

FY 2019



Proposed Budget





COUNCIL OF THE CITY OF CASTLE HILLS

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CITY OF CASTLE HILLS
FISCAL YEAR 2019 CITY MANAGER PROPOSED BUDGET

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August 8, 2018

Honorable Mayor and Members of the City Council:

We are pleased to present to you the proposed budget for the Fiscal Year (FY) 2019. The proposed budget is guided by the efforts of dedicated, professional staff and the continued support of the Mayor and City Council. The FY 2019 budget maintains current operating levels and represents the expected revenues and planned expenditures for the City of Castle Hills's fiscal year beginning January 1, 2019 through December 31, 2019. This proposed budget is balanced, transparent and seeks to create a roadmap for success by continuing to build on a solid foundation.

The proposed budget allocates resources according to the City Council's fiscal year 2019 priorities and the needs identified by staff to maintain current service levels while maintaining a conservative fiscal approach. Each department director reviewed their budget proposal with the Finance Office and the City Manager before the collective departmental budgets are evaluated for inclusion into the proposed operations/services for the coming year and for consideration by the City Council. This budget seeks to balance the demand for quality services with the ever-increasing cost to deliver those services.

Key Budget Principles:

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

- Basic services will be maintained at current levels and will be adequately funded.
- Reserves will be maintained at adequate levels, which should protect 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 parallel the cost of providing services.
- Employee benefits and salaries will be budgeted, if possible, with an increase.
- The proposed budget will comply with the provisions of state law, Municipal Code and sound fiscal policy.

General Fund Highlights:

The General Fund is the largest fund for the City and accounts for the general service and operations. The General Fund includes services such as Police, Fire, Public Works, and Administration. All of the City's employee salaries are funded out of the General Fund. The proposed General Fund revenue budget totals \$6,940,027 and the expenses budget totals \$6,940,027. The General Fund budget is based on the ad valorem rate of \$0.501345 per \$100 of valuation, which is less than the effective and rollback tax rates. The development of the FY 2019 proposed budget is based on being fiscally conservative and due to the balanced budget, the City Manager is proposing the tax rate to remain at the same rate as that of the Adopted FY 2018 Budget for General Fund operations.

The FY 2019 Proposed Budget includes three vacant and funded positions in the Public Works Department - Project Manager and two positions in streets totaling \$157,975. The request for an Assistant Fire Chief is currently not programmed into the proposed budget and is unfunded.

Revenues:

Total revenues for the FY 2019 proposed budget are \$6,940,027. Sales and property taxes make up \$4,510,329 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 from 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. The FY 2019 proposed budget assumes a conservative increase over the FY 2018 projected year-end collections.

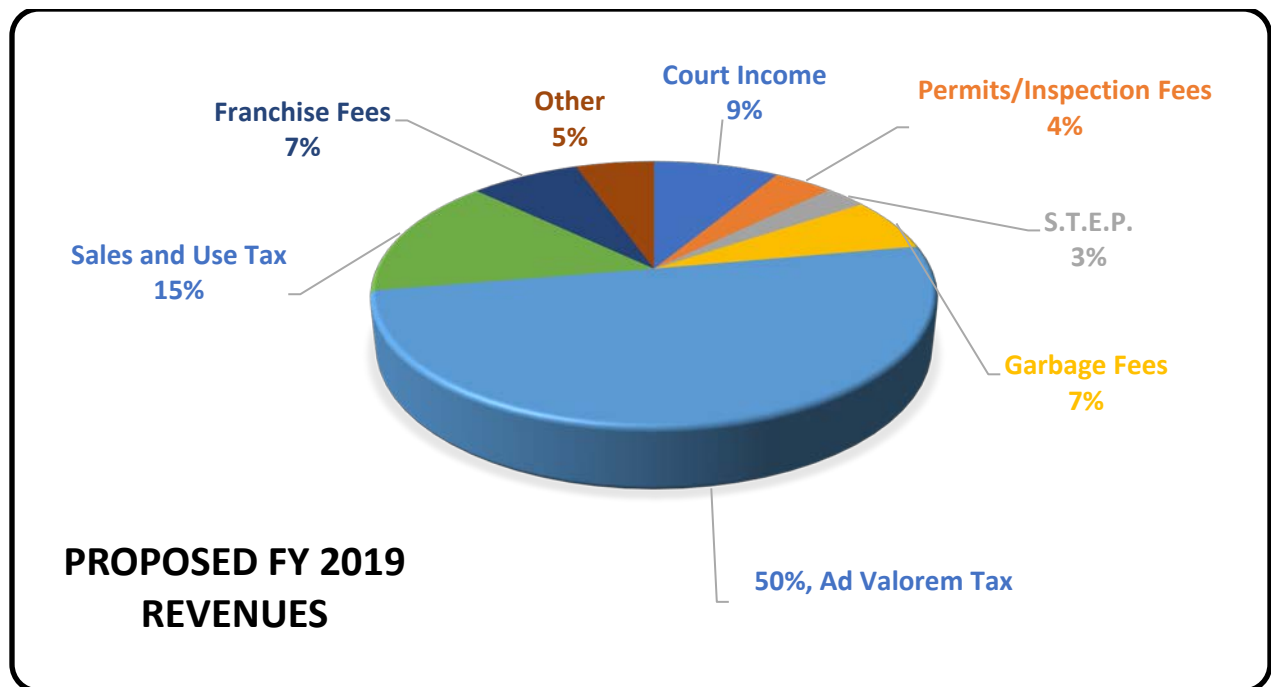
Franchise Taxes consists of Electric, Cable, Telephone, Gas, and PEG Fees. This represents approximately 7% and the proposed budget is \$520,000 of the General Fund revenues.

Property Taxes:

The Bexar Appraisal District sets the valuations and City Council sets the tax rate. The FY 2019 proposed tax rate has different implications as it relates to Ad Valorem revenue. The freeze taxable value is subtracted before the effective and rollback rates are calculated. This is first year of the tax freeze in Effective/Rollback Rate Calculation. The total taxable assessed value (freeze not included) is \$536,832,192. The proposed total M&O revenue is budgeted at \$3,485,329. If the current rate at \$0.501345 per \$100 of valuation is to remain, the revenue difference from FY 2018 to FY 2019 for the General Fund would be \$58,861. If City Council would like to increase the tax rate by \$.01, this equates to an additional tax revenue of \$53,683. The reported homestead average taxable value is \$297,348, a \$.01 cent increase equates to \$29.73 annually.

Total City revenue for the proposed FY2019 Budget is charted by source below:

REVENUE SUMMARY	PROPOSED 2019
COURT INCOME	\$600,000
PERMITS/INSPECTION FEES	\$280,000
S.T.E.P.	\$200,000
SANITATION	\$455,000
AD VALOREM TAX	\$3,485,329
SALES AND USE TAX	\$1,025,000
FRANCHISE FEES	\$520,000
OTHER	\$374,698
TOTAL:	\$6,940,027

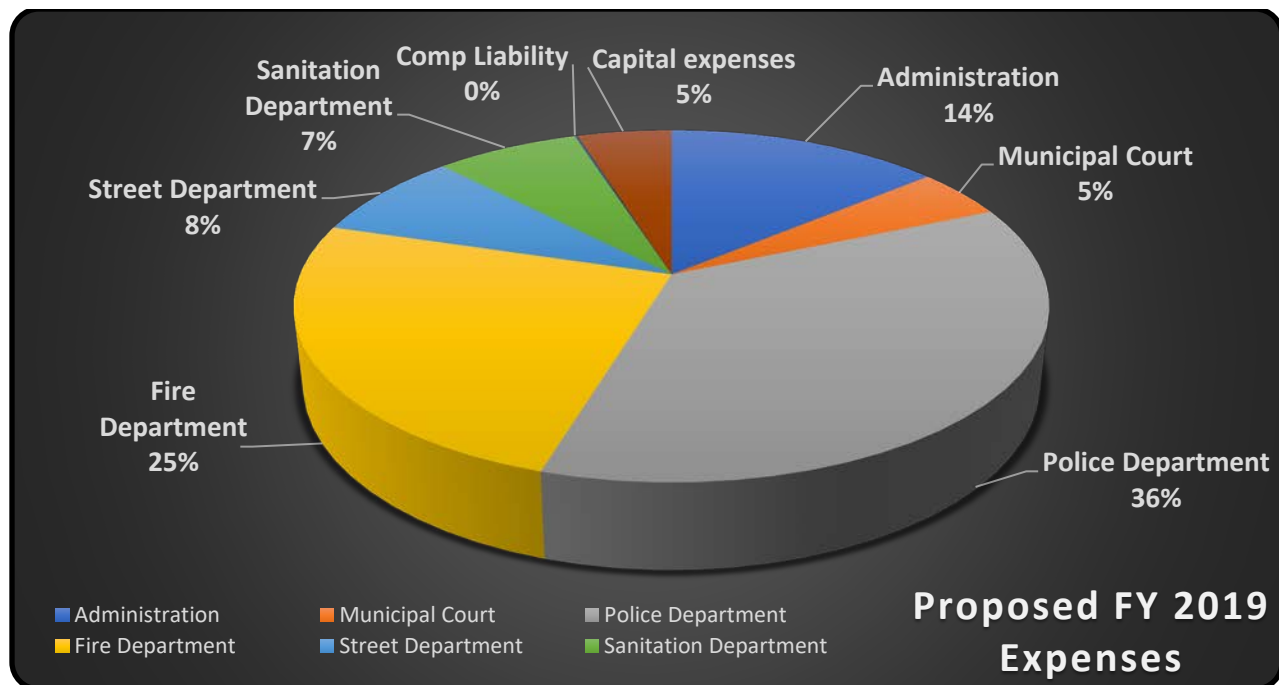


Expenses:

Total expenses for the FY 2019 Proposed Budget are \$6,940,027. Ending estimated total unreserved fund balance for the City in FY 2019 is \$3,294,987, which is slightly less than six months. As is the case with most municipalities, personnel/payroll costs make up the largest single expense in a budget. The City's largest expense category is City Services, which is made up of Public Safety (Police, Fire and Dispatch), Public Works - Street Maintenance and Sanitation, Municipal Court and Administration.

A summary of expenditures for Proposed FY2019 is as follows:

EXPENSE SUMMARY	FY PROPOSED 2019
ADMINISTRATION	\$967,959
MUNICIPAL COURT	\$319,751
POLICE DEPARTMENT	\$2,508,616
FIRE DEPARTMENT	\$1,733,147
STREET DEPARTMENT	\$558,628
SANITATION DEPARTMENT	\$508,590
COMP LIABILITY	\$10,000
CAPITAL EXPENSES	\$333,336
TOTAL:	\$6,940,027



Street and Drainage Funds:

City Council recognizes that long-term street repairs are needed across the City. Discussions are underway to prioritize needs collectively in a Capital Improvements Program (CIP) and identify funding options for much-needed street repairs. The Street Maintenance, Drainage-Utility and Supplemental Street Funds are available for future infrastructure projects. Revenue for projects could be generated from the use of Street Maintenance Sales Tax, Digital Billboard and the possibility of issuing certificates of obligation. Costs for this would be reflected in the FY 2019 Budget.

Proposed FY 2019:

Street Maintenance Tax - \$953,603

Drainage Utility Fund - \$1,190,383

Supplemental Street - \$635,602

Current projects under consideration for potential funding in FY 2019 are as follow:

- Antler Project - Street and Drainage (Engineering complete)
- Banyan Project - Street and Drainage (Some engineering)
- North Manton Project - Drainage (Engineering complete)

Capital Replacement Funds:

Under Capital Replacement, the FY 2019 Proposed Budget includes the following:

- **Contingency Fund Major Vehicle/Equipment Purchase** - \$635,602 (Includes expenditure for the replacement of a Sanitation Truck)
- **Community Infrastructure Economic Development Program (CEID)** - \$462,351. Possible one-time expenditures out of the CEID Fund:
 - Engage a consultant to conduct a facility assessment of the Municipal Building
 - Energy Audit and review the feasibility of a Solar Array Project for the Municipal Building
 - Electric improvements in the Commons area in order to support events
 - Municipal Facility Improvements – interior improvements to the building including new carpet, paint and audio/visual improvements to the City Hall Chambers
- **Workstation Upgrade Fund** - \$29,136

Budget Highlights (Capital Expenses):

- Replace three air conditioning units (HVAC) at City Hall: Old units are at the end of their life cycle. We will replace them with new, energy efficient units. Staff has budgeted \$30,000.
- Digital marquee at City Hall, budgeted at \$16,000.
- Set aside funds for future radio upgrade in 2020, budgeted at \$30,000.
- Replace six sets of Firefighter gear, budgeted at \$16,800.
- Platform Fire Truck payment – Principal payment of \$74,257 and Interest payment of \$13,279.
- Salary Adjustments in the proposed budget includes a 3% Cost of Living Adjustment (COLA) for all employees which has been built into the budget. Total cost for salary adjustments and COLA is \$143,667.
- 15% Increase in the City's Health Plan – waiting on rate

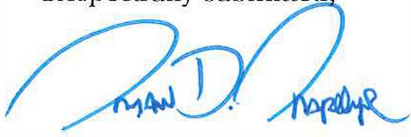
Conclusion:

Every budget is an attempt to balance current and future needs within the framework of limited resources. Council and staff are very much aware of this and we have constructed this year's proposed budget within those guidelines. Our budget sustains City operations, addresses capital needs, and clears the way for long-term street repair discussions.

I would like to thank the department directors who have given of their time and expertise in the development of this budget. Additionally, the development of this budget would not have been possible without the hard work of our Financial Consultant. I would like to give a special thanks to all the employees who continue to work hard to provide quality services to our residents in the City of Castle Hills. I am confident that this budget prepares the City of Castle Hills for future success as well. With your support, and the dedication of our capable staff, we will ensure that quality services are provided to the citizens of Castle Hills.

I look forward to citizen and City Council comments and direction as we finalize an adopted budget for the coming year.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Ryan D. Rapelyc", with a large, stylized initial "R" and "D".

Ryan D. Rapelyc

City Manager

CITY OF CASTLE HILLS

AMENDED BUDGET CALENDAR FOR FY 2019 BUDGET

2018

15-30 April	Receive preliminary Estimate of 2018 appraised values from Bexar Appraisal District
14- 25 June	Budget Kick Off with Departments - Goals, Objectives, Capital Requirements
Tuesday 12 June	Regular Council Meeting <ul style="list-style-type: none"> - Budget Calendar Presented
12-24 July	Staff Prepares Revenues for Preliminary Budget
Tuesday 24 July	Special Council Meeting - 1st Budget Workshop <ul style="list-style-type: none"> - Preliminary Revenues - Police Department - Public Works
~ 25 July	Bexar County Appraisal District Provides - Certified Tax Roll; pass to Council
~ July 25 - 3 August	Bexar County Tax Assessor Collector Calculates Effective and Roll Back Rates
Tuesday 31 July	Special Council Meeting 2nd Budget Workshop <ul style="list-style-type: none"> - Fire Department - Administration & Court - Receive Effective and Rollback Calculation provided by Tax Assessor
Wednesday 8 August	Special Council Meeting – 3rd Budget Workshop <ul style="list-style-type: none"> - City Manager Submits Proposed FY 2019 Budget (No Council action) - Discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective rate (whichever is lower), take record vote and Schedule Public Hearings
Tuesday 14 August *	Regular Council Meeting - Possible Budget Workshop
Wednesday 15 August	Publish Notice of 2018 Tax Year Proposed Tax Rate (Effective & Rollback) <ul style="list-style-type: none"> (Dates of Tax Rate Public Hearings Published in News Paper) (1st Hearing may not be held before the 7th day after the date the notice for the hearings is published. Earliest it could be held is August 24)
Tuesday 21 August *	Possible Special Council Meeting - Budget Workshop
Tuesday 28 August	Special Council Meeting & Budget Workshop <ul style="list-style-type: none"> — Hold 1st Tax Hearing (If Required) No longer required
Wednesday 29 August	Publication Notice of 1 st and 2 nd Budget Reading
Wednesday 12 September	Special Council Meeting – <ul style="list-style-type: none"> - 1st Reading of Budget — Hold 2nd Tax Hearing (If Required) No longer required - Schedule and announce meeting to adopt tax rate 3-14 days from this date
Tuesday 18 September	Special Council Meeting – <ul style="list-style-type: none"> - 2nd Reading of Budget - Adopt Budget by Ordinance - Levy Tax Rate by Resolution and take record vote

BUDGET BASICS

Budget Process

The budget process is the key to the development of Castle Hills funding requirements, which allows City Council & the departments the opportunity to reassess goals and objectives and the means for accomplishing them. While the budget is reviewed and approved by the Council, its preparation begins much earlier, reassessing projected revenues, reserves and expenditures for the current year and future years.

What is the City Budget?

The budget is one of the key policy documents in any city. It includes the financial planning and legal authority to obligate public funds.

Also, the budget provides policy direction by the City Council to the staff and the community about the role of the city and its services and programs. The budget estimates expected revenue and expenditures needed from each fund to meet the Council's policy objectives relating to the type, quantity and quality of services provided to the community.

According to the Government Finance Officers Association (GFOA), a municipal budget should serve as a policy document, a financial plan, and operations guide, and a communications device. The budget is designed to serve the following purposes:

A Policy Document

The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the city staff.

City Councils adopt a variety of policy statements that are all woven into a budget. These include but are not limited to budget development policy guidance in a budget message, certain financial policies, goals and priorities, and mission statements.

An Operations Guide

The final budget should provide a clear presentation of each department's goals and objectives and articulate how those goals relate to the City's overall goals, objectives, and priorities. Each department's budget should also describe the level of service or activity necessary to meet the community's needs.

A Communications Tool

The budget should include presentations that allow the reader to quickly grasp major issues, trends and choices. It should include an overview of significant budgetary trends, issues and resource choices that result in the allocation of funds to meet service needs and accomplish the City's highest priority goals.

A Financial Plan

The budget is a Texas State law requirement of all cities. The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. It is considered the legal authority to expend public monies, and controls those expenditures by limiting the amount of appropriation at the fund or departmental level. The budget must also provide an explanation of major revenue sources, the assumptions used in forecasting, and a discussion used for revenue trends affecting the City.

BASIS OF ACCOUNTING AND BUDGETING

The budgetary and accounting policies contained in the budget document conform to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The accounting and financial reporting treatment that applies to a fund is determined by its measurement focus: Modified Accrual Basis or Accrual Basis

Governmental Funds

The governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred, which is in accordance with GAAP. "Measurable" means the amount of the transaction that can be determined and "available" means the collectible period. The City considers the majority of its major revenues available when collected. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as liabilities when due.

Those revenues susceptible to accrual under the modified accrual method are property taxes and other taxes, intergovernmental revenue, and interest revenue. Licenses and permits, including fines and forfeiture revenues, are not susceptible to accrual because generally they are not measurable until received in cash.

The fund balance approach of governmental funds or working capital approach can be identified as current assets less current liabilities. Governmental funds budget capital outlays as expenditures, but do not budget for non-cash expenditures such as accruals for sick and vacation liabilities and depreciation.

Proprietary Funds

The proprietary funds use the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned and expenses are recognized when incurred. Proprietary funds also record depreciation and amortization of debt. For the purposes of this budget presentation the City currently does not maintain any proprietary funds.

Budget Principles

The budget principles vary from organization to organization, depending upon the local needs and concerns of citizens. Other factors also affect budget principles, such as the state of the local economy, the needs of organization, the demands of the public for increased services, unfunded mandates and requirements of federal and state regulatory agencies. The budget prepared by the City takes a conservative perspective with regard to both revenues and expenditures. Although historical comparisons and trends are very useful, current data trends will sometimes take precedence over prior

year trends. Revenues are often anticipated either at or slightly above prior levels, unless there are other known factors that will significantly affect anticipated revenues either up or down. In addition, day to day expenditures are handled in the same manner. Additional budget assumptions are being considered as follows:

- Efficiently use and protect fiscal resources
- The quality of service will remain at existing levels with incremental improvements
- Current expenses will not exceed current revenues (balanced budget)
- GF targets a fund balance at approximately 50%
- Unassigned fund balance should be used for emergencies, one-time expenditures
- The scheduled yearly contribution to the Contingency Major Purchases – Vehicle and Equipment Fund will continue to be funded

Financial Management Guidelines

The financial management guidelines are the tools used to ensure that the City is financially able to meet its current and future service needs. These guidelines and statements safeguard the fiscal stability required to achieve the City's objectives and ensure long-term financial health.

Financial Objectives

Revenues

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in economic conditions, which adversely impact that source. One time/unpredictable revenue sources should not be utilized for ongoing expenses/expenditures.

Primary Sources of Revenue

Ad Valorem Property Taxes- The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation and continued use of user fees and economic development. The City shall also strive to stabilize its tax rate and minimize tax rate increases.

Sales Taxes- the City's portion of sales taxes percentage generated within the City limits is 2%, of which .5% goes directly to San Antonio MTA. The breakdown of the remaining 1.5% is 1% City, .25% Crime Control District, and .25% for Street Maintenance Tax.

User Fees- specific charges established by the City for the purpose of covering City's operational and construction costs. Fees include but are not limited to: franchise, licenses, permits, garbage, court fines, and stormwater fees.

Grants- should seek, apply for and effectively administer federal, state and local grants, which support the City's current priorities and policy objectives. The potential for incurring ongoing costs will be considered prior to applying for a grant.

Investments- Invest and manage the City's cash to ensure its safety, provide necessary liquidity needs of the City and to achieve the highest possible yield.

Expenditures

The City shall identify priority of must fund services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of those services.

Fund Balance

Fund balance based on GASB Statement 54 is now reported in the governmental fund financial statements based on 5 classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor certain constraints on the use of financial resources with the governmental funds.

Definitions-

- (1) Non-spendable fund balance includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually, (e.g., inventory, prepaid items).
 - At the end of each fiscal year the City will report the portion of the fund balance that is not in spendable form as Non-Spendable Fund Balance on the financial statements.
- (2) Restricted fund balance includes amounts constrained for a specific purpose by external parties (e.g., Debt Service Fund, Crime Control District, Court Restricted, Capital Project Fund, State and Federal grant funds).
 - At the end of each fiscal year, the City will report “restricted” fund balance for amounts that have applicable legal restrictions per GASB Statement 54.
- (3) Committed fund balance includes amounts constrained for a specific purpose by a government using its highest level of decision making authority.
 - The amount designated for Oak Wilt shall be classified as a Committed Fund Balance.
- (4) Assigned fund balance includes General Fund amounts constrained for a specific purpose by a governing body or by an official that has been delegated authority to assign amounts.
 - In accordance with GASB Statement 54, funds that are intended to be used for a specific propose but have not received the formal approval action at the governing body level may be recorded as Assigned Fund Balance. Likewise, redeploying assigned resources to an alternative use does not require formal action by the governing body. GASB Statement 54 states that resources can be assigned by the governing body or by another internal body or person whom the governing body gives authority to do so.

Therefore having considered the requirements to assign fund balance, it is the policy of the City that the City Manager will have the authority to assign fund balance of this organization based on intentions for use of fund balance communicated by the City Council.
- (5) Unassigned fund balance. This is the residual classification for the governments’ General Fund and includes all spendable amounts not contained in the other classifications, therefore, not subject to any constraints. Unassigned amounts are

available for any purpose. These are the current resources available for which there are not government self-imposed limitations or set spending plan. Unassigned fund balance can be used for emergency expenditures not previously considered. In additions, the resources classified as Unassigned can be used to cover expenditures for revenues not yet received.

- At the end of each fiscal year, the City will report as Unassigned Fund Balance for the General Fund the amount in excess of any funds that are otherwise legally restricted and the Committed Fund Balance. Appropriation from the Unassigned General Fund balance shall require the approval of the City Council.
- It is the goal of the City to achieve and maintain an unassigned General Fund balance equal to 50 percent of budgeted expenditures. The City established a Supplemental Street and Drainage Maintenance Fund in August of 2013 by Ordinance 1106 in order to supplement the street maintenance dollars derived from sales tax. The fund will be maintained by transferring funds calculated in compliance with the ordinance.

(6) The City Council should strive to utilize funds in the following spending order

- Restricted
- Committed
- Assigned
- Unassigned

Capital Expenditures and Improvements

The City's current budgeting practice includes the funding mechanism for capital vehicle/equipment replacement and Council should annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources within the budget process.

Debt Management

Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements, while minimizing the impact of debt payments on current and future revenues. The Council has the power, except as prohibited by law, to borrow money by whatever method it may deem to be in the public interest.

The City of Castle Hills at this time only has a lease purchase agreement for the purposes of financing the Ladder Fire Truck with payments of principal and interest coming from the General Fund revenues and is not obligated with property tax.

The City intends to fund capital improvements within the financial affordability of each funds versus issuing debt when funding capital expenditures and capital improvements, which shall include, but not limited to, sales tax, developer fees, inter-local agreements, and state and federal grants. Debt will not be used to fund current operating expenditures.

Types of Debt Sales

Competitive Sales- choose the bid that results in the lowest effective interest cost for the issuer.

Negotiated Sales- interest rates and underwriting spread are determined through negotiation with the underwriter, who has been previously selected to market the bonds.

Private Placements- a limited distribution to one or several investors.

Type of Debt Instruments

General Obligation Bonds (GOs) - Require voter approval and are secured by a promise to levy taxes in an amount necessary to pay annual debt services. The bonds must be issued for projects that are in accordance with the wording in the bond propositions.

Certificates of Obligation (COs) - Usually require no voter authorization (petition provision in State law). A notice of intent to issue is required. They can be secured solely by ad valorem taxes, issued for limited purposes such as land acquisition, judgment funding or purchase of heavy equipment or secured by an ad valorem tax and a revenue pledge, issued for any lawful purpose just as GOs.

Contractual Obligations- Require no authorization process and are used solely for the acquisition of personal property and are secured by ad valorem taxes or other pledgeable revenue.

Tax Notes- Require authorization by an ordinance and adoption by City Council and have a maximum maturity of 7 years, issued to fund public improvements; purchase of materials, supplies, equipment, machinery, buildings, and land; contractual obligations incurred for professional services; pay operating or current expenses; and cash flow shortfall

Revenue Bonds- Require authorization by an ordinance and adoption by City Council and are generally payable from a designated source of revenue. Typically issued for revenue producing operating systems/projects, water utility systems, parks improvements, and special projects.

Economic Development

Initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

Fiscal Monitoring

Analyze financial data and preparer reports that reflect the City's financial performance and economic condition.

Accounting, Auditing and Financial Reporting

Comply with prevailing federal, state and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), American Institute of Certified Public Accountants (AICPA) and the Governmental Finance Officers Association (GFOA), Texas Comptroller Leadership Circle Texas Transparency.

Internal Control

Maintain an environment to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition.

Risk Management

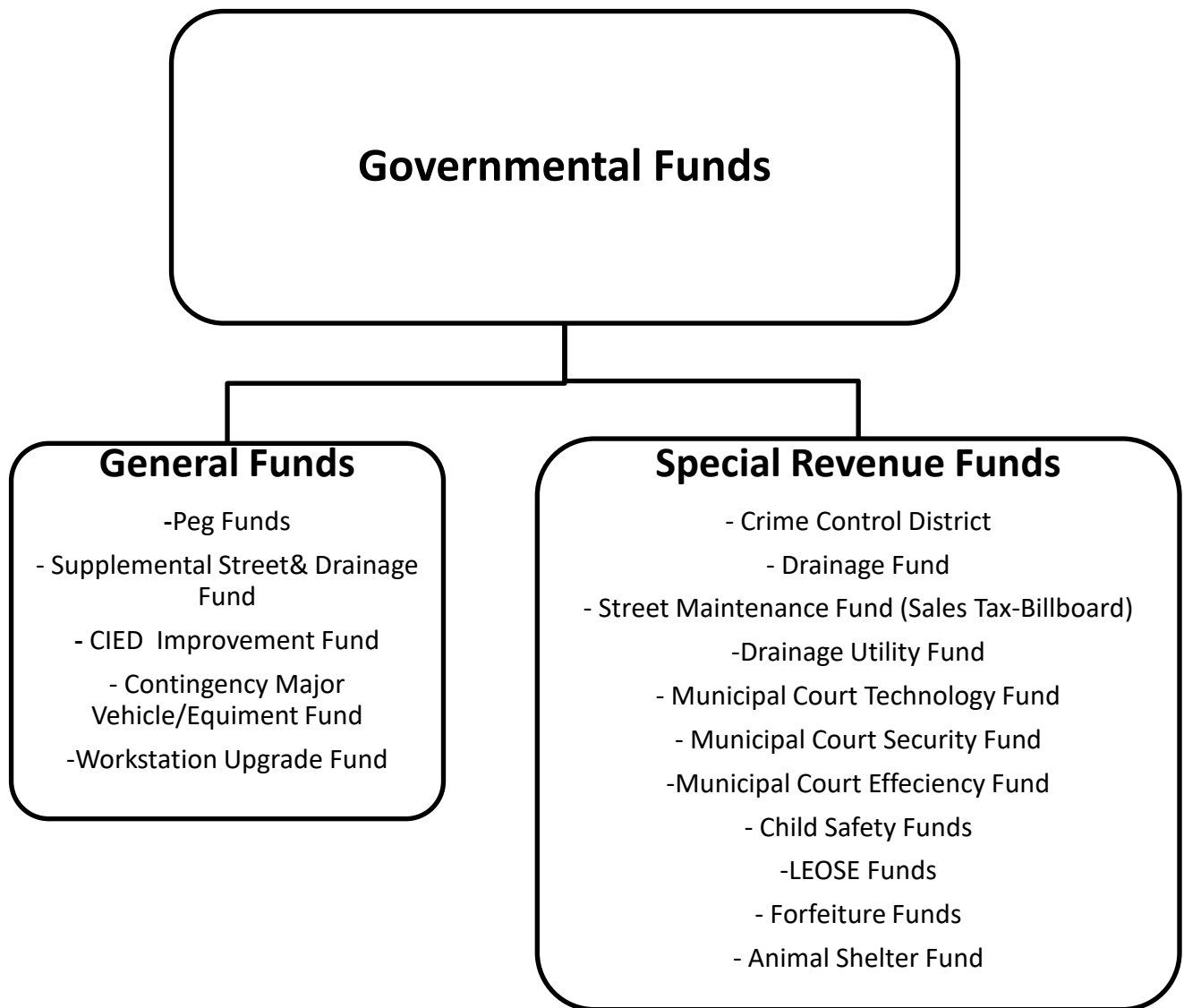
Prevent and/or reduce financial impact to the City of claims and losses through prevention and transfer of liability.

Budget

Develop and maintain a balanced budget (defined as a term signifying budgeted expenditures being offset by budgeted revenues), which presents a clear understating of goals, services levels and performance standards. The document shall, to the extent possible, be "user –friendly" for citizens.

City of Castle Hills

Fund Structure Flow Chart*



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

Fund Structure

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

10 - General Fund

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

- PUBLIC EDUCATION AND GOVERNMENTAL PROGRAMING Fund (PEG)

Fees paid to the City by a state-issued cable/video franchise under Chapter 66 of the Texas Utilities Code. These fees are to be used only for the purchase of capital items such as buildings, equipment, cameras related to PEG's. No operating costs can be compensated with these dollars. These funds are located within the General Fund as restricted fund balance.

02 – Child Safety Fund

Funds are collected at the county level thru a fee on vehicle registration and divided to municipalities based on population. 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.

05 – Court Technology

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 \$3 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 10% of a time payment fee that is imposed through state statute. The funds can be used to finance 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.

18 – Law Enforcement Officers Standards Education Fund (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 2018. The amount received is based on the number of full time police officers and can be utilized for continuing education for full time law enforcement officers. These funds are designed to supplement other training budgets not replace.

20 – Community Infrastructure Economic Development Program (CIED) Fund

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

21 – Workstation Upgrade Fund

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

22 – Supplemental Street and Drainage Maintenance Fund

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

50 - Crime Control 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.

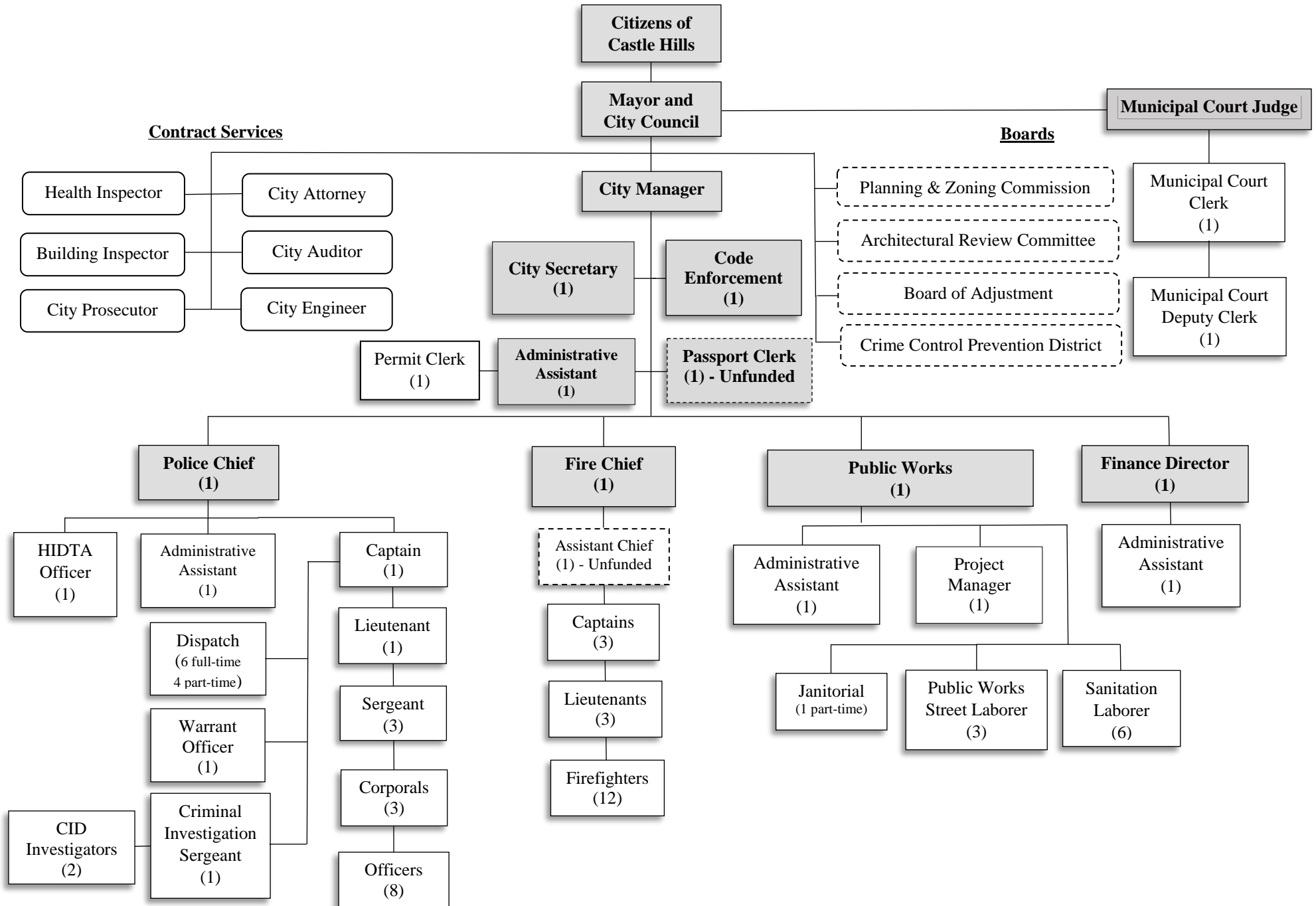
City of Castle Hills
FY 2019 CM Proposed Budget
Analysis of Tax Rate's for Tax Years 2017 vs. 2018

	FY' 2018 2017 Assessment	FY' 2019 2018 Current Rate	FY' 2019 2018 Effective Rate	FY' 2019 2018 Rollback Rate	FY' 2019 2018 Proposed
Total Taxable Value per Effective/Rollback worksheets (Freeze not Included)	\$ 683,455,192 *	\$ 536,832,192	\$ 536,832,192	\$ 536,832,192	\$ 536,832,192
Add Back Actual Freeze (Not included in the rate calculations)	\$ -	\$ 793,948	\$ 793,948	\$ 793,948	\$ 793,948
Total Tax Rate (Per \$100)	0.501345	0.501345	0.698994	0.647217	0.501345
Total M&O	\$ 3,426,468	\$ 3,485,329	\$ 4,546,373	\$ 4,268,417	\$ 3,485,329
Revenue Difference from FY '18 to FY '19 for General Fund		\$ 58,861	\$ 1,119,904	\$ 841,949	\$ 58,861
Tax Rate Comparison FY '18 vs. FY '19		\$ -	\$ 0.197649	\$ 0.145872	\$ -
	FY' 2018 2017 Assessment	FY' 2019 2018 Current Rate	FY' 2019 2018 Effective Rate	FY' 2019 2018 Rollback Rate	FY' 2019 2018 Proposed
Rate Effects on Average Taxable Homestead Value	\$ 278,862	\$ 297,348	\$ 297,348	\$ 297,348	\$ 297,348
Total Tax Rate (Per \$100)	0.501345	0.501345	0.698994	0.647217	0.501345
Total M&O and I&S Tax Levy	\$ 1,398	\$ 1,491	\$ 2,078	\$ 1,924	\$ 1,491
Difference In City Tax that would Paid in FY '18 vs. '19 **		\$ 93	\$ 680	\$ 526	\$ 93

* Certified tax roll grand total was utilized in FY 2018. Typically the number used is total taxable value on the Effective/Rollback worksheets.

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

ORGANIZATIONAL FLOWCHART



General Fund

Revenues (00)

Departments

City Council (05) (Future)

Administration (10)

Municipal Court (20)

Police Department (30)

Fire Department (40)

Streets Department (50)

Sanitation Department (60)

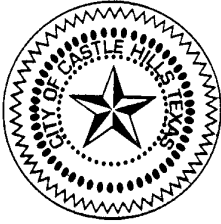
Capital Replacement (80)

10 - GENERAL FUND

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

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CITY MANAGER (CM) PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 3,294,986</u>	<u>\$ 3,294,986</u>	<u>\$ 3,294,986</u>	
REVENUE TOTAL	<u>\$ 7,448,266</u>	<u>\$ 6,920,472</u>	<u>\$ 6,940,027</u>	\$ 19,555
DEPARTMENT EXPENSES				
CITY COUNCIL	\$ -	\$ -	\$ -	\$ -
ADMINISTRATION	\$ 963,726	\$ 956,504	\$ 967,959	\$ 11,455
COURT	\$ 786,156	\$ 347,656	\$ 319,751	\$ (27,905)
POLICE DEPARTMENT	\$ 2,454,696	\$ 2,460,696	\$ 2,508,616	\$ 47,920
FIRE DEPARTMENT	\$ 1,679,706	\$ 1,679,706	\$ 1,733,147	\$ 53,441
STREETS DEPARTMENT	\$ 739,197	\$ 739,197	\$ 558,628	\$ (180,569)
SANITATION DEPARTMENT	\$ 458,177	\$ 458,177	\$ 508,590	\$ 50,413
PAYROLL EXPENDITURES	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
CAPITAL EXPENDITURES	\$ 153,000	\$ 268,536	\$ 333,336	\$ 64,800
TOTAL EXPENSES	<u>\$ 7,244,658</u>	<u>\$ 6,920,472</u>	<u>\$ 6,940,027</u>	<u>\$ 19,555</u>
Income/(Loss)	\$ 203,608	\$ 0	0	
ENDING FUND BALANCE	<u>\$ 3,498,594</u>	<u>\$ 3,294,986</u>	<u>\$ 3,294,987</u>	

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2018 Projected Ending	2019 City Manager Proposed Budget	Change
Revenues												
01-00-4000	False Alarm Fines	3,550.00	800.00	3,900.00	3,000.00	1,100.00	2,470	3,000.00	-	3,000.00	3,000.00	-
01-00-4010	Restitution Fees	879.00	1,636.90	382.00	415.50	285.00	720	500.00	1,338.96	2,000.00	500.00	-
01-00-4020	Warrants	71,102.97	164,355.30	137,489.50	133,772.55	136,275.80	128,599	150,000.00	70,152.97	150,000.00	150,000.00	-
01-00-4025	LGB Collections	45,164.48	41,059.75	30,910.40	35,931.51	26,830.30	35,979	40,000.00	17,841.09	-	-	(40,000.00)
01-00-4030	Court Income	430,796.18	580,023.48	507,241.92	553,950.68	527,722.97	519,947	680,000.00	270,495.02	575,000.00	600,000.00	(80,000.00)
01-00-4032	State Court Tax Collection Fee	-	-	-	-	-	-	-	-	25,000.00	25,000.00	25,000.00
01-00-4040	Insurance Claims/Refunds	1,035.75	8,066.40	3,173.40	80,258.83	31,276.89	24,762	30,000.00	14,770.14	20,000.00	-	(30,000.00)
01-00-4050	Permits/Inspection Fees	300,097.23	246,982.79	281,823.12	391,212.36	291,265.94	302,276	305,000.00	129,062.68	305,000.00	280,000.00	(25,000.00)
01-00-4060	Miscellaneous	29,992.93	59,985.61	41,130.47	23,939.16	7,659.38	32,542	3,500.00	7,390.80	8,500.00	3,500.00	-
01-00-4065	Credit Card Fees	-	-	-	34,505.86	43,477.34	15,597	40,000.00	23,091.92	40,000.00	40,000.00	-
01-00-4070	Donations	10,900.00	13,900.00	7,300.00	713.29	59.70	6,575	100.00	-	100.00	-	(100.00)
01-00-4080	S.T.E.P	49,035.08	165,433.25	171,150.57	211,246.35	253,596.03	170,092	200,000.00	123,850.99	200,000.00	200,000.00	-
01-00-4090	Interest	9,214.70	2,491.04	51,090.07	25,009.15	64,375.38	30,436	25,000.00	54,130.18	80,000.00	55,000.00	30,000.00
01-00-4100	Food Licenses	18,635.00	22,945.00	24,040.00	19,061.00	19,800.00	20,896	17,000.00	19,755.00	17,000.00	17,000.00	-
01-00-4110	Liquor Licenses	5,101.63	5,126.22	5,081.21	7,867.40	4,452.42	5,526	3,000.00	2,633.00	3,000.00	3,000.00	-
01-00-4120	Garbage Fees	457,229.20	446,741.12	454,636.21	455,020.51	454,611.66	453,648	455,000.00	226,929.13	455,000.00	455,000.00	-
01-00-4125	Retro garbage billing	38,254.99	2,286.85	548.99	158.90	184.76	8,287	-	725.00	725.00	-	-
01-00-4130	Recycling	3,151.43	788.46	-	-	261.47	840	-	230.66	231.00	-	-
01-00-4140	ARC, BOA, Zoning & Plat Fees	7,444.74	3,015.50	8,800.00	3,400.00	5,781.00	5,688	4,000.00	2,400.00	4,000.00	4,000.00	-
01-00-4150	Report Fees	4,770.00	5,959.50	5,848.52	6,488.68	5,627.50	5,739	5,500.00	2,558.50	5,500.00	5,500.00	-
01-00-4160	Abatement Collections	-	-	-	-	-	-	-	12,750.00	12,750.00	-	-
01-00-4170	Certificate of Occupancy	9,325.00	3,030.00	2,850.00	-	60.00	3,053	-	-	-	-	-
01-00-4190	Animal Impound/Registration	1,619.00	1,372.00	1,722.00	1,086.00	1,080.00	1,376	1,000.00	559.00	1,000.00	1,000.00	-
01-00-4200	Ad Valorem Taxes	2,403,867.47	2,505,330.41	2,651,729.34	2,894,349.29	3,167,414.79	2,724,538	3,426,468.00	1,487,205.12	3,426,468.00	3,485,329.00	58,861.00
01-00-4220	Franchise Fees	428,482.13	568,568.64	556,108.77	511,371.53	534,125.13	519,731	475,000.00	258,050.79	520,000.00	520,000.00	45,000.00
01-00-4300	Sales and Use Tax	936,903.22	962,546.67	1,010,500.24	1,044,359.66	1,033,278.91	997,518	1,100,000.00	515,174.84	1,000,000.00	1,025,000.00	(75,000.00)
01-00-4305	Sales Tax - Beverage	4,188.02	6,623.32	6,639.30	8,228.57	9,337.62	7,003	9,000.00	5,166.25	9,000.00	10,000.00	1,000.00
01-00-4310	Sales Tax - Garbage	41,396.47	37,839.74	38,306.35	38,272.71	38,303.76	38,824	38,000.00	19,117.99	-	-	(38,000.00)
01-00-4400	Court Tax	315,965.41	438,297.68	382,737.02	396,635.98	391,844.50	385,096	380,000.00	195,607.80	-	-	(380,000.00)
01-00-4420	Revenue Rescue	10,622.91	14,884.72	15,570.40	906.50	10,707.92	10,538	11,000.00	2,527.08	11,000.00	11,000.00	-
01-00-4440	Towing Services	18,842.00	19,165.00	14,672.50	19,022.50	24,604.59	19,261	25,000.00	6,620.00	25,000.00	25,000.00	-
01-00-4450	Passport Acceptance Office	-	-	-	-	-	-	21,197.75	-	21,197.75	21,198.00	0.25
01-00-4500	Sale of Equipment	-	-	-	-	2,500.00	-	-	-	-	-	-
01-00-4510	Animal Shelter Donations	-	-	-	-	-	-	-	-	-	-	-
01-00-4999	Capital Lease Proceeds	-	-	-	-	549,924.00	-	-	-	-	-	-
Total General Fund Revenues		5,657,566.94	6,329,255.35	6,415,382.30	6,900,184.47	7,637,824.76		7,448,265.75	3,470,134.91	6,920,471.75	6,940,027.00	



Administration

Mission Statement

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

Vision Statement

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

Core Values

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

Administration - 10

Personnel Salary/Benefits

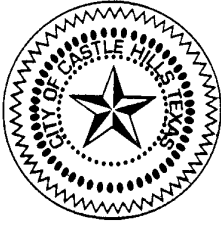
There have been no additional personnel added. The proposed increases to salary line items is related to a 3% cost of living. Health insurance has been increased 15% as a place holder until additional information is provided by the carrier.

EXPENSES

Incode/Asyst (5042) - Annual fees increased	\$550
Audit (5055) - Fees increased	\$1,000
Bexar Appraisal District (5072) - Fees increased	\$590
Credit Card Fees (5089) - Budgetd accordigly	\$21,600

Sales Tax Gabage (5087) - Line moved to balance sheet

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2018 Projected Ending	2019 City Manager Proposed Budget	Change
Administration Expenditures												
01-10-5001	Salaries-Full Time	258,958.06	266,430.83	273,776.02	344,761.45	366,848.49	302,155	414,650.00	170,211.52	414,650.00	424,339.00	9,689.00
01-10-5002	Overtime	-	-	3,883.97	-	-	777	-	-	-	-	-
01-10-5003	Salaries-Part Time-Contract	13,878.00	17,595.71	35,165.33	22,174.12	-	17,763	-	30,970.48	-	-	-
01-10-5005	Longevity Pay	653.00	372.00	131.00	200.00	199.00	311	237.67	95.00	237.67	384.00	146.33
01-10-5006	Comp Time/Overtime	-	518.32	6,032.35	4,769.03	3,624.25	2,989	1,500.00	1,807.74	1,500.00	1,500.00	-
01-10-5010	FICA	16,711.68	16,235.26	16,864.18	18,640.15	21,845.12	18,059	25,816.04	10,290.19	25,816.04	26,426.00	609.96
01-10-5012	Medicare	3,908.37	3,796.91	3,843.19	4,359.46	5,108.87	4,203	6,037.62	2,406.42	6,037.62	6,180.00	142.38
01-10-5015	Employee Insurance	24,298.38	16,512.28	14,932.47	19,894.15	15,947.46	18,317	29,158.24	14,047.49	29,158.24	39,936.00	10,777.76
01-10-5018	TMRS-Employee Retirement	32,794.72	30,949.89	37,106.67	38,590.07	42,926.00	36,473	48,721.38	20,235.80	48,721.38	49,399.00	677.62
01-10-5020	Workers' Compensation	1,505.00	1,505.00	1,505.00	1,505.00	1,505.00	1,505	1,555.50	-	1,555.50	1,555.00	(0.50)
01-10-5025	City Engineer/Plat Fees	65,147.23	86,359.87	37,438.79	17,284.11	29,149.08	47,076	36,000.00	9,891.50	36,000.00	33,000.00	(3,000.00)
01-10-5027	Building Inspector	28,735.50	34,650.00	33,390.00	53,445.00	62,325.00	42,509	60,000.00	28,620.00	57,000.00	60,000.00	-
01-10-5028	Sanitation Inspectors	18,695.41	15,774.00	18,642.00	17,208.00	17,265.00	17,517	15,000.00	8,823.31	18,000.00	18,000.00	3,000.00
01-10-5030	Utilities	12,019.87	13,958.93	13,432.20	11,904.01	12,168.93	12,697	12,000.00	8,159.21	12,000.00	12,000.00	-
01-10-5035	Gas, Oil & Tires	-	-	1,669.81	1,076.74	695.74	688	2,500.00	363.47	2,500.00	2,200.00	(300.00)
01-10-5040	Office/Printing	18,432.38	18,496.53	15,770.78	9,537.64	9,687.72	14,385	10,000.00	6,008.53	10,000.00	10,000.00	-
01-10-5041	IT Support	-	6,009.76	8,820.01	15,723.91	18,068.28	9,724	11,000.00	12,172.72	18,000.00	11,000.00	-
01-10-5042	Incode/Asyst Updates/Maint	-	58.56	6,030.55	6,324.88	-	2,483	7,100.00	3,400.50	7,100.00	7,650.00	550.00
01-10-5043	Paperless Automation	-	-	-	-	-	-	6,000.00	-	6,000.00	6,000.00	-
01-10-5045	Office Equip/Software	127.50	8,969.99	3,955.37	735.05	278.90	2,813	2,500.00	402.89	2,500.00	2,500.00	-
01-10-5046	Election Expenses	12,238.68	5,455.35	6,238.56	5,247.26	3,488.74	6,534	7,000.00	5,250.04	7,000.00	7,000.00	-
01-10-5048	Subscriptions & Dues	2,326.00	1,991.70	3,086.94	3,551.53	3,258.00	2,843	4,500.00	1,276.97	4,500.00	4,500.00	-
01-10-5049	Printing - Temp Signs	-	-	-	277.25	-	55	300.00	-	300.00	300.00	-
01-10-5050	Newsletters/Postcards	599.55	-	-	1,777.68	1,188.00	713	2,500.00	198.00	2,500.00	2,500.00	-
01-10-5052	Newspaper Publications/Ads	12,738.34	2,821.07	4,304.89	4,062.40	15,406.45	7,867	3,500.00	572.14	3,500.00	3,500.00	-
01-10-5053	Website Hosting/Maint	5,620.00	4,545.00	6,288.00	2,887.50	3,031.88	4,474	3,000.00	677.99	3,000.00	3,000.00	-
01-10-5055	Audit	12,700.00	13,000.00	13,500.00	15,000.00	16,615.00	14,163	17,500.00	18,500.00	18,500.00	18,500.00	1,000.00
01-10-5056	MuniCode Updates	-	5,001.66	2,312.24	950.00	6,602.90	2,973	6,500.00	1,093.80	6,500.00	6,500.00	-
01-10-5058	Rackspace	-	-	-	1,348.00	1,772.00	624	1,800.00	1,491.80	1,800.00	1,800.00	-
01-10-5060	Attorney/Legal Fees	28,648.81	31,527.50	46,304.41	100,497.14	80,428.54	57,481	75,000.00	59,106.20	75,000.00	75,000.00	-
01-10-5065	Bldg. Maint/Supplies	4,294.20	7,236.11	4,869.60	5,184.15	5,064.08	5,330	5,000.00	683.70	5,000.00	5,000.00	-
01-10-5066	Vehicle Maint/Misc.	240.79	659.68	744.08	913.52	897.88	691	1,500.00	500.00	1,500.00	900.00	(600.00)
01-10-5069	Cell Phone/Radio Maint	-	-	-	1,903.80	1,237.10	628	1,250.00	716.91	1,250.00	1,250.00	-
01-10-5070	Miscellaneous	1,150.36	1,636.12	2,023.77	1,157.99	3,585.90	1,911	700.00	1,709.25	700.00	700.00	-
01-10-5072	Bexar Appraisal District	13,710.00	13,992.00	14,707.00	14,737.00	15,667.00	14,563	16,000.00	8,482.00	16,078.00	16,590.00	590.00
01-10-5074	Training/Prof Meetings	4,195.63	2,127.65	4,059.85	6,857.27	12,286.15	5,905	8,000.00	2,920.87	8,000.00	8,000.00	-
01-10-5075	Property/Casualty Insurance	59,673.60	57,318.90	60,236.73	67,170.45	64,883.35	61,857	58,000.00	12,082.90	58,000.00	58,000.00	-
01-10-5076	Medical	291.00	346.00	200.00	291.33	(1,763.78)	(127)	250.00	110.00	250.00	250.00	-
01-10-5080	Uniforms	-	199.83	607.12	207.84	179.95	239	500.00	247.79	500.00	500.00	-
01-10-5082	Mayor/Council Expenses	2,459.75	5,838.53	10,217.99	4,139.11	1,571.17	4,845	5,000.00	6,035.93	8,000.00	5,000.00	-
01-10-5085	Equipment Leases	5,083.64	4,799.19	6,724.47	7,121.88	8,015.21	6,349	7,650.00	3,741.17	7,650.00	7,000.00	(650.00)
01-10-5087	Sales Tax - Garbage	41,078.81	37,769.83	38,098.80	38,001.36	38,551.42	38,700	40,000.00	19,520.12	-	-	(40,000.00)
01-10-5089	Credit Card Fees	-	-	-	24,258.14	18,623.33	8,576	-	9,281.17	21,600.00	21,600.00	21,600.00
01-10-5090	Animal Control	-	-	-	-	-	-	-	100.00	100.00	-	-
01-10-5097	Insurance Claims	-	-	-	32,259.82	19,740.96	10,400	5,000.00	-	5,000.00	5,000.00	-
01-10-5245	Transfer for Tech Upgrades	-	1,750.00	2,625.00	3,500.00	3,500.00	2,275	3,500.00	1,750.00	3,500.00	3,500.00	-
01-10-5246	Transfer for Sup Street & Drain	-	400,000.00	257,533.00	199,366.00	-	171,380	-	-	-	-	-
Total Administration Expenditures		702,914.26	1,136,209.96	1,017,072.14	1,130,801.19	931,474.07		963,726.45	483,955.52	956,504.45	967,959.00	



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*

Municipal Court - 20

Personnel Salary/Benefits

There have been no additional personnel added. The proposed increases to salary line items is related to a 3% cost of living. Health insurance has been increased 15% as a place holder until additional information is provided by the carrier.

EXPENSES

No changes

Collection Fees (5088) - Line moved to balance sheet

Court Tax (5127) - Line moved to balance sheet

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2018 Projected Ending	2019 City Manager Proposed Budget	Change
Municipal Court Expenditures											
01-20-5001 Salaries-Full Time	47,854.17	52,601.84	56,678.99	60,380.59	72,785.73	58,060	77,387.36	38,261.63	77,387.36	78,819.00	1,431.64
01-20-5002 Overtime	40.50	-	-	-	-	8	-	-	-	-	-
01-20-5003 Salaries-Part Time/ Seasonal	5,484.00	2,488.51	-	-	-	1,595	-	-	-	-	-
01-20-5005 Longevity Pay	17.00	53.00	77.00	113.00	164.00	85	190.00	98.00	190.00	264.00	74.00
01-20-5006 Comp Time	-	1,922.82	3,392.95	2,444.32	53.57	1,563	1,500.00	-	1,500.00	1,500.00	-
01-20-5010 FICA	3,224.51	3,470.30	3,700.63	3,974.93	4,376.06	3,749	4,902.80	2,296.78	4,902.80	4,996.00	93.20
01-20-5012 Medicare	754.10	811.63	843.32	929.65	1,023.43	872	1,146.62	537.14	1,146.62	1,168.00	21.38
01-20-5015 Employee Insurance	9,935.84	10,696.30	7,668.94	9,982.32	8,254.02	9,307	11,681.84	4,798.32	11,681.84	11,410.00	(271.84)
01-20-5018 TMRS-Employee Retirement	5,346.95	7,056.59	7,946.34	8,073.62	8,560.26	7,397	9,093.01	4,509.94	9,093.01	9,340.00	246.99
01-20-5020 Workers' Compensation	354.00	354.00	354.00	354.00	354.00	354	404.00	-	404.00	404.00	-
01-20-5030 Utilities	-	-	-	-	-	-	-	-	-	-	-
01-20-5040 Office/Printing	3,680.54	4,903.29	2,322.77	2,255.54	2,256.15	3,084	2,800.00	1,506.07	2,800.00	2,800.00	-
01-20-5041 IT Support	-	112.50	2,667.50	6,748.34	9,282.87	3,762	4,500.00	7,444.50	9,000.00	4,500.00	-
01-20-5045 Office Equip/Software	-	-	185.38	40.30	-	45	100.00	-	100.00	100.00	-
01-20-5069 Cell Phone/Radio Maint	-	-	559.09	1,196.74	1,433.04	638	1,350.00	700.77	1,350.00	1,350.00	-
01-20-5070 Miscellaneous	7,110.37	21,521.73	16,935.65	175.33	33.33	9,155	100.00	-	100.00	100.00	-
01-20-5074 Training/Prof Meetings	1,539.96	675.22	646.73	1,367.01	1,745.66	1,195	2,000.00	1,401.90	2,000.00	2,000.00	-
01-20-5088 Collection Fees	42,492.50	39,215.40	33,484.19	37,672.62	23,799.86	35,333	28,000.00	14,138.19	-	-	(28,000.00)
01-20-5095 Magistrate Fees	937.50	75.00	375.00	325.00	300.00	403	1,000.00	100.00	1,000.00	1,000.00	-
01-20-5125 Judge/Prosecutor Salary	24,500.00	27,225.00	33,240.72	32,455.19	54,837.48	34,452	50,000.00	17,500.00	50,000.00	50,000.00	-
01-20-5127 Court Tax	317,458.57	439,308.33	381,466.39	299,175.38	397,194.99	366,921	440,000.00	194,569.71	-	-	(440,000.00)
01-20-5128 Warrant Execution	35,350.00	170,947.20	153,760.00	153,613.00	180,410.00	138,816	150,000.00	92,800.00	175,000.00	150,000.00	-
01-20-5168 Refunds/Overpayments	864.37	54.10	121.16	241.00	-	256	-	-	-	-	-
Total Municipal Court Expenditures	506,944.88	783,492.76	706,426.75	621,517.88	766,864.45		786,155.63	380,662.95	347,655.63	319,751.00	



Police Department

Mission Statement

It is the mission of the Castle Hills Police Department to provide our residents, local businesses, and visitors of the city the utmost and professional service; while preventing crime, preserving the peace, and protecting life and liberty. We accomplish this by delivering quality police services and enforcing laws with equity and impartiality, which is consistent with the freedoms secured by the Constitution. In meeting this objective, we demand of ourselves the highest professional standards and dedication to our core values.

Vision Statement

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

Core Values

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

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

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

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

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

Police Department - 30

Personnel Salary/Benefits

There have been no additional personnel added. The proposed increases to salary line items is related to a 3% cost of living and 8 employees meeting required increment pay increase. Health insurance has been increased 15% as a place holder until additional information is provided by the carrier.

EXPENSES

No increase

City of Castle Hills		Audited	Audited	Audited	Audited	Audited	5 Year	2018 Annual	Un-Audited	2018 Projected	2019 City	
		12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	Average	Budget	YTD June 30, 2018	Ending	Manager Proposed Budget	Change
Police Department Expenditures												
01-30-5001	Salaries-Full Time	1,219,785.60	1,305,880.52	1,351,190.35	1,410,873.44	1,513,130.12	1,360,172	1,639,722.67	752,598.42	1,639,722.67	1,666,580.00	26,857.33
01-30-5002	S.T.E.P. Overtime	57,969.17	65,397.33	55,802.79	58,316.16	68,371.01	61,171	60,000.00	27,310.96	60,000.00	60,000.00	-
01-30-5003	Salaries-Part Time	9,868.86	15,289.05	3,828.64	4,906.18	9,716.08	8,722	10,000.00	17,401.32	10,000.00	10,300.00	300.00
01-30-5004	Reimbursed Salary	-	-	-	(46,965.29)	(53,239.39)	(20,041)	(40,824.00)	-	(40,824.00)	(40,824.00)	-
01-30-5005	Longevity Pay	891.00	815.00	871.00	1,055.00	1,210.00	968	1,400.00	610.00	1,400.00	1,632.00	232.00
01-30-5006	Comp Time/Overtime	-	19,037.00	36,211.86	35,362.72	31,232.32	24,369	35,000.00	18,692.40	35,000.00	35,000.00	-
01-30-5010	FICA	76,484.50	84,198.12	91,111.73	95,468.57	99,330.01	89,319	105,728.52	49,850.37	105,728.52	109,958.00	4,229.48
01-30-5012	Medicare	17,247.74	18,995.20	20,657.27	22,327.44	23,230.53	20,492	24,726.83	11,658.44	24,726.83	25,716.00	989.17
01-30-5015	Employee Insurance	144,978.73	145,554.42	101,608.67	128,055.08	110,541.19	126,148	157,018.50	62,183.06	157,018.50	165,448.00	8,429.50
01-30-5018	TMRs-Employee Retirement	157,549.51	180,298.04	195,208.28	192,267.60	190,994.23	183,264	192,667.41	95,997.99	192,667.41	205,550.00	12,882.59
01-30-5020	Workers' Compensation	28,856.00	28,856.00	28,856.00	28,868.00	28,856.00	28,858	28,906.00	-	28,906.00	28,906.00	-
01-30-5030	Utilities	24,506.83	28,113.99	26,300.10	25,503.32	22,992.63	25,483	22,500.00	15,475.99	22,500.00	25,500.00	3,000.00
01-30-5035	Gas, Oil & Tires	52,200.87	61,599.51	49,802.87	40,851.05	52,554.04	51,402	55,000.00	24,770.79	55,000.00	52,000.00	(3,000.00)
01-30-5040	Office/Printing	5,711.07	3,514.60	4,986.09	3,396.88	3,629.07	4,248	5,300.00	1,637.44	5,300.00	5,300.00	-
01-30-5041	IT Support	-	-	10,034.78	10,398.98	11,885.15	6,464	11,000.00	10,888.59	11,000.00	11,000.00	-
01-30-5045	Office Equip/Software	-	-	-	-	-	-	-	-	-	-	-
01-30-5048	Subscriptions & Dues	934.00	760.00	879.00	1,450.00	428.00	890	800.00	210.00	800.00	800.00	-
01-30-5065	Bldg Maint/Supplies	6,259.09	7,441.27	8,221.54	6,024.25	16,962.64	8,982	7,650.00	5,641.77	7,650.00	7,650.00	-
01-30-5068	Maint-Equipment	9,830.83	13,742.80	12,765.94	8,476.01	12,331.02	11,429	14,000.00	16,462.19	20,000.00	14,000.00	-
01-30-5069	Cell Phone/Radio Maint	23,914.52	20,783.39	23,930.71	25,833.72	27,562.45	24,405	29,500.00	12,456.96	29,500.00	29,500.00	-
01-30-5070	Miscellaneous	2,519.98	945.87	964.19	2,197.59	2,748.53	1,875	900.00	300.79	900.00	900.00	-
01-30-5074	Training/Prof Meetings	18,305.01	16,913.68	14,497.66	12,192.27	16,553.19	15,692	20,000.00	8,471.92	20,000.00	20,000.00	-
01-30-5076	Medical	7,668.59	8,430.98	9,647.99	15,584.13	16,943.84	11,655	12,500.00	7,876.32	12,500.00	12,500.00	-
01-30-5079	Equipment Purchase	13,619.89	12,534.63	15,805.27	14,732.28	6,635.87	12,666	15,000.00	10,139.38	15,000.00	15,000.00	-
01-30-5080	Uniforms	14,253.99	13,800.11	17,599.20	19,208.85	15,928.35	16,158	24,000.00	11,646.02	24,000.00	24,000.00	-
01-30-5085	Equipment Leases	5,402.62	5,030.17	6,029.76	6,819.46	6,910.24	6,038	6,700.00	3,527.51	6,700.00	6,700.00	-
01-30-5095	Magistrate Fees	-	-	-	-	-	-	5,000.00	-	5,000.00	5,000.00	-
01-30-5097	Insurance Claims	-	-	-	1,562.50	23,945.09	5,102	-	-	-	-	-
01-30-5240	CID	-	2,705.04	1,936.63	2,661.01	2,242.45	1,909	2,500.00	2,230.15	2,500.00	2,500.00	-
01-30-5245	Transfer for Tech Upgrades	2,941.26	4,000.00	6,000.00	8,000.00	8,000.00	5,788	8,000.00	4,000.00	8,000.00	8,000.00	-
Total Police Department Expenditures		1,901,699.66	2,064,636.72	2,094,748.32	2,135,427.20	2,271,624.66		2,454,695.93	1,172,038.78	2,460,695.93	2,508,616.00	



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 the residents, and those we come in contact with. It is our goal to actively participate in our community, serve as role models, and to educate the public. To work effectively to provide service deemed excellent by our residents.

Core Values

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

Fire Department - 40

Personnel Salary/Benefits

There have been no additional personnel added. The proposed increases to salary line items is related to a 3% cost of living and 4 employees meeting required increment pay increase. Health insurance has been increased 15% as a place holder until additional information is provided by the carrier.

EXPENSES

No changes

City of Castle Hills		Audited	Audited	Audited	Audited	Audited	5 Year	2018 Annual	Un-Audited	2018 Projected	2019 City	
Fire Department Expenditures		12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	Average	Budget	YTD June 30, 2018	Ending	Manager Proposed Budget	Change
01-40-5001	Salaries-Full Time	952,980.98	990,020.82	1,029,830.86	1,064,946.51	1,148,974.18	1,037,351	1,117,503.31	557,252.15	1,117,503.31	1,157,191.00	39,687.69
01-40-5002	Retainer Overtime	22,603.45	31,510.73	37,287.13	39,676.71	72,720.70	40,760	35,000.00	8,783.54	35,000.00	35,000.00	-
01-40-5003	Salaries-Part Time	-	-	-	-	-	-	-	-	-	-	-
01-40-5005	Longevity Pay	5,960.00	6,243.00	6,718.00	6,538.00	5,645.00	6,221	6,500.00	2,492.00	6,500.00	6,500.00	-
01-40-5010	FICA	58,413.19	61,394.33	66,416.46	69,485.17	74,541.19	66,050	71,858.21	34,310.11	71,858.21	74,149.00	2,290.79
01-40-5012	Medicare	13,661.33	14,358.41	15,135.55	16,250.30	16,930.71	15,267	16,805.55	8,024.13	16,805.55	17,341.00	535.45
01-40-5015	Employee Insurance	110,395.95	111,848.32	81,830.12	95,235.23	79,778.50	95,818	110,480.27	47,744.89	110,480.27	114,102.00	3,621.73
01-40-5018	TMRS-Employee Retirement	122,776.03	132,203.20	144,214.40	141,932.10	141,187.01	136,463	131,306.64	66,841.50	131,306.64	138,612.00	7,305.36
01-40-5020	Workers' Compensation	19,602.00	19,602.00	19,602.00	19,602.00	19,602.00	19,602	19,602.00	-	19,602.00	19,602.00	-
01-40-5030	Utilities	12,235.76	14,671.85	15,295.74	11,944.06	14,501.79	13,730	15,000.00	7,569.01	15,000.00	15,000.00	-
01-40-5035	Gas, Oil & Tires	10,683.20	13,486.95	10,383.01	9,612.09	9,443.21	10,722	11,000.00	6,865.77	11,000.00	11,000.00	-
01-40-5038	EMS Fees - Acadian	69,999.96	69,999.96	69,999.96	69,999.96	75,833.29	71,167	73,500.00	34,999.98	73,500.00	73,500.00	-
01-40-5040	Office/Printing	1,076.24	1,120.94	1,257.59	1,175.42	885.97	1,103	1,500.00	625.22	1,500.00	1,500.00	-
01-40-5041	IT Support	-	215.00	2,561.96	2,539.01	2,592.51	1,582	5,000.00	3,040.51	5,000.00	5,000.00	-
01-40-5045	Office Equip/Software	-	-	467.50	1,201.59	-	334	500.00	-	500.00	500.00	-
01-40-5065	Bldg Maint/Supplies	4,390.76	4,944.44	5,059.64	4,330.85	6,359.65	5,017	5,500.00	2,785.49	5,500.00	5,500.00	-
01-40-5068	Maint-Equipment	11,877.95	12,214.65	15,194.73	18,828.53	22,234.91	16,070	20,000.00	16,148.17	20,000.00	20,000.00	-
01-40-5069	Cell Phone/Radio Maint	5,841.61	5,624.05	4,449.86	4,532.09	3,867.73	4,863	6,500.00	1,819.61	6,500.00	6,500.00	-
01-40-5074	Training/Prof Meetings	8,718.20	6,490.31	8,085.28	8,855.47	7,797.94	7,989	15,000.00	2,929.98	15,000.00	15,000.00	-
01-40-5076	Medical	110.00	165.00	511.17	184.56	308.33	256	450.00	245.00	450.00	450.00	-
01-40-5080	Uniforms	9,987.77	10,333.16	9,544.61	9,713.30	9,857.86	9,887	13,000.00	7,401.79	13,000.00	13,000.00	-
01-40-5084	EMT Supplies	2,293.82	2,010.02	1,677.13	2,095.11	3,124.95	2,240	2,500.00	1,248.44	2,500.00	2,500.00	-
01-40-5085	Equipment Leases	-	-	-	-	109.58	22	-	-	-	-	-
01-40-5245	Transfer for Tech Upgrades	-	600.00	900.00	1,200.00	1,200.00	780	1,200.00	600.00	1,200.00	1,200.00	-
Total Fire Department Expenditures		1,443,608.20	1,509,057.14	1,546,422.70	1,599,878.06	1,717,497.01		1,679,705.98	811,727.29	1,679,705.98	1,733,147.00	



Public Works Department

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

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.*

Streets Department - 50

Personnel Salary/Benefits

There have been no personnel added or removed. The proposed increases to salary line items is related to a 3% cost of living. Health insurance has been increased 15% as a place holder until additional information is provided by the carrier.

EXPENSES

Commons (8530) - New line item to track expenses	\$1,000
Christmas Decorations (8535)- Increased boom costs	\$800

City of Castle Hills		Audited	Audited	Audited	Audited	Audited	5 Year	2018 Annual	Un-Audited	2018 Projected	2019 City	
Streets Department Expenditures		12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	Average	Budget	YTD June 30, 2018	Ending	Manager Proposed Budget	Change
01-50-5001	Salaries-Full Time	94,724.07	126,721.47	163,064.56	178,466.91	150,049.88	142,605	286,571.84	73,287.92	286,571.84	272,985.00	(13,586.84)
01-50-5002	Overtime	844.47	1,720.34	3,406.06	1,487.46	12,579.57	4,008	6,000.00	647.46	6,000.00	6,000.00	-
01-50-5003	Salaries-Part Time/ Seasonal	12,864.26	15,894.96	16,977.03	18,713.90	17,576.00	16,405	17,000.00	8,839.39	17,000.00	18,465.00	1,465.00
01-50-5005	Longevity Pay	607.50	488.00	691.00	811.00	766.00	673	832.00	401.00	832.00	864.00	32.00
01-50-5006	Comp Time/Overtime	6,983.62	-	-	142.50	772.51	1,580	-	15.76	-	-	-
01-50-5010	FICA	1,045.88	8,346.08	12,412.52	12,353.02	11,152.01	9,062	19,462.04	5,210.11	19,462.04	18,495.00	(967.04)
01-50-5012	Medicare	10,264.74	1,335.93	1,925.71	1,883.68	1,564.88	3,395	4,551.61	645.88	4,551.61	4,326.00	(225.61)
01-50-5015	Employee Insurance	12,639.57	16,976.96	17,332.64	16,282.14	11,047.61	14,856	29,219.84	5,123.11	29,219.84	34,231.00	5,011.16
01-50-5018	TMRS-Employee Retirement	3,187.00	16,636.74	27,777.57	25,695.94	21,636.70	18,987	33,672.19	10,047.34	33,672.19	34,575.00	902.81
01-50-5020	Workers' Compensation	7,378.93	3,187.00	3,187.00	3,187.00	3,187.00	4,025	3,187.00	-	3,187.00	3,187.00	-
01-50-5030	Utilities	-	9,174.75	7,331.52	8,161.40	9,637.21	6,861	9,000.00	5,640.13	9,000.00	9,000.00	-
01-50-5035	Gas, Oil & Tires	11,251.95	11,018.36	6,613.67	8,086.46	6,775.32	8,749	12,350.00	6,101.42	12,350.00	12,350.00	-
01-50-5040	Office/Printing	937.47	795.04	1,131.74	765.14	800.54	886	1,250.00	965.40	1,250.00	1,250.00	-
01-50-5041	IT Support	-	-	2,350.34	1,587.23	2,144.43	1,216	2,000.00	1,878.84	2,000.00	2,000.00	-
01-50-5065	Bldg Maint/Supplies	25.63	-	968.06	955.90	912.05	572	1,000.00	1,799.69	1,000.00	1,000.00	-
01-50-5068	Maint-Equipment	5,191.31	7,716.07	7,450.02	6,709.22	7,314.59	6,876	7,000.00	3,756.40	7,000.00	7,000.00	-
01-50-5070	Miscellaneous	202.00	515.05	583.37	700.98	700.00	540	700.00	20.02	700.00	700.00	-
01-50-5071	Street Lights	29,596.42	23,492.19	37,372.12	62,661.22	73,804.07	45,385	65,000.00	32,213.74	65,000.00	65,000.00	-
01-50-5073	Street Signs	2,491.99	2,163.99	1,224.01	2,098.96	3,043.10	2,204	2,500.00	1,996.25	2,500.00	2,500.00	-
01-50-5074	Training/Prof Meetings	-	205.00	261.00	558.00	741.00	353	1,500.00	-	1,500.00	1,500.00	-
01-50-5076	Medical	440.07	337.00	76.50	33.34	117.04	201	500.00	-	500.00	500.00	-
01-50-5077	Lawn Maintenance	-	-	-	14,328.00	-	2,866	-	-	-	-	-
01-50-5078	Safety Supplies	-	-	250.95	710.54	699.76	332	800.00	-	800.00	800.00	-
01-50-5080	Uniforms	2,244.07	1,845.68	1,317.96	1,774.26	2,291.78	1,895	2,500.00	959.65	2,500.00	2,500.00	-
01-50-5085	Equipment Leases	-	-	-	-	-	-	-	-	-	-	-
01-50-5090	Animal Control	2,479.21	3,211.91	1,664.30	1,407.37	2,921.94	2,337	2,500.00	1,789.75	2,500.00	2,500.00	-
01-50-5245	Transfer for Tech Upgrades	-	200.00	300.00	400.00	400.00	260	400.00	200.00	400.00	400.00	-
01-50-6517	Kennel Care	2,064.91	1,799.01	2,480.96	2,776.00	3,568.08	2,538	3,500.00	2,267.82	3,500.00	3,500.00	-
01-50-8530	Commons	-	-	-	-	-	-	-	-	-	1,000.00	1,000.00
01-50-8535	Christmas Decorations	-	118.48	504.29	779.40	1,172.34	515	1,200.00	313.21	1,200.00	2,000.00	800.00
01-50-9052	Street Maint. Minor & Infrastructure	-	-	-	83,143.29	16,479.72	19,925	50,000.00	3,797.37	50,000.00	50,000.00	-
01-50-9053	Street Maint. (Prior Council Approval)	-	-	-	-	1,974.52	395	175,000.00	30,945.22	175,000.00	-	(175,000.00)
Total Streets Department Expenditures		207,465.07	253,900.01	318,654.90	456,660.26	365,829.65		739,196.52	198,862.88	739,196.52	558,628.00	

Sanitation Department - 60

Personnel Salary/Benefits

There have been no additional personnel added. The proposed increases to salary line items is related to a 3% cost of living and 3 employees meeting required increment pay increase. Health insurance has been increased 15% as a place holder until additional information is provided by the carrier.

EXPENSES

Landfill Fees (5026) - Increased based on rates	\$25,000
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City of Castle Hills		Audited	Audited	Audited	Audited	Audited	5 Year	2018 Annual	Un-Audited	2018 Projected	2019 City	
Sanitation Department Expenditures		12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	Average	Budget	YTD June 30, 2018	Ending	Manager Proposed Budget	Change
01-60-5001	Salaries-Full Time	134,967.85	139,293.95	142,901.56	146,273.03	203,267.42	153,341	208,761.38	103,670.78	208,761.38	222,017.00	13,255.62
01-60-5002	Overtime	1,419.41	763.68	1,697.79	2,223.54	2,146.45	1,650	-	-	-	-	-
01-60-5003	Salaries-Part Time/ Seasonal	484.40	-	-	-	-	97	-	-	-	-	-
01-60-5005	Longevity Pay	485.00	548.00	626.00	720.00	890.00	654	1,040.00	466.00	1,040.00	1,032.00	(8.00)
01-60-5010	FICA	8,027.34	8,713.60	7,689.99	9,370.86	12,325.79	9,226	13,007.69	6,176.91	13,007.69	13,829.00	821.31
01-60-5012	Medicare	1,877.41	2,037.75	1,752.46	2,191.65	2,882.63	2,148	3,042.12	1,444.61	3,042.12	3,234.00	191.88
01-60-5015	Employee Insurance	22,596.83	21,468.06	16,201.25	21,855.65	23,413.91	21,107	24,400.70	14,134.95	24,400.70	34,231.00	9,830.30
01-60-5018	TMRS-Employee Retirement	16,173.99	18,678.05	16,609.43	19,137.23	24,140.52	18,948	24,529.46	12,246.51	24,529.46	25,851.00	1,321.54
01-60-5020	Workers' Compensation	3,996.00	3,996.00	3,996.00	3,996.00	3,996.00	3,996	3,996.00	-	3,996.00	3,996.00	-
01-60-5024	Recycle Fees	-	-	-	2,014.97	2,485.01	900	2,000.00	479.50	2,000.00	2,000.00	-
01-60-5026	Landfill Fees	76,884.15	77,931.18	72,448.04	94,228.31	101,354.75	84,569	95,000.00	57,011.61	95,000.00	120,000.00	25,000.00
01-60-5035	Gas, Oil & Tires	33,166.50	32,302.50	25,081.67	17,967.00	22,905.33	26,285	36,000.00	10,070.27	36,000.00	36,000.00	-
01-60-5065	Bldg Maint/Supplies	22,163.34	-	4,354.07	4,819.94	2,509.90	6,769	6,750.00	-	6,750.00	6,750.00	-
01-60-5068	Maint-Equipment	2,714.32	15,530.45	21,030.64	22,975.41	24,882.74	17,427	29,000.00	3,337.19	29,000.00	29,000.00	-
01-60-5069	Cell Phone/Radio Maint	-	-	823.71	660.27	716.51	440	750.00	381.92	750.00	750.00	-
01-60-5070	Miscellaneous	-	6,710.90	532.80	1,188.75	1,825.01	2,051	1,200.00	187.30	1,200.00	1,200.00	-
01-60-5076	Medical	399.00	-	268.35	291.34	660.34	324	800.00	205.00	800.00	800.00	-
01-60-5078	Safety Supplies	174.72	412.02	190.72	-	-	155	700.00	-	700.00	700.00	-
01-60-5080	Uniforms	598.75	2,060.53	2,683.87	2,611.79	2,694.04	2,130	3,700.00	1,479.77	3,700.00	3,700.00	-
01-60-5096	Insect Control	1,570.00	3,675.00	2,682.52	1,629.54	1,570.00	2,225	3,500.00	1,865.00	3,500.00	3,500.00	-
Total Sanitation Department Expenditures		327,699.01	334,121.67	321,570.87	354,155.28	434,666.35		458,177.35	213,157.32	458,177.35	508,590.00	

Capital Expenses - 80

Listed below are additional capital expenses or transfers for future purchases programmed into the FY 2019 budget.

CAPITAL

Monument Entrance Sign (8005) - Electronic Marque	\$16,000
City Hall Improvements (8020) - Replace 3 AC units	\$30,000
Fire-Future Radios (8024) - Transfer for replacement	\$30,000
Fire -Firefighter Gear (8324) - Purchase 6 sets	\$16,800
Fire Platform Truck - Principal (8330)	\$74,257
Fire Platform Truck - Interest (8332)	\$13,279

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2018 Projected Ending	2019 City Manager Proposed Budget	Change
Other Payroll Expenditures		-										
01-70-6518	Vacation/Comp Liability	7,118.26		-	-	-		10,000.00	-	10,000.00	10,000.00	-
Total Other Payroll Expenditures		<u>7,118.26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>10,000.00</u>	<u>-</u>	<u>10,000.00</u>	<u>10,000.00</u>	
Capital Expenses Expenditures												
01-80-8000	Capital Purchases	-	-	-	-	-	-	-	-	-	-	-
01-80-8005	Monument Entrance Signs	-	-	-	-	-	-	-	-	-	16,000.00	16,000.00
01-80-8010	Admin Equip Purchase	-	-	-	-	-	-	5,000.00	-	10,000.00	5,000.00	-
01-80-8020	City Hall Improvements	-	7,557.50	9,750.00	3,975.00	-	4,257	10,000.00	24,158.00	33,000.00	40,000.00	30,000.00
01-80-8024	Fire - Future (Radios)	-	-	-	-	-	-	-	-	-	30,000.00	30,000.00
01-80-8025	Fire - Future Vehicle	-	50,000.00	50,000.00	50,000.00	50,000.00	40,000	50,000.00	25,000.00	50,000.00	50,000.00	-
01-80-8026	Fire - Future Rescue Trk	-	10,000.00	10,000.00	10,000.00	10,000.00	8,000	10,000.00	5,000.00	10,000.00	10,000.00	-
01-80-8027	Fire-Pumper Truck Purchase	40,482.62	-	-	-	-	8,097	-	-	-	-	-
01-80-8035	Pub Works - Future Vehicle	30,000.00	40,000.00	40,000.00	40,000.00	40,000.00	38,000	50,000.00	25,000.00	50,000.00	50,000.00	-
01-80-8310	Fire (Equipment)	25,636.07	24,280.12	11,567.25	8,497.52	1,061,822.43	226,361	13,000.00	9,579.94	13,000.00	13,000.00	-
01-80-8320	Fire (Bldg Related)	4,961.49	4,493.00	7,249.85	5,157.66	24,704.76	9,313	7,000.00	-	7,000.00	7,000.00	-
01-80-8324	Fire (Firefighter Gear)	-	-	-	-	-	-	-	-	-	16,800.00	16,800.00
01-80-8325	Fire - Future SCBA	-	-	-	80,000.00	-	16,000	5,000.00	2,500.00	5,000.00	5,000.00	-
01-80-8330	Fire Truck - Principal Payment	-	-	-	-	-	-	-	-	72,248.00	74,257.00	74,257.00
01-80-8332	Fire Truck - Interest payment	-	-	-	-	-	-	-	-	15,287.89	13,279.00	13,279.00
01-80-8410	Street (Bldg & Equip)	742.00	914.63	2,828.99	3,449.98	29,885.11	7,564	3,000.00	1,128.00	3,000.00	3,000.00	-
01-80-8510	Sanitation (Equipment)	-	791.15	912.98	-	-	341	-	-	-	-	-
Total Capital Expenses Expenditures		<u>101,822.18</u>	<u>138,036.40</u>	<u>132,309.07</u>	<u>201,080.16</u>	<u>1,216,412.30</u>		<u>153,000.00</u>	<u>92,365.94</u>	<u>268,535.89</u>	<u>333,336.00</u>	
Total General Fund Expenditures		<u>(5,199,271.52)</u>	<u>(6,219,454.66)</u>	<u>(6,137,204.75)</u>	<u>(6,499,520.03)</u>	<u>(7,704,368.49)</u>		<u>(7,244,657.86)</u>	<u>(3,352,770.68)</u>	<u>(6,920,471.75)</u>	<u>(6,940,027.00)</u>	
General Fund Excess/(Loss) of Revenue Over Expenditures		458,295.42	109,800.69	278,177.55	400,664.44	(66,543.73)		203,607.89	117,364.23	-	-	

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.

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CM PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 517,232</u>	<u>\$ 517,232</u>	<u>\$ 659,353</u>	
REVENUE TOTAL	\$ 313,000	\$ 288,000	\$ 294,250	\$ 6,250
EXPENSE TOTAL	\$ 145,879	\$ 145,879	\$ -	\$ (145,879)
ENDING FUND BALANCE	<u>\$ 684,353</u>	<u>\$ 659,353</u>	<u>\$ 953,603</u>	

EXPENSES

No requests

CAPITAL

No requests

FUTURE POSSIBLE PROJECTS

- Antler Project - Street and Drainage (Engineering complete)
- Banyan Project – Street and Drainage

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2019 CM Proposed Budget	Change
Street Maintenance Tax Fund (08)											
BEGINNING FUND BALANCE		1,085,821	653,352	578,741	277,386	446,055		517,232	517,232	659,353	
08-00-8604	Sales Tax Revenue	234,225.82	240,636.63	252,625.03	261,089.89	258,319.70	249,379	275,000.00	128,792.17	256,250.00	18,750.00
08-00-8607	Digital Billboards	-	-	38,000.00	38,000.00	38,000.00	22,800	38,000.00	19,000.00	38,000.00	-
		<u>234,225.82</u>	<u>240,636.63</u>	<u>290,625.03</u>	<u>299,089.89</u>	<u>296,319.70</u>		<u>313,000.00</u>	<u>147,792.17</u>	<u>294,250.00</u>	
08-00-9010	Operations & Maintenance	2,241.84	-	-	-	-	448	-	-		
08-00-9050	Street Repair (Major)	609,858.33	299,213.01	500,294.58	20,794.43	-	286,032	-	-		
08-00-9052	Street Maintenance (Minor)	1,031.15	13,372.09	10,221.63	10,280.78	12,812.33	9,544	25,624.66	1,050.00		25,624.66
08-00-9055	Engineering	53,563.43	2,662.53	81,463.66	99,345.65	212,330.64	89,873	120,254.48	29,774.51		120,254.48
		<u>666,694.75</u>	<u>315,247.63</u>	<u>591,979.87</u>	<u>130,420.86</u>	<u>225,142.97</u>		<u>145,879.14</u>	<u>30,824.51</u>	<u>-</u>	
Excess Revenue/(Loss)		(432,468.93)	(74,611.00)	(301,354.84)	168,669.03	71,176.73		167,120.86			
ENDING FUND BALANCE		653,352	578,741	277,386	446,055	517,232		684,353	634,200	953,603	

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.

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CM PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 598,377</u>	<u>\$ 598,377</u>	<u>\$ 888,383</u>	
REVENUE TOTAL	\$ 303,073	\$ 298,000	\$ 302,000	\$ 4,000
EXPENSE TOTAL	\$ 7,994	\$ 7,994	\$ -	\$ (7,994)
ENDING FUND BALANCE	<u>\$ 893,456</u>	<u>\$ 888,383</u>	<u>\$ 1,190,383</u>	

EXPENSES

No requests

CAPITAL

No requests

FUTURE POSSIBLE PROJECTS

- North Manton Project – Drainage (Engineering complete)

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2019 CM Proposed Budget	Change
Drainage Utility Fund (10)										
BEGINNING FUND BALANCE	222,244	71,993	85,982	170,530	369,378		598,377	598,377	888,383	
10-00-4045 Stormwater Permit Fee	-	330.80	41,931.01	23,919.60	10,506.30	15,338	12,901.40	2,273.20	15,000.00	2,098.60
10-00-8604 Revenue-Stormwater Billing	127,689.20	132,693.09	129,543.91	131,364.25	127,783.89	129,815	138,171.90	68,340.74	135,000.00	(3,171.90)
10-00-8607 Digital Billboards	-	-	152,000.00	152,000.00	152,000.00	91,200	152,000.00	76,000.00	152,000.00	-
	<u>127,689.20</u>	<u>133,023.89</u>	<u>323,474.92</u>	<u>307,283.85</u>	<u>290,290.19</u>		<u>303,073.30</u>	<u>146,613.94</u>	<u>302,000.00</u>	
10-00-5001 Salaries-Full Time	13,378.69	14,029.68	-	-	-	5,482	-	-	-	-
10-00-5005 Longevity Pay	124.50	131.00	-	-	-	51	-	-	-	-
10-00-5010 FICA	837.26	877.99	-	-	-	343	-	-	-	-
10-00-5015 Employee Insurance	52.85	54.09	-	-	-	21	-	-	-	-
10-00-5018 TMRS-Employee Retirement	1,693.59	1,840.33	-	-	-	707	-	-	-	-
10-00-9005 Capital Expenses	139,930.00	40,270.95	28,298.50	-	-	41,700	-	-	-	-
10-00-9010 Operations & Maintenance	78,159.00	3,599.00	104,471.99	19,135.00	-	41,073	-	-	-	-
10-00-9030 Miscellaneous	100.00	100.00	100.00	100.00	501.94	180	-	-	-	-
10-00-9055 Engineering	43,663.69	58,131.82	106,056.86	89,200.64	60,789.66	71,569	7,994.00	1,929.32	-	(7,994.00)
	<u>277,939.58</u>	<u>119,034.86</u>	<u>238,927.35</u>	<u>108,435.64</u>	<u>61,291.60</u>		<u>7,994.00</u>	<u>1,929.32</u>	<u>-</u>	
Excess Revenue/(Loss)	(150,250.38)	13,989.03	84,547.57	198,848.21	228,998.59		295,079.30	144,684.62	302,000.00	
ENDING FUND BALANCE	71,993	85,982	170,530	369,378	598,377		893,456	743,061	1,190,383	

22 - Supplemental Street & Drainage Maintenance Fund

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

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CM PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 635,602</u>	<u>\$ 635,602</u>	<u>\$ 635,602</u>	
REVENUE TOTAL	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 635,602</u>	<u>\$ 635,602</u>	<u>\$ 635,602</u>	

EXPENSES

No requests

CAPITAL

No requests

FUTURE POSSIBLE PROJECTS

- Antler Project - Street and Drainage (Engineering complete)
- Banyan Project – Street and Drainage

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2019 CM Proposed Budget	Change
Supplemental Street & Drainage Maint. Fund (22)											
BEGINNING FUND BALANCE		-	400,000	800,000	1,057,533	599,176		635,602	635,602	635,602	
22-00-8615	Transfer from Gen Fund	400,000.00	400,000.00	257,533.00	199,366.00	36,425.80	258,665				
22-00-8617	Transfer to Fund 23			-	-	-	-				
		<u>400,000.00</u>	<u>400,000.00</u>	<u>257,533.00</u>	<u>199,366.00</u>	<u>36,425.80</u>		<u>-</u>	<u></u>	<u></u>	
22-00-9005	Capital Expenses	-	-	-	-	-	-	-			
22-00-9041	Transfer to Fund 23	-	-	-	657,723.20	-	131,545	-			
22-00-9050	Street Repair (Major)	-	-	-	-	-	-	-			
22-00-9052	Street Maintenance (Minor)	-	-	-	-	-	-	-			
		<u>-</u>	<u>-</u>	<u>-</u>	<u>657,723.20</u>	<u>-</u>		<u>-</u>	<u></u>	<u></u>	
Excess Revenue/(Loss)		400,000.00	400,000.00	257,533.00	(458,357.20)	36,425.80		-			
ENDING FUND BALANCE		400,000	800,000	1,057,533	599,176	635,602		635,602	635,602	635,602	

Capital Replacement Funds

09 – Contingency Fund Major Vehicle/Equipment Purchase

20 – Community Infrastructure Economic Development
Program (CIED) Fund

21 – Workstation Upgrade Fund

09- Contingency Fund - Major Vehicle/Equipment Purchase

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

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CM PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 136,949</u>	<u>\$ 136,949</u>	<u>\$ 251,949</u>	
REVENUE TOTAL	\$ 115,000	\$ 115,000	\$ 145,000	\$ 30,000
EXPENSE TOTAL	\$ -	\$ -	\$ 85,000	\$ 85,000
ENDING FUND BALANCE	<u>\$ 251,949</u>	<u>\$ 251,949</u>	<u>\$ 311,949</u>	

EXPENSES

No requests

CAPITAL

Replacement of Sanitation Truck

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	2018 Annual Budget	2019 CM Proposed Budget
Contingency Fund - Major Purchases of Vehicles (09)							
BEGINNING FUND BALANCE	464,940	376,732	452,371	552,371	536,949	136,949	251,949
Sale of Equipment	6,500.00	2,000.00	-	12,500.00	-	-	-
Fire - Future Vehicle		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Fire - Future Rescue Truck		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Fire - Future SCBA		-	-	-	-	5,000.00	5,000.00
Fire - Future Radios	-	-	-	-	-	-	30,000.00
Public Work - Future Vehicle Purchase	30,000.00	40,000.00	40,000.00	40,000.00	40,000.00	50,000.00	50,000.00
	<u>36,500.00</u>	<u>102,000.00</u>	<u>100,000.00</u>	<u>112,500.00</u>	<u>100,000.00</u>	<u>115,000.00</u>	<u>145,000.00</u>
Expenditures							
09-00-9305 Fire Department	-	-	-	-	500,000.00	-	-
09-00-9505 Public Works	<u>124,708.00</u>	<u>26,360.83</u>	<u>-</u>	<u>127,922.00</u>	<u>-</u>	<u>-</u>	<u>85,000.00</u>
	<u>124,708.00</u>	<u>26,360.83</u>	<u>-</u>	<u>127,922.00</u>	<u>500,000.00</u>	<u>-</u>	<u>85,000.00</u>
Excess Revenue/(Loss)	(88,208.00)	75,639.17	100,000.00	(15,422.00)	(400,000.00)	115,000.00	60,000.00
ENDING FUND BALANCE	376,732	452,371	552,371	536,949	136,949	251,949	311,949
Fire Dept Total Running Balance	268,803.00	330,803.00	390,803.00	463,303.00	23,303.00	83,303.00	173,303.00
Fire - Future SCBA Purchase						5,000.00	10,000.00
Public Works Total Running Balance	107,929.00	121,568.17	161,568.17	73,646.17	113,646.17	163,646.17	128,646.17
	<u>376,732.00</u>	<u>452,371.17</u>	<u>552,371.17</u>	<u>536,949.17</u>	<u>136,949.17</u>	<u>251,949.17</u>	<u>311,949</u>

20 - COMMUNITY INFRASTRUCTURE ECONOMIC DEVELOPMENT PROGRAM (CIED) FUND

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

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CM PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 482,351</u>	<u>\$ 482,351</u>	<u>\$ 482,351</u>	
REVENUE TOTAL	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ 20,000	\$ 20,000
ENDING FUND BALANCE	<u>\$ 482,351</u>	<u>\$ 482,351</u>	<u>\$ 462,351</u>	

EXPENSES

Engage a consultant to conduct a facility assessment of the Municipal Building

Capital

No requests

FUTURE POSSIBLE PROJECTS

- Energy Audit and review the feasibility of a Solar Array Project for the Municipal Building
- Electric Improvements in The Commons
- Municipal Facility Improvements – interior improvements to the building including new carpet, paint and audio/visual improvements to the City Hall Chambers

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	2019 CM Proposed Budget	Change
CPS CIED Fund (20)										
BEGINNING FUND BALANCE		212,296	708,361	591,759	504,055	481,734		482,351	482,351	
20-00-8604	Revenue This Year	636,886.71	146,970.00	-	21,455.11	616.45	161,186	-	-	-
		<u>636,886.71</u>	<u>146,970.00</u>	<u>-</u>	<u>21,455.11</u>	<u>616.45</u>		<u>-</u>	<u>-</u>	
20-00-9005	Capital Expenses	-	-	8,315.38	-	-	1,663	-	-	-
20-00-9006	Equipment Purchase	16,157.83	3,750.00	55,625.74	25,157.54	-	20,138	-	-	-
20-00-9015	IT Support	120,898.63	3,154.30	-	-	-	24,811	-	-	-
20-00-9016	IT Equipment	3,102.50	29,274.44	-	-	-	6,475	-	-	-
20-00-9027	Incode Software	662.00	1,448.00	-	-	-	422	-	-	-
20-00-9028	Rackspace	-	1,264.00	1,536.00	256.00	-	611	-	-	-
20-00-9030	Miscellaneous	-	3,767.36	22,227.14	18,362.15	-	8,871	-	-	-
20-00-9031	Community Room Renovation	-	27,450.00	-	-	-	5,490	-	-	-
20-00-9032	Cartegraph	-	193,463.99	-	-	-	38,693	-	-	-
20-00-9055	Engineering	-	-	-	-	-	-	-	20,000.00	20,000.00
		<u>140,820.96</u>	<u>263,572.09</u>	<u>87,704.26</u>	<u>43,775.69</u>	<u>-</u>		<u>-</u>	<u>-</u>	
ENDING FUND BALANCE		708,361	591,759	504,055	481,734	482,351		482,351	482,351	

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.

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CM PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 2,936</u>	<u>\$ 2,936</u>	<u>\$ 16,036</u>	
REVENUE TOTAL	\$ 13,100	\$ 13,100	\$ 13,100	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 16,036</u>	<u>\$ 16,036</u>	<u>\$ 29,136</u>	

EXPENSES

No requests

CAPITAL

No requests

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2019 CM Proposed Budget	Change
Workstation Upgrade (21)											
BEGINNING FUND BALANCE		-	-	6,550	13,044	26,144		2,936	2,936	16,036	
21-00-8615	Transfer from Gen Fund	-	6,550.00	9,825.00	13,100.00	13,100.00	8,515	13,100.00	6,550.00	13,100.00	-
		<u>-</u>	<u>6,550.00</u>	<u>9,825.00</u>	<u>13,100.00</u>	<u>13,100.00</u>		<u>13,100.00</u>	<u>6,550.00</u>	<u>13,100.00</u>	
							-				
21-00-9006	Equipment Purchase	-	-	3,330.66	-	36,308.34	7,928	-	-	-	-
		<u>-</u>	<u>-</u>	<u>3,330.66</u>	<u>-</u>	<u>36,308.34</u>		<u>-</u>	<u>-</u>	<u>-</u>	
Excess Revenue/(Loss)		-	6,550.00	6,494.34	13,100.00	(23,208.34)		13,100.00	6,550.00	13,100.00	-
ENDING FUND BALANCE		-	6,550	13,044	26,144	2,936		16,036	9,486	29,136	

Municipal Court and Police Funds

02 – Child Safety Fund

05 – Court Technology Fund

06– Court Security Fund

07 – Court Efficiency Fund

13 – State/Federal Forfeiture Funds

18 – Law Enforcement Officers Standards Education Funds
(LEOSE)

02 - CHILD SAFETY FUND

Funds are collected at the county level through a fee on vehicle registration and divided to municipalities based on population. 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.

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CM PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 55,939</u>	<u>\$ 55,939</u>	<u>\$ 61,939</u>	
REVENUE TOTAL	\$ 15,806	\$ 13,000	\$ 13,000	\$ -
EXPENSE TOTAL	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
ENDING FUND BALANCE	<u>\$ 64,745</u>	<u>\$ 61,939</u>	<u>\$ 67,939</u>	

EXPENSES

Community children programs
Purchase education materials

CAPITAL

No requests

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2019 CM Proposed Budget	Change
Child Safety Fund (02)											
BEGINNING FUND BALANCE		24,941	34,429	47,612	47,604	59,342		55,939	55,939	61,939	
02-00-8604	Revenue This Year	<u>11,506.39</u>	<u>13,182.96</u>	<u>14,793.57</u>	<u>17,433.37</u>	<u>12,902.26</u>	13,964	<u>15,806.02</u>	<u>5,958.90</u>	<u>13,000.00</u>	(2,806.02)
		<u>11,506.39</u>	<u>13,182.96</u>	<u>14,793.57</u>	<u>17,433.37</u>	<u>12,902.26</u>		<u>15,806.02</u>	<u>5,958.90</u>	<u>13,000.00</u>	
02-00-9024	Community Programs	-	-	-	5,695.28	7,454.80	2,630	7,000.00	2155.71	6,000.00	(1,000.00)
02-00-9030	Miscellaneous	<u>2,018.61</u>	<u>-</u>	<u>14,801.81</u>	<u>-</u>	<u>8,850.54</u>	5,134	<u>-</u>	<u>541.5</u>	<u>1,000.00</u>	1,000.00
		<u>2,018.61</u>	<u>-</u>	<u>14,801.81</u>	<u>5,695.28</u>	<u>16,305.34</u>		<u>7,000.00</u>	<u>2,697.21</u>	<u>7,000.00</u>	
Excess Revenue/(Loss)		9,487.78	13,182.96	(8.24)	11,738.09	(3,403.08)		8,806.02	3,261.69	6,000.00	
ENDING FUND BALANCE		34,429	47,612	47,604	59,342	55,939		64,745	59,201	67,939	

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.

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CM PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 37,359</u>	<u>\$ 37,359</u>	<u>\$ 36,859</u>	
REVENUE TOTAL	\$ 24,424	\$ 22,000	\$ 22,000	\$ -
EXPENSE TOTAL	\$ 24,406	\$ 22,500	\$ 19,500	\$ (3,000)
ENDING FUND BALANCE	<u>\$ 37,377</u>	<u>\$ 36,859</u>	<u>\$ 39,359</u>	

EXPENSES

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

CAPITAL

No requests

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2019 CM Proposed Budget	Change
Municipal Court Technology (05)											
BEGINNING FUND BALANCE		28,934	27,813	24,184	31,635	37,865		37,359	37,359	36,859	
05-00-8604	Revenue This Year	<u>16,154.15</u>	<u>23,142.39</u>	<u>20,764.59</u>	<u>22,044.59</u>	<u>22,166.57</u>	20,854	<u>24,423.66</u>	<u>11,043.35</u>	<u>22,000.00</u>	(2,423.66)
		<u>16,154.15</u>	<u>23,142.39</u>	<u>20,764.59</u>	<u>22,044.59</u>	<u>22,166.57</u>		<u>24,423.66</u>	<u>11,043.35</u>	<u>22,000.00</u>	(2,423.66)
05-00-9006	Equipment Purchase	572.48	5,759.00	-	313.49	1,185.00	1,566	2,370.00	687.65	1,500.00	(870.00)
05-00-9008	Equipment Maintenance/Software	11,295.68	15,726.90	12,636.75	13,842.20	21,487.36	14,998	22,036.22	10,430.43	18,000.00	(4,036.22)
05-00-9026	Supplies	3,849.51	2,285.88	316.50	159.00	-	1,322	-	-	-	-
05-00-9030	Miscellaneous	1,557.18	3,000.00	360.00	1,500.00	-	1,283	-	-	-	-
		<u>17,274.85</u>	<u>26,771.78</u>	<u>13,313.25</u>	<u>15,814.69</u>	<u>22,672.36</u>		<u>24,406.22</u>	<u>11,118.08</u>	<u>19,500.00</u>	
Excess Revenue/(Loss)		(1,120.70)	(3,629.39)	7,451.34	6,229.90	(505.79)		17.44	(74.73)	2,500.00	
ENDING FUND BALANCE		27,813	24,184	31,635	37,865	37,359		37,377	37,285	39,359	

06 - COURT SECURITY FUND

Court Security fund is allowed by state statute through a municipal ordinance to collect a \$3 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.

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CM PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 91,910</u>	<u>\$ 91,910</u>	<u>\$ 89,410</u>	
REVENUE TOTAL	\$ 18,349	\$ 16,000	\$ 16,000	\$ -
EXPENSE TOTAL	\$ 10,203	\$ 18,500	\$ 13,578	\$ (4,922)
ENDING FUND BALANCE	<u>\$ 100,056</u>	<u>\$ 89,410</u>	<u>\$ 91,832</u>	

EXPENSES

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

CAPITAL

No requests

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2019 CM Proposed Budget	Change
Municipal Court Security Fund (06)											
BEGINNING FUND BALANCE		76,001	83,064	88,163	73,611	77,645		91,910	91,910	89,410	
06-00-8604	Revenue This Year	12,910.86	17,386.90	15,584.72	16,557.05	25,995.24	17,687	18,349.16	8,295.73	16,000.00	(2,349.16)
		<u>12,910.86</u>	<u>17,386.90</u>	<u>15,584.72</u>	<u>16,557.05</u>	<u>25,995.24</u>	17,687	<u>18,349.16</u>	<u>8,295.73</u>	<u>16,000.00</u>	(2,349.16)
06-00-5002	Overtime	960.00	480.00	1,237.50	4,800.00	6,322.50	2,760	6,435.00	1,635.00	3,000.00	(3,435.00)
06-00-5010	FICA	57.65	29.56	76.61	296.20	388.42	170	398.97	99.57	230.00	(168.97)
06-00-5012	Medicare	13.49	6.91	17.91	69.24	90.93	40	93.31	23.29	-	(93.31)
06-00-5015	Employee Insurance	97.22	43.71	94.95	359.43	344.11	188	-	117.00	-	-
06-00-5018	TMRS-Employee Retirement	120.32	62.08	166.69	590.40	744.81	337	756.11	192.30	348.00	(408.11)
06-00-9005	Capital Expenses	-	-	22,125.00	-	-	4,425	-	-	-	-
06-00-9006	Equipment Purchase	-	7,959.99	-	1,274.33	-	1,847	-	329.99	3,000.00	3,000.00
06-00-9010	Operations & Maintenance	984.00	-	1,476.00	1,653.30	884.16	999	-	-	-	-
06-00-9012	Personnel-Contract	3,615.00	3,705.00	4,942.50	3,480.00	2,955.00	3,740	2,520.00	2,625.00	7,000.00	4,480.00
06-00-9030	Miscellaneous	-	-	-	-	-	-	-	8,049.69	-	-
		<u>5,847.68</u>	<u>12,287.25</u>	<u>30,137.16</u>	<u>12,522.90</u>	<u>11,729.93</u>		<u>10,203.39</u>	<u>13,071.84</u>	<u>13,578.00</u>	
Excess Revenue/(Loss)		7,063.18	5,099.65	(14,552.44)	4,034.15	14,265.31		8,145.77	(4,776.11)	2,422.00	
ENDING FUND BALANCE		83,064	88,163	73,611	77,645	91,910		100,056	87,134	91,832	

07 - COURT EFFICIENCY FUND

Court Efficiency fund is 10% of a time payment fee that is imposed through state statute. The funds can be used to finance efficiency measures utilized by the court.

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CM PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 3,535	\$ 3,535	\$ 5,335	
REVENUE TOTAL	\$ -	\$ 1,800	\$ 1,800	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ 500	\$ 500
ENDING FUND BALANCE	<u>\$ 3,535</u>	<u>\$ 5,335</u>	<u>\$ 6,635</u>	

EXPENSES

Possible costs related to interpreter fees from outside services

CAPITAL

No requests

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2019 CM Proposed Budget	Change
Municipal Court Efficiency Fund (07)											
BEGINNING FUND BALANCE		1,257	1,904	2,804	1,923	2,614		3,535	3,535	5,335	
07-00-8604	Revenue This Year	647.15	899.37	734.02	690.61	920.85	778	-	956.73	1,800.00	1,800.00
		<u>647.15</u>	<u>899.37</u>	<u>734.02</u>	<u>690.61</u>	<u>920.85</u>		<u>-</u>	<u>956.73</u>	<u>1,800.00</u>	
07-00-9010	Operations & Maintenance	-	-	1,614.20	-	-	323	-	-	500.00	500.00
		<u>-</u>	<u>-</u>	<u>1,614.20</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>500.00</u>		
Excess Revenue/(Loss)		647.15	899.37	(880.18)	690.61	920.85		-	956.73	1,300.00	
ENDING FUND BALANCE		1,904	2,804	1,923	2,614	3,535		3,535	4,492	6,635	

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.

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CM PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 202,346</u>	<u>\$ 202,346</u>	<u>\$ 354,502</u>	
REVENUE TOTAL	\$ 4,115	\$ 166,910	\$ 17,500	\$ (149,410)
EXPENSE TOTAL	\$ 14,754	\$ 14,754	\$ 1,500	\$ (13,254)
ENDING FUND BALANCE	<u>\$ 191,707</u>	<u>\$ 354,502</u>	<u>\$ 370,502</u>	

EXPENSES

None at this time

Expense related to vending machine net with vending revenues

CAPITAL

No requests

FUTURE

Possible future consideration for use towards new facility

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2019 CM Proposed Budget	Change
BEGINNING FUND BALANCE	52,292	127,505	138,488	181,121	206,828		202,347	202,347	354,502	
Police Seizure Fund (13)										
13-00-4060 Misc.-Vending Sales	-	-	-	-	-	-	-	77.65	1,500.00	1,500.00
13-00-4090 Interest	139.92	146.33	162.29	230.59	994.30	335	772.34	2,113.74	6,000.00	5,227.66
13-00-8604 Police Seizures - Federal	-	13,118.99	-	17,461.76	20,080.87	10,132	3,342.30	142,880.44	5,000.00	1,657.70
13-00-8606 Police Seizures - State	87,409.35	2,863.82	43,818.20	16,549.83	-	30,128	-	5,838.96	5,000.00	5,000.00
	<u>87,549.27</u>	<u>16,129.14</u>	<u>43,980.49</u>	<u>34,242.18</u>	<u>21,075.17</u>		<u>4,114.64</u>	<u>150,910.79</u>	<u>17,500.00</u>	
13-00-5070 Misc.-Vending Machine Foods	-	-	-	-	-		-	1,203.13	1,500.00	1,500.00
13-00-9010 Operations & Maintenance	4,536.22	5,146.25	1,347.77	7,646.49	25,556.74	8,847	14,753.60	-	-	(14,753.60)
13-00-9011 Equip/Fuel/Maint	7,800.00	-	-	888.10	-	1,738	-	-	-	-
	<u>12,336.22</u>	<u>5,146.25</u>	<u>1,347.77</u>	<u>8,534.59</u>	<u>25,556.74</u>		<u>14,753.60</u>	<u>1,203.13</u>	<u>1,500.00</u>	
Excess Revenue/(Loss)	75,213.05	10,982.89	42,632.72	25,707.59	(4,481.57)		(10,638.96)	149,707.66	16,000.00	
ENDING FUND BALANCE	127,505	138,488	181,121	206,828	202,347		191,708	352,054	370,502	

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 2018. 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.

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CM PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 6,186	\$ 6,186	\$ 8,495	
REVENUE TOTAL	\$ -	\$ 2,309	\$ 2,309	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ 3,000	\$ 3,000
ENDING FUND BALANCE	<u>\$ 6,186</u>	<u>\$ 8,495</u>	<u>\$ 7,804</u>	

EXPENSES

Costs for training of law enforcement officers

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2019 CM Proposed Budget	Change
BEGINNING FUND BALANCE	-	-	-	-	-		6,186	6,186	8,495	
LEOSE Fund (18)										
18-00-4455 LEOSE State Allocation	-	-	-	-	-	-	-	2,308.84	2,309.00	2,309.00
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>2,308.84</u>	<u>2,309.00</u>	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>2,308.84</u>	<u>2,309.00</u>	
18-00-5074 Training/Professional Meetings	-	-	-	-	-	-	-	-	3,000.00	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>3,000.00</u>	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>3,000.00</u>	
Excess Revenue/(Loss)	-	-	-	-	-		-			
ENDING FUND BALANCE	-	-	-	-	6,186		6,186	8,495	7,804	

Crime Control Prevention District

* The CCPD Board will be meeting over the next two months to review and approve a budget that will be submitted to the City Council for final acceptance. The proposed City Manager budget included is a culmination of work with staff and includes requests from the Police Department that will be presented to the Board.

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.

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CM PROPOSED BUDGET	CHANGE
BEGINNING TOTAL FUND BALANCE	<u>\$ 656,181</u>	<u>\$ 656,181</u>	<u>\$ 700,181</u>	
ACTUAL REVENUE TOTAL	\$ 240,700	\$ 250,700	\$ 329,500	\$ 78,800
ACTUAL EXPENSE TOTAL	<u>\$ 206,700</u>	<u>\$ 206,700</u>	<u>\$ 393,500</u>	\$ 186,800
UNASSIGNED FUND BALANCE	\$ 268,606	\$ 278,606	\$ 295,106	
ASSIGNED - PATROL CARS	\$ 177,500	\$ 177,500	\$ 48,500	
ASSIGNED - TRAFFIC VEHICLES	\$ 30,000	\$ 30,000	\$ 45,000	
ASSIGNED - CID VEHICLES	\$ 125,000	\$ 125,000	\$ 150,000	
ASSIGNED - RADIOS	\$ -	\$ -	\$ 20,000	
ASSIGNED - VIDEO EQUIPMENT	\$ 50,000	\$ 50,000	\$ 62,500	
ASSIGNED - MOBILE DATA COMPUTERS	<u>\$ 39,075</u>	<u>\$ 39,075</u>	<u>\$ 15,075</u>	
ENDING TOTAL FUND BALANCE	\$ 690,181	\$ 700,181	\$ 636,181	

EXPENSES

No major increases to expenses included

CAPITAL

Purchase of 8 replacement patrol units

Purchase of 11 replacement MDT's

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2019 CM Proposed Budget	Change
Crime Control and Prevention District (50)											
BEGINNING FUND BALANCE		458,264	330,303	380,791	461,638	444,506		656,181	656,181	700,181	
50-00-4060	Miscellaneous	-	2,250.00	-	-	-				-	-
50-00-4090	Interest	693.74	1,602.12	738.73	961.32	3,742.84	1,547.75	700.00	5,045.54	4,000.00	3,300
50-00-4095	Interest - CD	554.77	-	-	-	-	110.95	-	-	-	-
50-00-4300	Sales and Use Tax	224,504.42	233,930.20	249,550.32	254,079.62	253,262.22	243,065.36	240,000.00	125,402.87	256,250.00	16,250
50-00-4500	Sale of Equipment	23,100.00	30,700.00	-	79,000.00	-	26,560.00	-	-	69,250.00	69,250
50-00-4990	Transfer in From Fund Balance	-	-	-	-	-	-	90,000.00	-	208,500.00	118,500
		<u>248,852.93</u>	<u>268,482.32</u>	<u>250,289.05</u>	<u>334,040.94</u>	<u>257,005.06</u>		<u>330,700.00</u>	<u>130,448.41</u>	<u>538,000.00</u>	207,300
50-00-5070	Miscellaneous	372.00	988.00	19,833.02	35.16	368.78	4,319.39	500.00	-	500.00	-
50-00-8105	Patrol Cars - Future	204,900.00	-	43,355.00	255,411.00	21,821.60	105,097.52	60,000.00	-	60,000.00	*
50-00-8106	Purchase - Patrol Cars	-	-	-	-	-	-	-	-	256,000.00	256,000
50-00-8107	Traffic Vehicle -Future	-	-	-	-	-	-	10,000.00	-	15,000.00	*
50-00-8108	Purchase - Traffic Vehicle	-	-	-	-	-	-	-	-	-	-
50-00-8110	CID Vehicles - Future	51,009.00	93,183.25	-	-	-	28,838.45	25,000.00	-	25,000.00	*
50-00-8111	Purchase - CID Vehicles	-	-	-	-	-	-	-	-	-	-
50-00-8115	Radios - Future	-	-	17,453.50	-	-	3,490.70	20,000.00	-	20,000.00	*
50-00-8116	Purchase - Radios	-	-	-	-	-	-	110,000.00	-	-	(110,000)
50-00-8117	Software Upgrade	14,950.00	-	-	-	-	2,990.00	-	-	-	-
50-00-8120	Video Equipment - Future	-	44,000.00	27,087.00	3,075.16	-	14,832.43	12,500.00	-	12,500.00	*
50-00-8121	Purchase - Video Equipment	-	-	-	-	-	-	-	-	-	-
50-00-8125	Mobile Data Computers - Future	35,856.32	-	18,708.12	38,476.44	-	18,608.18	12,000.00	-	12,000.00	*
50-00-8126	Purchase - Mobile Data Computers	-	-	-	-	-	-	-	-	36,000.00	36,000
50-00-9011	Equip/Fuel/Maint	13,212.57	7,506.47	-	-	5,309.72	5,205.75	25,000.00	1,542.50	25,000.00	-
50-00-9012	Personnel	-	-	-	-	200.00	40.00	-	-	-	-
50-00-9014	Admin Support	-	200.00	16,006.31	26,558.41	-	8,552.94	500.00	-	500.00	-
50-00-9015	IT Support	38,299.96	45,911.63	1,000.00	-	12,635.47	19,569.41	30,000.00	5,943.40	30,000.00	-
50-00-9021	CID Training	-	1,000.00	-	1,000.00	1,000.00	600.00	1,000.00	-	2,000.00	1,000
50-00-9022	SWAT Training	-	-	87.63	-	1,000.00	217.53	2,000.00	1,000.00	2,000.00	-
50-00-9023	Dispatch Training	-	282.24	943.06	494.00	-	343.86	500.00	-	500.00	-
50-00-9024	Community Programs	2,012.74	852.79	24,968.39	26,122.94	362.60	10,863.89	1,200.00	474.46	5,000.00	3,800
50-00-9025	Software Support	16,201.50	24,070.00	-	-	2,631.51	8,580.60	36,000.00	25,475.84	36,000.00	-
		<u>376,814.09</u>	<u>217,994.38</u>	<u>169,442.03</u>	<u>351,173.11</u>	<u>45,329.68</u>		<u>346,200.00</u>	<u>34,436.20</u>	<u>538,000.00</u>	191,800
Excess Revenue/(Loss)		(127,961.16)	50,487.94	80,847.02	(17,132.17)	211,675.38		(15,500.00)	96,012.21	-	
TOTAL ENDING FUND BALANCE		330,303	380,791	461,638	444,506	656,181		640,681	752,193	700,181	
ENDING COMMITTED FUND BALANCE								268,606		295,106	
Assigned - Patrol Cars								177,500		48,500	
Assigned - Traffic Vehicle								30,000		45,000	
Assigned - CID Vehicle								125,000		150,000	
Assigned - Radios								-		20,000	
Assigned - Video Equipment								50,000		62,500	
Assigned - Mobile Data Computers								39,075		15,075	
* These line items are not actual expenses but funds being set aside/used for equipment. The true effect on ending fund balance.								<u>690,181</u>	*	<u>636,181</u>	*

ANIMAL SHELTER FUND

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.*

	2018 ADOPTED BUDGET	2018 PROJECTED BUDGET	2019 CM PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 5,006</u>	<u>\$ 5,006</u>	<u>\$ 5,986</u>	
REVENUE TOTAL	\$ 980	\$ 980	\$ 500	\$ (480)
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 5,986</u>	<u>\$ 5,986</u>	<u>\$ 6,486</u>	

EXPENSES

No requests

Capital

No requests

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2019 CM Proposed Budget	Change
Animal Shelter Fund (04)										
BEGINNING FUND BALANCE	1,021	1,829	1,970	2,765	4,501		5,006	5,006	5,966	
04-00-4050 Garage Sale Permits-Annual	-	-	-	-	-		-	380.00	-	-
04-00-8604 Revenue This Year	385.00	-	45.00	-	-	86	-	-	-	-
04-00-8605 Donations	536.00	268.00	750.09	1,735.80	505.00	759	960.00	45.00	500.00	(460.00)
	<u>921.00</u>	<u>268.00</u>	<u>795.09</u>	<u>1,735.80</u>	<u>505.00</u>		<u>960.00</u>	<u>425.00</u>	<u>500.00</u>	
04-00-9010 Operations & Maintenance	113.02	127.02	-	-	-	48	-	-	-	-
	<u>113.02</u>	<u>127.02</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
Excess Revenue/(Loss)	807.98	140.98	795.09	1,735.80	505.00		960.00	425.00	500.00	
ENDING FUND BALANCE	1,829	1,970	2,765	4,501	5,006		5,966	5,431	6,466	

Glossary

ACCRUAL BASIS -The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACTIVITY - A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible. (e.g., police is an activity within the public safety function).

AD VALOREM TAX- A tax based on value (e.g., a property tax).

AMORTIZATION -Apportionment or writing off of the cost of an intangible asset as an operational cost over the estimated useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

APPROPRIATION- A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUATION- A valuation set upon real estate or other property by a government as a basis for levying taxes.

BALANCED BUDGET- A budgeting term used to signify budgeted expenditures are offset by budgeted revenues. In some instances reserves set aside for a specific use could be included to offset budgeted expenditures; i.e. election equipment reserves set aside in previous fiscal years to replace outdated equipment in a future fiscal year.

BASIS OF ACCOUNTING- A term used to refer to when revenues, expenditures, expenses, and transfers- and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BUDGET AMENDMENT- A term used to refer to a change to the budget after adoption. Additional revenue or fund balance/retained earnings appropriations to fund expenditures not included in the original adopted budget.

BUDGET TRANSFER- A term used to refer to the reallocation of appropriated funds between revenue or expenditure accounts within a department.

CAPITAL EXPENDITURES -Expenditures resulting in the acquisition of or addition to the government's general fixed assets

CAPITAL IMPROVEMENT PROGRAM- (CIP) A term used to refer to a group of related infrastructure improvements planned for the future. The program can be, either, a five or a ten year plan.

CAPITAL LEASE -An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time, that meets one or more of the criteria set forth in SFAS No. 13 for lease capitalization.

CAPITAL PROJECTS FUND- A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CASH BASIS- A basis of accounting under which transactions are recognized only when cash is received or disbursed.

DEBT SERVICE FUND-A fund established to account for the accumulation of resources for and the payment of general long-term debt principal and interest (sometimes referred to as a SINKING FUND)

DEBT SERVICE FUND REQUIREMENTS -The resources which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

DEBT SERVICE REQUIREMENTS -The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

DEFERRED REVENUE -Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are an example of deferred revenue.

DELINQUENT TAXES -Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEPRECIATION- Gradual conversion of the cost of a tangible fixed or capital asset as an operational cost over the projected useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

ENTERPRISE FUND (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; airports; parking garages; or transit systems). In this case, the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or purposes.

EXPENDITURES- Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES -Reduction in net financial resources which represents the operational cost of doing business.

FISCAL YEAR- A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City's fiscal year is October thru September.

FRANCHISE- A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FUND- A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE- The difference between fund assets and fund liabilities of governmental and similar trust funds

FUND BALANCE-RESERVE FOR ENCUMBRANCES- An account used to segregate a portion of fund balance for expenditures upon vendor performance.

FUND BALANCE-RESERVE -FOR PREPAID ITEMS- An account used to segregate a portion of fund balance to indicate that prepaid items do not represent expendable amiable financial resources even though they are a component of net current assets.

FUND TYPE- Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL FUND (GF)- The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL LONG-TERM DEBT -Long-term debt expected to be repaid from governmental funds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GOVERNMENTAL FUND TYPES -Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. In essence, the funds are accounting segregation of financial resources. Expendable assets are assigned to the particular fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, used and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more

detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

INTERFUND TRANSFERS -All inter-fund transactions except loans, quasi-external transactions and reimbursements.

INTERGOVERNMENTAL REVENUES -Revenues from other governments in the forms of grants, entitlements, shared revenues or payment in lieu of taxes.

INTERNAL SERVICE FUND- A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

INTEREST AND SINKING (I&S) – The debt rate (I&S) is the component of the adopted tax rate of the taxing unit that will impose the amount of taxed needed to fund the unit's debt service for the year.

LEVY (1) (Verb) to impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) the total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES -Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer or provide services to other entities in the future as a result of past transactions or events.

MAJOR FUND- A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MAINTENANCE -The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs; replacement of parts, structural components and so forth and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

MAINTENANCE & OPERATION (M&O) -The component of the adopted tax rate of the taxing unit that will impose the amount of taxes needed to fund maintenance and operation expenditures in the General Fund for the year.

MODIFIED ACCRUAL BASIS- The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resources increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable" and "available to finance expenditures of the current." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance

and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis accounting.

OBJECT- As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

ORDINANCE -A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

ORGANIZATIONAL-UNIT CLASSIFICATION (ORG UNIT)- Expenditure classification according to responsibility centers within a government's organizational structure. Classification of expenditures by organizational unit is essential to fulfilling stewardship responsibility for individual government resources.

PROPRIETARY FUND TYPES -Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

RESERVED -An element of the equity section of the governmental fund balance sheet comprised of three major fund balance elements: reserved; unreserved, designated; and unreserved, undesignated. When used in association with the governmental funds, the term "reserved" should be limited to describing the portion of fund balance that is (1) not available for appropriation or expenditure and/or (2) is segregated legally for a specific future use. A common example of the first type of reservation within the governmental funds is "reserved for inventories." Another example, "reserved for loans receivable," represents amounts expected to be collected in the future. Therefore, this receivable is not available for expenditure or appropriation at the balance sheet date. In this instance, the loans receivable amount is not associated with revenue recognition. However, if outstanding receivables (e.g., property taxes) are related to revenue that is not available, deferred revenue should be reported, not a reservation of fund balance. "Reserved for Encumbrances" is a common example of the second reserve type. This type of reserve is legally earmarked for a specific purpose. Generally, the reservations are based on third party restrictions (e.g., contract with vendor).

REVENUES- (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating

transfers are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

SPECIAL REVENUE FUND- A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

TAX RATE -The amount of tax (M&O and I&S combined) stated in terms of a unit of the tax base. Adopted by Ordinance by the governing body.

TAX ROLL -The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

UNRESERVED -The equity section of the governmental fund balance sheet is comprised of three major fund balance elements: reserved; unreserved, designated; and unreserved, undesignated. (Also reference Unreserved, Designated and Unreserved, Undesignated.)

UNRESERVED, DESIGNATED- A designation of unreserved fund balance established by a government to indicate tentative plans for the use of current financial resources in the future. Examples of designations include equipment replacement and contingencies. These designations should not cause the government to report a deficit unreserved, undesignated fund balance. In addition, a government should not report a deficit unreserved, designated fund balance. In effect, a government cannot designate resources that are not available for expenditure.

UNRESERVED, UNDESIGNATED- An unreserved, undesignated fund balance represents financial resources available to finance expenditures other than those tentatively planned by the government.

WORKING CAPITAL -The difference between current assets and current liabilities of enterprise funds.