

City of Castle Hills

FY 2021 City Manager Proposed Budget



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

“This budget will raise more total property taxes than last year’s budget by \$359,992* or 10.1491%, and of that amount \$9,259 is tax revenue to be raised from new property added to the tax roll this year.”

- ❖ The increase for the General Fund Operations is only \$64,351 or 1.8142%. The remainder of \$295,641 increase is for Interest and Sinking Fund (Debt service) tax rate related to the future debt issuance for Street Projects.



COUNCIL OF THE CITY OF CASTLE HILLS

JR TREVINO

MAYOR

JOE IZBRAND

MAYOR PRO-TEM

DOUGLAS GREGORY

COUNCIL MEMBER

JACK JOYCE

COUNCIL MEMBER

KURT MAY

COUNCIL MEMBER

FRANK PAUL

COUNCIL MEMBER

RYAN RAPELYE

CITY MANAGER

LARA FEAGINS

FINANCE DIRECTOR

CITY OF CASTLE HILLS
FISCAL YEAR 2021 CITY MANAGER PROPOSED BUDGET

OVERVIEW

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

GENERAL FUND

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

Street and Drainage Funds

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

Capital Replacement Funds

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

Municipal Court and Police Funds

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

Crime Control Prevention District

Crime Control Prevention District (CCPD).....	62
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Animal Shelter Fund

Animal Shelter Fund.....	64
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Supplementary Information

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

August 6, 2020



Honorable Mayor and Members of the City Council:

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

Staff is pleased to submit for your review and consideration the proposed budget for the Fiscal Year FY 2021 beginning January 1, 2021. Together with your guidance, staff input, and our joint visionary thoughts, we have prepared an annual financial plan considering both the needs of our residents and our operational objectives. The proposed budget includes projected revenues, the allocation of operational funds necessary to provide quality services to our residents, and recommended capital projects necessary to maintain the current and future needs of the City. Thank you in advance for your consideration and time reviewing the proposed budget. The remainder of this document is a summary of the FY2021 proposed budget. The FY 2021 budget maintains current operating levels and represents the expected revenues and planned expenditures for the City of Castle Hills' fiscal year from January 1, 2021, to December 31, 2021. This proposed budget is balanced and seeks to create a roadmap for success by continuing to build on a solid foundation in regards to City Services and future capital needs.

As we look forward to next year in programming the necessary allocation of revenue and expenses, it would remiss not to highlight the impact and challenges of the COVID-19 coronavirus pandemic which has become a worldwide health event, requiring disruptive changes to all aspects of our lives. The City of Castle Hills' official response to COVID-19 began in March when the Mayor declared a public health emergency and we closed our City facilities to the public during this time. The economic impact of the pandemic to the City has been manageable thus far and current sales tax seems to be at or slightly below our targeted projections for FY 2020. As we look to FY 2021, we have taken a conservative approach to estimating revenues, being sensitive to fluctuations in the economy, such as sales tax and permits.

City staff has continued to monitor revenue and expenditures within our current FY 2020 Budget as a result of the current public health emergency related to COVID-19 pandemic and the potential impact it may have on current and future City operations. As we have prepared for the FY 2021 Proposed Budget, we are hoping the City has minimal challenges due to this current pandemic and will be working to ensure that City services are impacted as little as possible.

Obviously, this year has been unlike anything we have ever dealt with. This document and our discussions, though different from a "typical" year, continue to represent consistency in how we focus City resources and how they are presented for City Council consideration and deliberation. Lately, it seems like change is the only constant standard in the world and I am always impressed with our staff and the organization's ability to keep things moving forward no matter the challenges we face during this ever-changing time.

The proposed budget allocates resources based on the needs identified by staff to maintain current service levels while maintaining a conservative fiscal approach. Each department director reviews

their budget proposal with the Finance office and the City Manager before the collective departmental budgets are evaluated for inclusion into the proposed budget 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.

General Fund Highlights:

The proposed General Fund budget is fiscally conservative and balanced. The FY2021 proposed budget is based on the ad valorem rate of \$0.476990 per \$100 of valuation, which is the M&O voter approval tax rate, for the FY 2021 Proposed Budget. The I&S portion is .039048. The General Fund is the largest fund for the City and accounts for the general service and operations. The General Fund is where services such as police, permitting/planning, public works, and administration are budgeted. All of the City's employee salaries are funded out of the General Fund. The proposed General Fund revenue budget totals \$6,942,549 million and the expenses budget totals \$6,942,549 million.

Things to note in the FY2021 Proposed General Fund Budget:

- Does not include does not include any additional personnel in the organization.
- Does not include a cost of living adjustment for employees. We have programmed in a slight increase to TMRS – Employee Retirement line item.
- Includes a line item to address code compliance abatements, as well as additional mowing of certain right-of-way areas for two additional frequencies annually. This will allow the City to engage an on-demand contractor to address these abatements instead of our Public Works Department.
- \$75,000 has been programmed in the Streets Department to fund minor street maintenance and infrastructure projects and to allow the City to continue working with North East Independent School District on a second phase of sidewalks along Honeysuckle and Lemonwood next to the Castle Hills Elementary School.

Revenues:

Total revenues for the FY2021 proposed budget are \$6,942,549 million. Sales and property taxes make up \$4,767,099 million of total revenues. Other major revenue sources include municipal court, permits/inspections, franchise fees and sanitation.

The City's second largest source of revenue is sales taxes. Sales taxes are unpredictable as they rise and fall with the economy, making it difficult to estimate the exact amount of revenue the City will receive each year. Historically, as sales taxes go, so goes the City's budget. The proposed budget

assumes no increase over the FY2021 projected year-end collections. We will remain optimistic this will change as our economy looks to recover long-term.

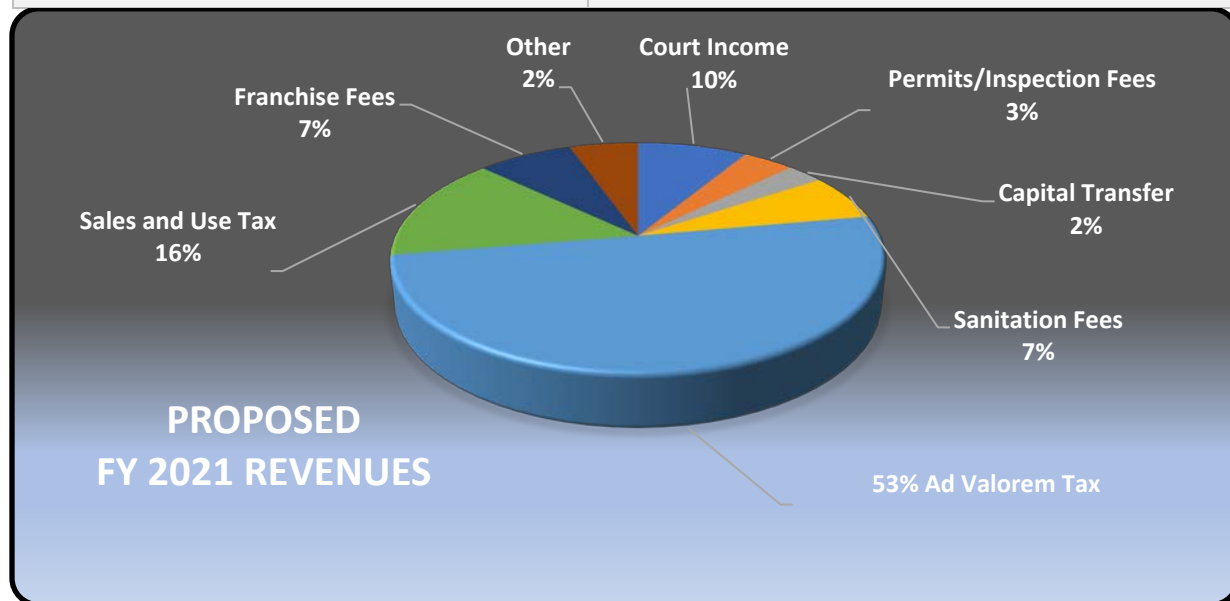
Franchise fees consist of electric, cable, telephone, and gas and comprises \$508,000 of the General Fund revenues. The FY 2021 Proposed Budget has a decrease of \$49,000 which is a result of changes to State law, specifically SB 1152.

Property Taxes:

The Bexar County Appraisal District sets the valuations and City Council sets the tax rate. The total taxable assessed value (freeze not included) at the current tax of \$0.501345 per \$100 of valuation is \$601,543,300. The proposed total M&O revenue is budgeted at \$3,611,389. The reported homestead average taxable value is \$339,229 the \$.01 cent increase equates to \$33.97 in a year. This proposed budget includes an I&S debt rate. If the City issues the Certificates of Obligations, it would be necessary in the budget to fund the debt payment for the portion of streets only.

Total City revenue for the proposed FY2021 Budget is charted by source below:

Revenue Summary	Proposed 2021
Court Income	\$675,000
Permits/Inspection Fees	\$205,000
Capital Transfer	\$134,150
Sanitation	\$495,800
Ad Valorem Tax	\$3,661,389
Sales and Use Tax	\$1,105,710
Franchise Fees	\$508,000
Other	\$157,500
Total:	\$6,942,549

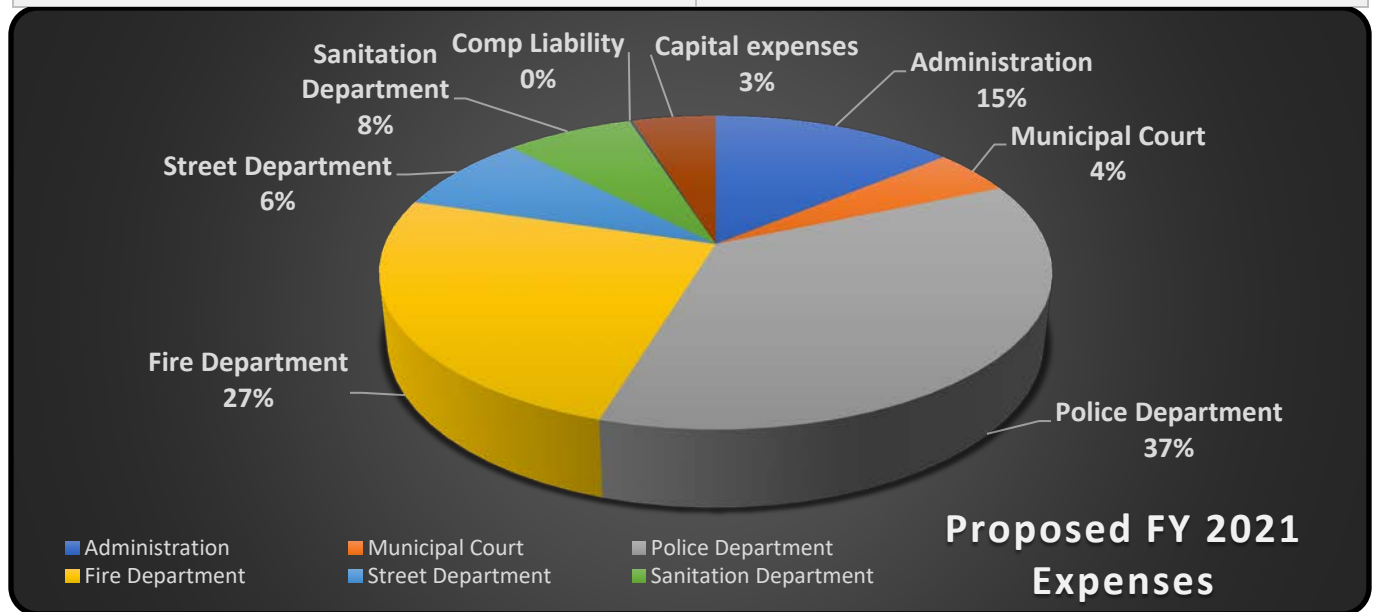


Expenses:

Total expenses for the FY2021 Proposed Budget are \$6,942,549 million. The proposed ending total fund balance for the City in FY2021 is \$3,437,303 million, which is about six months - the recommended amount - of City expenses. 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 consists of Public Safety (Police, Fire and Dispatch), Public Works - Street Maintenance and Sanitation Municipal Court and Administration.

A summary of expenditures for the Proposed FY2021 budget is as follows:

Expense Summary	FY Proposed 2021
Administration	\$1,028,907
Municipal Court	\$273,690
Police Department	\$2,610,680
Fire Department	\$1,907,655
Street Department	\$391,732
Sanitation Department	\$532,349
Comp Liability	\$5,000
Capital Expenses	\$209,336
Total:	\$6,942,549



Street and Drainage Funds:

As a result of the adoption of the City's Capital Improvement Plan a couple of years ago, the City will be able to address street repairs needed across the City. The Street Maintenance, Drainage-Utility and Supplemental Streets Funds are available for future infrastructure projects. Revenue from the Street Maintenance Sales Tax, Digital Billboard and the possibility of issuing certificates of obligation. Costs for this would be reflected in the FY 2021 Proposed Budget.

Proposed FY 2021:

Street Maintenance Tax - \$113,189

Drainage Utility Fund - \$377,751

Supplemental Street - \$0 (Unless reimbursement of Banyan/Glentower Project through the Certificate of Obligations)

Current projects under consideration for potential funding in FY2021 are as follow:

- Mimosa/Krameria to West Avenue Drainage project (Watershed II) (Engineering/Design Underway)
- Street Maintenance - Seal Coat Project - Street (Continue with the current Street Maintenance Program)
- West Avenue - Jackson Keller to West Avenue - \$39,000

Capital Replacement Funds:

Under Capital Replacement, the FY 2021 Proposed Budget includes the following:

- Contingency Fund Major Vehicle/Equipment Purchase - \$331,949
- Community Infrastructure Economic Development Program (CIED) - \$371,076
- Possible one-time expenditures out of the CIED Fund for FY 2021. As a part of the FY 2021 Proposed Budget, it is recommended that \$30,000 be allocated for the development of a master plan to address long-term facility needs and future improvements
- Workstation Upgrade Fund - \$45,336

Budget Highlights (Capital Expenses):

- \$5,000 Future Radios (Fire)
- \$10,000 set aside for future Rescue Truck
- \$25,000 set aside for future Fire Vehicle
- \$50,000 set aside for future Public Works Vehicle
- \$15,000 set aside for future Fire - SCBA
- \$16,800 replace six sets of Firefighter gear
- Platform Fire Truck payment - Principal payment of \$78,443 and Interest payment of \$9,093.
- 10% Increase in the Employee Health Plan (waiting on rate)

Conclusion:

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

It is our hope that this budget document enables City leaders and the residents of the City of Castle Hills to actively participate in this ongoing budgeting and planning process. We wish to thank all of the City staff members who contributed so much time and effort to the creation of this budget.

The development of this budget would not have been possible without the hard work of our Financial Director and our leadership team. I would like to thank the department directors who have put much time and expertise into the development of this budget.

I would also 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 especially during these challenging times. 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,



Ryan D. Rapelye

City Manager

CITY OF CASTLE HILLS

BUDGET CALENDAR FOR FY 2021 BUDGET

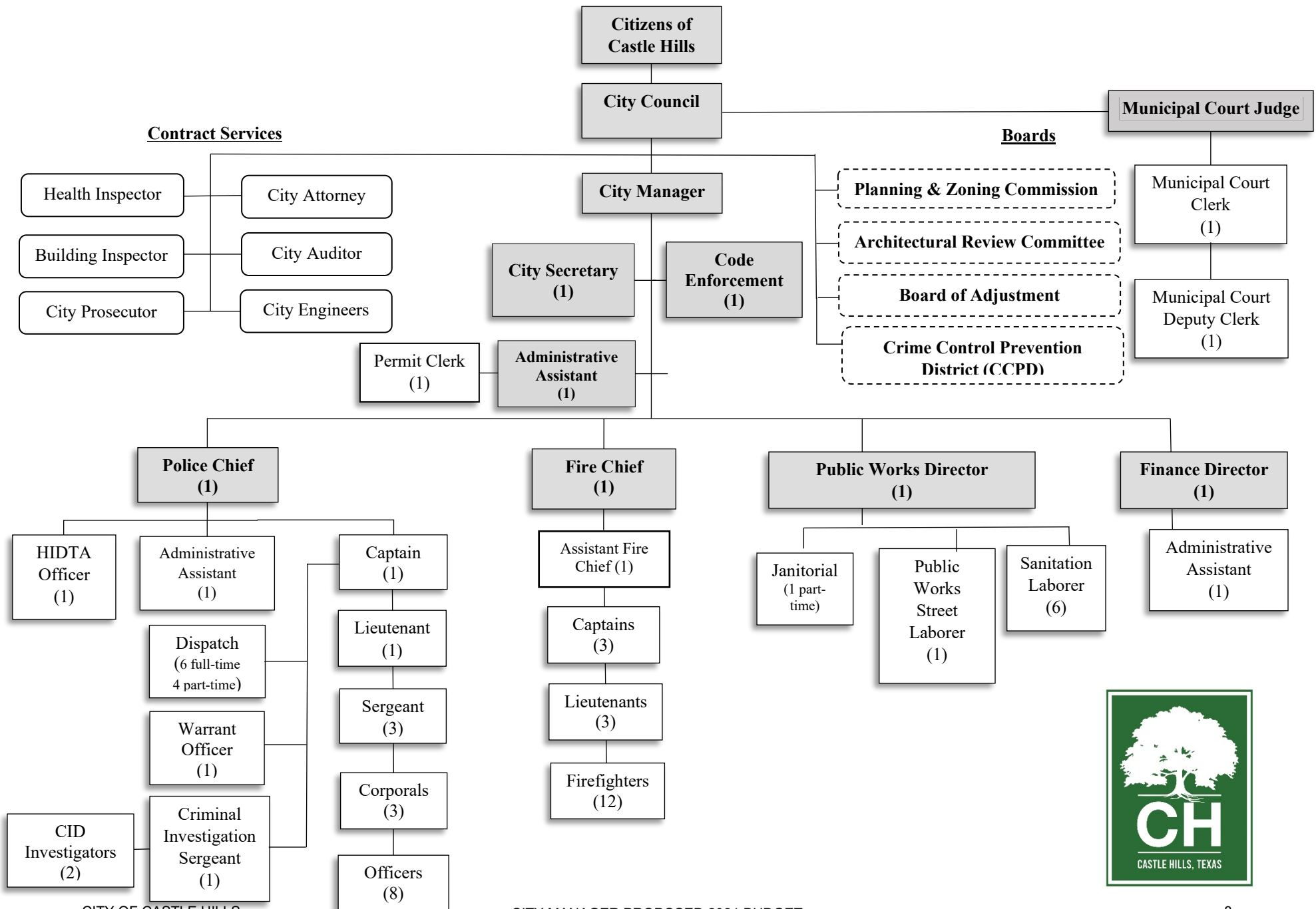
ACCEPTED JUNE 9, 2020

2020

15-30 April	Receive preliminary Estimate of 2020 appraised values from Bexar Appraisal District
15- 25 June	Budget Kick Off with Departments - Goals, Objectives, Capital Requirements
Tuesday 09 June	<u>6:30 PM</u> Regular Council Meeting <ul style="list-style-type: none"> - Budget Calendar Presented
1-8 July	Staff Prepares Revenues for Preliminary Budget
Thursday 9 July	<u>6:30 PM</u> Special Council – 1st Budget Workshop <ul style="list-style-type: none"> - Preliminary Revenues - Council Budget Guidance
Tuesday 21 July	<u>6:30 PM</u> Special Council Meeting 2nd Budget Workshop <ul style="list-style-type: none"> - Fire Department - Public Works (Streets & Sanitation)
Thursday 23 July	<u>6:30 PM</u> Special Council Meeting 3rd Budget Workshop <ul style="list-style-type: none"> - Administration - Court - Police Department
~ 25 July	Bexar County Appraisal District Provides - Certified Tax Roll; pass to Council
~ July 27 - 2 August	Bexar County Tax Assessor Collector Calculates Effective and Roll Back Rates
Thursday 6 August	<u>6:30 PM</u> Special Council Meeting – 4th Budget Workshop - <ul style="list-style-type: none"> - City Manager Submits Proposed FY 2021 Budget (No Council action) - Receive No-New-Revenue and Voter-Approval Tax Rate Calculations
Tuesday 11 August	<u>6:30 PM</u> Regular Council Meeting – (6:00 PM Possible Budget Workshop) - <ul style="list-style-type: none"> - Discuss tax rate; if proposed tax rate will exceed the No-New-Revenue Rate, take record vote and Schedule Public Hearing.
Tuesday 18 August (TBD)	<u>6:30 PM</u> Special Council Meeting - Budget Workshop - (If Needed)
Wednesday 19 August	Publish Notice of 2020 Tax Year Proposed Tax Rate (No-New-Revenue & Voter-Approval) (Dates of Tax Rate Public Hearing Published in News Paper) (If Needed)
Tuesday 25 August (TBD)	<u>6:30 PM</u> Special Council Meeting & Budget Workshop - (If Needed)
Wednesday 26 August	Publication Notice of Budget Hearing
Tuesday 8 September	<u>6:30 PM</u> Regular Council Meeting – <ul style="list-style-type: none"> - Budget/Public Hearing - Schedule and announce meeting to adopt tax rate 3-14 days from this date
Tuesday 15 September	<u>6:30 PM</u> Special Council Meeting – <ul style="list-style-type: none"> - Adopt Budget by Ordinance - Levy Tax Rate by Ordinance and take record vote

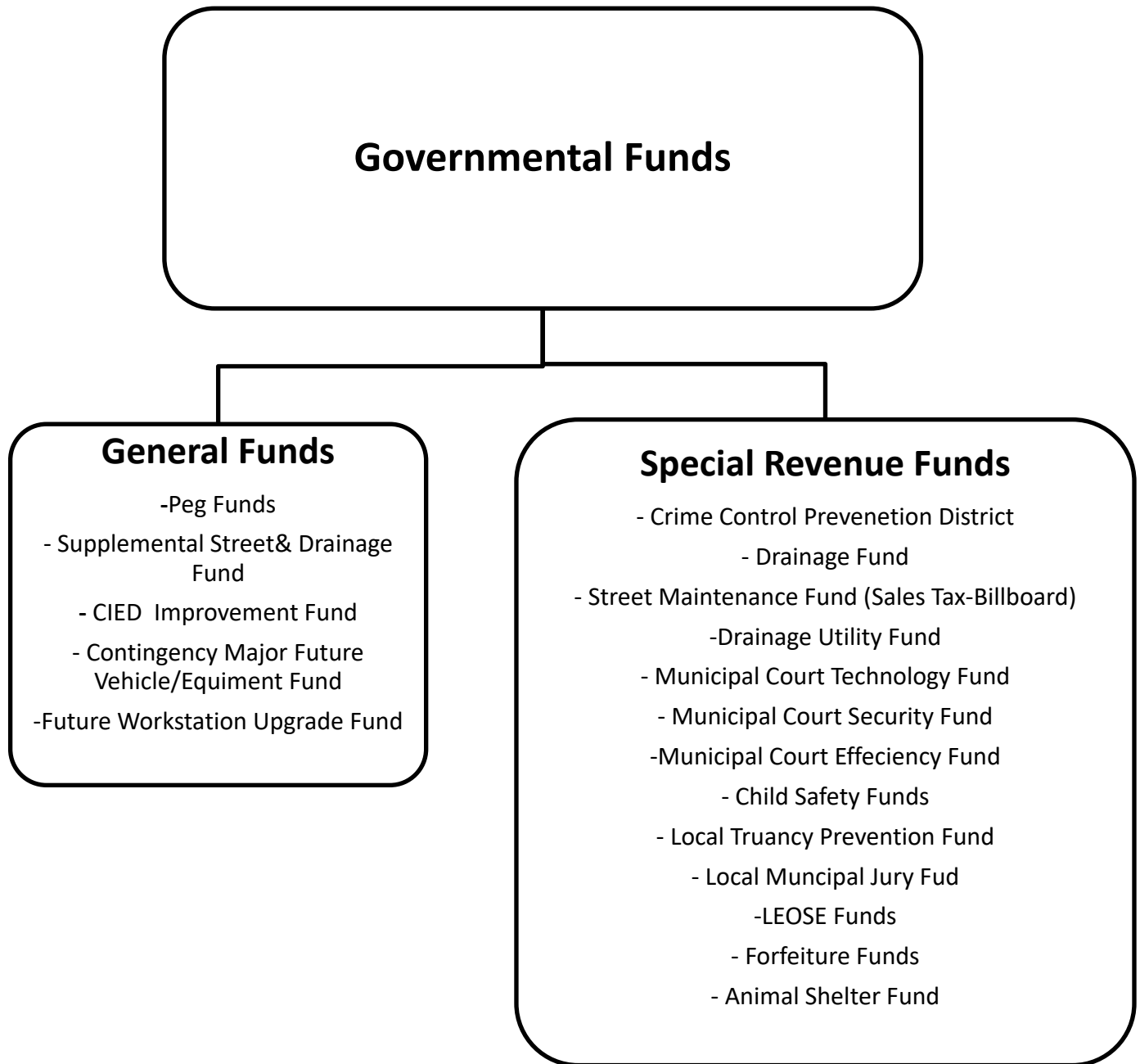
ORGANIZATIONAL CHART

FY 2021



City of Castle Hills

Fund Structure Flow Chart*



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

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.

02 – Child Safety Fund

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

05 – Court Technology Fund

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

06 – Court Security Fund

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

07 – Court Efficiency Fund

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

08 – Street Maintenance Fund (Sales Tax and Billboard)

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

09 – Contingency Major Vehicle/Equipment Fund

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

10 – Drainage Utility Fund

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

13 – Forfeiture Funds (State & Federal)

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

16 – Local Truancy Prevention Fund

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

17 – Local Municipal Jury Fund

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

18 – Law Enforcement Officers Standards Education Fund (LEOSE)

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

20 – Community Infrastructure Economic Development Program (CIED) Fund

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

21 – Workstation Upgrade Fund

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

22 – Supplemental Street and Drainage Maintenance Fund

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

50 - Crime Control Prevention District

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

General Fund -01

Revenues (00)

Departments

Administration (10)

Municipal Court (20)

Police Department (30)

Fire Department (40)

Streets Department (50)

Sanitation Department (60)

Other Payroll Expenditures (70)

Capital Replacement (80)

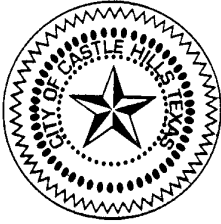
10 - GENERAL FUND

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

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 3,571,453</u>	Est. <u>\$ 3,571,453</u>	<u>\$ 3,571,453</u>	
REVENUE TOTAL	<u>\$ 7,064,294</u>	<u>\$ 6,731,714</u>	<u>\$ 6,808,399</u>	\$ (255,895)
DEPARTMENT EXPENSES				
ADMINISTRATION	\$ 1,036,295	\$ 941,491	\$ 1,028,907	\$ (7,388)
COURT	\$ 321,928	\$ 251,416	\$ 273,690	\$ (48,238)
POLICE DEPARTMENT	\$ 2,568,829	\$ 2,459,170	\$ 2,610,680	\$ 41,851
FIRE DEPARTMENT	\$ 1,816,354	\$ 1,781,496	\$ 1,907,655	\$ 91,301
STREETS DEPARTMENT	\$ 384,445	\$ 341,670	\$ 391,732	\$ 7,287
SANITATION DEPARTMENT	\$ 516,102	\$ 471,130	\$ 532,349	\$ 16,247
PAYROLL EXPENDITURES	\$ 10,000	\$ -	\$ 5,000	\$ (5,000)
CAPITAL EXPENDITURES	\$ 410,341	\$ 485,341	\$ 192,536	\$ (217,805)
TOTAL EXPENSES	<u>\$ 7,064,294</u>	<u>\$ 6,731,714</u>	<u>\$ 6,942,549</u>	<u>\$ (121,745)</u>
Income/(Loss)	\$ -	\$ -	(134,150) *	
ENDING FUND BALANCE	<u>\$ 3,571,453</u>	<u>\$ 3,571,453</u>	<u>\$ 3,437,303</u>	

*** The proposed budget includes funding of one time capital purchases and the transfers for future vehicles/equipment/workstations out General Fund Fund Balance.**

City of Castle Hills		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/19	5 Year Average	2020 Council Adopted Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed	Change
Revenues													
Property Tax Revenues													
01-00-4200	Ad Valorem Taxes-Current	2,651,729	2,894,349	3,167,415	3,313,412	3,444,648	3,094,311	3,547,038	1,240,274	3,547,038	-	3,611,389	64,351
01-00-4202	Delinquent Ad Valorem Taxes	-	-	-	-	45,033	9,007	-	33,486	40,000	40,000	20,000	20,000
01-00-4200	Penalties/Interest Ad Valorem Taxes	-	-	-	-	46,996	9,399	-	49,252	57,000	57,000	30,000	30,000
Sales and Mixed Beverage Tax Revenue													
01-00-4300	Sales and Use Tax	1,010,500	1,044,360	1,033,279	1,068,318	1,136,355	1,058,562	1,100,000	629,065	1,000,000	(100,000)	1,100,000	-
01-00-4305	Sales Tax - Beverage	6,639	8,229	9,338	10,980	10,913	9,220	11,656	5,023	5,023	(6,633)	5,710	(5,946)
Franchise Fees Revenue													
01-00-4220	Franchise Fees	556,109	511,372	534,125	555,339	516,487	534,686	557,000	219,020	527,000	(30,000)	508,000	(49,000)
Court Fees Revenues													
01-00-4020	Warrants	137,490	133,773	136,276	122,489	104,073	126,820	120,000	41,909	90,000	(30,000)	85,000	(35,000)
01-00-4030	Court Income	507,242	553,951	527,723	505,774	433,165	505,571	550,000	240,971	650,000	100,000	575,000	25,000
01-00-4032	State Court Tax Collection Fee	-	-	-	-	25,749	5,150	25,000	-	20,000	(5,000)	15,000	(10,000)
01-00-4080	S.T.E.P	171,151	211,246	253,596	235,148	243,222	222,873	250,000	-	-	(250,000)	-	(250,000)
Permits/Licenses/Code Enforcement Revenues													
01-00-4050	Permits/Inspection Fees	281,823	391,212	291,266	326,954	161,974	290,646	250,000	59,817	100,000	(150,000)	175,000	(75,000)
01-00-4100	Food Licenses	24,040	19,061	19,800	20,925	19,210	20,607	17,000	5,203	17,000	-	17,000	-
01-00-4110	Liquor Licenses	5,081	7,867	4,452	4,554	4,438	5,279	3,000	1,185	3,000	-	3,000	-
01-00-4140	ARC, BOA, Zoning & Plat Fees	8,800	3,400	5,781	5,200	6,079	5,852	4,000	4,564	4,000	-	4,000	-
01-00-4160	Abatement Collections	-	-	-	12,750	-	2,550	-	-	-	-	5,000	5,000
01-00-4170	Certificate of Occupancy	2,850	-	60	8	-	584	-	8	-	-	-	-
01-00-4190	Animal Impound/Registration	1,722	1,086	1,080	1,106	929	1,185	1,000	569	1,000	-	1,000	-
Police & Fire Revenues													
01-00-4000	False Alarm Fines	3,900	3,000	1,100	-	-	1,600	1,000	-	1,000	-	1,000	-
01-00-4010	Restitution Fees	382	416	285	4,362	664	1,222	500	544	500	-	500	-
01-00-4150	Report Fees/Fingerprints	5,849	6,489	5,628	6,695	5,714	6,075	5,500	1,181	2,000	(3,500)	2,000	(3,500)
01-00-4420	Revenue Rescue	15,570	907	10,708	10,583	5,730	8,700	11,000	4,395	8,000	(3,000)	8,000	(3,000)
01-00-4440	Towing Services	14,673	19,023	24,605	18,699	29,864	21,372	20,000	14,742	20,000	-	50,000	30,000
Garbage Collection Revenues													
01-00-4120	Garbage Fees	454,636	455,021	454,612	453,008	453,609	454,177	455,000	230,799	455,000	-	495,800	40,800
01-00-4125	Retro garbage billing	549	159	185	725	-	324	-	-	-	-	-	-
01-00-4130	Recycling	-	-	261	377	-	128	-	145	130	130	-	-
Miscellaneous Revenues													
01-00-4040	Insurance Claims/Refunds	3,173	80,259	31,277	25,017	30,923	34,130	-	-	-	-	-	-
01-00-4060	Miscellaneous	41,130	23,939	7,659	19,945	35,004	25,535	3,500	10,173	3,500	-	1,000	(2,500)
01-00-4065	Credit Card Fees	-	34,506	43,477	42,639	40,212	32,167	40,000	16,285	40,000	-	35,000	(5,000)
01-00-4070	Donations	7,300	713	60	50	850	1,795	100	2,975	100	-	-	(100)
01-00-4090	Interest	51,090	25,009	64,375	122,305	165,090	85,574	62,000	37,357	45,000	(17,000)	30,000	(32,000)
01-00-4450	Passport Acceptance Office	-	-	-	4,970	29,567	6,907	30,000	5,786	20,000	(10,000)	30,000	-
01-00-4500	Sale of Equipment	-	-	2,500	-	33,250	7,150	-	-	-	-	-	-
01-00-4510	Animal Shelter Donations	-	-	-	-	-	-	-	-	-	-	-	-
01-00-4999	Capital Lease Proceeds	-	-	549,924	-	-	109,985	-	-	-	-	-	-
01-00-????	Grant Funds	-	-	-	-	-	-	-	-	75,000	75,000	-	-
Transfers-In from other Funds													
01-00-4990	Transfer In From Fund Balance	-	-	-	-	-	-	-	-	-	-	134,150	134,150
01-00-8004	Transfer from Animal Shelter Fund (04)	-	-	-	-	-	-	-	423	423	423	-	-
Non-City Revenues (Moved to Balance Sheet)													
01-00-4025	LGB Collections	30,910	35,932	26,830	25,545	-	23,843	-	-	-	-	-	-
01-00-4400	Court Tax	382,737	396,636	391,845	354,935	-	305,230	-	-	-	-	-	-
01-00-4310	Sales Tax - Garbage	38,306	38,273	38,304	38,289	-	30,634	-	-	-	-	-	-
Total General Fund Revenues		6,415,382	6,900,184	7,637,825	7,311,100	7,029,748		7,064,294	2,855,152	6,731,714	(332,580)	6,942,549	(121,745)



Administration

Mission Statement

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

Vision Statement

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

Core Values

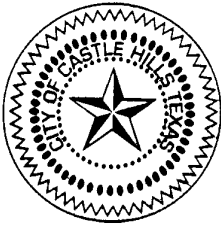
- *Integrity*
- *Professionalism*
- *Transparency*
- *Service*
- *Accountability*
- *Innovation*
- *Excellence*
- *Respect*
- *Responsiveness*

City of Castle Hills

		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/19	5 Year Average	2020 Council Adopted Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed	Change
Administration Expenditures													
Salaries & Benefits													
01-10-5001	Salaries-Full Time	273,776	344,761	366,848	350,550	262,353	319,658	417,485	164,540	325,939	(91,546)	417,489	4
01-10-5002	Overtime	3,884	-	-	-	-	777	-	-	-	-	-	-
01-10-5003	Salaries-Part Time-Contract	35,165	22,174	-	67,898	79,105	40,869	-	29,778	45,000	45,000	-	-
01-10-5005	Longevity Pay	131	200	199	213	142	177	240	103	240	-	480	240
01-10-5006	Comp Time/Overtime	6,032	4,769	3,624	2,431	-	3,371	1,500	-	1,500	-	1,500	-
01-10-5010	FICA	16,864	18,640	21,845	21,464	15,798	18,922	25,992	9,936	19,878	(6,114)	26,007	15
01-10-5012	Medicare	3,843	4,359	5,109	4,994	3,695	4,400	6,079	2,324	4,648	(1,431)	6,082	3
01-10-5015	Employee Insurance	14,932	19,894	15,947	28,617	22,219	20,322	41,926	14,897	31,000	(10,926)	46,070	4,144
01-10-5018	TMRS-Employee Retirement	37,107	38,590	42,926	42,057	30,487	38,233	52,613	20,678	41,356	(11,257)	54,909	2,296
01-10-5020	Workers' Compensation	1,505	1,505	1,505	1,405	1,405	1,465	1,555	-	1,555	-	1,555	-
General Supplies & Materials													
01-10-5040	Office Supplies/Printing	15,771	9,538	9,688	11,250	7,942	10,838	10,000	1,553	6,000	(4,000)	6,000	(4,000)
01-10-5045	Office Equip/Software	3,955	735	279	1,617	390	1,395	2,500	-	2,500	-	2,500	-
01-10-5047	Postage (All Departments)	-	-	-	-	4,673	935	-	3,002	4,000	4,000	4,000	4,000
01-10-5049	Printing - Temp Signs	-	277	-	-	174	90	300	-	300	-	300	-
01-10-5070	Miscellaneous	2,024	1,158	3,586	2,024	1,721	2,102	700	212	700	-	700	-
01-10-5080	Uniforms	607	208	180	760	-	351	500	512	500	-	500	-
Services Expenditures													
01-10-5048	Subscriptions & Dues	3,087	3,552	3,258	3,664	3,401	3,392	4,500	2,779	4,500	-	4,500	-
01-10-5050	Newsletters/Postcards	-	1,778	1,188	198	-	633	2,500	-	2,500	-	2,500	-
01-10-5052	Newspaper Publications/Ads	4,305	4,062	15,406	2,252	7,347	6,675	3,500	2,492	3,500	-	3,500	-
01-10-5074	Training/Prof Meetings	4,060	6,857	12,286	6,095	3,387	6,537	8,000	718	8,000	-	8,000	-
01-10-5076	Medical	200	291	(1,764)	110	288	(175)	250	165	250	-	250	-
01-10-5082	Mayor/Council Expenses	10,218	4,139	1,571	9,178	4,472	5,916	5,000	1,871	5,000	-	5,000	-
01-10-5097	Insurance Claims	-	32,260	19,741	-	-	10,400	5,000	-	-	(5,000)	-	(5,000)
Contractual Expenditures													
01-10-5025	City Engineer/Plat Fees	37,439	17,284	29,149	27,931	22,601	26,881	33,000	15,954	33,000	-	30,000	(3,000)
01-10-5027	Building Inspector	33,390	53,445	62,325	54,285	55,929	51,875	60,000	22,528	45,000	(15,000)	55,000	(5,000)
01-10-5028	Sanitation Inspectors	18,642	17,208	17,265	17,427	9,622	16,033	18,000	6,405	11,000	(7,000)	18,000	-
01-10-5041	IT Support	8,820	15,724	18,068	20,999	13,198	15,362	17,000	5,854	17,000	-	17,000	-
01-10-5042	Incode/Asyst Updates/Maint..	6,031	6,325	-	12,932	4,932	6,044	8,415	2,206	8,415	-	8,415	-
01-10-5046	Election Expenses	6,239	5,247	3,489	5,250	14,909	7,027	7,000	-	-	(7,000)	7,000	-
01-10-5053	Website Hosting/Maint.	6,288	2,888	3,032	4,193	4,099	4,100	3,000	400	3,000	-	3,000	-
01-10-5055	Audit	13,500	15,000	16,615	18,500	18,500	16,423	20,000	-	20,000	-	20,000	-
01-10-5058	Rackspace	-	1,348	1,772	3,111	3,208	1,888	1,800	1,992	1,800	-	1,800	-
01-10-5060	Attorney/Legal Fees	46,304	100,497	80,429	126,619	220,594	114,889	90,000	72,893	110,000	20,000	90,000	-
01-10-5072	Bexar Appraisal District/Tax Assessor	14,707	14,737	15,667	16,875	20,111	16,419	16,590	7,509	19,560	2,970	20,000	3,410
01-10-5075	Property/Casualty Insurance	60,237	67,170	64,883	101,963	82,753	75,401	105,000	20,000	110,000	5,000	110,000	5,000
01-10-5077	Abatement/ROW Mowing Services	-	-	-	-	-	-	-	-	-	-	5,000	5,000
01-10-5085	Equipment Leases	6,724	7,122	8,015	7,146	7,212	7,244	7,000	3,616	7,000	-	7,000	-
01-10-5089	Credit Card Fees	-	24,258	18,623	18,458	16,543	15,576	19,000	6,799	12,500	(6,500)	12,500	(6,500)

City of Castle Hills

	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/19	5 Year Average	2020 Council Adopted Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed	Change
Equipment/Building/Maintenance												
01-10-5035 Fuel - Vehicle/Equipment	1,670	1,077	696	747	1,613	1,160	2,200	89	2,200	-	2,200	-
01-10-5065 Building Maint./Supplies	4,870	5,184	5,064	1,792	5,075	4,397	5,000	3,433	5,000	-	5,000	-
01-10-5066 Vehicle-Maintenance/Supplies/Tires	744	914	898	500	384	688	900	333	900	-	900	-
01-10-5090 Animal Control	-	-	-	100	-	20	-	-	-	-	-	-
Utilities Expenditures												
01-10-5030 Utilities	13,432	11,904	12,169	16,983	15,956	14,089	15,000	6,355	15,000	-	15,000	-
01-10-5069 Phone/Cell Phone/Radio	-	1,904	1,237	1,695	942	1,156	1,250	598	1,250	-	1,250	-
Department Specific Expenditures												
01-10-5043 Paperless Automation	-	-	-	-	-	-	6,000	-	-	(6,000)	-	(6,000)
01-10-5056 MuniCode Updates	2,312	950	6,603	1,344	1,200	2,482	6,500	5,304	6,500	-	4,500	(2,000)
Capitol and Non-Capital Outlay												
01-10-8000 Capitol Outlay (New Nubmer)	-	-	-	-	-	-	-	-	-	-	-	-
01-10-8003 Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers for Future Expenditures												
01-10-5245 Transfer for Tech Upgrades	2,625	3,500	3,500	3,500	3,500	3,325	3,500	1,750	3,500	-	3,500	-
01-10-5246 Transfer for Sup Street & Drain	257,533	199,366	-	-	-	91,380	-	-	-	-	-	-
Non-City Expenses (Moved to Balance Sheet)												
01-10-5087 Sales Tax - Garbage	38,099	38,001	38,551	38,768		30,684	-	-	-	-	-	-
Total Administration Expenditures	<u>1,017,072</u>	<u>1,130,801</u>	<u>931,474</u>	<u>1,057,897</u>	<u>971,879</u>		<u>1,036,295</u>	<u>439,578</u>	<u>941,491</u>		<u>1,028,907</u>	



Municipal Court

Mission Statement

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

Vision Statement

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

Core Values

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

City of Castle Hills

		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/19	5 Year Average	2020 Council Adopted Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed	Change
Municipal Court Expenditures													
Salaries & Benefits													
01-20-5001	Salaries-Full Time	56,679	60,381	72,786	76,913	62,190	65,790	79,624	34,509	69,018	(10,606)	79,643	19
01-20-5002	Overtime	-	-	-	-	-	-	-	-	-	-	-	-
01-20-5003	Salaries-Part Time/ Seasonal	-	-	-	-	-	-	-	-	-	-	-	-
01-20-5005	Longevity Pay	77	113	164	215	169	148	120	54	120	-	216	96
01-20-5006	Comp Time	3,393	2,444	54	-	-	1,178	1,500	-	1,500	-	1,500	-
01-20-5010	FICA	3,701	3,975	4,376	4,593	3,724	4,074	5,037	1,950	3,900	(1,137)	5,044	7
01-20-5012	Medicare	843	930	1,023	1,074	871	948	1,178	456	912	(266)	1,180	2
01-20-5015	Employee Insurance	7,669	9,982	8,254	9,817	7,626	8,670	11,979	4,986	9,996	(1,983)	13,163	1,184
01-20-5018	TMRS-Employee Retirement	7,946	8,074	8,560	9,020	7,232	8,166	10,196	4,338	8,676	(1,520)	10,650	454
01-20-5020	Workers' Compensation	354	354	354	404	404	374	444	-	444	-	444	-
General Supplies & Materials													
01-20-5030	Utilities	-	-	-	-	-	-	-	-	-	-	-	-
01-20-5040	Office/Printing	2,323	2,256	2,256	2,688	1,629	2,230	2,800	1,102	2,800	-	2,800	-
01-20-5045	Office Equip/Software	185	40	-	-	-	45	100	-	100	-	100	-
01-20-5070	Miscellaneous	16,936	175	33	200	200	3,509	100	-	100	-	100	-
Services Expenditures													
01-20-5074	Training/Prof Meetings	647	1,367	1,746	1,632	2,316	1,541	2,000	700	2,000	-	2,000	-
Contractual Expenditures													
01-20-5041	IT Support	2,668	6,748	9,283	12,211	8,370	7,856	4,500	3,963	4,500	-	4,500	-
Utilities Expenditures													
01-20-5069	Phone/Cell Phone/Radio	559	1,197	1,433	1,362	803	1,071	1,350	561	1,350	-	1,350	-
Department Specific Expenditures													
01-20-5095	Magistrate Fees	375	325	300	700	1,000	540	1,000	700	1,000	-	1,000	-
01-20-5125	Judge/Prosecutor Salary	33,241	32,455	54,837	48,470	42,742	42,349	50,000	11,500	50,000	-	50,000	-
01-20-5128	Warrant Execution	153,760	153,613	180,410	174,000	167,450	165,847	150,000	52,650	95,000	(55,000)	100,000	(50,000)
Capitol and Non-Capital Outlay													
01-20-8000	Capitol Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-
01-20-8003	Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-
Non-City Expenses (Moved to Balance Sheet)													
01-20-5127	Court Tax	381,466	299,175	397,195	355,047	-	286,577	-	-	-	-	-	-
01-20-5088	Collection Fees	33,484	37,673	23,800	28,415	-	24,674	-	-	-	-	-	-
01-20-5168	Refunds/Overpayments	121	241	-	-	-	72	-	-	-	-	-	-
Total Municipal Court Expenditures		<u>706,427</u>	<u>621,518</u>	<u>766,864</u>	<u>726,759</u>	<u>306,725</u>		<u>321,928</u>	<u>117,467</u>	<u>251,416</u>		<u>273,690</u>	



Police Department

Mission Statement

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

Vision Statement

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

Core Values

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

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

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

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

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

City of Castle Hills		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/19	5 Year Average	2020 Council Adopted Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed	Change
Police Department Expenditures													
Salaries & Benefits													
01-30-5001	Salaries-Full Time	1,351,190	1,410,873	1,513,130	1,520,752	1,568,978	1,472,985	1,701,198	804,460	1,630,000	(71,198)	1,725,061	23,863
01-30-5002	S.T.E.P. Overtime	55,803	58,316	68,371	65,615	74,077	64,436	60,000	17,961	45,000	(15,000)	60,000	-
01-30-5003	Salaries-Part Time	3,829	4,906	9,716	4,017	6,623	5,818	10,200	9,525	19,050	8,850	10,000	(200)
01-30-5004	Reimbursed Salary	-	(46,965)	(53,239)	(35,797)	(21,836)	(31,568)	(40,824)	(4,188)	(40,824)	-	(40,824)	-
01-30-5005	Longevity Pay	871	1,055	1,210	1,150	1,127	1,083	1,296	597	1,296	-	1,464	168
01-30-5006	Comp Time/Overtime	36,212	35,363	31,232	38,399	50,360	38,313	35,000	40,540	50,000	15,000	35,000	-
01-30-5010	FICA	91,112	95,469	99,330	98,461	103,143	97,503	112,077	52,635	108,270	(3,807)	113,555	1,478
01-30-5012	Medicare	20,657	22,327	23,231	23,027	24,122	22,673	26,181	12,310	24,620	(1,561)	26,557	376
01-30-5015	Employee Insurance	101,609	128,055	110,541	125,661	145,263	122,226	167,843	81,687	163,374	(4,469)	190,864	23,021
01-30-5018	TMRs-Employee Retirement	195,208	192,268	190,994	189,765	197,219	193,091	226,602	109,314	218,628	(7,974)	239,747	13,145
01-30-5020	Workers' Compensation	28,856	28,868	28,856	28,906	28,906	28,878	28,906	-	28,906	-	28,906	-
General Supplies & Materials													
01-30-5040	Office/Printing	4,986	3,397	3,629	2,516	2,415	3,389	5,300	830	5,300	-	5,300	-
01-30-5045	Office Equip/Software	-	-	-	-	-	-	-	659	-	-	-	-
01-30-5070	Miscellaneous	964	2,198	2,749	526	668	1,421	900	-	900	-	900	-
01-30-5080	Uniforms	17,599	19,209	15,928	23,876	20,145	19,351	24,000	5,629	19,000	(5,000)	19,000	(5,000)
Services Expenditures													
01-30-5048	Subscriptions & Dues	879	1,450	428	360	195	662	800	970	800	-	800	-
01-30-5074	Training/Prof Meetings	14,498	12,192	16,553	21,119	20,252	16,923	20,000	8,492	15,000	(5,000)	15,000	(5,000)
01-30-5076	Medical-Employee	9,648	15,584	16,944	16,372	17,731	15,256	12,500	8,820	12,500	-	1,500	(11,000)
Contractual Expenditures													
01-30-5041	IT Support	10,035	10,399	11,885	10,889	10,615	10,765	11,000	10,157	11,000	-	11,000	-
01-30-5085	Equipment Leases	6,030	6,819	6,910	6,919	4,954	6,326	6,700	2,880	6,700	-	6,700	-
01-30-5097	Insurance Claims	-	1,563	23,945	-	-	5,102	-	-	-	-	-	-
01-30-5062	Radio/Tower Fees City of S.A. (New Number)	-	-	-	-	-	-	-	-	-	-	11,825	11,825
01-30-5064	Radio Yrly. Maint. Hand Held/Console (New Number)	-	-	-	-	-	-	-	-	-	-	7,000	7,000
Equipment/Building/Maintenance													
01-30-5035	Fuel - Vehicle/Equipment	49,803	40,851	52,554	53,311	46,578	48,619	52,000	13,107	37,500	(14,500)	36,500	(15,500)
01-30-5065	Bldg. Maint./Supplies	8,222	6,024	16,963	6,621	4,949	8,556	7,650	5,128	7,650	-	7,650	-
01-30-5066	Vehicle-Maintenance/Supplies/Tires (New Number)	-	-	-	-	-	-	-	-	-	-	13,000	13,000
01-30-5068	Mobile Equipment-Maintenance/Supplies	12,766	8,476	12,331	16,617	18,088	13,656	14,000	6,586	14,000	-	14,000	-
Utilities Expenditures													
01-30-5030	Utilities	26,300	25,503	22,993	30,182	34,056	27,807	25,500	15,011	25,500	-	25,500	-
01-30-5069	Phone/Cell Phone/Radio	23,931	25,834	27,562	23,806	34,368	27,100	29,500	20,765	29,500	-	10,675	(18,825)
Department Specific Expenditures													
01-30-5079	Equipment Purchase	15,805	14,732	6,636	14,077	11,764	12,603	15,000	3,701	15,000	-	7,500	(7,500)
01-30-5095	Magistrate Fees	-	-	-	-	-	-	5,000	-	-	(5,000)	5,000	-
01-30-5240	CID	1,937	2,661	2,242	3,248	2,438	2,505	2,500	1,442	2,500	-	2,500	-
01-30-5239	Investigating Evidence/Testing (New Number)	-	-	-	-	-	-	-	-	-	-	11,000	11,000
Capital and Non-Capital Outlay													
01-30-8000	Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-
01-30-8003	Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-
Trasnfers for Future Expenditures													
01-30-5245	Transfer for Tech Upgrades	6,000	8,000	8,000	8,000	8,000	7,600	8,000	4,000	8,000	-	8,000	-
Total Police Department Expenditures		<u>2,094,748</u>	<u>2,135,427</u>	<u>2,271,625</u>	<u>2,298,394</u>	<u>2,415,198</u>		<u>2,568,829</u>	<u>1,233,017</u>	<u>2,459,170</u>		<u>2,610,680</u>	



Fire Department

Mission Statement

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

Vision Statement

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

Core Values

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

City of Castle Hills

	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/19	5 Year Average	2020 Council Adopted Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed	Change
Fire Department Expenditures												
Salaries & Benefits												
01-40-5001 Salaries-Full Time	1,029,831	1,064,947	1,148,974	1,091,683	1,069,175	1,080,922	1,197,002	583,021	1,170,000	(27,002)	1,221,814	24,812
01-40-5002 Retainer Overtime	37,287	39,677	72,721	33,418	70,974	50,815	50,000	30,527	50,000	-	50,000	-
01-40-5003 Salaries-Part Time	-	-	-	-	15,450	3,090	-	-	-	-	-	-
01-40-5005 Longevity Pay	6,718	6,538	5,645	4,648	3,728	5,455	3,840	1,933	3,840	-	4,584	744
01-40-5010 FICA	66,416	69,485	74,541	69,405	68,473	69,664	77,552	36,630	73,260	(4,292)	79,137	1,585
01-40-5012 Medicare	15,136	16,250	16,931	16,232	16,014	16,112	18,137	8,567	17,134	(1,003)	18,508	371
01-40-5015 Employee Insurance	81,830	95,235	79,779	94,558	101,151	90,511	119,790	58,979	119,790	-	131,630	11,840
01-40-5018 TMRS-Employee Retirement	144,214	141,932	141,187	134,502	132,661	138,899	156,981	77,210	154,420	(2,561)	167,080	10,099
01-40-5020 Workers' Compensation	19,602	19,602	19,602	19,602	19,602	19,602	19,602	-	19,602	-	19,602	-
General Supplies & Materials												
01-40-5040 Office/Printing	1,258	1,175	886	1,218	1,515	1,210	1,300	2,007	1,300	-	1,300	-
01-40-5045 Office Equip/Software	468	1,202	-	-	238	381	500	733	500	-	500	-
01-40-5080 Uniforms	9,545	9,713	9,858	11,836	12,399	10,670	12,500	3,772	12,500	-	12,500	-
Services Expenditures												
01-40-5074 Training/Prof Meetings	8,085	8,855	7,798	13,136	10,284	9,632	15,000	7,340	15,000	-	15,000	-
01-40-5076 Medical	511	185	308	481	679	433	450	368	450	-	450	-
Contractual Expenditures												
01-40-5038 EMS Fees - Acadian	70,000	70,000	75,833	70,000	70,690	71,305	73,500	35,000	73,500	-	73,500	-
01-40-5041 IT Support	2,562	2,539	2,593	4,317	4,443	3,291	4,500	1,435	4,500	-	4,500	-
01-30-5062 Radio/Tower Fees City of S.A.	-	-	-	-	-	-	-	-	-	-	2,775	2,775
01-40-5085 Equipment Leases	-	-	110	-	488	119	-	-	-	-	-	-
01-40-5097 Insurance Claims	-	-	-	24,200	-	4,840	-	-	-	-	-	-
Equipment/Building/Maintenance												
01-40-5035 Fuel - Vehicle/Equipment	10,383	9,612	9,443	13,442	13,537	11,283	13,000	5,112	13,000	-	9,000	(4,000)
01-40-5065 Bldg. Maint./Supplies	5,060	4,331	6,360	5,044	6,155	5,390	6,500	2,235	6,500	-	13,500	7,000
01-40-5066 Vehicle-Maintenance/Supplies/Tires (New Number)	-	-	-	-	-	-	-	-	-	-	6,000	6,000
01-40-5068 Mobile Equipment-Maintenance/Supplies	15,195	18,829	22,235	20,436	19,158	19,171	21,000	18,775	21,000	-	32,000	11,000
Utilities Expenditures												
01-40-5030 Utilities	15,296	11,944	14,502	15,476	13,551	14,154	15,000	6,044	15,000	-	15,000	-
01-40-5069 Phone/Cell Phone/Radio	4,450	4,532	3,868	3,428	3,804	4,016	6,500	1,304	6,500	-	3,725	(2,775)
Department Specific Expenditures												
01-40-5084 EMT Supplies	1,677	2,095	3,125	2,240	2,597	2,347	2,500	2,600	2,500	-	2,500	-
01-40-8324 Fire (Firefighter Gear)	-	-	-	-	-	-	-	-	-	-	16,800	-
Capitol and Non-Capital Outlay												
01-40-8000 Capitol Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	5,050	5,050
01-40-8003 Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers for Future Expenditures												
01-40-5245 Transfer for Tech Upgrades	900	1,200	1,200	1,200	1,200	1,140	1,200	600	1,200	-	1,200	-
Total Fire Department Expenditures	1,546,423	1,599,878	1,717,497	1,650,501	1,657,964		1,816,354	884,192	1,781,496		1,907,655	



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.*

City of Castle Hills

		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/19	5 Year Average	2020 Council Adopted Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed	Change
Streets Department Expenditures													
Salaries & Benefits													
01-50-5001	Salaries-Full Time	163,065	178,467	150,050	136,905	80,098	141,717	118,731	44,673	89,346	(29,385)	119,023	292
01-50-5002	Overtime	3,406	1,487	12,580	3,502	9,619	6,119	6,000	2,094	6,000	-	6,000	-
01-50-5003	Salaries-Part Time/ Seasonal	16,977	18,714	17,576	16,824	4,512	14,921	18,657	-	-	(18,657)	18,655	(2)
01-50-5005	Longevity Pay	691	811	766	786	655	742	648	338	648	-	696	48
01-50-5006	Comp Time/Overtime	-	143	773	87	351	270	-	-	-	-	-	-
01-50-5010	FICA	12,413	12,353	11,152	10,081	6,194	10,439	8,930	3,064	6,128	(2,802)	9,416	486
01-50-5012	Medicare	1,926	1,884	1,565	2,357	1,449	1,836	2,089	717	1,434	(655)	2,202	113
01-50-5015	Employee Insurance	17,333	16,282	11,048	9,527	2,072	11,252	6,127	1,308	2,640	(3,487)	6,713	586
01-50-5018	TMRS-Employee Retirement	27,778	25,696	21,637	19,435	11,677	21,244	18,076	6,240	12,480	(5,596)	19,880	1,804
01-50-5020	Workers' Compensation	3,187	3,187	3,187	3,187	3,187	3,187	3,187	-	3,187	-	3,187	-
01-50-6517	Kennel Care	2,481	2,776	3,568	4,140	5,469	3,687	3,500	2,652	7,500	4,000	7,500	4,000
General Supplies & Materials													
01-50-5040	Office/Printing	1,132	765	801	1,176	812	937	1,250	651	1,250	-	1,250	-
01-50-5070	Miscellaneous	583	701	700	707	-	538	700	-	700	-	700	-
01-50-5078	Safety Supplies	251	711	700	-	-	332	800	283	800	-	800	-
01-50-5080	Uniforms	1,318	1,774	2,292	1,464	1,043	1,578	2,500	-	2,500	-	2,500	-
Services Expenditures													
01-50-5029	Janitorial Services	-	-	-	-	970	194	-	9,584	18,657	18,657	-	-
01-50-5074	Training/Prof Meetings	261	558	741	390	20	394	1,500	16	-	(1,500)	1,500	-
01-50-5076	Medical	77	33	117	-	238	93	500	136	500	-	500	-
Contractual Expenditures													
01-50-5041	IT Support	2,350	1,587	2,144	3,155	2,149	2,277	2,000	952	2,000	-	2,000	-
01-50-5085	Equipment Leases	-	-	-	-	-	-	-	-	-	-	960	960
Equipment/Building/Maintenance													
01-50-5035	Fuel - Vehicle/Equipment	6,614	8,086	6,775	9,700	11,241	8,483	12,350	4,729	9,000	(3,350)	7,800	(4,550)
01-50-5065	Bldg. Maint./Supplies	968	956	912	975	630	888	1,000	934	1,000	-	3,000	2,000
01-50-5066	Vehicle-Maintenance/Supplies/Tires (New Number)	-	-	-	-	-	-	-	-	-	-	4,550	4,550
01-50-5068	Mobile Equipment-Maintenance/Supplies	7,450	6,709	7,315	5,199	24,147	10,164	7,000	16,497	7,000	-	7,000	-
Utilities Expenditures													
01-50-5030	Utilities	7,332	8,161	9,637	10,971	10,213	9,263	9,000	5,038	9,000	-	9,000	-
01-50-5071	Street Lights	37,372	62,661	73,804	63,609	63,122	60,114	65,000	31,367	65,000	-	65,000	-
Department Specific Expenditures													
01-50-5073	Street Signs	1,224	2,099	3,043	2,341	8,301	3,402	4,000	3,397	4,000	-	4,000	-
01-50-5077	Lawn Maintenance	-	14,328	-	-	-	2,866	-	-	-	-	-	-
01-50-5090	Animal Control	1,664	1,407	2,922	2,808	2,027	2,166	2,500	484	2,500	-	2,500	-
01-50-8530	Commons	-	-	-	-	36	7	1,000	1,881	1,000	-	2,000	1,000
01-50-8535	Christmas Decorations	504	779	1,172	510	2,737	1,141	2,000	564	2,000	-	2,000	-
01-50-9052	Street Maint.. Minor & Infrastructure	-	83,143	16,480	10,147	77,453	37,445	85,000	31,412	85,000	-	70,000	(15,000)
01-50-9053	Street Maint.. (Prior Council Approval)	-	-	1,975	71,661	21,658	19,059	-	-	-	-	-	-
Capitol and Non-Capital Outlay													
01-50-8000	Capitol Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	8,000	8,000
01-50-8003	Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	3,000	3,000
Transfers for Future Expenditures													
01-50-5245	Transfer for Tech Upgrades	300	400	400	400	400	380	400	200	400	-	400	-
Total Streets Department Expenditures		318,655	456,660	365,830	392,046	352,482		384,445	169,210	341,670		391,732	

City of Castle Hills

	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/19	5 Year Average	2020 Council Adopted Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed	Change
Sanitation Department Expenditures												
Salaries & Benefits												
01-60-5001 Salaries-Full Time	142,902	146,273	203,267	199,150	195,971	177,513	224,970	91,747	183,494	(41,476)	229,527	4,557
01-60-5002 Overtime	1,698	2,224	2,146	-	432	1,300	-	-	-	-	-	-
01-60-5003 Salaries-Part Time/ Seasonal	-	-	-	-	-	-	-	-	-	-	-	-
01-60-5005 Longevity Pay	626	720	890	939	1,019	839	1,128	440	1,128	-	1,104	(24)
01-60-5010 FICA	7,690	9,371	12,326	11,792	11,698	10,575	14,018	5,443	10,886	(3,132)	14,299	281
01-60-5012 Medicare	1,752	2,192	2,883	2,758	2,736	2,464	3,278	1,273	2,546	(732)	3,344	66
01-60-5015 Employee Insurance	16,201	21,856	23,414	26,865	28,001	23,267	35,937	13,754	27,532	(8,405)	39,489	3,552
01-60-5018 TMRS-Employee Retirement	16,609	19,137	24,141	23,395	22,893	21,235	28,375	11,574	23,148	(5,227)	30,190	1,815
01-60-5020 Workers' Compensation	3,996	3,996	3,996	3,996	3,996	3,996	3,996	-	3,996	-	3,996	-
General Supplies & Materials												
01-60-5070 Miscellaneous	533	1,189	1,825	651	599	959	1,200	1,700	1,200	-	1,200	-
01-60-5078 Safety Supplies	191	-	-	36	-	45	700	402	700	-	700	-
01-60-5080 Uniforms	2,684	2,612	2,694	2,683	2,185	2,572	3,700	1,404	3,700	-	3,700	-
Services Expenditures												
01-60-5076 Medical	268	291	660	217	218	331	800	55	800	-	800	-
Equipment/Building/Maintenance												
01-60-5035 Fuel - Vehicle/Equipment	25,082	17,967	22,905	27,694	18,747	22,479	36,000	11,810	29,000	(7,000)	20,000	(16,000)
01-60-5065 Bldg. Maint./Supplies	4,354	4,820	2,510	4,204	6,529	4,483	6,750	1,575	6,750	-	6,750	-
01-60-5066 Vehicle-Maintenance/Supplies/Tires (New Number)									-	-	16,000	16,000
01-60-5068 Mobile Equipment-Maintenance/Supplies	21,031	22,975	24,883	21,665	29,002	23,911	29,000	11,183	20,000	(9,000)	20,000	(9,000)
Utilities Expenditures												
01-60-5069 Phone/Cell Phone/Radio	824	660	717	550	518	654	750	286	750	-	750	-
Department Specific Expenditures												
01-60-5024 Recycle Fees	-	2,015	2,485	937	7,439	2,575	2,000	4,464	2,000	-	2,000	-
01-60-5026 Landfill Fees	72,448	94,228	101,355	115,721	122,297	101,210	120,000	67,343	150,000	30,000	135,000	15,000
01-60-5096 Insect Control	2,683	1,630	1,570	3,435	2,030	2,269	3,500	1,570	3,500	-	3,500	-
Capitol and Non-Capital Outlay												
01-60-8000 Capitol Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-
01-60-8003 Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-	-
Total Sanitation Department Expenditures	321,571	354,155	434,666	446,687	456,308		516,102	226,023	471,130		532,349	

General Fund

Capital Payments/Transfers Out -80*

* Specific Department Capital Expenditures for the 2021 Budget have been moved to each perspective department to follow the adopted Capital Asset Policy and help maintain departments expense together. The two new item numbers are -8000 Capital Outlay and -8003 Non-Capital Outlay.

City of Castle Hills

	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/19	5 Year Average	2020 Council Adopted Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed	Change
Other Payroll Expenditures												
Salaries & Benefits												
01-70-6518 Vacation/Comp Liability	-	-	-	-	5,577	1,115	10,000	-	-	(10,000)	5,000	(5,000)
01-70-6520 TWC-Unemployment	-	-	-	-	7,605	1,521	-	-	-	-	-	-
Total Other Payroll Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,182</u>		<u>10,000</u>	<u>-</u>	<u>-</u>		<u>5,000</u>	
Capital Expenses Expenditures												
Department Specific Expenditures												
01-80-8890 COVID-19 Expenditures	-	-	-	-	-		-	15,416	45,000	45,000	-	-
01-80-8892 Security/Riot/Terrorism Supplies	-	-	-	-	-		-	26,888	30,000	30,000	-	-
Transfers Out to Other Funds												
01-80-9042 Transfer to Supplemental Street Fund	-	-	-	-	402,680	80,536	128,005	-	128,005	-	-	(128,005)
Transfers for Future Expenditures												
01-80-8024 Fire - Future (Radios)	-	-	-	-	30,000	6,000	60,000	30,166	60,000	-	5,000	(55,000)
01-80-8025 Fire - Future Vehicle	50,000	50,000	50,000	50,000	-	40,000	25,000	12,500	25,000	-	25,000	-
01-80-8026 Fire - Future Rescue Truck	10,000	10,000	10,000	10,000	10,000	10,000	10,000	5,000	10,000	-	10,000	-
01-80-8027 Fire-Pumper Truck Purchase	-	-	-	-	-	-	-	-	-	-	-	-
01-80-8035 Pub Works - Future Vehicle	40,000	40,000	40,000	50,000	50,000	44,000	50,000	25,000	50,000	-	50,000	-
01-80-8325 Fire - Future SCBA	-	80,000	-	5,000	5,000	18,000	5,000	2,500	5,000	-	15,000	10,000
Capital Outlay Expenditures												
01-80-8000 Capital Purchases	-	-	-	-	-		-	-	-	-	-	-
01-80-8005 Monument Entrance Signs	-	-	-	-	5,530	1,106	-	995	-	-	-	-
01-80-8010 Admin Equip Purchase	-	-	-	5,000	13,724	3,745	5,000	2,373	5,000	-	-	(5,000)
01-80-8020 City Hall Improvements	9,750	3,975	-	24,158	453	7,667	-	-	-	-	-	-
01-80-8030 Commons Capital Expenses	-	-	-	-	-	-	-	3,398	-	-	-	-
01-80-8310 Fire (Equipment)	11,567	8,498	1,061,822	14,378	12,635	221,780	13,000	8,266	13,000	-	-	(13,000)
01-80-8320 Fire (Bldg. Related)	7,250	5,158	24,705	16,650	6,755	12,103	7,000	658	7,000	-	-	(7,000)
01-80-8324 Fire (Firefighter Gear)	-	-	-	-	16,060	3,212	16,800	16,800	16,800	-	-	(16,800)
01-80-8410 Street (Bldg. & Equip)	2,829	3,450	29,885	1,128	2,105	7,879	3,000	1,770	3,000	-	-	(3,000)
01-80-8510 Sanitation (Equipment)	913	-	-	-	-	183	-	-	-	-	-	-
Debt Service Payments												
01-80-8330 Fire Truck - Principal Payment	-	-	-	72,248	74,257	29,301	76,321	-	76,321	-	78,443	2,122
01-80-8332 Fire Truck - Interest payment	-	-	-	15,288	13,279	5,713	11,215	-	11,215	-	9,093	(2,122)
Total Capital Expenses Expenditures	<u>132,309</u>	<u>201,080</u>	<u>1,216,412</u>	<u>263,850</u>	<u>642,478</u>		<u>410,341</u>	<u>151,730</u>	<u>485,341</u>		<u>192,536</u>	
Total General Fund Expenditures	<u>(6,137,205)</u>	<u>(6,499,520)</u>	<u>(7,704,368)</u>	<u>(6,836,133)</u>	<u>(6,816,216)</u>		<u>(7,064,294)</u>	<u>(3,221,217)</u>	<u>(6,731,714)</u>	<u>(332,580)</u>	<u>(6,942,549)</u>	<u>(121,745)</u>
General Fund Excess/(Loss) of Revenue Over Expenditures	278,178	400,664	(66,544)	474,966	213,531		-	(366,065)	-		0	

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.

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 1,032,726</u>	<u>\$ 1,032,726</u>	<u>\$ -</u>	
REVENUE TOTAL	\$ 337,340	\$ 306,090	\$ 338,189	\$ 849
EXPENSE TOTAL	\$ 1,110,770	\$ 1,338,816	\$ 225,000	\$ (885,770.00)
ENDING FUND BALANCE	<u>\$ 259,296</u>	<u>\$ -</u>	<u>\$ 113,189</u>	

EXPENSES

General Engineering \$10,000

CAPITAL

- Continuation of Street Maintenance/Seal Coat Projects
- Mill and Overlay at West Ave/Jackson Keller Intersection

FUTURE POSSIBLE PROJECTS

None noted at this time

City of Castle Hills		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/2019	5 Year Average	2020 Annual Budget	June 30, 2020	2020 Projected Ending	2021 City Manager Proposed Budget	Change
Street Maintenance Tax Fund (08)												
BEGINNING FUND BALANCE		578,741	277,386	446,055	517,232	781,033		1,032,726	1,032,726	1,032,726	(0)	
08-00-8604	Sales Tax Revenue	252,625	261,090	258,320	267,079	284,089	264,641	275,000	157,263	243,750	275,000	-
08-00-8607	Digital Billboards	38,000	38,000	38,000	38,000	92,000	48,800	62,340	19,000	62,340	63,189	849
		<u>290,625</u>	<u>299,090</u>	<u>296,320</u>	<u>305,079</u>	<u>376,089</u>		<u>337,340</u>	<u>176,263</u>	<u>306,090</u>	<u>338,189</u>	849
08-00-9010	Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-
08-00-9050	Street Repair (Major)	500,295	20,794	-	-	-	104,218	-	-	-	-	-
08-00-9052	Street Maintenance (Minor)	10,222	10,281	12,812	1,050	4,879	7,849	-	3,441	3,441	-	-
08-00-9075	Transfer to Fund 22 (St/Drainage)	-	-	-	-	57,548	11,510	700,770	-	1,101,388	-	(700,770)
08-00-9047	Transfer to Fund 10 (Drainage)	-	-	-	-	-	-	-	-	-	-	-
08-00-9055	Engineering	81,464	99,346	212,331	40,228	8,005	88,275	10,000	-	-	10,000	-
08-00-9064	Adobe/Roundup Mill/Overlay	-	-	-	-	36,355	7,271	-	-	-	-	-
West Ave/Jackson Keller Mill and Overlay		-	-	-	-	-	-	-	-	-	42,000	42,000
08-00-9062	Seal Coat Bids	-	-	-	-	17,608	3,522	400,000	8,629	233,987	215,000	(185,000)
		<u>591,980</u>	<u>130,421</u>	<u>225,143</u>	<u>41,278</u>	<u>124,396</u>		<u>1,110,770</u>	<u>12,070</u>	<u>1,338,816</u>	<u>267,000</u>	
Excess Revenue/(Loss)		(301,355)	168,669	71,177	263,801	251,693		(773,430)	164,193	(1,032,726)	71,189	
ENDING FUND BALANCE		277,386	446,055	517,232	781,033	1,032,726		259,296	1,196,919	(0)	71,189	

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.

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 1,097,085</u>	<u>\$ 1,097,085</u>	<u>\$ -</u>	
REVENUE TOTAL	\$ 389,360	\$ 389,360	\$ 391,351	\$ 1,991
EXPENSE TOTAL	\$ 817,389	\$ 1,486,445	\$ 389,360	\$ (428,029)
ENDING FUND BALANCE	<u>\$ 669,056</u>	<u>\$ -</u>	<u>\$ 1,991</u>	

EXPENSES

General Engineering

CAPITAL

No requests

FUTURE POSSIBLE PROJECTS

- Watershed II Drainage Mimosa Krameria Project

City of Castle Hills		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	5 Year Average	2020 Council Adopted Budget	June 30, 2020	2020 Projected Ending	2021 City Manager Proposed Budget	Change
Drainage Utility Fund (10)												
BEGINNING FUND BALANCE		85,982	170,530	369,378	598,377	884,957		1,097,085	1,097,085	1,097,085	0	
10-00-4045	Stormwater Permit Fee	41,931	23,920	10,506	4,332	627	16,263	5,000	-	5,000	-	(5,000)
10-00-8604	Revenue-Stormwater Billing	129,544	131,364	127,784	137,065	138,037	132,759	135,000	69,218	135,000	138,600	3,600
10-00-8612	Transfer In Fund 08 (Street Maint. Tax)	-	-	-	-	-	-	-	-	-	-	-
10-00-8607	Digital Billboards	152,000	152,000	152,000	152,000	368,000	195,200	249,360	76,000	249,360	252,751	3,391
		<u>323,475</u>	<u>307,284</u>	<u>290,290</u>	<u>293,397</u>	<u>506,665</u>		<u>389,360</u>	<u>145,218</u>	<u>389,360</u>	<u>391,351</u>	
10-00-5001	Salaries-Full Time	-	-	-	-	-	-	-	-	-	-	-
10-00-5005	Longevity Pay	-	-	-	-	-	-	-	-	-	-	-
10-00-5010	FICA	-	-	-	-	-	-	-	-	-	-	-
10-00-5015	Employee Insurance	-	-	-	-	-	-	-	-	-	-	-
10-00-5018	TMRS-Employee Retirement	-	-	-	-	-	-	-	-	-	-	-
10-00-9005	Capital Expenses	28,299	-	-	-	-	5,660	-	-	-	-	-
10-00-9010	Operations & Maintenance	104,472	19,135	-	-	-	24,721	-	-	-	-	-
10-00-9030	Miscellaneous	100	100	502	100	100	180	-	-	-	-	-
10-00-9055	Engineering	106,057	89,201	60,790	6,716	9,744	54,501	10,000	1,313	-	-	(10,000)
10-00-9045	Transfer to Fund 22 (Street and Drainage)	-	-	-	-	178,459	35,692	807,389	-	1,407,190	-	(807,389)
10-00-9066	Watershed II Drain-Mimosa/Krameri	-	-	-	-	89,048	17,810	-	729	70,286	-	-
10-00-9068	North Manton Lane Drainage	-	-	-	-	17,186	3,437	-	-	8,968	-	-
	2021 Certificates of Obligation Debt Payment	-	-	-	-	-	-	-	-	-	389,360	
		<u>238,927</u>	<u>108,436</u>	<u>61,292</u>	<u>6,816</u>	<u>294,537</u>		<u>817,389</u>	<u>2,042</u>	<u>1,486,444</u>	<u>389,360</u>	
Excess Revenue/(Loss)		84,548	198,848	228,999	286,581	212,127		(428,029)	143,176	(1,097,084)	1,991	
ENDING FUND BALANCE		170,530	369,378	598,377	884,957	1,097,085		669,056	1,240,261	0	1,991	

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.

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 346,338	\$ 346,338	\$ -	
REVENUE TOTAL	\$ 1,508,159	\$ 2,902,771	\$ -	\$ (1,508,159)
EXPENSE TOTAL	\$ -	\$ 3,249,109	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,854,497	\$ -	\$ -	

EXPENSES

No requests

CAPITAL

No requests

FUTURE POSSIBLE PROJECTS

No requests

City of Castle Hills		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Audited 12/31/2019	5 Year Average	2020 Adopted Budget	June 30, 2020	2020 Projected Ending	2021 City Manager Proposed Budget	Change
Supplemental Street & Drainage Maint. Fund (22)												
BEGINNING FUND BALANCE		800,000	1,057,533	599,176	635,602	1,035,602		346,338	346,338	346,338	0	
22-00-4040	Insurance Claims/Refunds	-	-	-	-	78,613	15,723	-	-	-	-	-
22-00-8615	Transfer from Gen Fund	257,533	199,366	36,426	400,000	402,680	259,201	-	-	394,193	-	-
22-00-8612	Transfer In from Fund 08 (Street Tax)	-	-	-	-	-	-	700,770	-	1,101,388	-	(700,770)
22-00-8614	Transfer In from Fund 10 (Drainage Utility Fund)	-	-	-	-	236,008	47,202	807,389	-	1,407,190	-	(807,389)
22-00-8617	Transfer to Fund 23	-	-	-	-	-	-	-	-	-	-	-
		<u>257,533</u>	<u>199,366</u>	<u>36,426</u>	<u>400,000</u>	<u>717,301</u>		<u>1,508,159</u>	<u>-</u>	<u>2,902,771</u>	<u>-</u>	
22-00-9005	Capital Expenses	-	-	-	-	-	-	-	-	-	-	-
22-00-9041	Transfer to Fund 23	-	657,723	-	-	-	131,545	-	-	-	-	-
22-00-9050	Street Repair (Major)	-	-	-	-	-	-	-	-	-	-	-
22-00-9052	Street Maintenance (Minor)	-	-	-	-	-	-	-	-	-	-	-
22-00-9060	Antler Project 2019	-	-	-	-	1,195,505	239,101	-	354,816	355,845	-	-
22-00-9063	Winston/Castle Intersection Repair	-	-	-	-	32,600	6,520	-	7,500	21,190	-	-
22-00-9065	Watershed III Drain (Banyan Dr. & Glentower)	-	-	-	-	178,459	35,692	1,464,860	846,147	2,872,074	-	(1,464,860)
		<u>-</u>	<u>657,723</u>	<u>-</u>	<u>-</u>	<u>1,406,565</u>		<u>1,464,860</u>	<u>1,208,463</u>	<u>3,249,109</u>	<u>-</u>	
Excess Revenue/(Loss)		257,533	(458,357)	36,426	400,000	(689,264)		43,299	(1,208,463)	(346,338)	-	
ENDING FUND BALANCE		1,057,533	599,176	635,602	1,035,602	346,338		389,637	(862,125)	0	0	

Capital Replacement Funds

09 – Contingency Fund Major Vehicle/Equipment Purchase

20 – Community Infrastructure Economic Development
Program (CIED) Fund

21 – Workstation Upgrade Fund

09- Contingency Fund - Major Vehicle/Equipment Purchase

The City established the Contingency Fund in 2004, and each budget year 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.

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 346,949</u>	<u>\$ 346,949</u>	<u>\$ 226,949</u>	
REVENUE TOTAL	\$ 150,000	\$ 150,000	\$ 105,000	\$ (45,000)
EXPENSE TOTAL	\$ 90,000	\$ 270,000	\$ -	\$ (90,000)
ENDING FUND BALANCE	<u>\$ 406,949</u>	<u>\$ 226,949</u>	<u>\$ 331,949</u>	

EXPENSES

No requests

CAPITAL

No requests

City of Castle Hills Contingency Fund - Major Purchases of Vehicles (09)	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un- Audited 12/31/2019	2020 Annual Budget	June 30, 2020	2020 Projected Ending	2021 City Manager Proposed Budget	Change
BEGINNING FUND BALANCE	452,371	552,371	536,949	136,949	251,949	346,949	346,949	346,949	226,949	
Sale of Equipment	-	12,500	-	-	-	-	-	-	-	-
Fire - Future Vehicle	50,000	50,000	50,000	50,000	-	25,000	12,500	25,000	25,000	-
Fire - Future Rescue Truck	10,000	10,000	10,000	10,000	10,000	10,000	5,000	10,000	10,000	-
Fire - Future SCBA	-	-	-	5,000	5,000	5,000	2,500	5,000	15,000	10,000
Fire - Future Radios	-	-	-	-	30,000	60,000	30,000	60,000	5,000	(55,000)
Public Work - Future Vehicle Purchase	40,000	40,000	40,000	50,000	50,000	50,000	25,000	50,000	50,000	-
	<u>100,000</u>	<u>112,500</u>	<u>100,000</u>	<u>115,000</u>	<u>95,000</u>	<u>150,000</u>	<u>75,000</u>	<u>150,000</u>	<u>105,000</u>	
Expenditures										
09-00-9305 Fire Department	-	-	500,000	-	-	90,000	-	90,000	-	(90,000)
09-00-9505 Public Works	-	127,922	-	-	-	-	-	180,000	-	-
	<u>-</u>	<u>127,922</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>90,000</u>	<u>-</u>	<u>270,000</u>	<u>-</u>	
Excess Revenue/(Loss)	100,000	(15,422)	(400,000)	115,000	95,000	60,000	75,000	(120,000)	105,000	
ENDING FUND BALANCE	552,371	536,949	136,949	251,949	346,949	406,949	421,949	226,949	331,949	
Fire Dept - Vehicles	390,803	463,303	23,303	83,303	93,303	128,303		128,303	163,303	
Fire - Future Radios					30,000	-		-	5,000	
Fire - Future SCBA Purchase				5,000	10,000	15,000		15,000	30,000	
Public Works Total Running Balance	161,568	73,646	113,646	163,646	213,646	263,646		83,646	133,646	
	<u>552,371</u>	<u>536,949</u>	<u>136,949</u>	<u>251,949</u>	<u>346,949</u>	<u>406,949</u>		<u>226,949</u>	<u>331,949</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.

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 431,076</u>	<u>\$ 431,076</u>	<u>\$ 401,076</u>	
REVENUE TOTAL	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
ENDING FUND BALANCE	<u>\$ 401,076</u>	<u>\$ 401,076</u>	<u>\$ 371,076</u>	

EXPENSES

Facility Study

Capital

No requests

FUTURE POSSIBLE PROJECTS

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

City of Castle Hills		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un- Audited 12/31/2019	5 Year Average	2020 Annual Budget	June 30, 2020	2020 Projected Ending	2021 City Manager Proposed Budget	2021 Council Adopted Budget	Change
CPS CIED Fund (20)													
BEGINNING FUND BALANCE		591,759	504,055	481,734	482,351	482,351		431,076	431,076	431,076	401,076	401,076	
20-00-8604	Revenue This Year	-	21,455	616	-	-	4,414	-	-	-	-	-	-
		<u>-</u>	<u>21,455</u>	<u>616</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
20-00-9005	Capital Expenses	8,315	-	-	-	51,275	11,918	30,000	4,027	30,000	-	-	(30,000)
20-00-9006	Equipment Purchase	55,626	25,158	-	-	-	16,157	-	-	-	-	-	-
20-00-9015	IT Support	-	-	-	-	-	-	-	-	-	-	-	-
20-00-9016	IT Equipment	-	-	-	-	-	-	-	-	-	-	-	-
20-00-9027	Incode Software	-	-	-	-	-	-	-	-	-	-	-	-
20-00-9028	Rackspace	1,536	256	-	-	-	358	-	-	-	-	-	-
20-00-9030	Miscellaneous	22,227	18,362	-	-	-	8,118	-	-	-	-	-	-
20-00-9031	Community Room Renovation	-	-	-	-	-	-	-	-	-	-	-	-
20-00-9032	Cartegraph	-	-	-	-	-	-	-	-	-	-	-	-
20-00-9055	Engineering	-	-	-	-	-	-	-	-	-	-	30,000	30,000
		<u>87,704</u>	<u>43,776</u>	<u>-</u>	<u>-</u>	<u>51,275</u>		<u>30,000</u>	<u>4,027</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>	
ENDING FUND BALANCE		504,055	481,734	482,351	482,351	431,076		401,076	427,050	401,076	401,076	371,076	

21 - WORKSTATION UPGRADE FUND

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

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 29,136	\$ 29,136	\$ 42,236	
REVENUE TOTAL	\$ 13,100	\$ 13,100	\$ 13,100	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ 10,000	\$ 10,000
ENDING FUND BALANCE	<u>\$ 42,236</u>	<u>\$ 42,236</u>	<u>\$ 45,336</u>	

EXPENSES

No requests

CAPITAL

Upgrade 5 Desktops to Laptops

City of Castle Hills	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/2019	5 Year Average	2020 Annual Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed Budget	Change
Workstation Upgrade (21)												
BEGINNING FUND BALANCE	6,550	13,044	26,144	2,936	16,036		29,136	29,136	29,136		42,236	
21-00-8615 Transfer from General Fund	9,825	13,100	13,100	13,100	13,100	12,445	13,100	6,555	13,100	-	13,100	-
	<u>9,825</u>	<u>13,100</u>	<u>13,100</u>	<u>13,100</u>	<u>13,100</u>		<u>13,100</u>	<u>6,555</u>	<u>13,100</u>		<u>13,100</u>	
21-00-9006 Equipment Purchase	3,331	-	36,308	-	-	7,928	-	-	-	-	10,000	10,000
	<u>3,331</u>	<u>-</u>	<u>36,308</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>		<u>10,000</u>	
Excess Revenue/(Loss)	6,494	13,100	(23,208)	13,100	13,100		13,100	6,555	13,100		3,100	
ENDING FUND BALANCE	13,044	26,144	2,936	16,036	29,136		42,236	35,691	42,236		45,336	

Municipal Court and Police Funds

02 – Child Safety Fund

05 – Court Technology Fund

06– Court Security Fund

07 – Court Efficiency Fund

16 – Local Truancy Prevention Fund

17 – Local Municipal Jury Fund

13 – State/Federal Forfeiture Funds

18 – Law Enforcement Officers Standards Education Funds
(LEOSE)

02 - CHILD SAFETY FUND

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

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 67,928</u>	<u>\$ 67,928</u>	<u>\$ 71,228</u>	
REVENUE TOTAL	\$ 13,000	\$ 6,800	\$ 6,200	\$ (6,800)
EXPENSE TOTAL	\$ 7,000	\$ 3,500	\$ 1,000	\$ (6,000)
ENDING FUND BALANCE	<u>\$ 73,928</u>	<u>\$ 71,228</u>	<u>\$ 76,428</u>	

EXPENSES

Purchase children education materials

CAPITAL

No requests

City of Castle Hills		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/2019	5 Year Average	2020 Annual Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed Budget	Change
Child Safety Fund (02)													
BEGINNING FUND BALANCE		47,612	47,604	59,342	55,939	64,130		67,928	67,928	67,928		71,228	
02-00-8604	Child Safety Fees	14,794	17,433	12,902	10,888	12,358	13,675	13,000	3,886	6,800	(6,200)	6,200	(6,800)
		<u>14,794</u>	<u>17,433</u>	<u>12,902</u>	<u>10,888</u>	<u>12,358</u>		<u>13,000</u>	<u>3,886</u>	<u>6,800</u>		<u>6,200</u>	
02-00-9024	Community Programs	-	5,695	7,455	2,156	-	3,061	6,000	-	-	(6,000)	-	(6,000)
02-00-9005	Capital Expense	-	-	-	-	8,560	1,712	-	2,500	2,500	2,500	-	-
02-00-9030	Miscellaneous	14,802	-	8,851	542	-	4,839	1,000	-	1,000	-	1,000	-
		<u>14,802</u>	<u>5,695</u>	<u>16,305</u>	<u>2,697</u>	<u>8,560</u>		<u>7,000</u>	<u>2,500</u>	<u>3,500</u>		<u>1,000</u>	
Excess Revenue/(Loss)		(8)	11,738	(3,403)	8,191	3,798		6,000	1,386	3,300		5,200	
ENDING FUND BALANCE		47,604	59,342	55,939	64,130	67,928		73,928	69,314	71,228		76,428	

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.

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 5,332	\$ 5,332	\$ 332	
REVENUE TOTAL	\$ 22,000	\$ 12,000	\$ 15,000	\$ (7,000)
EXPENSE TOTAL	\$ 29,800	\$ 17,000	\$ 15,000	\$ (14,800)
ENDING FUND BALANCE	<u>\$ (2,468)</u>	<u>\$ 332</u>	<u>\$ 332</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 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/2019	5 Year Average	2020 Annual Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed Budget	Change
Municipal Court Technology (05)													
BEGINNING FUND BALANCE		24,184	31,635	37,865	37,359	36,960		5,332	5,332	5,332		332	
05-00-8604	Court Technology Fees	20,765	22,045	22,167	20,498	19,822	21,059	22,000	6,256	12,000	(10,000)	15,000	(7,000)
		<u>20,765</u>	<u>22,045</u>	<u>22,167</u>	<u>20,498</u>	<u>19,822</u>		<u>22,000</u>	<u>6,256</u>	<u>12,000</u>		<u>15,000</u>	
05-00-9006	Equipment Purchase	-	313	1,185	688	29,602	6,358	10,000	-	-	(10,000)		(10,000)
05-00-9008	Equipment Maintenance/Software	12,637	13,842	21,487	20,210	21,848	18,005	19,800	11,831	17,000	(2,800)	15,000	(4,800)
05-00-9026	Supplies	317	159	-	-	-	95	-	-	-	-	-	-
05-00-9030	Miscellaneous	360	1,500	-	-	-	372	-	-	-	-	-	-
		<u>13,313</u>	<u>15,815</u>	<u>22,672</u>	<u>20,898</u>	<u>51,450</u>		<u>29,800</u>	<u>11,831</u>	<u>17,000</u>		<u>15,000</u>	
Excess Revenue/(Loss)		7,451	6,230	(506)	(399)	(31,628)		(7,800)	(5,575)	(5,000)		-	
ENDING FUND BALANCE		31,635	37,865	37,359	36,960	5,332		(2,468)	(243)	332		332	

06 - COURT SECURITY FUND

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

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 23,117	\$ 23,117	\$ 21,217	
REVENUE TOTAL	\$ 16,000	\$ 10,600	\$ 12,000	\$ (4,000)
EXPENSE TOTAL	\$ 16,000	\$ 12,500	\$ 20,000	\$ 4,000
ENDING FUND BALANCE	<u>\$ 23,117</u>	<u>\$ 21,217</u>	<u>\$ 13,217</u>	

EXPENSES

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

CAPITAL

No requests

City of Castle Hills		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/2019	5 Year Average	2020 Annual Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed Budget	Change
Municipal Court Security Fund (06)													
BEGINNING FUND BALANCE		88,163	73,611	77,645	91,910	89,362		23,117	23,117	23,117		21,217	
06-00-8604	Court Security Fees	15,585	16,557	25,995	15,399	14,873	17,682	16,000	5,470	10,600	(5,400)	12,000	(4,000)
		<u>15,585</u>	<u>16,557</u>	<u>25,995</u>	<u>15,399</u>	<u>14,873</u>		<u>16,000</u>	<u>5,470</u>	<u>10,600</u>		<u>12,000</u>	
06-00-5002	Overtime	1,238	4,800	6,323	1,755	225	2,868	3,000	-	3,000	-	3,000	-
06-00-5010	FICA	77	296	388	107	14	176	250	-	250	-	250	-
06-00-5012	Medicare	18	69	91	25	3	41	50	-	50	-	50	-
06-00-5015	Employee Insurance	95	359	344	117	-	183	-	-	-	-	-	-
06-00-5018	TMRS-Employee Retirement	167	590	745	206	26	347	200	-	200	-	200	-
06-00-9005	Capital Expenses	22,125	-	-	-	68,317	18,088	-	-	3,000	3,000	7,000	7,000
06-00-9006	Equipment Purchase	-	1,274	-	330	3,250	971	3,000	-	-	(3,000)	-	(3,000)
06-00-9010	Operations & Maintenance	1,476	1,653	884	7,358	-	2,274	-	-	-	-	-	-
06-00-9012	Personnel-Contract	4,943	3,480	2,955	8,050	9,283	5,742	9,500	2,385	6,000	(3,500)	9,500	-
06-00-9030	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
		<u>30,137</u>	<u>12,523</u>	<u>11,730</u>	<u>17,948</u>	<u>81,118</u>		<u>16,000</u>	<u>2,385</u>	<u>12,500</u>		<u>20,000</u>	
Excess Revenue/(Loss)		(14,552)	4,034	14,265	(2,549)	(66,245)		-	3,085	(1,900)		(8,000)	
ENDING FUND BALANCE		73,611	77,645	91,910	89,362	23,117		23,117	26,201	21,217		13,217	

07 - COURT EFFICIENCY FUND

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

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 6,208</u>	<u>\$ 6,208</u>	<u>\$ 8,208</u>	
REVENUE TOTAL	\$ 1,800	\$ 2,500	\$ 2,220	\$ 420
EXPENSE TOTAL	\$ 500	\$ 500	\$ 1,500	\$ 1,000
ENDING FUND BALANCE	<u>\$ 7,508</u>	<u>\$ 8,208</u>	<u>\$ 8,928</u>	

EXPENSES

Possible costs related to interpreter fees from outside services
Training and Education Materials

CAPITAL

No requests

City of Castle Hills	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/2019	5 Year Average	2020 Annual Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed Budget	Change
Municipal Court Efficiency Fund (07)												
BEGINNING FUND BALANCE	2,804	1,923	2,614	3,535	4,989		6,208	6,208	6,208		8,208	
07-00-8604 Court Efficiency Fees	734	691	921	1,454	1,219	1,004	1,800	1,406	2,500	700	2,220	420
	<u>734</u>	<u>691</u>	<u>921</u>	<u>1,454</u>	<u>1,219</u>		<u>1,800</u>	<u>1,406</u>	<u>2,500</u>		<u>2,220</u>	
Training & Education Materials	-	-	-	-	-	-	-	-	-		1,000	
07-00-9010 Operations & Maintenance	1,614	-	-	-	-	323	500	-	500	-	500	-
	<u>1,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>500</u>	<u>-</u>	<u>500</u>		<u>1,500</u>	
Excess Revenue/(Loss)	(880)	691	921	1,454	1,219		1,300	1,406	2,000		720	
ENDING FUND BALANCE	1,923	2,614	3,535	4,989	6,208		7,508	7,614	8,208		8,928	

16 - LOCAL TRUANCY PREVENTION FUND

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

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 3,200	
REVENUE TOTAL	\$ -	\$ 3,200	\$ 4,800	\$ 4,800
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ 3,200	\$ 8,000	

EXPENSES

No requests

CAPITAL

No requests

City of Castle Hills		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/2019	5 Year Average	2020 Annual Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed Budget	Change
Local Truancy Prevention Fund (16)													
BEGINNING FUND BALANCE		-	-	-	-	-		-	-	-		3,200	
16-00-8604 Truancy Prevention Revenue		-	-	-	-	-	-	-	2,041	3,200	1,159	4,800	4,800
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>2,041</u>	<u>3,200</u>		<u>4,800</u>	
		-	-	-	-	-	-	-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	
Excess Revenue/(Loss)		-	-	-	-	-		-	2,041	3,200		4,800	
ENDING FUND BALANCE		-	-	-	-	-		-	2,041	3,200		8,000	

17 - LOCAL MUNICIPAL JURY FUND

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

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 70	
REVENUE TOTAL	\$ -	\$ 70	\$ 100	\$ 100
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ 70	\$ 170	

EXPENSES

No requests

CAPITAL

No requests

City of Castle Hills		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un- Audited 12/31/2019	5 Year Average	2020 Annual Budget	June 30, 2020	2020 Projected Ending	Change	2021 City Manager Proposed Budget	Change	
Local Municipal Jury Fund (17)														
BEGINNING FUND BALANCE		-	-	-	-	-		-	-	-		70		
16-00-8604	Municipal Jury Fees	-	-	-	-	-	-	-	41	70	70	100	100	
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>41</u>	<u>70</u>		<u>100</u>		
		-	-	-	-	-	-	-	-	-	-	-	-	
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>		
Excess Revenue/(Loss)		-	-	-	-	-		-	41	70		100		
ENDING FUND BALANCE		-	-	-	-	-		-	41	70		170		

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.

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 383,914</u>	<u>\$ 383,914</u>	<u>\$ 389,522</u>	
REVENUE TOTAL	\$ 750	\$ 31,358	\$ 750	\$ -
EXPENSE TOTAL	\$ 27,500	\$ 25,750	\$ 10,750	\$ (16,750)
ENDING FUND BALANCE	<u>\$ 357,164</u>	<u>\$ 389,522</u>	<u>\$ 379,522</u>	

EXPENSES

Operating Supplies
Expense related to vending machine net with vending revenues

CAPITAL

Possible Equipment

FUTURE

Possible future consideration for use towards new facility

City of Castle Hills		Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un-Audited 12/31/2019	5 Year Average	2020 Annual Budget	June 30, 2020	2020 Projected Ending	2021 City Manager Proposed Budget	Change
BEGINNING FUND BALANCE		138,488	181,121	206,828	202,347	383,914		419,331	419,331	419,331	395,585	
Police Seizure Fund (13)												
13-00-4060	Misc.-Vending Sales	-	-	-	760	1,525	152	750	189	750	750	-
13-00-4090	Interest	162	231	994	5,775	7,607	1,462	-	1,254	1,254	-	-
13-00-8604	Police Seizures - Federal	-	17,462	20,081	183,392	51,149	46,811	-	28,501	-	-	-
13-00-8606	Police Seizures - State	43,818	16,550	-	5,839	1,833	13,814	-	1,414	-	-	-
		<u>43,980</u>	<u>34,242</u>	<u>21,075</u>	<u>195,766</u>	<u>62,115</u>		<u>750</u>	<u>31,358</u>	<u>2,004</u>	<u>750</u>	
13-00-5070	Misc.-Vending Machine Foods	-	-	-	6,948	2,573	1,390	750	438	750	750	-
13-00-8000	Capital Expenses	-	-	-	3,382	24,125	676	25,000	-	25,000	5,000	(20,000)
13-00-9010	Operations & Maintenance	1,348	7,646	25,557	3,869	-	8,713	-	-	-	5,000	5,000
13-00-9011	Equip/Fuel/Maint.	-	888	-	-	-	178	-	-	-	-	-
		<u>1,348</u>	<u>8,535</u>	<u>25,557</u>	<u>14,199</u>	<u>26,698</u>		<u>25,750</u>	<u>438</u>	<u>25,750</u>	<u>10,750</u>	
Excess Revenue/(Loss)		42,633	25,708	(4,482)	181,568	35,417		(25,000)	30,920	(23,746)	(10,000)	
ENDING FUND BALANCE		181,121	206,828	202,347	383,914	419,331		394,331	450,251	395,585	385,585	

18 - LEOSE

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

	2020 ADOPTED BUDGET	2020 PROJECTED ENDING	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 10,432</u>	<u>\$ 10,432</u>	<u>\$ 9,226</u>	
REVENUE TOTAL	\$ 2,000	\$ 1,794	\$ 1,700	\$ (300)
EXPENSE TOTAL	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
ENDING FUND BALANCE	<u>\$ 9,432</u>	<u>\$ 9,226</u>	<u>\$ 7,926</u>	

EXPENSES

Costs for training of law enforcement officers

City of Castle Hills	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	Audited 12/31/2018	Un- Audited 12/31/2019	5 Year Average	2020 Annual Budget	June 30, 2020	2019 Projected Ending	2020 City Manager Proposed Budget	Change
BEGINNING FUND BALANCE	-	-	-	6,186	8,495		10,432	10,432	10,432	9,226	
LEOSE Fund (18)											
18-00-4455 LEOSE State Allocation	-	-	-	2,309	1,937	849	2,000	1,794	1,794	1,700	(2,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,309</u>	<u>1,937</u>		<u>2,000</u>	<u>1,794</u>	<u>1,794</u>	<u>1,700</u>	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,309</u>	<u>1,937</u>		<u>2,000</u>	<u>1,794</u>	<u>1,794</u>	<u>1,700</u>	
18-00-5074 Training/Professional Meetings	-	-	-	-	-	-	3,000	695	3,000	3,000	(3,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>3,000</u>	<u>695</u>	<u>3,000</u>	<u>3,000</u>	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>3,000</u>	<u>695</u>	<u>3,000</u>	<u>3,000</u>	
Excess Revenue/(Loss)	-	-	-	2,309	1,937		(1,000)	1,099	(1,206)	(1,300)	
ENDING FUND BALANCE	-	-	6,186	8,495	10,432		9,432	11,531	9,226	7,926	

Crime Control Prevention District -50

- Reserved for future budget presentation

Animal Shelter Fund-04

04 - ANIMAL SHELTER FUND

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

	2020 ADOPTED BUDGET	2020 PROJECTED BUDGET	2021 CITY MANAGER PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 5,976</u>	<u>\$ 5,976</u>	<u>\$ 5,976</u>	
REVENUE TOTAL	\$ 200	\$ -	\$ -	\$ (200)
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 6,176</u>	<u>\$ 5,976</u>	<u>\$ 5,976</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	Audited 12/31/2018	Un-Audited 12/31/2019	5 Year Average	2020 Annual Budget	June 30, 2020	2020 Projected Ending	2020 City Manager Proposed Budget	Change
Animal Shelter Fund (04)														
BEGINNING FUND BALANCE		1,021	1,829	1,970	2,765	4,501	5,006	5,681		5,976	5,976	5,976	5,976	
04-00-4050	Garage Sale Permits-Annual	-	-	-	-	-	380	230	76	200	-	-	-	(200)
04-00-8604	Revenue This Year	385.00	-	45	-	-	-	-	9	-	-	-	-	-
04-00-8605	Donations	536.00	268	750	1,736	505	295	65	711	150	-	-	-	(150)
		<u>921.00</u>	<u>268</u>	<u>795</u>	<u>1,736</u>	<u>505</u>	<u>675</u>	<u>295</u>		<u>350</u>	<u>-</u>	<u>-</u>	<u>-</u>	
04-00-9010	Operations & Maintenance	113.02	127	-	-	-	-	-	48	-	-	-	-	-
		<u>113.02</u>	<u>127</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Excess Revenue/(Loss)		807.98	141	795	1,736	505	675	295		350	-	-	-	
ENDING FUND BALANCE		1,829	1,970	2,765	4,501	5,006	5,681	5,976		6,326	5,976	5,976	5,976	

Property Tax Calculation Worksheets

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

	FY' 2020 Budget Assessment	FY' 2021 Budget At Current Rate	FY' 2021 Budget No-New Revenue Rate Effective Rate	FY' 2021 Budget Voter-Approval Rate Roll-Back Rate	FY' 2021 Budget De Minimis Rate	FY' 2021 Budget Proposed
Total Taxable Assessed Value (Freeze not Included)	\$ 572,167,902	\$ 601,543,300	\$ 601,543,300	\$ 601,543,300	\$ 601,543,300	\$ 601,543,300
Add Back Actual Freeze (Not included in the rate calculations)	\$ 797,090	\$ 802,838	\$ 802,838	\$ 802,838	\$ 802,838	\$ 802,838
Total Tax Rate (Per \$100)	0.480619	0.480619	0.458900	0.516038	0.583027	0.516038
Total M&O & I&S Tax Levy	\$ 3,547,038	\$ 3,693,969	\$ 3,563,320	\$ 3,907,030	\$ 4,309,998	\$ 3,907,030
Less Debt Service Portion (I&S) Collection	\$ -	\$ (234,891)	\$ (234,891)	\$ (234,891)	\$ (234,891)	\$ (234,891)
Less Debt Service from Tax Freeze		\$ (65,227)	\$ (68,314)	\$ (60,750)	\$ (53,770)	\$ (60,750)
Tax Levy Available to General Fund (M&O) @ 100%	\$ 3,547,038	\$ 3,393,852	\$ 3,260,116	\$ 3,611,389	\$ 4,021,337	\$ 3,611,389
Revenue Difference from FY '20 to FY '21 for General Fund		\$ (153,186) *	\$ (286,922) *	\$ 64,352	\$ 474,300	\$ 64,352
Tax Rate Comparison FY '20 vs. FY '21		\$ -	\$ (0.021719)	\$ 0.035419	\$ 0.102408	\$ 0.035419
* This occurs bceasue of the first year of debt issue if that rate was used						
	2019 Tax Year Assessment	2020 Tax Year At Current Rate	2020 Tax Year No-New Revenue Rate	2020 Tax Year Voter-Approval Rate	2020 Tax Year De Minimis Rate	2020 Tax Year Proposed
Rate Effects on Average Taxable Homestead Value	\$ 319,656	\$ 339,229	\$ 339,229	\$ 339,229	\$ 339,229	\$ 339,229
Total Tax Rate (Per \$100)	0.480619	0.480619	0.458900	0.516038	0.583027	0.516038
Total M&O and I&S Tax Levy	\$ 1,536	\$ 1,630	\$ 1,557	\$ 1,751	\$ 1,978	\$ 1,751
Difference In City Tax Paid Budget FY '20 vs. '21 **		\$ 94	\$ 20	\$ 214	\$ 441	\$ 214

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

NOTICE ABOUT 2020 TAX RATES

Property Tax Rates in CITY OF CASTLE HILLS. This notice concerns the 2020 property tax rates for CASTLE HILLS, CITY OF. This notice provides information about two tax rates. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. The voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate: \$0.458900

This year's voter-approval tax rate: \$0.516038

To see the full calculations please visit The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCC for a copy of the Tax Rate.

Unencumbered Fund Balances

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

Type of Fund	Balance
M&O	3,005,266

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2021 Certificate of Obligation	115,000	114,538	400	229,938
Total required for 2020 debt service				229,938
- Amount (if any) paid from funds listed in unencumbered funds				0
- Amount (if any) paid from other resources				0
- Excess collections last year				0
= Total to be paid from taxes in 2020				229,938
collect only 97.89% of its taxes in 2020				4,956
=Total debt levy				234,894

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified on 8/6/20 by:

The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCC
 Carlos Gutierrez, PCC
 Property Tax Division Director
 233 N. Pecos-La Trinidad, San Antonio, TX 78207
 210-335-6600
 taxoffice@bexar.org
 home.bexar.org/tax

2020 Tax Rate Calculation Worksheet

Date: 08/06/2020 12:12 PM

Taxing Units Other Than School Districts or Water Districts

CASTLE HILLS, CITY OF

Taxing Unit Name

Phone (area code and number)

, , TX,

Taxing Unit Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

Water districts as defined under Water Code Section 49.001(1) do use this form but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed water District Voter-Approval Tax Rate Worksheet*.

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

STEP 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	\$745,503,896
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	\$179,541,811
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$565,962,085
4.	2019 total adopted tax rate.	\$.480619
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$35,293,360
	B. 2019 values resulting from final court decisions:	\$32,178,580
	C. 2019 value loss. Subtract B from A.[3]	\$3,114,780

CITY OF CASTLE HILLS

CITY MANAGER PROPOSED 2021 BUDGET

AUGUST 6, 2020

Line	No-New-Revenue Rate Activity	Amount/Rate
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	18,449,910
	B. 2019 disputed value:	18,449,910
	C. 2019 undisputed value Subtract B from A.[4]	0
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	3,114,780
8.	2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7	\$569,076,865
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$0
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$2,445,161
	C. Value loss. Add A and B.[6]	\$2,445,161
11.	2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. 2019 market value:	\$0
	B. 2020 productivity or special appraised value:	\$0
	C. Value loss. Subtract B from A.[7]	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$2,445,161
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$566,631,704
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100	\$2,723,339
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	\$28,915
16.	Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9]	\$0
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10]	\$2,752,254
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. Certified values:	\$703,628,953
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office.	\$0
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property	\$0
	D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone in which the 2020 taxes will be deposited into the tax increment fund. Do not include any new	\$0

Line	No-New-Revenue Rate Activity	Amount/Rate
	property value that will be included in Line 23 below.[12]	
	E. Total 2020 value Add A and B, then subtract C and D	\$703,628,953
19.	Total value of properties under protest or not included on certified appraisal roll.[13]	
	A. 2020 taxable value of properties under protest The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14]	\$90,362,294
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	\$0
	C. Total value under protest or not certified. Add A and B.	\$90,362,294
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	\$192,447,947
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17]	\$601,543,300
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19]	\$1,794,165
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$1,794,165
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$599,749,135
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20]	\$.458900 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 2: Voter-Approval Tax Rate

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

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.480619
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	569,076,865
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100.	2,735,091
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	0
	B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	28,915
	C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.	0
	D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	28,915
	F. Add Line 30 to 31E.	2,764,006
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	599,749,135
33.	2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100.	0.460860
34.	Rate adjustment for state criminal justice mandate.[23]	
	A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	0
	B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	0

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
35.	Rate adjustment for indigent health care expenditures[24]	
	A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
36.	Rate adjustment for county indigent defense compensation.[25]	
	A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	0.000000
	E. Enter the lessor of C and D. If not applicable, enter 0.	0.000000
37.	Rate adjustment for county hospital expenditures.	
	A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020	0
	B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.000000
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0.000000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	0.460860
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.476990

Line	Voter Approval Tax Rate Activity	Amount/Rate
40.	Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount	229,938
	B. Subtract unencumbered fund amount used to reduce total debt.	0
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	0
	D. Subtract amount paid from other resources	0
	E. Adjusted debt Subtract B, C and D from A	229,938
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	0
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	229,938
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector	97.89
	B. Enter the 2019 actual collection rate	97.89
	C. Enter the 2018 actual collection rate	98.39
	D. Enter the 2017 actual collection rate	98.30
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.	97.89
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	234,894
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	601,543,300
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.039048
47.	2020 voter-approval tax rate. Add Line 39 and 46.	0.516038
48.	COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	
STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes		

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	0
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Multiply the amount on Line 49 by the sales tax rate and multiply the result by .95 [34]. Do not multiply by .95 if the sales tax rate is .0025 or less.	0

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	601,543,300
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.000000
53.	2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.458900
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$.458900
55.	2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	0.516038
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	0.516038

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

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

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

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

Line	Activity	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$601,543,300
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.000000
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.516038

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

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

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

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

Line	Activity	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.000000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	

STEP 6: De Minimis Rate

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

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

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.460860
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	601,543,300
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.083119
69.	2020 debt rate Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.039048
70.	De minimis rate Add Lines 66, 68 and 69.	0.583027

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.458900
Voter-Approval Tax Rate	0.516038
De minimis rate	0.583027

STEP 8: Taxing Unit Representative Name and Signature

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date