



FY 2022-2023

**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 \$293,378 or 7.881%, and of that amount \$12,226 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**

**BETH DAINES  
COUNCIL MEMBER**

**JACK JOYCE  
COUNCIL MEMBER**

**KURT MAY  
COUNCIL MEMBER**

**FRANK PAUL  
COUNCIL MEMBER**

**RYAN RAPELYE  
CITY MANAGER**

**NORA DAVIS  
FISCAL OFFICER**

**CITY OF CASTLE HILLS**  
**FISCAL YEAR 2023 COUNCIL PROPOSED BUDGET**

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August 5, 2022

Honorable Mayor Trevino, Mayor Pro-Tem Izbrand and Members of the City Council:

Staff is pleased to submit the proposed budget for the Fiscal Year FY 2023 for adoption beginning January 1, 2022. The budget is 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 City Manager, it is my responsibility to provide you a document which details expected expenses for the next fiscal year which includes anticipated revenue to meet these expenses.

As we look forward to next year in programming the necessary allocation of revenue and expenses, we continue to be mindful of the economic impact and challenges of the COVID-19 pandemic. Castle Hills, like many other municipalities in the area, did not receive anticipated revenue in certain areas of the general fund in 2020 due to economic downturn, however, over the last two years we have seen a rebound and upswing in a number of areas related to revenue, including growth in our sales tax revenue collections. We are very optimistic in the growth of sales tax, commercial permitting and the addition of new businesses to the community this year. City staff continues to monitor revenue and expenditures within our current FY 2022 Adopted Budget and we continue to see increases in revenue related to sales tax, permitting and municipal court.

As a result of the adoption of the FY 2022 Adopted Budget in September 2021, the City was able to address the City's sanitation fund which included a phased in rate increase to support future operations. We were able to include funds to address code compliance abatements, as well as additional mowing of certain right-of-way areas around the community including beautification projects. The City was able to capture a one-time transfer from the American Rescue Plan, which provided a revenue replacement, replacement of funds related to payroll expenditures from our first responders, a one-time capital purchase for a generator for City Hall, and have been able to fund the City's IT Infrastructure/cybersecurity improvements project. We also were able to fund phase II of the renovations to the Fire Department facility.

As City Manager, I have a number of goals to review and discuss as part of the FY 2023 Proposed Budget which includes: evaluating the compensation plan for City employees, specifically our public safety (police and fire) to ensure we are competitive and able to recruit and retain talented employees; reviewing the City's employee retirement system; continuing to fund development of a beautification program; and funding for monthly maintenance of the City's assets and ROW's in and around our community. I suggest that we also discuss potential quality of life improvements to the City's Commons, identify future projects related to the use of the additional American Rescue Plan Act (ARPA) funding, and identify future major capital projects related to streets and drainage as we continue to work to improve the City's infrastructure.

The City received grant funding from the American Rescue Plan Act in the amount of approximately \$553,802 during the FY 2021 Adopted Budget and received the other half during the current FY



2022 Adopted Budget. These funds will subsidize a number of infrastructure projects, one-time capital purchases and make up for revenue lost as a result of the pandemic. This unprecedented year has brought many unexpected challenges and opportunities. The City stands prepared to address these challenges and opportunities regarding public health, safety, and fiscal responsibility.

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 is 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 two years, the City Council has continued to prioritize long-term infrastructure with the utilization of the Certificates of Obligations (CO's) issued in 2020. These CO's have been able to address over \$2 Million in the FY 2022 budget to address streets. The City has also utilized the 2020 COs to complete the \$1.9 Million - Banyan/Carolwood Phase II drainage project to alleviate flooding in this area. As part of the proposed FY 2023 budget, staff has identified future street reconstruction and drainage projects close to \$7 million.

Four years ago, the City adopted the 2018 Capital Improvements Plan (CIP) which revealed that 50% of the streets in Castle Hills were in the "Reconstruction Category". To repair the streets in the "Reconstruction Category" was estimated to cost \$10 Million. This year the City has been able to close the gap by conducting full-depth reconstruction of a number City streets in Castle Hills. The 2018 CIP also indicated that only 22% of the streets were in "Good Condition" -- today this number is almost 64%. This percentage will continue to increase once we complete Street Improvements Phase II. The transformation of Castle Hills' infrastructure has been amazing to witness and I am glad to be involved in the undertaking of these capital projects. The ability to do this much infrastructure is a true reflection of the Mayor and Council's leadership and their priority to tackle street and drainage issues/concerns in Castle Hills. The City Council and staff have worked collectively as a team with our engineers to make major strides in long-term infrastructure improvements for the betterment and safety of the citizens of Castle Hills.

#### **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 funded.
- Budgets for the use of American Rescue Plan Act funds will be budgeted.

### **General Fund Highlights:**

The Proposed General Fund budget is fiscally conservative and balanced. The FY2023 proposed budget is based on the ad valorem rate of \$0.522544 per \$100 of valuation, which is the M&O voter approval tax rate, for the Proposed FY 2023. The I&S portion is .027861. 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). All City employee salaries are funded out of the General Fund. The proposed General Fund revenue budget totals \$7,771,962 million and the expenses budget totals \$7,557,743 million. It forecasted for the City to take in additional revenue based on the ad valorem collections and will provide for additional expenditures as we move forward towards the adopted budget.

Things to note in the FY2023 Proposed General Fund Budget:

- Does not include any additional personnel.
- Does not include a cost-of-living adjustment for employees.
- No increase to the current cost of Health Care for City employees
- Captures a one-time transfer from the American Rescue Plan, to provide funding for Improvements to the Commons and Phase III Fire Department Renovations.

### **Revenues:**

Total revenues for the Proposed FY2023 budget are \$7,771,692 million. Sales and property taxes make up \$5,570,692 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 an increase over the FY2022 projected year-end collections. We remain optimistic this will continue to rise due to economic growth in the City's commercial development. Franchise fees consist of electric, cable, telephone, and gas and comprises \$475,000 of the General Fund revenues.

### **Property Taxes:**

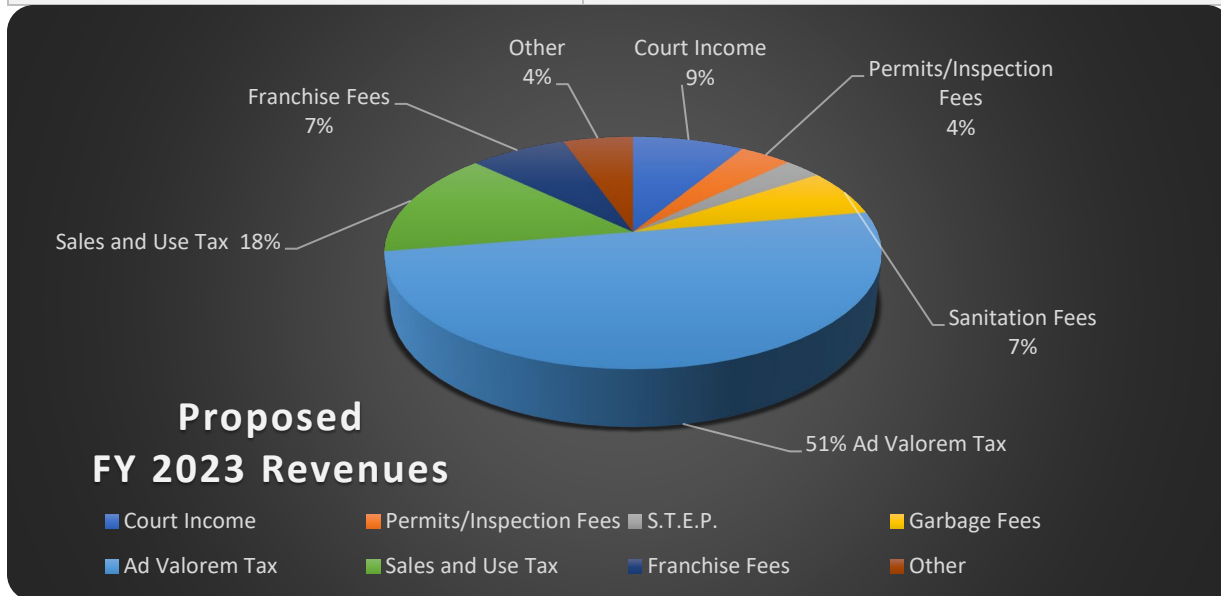
Bexar County Appraisal District sets the valuations and City Council sets the tax rate. The total taxable assessed value (freeze not included) at the current tax of \$0.524899 per \$100 of valuation, the proposed total M&O revenue for the FY 2023 budget is at \$4,015,692. This proposed budget includes the I&S debt rate which includes a debt payment for the streets portion related to the 2020 COs.

Total City revenue for the Proposed FY2023 Budget is charted by source below:

<b>Revenue Summary</b>	<b>Proposed 2023</b>
<b>Court Income</b>	<b>\$750,000</b>
<b>Permits/Inspection Fees</b>	<b>\$283,500</b>
<b>Capital Transfer</b>	<b>\$0</b>
<b>Sanitation</b>	<b>\$526,000</b>
<b>Ad Valorem Tax</b>	<b>\$4,095,692</b>



Sales and Use Tax	\$1,475,000
Franchise Fees	\$475,000
Other	\$166,500
<b>Total:</b>	<b>\$7,771,692</b>

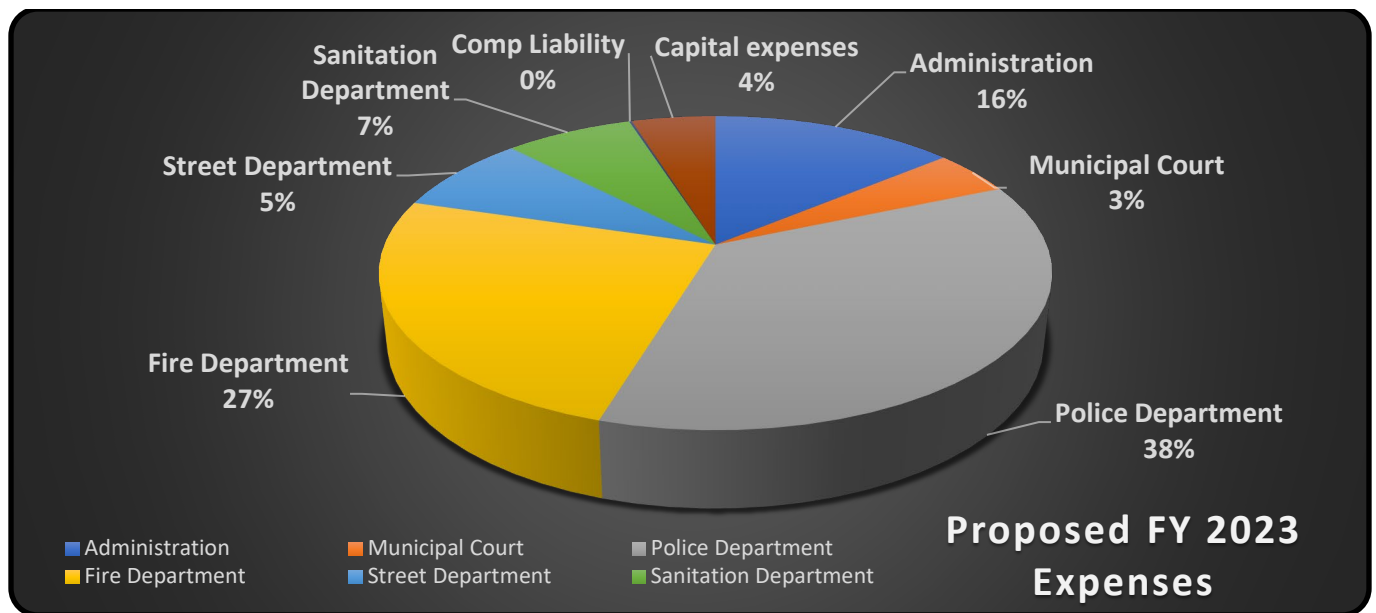


### Expenses:

Total expenses for the Proposed FY2023 Budget are \$7,557,741 million. The proposed ending total fund balance for the City in FY2023 is \$4,637,301 million, which is over six months operations - 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 FY2023 budget is as follows:

Expense Summary	Proposed FY 2023
Administration	\$1,150,043
Municipal Court	\$278,970
Police Department	\$2,880,776
Fire Department	\$2,030,117
Street Department	\$449,540
Sanitation Department	\$558,230
Comp Liability	\$5,000
Capital Expenses	\$210,065
<b>Total:</b>	<b>\$7,557,741</b>



### Street and Drainage Funds:

As a result of the adoption of the City's Capital Improvement Plan (CIP) four years ago, the city has continued to prioritize street maintenance and repairs. Revenue from the Street Maintenance Sales Tax, Digital Billboard and the 2020 certificates of obligation have aided in funding projects outlined in the CIP. The City of Castle Hills has been able complete: Costs for this would be reflected in the FY 2023 Proposed Budget.

Proposed FY 2023:

*Street Maintenance Tax - \$175,000*

*Drainage Utility Fund - Debt Payment - \$289,338*

Current projects under consideration for funding in FY2023 are as follow:

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

### Capital Projects FY 2023:

- The City has identified 12 streets for reconstruction and 4 drainage projects in different watersheds - Street Reconstruction (\$3.5M) and Drainage Project (\$3.5M). Funding is required for these future projects.



**Capital Replacement Funds:**

Under Capital Replacement, the FY 2023 Proposed Budget includes the following:

- Community Infrastructure Economic Development Program (CIED) - Possible one-time expenditures out of the CIED Fund for FY 2023. As a part of the FY 2023 Proposed Budget, it is recommended that \$30,000 be allocated for construction of a Court office/ conference room in the Council chambers.
- Workstation Upgrade Fund - \$10,000


**Budget Highlights (Capital Expenses):**

- \$10,000 set aside for future Rescue Truck
- \$20,000 set aside for future Fire Vehicle
- \$50,000 set aside for future Public Works Vehicle
- \$15,000 set aside for future Fire - SCBA
- \$34,000 set aside for Phase III Renovations to the Fire Department Facility
- \$100,000 set aside for Common Improvements **(ARPA Funds)**
- Platform Fire Truck payment - Principal payment of \$82,865 and Interest payment of \$4,700.
- No change in cost to the Employee Health Plan

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 the City Council for attending Special City Council/Budget Work Sessions, reviewing budget documents, and providing guidance in development of this proposed budget. I also want to express my appreciation to the entire City Staff, our leadership from the City's department heads for everyone's dedication and hard work in striving to maintain the highest level of service to the citizens and businesses of our community.

Respectfully submitted,



Ryan D. Rapelye

City Manager



## CITY OF CASTLE HILLS BUDGET CALENDAR FOR FY 2023 BUDGET PROPOSED JUNE 14, 2022

### 2022

15-30 April	Receive Preliminary Estimate of 2021 appraised values from Bexar Appraisal District
14- 25 June	Budget Kick Off with Departments - Goals, Objectives, Capital Requirements
<b>Tuesday 14 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>Tuesday 12 July</b>	<b><u>6:30 PM</u> Regular Council Meeting – 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 19 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>Wednesday 20 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>Tuesday 2 August</b>	<b><u>6:30 PM</u> Special Council Meeting – 4<sup>th</sup> Budget Workshop –</b> <b>-City Manager submits Proposed Budget FY 2023 and files with the City Secretary (No Action Needed)</b> <ul style="list-style-type: none"> <li>- Receive No-New-Revenue and Voter-Approval Tax Rate Calculations</li> </ul>
<b>Tuesday 9 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. (Rate will not be adopted at this meeting)</li> </ul>
<b>Tuesday 16 August (TBD)</b>	<b><u>6:30 PM</u> Special Council Meeting - Budget Workshop - (If Needed)</b>
<b>Wednesday 17 August</b>	<b>Last Day to Publish Notice of Tax Rate Hearing (Dates of Tax Rate Public Hearing)</b>
<b>Tuesday 23 August (TBD)</b>	<b><u>6:30 PM</u> Special Council Meeting &amp; Budget Workshop - (If Needed)</b>
Wednesday 24 August	Publication Notice of Budget Hearing
<b>Tuesday 6 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>

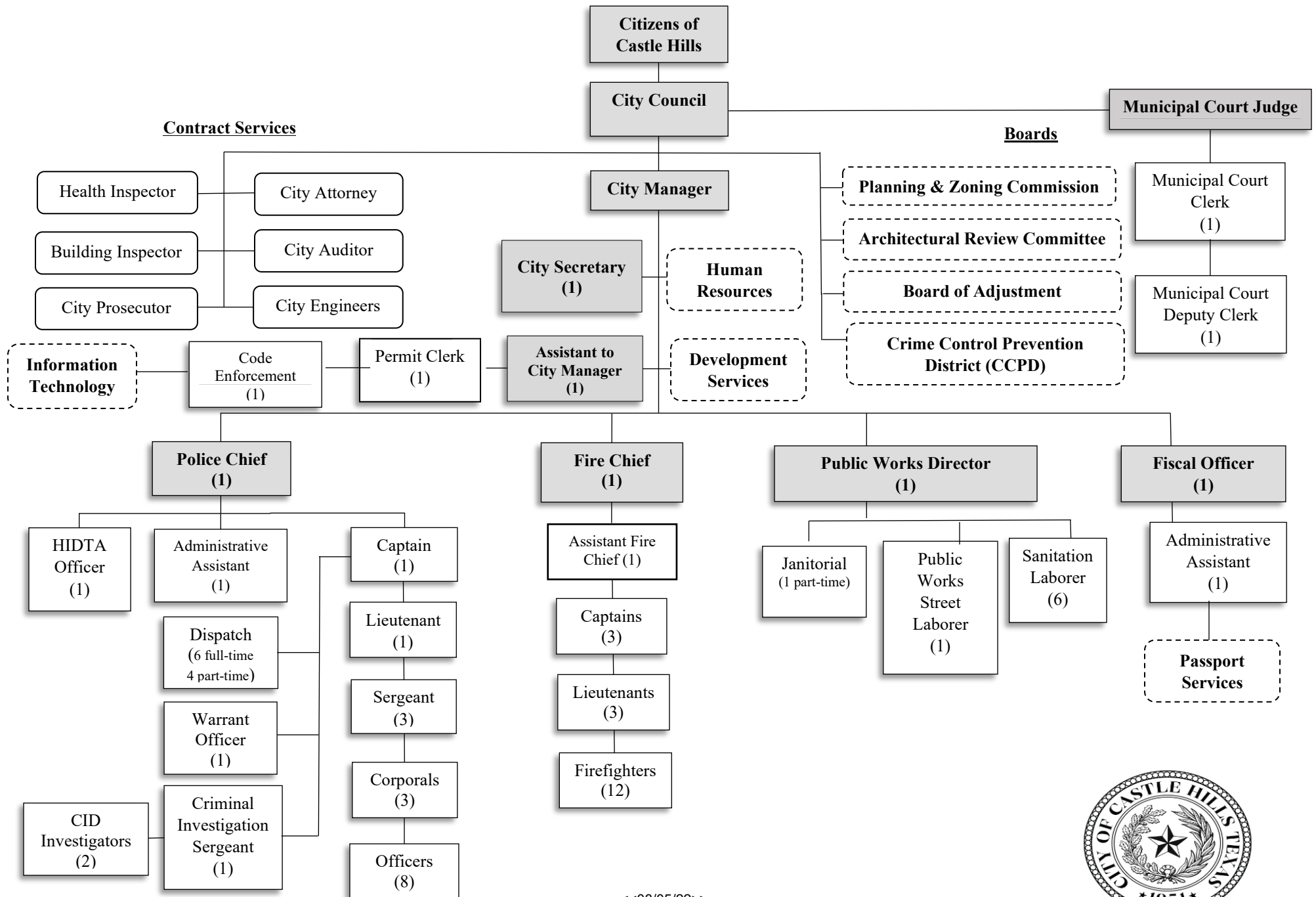


**Tuesday 13 September    6:30 PM    Regular Council Meeting –**

- Adopt Proposed Budget by Ordinance and take record vote
- Ratify the budget and take a record vote
- Adopt tax rate by Ordinance and take record vote

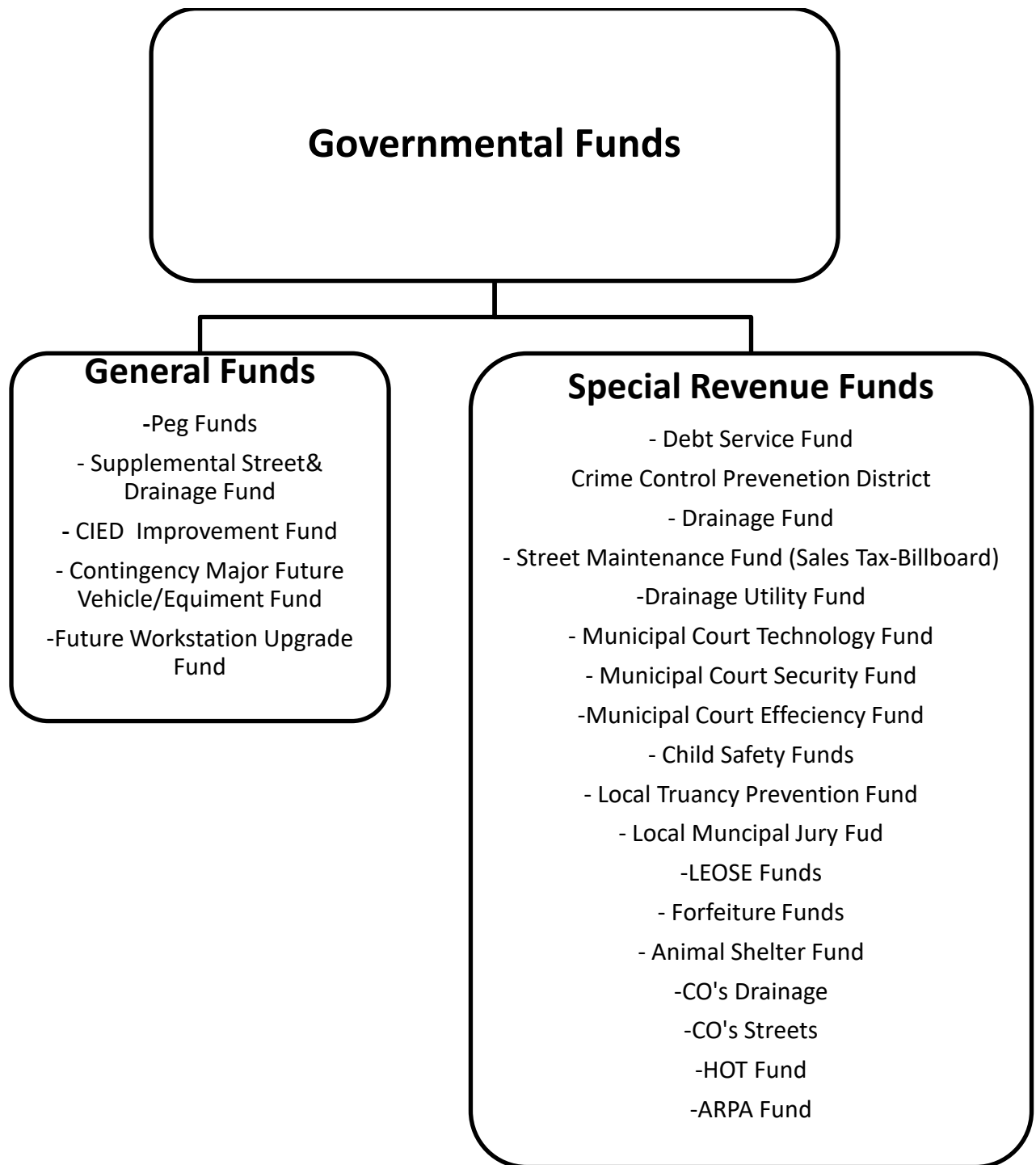
# ORGANIZATIONAL CHART

## 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 these funds are maintained separately.



## **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 the City of Castle Hills financial activities is reflected within the following funds:

### **01 - 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 fees, 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 court 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 roles 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. These funds are utilized to fund 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.

## **32 – American Rescue Plan Fund**

Revenue is received from the American Rescue Plan funds. The American Rescue Plan are intended to aid to cities and are designated to help replace lost revenue due to the COVID -19 pandemic.

## **14 – Hotel Occupancy Tax**

Every person owning, operating, managing, or controlling a short-term rental or collecting payment for occupancy in any short-term rental collect the Hotel Occupancy Tax from their guests for the City of Castle Hills. The City of Castle Hills's Hotel Occupancy Tax rate is 7%

# 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)

## 01 - 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 typically the largest part of the City's financial operations.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 3,793,624</u> Est.	<u>\$ 3,793,624</u>	<u>\$ 4,423,352</u>	
REVENUE TOTAL	<u>\$ 7,472,215</u>	<u>\$ 7,593,914</u>	<u>\$ 7,771,692</u>	\$ 299,477
DEPARTMENT EXPENSES				
ADMINISTRATION	\$ 1,087,684	\$ 1,155,427	\$ 1,150,043	\$ 62,359
COURT	\$ 280,778	\$ 275,241	\$ 278,970	\$ (1,808)
POLICE DEPARTMENT	\$ 2,819,773	\$ 2,402,603	\$ 2,880,778	\$ 61,005
FIRE DEPARTMENT	\$ 1,983,291	\$ 1,944,954	\$ 2,030,117	\$ 46,826
STREETS DEPARTMENT	\$ 419,552	\$ 362,400	\$ 449,540	\$ 29,988
SANITATION DEPARTMENT	\$ 539,601	\$ 475,026	\$ 558,230	\$ 18,629
PAYROLL EXPENDITURES	\$ 5,000	\$ 7,000	\$ -	\$ (5,000)
CAPITAL EXPENDITURES	\$ 336,535	\$ 341,535	\$ 210,065	\$ (126,470)
TOTAL EXPENSES	<u>\$ 7,472,214</u>	<u>\$ 6,964,186</u>	<u>\$ 7,557,743</u>	<u>\$ 85,529</u>
Income/(Loss)	\$ -	\$ 629,728	213,949	
<b>ENDING FUND BALANCE</b>	<u>\$ 3,793,625</u>	<u>\$ 4,423,352</u>	<u>\$ 4,637,301</u>	

## City of Castle Hills

Revenues	Beginning Fund Balance										3,955,512			3,793,624			3,793,624			3,793,624			4,423,352		
Property Tax Revenues																									
01-00-4200	Ad Valorem Taxes-Current	3,167,415	3,313,412	3,444,648	3,636,852	3,351,721	3,382,809	3,722,314	1,963,871	3,722,314	-	4,015,692	-	(3,722,314)											
01-00-4202	Delinquent Ad Valorem Taxes	-	-	45,033	37,957	48,810	26,360	25,000	(418)	25,000	-	40,000	-	(25,000)											
01-00-4200	Penalties/Interest Ad Valorem Taxes	-	-	46,996	57,115	30,837	26,990	35,000	7,038	35,000	-	40,000	-	(35,000)											
Sales and Mixed Beverage Tax Revenue																									
01-00-4300	Sales and Use Tax	1,033,279	1,068,318	1,174,872	1,247,166	1,359,455	1,176,618	1,375,000	705,388	1,400,000	25,000	1,445,000	-	(1,375,000)											
01-00-4305	Sales Tax - Beverage	9,338	10,980	10,856	7,528	16,235	10,987	20,000	14,085	28,000	8,000	30,000	-	(20,000)											
Franchise Fees Revenue																									
01-00-4220	Franchise Fees	534,125	555,339	501,204	488,388	495,370	510,881	470,000	222,722	470,000	-	475,000	-	(470,000)											
Court Fees Revenues																									
01-00-4020	Warrants	136,276	122,489	104,073	80,109	100,636	104,717	100,000	41,884	80,000	(20,000)	100,000	-	(100,000)											
01-00-4030	Court Income	527,723	505,774	433,165	383,232	542,586	478,496	500,000	290,124	580,000	80,000	625,000	-	(500,000)											
01-00-4032	State Court Tax Collection Fee	-	-	25,749	15,164	-	8,183	15,000	16,216	25,000	10,000	25,000	-	(15,000)											
01-00-4080	S.T.E.P	253,596	235,148	243,222	-	-	146,393	-	-	-	-	-	-	-											
Permits/Licenses/Code Enforcement Revenues																									
01-00-4050	Permits/Inspection Fees	291,266	328,954	161,974	138,288	203,834	224,457	180,000	127,998	220,000	40,000	225,000	-	(180,000)											
01-00-4100	Food Licenses	19,800	20,925	19,210	15,163	22,318	19,483	25,000	21,423	25,000	-	35,000	-	(25,000)											
01-00-4110	Liquor Licenses	4,452	4,554	4,438	1,935	5,552	4,186	3,500	11,439	15,000	11,500	15,000	-	(3,500)											
01-00-4140	ARC, BOA, Zoning & Plat Fees	5,781	5,200	6,079	6,764	6,353	6,035	4,500	2,200	4,500	-	4,000	-	(4,500)											
01-00-4160	Abatement Collections	-	-	1,014	1,014	-	2,753	2,000	-	-	(2,000)	1,000	-	(2,000)											
01-00-4170	Certificate of Occupancy	60	8	-	8	16	18	-	1,095	1,500	1,500	1,500	-	(2,000)											
01-00-4190	Animal Impound/Registration	1,080	1,106	929	1,504	1,747	1,273	1,500	1,350	2,000	500	2,000	-	(1,500)											
Police & Fire Revenues																									
01-00-4000	False Alarm Fines	1,100	-	-	200	-	260	1,000	-	500	(500)	1,000	-	(1,000)											
01-00-4010	Restitution Fees	285	4,362	664	1,265	850	1,485	1,000	57	500	500	1,000	-	(1,000)											
01-00-4150	Report Fees/Fingerprints	5,628	6,695	5,714	1,758	3,328	4,625	2,500	2,014	3,000	500	3,000	-	(2,500)											
01-00-4420	Revenue Rescue	10,708	10,583	5,730	7,583	8,239	8,569	9,000	3,262	6,000	(3,000)	9,000	-	(9,000)											
01-00-4440	Towing Services	24,605	18,699	29,864	26,028	28,695	25,578	30,000	11,645	35,000	5,000	35,000	-	(30,000)											
Garbage Collection Revenues																									
01-00-4120	Garbage Fees	454,612	453,008	453,609	459,628	463,646	456,901	497,500	228,373	497,500	-	526,000	-	(497,500)											
01-00-4125	Retro garbage billing	185	725	-	-	150	212	-	60	100	100	-	-	-											
01-00-4130	Recycling	261	377	-	265	545	290	500	133	500	-	500	-	(500)											
Miscellaneous Revenues																									
01-00-4040	Insurance Claims/Refunds	31,277	25,017	30,923	31,266	6,386	24,974	3,000	4,273	4,500	1,500	3,000	-	(3,000)											
01-00-4060	Miscellaneous	7,659	19,945	35,004	13,702	7,743	16,810	4,000	5,870	6,000	2,000	4,000	-	(4,000)											
01-00-4065	Credit Card Fees	43,477	42,639	40,212	28,014	42,228	39,314	45,000	25,675	50,000	5,000	45,000	-	(45,000)											
01-00-4070	Donations	80	50	850	5,375	2,500	1,767	-	-	-	-	-	-	-											
01-00-4090	Interest	64,375	122,305	165,090	39,050	1,537	78,471	2,500	11,190	30,000	27,500	30,000	-	(2,500)											
01-00-4450	Passport Acceptance Office	-	-	29,567	10,896	25,954	14,278	35,000	14,385	30,000	(5,000)	35,000	-	(35,000)											
01-00-4500	Sale of Equipment	-	4,970	-	-	-	-	-	-	-	-	-	-	-											
01-00-4510	Animal Shelter Donations	-	-	-	-	-	-	-	-	-	-	-	-	-											
01-00-4989	Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-											
01-00-4899	Grant Funds	-	-	-	241,799	10,981	50,556	-	-	-	-	-	-	-											
Transfers-In from other Funds																									
01-00-4980	Transfer in From Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-											
01-00-8004	Transfer from Animal Shelter Fund (04)	-	-	-	-	423	85	-	-	-	(65,401)	-	-	(65,401)											
01-00-8032	Transfer from American Rescue Plan Fund (32)	-	-	-	-	-	-	297,000	297,000	297,000	-	-	-	(297,000)											
Non-City Revenues (Moved to Balance Sheet)																									
01-00-4025	LGB Collections	26,830	25,545	-	-	-	10,475	-	-	-	-	-	-	-											
01-00-4400	Court Tax	391,845	354,935	-	-	-	149,356	-	-	-	-	-	-	-											
01-00-4310	Sales Tax - Garbage	38,304	38,289	-	-	-	15,319	-	-	-	-	-	-	-											
Total General Fund Revenues		7,087,901	7,311,100	7,052,926	6,945,388	6,788,253	7,037,114	7,472,215	4,030,333	7,593,914	121,699	7,771,692	-	(7,472,215)											





## ***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*
- *Customer Service*
- *Accountability*
- *Innovation*
- *Excellence*
- *Respect*
- *Responsiveness*

## City of Castle Hills

## Administration Expenditures

## Salaries &amp; Benefits

	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	5 Year Average	2022 Council Adopted Budget	June 30, 2022	2022 Projected Ending	Change	2023 City Manager Proposed	2023 Council Adopted Budget	Change
01-10-5001 Salaries-Full Time	366,848	350,550	265,237	330,617	388,061	340,263	436,250	199,931	420,000	(16,250)	462,532	-	(436,250)
01-10-5002 Overtime	-	-	79,105	-	30,088	49,517	-	-	20,000	20,000	20,000	-	-
01-10-5003 Salaries-Part Time-Contract	-	67,898	142	200	313	213	456	152	400	(56)	400	-	(456)
01-10-5005 Longevity Pay	3,624	2,431	-	-	-	1,211	1,500	-	-	(1,500)	-	-	(1,500)
01-10-5006 Comp Time/Overtime	21,845	21,464	15,798	19,955	24,133	20,639	27,048	12,630	26,100	(948)	28,677	-	(27,048)
01-10-5010 FICA	5,109	4,984	3,695	4,667	5,644	4,622	6,326	19,876	6,100	(226)	6,707	-	(6,326)
01-10-5012 Medicare	15,947	28,617	22,219	31,723	37,000	4,822	6,326	19,876	40,000	(5,840)	46,000	-	(45,840)
01-10-5015 Employee Insurance	42,926	42,057	30,467	41,535	50,838	41,569	55,709	25,548	53,600	(2,109)	58,372	-	(55,709)
01-10-5018 TFRS-Employee Retirement	1,505	1,405	1,405	1,505	2,005	1,565	1,555	-	1,555	-	1,555	-	(1,555)
01-10-5020 Workers' Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies & Materials													
01-10-5040 Office Supplies/Printing	9,688	11,250	7,942	3,320	9,078	8,256	6,000	3,556	5,500	(500)	6,000	-	(6,000)
01-10-5045 Office Equip/Software	279	1,617	390	5,531	165	498	2,000	-	1,500	(500)	1,500	-	(2,000)
01-10-5047 Postage (All Departments)	-	-	4,673	-	7,276	3,496	4,500	8,076	10,076	5,576	10,000	-	(4,500)
01-10-5048 Printing - Temp Signs	-	-	174	-	-	35	300	471	471	171	300	-	(300)
01-10-5070 Miscellaneous	3,586	2,024	1,721	11,141	13,402	6,375	6,000	16,398	18,000	12,000	5,000	-	(6,000)
01-10-5080 Uniforms	180	760	-	512	169	324	500	-	100	(400)	500	-	(500)
Services Expenditures													
01-10-5048 Subscriptions & Dues	3,258	3,664	3,401	4,699	6,345	4,273	4,500	2,770	4,000	(500)	4,500	-	(4,500)
01-10-5050 Newsletters/Postcards	1,188	198	-	309	4,999	1,339	3,000	2,190	3,000	800	3,000	-	(3,000)
01-10-5052 Newspaper Publications/Ads	15,406	2,252	7,347	6,775	11,165	8,569	8,500	7,083	9,000	2,500	8,000	-	(6,500)
01-10-5074 Training/Prof Meetings	12,286	6,085	3,387	1,264	13,656	7,338	8,000	7,984	9,000	1,000	8,000	-	(8,000)
01-10-5076 Medical	(1,764)	110	288	215	340	(162)	250	55	200	(60)	250	-	(250)
01-10-5077 Abatement/ROW Mowing Services/Beautification	-	-	-	-	5,943	1,189	10,000	499	3,000	(7,000)	9,000	-	(10,000)
01-10-5082 Mayor/Council Expenses	1,571	9,178	4,472	3,659	10,041	5,784	5,000	1,711	2,000	(3,000)	5,000	-	(5,000)
01-10-5087 Insurance Claims	19,741	-	-	-	-	3,948	-	-	-	-	-	-	-
Contractual Expenditures													
01-10-5025 City Engineer/Plat Fees	29,149	27,931	22,601	44,226	27,506	30,282	35,000	32,478	40,000	5,000	35,000	-	(35,000)
01-10-5027 Building Inspector	62,325	54,285	55,929	41,068	40,725	50,866	50,000	27,825	55,600	5,600	55,000	-	(50,000)
01-10-5028 Sanitation Inspectors	17,265	17,427	9,622	12,915	14,120	14,270	18,000	9,030	18,000	-	20,000	-	(18,000)
01-10-5041 IT Support	18,068	20,999	13,198	12,390	15,761	16,087	20,650	9,743	20,650	-	20,650	-	(20,650)
01-10-5042 Incode/Asyst Updates/Maint.	-	12,932	4,932	2,206	21,939	8,402	17,000	3,886	22,000	5,000	23,000	-	(17,000)
01-10-5046 Election Expenses	3,489	5,250	14,909	-	5,573	5,844	7,000	4,938	7,000	-	7,000	-	(7,000)
01-10-5046 Website Hosting/Maint.	3,032	4,193	4,099	4,444	13,025	5,758	7,000	557	5,000	(2,000)	6,000	-	(7,000)
01-10-5053 Audit	16,615	18,500	18,500	22,056	25,000	20,134	25,000	27,500	27,500	2,500	25,000	-	(25,000)
01-10-5058 Email Service	1,772	3,111	3,208	4,154	3,977	3,244	-	1,408	300	300	300	-	-
01-10-5060 Attorney/Legal Fees	80,429	126,619	220,594	135,367	81,766	128,961	85,000	28,694	85,000	-	75,000	-	(85,000)
01-10-5072 Bexar Appraisal District/Tax Assessor	15,667	16,875	20,111	19,442	17,145	17,848	16,000	8,949	17,887	1,887	17,000	-	(16,000)
01-10-5075 Property/Casualty Insurance	64,883	101,963	82,753	99,100	110,043	91,749	110,000	2,269	110,000	-	110,000	-	(110,000)
01-10-5085 Equipment Leases	8,015	7,146	7,212	8,573	10,743	8,338	7,000	5,303	7,000	-	7,000	-	(7,000)
01-10-5088 Credit Card Fees	18,623	18,458	16,543	12,162	20,265	17,210	18,000	8,613	18,000	-	18,000	-	(18,000)

## City of Castle Hills

01-10-5090 Communications

	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	5 Year Average	2022 Council Adopted Budget	June 30, 2022	2022 Projected Ending	Change	2023 City Manager Proposed	2023 Council Adopted Budget	Change
Equipment/Building/Maintenance													
01-10-5035 Fuel - Vehicle/Equipment	896	747	1,613	775	1,067	980	2,200	1,410	2,200	-	2,500	-	(2,200)
01-10-5065 Building Maint./Supplies	5,064	1,792	5,075	7,784	6,756	5,294	6,800	48,276	54,000	47,200	7,000	-	(6,800)
01-10-5066 Vehicle-Maintenance/Supplies/Tires	898	500	384	377	1,947	821	1,500	190	1,000	(500)	2,000	-	(1,500)
01-10-5090 Animal Control	-	100	-	-	-	20	-	-	-	-	-	-	-
Utilities Expenditures													
01-10-5030 Utilities	12,169	18,983	15,956	13,988	13,519	14,523	15,000	9,244	18,488	3,488	18,000	-	(15,000)
01-10-5069 Phone/Cell Phone/Radio	1,237	1,695	942	1,416	1,610	1,360	1,300	770	1,300	-	1,300	-	(1,300)
Department Specific Expenditures													
01-10-5043 Paperless Automation	-	-	-	-	19,221	3,844	4,000	-	-	(4,000)	4,000	-	(4,000)
01-10-5056 MuniCode Updates	6,603	1,344	1,200	8,715	4,594	4,491	3,500	1,716	3,500	-	3,500	-	(3,500)
01-10-5057 Records Management/Storage	-	-	-	-	945	-	3,000	439	2,500	-	2,000	-	(3,000)
Capital and Non-Capital Outlay													
01-10-8000 Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-	-
01-10-8003 Non-Capital Outlay (New Number)	-	-	-	-	9,202	1,840	-	-	-	-	-	-	-
Transfers for Future Expenditures													
01-10-5245 Transfer for Tech Upgrades	3,500	3,500	3,500	3,500	3,500	3,500	3,500	-	3,500	-	3,500	-	(3,500)
01-10-5246 Transfer for Sup Street & Drain	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-City Expenses (Moved to Balance Sheet)													
01-10-5087 Sales Tax - Garbage	38,551	38,768	-	-	-	15,464	-	-	-	-	-	-	-
<b>Total Administration Expenditures</b>	<b>931,474</b>	<b>1,057,897</b>	<b>974,763</b>	<b>982,778</b>	<b>1,090,688</b>	<b>1,009,520</b>	<b>1,087,884</b>	<b>575,971</b>	<b>1,155,427</b>	<b>-</b>	<b>1,150,043</b>	<b>-</b>	<b>(1,087,884)</b>

&lt;&lt;08/05/22&gt;&gt;



## ***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														
01-20-5001	Salaries-Full Time	72,786	76,913	61,493	74,310	80,466	73,194	84,236	39,238	82,000	(2,236)	83,191	-	(84,236)
01-20-5002	Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-
01-20-5003	Salaries-Part Time/ Seasonal	164	215	169	119	54	144	72	24	50	(22)	72	-	(72)
01-20-5006	Longevity Pay	54	-	-	-	-	11	1,500	-	-	(1,500)	-	-	(1,500)
01-20-5010	FICA	4,376	4,593	3,724	4,160	4,970	4,365	5,223	2,434	5,085	4,980	5,158	-	(5,223)
01-20-5012	Medicare	1,023	1,074	871	973	1,162	1,021	1,221	569	1,190	1,020	1,206	-	(1,221)
01-20-5015	Employee Insurance	8,254	9,817	7,626	11,115	11,099	9,582	13,097	5,220	12,000	(1,097)	13,200	-	(13,097)
01-20-5018	TMRs-Employee Retirement	8,560	9,020	7,232	9,341	10,537	8,938	10,613	5,014	10,472	9,980	10,499	-	(10,613)
01-20-5020	Workers' Compensation	354	404	404	354	354	374	444	5,014	444	-	444	-	(444)
General Supplies & Materials														
01-20-5030	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
01-20-5040	Office/Printing	2,256	2,688	1,629	2,499	2,000	2,214	2,800	1,605	2,800	-	3,000	-	(2,800)
01-20-5045	Office Equip/Software	-	-	-	-	-	-	100	-	100	-	100	-	(100)
01-20-5070	Miscellaneous	33	200	200	-	55	98	100	-	100	-	100	-	(100)
Services Expenditures														
01-20-5074	Training/Prof Meetings	1,746	1,632	2,316	550	1,330	1,515	2,000	1,253	2,000	-	2,500	-	(2,000)
Contractual Expenditures														
01-20-5041	IT Support	9,283	12,211	8,370	6,664	5,114	8,328	6,872	3,171	6,500	(372)	7,000	-	(6,872)
Utilities Expenditures														
01-20-5069	Phone/Cell Phone/Radio	1,433	1,362	803	1,329	1,606	1,307	1,500	675	1,500	-	1,500	-	(1,500)
Department Specific Expenditures														
01-20-5095	Magistrate Fees	300	700	1,000	1,200	1,300	900	1,000	700	1,000	-	1,000	-	(1,000)
01-20-5125	Judge/Prosecutor Salary	54,837	48,470	42,742	44,258	43,500	46,761	50,000	19,250	50,000	-	50,000	-	(50,000)
01-20-5128	Warrant Execution	180,410	174,000	167,450	82,350	155,750	151,992	100,000	72,650	100,000	-	100,000	-	(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	397,195	355,047	-	-	-	150,448	-	-	-	-	-	-	-
01-20-5088	Collection Fees	23,800	28,415	-	-	-	10,443	-	-	-	-	-	-	-
01-20-5168	Refunds/Overpayments	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Municipal Court Expenditures		766,864	726,759	306,029	239,220	319,298	471,634	280,778	151,802	275,241		278,970	-	(280,778)





## ***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.*

Police Department Expenditures														
Salaries & Benefits														
01-30-5001	Salaries-Full Time	1,513,130	1,520,752	1,581,088	1,600,199	1,661,939	1,575,421	1,874,247	758,330	1,559,559	(314,688)	1,899,625	-	(1,874,247)
01-30-5002	S.T.E.P. Overtime	66,371	65,615	74,077	34,992	39,885	56,588	60,000	16,299	28,120	(31,880)	60,000	-	(60,000)
01-30-5003	Salaries-Part Time	9,716	4,017	6,623	11,988	9,154	8,300	10,000	-	-	(10,000)	10,000	-	(10,000)
01-30-5004	Reimbursed Salary	(53,239)	(35,797)	(21,836)	(40,886)	-	(30,352)	-	59,500	-	-	-	-	-
01-30-5005	Longevity Pay	1,210	1,150	1,127	1,238	1,003	1,146	-	-	-	-	-	-	-
01-30-5006	Comp Time/Overtime	31,232	38,389	50,360	63,858	35,551	43,880	35,000	46,769	60,000	25,000	35,000	-	(35,000)
01-30-5010	FICA	99,330	96,461	102,463	103,246	108,236	102,463	116,203	54,616	105,000	(11,203)	117,777	-	(116,203)
01-30-5012	Medicare	23,231	23,027	24,122	24,146	25,313	23,968	27,176	12,773	23,900	(3,276)	27,545	-	(27,176)
01-30-5015	Employee Insurance	110,541	125,681	145,261	164,471	167,849	142,718	196,458	72,779	150,000	(46,458)	210,000	-	(196,458)
01-30-5018	TMRs-Employee Retirement	190,994	189,765	197,219	214,521	226,525	203,805	234,592	111,237	220,000	(14,592)	239,733	-	(234,592)
01-30-5020	Workers' Compensation	28,856	28,906	28,906	28,906	28,906	28,836	30,083	30,083	30,083	0	30,083	-	(30,083)
General Supplies & Materials														
01-30-5040	Office/Printing	3,629	2,516	2,415	2,585	4,277	3,085	3,000	827	1,700	(1,300)	3,000	-	(3,000)
01-30-5045	Office Equip/Software	-	-	-	-	-	-	-	-	-	-	-	-	-
01-30-5070	Miscellaneous	2,749	526	668	750	918	1,122	900	498	650	(250)	900	-	(900)
01-30-5080	Uniforms	15,928	23,876	20,145	15,561	22,512	19,604	22,800	8,078	17,500	(5,300)	22,800	-	(22,800)
Services Expenditures														
01-30-5048	Subscriptions & Dues	428	360	195	1,887	527	679	800	35	400	(400)	800	-	(800)
01-30-5074	Training/Prof Meetings	16,553	21,119	20,252	23,132	15,738	19,359	20,000	7,489	14,560	(5,440)	23,000	-	(20,000)
01-30-5076	Medical-Employee	16,944	16,372	17,731	18,771	5,362	15,036	2,000	3,682	5,100	3,100	3,000	-	(2,000)
Contractual Expenditures														
01-30-5041	IT Support	11,885	10,889	10,615	11,501	14,066	11,791	24,000	11,420	19,575	(4,425)	24,000	-	(24,000)
01-30-5082	Radio/Tower Fees City of S.A. (New Number)	-	-	-	-	19,768	3,954	13,590	5,911	11,822	(1,768)	13,590	-	(13,590)
01-30-5084	Radio Yrly. Maint. Hand Held/Console (New Number)	-	-	-	-	-	-	5,000	-	-	(5,000)	5,000	-	(5,000)
01-30-5085	Equipment Leases	6,910	6,919	4,954	5,640	5,913	6,067	6,700	2,806	5,810	(890)	6,700	-	(6,700)
01-30-5097	Insurance Claims	23,945	-	-	4,480	(2,768)	5,131	-	3,179	3,179	-	-	-	-
Equipment/Building/Maintenance														
01-30-5035	Fuel - Vehicle/Equipment	52,554	53,311	46,578	33,963	28,259	42,933	30,000	16,097	43,223	13,223	35,000	-	(30,000)
01-30-5065	Bldg. Maint/Supplies	16,963	6,621	4,949	6,749	8,327	8,722	9,180	6,205	11,472	2,292	11,180	-	(9,180)
01-30-5066	Vehicle-Maintenance/Supplies/Tires (New Number)	-	-	-	(1,350)	11,391	2,008	13,000	13,731	24,901	11,901	16,000	-	(13,000)
01-30-5068	Mobile Equipment-Maintenance/Supplies	12,331	16,617	18,088	7,322	11,542	13,180	12,000	3,936	6,746	(5,254)	12,000	-	(12,000)
Utilities Expenditures														
01-30-5030	Utilities	22,993	30,182	34,056	33,770	34,505	31,101	25,500	19,488	25,500	-	25,500	-	(25,500)
01-30-5069	Phone/Cell Phone/Radio	27,562	23,806	34,368	34,535	14,370	26,928	13,343	5,733	9,828	(3,515)	13,343	-	(13,343)
Department Specific Expenditures														
01-30-5079	Department Purchase	6,636	14,077	11,764	15,160	7,730	11,073	9,500	4,828	8,278	(1,222)	11,500	-	(9,500)
01-30-5095	Magistrate Fees	-	-	-	-	-	-	1,000	-	-	(1,000)	-	-	(1,000)
01-30-5240	CID	2,242	3,248	2,438	2,821	-	2,150	2,500	762	852	(1,648)	2,500	-	(2,500)
01-30-5238	Investigating Evidence/Testing (New Number)	-	-	-	-	27,190	5,438	13,200	5,575	6,845	(6,355)	13,200	-	(13,200)
Capital and Non-Capital Outlay														
01-30-8000	Capital Outlay (New Number)	-	-	-	-	2,860	-	-	-	-	-	-	-	-
01-30-8003	Non-Capital Outlay (New Number)	-	-	-	-	-	280	-	-	-	-	-	-	-
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	8,000	8,000	-	8,000	-	(8,000)
Total Police Department Expenditures														
2,271,525	2,298,394	2,427,307	2,431,958	2,545,747	2,819,773	1,282,665	2,402,603	-	-	-	-	2,880,776	-	(2,819,773)



## ***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.*

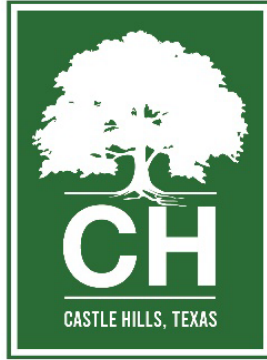
### ***Vision Statement***

*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*

Fire Department Expenditures													
Salaries & Benefits													
01-40-5001	Salaries-Full Time	1,148,974	1,091,683	1,079,905	1,190,682	1,250,309	1,152,311	1,293,110	625,771	1,260,542	1,327,193	-	(1,293,110)
01-40-5002	Retainer Overtime	72,721	33,418	70,974	72,432	89,567	67,822	50,000	49,487	50,000	50,000	-	(50,000)
01-40-5003	Salaries-Part Time/Contract	-	-	15,450	-	-	3,090	-	-	-	-	-	-
01-40-5005	Longevity Pay	5,645	4,648	3,708	3,988	4,382	4,478	4,704	-	-	(4,704)	-	(4,704)
01-40-5010	FICA	74,541	69,405	68,473	75,619	80,885	73,785	80,173	41,866	80,000	82,286	-	(80,173)
01-40-5012	Medicare	16,931	16,232	16,014	17,685	18,917	17,156	18,750	9,791	18,000	19,244	-	(18,750)
01-40-5015	Employee Insurance	79,779	84,558	101,151	120,727	124,727	104,188	130,972	65,554	130,000	132,000	-	(130,972)
01-40-5018	TWRS-Employee Retirement	141,187	134,502	132,661	158,968	171,026	147,073	165,130	86,231	167,492	167,492	-	(165,130)
01-40-5020	Workers' Compensation	19,602	19,602	19,602	19,552	19,352	19,542	19,602	-	19,602	19,602	-	(19,602)
General Supplies & Materials													
01-40-5040	Office/Printing	886	1,218	1,515	2,288	1,876	1,557	1,500	685	1,500	1,500	-	(1,500)
01-40-5045	Office Equip/Software	-	-	238	931	626	359	500	40	500	1,000	-	(500)
01-40-5080	Uniforms	9,858	11,836	12,399	11,012	13,437	11,708	12,500	8,567	12,500	12,500	-	(12,500)
Services Expenditures													
01-40-5074	Training/Prof Meetings	7,798	13,136	10,284	15,443	16,395	12,611	16,300	8,623	16,300	16,300	-	(16,300)
01-40-5076	Medical	308	481	679	832	1,735	807	450	314	450	800	-	(450)
Contractual Expenditures													
01-40-5038	EMS Fees - Acadian	75,833	70,000	70,690	70,000	70,000	71,305	73,500	35,000	73,500	73,500	-	(73,500)
01-40-5041	IT Support	2,593	4,317	4,443	6,189	5,885	4,687	5,900	2,765	5,900	13,100	-	(5,900)
01-40-5062	Radio/Tower Fees City of S.A.	-	-	-	-	3,004	601	4,500	1,387	4,500	4,500	-	(4,500)
01-40-5085	Equipment Leases	110	-	488	351	1,158	1,600	1,600	1,922	1,600	1,600	-	(1,600)
01-40-5097	Insurance Claims	-	24,200	-	-	-	4,840	-	-	-	-	-	-
Equipment/Building/Maintenance													
01-40-5035	Fuel - Vehicle/Equipment	9,443	13,442	13,537	7,941	8,370	10,547	9,000	5,214	9,000	9,000	-	(9,000)
01-40-5065	Bldg. Maint./Supplies	6,360	5,044	6,155	11,103	16,052	8,943	13,500	6,315	13,500	14,500	-	(13,500)
01-40-5066	Vehicle-Maintenance/Supplies/Tires (New Number)	-	-	8,236	-	8,236	1,647	6,000	5,353	6,000	6,000	-	(6,000)
01-40-5068	Mobile Equipment-Maintenance/Supplies	22,235	20,436	19,158	23,468	34,294	23,918	32,000	19,092	32,000	33,000	-	(32,000)
Utilities Expenditures													
01-40-5030	Utilities	14,502	15,476	13,551	13,722	14,407	14,332	15,000	8,140	15,000	15,000	-	(15,000)
01-40-5069	Phone/Cell Phone/Radio	3,868	3,428	3,804	6,104	1,532	3,747	3,000	987	3,000	3,000	-	(3,000)
Department Specific Expenditures													
01-40-5084	EMT Supplies	3,125	2,240	2,597	3,680	3,675	3,064	2,500	1,077	2,500	2,500	-	(2,500)
01-40-8324	Fire (Firefighter Gear)	-	-	-	-	20,033	4,007	16,800	6,873	16,800	18,200	-	(16,800)
01-40-8000	Capital and Non-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
01-40-8000	Capital Outlay (New Number)	-	-	-	-	5,115	1,023	5,100	3,930	5,930	5,100	-	(5,100)
01-40-8003	Non-Capital Outlay (New Number)	-	-	-	-	3,000	600	-	2,000	-	-	-	-
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	1,200	1,200	1,200	-	-
Total Fire Department Expenditures													
		1,717,497	1,650,501	1,668,694	1,833,566	1,989,207	1,983,291	1,944,954	997,583	1,944,954	2,030,117	-	(1,983,291)



## ***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	150,050	136,905	80,536	85,420	84,441	107,471	153,847	60,689	121,742	(32,105)	174,608
01-50-5002	Overtime	12,580	3,502	9,619	3,781	5,430	6,982	-	3,298	5,000	5,000	5,000
01-50-5003	Salaries-Part Time/ Seasonal/Contract	17,576	16,824	4,512	3,781	1,485	8,079	-	-	-	-	-
01-50-5005	Longevity Pay	766	786	655	680	716	721	696	438	600	(96)	500
01-50-5006	Comp Time/Overtime	773	87	351	-	-	242	10,763	-	-	(10,763)	-
01-50-5010	FICA	11,152	10,081	6,194	5,826	5,669	7,784	2,517	3,994	7,500	4,983	10,826
01-50-5012	Medicare	1,565	2,357	1,449	1,362	1,326	1,612	13,916	934	1,800	(12,116)	2,532
01-50-5015	Employee Insurance	11,048	9,527	2,072	1,906	3,089	5,528	22,167	3,668	7,336	(14,831)	13,260
01-50-5018	TMRSS-Employee Retirement	21,637	19,435	11,677	11,863	11,972	15,317	8,227	8,227	8,227	8,227	22,128
01-50-5020	Workers' Compensation	3,187	3,187	3,187	3,187	3,347	3,219	3,187	-	3,187	(3,187)	3,187
01-50-6517	Kennel Care	3,568	4,140	5,469	4,683	869	3,746	7,500	181	7,000	(500)	7,500
General Supplies & Materials												
01-50-5040	Office/Printing	801	1,176	812	347	411	709	1,249	125	1,000	(249)	1,249
01-50-5070	Miscellaneous	700	707	-	-	-	281	700	535	700	-	700
01-50-5078	Safety Supplies	700	-	-	691	1,253	529	800	-	800	-	800
01-50-5080	Uniforms	2,292	1,464	1,043	85	151	1,007	2,500	100	2,300	(200)	2,300
Services Expenditures												
01-50-5029	Janitorial Services	-	-	970	20,784	18,765	8,104	21,000	11,940	22,892	1,892	23,000
01-50-5074	Training/Prof Meetings	741	390	20	113	-	253	1,500	-	1,300	(200)	1,500
01-50-5076	Medical	117	-	238	502	68	185	500	-	250	(250)	500
Contractual Expenditures												
01-50-5041	IT Support	2,144	3,155	2,149	2,279	2,249	2,395	3,000	1,383	2,766	(234)	3,000
01-50-5085	Equipment/Leases	-	-	-	-	1,128	226	960	1,132	2,200	1,240	2,200
Equipment/Building/Maintenance												
01-50-5035	Fuel - Vehicle/Equipment	6,775	9,700	11,241	7,954	10,745	9,283	7,800	5,213	7,800	-	8,800
01-50-5065	Bldg. Maint./Supplies	912	975	630	932	189	728	3,000	658	2,800	(200)	3,000
01-50-5066	Vehicle-Maintenance/Supplies/Tires (New Number)	-	-	-	-	-	-	4,550	-	4,000	(550)	4,550
01-50-5068	Mobile Equipment-Maintenance/Supplies	7,315	5,199	24,147	18,462	10,556	13,136	7,000	3,934	7,000	-	8,000
Utilities Expenditures												
01-50-5030	Utilities	9,637	10,971	10,213	9,304	5,915	9,208	9,000	3,063	8,500	(500)	9,000
01-50-5071	Street Lights	73,804	63,609	63,122	62,943	64,551	65,606	65,000	28,049	60,000	(5,000)	65,000
Department Specific Expenditures												
01-50-5073	Street Signs	3,043	2,341	8,301	4,384	9,170	5,448	8,000	1,597	8,000	-	8,000
01-50-5077	Lawn Maintenance	-	-	-	-	-	-	-	-	-	-	-
01-50-5090	Animal Control	2,922	2,808	2,027	1,434	2,804	2,399	3,000	578	2,800	(200)	3,000
01-50-8630	Commons	-	-	36	2,189	1,171	679	2,000	125	2,000	-	2,000
01-50-8635	Christmas Decorations	1,172	510	2,737	5,332	2,688	2,488	2,000	693	1,500	(500)	2,000
01-50-9052	Street Maint. Minor & Infrastructure	16,480	10,147	77,453	67,068	43,609	42,951	50,000	29,541	50,000	-	50,000
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)	-	-	-	-	7,014	1,403	8,000	344	8,000	-	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	-	-	-	400
Total Streets Department Expenditures												
		365,830	392,046	352,920	323,911	301,181	419,552	170,439	362,400	-	-	449,540
												(419,552)



## City of Castle Hills

## Sanitation Department Expenditures

## Salaries &amp; Benefits

01-60-5001	Salaries-Full Time	203,267	199,150	197,161	176,310	126,690	180,516	236,561	55,007	111,000	(125,561)	240,365	(236,561)
01-60-5002	Overtime	2,146	-	432	-	-	516	-	-	-	-	-	-
01-60-5003	Salaries-Part Time/ Seasonal/Contract	-	-	-	-	79,571	15,914	-	68,744	100,000	100,000	-	-
01-60-5005	Longevity Pay	890	939	1,019	881	722	890	696	336	696	-	400	(696)
01-60-5010	FICA	12,326	11,792	11,698	10,457	7,880	10,830	14,867	3,431	6,900	(7,767)	14,902	(14,967)
01-60-5012	Medicare	2,883	2,758	2,736	2,446	1,843	2,533	3,430	802	1,610	(1,820)	3,485	(3,430)
01-60-5015	Employee Insurance	23,414	26,865	28,001	26,566	20,563	25,482	39,292	8,349	16,700	(22,592)	40,000	(39,292)
01-60-5018	TMRS-Employee Retirement	24,141	23,395	22,893	22,242	16,641	21,862	30,209	7,067	14,174	(16,035)	30,334	(30,209)
01-60-5020	Workers' Compensation	3,996	3,996	3,996	3,996	3,996	3,996	3,996	-	3,996	-	3,996	(3,996)
General Supplies & Materials													
01-60-5070	Miscellaneous	1,825	651	599	2,020	1,066	1,236	1,200	-	1,200	-	1,200	(1,200)
01-60-5078	Safety Supplies	-	36	-	810	1,282	426	700	-	700	-	700	(700)
01-60-5080	Uniforms	2,694	2,683	2,185	2,520	2,450	2,506	3,500	1,027	2,600	(900)	3,500	(3,500)
Services Expenditures													
01-60-5076	Medical	660	217	218	231	173	300	600	55	300	(300)	600	(600)
Equipment/Building/Maintenance													
01-60-5035	Fuel - Vehicle/Equipment	22,905	27,694	18,747	28,200	38,620	27,233	20,000	14,400	29,000	9,000	30,000	(20,000)
01-60-5065	Bldg. Maint./Supplies	2,510	4,204	6,529	1,575	7,387	4,441	6,000	2,693	5,500	(500)	6,000	(6,000)
Vehicle-Maintenance/Supplies/Tires (New Number)													
01-60-5066	Vehicle-Maintenance/Supplies	-	-	-	4,025	4,025	805	15,000	1,387	14,000	(1,000)	15,000	(15,000)
01-60-5068	Mobile Equipment-Maintenance/Supplies	24,883	21,665	29,002	24,463	34,043	26,811	18,000	14,232	18,000	-	18,000	(18,000)
Utilities Expenditures													
01-60-5069	Phone/Cell Phone/Radio	717	550	518	573	573	586	750	286	650	(100)	750	(750)
Department Specific Expenditures													
01-60-5023	Special Collection	-	-	-	-	6,978	1,396	-	8,530	9,000	9,000	8,000	-
01-60-5024	Recycle Fees	2,485	937	7,439	8,292	3,709	4,572	2,000	1,247	3,000	1,000	3,000	(2,000)
01-60-5026	Landfill Fees	101,355	115,721	122,297	126,351	136,765	120,498	140,000	67,212	134,000	(6,000)	135,000	(140,000)
01-60-5096	Insect Control	1,570	3,435	2,030	1,570	1,818	2,085	3,000	-	2,000	(1,000)	3,000	(3,000)
Capital and Non-Capital Outlay													
01-60-8000	Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-
01-60-8003	Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-
Total Sanitation Department Expenditures													
01-60-8000		434,666	446,687	457,499	441,502	496,816	-	539,601	254,806	475,026	-	558,232	-
01-60-8003													(539,601)

05/22&gt;&gt;

# 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 &amp; 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

## Transfers for Future Expenditures

01-80-8024 Fire - Future (Radios)

01-80-8025 Fire - Future Vehicle

01-80-8026 Fire - Future 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. &amp; 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

&gt;

Total General Fund Expenditures (7,704,368) (6,836,133) (6,842,872) (6,811,851) (6,950,141)

## General Fund Excess/(Loss) of Revenue Over Expenditures

(816,468) 474,966 210,054 133,537 (161,886)

## Ending Fund Balance

3,821,975 3,955,512 3,793,624

3,701,606.00  
-3955512  
(253,506.00)

	2022 Council Adopted Budget	June 30, 2022	2022 Projected Ending	Change	2023 City Manager Proposed	2023 Council Adopted Budget	Change
01-70-6518 Vacation/Comp Liability	5,000	6,482	7,000	2,000	-	-	(5,000)
01-70-6520 TWC-Unemployment	5,000	6,482	7,000	-	-	-	(5,000)
<b>Total Other Payroll Expenditures</b>	<b>5,000</b>	<b>6,482</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,000)</b>

	2022 Council Adopted Budget	June 30, 2022	2022 Projected Ending	Change	2023 City Manager Proposed	2023 Council Adopted Budget	Change
01-80-8890 COVID-19 Expenditures	-	-	-	-	-	-	-
01-80-8892 Security/Riot/Terrorism Supplies	-	-	-	-	-	-	-
Transfers Out to Other Funds	-	-	-	-	-	-	-
Transfers for Future Expenditures	-	-	-	-	-	-	-
01-80-8024 Fire - Future (Radios)	-	1,250	5,000	5,000	5,000	-	-
01-80-8025 Fire - Future Vehicle	20,000	24,988	20,000	-	20,000	-	(20,000)
01-80-8026 Fire - Future Truck	10,000	2,500	10,000	-	10,000	-	(10,000)
01-80-8027 Fire-Pumper Truck Purchase	-	-	-	-	15,000	-	15,000
01-80-8035 Pub Works - Future Vehicle	40,000	12,500	40,000	-	50,000	-	(40,000)
01-80-8325 Fire - Future SCBA	15,000	3,750	15,000	-	15,000	-	(15,000)
Capital Outlay Expenditures	120,000	15,233	120,000	-	7,500	-	(120,000)
01-80-8000 Capital Purchases	-	-	-	-	-	-	-
01-80-8005 Monument Entrance Signs	-	1,305	-	-	-	-	-
01-80-8010 Admin Equip Purchase	-	4,219	-	-	-	-	-
01-80-8020 City Hall Improvements	-	7,321	-	-	-	-	-
01-80-8030 Commons Capital Expenses	-	680	-	-	-	-	-
01-80-8310 Fire (Equipment)	-	220,479	-	-	-	-	-
01-80-8320 Fire (Bldg. Related)	1,061,822	13,951	-	-	-	-	-
01-80-8324 Fire ( Firefighter Gear)	24,705	6,755	44,000	-	-	-	(44,000)
01-80-8410 Street (Bldg. & Equip)	-	16,060	-	-	-	-	-
01-80-8510 Sanitation (Equipment)	29,885	1,128	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-	-
01-80-8330 Fire Truck - Principal Payment	80,623	60,254	80,623	-	82,865	-	(80,623)
01-80-8332 Fire Truck - Interest Payment	6,912	9,775	6,912	-	4,700	-	(6,912)
<b>Total Capital Expenses Expenditures</b>	<b>336,535</b>	<b>92,546</b>	<b>341,535</b>	<b>-</b>	<b>210,065</b>	<b>-</b>	<b>(336,535)</b>
<b>Total General Fund Expenditures</b>	<b>(7,472,214)</b>	<b>(3,532,294)</b>	<b>(6,954,186)</b>	<b>(491,238)</b>	<b>(7,557,743)</b>	<b>-</b>	<b>7,472,214</b>

213,949	-
4,637,301	

# 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.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 1,177,231</u>	<u>\$ 1,177,231</u>	<u>\$ 1,370,231</u>	
REVENUE TOTAL	\$ 338,189	\$ 408,000	\$ 418,962	\$ 80,773
EXPENSE TOTAL	\$ 215,000	\$ 313,640	\$ 175,000	\$ (40,000.00)
<b>ENDING FUND BALANCE</b>	<u>\$ 1,241,385</u>	<u>\$ 1,370,231</u>	<u>\$ 1,614,193</u>	

### EXPENSES

### CAPITAL

- Continuation of Street Maintenance/Seal Coat Projects

### FUTURE POSSIBLE PROJECTS

None noted at this time

City of Castle Hills

Street Maintenance Tax Fund (08)

BEGINNING FUND BALANCE

08-00-8604 Sales Tax Revenue  
08-00-8607 Digital Billboards

Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 31, 2022	2022 Projected Ending	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
446,055	517,232	781,033	1,042,355	1,182,598		1,177,231	1,177,231	1,177,231	1,370,231	1,370,231	
258,320	267,079	293,718	311,788	358,857	297,953	275,000	176,291	343,000	353,962	-	
38,000	38,000	92,000	61,390	72,838	60,446	63,189	30,150	65,000	65,000	-	
296,320	305,079	385,718	373,178	431,696		338,189	206,440	408,000	418,962	-	114,044.00

5,024.93  
60,299.20

08-00-9010 Operations & Maintenance  
08-00-9050 Street Repair (Major)  
08-00-9052 Street Maintenance (Minor)  
08-00-9075 Transfer to Fund 22 (St/Drainage)  
08-00-9047 Transfer to Fund 10 (Drainage)  
08-00-9055 Engineering  
08-00-9064 Adobe/Roundup Mill/Overlay  
West Ave/Jackson Keller Mill and Overlay  
08-00-9062 Seal Coat /Micro surface

-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	49,740	-	-	-	
12,812	1,050	4,879	3,441	13,674	7,171	-	48,900	-	-	-	
-	-	57,548	-	-	11,510	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
212,331	40,228	8,005	-	1,040	52,321	-	-	-	-	-	
-	-	36,355	-	-	7,271	-	-	-	-	-	
-	-	-	-	65,591	13,118	-	-	-	-	-	
-	-	17,608	229,494	356,758	120,772	215,000	-	215,000	175,000	-	
225,143	41,278	124,396	232,935	437,063		215,000	98,640	215,000	175,000	-	

Excess Revenue/(Loss)

71,177	263,801	261,322	140,243	(5,367)		123,189	107,800	193,000	243,962	-	
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ENDING FUND BALANCE

517,232	781,033	1,042,355	1,182,598	1,177,231		1,241,385	1,285,031	1,370,231	1,614,193	1,370,231	
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## 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.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 1,408,392</u>	<u>\$ 1,509,476</u>	<u>\$ 1,509,476</u>	
REVENUE TOTAL	\$ 391,351	\$ 391,197	\$ 391,197	\$ (154)
EXPENSE TOTAL	\$ 290,113	\$ 290,113	\$ 289,338	\$ (775)
ENDING FUND BALANCE	<u>\$ 1,509,630</u>	<u>\$ 1,509,476</u>	<u>\$ 1,611,335</u>	

### EXPENSES

Debt Payment

### CAPITAL

No requests

### FUTURE POSSIBLE PROJECTS

- Watershed II Drainage Mimosa Krameria Project



## 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.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	
REVENUE TOTAL	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	

### EXPENSES

No requests

### CAPITAL

No requests

### FUTURE POSSIBLE PROJECTS

No requests

City of Castle Hills  
Supplemental Street & Drainage Maint. Fund  
(22)

BEGINNING FUND BALANCE

22-00-4040	Insurance Claims/Refunds
22-00-8615	Transfer from Gen Fund
22-00-8612	Transfer In from Fund 08 (Street Tax)
22-00-8614	Transfer In from Fund 10 (Drainage Utility Fund)
22-00-8617	Transfer to Fund 23
22-00-8631	Transfer from Fund 31 - 2020 CO's

22-00-9005	Capital Expenses
22-00-9041	Transfer to Fund 23
22-00-9050	Street Repair (Major)
22-00-9052	Street Maintenance (Minor)
22-00-9060	Antler Project 2019
22-00-9063	Winston/Castle Intersection Repair
22-00-9065	Watershed III Drain (Banyan Dr. & Glentower)

Excess Revenue/(Loss)

ENDING FUND BALANCE

	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Adopted Budget	June 30, 2022	2022 Projected Ending	2023	
										City Manager Proposed Budget	2023 Council Adopted Budget
	599,176	635,602	1,035,602	35,901	-		-	-	-	-	-
22-00-4040	-	-	78,613	-	-	15,723	-	-	-	-	-
22-00-8615	36,426	400,000	402,680	-	-	167,821	-	-	-	-	-
22-00-8612	-	-	-	-	-	-	-	-	-	-	-
22-00-8614	-	-	236,008	200,971	-	87,396	-	-	-	-	-
22-00-8617	-	-	-	-	-	-	-	-	-	-	-
22-00-8631	-	-	-	2,955,946	-	591,189	-	-	-	-	-
	36,426	400,000	717,301	3,156,917	-		-	-	-	-	-

22-00-9005	-	-	-	-	-	-	-	-	-	-	-
22-00-9041	-	-	-	-	-	-	-	-	-	-	-
22-00-9050	-	-	-	-	-	-	-	-	-	-	-
22-00-9052	-	-	-	-	-	-	-	-	-	-	-
22-00-9060	-	-	1,505,943	44,814	-	310,151	-	-	-	-	-
22-00-9063	-	-	32,600	7,500	-	8,020	-	-	-	-	-
22-00-9065	-	-	178,459	3,140,504	-	663,793	-	-	-	-	-
	-	-	1,717,002	3,192,818	-		-	-	-	-	-

36,426	400,000	(999,701)	(35,901)	-	-	-	-	-	-	-	-
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635,602	1,035,602	35,901	-	-	-	-	-	-	-	-	-
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# Capital Replacement Funds

09 – Contingency Major Vehicle/Equipment Fund

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.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 388,634</u>	<u>\$ 354,057</u>	<u>\$ 439,057</u>	
REVENUE TOTAL	\$ 85,000	\$ 85,000	\$ 95,000	\$ 10,000
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 473,634</u>	<u>\$ 439,057</u>	<u>\$ 534,057</u>	

### EXPENSES

No requests

### CAPITAL

No requests

City of Castle Hills  
Contingency Fund - Major Purchases of  
Vehicles (09)

	2022				2022		2023		
	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Council Adopted Budget	June 30, 2022	2022 Projected Ending	City Manager 2023 Council Proposed Budget Adopted Budget Change
<b>BEGINNING FUND BALANCE</b>	<b>536,949</b>	<b>136,949</b>	<b>251,949</b>	<b>346,949</b>	<b>283,634</b>	<b>388,634</b>	<b>354,057</b>	<b>354,057</b>	<b>439,057</b>
Sale of Equipment	-	-	-	-	-	-	-	-	-
Fire - Future Vehicle	50,000	50,000	-	25,000	-	-	-	-	20,000
Fire - Future Rescue Truck	10,000	10,000	10,000	10,000	-	-	-	-	10,000
Fire - Future SCBA	-	5,000	5,000	5,000	-	-	-	-	15,000
Fire - Future Radios	-	-	30,000	60,000	55,000	45,000	13,750	45,000	-
Public Work - Future Vehicle Purchase	40,000	50,000	50,000	50,000	-	40,000	12,500	40,000	50,000
	100,000	115,000	95,000	150,000	105,000	85,000	26,250	85,000	95,000
Expenditures	500,000	-	-	88,404	-	-	-	-	-
09-00-9305 Fire Department	-	-	-	124,911	-	-	-	-	-
09-00-9505 Public Works	500,000	-	-	213,315	-	-	-	-	-
<b>Excess Revenue/(Loss)</b>	(400,000)	115,000	95,000	(63,315)	105,000	85,000	26,250	85,000	95,000
<b>ENDING FUND BALANCE</b>	<b>136,949</b>	<b>251,949</b>	<b>346,949</b>	<b>283,634</b>	<b>388,634</b>	<b>473,635</b>	<b>380,307</b>	<b>439,057</b>	<b>473,635</b>
Fire Dept - Vehicles	(49,197)	10,803	20,803	55,803	55,803	55,803		55,803	85,803
Fire - Future Radios			30,000	1,596	56,596	101,596		101,596	101,596
Fire - Future SCBA Purchase		5,000	10,000	15,000	15,000	15,000		15,000	30,000
Public Works Total Running Balance	201,568	251,568	301,568	226,657	226,657	266,657		266,657	316,657
	152,371	267,371	362,371	299,057	354,057	473,635		439,057	534,057
									473,635



## 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.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 405,243</u>	<u>\$ 405,243</u>	<u>\$ 347,372</u>	
REVENUE TOTAL	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ 60,000	\$ 57,871	\$ 30,000	\$ (30,000)
<b>ENDING FUND BALANCE</b>	<u>\$ 345,243</u>	<u>\$ 347,372</u>	<u>\$ 317,372</u>	

### EXPENSES

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

### Capital

No requests

### FUTURE POSSIBLE PROJECTS

<<08/05/22>>

## 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.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 53,338</u>	<u>\$ 53,338</u>	<u>\$ 56,438</u>	
REVENUE TOTAL	\$ 13,100	\$ 13,100	\$ 13,100	\$ -
EXPENSE TOTAL	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 56,438</u>	<u>\$ 56,438</u>	<u>\$ 59,538</u>	

### EXPENSES

No requests

### CAPITAL

Upgrade 5 Desktops to Laptops

City of Castle Hills		Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 31, 2022	2022 Projected Ending	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
Workstation Upgrade (21)													
BEGINNING FUND BALANCE		26,144	2,936	16,036	29,136	40,238		53,338	53,338	53,338	56,438	56,438	
21-00-8615	Transfer from General Fund	13,100	13,100	13,100	13,100	13,100	13,100	13,100	-	13,100	13,100	-	
		13,100	13,100	13,100	13,100	13,100		13,100	-	13,100	13,100	-	
21-00-9006 Equipment Purchase		36,308	-	-	1,998	-	7,661	10,000	-	10,000	10,000	-	
		36,308	-	-	1,998	-		10,000	-	10,000	10,000	-	
Excess Revenue/(Loss)		(23,208)	13,100	13,100	11,102	13,100		3,100	-	3,100	3,100	-	
ENDING FUND BALANCE		2,936	16,036	29,136	40,238	53,338		56,438	53,338	56,438	59,538	56,438	

# 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 Fund  
(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.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 82,887</u>	<u>\$ 82,887</u>	<u>\$ 99,887</u>	
REVENUE TOTAL	\$ 6,200	\$ 6,200	\$ 18,000	\$ 11,800
EXPENSE TOTAL	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 88,087</u>	<u>\$ 88,087</u>	<u>\$ 116,887</u>	

### EXPENSES

Purchase children education materials

### CAPITAL

No requests

City of Castle Hills

Child Safety Fund (02)

BEGINNING FUND BALANCE

02-00-8604 Child Safety Fees

02-00-9024 Community Programs  
02-00-9005 Capital Expense  
02-00-9030 Miscellaneous

Excess Revenue/(Loss)

ENDING FUND BALANCE

	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	Change	2023	
											City Manager Proposed Budget	2023 Council Adopted Budget
	59,342	55,939	64,130	67,928	73,231		82,887	82,887	82,887		99,887	99,887
	<u>12,902</u>	<u>10,888</u>	<u>12,358</u>	<u>7,802</u>	<u>9,656</u>	10,721	<u>6,200</u>	<u>9,019</u>	<u>18,000</u>	11,800	<u>18,000</u>	-
	<u>12,902</u>	<u>10,888</u>	<u>12,358</u>	<u>7,802</u>	<u>9,656</u>		<u>6,200</u>	<u>9,019</u>	<u>18,000</u>		<u>18,000</u>	-
	7,455	2,156	-	-	-	1,922	-	-	-	-	-	-
	-	-	8,560	2,500	-	2,212	-	-	-	-	-	-
	8,851	542	-	-	-	1,878	1,000	-	1,000	-	1,000	-
	<u>16,305</u>	<u>2,697</u>	<u>8,560</u>	<u>2,500</u>	<u>-</u>		<u>1,000</u>	<u>-</u>	<u>1,000</u>		<u>1,000</u>	-
	(3,403)	8,191	3,798	5,302	9,656		5,200	9,019	17,000		17,000	-
	55,939	64,130	67,928	73,231	82,887		88,087	91,906	99,887		116,887	99,887



## 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.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ (6,670)</u>	<u>\$ (6,670)</u>	<u>\$ (2,905)</u>	
REVENUE TOTAL	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
EXPENSE TOTAL	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ (6,670)</u>	<u>\$ (6,670)</u>	<u>\$ (2,905)</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

Municipal Court Technology (05)

BEGINNING FUND BALANCE

05-00-8604	Court Technology Fees	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	Change	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
		22,167	20,498	19,822	10,281	14,875	17,529	15,000	9,185	18,000	3,000	20,000	-	
		<u>22,167</u>	<u>20,498</u>	<u>19,822</u>	<u>10,281</u>	<u>14,875</u>		<u>15,000</u>	<u>9,185</u>	<u>18,000</u>		<u>20,000</u>	<u>-</u>	

1,530.83  
18,370.00

05-00-9006	Equipment Purchase	1,185	688	29,602	-	-	6,295	-	335	335	335			
05-00-9008	Equipment Maintenance/Software	21,487	20,210	21,848	14,742	21,316	19,921	15,000	5,867	15,000	-	20,000	-	
05-00-9026	Supplies	-	-	-	-	-	-	-	-	-	-	-	-	
05-00-9030	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	
		<u>22,672</u>	<u>20,898</u>	<u>51,450</u>	<u>14,742</u>	<u>21,316</u>		<u>15,000</u>	<u>6,201</u>	<u>15,335</u>		<u>20,000</u>	<u>-</u>	

Excess Revenue/(Loss)

ENDING FUND BALANCE

		(506)	(399)	(31,628)	(4,461)	(6,441)		-	2,984	2,665		-	-	
		<b>37,359</b>	<b>36,960</b>	<b>5,332</b>	<b>871</b>	<b>(5,570)</b>		<b>(5,570)</b>	<b>(2,586)</b>	<b>(2,905)</b>		<b>(2,905)</b>	<b>(2,905)</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.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	\$ 46,375	\$ 46,375	\$ 64,875	
REVENUE TOTAL	\$ 12,000	\$ 12,000	\$ 35,000	\$ 23,000
EXPENSE TOTAL	\$ 16,500	\$ 16,500	\$ 14,500	\$ (2,000)
<b>ENDING FUND BALANCE</b>	\$ 41,875	\$ 41,875	\$ 85,375	

### EXPENSES

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

### CAPITAL

No requests

City of Castle Hills

Municipal Court Security Fund (06)

BEGINNING FUND BALANCE

06-00-8604	Court Security Fees	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	Change	2023	
												City Manager Proposed Budget	Council Adopted Budget Change
		77,645	91,910	89,361	23,117	30,496		46,375	46,375	46,375		64,875	64,875
		<u>25,995</u>	<u>15,399</u>	<u>14,873</u>	<u>9,764</u>	<u>15,879</u>	16,382	<u>12,000</u>	<u>10,451</u>	<u>35,000</u>	23,000	<u>35,000</u>	-
		<u>25,995</u>	<u>15,399</u>	<u>14,873</u>	<u>9,764</u>	<u>15,879</u>		<u>12,000</u>	<u>10,451</u>	<u>35,000</u>		<u>35,000</u>	-
06-00-5002	Overtime	6,323	1,755	225	-	-	1,661	3,000	-	3,000	-	-	-
06-00-5010	FICA	388	107	14	-	-	102	250	-	250	-	-	-
06-00-5012	Medicare	91	25	3	-	-	24	50	-	50	-	-	-
06-00-5015	Employee Insurance	344	117	-	-	-	92	-	-	-	-	-	-
06-00-5018	TMRS-Employee Retirement	745	206	26	-	-	195	200	-	200	-	-	-
06-00-9005	Capital Expenses	-	-	68,317	-	-	13,663	7,000	-	7,000	-	7,000	-
06-00-9006	Equipment Purchase	-	330	3,250	-	-	716	-	-	-	-	-	-
06-00-9010	Operations & Maintenance	884	7,358	-	-	-	1,648	-	-	-	-	-	-
06-00-9012	Personnel-Contract	2,955	8,050	9,283	2,385	-	4,534	6,000	2,025	6,000	-	7,500	-
06-00-9030	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
		<u>11,730</u>	<u>17,948</u>	<u>81,118</u>	<u>2,385</u>	<u>-</u>	-	<u>16,500</u>	<u>2,025</u>	<u>-</u>	-	<u>14,500</u>	-

Excess Revenue/(Loss)

ENDING FUND BALANCE

		14,265	(2,549)	(66,245)	7,379	15,879		(4,500)	8,426	18,500		20,500	-
		91,910	89,361	23,117	30,496	46,375		41,875	54,801	64,875		85,375	64,875

5,833.33  
70,000.00

## 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 outstating courts fines and fees, and investigation, prosecution, and enforcement of offenses withing the court's jurisdiction. can be used to improve the efficiency measures utilized by the court.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 10,154</u>	<u>\$ 10,154</u>	<u>\$ 13,554</u>	
REVENUE TOTAL	\$ 2,200	\$ 2,200	\$ 3,900	\$ 1,700
EXPENSE TOTAL	\$ 500	\$ 500	\$ 1,500	\$ 1,000
<b>ENDING FUND BALANCE</b>	<u>\$ 11,854</u>	<u>\$ 11,854</u>	<u>\$ 15,954</u>	

### EXPENSES

Training and Education Materials

### CAPITAL

No requests



## 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 roles is not juvenile case manager.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 18,081</u>	<u>\$ 18,081</u>	<u>\$ 27,447</u>	
REVENUE TOTAL	\$ 4,800	\$ 18,000	\$ 18,000	\$ 13,200
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 22,881</u>	<u>\$ 36,081</u>	<u>\$ 45,447</u>	

### EXPENSES

No requests

### CAPITAL

No requests





## 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.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 108</u>	<u>\$ 108</u>	<u>\$ 208</u>	
REVENUE TOTAL	\$ 100	\$ 100	\$ 500	\$ 400
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 208</u>	<u>\$ 208</u>	<u>\$ 708</u>	

### EXPENSES

No requests

### CAPITAL

No requests



## 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.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 432,910</u>	<u>\$ 432,910</u>	<u>\$ 433,510</u>	
REVENUE TOTAL	\$ 100	\$ 19,649	\$ -	\$ (100)
EXPENSE TOTAL	\$ 10,000	\$ 16,443	\$ -	\$ (10,000)
<b>ENDING FUND BALANCE</b>	<u>\$ 423,010</u>	<u>\$ 436,116</u>	<u>\$ 433,510</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 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
BEGINNING FUND BALANCE		206,828	202,346	383,914	419,331	422,098		432,910	432,910	432,910	433,510	433,510	
Police Seizure Fund (13)													
13-00-4060	Misc.-Vending Sales	-	760	1,525	353	25	457	100	13	-	-	-	
13-00-4090	Interest	994	5,775	7,607	1,254	-	2,937	-	515	1,000	-	-	
13-00-8604	Police Seizures - Federal	20,081	183,392	51,149	32,588	1,989	53,548	-	19,120	-	-	-	
13-00-8606	Police Seizures - State	-	5,839	1,833	1,414	14,443	10,871	-	-	-	-	-	
		21,075	195,766	62,115	35,608	16,457		100	19,649	1,000	-	-	
13-00-5070	Misc.-Vending Machine Foods	-	6,948	2,573	2,275	393	1,904	-	244	400	-	-	
13-00-8000	Capital Expenses	-	3,382	24,125	30,566	-	5,501	5,000	-	-	-	-	
13-00-9010	Operations & Maintenance	25,557	3,869	-	-	503	7,184	5,000	1,491	-	-	-	
13-00-9011	Equip/Fuel/Maint.	-	-	-	-	4,750	-	-	14,708	-	-	-	
		25,557	14,199	26,698	32,842	5,646		10,000	16,443	400	-	-	
Excess Revenue/(Loss)		(4,482)	181,568	35,417	2,767	10,812		(9,900)	3,206	600	-	-	
ENDING FUND BALANCE		202,346	383,914	419,331	422,098	432,910		423,010	436,115	433,510	433,510	433,510	

## 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 2021. 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.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 9,132</u>	<u>\$ 9,132</u>	<u>\$ 7,832</u>	
REVENUE TOTAL	\$ 1,700	\$ 1,700	\$ 1,700	\$ -
EXPENSE TOTAL	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 7,832</u>	<u>\$ 7,832</u>	<u>\$ 6,532</u>	

### EXPENSES

Costs for training of law enforcement officers

City of Castle Hills

BEGINNING FUND BALANCE  
(New Fund created in 2018)

LEOSE Fund (18)  
18-00-4455 LEOSE State Allocation

18-00-5074 Training/Professional Meetings

Excess Revenue/(Loss)

ENDING FUND BALANCE

	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
	-	6,186	8,495	10,432	7,361		7,361	7,361	7,361	7,361	7,361	
	-	2,309	1,937	1,794	1,777	1,563	1,700	1,540	3,000	3,000	-	
	-	2,309	1,937	1,794	1,777		1,700	1,540	3,000	3,000	-	
	-	-	-	4,865	-	973	3,000	-	3,000	-	-	256.60
	-	-	-	4,865	-		3,000	-	3,000	-	-	3,079.18
	-	2,309	1,937	(3,071)	1,777		(1,300)	1,540	-	3,000	-	
	-	8,495	10,432	7,361	9,138		6,061	8,901	7,361	10,361	7,361	

# Crime Control Prevention District -50

- Reserved for future budget presentation

## 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.*

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING TOTAL FUND BALANCE</b>	<u>\$ 714,234</u>	<u>\$ 714,234</u>	<u>\$ 714,234</u>	
ACTUAL REVENUE TOTAL	\$ 288,000	\$ 294,875	\$ 288,000	\$ (6,875)
ACTUAL EXPENSE TOTAL	<u>\$ 288,000</u>	<u>\$ 294,875</u>	<u>\$ 288,000</u>	\$ (6,875)
UNASSIGNED FUND BALANCE	\$ 250,659	\$ 245,159	\$ 250,659	
ASSIGNED - PATROL CARS	\$ 236,500	\$ 176,500	\$ 236,500	
ASSIGNED - TRAFFIC VEHICLES	\$ 60,000	\$ 45,000	\$ 60,000	
ASSIGNED - CID VEHICLES	\$ 25,000	\$ 150,000	\$ 25,000	
ASSIGNED - RADIOS	\$ 40,000	\$ 20,000	\$ 40,000	
ASSIGNED - VIDEO EQUIPMENT	\$ 75,000	\$ 62,500	\$ 75,000	
ASSIGNED - MOBILE DATA COMPUTERS	<u>\$ 27,075</u>	<u>\$ 15,075</u>	<u>\$ 27,075</u>	
<b>ENDING TOTAL FUND BALANCE</b>	<b>\$ 714,234</b>	<b>\$ 714,234</b>	<b>\$ 714,234</b>	

### EXPENSES

No major increases to expenses included

### CAPITAL

Purchase of 1 Traffic Vehicle and Equipment

Purchase of 5 CID Vehicles and Equipment



City of Castle Hills														Change		Notes					
Crime Control and Prevention District (50)																					
BEGINNING FUND BALANCE																					
50-00-4040	Insurance Claims/Refunds	-	-	-	-	-	-	-	-	34,655	1,099,574	1,099,574	1,332,974	-	-	-	-				
50-00-4060	Miscellaneous	-	-	-	-	14,688	-	-	2,937.60	-	-	-	-	-	-	-	-				
50-00-4090	Interest	3,743	12,143	14,490	2,594	-	-	6,593.99	-	1,338	2,100	2,100	2,100	100							
50-00-4095	Interest - CD	-	-	-	-	-	-	-	-	-	-	-	-	-							
50-00-4300	Sales and Use Tax	253,262	259,542	287,776	307,597	336,765	288,988.61	-	294,250	175,085	347,800	358,250	64,000	Projecting Sales Tax Revenue above FY 21 Adopted Budget							
50-00-4500	Sale of Equipment	-	-	-	-	-	-	-	63,000	13,000	-	-	-	-							
50-00-4990	Transfer in From Fund Balance	-	-	-	33,900	-	6,780.00	-	359,250	-	-	-	-	(63,000)							
		257,005	271,685	302,267	358,779	336,765												360,350			
50-00-5070	Miscellaneous	369	74	-	-	(139,080)	286.16	1,000	-	-	500	1,500	500	CCPD Board recommended the Crisis Fund, New line item at rec							
50-00-8105	Patrol Cars - Future	21,822	-	-	-	60,000	4,364.32	66,000	-	-	3,300	69,300	3,300	5% increase							
50-00-8106	Purchase - Patrol Cars	-	-	37,680	258,543	-	59,244.59	-	-	-	-	-	-	-							
50-00-8107	Traffic Vehicle -Future	-	-	-	-	15,000	-	16,500	-	-	825	17,325	825	5% increase							
50-00-8108	Purchase - Traffic Vehicle	-	-	-	-	-	-	30,000	38,876	-	-	-	-	(30,000)							
50-00-8110	CID Vehicles - Future	-	-	-	-	25,000	18,636.65	27,500	-	-	1,375	28,875	1,375	5% increase							
50-00-8111	Purchase - CID Vehicles	-	-	-	143,717	-	28,743.42	-	43,078	-	-	-	-	-							
50-00-8115	Radios - Future	-	-	-	-	-	-	22,000	-	-	1,100	23,100	1,100	5% increase							
50-00-8116	Purchase - Radios	-	102,052	-	-	-	20,410.44	30,000	-	-	-	-	-	(30,000)							
50-00-8117	Software Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-							
50-00-8120	Video Equipment - Future	-	-	-	-	-	8,800.00	13,750	-	-	13,000	14,438	688	5% increase							
50-00-8121	Purchase - Video Equipment	-	-	-	-	-	-	12,000	9,147	-	11,740	15,000	3,000	Watch Guard - Body Cam							
50-00-8125	Mobile Data Computers - Future	-	-	-	-	-	-	13,200	-	-	660	13,860	660	5% increase							
50-00-8126	Purchase - Mobile Data Computers	-	30,976	(2,731)	-	-	5,648.98	31,000	-	-	-	31,000	-	-							
50-00-9011	Equip/General Maint	5,310	30,024	11,407	7,312	54,791	12,311.64	25,000	1,150	-	-	25,000	-	-							
50-00-9012	Personnel	200	-	-	-	-	40.00	-	-	-	-	-	-	-							
50-00-9014	Admin Support	-	600	-	146	-	189.11	500	-	-	500	500	-	-							
50-00-9015	IT Support	12,635	20,408	23,141	9,153	7,829	22,249.99	35,000	-	-	35,000	35,000	-	-							
50-00-9021	CID Training	1,000	-	2,460	125	1,010	916.98	2,000	-	-	2,000	2,000	-	-							
50-00-9022	Police Training	1,000	1,000	1,928	450	326	875.51	5,000	-	-	5,000	5,000	-	-							
50-00-9023	Dispatch Training	-	-	-	-	-	56.45	500	-	-	500	500	-	-							
50-00-9024	Community Programs	363	673	1,511	-	1,053	679.94	5,000	-	-	5,000	5,000	-	-							
50-00-9025	Software Support	2,632	27,824	28,949	29,950	32,802	22,685.16	36,000	30,900	-	36,000	36,000	-	-							
		45,330	213,632	104,346	449,396	58,730												323,398			
Excess Revenue/(Loss)		211,675	58,053	197,921	(90,617)	278,035												36,952			
TOTAL ENDING FUND BALANCE		656,181	714,235	912,156	821,540	1,099,574												1,369,926			
ENDING COMMITTED FUND BALANCE & ASSIGNED																					
Un-Assigned Fund Balance																					
Assigned Fund Balance - Patrol Cars						399,964	533,499											674,433			
Assigned Fund Balance - Traffic Vehicle						177,500	237,500											310,100			
Assigned Fund Balance - CID Vehicle						30,000	45,000											63,150			
Assigned Fund Balance - Radios						125,000	150,000											180,250			
Assigned Fund - Video Equipment						-	20,000											44,200			
Assigned Fund Balance - Mobile Data Computers						50,000	62,500											63,198			
						39,075	51,075											34,595			
						821,540	1,099,574											1,332,974	1,369,926		
							606,823														

\* These line items are not actual expenses but are funds being set aside for future equipment purchases.

# 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.*

	2022 ADOPTED BUDGET	2022 PROJECTED BUDGET	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	\$ 5,718	\$ 5,718	\$ 6,818	
REVENUE TOTAL	\$ -	\$ 1,100	\$ -	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	\$ 5,718	\$ 6,818	\$ 6,818	

### EXPENSES

No requests

### Capital

No requests

City of Castle Hills		Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2023 Projected Ending	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
Animal Shelter Fund (04)													
BEGINNING FUND BALANCE		4,501	5,006	5,681	5,976	5,553		5,718	5,718	5,718	6,818	6,818	
04-00-4050	Garage Sale Permits-Annual	-	380	230	-	-	122	-	-	-	-	-	-
04-00-8604	Revenue This Year	-	-	-	-	-	-	-	-	-	-	-	-
04-00-8605	Donations	505	295	65	-	165	206	-	1,100	1,100	-	-	-
		505	675	295	-	165		-	1,100	1,100	-	-	
04-00-9010	Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
04-00-9048	Transfer to Fund 01- General	-	-	-	423	-	85	-	-	-	-	-	-
		-	-	-	423	-		-	-	-	-	-	
Excess Revenue/(Loss)		505	675	295	(423)	165		-	1,100	1,100	-	-	
ENDING FUND BALANCE		5,006	5,681	5,976	5,553	5,718		5,718	6,818	6,818	6,818	6,818	

# 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.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 87,213</u>	<u>\$ 87,213</u>	<u>\$ 29,296</u>	
REVENUE TOTAL	\$ 212,633	\$ 213,533	\$ 217,475	\$ 4,842
EXPENSE TOTAL	\$ 217,450	\$ 271,450	\$ 217,875	\$ 425
ENDING FUND BALANCE	<u>\$ 82,396</u>	<u>\$ 29,296</u>	<u>\$ 28,896</u>	

City of Castle Hills

Debt Service Fund (03)

BEGINNING FUND BALANCE

Property Tax Revenues  
03-00-4200 Ad Valorem Taxes-Current  
03-00-4202 Delinquent Ad Valorem Taxes  
03-00-4200 Penalties/Interest Ad Valorem Taxes  
03-00-4999 Bond Proceeds

03-90-9801 2020 Debt Service Principal Payment  
03-90-9802 2020 Debt Service Interest Payment  
Paying Agent Fees

Excess Revenue/(Loss)

ENDING FUND BALANCE

	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	Change	2023 City Manager Proposed Budget		2023 Council Adopted Budget	Change
	-	-	-	-	25,329		87,213	87,213	87,213		29,296	29,296	29,296	
	-	-	-	-	278,220	55,644	212,633	112,184	212,633	-	217,475	-	-	
	-	-	-	-	703	141	-	281	400	400	-	-	-	
	-	-	-	-	1,647	329	-	412	500	500	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	280,571		212,633	112,877	213,533		217,475	-	-	
	-	-	-	-	155,000	31,000	150,000	204,000	204,000	54,000	155,000	-	-	
	-	-	-	-	63,686	12,737	67,050	51,679	67,050	-	62,475	-	-	
	-	-	-	-	-	-	400	-	400	-	400	-	-	
	-	-	-	-	218,686		217,450	255,679	271,450		217,875	-	-	
	-	-	-	-	61,884		(4,817)	(142,802)	(57,917)		(400)	-	-	
	-	-	-	-	87,213		82,396	(55,589)	29,296		28,896	29,296	29,296	

# 2020 Certificate of Obligations Funds

30 – Streets Fund

22 – 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	2022 COUNCIL ADOPTED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 3,330,808</u>	<u>\$ 3,332,008</u>	<u>\$ 3,047,727</u>	<u>\$ 3,047,727</u>	
REVENUE TOTAL	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
EXPENSE TOTAL	\$ -	\$ 284,281	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 3,332,008</u>	<u>\$ 3,048,927</u>	<u>\$ 3,048,927</u>	<u>\$ 3,048,927</u>	



### 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.*

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	2023 COUNCIL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 1,074,219</u>	<u>\$ 1,958,570</u>	<u>\$</u>	<u>\$ \$</u>	
REVENUE TOTAL	\$ 1,400 -	\$ 800	\$ 8	\$	\$
EXPENSE TOTAL	\$	\$ 585,906	\$ -	\$ -	\$ -
BALANCE	<u>\$ 1,075,019</u>	<u>\$ 489,356</u>	<u>\$</u>	<u>\$</u>	



## 32 - AMERICAN RESCUE PLAN FUND

*Revenue is received from the American Rescue Plan funds. The American Rescue Plan are intended to aid to cities and are designated to help replace lost revenue due to the COVID - 19 pandemic.*

	2022 ADOPTED BUDGET	2022 PROJECTED BUDGET	2023 CITY MANAGER PROPOSED BUDGET	2023 COUNCIL ADOPTED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	\$ 553,802	\$ 553,802	\$ 810,604		
REVENUE TOTAL	\$ -	\$ 553,802	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ 297,000	\$ 297,000	\$ 134,000	\$ -	\$ (163,000)
<b>ENDING FUND BALANCE</b>	\$ 256,802	\$ 810,604	\$ 676,604	\$ -	

### EXPENSES

Commons Improvements  
Fire Station Phase III Improvements

### Capital

No requests

City of Castle Hills	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	Average	Budget	2022	Ending	Budget	Budget	Change
BEGINNING FUND BALANCE	-	-	-	-	-		553,802	553,802	553,802	810,604	810,604	
American Rescue Plan												
32-00-8604 Revenue This Year	-	-	-	-	-	-	-	1,094	553,802	-	-	-
32-00-8710 Special Revenue Account	-	-	-	-	553,802		553,802	-	-	-	-	-
					553,802			1,094	553,802			
32-00-0000 Fire Station Phase 3	-	-	-	-	-		-	-	-	34,000		
32-00-0000 Commons Improvements	-	-	-	-	-		-	-	-	100,000		
32-00-9048 Transfer to Fund 01	-	-	-	-	-	-	297,000	297,000	297,000	-	-	-
	-	-	-	-	-		297,000	297,000	297,000	134,000		
Excess Revenue/(Loss)	-	-	-	-	553,802		256,802	(295,906)	256,802	(134,000)	-	
ENDING FUND BALANCE	-	-	-	-	553,802		810,603	257,896	810,604	676,604	810,604	

## 14 - HOTEL OCCUPANCY TAX

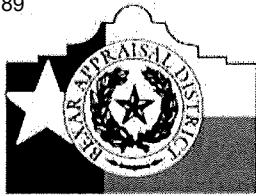
*Every person owning, operating, managing, or controlling a short-term rental or collecting payment for occupancy in any short-term rental collect the Hotel Occupancy Tax from their guests for the City of Castle Hills. The City of Castle Hills's Hotel Occupancy Tax rate is 7%*

	2022 ADOPTED BUDGET	2022 PROJECTED BUDGET	2023 CITY MANAGER BUDGET	2023 COUNCIL ADOPTED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ 1,500	\$ -	
REVENUE TOTAL	\$ -	\$ 1,164	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500
<b>ENDING FUND BALANCE</b>	\$ -	\$ 1,164	\$ 1,500	\$ -	

### EXPENSES

# Property Tax Calculation Worksheets





## BEXAR APPRAISAL DISTRICT

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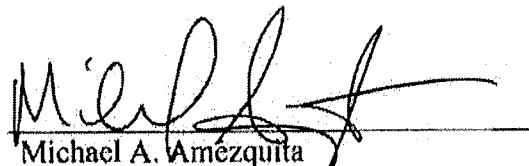
Date: July 25, 2022

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 **2022 Initial Certification Reports** as of **July 25, 2022** are the current and approved Bexar Appraisal District's Certified Appraisal Roll.

  
Michael A. Amezcuita  
Chief Appraiser

Bexar County

**2022 CERTIFIED TOTALS**

As of Certification

Property Count: 2,107

24 - CITY OF CASTLE HILLS  
ARB Approved Totals

7/23/2022

1:14:56AM

Land		Value			
Homesite:		209,950,138			
Non Homesite:		149,535,021			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	359,485,159
Improvement		Value			
Homesite:		405,676,995			
Non Homesite:		189,646,774	Total Improvements	(+)	595,323,769
Non Real		Count	Value		
Personal Property:	583		40,821,052		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					995,629,980
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	995,629,980
Productivity Loss:	0	0	Homestead Cap	(-)	40,468,593
			Assessed Value	=	955,161,387
			Total Exemptions Amount (Breakdown on Next Page)	(-)	170,912,559
			Net Taxable	=	784,248,828

Freeze	Assessed	Taxable	Actual Tax	Calling	Count		
DP	4,604,710	3,855,020	14,555.04	15,434.66	13		
OV65	234,213,685	199,419,465	736,025.19	738,000.84	554		
Total	238,818,395	203,274,485	750,580.23	753,435.50	567	Freeze Taxable	(-)
Tax Rate	0.524899						
						Freeze Adjusted Taxable	=
							580,974,343

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 3,800,108.75 = 580,974,343 \* (0.524899 / 100) + 750,580.23

Calculated Estimate of Market Value: 995,629,980  
 Calculated Estimate of Taxable Value: 784,248,828

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

Bexar County

**2022 CERTIFIED TOTALS**

As of Certification

Property Count: 2,107

24 - CITY OF CASTLE HILLS

ARB Approved Totals

7/23/2022

1:16:55AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	13	0	0	0
DV1	1	0	5,000	5,000
DV1S	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	5	0	50,000	50,000
DV3S	1	0	10,000	10,000
DV4	63	0	468,000	468,000
DV4S	5	0	24,000	24,000
DVHS	43	0	19,410,792	19,410,792
DVHSS	5	0	2,312,552	2,312,552
EX-XI	4	0	45,446,900	45,446,900
EX-XJ	13	0	22,586,020	22,586,020
EX-XL	1	0	10,340	10,340
EX-XV	58	0	30,237,980	30,237,980
EX366	120	0	131,940	131,940
FR	1	3,350	0	3,350
HS	1,070	44,329,395	0	44,329,395
LVE	15	3,148,790	0	3,148,790
OV65	564	2,710,000	0	2,710,000
OV65S	3	15,000	0	15,000
PPV	1	0	0	0
<b>Totals</b>		<b>50,206,535</b>	<b>120,706,024</b>	<b>170,912,559</b>

Bexar County

**2022 CERTIFIED TOTALS**

As of Certification

Property Count: 269

24 - CITY OF CASTLE HILLS  
Under ARB Review Totals

7/23/2022

1:14:56AM

Land		Value			
Homesite:		36,531,390			
Non Homesite:		9,409,620			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	45,941,010
Improvement		Value			
Homesite:		73,844,540			
Non Homesite:		14,202,115	Total Improvements	(+)	88,046,655
Non Real		Count	Value		
Personal Property:	6		539,796		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					539,796
					134,527,461
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	134,527,461
Productivity Loss:	0	0			
			Homestead Cap	(-)	10,759,373
			Assessed Value	=	123,768,088
			Total Exemptions Amount (Breakdown on Next Page)	(-)	8,393,898
			Net Taxable	=	115,374,190

Freeze	Assessed	Taxable	Actual Tax	Calling	Count			
DP	1,438,635	1,035,621	4,109.71	5,053.73	3			
OV65	27,460,026	24,360,023	91,112.15	91,112.15	63			
Total	28,898,661	25,395,644	95,221.86	96,165.88	66	Freeze Taxable	(-)	25,395,644
Tax Rate	0.524899							
						Freeze Adjusted Taxable	=	89,978,546

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 567,518.35 = 89,978,546 \* (0.524899 / 100) + 95,221.86

Calculated Estimate of Market Value: 106,239,019  
 Calculated Estimate of Taxable Value: 100,233,409  
 Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

Bexar County

**2022 CERTIFIED TOTALS**

As of Certification

Property Count: 269

24 - CITY OF CASTLE HILLS  
Under ARB Review Totals

7/23/2022

1:16:55AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	3	0	0	0
DV1	1	0	5,000	5,000
DV1S	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3S	1	0	10,000	10,000
DV4	4	0	48,000	48,000
DVHSS	1	0	259,150	259,150
EX366	1	0	666	666
HS	179	7,713,582	0	7,713,582
OV65	69	345,000	0	345,000
<b>Totals</b>		<b>8,058,582</b>	<b>335,316</b>	<b>8,393,898</b>

Bexar County

**2022 CERTIFIED TOTALS**

As of Certification

Property Count: 2,376

24 - CITY OF CASTLE HILLS

Grand Totals

7/23/2022

1:14:56AM

Land		Value			
Homesite:		246,481,528			
Non Homesite:		158,944,641			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	405,426,169
Improvement		Value			
Homesite:		479,521,535			
Non Homesite:		203,848,889	Total Improvements	(+)	683,370,424
Non Real		Count	Value		
Personal Property:	589		41,360,848		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					41,360,848
					1,130,157,441
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	1,130,157,441
Productivity Loss:	0	0			
			Homestead Cap	(-)	51,227,966
			Assessed Value	=	1,078,929,475
			Total Exemptions Amount (Breakdown on Next Page)	(-)	179,306,457
			Net Taxable	=	899,623,018

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	6,043,345	4,890,641	18,664.75	20,488.39	16		
OV65	261,673,711	223,779,488	827,137.34	829,112.99	617		
Total	267,717,056	228,670,129	845,802.09	849,601.38	633	Freeze Taxable	(-)
Tax Rate	0.524899						228,670,129
						Freeze Adjusted Taxable	=
							670,952,889

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 4,367,627.09 = 670,952,889 \* (0.524899 / 100) + 845,802.09

Calculated Estimate of Market Value: 1,101,868,999  
 Calculated Estimate of Taxable Value: 884,482,237

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

Bexar County

**2022 CERTIFIED TOTALS**

As of Certification

Property Count: 2,376

24 - CITY OF CASTLE HILLS

Grand Totals

7/23/2022

1:16:55AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	16	0	0	0
DV1	2	0	10,000	10,000
DV1S	2	0	10,000	10,000
DV2	2	0	15,000	15,000
DV3	5	0	50,000	50,000
DV3S	2	0	20,000	20,000
DV4	67	0	516,000	516,000
DV4S	5	0	24,000	24,000
DVHS	43	0	19,410,792	19,410,792
DVHSS	6	0	2,571,702	2,571,702
EX-XI	4	0	45,446,900	45,446,900
EX-XJ	13	0	22,586,020	22,586,020
EX-XL	1	0	10,340	10,340
EX-XV	58	0	30,237,980	30,237,980
EX366	121	0	132,606	132,606
FR	1	3,350	0	3,350
HS	1,249	52,042,977	0	52,042,977
LVE	15	3,148,790	0	3,148,790
OV65	633	3,055,000	0	3,055,000
OV65S	3	15,000	0	15,000
PPV	1	0	0	0
<b>Totals</b>		<b>58,265,117</b>	<b>121,041,340</b>	<b>179,306,457</b>

Bexar County

**2022 CERTIFIED TOTALS**

As of Certification

Property Count: 2,107

24 - CITY OF CASTLE HILLS

ARB Approved Totals

7/23/2022

1:16:55AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,310	681.9734	\$1,657,530	\$610,173,390	\$500,357,558
B	MULTIFAMILY RESIDENCE	13	5.1132	\$0	\$8,567,780	\$8,567,780
C1	VACANT LOTS AND LAND TRACTS	35	25.2633	\$0	\$6,515,970	\$6,515,970
E	RURAL LAND, NON QUALIFIED OPE	1	0.2270	\$0	\$43,460	\$43,460
F1	COMMERCIAL REAL PROPERTY	96	121.6651	\$354,420	\$230,266,124	\$230,266,124
J4	TELEPHONE COMPANY (INCLUDI	4	1.7843	\$0	\$3,156,491	\$3,156,491
J7	CABLE TELEVISION COMPANY	3		\$0	\$1,056,273	\$1,056,273
L1	COMMERCIAL PERSONAL PROPE	429		\$0	\$33,554,844	\$33,551,494
L2	INDUSTRIAL AND MANUFACTURIN	5		\$0	\$733,678	\$733,678
S	SPECIAL INVENTORY TAX	1		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	208	283.0019	\$0	\$101,561,970	\$0
<b>Totals</b>			<b>1,119.0282</b>	<b>\$2,011,950</b>	<b>\$995,629,980</b>	<b>\$784,248,828</b>



Bexar County

**2022 CERTIFIED TOTALS**

As of Certification

Property Count: 269

24 - CITY OF CASTLE HILLS  
Under ARB Review Totals

7/23/2022 1:16:55AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	230	115.9454	\$610,870	\$110,375,930	\$91,223,325
B	MULTIFAMILY RESIDENCE	5	2.0758	\$0	\$1,686,300	\$1,686,300
C1	VACANT LOTS AND LAND TRACTS	8	3.0308	\$0	\$1,190,220	\$1,190,220
F1	COMMERCIAL REAL PROPERTY	20	2.1008	\$0	\$20,735,215	\$20,735,215
L1	COMMERCIAL PERSONAL PROPE	5		\$0	\$539,130	\$539,130
X	TOTALLY EXEMPT PROPERTY	1		\$0	\$666	\$0
<b>Totals</b>			123.1528	\$610,870	\$134,527,461	\$115,374,190

Bexar County

**2022 CERTIFIED TOTALS**

As of Certification

Property Count: 2,376

24 - CITY OF CASTLE HILLS

Grand Totals

7/23/2022 1:16:55AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,540	797.9188	\$2,268,400	\$720,549,320	\$591,580,883
B	MULTIFAMILY RESIDENCE	18	7.1890	\$0	\$10,254,080	\$10,254,080
C1	VACANT LOTS AND LAND TRACTS	43	28.2941	\$0	\$7,706,190	\$7,706,190
E	RURAL LAND, NON QUALIFIED OPE	1	0.2270	\$0	\$43,460	\$43,460
F1	COMMERCIAL REAL PROPERTY	116	123.7659	\$354,420	\$251,001,339	\$251,001,339
J4	TELEPHONE COMPANY (INCLUDI	4	1.7843	\$0	\$3,156,491	\$3,156,491
J7	CABLE TELEVISION COMPANY	3		\$0	\$1,056,273	\$1,056,273
L1	COMMERCIAL PERSONAL PROPE	434		\$0	\$34,093,974	\$34,090,624
L2	INDUSTRIAL AND MANUFACTURIN	5		\$0	\$733,678	\$733,678
S	SPECIAL INVENTORY TAX	1		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	209	283.0019	\$0	\$101,562,636	\$0
<b>Totals</b>			1,242.1810	\$2,622,820	\$1,130,157,441	\$899,623,018

Bexar County

**2022 CERTIFIED TOTALS**

As of Certification

Property Count: 2,376

24 - CITY OF CASTLE HILLS

Effective Rate Assumption

7/23/2022

1:16:55AM

**New Value**

TOTAL NEW VALUE MARKET:	\$2,622,820
TOTAL NEW VALUE TAXABLE:	\$2,470,649

**New Exemptions**

Exemption	Description	Count		
EX-XJ	11.21 Private schools	1	2021 Market Value	\$10,861,930
EX366	HOUSE BILL 366	68	2021 Market Value	\$90,544
ABSOLUTE EXEMPTIONS VALUE LOSS				\$10,952,474

Exemption	Description	Count	Exemption Amount
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	3	\$12,000
DVHS	Disabled Veteran Homestead	1	\$635,279
HS	HOMESTEAD	23	\$834,285
OV65	OVER 65	21	\$100,000
PARTIAL EXEMPTIONS VALUE LOSS			\$1,591,564
NEW EXEMPTIONS VALUE LOSS			\$12,544,038

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$12,544,038

**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
1,249	\$474,484	\$82,683	\$391,801
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,249	\$474,484	\$82,683	\$391,801

Bexar County

**2022 CERTIFIED TOTALS**

As of Certification

24 - CITY OF CASTLE HILLS

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
269	\$134,527,461.00	\$100,140,019

**Notice about 2022 Tax Rates**

Property tax rates in the CITY OF CASTLE HILLS. This notice concerns the 2022 property tax rates for the CITY OF CASTLE HILLS. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

<b>This year's no-new-revenue tax rate</b>	<b>\$0.494831/\$100</b>
<b>This year's voter-approval tax rate</b>	<b>\$0.522544/\$100</b>

**Unencumbered Fund Balances**

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

<b>Type of Fund</b>	<b>Balance</b>
M&O	12,849,997
I&S	82,396

**Current Year Debt Service**

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

<b>Description of Debt</b>	<b>Principal or Contract Payment to be Paid from Property Taxes</b>	<b>Interest to be Paid from Property Taxes</b>	<b>Other Amounts to be Paid</b>	<b>Total Payment</b>
2020 CO's	187,400	30,075	0	217,475
Total required for 2022 debt service				\$217,475
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$41,960
= Total to be paid from taxes in 2022				\$175,515
+ Amount added in anticipation that the unit will collect only 98.96% of its taxes in 2022				\$1,844
= Total debt levy				\$177,359

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 08/03/2022.

To see the full calculations or for a copy of the Tax Rate Calculation Worksheet, please visit:

The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC

Carlos Gutierrez, PCC

Property Tax Division Director

233 N. Pecos-La Trinidad, San Antonio, TX 78207

210-335-6600

[taxoffice@bexar.org](mailto:taxoffice@bexar.org)

[home.bexar.org/tax](http://home.bexar.org/tax)

Visit [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

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 District 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 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>	\$ 814,016,207
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 209,865,468
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 604,150,739
4.	<b>2021 total adopted tax rate.</b>	\$ 0.524899 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values: .....	\$ 26,640,610
	B. 2021 values resulting from final court decisions: .....	-\$ 23,608,000
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 3,032,610
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value: .....	\$ 2,239,000
	B. 2021 disputed value: .....	-\$ 2,239,000
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 3,032,610

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

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

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

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



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 607,183,349
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</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 2022 does not create a new exemption or reduce taxable value.	
	<b>A. Absolute exemptions.</b> Use 2021 market value: ..... \$ 10,952,474	
	<b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ 1,591,564	
	<b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 12,544,038
11.	<b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	<b>A. 2021 market value:</b> ..... \$ 0	
	<b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0	
	<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 12,544,038
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 594,639,311
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,121,255
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 16,446
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 3,137,701
18.	<b>Total 2022 taxable value on the 2022 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> ..... \$ 784,248,828	
	<b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$	
	<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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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 2022 value.</b> Add A and B, then subtract C and D.	\$ 784,248,828

<sup>5</sup> Tex. Tax Code § 26.012(15)<sup>6</sup> Tex. Tax Code § 26.012(15)<sup>7</sup> Tex. Tax Code § 26.012(15)<sup>8</sup> Tex. Tax Code § 26.03(c)<sup>9</sup> Tex. Tax Code § 26.012(13)<sup>10</sup> Tex. Tax Code § 26.012(13)<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. 2022 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> ..... \$ <u>80,986,748</u> <b>B. 2022 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> ..... + \$ <u>0</u> <b>C. Total value under protest or not certified.</b> Add A and B.	\$ <u>80,986,748</u>
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>228,670,129</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>636,565,447</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2022 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 2021. 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, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>2,470,649</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>2,470,649</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>634,094,798</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.494831</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ _____/\$100

## 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:

- 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.
- 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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.496535</u> /\$100
29.	<b>2021 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> .	\$ <u>607,183,349</u>

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

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

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

<sup>16</sup> Tex. Tax Code § 26.012(6)(B)

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

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

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

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

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



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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 3,014,877
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;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 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 15,814</p> <p><b>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2021 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</p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 15,814</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ 3,030,691
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 634,094,798
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.477955/\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. 2022 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> <p><b>B. 2021 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. .... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.000000/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. 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. .... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.000000/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code § 26.044<sup>24</sup> Tex. Tax Code § 26.041

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose ..... \$ _____ 0 <b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure 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. .... \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0.000000/\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0.000000/\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. 2022 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, 2021 and ending on June 30, 2022. .... \$ _____ 0 <b>B. 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. .... \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0.000000/\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ 0.000000/\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	<b>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 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ _____ 0 <b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ _____ 0.000000/\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	<b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.477955/\$100
40.	<b>Adjustment for 2021 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 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ _____ 0 <b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ _____ 0.000000/\$100 <b>C.</b> Add Line 40B to Line 39.	\$ _____ 0.477955/\$100
41.	<b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.494683/\$100

<sup>25</sup> Tex. Tax Code § 26.0442<sup>26</sup> Tex. Tax Code § 26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): 2022 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 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 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  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).	\$ _____ /\$100
42.	<b>Total 2022 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: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. 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 ..... \$ 217,475 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 217,475
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 41,960
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ 175,515
45.	<b>2022 anticipated collection rate.</b> <b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 98.96 % <b>B.</b> Enter the 2021 actual collection rate. .... 98.96 % <b>C.</b> Enter the 2020 actual collection rate. .... 98.63 % <b>D.</b> Enter the 2019 actual collection rate. .... 98.03 % <b>E.</b> 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>	98.96 %
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 177,359
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 636,565,447
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.027861 /\$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.522544 /\$100
D49.	<b>Disaster Line 49 (D49): 2022 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.	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)<sup>28</sup> Tex. Tax Code § 26.012(7)<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code § 26.04(b)<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

### 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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</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 2021, enter 0.	\$ _____ 0
52.	<b>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 2021 or in May 2022.</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> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 636,565,447
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	<b>2022 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> .	\$ 0.494831 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.494831 /\$100
57.	<b>2022 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> .	\$ 0.522544 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.522544 /\$100

### 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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>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
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 636,565,447
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	<b>2022 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).	\$ 0.522544 /\$100

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

<sup>33</sup> Tex. Tax Code § 26.041(i)

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

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

<sup>36</sup> Tex. Tax Code § 26.04(c)

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

<sup>38</sup> Tex. Tax Code § 26.045(i)



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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<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;<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>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 / \$100
64.	<b>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.	\$ 0.000000 / \$100
65.	<b>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 / \$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0 / \$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$ 0.522544 / \$100

**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>44</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>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.477955 / \$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 636,565,447
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.078546 / \$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.027861 / \$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.584362 / \$100

**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.<sup>47</sup>

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.

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

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

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

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

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

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This section will 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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.524899 / \$100
74.	<b>Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ 0 / \$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.524899 / \$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 594,639,311
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 3,121,255
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 634,094,798
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 / \$100
80.	<b>2022 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).	\$ 0.522544 / \$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.494831 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.522544 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), 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). Indicate the line number used: <u>67</u>	
<b>De minimis rate.</b> .....	\$ 0.584362 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

## 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

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)

