



City of Castle Hills
FY 2022 Council
Adopted Budget





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

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



COUNCIL OF THE CITY OF CASTLE HILLS

**JR TREVINO
MAYOR**

**JOE IZBRAND
MAYOR PRO TEM**

**DOUGLAS GREGORY
COUNCIL MEMBER**

**JACK JOYCE
COUNCIL MEMBER**

**KURT MAY
COUNCIL MEMBER**

**FRANK PAUL
COUNCIL MEMBER**

**RYAN RAPELYE
CITY MANAGER**

**LARA FEAGINS
FINANCE DIRECTOR**

CITY OF CASTLE HILLS
FISCAL YEAR 2022
COUNCIL ADOPTED BUDGET

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September 14, 2021

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

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

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

As City Manager, I have a number of goals outlined in the FY 2022 Adopted Budget which includes, a long-term strategy for our sanitation services, establishing funds for development of a beautification program for monthly maintenance of the City’s assets and ROW’s in and around our community, address the necessary improvement to the City’s Information Technology infrastructure and evaluating the compensation plan for City employees. Over the last year, City staff monitored revenue and expenditures within the current FY 2021 Adopted Budget and the potential long-term impact of COVID-19. As many entities, the City did lose programmed revenue in certain areas of the General Fund. However, we are very optimistic in the increase in sales tax, commercial permitting and the addition of new businesses to the community this year. The City will receive grant funding from the American Rescue Plan Act in the amount of approximately \$1,106,503. The City received half of this amount in the FY 21 Budget and the other half during in FY 22 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.

2021 was an unprecedented year and has brought many unexpected challenges and opportunities. The City of Castle Hills stands prepared to address these challenges and opportunities regarding public health, safety, and fiscal responsibility. As an economic indicator, we were 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 preparation of the upcoming Budget, we recognized that the City exists in a new financial environment where both residents and businesses are facing hardships related to COVID-19. This is expected to have a continued financial impact to the City that will require us to exercise additional controls over our expenses to offset decreases in revenues. This year's adopted Budget focuses on maintaining the current quality level of City services. Using a very conservative approach to revenues.

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

Key Budget Principles:

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

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

General Fund Highlights:

The Adopted General Fund Budget is fiscally conservative and balanced. The FY2022 adopted Budget is based on the ad valorem rate of \$0.524899 per \$100 of valuation, which is the M&O voter approval tax rate, for the Adopted FY 2022. The I&S portion is .028364. The General Fund is the largest fund for the City and accounts for the general service and operations (police, permitting/planning, public works, and administration) are Budgeted. All City employee salaries are funded out of the General Fund. The adopted General Fund revenue Budget totals \$7,472,215 million and the expenses Budget totals \$7,472,215 million.

Things to note in the FY2022 Adopted General Fund Budget:

- Includes one additional personnel in the organization (Traffic Enforcement Officer) Police Department
- Does include a cost-of-living adjustment for employees at 2.5%. We have programmed a decrease to TMRS - Employee Retirement line item based on the rate.
- Includes an increase to the line item to address code compliance abatements, as well as additional mowing of certain right-of-way areas around the community. This will allow the city to engage an on-demand contractor to address abatements instead of our Public Works Department.
- Captures a one-time transfer from the American Rescue Plan, this transfer provides funds as relates to revenue replacement, replacement of funds related to payroll expenditures from our first responders, one-time capital purchases for a generator for City Hall, and upgrades to the City's IT Infrastructure/cybersecurity improvements and funds for Phase II of the renovations to the Fire department.

Revenues:

Total revenues for the Adopted FY2022 Budget are \$7,472,215 million. Sales and property taxes make up \$1,395,000 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 Adopted Budget assumes an increase over the FY2021 projected year-end collections. We remain optimistic this will change as our economy looks to recover long-term.

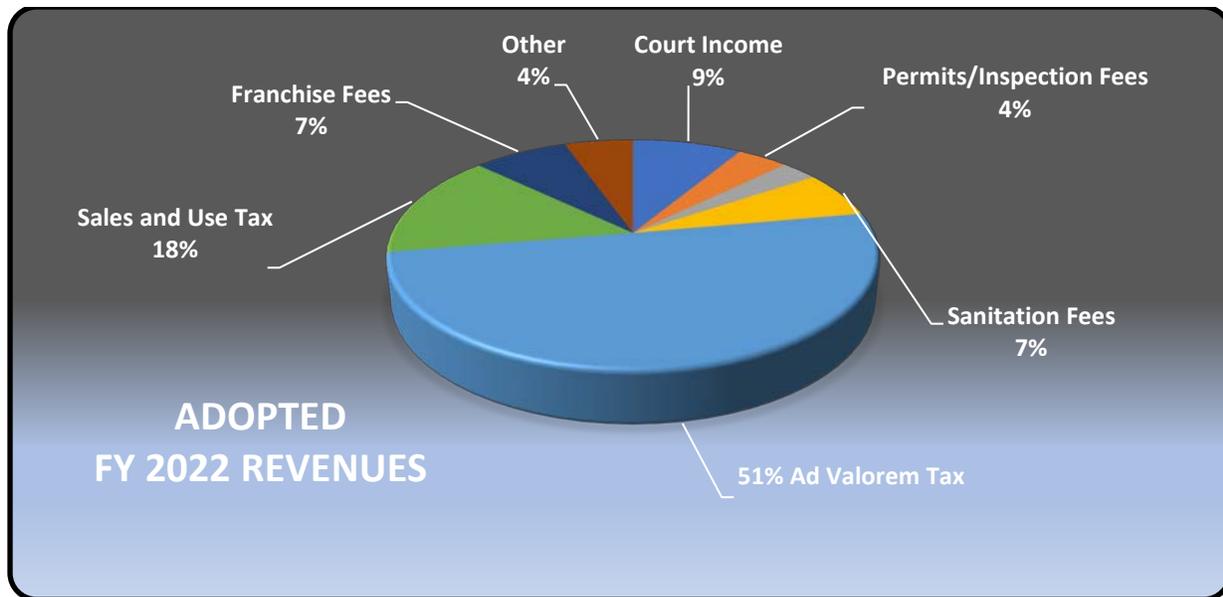
Franchise fees consist of electric, cable, telephone, and gas and comprises \$470,000 of the General Fund revenues. The FY 2022 Adopted Budget has a decrease of \$38,000 due to changes in State law.

Property Taxes:

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

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

| Revenue Summary | Adopted 2022 |
|--------------------------------|---------------------|
| Court Income | \$615,000 |
| Permits/Inspection Fees | \$216,500 |
| Capital Transfer | \$362,401 |
| Sanitation | \$498,000 |
| Ad Valorem Tax | \$3,782,314 |
| Sales and Use Tax | \$1,395,000 |
| Franchise Fees | \$470,000 |
| Other | \$131,000 |
| Total: | \$7,472,215 |

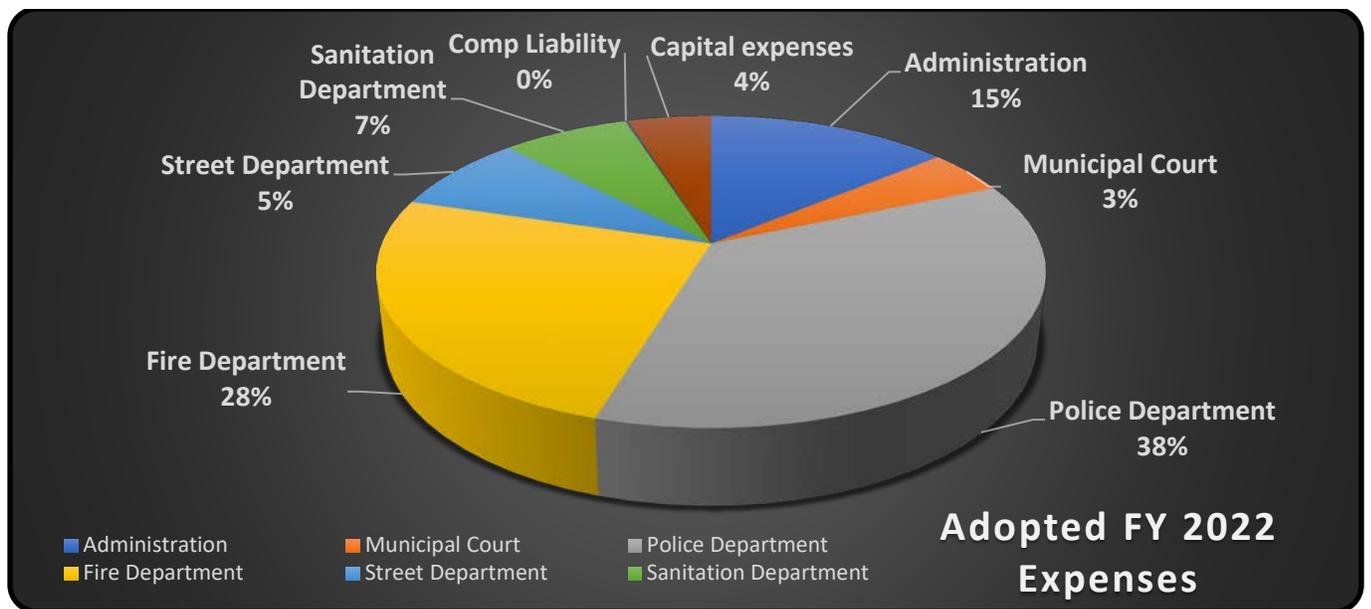


Expenses:

Total expenses for the Adopted FY2022 Budget are \$7,472,215 million. The Adopted ending total fund balance for the City in FY2022 is \$3,501,312 million, which is approximately six months - the recommended amount - of City expenses. As is the case with all municipalities, personnel/payroll costs make up the largest single expense in a Budget. The City's largest expense category is City Services, which consists of Public Safety (Police, Fire and Dispatch), Public Works - Street Maintenance and Sanitation Municipal Court and Administration.

A summary of expenditures for the Adopted FY2022 Budget is as follows:

| Expense Summary | Adopted FY 2022 |
|-----------------------|--------------------|
| Administration | \$1,087,684 |
| Municipal Court | \$280,778 |
| Police Department | \$2,819,773 |
| Fire Department | \$1,983,291 |
| Street Department | \$419,553 |
| Sanitation Department | \$539,601 |
| Comp Liability | \$5,000 |
| Capital Expenses | \$336,535 |
| Total: | \$7,472,215 |



Street and Drainage Funds:

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

Adopted FY 2022:

Street Maintenance Tax - \$215,000

Drainage Utility Fund - \$525,000

Supplemental Street & Drainage - \$0

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

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

Capital Projects FY 2022:

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

Capital Replacement Funds:

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

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

Budget Highlights (Capital Expenses):

- \$10,000 set aside for future Rescue Truck
- \$20,000 set aside for future Fire Vehicle
- \$40,000 set aside for future Public Works Vehicle
- \$15,000 set aside for future Fire – SCBA
- \$40,000 set aside for Phase II Renovations to the Fire Department Facility
- \$60,000 set aside for Generator for City Hall
- Platform Fire Truck payment – Principal payment of \$80,623 and Interest payment of \$6,912.
- 5% Increase in 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 Adopted Budget sustains City operations and services including capital needs.

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

Respectfully submitted,



Ryan D. Rapelye

City Manager

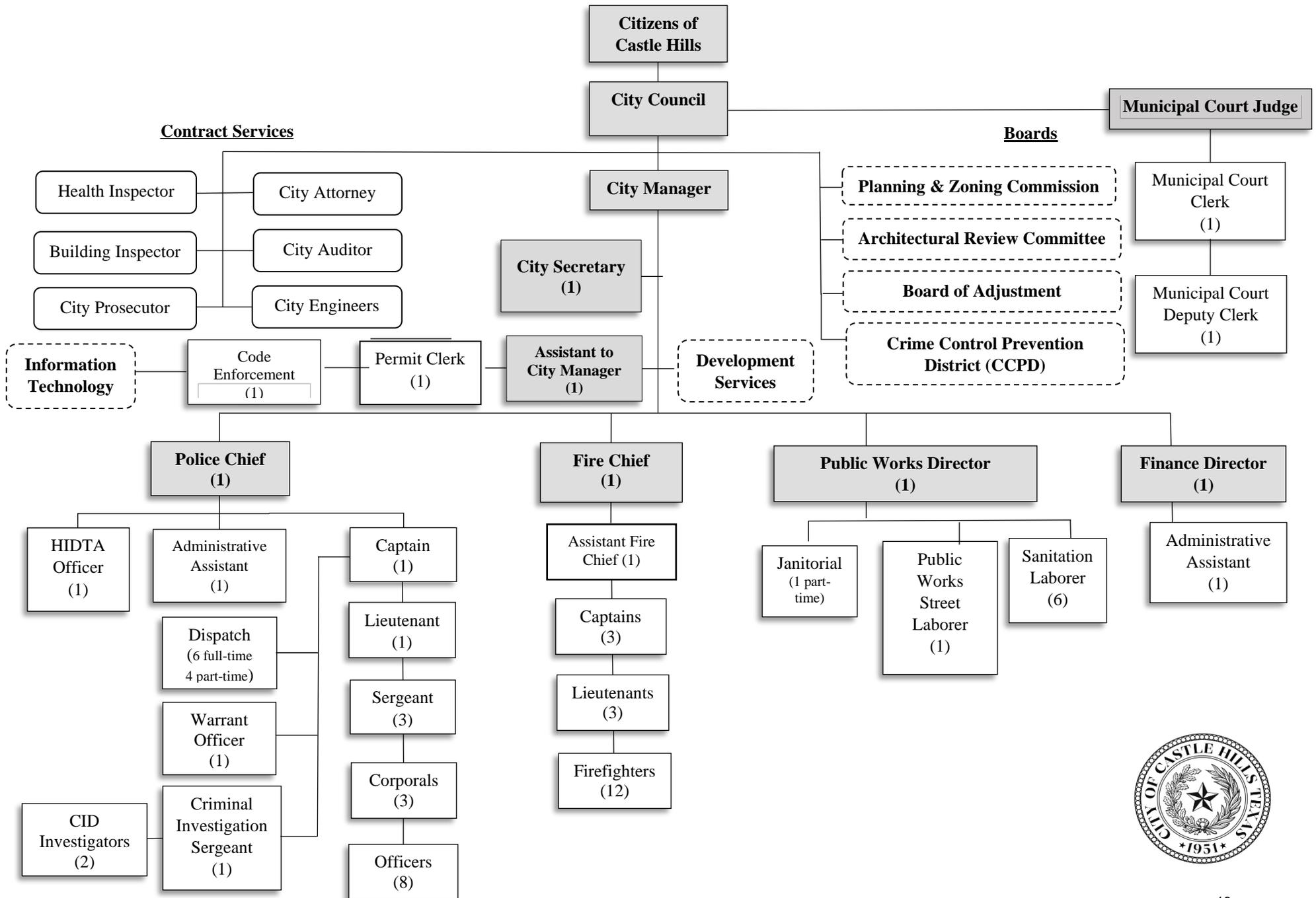
CITY OF CASTLE HILLS
BUDGET CALENDAR FOR FY 2022 BUDGET
PROPOSED JUNE 8, 2021

2021

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

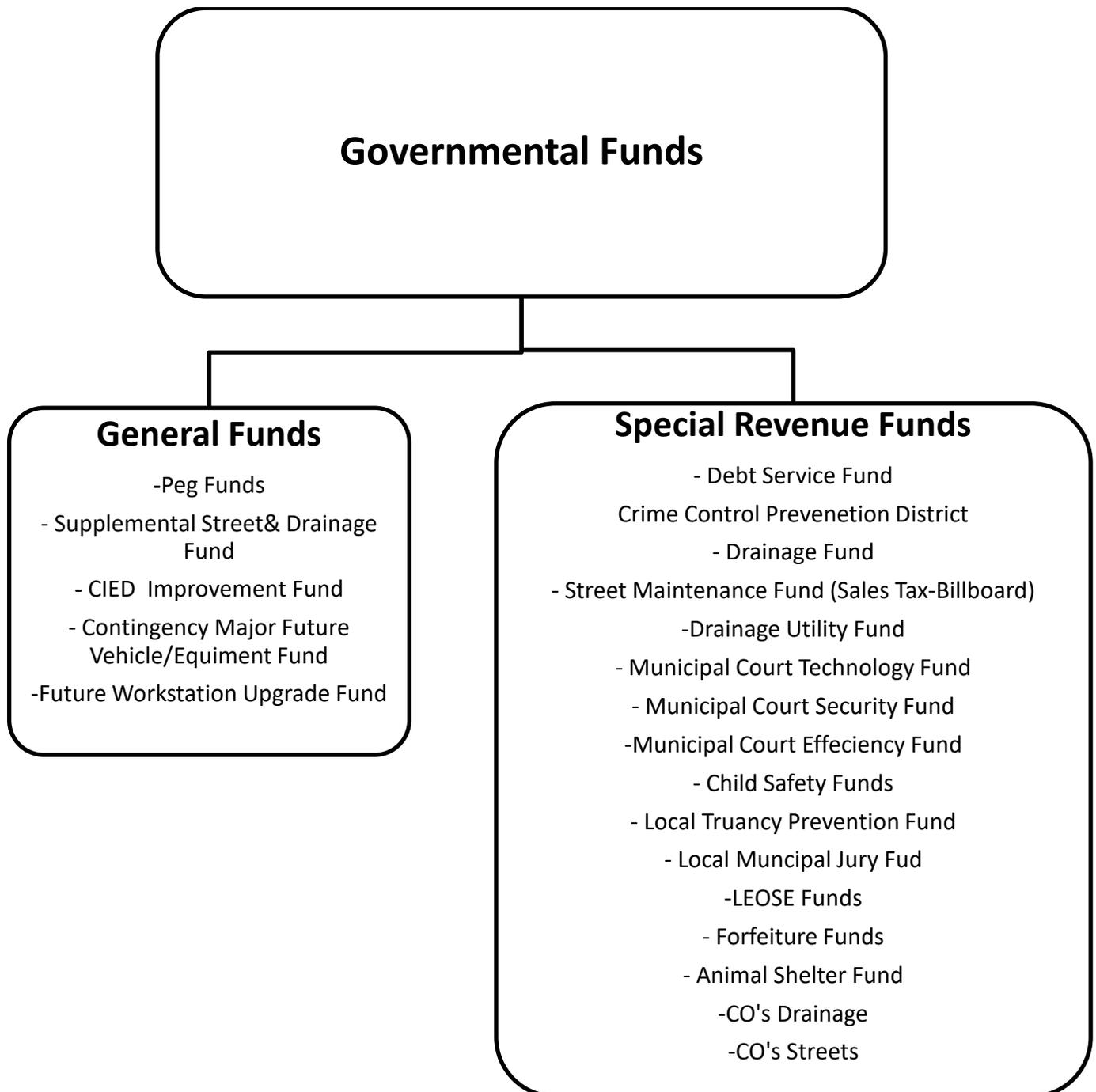
ORGANIZATIONAL CHART

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 sperately.

Fund Structures

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

10 - General Fund

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

02 – Child Safety Fund

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

03 – Debt Service Fund

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

05 – Court Technology Fund

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

06 – Court Security Fund

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

07 – Court Efficiency Fund

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

08 – Street Maintenance Fund (Sales Tax and Billboard)

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

09 – Contingency Major Vehicle/Equipment Fund

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

10 – Drainage Utility Fund

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

13 – Forfeiture Funds (State & Federal)

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

16 – Local Truancy Prevention Fund

Local Truancy Prevention fund is a \$5 fee created thru state statute. The funds may only be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of juvenile case manager. These funds may not be used to supplement the income of an employee whose primary 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. The balance These funds are utilized to pay for the replacement or upgrade of IT equipment/system.

22 – Supplemental Street and Drainage Maintenance Fund

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

50 - Crime Control Prevention District

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

30 – Certificate of Obligations - Streets

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

31 – Certificate of Obligations - Drainage

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

General Fund -01

Revenues (00)

Departments

Administration (10)

Municipal Court (20)

Police Department (30)

Fire Department (40)

Streets Department (50)

Sanitation Department (60)

Other Payroll Expenditures (70)

Capital Replacement (80)

10 - GENERAL FUND

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

| | 2021 ADOPTED BUDGET | 2021 PROJECTED ENDING | 2022 CITY MANAGER PROPOSED BUDGET | 2022 CITY COUNCIL PROPOSED BUDGET | CHANGE |
|-------------------------------|---------------------------|-----------------------------|--|--|------------|
| BEGINNING FUND BALANCE | <u>\$ 3,571,453</u> Est. | <u>\$ 3,571,453</u> | <u>\$ -</u> | <u>\$ 3,501,312</u> | |
| REVENUE TOTAL | <u>\$ 6,911,949</u> | <u>\$ 6,957,309</u> | <u>\$ 7,109,814</u> | <u>\$ 7,472,215</u> | \$ 560,266 |
| DEPARTMENT EXPENSES | | | | | |
| ADMINISTRATION | \$ 1,022,652 | \$ 1,085,511 | \$ 1,074,293 | \$ 1,087,684 | \$ 65,032 |
| COURT | \$ 272,781 | \$ 323,085 | \$ 280,251 | \$ 280,778 | \$ 7,997 |
| POLICE DEPARMENT | \$ 2,601,136 | \$ 2,617,653 | \$ 2,724,286 | \$ 2,819,773 | \$ 218,637 |
| FIRE DEPARTMENT | \$ 1,901,074 | \$ 1,946,626 | \$ 1,964,607 | \$ 1,983,291 | \$ 82,217 |
| STREETS DEPARMENT | \$ 391,396 | \$ 349,908 | \$ 379,940 | \$ 419,553 | \$ 28,157 |
| SANITATION DEPARTMENT | \$ 525,374 | \$ 479,714 | \$ 508,902 | \$ 539,601 | \$ 14,227 |
| PAYROLL EXPENDITURES | \$ 5,000 | \$ 15,000 | \$ 5,000 | \$ 5,000 | \$ - |

| | | | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| CAPITAL EXPENDITURES | \$ 192,536 | \$ 209,953 | \$ 172,535 | \$ 336,535 | \$ 143,999 |
| TOTAL EXPENSES | <u>\$ 6,911,949</u> | <u>\$ 7,027,450</u> | <u>\$ 7,109,814</u> | <u>\$ 7,472,215</u> | <u>\$ 560,266</u> |
| Income/(Loss) | \$ - | \$ (70,141) | - | - | |
| ENDING FUND BALANCE | <u>\$ 3,571,453</u> | <u>\$ 3,501,312</u> | <u>\$ -</u> | <u>\$ 3,501,312</u> | |

| City of Castle Hills | | Audited | Audited | Audited | Audited | Un-Audited | 5 Year | 2021 | | 2021 | | 2022 City | 2022 | |
|---|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|------------------|------------------|----------------|
| | | 12/31/2016 | 12/31/2017 | 12/31/2018 | 12/31/19 | 12/31/20 | Average | Council | June 30, | Projected | Change | Manager | Council | |
| | | | | | | | | Adopted | 2021 | Ending | | Proposed | Adopted | |
| | | | | | | | | Budget | 2021 | | | | Budget | |
| | | | | | | | | | | | | | Change | |
| Revenues | | | | | | | | | | | | | | |
| Beginning Fund Balance | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Property Tax Revenues | | | | | | | | | | | | | | |
| 01-00-4200 | Ad Valorem Taxes-Current | 2,894,349 | 3,167,415 | 3,313,412 | 3,444,648 | 3,502,347 | 3,264,434 | 3,611,389 | 1,223,548 | 3,611,389 | - | 3,722,314 | 3,722,314 | 110,925 |
| 01-00-4202 | Delinquent Ad Valorem Taxes | - | - | - | 45,033 | 37,957 | 16,598 | 20,000 | 14,908 | 20,000 | - | 25,000 | 25,000 | 5,000 |
| 01-00-4200 | Penalties/Interest Ad Valorem Taxes | - | - | - | 46,996 | 57,115 | 20,822 | 30,000 | 14,650 | 21,000 | (9,000) | 35,000 | 35,000 | 5,000 |
| Sales and Mixed Beverage Tax Revenue | | | | | | | | | | | | | | |
| 01-00-4300 | Sales and Use Tax | 1,044,360 | 1,033,279 | 1,068,318 | 1,174,872 | 1,247,166 | 1,113,599 | 1,100,000 | 652,231 | 1,250,000 | 150,000 | 1,375,000 | 1,375,000 | 275,000 |
| 01-00-4305 | Sales Tax - Beverage | 8,229 | 9,338 | 10,980 | 10,856 | 7,528 | 9,386 | 5,710 | 8,433 | 14,000 | 8,290 | 20,000 | 20,000 | 14,290 |
| Franchise Fees Revenue | | | | | | | | | | | | | | |
| 01-00-4220 | Franchise Fees | 511,372 | 534,125 | 555,339 | 501,204 | 468,368 | 514,082 | 508,000 | 217,872 | 458,000 | (50,000) | 470,000 | 470,000 | (38,000) |
| Court Fees Revenues | | | | | | | | | | | | | | |
| 01-00-4020 | Warrants | 133,773 | 136,276 | 122,489 | 104,073 | 60,109 | 111,344 | 85,000 | 55,598 | 100,000 | 15,000 | 100,000 | 100,000 | 15,000 |
| 01-00-4030 | Court Income | 553,951 | 527,723 | 505,774 | 433,165 | 383,232 | 480,769 | 575,000 | 285,357 | 575,000 | - | 500,000 | 500,000 | (75,000) |
| 01-00-4032 | State Court Tax Collection Fee | - | - | - | 25,749 | 15,164 | 8,183 | 15,000 | - | 15,000 | - | 15,000 | 15,000 | - |
| 01-00-4080 | S.T.E.P | 211,246 | 253,596 | 235,148 | 243,222 | - | 188,642 | - | - | - | - | - | - | - |
| Permits/Licenses/Code Enforcement Revenues | | | | | | | | | | | | | | |
| 01-00-4050 | Permits/Inspection Fees | 391,212 | 291,266 | 326,954 | 161,974 | 138,258 | 261,933 | 175,000 | 87,316 | 155,000 | (20,000) | 180,000 | 180,000 | 5,000 |
| 01-00-4100 | Food Licenses | 19,061 | 19,800 | 20,925 | 19,210 | 15,163 | 18,832 | 17,000 | 10,480 | 17,000 | - | 25,000 | 25,000 | 8,000 |
| 01-00-4110 | Liquor Licenses | 7,867 | 4,452 | 4,554 | 4,438 | 1,935 | 4,649 | 3,000 | 1,840 | 3,000 | - | 3,500 | 3,500 | 500 |
| 01-00-4140 | ARC, BOA, Zoning & Plat Fees | 3,400 | 5,781 | 5,200 | 6,079 | 6,764 | 5,445 | 4,000 | 2,828 | 4,000 | - | 4,500 | 4,500 | 500 |
| 01-00-4160 | Abatement Collections | - | - | 12,750 | - | 1,014 | 2,753 | 5,000 | - | 1,000 | (4,000) | 2,000 | 2,000 | (3,000) |
| 01-00-4170 | Certificate of Occupancy | - | 60 | 8 | - | 8 | 15 | - | - | - | - | - | - | - |
| 01-00-4190 | Animal Impound/Registration | 1,086 | 1,080 | 1,106 | 929 | 1,504 | 1,141 | 1,000 | 946 | 1,000 | - | 1,500 | 1,500 | 500 |
| Police & Fire Revenues | | | | | | | | | | | | | | |
| 01-00-4000 | False Alarm Fines | 3,000 | 1,100 | - | - | 200 | 860 | 1,000 | - | 1,000 | - | 1,000 | 1,000 | - |
| 01-00-4010 | Restitution Fees | 416 | 285 | 4,362 | 664 | 1,265 | 1,398 | 500 | 790 | 500 | - | 1,000 | 1,000 | 500 |
| 01-00-4150 | Report Fees/Fingerprints | 6,489 | 5,628 | 6,695 | 5,714 | 1,758 | 5,257 | 2,000 | 1,451 | 2,000 | - | 2,500 | 2,500 | 500 |
| 01-00-4420 | Revenue Rescue | 907 | 10,708 | 10,583 | 5,730 | 7,583 | 7,102 | 8,000 | 5,449 | 8,000 | - | 9,000 | 9,000 | 1,000 |
| 01-00-4440 | Towing Services | 19,023 | 24,605 | 18,699 | 29,864 | 26,028 | 23,643 | 50,000 | 9,590 | 15,000 | (35,000) | 30,000 | 30,000 | (20,000) |
| Garbage Collection Revenues | | | | | | | | | | | | | | |
| 01-00-4120 | Garbage Fees | 455,021 | 454,612 | 453,008 | 453,609 | 459,628 | 455,176 | 465,200 | 227,974 | 460,000 | (5,200) | 497,500 | 497,500 | 32,300 |
| 01-00-4125 | Retro garbage billing | 159 | 185 | 725 | - | - | 214 | - | - | - | - | - | - | - |
| 01-00-4130 | Recycling | - | 261 | 377 | - | 265 | 181 | - | 255 | 500 | 500 | 500 | 500 | 500 |
| Miscellaneous Revenues | | | | | | | | | | | | | | |
| 01-00-4040 | Insurance Claims/Refunds | 80,259 | 31,277 | 25,017 | 30,923 | 31,266 | 39,748 | - | 2,015 | 14,770 | 14,770 | 3,000 | 3,000 | 3,000 |
| 01-00-4060 | Miscellaneous | 23,939 | 7,659 | 19,945 | 35,004 | 13,703 | 20,050 | 1,000 | 4,670 | 5,000 | 4,000 | 4,000 | 4,000 | 3,000 |
| 01-00-4065 | Credit Card Fees | 34,506 | 43,477 | 42,639 | 40,212 | 28,014 | 37,770 | 35,000 | 22,062 | 39,000 | 4,000 | 45,000 | 45,000 | 10,000 |
| 01-00-4070 | Donations | 713 | 60 | 50 | 850 | 5,375 | 1,410 | - | - | - | - | - | - | - |
| 01-00-4090 | Interest | 25,009 | 64,375 | 122,305 | 165,090 | 39,050 | 83,166 | 30,000 | 898 | 2,000 | (28,000) | 2,500 | 2,500 | (27,500) |
| 01-00-4450 | Passport Acceptance Office | - | - | 4,970 | 29,567 | 10,896 | 9,087 | 30,000 | 14,204 | 30,000 | - | 35,000 | 35,000 | 5,000 |
| 01-00-4500 | Sale of Equipment | - | 2,500 | - | 33,250 | - | 7,150 | - | - | - | - | - | - | - |
| 01-00-4510 | Animal Shelter Donations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 01-00-4999 | Capital Lease Proceeds | - | 549,924 | - | - | - | 109,985 | - | - | - | - | - | - | - |
| 01-00-4899 | Grant Funds | - | - | - | - | 241,799 | 48,360 | - | - | - | - | - | - | - |
| Transfers-In from other Funds | | | | | | | | | | | | | | |
| 01-00-4990 | Transfer In From Fund Balance | - | - | - | - | - | - | 134,150 | - | 134,150 | - | - | 65,401 | (68,749) |
| 01-00-8004 | Transfer from Animal Shelter Fund (04) | - | - | - | - | 423 | 85 | - | - | - | - | - | - | - |
| 01-00-8032 | Transfer from American Rescue Plan Fund (32) | - | - | - | - | - | - | - | - | - | - | - | 297,000 | 297,000 |
| Non-City Revenues (Moved to Balance Sheet) | | | | | | | | | | | | | | |
| 01-00-4025 | LGB Collections | 35,932 | 26,830 | 25,545 | - | - | 17,661 | - | - | - | - | - | - | - |
| 01-00-4400 | Court Tax | 396,636 | 391,845 | 354,935 | - | - | 228,683 | - | - | - | - | - | - | - |
| 01-00-4310 | Sales Tax - Garbage | 38,273 | 38,304 | 38,289 | - | - | 22,973 | - | - | - | - | - | - | - |
| Total General Fund Revenues | | 6,900,184 | 7,637,825 | 7,311,100 | 7,052,926 | 6,810,884 | 7,142,584 | 6,911,949 | 2,865,363 | 6,957,309 | 45,360 | 7,109,814 | 7,472,215 | 560,266 |



Administration

Mission Statement

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

Vision Statement

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

Core Values

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

City of Castle Hills

Administration Expenditures

Salaries & Benefits

| | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/19 | Un-Audited 12/31/20 | 5 Year Average | 2021 Council Adopted Budget | June 30, 2021 | 2021 Projected Ending | Change | 2022 City Manager Proposed | 2022 Council Adopted Budget | Change |
|--|--------------------|--------------------|--------------------|------------------|---------------------|----------------|-----------------------------|---------------|-----------------------|----------|----------------------------|-----------------------------|---------|
| 01-10-5001 Salaries-Full Time | 344,761 | 366,848 | 350,550 | 265,237 | 330,617 | 331,603 | 417,489 | 195,221 | 402,000 | (15,489) | 423,054 | 436,250 | 18,761 |
| 01-10-5002 Overtime | 22,174 | - | 67,898 | 79,105 | 70,494 | 47,934 | - | 9,168 | 9,168 | 9,168 | 456 | 456 | - |
| 01-10-5003 Salaries-Part Time-Contract | 200 | 199 | 213 | 142 | 220 | 195 | 480 | 154 | 480 | - | 1,500 | 1,500 | (24) |
| 01-10-5005 Longevity Pay | 4,769 | 3,624 | 2,431 | - | - | 2,165 | 1,500 | 1,500 | 1,500 | - | 26,229 | 27,048 | 1,041 |
| 01-10-5006 Comp Time/Overtime | 18,640 | 21,845 | 21,464 | 15,798 | 19,955 | 19,541 | 26,007 | 12,089 | 24,000 | (2,007) | 6,134 | 6,326 | 244 |
| 01-10-5010 FICA | 4,359 | 5,109 | 4,994 | 3,695 | 4,667 | 4,665 | 6,082 | 2,827 | 5,940 | (942) | 45,840 | 45,840 | - |
| 01-10-5012 Medicare | 19,894 | 15,947 | 28,617 | 22,219 | 31,723 | 23,680 | 43,767 | 17,146 | 43,767 | - | 54,024 | 55,709 | 800 |
| 01-10-5015 Employee Insurance | 38,590 | 42,926 | 42,057 | 30,487 | 41,535 | 39,119 | 54,909 | 25,575 | 54,909 | - | 1,555 | 1,555 | - |
| 01-10-5018 TMRS-Employee Retirement | 1,505 | 1,505 | 1,405 | 1,405 | 1,505 | 1,465 | 1,555 | - | 1,555 | - | 6,000 | 6,000 | - |
| 01-10-5020 Workers' Compensation | 9,538 | 9,688 | 11,250 | 7,942 | 3,320 | 8,347 | 6,000 | 3,052 | 6,000 | - | 2,000 | 2,000 | (500) |
| General Supplies & Materials | 735 | 279 | 1,617 | 390 | - | 604 | 2,500 | 195 | 2,500 | - | 4,500 | 4,500 | 500 |
| 01-10-5040 Office Supplies/Printing | - | - | - | 4,673 | 5,531 | 2,041 | 4,000 | 2,505 | 4,000 | - | 300 | 300 | - |
| 01-10-5045 Office Equip/Software | 277 | - | - | 174 | - | 90 | 300 | - | 300 | - | 6,000 | 6,000 | 5,300 |
| 01-10-5047 Postage (All Departments) | 1,188 | 3,586 | 2,024 | 1,721 | 11,141 | 3,926 | 700 | 9,442 | 10,000 | 9,300 | 500 | 500 | - |
| 01-10-5049 Printing - Temp Signs | 208 | 180 | 760 | - | 512 | 332 | 500 | 24 | 500 | - | 4,500 | 4,500 | - |
| 01-10-5070 Miscellaneous | 3,552 | 3,258 | 3,664 | 3,401 | 4,689 | 3,715 | 4,500 | 2,403 | 4,500 | - | 3,081 | 3,081 | 3,000 |
| 01-10-5080 Uniforms | 1,778 | 1,188 | 198 | - | 309 | 694 | - | 3,081 | 3,081 | 3,081 | 6,500 | 6,500 | 3,000 |
| Services Expenditures | 4,062 | 15,406 | 2,252 | 7,347 | 6,775 | 7,169 | 3,500 | 4,866 | 9,000 | 5,500 | 8,000 | 8,000 | - |
| 01-10-5048 Subscriptions & Dues | 6,857 | 12,286 | 6,095 | 3,367 | 1,264 | 5,978 | 8,000 | 3,321 | 8,000 | - | 250 | 250 | - |
| 01-10-5050 Newsletters/Postcards | 291 | (1,764) | 110 | 288 | 215 | (172) | 250 | 180 | 250 | - | 10,000 | 10,000 | 5,000 |
| 01-10-5052 Newspaper Publications/Ads | 4,199 | 1,571 | 9,178 | 4,472 | 3,659 | 4,604 | 5,000 | 2,557 | 5,000 | - | 5,000 | 5,000 | - |
| 01-10-5074 Training/Prof Meetings | 32,260 | 19,741 | - | - | - | 10,400 | - | - | - | - | 35,000 | 35,000 | 5,000 |
| 01-10-5076 Medical | 17,284 | 29,149 | 27,931 | 22,601 | 44,226 | 28,238 | 30,000 | 19,197 | 45,000 | 15,000 | 50,000 | 50,000 | (5,000) |
| 01-10-5077 Abatement/ROW Mowing Services | 53,445 | 62,325 | 54,285 | 55,929 | 41,068 | 53,410 | 55,000 | 18,975 | 49,000 | (6,000) | 18,000 | 18,000 | - |
| 01-10-5082 Mayor/Council Expenses | 17,208 | 17,265 | 17,427 | 9,622 | 12,815 | 14,887 | 18,000 | 7,245 | 18,000 | - | 20,650 | 20,650 | 3,650 |
| Contractual Expenditures | 15,724 | 18,068 | 20,999 | 13,198 | 12,390 | 16,076 | 17,000 | 7,369 | 17,000 | - | 17,000 | 17,000 | 5,585 |
| 01-10-5025 City Engineer/Plat Fees | 6,325 | - | 12,932 | 4,932 | 2,206 | 5,279 | 8,415 | 11,480 | 14,000 | 5,585 | 7,000 | 7,000 | - |
| 01-10-5027 Building Inspector | 5,247 | 3,489 | 5,250 | 14,909 | - | 5,779 | 7,000 | 5,520 | 7,000 | - | 7,000 | 7,000 | - |
| 01-10-5028 Sanitation Inspectors | 2,868 | 3,032 | 4,193 | 4,059 | 4,444 | 3,731 | 8,000 | 560 | 8,000 | - | 7,000 | 7,000 | (1,000) |
| 01-10-5041 IT Support | 15,000 | 16,615 | 18,500 | 18,500 | 22,056 | 18,134 | 20,000 | 17,226 | 27,000 | 7,000 | 25,000 | 25,000 | 5,000 |
| 01-10-5042 Incode/Asyst Updates/Maint. | 1,348 | 1,772 | 3,111 | 3,208 | 4,154 | 2,719 | 1,800 | 2,261 | 2,261 | 461 | - | - | (1,800) |
| 01-10-5046 Election Expenses | 100,497 | 80,429 | 126,619 | 220,594 | 135,367 | 132,701 | 83,548 | 47,583 | 95,000 | 11,452 | 85,000 | 85,000 | 1,452 |
| 01-10-5053 Website Hosting/Maint. | 14,737 | 15,667 | 16,875 | 20,111 | 19,442 | 17,366 | 20,000 | 8,841 | 20,000 | - | 16,000 | 16,000 | (4,000) |
| 01-10-5058 Rackspace | 67,170 | 64,883 | 101,963 | 82,753 | 99,100 | 83,174 | 110,000 | 21,000 | 120,000 | 10,000 | 110,000 | 110,000 | - |
| 01-10-5060 Attorney/Legal Fees | 7,122 | 8,015 | 7,146 | 7,212 | 8,573 | 7,614 | 7,000 | 5,320 | 7,000 | - | 7,000 | 7,000 | - |
| 01-10-5072 Bexar Appraisal District/Tax Assessor | 24,258 | 18,623 | 18,458 | 16,543 | 12,162 | 18,009 | 12,500 | 10,248 | 22,000 | 9,500 | 18,000 | 18,000 | 5,500 |
| 01-10-5075 Property/Casualty Insurance | | | | | | | | | | | | | |
| 01-10-5085 Equipment Leases | | | | | | | | | | | | | |
| 01-10-5089 Credit Card Fees | | | | | | | | | | | | | |

| City of Castle Hills | | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/19 | Un-Audited 12/31/20 | 5 Year Average | 2021 Council Adopted Budget | June 30, 2021 | 2021 Projected Ending | Change | 2022 City Manager Proposed | 2022 Council Adopted Budget | Change |
|---|------------------------------------|-----------------------|-----------------------|-----------------------|---------------------|------------------------|-------------------|--------------------------------------|------------------|-----------------------------|--------|----------------------------------|--------------------------------------|---------|
| Equipment/Building/Maintenance | | | | | | | | | | | | | | |
| 01-10-5035 | Fuel - Vehicle/Equipment | 1,077 | 696 | 747 | 1,613 | 755 | 978 | 2,200 | 489 | 2,200 | - | 2,200 | 2,200 | - |
| 01-10-5065 | Building Maint./Supplies | 5,184 | 5,064 | 1,792 | 5,075 | 7,784 | 4,960 | 5,000 | 2,905 | 5,000 | - | 6,900 | 6,900 | 1,800 |
| 01-10-5086 | Vehicle-Maintenance/Supplies/Tires | 914 | 898 | 500 | 384 | 377 | 614 | 900 | 1,273 | 1,500 | 600 | 1,500 | 1,500 | 600 |
| 01-10-5090 | Animal Control | - | - | 100 | - | - | 20 | - | - | - | - | - | - | - |
| Utilities Expenses | | | | | | | | | | | | | | |
| 01-10-5030 | Utilities | 11,904 | 12,169 | 16,983 | 15,956 | 13,988 | 14,200 | 15,000 | 6,609 | 15,000 | - | 15,000 | 15,000 | - |
| 01-10-5069 | Phone/Cell Phone/Radio | 1,904 | 1,237 | 1,695 | 942 | 1,416 | 1,439 | 1,250 | 819 | 1,500 | 250 | 1,300 | 1,300 | 50 |
| Department Specific Expenses | | | | | | | | | | | | | | |
| 01-10-5043 | Paperless Automation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 01-10-5056 | Muni/Code Updates | 950 | 6,603 | 1,344 | 1,200 | 8,715 | 3,762 | 4,500 | 950 | 4,500 | - | 3,500 | 3,500 | (1,000) |
| 01-10-0000 | Records Management/Storage | - | - | - | - | - | - | - | - | - | - | 4,000 | 4,000 | 4,000 |
| Capital and Non-Capital Outlay | | | | | | | | | | | | | | |
| 01-10-8000 | Capital Outlay (New Number) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 01-10-8003 | Non-Capital Outlay (New Number) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers for Future Expenses | | | | | | | | | | | | | | |
| 01-10-5245 | Transfer for Tech Upgrades | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 875 | 3,500 | - | 3,500 | 3,500 | - |
| 01-10-5246 | Transfer for Sup Street & Drain | 199,366 | - | - | - | - | 39,873 | - | - | - | - | - | - | - |
| Non-City Expenses (Moved to Balance Sheet) | | | | | | | | | | | | | | |
| 01-10-5087 | Sales Tax - Garbage | 38,001 | 38,551 | 38,768 | - | - | 23,064 | - | - | - | - | - | - | - |
| Total Administration Expenses | | 1,130,801 | 931,474 | 1,057,897 | 974,763 | 992,779 | 1,017,543 | 1,022,652 | 489,572 | 1,085,511 | - | 1,071,792 | 1,087,684 | 65,032 |



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*

| | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/19 | Un-Audited 12/31/20 | 5 Year Average | 2021 Council Adopted Budget | June 30, 2021 | 2021 Projected Ending | Change | 2022 City Manager Proposed | 2022 Council Adopted Budget | Change |
|---|-----------------------|-----------------------|-----------------------|---------------------|------------------------|-------------------|--------------------------------------|------------------|-----------------------------|----------------|----------------------------------|--------------------------------------|--------------|
| | | | | | | | | | | | | | |
| Municipal Court Expenditures | | | | | | | | | | | | | |
| Salaries & Benefits | | | | | | | | | | | | | |
| 01-20-5001 Salaries-Full Time | 60,381 | 72,796 | 76,913 | 61,493 | 74,310 | 69,176 | 79,643 | 33,288 | 76,947 | (2,696) | 83,108 | 84,236 | 4,593 |
| 01-20-5002 Overtime | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 01-20-5003 Salaries-Part Time/ Seasonal | 113 | 164 | 215 | 169 | 119 | 156 | 216 | 41 | 216 | - | 72 | 72 | (144) |
| 01-20-5005 Longevity Pay | 2,444 | 54 | - | - | - | 500 | 1,500 | - | 1,500 | - | 1,500 | 1,500 | - |
| 01-20-5006 Comp Time | 3,975 | 4,376 | 4,593 | 3,724 | 4,160 | 4,166 | 5,044 | 2,044 | 5,044 | 4,980 | 5,153 | 5,223 | 179 |
| 01-20-5010 FICA | 930 | 1,023 | 1,074 | 871 | 973 | 974 | 1,180 | 478 | 1,180 | 1,020 | 1,205 | 1,221 | 41 |
| 01-20-5012 Medicare | 9,982 | 8,254 | 9,817 | 7,826 | 11,115 | 9,359 | 12,254 | 4,698 | 12,254 | - | 13,097 | 13,097 | 843 |
| 01-20-5015 Employee Insurance | 8,074 | 8,660 | 9,020 | 7,232 | 9,341 | 8,445 | 10,650 | 4,363 | 10,650 | 9,980 | 10,613 | 10,613 | (37) |
| 01-20-5018 TMRS-Employee Retirement | 354 | 354 | 404 | 404 | 354 | 374 | 444 | - | 444 | - | 444 | 444 | - |
| 01-20-5020 Workers' Compensation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Supplies & Materials | | | | | | | | | | | | | |
| 01-20-5030 Utilities | 2,256 | 2,256 | 2,688 | 1,629 | 2,499 | 2,265 | 2,800 | 693 | 2,800 | - | 2,800 | 2,800 | - |
| 01-20-5040 Office/Printing | 40 | - | - | - | - | 8 | 100 | - | 100 | - | 100 | 100 | - |
| 01-20-5045 Office Equip/Software | 175 | 33 | 200 | 200 | - | 122 | 100 | - | 100 | - | 100 | 100 | - |
| 01-20-5070 Miscellaneous | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Services Expenditures | | | | | | | | | | | | | |
| 01-20-5074 Training/Prof Meetings | 1,367 | 1,746 | 1,632 | 2,316 | 550 | 1,522 | 2,000 | 1,180 | 2,000 | - | 2,000 | 2,000 | - |
| Contractual Expenditures | | | | | | | | | | | | | |
| 01-20-5041 IT Support | 6,748 | 9,283 | 12,211 | 8,370 | 6,664 | 8,655 | 4,500 | 2,309 | 4,500 | - | 6,872 | 6,872 | 2,372 |
| Utilities Expenditures | | | | | | | | | | | | | |
| 01-20-5069 Phone/Cell Phone/Radio | 1,197 | 1,433 | 1,362 | 803 | 1,329 | 1,225 | 1,350 | 754 | 1,550 | 200 | 1,500 | 1,500 | 150 |
| Department Specific Expenditures | | | | | | | | | | | | | |
| 01-20-5095 Magistrate Fees | 325 | 300 | 700 | 1,000 | 1,200 | 705 | 1,000 | 600 | 1,000 | - | 1,000 | 1,000 | - |
| 01-20-5125 Judge/Prosecutor Salary | 32,455 | 54,837 | 48,470 | 42,742 | 44,258 | 44,552 | 50,000 | 15,000 | 50,000 | - | 50,000 | 50,000 | - |
| 01-20-5128 Warrant Execution | 153,613 | 180,410 | 174,000 | 167,450 | 82,350 | 151,565 | 100,000 | 76,900 | 152,800 | 52,800 | 100,000 | 100,000 | - |
| Capital and Non-Capital Outlay | | | | | | | | | | | | | |
| 01-20-8000 Capital Outlay (New Number) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 01-20-8003 Non-Capital Outlay (New Number) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-City Expenses (Moved to Balance Sheet) | | | | | | | | | | | | | |
| 01-20-5127 Court Tax | 299,175 | 397,195 | 355,047 | - | - | 210,283 | - | - | - | - | - | - | - |
| 01-20-5088 Collection Fees | 37,673 | 23,800 | 28,415 | - | - | 17,977 | - | - | - | - | - | - | - |
| 01-20-5168 Refunds/Overpayments | 241 | - | - | - | - | 48 | - | 273 | - | - | - | - | - |
| Total Municipal Court Expenditures | 621,518 | 766,864 | 726,759 | 306,029 | 239,220 | 532,078 | 272,781 | 142,622 | 323,085 | 279,564 | 280,778 | 280,778 | 7,997 |



Police Department

Mission Statement

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

Vision Statement

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

Core Values

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

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

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

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

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

City of Castle Hills

| | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/19 | Un-Audited 12/31/20 | 5 Year Average | 2021 Council Adopted Budget | June 30, 2021 | 2021 Projected Ending | Change | 2022 City Manager Proposed | 2022 Council Adopted Budget | Change |
|---|--------------------|--------------------|--------------------|------------------|---------------------|----------------|-----------------------------|------------------|-----------------------|----------|----------------------------|-----------------------------|----------------|
| Police Department Expenditures | | | | | | | | | | | | | |
| Salaries & Benefits | | | | | | | | | | | | | |
| 01-30-5001 Salaries-Full Time | 1,410,873 | 1,513,130 | 1,520,752 | 1,581,088 | 1,600,199 | 1,525,208 | 1,725,061 | 844,195 | 1,725,061 | - | 1,785,162 | 1,874,247 | 149,186 |
| 01-30-5002 S.T.E.P. Overtime | 58,316 | 68,371 | 65,615 | 74,077 | 34,992 | 60,274 | 60,000 | 16,670 | 40,000 | (20,000) | 60,000 | 60,000 | - |
| 01-30-5003 Salaries-Part Time | 4,906 | 9,716 | 4,017 | 6,623 | 11,988 | 7,450 | 10,000 | 5,143 | 10,000 | - | 10,000 | 10,000 | - |
| 01-30-5004 Reimbursed Salary | (46,865) | (53,239) | (35,797) | (21,886) | (40,886) | (39,745) | (40,824) | - | (40,824) | - | - | - | 40,824 |
| 01-30-5005 Longevity Pay | 1,055 | 1,210 | 1,150 | 1,127 | 1,238 | 1,156 | 1,464 | 673 | 1,464 | - | - | - | (1,464) |
| 01-30-5006 Comp Time/Overtime | 35,363 | 31,232 | 38,399 | 50,360 | 63,858 | 43,842 | 35,000 | 24,918 | 50,000 | 15,000 | 35,000 | 35,000 | - |
| 01-30-5010 FICA | 95,469 | 99,330 | 98,461 | 103,143 | 103,246 | 99,930 | 113,555 | 55,168 | 113,555 | - | 110,928 | 116,203 | 2,648 |
| 01-30-5012 Medicare | 22,327 | 23,231 | 23,027 | 24,122 | 24,146 | 23,371 | 26,557 | 12,902 | 26,557 | - | 25,943 | 27,176 | 619 |
| 01-30-5015 Employee Insurance | 128,055 | 110,541 | 123,661 | 145,263 | 164,474 | 134,799 | 181,320 | 84,462 | 174,000 | (7,320) | 189,909 | 196,458 | 15,138 |
| 01-30-5018 TMRs-Employee Retirement | 192,268 | 190,994 | 189,765 | 197,219 | 214,521 | 196,953 | 239,747 | 116,024 | 239,747 | - | 228,476 | 234,592 | (5,155) |
| 01-30-5020 Workers' Compensation | 28,868 | 28,856 | 28,906 | 28,906 | 28,906 | 28,888 | 28,906 | - | 28,906 | - | 28,906 | 30,083 | 1,177 |
| General Supplies & Materials | | | | | | | | | | | | | |
| 01-30-5040 Office/Printing | 3,897 | 3,629 | 2,516 | 2,415 | 2,585 | 2,908 | 5,300 | 1,032 | 5,300 | - | 3,000 | 3,000 | (2,300) |
| 01-30-5045 Office Equip/Software | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 01-30-5070 Miscellaneous | 2,198 | 2,749 | 526 | 668 | 750 | 1,378 | 900 | 35 | 900 | - | 900 | 900 | - |
| 01-30-5080 Uniforms | 19,209 | 15,928 | 23,876 | 20,145 | 15,561 | 18,944 | 19,000 | 14,806 | 19,000 | - | 22,800 | 22,800 | 3,800 |
| Services Expenditures | | | | | | | | | | | | | |
| 01-30-5048 Subscriptions & Dues | 1,450 | 428 | 360 | 195 | 1,887 | 864 | 800 | 240 | 800 | - | 800 | 800 | - |
| 01-30-5074 Training/Prof Meetings | 12,192 | 16,553 | 21,119 | 20,252 | 23,132 | 18,650 | 15,000 | 13,227 | 15,000 | - | 20,000 | 20,000 | 5,000 |
| 01-30-5076 Medical-Employee | 15,584 | 16,944 | 16,372 | 17,731 | 18,771 | 17,080 | 1,500 | 2,466 | 2,466 | 966 | 2,000 | 2,000 | 500 |
| Contractual Expenditures | | | | | | | | | | | | | |
| 01-30-5041 IT Support | 10,399 | 11,885 | 10,889 | 10,615 | 11,501 | 11,058 | 11,000 | 11,527 | 15,000 | 4,000 | 24,000 | 24,000 | 13,000 |
| 01-30-5062 Radio/Tower Fees City of S.A. (New Number) | - | - | - | - | - | - | 11,825 | 11,886 | 11,825 | - | 13,590 | 13,590 | 1,765 |
| 01-30-5064 Radio Yrly Maint. Hand Held/Console (New Number) | - | - | - | - | - | - | 7,000 | 7,000 | 7,000 | - | 5,000 | 5,000 | (2,000) |
| 01-30-5085 Equipment Leases | 6,819 | 6,910 | 6,919 | 4,954 | 5,640 | 6,248 | 6,700 | 2,879 | 6,700 | - | 6,700 | 6,700 | - |
| 01-30-5097 Insurance Claims | 1,563 | 23,945 | - | 4,480 | 4,480 | 5,988 | - | (12,770) | - | - | - | - | - |
| Equipment/Building/Maintenance | | | | | | | | | | | | | |
| 01-30-5035 Fuel - Vehicle/Equipment | 40,851 | 52,554 | 53,311 | 46,578 | 33,963 | 45,451 | 36,500 | 12,940 | 36,500 | - | 30,000 | 30,000 | (6,500) |
| 01-30-5065 Bldg. Maint/Supplies | 6,024 | 16,963 | 6,621 | 4,949 | 6,749 | 8,261 | 7,650 | 7,321 | 7,650 | - | 9,180 | 9,180 | 1,530 |
| 01-30-5066 Vehicle-Maintenance/Supplies/Tires (New Number) | - | - | - | (1,350) | (1,350) | (270) | 13,000 | 3,902 | 13,000 | - | 13,000 | 13,000 | - |
| 01-30-5088 Mobile Equipment-Maintenance/Supplies | 8,476 | 12,331 | 16,617 | 18,088 | 7,322 | 12,567 | 14,000 | 4,297 | 14,000 | - | 12,000 | 12,000 | (2,000) |
| Utilities Expenditures | | | | | | | | | | | | | |
| 01-30-5030 Utilities | 25,503 | 22,893 | 30,182 | 34,056 | 33,770 | 29,301 | 25,500 | 17,823 | 35,646 | 10,146 | 25,500 | 25,500 | - |
| 01-30-5069 Phone/Cell Phone/Radio | 25,834 | 27,562 | 23,806 | 34,368 | 34,535 | 29,221 | 10,675 | 6,942 | 14,000 | 3,325 | 13,343 | 13,343 | 2,668 |
| Department Specific Expenditures | | | | | | | | | | | | | |
| 01-30-5079 Equipment Purchase | 14,732 | 6,636 | 14,077 | 11,764 | 15,160 | 12,474 | 7,500 | 5,880 | 7,500 | - | 9,500 | 9,500 | 2,000 |
| 01-30-5095 Magistrate Fees | 2,661 | 2,242 | 3,248 | 2,438 | 2,821 | 2,682 | 5,000 | 1,561 | 5,000 | - | 1,000 | 1,000 | (4,000) |
| 01-30-5240 CID | - | - | - | - | - | - | 2,500 | 16,803 | 2,500 | - | 2,500 | 2,500 | - |
| 01-30-5239 Investigating Evidence/Testing (New Number) | - | - | - | - | - | - | 11,000 | - | 20,000 | 9,000 | 13,200 | 13,200 | 2,200 |
| Capital and Non-Capital Outlay | | | | | | | | | | | | | |
| 01-30-8000 Capital Outlay (New Number) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 01-30-8003 Non-Capital Outlay (New Number) | - | - | - | - | - | - | - | 1,400 | 1,400 | 1,400 | - | - | - |
| Transfers for Future Expenditures | | | | | | | | | | | | | |
| 01-30-5245 Transfer for Tech Upgrades | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 2,000 | 8,000 | - | 8,000 | 8,000 | - |
| Total Police Department Expenditures | 2,135,427 | 2,271,625 | 2,298,394 | 2,427,307 | 2,431,959 | 8,000 | 2,601,136 | 1,286,352 | 2,617,653 | - | 2,714,337 | 2,819,773 | 218,637 |



Fire Department

Mission Statement

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

Vision Statement

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

Core Values

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

City of Castle Hills

Fire Department Expenditures

Salaries & Benefits

| | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/19 | Un-Audited 12/31/20 | 5 Year Average | 2021 Council Adopted Budget | June 30, 2021 | 2021 Projected Ending | Change | 2022 City Manager Proposed | 2022 Council Adopted Budget | Change |
|--|-----------------------|-----------------------|-----------------------|---------------------|------------------------|-------------------|--------------------------------------|------------------|-----------------------------|----------|-------------------------------------|--------------------------------------|---------------|
| 01-40-5001 Salaries-Full Time | 1,064,947 | 1,148,974 | 1,091,683 | 1,079,905 | 1,190,682 | 1,115,238 | 1,221,814 | 600,262 | 1,221,814 | - | 1,271,897 | 1,293,110 | 71,286 |
| 01-40-5002 Retainer Overtime | 39,677 | 72,721 | 33,418 | 70,974 | 72,432 | 57,844 | 50,000 | 38,004 | 85,000 | 35,000 | 50,000 | 50,000 | - |
| 01-40-5003 Salaries-Part Time/Contract | - | - | - | 15,450 | - | 3,090 | - | - | - | - | - | - | - |
| 01-40-5005 Longevity Pay | 6,538 | 5,645 | 4,648 | 3,728 | 3,988 | 4,909 | 4,584 | 2,139 | 4,584 | - | 4,704 | 4,704 | 120 |
| 01-40-5010 FICA | 69,485 | 74,541 | 69,405 | 68,473 | 75,619 | 71,505 | 79,137 | 39,585 | 79,137 | - | 78,868 | 80,173 | 1,086 |
| 01-40-5012 Medicare | 16,250 | 16,931 | 16,232 | 16,014 | 17,685 | 16,622 | 18,508 | 9,258 | 18,508 | - | 18,443 | 18,750 | 242 |
| 01-40-5015 Employee Insurance | 95,235 | 79,779 | 94,558 | 101,151 | 120,727 | 98,230 | 125,049 | 61,952 | 122,036 | (3,013) | 130,972 | 130,972 | 5,923 |
| 01-40-5018 TMRs-Employee Retirement | 141,932 | 141,187 | 134,502 | 132,661 | 158,988 | 141,854 | 167,080 | 83,826 | 167,080 | - | 162,421 | 165,130 | (1,950) |
| 01-40-5020 Workers' Compensation | 19,602 | 19,602 | 19,602 | 19,602 | 19,552 | 19,552 | 19,602 | - | 19,602 | - | 19,602 | 19,602 | - |
| General Supplies & Materials | | | | | | | | | | | | | |
| 01-40-5040 Office/Printing | 1,175 | 866 | 1,218 | 1,515 | 2,288 | 1,417 | 1,300 | 624 | 1,300 | - | 1,500 | 1,500 | 200 |
| 01-40-5045 Office Equip/Software | 1,202 | - | - | 238 | 931 | 474 | 500 | 626 | 500 | - | 500 | 500 | - |
| 01-40-5080 Uniforms | 9,713 | 9,858 | 11,836 | 12,399 | 11,072 | 10,964 | 12,500 | 7,103 | 12,500 | - | 12,500 | 12,500 | - |
| Services Expenditures | | | | | | | | | | | | | |
| 01-40-5074 Training/Prof Meetings | 8,855 | 7,798 | 13,136 | 10,284 | 15,443 | 11,103 | 15,000 | 9,519 | 15,000 | - | 16,300 | 16,300 | 1,300 |
| 01-40-5076 Medical | 185 | 308 | 481 | 679 | 832 | 497 | 450 | 119 | 450 | - | 450 | 450 | - |
| Contractual Expenditures | | | | | | | | | | | | | |
| 01-40-5038 EMS Fees - Acadian | 70,000 | 75,833 | 70,000 | 70,690 | 70,000 | 71,305 | 73,500 | 35,000 | 73,500 | - | 73,500 | 73,500 | - |
| 01-40-5041 IT Support | 2,539 | 2,593 | 4,317 | 4,443 | 6,189 | 4,016 | 4,500 | 1,914 | 4,500 | - | 5,900 | 5,900 | 1,400 |
| 01-40-5062 Radio/Tower Fees City of S.A. | - | - | - | - | - | - | 2,775 | 1,156 | 2,775 | - | 4,500 | 4,500 | 1,725 |
| 01-40-5085 Equipment/Leases | - | 110 | - | 488 | - | 119 | - | - | - | - | 1,600 | 1,600 | 1,600 |
| 01-40-5097 Insurance Claims | - | - | 24,200 | - | - | 4,840 | - | - | - | - | - | - | - |
| Equipment/Building/Maintenance | | | | | | | | | | | | | |
| 01-40-5035 Fuel - Vehicle/Equipment | 9,612 | 9,443 | 13,442 | 13,537 | 7,941 | 10,795 | 9,000 | 7,805 | 11,500 | 2,500 | 9,000 | 9,000 | - |
| 01-40-5065 Bldg. Maint./Supplies | 4,331 | 6,360 | 5,044 | 6,155 | 7,076 | 5,793 | 13,500 | 8,609 | 13,500 | - | 13,500 | 13,500 | - |
| 01-40-5066 Vehicle-Maintenance/Supplies/Tires (New Number) | - | - | - | - | - | - | 6,000 | 821 | 6,000 | - | 6,000 | 6,000 | - |
| 01-40-5068 Mobile Equipment-Maintenance/Supplies | 18,829 | 22,235 | 20,436 | 19,158 | 21,890 | 20,510 | 32,000 | 22,759 | 40,000 | 8,000 | 32,000 | 32,000 | - |
| Utilities Expenditures | | | | | | | | | | | | | |
| 01-40-5030 Utilities | 11,944 | 14,502 | 15,476 | 13,551 | 13,722 | 13,839 | 15,000 | 7,188 | 15,000 | - | 15,000 | 15,000 | - |
| 01-40-5069 Phone/Cell Phone/Radio | 4,532 | 3,868 | 3,428 | 3,804 | 6,104 | 4,347 | 3,725 | 859 | 3,725 | - | 3,000 | 3,000 | (725) |
| Department Specific Expenditures | | | | | | | | | | | | | |
| 01-40-5084 EMT Supplies | 2,095 | 3,125 | 2,240 | 2,597 | 3,680 | 2,748 | 2,500 | 504 | 2,500 | - | 2,500 | 2,500 | - |
| 01-40-8324 Fire (Firefighter Gear) | - | - | - | - | - | - | 16,800 | 2,801 | 16,800 | - | 16,800 | 16,800 | - |
| Capital and Non-Capital Outlay | | | | | | | | | | | | | |
| 01-40-8000 Capital Outlay (New Number) | - | - | - | - | - | - | 5,050 | 5,115 | 5,115 | 65 | 5,100 | 5,100 | 50 |
| 01-40-8003 Non-Capital Outlay (New Number) | - | - | - | - | - | - | - | 3,000 | 3,000 | 3,000 | - | - | - |
| Transfers for Future Expenditures | | | | | | | | | | | | | |
| 01-40-5245 Transfer for Tech Upgrades | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 300 | 1,200 | - | 1,200 | 1,200 | - |
| Total Fire Department Expenditures | 1,599,878 | 1,717,497 | 1,650,501 | 1,666,694 | 1,827,981 | 1,600 | 1,901,074 | 950,847 | 1,946,626 | - | 1,957,747 | 1,983,291 | 82,217 |



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 | | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/19 | Un-Audited 12/31/20 | 5 Year Average | 2021 Council Adopted Budget | June 30, 2021 | 2021 Projected Ending | Change | 2022 City Manager Proposed | 2022 Council Adopted Budget | Change | |
|--|---|--------------------|--------------------|--------------------|------------------|---------------------|----------------|-----------------------------|---------------|-----------------------|----------|----------------------------|-----------------------------|----------|--|
| Streets Department Expenditures | | | | | | | | | | | | | | | |
| Salaries & Benefits | | | | | | | | | | | | | | | |
| 01-50-5001 | Salaries-Full Time | 178,487 | 150,050 | 136,905 | 80,536 | 85,420 | 126,276 | 119,023 | 40,747 | 82,000 | (37,023) | 119,023 | 153,847 | 34,824 | |
| 01-50-5002 | Overtime | 1,487 | 12,580 | 3,502 | 9,819 | 3,781 | 6,194 | 6,000 | 2,661 | 6,000 | - | - | - | (6,000) | |
| 01-50-5003 | Salaries-Part Time/Seasonal/Contract | 18,714 | 17,576 | 16,824 | 4,512 | - | 11,525 | 18,655 | - | - | (18,655) | - | - | (18,655) | |
| 01-50-5005 | Longevity Pay | 811 | 766 | 786 | 655 | 680 | 740 | 696 | 351 | 696 | - | 696 | 696 | - | |
| 01-50-5006 | Comp Time/Overtime | 143 | 773 | 87 | 351 | - | 270 | - | - | - | - | 10,523 | 10,763 | 10,763 | |
| 01-50-5010 | FICA | 12,353 | 11,152 | 10,081 | 6,194 | 5,826 | 9,121 | 9,416 | 2,765 | 7,440 | (1,976) | 10,523 | 10,763 | 10,763 | |
| 01-50-5012 | Medicare | 1,884 | 1,565 | 2,357 | 1,449 | 1,362 | 1,723 | 2,202 | 647 | 1,780 | (422) | 2,461 | 2,517 | (6,899) | |
| 01-50-5015 | Employee Insurance | 16,282 | 11,048 | 9,527 | 2,072 | 1,906 | 8,187 | 6,377 | 2,155 | 6,377 | - | 13,916 | 13,916 | 11,714 | |
| 01-50-5018 | TMRS-Employee Retirement | 25,696 | 21,637 | 19,435 | 11,677 | 11,863 | 18,062 | 19,880 | 5,842 | 15,450 | (4,430) | 13,223 | 22,167 | 15,790 | |
| 01-50-5020 | Workers' Compensation | 3,187 | 3,187 | 3,187 | 3,187 | 3,187 | 3,187 | 3,187 | 160 | 3,187 | - | 3,187 | 3,187 | - | |
| 01-50-6517 | Kennel Care | 2,776 | 3,568 | 4,140 | 5,469 | 4,683 | 4,127 | 7,500 | 869 | 7,500 | - | 7,500 | 7,500 | - | |
| General Supplies & Materials | | | | | | | | | | | | | | | |
| 01-50-5040 | Office/Printing | 765 | 801 | 1,176 | 812 | 347 | 780 | 1,250 | 323 | 1,250 | - | 1,250 | 1,250 | - | |
| 01-50-5070 | Miscellaneous | 701 | 700 | 707 | - | - | 422 | 700 | - | 700 | - | 700 | 700 | - | |
| 01-50-5078 | Safety Supplies | 711 | 700 | - | 691 | 420 | 420 | 800 | - | 800 | - | 800 | 800 | - | |
| 01-50-5080 | Uniforms | 1,774 | 2,292 | 1,464 | 1,043 | 85 | 1,332 | 2,500 | 116 | 2,500 | - | 2,500 | 2,500 | - | |
| Services Expenditures | | | | | | | | | | | | | | | |
| 01-50-5029 | Janitorial Services | - | - | - | 970 | 20,784 | 4,351 | - | 5,459 | 15,000 | 15,000 | 21,000 | 21,000 | 21,000 | |
| 01-50-5074 | Training/Prof Meetings | 558 | 741 | 390 | 20 | 113 | 364 | 1,500 | - | 1,500 | - | 1,500 | 1,500 | - | |
| 01-50-5076 | Medical | 33 | 117 | - | 238 | 502 | 178 | 500 | - | 500 | - | 500 | 500 | - | |
| Contractual Expenditures | | | | | | | | | | | | | | | |
| 01-50-5041 | IT Support | 1,587 | 2,144 | 3,155 | 2,149 | 2,279 | 2,263 | 2,000 | 952 | 2,000 | - | 3,000 | 3,000 | 1,000 | |
| 01-50-5085 | Equipment Leases | - | - | - | - | - | - | 960 | - | 960 | - | 960 | 960 | - | |
| Equipment/Building/Maintenance | | | | | | | | | | | | | | | |
| 01-50-5035 | Fuel - Vehicle/Equipment | 8,086 | 6,775 | 9,700 | 11,241 | 7,954 | 8,751 | 7,800 | 4,878 | 7,800 | - | 7,800 | 7,800 | - | |
| 01-50-5065 | Bldg. Maint./Supplies | 956 | 912 | 975 | 630 | 932 | 861 | 3,000 | 77 | 3,000 | - | 3,000 | 3,000 | - | |
| 01-50-5066 | Vehicle-Maintenance/Supplies/Tires (New Number) | - | - | - | - | - | - | 4,550 | - | 4,550 | - | 4,550 | 4,550 | - | |
| 01-50-5068 | Mobile Equipment-Maintenance/Supplies | 6,709 | 7,315 | 5,199 | 24,147 | 18,462 | 12,366 | 7,000 | 2,735 | 7,000 | - | 7,000 | 7,000 | - | |
| Utilities Expenditures | | | | | | | | | | | | | | | |
| 01-50-5030 | Utilities | 8,161 | 9,637 | 10,971 | 10,213 | 9,304 | 9,657 | 9,000 | 2,946 | 9,000 | - | 9,000 | 9,000 | - | |
| 01-50-5071 | Street Lights | 62,661 | 73,804 | 63,609 | 63,122 | 62,943 | 65,228 | 65,000 | 32,140 | 65,000 | - | 65,000 | 65,000 | - | |
| Department Specific Expenditures | | | | | | | | | | | | | | | |
| 01-50-5073 | Street Signs | 2,099 | 3,043 | 2,341 | 8,301 | 4,384 | 4,034 | 4,000 | 410 | 4,000 | - | 4,000 | 8,000 | 4,000 | |
| 01-50-5077 | Lawn Maintenance | 14,328 | - | - | - | - | 2,866 | - | - | - | - | - | - | - | |
| 01-50-5080 | Animal Control | 1,407 | 2,922 | 2,808 | 2,027 | 1,434 | 2,120 | 2,500 | 1,451 | 2,500 | - | 3,000 | 3,000 | 500 | |
| 01-50-8530 | Commons | - | - | - | 36 | 2,189 | 445 | 2,000 | 696 | 2,000 | - | 2,000 | 2,000 | - | |
| 01-50-8535 | Christmas Decorations | 779 | 1,172 | 510 | 2,737 | 5,332 | 2,106 | 2,000 | 1,942 | 2,000 | - | 2,000 | 2,000 | - | |
| 01-50-9052 | Street Maint., Minor & Infrastructure | 83,143 | 16,480 | 10,147 | 77,453 | 67,068 | 50,858 | 70,000 | 25,626 | 70,000 | - | 50,000 | 50,000 | (20,000) | |
| 01-50-9053 | Street Maint. (Prior Council Approval) | - | 1,975 | 71,661 | 21,658 | - | 19,059 | - | - | - | - | - | - | - | |
| Capital and Non-Capital Outlay | | | | | | | | | | | | | | | |
| 01-50-8000 | Capital Outlay (New Number) | - | - | - | - | - | - | 8,000 | 14,028 | 14,018 | 6,018 | 8,000 | 8,000 | - | |
| 01-50-8003 | Non-Capital Outlay (New Number) | - | - | - | - | - | - | 3,000 | - | 3,000 | - | 3,000 | 3,000 | - | |
| Transfers for Future Expenditures | | | | | | | | | | | | | | | |
| 01-50-5245 | Transfer for Tech Upgrades | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 100 | 400 | - | 400 | 400 | - | |
| Total Streets Department Expenditures | | 466,660 | 365,830 | 392,046 | 352,920 | 323,911 | 400 | 391,396 | 150,077 | 349,908 | - | 371,489 | 419,553 | 28,157 | |

City of Castle Hills

Sanitation Department Expenditures

Salaries & Benefits

| | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/19 | Un-Audited 12/31/20 | 5 Year Average | 2021 Council Adopted Budget | June 30, 2021 | 2021 Projected Ending | Change | 2022 City Manager Proposed | 2022 Council Adopted Budget | Change |
|--|-----------------------|-----------------------|-----------------------|---------------------|------------------------|-------------------|--------------------------------------|------------------|-----------------------------|----------------|----------------------------------|--------------------------------------|---------|
| 01-60-5001 Salaries-Full Time | 146,273 | 203,267 | 199,150 | 197,161 | 176,310 | 184,432 | 229,527 | 73,869 | 165,000 | (64,527) | 208,950 | 236,561 | 7,034 |
| 01-60-5002 Overtime | 2,224 | 2,146 | - | 432 | - | 960 | - | - | - | - | - | - | - |
| 01-60-5003 Salaries-Part Time/ Seasonal/Contract | 720 | 890 | 939 | 1,019 | 881 | 890 | 1,104 | 578 | 1,104 | - | 696 | 696 | - |
| 01-60-5005 Longevity Pay | 9,371 | 12,326 | 11,792 | 11,698 | 10,457 | 11,129 | 14,299 | 4,584 | 1,020 | (13,279) | 13,104 | 14,667 | (408) |
| 01-60-5010 FICA | 2,192 | 2,883 | 2,758 | 2,736 | 2,446 | 2,603 | 3,344 | 1,072 | 2,780 | (564) | 3,065 | 3,430 | 86 |
| 01-60-5012 Medicare | 21,855 | 23,414 | 26,865 | 28,001 | 28,566 | 25,740 | 37,514 | 12,991 | 28,900 | (8,614) | 39,292 | 39,292 | 1,778 |
| 01-60-5015 Employee Insurance | 19,137 | 24,141 | 23,395 | 22,893 | 22,242 | 22,361 | 30,190 | 9,721 | 30,190 | - | 26,991 | 30,208 | 19 |
| 01-60-5018 TMRs-Employee Retirement | 3,996 | 3,996 | 3,996 | 3,996 | 3,996 | 3,996 | 3,996 | - | 3,996 | - | 3,996 | 3,996 | - |
| 01-60-5020 Workers Compensation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Supplies & Materials | 1,189 | 1,825 | 651 | 599 | 2,020 | 1,257 | 1,200 | 1,086 | 1,200 | - | 1,200 | 1,200 | - |
| 01-60-5070 Miscellaneous | - | - | 36 | - | 810 | 169 | 700 | - | 700 | - | 700 | 700 | - |
| 01-60-5078 Safety Supplies | 2,612 | 2,694 | 2,663 | 2,185 | 2,520 | 2,539 | 3,700 | 1,726 | 3,700 | - | 3,500 | 3,500 | (200) |
| 01-60-5080 Uniforms | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Services Expenditures | 291 | 660 | 217 | 218 | 231 | 323 | 800 | 55 | 800 | - | 600 | 600 | (200) |
| 01-60-5076 Medical | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment/Building/Maintenance | 17,967 | 22,905 | 27,694 | 18,747 | 28,200 | 23,103 | 20,000 | 20,748 | 35,494 | 15,494 | 20,000 | 20,000 | - |
| 01-60-5035 Fuel - Vehicle/Equipment | 4,820 | 2,510 | 4,204 | 6,529 | 1,575 | 3,928 | 6,750 | - | 6,750 | - | 6,000 | 6,000 | (750) |
| 01-60-5065 Bldg. Maint./Supplies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 01-60-5066 Vehicle-Maintenance/Supplies/Tires (New Number) | 22,975 | 24,883 | 21,665 | 29,002 | 24,463 | 24,697 | 20,000 | 12,626 | 20,000 | - | 18,000 | 18,000 | (2,000) |
| 01-60-5068 Mobile Equipment-Maintenance/Supplies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Utilities Expenditures | 660 | 717 | 550 | 518 | 573 | 604 | 750 | 287 | 750 | - | 750 | 750 | - |
| 01-60-5069 Phone/Cell Phone/Radio | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Department Specific Expenditures | 2,015 | 2,485 | 937 | 7,439 | 8,292 | 4,234 | 2,000 | 3,081 | 5,600 | 5,600 | 2,000 | 2,000 | - |
| 01-60-5023 Special Collection | 94,228 | 101,355 | 115,721 | 122,297 | 126,351 | 111,890 | 130,000 | 74,115 | 148,230 | 18,230 | 140,000 | 140,000 | 10,000 |
| 01-60-5024 Recycle Fees | 1,630 | 1,570 | 3,435 | 2,030 | 1,570 | 2,047 | 3,500 | 785 | 3,500 | - | 3,000 | 3,000 | (500) |
| 01-60-5026 Landfill Fees | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 01-60-5096 Insect Control | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital and Non-Capital Outlay | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 01-60-8000 Capital Outlay (New Number) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 01-60-8003 Non-Capital Outlay (New Number) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Sanitation Department Expenditures | 354,155 | 434,666 | 446,687 | 457,499 | 441,502 | 420,476 | 525,374 | 220,476 | 479,714 | 506,844 | 539,601 | 14,227 | |

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

| | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/19 | Un-Audited 12/31/20 | 5 Year Average | 2021 Council Adopted Budget | June 30, 2021 | 2021 Projected Ending | Change | 2022 City Manager Proposed | 2022 Council Adopted Budget | Change |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------------------|--------------------|-----------------------|--------------------|----------------------------|-----------------------------|----------|
| Other Payroll Expenditures | | | | | | | | | | | | | |
| Salaries & Benefits | - | - | - | 5,577 | 5,558 | 2,227 | 5,000 | - | 5,000 | - | 5,000 | 5,000 | - |
| 01-70-6518 Vacation/Comp Liability | - | - | - | 7,605 | - | 1,521 | - | 6,056 | 10,000 | 10,000 | 5,000 | - | - |
| 01-70-6520 TWC-Unemployment | - | - | - | 13,182 | 5,558 | - | 5,000 | 6,056 | 15,000 | 10,000 | 5,000 | 5,000 | - |
| Total Other Payroll Expenditures | | | | | | | | | | | | | |
| Capital Expenses Expenditures | | | | | | | | | | | | | |
| Department Specific Expenditures | | | | | | | | | | | | | |
| 01-80-8890 COVID-19 Expenditures | - | - | - | - | 221,148 | 44,230 | - | 641 | 641 | 641 | - | - | - |
| 01-80-8892 Security/Riot/Terrorism Supplies | - | - | - | - | 40,037 | 8,007 | - | 743 | 743 | 743 | - | - | - |
| Transfers Out to Other Funds | | | | | | | | | | | | | |
| 01-80-9042 Transfer to Supplemental Street Fund | - | - | - | 402,680 | - | 80,536 | - | - | - | - | - | - | - |
| Transfers for Future Expenditures | | | | | | | | | | | | | |
| 01-80-8024 Fire - Future (Radios) | - | - | - | 30,000 | 60,000 | 18,000 | 5,000 | 1,250 | 5,000 | - | - | - | (5,000) |
| 01-80-8025 Fire - Future Vehicle | 50,000 | 50,000 | 50,000 | - | 25,000 | 35,000 | - | 6,250 | 25,000 | - | 20,000 | 20,000 | (5,000) |
| 01-80-8026 Fire - Future Rescue Truck | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 2,500 | 10,000 | - | 10,000 | 10,000 | - |
| 01-80-8027 Fire-Pumper Truck Purchase | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 01-80-8035 Pub Works - Future Vehicle | 40,000 | 40,000 | 50,000 | 50,000 | 50,000 | 46,000 | 50,000 | 12,500 | 50,000 | - | 40,000 | 40,000 | (10,000) |
| 01-80-8325 Fire - Future SCBA | 80,000 | - | 5,000 | 5,000 | 5,000 | 19,000 | 15,000 | 3,750 | 15,000 | - | 15,000 | 15,000 | - |
| Capital Outlay Expenditures | | | | | | | | | | | | | |
| 01-80-8000 Capital Purchases | - | - | - | 5,530 | 995 | - | - | 4,038 | 4,038 | 4,038 | - | 120,000 | 120,000 |
| 01-80-8005 Monument Entrance Signs | - | - | - | 13,724 | 2,373 | 1,305 | - | - | - | - | - | - | - |
| 01-80-8010 Admin Equip Purchase | - | - | 5,000 | 453 | - | 4,219 | - | - | - | - | - | - | - |
| 01-80-8020 City Hall Improvements | 3,975 | - | 24,158 | - | - | 5,717 | - | 11,995 | 11,995 | 11,995 | - | - | - |
| 01-80-8030 Commons Capital Expenses | - | - | - | - | 3,398 | 680 | - | - | - | - | - | - | - |
| 01-80-8310 Fire (Equipment) | 8,498 | 1,061,822 | 14,378 | 12,635 | 13,561 | 222,179 | - | - | - | - | - | - | - |
| 01-80-8320 Fire (Bldg. Related) | 5,158 | 24,705 | 16,650 | 6,785 | 7,297 | 12,113 | - | - | - | - | 44,000 | 44,000 | 44,000 |
| 01-80-8324 Fire (Firefighter Gear) | - | - | - | 16,060 | 16,800 | 6,572 | - | - | - | - | - | - | - |
| 01-80-8410 Street (Bldg. & Equip) | 3,450 | 29,885 | 1,128 | 2,105 | 1,770 | 7,668 | - | - | - | - | - | - | - |
| 01-80-8510 Sanitation (Equipment) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt Service Payments | | | | | | | | | | | | | |
| 01-80-8330 Fire Truck - Principal Payment | - | - | 72,248 | 74,257 | 76,321 | 44,565 | 78,443 | - | 78,443 | - | 80,623 | 80,623 | 2,180 |
| 01-80-8332 Fire Truck - Interest Payment | - | - | 15,288 | 13,279 | 11,215 | 7,956 | 9,093 | - | 9,093 | - | 6,912 | 6,912 | (2,181) |
| Total Capital Expenses Expenditures | 201,080 | 1,216,412 | 263,850 | 642,478 | 544,916 | 192,536 | 192,536 | 43,666 | 209,953 | - | 172,535 | 336,535 | 143,999 |
| Total General Fund Expenditures | <u>(6,499,520)</u> | <u>(7,704,368)</u> | <u>(6,836,133)</u> | <u>(6,842,872)</u> | <u>(6,807,824)</u> | <u>(6,911,949)</u> | <u>(3,289,667)</u> | <u>(7,027,450)</u> | <u>131,481</u> | <u>(7,472,215)</u> | <u>(560,266)</u> | | |

General Fund Excess/(Loss) of Revenue Over Expenditures

| | | | | | | | | | |
|---------|----------|---------|---------|-------|---|-----------|----------|--------|---|
| 400,664 | (86,544) | 474,966 | 210,054 | 3,060 | 0 | (424,304) | (70,141) | 30,506 | - |
|---------|----------|---------|---------|-------|---|-----------|----------|--------|---|

Street and Drainage Funds

08 – Street Maintenance Sales Tax Fund

10 – Drainage Utility Fund

22 – Supplemental Street & Drainage Maintenance Fund

08 - Street Maintenance Sales Tax Fund

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

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

EXPENSES

General Engineering \$10,000

CAPITAL

- Continuation of Street Maintenance/Seal Coat Projects

FUTURE POSSIBLE PROJECTS

None noted at this time

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

10- DRAINAGE UTILITY FUND

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

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

EXPENSES

General Engineering

CAPITAL

No requests

FUTURE POSSIBLE PROJECTS

- Watershed II Drainage Mimosa Krameria Project

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

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 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 streets maintenance sales tax fund.

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

EXPENSES

No requests

CAPITAL

No requests

FUTURE POSSIBLE PROJECTS

No requests

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

Capital Replacement Funds

09 – Contingency Fund Major Vehicle/Equipment Purchase

20 – Community Infrastructure Economic Development
Program (CIED) Fund

21 – Workstation Upgrade Fund

09- Contingency Fund - Major Vehicle/Equipment Purchase

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

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

EXPENSES

No requests

CAPITAL

No requests

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

| | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/2019 | Un- Audited 12/31/2020 | 2022 Council Adopted Budget | 2021 Annual Budget | June 30, 2021 | 2021 Projected Ending | 2022 City Manager Proposed Budget | 2022 Council Adopted Budget | Change |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------|--------------------------------------|--------------------------|------------------|-----------------------------|--|-----------------------------------|--------|
| BEGINNING FUND BALANCE | 552,371 | 536,949 | 136,949 | 251,949 | 346,949 | | 283,635 | 283,635 | 283,635 | 388,635 | 388,635 | |
| Sale of Equipment | 12,500 | - | - | - | - | 2,500 | - | - | - | - | - | |
| Fire - Future Vehicle | 50,000 | 50,000 | 50,000 | - | 25,000 | 35,000 | 25,000 | 12,500 | 25,000 | 20,000 | 20,000 | |
| Fire - Future Rescue Truck | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 5,000 | 10,000 | 10,000 | 10,000 | |
| Fire - Future SCBA | | | 5,000 | 5,000 | 5,000 | 3,000 | 15,000 | 7,500 | 15,000 | 15,000 | 15,000 | |
| Fire - Future Radios | - | - | - | 30,000 | 60,000 | 18,000 | 5,000 | 2,500 | 5,000 | - | - | |
| Public Work - Future Vehicle Purchase | 40,000 | 40,000 | 50,000 | 50,000 | 50,000 | 46,000 | 50,000 | 25,000 | 50,000 | 40,000 | 40,000 | |
| | <u>112,500</u> | <u>100,000</u> | <u>115,000</u> | <u>95,000</u> | <u>150,000</u> | | <u>105,000</u> | <u>52,500</u> | <u>105,000</u> | <u>85,000</u> | <u>85,000</u> | |
| Expenditures | | | | | | | | | | | | |
| 09-00-9305 Fire Department | - | 500,000 | - | - | 88,404 | 117,681 | - | - | - | - | - | |
| 09-00-9505 Public Works | 127,922 | - | - | - | 124,911 | 50,567 | - | - | - | - | - | |
| | <u>127,922</u> | <u>500,000</u> | <u>-</u> | <u>-</u> | <u>213,315</u> | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Excess Revenue/(Loss) | (15,422) | (400,000) | 115,000 | 95,000 | (63,315) | | 105,000 | 52,500 | 105,000 | 85,000 | 85,000 | |
| ENDING FUND BALANCE | 536,949 | 136,949 | 251,949 | 346,949 | 283,635 | | 388,635 | 336,135 | 388,635 | 473,635 | 473,635 | |
| Fire Dept - Vehicles | 463,303 | 23,303 | 83,303 | 93,303 | 128,303 | | 163,303 | | 163,303 | 193,303 | 30,000 | |
| Fire - Future Radios | | | | 30,000 | 1,596 | | 6,596 | | 6,596 | 6,596 | - | |
| Fire - Future SCBA Purchase | | | 5,000 | 10,000 | 15,000 | | 30,000 | | 30,000 | 45,000 | 15,000 | |
| Public Works Total Running Balance | 73,646 | 113,646 | 163,646 | 213,646 | 138,735 | | 188,735 | | 188,735 | 228,735 | 40,000 | |
| | <u>536,949</u> | <u>136,949</u> | <u>251,949</u> | <u>346,949</u> | <u>283,635</u> | | <u>388,635</u> | | <u>388,635</u> | <u>473,635</u> | <u>473,635</u> | |

20 - COMMUNITY INFRASTRUCTURE ECONOMIC DEVELOPMENT

PROGRAM (CIED) FUND

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

| | 2021 ADOPTED BUDGET | 2021 PROJECTED ENDING | 2022 CITY MANAGER PROPOSED BUDGET | 2022 COUNCIL ADOPTED BUDGET | CHANGE |
|-------------------------------|---------------------------|-----------------------------|---|--------------------------------------|-----------|
| BEGINNING FUND BALANCE | <u>\$ 431,076</u> | <u>\$ 431,076</u> | <u>\$ 376,076</u> | <u>\$ 376,076</u> | |
| REVENUE TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - |
| EXPENSE TOTAL | \$ 30,000 | \$ 55,000 | \$ 60,000 | \$ 60,000 | \$ 30,000 |
| ENDING FUND BALANCE | <u>\$ 401,076</u> | <u>\$ 376,076</u> | <u>\$ 316,076</u> | <u>\$ 316,076</u> | |

EXPENSES

Generator for the Fire Department

Capital

Building Improvements to City Hall

FUTURE POSSIBLE PROJECTS

- Municipal Facility Improvements – interior improvements to the building including new carpet, additional office improvements for Court.

| City of Castle Hills | | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/2019 | Un-Audited 12/31/2020 | 5 Year Average | 2021 Annual Budget | June 30, 2021 | 2021 Projected Ending | 2022 City Manager Proposed Budget | 2022 Council Adopted Budget | Change |
|-------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|-------------------|--------------------------|------------------|-----------------------------|---|--------------------------------------|--------|
| CPS CIED Fund (20) | | | | | | | | | | | | | |
| BEGINNING FUND BALANCE | | 504,055 | 481,734 | 482,351 | 482,351 | 431,076 | | 431,076 | 431,076 | 431,076 | 376,076 | 376,076 | |
| 20-00-8604 | Revenue This Year | <u>21,455</u> | <u>616</u> | <u>-</u> | <u>-</u> | <u>-</u> | 4,414 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| | | <u>21,455</u> | <u>616</u> | <u>-</u> | <u>-</u> | <u>-</u> | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| 20-00-9005 | Capital Expenses | - | - | - | 51,275 | - | 10,255 | - | - | - | 30,000 | 30,000 | |
| 20-00-9006 | Equipment Purchase | 25,158 | - | - | - | - | 5,032 | - | - | - | - | - | |
| 20-00-9015 | IT Support | - | - | - | - | - | - | - | - | - | - | - | |
| 20-00-9016 | IT Equipment | - | - | - | - | - | - | - | - | - | - | - | |
| 20-00-9027 | Incode Software | - | - | - | - | - | - | - | - | - | - | - | |
| 20-00-9028 | Rackspace | 256 | - | - | - | - | 51 | - | - | - | - | - | |
| 20-00-9030 | Miscellaneous | 18,362 | - | - | - | - | 3,672 | - | - | - | 30,000 | 30,000 | |
| 20-00-9031 | Community Room Renovation | - | - | - | - | - | - | - | - | - | - | - | |
| 20-00-9032 | Cartegraph | - | - | - | - | - | - | - | - | - | - | - | |
| 20-00-9055 | Engineering - Comp Plan | - | - | - | - | - | - | 30,000 | - | 55,000 | - | - | |
| | | <u>43,776</u> | <u>-</u> | <u>-</u> | <u>51,275</u> | <u>-</u> | | <u>-</u> | <u>-</u> | <u>55,000</u> | <u>60,000</u> | <u>60,000</u> | |
| ENDING FUND BALANCE | | 481,734 | 482,351 | 482,351 | 431,076 | 431,076 | | 431,076 | 431,076 | 376,076 | 316,076 | 316,076 | |

21 - WORKSTATION UPGRADE FUND

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

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

EXPENSES

No requests

CAPITAL

Upgrade 5 Desktops to Laptops

| City of Castle Hills | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/2019 | Un- Audited 12/31/2020 | 5 Year Average | 2021 Annual Budget | June 31, 2021 | 2021 Projected Ending | 2022 City Manager Proposed Budget | 2022 Council Adopted Budget | Change |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------|-------------------|--------------------------|------------------|-----------------------------|---|--------------------------------------|---------------|
| Workstation Upgrade (21) | | | | | | | | | | | | |
| BEGINNING FUND BALANCE | 13,044 | 26,144 | 2,936 | 16,036 | 29,136 | | 40,238 | 40,238 | 40,238 | 43,338 | 43,338 | |
| 21-00-8615 Transfer from General Fund | 13,100 | 13,100 | 13,100 | 13,100 | 13,100 | 13,100 | 13,100 | 6,550 | 13,100 | 13,100 | 13,100 | 13,100 |
| | <u>13,100</u> | <u>13,100</u> | <u>13,100</u> | <u>13,100</u> | <u>13,100</u> | | <u>13,100</u> | <u>6,550</u> | <u>13,100</u> | <u>13,100</u> | <u>13,100</u> | <u>13,100</u> |
| 21-00-9006 Equipment Purchase | - | 36,308 | - | - | 1,998 | 7,661 | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| | <u>-</u> | <u>36,308</u> | <u>-</u> | <u>-</u> | <u>1,998</u> | | <u>10,000</u> | <u>-</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> |
| Excess Revenue/(Loss) | 13,100 | (23,208) | 13,100 | 13,100 | 11,102 | | 3,100 | 6,550 | 3,100 | 3,100 | 3,100 | |
| ENDING FUND BALANCE | 26,144 | 2,936 | 16,036 | 29,136 | 40,238 | | 43,338 | 46,788 | 43,338 | 46,438 | 46,438 | |

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 Funds
(LEOSE)

02 - CHILD SAFETY FUND

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

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

EXPENSES

Purchase children education materials

CAPITAL

No requests

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

05 - COURT TECHNOLOGY FUND

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

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

EXPENSES

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

CAPITAL

No requests

| City of Castle Hills | | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/2019 | Un-Audited 12/31/2020 | 5 Year Average | 2021 Annual Budget | June 30, 2021 | 2021 Projected Ending | Change | 2022 City Manager Proposed Budget | 2022 Council Adopted Budget | Change |
|--|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|-------------------|--------------------------|------------------|-----------------------------|----------|---|--------------------------------------|--------|
| Municipal Court Technology (05) | | | | | | | | | | | | | | |
| BEGINNING FUND BALANCE | | 31,635 | 37,865 | 37,359 | 36,960 | 5,332 | | 871 | 871 | 871 | | 871 | 871 | |
| 05-00-8604 | Court Technology Fees | <u>22,045</u> | <u>22,167</u> | <u>20,498</u> | <u>19,822</u> | <u>10,281</u> | 18,962 | <u>15,000</u> | <u>5,385</u> | <u>15,000</u> | - | <u>15,000</u> | <u>15,000</u> | |
| | | <u>22,045</u> | <u>22,167</u> | <u>20,498</u> | <u>19,822</u> | <u>10,281</u> | | <u>15,000</u> | <u>5,385</u> | <u>15,000</u> | | <u>15,000</u> | <u>15,000</u> | |
| 05-00-9006 | Equipment Purchase | 313 | 1,185 | 688 | 29,602 | - | 6,358 | - | - | - | - | - | - | |
| 05-00-9008 | Equipment Maintenance/Software | 13,842 | 21,487 | 20,210 | 21,848 | 14,742 | 18,426 | 15,000 | 7,847 | 15,000 | - | 15,000 | 15,000 | |
| 05-00-9026 | Supplies | 159 | - | - | - | - | 32 | - | - | - | - | - | - | |
| 05-00-9030 | Miscellaneous | <u>1,500</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>300</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| | | <u>15,815</u> | <u>22,672</u> | <u>20,898</u> | <u>51,450</u> | <u>14,742</u> | | <u>15,000</u> | <u>7,847</u> | <u>15,000</u> | | <u>15,000</u> | <u>15,000</u> | |
| Excess Revenue/(Loss) | | 6,230 | (506) | (399) | (31,628) | (4,461) | | - | (2,462) | - | | - | - | |
| ENDING FUND BALANCE | | 37,865 | 37,359 | 36,960 | 5,332 | 871 | | 871 | (1,590) | 871 | | 871 | 871 | |

06 - COURT SECURITY FUND

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

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

EXPENSES

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

CAPITAL

No requests

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

07 - COURT EFFICIENCY FUND

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

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

EXPENSES

Training and Education Materials

CAPITAL

No requests

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

16 - LOCAL TRUANCY PREVENTION FUND

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

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

EXPENSES

No requests

CAPITAL

No requests

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

17 - LOCAL MUNICIPAL JURY FUND

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

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

EXPENSES

No requests

CAPITAL

No requests

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

13 - STATE/FEDERAL FORFEITURE FUNDS

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

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

EXPENSES

Operating Supplies
Expense related to vending machine net with vending revenues

CAPITAL

Possible Equipment

FUTURE

Possible future consideration for use towards new facility

| City of Castle Hills | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/2019 | Un-Audited 12/31/2020 | 5 Year Average | 2021 Annual Budget | June 30, 2021 | 2021 Projected Ending | 2022 City Manager Proposed Budget | 2022 Council Adopted Budget | Change |
|--|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|-------------------|--------------------------|------------------|-----------------------------|---|--------------------------------------|--------|
| BEGINNING FUND BALANCE | 181,121 | 206,828 | 202,347 | 383,914 | 419,331 | | 422,098 | 422,098 | 422,098 | 418,809 | 418,809 | |
| Police Seizure Fund (13) | | | | | | | | | | | | |
| 13-00-4060 Misc.-Vending Sales | - | - | 760 | 1,525 | 353 | 152 | 750 | 23 | 100 | 100 | 100 | |
| 13-00-4090 Interest | 231 | 994 | 5,775 | 7,607 | 1,254 | 1,462 | - | - | - | - | - | |
| 13-00-8604 Police Seizures - Federal | 17,462 | 20,081 | 183,392 | 51,149 | 32,588 | 46,811 | - | (2,761) | - | - | - | |
| 13-00-8606 Police Seizures - State | 16,550 | - | 5,839 | 1,833 | 1,414 | 13,814 | - | - | - | - | - | |
| | <u>34,242</u> | <u>21,075</u> | <u>195,766</u> | <u>62,115</u> | <u>35,608</u> | | <u>750</u> | <u>(2,738)</u> | <u>100</u> | <u>100</u> | <u>100</u> | |
| 13-00-5070 Misc.-Vending Machine Foods | - | - | 6,948 | 2,573 | 2,275 | 1,390 | 750 | 149 | 750 | - | - | |
| 13-00-8000 Capital Expenses | - | - | 3,382 | 24,125 | 30,566 | 676 | 5,000 | - | 5,000 | 5,000 | 5,000 | |
| 13-00-9010 Operations & Maintenance | 7,646 | 25,557 | 3,869 | - | - | 8,713 | 5,000 | 503 | 5,000 | 5,000 | 5,000 | |
| 13-00-9011 Equip/Fuel/Maint. | 888 | - | - | - | - | 178 | - | - | - | - | - | |
| | <u>8,535</u> | <u>25,557</u> | <u>14,199</u> | <u>26,698</u> | <u>32,842</u> | | <u>10,750</u> | <u>651</u> | <u>10,750</u> | <u>10,750</u> | <u>10,750</u> | |
| Excess Revenue/(Loss) | 25,708 | (4,482) | 181,568 | 35,417 | 2,767 | | (10,000) | (3,389) | (10,650) | (10,650) | (10,650) | |
| ENDING FUND BALANCE | 206,828 | 202,347 | 383,914 | 419,331 | 422,098 | | 412,098 | 418,709 | 411,448 | 408,159 | 408,159 | |

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.

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

EXPENSES

Costs for training of law enforcement officers

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

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.

| | 2021 ADOPTED BUDGET | 2021 PROJECTED ENDING | 2022 ADOPTED BUDGET | CHANGE |
|-------------------------------------|---------------------------|-----------------------------|---------------------------|-----------|
| BEGINNING TOTAL FUND BALANCE | <u>\$ 669,823</u> | <u>\$ 669,823</u> | <u>\$ 621,323</u> | |
| ACTUAL REVENUE TOTAL | \$ 340,000 | \$ 354,000 | \$ 359,250 | \$ 5,250 |
| ACTUAL EXPENSE TOTAL | <u>\$ 340,000</u> | <u>\$ 339,500</u> | <u>\$ 371,950</u> | \$ 32,450 |
| UNASSIGNED FUND BALANCE | \$ 142,219 | \$ 1,748 | \$ 489,673 | |
| ASSIGNED - PATROL CARS | \$ 123,029 | \$ 297,500 | \$ 66,000 | |
| ASSIGNED - TRAFFIC VEHICLES | \$ 45,000 | \$ 30,000 | \$ (13,500) | |
| ASSIGNED - CID VEHICLES | \$ 135,000 | \$ 175,000 | \$ 27,500 | |
| ASSIGNED - RADIOS | \$ 30,000 | \$ 2,000 | \$ (8,000) | |
| ASSIGNED - VIDEO EQUIPMENT | \$ 87,500 | \$ 76,750 | \$ 1,750 | |
| ASSIGNED - MOBILE DATA COMPUTERS | <u>\$ 44,075</u> | <u>\$ 14,275</u> | <u>\$ (17,800)</u> | |
| ENDING TOTAL FUND BALANCE | \$ 606,823 | \$ 621,323 | \$ 545,623 | |

EXPENSES

No major increases to expenses included

CAPITAL

Purchase of 1 Traffic Vehicle and Equipment

| City of Castle Hills | | Audited 12/31/2015 | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/2019 | 5 Year Average | 2021 Annual Budget | June 30, 2021 | 2021 Projected Ending | 2022 Proposed Budget | 2022 Adopted Budget | Change | Notes |
|---|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------|--------------------------|------------------|-----------------------------|----------------------------|---------------------------|--------|---|
| Crime Control and Prevention District (50) | | | | | | | | | | | | | | |
| BEGINNING FUND BALANCE | | 380,791 | 461,638 | 444,506 | 656,181 | 714,234 | | 669,823 | 669,823 | 669,823 | 621,323 | 621,323 | | |
| 50-00-4040 | Insurance Claims/Refunds | - | - | - | - | - | - | - | - | - | - | - | - | |
| 50-00-4060 | Miscellaneous | - | - | - | - | - | - | - | - | - | - | - | - | |
| 50-00-4090 | Interest | 739 | 961 | 3,743 | 12,143 | 14,490 | 6,415.20 | 2,000 | - | 2,000 | 2,000 | 2,000 | - | |
| 50-00-4095 | Interest - CD | - | - | - | - | - | - | - | - | - | - | - | - | |
| 50-00-4300 | Sales and Use Tax | 249,550 | 254,080 | 253,262 | 259,542 | 287,776 | 260,842.18 | 275,000 | 161,572 | 289,000 | 294,250 | 294,250 | 19,250 | Projecting Sales Tax Revenue above FY 21 Adopted Budget |
| 50-00-4500 | Sale of Equipment | - | 79,000 | - | - | - | 15,800.00 | - | - | - | - | - | - | |
| 50-00-4990 | Transfer in From Fund Balance | - | - | - | - | - | - | 63,000 | - | 63,000 | 63,000 | 63,000 | - | |
| | | <u>250,289</u> | <u>334,041</u> | <u>257,005</u> | <u>271,685</u> | <u>302,267</u> | | <u>340,000</u> | <u>161,572</u> | <u>354,000</u> | <u>359,250</u> | <u>359,250</u> | | |
| 50-00-5070 | Crisis Fund* | 19,833 | 35 | 369 | 74 | - | 4,259.79 | 500 | 420 | - | 1,000 | 1,000 | 500 | CCPD Board recommended the Crisis Fund, New line item at re |
| 50-00-8105 | Patrol Cars - Future | 43,355 | 255,411 | 21,822 | - | - | 64,117.52 | 60,000 | - | 60,000 | 66,000 | 66,000 | 6,000 | 10% increase |
| 50-00-8106 | Purchase - Patrol Cars | - | - | - | - | 37,680 | - | - | - | - | - | - | - | |
| 50-00-8107 | Traffic Vehicle -Future | - | - | - | - | - | - | 15,000 | - | 15,000 | 16,500 | 16,500 | 1,500 | 10% increase |
| 50-00-8108 | Purchase - Traffic Vehicle | - | - | - | - | - | - | 30,000 | - | 30,000 | 30,000 | 30,000 | - | |
| 50-00-8110 | CID Vehicles - Future | - | - | - | - | - | 18,636.65 | 25,000 | - | 25,000 | 27,500 | 27,500 | 2,500 | 10% increase |
| 50-00-8111 | Purchase - CID Vehicles | - | - | - | - | - | - | - | - | - | - | - | - | |
| 50-00-8115 | Radios - Future | 17,454 | - | - | - | - | 3,490.70 | 20,000 | - | 20,000 | 22,000 | 22,000 | 2,000 | 10% increase |
| 50-00-8116 | Purchase - Radios | - | - | - | 102,052 | - | 20,410.44 | 30,000 | - | 30,000 | 30,000 | 30,000 | - | |
| 50-00-8117 | Software Upgrade | - | - | - | - | - | - | - | - | - | - | - | - | |
| 50-00-8120 | Video Equipment - Future | 27,087 | 3,075 | - | - | - | 14,832.43 | 12,500 | - | 12,500 | 13,750 | 13,750 | 1,250 | 10% increase |
| 50-00-8121 | Purchase - Video Equipment | - | - | - | - | - | - | - | - | - | 12,000 | 12,000 | 12,000 | Watch Guard - Body Cam |
| 50-00-8125 | Mobile Data Computers - Future | 18,708 | 38,476 | - | - | - | 11,436.91 | 12,000 | - | 12,000 | 13,200 | 13,200 | 1,200 | 10% increase |
| 50-00-8126 | Purchase - Mobile Data Computers | - | - | - | 30,976 | (2,731) | 6,195.18 | 31,000 | - | 31,000 | 31,000 | 31,000 | - | |
| 50-00-9011 | Equip/General Maint | - | - | 5,310 | 30,024 | 11,407 | 8,567.97 | 25,000 | 5,075 | 25,000 | 25,000 | 25,000 | - | |
| 50-00-9012 | Personnel | - | - | 200 | - | - | 40.00 | - | - | - | - | - | - | |
| 50-00-9014 | Admin Support | 16,006 | 26,558 | - | 600 | - | 8,672.94 | 500 | - | 500 | 500 | 500 | - | |
| 50-00-9015 | IT Support | 1,000 | - | 12,635 | 20,408 | 23,141 | 15,991.03 | 30,000 | - | 30,000 | 35,000 | 35,000 | 5,000 | |
| 50-00-9021 | CID Training | - | 1,000 | 1,000 | - | - | 2,460 | 2,000 | - | 2,000 | 2,000 | 2,000 | - | |
| 50-00-9022 | Police Training | 88 | - | 1,000 | 1,000 | 1,928 | 417.53 | 5,000 | - | 5,000 | 5,000 | 5,000 | - | |
| 50-00-9023 | Dispatch Training | 943 | 494 | - | - | - | 343.86 | 500 | - | 500 | 500 | 500 | - | |
| 50-00-9024 | Community Programs | 24,968 | 26,123 | 363 | 673 | 1,511 | 10,596.03 | 5,000 | 179 | 5,000 | 5,000 | 5,000 | - | |
| 50-00-9025 | Software Support | - | - | 2,632 | 27,824 | 28,949 | 10,905.19 | 36,000 | 30,078 | 36,000 | 36,000 | 36,000 | - | |
| | | <u>169,442</u> | <u>351,173</u> | <u>45,330</u> | <u>213,632</u> | <u>104,346</u> | | <u>340,000</u> | <u>35,752</u> | <u>339,500</u> | <u>371,950</u> | <u>371,950</u> | | |
| Excess Revenue/(Loss) | | 80,847 | (17,132) | 211,675 | 58,053 | 197,921 | | - | 125,820 | 14,500 | (12,700) | (12,700) | | |
| TOTAL ENDING FUND BALANCE | | 461,638 | 444,506 | 656,181 | 714,234 | 912,156 | | 669,823 | 795,643 | 684,323 | 608,623 | 608,623 | | |
| ENDING COMMITTED FUND BALANCE & ASSIGNED | | | | | | | | | | | | | | |
| Un-Assigned Fund Balance | | | | | 292,659 | 346,081 | | 142,219 | | 1,748 | (129,902) | 489,673 | | |
| Assigned Fund Balance - Patrol Cars | | | | | 177,500 | 237,500 | | 123,029 | | 297,500 | 363,500 | 66,000 | | |
| Assigned Fund Balance - Traffic Vehicle | | | | | 30,000 | 45,000 | | 45,000 | | 30,000 | 16,500 | (13,500) | | |
| Assigned Fund Balance - CID Vehicle | | | | | 125,000 | 150,000 | | 135,000 | | 175,000 | 202,500 | 27,500 | | |
| Assigned Fund Balance - Radios | | | | | - | 20,000 | | 30,000 | | 10,000 | 2,000 | (8,000) | | |
| Assigned Fund - Video Equipment | | | | | 50,000 | 62,500 | | 87,500 | | 75,000 | 76,750 | 1,750 | | |
| Assigned Fund Balance - Mobile Data Computers | | | | | 39,075 | 51,075 | | 44,075 | | 32,075 | 14,275 | (17,800) | | |
| | | | | <u>714,234</u> | <u>912,156</u> | | | <u>606,823</u> | | <u>621,323</u> | <u>545,623</u> | <u>545,623</u> | | |

* 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.*

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

EXPENSES

No requests

Capital

No requests

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

Debt Service Fund

03 – Debt Service Fund

03 - DEBT SERVICE FUND

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

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

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

2020 Certificate of Obligations Funds

30 – Streets Fund

31 – 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 |
|-------------------------------|---------------------------|-----------------------------|---|--------------------------------------|--------|
| BEGINNING FUND BALANCE | <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 | \$ - | \$ - | \$ - |
| ENDING FUND BALANCE | <u>\$ 3,332,008</u> | <u>\$ 3,048,927</u> | <u>\$ 3,048,927</u> | <u>\$ 3,048,927</u> | |

| City of Castle Hills | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/2019 | Un-Audited 12/31/2020 | 5 Year Average | 2021 Annual Budget | June 30, 2021 | 2021 Projected Ending | Change | 2022 City Manager Proposed Budget | 2022 Council Adopted Budget | Change |
|--|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|-------------------|-----------------------|------------------|-----------------------------|---------|--|--------------------------------------|--------|
| 2020 CO'S STREET PROJECTS (30) (New Construction Fund in 2020) | | | | | | | | | | | | | |
| BEGINNING FUND BALANCE | - | - | - | - | - | | 3,330,808 | 3,330,808 | 3,330,808 | | 3,047,727 | 3,047,727 | |
| 30-00-4090 Interest | - | - | - | - | 808 | 162 | 1,200 | 424 | 1,200 | 776 | 1,200 | 1,200 | |
| 30-00-4999 Bond Proceeds | - | - | - | - | 3,368,020 | 673,604 | - | - | - | - | - | - | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,368,828</u> | | <u>1,200.00</u> | <u>424</u> | <u>1,200.00</u> | | <u>-</u> | <u>-</u> | |
| 30-00-9055 Engineering | - | - | - | - | - | - | 284,281 | 44,732 | 284,281 | 239,549 | - | - | |
| 30-00-???? Construction Bids | - | - | - | - | - | - | - | - | | | - | - | |
| 30-00-9800 Bond Issuance Costs | - | - | - | - | 38,020 | 7,604 | - | - | - | - | - | - | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>38,020</u> | | <u>-</u> | <u>44,732</u> | <u>284,281</u> | | <u>-</u> | <u>-</u> | |
| Excess Revenue/(Loss) | - | - | - | - | 3,330,808 | | 1,200 | (44,308) | (283,081) | | - | - | |
| ENDING FUND BALANCE | - | - | - | - | 3,330,808 | | 3,332,008 | 3,286,501 | 3,047,727 | | 3,048,927 | 3,048,927 | |

31 - CO's Drainage Projects

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

| | 2021 ADOPTED BUDGET | 2021 PROJECTED ENDING | 2022 CITY MANAGER PROPOSED BUDGET | 2022 COUNCIL ADOPTED BUDGET | CHANGE |
|-------------------------------|---------------------------|-----------------------------|---|--------------------------------------|--------|
| BEGINNING FUND BALANCE | <u>\$ 1,958,570</u> | <u>\$ 1,958,570</u> | <u>\$ 1,775,370</u> | <u>\$ 1,775,370</u> | |
| REVENUE TOTAL | \$ - | \$ 800 | \$ 800 | \$ 800 | \$ 800 |
| EXPENSE TOTAL | \$ - | \$ 230,000 | \$ - | \$ - | \$ - |
| ENDING FUND BALANCE | <u>\$ 1,958,570</u> | <u>\$ 1,729,370</u> | <u>\$ 1,776,170</u> | <u>\$ 1,776,170</u> | |

| City of Castle Hills | Audited 12/31/2016 | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/2019 | Un-Audited 12/31/2020 | 5 Year Average | 2021 Annual Budget | June 30, 2021 | 2021 Projected Ending | Change | 2022 City Manager Proposed Budget | 2022 Council Adopted Budget | Change |
|--|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|-------------------|--------------------------|------------------|-----------------------------|---------|---|--------------------------------------|--------|
| 2020 CO'S DRAINAGE FUND (31) (New Construction Fund in 2020) | | | | | | | | | | | | | |
| BEGINNING FUND BALANCE | - | - | - | - | - | | 1,958,570 | 1,958,570 | 1,958,570 | | 1,775,370 | 1,775,370 | |
| 30-00-4090 Interest | - | - | - | - | 950 | 190 | - | 205 | 800 | 595 | 800 | 800 | |
| 30-00-4999 Bond Proceeds | - | - | - | - | 5,026,551 | 1,005,310 | - | - | - | - | - | - | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,027,501</u> | | <u>-</u> | <u>205</u> | <u>800</u> | | <u>800.00</u> | <u>800.00</u> | |
| 30-00-9042 Transfer to Fun 22 | - | - | - | - | 2,955,946 | 591,189 | - | - | - | - | - | - | |
| 30-00-9065 Watershed III Drainage-Carolwood to Banyan Ph II) | - | - | - | - | 56,405 | 11,281 | - | 57,449 | - | 126,551 | - | - | |
| 30-00-9800 Bond Issuance Costs | - | - | - | - | 56,580 | 11,316 | - | - | - | - | - | - | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,068,932</u> | | <u>-</u> | <u>57,449</u> | <u>184,000.00</u> | | <u>-</u> | <u>-</u> | |
| Excess Revenue/(Loss) | - | - | - | - | 1,958,570 | | - | (57,244) | (183,200) | | 800 | 800 | |
| ENDING FUND BALANCE | - | - | - | - | 1,958,570 | | 1,958,570 | 1,901,326 | 1,775,370 | | 1,776,170 | 1,776,170 | |

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.

| | 2021 ADOPTED BUDGET | 2021 PROJECTED BUDGET | 2022 COUNCIL PROPOSED BUDGET | CHANGE |
|-------------------------------|------------------------------------|--------------------------------------|---|---------------|
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ 550,000 | |
| REVENUE TOTAL | \$ - | \$ - | \$ 550,000 | \$ 550,000 |
| EXPENSE TOTAL | \$ - | \$ - | \$ 237,000 | \$ 237,000 |
| ENDING FUND BALANCE | \$ - | \$ - | \$ 863,000 | |

EXPENSES

Revenue Replacment Transfer to General Fund
IT Infrastructure Improvments related to Cybersecurity
Generator for City Hall

Capital

No requests

| City of Castle Hills | | Audited 12/31/2017 | Audited 12/31/2018 | Audited 12/31/2019 | Un- Audited 12/31/2020 | 5 Year Average | 2021 Annual Budget | June 30, 2021 | 2021 Projected Ending | 2022 | | Change |
|---------------------------------------|------------------------------|-----------------------|-----------------------|-----------------------|------------------------------|-------------------|--------------------------|------------------|-----------------------------|------------------------------------|-----------------------------------|---------|
| | | | | | | | | | | City Manager Proposed Budget | 2022 Council Adopted Budget | |
| American Rescue Plan Fund (32) | | | | | | | | | | | | |
| BEGINNING FUND BALANCE | | - | - | - | - | | - | - | 550,000 | - | 550,000 | |
| 32-00-8604 | Revenue This Year | - | - | - | - | - | - | - | - | 553,000 | 553,000 | 553,000 |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| 32-00-9048 | Transfer to Fund 01- General | - | - | - | - | - | - | - | - | 297,000 | 297,000 | 297,000 |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Excess Revenue/(Loss) | | - | - | - | - | | - | - | - | - | - | |
| ENDING FUND BALANCE | | - | - | - | - | | - | - | 550,000 | 863,000 | 863,000 | |

Property Tax Calculation Worksheets



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

BEXAR APPRAISAL DISTRICT

Date: July 25, 2021

To: Tax Assessor / Collector

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

Re: Bexar Appraisal District's Certified Appraisal Roll

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


Michael A. Amezcuita
Chief Appraiser

2021 CERTIFIED TOTALS

Property Count: 2,207

24 - CITY OF CASTLE HILLS
ARB Approved Totals

7/24/2021 2:02:44AM

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

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

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

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

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

2021 CERTIFIED TOTALS

Property Count: 2,207

24 - CITY OF CASTLE HILLS
ARB Approved Totals

7/24/2021

2:02:44AM

Exemption Breakdown

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

2021 CERTIFIED TOTALS

Property Count: 170

24 - CITY OF CASTLE HILLS
Under ARB Review Totals

7/24/2021 2:02:44AM

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

| Freeze | Assessed | Taxable | Actual Tax | Celling | Count | |
|-----------------|-------------------|-------------------|------------------|------------------|-----------|--------------------------------------|
| DP | 1,443,090 | 1,293,781 | 5,388.09 | 5,388.09 | 4 | |
| OV65 | 14,854,964 | 12,994,468 | 51,790.10 | 51,790.10 | 37 | |
| Total | 16,098,054 | 14,288,249 | 57,178.19 | 57,178.19 | 41 | Freeze Taxable (-) 14,288,249 |
| Tax Rate | 0.516038 | | | | | |
| | | | | | | Freeze Adjusted Taxable = 43,693,599 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 282,653.76 = 43,693,599 * (0.516038 / 100) + 57,178.19

| | |
|---------------------------------------|------------|
| Calculated Estimate of Market Value: | 55,193,844 |
| Calculated Estimate of Taxable Value: | 52,079,387 |
| Tax Increment Finance Value: | 0 |
| Tax Increment Finance Levy: | 0.00 |

2021 CERTIFIED TOTALS

Property Count: 170

24 - CITY OF CASTLE HILLS
Under ARB Review Totals

7/24/2021

2:02:44AM

Exemption Breakdown

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

2021 CERTIFIED TOTALS

Property Count: 2,377

24 - CITY OF CASTLE HILLS
Grand Totals

7/24/2021 2:02:44AM

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

| Freeze | Assessed | Taxable | Actual Tax | Celling | Count | | | |
|-----------------|--------------------|--------------------|-------------------|-------------------|------------|-----------------------|--------------------------------|---------------|
| DP | 5,029,360 | 4,258,498 | 17,305.04 | 18,184.66 | 15 | | | |
| OV65 | 241,372,633 | 206,516,207 | 825,258.03 | 826,574.34 | 622 | | | |
| Total | 246,401,993 | 210,774,705 | 842,563.07 | 844,759.00 | 637 | Freeze Taxable | (-) 210,774,705 | |
| Tax Rate | 0.516038 | | | | | | Freeze Adjusted Taxable | = 611,043,595 |

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

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

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

2021 CERTIFIED TOTALS

Property Count: 2,377

24 - CITY OF CASTLE HILLS
Grand Totals

7/24/2021

2:02:44AM

Exemption Breakdown

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

2021 CERTIFIED TOTALS

Property Count: 2,207

24 - CITY OF CASTLE HILLS
ARB Approved Totals

7/24/2021 2:02:44AM

State Category Breakdown

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

2021 CERTIFIED TOTALS

Property Count: 170

24 - CITY OF CASTLE HILLS
Under ARB Review Totals

7/24/2021 2:02:44AM

State Category Breakdown

| State Code | Description | Count | Acres | New Value | Market Value | Taxable Value |
|---------------|-----------------------------|-------|----------------|-----------------|---------------------|---------------------|
| A | SINGLE FAMILY RESIDENCE | 144 | 70.7659 | \$84,500 | \$56,814,660 | \$50,867,188 |
| B | MULTIFAMILY RESIDENCE | 4 | 1.4206 | \$0 | \$1,058,350 | \$1,058,350 |
| C1 | VACANT LOTS AND LAND TRACTS | 4 | 4.0892 | \$0 | \$1,486,250 | \$1,486,250 |
| F1 | COMMERCIAL REAL PROPERTY | 7 | 0.9425 | \$0 | \$3,894,000 | \$3,894,000 |
| L1 | COMMERCIAL PERSONAL PROPERT | 10 | | \$0 | \$676,060 | \$676,060 |
| X | TOTALLY EXEMPT PROPERTY | 1 | | \$0 | \$123 | \$0 |
| Totals | | | 77.2182 | \$84,500 | \$63,929,443 | \$57,981,848 |

2021 CERTIFIED TOTALS

Property Count: 2,377

24 - CITY OF CASTLE HILLS
Grand Totals

7/24/2021 2:02:44AM

State Category Breakdown

| State Code | Description | Count | Acres | New Value | Market Value | Taxable Value |
|---------------|--------------------------------|-------|-------------------|--------------------|----------------------|----------------------|
| A | SINGLE FAMILY RESIDENCE | 1,538 | 797.3281 | \$1,097,020 | \$602,741,291 | \$529,151,564 |
| B | MULTIFAMILY RESIDENCE | 19 | 17.3240 | \$0 | \$23,525,010 | \$23,525,010 |
| C1 | VACANT LOTS AND LAND TRACTS | 44 | 27.1622 | \$0 | \$6,129,930 | \$6,129,930 |
| E | RURAL LAND, NON QUALIFIED OPEI | 1 | 0.2270 | \$0 | \$35,990 | \$35,990 |
| F1 | COMMERCIAL REAL PROPERTY | 114 | 110.1953 | \$90,650 | \$222,661,704 | \$222,661,704 |
| J4 | TELEPHONE COMPANY (INCLUDING | 4 | 1.7843 | \$0 | \$4,177,282 | \$4,177,282 |
| J7 | CABLE TELEVISION COMPANY | 4 | | \$0 | \$1,001,692 | \$1,001,692 |
| L1 | COMMERCIAL PERSONAL PROPER1 | 530 | | \$0 | \$34,563,582 | \$34,561,692 |
| L2 | INDUSTRIAL AND MANUFACTURING | 6 | | \$0 | \$573,436 | \$573,436 |
| S | SPECIAL INVENTORY TAX | 1 | | \$0 | \$0 | \$0 |
| X | TOTALLY EXEMPT PROPERTY | 116 | 285.5519 | \$0 | \$92,326,971 | \$0 |
| Totals | | | 1,239.5728 | \$1,187,670 | \$987,736,888 | \$821,818,300 |

Bexar County

2021 CERTIFIED TOTALS

As of Certification

Property Count: 2,377

24 - CITY OF CASTLE HILLS
Effective Rate Assumption

7/24/2021 2:02:44AM

New Value

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

New Exemptions

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

| Exemption | Description | Count | Exemption Amount |
|--------------------------------------|------------------------------|-----------|--------------------|
| DP | DISABILITY | 1 | \$0 |
| DV4 | Disabled Veterans 70% - 100% | 5 | \$36,000 |
| DVHS | Disabled Veteran Homestead | 2 | \$849,939 |
| HS | HOMESTEAD | 27 | \$1,011,726 |
| OV65 | OVER 65 | 22 | \$110,000 |
| PARTIAL EXEMPTIONS VALUE LOSS | | 57 | \$2,007,665 |
| NEW EXEMPTIONS VALUE LOSS | | | \$2,008,295 |

Increased Exemptions

| Exemption | Description | Count | Increased Exemption Amount |
|--|-------------|-------|----------------------------|
| INCREASED EXEMPTIONS VALUE LOSS | | | |
| TOTAL EXEMPTIONS VALUE LOSS | | | \$2,008,295 |

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

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

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

2021 CERTIFIED TOTALS
24 - CITY OF CASTLE HILLS
Lower Value Used

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

Average Residence Value Report for: 2021

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

Category A and E

| Entity | 2020 | | | | 2021 | | | |
|---------------------------------|------------------------|----------------|----------------------|-----------------|------------------------|----------------|----------------------|-----------------|
| | Count of HS Residences | Average Market | Average HS Exemption | Average Taxable | Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
| ALAMO COM COLLEGE (09) | 354,316 | 235,135 | 6,053 | 229,082 | 352,265 | 250,741 | 6,999 | 243,742 |
| ALAMO HEIGHTS ISD (50) | 7,066 | 612,096 | 26,682 | 585,414 | 6,948 | 636,351 | 28,412 | 607,939 |
| BEXAR APPRAISAL DISTRICT () | 354,316 | 235,135 | 6,053 | 229,082 | 352,265 | 250,741 | 6,999 | 243,742 |
| BEXAR CO EMERG DIST #1 (84) | 3,555 | 168,837 | 1,114 | 167,723 | 3,555 | 182,092 | 1,843 | 180,249 |
| BEXAR CO EMERG DIST #10 (1) | 4,673 | 147,609 | 5,867 | 141,742 | 4,566 | 163,374 | 9,165 | 154,209 |
| BEXAR CO EMERG DIST #11 (1) | 4,216 | 174,882 | 1,316 | 173,566 | 4,190 | 188,346 | 2,246 | 186,100 |
| BEXAR CO EMERG DIST #12 (1) | 2,384 | 196,548 | 4,497 | 192,051 | 2,512 | 219,102 | 7,443 | 211,659 |
| BEXAR CO EMERG DIST #2 (79) | 24,586 | 251,325 | 1,135 | 250,190 | 25,116 | 267,705 | 1,595 | 266,110 |
| BEXAR CO EMERG DIST #3 (78) | 16,100 | 372,159 | 744 | 371,415 | 16,172 | 391,856 | 2,031 | 389,825 |
| BEXAR CO EMERG DIST #4 (10) | 6,022 | 401,260 | 1,788 | 399,472 | 6,102 | 422,305 | 3,610 | 418,695 |
| BEXAR CO EMERG DIST #5 (76) | 4,718 | 156,836 | 7,172 | 149,664 | 4,823 | 173,074 | 8,900 | 164,174 |
| BEXAR CO EMERG DIST #6 (75) | 2,812 | 124,846 | 8,840 | 116,006 | 2,805 | 145,086 | 17,568 | 127,518 |
| BEXAR CO EMERG DIST #7 (77) | 10,047 | 261,146 | 573 | 260,573 | 10,200 | 275,873 | 1,034 | 274,839 |
| BEXAR CO EMERG DIST #8 (10) | 1,597 | 581,565 | 3,644 | 577,921 | 1,612 | 614,262 | 3,336 | 610,926 |
| BEXAR CO RD & FLOOD (06) | 354,316 | 235,135 | 8,962 | 226,173 | 352,265 | 250,741 | 9,916 | 240,825 |
| BEXAR COUNTY (11) | 354,316 | 235,135 | 6,053 | 229,082 | 352,265 | 250,741 | 6,999 | 243,742 |
| BOERNE ISD (61) | 4,714 | 432,389 | 26,325 | 406,064 | 4,845 | 453,042 | 28,369 | 424,673 |
| Cibola Canyons Special Improven | 978 | 464,791 | 478 | 464,313 | 1,030 | 474,914 | 772 | 474,142 |
| CITY OF ALAMO HEIGHTS (22) | 1,957 | 665,520 | 845 | 664,675 | 1,930 | 689,439 | 2,023 | 687,416 |
| CITY OF BALCONES HGTS (23) | 157 | 175,995 | 41,957 | 134,038 | 156 | 191,625 | 44,113 | 147,512 |
| CITY OF CASTLE HILLS (24) | 1,245 | 377,554 | 39,901 | 337,653 | 1,239 | 399,020 | 41,821 | 357,199 |
| CITY OF CHINA GROVE (25) | 367 | 258,908 | 1,718 | 257,190 | 361 | 278,960 | 2,539 | 276,421 |
| CITY OF CONVERSE (26) | 5,425 | 184,779 | 5,618 | 179,161 | 5,447 | 200,425 | 5,641 | 194,784 |
| City of Converse THZ #1 (CO00- | 7 | 219,993 | 0 | 219,993 | 30 | 239,091 | 0 | 239,091 |
| CITY OF ELMENDORF (27) | 376 | 128,601 | 8,412 | 120,189 | 371 | 143,882 | 13,918 | 129,964 |
| CITY OF GREY FOREST (28) | 172 | 311,413 | 16,473 | 294,940 | 169 | 322,699 | 13,225 | 309,474 |
| CITY OF HELOTES (42) | 2,587 | 372,751 | 775 | 371,976 | 2,587 | 394,646 | 3,468 | 391,178 |
| CITY OF HILL CNTRY VILLAGE | 286 | 1,025,345 | 211,600 | 813,745 | 283 | 1,075,973 | 214,169 | 861,804 |

2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 04:20 PM

Taxing Units Other Than School Districts or Water Districts

CASTLE HILLS, CITY OF

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

| No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|--------------------|
| 1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ | \$786,151,025 |
| 2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$195,030,343 |
| 3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1. | \$591,120,682 |
| 4. 2020 total adopted tax rate. | \$0.516038/\$100 |
| 5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: | \$34,425,200 |

| | |
|--|---------------|
| B. 2020 values resulting from final court decisions: | \$32,472,000 |
| C. 2020 value loss. Subtract B from A. ³ | \$1,953,200 |
| 6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| A. 2020 ARB certified value: | \$22,322,530 |
| B. 2020 disputed value: | \$22,322,530 |
| C. 2020 undisputed value. Subtract B from A. ⁴ | \$0 |
| 7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C. | \$1,953,200 |
| 8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$593,073,882 |
| 9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵ | \$0 |
| 10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. | |
| A. Absolute exemptions. Use 2020 market value: | \$630 |
| B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: | \$2,007,665 |
| C. Value loss. Add A and B. ⁵ | \$2,008,295 |
| 11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020. | |
| A. 2020 market value: | \$0 |
| B. 2021 productivity or special appraised value: | \$0 |
| C. Value loss. Subtract B from A. ⁷ | \$0 |
| 12. Total adjustments for lost value. Add lines 9, 10C and 11C. | \$2,008,295 |
| 13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0. | \$0 |
| 14. 2020 total value. Subtract Line 12 and Line 13 from Line 8. | \$591,065,587 |
| 15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$3,050,123 |
| 16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court | \$40,263 |

| | |
|---|---|
| decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸ | |
| 17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$3,090,386 |
| 18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² E. Total 2021 value. Add A and B, then subtract C and D. | \$763,836,452 \$0 \$0 \$0 \$763,836,452 |
| 19. Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ C. Total value under protest or not certified: Add A and B. | \$46,131,792 \$0 \$46,131,792 |
| 20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$210,774,705 |
| 21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$599,193,539 |
| 22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. | \$0 |

| | |
|---|------------------|
| Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸ | |
| 23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹ | \$1,131,994 |
| 24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23. | \$1,131,994 |
| 25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21. | \$598,061,545 |
| 26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$0.516733/\$100 |
| 27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹ | |

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

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

¹²Tex. Tax Code Section 26.03(c)

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

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

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

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

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

| Voter-Approval Tax Rate Worksheet | Amount/Rate |
|--|------------------|
| 28. 2020 M&O tax rate. Enter the 2020 M&O tax rate. | \$0.476990/\$100 |
| 29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$593,073,882 |
| 30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100. | \$2,828,903 |
| 31. Adjusted 2020 levy for calculating NNR M&O rate. | |
| A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. | \$40,263 |
| B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0. | \$0 |
| C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. | \$0 |
| D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. | \$40,263 |
| E. Add Line 30 to 31D. | \$2,869,166 |
| 32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$598,061,545 |
| 33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$0.479744/\$100 |
| 34. Rate adjustment for state criminal justice mandate.²³ | |
| A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | \$0 |

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

| | |
|--|---|
| C. Subtract B from A and divide by Line 32 and multiply by \$100. | \$0/\$100 |
| D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. | \$0/\$100 |
| E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. | \$0/\$100 |
| <p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | <p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> |
| 39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$0.479744/\$100 |
| <p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p> | <p>\$0</p> <p>\$0</p> <p>\$0.479744</p> |
| <p>41. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p> | \$0.496535/\$100 |
| D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval | \$0/\$100 |

| | |
|---|--|
| <p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> | |
| <p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p> | <p>\$507,563</p> <p>\$0</p> <p>\$0</p> <p>\$290,113</p> <p>\$217,450</p> |
| 43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸ | \$49,941 |
| 44. Adjusted 2021 debt. Subtract Line 43 from Line 42E. | \$167,509 |
| <p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p> | <p>98.56%</p> <p>98.56%</p> <p>98.03%</p> <p>98.40%</p> <p>98.56%</p> |
| 46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E | \$169,956 |
| 47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$599,193,539 |
| 48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100. | \$0.028364/\$100 |

| | |
|--|------------------|
| 49. 2021 voter-approval tax rate. Add Lines 41 and 48. | \$0.524899/\$100 |
| D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48. | \$0.000000/\$100 |
| 50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate. | |

²³Tex. Tax Code Section 26.044

²⁷Tex. Tax Code Section 26.04(c-1)

²⁴Tex. Tax Code Section 26.0442

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

²⁵Tex. Tax Code Section 26.0442

²⁹Tex. Tax Code Section 26.04(b)

²⁶Tex. Tax Code Section 26.0443

³⁰Tex. Tax Code Section 26.04(b)

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

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

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

| Additional Sales and Use Tax Worksheet | Amount/Rate |
|---|------------------|
| <p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p> | \$0 |
| <p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p style="text-align: center;">- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p> | \$0 |
| <p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p> | \$599,193,539 |
| <p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p> | \$0/\$100 |
| <p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p> | \$0.516733/\$100 |
| <p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p> | \$0.516733/\$100 |
| <p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p> | \$0.524899/\$100 |
| <p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p> | \$0.524899/\$100 |

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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

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

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

| Voter-Approval Protection for Pollution Control Worksheet | Amount/Rate |
|--|--------------------|
| 59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ | \$0 |
| 60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$599,193,539 |
| 61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$0/\$100 |
| 62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax). | \$0.524899/\$100 |

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

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

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

| Unused Increment Rate Worksheet | Amount/Rate |
|---|------------------|
| 63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | \$0 |
| 64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | \$0 |
| 65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | \$0 |
| 66. 2021 unused increment rate. Add Lines 63, 64 and 65. | \$0/\$100 |
| 67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control). | \$0.524899/\$100 |

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

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

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

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

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

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

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

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

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

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

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

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

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

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

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax) \$0.516733/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue) \$0.524899/\$100

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.591553/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

Date

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

| | FY 2020 Budget | FY 2021 Budget | FY 2022 Budget | FY 2022 Budget | FY 2022 Budget | FY 2022 Budget | FY 2022 Budget |
|--|----------------|-----------------|---------------------|----------------|-----------------|----------------|----------------|
| | Assessment | At Current Rate | No-New Revenue Rate | Roll-Back Rate | De Minimis Rate | Proposed | |
| Total Taxable Assessed Value (Freeze not Included) | \$ 572,167,902 | \$ 601,543,300 | \$ 589,138,800 | \$ 589,138,800 | \$ 589,138,800 | \$ 589,138,800 | \$ 589,138,800 |
| Add Back Actual Freeze (Not Included in the rate calculations) | \$ 797,090 | \$ 802,838 | \$ 842,563 | \$ 842,563 | \$ 842,563 | \$ 842,563 | \$ 842,563 |
| Total Tax Rate (Per \$100) | 0.480619 | 0.516038 | 0.516733 | 0.524899 | 0.591553 | 0.524899 | 0.524899 |
| Total M&O & 1&S Tax Levy | \$ 3,547,798 | \$ 3,907,030 | \$ 3,886,838 | \$ 3,934,936 | \$ 4,327,631 | \$ 3,934,947 | \$ 3,934,947 |
| Less Debt Service Portion (1&S) Collection | \$ - | \$ (234,891) | \$ (212,633) | \$ (212,633) | \$ (212,633) | \$ (212,633) | \$ (212,633) |
| Less Debt Service from Tax Freeze | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Tax Levy Available to General Fund (M&O) @ 100% | \$ 3,547,798 | \$ 3,672,139 | \$ 3,674,205 | \$ 3,722,303 | \$ 4,114,998 | \$ 3,722,314 | \$ 3,722,314 |
| Revenue Difference from FY '21 to FY '22 for General Fund | | \$ 125,102 * | \$ 127,167 * | \$ 175,266 | \$ 567,961 | \$ 175,276 | \$ 175,276 |

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

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

| | 2019 Tax Year | 2020 Tax Year | 2021 Tax Year | 2021 Tax Year | 2021 Tax Year | 2021 Tax Year | 2021 Tax Year |
|--|---------------|-----------------|---------------------|----------------|-----------------|---------------|---------------|
| | Assessment | At Current Rate | No-New Revenue Rate | Roll-Back Rate | De Minimis Rate | Proposed | |
| Rate Effects on Average Taxable Homestead Value | \$ 319,656 | \$ 338,229 | \$ 357,199 | \$ 357,199 | \$ 357,199 | \$ 357,199 | \$ 357,199 |
| Total Tax Rate (Per \$100) | 0.480619 | 0.516038 | 0.516733 | 0.524899 | 0.591553 | 0.524899 | 0.524899 |
| Total M&O and 1&S Tax Levy | \$ 1,536 | \$ 1,745 | \$ 1,846 | \$ 1,875 | \$ 2,113 | \$ 1,875 | \$ 1,875 |
| Difference in City Tax Paid Budget FY '21 vs. '22 ** | \$ - | \$ 209 | \$ 100 | \$ 130 | \$ (577) | \$ 130 | \$ 130 |

**CITY OF CASTLE HILLS,
TEXAS ORDINANCE NO.**

2021-09-14

AN ORDINANCE OF THE CITY OF CASTLE HILLS, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022; MAKING APPROPRIATIONS FOR EACH FUND AND DEPARTMENT; ESTABLISHING AN INTEREST AND SINKING FUND FOR EXISTING CITY FINANCIAL OBLIGATIONS; PROVIDING FOR THE LEVYING AND COLLECTION OF A SUFFICIENT TAX TO PAY THE PRINCIPAL AND INTEREST AND ON SUCH OBLIGATIONS; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on August 9, 2021 the City Manager filed a proposed budget with the City Secretary which was duly presented to the City Council in accordance with state law for the fiscal year beginning January 1, 2022, and ending December 31, 2022;

WHEREAS, said budget has been filed with the City Secretary and has been available for inspection by any taxpayer at the City Secretary's office and on the City's website;

WHEREAS, the City Council called for one public hearing, a public notice was published in the San Antonio Express News, the official newspaper of the City of Castle Hills, to elicit public participation on the proposed budget for FY 2022, and said public hearing was held in accordance with the Texas Local Government Code Chapter 102; and

WHEREAS, the City Council has considered the proposed budget and has made such changes therein as in the City Council's judgement were warranted and were in the best interests of the citizens and taxpayers of the City.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CASTLE HILLS, TEXAS:

SECTION 1. The City hereby approves and adopts the budget for the fiscal year beginning January 1, 2022 and ending December 31, 2022, for the operation of the general government of the City of Castle Hills, Texas, in the form of **Exhibit A, "The Adopted FY 2022 Budget"**, a copy of which is appended hereto.

SECTION 2. Expenditures during the fiscal year beginning January 1, 2022 shall be made in accordance with the budgeted appropriations approved by this Ordinance and made a part hereof for all purposes.

SECTION 3. That there is hereby appropriated the amount shown in said budget necessary to provide for an interest and sinking fund for the payment of the principal and interest of debt requirements of the Fiscal Year 2022 for The City of Castle Hills.

SECTION 4. The City Secretary is directed to maintain a copy of this Ordinance with a true copy of the attached budget.

SECTION 5. The City Secretary is also directed to post the adopted budget and the required budget cover page on the City's website and to file a copy of the adopted budget with the County Clerk of Bexar County, Texas.

SECTION 6. All provisions in conflict of this ordinance be repealed, and all other provisions of this ordinance shall remain in full force and effect.

SECTION 7. If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provisions to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this Ordinance would have been enacted without such invalid provision.

SECTION 8. This Ordinance shall take effect immediately from and after its passage, as the law in such cases provided.

PASSED AND APPROVED this 14th day of September 2021, at a Regular Meeting of the City Council of the City of Castle Hills, there being a quorum present, and by record vote as follows:

Mayor Pro Tem Joe Izbrand

yes

Council Member Douglas Gregory

yes

Council Member Frank Paul

yes

Council Member Jack Joyce

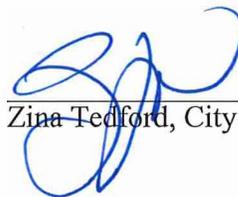
yes

Council Member Kurt May

yes


JR Trevino, Mayor

ATTEST:


Zina Tedford, City Secretary

