	7,000	25,000	5,000
01-10-5058 Rackspace	1,348	1,772	3,111	3,208	4,154	2,719	1,800	2,261	2,261	461	-	(1,800)
01-10-5060 Attorney/Legal Fees	100,497	80,429	126,619	220,594	135,367	132,701	83,548	47,583	95,000	11,452	85,000	1,452
01-10-5072 Bexar Appraisal District/Tax Assessor	14,737	15,667	16,875	20,111	19,442	17,966	20,000	8,341	20,000	-	16,000	(4,000)
01-10-5075 Property/Casualty Insurance	67,170	84,883	101,963	82,753	99,100	83,174	110,000	21,000	120,000	10,000	110,000	-
01-10-5085 Equipment Leases	7,122	8,015	7,146	7,212	8,573	7,614	7,000	5,320	7,000	-	7,000	-
01-10-5089 Credit Card Fees	24,258	18,623	18,458	16,543	12,162	18,009	12,500	10,248	22,000	9,500	18,000	5,500

City of Castle Hills

	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/19	Un-Audited 12/31/20	5 Year Average	2021 Council Adopted Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed	Change
<b>Equipment/Building/Maintenance</b>												
01-10-5035 Fuel - Vehicle/Equipment	1,077	696	747	1,613	755	978	2,200	489	2,200	-	2,200	-
01-10-5065 Building Maint./Supplies	5,184	5,064	1,792	5,075	7,784	4,980	5,000	2,905	5,000	-	6,800	1,800
01-10-5066 Vehicle-Maintenance/Supplies/Tires	914	898	500	384	377	614	900	1,273	1,500	600	1,500	600
01-10-5090 Animal Control	-	-	100	-	-	20	-	-	-	-	-	-
<b>Utilities Expenditures</b>												
01-10-5030 Utilities	11,904	12,169	16,983	15,956	13,988	14,200	15,000	6,609	15,000	-	15,000	-
01-10-5069 Phone/Cell Phone/Radio	1,904	1,237	1,695	942	1,416	1,439	1,250	819	1,500	250	1,300	50
<b>Department Specific Expenditures</b>												
01-10-5043 Paperless Automation	-	-	-	-	-	-	-	-	-	-	-	-
01-10-5056 MuniCode Updates	950	6,603	1,344	1,200	8,715	3,762	4,500	950	4,500	-	3,500	(1,000)
01-10-0000 Records Management/Storage	-	-	-	-	-	-	-	-	-	-	3,000	-
<b>Capital and Non-Capital Outlay</b>											4,000	-
01-10-8000 Capital Outlay (New Nubner)	-	-	-	-	-	-	-	-	-	-	-	-
01-10-8003 Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers for Future Expenditures</b>												
01-10-5245 Transfer for Tech Upgrades	3,500	3,500	3,500	3,500	3,500	3,500	3,500	875	3,500	-	3,500	-
01-10-5246 Transfer for Sup Street & Drain	199,366	-	-	-	-	39,873	-	-	-	-	-	-
<b>Non-City Expenses (Moved to Balance Sheet)</b>												
01-10-5087 Sales Tax - Garbage	38,001	38,551	38,768	-	-	23,064	-	-	-	-	-	-
<b>Total Administration Expenditures</b>	1,130,801	931,474	1,057,897	974,763	992,779	1,017,543	1,022,652	489,572	1,085,511	-	1,074,293	-



## ***Municipal Court***

### ***Mission Statement***

*Our mission at Castle Hills Municipal Court is to efficiently, accurately, and professionally handle and process City ordinance violations; to create and sustain customer-oriented quality service that provides maximum access to the court and promotes public confidence in the court system*

### ***Vision Statement***

*Our court system is characterized by excellence that strives to attain justice for the individual and society through the rule of law. We strive to provide quality service to ensure equality, courtesy, dignity, and respect for all members of the public, council, and staff.*

### ***Core Values***

- *Independence*
- *Integrity*
- *Fairness*
- *Service*

City of Castle Hills

Municipal Court Expenditures

Salaries & Benefits

	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/19	Un-Audited 12/31/20	5 Year Average	2021 Council Adopted Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed	Change
01-20-5001 Salaries-Full Time	60,381	72,786	76,913	61,493	74,310	69,176	79,643	33,288	76,947	(2,696)	83,108	3,465
01-20-5002 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
01-20-5003 Salaries-Part Time/ Seasonal	113	164	215	169	119	156	216	41	216	-	72	(144)
01-20-5006 Longevity Pay	2,444	54	-	-	-	500	1,500	-	1,500	-	1,500	109
01-20-5010 FICA	3,975	4,376	4,593	3,724	4,160	4,166	5,044	2,044	5,044	4,960	5,153	25
01-20-5012 Medicare	930	1,023	1,074	871	973	974	1,180	478	1,180	1,020	1,205	1,530
01-20-5015 Employee Insurance	9,982	8,254	9,817	7,626	11,115	9,359	12,254	4,698	12,254	-	13,784	(37)
01-20-5018 TMRS-Employee Retirement	8,074	8,560	9,020	7,232	9,341	8,445	10,650	4,363	10,650	9,980	10,613	-
01-20-5020 Workers' Compensation	354	354	404	404	354	374	444	-	444	-	444	-
General Supplies & Materials												
01-20-5030 Utilities	-	-	-	-	-	-	-	-	-	-	-	-
01-20-5040 Office/Printing	2,256	2,256	2,688	1,629	2,499	2,265	2,800	693	2,800	-	2,800	-
01-20-5045 Office Equip/Software	40	-	-	-	-	8	100	-	100	-	100	-
01-20-5070 Miscellaneous	175	33	200	200	-	122	100	-	100	-	100	-
Services Expenditures												
01-20-5074 Training/Prof Meetings	1,367	1,746	1,632	2,316	550	1,522	2,000	1,180	2,000	-	2,000	-
Contractual Expenditures												
01-20-5041 IT Support	6,748	9,283	12,211	8,370	6,664	8,655	4,500	2,309	4,500	-	6,872	2,372
Utilities Expenditures												
01-20-5069 Phone/Cell Phone/Radio	1,197	1,433	1,362	803	1,329	1,225	1,350	754	1,550	200	1,500	150
Department Specific Expenditures												
01-20-5095 Magistrate Fees	325	300	700	1,000	1,200	705	1,000	800	1,000	-	1,000	-
01-20-5125 Judge/Prosecutor Salary	32,455	54,837	48,470	42,742	44,258	44,562	50,000	15,000	50,000	-	50,000	-
01-20-5128 Warrant Execution	153,613	180,410	174,000	167,450	82,350	151,565	100,000	76,900	152,800	52,800	100,000	-
Capital and Non-Capital Outlay												
01-20-8000 Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-
01-20-8003 Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-
Non-City Expenses (Moved to Balance Sheet)												
01-20-5127 Court Tax	299,175	397,195	355,047	-	-	210,283	-	-	-	-	-	-
01-20-5088 Collection Fees	37,673	23,800	28,415	-	-	17,977	-	-	-	-	-	-
01-20-5168 Refunds/Overpayments	241	-	-	-	-	48	-	273	-	-	-	-
<b>Total Municipal Court Expenditures</b>	<b>621,518</b>	<b>766,864</b>	<b>726,759</b>	<b>306,029</b>	<b>239,220</b>	<b>532,078</b>	<b>272,781</b>	<b>142,622</b>	<b>323,085</b>		<b>280,251</b>	



## ***Police Department***

### ***Mission Statement***

*To provide unrivalled policing services to an engaged and diverse community.*

### ***Vision Statement***

*It is the vision of the Castle Hills Police Department to become the model organization of the law enforcement profession through an uncompromising dedication to public service and continuous improvement in hiring, training, physical readiness, technology and law enforcement techniques.*

### ***Core Values***

***Respect*** - We value the rights of all people and promote mutual trust in our community

***Organizational Excellence*** - We value our employees and strive for personal and professional excellence through training and teamwork in an open and innovative environment.

***Leadership*** - We empower and motivate our employees to lead through continuous improvement, creative problem solving and proactive thinking.

***Integrity*** - We value honor and truthfulness and hold ourselves to the highest standards of moral and ethical conduct.

***Diversity*** - We respect and value all members of the Department and community.

City of Castle Hills

Police Department Expenditures

Salaries & Benefits

	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/19	Un-Audited 12/31/20	5 Year Average	2021 Council Adopted Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed	Change
01-30-5001 Salaries-Full Time	1,410,873	1,513,130	1,520,752	1,581,088	1,600,199	1,525,208	1,725,061	844,195	1,725,061	-	1,789,162	64,101
01-30-5002 S.T.E.P. Overtime	58,316	68,371	65,615	74,077	34,992	60,274	60,000	16,670	40,000	(20,000)	60,000	-
01-30-5003 Salaries-Part Time	4,906	9,716	4,017	6,623	11,988	7,450	10,000	5,143	10,000	-	10,000	-
01-30-5004 Reimbursed Salary	(46,965)	(53,239)	(35,797)	(21,836)	(40,886)	(39,745)	(40,824)	-	(40,824)	-	-	40,824
01-30-5005 Longevity Pay	1,055	1,210	1,150	1,127	1,238	1,156	1,454	673	1,464	-	-	(1,464)
01-30-5006 Comp Time/Overtime	35,363	31,232	38,399	50,360	63,858	43,842	35,000	24,918	50,000	15,000	35,000	-
01-30-5010 FICA	95,489	99,330	96,461	103,143	103,246	99,930	113,555	55,188	113,555	-	110,928	(2,627)
01-30-5012 Medicare	22,327	23,231	23,027	24,122	24,146	23,371	26,557	12,902	26,557	(7,320)	25,943	(614)
01-30-5015 Employee Insurance	128,055	110,541	125,661	145,263	164,474	134,799	181,320	84,462	174,000	-	199,858	18,538
01-30-5018 TMRs-Employee Retirement	192,268	190,994	189,765	197,219	214,521	186,953	239,747	116,024	239,747	-	228,476	(11,271)
01-30-5020 Workers' Compensation	28,868	28,856	28,906	28,906	28,906	28,888	28,906	-	28,906	-	28,906	-
General Supplies & Materials												
01-30-5040 Office/Printing	3,397	3,629	2,516	2,415	2,585	2,908	5,300	1,032	5,300	-	3,000	(2,300)
01-30-5045 Office Equip/Software	-	-	-	-	-	-	-	-	-	-	-	-
01-30-5070 Miscellaneous	2,198	2,749	526	668	750	1,378	900	35	900	-	900	-
01-30-5080 Uniforms	19,209	15,928	23,876	20,145	15,561	18,944	19,000	14,806	19,000	-	22,800	3,800
Services Expenditures												
01-30-5048 Subscriptions & Dues	1,450	428	360	195	1,887	864	800	240	800	-	800	-
01-30-5074 Training/Prof Meetings	12,192	16,553	21,119	20,252	23,132	18,650	15,000	13,227	15,000	-	20,000	5,000
01-30-5076 Medical-Employee	15,584	16,944	16,372	17,731	18,771	17,080	1,500	2,466	2,466	966	2,000	500
Contractual Expenditures												
01-30-5041 IT Support	10,399	11,885	10,889	10,615	11,501	11,058	11,000	11,527	15,000	4,000	24,000	13,000
01-30-5062 Radio/Tower Fees City of S.A. (New Number)	-	-	-	-	-	-	11,825	11,886	11,825	-	13,590	1,765
01-30-5064 Radio Yrly. Maint. Hand Held/Console (New Number)	-	-	-	-	-	-	7,000	-	7,000	-	5,000	(2,000)
01-30-5085 Equipment Leases	6,819	6,910	6,919	4,954	5,640	6,248	6,700	2,879	6,700	-	6,700	-
01-30-5097 Insurance Claims	1,563	23,945	-	-	4,480	5,998	-	(12,770)	-	-	-	-
Equipment/Building/Maintenance												
01-30-5035 Fuel - Vehicle/Equipment	40,851	52,554	53,311	46,578	33,963	45,451	36,500	12,940	36,500	-	30,000	(6,500)
01-30-5065 Bldg. Maint./Supplies	6,024	16,963	6,621	4,949	6,749	8,261	7,650	7,321	7,650	-	9,180	1,530
01-30-5066 Vehicle-Maintenance/Supplies/Tires (New Number)	-	-	-	-	(1,350)	(270)	13,000	3,902	13,000	-	13,000	-
01-30-5068 Mobile Equipment-Maintenance/Supplies	8,476	12,331	16,617	18,088	7,322	12,567	14,000	4,297	14,000	-	12,000	(2,000)
Utilities Expenditures												
01-30-5030 Utilities	25,503	22,993	30,182	34,056	33,770	29,301	25,500	17,823	35,646	10,146	25,500	-
01-30-5069 Phone/Cell Phone/Radio	25,834	27,562	23,806	34,368	34,535	29,221	10,675	6,942	14,000	3,325	13,343	2,668
Department Specific Expenditures												
01-30-5079 Equipment Purchase	14,732	6,636	14,077	11,764	15,160	12,474	7,500	5,880	7,500	-	9,500	2,000
01-30-5095 Magistrate Fees	-	-	-	-	-	-	5,000	-	5,000	-	1,000	(4,000)
01-30-5240 CID	2,661	2,242	3,248	2,438	2,821	2,662	2,500	1,561	2,500	-	2,500	-
01-30-5239 Investigating Evidence/Testing (New Number)	-	-	-	-	-	-	11,000	16,803	20,000	9,000	13,200	2,200
Capital and Non-Capital Outlay												
01-30-8000 Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-
01-30-8003 Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	1,400	1,400	1,400	-	-
Transfers for Future Expenditures												
01-30-5245 Transfer for Tech Upgrades	8,000	8,000	8,000	8,000	8,000	8,000	8,000	2,000	8,000	-	8,000	-
<b>Total Police Department Expenditures</b>	<b>2,135,427</b>	<b>2,271,625</b>	<b>2,298,394</b>	<b>2,427,307</b>	<b>2,431,958</b>		<b>2,601,136</b>	<b>1,286,352</b>	<b>2,617,653</b>	<b>-</b>	<b>2,724,286</b>	<b>-</b>



## ***Fire Department***

### ***Mission Statement***

*Our mission at Castle Hills Fire Department is to provide the highest level in rescue, fire suppression, and emergency services; to ensure the safety of our residents, community, and guests.*

### ***Vision Statement***

*We strive to continue our training, and wellness to better serve our residents, and those we come in contact with. It is our goal to actively participate in our community, serve as role models, and to protect and educate the public. To work effectively to provide services deemed excellent by our residents.*

### ***Core Values***

- *Integrity*
- *Leadership*
- *Discipline*
- *Honor*
- *Professionalism*



City of Castle Hills

Fire Department Expenditures

Salaries & Benefits

	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/19	Un-Audited 12/31/20	5 Year Average	2021 Council Adopted Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed	Change
01-40-5001 Salaries-Full Time	1,064,947	1,148,974	1,091,683	1,079,905	1,190,682	1,115,238	1,221,814	600,262	1,221,814	-	1,271,897	50,083
01-40-5002 Retainer Overtime	39,677	72,721	33,418	70,974	72,432	57,844	50,000	38,004	85,000	35,000	50,000	-
01-40-5003 Salaries-Part Time/Contract	-	-	-	15,450	-	3,090	-	-	-	-	-	-
01-40-5005 Longevity Pay	6,538	5,645	4,648	3,728	3,988	4,909	4,584	2,139	4,584	-	4,704	120
01-40-5010 FICA	69,485	74,541	69,405	68,473	75,619	71,505	79,137	39,585	79,137	-	78,558	(279)
01-40-5012 Medicare	16,250	16,931	16,232	16,014	17,685	16,622	18,508	9,258	18,508	-	18,443	(65)
01-40-5015 Employee Insurance	95,235	79,779	94,568	101,151	120,727	98,290	125,049	61,952	122,036	(3,013)	137,832	12,783
01-40-5018 TMRS-Employee Retirement	141,932	141,187	134,502	132,661	138,988	141,854	167,080	83,825	167,080	-	162,421	(4,659)
01-40-5020 Workers Compensation	19,602	19,602	19,602	19,602	19,552	19,592	19,602	-	19,602	-	19,602	-
General Supplies & Materials												
01-40-5040 Office/Printing	1,175	886	1,218	1,515	2,288	1,417	1,300	624	1,300	-	1,500	200
01-40-5045 Office Equip/Software	1,202	-	-	238	931	474	500	626	500	-	500	-
01-40-5080 Uniforms	9,713	9,858	11,836	12,399	11,012	10,964	12,500	7,103	12,500	-	12,500	-
Services Expenditures												
01-40-5074 Training/Prof Meetings	8,855	7,798	13,136	10,284	15,443	11,103	15,000	9,519	15,000	-	16,300	1,300
01-40-5076 Medical	185	308	481	679	832	497	450	119	450	-	450	-
Contractual Expenditures												
01-40-5038 EMS Fees - Acadian	70,000	75,833	70,000	70,890	70,000	71,305	73,500	35,000	73,500	-	73,500	-
01-40-5041 IT Support	2,539	2,593	4,317	4,443	6,189	4,016	4,500	1,914	4,500	-	5,900	1,400
01-40-5062 Radio/Tower Fees City of S.A.	-	-	-	-	-	-	2,775	1,156	2,775	-	4,500	1,725
01-40-5065 Equipment Leases	-	110	-	488	-	119	-	-	-	-	1,800	1,600
01-40-5097 Insurance Claims	-	-	24,200	-	-	4,840	-	-	-	-	-	-
Equipment/Building/Maintenance												
01-40-5035 Fuel - Vehicle/Equipment	9,612	9,443	13,442	13,537	7,941	10,795	9,000	7,805	11,500	2,500	9,000	-
01-40-5065 Bldg. Maint./Supplies	4,331	6,360	5,044	6,155	7,076	5,793	13,500	8,609	13,500	-	13,500	-
01-40-5066 Vehicle-Maintenance/Supplies/Tires (New Number)	-	-	-	-	-	-	6,000	821	6,000	-	6,000	-
01-40-5068 Mobile Equipment-Maintenance/Supplies	18,829	22,235	20,436	19,158	21,890	20,510	32,000	22,759	40,000	8,000	32,000	-
Utilities Expenditures												
01-40-5030 Utilities	11,944	14,502	15,476	13,551	13,722	13,839	15,000	7,188	15,000	-	15,000	-
01-40-5069 Phone/Cell Phone/Radio	4,532	3,868	3,428	3,804	6,104	4,347	3,725	859	3,725	-	3,000	(725)
Department Specific Expenditures												
01-40-5084 EMT Supplies	2,085	3,125	2,240	2,597	3,680	2,748	2,500	504	2,500	-	2,500	-
01-40-8324 Fire (Firefighter Gear)	-	-	-	-	-	-	16,800	2,801	16,800	-	16,800	-
Capital and Non-Capital Outlay												
01-40-8000 Capital Outlay (New Number)	-	-	-	-	-	-	5,050	5,115	5,115	65	5,100	50
01-40-8003 Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	3,000	3,000	3,000	-	-
Transfers for Future Expenditures												
01-40-5245 Transfer for Tech Upgrades	1,200	1,200	1,200	1,200	1,200	1,200	1,200	300	1,200	-	1,200	-
<b>Total Fire Department Expenditures</b>	<b>1,599,878</b>	<b>1,717,497</b>	<b>1,650,501</b>	<b>1,668,694</b>	<b>1,827,981</b>	<b>1,200</b>	<b>1,901,074</b>	<b>950,847</b>	<b>1,946,626</b>	<b>-</b>	<b>1,964,607</b>	<b>-</b>



## ***Public Works Department***

### ***Vision Statement***

*To create a public services environment where employees feel appreciated, respected and have embraced whole core values and confidence in using them to make decisions. All people engaged in the Public Works Department communicate pride in their work. We continue to conquer all challenges, build the confidence of all residents while demanding the best of ourselves.*

### ***Core Values***

- *Safety – We actively pursue the prevention of undue harm, risk, injury, or damage that could result from the activity of the public works department processes and services.*
- *Courteous Service – We will respond to all members of the community in a timely, polite, and respectful manor.*
- *Integrity – We actively apply and uphold the Public Works Departments core values to meet City ordinances.*
- *Excellence – We deliver first-class customer service with accuracy and efficiency.*

City of Castle Hills

Streets Department Expenditures													
Salaries & Benefits													
01-50-5001	Salaries-Full Time	178,467	150,050	136,905	80,536	85,420	126,276	119,023	40,747	82,000	(37,023)	119,023	-
01-50-5002	Overtime	1,487	12,580	3,502	9,619	3,781	6,194	6,000	2,661	6,000	-	-	(6,000)
01-50-5003	Salaries-Part Time/ Seasonal/Contract	18,714	17,576	16,824	4,512	-	11,525	18,655	-	-	(18,655)	-	(18,655)
01-50-5005	Longevity Pay	811	766	786	655	680	740	696	351	696	-	696	-
01-50-5006	Comp Time/Overtime	143	773	87	351	-	270	-	-	-	-	10,523	10,523
01-50-5010	FICA	12,353	11,152	10,081	6,194	5,826	9,121	9,416	2,765	7,440	(1,976)	2,461	(6,955)
01-50-5012	Medicare	1,884	1,565	1,449	1,362	1,362	1,723	2,202	647	1,780	(422)	13,916	11,714
01-50-5015	Employee Insurance	16,282	11,048	9,527	2,072	1,906	8,167	6,377	2,155	6,377	-	21,674	15,297
01-50-5018	TMRs-Employee Retirement	25,696	21,637	19,435	11,677	11,863	18,062	19,880	5,842	15,450	(4,430)	-	(19,880)
01-50-5020	Workers' Compensation	3,187	3,187	3,187	3,187	3,187	3,187	3,187	160	3,187	-	3,187	-
01-50-6517	Kennel Care	2,776	3,568	4,140	5,469	4,683	4,127	7,500	869	7,500	-	7,500	-
General Supplies & Materials													
01-50-5040	Office/Printing	765	801	1,176	812	347	780	1,250	323	1,250	-	1,250	-
01-50-5070	Miscellaneous	701	700	707	-	-	422	700	-	700	-	700	-
01-50-5078	Safety Supplies	711	700	-	-	691	420	800	-	800	-	800	-
01-50-5080	Uniforms	1,774	2,292	1,464	1,043	85	1,332	2,500	116	2,500	-	2,500	-
Services Expenditures													
01-50-5029	Janitorial Services	-	-	-	970	20,784	4,351	-	5,459	15,000	15,000	21,000	21,000
01-50-5074	Training/Prof Meetings	558	741	390	20	113	364	1,500	-	1,500	-	1,500	-
01-50-5076	Medical	33	117	-	238	502	178	500	-	500	-	500	-
Contractual Expenditures													
01-50-5041	IT Support	1,587	2,144	3,155	2,149	2,279	2,263	2,000	952	2,000	-	3,000	1,000
01-50-5085	Equipment Leases	-	-	-	-	-	-	960	-	960	-	960	-
Equipment/Building/Maintenance													
01-50-5035	Fuel - Vehicle/Equipment	8,086	6,775	9,700	11,241	7,954	8,751	7,800	4,878	7,800	-	7,800	-
01-50-5065	Bldg. Maint./Supplies	956	912	975	630	932	881	3,000	77	3,000	-	3,000	-
01-50-5066	Vehicle-Maintenance/Supplies/Tires (New Number)	-	-	-	-	-	-	4,550	-	4,550	-	4,550	-
01-50-5068	Mobile Equipment-Maintenance/Supplies	6,709	7,315	5,199	24,147	18,462	12,366	7,000	2,735	7,000	-	7,000	-
Utilities Expenditures													
01-50-5030	Utilities	8,161	9,637	10,971	10,213	9,304	9,657	9,000	2,946	9,000	-	9,000	-
01-50-5071	Street Lights	62,661	73,804	63,609	63,122	62,943	65,228	65,000	32,140	65,000	-	65,000	-
Department Specific Expenditures													
01-50-5073	Street Signs	2,099	3,043	2,341	8,301	4,384	4,034	4,000	410	4,000	-	4,000	-
01-50-5077	Lawn Maintenance	14,328	-	-	-	-	2,866	-	-	-	-	-	-
01-50-5090	Animal Control	1,407	2,922	2,808	2,027	1,434	2,120	2,500	1,451	2,500	-	3,000	500
01-50-8530	Commons	-	-	-	36	2,189	445	2,000	696	2,000	-	2,000	-
01-50-8535	Christmas Decorations	779	1,172	510	2,737	5,332	2,106	2,000	1,942	2,000	-	2,000	-
01-50-9052	Street Maint.. Minor & Infrastructure	83,143	16,480	10,147	77,453	67,068	50,858	70,000	25,626	70,000	-	50,000	(20,000)
01-50-9053	Street Maint.. (Prior Council Approval)	-	1,975	71,661	21,658	-	19,059	-	-	-	-	-	-
Capital and Non-Capital Outlay													
01-50-8000	Capital Outlay (New Number)	-	-	-	-	-	-	8,000	14,028	14,018	6,018	8,000	-
01-50-8003	Non-Capital Outlay (New Number)	-	-	-	-	-	-	3,000	-	3,000	-	3,000	-
Transfers for Future Expenditures													
01-50-5245	Transfer for Tech Upgrades	400	400	400	400	400	400	400	100	400	-	400	-
Total Streets Department Expenditures		456,660	365,830	392,046	352,920	323,911	400	391,396	150,077	349,908	-	379,940	-

City of Castle Hills

Sanitation Department Expenditures

Salaries & Benefits

01-60-5001 Salaries-Full Time

01-60-5002 Overtime

01-60-5003 Salaries-Part Time/ Seasonal/Contract

01-60-5005 Longevity Pay

01-60-5010 FICA

01-60-5012 Medicare

01-60-5015 Employee Insurance

01-60-5018 TMRs-Employee Retirement

01-60-5020 Workers' Compensation

General Supplies & Materials

01-60-5070 Miscellaneous

01-60-5078 Safety Supplies

01-60-5080 Uniforms

Services Expenditures

01-60-5076 Medical

Equipment/Building/Maintenance

01-60-5035 Fuel - Vehicle/Equipment

01-60-5065 Bldg. Maint./Supplies

01-60-5066 Vehicle-Maintenance/Supplies/Tires (New Number)

01-60-5068 Mobile Equipment-Maintenance/Supplies

Utilities Expenditures

01-60-5069 Phone/Cell Phone/Radio

Department Specific Expenditures

01-60-5023 Special Collection

01-60-5024 Recycle Fees

01-60-5026 Landfill Fees

01-60-5096 Insect Control

Capital and Non-Capital Outlay

01-60-8000 Capital Outlay (New Number)

01-60-8003 Non-Capital Outlay (New Number)

Total Sanitation Department Expenditures

	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/19	Un-Audited 12/31/20	5 Year Average	2021 Council Adopted Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed	Change
146,273	203,267	199,150	197,161	176,310	184,432	960	229,527	73,869	185,000	(84,527)	208,950	(20,577)
2,224	2,146	-	432	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	578	-	-	-	-
720	890	939	1,019	881	890	-	1,104	393	1,104	-	696	(408)
9,371	12,326	11,792	11,698	10,457	11,129	-	14,299	4,584	1,020	(13,279)	13,104	(1,195)
2,192	2,893	2,758	2,736	2,446	2,603	-	3,344	1,072	2,780	(564)	3,065	(279)
21,856	23,414	26,865	28,001	28,566	25,740	-	37,514	12,991	28,900	(8,614)	41,350	3,836
19,137	24,141	23,395	22,893	22,242	22,361	-	30,190	9,721	30,190	-	26,991	(3,199)
3,996	3,996	3,996	3,996	3,996	3,996	-	3,996	-	3,996	-	3,996	-
1,189	1,825	651	599	2,020	1,257	-	1,200	1,086	1,200	-	1,200	-
-	-	36	-	810	169	-	700	-	700	-	700	-
2,612	2,694	2,683	2,185	2,520	2,539	-	3,700	1,726	3,700	-	3,500	(200)
-	-	-	-	-	-	-	-	-	-	-	-	-
291	660	217	218	231	323	-	800	55	800	-	600	(200)
17,967	22,905	27,694	18,747	28,200	23,103	-	20,000	20,748	35,494	15,494	20,000	-
4,820	2,510	4,204	6,529	1,575	3,928	-	6,750	-	6,750	-	6,000	(750)
22,975	24,883	21,665	29,002	24,463	24,597	-	16,000	-	16,000	-	15,000	(1,000)
-	-	-	-	-	-	-	20,000	12,626	20,000	-	18,000	(2,000)
660	717	550	518	573	604	-	750	287	750	-	750	-
-	-	-	-	-	-	-	-	-	-	-	-	-
2,015	2,485	937	7,439	8,292	4,234	-	2,000	3,081	5,600	5,600	2,000	-
94,228	101,355	115,721	122,297	126,351	111,990	-	130,000	2,768	4,000	2,000	2,000	-
1,630	1,570	3,435	2,030	1,570	2,047	-	3,500	74,115	148,230	18,230	140,000	10,000
-	-	-	-	-	-	-	-	785	3,500	-	3,000	(500)
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
354,155	434,666	446,687	457,499	441,502	-	-	525,374	220,476	479,714	-	508,902	-

# General Fund

## Capital Payments/Transfers Out -80\*

\* Specific Department Capital Expenditures for the 2022 Budget have been moved to each perspective department to follow the adopted Capital Asset Policy and help maintain departments expense together. The two new item numbers are -8000 Capital Outlay and -8003 Non-Capital Outlay.

City of Castle Hills

Other Payroll Expenditures

Salaries & Benefits  
01-70-6518 Vacation/Comp Liability  
01-70-6520 TWC-Unemployment

Total Other Payroll Expenditures

Capital Expenses Expenditures

Department Specific Expenditures

01-80-8890 COVID-19 Expenditures

01-80-8892 Security/Riot/Terrorism Supplies

Transfers Out to Other Funds

01-80-9042 Transfer to Supplemental Street Fund

Transfers for Future Expenditures

01-80-8024 Fire - Future (Radios)

01-80-8025 Fire - Future Vehicle

01-80-8026 Fire - Future Rescue Truck

01-80-8027 Fire-Pumper Truck Purchase

01-80-8035 Pub Works - Future Vehicle

01-80-8325 Fire - Future SCBA

Capital Outlay Expenditures

01-80-8000 Capital Purchases

01-80-8005 Monument Entrance Signs

01-80-8010 Admin Equip Purchase

01-80-8020 City Hall Improvements

01-80-8030 Commons Capital Expenses

01-80-8310 Fire (Equipment)

01-80-8320 Fire (Bldg. Related)

01-80-8324 Fire ( Firefighter Gear)

01-80-8410 Street (Bldg. & Equip)

01-80-8510 Sanitation (Equipment)

Debt Service Payments

01-80-8330 Fire Truck - Principal Payment

01-80-8332 Fire Truck - Interest Payment

Total Capital Expenses Expenditures

Total General Fund Expenditures

General Fund Excess/(Loss) of Revenue Over Expenditures

	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/19	Un-Audited 12/31/20	5 Year Average	2021 Council Adopted Budget	June 30, 2021	Projected Ending	Change	2022 City Manager Proposed	Change
Other Payroll Expenditures												
Salaries & Benefits												
01-70-6518 Vacation/Comp Liability	-	-	-	5,577	5,558	2,227	5,000	-	5,000	-	5,000	-
01-70-6520 TWC-Unemployment	-	-	-	7,605	-	1,521	-	6,056	10,000	10,000	-	-
<b>Total Other Payroll Expenditures</b>	-	-	-	13,182	5,558		5,000	6,056	15,000		5,000	-
Capital Expenses Expenditures												
Department Specific Expenditures												
01-80-8890 COVID-19 Expenditures	-	-	-	-	221,148	44,230	-	641	641	641	-	-
01-80-8892 Security/Riot/Terrorism Supplies	-	-	-	-	40,037	8,007	-	743	743	743	-	-
Transfers Out to Other Funds												
01-80-9042 Transfer to Supplemental Street Fund	-	-	-	402,680	-	80,536	-	-	-	-	-	-
Transfers for Future Expenditures												
01-80-8024 Fire - Future (Radios)	-	-	-	30,000	60,000	18,000	5,000	1,250	5,000	-	-	(5,000)
01-80-8025 Fire - Future Vehicle	50,000	50,000	50,000	-	25,000	35,000	25,000	6,250	25,000	-	20,000	(5,000)
01-80-8026 Fire - Future Rescue Truck	10,000	10,000	10,000	10,000	10,000	10,000	10,000	2,500	10,000	-	10,000	-
01-80-8027 Fire-Pumper Truck Purchase	-	-	-	-	-	-	-	-	-	-	-	-
01-80-8035 Pub Works - Future Vehicle	40,000	40,000	50,000	50,000	50,000	46,000	50,000	12,500	50,000	-	40,000	(10,000)
01-80-8325 Fire - Future SCBA	80,000	-	5,000	5,000	5,000	19,000	15,000	3,750	15,000	-	15,000	-
Capital Outlay Expenditures												
01-80-8000 Capital Purchases	-	-	-	-	-	-	-	4,038	4,038	4,038	-	-
01-80-8005 Monument Entrance Signs	-	-	5,530	5,530	995	1,305	-	-	-	-	-	-
01-80-8010 Admin Equip Purchase	-	-	5,000	13,724	2,373	4,219	-	-	-	-	-	-
01-80-8020 City Hall Improvements	3,975	-	24,158	453	-	5,717	-	11,995	11,995	11,995	-	-
01-80-8030 Commons Capital Expenses	-	-	-	-	3,398	680	-	-	-	-	-	-
01-80-8310 Fire (Equipment)	8,498	1,061,822	14,378	12,635	13,561	222,179	-	-	-	-	-	-
01-80-8320 Fire (Bldg. Related)	5,158	24,705	16,650	6,755	7,297	12,113	-	-	-	-	-	-
01-80-8324 Fire ( Firefighter Gear)	-	-	-	16,060	16,800	6,572	-	-	-	-	-	-
01-80-8410 Street (Bldg. & Equip)	3,450	29,885	1,128	2,105	1,770	7,668	-	-	-	-	-	-
01-80-8510 Sanitation (Equipment)	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Payments												
01-80-8330 Fire Truck - Principal Payment	-	-	72,248	74,257	76,321	44,565	78,443	-	78,443	-	80,623	2,180
01-80-8332 Fire Truck - Interest Payment	-	-	15,288	13,279	11,215	7,956	9,093	-	9,093	-	6,912	(2,181)
<b>Total Capital Expenses Expenditures</b>	201,080	1,216,412	263,850	642,478	544,916		192,536	43,666	209,953		172,535	-
<b>Total General Fund Expenditures</b>	<b>(6,499,520)</b>	<b>(7,704,368)</b>	<b>(6,836,133)</b>	<b>(6,842,872)</b>	<b>(6,807,824)</b>		<b>(6,911,949)</b>	<b>(3,289,667)</b>	<b>(7,027,450)</b>	<b>131,481</b>	<b>(7,109,814)</b>	<b>=</b>
General Fund Excess/(Loss) of Revenue Over Expenditures	400,664	(66,544)	474,966	210,054	3,060		0	(424,304)	(70,141)		-	

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/2019	Un-Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed Budget	Change
<b>Debt Service Fund (03)</b>																
<b>BEGINNING FUND BALANCE</b>		-	-	-	-	-	-	-	-		188,988	188,988	295,641		266,542	
<b>Property Tax Revenues</b>																
03-00-4200	Ad Valorem Taxes-Current			-	-	-	-	-	178,928.04	35,786	295,641	84,716	295,641	-	212,633	
03-00-4202	Delinquent Ad Valorem Taxes			-	-	-	-	-	-	-	-	-	-	-	-	
03-00-4200	Penalties/Interest Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	485	1,000	1,000	-	
03-00-4999	Bond Proceeds	-	-	-	-	-	-	-	10,060	2,012	-	-	-	-	-	
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>188,988</u>		<u>295,641</u>	<u>85,201</u>	<u>296,641</u>		<u>212,633</u>	
03-90-9801	2021 Debt Service Principal Payment			-	-	-	-	-	-	-	115,000	155,000	155,000	40,000	150,000	
03-90-9802	2020 Debt Service Interest Payment			-	-	-	-	-	-	-	114,538	29,036	63,686	(50,852)	67,050	
	Paying Agent Fees	-	-	-	-	-	-	-	-	-	-	-	400	400	400	
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>229,538</u>	<u>184,036</u>	<u>219,086</u>		<u>217,450</u>	
<b>Excess Revenue/(Loss)</b>		-	-	-	-	-	-	-	188,988		66,103	(98,835)	77,555		(4,817)	
<b>ENDING FUND BALANCE</b>		-	-	-	-	-	-	-	188,988		255,091	90,153	373,196		261,725	



# Street and Drainage Funds

08 – Street Maintenance Sales Tax Fund

10 – Drainage Utility Fund

22 – Supplemental Street & Drainage Maintenance Fund

## 08 - Street Maintenance Sales Tax Fund

*Sales tax revenues of one-fourth of one percent used only to maintain and repair municipal streets that existed on the date of the election to adopt the tax. It may not be used to build new streets. This tax expires every four years after it takes effect, voters must vote to continue the collection. This fund also includes 20% of the yearly payments received from digital billboard rentals.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 1,182,598</u>	<u>\$ 1,118,196</u>	<u>\$ 1,118,196</u>	
REVENUE TOTAL	\$ 338,189	\$ 338,189	\$ 338,189	\$ -
EXPENSE TOTAL	\$ 267,000	\$ 402,591	\$ 215,000	\$ (52,000.00)
<b>ENDING FUND BALANCE</b>	<u>\$ 1,253,787</u>	<u>\$ 1,053,794</u>	<u>\$ 1,241,385</u>	

### EXPENSES

General Engineering \$10,000

### CAPITAL

- Continuation of Street Maintenance/Seal Coat Projects

### FUTURE POSSIBLE PROJECTS

None noted at this time

City of Castle Hills		Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un-Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 31, 2020	2021 Projected Ending	2022 City Manager Proposed Budget	Change
<b>Street Maintenance Tax Fund (08)</b>												
<b>BEGINNING FUND BALANCE</b>		<b>277,386</b>	<b>446,055</b>	<b>517,232</b>	<b>781,033</b>	<b>1,042,355</b>		<b>1,182,598</b>	<b>1,182,598</b>	<b>1,182,598</b>	<b>1,118,196</b>	
08-00-8604	Sales Tax Revenue	261,090	258,320	267,079	293,718	311,788	278,399	275,000	163,058	275,000	275,000	
08-00-8607	Digital Billboards	38,000	38,000	38,000	92,000	61,390	53,478	63,189	39,950	63,189	63,189	
		<u>299,090</u>	<u>296,320</u>	<u>305,079</u>	<u>385,718</u>	<u>373,178</u>		<u>338,189</u>	<u>203,008</u>	<u>338,189</u>	<u>338,189</u>	
08-00-9010	Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	
08-00-9050	Street Repair (Major)	20,794	-	-	-	-	4,159	-	-	-	-	
08-00-9052	Street Maintenance (Minor)	10,281	12,812	1,050	4,879	3,441	6,493	-	14,624	20,000	-	
08-00-9075	Transfer to Fund 22 (St/Drainage)	-	-	-	57,548	-	11,510	-	-	-	-	
08-00-9047	Transfer to Fund 10 (Drainage)	-	-	-	-	-	-	-	-	-	-	
08-00-9055	Engineering	99,346	212,331	40,228	8,005	-	71,982	10,000	-	-	-	
08-00-9064	Adobe/Roundup Mill/Overlay	-	-	-	36,355	-	7,271	-	-	-	-	
West Ave/Jackson Keller Mill and Overlay		-	-	-	-	-	-	42,000	65,591	65,591	-	
08-00-9062	Seal Coat /Micro surface	-	-	-	17,608	229,494	49,420	215,000	-	317,000	215,000	
		<u>130,421</u>	<u>225,143</u>	<u>41,278</u>	<u>124,396</u>	<u>232,935</u>		<u>267,000</u>	<u>80,215</u>	<u>402,591</u>	<u>215,000</u>	
<b>Excess Revenue/(Loss)</b>		168,669	71,177	263,801	261,322	140,243		71,189	122,793	(64,402)	123,189	
<b>ENDING FUND BALANCE</b>		<b>446,055</b>	<b>517,232</b>	<b>781,033</b>	<b>1,042,355</b>	<b>1,182,598</b>		<b>1,253,787</b>	<b>1,305,391</b>	<b>1,118,196</b>	<b>1,241,385</b>	

## 10- DRAINAGE UTILITY FUND

*The fees included in the drainage fund are a combination of stormwater fees assessed on one-time new commercial development and monthly charges on commercial businesses based on impervious surfaces. This fund also includes revenue received from two digital billboard rentals located on City property. The rental fees are split 80% to this fund and 20% to the Street Maintenance Sales Tax Fund. These revenues shall be used for the purposes of stormwater management, administration, studies, engineering, construction, reconstruction, and customary charges associated with the operation of the fund.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 1,246,338</u>	<u>\$ 1,246,338</u>	<u>\$ 1,271,043</u>	
REVENUE TOTAL	\$ 391,351	\$ 391,351	\$ 391,351	\$ -
EXPENSE TOTAL	\$ 389,360	\$ 366,646	\$ 290,113	\$ (99,247)
<b>ENDING FUND BALANCE</b>	<u>\$ 1,248,329</u>	<u>\$ 1,271,043</u>	<u>\$ 1,372,281</u>	

### EXPENSES

General Engineering

### CAPITAL

No requests

### FUTURE POSSIBLE PROJECTS

- Watershed II Drainage Mimosa Krameria Project

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un- Audited 12/31/2020	5 Year Average	2021 Council Adopted Budget	June 30, 2021	2021 Projected Ending	2022 City Manager Proposed Budget	2022 Council Adopted Budget	Change
<b>Drainage Utility Fund (10)</b>																
<b>BEGINNING FUND BALANCE</b>		<b>222,244</b>	<b>71,993</b>	<b>85,982</b>	<b>170,530</b>	<b>369,378</b>	<b>598,377</b>	<b>884,957</b>	<b>1,097,085</b>		<b>1,246,338</b>	<b>1,246,338</b>	<b>1,246,338</b>	<b>1,271,043</b>	<b>1,271,043</b>	
10-00-4045	Stormwater Permit Fee	-	331	41,931	23,920	10,506	4,332	627	-	7,877	-	-	-	-	-	-
10-00-8604	Revenue-Stormwater Billing	127,689.20	132,693	129,544	131,364	127,784	137,065	138,037	138,518	134,554	138,600	68,768	138,600	138,600	138,600	-
10-00-8612	Transfer In Fund 08 (Street Maint. Tax)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10-00-8607	Digital Billboards	-	-	152,000	152,000	152,000	152,000	368,000	245,560	213,912	252,751	159,800	252,751	252,751	252,751	-
		<u>127,689.20</u>	<u>133,024</u>	<u>323,475</u>	<u>307,284</u>	<u>290,290</u>	<u>293,397</u>	<u>506,665</u>	<u>384,078</u>		<u>391,351</u>	<u>228,568</u>	<u>391,351</u>	<u>391,351</u>	<u>391,351</u>	
10-00-5001	Salaries-Full Time	13,378.69	14,030	-	-	-	-	-	-	-	-	-	-	-	-	-
10-00-5005	Longevity Pay	124.50	131	-	-	-	-	-	-	-	-	-	-	-	-	-
10-00-5010	FICA	837.26	878	-	-	-	-	-	-	-	-	-	-	-	-	-
10-00-5015	Employee Insurance	52.85	54	-	-	-	-	-	-	-	-	-	-	-	-	-
10-00-5018	TMRS-Employee Retirement	1,693.59	1,840	-	-	-	-	-	-	-	-	-	-	-	-	-
10-00-9005	Capital Expenses	139,930.00	40,271	28,299	-	-	-	-	-	-	-	-	-	-	-	-
10-00-9010	Operations & Maintenance	78,159.00	3,599	104,472	19,135	-	-	-	-	3,827	-	-	-	-	-	-
10-00-9030	Miscellaneous	100.00	100	100	100	502	100	100	-	160	-	17,050	17,050	-	-	-
10-00-9055	Engineering	43,663.69	58,132	106,057	89,201	60,790	6,716	9,744	9,451	35,180	-	2,769	10,000	-	-	-
10-00-9045	Transfer to Fund 22 (Street and Drainage)	-	-	-	-	-	-	178,459	200,971	75,886	-	-	-	-	-	-
10-00-9066	Watershed II Drain-Mimosa/Krameri	-	-	-	-	-	-	89,048	24,404	22,690	-	13,577	40,000	-	-	-
10-00-9068	North Manton Lane Drainage	-	-	-	-	-	-	17,186	-	3,437	-	-	-	-	-	-
10-90-9801	2020 Certificate of Obligations Principal	-	-	-	-	-	-	-	-	-	-	205,000	205,000	190,000	190,000	190,000
10-90-9802	2020 Certificates of Obligations Interest	-	-	-	-	-	-	-	-	-	389,360	43,115	94,596	100,113	100,113	(289,247)
		<u>277,939.58</u>	<u>119,035</u>	<u>238,927</u>	<u>108,436</u>	<u>61,292</u>	<u>6,816</u>	<u>294,537</u>	<u>234,825</u>		<u>389,360</u>	<u>281,511</u>	<u>366,646</u>	<u>290,113</u>	<u>290,113</u>	
<b>Excess Revenue/(Loss)</b>		<b>#####</b>	13,989	84,548	198,848	228,999	286,581	212,127	149,253		1,991	(52,943)	24,705	101,239	101,238	
<b>ENDING FUND BALANCE</b>		<b>71,993</b>	<b>85,982</b>	<b>170,530</b>	<b>369,378</b>	<b>598,377</b>	<b>884,957</b>	<b>1,097,085</b>	<b>1,246,338</b>		<b>1,248,329</b>	<b>1,193,395</b>	<b>1,271,043</b>	<b>1,372,282</b>	<b>1,372,281</b>	

## 22 - Supplemental Street & Drainage Maintenance Fund

*The City established the Supplemental Street & Drainage Fund in August of 2013 by Ordinance 1106 in order to supplement the street maintenance dollars derived from sales tax. The fund is maintained by transferring up to \$400,000 each year if available after the approval of the annual audit for any funds above a six (6) month backup operating reserves within the General Fund. These funds are obligated for street and drainage improvement projects to augment the street maintenance sales tax fund.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 346,338</u>	<u>\$ 346,338</u>	<u>\$ -</u>	
REVENUE TOTAL	\$ 1,508,159	\$ 2,902,771	\$ -	\$ (1,508,159)
EXPENSE TOTAL	\$ -	\$ 3,249,109	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 1,854,497</u>	<u>\$ -</u>	<u>\$ -</u>	

### EXPENSES

No requests

### CAPITAL

No requests

### FUTURE POSSIBLE PROJECTS

No requests

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un-Audited 12/31/2020	5 Year Average	2021 Adopted Budget	June 30, 2021	2021 Projected Ending	2022 City Manager Proposed Budget	Change
<b>Supplemental Street &amp; Drainage Maint. Fund (22)</b>															
<b>BEGINNING FUND BALANCE</b>		-	400,000	800,000	1,057,533	599,176	635,602	1,035,602	35,901		(0)	(0)	(0)	(0)	
22-00-4040	Insurance Claims/Refunds		-	-	-	-	-	78,613	-	15,723	-	-	-	-	
22-00-8615	Transfer from Gen Fund	400,000.00	400,000	257,533	199,366	36,426	400,000	402,680	200,971	247,889	-	-	-	-	
22-00-8612	Transfer In from Fund 08 (Street Tax)	-	-	-	-	-	-	-	-	-	-	-	-	-	
22-00-8614	Transfer In from Fund 10 (Drainage Utility Fund)	-	-	-	-	-	-	236,008	-	47,202	-	-	-	-	
22-00-8617	Transfer to Fund 23	-	-	-	-	-	-	-	-	-	-	-	-	-	
22-00-8631	Transfer from Fund 31 - 2020 CO's	-	-	-	-	-	-	-	2,955,946	591,189	-	-	-	-	
		<u>400,000.00</u>	<u>400,000</u>	<u>257,533</u>	<u>199,366</u>	<u>36,426</u>	<u>400,000</u>	<u>717,301</u>	<u>3,156,917</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
22-00-9005	Capital Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	
22-00-9041	Transfer to Fund 23	-	-	-	657,723	-	-	-	-	131,545	-	-	-	-	
22-00-9050	Street Repair (Major)	-	-	-	-	-	-	-	-	-	-	-	-	-	
22-00-9052	Street Maintenance (Minor)	-	-	-	-	-	-	-	-	-	-	-	-	-	
22-00-9060	Antler Project 2019	-	-	-	-	-	-	1,505,943	44,814	301,189	-	-	-	-	
22-00-9063	Winston/Castle Intersection Repair	-	-	-	-	-	-	32,600	7,500	6,520	-	-	-	-	
22-00-9065	Watershed III Drain (Banyan Dr. & Glentower)	-	-	-	-	-	-	178,459	3,140,504	35,692	-	-	-	-	
		<u>-</u>	<u>-</u>	<u>-</u>	<u>657,723</u>	<u>-</u>	<u>-</u>	<u>1,717,002</u>	<u>3,192,818</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Excess Revenue/(Loss)</b>		400,000.00	400,000	257,533	(458,357)	36,426	400,000	(999,701)	(35,901)		-	-	-	-	
<b>ENDING FUND BALANCE</b>		<b>400,000</b>	<b>800,000</b>	<b>1,057,533</b>	<b>599,176</b>	<b>635,602</b>	<b>1,035,602</b>	<b>35,901</b>	<b>(0)</b>		<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	

# Capital Replacement Funds

09 – Contingency Fund Major Vehicle/Equipment Purchase

20 – Community Infrastructure Economic Development  
Program (CIED) Fund

21 – Workstation Upgrade Fund



## 09- Contingency Fund - Major Vehicle/Equipment Purchase

*The City established the Contingency Fund in 2004, and each budget year money is transferred to this fund from the General Fund as an account to be used to purchase Fire, Public Works, and Sanitation Vehicles and Equipment.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 283,635</u>	<u>\$ 283,635</u>	<u>\$ 388,635</u>	
REVENUE TOTAL	\$ 105,000	\$ 105,000	\$ 85,000	\$ (20,000)
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 388,635</u>	<u>\$ 388,635</u>	<u>\$ 473,635</u>	

### EXPENSES

No requests

### CAPITAL

No requests

City of Castle Hills Contingency Fund - Major Purchases of Vehicles (09)	Audited 12/31/2009	Audited 12/31/2010	Audited 12/31/2011	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un- Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 30, 2021	2021 Projected Ending	2022 City Manager Proposed Budget	Change
<b>BEGINNING FUND BALANCE</b>	<b>?</b>	<b>294,889</b>	<b>306,637</b>	<b>552,371</b>	<b>536,949</b>	<b>136,949</b>	<b>251,949</b>	<b>346,949</b>		<b>283,635</b>	<b>283,635</b>	<b>283,635</b>	<b>388,635</b>	
Sale of Equipment		-	-	12,500	-	-	-	-	2,500	-	-	-	-	
Fire - Future Vehicle	89,000.00	50,000.00	50,000.00	50,000	50,000	50,000	-	25,000	35,000	25,000	12,500	25,000	20,000	
Fire - Future Rescue Truck		25,000.00	10,000.00	10,000	10,000	10,000	10,000	10,000	10,000	10,000	5,000	10,000	10,000	
Fire - Future SCBA						5,000	5,000	5,000	3,000	15,000	7,500	15,000	15,000	
Fire - Future Radios				-	-	-	30,000	60,000	18,000	5,000	2,500	5,000	-	
Public Work - Future Vehicle Purchase	205,889.00	30,000.00	30,000.00	40,000	40,000	50,000	50,000	50,000	46,000	50,000	25,000	50,000	40,000	
	<u>294,889.00</u>	<u>105,000.00</u>	<u>90,000.00</u>	<u>112,500</u>	<u>100,000</u>	<u>115,000</u>	<u>95,000</u>	<u>150,000</u>		<u>105,000</u>	<u>52,500</u>	<u>105,000</u>	<u>85,000</u>	
Expenditures														
09-00-9305 Fire Department			-	-	500,000	-	-	88,404	117,681	-	-	-	-	
09-00-9505 Public Works		93,252.00	-	127,922	-	-	-	124,911	50,567	-	-	-	-	
	<u>-</u>	<u>93,252.00</u>	<u>-</u>	<u>127,922</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>213,315</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Excess Revenue/(Loss)</b>	294,889.00	11,748.00	90,000.00	(15,422)	(400,000)	115,000	95,000	(63,315)		105,000	52,500	105,000	85,000	
<b>ENDING FUND BALANCE</b>	<b>294,889</b>	<b>306,637</b>	<b>396,637</b>	<b>536,949</b>	<b>136,949</b>	<b>251,949</b>	<b>346,949</b>	<b>283,635</b>		<b>388,635</b>	<b>336,135</b>	<b>388,635</b>	<b>473,635</b>	
Fire Dept - Vehicles	89,000.00	164,000.00	224,000.00	463,303	23,303	83,303	93,303	128,303		163,303		163,303	193,303	
Fire - Future Radios							30,000	1,596		6,596		6,596	6,596	
Fire - Future SCBA Purchase						5,000	10,000	15,000		30,000		30,000	45,000	
Public Works Total Running Balance	205,889.00	142,637.00	172,637.00	73,646	113,646	163,646	213,646	138,735		188,735		188,735	228,735	
	<u>294,889.00</u>	<u>306,637.00</u>	<u>396,637.00</u>	<u>536,949</u>	<u>136,949</u>	<u>251,949</u>	<u>346,949</u>	<u>283,635</u>		<u>388,635</u>		<u>388,635</u>	<u>473,635</u>	



## 20 - COMMUNITY INFRASTRUCTURE ECONOMIC DEVELOPMENT PROGRAM (CIED) FUND

*This fund received monies from the termination of the CPS Energy's Community Infrastructure Economic Development Program in 2012. The remaining funds can be utilized in a manner consistent with the purposes of the CIED Policy including, but not limited to, energy efficiency and conservation projects, overhead electrical line conversions, renewable distribution projects, upgraded street lighting, and economic development involving new facility construction.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 431,076</u>	<u>\$ 431,076</u>	<u>\$ 346,076</u>	
REVENUE TOTAL	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ 30,000	\$ 85,000	\$ 40,000	\$ 10,000
<b>ENDING FUND BALANCE</b>	<u>\$ 401,076</u>	<u>\$ 346,076</u>	<u>\$ 306,076</u>	

### EXPENSES

Comprehensive Plan Study and Generator Fire Department

### Capital

No requests

### FUTURE POSSIBLE PROJECTS

- Municipal Facility Improvements – interior improvements to the building including new carpet, paint and visual improvements to the City Hall Chambers. Court office improvements. IT Infrastructure Improvements

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un- Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 30, 2021	2021 Projected Ending	2022 City Manager Proposed Budget	Change
CPS CIED Fund (20)															
BEGINNING FUND BALANCE		212,296	708,361	591,759	504,055	481,734	482,351	482,351	431,076		431,076	431,076	431,076	346,076	
20-00-8604	Revenue This Year	636,886.71	146,970	-	21,455	616	-	-	-	4,414	-	-	-	-	
		636,886.71	146,970	-	21,455	616	-	-	-		-	-	-	-	-
20-00-9005	Capital Expenses	-	-	8,315	-	-	-	51,275	-	10,255	-	-	30,000	-	
20-00-9006	Equipment Purchase	16,157.83	3,750	55,626	25,158	-	-	-	-	5,032	-	-	-	-	
20-00-9015	IT Support	120,898.63	3,154	-	-	-	-	-	-	-	-	-	-	-	
20-00-9016	IT Equipment	3,102.50	29,274	-	-	-	-	-	-	-	-	-	-	30,000	
20-00-9027	Incode Software	662.00	1,448	-	-	-	-	-	-	-	-	-	-	-	
20-00-9028	Rackspace	-	1,264	1,536	256	-	-	-	-	51	-	-	-	-	
20-00-9030	Miscellaneous	-	3,767	22,227	18,362	-	-	-	-	3,672	-	-	-	-	
20-00-9031	Community Room Renovation	-	27,450	-	-	-	-	-	-	-	-	-	-	-	
20-00-9032	Cartegraph	-	193,464	-	-	-	-	-	-	-	-	-	-	-	
20-00-9055	Engineering - Comp Plan	-	-	-	-	-	-	-	-	-	30,000	-	55,000	30,000	
		140,820.96	263,572	87,704	43,776	-	-	51,275	-		-	-	85,000	60,000	
ENDING FUND BALANCE		708,361	591,759	504,055	481,734	482,351	482,351	431,076	431,076		431,076	431,076	346,076	286,076	

## 21 - WORKSTATION UPGRADE FUND

*Funds are set aside from General Fund revenues through each department as an expense and recorded as transfer within this fund. The balance These funds are utilized to pay for the replacement or upgrade of IT equipment/system.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	\$ 40,238	\$ 43,338	\$ 56,438	
REVENUE TOTAL	\$ 13,100	\$ 13,100	\$ 13,100	\$ -
EXPENSE TOTAL	\$ 10,000	\$ -	\$ 10,000	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 43,338</u>	<u>\$ 56,438</u>	<u>\$ 59,538</u>	

### EXPENSES

No requests

### CAPITAL

Upgrade 5 Desktops to Laptops

# Municipal Court and Police Funds

02 – Child Safety Fund

05 – Court Technology Fund

06– Court Security Fund

07 – Court Efficiency Fund

16 – Local Truancy Prevention Fund

17 – Local Municipal Jury Fund

13 – State/Federal Forfeiture Funds

18 – Law Enforcement Officers Standards Education Funds  
(LEOSE)

## 02 - CHILD SAFETY FUND

*Funds are collected at the county level thru a fee on vehicle registration and divided to municipalities based on population and a court fee imposed through state statute. The funds can be used for school crossing guard programs, programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention. Expenses can include education materials, crossing guard expenses, signage, pavement markings, and improvements that increase safety of biking and walking students.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 73,230</u>	<u>\$ 73,230</u>	<u>\$ 78,430</u>	
REVENUE TOTAL	\$ 6,200	\$ 6,200	\$ 6,200	\$ -
EXPENSE TOTAL	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 78,430</u>	<u>\$ 78,430</u>	<u>\$ 83,630</u>	

### EXPENSES

Purchase children education materials

### CAPITAL

No requests



City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un-Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed Budget	Change
Child Safety Fund (02)																
BEGINNING FUND BALANCE		24,941	34,429	47,612	47,604	59,342	55,939	64,130	67,928		73,230	73,230	73,230		78,430	
02-00-8604	Child Safety Fees	11,506.39	13,183	14,794	17,433	12,902	10,888	12,358	7,802	12,277	6,200	3,697	6,200	-	6,200	
		<u>11,506.39</u>	<u>13,183</u>	<u>14,794</u>	<u>17,433</u>	<u>12,902</u>	<u>10,888</u>	<u>12,358</u>	<u>7,802</u>		<u>6,200</u>	<u>3,697</u>	<u>6,200</u>		<u>6,200</u>	
02-00-9024	Community Programs	-	-	-	5,695	7,455	2,156	-	-	3,061	-	-	-	-	-	
02-00-9005	Capital Expense	-	-	-	-	-	-	8,560	2,500	2,212	-	-	-	-	-	
02-00-9030	Miscellaneous	2,018.61	-	14,802	-	8,851	542	-	-	1,878	1,000	-	1,000	-	1,000	
		<u>2,018.61</u>	<u>-</u>	<u>14,802</u>	<u>5,695</u>	<u>16,305</u>	<u>2,697</u>	<u>8,560</u>	<u>2,500</u>		<u>1,000</u>	<u>-</u>	<u>1,000</u>		<u>1,000</u>	
Excess Revenue/(Loss)		9,487.78	13,183	(8)	11,738	(3,403)	8,191	3,798	5,302		5,200	3,697	5,200		5,200	
ENDING FUND BALANCE		34,429	47,612	47,604	59,342	55,939	64,130	67,928	73,230		78,430	76,928	78,430		83,630	



## 05 - COURT TECHNOLOGY FUND

*Court Technology Fund is allowed by state statute through a municipal ordinance to collect a \$4 court fee on all convictions in Municipal Court. The funds can be used to purchase and maintain technological enhancements such as computer systems, software, imaging systems, electronic ticket writers, and docket management systems.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 5,332</u>	<u>\$ 871</u>	<u>\$ 871</u>	
REVENUE TOTAL	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
EXPENSE TOTAL	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
ENDING FUND BALANCE	<u>\$ 5,332</u>	<u>\$ 871</u>	<u>\$ 871</u>	

### EXPENSES

Annual fees paid for Court software  
 Annual fees paid for Court imaging system  
 Annual fees paid for hand held ticket writers

### CAPITAL

No requests

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un-Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed Budget	Change
<b>Municipal Court Technology (05)</b>																
<b>BEGINNING FUND BALANCE</b>		<b>28,934</b>	<b>27,813</b>	<b>24,184</b>	<b>31,635</b>	<b>37,865</b>	<b>37,359</b>	<b>36,960</b>	<b>5,332</b>		<b>871</b>	<b>871</b>	<b>871</b>		<b>871</b>	
05-00-8604	Court Technology Fees	16,154.15	23,142	20,765	22,045	22,167	20,498	19,822	10,281	18,962	15,000	5,385	15,000	-	15,000	
		<u>16,154.15</u>	<u>23,142</u>	<u>20,765</u>	<u>22,045</u>	<u>22,167</u>	<u>20,498</u>	<u>19,822</u>	<u>10,281</u>		<u>15,000</u>	<u>5,385</u>	<u>15,000</u>		<u>15,000</u>	
05-00-9006	Equipment Purchase	572.48	5,759	-	313	1,185	688	29,602	-	6,358	-	-	-	-	-	
05-00-9008	Equipment Maintenance/Software	11,295.68	15,727	12,637	13,842	21,487	20,210	21,848	14,742	18,426	15,000	7,847	15,000	-	15,000	
05-00-9026	Supplies	3,849.51	2,286	317	159	-	-	-	-	32	-	-	-	-	-	
05-00-9030	Miscellaneous	1,557.18	3,000	360	1,500	-	-	-	-	300	-	-	-	-	-	
		<u>17,274.85</u>	<u>26,772</u>	<u>13,313</u>	<u>15,815</u>	<u>22,672</u>	<u>20,898</u>	<u>51,450</u>	<u>14,742</u>		<u>15,000</u>	<u>7,847</u>	<u>15,000</u>		<u>15,000</u>	
<b>Excess Revenue/(Loss)</b>		<b>(1,120.70)</b>	<b>(3,629)</b>	<b>7,451</b>	<b>6,230</b>	<b>(506)</b>	<b>(399)</b>	<b>(31,628)</b>	<b>(4,461)</b>		<b>-</b>	<b>(2,462)</b>	<b>-</b>		<b>-</b>	
<b>ENDING FUND BALANCE</b>		<b>27,813</b>	<b>24,184</b>	<b>31,635</b>	<b>37,865</b>	<b>37,359</b>	<b>36,960</b>	<b>5,332</b>	<b>871</b>		<b>871</b>	<b>(1,590)</b>	<b>871</b>		<b>871</b>	



## 06 - COURT SECURITY FUND

*Court Security Fund is allowed by state statute through a municipal ordinance to collect a \$4.90 court fee on all convictions in Municipal Court. The funds can be used to finance security measures utilized by the court such as bailiff and security personnel, metal detectors, electronic surveillance equipment, continuing education for security personnel, and bullet-proof glass.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	\$ 30,496	\$ 30,496	\$ 36,496	
REVENUE TOTAL	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
EXPENSE TOTAL	\$ 20,000	\$ 6,000	\$ 16,500	\$ (3,500)
<b>ENDING FUND BALANCE</b>	<u>\$ 22,496</u>	<u>\$ 36,496</u>	<u>\$ 31,996</u>	

### EXPENSES

Personnel costs for bailiff and security  
Hand held metal detector/supplies/repairs

### CAPITAL

No requests

City of Castle Hills		Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed Budget	Change
<b>Municipal Court Security Fund (06)</b>													
<b>BEGINNING FUND BALANCE</b>		<b>73,611</b>	<b>77,645</b>	<b>91,910</b>	<b>89,362</b>	<b>23,117</b>		<b>30,496</b>	<b>30,496</b>	<b>30,496</b>		<b>36,496</b>	
06-00-8604	Court Security Fees	16,557	25,995	15,399	14,873	9,764	16,518	12,000	5,663	12,000	-	12,000	
		<u>16,557</u>	<u>25,995</u>	<u>15,399</u>	<u>14,873</u>	<u>9,764</u>		<u>12,000</u>	<u>5,663</u>	<u>12,000</u>		<u>12,000</u>	
06-00-5002	Overtime	4,800	6,323	1,755	225	-	2,621	3,000	-	-	(3,000)	3,000	
06-00-5010	FICA	296	388	107	14	-	161	250	-	-	(250)	250	
06-00-5012	Medicare	69	91	25	3	-	38	50	-	-	(50)	50	
06-00-5015	Employee Insurance	359	344	117	-	-	164	-	-	-	-	-	
06-00-5018	TMRS-Employee Retirement	590	745	206	26	-	314	200	-	-	(200)	200	
06-00-9005	Capital Expenses	-	-	-	68,317	-	13,663	7,000	-	-	(7,000)	7,000	
06-00-9006	Equipment Purchase	1,274	-	330	3,250	-	971	-	-	-	-	-	
06-00-9010	Operations & Maintenance	1,653	884	7,358	-	-	1,979	-	-	-	-	-	
06-00-9012	Personnel-Contract	3,480	2,955	8,050	9,283	2,385	5,230	9,500	-	6,000	(3,500)	6,000	
06-00-9030	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	
		<u>12,523</u>	<u>11,730</u>	<u>17,948</u>	<u>81,118</u>	<u>2,385</u>		<u>20,000</u>	<u>-</u>	<u>6,000</u>		<u>16,500</u>	
<b>Excess Revenue/(Loss)</b>		<b>4,034</b>	<b>14,265</b>	<b>(2,549)</b>	<b>(66,245)</b>	<b>7,379</b>		<b>(8,000)</b>	<b>5,663</b>	<b>6,000</b>		<b>(4,500)</b>	
<b>ENDING FUND BALANCE</b>		<b>77,645</b>	<b>91,910</b>	<b>89,362</b>	<b>23,117</b>	<b>30,496</b>		<b>22,496</b>	<b>36,159</b>	<b>36,496</b>		<b>31,996</b>	







## 07 - COURT EFFICIENCY FUND

*Court Efficiency fund is collected from several fees that are imposed through state statute. The funds must be used to promote the efficient operation of the court for the purposes of improving the collection of outstanding courts fines and fees, and investigation, prosecution, and enforcement of offenses within the court's jurisdiction. can be used to improve the efficiency measures utilized by the court.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 8,266</u>	<u>\$ 8,266</u>	<u>\$ 9,966</u>	
REVENUE TOTAL	\$ 2,200	\$ 2,200	\$ 2,220	\$ 20
EXPENSE TOTAL	\$ 500	\$ 500	\$ 500	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 9,966</u>	<u>\$ 9,966</u>	<u>\$ 11,686</u>	

### EXPENSES

Training and Education Materials

### CAPITAL

No requests

City of Castle Hills		Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un-Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed Budget	Change
<b>Municipal Court Efficiency Fund (07)</b>													
<b>BEGINNING FUND BALANCE</b>		<b>1,923</b>	<b>2,614</b>	<b>3,535</b>	<b>4,989</b>	<b>6,208</b>		<b>8,266</b>	<b>8,266</b>	<b>8,266</b>		<b>9,966</b>	
07-00-8604	Court Efficiency Fees	691	921	1,454	1,219	2,058	1,268	2,200	820	2,200	-	2,200	-
		<u>691</u>	<u>921</u>	<u>1,454</u>	<u>1,219</u>	<u>2,058</u>		<u>2,200</u>	<u>820</u>	<u>2,200</u>		<u>2,200</u>	
07-00-5074	Training & Education Materials	-	-	-	-	-	-	1,000	-	1,000		1,000	
07-00-9010	Operations & Maintenance	-	-	-	-	-	-	500	-	500	-	500	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>500</u>	<u>-</u>	<u>500</u>		<u>500</u>	
<b>Excess Revenue/(Loss)</b>		691	921	1,454	1,219	2,058		1,700	820	1,700		1,700	
<b>ENDING FUND BALANCE</b>		<b>2,614</b>	<b>3,535</b>	<b>4,989</b>	<b>6,208</b>	<b>8,266</b>		<b>9,966</b>	<b>9,085</b>	<b>9,966</b>		<b>11,666</b>	

## 16 - LOCAL TRUANCY PREVENTION FUND

*Local Truancy Prevention fund is a \$5 fee created thru state statute. The funds may only be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of juvenile case manager. These funds may not be used to supplement the income of an employee whose primary role is not juvenile case manager.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 5,397	\$ 5,397	\$ 15,397	
REVENUE TOTAL	\$ 4,800	\$ 10,000	\$ 4,800	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 10,197	\$ 15,397	\$ 20,197	

### EXPENSES

No requests

### CAPITAL

No requests

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un-Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed Budget	Change
Local Truancy Prevention Fund (16)																
(New Fee in 2020)																
BEGINNING FUND BALANCE		-	-	-	-	-	-	-	-		5,397	5,397	5,397		15,397	
16-00-8604	Truancy Prevention Revenue	-	-	-	-	-	-	-	5,397	1,079	4,800	4,250	10,000	5,750	4,800	
		-	-	-	-	-	-	-	5,397		4,800	4,250	10,000		4,800	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-		-	-	-		-	
Excess Revenue/(Loss)		-	-	-	-	-	-	-	5,397		4,800	4,250	10,000		4,800	
ENDING FUND BALANCE		-	-	-	-	-	-	-	5,397		10,197	9,646	15,397		20,197	

## 17 - LOCAL MUNICIPAL JURY FUND

*Local Municipal Jury Fund is a \$.10 cent fee created thru state statute. The funds may only be used to fund juror reimbursements and otherwise finance jury services.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	\$ 100	\$ 200	\$ 300	
REVENUE TOTAL	\$ 100	\$ 100	\$ 100	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ 100	\$ 100
<b>ENDING FUND BALANCE</b>	<u>\$ 200</u>	<u>\$ 300</u>	<u>\$ 300</u>	

### EXPENSES

No requests

### CAPITAL

No requests

City of Castle Hills		Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un-Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed Budget	Change		
Local Municipal Jury Fund (17) (New Fee in 2020)															
BEGINNING FUND BALANCE		-	-	-	-	-		-	-	-		200			
16-00-8604	Municipal Jury Fees	-	-	-	-	108	22	100	85	200	100	100			
		-	-	-	-	108		100	85	200		100			
				-	-	-	-	-	-	-	-	-	-	-	
				-	-	-	-	-		-	-	-		-	
		Excess Revenue/(Loss)		-	-	-	-	108		100	85	200		100	
		ENDING FUND BALANCE		-	-	-	-	108		100	85	200		300	





## 13 - STATE/FEDERAL FORFEITURE FUNDS

*Forfeiture funds are governed by Code of Criminal Procedures Chapter 59 and proceeds or property received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement. Expenditures can include equipment, vehicles, supplies, crime control programs, training, as well as, facility costs related to purchase of a building, construction, remodel, maintenance.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 422,098</u>	<u>\$ 422,098</u>	<u>\$ 418,809</u>	
REVENUE TOTAL	\$ 750	\$ 100	\$ 100	\$ (650)
EXPENSE TOTAL	\$ 10,750	\$ 3,389	\$ 10,750	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 412,098</u>	<u>\$ 418,809</u>	<u>\$ 408,159</u>	

### EXPENSES

Operating Supplies  
Expense related to vending machine net with vending revenues

### CAPITAL

Possible Equipment

### FUTURE

Possible future consideration for use towards new facility

City of Castle Hills		Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un-Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 30, 2021	2021 Projected Ending	2021 City Manager Proposed Budget	Change
<b>BEGINNING FUND BALANCE</b>		<b>181,121</b>	<b>206,828</b>	<b>202,347</b>	<b>383,914</b>	<b>419,331</b>		<b>422,098</b>	<b>422,098</b>	<b>422,098</b>	<b>411,448</b>	
<b>Police Seizure Fund (13)</b>												
13-00-4060	Misc.-Vending Sales	-	-	760	1,525	353	152	750	23	100	100	
13-00-4090	Interest	231	994	5,775	7,607	1,254	1,462	-	-	-	-	
13-00-8604	Police Seizures - Federal	17,462	20,081	183,392	51,149	32,588	46,811	-	(2,761)	-	-	
13-00-8606	Police Seizures - State	16,550	-	5,839	1,833	1,414	13,814	-	-	-	-	
		<u>34,242</u>	<u>21,075</u>	<u>195,766</u>	<u>62,115</u>	<u>35,608</u>		<u>750</u>	<u>(2,738)</u>	<u>100</u>	<u>100</u>	
13-00-5070	Misc.-Vending Machine Foods	-	-	6,948	2,573	2,275	1,390	750	149	750	-	
13-00-8000	Capital Expenses	-	-	3,382	24,125	30,566	676	5,000	-	5,000	5,000	
13-00-9010	Operations & Maintenance	7,646	25,557	3,869	-	-	8,713	5,000	503	5,000	5,000	
13-00-9011	Equip/Fuel/Maint.	888	-	-	-	-	178	-	-	-	-	
		<u>8,535</u>	<u>25,557</u>	<u>14,199</u>	<u>26,698</u>	<u>32,842</u>		<u>10,750</u>	<u>651</u>	<u>10,750</u>	<u>10,000</u>	
<b>Excess Revenue/(Loss)</b>		<b>25,708</b>	<b>(4,482)</b>	<b>181,568</b>	<b>35,417</b>	<b>2,767</b>		<b>(10,000)</b>	<b>(3,389)</b>	<b>(10,650)</b>	<b>(9,900)</b>	
<b>ENDING FUND BALANCE</b>		<b>206,828</b>	<b>202,347</b>	<b>383,914</b>	<b>419,331</b>	<b>422,098</b>		<b>412,098</b>	<b>418,709</b>	<b>411,448</b>	<b>401,548</b>	















## 18 - LEOSE

*Law Enforcement Officers Standards Education Funds (LEOSE) are received from the State of Texas through legislation. Expectation is that they will be funded in 2022. The amount received is based on the number of full time police officers and can be utilized for continuing education for full time law enforcement officers. These funds are designed to supplement other training budgets not replace.*

	2021 ADOPTED BUDGET	2022 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	\$ 10,432	\$ 10,432	\$ 9,132	
REVENUE TOTAL	\$ 1,700	\$ 1,700	\$ 1,700	\$ -
EXPENSE TOTAL	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
<b>ENDING FUND BALANCE</b>	\$ 9,132	\$ 9,132	\$ 7,832	

### EXPENSES

Costs for training of law enforcement officers

City of Castle Hills	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un-Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 30, 2021	2021 Projected Ending	2022 City Manager Proposed Budget	Change
<b>BEGINNING FUND BALANCE</b> (New Fund created in 2018)	-	-	6,186	8,495	10,432		10,432	10,432	10,432	9,132	
<b>LEOSE Fund (18)</b>											
18-00-4455 LEOSE State Allocation	-	-	2,309	1,937	1,794	1,208	1,700	1,777	1,700	1,700	
	<u>-</u>	<u>-</u>	<u>2,309</u>	<u>1,937</u>	<u>1,794</u>		<u>1,700</u>	<u>1,777</u>	<u>1,700</u>	<u>1,700</u>	
18-00-5074 Training/Professional Meetings	-	-	-	-	4,865	973	3,000	-	3,000	3,000	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,865</u>		<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	
<b>Excess Revenue/(Loss)</b>	-	-	2,309	1,937	(3,071)		(1,300)	1,777	(1,300)	(1,300)	
<b>ENDING FUND BALANCE</b>	-	6,186	8,495	10,432	7,361		9,132	12,209	9,132	7,832	





# Crime Control Prevention District -50

- Reserved for future budget presentation

# Animal Shelter Fund-04

## 04 - ANIMAL SHELTER FUND

*Revenue is received from donations and City Wide Annual Garage sale permits.  
The funds are intended to support the City's Animal Shelter.*

	2021 ADOPTED BUDGET	2021 PROJECTED BUDGET	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 5,553</u>	<u>\$ 5,553</u>	<u>\$ 5,553</u>	
REVENUE TOTAL	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 5,553</u>	<u>\$ 5,553</u>	<u>\$ 5,553</u>	

### EXPENSES

No requests

### Capital

No requests

City of Castle Hills		Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un- Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 30, 2021	2021 Projected Ending	2022 City Manager Proposed Budget	Change
<b>Animal Shelter Fund (04)</b>												
<b>BEGINNING FUND BALANCE</b>		<b>2,765</b>	<b>4,501</b>	<b>5,006</b>	<b>5,681</b>	<b>5,976</b>		<b>5,553</b>	<b>5,553</b>	<b>5,553</b>	<b>5,553</b>	
04-00-4050	Garage Sale Permits-Annual	-	-	380	230	-	122	-	-	-	-	-
04-00-8604	Revenue This Year	-	-	-	-	-	-	-	-	-	-	-
04-00-8605	Donations	<u>1,736</u>	<u>505</u>	<u>295</u>	<u>65</u>	<u>-</u>	520	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
		<u>1,736</u>	<u>505</u>	<u>675</u>	<u>295</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
04-00-9010	Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-
04-00-9048	Transfer to Fund 01- General	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>423</u>	85	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>423</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Excess Revenue/(Loss)</b>		<b>1,736</b>	<b>505</b>	<b>675</b>	<b>295</b>	<b>(423)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>ENDING FUND BALANCE</b>		<b>4,501</b>	<b>5,006</b>	<b>5,681</b>	<b>5,976</b>	<b>5,553</b>		<b>5,553</b>	<b>5,553</b>	<b>5,553</b>	<b>5,553</b>	



# Debt Service Fund

03 – Debt Service Fund

### 03 - DEBT SERVICE FUND

*The City's Debt Service fund accounts for the accumulation of ad valorem tax for Interest and Sinking (I&S) revenue for the payment of long-term debt principal, interest, and related costs.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 188,988</u>	<u>\$ 295,641</u>	<u>\$ 266,542</u>	
REVENUE TOTAL	\$ 295,641	\$ 296,641	\$ 212,633	\$ (83,008)
EXPENSE TOTAL	\$ 229,538	\$ 219,086	\$ 217,450	\$ (12,088)
ENDING FUND BALANCE	<u>\$ 255,091</u>	<u>\$ 373,196</u>	<u>\$ 261,725</u>	

# 2020 Certificate of Obligations Funds

31 – Streets Fund

30 – Drainage Fund

### 30 - CO's Street Projects

*The City's Certificate of Obligations CO's related to new construction of streets, based on the issuance of the 2020 CO's, this fund includes bond proceeds, interest and cost related to the street project and related costs.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 3,330,808</u>	<u>\$ 3,332,008</u>	<u>\$ 3,047,727</u>	
REVENUE TOTAL	\$ 1,200	\$ 1,200	\$ 212,633	\$ 211,433
EXPENSE TOTAL	\$ -	\$ 284,281	\$ 2,900,000	\$ 2,900,000
<b>ENDING FUND BALANCE</b>	<u>\$ 3,332,008</u>	<u>\$ 3,048,927</u>	<u>\$ 360,360</u>	

City of Castle Hills		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un-Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed Budget	Change
<b>2020 CO'S STREET PROJECTS (30)</b>														
(New Construction Fund in 2020)														
<b>BEGINNING FUND BALANCE</b>		-	-	-	-	-	-		<b>3,330,808</b>	<b>3,330,808</b>	<b>3,330,808</b>		<b>3,047,727</b>	
30-00-4090	Interest	-	-	-	-	-	808	162	1,200	424	1,200	776	1,200	
30-00-4999	Bond Proceeds	-	-	-	-	-	3,368,020	673,604	-	-	-	-	-	
		-	-	-	-	-	3,368,828		1,200.00	424	1,200.00		-	
30-00-9055	Engineering	-	-	-	-	-	-	-	284,281	44,732	284,281	239,549	-	
30-00-????	Construction Bids	-	-	-	-	-	-		-	-			-	
30-00-9800	Bond Issuance Costs	-	-	-	-	-	38,020	7,604	-	-	-	-	3,300,000	
		-	-	-	-	-	38,020		-	44,732	284,281		-	
<b>Excess Revenue/(Loss)</b>		-	-	-	-	-	3,330,808		1,200	(44,308)	(283,081)		-	
<b>ENDING FUND BALANCE</b>		-	-	-	-	-	<b>3,330,808</b>		<b>3,332,008</b>	<b>3,286,501</b>	<b>3,047,727</b>		<b>3,047,727</b>	









### 31 - CO's Drainage Projects

*The City's Certificate of Obligations CO's related to drainage projects based on the issuance of the 2020 CO's, this fund includes bond proceeds, interest and cost related to the street project and related costs.*

	2021 ADOPTED BUDGET	2021 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 1,958,570</u>	<u>\$ 1,958,570</u>	<u>\$ 1,775,370</u>	
REVENUE TOTAL	\$ -	\$ 800	\$ 800	\$ 800
EXPENSE TOTAL	\$ -	\$ 230,000	\$ 1,600,000	\$ 1,600,000
<b>ENDING FUND BALANCE</b>	<u>\$ 1,958,570</u>	<u>\$ 1,729,370</u>	<u>\$ 176,170</u>	

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Un-Audited 12/31/2020	5 Year Average	2021 Annual Budget	June 30, 2021	2021 Projected Ending	Change	2022 City Manager Proposed Budget	Change
<b>2020 CO'S DRAINAGE FUND (31)</b>																
(New Construction Fund in 2020)																
<b>BEGINNING FUND BALANCE</b>		-	-	-	-	-	-	-	-		<b>1,958,570</b>	<b>1,958,570</b>	<b>1,958,570</b>		<b>1,775,370</b>	
30-00-4090	Interest	-	-	-	-	-	-	-	950	190	-	205	800	595	-	
30-00-4999	Bond Proceeds	-	-	-	-	-	-	-	5,026,551	1,005,310	-	-	-	-	-	
		-	-	-	-	-	-	-	5,027,501		-	205	800		-	
30-00-9042	Transfer to Fun 22	-	-	-	-	-	-	-	2,955,946	591,189	-	-	-	-	-	
30-00-9065	Watershed III Drainage-Carolwood to Banyan Ph II)	-	-	-	-	-	-	-	56,405	11,281	-	57,449		126,551	-	
30-00-9800	Bond Issuance Costs	-	-	-	-	-	-	-	56,580	11,316	-	-	-	-	-	
		-	-	-	-	-	-	-	3,068,932		-	57,449	184,000.00		-	
<b>Excess Revenue/(Loss)</b>		-	-	-	-	-	-	-	1,958,570		-	(57,244)	(183,200)		-	
<b>ENDING FUND BALANCE</b>		-	-	-	-	-	-	-	<b>1,958,570</b>		<b>1,958,570</b>	<b>1,901,326</b>	<b>1,775,370</b>		<b>1,775,370</b>	

# Property Tax Calculation Worksheets



411 N. Frio, P.O. Box 830248  
San Antonio, TX 78283-0248  
Phone (210) 242-2432  
Fax (210) 242-2451  
Website [www.bcad.org](http://www.bcad.org)

## BEXAR APPRAISAL DISTRICT

---

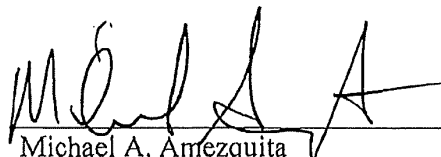
Date: July 25, 2021

To: Tax Assessor / Collector

From: Michael A. Amezcuita, Chief Appraiser  
Bexar Appraisal District

Re: Bexar Appraisal District's Certified Appraisal Roll

I, Michael A. Amezcuita, Chief Appraiser for the Bexar Appraisal District solemnly swear that the attached **2021 Initial Certification Reports** dated **July 25, 2021** are the current and approved Bexar Appraisal District's Certified Appraisal Roll.

  
\_\_\_\_\_  
Michael A. Amezcuita  
Chief Appraiser

CUSTOMERASSISTANCE/INITIAL CERTIFICATION

Bexar County

**2021 CERTIFIED TOTALS**

As of Certification

Property Count: 2,207

24 - CITY OF CASTLE HILLS  
ARB Approved Totals

7/24/2021

2:02:44AM

Land		Value			
Homesite:		186,833,364			
Non Homesite:		131,937,100			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	318,770,464
Improvement		Value			
Homesite:		364,664,514			
Non Homesite:		198,147,575	Total Improvements	(+)	562,812,089
Non Real	Count	Value			
Personal Property:	582	42,224,892			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	42,224,892
			Market Value	=	923,807,445
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	923,807,445
Productivity Loss:	0	0			
			Homestead Cap	(-)	3,375,051
			Assessed Value	=	920,432,394
			Total Exemptions Amount (Breakdown on Next Page)	(-)	156,595,942
			Net Taxable	=	763,836,452

Freeze	Assessed	Taxable	Actual Tax	Celling	Count			
DP	3,586,270	2,964,717	11,916.95	12,796.57	11			
OV65	226,717,669	193,521,739	773,467.93	774,784.24	585			
Total	230,303,939	196,486,456	785,384.88	787,580.81	596	Freeze Taxable	(-)	196,486,456
Tax Rate	0.516038							
						Freeze Adjusted Taxable	=	567,349,996

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 3,713,126.45 = 567,349,996 \* (0.516038 / 100) + 785,384.88

Calculated Estimate of Market Value: 923,807,445  
 Calculated Estimate of Taxable Value: 763,836,452

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

Bexar County

**2021 CERTIFIED TOTALS**

As of Certification

Property Count: 2,207

24 - CITY OF CASTLE HILLS  
ARB Approved Totals

7/24/2021

2:02:44AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	11	0	0	0
DV1S	2	0	10,000	10,000
DV2	2	0	15,000	15,000
DV3	3	0	30,000	30,000
DV3S	1	0	10,000	10,000
DV4	69	0	588,000	588,000
DV4S	5	0	12,000	12,000
DVHS	39	0	16,031,203	16,031,203
DVHSS	5	0	1,913,680	1,913,680
EX-XI	4	0	38,665,020	38,665,020
EX-XJ	13	0	19,995,390	19,995,390
EX-XL	1	0	10,340	10,340
EX-XV	58	0	28,009,720	28,009,720
EX-XV (Prorated)	1	0	2,264,358	2,264,358
EX366	27	0	5,670	5,670
FR	1	1,890	0	1,890
HS	1,128	42,742,321	0	42,742,321
LVE	14	3,376,350	0	3,376,350
OV65	599	2,900,000	0	2,900,000
OV65S	3	15,000	0	15,000
PPV	1	0	0	0
<b>Totals</b>		<b>49,035,561</b>	<b>107,560,381</b>	<b>156,595,942</b>

Bexar County

**2021 CERTIFIED TOTALS**

As of Certification

Property Count: 170

24 - CITY OF CASTLE HILLS  
Under ARB Review Totals

7/24/2021

2:02:44AM

Land		Value			
Homesite:		18,629,430			
Non Homesite:		3,073,050			
Ag Market:		0			
Timber Market:		0			
Total Land			(+)		21,702,480
Improvement		Value			
Homesite:		37,494,170			
Non Homesite:		4,056,610			
Total Improvements			(+)		41,550,780
Non Real		Count	Value		
Personal Property:	11		676,183		
Mineral Property:	0		0		
Autos:	0		0		
Total Non Real				(+)	676,183
Market Value			=		63,929,443
Ag		Non Exempt	Exempt		
Total Productivity Market:	0		0		
Ag Use:	0		0		
Timber Use:	0		0		
Productivity Loss:	0		0		
Productivity Loss				(-)	0
Appraised Value				=	63,929,443
Homestead Cap				(-)	1,211,092
Assessed Value				=	62,718,351
Total Exemptions Amount (Breakdown on Next Page)				(-)	4,736,503
Net Taxable				=	57,981,848

Freeze	Assessed	Taxable	Actual Tax	Celling	Count			
DP	1,443,090	1,293,781	5,388.09	5,388.09	4			
OV65	14,654,964	12,994,468	51,790.10	51,790.10	37			
Total	16,098,054	14,288,249	57,178.19	57,178.19	41	Freeze Taxable	(-)	14,288,249
Tax Rate	0.516038							

Bexar County

## 2021 CERTIFIED TOTALS

As of Certification

Property Count: 170

24 - CITY OF CASTLE HILLS  
Under ARB Review Totals

7/24/2021

2:02:44AM

### Exemption Breakdown

Exemption	Count	Local	State	Total
DP	5	0	0	0
DV1S	1	0	5,000	5,000
DV3S	1	0	10,000	10,000
DV4	2	0	24,000	24,000
EX366	1	0	123	123
HS	111	4,487,380	0	4,487,380
OV65	42	210,000	0	210,000
Totals		4,697,380	39,123	4,736,503



Bexar County

**2021 CERTIFIED TOTALS**

As of Certification

Property Count: 2,377

24 - CITY OF CASTLE HILLS  
Grand Totals

7/24/2021

2:02:44AM

Land		Value			
Homesite:		205,462,794			
Non Homesite:		135,010,150			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	340,472,944
Improvement		Value			
Homesite:		402,158,684			
Non Homesite:		202,204,185	Total Improvements	(+)	604,362,869
Non Real		Count	Value		
Personal Property:	593		42,901,075		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					987,736,888
Ag		Non Exempt	Exempt		
Total Productivity Market:	0		0		
Ag Use:	0		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	0		0		987,736,888
				Homestead Cap	(-)
					4,586,143
				Assessed Value	=
					983,150,745
				Total Exemptions Amount (Breakdown on Next Page)	(-)
					161,332,445
				Net Taxable	=
					821,818,300

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	5,029,360	4,258,498	17,305.04	18,184.66	15		
OV85	241,372,633	206,516,207	825,258.03	826,574.34	622		
Total	246,401,993	210,774,705	842,563.07	844,759.00	637	Freeze Taxable	(-)
Tax Rate	0.516038						210,774,705
						Freeze Adjusted Taxable	=
							611,043,595

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 3,995,780.22 = 611,043,595 \* (0.516038 / 100) + 842,563.07

Calculated Estimate of Market Value: 979,001,289  
 Calculated Estimate of Taxable Value: 815,915,839

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

Bexar County

**2021 CERTIFIED TOTALS**

As of Certification

Property Count: 2,377

24 - CITY OF CASTLE HILLS  
Grand Totals

7/24/2021

2:02:44AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	16	0	0	0
DV1S	3	0	15,000	15,000
DV2	2	0	15,000	15,000
DV3	3	0	30,000	30,000
DV3S	2	0	20,000	20,000
DV4	71	0	612,000	612,000
DV4S	5	0	12,000	12,000
DVHS	39	0	16,031,203	16,031,203
DVHSS	5	0	1,913,680	1,913,680
EX-XI	4	0	38,665,020	38,665,020
EX-XJ	13	0	19,995,390	19,995,390
EX-XL	1	0	10,340	10,340
EX-XV	58	0	28,009,720	28,009,720
EX-XV (Prorated)	1	0	2,264,358	2,264,358
EX366	28	0	5,793	5,793
FR	1	1,890	0	1,890
HS	1,239	47,229,701	0	47,229,701
LVE	14	3,376,350	0	3,376,350
OV65	641	3,110,000	0	3,110,000
OV65S	3	15,000	0	15,000
PPV	1	0	0	0
<b>Totals</b>		<b>53,732,941</b>	<b>107,599,504</b>	<b>161,332,445</b>

Bexar County

**2021 CERTIFIED TOTALS**

As of Certification

Property Count: 2,207

24 - CITY OF CASTLE HILLS  
ARB Approved Totals

7/24/2021 2:02:44AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,394	726.5622	\$1,012,520	\$545,926,631	\$478,284,376
B	MULTIFAMILY RESIDENCE	15	15.9034	\$0	\$22,466,660	\$22,466,660
C1	VACANT LOTS AND LAND TRACTS	40	23.0730	\$0	\$4,643,680	\$4,643,680
E	RURAL LAND, NON QUALIFIED OPEN SPACE	1	0.2270	\$0	\$35,990	\$35,990
F1	COMMERCIAL REAL PROPERTY	107	109.2528	\$90,650	\$218,767,704	\$218,767,704
J4	TELEPHONE COMPANY (INCLUDING CABLE TELEVISION COMPANY)	4	1.7843	\$0	\$4,177,282	\$4,177,282
J7	CABLE TELEVISION COMPANY	4		\$0	\$1,001,692	\$1,001,692
L1	COMMERCIAL PERSONAL PROPERTY	520		\$0	\$33,887,522	\$33,885,632
L2	INDUSTRIAL AND MANUFACTURING	6		\$0	\$573,436	\$573,436
S	SPECIAL INVENTORY TAX	1		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	115	285.5519	\$0	\$92,326,848	\$0
<b>Totals</b>			<b>1,162.3546</b>	<b>\$1,103,170</b>	<b>\$923,807,445</b>	<b>\$763,836,452</b>

Bexar County

**2021 CERTIFIED TOTALS**

As of Certification

Property Count: 170

24 - CITY OF CASTLE HILLS  
Under ARB Review Totals

7/24/2021 2:02:44AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	144	70.7859	\$84,500	\$56,814,660	\$50,867,188
B	MULTIFAMILY RESIDENCE	4	1.4206	\$0	\$1,058,350	\$1,058,350
C1	VACANT LOTS AND LAND TRACTS	4	4.0892	\$0	\$1,486,250	\$1,486,250
F1	COMMERCIAL REAL PROPERTY	7	0.9425	\$0	\$3,894,000	\$3,894,000
L1	COMMERCIAL PERSONAL PROPERTY	10		\$0	\$676,080	\$676,080
X	TOTALLY EXEMPT PROPERTY	1		\$0	\$123	\$0
Totals			77.2182	\$84,500	\$63,929,443	\$57,981,848

Bexar County

**2021 CERTIFIED TOTALS**

As of Certification

Property Count: 2,377

24 - CITY OF CASTLE HILLS  
Grand Totals

7/24/2021 2:02:44AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,538	797.3281	\$1,097,020	\$602,741,291	\$529,151,564
B	MULTIFAMILY RESIDENCE	19	17.3240	\$0	\$23,525,010	\$23,525,010
C1	VACANT LOTS AND LAND TRACTS	44	27.1622	\$0	\$6,129,930	\$6,129,930
E	RURAL LAND, NON QUALIFIED OPEN SPACE	1	0.2270	\$0	\$35,990	\$35,990
F1	COMMERCIAL REAL PROPERTY	114	110.1953	\$90,650	\$222,661,704	\$222,661,704
J4	TELEPHONE COMPANY (INCLUDING CABLE TELEVISION COMPANY)	4	1.7843	\$0	\$4,177,282	\$4,177,282
J7	CABLE TELEVISION COMPANY	4		\$0	\$1,001,692	\$1,001,692
L1	COMMERCIAL PERSONAL PROPERTY	530		\$0	\$34,563,582	\$34,561,692
L2	INDUSTRIAL AND MANUFACTURING	6		\$0	\$573,436	\$573,436
S	SPECIAL INVENTORY TAX	1		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	116	285.5519	\$0	\$92,326,971	\$0
<b>Totals</b>			1,239.5728	\$1,187,670	\$987,736,888	\$821,818,300

Bexar County

**2021 CERTIFIED TOTALS**

As of Certification

Property Count: 2,377

24 - CITY OF CASTLE HILLS  
Effective Rate Assumption

7/24/2021

2:02:44AM

**New Value**

TOTAL NEW VALUE MARKET:	\$1,187,670
TOTAL NEW VALUE TAXABLE:	\$1,131,994

**New Exemptions**

Exemption	Description	Count		
EX-XJ	11.21 Private schools	1	2020 Market Value	\$0
EX366	HOUSE BILL 366	2	2020 Market Value	\$630
ABSOLUTE EXEMPTIONS VALUE LOSS				\$630

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	1	\$0
DV4	Disabled Veterans 70% - 100%	5	\$36,000
DVHS	Disabled Veteran Homestead	2	\$849,939
HS	HOMESTEAD	27	\$1,011,726
OV65	OVER 65	22	\$110,000
PARTIAL EXEMPTIONS VALUE LOSS			\$2,007,665
NEW EXEMPTIONS VALUE LOSS			\$2,008,295

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$2,008,295

**New Ag / Timber Exemptions****New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,239	\$399,020	\$41,821	\$357,199
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,239	\$399,020	\$41,821	\$357,199

Bexar County

## 2021 CERTIFIED TOTALS

As of Certification

24 - CITY OF CASTLE HILLS

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
170	\$63,929,443.00	\$52,079,387

## Average Residence Value Report for: 2021

7/24/2021 2:12:09AM  
Totals Run Date: 7/24/2021

## Category A and E

Entity	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
ALAMO COM COLLEGE (09)	354,316	235,135	6,053	229,082	352,265	250,741	6,999	243,742
ALAMO HEIGHTS ISD (50)	7,066	612,096	26,682	585,414	6,948	636,351	28,412	607,939
BEXAR APPRAISAL DISTRICT (	354,316	235,135	6,053	229,082	352,265	250,741	6,999	243,742
BEXAR CO EMERG DIST #1 (84	3,555	168,837	1,114	167,723	3,555	182,092	1,843	180,249
BEXAR CO EMERG DIST #10 (1	4,673	147,609	5,867	141,742	4,566	163,374	9,165	154,209
BEXAR CO EMERG DIST #11 (1	4,216	174,882	1,316	173,566	4,190	188,346	2,246	186,100
BEXAR CO EMERG DIST #12 (1	2,384	196,548	4,497	192,051	2,512	219,102	7,443	211,659
BEXAR CO EMERG DIST #2 (79	24,586	251,325	1,135	250,190	25,116	267,705	1,595	266,110
BEXAR CO EMERG DIST #3 (78	16,100	372,159	744	371,415	16,172	391,856	2,031	389,825
BEXAR CO EMERG DIST #4 (10	6,022	401,260	1,788	399,472	6,102	422,305	3,610	418,695
BEXAR CO EMERG DIST #5 (76	4,718	156,836	7,172	149,664	4,823	173,074	8,900	164,174
BEXAR CO EMERG DIST #6 (75	2,812	124,846	8,840	116,006	2,805	145,086	17,568	127,518
BEXAR CO EMERG DIST #7 (77	10,047	261,146	573	260,573	10,200	275,873	1,034	274,839
BEXAR CO EMERG DIST #8 (10	1,597	581,565	3,644	577,921	1,612	614,262	3,336	610,926
BEXAR CO RD & FLOOD (06)	354,316	235,135	8,962	226,173	352,265	250,741	9,916	240,825
BEXAR COUNTY (11)	354,316	235,135	6,053	229,082	352,265	250,741	6,999	243,742
BOERNE ISD (61)	4,714	432,389	26,325	406,064	4,845	453,042	28,369	424,673
Cibola Canyons Special Improven	978	464,791	478	464,313	1,030	474,914	772	474,142
CITY OF ALAMO HEIGHTS (22)	1,957	666,520	845	664,675	1,930	688,439	2,023	687,416
CITY OF BALCONES HGTS (23)	157	175,995	41,957	134,038	156	191,625	44,113	147,512
CITY OF CASTLE HILLS (24)	1,245	377,554	39,901	337,653	1,239	399,020	41,821	367,199
CITY OF CHINA GROVE (25)	367	258,908	1,718	257,190	361	278,960	2,539	276,421
CITY OF CONVERSE (26)	5,425	164,779	5,618	179,161	5,447	200,425	5,641	194,784
City of Converse TRFZ #1 (CC00	7	219,993	0	219,993	30	239,091	0	239,091
CITY OF ELMENDORF (27)	376	128,601	8,412	120,189	371	143,882	13,918	129,964
CITY OF GREY FOREST (28)	172	311,413	16,473	294,940	169	322,699	13,225	309,474
CITY OF HELOTES (42)	2,587	372,751	775	371,976	2,587	394,646	3,468	391,178
CITY OF HILL CNTRY VILLAGE	286	1,025,345	211,600	813,745	283	1,075,973	214,169	861,804



## 2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 04:20 PM

### Taxing Units Other Than School Districts or Water Districts

#### CASTLE HILLS, CITY OF

Taxing Unit Name

Phone (area code and number)

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

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
<b>1. 2020 total taxable value.</b> 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). <sup>1</sup>	\$786,151,025
<b>2. 2020 tax ceilings.</b> 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. <sup>2</sup>	\$195,030,343
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$591,120,682
<b>4. 2020 total adopted tax rate.</b>	\$0.516038/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> <b>A. Original 2020 ARB values:</b>	\$34,425,200

<b>B. 2020 values resulting from final court decisions:</b>	\$32,472,000
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$1,953,200
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$22,322,530
<b>B. 2020 disputed value:</b>	\$22,322,530
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$1,953,200
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$593,073,882
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$630
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$2,007,665
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$2,008,295
<b>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.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$0
<b>B. 2021 productivity or special appraised value:</b>	\$0
<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$2,008,295
<b>13. 2020 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$591,065,587
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$3,050,123
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court	\$40,263

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. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$3,090,386
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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. <sup>11</sup>	
<b>A. Certified values:</b>	\$763,836,452
<b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$0
<b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
<b>D. Tax increment financing:</b> 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. <sup>12</sup>	\$0
<b>E. Total 2021 value.</b> Add A and B, then subtract C and D.	\$763,836,452
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
<b>A. 2021 taxable value of properties under protest.</b> 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. <sup>14</sup>	\$46,131,792
<b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup>	\$0
<b>C. Total value under protest or not certified:</b> Add A and B.	\$46,131,792
<b>20. 2021 tax ceilings.</b> 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. <sup>16</sup>	\$210,774,705
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$599,193,539
<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b>	\$0

Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$1,131,994
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$1,131,994
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$598,061,545
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.516733/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>8</sup>Tex. Tax Code Section 26.012(13)

<sup>9</sup>Tex. Tax Code Section 26.03(c)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved 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.

<b>Voter-Approval Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.476990/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$593,073,882
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$2,828,903
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>  <b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> 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.	\$40,263
<b>B. 2020 taxes in TIF</b> 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
<b>C. 2020 transferred function.</b> 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
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$40,263
<b>E. Add Line 30 to 31D.</b>	\$2,869,166
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$598,061,545
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.479744/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b> <b>A. 2021 state criminal justice mandate:</b> 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>B. 2020 state criminal justice mandate:</b> 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>	\$0
<p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p>	\$0/\$100
<p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0/\$100
<p><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> 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>	\$0
<p><b>B. 2020 indigent health care expenditures:</b> 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>	\$0
<p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p>	\$0/\$100
<p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0/\$100
<p><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> 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>	\$0
<p><b>B. 2020 indigent defense compensation expenditures:</b> 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>	\$0
<p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p>	\$0/\$100
<p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p>	\$0/\$100
<p><b>E.</b> Enter the lessor of C and D. If not applicable, enter 0.</p>	\$0/\$100
<p><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> 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>	\$0
<p><b>B. 2020 eligible county hospital expenditures:</b> 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>	\$0

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0/\$100
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
<b>38. Rate adjustment for defunding municipality.</b> 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.  <b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year  <b>B. Expenditures for public safety in 2020.</b> 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.  D. Enter the rate calculated in C. If not applicable, enter 0.	\$0  \$0  \$0/\$100  \$0/\$100
<b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.479744/\$100
<b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> 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.  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.  B. Divide Line 40A by Line 32 and multiply by \$100.  C. Add Line 40B to Line 39.	\$0 \$0 \$0.479744
<b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rates as calculated by the scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.496535/\$100
<b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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/\$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"> <li>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</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p><b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses</li> </ol> <p>A. <b>Debt</b> 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.<sup>28</sup> Enter debt amount.</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)</p> <p>D. Subtract <b>amount paid</b> from other resources.</p> <p>E. <b>Adjusted debt.</b> Subtract B, C, and D from A.</p>	<p>\$507,563</p> <p>\$0</p> <p>\$0</p> <p>\$290,113</p> <p>\$217,450</p>
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$49,941
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$167,509
<p><b>45. 2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector.<sup>29</sup></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%.<sup>31</sup></p>	<p>98.56%</p> <p>98.56%</p> <p>98.03%</p> <p>98.40%</p> <p>98.56%</p>
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$169,956
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$599,193,539
<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.028364/\$100



<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.524899/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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
<b>50. COUNTIES ONLY.</b> 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.	

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0442

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.04(c-1)

<sup>28</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>29</sup>Tex. Tax Code Section 26.04(b)

<sup>30</sup>Tex. 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
<b>51. Taxable Sales.</b> 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. <sup>20</sup> 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.	\$0
<b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  - or - <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
<b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$599,193,539
<b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$0/\$100
<b>55. 2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.516733/\$100
<b>56. 2021 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.516733/\$100
<b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.524899/\$100
<b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$0.524899/\$100

<sup>31</sup>Reserved for expansion

<sup>34</sup>Tex. Tax Code Section 26.041(d)

<sup>32</sup>Tex. Tax Code Section 26.041(d)

<sup>35</sup>Tex. Tax Code Section 26.04(c)

<sup>33</sup>Tex. Tax Code Section 26.041(f)

<sup>36</sup>Tex. 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.

<b>Voter-Approval Protection for Pollution Control Worksheet</b>	<b>Amount/Rate</b>
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$599,193,539
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$0.524899/\$100

<sup>37</sup>Tex. Tax Code Section 26.045(d)

<sup>38</sup>Tex. Tax Code Section 26.045(l)

**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.<sup>39</sup> 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; and<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

<b>Unused Increment Rate Worksheet</b>	<b>Amount/Rate</b>
<b>63. 2020 unused increment rate.</b> 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
<b>64. 2019 unused increment rate.</b> 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
<b>65. 2018 unused increment rate.</b> 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
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> 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).	\$0.524899/\$100

<sup>39</sup>Tex. Tax Code Section 26.013(a)

<sup>40</sup>Tex. Tax Code Section 26.013(c)

<sup>41</sup>Tex. 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.<sup>42</sup>

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.<sup>43</sup>

<b>De Minimis Rate Worksheet</b>	<b>Amount/Rate</b>
<b>68. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.479744/\$100
<b>69. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$599,193,539
<b>70. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$0.083445
<b>71. 2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.028364/\$100
<b>72. De minimis rate.</b> <sup>23</sup> Add Lines 68, 70 and 71.	\$0.591553/\$100

<sup>42</sup>Tex. Tax Code Section 26.012(8-a)

<sup>43</sup>Tex. Tax Code Section 26.063(a)(1)

<sup>44</sup>Tex. 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.<sup>46</sup>

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).

<b>Emergency Revenue Rate Worksheet</b>	<b>Amount/Rate</b>
<b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>74. Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  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.  - or - 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. <sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.  - or - 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.	N/A
<b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	N/A
<b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	N/A

<b>78. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>79. Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
<b>80. 2021 voter-approval tax rate, adjusted for emergency revenue.</b> 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). \$0.516733/\$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). \$0.524899/\$100

Indicate the line number used: 49

##### De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.591553/\$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.<sup>50</sup>

**print here**

Printed Name of Taxing Unit Representative

**sign here** \_\_\_\_\_

Taxing Unit Representative

\_\_\_\_\_  
Date

**City of Castle Hills**  
**Analysis of Tax Rate's for Tax Budget Year's FY 2020 vs. FY 2021 ( Tax Years 2019 vs. 2020)**

	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2022 Budget	FY 2022 Budget	FY 2022 Budget
	Assessment	At Current Rate	No-New Revenue Rate	Effective Rate	Roll-Back Rate	Proposed
Total Taxable Assessed Value (freeze not included)	\$ 572,457,902	\$ 601,543,200	\$ 589,138,800	\$ 589,138,800	\$ 589,138,800	\$ 589,138,800
Add Back Actual Freeze (Not included in the rate calculations)	\$ 797,090	\$ 802,888	\$ 842,563	\$ 842,563	\$ 842,563	\$ 842,563
Total Tax Rate (Per \$100)	0.480519	0.516038	0.516723	0.524899	0.591553	0.524899
Total M&O & 18.5 Tax Levy	\$ 3,547,038	\$ 3,907,030	\$ 3,886,898	\$ 3,934,936	\$ 4,327,631	\$ 3,934,947
Less Debt Service Portion (18.5) Collection	\$ -	\$ (234,893)	\$ (212,633)	\$ (212,633)	\$ (212,633)	\$ (212,633)
Less Debt Service from Tax Freeze	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Levy Available to General Fund (M&O) @ 100%	\$ 3,547,038	\$ 3,672,139	\$ 3,674,205	\$ 3,722,303	\$ 4,114,998	\$ 3,722,314
Revenue Difference from FY 21 to FY 22 for General Fund	\$ -	\$ 125,102 *	\$ 127,167 *	\$ 175,266	\$ 567,961	\$ 175,276

\* This occurs because of the first year of debt issue if that rate was used

	2019 Tax Year	2020 Tax Year	2021 Tax Year	2021 Tax Year	2021 Tax Year	2021 Tax Year
	Assessment	At Current Rate	No-New Revenue Rate	Roll-Back Rate	De Minimis Rate	Proposed
Rate Effects on Average Taxable Homestead Value	\$ 319,656	\$ 338,229	\$ 357,199	\$ 357,199	\$ 357,199	\$ 357,199
Total Tax Rate (Per \$100)	0.480519	0.516038	0.516723	0.524899	0.591553	0.524899
Total M&O and 18.5 Tax Levy	\$ 1,596	\$ 1,745	\$ 1,846	\$ 1,875	\$ 2,113	\$ 1,875
Difference in City Tax Paid Budget FY 21 vs. 22 **	\$ -	\$ 209	\$ 100	\$ 130	\$ (577)	\$ 130

\*\* Difference for individual tax payers may be more or less depending on the individuals appraised property values and if frozen.