

FY 2022-2023 **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 \$293,378 or 7.881%, and of that amount \$12,226 is tax revenue to be raised from new property added to the tax roll this year.”



COUNCIL OF THE CITY OF CASTLE HILLS

**JR TREVINO
MAYOR**

**JOE IZBRAND
MAYOR PRO TEM**

**BETH DAINES
COUNCIL MEMBER**

**JACK JOYCE
COUNCIL MEMBER**

**KURT MAY
COUNCIL MEMBER**

**FRANK PAUL
COUNCIL MEMBER**

**RYAN RAPELYE
CITY MANAGER**

**NORA DAVIS
FISCAL OFFICER**

CITY OF CASTLE HILLS
FISCAL YEAR 2023 COUNCIL PROPOSED BUDGET

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September 13, 2022

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

Staff is pleased to submit the Council Adopted Budget for the Fiscal Year FY 2023 for adoption beginning January 1, 2023. The budget is defined and developed based on City Council and staff objectives. The adopted budget is balanced as required by law, 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 City Manager, it is my responsibility to provide you a document which details expected expenses for the next fiscal year which includes anticipated revenue to meet these expenses.

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

Last fiscal year, as a result of the adoption of the FY 2022 Budget in September 2021, the City was able to address the City's sanitation fund which included a phased in rate increase to support future operations and the incorporation of two annual bulk drop off events. We were able to include funds to address code compliance abatements, as well as additional mowing of certain right-of-way areas around the community including beautification projects. The City received grant funding from the American Rescue Plan Act (ARPA) in the amount of approximately \$553,802 during the FY 2021 Adopted Budget and received the other half during the current FY 2022 Adopted Budget. These funds have assisted with a number of City projects, including one-time capital purchases and make up for revenue lost as a result of the pandemic. Included in the FY 2022 Adopted Budget, the City was able to capture a one-time transfer from ARPA, which provided a revenue replacement, replacement of funds related to payroll expenditures from our first responders, a one-time capital purchase for a generator for City Hall, and have been able to fund the City's IT Infrastructure/cybersecurity improvements project. We also were able to fund phase II of the renovations to the Fire Department facility with the ARPA funds.

Moving forward, after two months and eight meetings, the FY 23 Budget has been adopted. Early in the development process of the FY 23 budget, City Council asked me to revisit the submitted FY 23 City Manager Proposed Budget which was filed on August 9, 2022 and find areas to reduce expenditures. As we began the process of preparing the proposed budget, City Council also requested that we review the budget with the goal of reducing the tax rate in order to provide some relief to residents considering the recent increase in assessed property appraisals. This involved in depth review of various tax rates and the preparation of several budget options. At the time, we needed to prepare a budget that was sufficient to provide for the general operations of the City in order to

continue to maintain and provide excellent municipal services to citizens, businesses, and visitors. In addition to these requests, we also desired to incorporate a cost-of-living adjustment (COLA) for the employees to ensure that we are competitive in order to be able to recruit and retain employees.

As City Manager, I had a number of goals to review and discuss as part of the FY 2023 Adopted Budget which includes: evaluating the compensation plan for City employees, specifically our public safety (police and fire) to ensure we are competitive and able to recruit and retain talented employees; reviewing the City's employee retirement system; continuing to fund development of a beautification program; and funding for monthly maintenance of the City's assets and ROW's in and around our community. As City Manager, I also suggested the review and discussion of potential quality of life improvements to the City's Commons, recognize future projects related to the use of the additional

ARPA funding, and identify future major capital projects related to streets and drainage as we continue to work to improve the City's infrastructure.

During the process of developing the proposed budget with City Council, we strived to balance the need to identify funding for general operations and the need to mitigate the increased cost to residents due to increased assessed property values and the current economic climate related to rising costs. As part of the process in the development of the proposed budget, City Council reviewed surrounding cities' compensation structures to ensure we can compete, especially in public safety, police and fire. After further examination, it was apparent that the City of Castle Hills was below average in one specific area as it relates to the entry level base salary for our police patrol officers in comparison to other cities. As part of the FY 23 Adopted Budget, we were able to adjust the base salary in the police department budget in order to be competitive with other cities who are also recruiting police officers.

As an economic indicator, we can program and project further increases in sales tax revenue and will continue to monitor the potential impact this may have on current and future City operations. In preparing this year's adopted budget, we recognized that the City is in a new financial environment where both residents and businesses are facing hardships related to rising economic costs. 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 two years, the City Council has continued to prioritize long-term infrastructure with the utilization of the Certificates of Obligations (CO's) issued in 2020. These CO's have been able to address over \$2 Million in the FY 2022 budget to address streets. The City has also utilized the 2020 COs to complete the \$1.9 Million - Banyan/Carolwood Phase II drainage project to alleviate flooding in this area. As part of the adopted FY 2023 budget, staff has identified future street reconstruction and drainage projects close to \$6 million.

Four years ago, the City adopted the 2018 Capital Improvements Plan (CIP) which revealed that 50% of the streets in Castle Hills were in the "Reconstruction Category." To repair the streets in the "Reconstruction Category" was estimated to cost \$10 Million. This year the City has been able to close the gap by conducting full-depth reconstruction of a number of City streets in Castle Hills. The 2018 CIP also indicated that only 22% of the streets were in "Good Condition" -- today this number is almost 64%. This percentage will continue to increase once we complete Street Improvements Phase II. The transformation of Castle Hills' infrastructure has been amazing to witness and we are certainly glad to be involved in the undertaking of these capital projects. The ability to do this much

infrastructure is a true reflection of the Mayor and Council's leadership and their priority to tackle street and drainage issues/concerns in Castle Hills. The City Council and staff have worked collectively as a team with our engineers to make major strides in long-term infrastructure improvements for the betterment and safety of the citizens of Castle Hills.

Key Budget Principles:

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

General Fund Highlights:

The Council adopted General Fund budget is fiscally conservative and balanced. The General Fund is the largest fund for the City and accounts for the general service and operations (police, permitting/planning, public works, and administration). All City employee salaries are funded out of the General Fund. The adopted General Fund revenue budget totals \$7,680,102 million and the expenses budget totals \$7,680,102 million.

Things to note in the FY2023 Adopted General Fund Budget:

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

Revenues:

Total revenues for the Adopted FY2023 budget are \$7,680,102 million. Sales and property taxes make up \$5,479,102 million of total revenues. Other major revenue sources include municipal court, permits/inspections, franchise fees and sanitation.

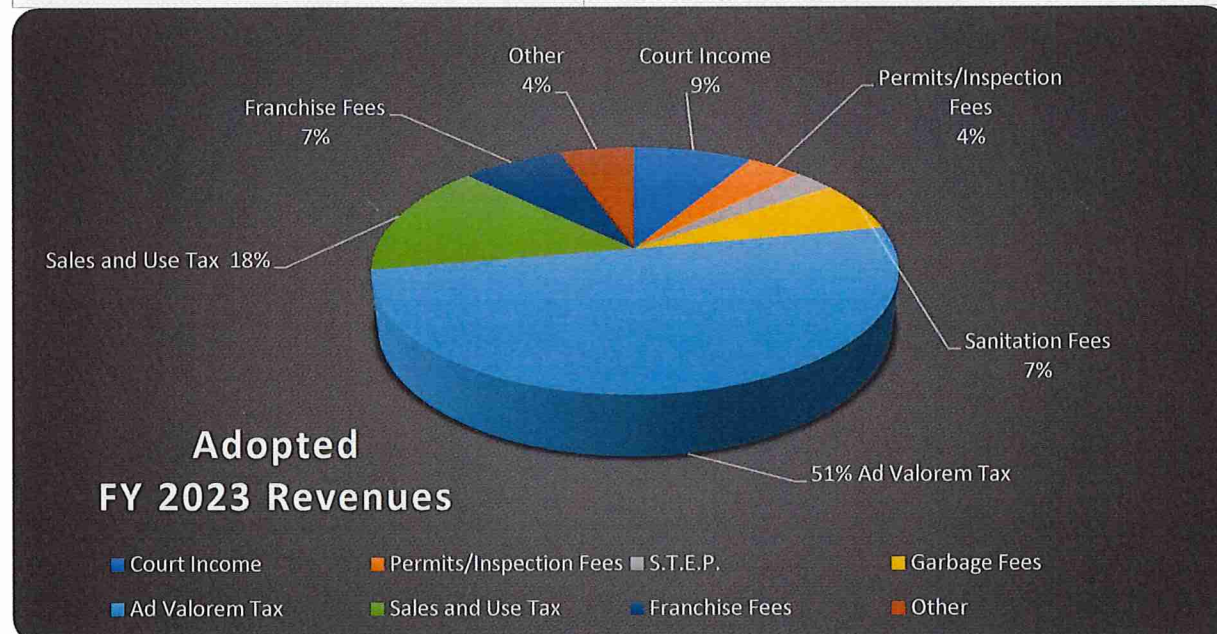
The City's second largest source of revenue is sales taxes. Sales taxes are unpredictable as they rise and fall with the economy, making it difficult to estimate the exact amount of revenue the City will receive each year. Historically, as sales taxes go up, so does the City's budget. The adopted budget assumes an increase over the FY2022 projected year-end collections. We remain optimistic this will continue to rise due to economic growth in the City's commercial development. Franchise fees consist of electric, cable, telephone, and gas and comprises \$475,000 of the General Fund revenues.

Property Taxes:

Bexar County Appraisal District sets the valuations and City Council sets the tax rate, the adopted total M&O revenue for the FY 2023 budget is at \$4,004,102. The FY2023 adopted budget is based on the ad valorem rate of \$.508688 which is a reduction of \$.02 cents from the FY 22 Adopted Tax Rate of \$.524899. This reduction in the tax rate will assist residents affected by the escalation in assessed values. The Average Taxable Homestead Value of \$357,199.00 last year has increased to \$391,801.00 this year. It should be noted that the increase in property tax does not affect properties that are frozen by the property tax "freeze" for homestead. This adopted budget includes the I&S debt rate which includes a debt payment for the streets portion related to the 2020 COs.

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

Revenue Summary	Adopted 2023
Court Income	\$750,000
Permits/Inspection Fees	\$283,500
Capital Transfer	\$0
Sanitation	\$526,000
Ad Valorem Tax	\$4,004,102
Sales and Use Tax	\$1,475,000
Franchise Fees	\$475,000
Other	\$166,500
Total:	\$7,680,102

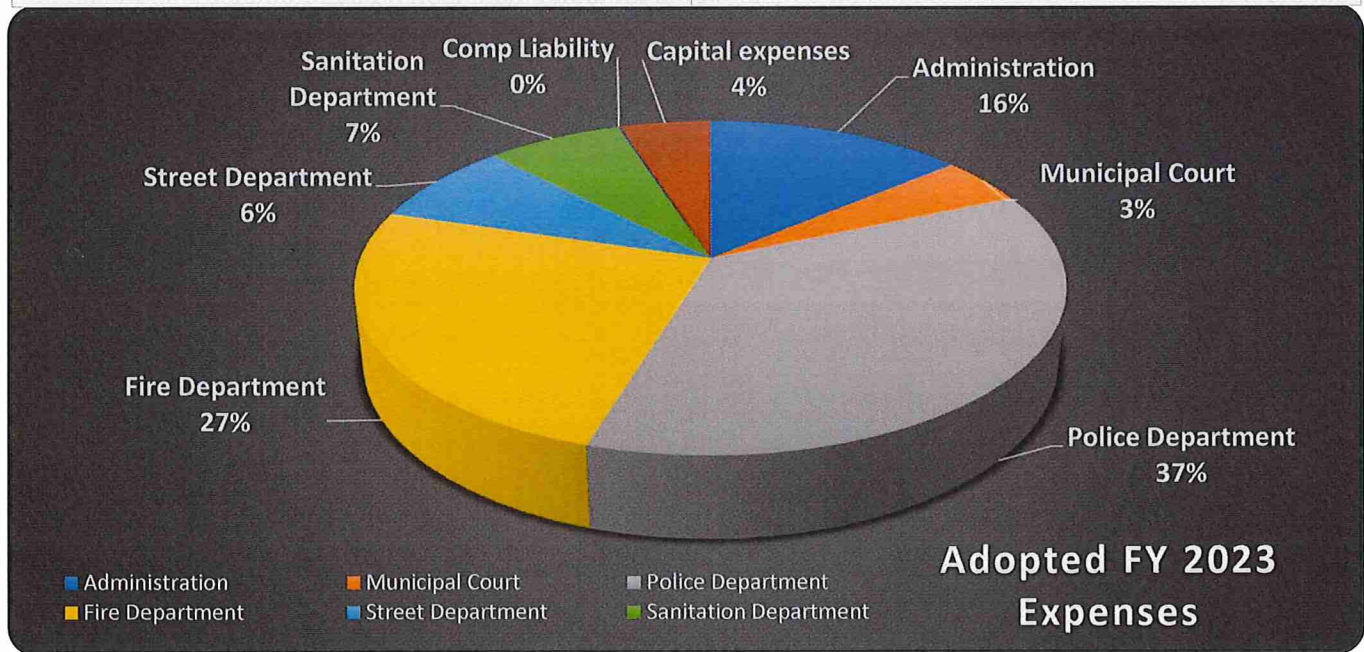


Expenses:

Total expenses for the Adopted FY2023 Budget are \$7,680,102 million. The adopted ending total fund balance for the City in FY2023 is \$4,637,301 million, which is over six months operations - the recommended amount - of City expenses. As is the case with all municipalities, personnel/payroll costs make up the largest single expense in a budget. The City's largest expense category is City Services, which consists of Public Safety (Police, Fire and Dispatch), Public Works (Street Maintenance and Sanitation), Municipal Court, and Administration.

A summary of expenditures for the Adopted FY2023 budget is as follows:

Expense Summary	Adopted FY 2023
Administration	\$1,143,043
Municipal Court	\$282,900
Police Department	\$2,938,585
Fire Department	\$2,085,440
Street Department	\$449,540
Sanitation Department	\$569,586
Comp Liability	\$0
Capital Expenses	\$210,065
Total:	\$7,680,102



Street and Drainage Funds:

As a result of the adoption of the City's Capital Improvement Plan (CIP) four years ago, the City has continued to prioritize street maintenance and repairs. Revenue from the Street Maintenance Sales Tax, Digital Billboard have aided in funding projects outlined in the CIP. The 2020 Certificate of Obligation's provided funding for the reconstruction of streets withing Phase I and II. In the FY 23 Adopted Budget, the following has been programmed below for streets and drainage:

Street Maintenance Program - \$175,000

Drainage Utility Fund - Debt Payment - \$217,875

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

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

Capital Projects FY 2023:

- The City has identified 12 streets for reconstruction and 4 drainage projects in different watersheds - Street Reconstruction (\$3M) and Drainage Project (\$3M). **Funding is required for these future projects.**

Capital Replacement Funds:

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

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

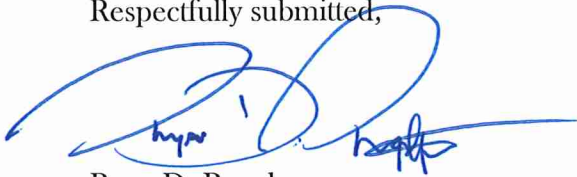
Budget Highlights (Capital Expenses):

- \$10,000 set aside for future Rescue Truck
- \$20,000 set aside for future Fire Vehicle
- \$50,000 set aside for future Public Works Vehicle
- \$15,000 set aside for future Fire - SCBA
- \$34,000 set aside for Phase III Renovations to the Fire Department Facility
- \$109,000 set aside for Public Works & Emergency Management - \$20,000; Fire Station Phase III Improvements - \$34,000; Fire Equipment - \$50,000 and Emergency Management - \$5,000 (ARPA Funds)
- Platform Fire Truck payment - Principal payment of \$82,865 and Interest payment of \$4,700.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Ryan D. Rapelye", with a large, stylized flourish extending from the end of the signature.

Ryan D. Rapelye

City Manager



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

2022

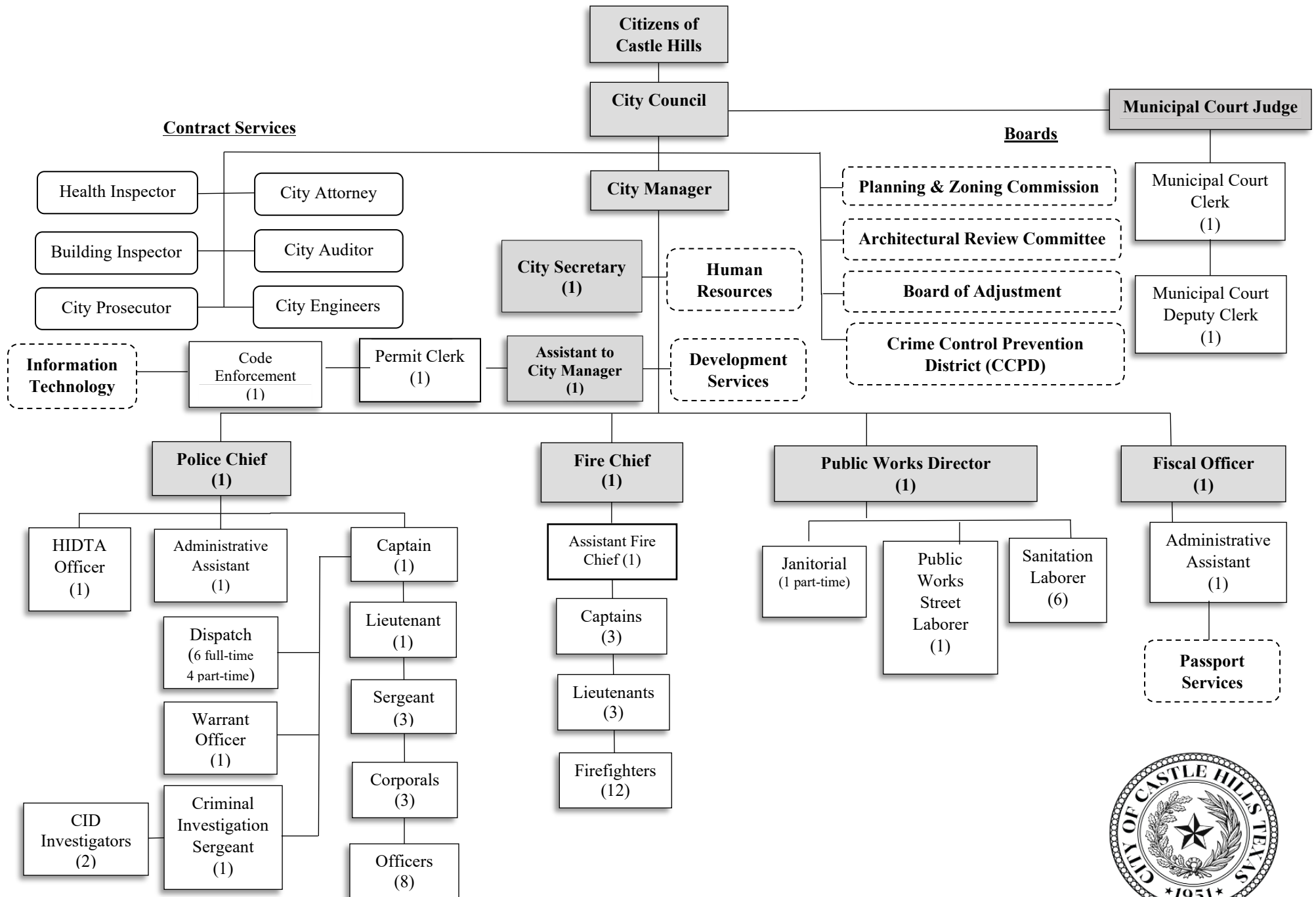
15-30 April	Receive Preliminary Estimate of 2021 appraised values from Bexar Appraisal District
14- 25 June	Budget Kick Off with Departments - Goals, Objectives, Capital Requirements
Tuesday 14 June	<u>6:30 PM</u> Regular Council Meeting <ul style="list-style-type: none">- Proposed Budget Calendar Presented
1-8 July	Staff Prepares Revenues for Preliminary Budget
Tuesday 12 July	<u>6:30 PM</u> Regular Council Meeting – 1st Budget Workshop <ul style="list-style-type: none">- Preliminary Revenues- Council Goals and Objectives
Tuesday 19 July	<u>6:30 PM</u> Special Council Meeting 2nd Budget Workshop <ul style="list-style-type: none">- Fire Department- Public Works (Streets & Sanitation)
Wednesday 20 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
Tuesday 2 August	<u>6:30 PM</u> Special Council Meeting – 4th Budget Workshop – -City Manager submits Proposed Budget FY 2023 and files with the City Secretary (No Action Needed) <ul style="list-style-type: none">- Receive No-New-Revenue and Voter-Approval Tax Rate Calculations
Tuesday 9 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. (Rate will not be adopted at this meeting)
Tuesday 16 August (TBD)	<u>6:30 PM</u> Special Council Meeting - Budget Workshop - (If Needed)
Wednesday 17 August	Last Day to Publish Notice of Tax Rate Hearing (Dates of Tax Rate Public Hearing)
Tuesday 23 August (TBD)	<u>6:30 PM</u> Special Council Meeting & Budget Workshop - (If Needed)
Wednesday 24 August	Publication Notice of Budget Hearing
Tuesday 6 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 13 September 6:30 PM Regular Council Meeting –

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

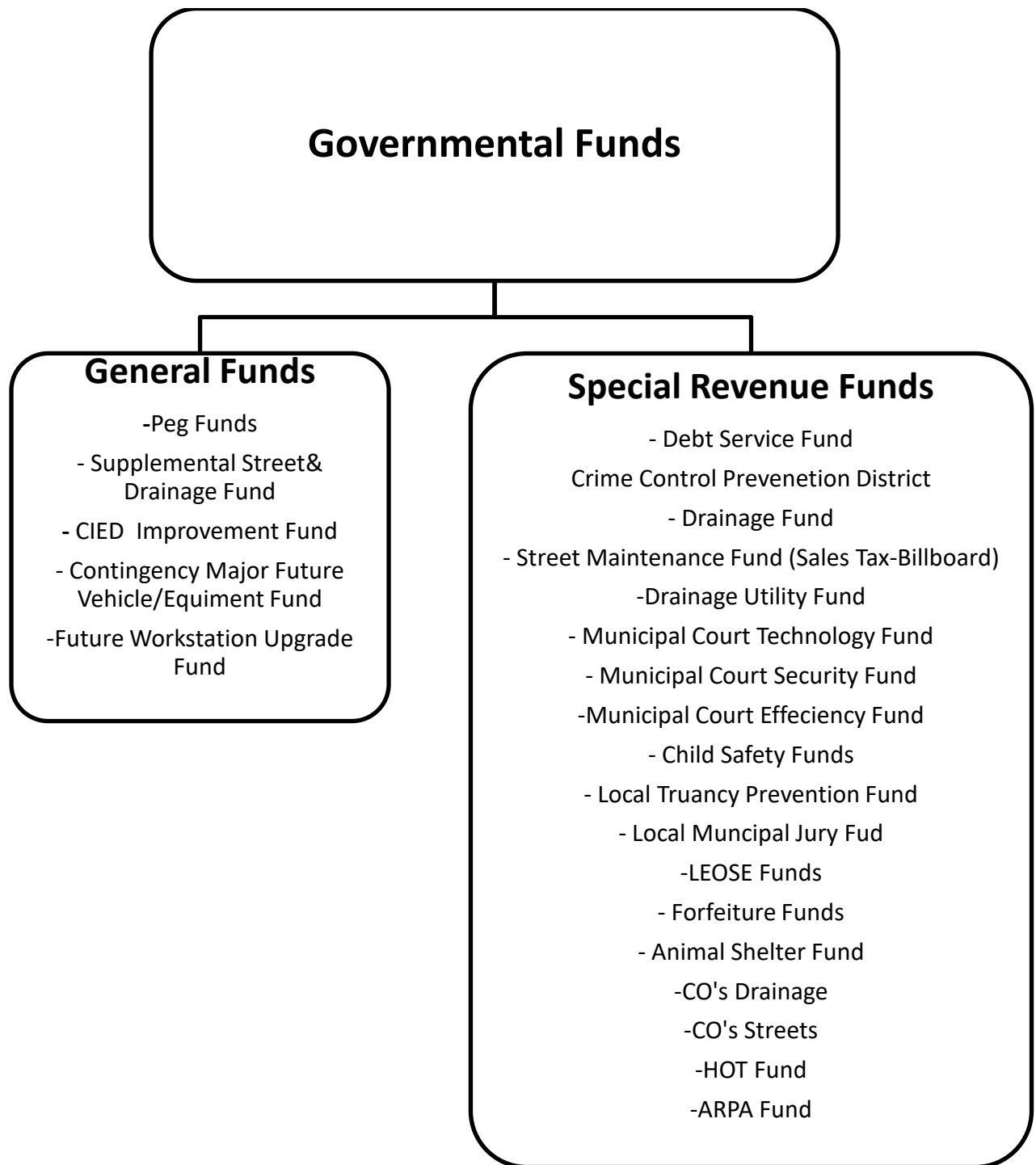
ORGANIZATIONAL CHART

FY 2022



City of Castle Hills

Fund Structure Flow Chart*



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

Fund Structures

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

01 - General Fund

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

02 – Child Safety Fund

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

03 – Debt Service Fund

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

05 – Court Technology Fund

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

06 – Court Security Fund

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

07 – Court Efficiency Fund

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

08 – Street Maintenance Fund (Sales Tax and Billboard)

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

09 – Contingency Major Vehicle/Equipment Fund

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

10 – Drainage Utility Fund

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

13 – Forfeiture Funds (State & Federal)

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

16 – Local Truancy Prevention Fund

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

17 – Local Municipal Jury Fund

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

18 – Law Enforcement Officers Standards Education Fund (LEOSE)

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

20 – Community Infrastructure Economic Development Program (CIED) Fund

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

21 – Workstation Upgrade Fund

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

22 – Supplemental Street and Drainage Maintenance Fund

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

50 - Crime Control Prevention District

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

30 – Certificate of Obligations - Streets

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

31 – Certificate of Obligations - Drainage

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

32 – American Rescue Plan Fund

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

14 – Hotel Occupancy Tax

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

General Fund -01

Revenues (00)

Departments

Administration (10)

Municipal Court (20)

Police Department (30)

Fire Department (40)

Streets Department (50)

Sanitation Department (60)

Other Payroll Expenditures (70)

Capital Replacement (80)

01 - GENERAL FUND

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

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	2023 COUNCIL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 3,793,624</u>	Est. <u>\$ 3,793,624</u>	<u>\$ 4,423,352</u>	<u>\$ 4,423,352</u>	
REVENUE TOTAL	<u>\$ 7,472,215</u>	<u>\$ 7,593,914</u>	<u>\$ 7,771,692</u>	<u>\$ 7,680,102</u>	\$ 299,477
DEPARTMENT EXPENSES					
ADMINISTRATION	\$ 1,087,684	\$ 1,155,427	\$ 1,150,043	\$ 1,143,724	\$ 62,359
COURT	\$ 280,778	\$ 275,241	\$ 278,970	\$ 282,900	\$ (1,808)
POLICE DEPARMENT	\$ 2,819,773	\$ 2,402,603	\$ 2,880,778	\$ 2,938,585	\$ 61,005
FIRE DEPARTMENT	\$ 1,983,291	\$ 1,944,954	\$ 2,030,117	\$ 2,085,440	\$ 46,826
STREETS DEPARMENT	\$ 419,552	\$ 362,400	\$ 449,540	\$ 449,802	\$ 29,988
SANITATION DEPARTMENT	\$ 539,601	\$ 475,026	\$ 558,230	\$ 569,586	\$ 18,629
PAYROLL EXPENDITURES	\$ 5,000	\$ 7,000	\$ -	\$ -	\$ (5,000)
CAPITAL EXPENDITURES	\$ 336,535	\$ 341,535	\$ 210,065	\$ 210,065	\$ (126,470)
TOTAL EXPENSES	<u>\$ 7,472,214</u>	<u>\$ 6,964,186</u>	<u>\$ 7,557,743</u>	<u>\$ 7,680,102</u>	<u>\$ 85,529</u>
Income/(Loss)	\$ -	\$ 629,728	213,949	-	
ENDING FUND BALANCE	<u>\$ 3,793,625</u>	<u>\$ 4,423,352</u>	<u>\$ 4,637,301</u>	<u>\$ -</u>	

City of Castle Hills		Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	5 Year Average	2022 Council Adopted Budget	June 30, 2022	2022 Projected Ending	Change	2023 City Manager Proposed	2023 Council Adopted	Change
Revenues														
Beginning Fund Balance				-	3,821,975	3,955,512		3,793,624	3,793,624	3,793,624		4,423,352	-	
Property Tax Revenues														
01-00-4200	Ad Valorem Taxes-Current	3,167,415	3,313,412	3,444,648	3,636,852	3,351,721	3,382,809	3,722,314	1,963,871	3,722,314	-	4,015,692	3,924,102	201,788
01-00-4202	Delinquent Ad Valorem Taxes	-	-	45,033	37,957	48,810	28,360	25,000	(418)	25,000	-	40,000	40,000	15,000
01-00-4200	Penalties/Interest Ad Valorem Taxes	-	-	46,996	57,115	30,837	28,990	35,000	7,038	35,000	-	40,000	40,000	5,000
Sales and Mixed Beverage Tax Revenue														
01-00-4300	Sales and Use Tax	1,033,279	1,068,318	1,174,872	1,247,166	1,359,455	1,176,818	1,375,000	705,368	1,400,000	25,000	1,445,000	1,445,000	70,000
01-00-4305	Sales Tax - Beverage	9,338	10,980	10,856	7,528	16,235	10,987	20,000	14,085	28,000	8,000	30,000	30,000	10,000
Franchise Fees Revenue														
01-00-4220	Franchise Fees	534,125	555,339	501,204	468,368	495,370	510,881	470,000	222,722	470,000	-	475,000	475,000	5,000
Court Fees Revenues														
01-00-4020	Warrants	136,276	122,489	104,073	60,109	100,636	104,717	100,000	41,884	80,000	(20,000)	100,000	100,000	-
01-00-4030	Court Income	527,723	505,774	433,165	383,232	542,586	478,496	500,000	290,124	580,000	80,000	625,000	625,000	125,000
01-00-4032	State Court Tax Collection Fee	-	-	25,749	15,164	-	8,183	15,000	16,216	25,000	10,000	25,000	25,000	10,000
01-00-4080	S.T.E.P	253,596	235,148	243,222	-	-	146,393	-	-	-	-	-	-	-
Permits/Licenses/Code Enforcement Revenues														
01-00-4050	Permits/Inspection Fees	291,266	326,954	161,974	138,258	203,834	224,457	180,000	127,998	220,000	40,000	225,000	225,000	45,000
01-00-4100	Food Licenses	19,800	20,925	19,210	15,163	22,318	19,483	25,000	21,423	25,000	-	35,000	35,000	10,000
01-00-4110	Liquor Licenses	4,452	4,554	4,438	1,935	5,552	4,186	3,500	11,439	15,000	11,500	15,000	15,000	11,500
01-00-4140	ARC, BOA, Zoning & Plat Fees	5,781	5,200	6,079	6,764	6,353	6,035	4,500	2,200	4,500	-	4,000	4,000	(500)
01-00-4160	Abatement Collections	-	12,750	-	1,014	-	2,753	2,000	-	-	(2,000)	1,000	1,000	(1,000)
01-00-4170	Certificate of Occupancy	60	8	-	8	16	18	-	1,095	1,500	1,500	1,500	1,500	1,500
01-00-4190	Animal Impound/Registration	1,080	1,106	929	1,504	1,747	1,273	1,500	1,350	2,000	500	2,000	2,000	500
Police & Fire Revenues														
01-00-4000	False Alarm Fines	1,100	-	-	200	-	260	1,000	-	500	(500)	1,000	1,000	-
01-00-4010	Restitution Fees	285	4,362	664	1,265	850	1,485	1,000	57	500	(500)	1,000	1,000	-
01-00-4150	Report Fees/Fingerprints	5,628	6,695	5,714	1,758	3,328	4,625	2,500	2,014	3,000	500	3,000	3,000	500
01-00-4420	Revenue Rescue	10,708	10,583	5,730	7,583	8,239	8,569	9,000	3,262	6,000	(3,000)	9,000	9,000	-
01-00-4440	Towing Services	24,605	18,699	29,864	26,028	28,695	25,578	30,000	11,645	35,000	5,000	35,000	35,000	5,000
Garbage Collection Revenues														
01-00-4120	Garbage Fees	454,612	453,008	453,609	459,628	463,646	456,901	497,500	228,373	497,500	-	526,000	526,000	28,500
01-00-4125	Retro garbage billing	185	725	-	-	150	212	-	60	100	100	-	-	-
01-00-4130	Recycling	261	377	-	265	545	290	500	133	500	-	500	500	-
Miscellaneous Revenues														
01-00-4040	Insurance Claims/Refunds	31,277	25,017	30,923	31,266	6,386	24,974	3,000	4,273	4,500	1,500	3,000	3,000	-
01-00-4060	Miscellaneous	7,659	19,945	35,004	13,702	7,743	16,810	4,000	5,870	6,000	2,000	4,000	4,000	-
01-00-4065	Credit Card Fees	43,477	42,639	40,212	28,014	42,228	39,314	45,000	25,675	50,000	5,000	45,000	45,000	-
01-00-4070	Donations	60	50	850	5,375	2,500	1,767	-	-	-	-	-	-	-
01-00-4090	Interest	64,375	122,305	165,090	39,050	1,537	78,471	2,500	11,190	30,000	27,500	30,000	30,000	27,500
01-00-4450	Passport Acceptance Office	-	4,970	29,567	10,896	25,954	14,278	35,000	14,385	30,000	(5,000)	35,000	35,000	-
01-00-4500	Sale of Equipment	2,500	-	33,250	-	-	7,150	-	-	-	-	-	-	-
01-00-4510	Animal Shelter Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
01-00-4999	Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
01-00-4899	Grant Funds	-	-	-	241,799	10,981	50,556	-	-	-	-	-	-	-
Transfers-In from other Funds														
01-00-4990	Transfer In From Fund Balance	-	-	-	-	-	-	65,401	-	-	(65,401)	-	-	(65,401)
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	297,000	-	-	-	(297,000)
Non-City Revenues (Moved to Balance Sheet)														
01-00-4025	LGB Collections	26,830	25,545	-	-	-	10,475	-	-	-	-	-	-	-
01-00-4400	Court Tax	391,845	354,935	-	-	-	149,356	-	-	-	-	-	-	-
01-00-4310	Sales Tax - Garbage	38,304	38,289	-	-	-	15,319	-	-	-	-	-	-	-
Total General Fund Revenues		7,087,901	7,311,100	7,052,926	6,945,388	6,788,253	7,037,114	7,472,215	4,030,333	7,593,914	121,699	7,771,692	7,680,102	207,887



Administration

Mission Statement

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

Vision Statement

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

Core Values

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

Administration Expenditures

Salaries & Benefits												
	01-10-5001	01-10-5002	01-10-5003	01-10-5004	01-10-5005	01-10-5006	01-10-5007	01-10-5008	01-10-5009	01-10-5010	01-10-5011	01-10-5012
Salaries-Full Time	386,848	350,550	265,237	330,617	388,061	340,263	436,250	199,931	420,000	(16,250)	462,532	475,571
OverTime	-	-	79,105	-	30,088	49,517	-	-	20,000	-	20,000	15,000
Salaries-Part Time-Contract	-	67,898	79,105	70,494	30,088	49,517	-	30,849	20,000	20,000	20,000	15,000
Longevity Pay	199	213	142	200	313	213	456	152	400	(56)	400	400
Comp Time/OverTime	3,624	2,431	-	-	-	1,211	1,500	-	-	(1,500)	-	(1,500)
FICA	21,845	21,464	15,798	19,955	24,133	20,639	27,048	12,630	28,100	(948)	28,677	29,485
Medicare	5,109	4,994	3,695	4,667	5,644	4,822	6,326	2,630	6,100	(226)	6,707	6,896
Employee Insurance	15,947	15,947	22,219	31,723	37,000	27,101	45,840	19,876	45,840	(5,840)	46,000	46,000
Employee Retirement	42,926	42,057	30,487	41,535	50,838	41,569	55,709	25,548	53,600	(2,109)	58,372	60,017
Workers' Compensation	1,505	1,405	1,405	1,505	2,005	1,565	1,555	1,555	1,555	-	1,555	1,555
General Supplies & Materials												
Office Supplies/Printing	9,688	11,250	7,942	3,320	9,078	8,256	6,000	3,556	5,500	(500)	6,000	6,000
Office Equip/Software	279	1,617	390	195	195	496	2,000	-	1,500	(500)	1,500	1,500
Postage (All Departments)	-	-	4,673	5,531	7,276	3,496	4,500	8,076	10,076	5,576	10,000	10,000
Printing - Temp Signs	-	-	174	-	-	35	300	471	471	171	300	300
Miscellaneous	3,586	2,024	1,721	11,141	13,402	6,375	6,000	16,398	18,000	12,000	5,000	5,000
Uniforms	180	760	-	512	169	324	500	-	100	(400)	500	500
Services Expenditures												
Subscriptions & Dues	3,258	3,664	3,401	4,699	6,345	4,273	4,500	2,770	4,000	(500)	4,500	4,500
Newsletters/Postcards	1,188	198	-	309	4,999	1,339	3,000	2,190	3,000	-	3,000	3,000
Newspaper Publications/Ads	15,406	2,252	7,347	6,775	11,165	8,589	6,500	7,083	9,000	2,500	8,000	8,000
Training/Prof Meetings	12,286	6,095	3,387	1,264	13,655	7,338	8,000	7,984	9,000	1,000	8,000	7,500
Medical	(1,764)	110	288	215	340	(162)	250	55	200	(50)	250	250
Abatement/ROW Moving Services/Beautification	1,571	-	-	-	5,943	1,189	10,000	499	3,000	(7,000)	9,000	4,500
Mayor/Council Expenses	9,178	9,178	4,472	3,659	10,041	5,794	5,000	1,711	2,000	(3,000)	5,000	4,500
Insurance Claims	19,741	-	-	-	-	3,948	-	-	-	-	-	-
Contractual Expenditures												
City Engineer/Plat Fees	29,149	27,931	22,601	44,226	27,506	30,282	35,000	32,478	40,000	5,000	35,000	33,000
Building Inspector	62,325	54,285	55,929	41,068	40,725	50,866	50,000	27,825	55,600	5,600	55,000	55,000
Sanitation Inspectors	17,265	17,427	9,622	12,915	14,120	18,000	18,000	9,030	18,000	-	20,000	20,000
IT Support	18,068	20,999	13,198	12,390	15,781	16,087	20,650	9,743	20,650	-	20,650	20,650
Incoded/Asyst Updates/Maint..	-	12,932	4,932	2,206	21,939	8,402	17,000	3,886	22,000	5,000	23,000	23,000
Election Expenses	3,489	5,250	14,909	5,573	5,075	5,844	7,000	4,938	7,000	-	7,000	7,000
Website Hosting/Maint.	3,032	4,193	4,099	4,444	13,025	5,788	7,000	557	5,000	(2,000)	6,000	6,000
Website Hosting/Maint.	16,615	18,500	18,500	22,056	25,000	20,134	25,000	27,500	25,000	2,500	25,000	25,000
Audit	1,772	3,111	3,208	3,154	3,977	3,344	-	1,408	300	300	300	-
Email Service	80,429	126,619	220,594	135,367	81,796	128,961	85,000	28,694	85,000	-	75,000	70,000
Attorney/Legal Fees	15,667	16,875	20,111	19,442	17,145	17,848	16,000	8,949	17,887	1,887	17,000	17,000
Bexar Appraisal District/Tax Assessor	64,883	101,963	82,753	99,100	110,043	91,749	110,000	2,289	110,000	-	110,000	110,000
Property/Casualty Insurance	8,015	7,146	7,212	8,573	10,743	8,338	7,000	7,000	7,000	-	7,000	7,000
Equipment Leases	18,623	18,458	16,543	12,162	20,265	17,210	18,000	8,613	18,000	18,000	15,000	15,000
Credit Card Fees	-	-	-	-	-	-	-	-	-	-	-	-

City of Castle Hills

01-10-5090	Communications	-	-	-	-	-	-	-	-	-	-	1,400	2,000	-
Equipment/Building/Maintenance														
01-10-5035	Fuel - Vehicle/Equipment	696	747	1,613	775	1,067	980	2,200	1,410	2,200	-	2,500	2,500	(2,200)
01-10-5065	Building Maint./Supplies	5,064	1,792	5,075	7,784	6,756	5,294	6,800	48,276	54,000	47,200	7,000	7,000	(6,800)
01-10-5066	Vehicle-Maintenance/Supplies/Tires	898	500	384	377	1,947	821	1,500	190	1,000	(500)	2,000	2,000	(1,500)
01-10-5090	Animal Control	-	100	-	-	-	20	-	-	-	-	-	-	-
Utilities Expenditures														
01-10-5030	Utilities	12,169	16,983	15,956	13,988	13,519	14,523	15,000	9,244	18,488	3,488	18,000	18,000	(15,000)
01-10-5069	Phone/Cell Phone/Radio	1,237	1,695	942	1,416	1,610	1,380	1,300	770	1,300	-	1,300	1,300	(1,300)
Department Specific Expenditures														
01-10-5043	Paperless Automation	-	-	-	-	19,221	3,844	4,000	-	-	(4,000)	4,000	3,000	(4,000)
01-10-5056	MuniCode Updates	6,603	1,344	1,200	8,715	4,594	4,491	3,500	1,716	3,500	-	3,500	3,500	(3,500)
01-10-5057	Records Management/Storage	-	-	-	-	945	-	3,000	439	2,500	-	2,000	1,500	(3,000)
Capital and Non-Capital Outlay														
01-10-8000	Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-	-
01-10-8003	Non-Capital Outlay (New Number)	-	-	-	-	9,202	1,840	-	-	-	-	-	-	-
Transfers for Future Expenditures														
01-10-5245	Transfer for Tech Upgrades	3,500	3,500	3,500	3,500	3,500	3,500	3,500	-	3,500	-	3,500	3,500	(3,500)
01-10-5246	Transfer for Sup Street & Drain	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-City Expenses (Moved to Balance Sheet)														
01-10-5087	Sales Tax - Garbage	38,551	38,768	-	-	-	15,464	-	-	-	-	-	-	-
Total Administration Expenditures		931,474	1,057,897	974,763	992,778	1,090,688	1,009,520	1,087,684	575,971	1,155,427	-	1,150,043	1,143,724	(1,087,684)



Municipal Court

Mission Statement

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

Vision Statement

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

Core Values

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

City of Castle Hills

Municipal Court Expenditures																								
Salaries & Benefits																								
01-20-5001	Salaries-Full Time	72,786	76,913	61,493	74,310	80,466	73,194	84,236	39,238	82,000	(2,236)	83,191	86,456	(84,236)										
01-20-5002	Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-										
01-20-5003	Salaries-Part Time/ Seasonal	164	215	169	119	54	144	72	24	50	(22)	72	72	(72)										
01-20-5006	Longevity Pay	54	-	-	-	-	11	1,500	-	-	(1,500)	-	-	(1,500)										
01-20-5005	Comp Time	4,376	4,593	3,724	4,160	4,970	4,365	5,223	2,434	5,085	4,980	5,158	5,360	(5,223)										
01-20-5010	FICA	1,023	1,074	871	973	1,162	1,021	1,221	569	1,190	1,020	1,206	1,254	(1,221)										
01-20-5012	Medicare	8,254	9,817	7,626	11,115	11,099	10,291	13,097	5,220	12,000	(1,097)	13,200	13,200	(13,097)										
01-20-5015	Employee Insurance	8,560	9,020	7,232	9,341	10,537	8,938	10,613	5,014	10,472	9,980	10,499	10,914	(10,613)										
01-20-5018	TMRs-Employee Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-										
01-20-5020	Workers' Compensation	354	404	404	354	354	374	444	-	444	-	444	444	(444)										
General Supplies & Materials																								
01-20-5030	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-										
01-20-5040	Office/Printing	2,256	2,688	1,629	2,499	2,000	2,214	2,800	1,605	2,800	-	3,000	3,000	(2,800)										
01-20-5045	Office Equip/Software	-	-	-	-	-	-	100	-	100	-	100	100	(100)										
01-20-5070	Miscellaneous	33	200	200	-	55	98	100	-	100	-	100	100	(100)										
Services Expenditures																								
01-20-5074	Training/Prof Meetings	1,746	1,632	2,316	550	1,330	1,515	2,000	1,253	2,000	-	2,500	2,500	(2,000)										
Contractual Expenditures																								
01-20-5041	IT Support	9,283	12,211	8,370	6,664	5,114	8,328	6,872	3,171	6,500	(372)	7,000	7,000	(6,872)										
Utilities Expenditures																								
01-20-5069	Phone/Cell Phone/Radio	1,433	1,362	803	1,329	1,606	1,307	1,500	675	1,500	-	1,500	1,500	(1,500)										
Department Specific Expenditures																								
01-20-5095	Magistrate Fees	300	700	1,000	1,200	1,300	900	1,000	700	1,000	-	1,000	1,000	(1,000)										
01-20-5125	Judge/Prosecutor Salary	54,837	48,470	42,742	44,258	43,500	46,761	50,000	19,250	50,000	-	50,000	50,000	(50,000)										
01-20-5128	Warrant Execution	180,410	174,000	167,450	82,350	155,750	151,992	100,000	72,650	100,000	-	100,000	100,000	(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	337,195	355,047	-	-	-	150,448	-	-	-	-	-	-	-										
01-20-5088	Collection Fees	23,800	28,415	-	-	-	10,443	-	-	-	-	-	-	-										
01-20-5168	Refunds/Overpayments	-	-	-	-	-	-	-	-	-	-	-	-	-										
Total Municipal Court Expenditures													766,864	726,759	306,029	239,220	319,298	471,634	280,778	151,802	275,241	278,970	282,900	(280,778)



Police Department

Mission Statement

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

Vision Statement

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

Core Values

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

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

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

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

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

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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

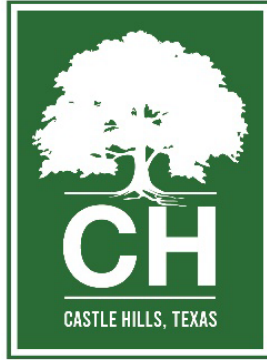
We strive to continue our training, and wellness to better serve our residents, and those we come in contact with. It is our goal to actively participate in our community, serve as role models, and to protect and educate the public. To work effectively to provide services deemed excellent by our residents.

Core Values

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

City of Castle Hills

Fire Department Expenditures											
Salaries & Benefits											
Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	5 Year Average	2022 Council Adopted Budget	June 30, 2022	2022 Projected Ending	Change	2023 City Manager Proposed	2023 City Council Adopted
1,148,974	1,091,683	1,079,905	1,190,682	1,250,309	1,152,311	1,293,110	625,771	1,260,542	(32,568)	1,327,193	1,373,192
72,721	33,418	70,974	72,432	89,567	67,822	50,000	49,487	50,000	-	50,000	50,000
-	-	15,450	-	-	3,090	-	-	-	-	-	-
5,645	4,648	3,728	3,988	4,382	4,478	4,704	-	-	(4,704)	-	(4,704)
74,541	69,405	68,473	75,619	80,885	73,785	80,173	41,866	80,000	(173)	82,286	85,138
16,931	16,232	16,014	17,685	18,917	17,156	18,750	9,791	18,000	(750)	19,244	19,911
79,779	94,558	101,151	120,727	124,727	104,188	130,972	65,554	130,000	(972)	132,000	132,000
141,187	134,502	132,661	158,988	171,026	147,673	165,130	86,231	165,130	-	167,492	173,297
19,602	19,602	19,602	19,552	19,352	19,542	19,602	-	19,602	-	19,602	19,602
General Supplies & Materials											
01-40-5040 Office/Printing	886	1,218	2,288	1,876	1,557	1,500	685	1,500	-	1,500	1,500
01-40-5045 Office Equip/Software	-	-	931	826	359	500	40	500	-	1,000	1,000
01-40-5080 Uniforms	9,858	11,836	11,012	13,437	11,708	12,500	8,567	12,500	-	12,500	12,500
Services Expenditures											
01-40-5074 Training/Prof Meetings	7,798	13,136	15,443	16,395	12,611	16,300	8,623	16,300	-	16,300	16,300
01-40-5076 Medical	308	481	832	1,735	807	450	314	450	-	800	800
Contractual Expenditures											
01-40-5038 EMS Fees - Acadian	75,833	70,000	70,000	70,000	71,305	73,500	35,000	73,500	-	73,500	73,500
01-40-5041 IT Support	2,593	4,317	4,443	5,895	4,687	5,900	2,765	5,900	-	13,100	13,100
01-40-5062 Radio/Tower Fees City of S. A.	-	-	-	3,004	601	4,500	1,387	4,500	-	4,500	4,500
01-40-5085 Equipment Leases	110	-	498	-	351	1,600	1,322	1,600	-	1,600	1,600
01-40-5097 Insurance Claims	-	24,200	-	1,158	4,840	-	-	-	-	-	-
Equipment/Building/Maintenance											
01-40-5035 Fuel - Vehicle/Equipment	9,443	13,442	13,537	8,370	10,547	9,000	5,214	9,000	-	9,000	9,000
01-40-5065 Bldg. Maint./Supplies	6,360	5,044	6,155	16,052	8,943	13,500	6,315	13,500	-	14,500	14,500
01-40-5068 Vehicle-Maintenance/Supplies/Tires (New Number)	-	-	-	8,236	1,647	6,000	5,353	6,000	-	6,000	6,000
01-40-5068 Mobile Equipment-Maintenance/Supplies	22,235	20,436	19,158	34,294	23,918	32,000	19,092	32,000	-	33,000	33,000
Utilities Expenditures											
01-40-5030 Utilities	14,502	15,476	13,551	14,407	14,332	15,000	8,140	15,000	-	15,000	15,000
01-40-5069 Phone/Cell Phone/Radio	3,868	3,428	3,804	1,532	3,747	3,000	987	3,000	-	3,000	3,000
Department Specific Expenditures											
01-40-5084 EMT Supplies	3,125	2,240	2,597	3,680	3,064	2,500	1,077	2,500	-	2,500	2,500
01-40-8324 Fire (Firefighter Gear)	-	-	-	20,033	4,007	16,800	6,873	16,800	-	18,200	18,200
Capital and Non-Capital Outlay											
01-40-8000 Capital Outlay (New Number)	-	-	-	5,115	1,023	5,100	3,930	5,930	830	5,100	5,100
01-40-8003 Non-Capital Outlay (New Number)	-	-	-	3,000	600	-	2,000	-	-	-	-
Transfers for Future Expenditures											
01-40-5245 Transfer for Tech Upgrades	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	-	1,200	1,200
Total Fire Department Expenditures										2,030,117	2,085,440
										(1,983,291)	



Public Works Department

Vision Statement

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

Core Values

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

City of Castle Hills

Sanitation Department Expenditures

Salaries & Benefits

	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	5 Year Average	2022 Council Adopted Budget	June 30, 2022	2022 Projected Ending	Change	2023 City Manager Proposed	2023 City Council Adopted	Change
01-60-5001 Salaries-Full Time	203,267	199,150	197,161	176,310	126,690	180,516	236,561	55,007	111,000	(125,561)	240,365	249,805	(236,561)
01-60-5002 Salaries-Part Time/ Seasonal/Contract	2,146	-	432	-	-	516	-	-	100,000	100,000	-	-	-
01-60-5003 Longevity Pay	880	939	1,019	881	722	890	696	68,744	686	-	400	400	(686)
01-60-5010 FICA	12,326	11,792	11,698	10,457	7,880	10,830	14,667	3,431	6,900	(7,767)	14,902	15,488	(14,667)
01-60-5012 Medicare	2,883	2,758	2,736	2,446	1,843	2,533	3,430	802	1,610	(1,820)	3,485	3,622	(3,430)
01-60-5015 Employee Insurance	23,414	26,865	28,001	28,566	20,563	25,482	39,292	8,349	16,700	(22,592)	40,000	40,000	(39,292)
01-60-5018 TMRSS-Employee Retirement	24,141	23,395	22,893	22,242	16,641	21,862	30,209	7,067	14,174	(16,035)	30,334	31,525	(30,209)
01-60-5020 Workers' Compensation	3,996	3,996	3,996	3,996	3,996	3,996	3,996	-	3,996	-	3,996	3,996	(3,996)
General Supplies & Materials													
01-60-5070 Miscellaneous	1,825	651	599	2,020	1,086	1,236	1,200	-	1,200	-	1,200	1,200	(1,200)
01-60-5078 Safety Supplies	-	36	-	810	1,282	426	700	-	700	-	700	700	(700)
01-60-5080 Uniforms	2,694	2,683	2,185	2,520	2,450	2,506	3,500	1,027	2,600	(900)	3,500	3,500	(3,500)
Services Expenditures													
01-60-5076 Medical	660	217	218	231	173	300	600	55	300	(300)	600	600	(600)
Equipment/Building/Maintenance													
01-60-5035 Fuel - Vehicle/Equipment	22,905	27,694	18,747	28,200	38,620	27,233	20,000	14,400	29,000	9,000	30,000	30,000	(20,000)
01-60-5065 Bldg. Maint./Supplies	2,510	4,204	6,529	1,575	7,387	4,441	6,000	2,693	5,500	(500)	6,000	6,000	(6,000)
01-60-5066 Vehicle-Maintenance/Supplies/Tires (New Number)	-	-	-	-	4,025	805	15,000	1,387	14,000	(1,000)	15,000	15,000	(15,000)
01-60-5068 Mobile Equipment-Maintenance/Supplies	24,883	21,665	29,002	24,463	34,043	26,811	18,000	14,232	18,000	-	18,000	18,000	(18,000)
Utilities Expenditures													
01-60-5069 Phone/Cell Phone/Radio	717	550	518	573	573	586	750	286	650	(100)	750	750	(750)
Department Specific Expenditures													
01-60-5023 Special Collection	-	-	-	-	6,978	1,396	-	8,530	9,000	9,000	8,000	8,000	-
01-60-5024 Recycle Fees	2,485	937	7,439	8,292	3,709	4,572	2,000	1,247	3,000	1,000	3,000	3,000	(2,000)
01-60-5026 Landfill Fees	101,355	115,721	122,287	126,351	136,765	120,498	140,000	67,212	134,000	(6,000)	135,000	135,000	(140,000)
01-60-5096 Insect Control	1,570	3,435	2,030	1,570	1,818	2,085	3,000	-	2,000	(1,000)	3,000	3,000	(3,000)
Capital and Non-Capital Outlay													
01-60-8000 Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-	-
01-60-8003 Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Sanitation Department Expenditures	434,666	446,687	457,499	441,502	496,816	-	539,601	254,806	475,026	-	556,232	569,586	(539,601)

General Fund

Capital Payments/Transfers Out -80*

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

City of Castle Hills

Other Payroll Expenditures

Salaries & Benefits

01-70-6518	Vacation/Comp Liability	-	-	5,577	5,558	-	2,227	5,000	6,482	7,000	2,000	-	-	-	(5,000)
01-70-6520	TWC-Unemployment	-	-	7,605	-	1,291	1,779	5,000	6,482	7,000	-	-	-	-	-
Total Other Payroll Expenditures		-	-	13,182	5,558	1,291		5,000	6,482	7,000					

Capital Expenses Expenditures

Department Specific Expenditures

COVID-19 Expenditures

Security/Riot/Terrorism Supplies

Transfers Out to Other Funds

Transfer to Supplemental Street Fund

Transfers for Future Expenditures

Fire - Future (Radios)

01-80-8024 Fire - Future Vehicle

01-80-8025 Fire - Future Rescue Truck

01-80-8026 Fire - Fire-Pumper Truck Purchase

01-80-8027 Fire-Pumper Truck Purchase

01-80-8035 Pub Works - Future Vehicle

01-80-8035 Pub Works - Future Vehicle

01-80-8035 Pub Works - Future Vehicle

01-80-8035 Pub Works - Future Vehicle

01-80-8035 Pub Works - Future Vehicle

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01-80-8035 Pub Works - Future Vehicle

01-80-8035 Pub Works - Future Vehicle

Total General Fund Expenditures

(7,704,368)	(6,836,133)	(6,842,872)	(6,811,851)	(6,950,141)	(491,238)	(7,557,743)	(7,680,102)	7,472,214
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General Fund Excess(Loss) of Revenue Over Expenditures

(616,468)	474,966	210,054	133,537	(161,888)	1	498,039	629,728	-
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Ending Fund Balance

3,821,975	3,965,512	3,793,624	4,637,301	-
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Street and Drainage Funds

08 – Street Maintenance Sales Tax Fund

10 – Drainage Utility Fund

22 – Supplemental Street & Drainage Maintenance Fund

08 - STREET MAINTENANCE SALES TAX FUND

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

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

EXPENSES

CAPITAL

- Continuation of Street Maintenance/Seal Coat Projects

FUTURE POSSIBLE PROJECTS

None noted at this time

City of Castle Hills

Street Maintenance Tax Fund (08)

BEGINNING FUND BALANCE

08-00-8604 Sales Tax Revenue	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 31, 2022	2022 Projected Ending	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
08-00-8607 Digital Billboards	446,055	517,232	781,033	1,042,355	1,182,598		1,177,231	1,177,231	1,177,231	1,370,231	1,370,231	
	258,320	267,079	293,718	311,788	358,857	297,953	275,000	176,291	343,000	353,962	353,962	78,962
	38,000	38,000	92,000	61,390	72,838	60,446	63,189	30,150	65,000	65,000	65,000	1,811
	296,320	305,079	385,718	373,178	431,696		338,189	206,440	408,000	418,962	418,962	80,773

08-00-9010 Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
08-00-9050 Street Repair (Major)	-	-	-	-	-	-	-	49,740	-	-	-	-
08-00-9052 Street Maintenance (Minor)	12,812	1,050	4,879	3,441	13,674	7,171	-	48,900	-	-	-	-
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	212,331	40,228	8,005	-	1,040	52,321	-	-	-	-	-	-
08-00-9064 Adobe/Roundup Mill/Overlay	-	-	36,355	-	-	7,271	-	-	-	-	-	-
West Ave/Jackson Keller Mill and Overlay	-	-	-	-	65,591	13,118	-	-	-	-	-	-
08-00-9062 Seal Coat /Micro surface	-	-	17,608	229,494	356,758	120,772	215,000	-	215,000	175,000	175,000	(40,000)
	225,143	41,278	124,396	232,935	437,063		215,000	98,640	215,000	175,000	175,000	(40,000)

Excess Revenue/(Loss)

ENDING FUND BALANCE

	71,177	263,801	261,322	140,243	(5,367)		123,189	107,800	193,000	243,962	243,962	
	517,232	781,033	1,042,355	1,182,598	1,177,231		1,241,385	1,285,031	1,370,231	1,614,193	1,614,193	

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 four digital billboards. The rental fees are split 80% to this fund and 20% of the Street Maintenance Sales Tax Fund. These revenues shall be used for the purposes of stormwater management, administration, studies, engineering, construction reconstruction, and customary charges associated with the operation of the fund.

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	2023 COUNCIL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 1,408,392</u>	<u>\$ 1,509,476</u>	<u>\$ 1,509,476</u>	<u>\$ 1,509,476</u>	
REVENUE TOTAL	\$ 391,351	\$ 391,197	\$ 391,197	\$ 391,197	\$ (154)
EXPENSE TOTAL	\$ 290,113	\$ 290,113	\$ 289,338	\$ 289,338	\$ (775)
ENDING FUND BALANCE	<u>\$ 1,509,630</u>	<u>\$ 1,509,476</u>	<u>\$ 1,611,335</u>	<u>\$ 1,611,335</u>	

EXPENSES

Debt Payment

CAPITAL

No requests

FUTURE POSSIBLE PROJECTS

- Watershed II Drainage Mimosa Krameria Project

22 - SUPPLEMENTAL STREET & DRAINAGE MAINTENANCE FUND

The City established the Supplemental Street & Drainage Fund in August of 2013 Ordinance 1106 in order to supplement the street maintenance dollars derived from the 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 within the General Fund. These funds are obligated for street and drainage improvement projects to augment the street maintenance sales tax fund.

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	2023 COUNCIL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
REVENUE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

EXPENSES

No requests

CAPITAL

No requests

FUTURE POSSIBLE PROJECTS

No requests

City of Castle Hills

Supplemental Street & Drainage Maint. Fund
(22)

	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Adopted Budget	June 30, 2022	2022 Projected Ending	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
BEGINNING FUND BALANCE	599,176	635,602	1,035,602	35,901	-		-	-	-	-	-	
22-00-4040 Insurance Claims/Refunds	-	-	78,613	-	-	15,723	-	-	-	-	-	
22-00-8615 Transfer from Gen Fund	36,426	400,000	402,680	-	-	167,821	-	-	-	-	-	
22-00-8612 Transfer In from Fund 08 (Street Tax)	-	-	-	-	-	-	-	-	-	-	-	
22-00-8614 Transfer In from Fund 10 (Drainage Utility Fund)	-	-	236,008	200,971	-	87,396	-	-	-	-	-	
22-00-8617 Transfer to Fund 23	-	-	-	-	-	-	-	-	-	-	-	
22-00-8631 Transfer from Fund 31 - 2020 CO's	-	-	-	2,955,946	-	591,189	-	-	-	-	-	
	<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>	<u>-</u>	

22-00-9005 Capital Expenses	-	-	-	-	-	-	-	-	-	-	-	
22-00-9041 Transfer to Fund 23	-	-	-	-	-	-	-	-	-	-	-	
22-00-9050 Street Repair (Major)	-	-	-	-	-	-	-	-	-	-	-	
22-00-9052 Street Maintenance (Minor)	-	-	-	-	-	-	-	-	-	-	-	
22-00-9060 Antler Project 2019	-	-	1,505,943	44,814	-	310,151	-	-	-	-	-	
22-00-9063 Winston/Castle Intersection Repair	-	-	32,600	7,500	-	8,020	-	-	-	-	-	
22-00-9065 Watershed III Drain (Banyan Dr. & Glentower)	-	-	178,459	3,140,504	-	663,793	-	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>1,717,002</u>	<u>3,192,818</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

Excess Revenue/(Loss)

	36,426	400,000	(999,701)	(35,901)	-		-	-	-	-	-	
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ENDING FUND BALANCE

	635,602	1,035,602	35,901	-	-		-	-	-	-	-	
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Capital Replacement Funds

09 – Contingency Major Vehicle/Equipment Fund

20 – Community Infrastructure Economic Development
Program (CIED) Fund

21 – Workstation Upgrade Fund

09 - CONTINGENCY FUND - MAJOR VEHICLE/EQUIPMENT PURCHASE

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

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

EXPENSES
No requests

CAPITAL
No requests

City of Castle Hills

Contingency Fund - Major Purchases of Vehicles (09)

BEGINNING FUND BALANCE

Sale of Equipment

Fire - Future Vehicle

Fire - Future Rescue Truck

Fire - Future SCBA

Fire - Future Radios

Public Work - Future Vehicle Purchase

Expenditures

09-00-9305 Fire Department

09-00-9505 Public Works

Excess Revenue/(Loss)

ENDING FUND BALANCE

Fire Dept - Vehicles

Fire - Future Radios

Fire - Future SCBA Purchase

Public Works Total Running Balance

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

20 - COMMUNITY INFRASTRUCTURE ECONOMIC DEVELOPMENT PROGRAM (CIED) FUND

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

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

EXPENSES

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

Capital

No requests

FUTURE POSSIBLE PROJECTS

City of Castle Hills

CPS CIED Fund (20)

	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
BEGINNING FUND BALANCE	481,734	482,350	482,350	431,076	414,982		405,243	405,243	405,243	347,372	347,372	
20-00-8604 Revenue This Year	616	-	-	-	5,000	1,123	-	-	-	-	-	-
	<u>616</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20-00-9005 Capital Expenses	-	-	51,275	16,094	13,546	16,183	30,000	-	17,000	-	-	(30,000)
20-00-9006 Equipment Purchase	-	-	-	-	-	-	-	-	-	-	-	-
20-00-9015 IT Support	-	-	-	-	-	-	-	-	-	-	-	-
20-00-9016 IT Equipment	-	-	-	-	-	-	-	-	-	-	-	-
20-00-9027 Incode Software	-	-	-	-	-	-	-	-	-	-	-	-
20-00-9028 Rackspace	-	-	-	-	1,193	239	-	2,499	2,499	-	-	-
20-00-9030 Miscellaneous	-	-	-	-	-	-	30,000	-	30,000	30,000	30,000	-
20-00-9031 Community Room Renovation	-	-	-	-	-	-	-	-	-	-	-	-
20-00-9032 Cartograph	-	-	-	-	-	-	-	-	-	-	-	-
20-00-9055 Engineering - Comp Plan	-	-	-	-	57,139	11,428	-	8,372	8,372	-	-	-
	<u>-</u>	<u>-</u>	<u>51,275</u>	<u>16,094</u>	<u>14,740</u>		<u>60,000</u>	<u>10,871</u>	<u>57,871</u>	<u>30,000</u>	<u>30,000</u>	<u>(30,000)</u>
ENDING FUND BALANCE	482,350	482,350	431,076	414,982	405,243		345,243	394,372	347,372	317,372	317,372	

21 - WORKSTATION UPGRADE FUND

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

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

Workstation Upgrade (21)

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

Municipal Court and Police Funds

02 – Child Safety Fund

05 – Court Technology Fund

06– Court Security Fund

07 – Court Efficiency Fund

16 – Local Truancy Prevention Fund

17 – Local Municipal Jury Fund

13 – State/Federal Forfeiture Funds

18 – Law Enforcement Officers Standards Education Fund
(LEOSE)

02 - CHILD SAFETY FUND

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

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

EXPENSES

Purchase children education materials

CAPITAL

No requests

05 - COURT TECHNOLOGY FUND

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

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	2023 COUNCIL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ (6,670)</u>	<u>\$ (6,670)</u>	<u>\$ (2,905)</u>	<u>\$ (2,905)</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>\$ (6,670)</u>	<u>\$ (6,670)</u>	<u>\$ (2,905)</u>	<u>\$ (2,905)</u>	

EXPENSES

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

CAPITAL

No requests

06 - COURT SECURITY FUND

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

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

EXPENSES

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

CAPITAL

No requests

City of Castle Hills

Municipal Court Security Fund (06)

BEGINNING FUND BALANCE

	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	Change	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
06-00-8604 Court Security Fees	77,645	91,910	89,361	23,117	30,496	16,382	46,375	46,375	46,375	23,000	64,875	64,875	23,000
	25,995	15,399	14,873	9,764	15,879		12,000	10,451	35,000	23,000	35,000	35,000	23,000
	25,995	15,399	14,873	9,764	15,879		12,000	10,451	35,000		35,000	35,000	23,000
06-00-5002 Overtime	6,323	1,755	225	-	-	1,661	3,000	-	3,000	-	-	-	(3,000)
06-00-5010 FICA	388	107	14	-	-	102	250	-	250	-	-	-	(250)
06-00-5012 Medicare	91	25	3	-	-	24	50	-	50	-	-	-	(50)
06-00-5015 Employee Insurance	344	117	-	-	-	92	-	-	-	-	-	-	-
06-00-5018 TMRS-Employee Retirement	745	206	26	-	-	195	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	-	330	3,250	-	-	716	-	-	-	-	-	-	-
06-00-9010 Operations & Maintenance	884	7,358	-	-	-	1,648	-	-	-	-	-	-	-
06-00-9012 Personnel-Contract	2,955	8,050	9,283	2,385	-	4,534	6,000	2,025	6,000	-	7,500	7,500	1,500
06-00-9030 Miscellaneous	-	-	-	-	-	-	16,500	-	-	-	14,500	14,500	-
	11,730	17,948	81,118	2,385	-	-	16,500	2,025	16,500	-	14,500	14,500	(2,000)
	11,730	17,948	81,118	2,385	-	-	16,500	2,025	16,500	-	14,500	14,500	(2,000)
Excess Revenue/(Loss)	14,265	(2,549)	(66,245)	7,379	15,879		(4,500)	8,426	18,500		20,500	20,500	

ENDING FUND BALANCE

	91,910	89,361	23,117	30,496	46,375		41,875	54,801	64,875		85,375	85,375	
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5,833.33
70,000.00

07 - COURT EFFICIENCY FUND

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

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

EXPENSES

Training and Education Materials

CAPITAL

No requests

16 - LOCAL TRUANCY PREVENTION FUND

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

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

EXPENSES

No requests

CAPITAL

No requests

City of Castle Hills

Local Truancy Prevention Fund (16)

(New Fee in 2020)

BEGINNING FUND BALANCE

16-00-8604 Truancy Prevention Revenue

	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	Change	2023 City Manager Proposed Budget		2023 Council Adopted Budget	Change
	-	-	-	-	5,397		18,081	18,081	18,081		27,447	27,447		
	-	-	-	5,397	12,684	3,616	4,800	9,366	18,000	8,634	18,000	18,000	18,000	13,200
	-	-	-	5,397	12,684		4,800	9,366	18,000		18,000	18,000	18,000	13,200
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Revenue/(Loss)	-	-	-	5,397	12,684		4,800	9,366	18,000		18,000	18,000	18,000	
ENDING FUND BALANCE	-	-	-	5,397	18,081		22,881	27,447	36,081		45,447	45,447	45,447	

17 - LOCAL MUNICIPAL JURY FUND

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

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

EXPENSES

No requests

CAPITAL

No requests

City of Castle Hills

Local Municipal Jury Fund (17)

(New Fee in 2020)

BEGINNING FUND BALANCE

17-00-8604 Municipal Jury Fees

	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	Change	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
BEGINNING FUND BALANCE	-	-	-	-	108		108	108	108		408	408	
17-00-8604 Municipal Jury Fees	-	-	-	108	248	71	100	187	300	200	300	300	200
	-	-	-	108	248		100	187	300		300	300	200
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Revenue/(Loss)	-	-	-	108	248		100	187	300		300	300	-
ENDING FUND BALANCE	-	-	-	108	356		208	295	408		708	708	

13 - STATE/FEDERAL FORFEITURE FUNDS

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

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	2023 COUNCIL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 432,910</u>	<u>\$ 432,910</u>	<u>\$ 433,510</u>	<u>\$ 433,510</u>	
REVENUE TOTAL	\$ 100	\$ 19,649	\$ -	\$ -	\$ (100)
EXPENSE TOTAL	\$ 10,000	\$ 16,443	\$ -	\$ -	\$ (10,000)
ENDING FUND BALANCE	<u>\$ 423,010</u>	<u>\$ 436,116</u>	<u>\$ 433,510</u>	<u>\$ 433,510</u>	

EXPENSES

Operating Supplies

Expense related to vending machine net with vending revenues

CAPITAL

Possible Equipment

FUTURE

Possible future consideration for use towards new facility

City of Castle Hills

BEGINNING FUND BALANCE

Police Seizure Fund (13)

13-00-4060 Misc.-Vending Sales
 13-00-4090 Interest
 13-00-8604 Police Seizures - Federal
 13-00-8606 Police Seizures - State

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

18 - LEOSE

Law Enforcement Officers Standards Education Funds (LEOSE) are received from the State of Texas through legislation. Expectation is that they will be funded in 2021. The amount received is based on the number of full-time police officers and can be utilized for continuing education for full-time law enforcement officers. These funds are designed to supplement other training budgets not replace.

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	2023 COUNCIL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 9,132</u>	<u>\$ 9,132</u>	<u>\$ 7,832</u>	<u>\$ 7,832</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>\$ 7,832</u>	<u>\$ 7,832</u>	<u>\$ 6,532</u>	<u>\$ 6,532</u>	

EXPENSES

Costs for training of law enforcement officers

City of Castle Hills	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	2023 City Manager Proposed Budget		2023 Council Adopted Budget	Change
BEGINNING FUND BALANCE	-	6,186	8,495	10,432	7,361		7,361	7,361	7,361	7,361	7,361	7,361	
(New Fund created in 2018)													
LEOSE Fund (18)	-	2,309	1,937	1,794	1,777	1,563	1,700	1,540	3,000	3,000	3,000	3,000	1,300
18-00-4455 LEOSE State Allocation	-	2,309	1,937	1,794	1,777		1,700	1,540	3,000	3,000	3,000	3,000	1,300
18-00-5074 Training/Professional Meetings	-	-	-	4,865	-	973	3,000	-	3,000	-	-	-	(3,000)
	-	-	-	4,865	-		3,000	-	3,000	-	-	-	(3,000)
Excess Revenue/(Loss)	-	2,309	1,937	(3,071)	1,777		(1,300)	1,540	-	3,000	3,000	3,000	
ENDING FUND BALANCE	-	8,495	10,432	7,361	9,138		6,061	8,901	7,361	10,361	10,361	10,361	

Crime Control Prevention District -50

- Reserved for future budget presentation

50 -CRIME CONTROL PREVENTION DISTRICT

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

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 COUNCIL ADOPTED BUDGET	CHANGE	
BEGINNING TOTAL FUND BALANCE	<u>\$ 1,099,574</u>	<u>\$ 1,099,574</u>	<u>\$ 1,332,974</u>	\$ 714,234	
ACTUAL REVENUE TOTAL	\$ 359,250	\$ 349,900	\$ 360,350	\$ 288,000	\$ (6,875)
ACTUAL EXPENSE TOTAL	<u>\$ 371,950</u>	<u>\$ 381,300</u>	<u>\$ 386,648</u>	\$ 288,000	\$ (6,875)
UNASSIGNED FUND BALANCE	\$ 1,224,009	\$ 1,224,009	\$ 250,659		
ASSIGNED - PATROL CARS	\$ 164,957	\$ 164,957	\$ 277,100		
ASSIGNED - TRAFFIC VEHICLES	\$ 91,500	\$ 91,500	\$ 63,150		
ASSIGNED - CID VEHICLES	\$ 83,783	\$ 83,783	\$ 180,250		
ASSIGNED - RADIOS	\$ 82,000	\$ 82,000	\$ 13,100		
ASSIGNED - VIDEO EQUIPMENT	\$ 96,250	\$ 96,250	\$ 65,598		
ASSIGNED - MOBILE DATA COMPUTERS	<u>\$ 88,275</u>	<u>\$ 88,275</u>	<u>\$ 33,045</u>		
ENDING TOTAL FUND BALANCE	\$ 1,830,774	\$ 1,830,774	\$ 2,079,972		

EXPENSES

No major increases to expenses included

CAPITAL

Purchase of 1 Traffic Vehicle and Equipment

Purchase of 5 CID Vehicles and Equipment

City of Castle Hills	Actual 12/31/2017	Actual 12/31/2018	Actual 12/31/2019	Actual 12/31/2020	5 Year Average	2020 Actual Budget	2020 June 30, 2021	2020 Projected Budget	2020 Projected Budget	Change	Notes
Police Control and Prevention District (PP)											
REVENUE FUND BALANCE	444,388	494,581	114,255	911,355	811,540	1,085,874	1,085,874	1,085,874	1,233,874		
91-06-490 Insurance (Dums/Policies)	-	-	-	-	-	-	34,355	45,000	-		
91-06-493 Miscellaneous	-	-	-	14,619	-	1,017.50	-	-	-		
91-06-499 Interest	3,743	12,143	14,990	3,254	-	8,858.50	2,803	2,150	1,293	100	
91-06-410 Interest - CIB	-	-	-	-	-	-	-	-	-		
91-08-4300 Sales and Use Tax	153,282	165,542	181,719	201,527	235,105	208,000-01	219,219	111,005	141,000	134,240	84,000
91-08-4300 Sales of Equipment	-	-	-	21,000	-	8,700-00	-	11,000	-		
91-08-4300 Transfer to From Fund Balance	-	-	-	-	-	-	-	-	-	(21,000)	
	242,306	277,685	377,928	424,186	474,345	340,719	233,019	248,000	266,320		
91-08-5200 Miscellaneous	589	76	-	-	171,610	264.34	1,000	-	1,000	588	Cash Receipts recorded the Cash Fund, New Line Item 410
91-08-5200 Patrol Cars - Future	21,822	-	-	-	68,000	4,534.32	66,000	-	2,000	69,300	3,500
91-08-5200 Postage - Patrol Cars	-	-	31,080	318,543	-	59,244.59	-	-	-	31,080	20 increase
91-08-5201 Traffic Vehicles - Future	-	-	-	-	18,000	-	18,000	-	528	17,272	100
91-08-5202 Postage - Traffic Vehicles	-	-	-	-	-	-	28,000	-	-	28,000	100,000
91-08-5180 CIB Vehicles - Future	-	-	-	-	26,000	15,000.00	31,000	-	1,245	28,875	1,245
91-08-5111 Postage - CIB Vehicles	-	-	-	142,713	-	25,114.42	-	-	-	142,713	100,000
91-08-5116 Radio - Future	-	-	-	-	-	-	22,000	-	22,000	-	1,100
91-08-5116 Postage - Radio	-	182,682	-	-	-	30,410.44	30,400	-	1,210	181,472	100,000
91-08-5117 Radio Unit Upgrade	-	-	-	-	-	-	-	-	-	-	
91-08-5130 Video Equipment - Future	-	-	-	-	-	6,850.80	13,700	-	13,000	14,450	800
91-08-5131 Postage - Video Equipment	-	-	-	-	-	-	3,147	11,140	10,000	3,000	100,000
91-08-5213 Mobile Data Computers - Future	-	-	-	-	-	13,700	-	600	10,800	900	100,000
91-08-5216 Postage - Mobile Data Computers	-	-	-	-	-	5,449.58	30,800	-	21,000	-	100,000
91-08-5217 Personalized License	3,210	38,876	12,719	7,212	84,700	12,111.46	20,000	1,150	-	35,000	
91-08-5203 Personal	300	-	-	-	40,000	-	-	-	-	-	
91-08-5214 Admin Support	-	800	-	100	-	90.11	800	-	800	-	
91-08-5215 IT Support	12,818	15,000	22,741	9,155	1,000	32,311.00	19,000	-	19,000	19,000	
91-08-5207 CIB Training	1,000	2,000	1,000	1,000	6,000	-	2,000	2,000	-	2,000	
91-08-5203 Police Training	1,000	1,000	1,000	450	300	812.54	5,000	-	5,000	6,000	
91-08-5203 Police Training	-	-	-	-	-	50.45	500	-	500	-	
91-08-5203 Community Programs	243	473	1,810	-	1,602	875.88	5,000	-	5,000	8,000	
91-08-5203 Software Support	2,831	37,124	18,818	31,880	31,880	12,881.10	30,000	31,800	30,000	36,000	
	45,331	115,512	68,558	144,546	64,730	171,955	124,196	119,000	227,350		
Revenues Received (G44)	271,870	340,560	182,281	952,171	874,644	(41,706-00)	(98,828)	255,489	361,851		
TOTAL REVENUE FUND BALANCE	444,388	494,448	414,448	871,435	7,986,874	1,044,113	1,087,046	1,205,874	1,269,826		
ADMINISTRATIVE FUNDS (BALANCE & REVENUE)											
Unassigned Fund Balance				263,904	533,499	144,119		120,219	674,433		
Assigned Fund Balance - Police District				267,894	267,894	267,894		267,894	267,894		
Assigned Fund Balance - Traffic Vehicle				30,660	(5,562)	45,000		18,820	83,160		
Assigned Fund Balance - CIB Vehicle				125,287	159,500	125,287		151,379	189,226		
Assigned Fund Balance - Police				-	29,045	38,000		11,553	49,239		
Assigned Fund - Video Equipment				62,860	62,860	62,860		62,860	62,860		
Assigned Fund Balance - Mobile Data Computers				20,875	21,079	64,875		1,718	24,589		
				621,600	1,019,235	608,842		1,118,579	1,369,781		

Animal Shelter Fund-04

04 - ANIMAL SHELTER FUND

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

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

EXPENSES

No requests

Capital

No requests

City of Castle Hills										2023	2023	2023	2023	2023
										City	Manager	Proposed	Adopted	Change
										2022	2022	2022	2022	2022
										Annual	Projected	Projected	Projected	Projected
										Budget	Ending	Ending	Ending	Ending
										5 Year	June 30,	June 30,	June 30,	June 30,
										Average	2022	2022	2022	2022
										Audited	Audited	Audited	Audited	Audited
										12/31/2021	12/31/2020	12/31/2020	12/31/2020	12/31/2020
										5,553	5,976	5,681	5,718	5,718
										5,718	5,718	5,718	5,718	5,718
										6,818	6,818	6,818	6,818	6,818
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Debt Service Fund

03 – Debt Service Fund

03 - DEBT SERVICE FUND

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

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

City of Castle Hills												
Debt Service Fund (03)												
BEGINNING FUND BALANCE												
	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
	-	-	-	-	25,329		87,213	87,213	87,213	29,296	29,296	
Property Tax Revenues												
03-00-4200 Ad Valorem Taxes-Current	-	-	-	-	278,220	55,644	212,633	112,184	212,633	217,475	217,475	4,842
03-00-4202 Delinquent Ad Valorem Taxes	-	-	-	-	703	141	-	281	400	-	-	-
03-00-4200 Penalties/Interest Ad Valorem Taxes	-	-	-	-	1,647	329	-	412	500	-	-	-
03-00-4999 Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	280,571		212,633	112,877	213,533	217,475	217,475	4,842
2020 Debt Service Principal Payment												
03-90-9801 2020 Debt Service Principal Payment	-	-	-	-	155,000	31,000	150,000	204,000	204,000	155,000	155,000	5,000
03-90-9802 2020 Debt Service Interest Payment	-	-	-	-	63,686	12,737	67,050	51,679	67,050	62,475	62,475	(4,575)
Paying Agent Fees	-	-	-	-	-	-	400	-	400	400	400	-
	-	-	-	-	218,686		217,450	255,679	271,450	217,875	217,875	425
Excess Revenue/(Loss)												
	-	-	-	-	61,884		(4,817)	(142,802)	(57,917)	(400)	(400)	
ENDING FUND BALANCE												
	-	-	-	-	87,213		82,396	(55,589)	29,296	28,896	28,896	

2020 Certificate of Obligations Funds

30 – Streets Fund

22 – Drainage Fund

30 - CO's Street Projects

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

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2023 CITY MANAGER PROPOSED BUDGET	2023 COUNCIL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 2,330,585</u>	<u>\$ 2,330,585</u>	<u>\$ 470,376</u>	<u>\$ 470,376</u>	
REVENUE TOTAL	\$ 1,200	\$ 1,200	\$ 200	\$ 200	\$ (1,000)
EXPENSE TOTAL	\$ -		\$ 250,000	\$ 250,000	\$ 250,000
ENDING FUND BALANCE	<u>\$ 2,331,785</u>	<u>\$ 1,086,255</u>	<u>\$ 220,576</u>	<u>\$ 220,576</u>	

City of Castle Hills

2020 CO'S STREET PROJECTS (30)

(New Construction Fund in 2020)

BEGINNING FUND BALANCE

	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	Change	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
30-00-4090 Interest	-	-	-	-	3,330,808		2,330,585	2,330,585	2,330,585		470,376	470,376	
30-00-4999 Bond Proceeds	-	-	-	808	991	360	1,200	991	1,200	209	200	200	(1,000)
	-	-	-	3,368,020	-	673,604	-	-	-	-	-	-	-
	-	-	-	3,368,828	991		1,200	991	1,200		200	200	(1,000)
30-00-9055 Engineering	-	-	-	-	406,591	81,318	-	85,041	161,409	76,368	-	-	-
30-00-9070 2021 Street Improvements	-	-	-	-	594,624		-	1,001,215	1,700,000		250,000	250,000	250,000
30-00-9800 Bond Issuance Costs	-	-	-	38,020	-	7,604	-	-	-	-	-	-	-
	-	-	-	38,020	1,001,215		-	1,086,255	1,861,409		250,000	250,000	250,000
	-	-	-	3,330,808	(1,000,223)		1,200	(1,085,264)	(1,860,209)		(249,800)	(249,800)	
Excess Revenue/(Loss)	-	-	-	3,330,808	2,330,585		2,331,785	1,245,321	470,376		220,576	220,576	
ENDING FUND BALANCE	-	-	-	3,330,808	2,330,585								

31 - CO's Drainage Projects

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

	2022 ADOPTED BUDGET	2022 PROJECTED ENDING	2022 CITY MANAGER PROPOSED BUDGET	2022 COUNCIL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 1,074,219</u>	<u>\$ 1,074,219</u>	<u>\$ 360,417</u>	<u>\$ 360,417</u>	
REVENUE TOTAL	\$ 800	\$ 800	\$ 800	\$ 800	\$ -
EXPENSE TOTAL	\$ -	\$ 715,302	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 1,075,019</u>	<u>\$ 359,717</u>	<u>\$ 361,217</u>	<u>\$ 361,217</u>	

City of Castle Hills

2020 CO'S DRAINAGE FUND (31)

(New Construction Fund in 2020)

BEGINNING FUND BALANCE

	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2021 Projected Ending	Change	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
30-00-4090 Interest	-	-	-	950	347	259	800	1,044	1,500	456	800	800	
30-00-4999 Bond Proceeds	-	-	-	5,026,551	-	1,005,310	-	-	-	-	-	-	
	-	-	-	5,027,501	347		800.00	1,044	1,500	-	800.00	800.00	
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	884,698	188,221	-	585,906	715,302	129,396	-	-	
30-00-9800 Bond Issuance Costs	-	-	-	56,580	-	11,316	-	-	-	-	-	-	
	-	-	-	3,068,932	884,698		-	585,906	715,302	-	-	-	
Excess Revenue/(Loss)	-	-	-	1,958,570	(884,351)		800	(584,863)	(713,802)		800	800	
ENDING FUND BALANCE	-	-	-	1,958,570	1,074,219		1,075,019	489,356	360,417		361,217	361,217	

Hotel Occupancy Tax Fund - 14

American Rescue Plan Fund-32

14 - HOTEL OCCUPANCY TAX

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

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

EXPENSES

City of Castle Hills		Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	2023	
											City Manager Proposed Budget	Council Adopted Budget Change
BEGINNING FUND BALANCE		-	-	-	-	-	-	-	-	-	-	-
Hotel Tax (14)		-	-	-	-	-	-	-	1,164	-	1,500	1,500
14-00-8604	Revenue This Year	-	-	-	-	-	-	-	1,164	-	1,500	1,500
14-00-9110	Convention or Information Ctr Op	-	-	-	-	-	-	-	-	-	-	-
14-00-9113	Conventions Delegates Registration	-	-	-	-	-	-	-	-	-	-	-
14-00-9116	Advertising to Attract Tourists	-	-	-	-	-	-	-	-	-	-	-
14-00-9120	Arts Promotion & Imprpvments	-	-	-	-	-	-	-	-	-	-	-
14-00-9125	Historical Restoration & Preservation	-	-	-	-	-	-	-	-	-	-	-
14-00-9130	Signs	-	-	-	-	-	-	-	-	-	-	-
Excess Revenue/(Loss)		-	-	-	-	-	-	-	1,164	-	1,500	1,500
ENDING FUND BALANCE		-	-	-	-	-	-	-	1,164	-	1,500	1,500

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 and responding to the public health and negative economic impacts of the pandemic due to the COVID -19 pandemic.

	2022 ADOPTED BUDGET	2022 PROJECTED BUDGET	2023 CITY MANAGER PROPOSED BUDGET	2023 COUNCIL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 553,802	\$ 553,802	\$ 810,604	\$ 810,604	
REVENUE TOTAL	\$ -	\$ 553,802	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ 297,000	\$ 297,000	\$ 109,000	\$ 109,000	\$ (188,000)
ENDING FUND BALANCE	\$ 256,802	\$ 810,604	\$ 701,604	\$ 701,604	

EXPENSES

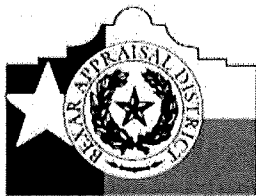
Public Works & Emergency Management - \$20,000
 Fire Station Phase III Improvements - \$34,000
 Fire Equipment - \$50,000
 Emergency Management - \$5,000

Capital

No requests

City of Castle Hills		Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	5 Year Average	2022 Annual Budget	June 30, 2022	2022 Projected Ending	2023 City Manager Proposed Budget	2023 Council Adopted Budget	Change
BEGINNING FUND BALANCE		-	-	-	-	-		553,802	553,802	553,802	810,604	810,604	
American Rescue Plan													
32-00-8604	Revenue This Year	-	-	-	-	-	-	-	1,094	-	-	-	-
32-00-8710	Special Revenue Account	-	-	-	-	553,802	-	553,802	-	553,802	-	-	(553,802)
						553,802		553,802	1,094	553,802	-	-	-
32-00-0000	Fire Station Phase 3	-	-	-	-	-	-	-	-	-	34,000	34,000	34,000
32-00-0000	Fire Equipment	-	-	-	-	-	-	-	-	-	50,000	50,000	50,000
32-00-0000	Public Works	-	-	-	-	-	-	-	-	-	20,000	20,000	20,000
32-00-0000	Emergency Management	-	-	-	-	-	-	-	-	-	5,000	5,000	5,000
32-00-9048	Transfer to Fund 01	-	-	-	-	-	-	297,000	297,000	297,000	-	-	(297,000)
		-	-	-	-	-		297,000	297,000	297,000	109,000	109,000	(188,000)
Excess Revenue/(Loss)		-	-	-	-	553,802		256,802	(295,906)	256,802	(109,000)	(109,000)	
ENDING FUND BALANCE		-	-	-	-	553,802		810,603	257,896	810,604	701,604	701,604	

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

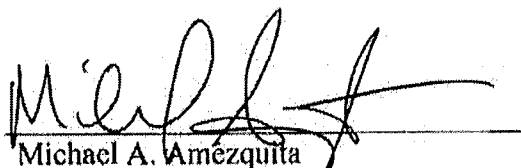
Date: July 25, 2022

To: Tax Assessor / Collector

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

Re: Bexar Appraisal District's Certified Appraisal Roll

I, Michael A. Amezcuita, Chief Appraiser for the Bexar Appraisal District solemnly swear that the attached **2022 Initial Certification Reports** as of **July 25, 2022** are the current and approved Bexar Appraisal District's Certified Appraisal Roll.


Michael A. Amezcuita
Chief Appraiser

2022 CERTIFIED TOTALS

Property Count: 2,107

24 - CITY OF CASTLE HILLS
ARB Approved Totals

7/23/2022

1:14:56AM

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

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

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

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

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

2022 CERTIFIED TOTALS

Property Count: 2,107

24 - CITY OF CASTLE HILLS
ARB Approved Totals

7/23/2022

1:16:55AM

Exemption Breakdown

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

2022 CERTIFIED TOTALS

Property Count: 269

24 - CITY OF CASTLE HILLS
Under ARB Review Totals

7/23/2022

1:14:56AM

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

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

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

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

2022 CERTIFIED TOTALS

Property Count: 269

24 - CITY OF CASTLE HILLS
Under ARB Review Totals

7/23/2022

1:16:55AM

Exemption Breakdown

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

2022 CERTIFIED TOTALS

Property Count: 2,376

24 - CITY OF CASTLE HILLS

Grand Totals

7/23/2022

1:14:56AM

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

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

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

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

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

2022 CERTIFIED TOTALS

Property Count: 2,376

24 - CITY OF CASTLE HILLS

Grand Totals

7/23/2022

1:16:55AM

Exemption Breakdown

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

2022 CERTIFIED TOTALS

Property Count: 2,107

24 - CITY OF CASTLE HILLS

ARB Approved Totals

7/23/2022

1:16:55AM

State Category Breakdown

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

2022 CERTIFIED TOTALS

Property Count: 269

24 - CITY OF CASTLE HILLS
Under ARB Review Totals

7/23/2022 1:16:55AM

State Category Breakdown

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

2022 CERTIFIED TOTALS

Property Count: 2,376

24 - CITY OF CASTLE HILLS

Grand Totals

7/23/2022 1:16:55AM

State Category Breakdown

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

2022 CERTIFIED TOTALS

Property Count: 2,376

24 - CITY OF CASTLE HILLS

Effective Rate Assumption

7/23/2022

1:16:55AM

New Value

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

New Exemptions

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

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

Increased Exemptions

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

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$12,544,038

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

Category A and E

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

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

2022 CERTIFIED TOTALS

24 - CITY OF CASTLE HILLS

Lower Value Used

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

Notice about 2022 Tax Rates

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

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

Unencumbered Fund Balances

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

Type of Fund	Balance
M&O	12,849,997
I&S	82,396

Current Year Debt Service

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

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

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

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

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

Carlos Gutierrez, PCC

Property Tax Division Director

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

210-335-6600

taxoffice@bexar.org

home.bexar.org/tax

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

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

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CASTLE HILLS, CITY OF

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 814,016,207
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 209,865,468
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 604,150,739
4.	2021 total adopted tax rate.	\$ 0.524899 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 26,640,610
	B. 2021 values resulting from final court decisions:	-\$ 23,608,000
	C. 2021 value loss. Subtract B from A. ³	\$ 3,032,610
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 2,239,000
	B. 2021 disputed value:	-\$ 2,239,000
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 3,032,610

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 607,183,349
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 10,952,474 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 1,591,564 C. Value loss. Add A and B. ⁶	\$ 12,544,038
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 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.	\$ 12,544,038
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 594,639,311
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,121,255
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 16,446
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,137,701
18.	Total 2022 taxable value on the 2022 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: \$ 784,248,828 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: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 784,248,828

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

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

SECTION 2: Voter-Approval Tax Rate

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

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

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

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

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

<div>City of Castle Hills</div> <div>Analysis of Tax Rate's for Tax Budget Year's FY 2022 vs. FY 2023 (Tax Years 2021 vs. 2022)</div>								
	FY' 2021 Budget Assessment	FY' 2022 Budget At Current Rate	FY' 2023 Budget No-New Revenue Rate Effective Rate	FY' 2023 Budget 0.508688	FY' 2023 Budget Voter-Approval Rate Roll-Back Rate	FY' 2023 Budget De Minimis Rate	FY' 2023 Budget Proposed	
Total Taxable Assessed Value (Freeze not Included)	\$ 601,543,300	\$ 589,138,800	\$ 660,995,142	\$ 660,995,142	\$ 660,995,142	\$ 660,995,142	\$ 660,995,142	
Add Back Actual Freeze (Not included in the rate calculations)	\$ 802,838	\$ 842,563	\$ 779,177	\$ 779,177	\$ 779,177	\$ 779,177	\$ 779,177	
Total Tax Rate (Per \$100)	0.516038	0.524899	0.494831	0.508688	0.522544	0.633056	0.522544	
Total M&O & I&S Tax Levy	\$ 3,907,030	\$ 3,886,838	\$ 4,049,986	\$ 4,141,577	\$ 4,233,167	\$ 4,963,646	\$ 4,233,167	
Less Debt Service Portion (I&S) Collection	\$ (234,891)	\$ (212,633)	\$ (217,475)	\$ (217,475)	\$ (217,475)	\$ (217,475)	\$ (217,475)	
Less Debt Service from Tax Freeze		\$ -	\$ -		\$ -	\$ -	\$ -	
Tax Levy Available to General Fund (M&O) @ 100%	\$ 3,672,139	\$ 3,674,205	\$ 3,832,511	\$ 3,924,102	\$ 4,015,692	\$ 4,746,171	\$ 4,015,692	
Revenue Difference from FY '22 to FY '23 for General Fund		\$ (232,825) *	\$ (74,519)	\$ (217,475)	\$ 108,662	\$ 839,141	\$ 108,662	
Tax Rate Comparison FY '21 vs. FY '22		\$ 0.008861	\$ (0.021207)	\$ (0.007351)	\$ 0.006506	\$ 0.117018	\$ 0.006506	

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

	2021 Tax Year Assessment	2022 Tax Year At Current Rate	2022 Tax Year No-New Revenue Rate	2022 Tax Year 0.508688	2022 Tax Year Voter-Approval Rate	2022 Tax Year De Minimis Rate	2022 Tax Year Proposed	
Rate Effects on Average Taxable Homestead Value	\$ 338,229	\$ 357,199	\$ 391,801	\$ 391,801	\$ 391,801	\$ 391,801	\$ 391,801	
Total Tax Rate (Per \$100)	0.516038	0.524899	0.494831	0.508688	0.522544	0.633056	0.522544	
Total M&O and I&S Tax Levy	\$ 1,745	\$ 1,875	\$ 1,939	\$ 1,993	\$ 2,047	\$ 2,480	\$ 2,047	
Difference In City Tax Paid Budget FY '22 vs. '23 **		\$ 130	\$ 64	\$ 118	\$ 172	\$ (735)	\$ 172	

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

**CITY OF CASTLE HILLS, TEXAS
ORDINANCE NO. 2022-09-13A**

AN ORDINANCE OF THE CITY OF CASTLE HILLS, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023; 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, 2022 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, 2023, and ending December 31, 2023;

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 2023, 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 Council hereby approves and adopts the budget for the fiscal year beginning January 1, 2023 and ending December 31, 2023, for the operation of the general government of the City of Castle Hills, Texas, in the form of **Exhibit A, "The Adopted FY 2023 Budget"**, a copy of which is appended hereto.

SECTION 2. Expenditures during the fiscal year beginning January 1, 2023 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 2023 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 13th day of September 2022, 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

AYE

Council Member Beth Daines

AYE

Council Member Frank Paul


AYE

Council Member Jack Joyce

AYE

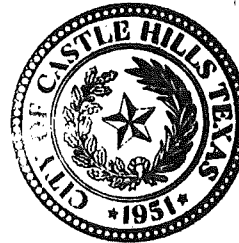
Council Member Kurt May

AYE


JR Trevino, Mayor

ATTEST:


Brenda Craig, Interim City Secretary



**CITY OF CASTLE HILLS, TEXAS
ORDINANCE NO. 2022-09-13-B**

**AN ORDINANCE OF THE CITY OF CASTLE HILLS, TEXAS
LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF
THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE
FISCAL YEAR BEGINNING JANUARY 1, 2023 AND ENDING
DECEMBER 31, 2023; PROVIDING FOR APPROPRIATING EACH
LEVY FOR SPECIFIC PURPOSES; AND PROVIDING THE DATE
ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE;
PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT
TIMELY PAID; PROVIDING FOR SEVERABILITY; AND
REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES
INCONSISTENT OR IN CONFLICT HEREWITH.**

Whereas, it is necessary that an ordinance be passed levying an ad valorem tax on property both real, personal, and mixed, within the corporate limits of the City of Castle Hills, Texas; and

Whereas, Section 26.05 of the Texas Property Tax Code provides that before the later of September 30th or 60th day after the date the City received the certified appraisal roll the City Council shall adopt a tax rate for the current tax year; and

Whereas, all notices and hearing required by law as a prerequisite to the passage, approval, and addition of this Ordinance have been timely and properly given and held.

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

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Castle Hills, Texas, upon all property, real and personal, and mixed, within the corporate limits of said City subject to taxation, a tax rate of **\$0.508688** on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth for the 2022 Tax Year as follows:

- 1.) For the maintenance and support of general government (General Fund),
\$0.480827 on each \$100 valuation of property; and
- 2.) For the interest and sinking fund (Debt Service Fund), \$0.027861 on each \$100 valuation of property.

SECTION 2. “THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.46 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$30.72.

SECTION 3. Taxes levied under this ordinance shall be due October 1, 2022 and if not paid on or before January 31, 2023 shall immediately become delinquent.

SECTION 4. Taxes are payable to the Bexar County Tax Assessor-Collector. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 5. The tax rolls as presented to the City Council, together with any supplement thereto are hereby approved.

SECTION 6. All taxes shall become a lien upon the property against which assessed, and the Tax Collector for the City of Castle Hills is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Castle Hills and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned to the City of Castle Hills, Texas. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.


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 person and circumstances shall nevertheless be valid, and the City Council hereby declares that this Ordinance would have been enacted without such invalid provision.

SECTION 8. That all ordinances of the City of Castle Hills in conflict with the provisions of this ordinance be, and the same are hereby, repealed.

SECTION 9. This Ordinance shall take effect immediately from and after its passage, as the law in such cases provided.

PASSED AND APPROVED this 13th day of September 2022, 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:

Council Member Joe Izbrand	<u>AYE</u>
Council Member Beth Daines	<u>AYE</u>
Council Member Jack Joyce	<u>AYE</u>
Council Member Frank Paul	<u>AYE</u>
Council Member Kurt May	<u>AYE</u>


JR Trevino, Mayor

ATTEST:


Brenda Craig, Interim City Secretary

