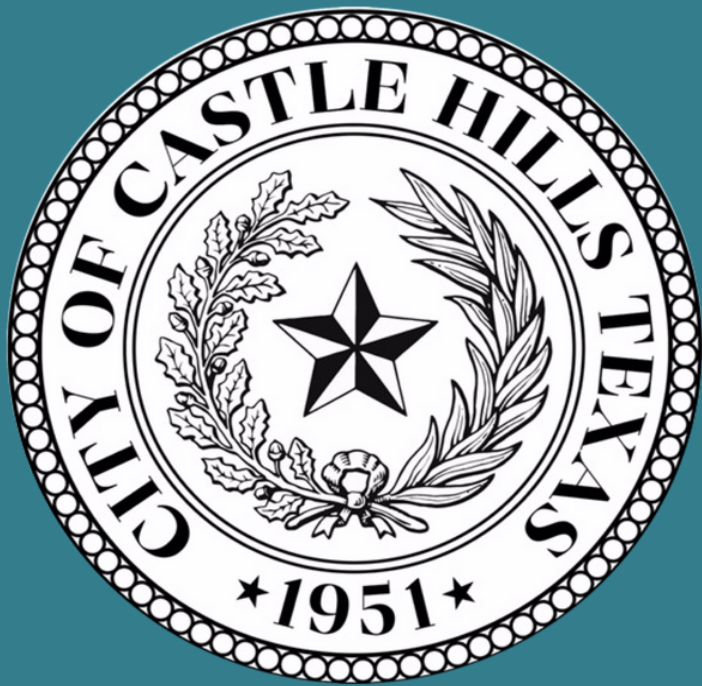
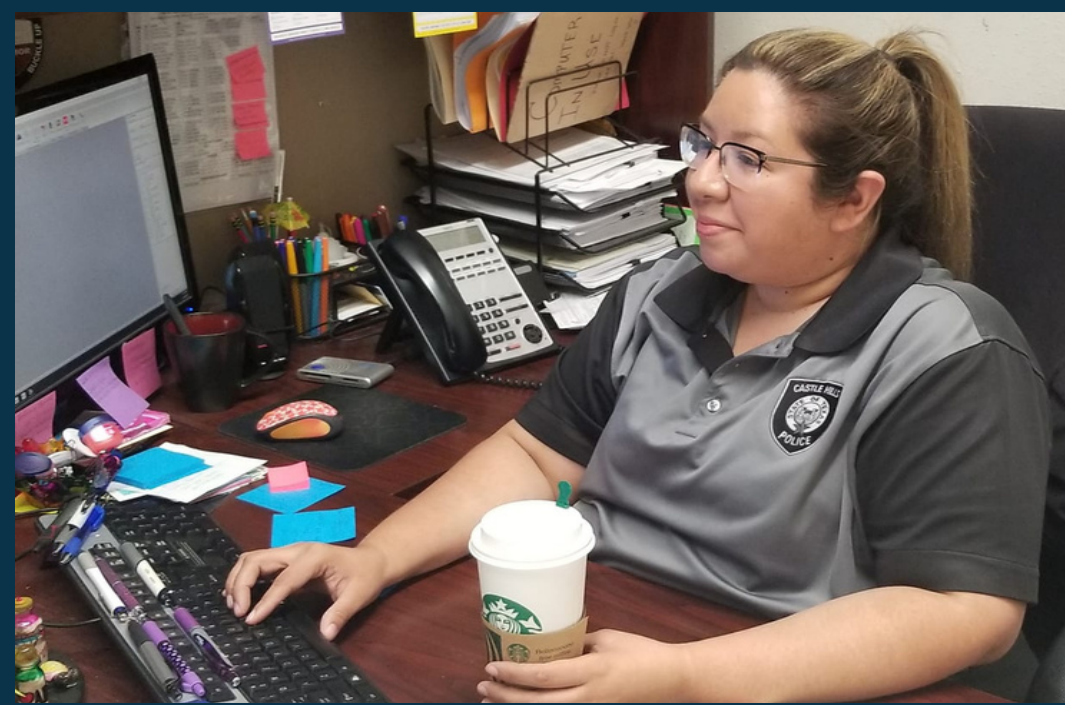


08/03/2023



FY 2023-2024 PROPOSED BUDGET





COUNCIL OF THE CITY OF CASTLE HILLS

**JR TREVINO
MAYOR**

**JASON SMITH
COUNCIL MEMBER – PL. 1**

**DENISE HALEY – PL. 2
COUNCIL MEMBER**

**KURT MAY – PL. 3
COUNCIL MEMBER**

**JACK JOYCE – PL. 4
MAYOR PRO TEM**

**BETH DAINES – PL. 5
COUNCIL MEMBER**

**RYAN RAPELYE
CITY MANAGER**

**NORA DAVIS
FISCAL OFFICER**

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August 3, 2023

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

Staff is pleased to submit the Council Proposed Budget for the Fiscal Year FY 2024 (9 Month) for your review and consideration, when adopted would begin January 1, 2024. The budget is defined and developed based on the City Council and staff objectives. The adopted budget is balanced as required by law, the adopted budget highlights key points important to you and the citizens of Castle Hills and reflects our commitment to provide excellent municipal services to the citizens and businesses while maintaining stringent fiscal controls. As City Manager, it is my responsibility to provide you with a document which details expected expenses for the next fiscal year which includes anticipated revenue to meet these expenses.

As we have discussed and planned accordingly, this proposed budget is a 9-month budget beginning January 1, 2024 to September 30, 2024. The intent is to have our FY 2025 Budget begin on October 1, 2024. Changing our fiscal years has been a goal for City Council and the first step is to adopt the FY 24 (9 Month) budget. Over the last two years we have seen an upswing in several areas related to revenue, including growth in our sales tax revenue collections. We are very optimistic about the growth of sales tax, commercial permitting, and the addition of new businesses to the community this year. City staff continues to monitor revenue and expenditures within our current FY 2023 Adopted Budget, and we continue to see increases in revenue related to sales tax, permitting and municipal court.

Last fiscal year, because of the adoption of the FY 2023 Budget in September 2022, the City was able to address a number of areas related to services and operations including the modification of the base salary for a patrol officer in the City's Police Department in order to compete in recruiting police officers to the City of Castle Hills. As a City, we have taken further steps to improve the City's retirement system. The change in the retirement system is consistent for many of the cities in the surrounding area and assists the City in the recruitment and retention of employees in the organization. The retirement change from 1.5:1 to 2-1 has been programmed into the FY 24 Proposed Budget. As part of the recruitment process for police officers, the City adjusted the salaries mid-year in the FY 2023 Budget, these changes have also been programmed and accounted for in the Fiscal Year FY 2024 (9 Month) budget.

Like last year's budget process, we have identified future expenditures related to the use of the American Rescue Plan Act (ARPA) funding. We have also included the next steps to implement the FY 2024 major capital projects related to street and drainage as we continue to work to improve the City's infrastructure. Over the last couple of years, we have taken necessary steps to improve our organization and its culture, the infrastructure, the communication process, and other internal improvements during the development of the annual budget process. The City has been able to complete two phases of street improvements consisting of fourteen reconstructed streets and was funded through the Certificate of Obligations (COs) 2020 series.

During the FY 2024 Budget, the City will address nine more streets requiring reconstruction, this will be Phase III. By the end of 2024, the City of Castle Hills will be able to close out the \$10 Million category identified in the City's CIP for reconstruction of streets in under five years. We have continued to address streets through our maintenance plan addressing nearly 30 streets based on the maintenance plan established in 2019, and this FY 2024 Proposed Budget involves further dollars from our Street Maintenance Fund to continue these efforts.

Regarding drainage improvements, the City has finalized Phase II Banyan and Carolwood during the FY 2023 Budget, which is an extension from Banyan Phase I to address which before has caused prevalent flooding along this corridor. Our next phase will involve a combination of drainage and street projects, this will include North Manton and Carolwood Phase III to Lockhill-Selma. Both phases are funded from the 2023 COs series.

Over the last couple of year of years through the budget process and the programming of funds, we made internal strides by developing a new website, development of informational brochures related to sanitation, code compliance and other city services for our residents to improve our overall communication platform, and have implemented branding efforts, including the multi-phased street sign project. We have continued to utilize funds from ARPA to procure equipment for our city departments and address emergency management needs which includes procurement of generators for City Hall and the fire department plus the addition of a new emergency alert service for the City of Castle Hills. Internally, we had an assessment done on our aging IT infrastructure and utilized this to create a roadmap to do a complete overhaul of the city's information technology equipment within city hall, this project is nearly complete. We have done a reorganization at city hall to better streamline our development services with residential and commercial permitting process, been proactive with code enforcement and have established a business-friendly environment with our commercial businesses in Castle Hills.

Moving forward, the City of Castle Hills has work to do, we need to finish and closeout the final streets for reconstruction, finish phase III of the Carolwood drainage project and work through intergovernmental cooperation with the City of San Antonio and Bexar County in developing a funding agreement to complete this work as we tie into Lockhill to address flooding concerns along this road. We will also work to finalize the North Manton drainage project over the next year and address quality of life projects like enhancing the Commons with additional amenities, such as a playground including shade structures and take steps to implement the newly developed comprehensive plan adopted by City Council. Internally, as a part of the organization, we will look to improve our Insurance Services Office (ISO) score, implement a new phone system, and centralize our financial system.

The FY 2024 Proposed Budget (9 Month) has been prepared sufficiently to provide for the general operations of the City to continue to maintain and provide excellent municipal services to citizens, businesses, and visitors. During the budget process, as City Manager, I have included a number of goals to review and discuss as part of the FY 2024 (9 month) which includes: evaluating the compensation plan for City employees, specifically our public safety (police and fire) to ensure we are competitive and able to recruit and retain talented employees across the organization; also the need to review and discuss quality of life improvements to the City's Commons, recognize future projects related to the use of the additional ARPA funding, and identify future major capital projects related to streets and drainage as we continue to work to improve the City's infrastructure.

In addition to these goals, we will also examine the need to incorporate a cost-of-living adjustment (COLA) for the employees to ensure that we are competitive to be able to recruit and retain employees. During the process of developing the proposed budget with City Council, we will strive to balance the need to identify funding for general operations and the need to mitigate the increased cost to residents due to increased assessed property values and the current economic climate related to rising costs. As an economic indicator, we can program, and project further increases in sales tax revenue and will continue to monitor the potential impact this may have on current and future City operations. This year's proposed budget focuses on maintaining the current quality level of City services, using a very conservative approach to revenues.

Key Budget Principles (9 Month Budget):

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

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

General Fund Highlights (9 Month Budget):

The City Manager Proposed Budget is fiscally conservative and balanced. The General Fund is the largest fund for the City and accounts for the general service and operations (police, permitting/planning, public works, and administration). All City employee salaries are funded out of the General Fund. The adopted General Fund revenue budget totals \$6,216,921 million and the expenses budget totals \$5,982,538 million.

Things to note in the FY 2024 Proposed General Fund Budget (9 month):

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

Revenues:

Total revenues for the FY 2024 Proposed Budget (9 Month) are \$6,216,921 million. Sales and property taxes make up \$4,469,946 million of total revenues. Other major revenue sources include municipal court, permits/inspections, franchise fees and sanitation.

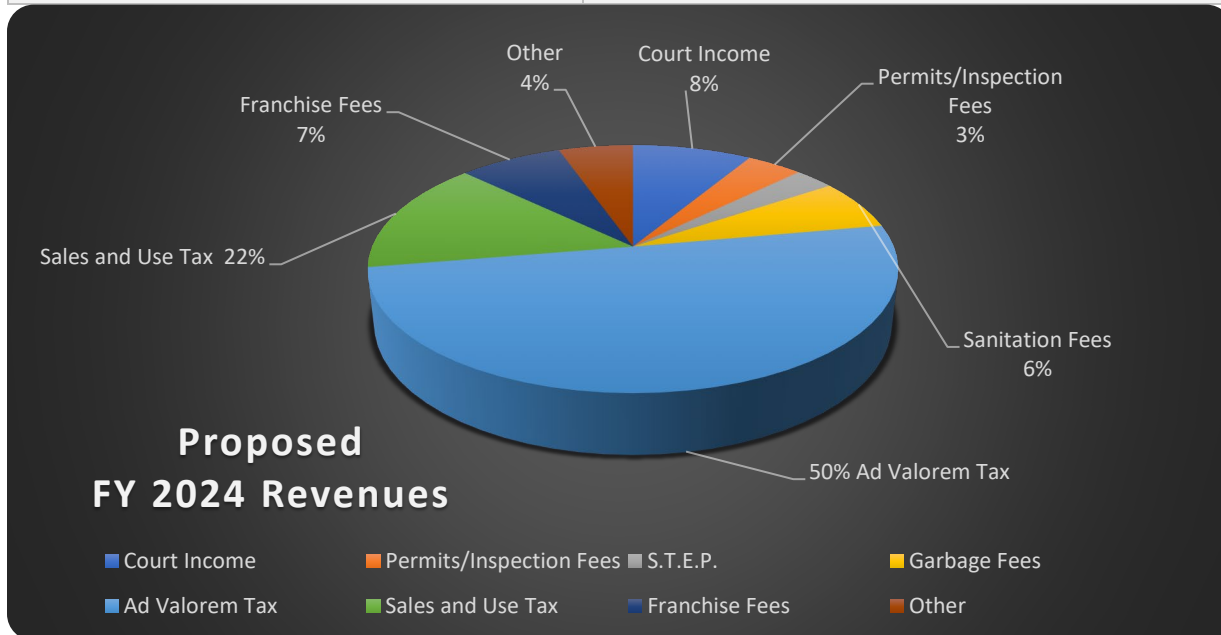
The City's second largest source of revenue is sales taxes. Sales taxes are unpredictable as they rise and fall with the economy, making it difficult to estimate the exact amount of revenue the City will receive each year. Historically, as sales taxes go, so does the City's budget. The proposed budget assumes an increase over the FY2023 projected year-end collections. We have seen a two-year growth in sales tax and remain optimistic this will continue to rise due to economic growth in the City's commercial development. Franchise fees consist of electric, cable, telephone, and gas and comprise \$440,000 of the General Fund revenues.

Property Taxes:

Bexar County Appraisal District sets the valuations and City Council sets the tax rate, the proposed total M&O revenue for the FY 2024 proposed budget 9-month is at \$3,029,946. The FY2024 proposed budget is based on the ad valorem rate of \$0.543658 which is an increase of \$03 cents from the FY 2022 Adopted Tax Rate of \$.508688. The M&O at 0.473445 is a slight decrease from last year, the impact is due to the change in the I&S debt rate. This went from \$0.027861 in the FY 2022 Adopted Tax Rate to the proposed at \$0.070213 for I&S. This is a result of the 2023 CO Series now being incorporated into our debt model. The Average Taxable Homestead Value of \$391,801.00 last year has increased this year to \$424,651. It should be noted that the increase in property tax does not affect properties that are frozen by the property tax "freeze" for homestead. This proposed budget includes the I&S debt rate which includes debt payments for the streets portion related to the 2020 COs and 2023 COs in the amount of \$539,375.

Total City revenue for the Proposed FY 2024 Budget is charted by source below:

Revenue Summary	Proposed 2024
Court Income	\$526,250
Permits/Inspection Fees	\$200,450
Capital Transfer	\$0
Sanitation	\$410,000
Ad Valorem Tax	\$3,086,196
Sales and Use Tax	\$1,384,000
Franchise Fees	\$440,000
Other	\$170,025
Total:	\$6,216,921

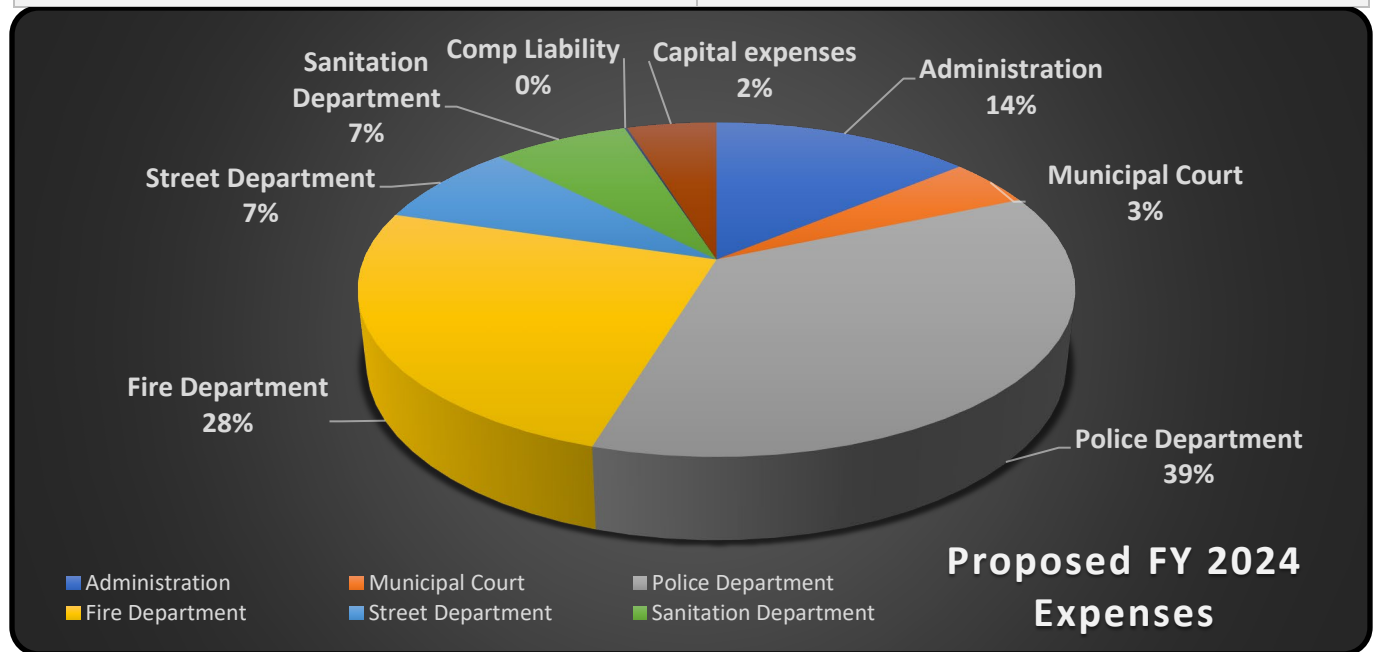


Expenses:

Total expenses for the FY 2024 Proposed Budget (9 Month) are \$5,982,538 million. The proposed ending total fund balance for the City in FY2023 is \$4,260,734 million, which is over six months operations - the recommended amount - of City expenses. As is the case with all municipalities, personnel/payroll costs make up the largest single expense in a budget. The City's largest expense category is City Services, which consists of Public Safety (Police, Fire and Dispatch), Public Works (Street Maintenance and Sanitation), Municipal Court, and Administration.

A summary of expenditures for the FY 2024 Proposed Budget (9 Month) is as follows:

Expense Summary	Proposed FY 2024
Administration	\$784,968
Municipal Court	\$214,625
Police Department	\$2,467,993
Fire Department	\$1,681,405
Street Department	\$321,424
Sanitation Department	\$422,873
Comp Liability	\$0
Capital Expenses	\$89,250
Total:	\$5,982,538



Street and Drainage Funds (9 Month Budget):

As a result of the adoption of the City's Capital Improvement Plan (CIP) four years ago, the City has continued to prioritize street maintenance and repairs. Revenue from the Street Maintenance Sales Tax, Digital Billboard have aided in funding projects outlined in the CIP. The 2020 Certificate of Obligation's provided funding for the reconstruction of streets withing Phase I and II outlined in the last two fiscal year budgets. In the FY 24 Proposed Budget, the following has been programmed below for streets and drainage:

Street Maintenance Program - \$75,000

Drainage Utility Fund - Debt Payment - \$396,862

Current projects under consideration for funding in FY2024 are as follow:

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

Capital Projects FY 2024 (9 Month Budget):

- The City has identified 12 streets for reconstruction and 4 drainage projects in different watersheds outlined in the City's CIP – Street Reconstruction (\$3M) and Drainage Project (\$3M). **Funding was approved by the issuance of the 2023 COs for these projects.**

Capital Replacement Funds (9 Month Budget):

Under Capital Replacement, the FY 2024 Proposed Budget includes the following:

- Community Infrastructure Economic Development Program (CIED) - Possible one-time expenditures out of the CIED Fund for FY 2024. As a part of the FY 2024 Proposed Budget, it is recommended that \$22,500 for building improvements to City Hall and \$22,500 for the Commons.
- Workstation Upgrade Fund - \$8,000

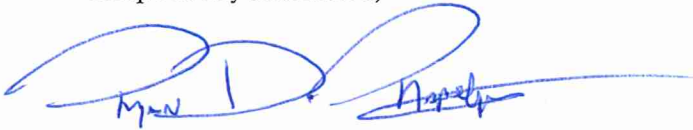
Budget Highlights (Capital Expenses) (9 Month Budget):

- \$7,500 set aside for future Rescue Truck
- \$15,000 set aside for future Fire Vehicle
- \$37,500 set aside for future Public Works Vehicle
- \$11,250 set aside for future Fire – SCBA
- \$76,000 set aside for Fire Equipment – Health and Safety (**ARPA Funds**)

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/services, includes operational expense changes from FY 2023 Adopted Budget to the Proposed FY 2024 Budget, incorporates our debt model and includes capital needs towards improving the City infrastructure.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Ryan D. Rapelye", with a long horizontal flourish extending to the right.

Ryan D. Rapelye

City Manager



CITY OF CASTLE HILLS BUDGET CALENDAR FOR FY 2024 BUDGET APPROVED JUNE 13, 2023

2023

15-30 April	Receive Preliminary Estimate of 2022 appraised values from Bexar Appraisal District
14- 25 June	Budget Kick Off with Departments - Goals, Objectives, Capital Requirements
Tuesday 13 June	<u>6:30 PM</u> Regular Council Meeting <ul style="list-style-type: none"> - Proposed Budget Calendar Presented
2-9 July	Staff Prepares Revenues for Preliminary Budget
Tuesday 11 July	<u>6:30 PM</u> Regular Council – 1st Budget Workshop <ul style="list-style-type: none"> - Preliminary Revenues - Council Goals and Objectives
Tuesday 18 July	<u>6:30 PM</u> Special Council Meeting 2nd Budget Workshop <ul style="list-style-type: none"> - TMRS - ARPA & Special Funds
Wednesday 19 July	<u>6:30 PM</u> Special Council Meeting 3rd Budget Workshop <ul style="list-style-type: none"> - Fire Department - Public Works (Streets & Sanitation) - Administration & Court - Police Department
~ 25 July	Bexar County Appraisal District Provides - Certified Tax Roll; pass to City Council
~ July 27 - 1 August	Bexar County Tax Assessor Collector Calculates No-New-Revenue and Voter-Approval
Tuesday 1 August	<u>6:30 PM</u> Special Council Meeting – 4th Budget Workshop – <p>-City Manager submits Proposed Budget FY 2024 and files with the City Secretary (No Action Needed)</p> <ul style="list-style-type: none"> - Receive No-New-Revenue and Voter-Approval Tax Rate Calculations
Tuesday 8 August	<u>6:30 PM</u> Regular Council Meeting – (6:00 PM Possible Budget Workshop) - <ul style="list-style-type: none"> - Discuss tax rate; if proposed tax rate will exceed the No-New-Revenue Rate, take record vote and Schedule Public Hearing. (Rate will not be adopted at this meeting)
Tuesday 15 August (TBD)	<u>6:30 PM</u> Special Council Meeting - Budget Workshop - (If Needed)
Wednesday 16 August	Last Day to Publish Notice of Tax Rate Hearing (Dates of Tax Rate Public Hearing)
Tuesday 22 August (TBD)	<u>6:30 PM</u> Special Council Meeting & Budget Workshop - (If Needed)
Wednesday 23 August	Publication Notice of Budget Hearing

Tuesday 5 September 6:30 PM Special Council Meeting –

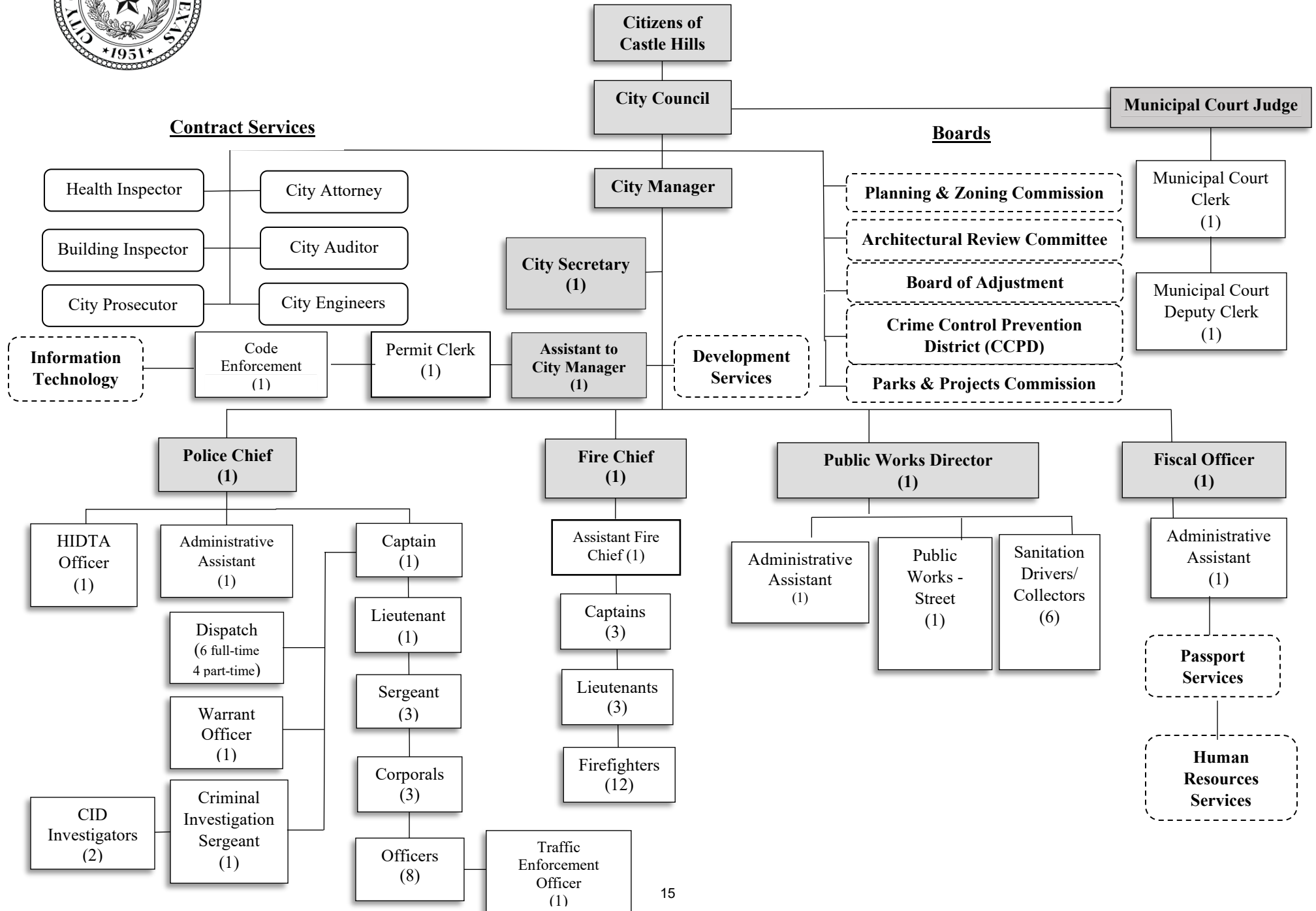
- Budget/Public Hearing
- Schedule and announce meeting to adopt tax rate 3-14 days from this date

Tuesday 12 September 6:30 PM Regular Council Meeting –

- Adopt Proposed Budget by Ordinance and take record vote
- Ratify the budget and take a record vote
- Hold public hearing for proposed tax rate
- Adopt tax rate by Ordinance and take record vote

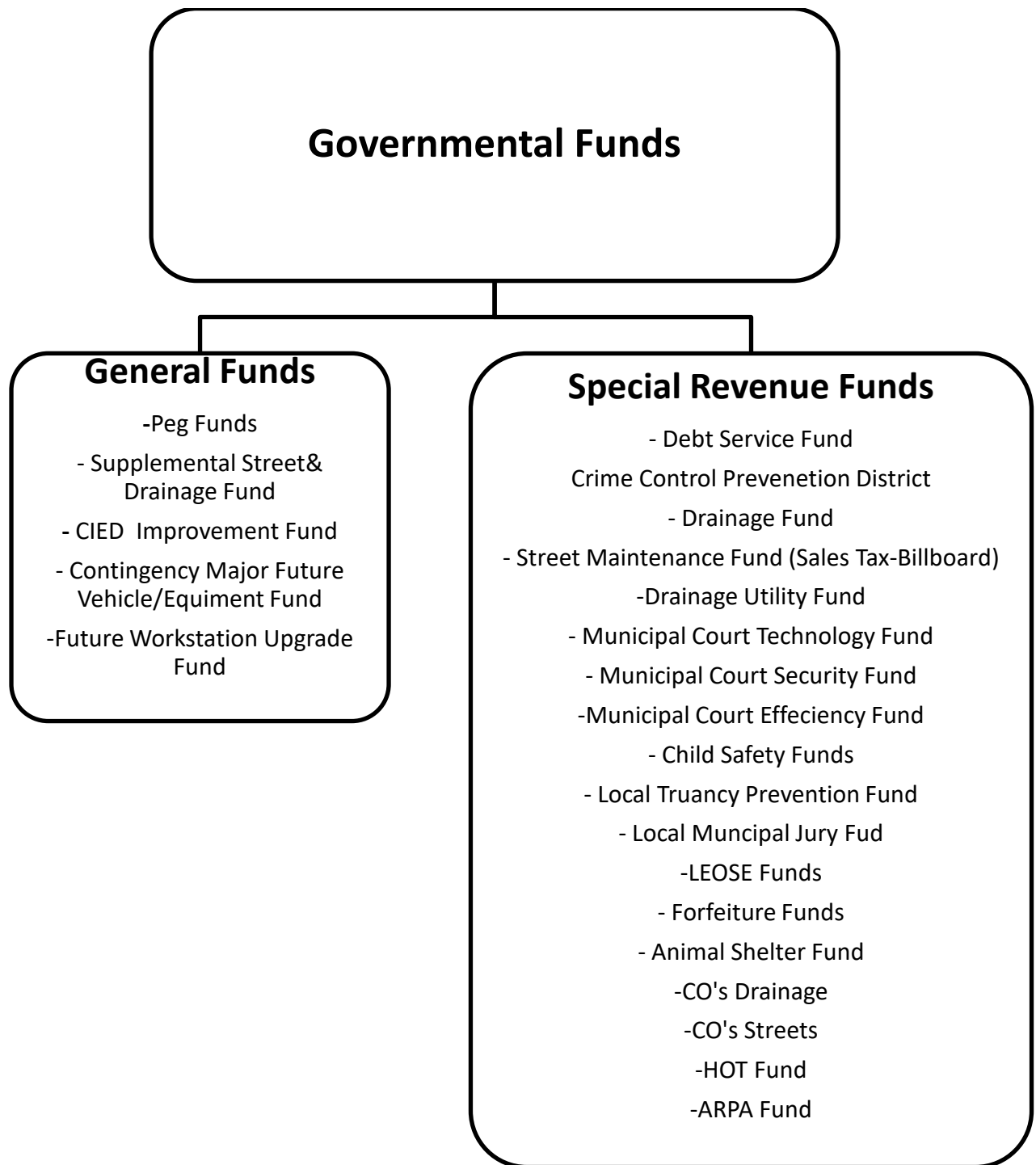


08/03/2023
ORGANIZATIONAL CHART
FY 2024



City of Castle Hills

Fund Structure Flow Chart*



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

Fund Structures

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

01 - General Fund

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

02 – Child Safety Fund

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

03 – Debt Service Fund

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

05 – Court Technology Fund

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

06 – Court Security Fund

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

07 – Court Efficiency Fund

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

08 – Street Maintenance Fund (Sales Tax and Billboard)

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

09 – Contingency Major Vehicle/Equipment Fund

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

10 – Drainage Utility Fund

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

13 – Forfeiture Funds (State & Federal)

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

16 – Local Truancy Prevention Fund

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

17 – Local Municipal Jury Fund

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

18 – Law Enforcement Officers Standards Education Fund (LEOSE)

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

20 – Community Infrastructure Economic Development Program (CIED) Fund

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

21 – Workstation Upgrade Fund

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

22 – Supplemental Street and Drainage Maintenance Fund

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

50 - Crime Control Prevention District

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

30 – Certificate of Obligations - Streets

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

31 – Certificate of Obligations - Drainage

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

33 – Certificate of Obligations - Streets

The City's Certificate of Obligations CO's related to new construction of streets, based on the issuance of the 2023 CO's, this fund includes bond proceeds, interest and cost related to the street project and related costs.

34 – Certificate of Obligations - Drainage

The City's Certificate of Obligations CO's related to new construction of drainage, based on the issuance of the 2023 CO's, this fund includes bond proceeds, interest and cost related to the street project and related costs.

32 – American Rescue Plan Fund

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

14 – Hotel Occupancy Tax

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

General Fund -01

Revenues (00)

Departments

Administration (10)

Municipal Court (20)

Police Department (30)

Fire Department (40)

Streets Department (50)

Sanitation Department (60)

Other Payroll Expenditures (70)

Capital Replacement (80)

City of Castle Hills January 1, 2024 to September 30, 2024		Audited 12/31/2018	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Unaudited 12/31/22	5 Year Average	2023 Council Adopted Budget	2023 Projected Ending	2024 City Manager Proposed (9 Month)	2024 Council Adopted (9 Month)	Change
Beginning Fund Balance				-	3,821,975	3,955,512		5,510,915	5,510,915	5,744,642	5,744,642	
Revenues												
Property Tax Revenues												
01-00-4200	Ad Valorem Taxes-Current	3,313,412	3,444,648	3,636,852	3,351,721	4,351,396	3,619,606	3,924,102	4,209,584	3,029,946	-	(3,924,102)
01-00-4202	Delinquent Ad Valorem Taxes											
		-	45,033	37,957	48,810	35,659	33,492	40,000	35,000	26,250	-	(40,000)
01-00-4200	Penalties/Interest Ad Valorem Taxes	-	46,996	57,115	30,837	43,720	35,734	40,000	40,000	30,000	-	(40,000)
Sales and Mixed Beverage Tax Revenue												
01-00-4300	Sales and Use Tax	1,068,318	1,174,872	1,247,166	1,359,455	1,714,176	1,312,797	1,445,000	1,500,000	1,350,000	-	(1,445,000)
01-00-4305	Sales Tax - Beverage	10,980	10,856	7,528	16,235	38,729	16,866	30,000	45,000	34,000	-	(30,000)
Franchise Fees Revenue												
01-00-4220	Franchise Fees	555,339	501,204	468,368	495,370	630,003	530,057	475,000	455,000	440,000	-	(475,000)
Court Fees Revenues												
01-00-4020	Warrants	122,489	104,073	60,109	100,636	73,007	92,063	100,000	50,000	40,000	-	(100,000)
01-00-4030	Court Income	505,774	433,165	383,232	542,586	543,104	481,572	625,000	575,000	475,000	-	(625,000)
01-00-4032	State Court Tax Collection Fee											
		-	25,749	15,164	-	16,217	11,426	25,000	15,000	11,250	-	(25,000)
01-00-4080	S.T.E.P	235,148	243,222	-	-	-	95,674	-	-	-	-	-
Permits/Licenses/Code Enforcement Revenues												
01-00-4050	Permits/Inspection Fees	326,954	161,974	138,258	203,834	243,777	214,959	225,000	220,000	155,000	-	(225,000)
01-00-4100	Food Licenses	20,925	19,210	15,163	22,318	23,030	20,129	35,000	35,000	30,000	-	(35,000)
01-00-4110	Liquor Licenses	4,554	4,438	1,935	5,552	19,939	7,283	15,000	15,000	8,000	-	(15,000)
01-00-4140	ARC, BOA, Zoning & Plat Fees											
		5,200	6,079	6,764	6,353	4,510	5,781	4,000	7,000	5,200	-	(4,000)
01-00-4160	Abatement Collections	12,750	-	1,014	-	-	2,753	1,000	1,000	750	-	(1,000)
01-00-4170	Certificate of Occupancy	8	-	8	16	2,323	471	1,500	-	-	-	(1,500)
01-00-4190	Animal Impound/Registration	1,106	929	1,504	1,747	1,844	1,426	2,000	2,000	1,500	-	(2,000)
Police & Fire Revenues												
01-00-4000	False Alarm Fines	-	-	200	-	-	40	1,000	1,000	700	-	(1,000)
01-00-4010	Restitution Fees	4,362	664	1,265	850	114	1,451	1,000	1,000	700	-	(1,000)
01-00-4150	Report Fees/Fingerprints	6,695	5,714	1,758	3,328	4,120	4,323	3,000	3,000	2,250	-	(3,000)
01-00-4420	Revenue Rescue	10,583	5,730	7,583	8,239	12,833	8,994	9,000	9,000	6,750	-	(9,000)
01-00-4440	Towing Services	18,699	29,864	26,028	28,695	62,700	33,197	35,000	35,000	26,000	-	(35,000)
Garbage Collection Revenues												
01-00-4120	Garbage Fees	453,008	453,609	459,628	463,646	506,073	467,193	526,000	526,000	410,000	-	(526,000)

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024	2024	
January 1, 2024 to September 30, 2024		12/31/2018	12/31/19	12/31/20	12/31/21	12/31/22	Average	Council Adopted Budget	Projected Ending	City Manager Proposed (9 Month)	Council Adopted (9 Month)	Change
01-00-4125	Retro garbage billing	725	-	-	150	60	187		-			-
01-00-4130	Recycling	377	-	265	545	298	297	500	500	375	-	(500)
Miscellaneous Revenues												
01-00-4040	Insurance Claims/Refunds	25,017	30,923	31,266	6,386	7,034	20,125	3,000	3,000	2,250	-	(3,000)
01-00-4060	Miscellaneous	19,945	35,004	13,702	7,743	7,756	16,830	4,000	4,000	3,000	-	(4,000)
01-00-4065	Credit Card Fees	42,639	40,212	28,014	42,228	47,952	40,209	45,000	40,000	30,000	-	(45,000)
01-00-4070	Donations	50	850	5,375	2,500	-	1,755	-	-	-	-	-
01-00-4090	Interest	122,305	165,090	39,050	1,537	117,529	89,102	30,000	130,000	75,000	-	(30,000)
01-00-4450	Passport Acceptance Office	4,970	29,567	10,896	25,954	25,830	19,444	35,000	30,000	23,000	-	(35,000)
01-00-4500	Sale of Equipment		33,250	-	-	-	6,650		-			-
01-00-4510	Animal Shelter Donations		-	-	-	-	-		-			-
01-00-4999	Capital Lease Proceeds		-	-	-	-	-	-	-	-	-	-
01-00-4899	Grant Funds	-	-	241,799	10,981	8,851	52,326	-	-	-	-	-
Transfers-In from other Funds												
01-00-4990	Transfer In From Fund Balance											
		-	-	-	-	-	-	-	-	-	-	-
01-00-8004	Transfer from Animal Shelter Fund (04)	-	-	423	-	-	85	-	-	-	-	-
01-00-8032	Transfer from American Rescue Plan Fund (32)	-	-	-	-	297,000	-	-	-	-	-	-
Non-City Revenues (Moved to Balance Sheet)												
01-00-4025	LGB Collections	25,545	-	-	-	-	5,109	-	-	-	-	-
01-00-4400	Court Tax	354,935	-	-	-	-	70,987	-	-	-	-	-
01-00-4310	Sales Tax - Garbage	38,289	-	-	-	-	7,658	-	-	-	-	-
Total General Fund Revenues		7,311,100	7,052,926	6,945,388	6,788,253	8,839,584		7,680,102	7,987,084	6,216,921	-	(7,680,102)

01 - GENERAL FUND

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

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Month)	2024 COUNCIL ADOPTED BUDGET (9 Month)	CHANGE
BEGINNING FUND BALANCE	<u>\$ 3,793,624</u>	Est. <u>\$ 3,793,624</u>	<u>\$ 4,026,351</u>	<u>\$ 4,423,352</u>	
REVENUE TOTAL	<u>\$ 7,680,102</u>	<u>\$ 7,987,084</u>	<u>\$ 6,216,921</u>	<u>\$ -</u>	\$ (1,463,181)
DEPARTMENT EXPENSES					
ADMINISTRATION	\$ 1,143,724	\$ 1,108,224	\$ 784,968	\$ -	\$ (358,756)
COURT	\$ 282,900	\$ 282,900	\$ 214,625	\$ -	\$ (68,275)
POLICE DEPARTMENT	\$ 2,938,585	\$ 2,947,005	\$ 2,467,993	\$ -	\$ (470,592)
FIRE DEPARTMENT	\$ 2,085,440	\$ 2,124,340	\$ 1,681,405	\$ -	\$ (404,035)
STREETS DEPARTMENT	\$ 449,802	\$ 449,802	\$ 321,424	\$ -	\$ (128,378)
SANITATION DEPARTMENT	\$ 569,586	\$ 719,586	\$ 422,873	\$ -	\$ (146,713)
PAYROLL EXPENDITURES	\$ 5,000	\$ -	\$ -	\$ -	\$ (5,000)
CAPITAL EXPENDITURES	\$ 210,065	\$ 122,500	\$ 89,250	\$ -	\$ (120,815)
TOTAL EXPENSES	<u>\$ 7,685,102</u>	<u>\$ 7,754,357</u>	<u>\$ 5,982,538</u>	<u>\$ -</u>	<u>\$ (1,702,564)</u>
Income/(Loss)	\$ -	\$ 232,727	234,383	-	
ENDING FUND BALANCE	<u>\$ 3,788,624</u>	<u>\$ 4,026,351</u>	<u>\$ 4,260,734</u>	<u>\$ -</u>	



Administration

Mission Statement

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

Vision Statement

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

Core Values

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

City of Castle Hills January 1, 2024 to September 30, 2024		Audited 12/31/2018	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Unaudited 12/31/22	5 Year Average	2023 Council Adopted Budget	2023 Projected Ending	2024 City Manager Proposed (9 Month)	2024 Council Adopted (9 Month)	Change
Administration Expenditures												
Salaries & Benefits												
01-10-5001	Salaries-Full Time	350,550	265,237	330,617	388,061	388,801	344,653	475,571	475,571	359,526	-	(475,571)
01-10-5002	Overtime	-	-	-	-	-	-	-	-	-	-	-
01-10-5003	Salaries-Part Time-Contract	67,898	79,105	70,494	30,088	70,299	63,577	15,000	15,000	10,000	-	(15,000)
01-10-5005	Longevity Pay	213	142	200	313	324	238	400	400	456	-	(400)
01-10-5006	Comp Time/Overtime	2,431	-	-	-	55	497	-	-	-	-	-
01-10-5010	FICA	21,464	15,798	19,955	24,133	25,087	21,287	29,485	29,485	22,291	-	(29,485)
01-10-5012	Medicare	4,994	3,695	4,667	5,644	6,075	5,015	6,896	6,896	5,213	-	(6,896)
01-10-5015	Employee Insurance	28,617	22,219	31,723	37,000	37,235	31,359	46,000	46,000	34,400	-	(46,000)
01-10-5018	TMRS-Employee Retirement	42,057	30,487	41,535	50,838	44,885	41,961	60,017	60,017	60,652	-	(60,017)
01-10-5020	Workers' Compensation	1,405	1,405	1,505	2,005	-	1,264	1,555	1,555	-	-	(1,555)
General Supplies & Materials												
01-10-5040	Office Supplies/Printing	11,250	7,942	3,320	9,078	6,991	7,716	6,000	6,000	4,400	-	(6,000)
01-10-5045	Office Equip/Software	1,617	390	-	195	-	440	1,500	-	-	-	(1,500)
01-10-5047	Postage (All Departments)	-	4,673	5,531	7,276	12,159	5,928	10,000	10,000	7,400	-	(10,000)
01-10-5049	Printing - Temp Signs	-	174	-	-	471	129	300	-	-	-	(300)
01-10-5070	Miscellaneous	2,024	1,721	11,141	13,402	30,198	11,697	5,000	5,000	4,500	-	(5,000)
01-10-5080	Uniforms	760	-	512	169	236	335	500	500	400	-	(500)
Services Expenditures												
01-10-5048	Subscriptions & Dues	3,664	3,401	4,699	6,345	4,679	4,558	4,500	4,500	4,000	-	(4,500)
01-10-5050	Newsletters/Postcards	198	-	309	4,999	2,868	1,675	3,000	2,500	2,000	-	(3,000)
01-10-5052	Newspaper Publications/Ads	2,252	7,347	6,775	11,165	14,869	8,482	8,000	7,000	7,000	-	(8,000)
01-10-5074	Training/Prof Meetings	6,095	3,387	1,264	13,656	12,398	7,360	7,500	7,500	5,500	-	(7,500)
01-10-5076	Medical	110	288	215	340	177	226	250	250	200	-	(250)
01-10-5077	Abatement/ROW Mowing											
Services/Beautification		-	-	-	5,943	997	1,388	4,500	3,500	2,500	-	(4,500)
01-10-5082	Mayor/Council Expenses	9,178	4,472	3,659	10,041	7,909	7,052	4,500	4,500	3,500	-	(4,500)
01-10-5097	Insurance Claims	-	-	-	-	-	-	-	-	-	-	-
Contractual Expenditures												
01-10-5025	City Engineer/Plat Fees	27,931	22,601	44,226	27,506	50,191	34,491	33,000	25,000	20,000	-	(33,000)
01-10-5027	Building Inspector	54,285	55,929	41,068	40,725	60,810	50,563	55,000	50,000	40,000	-	(55,000)
01-10-5028	Sanitation Inspectors	17,427	9,622	12,915	14,120	17,745	14,366	20,000	17,000	12,000	-	(20,000)
01-10-5041	IT Support	20,999	13,198	12,390	15,781	21,939	16,861	20,650	20,650	16,000	-	(20,650)
01-10-5042	Incode/Asyst Updates/Maint..											
		12,932	4,932	2,206	21,939	11,370	10,676	23,000	18,000	14,000	-	(23,000)
01-10-5046	Election Expenses	5,250	14,909	-	5,573	13,860	7,919	7,000	7,000	5,000	-	(7,000)
01-10-5053	Website Hosting/Maint.	4,193	4,099	4,444	13,025	6,491	6,450	6,000	6,000	6,000	-	(6,000)
01-10-5055	Audit	18,500	18,500	22,056	25,000	30,000	22,811	25,000	25,000	25,000	-	(25,000)

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024	2024	
January 1, 2024 to September 30, 2024		12/31/2018	12/31/19	12/31/20	12/31/21	12/31/22	Average	Council Adopted Budget	Projected Ending	City Manager Proposed (9 Month)	Council Adopted (9 Month)	Change
01-10-5058	Email Service	3,111	3,208	4,154	3,977	4,788	3,848	300	2,100	1,600	-	(300)
01-10-5060	Attorney/Legal Fees	126,619	220,594	135,367	81,796	72,033	127,282	70,000	70,000	50,000	-	(70,000)
01-10-5072	Bexar Appraisal District/Tax Assessor	16,875	20,111	19,442	17,145	22,479	19,210	17,000	17,000	12,800	-	(17,000)
01-10-5075	Property/Casualty Insurance	101,963	82,753	99,100	110,043	93,391	97,450	110,000	100,000	-	-	(110,000)
01-10-5085	Equipment Leases	7,146	7,212	8,573	10,743	10,477	8,830	7,000	7,000	5,500	-	(7,000)
01-10-5089	Credit Card Fees	18,458	16,543	12,162	20,265	15,963	16,678	15,000	15,000	12,000	-	(15,000)

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024	2024	
January 1, 2024 to September 30, 2024		12/31/2018	12/31/19	12/31/20	12/31/21	12/31/22	Average	Council Adopted Budget	Projected Ending	City Manager Proposed (9 Month)	Council Adopted (9 Month)	Change
01-10-5090	Communications	-	-	-	-	-	-	2,000	-	-	-	(2,000)
01-10-0000	Economic Development Committee							-	-	2,500		
Equipment/Building/Maintenance												
01-10-5035	Fuel - Vehicle/Equipment	747	1,613	775	1,067	2,815	1,403	2,500	2,500	1,500	-	(2,500)
01-10-5065	Building Maint./Supplies	1,792	5,075	7,784	6,756	54,603	15,202	7,000	7,000	5,200	-	(7,000)
01-10-5066	Vehicle- Maintenance/Supplies/Tires	500	384	377	1,947	2,680	1,178	2,000	2,000	1,500	-	(2,000)
01-10-5090	Animal Control	100	-	-	-	-	20	-	-	-	-	-
Utilities Expenditures												
01-10-5030	Utilities	16,983	15,956	13,988	13,519	20,996	16,288	18,000	18,000	14,000	-	(18,000)
01-10-5069	Phone/Cell Phone/Radio	1,695	942	1,416	1,610	1,542	1,441	1,300	1,300	1,000	-	(1,300)
Department Specific Expenditures												
01-10-5043	Paperless Automation	-	-	-	19,221	-	3,844	3,000	3,000	1,000	-	(3,000)
01-10-5056	MuniCode Updates	1,344	1,200	8,715	4,594	3,668	3,904	3,500	3,500	-	-	(3,500)
01-10-5057	Records Management/Storage	-	-	-	945	-	-	1,500	1,500	1,800	-	(1,500)
												-
Captial and Non-Capital Outlay												
01-10-8000	Captial Outlay (New Nubmer)	-	-	-	-	-	-		-	-	-	-
01-10-8003	Non-Capital Outlay (New Number)	-	-	-	9,202	-	1,840		-	-	-	-
Transfers for Future Expenditures												
01-10-5245	Transfer for Tech Upgrades	3,500	3,500	3,500	3,500	2,625	3,325	3,500	3,500	2,630	-	(3,500)
01-10-5246	Transfer for Sup Street & Drain	-	-	-	-	-	-	-	-	-	-	-
Non-City Expenses (Moved to Balance Sheet)											-	
01-10-5087	Sales Tax - Garbage	38,768	-	-	-	-	7,754		-	-	-	-
Total Administration Expenditures		1,057,897	974,763	992,778	1,090,688	1,187,179		1,143,724	1,108,224	784,968	-	(1,143,724)



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 January 1, 2024 to September 30, 2024		Audited 12/31/2018	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Unaudited 12/31/22	5 Year Average	2023 Council Adopted Budget	2023 Projected Ending	2024 City Manager Proposed (9 Month)	2024 Council Adopted (9 Month)	Change
Municipal Court Expenditures												
Salaries & Benefits												
01-20-5001	Salaries-Full Time	76,913	61,493	74,310	80,466	63,431	71,323	86,456	86,456	65,310	-	(86,456)
01-20-5002	Overtime	-	-	-	-	-	-	-	-	-	-	-
01-20-5003	Salaries-Part Time/ Seasonal	-	-	-	-	-	-	-	-	-	-	-
01-20-5005	Longevity Pay	215	169	119	54	50	121	72	72	72	-	(72)
01-20-5006	Comp Time	-	-	-	-	-	-	-	-	-	-	-
01-20-5010	FICA	4,593	3,724	4,160	4,970	3,907	4,271	5,360	5,360	4,049	-	(5,360)
01-20-5012	Medicare	1,074	871	973	1,162	950	1,006	1,254	1,254	947	-	(1,254)
01-20-5015	Employee Insurance	9,817	7,626	11,115	11,099	8,458	9,623	13,200	13,200	9,829	-	(13,200)
01-20-5018	TMRS-Employee Retirement	9,020	7,232	9,341	10,537	7,651	8,756	10,914	10,914	11,018	-	(10,914)
01-20-5020	Workers' Compensation	404	404	354	354	-	303	444	444	-	-	(444)
General Supplies & Materials												
01-20-5030	Utilities	-	-	-	-	-	-	-	-	-	-	-
01-20-5040	Office/Printing	2,688	1,629	2,499	2,000	3,935	2,550	3,000	3,000	2,250	-	(3,000)
01-20-5045	Office Equip/Software	-	-	-	-	-	-	100	100	75	-	(100)
01-20-5070	Miscellaneous	200	200	-	55	-	91	100	100	75	-	(100)
Services Expenditures												
01-20-5074	Training/Prof Meetings	1,632	2,316	550	1,330	1,687	1,503	2,500	2,500	1,800	-	(2,500)
Contractual Expenditures												
01-20-5041	IT Support	12,211	8,370	6,664	5,114	6,982	7,868	7,000	7,000	5,250	-	(7,000)
Utilities Expenditures												
01-20-5069	Phone/Cell Phone/Radio	1,362	803	1,329	1,606	1,355	1,291	1,500	1,500	1,150	-	(1,500)
Department Specific Expenditures												
01-20-5095	Magistrate Fees	700	1,000	1,200	1,300	1,100	1,060	1,000	1,000	800	-	(1,000)
01-20-5125	Judge/Prosecutor Salary	48,470	42,742	44,258	43,500	46,700	45,134	50,000	50,000	40,000	-	(50,000)
01-20-5128	Warrant Execution	174,000	167,450	82,350	155,750	140,650	144,040	100,000	100,000	72,000	-	(100,000)
Capital and Non-Capital Outlay												
01-20-8000	Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-
01-20-8003	Non-Capital Outlay (New	-	-	-	-	-	-	-	-	-	-	-
Non-City Expenses (Moved to Balance Sheet)												
01-20-5127	Court Tax	355,047	-	-	-	-	71,009	-	-	-	-	-
01-20-5088	Collection Fees	28,415	-	-	-	-	5,683	-	-	-	-	-
01-20-5168	Refunds/Overpayments	-	-	-	-	-	-	-	-	-	-	-
Total Municipal Court Expenditures		726,759	306,029	239,220	319,298	286,856		282,900	282,900	214,625	-	(282,900)



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 January 1, 2024 to September 30, 2024		Audited 12/31/2018	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Unaudited 12/31/22	5 Year Average	2023 Council Adopted Budget	2023 Projected Ending	2024 City Manager Proposed (9 Month)	2024 Council Adopted (9 Month)	Change
Police Department Expenditures												
Salaries & Benefits												
01-30-5001	Salaries-Full Time	1,520,752	1,581,088	1,600,199	1,661,939	1,564,463	1,585,688	1,954,273	1,954,273	1,636,472	-	(1,954,273)
01-30-5002	S.T.E.P. Overtime	65,615	74,077	34,992	39,885	20,472	47,008	60,000	60,000	45,000	-	(60,000)
01-30-5003	Salaries-Part Time	4,017	6,623	11,988	9,154	12,781	8,913	10,000	10,000	7,500	-	(10,000)
01-30-5004	Reimbursed Salary	(35,797)	(21,836)	(40,886)	-	64,500	(6,804)		-	-	-	-
01-30-5005	Longevity Pay	1,150	1,127	1,238	1,003	-	904		-	-	-	-
01-30-5006	Comp Time/Overtime	38,399	50,360	63,858	35,551	118,013	61,236	35,000	70,000	26,250	-	(35,000)
01-30-5010	FICA	98,461	103,143	103,246	108,236	109,009	104,419	118,744	118,744	105,879	-	(118,744)
01-30-5012	Medicare	23,027	24,122	24,146	25,313	26,245	24,571	27,771	27,771	24,762	-	(27,771)
01-30-5015	Employee Insurance	125,661	145,263	164,474	167,649	147,582	150,126	210,000	210,000	147,423	-	(210,000)
01-30-5018	TMRS-Employee Retirement	189,765	197,219	214,521	226,525	207,030	207,012	241,701	241,701	288,093	-	(241,701)
01-30-5020	Workers' Compensation	28,906	28,906	28,906	28,606	-	23,065	30,083	30,083	-	-	(30,083)
General Supplies & Materials												
01-30-5040	Office/Printing	2,516	2,415	2,585	4,277	2,302	2,819	3,000	1,800	2,100	-	(3,000)
01-30-5045	Office Equip/Software	-	-	-			-	-	-	-	-	-
01-30-5070	Miscellaneous	526	668	750	918	805	733	900	700	675	-	(900)
01-30-5080	Uniforms	23,876	20,145	15,561	22,512	16,174	19,654	22,800	22,800	17,500	-	(22,800)
Services Expenditures												
01-30-5048	Subscriptions & Dues	360	195	1,887	527	552	704	800	500	600	-	(800)
01-30-5074	Training/Prof Meetings	21,119	20,252	23,132	15,738	19,302	19,909	23,000	10,000	16,000	-	(23,000)
01-30-5076	Medical-Employee	16,372	17,731	18,771	5,362	5,160	12,679	3,000	5,000	2,250	-	(3,000)
Contractual Expenditures												
01-30-5041	IT Support	10,889	10,615	11,501	14,066	25,109	14,436	24,000	24,000	18,000	-	(24,000)
01-30-5062	Radio/Tower Fees City of S.A.											
		-	-	-	19,768	11,823	6,318	13,590	13,590	10,190	-	(13,590)
01-30-5064	Radio Yrlv. Maint. Hand	-	-	-		-	-	5,000	5,000	3,750	-	(5,000)
01-30-5085	Equipment Leases	6,919	4,954	5,640	5,913	5,816	5,848	6,700	6,000	5,024	-	(6,700)
01-30-5097	Insurance Claims	-	-	4,480	(2,768)	3,179	978	-		-	-	-
Equipment/Building/Maintenance												
01-30-5035	Fuel - Vehicle/Equipment	53,311	46,578	33,963	28,259	47,114	41,845	35,000	34,000	26,000	-	(35,000)
01-30-5065	Bldg. Maint./Supplies	6,621	4,949	6,749	8,327	9,098	7,149	11,180	10,000	8,000	-	(11,180)
01-30-5066	Vehicle-											
	Maintenance/Supplies/Tires	-	-	(1,350)	11,391	19,008	5,810	16,000	16,000	12,000	-	(16,000)
01-30-5068	Mobile Equipment-											
	Maintenance/Supplies	16,617	18,088	7,322	11,542	7,298	12,173	12,000	8,000	9,000	-	(12,000)
Utilities Expenditures												
01-30-5030	Utilities	30,182	34,056	33,770	34,505	46,595	35,822	25,500	25,500	19,125	-	(25,500)
01-30-5069	Phone/Cell Phone/Radio	23,806	34,368	34,535	14,370	10,692	23,554	13,343	13,343	10,000	-	(13,343)
Department Specific Expenditures												

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023		2024	2024	
January 1, 2024 to September 30, 2024		12/31/2018	12/31/19	12/31/20	12/31/21	12/31/22	Average	Council Adopted Budget	2023 Projected Ending	City Manager Proposed (9 Month)	Council Adopted (9 Month)	Change
01-30-5079	Equipment Purchase	14,077	11,764	15,160	7,730	7,784	11,303	11,500	7,500	8,625	-	(11,500)
01-30-5095	Magistrate Fees	-	-	-	-	-	-	-	-	-	-	-
01-30-5240	CID	3,248	2,438	2,821	-	2,886	2,279	2,500	2,200	1,875	-	(2,500)
01-30-5239	Investigating Evidence/Testing	-	-	-	27,190	9,242	7,286	13,200	10,500	9,900	-	(13,200)
Capital and Non-Capital Outlay					2,860	-						
01-30-8000	Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-
01-30-8003	Non-Capital Outlay (New	-	-	-	1,400	-	280	-	-	-	-	-
Trasnfers for Future Expenditures								-	-	-	-	-
01-30-5245	Transfer for Tech Upgrades	8,000	8,000	8,000	8,000	6,000	7,600	8,000	8,000	6,000	-	(8,000)
Total Police Department Expenditures		2,298,394	2,427,307	2,431,958	2,545,747	2,526,034		2,938,585	2,947,005	2,467,993	-	(2,938,585)



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

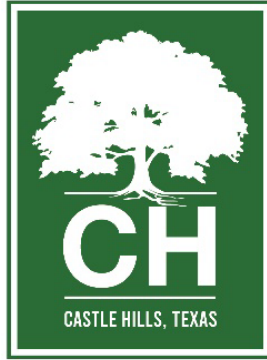
We strive to continue our training, and wellness to better serve our residents, and those we come in contact with. It is our goal to actively participate in our community, serve as role models, and to protect and educate the public. To work effectively to provide services deemed excellent by our residents.

Core Values

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

City of Castle Hills January 1, 2024 to September 30, 2024		Audited 12/31/2018	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Unaudited 12/31/22	5 Year Average	2023 Council Adopted Budget	2023 Projected Ending	2024 City Manager Proposed (9 Month)	2024 Council Adopted (9 Month)	Change
Fire Department Expenditures												
Salaries & Benefits												
01-40-5001	Salaries-Full Time	1,091,683	1,079,905	1,190,682	1,250,309	1,268,606	1,176,237	1,373,192	1,373,192	1,069,819	-	(1,373,192)
01-40-5002	Retainer Overtime	33,418	70,974	72,432	89,567	74,100	68,098	50,000	60,000	45,000	-	(50,000)
01-40-5003	Salaries-Part Time/Contract	-	15,450	-	-	-	3,090	-	-	-	-	-
01-40-5005	Longevity Pay	4,648	3,728	3,988	4,382	-	3,349	-	-	-	-	-
01-40-5010	FICA	69,405	68,473	75,619	80,885	82,690	75,414	85,138	85,138	69,119	-	(85,138)
01-40-5012	Medicare	16,232	16,014	17,685	18,917	20,026	17,775	19,911	19,911	16,165	-	(19,911)
01-40-5015	Employee Insurance	94,558	101,151	120,727	124,727	129,763	114,185	132,000	132,000	98,282	-	(132,000)
01-40-5018	TMRS-Employee Retirement	134,502	132,661	158,988	171,026	158,842	151,204	173,297	173,297	188,070	-	(173,297)
01-40-5020	Workers' Compensation	19,602	19,602	19,552	19,352	-	15,622	19,602	19,602	-	-	(19,602)
General Supplies & Materials												
01-40-5040	Office/Printing	1,218	1,515	2,288	1,876	1,406	1,661	1,500	1,500	1,000	-	(1,500)
01-40-5045	Office Equip/Software	-	238	931	626	380	435	1,000	1,000	750	-	(1,000)
01-40-5080	Uniforms	11,836	12,399	11,012	13,437	14,790	12,695	12,500	12,500	9,375	-	(12,500)
Services Expenditures												
01-40-5074	Training/Prof Meetings	13,136	10,284	15,443	16,395	17,559	14,563	16,300	18,000	13,000	-	(16,300)
01-40-5076	Medical	481	679	832	1,735	1,067	959	800	800	600	-	(800)
Contractual Expenditures												
01-40-5038	EMS Fees - Acadian	70,000	70,690	70,000	70,000	70,000	70,138	73,500	73,500	55,125	-	(73,500)
01-40-5041	IT Support	4,317	4,443	6,189	5,895	5,959	5,360	13,100	20,500	15,375	-	(13,100)
01-40-5062	Radio/Tower Fees City of S.A.	-	-	-	3,004	2,773	1,155	4,500	4,500	3,150	-	(4,500)
01-40-5085	Equipment Leases	-	488	-	1,158	2,600	849	1,600	1,600	1,600	-	(1,600)
01-40-5097	Insurance Claims	24,200	-	-	-	-	4,840	-	-	-	-	-
Equipment/Building/Maintenance												
01-40-5035	Fuel - Vehicle/Equipment	13,442	13,537	7,941	8,370	15,438	11,746	9,000	16,000	12,000	-	(9,000)
01-40-5065	Bldg. Maint./Supplies	5,044	6,155	11,103	16,052	13,556	10,382	14,500	14,500	10,875	-	(14,500)
01-40-5066	Vehicle-											
	Maintenance/Supplies/Tires	-	-	-	8,236	5,449	2,737	6,000	6,000	4,000	-	(6,000)
01-40-5068	Mobile Equipment-											
	Maintenance/Supplies	20,436	19,158	23,468	34,294	37,879	27,047	33,000	40,000	30,000	-	(33,000)
Utilities Expenditures												
01-40-5030	Utilities	15,476	13,551	13,722	14,407	21,591	15,749	15,000	18,000	13,500	-	(15,000)
01-40-5069	Phone/Cell Phone/Radio	3,428	3,804	6,104	1,532	1,976	3,369	3,000	3,000	2,250	-	(3,000)
Department Specific Expenditures												
01-40-5084	EMT Supplies	2,240	2,597	3,680	3,675	3,695	3,178	2,500	3,500	2,625	-	(2,500)
01-40-8324	Fire (Firefighter Gear)	-	-	-	20,033	20,931	8,193	18,200	20,000	15,000	-	(18,200)
Captial and Non-Capital Outlay												

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024	2024	
January 1, 2024 to September 30, 2024		12/31/2018	12/31/19	12/31/20	12/31/21	12/31/22	Average	Council Adopted Budget	Projected Ending	City Manager Proposed (9 Month)	Council Adopted (9 Month)	Change
01-40-8000	Capitla Outlay	-	-	-	5,115	3,930	1,809	5,100	5,100	3,825	-	(5,100)
01-40-8003	Non-Capital Outlay	-	-	-	3,000	2,000	1,000	-	-	-	-	-
Transfers for Future Expenditures												
01-40-5245	Transfer for Tech Upgrades	1,200	1,200	1,200	1,200	900	1,140	1,200	1,200	900	-	(1,200)
Total Fire Department Expenditures		1,650,501	1,668,694	1,833,586	1,989,207	1,977,906		2,085,440	2,124,340	1,681,405	-	(2,085,440)



Public Works Department

Vision Statement

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

Core Values

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

City of Castle Hills January 1, 2024 to September 30, 2024		Audited 12/31/2018	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Unaudited 12/31/22	5 Year Average	2023 Council Adopted Budget	2023 Projected Ending	2024 City Manager Proposed (9 Month)	2024 Council Adopted (9 Month)	Change
Streets Department Expenditures												
Salaries & Benefits												
01-50-5001	Salaries-Full Time	136,905	80,536	85,420	84,441	140,660	105,593	180,694	180,694	127,808	-	(180,694)
01-50-5002	Overtime	3,502	9,619	3,781	5,430	7,337	5,934	5,000	5,000	3,000	-	(5,000)
01-50-5003	Salaries-Part Time/ Seasonal/Contract	16,824	4,512	-	1,485	-	4,564		-	-	-	-
01-50-5005	Longevity Pay	786	655	680	716	884	744	500	500	696	-	(500)
01-50-5006	Comp Time/Overtime	87	351	-	-	-	87		-	-	-	-
01-50-5010	FICA	10,081	6,194	5,826	5,669	9,173	7,389	11,200	11,200	8,451	-	(11,200)
01-50-5012	Medicare	2,357	1,449	1,362	1,326	2,217	1,742	2,624	2,624	1,976	-	(2,624)
01-50-5015	Employee Insurance	9,527	2,072	1,906	3,089	7,314	4,782	13,260	13,260	9,925	-	(13,260)
01-50-5018	TMRS-Employee Retirement	19,435	11,677	11,863	11,972	17,572	14,504	22,838	22,838	22,995	-	(22,838)
01-50-5020	Workers' Compensation	3,187	3,187	3,187	3,347	-	2,582	3,187	3,187	-	-	(3,187)
01-50-6517	Kennel Care	4,140	5,469	4,683	869	181	3,069	7,500	7,500	5,600	-	(7,500)
General Supplies & Materials												
01-50-5040	Office/Printing	1,176	812	347	411	1,260	801	1,249	1,249	800	-	(1,249)
01-50-5070	Miscellaneous	707	-	-	-	705	282	700	700	550	-	(700)
01-50-5078	Safety Supplies	-	-	691	1,253	356	460	800	800	600	-	(800)
01-50-5080	Uniforms	1,464	1,043	85	151	718	692	2,300	2,300	1,730	-	(2,300)
Services Expenditures												
01-50-5029	Janitorial Services	-	970	20,784	18,765	25,486	13,201	23,000	23,000	16,000	-	(23,000)
01-50-5074	Training/Prof Meetings	390	20	113	-	-	105	1,500	1,500	1,130	-	(1,500)
01-50-5076	Medical	-	238	502	68	-	162	500	500	400	-	(500)
Contractual Expenditures												
01-50-5041	IT Support	3,155	2,149	2,279	2,249	5,395	3,045	3,000	3,000	2,300	-	(3,000)
01-50-5085	Equipment Leases	-	-	-	1,128	2,039	633	2,200	2,200	1,700	-	(2,200)
Equipment/Building/Maintenance												
01-50-5035	Fuel - Vehicle/Equipment	9,700	11,241	7,954	10,745	9,109	9,750	8,800	8,800	6,300	-	(8,800)
01-50-5065	Bldg. Maint./Supplies	975	630	932	189	1,597	865	3,000	3,000	2,250	-	(3,000)
01-50-5066	Vehicle- Maintenance/Supplies/Tires	-	-	-	-	1,157	231	4,550	4,550	3,413	-	(4,550)
01-50-5068	Mobile Equipment- Maintenance/Supplies	5,199	24,147	18,462	10,556	7,180	13,109	8,000	8,000	-	-	(8,000)
Utilities Expenditures												
01-50-5030	Utilities	10,971	10,213	9,304	5,915	7,992	8,879	9,000	9,000	6,000	-	(9,000)
01-50-5071	Street Lights	63,609	63,122	62,943	64,551	68,846	64,614	65,000	65,000	48,000	-	(65,000)
Department Specific Expenditures												
01-50-5073	Street Signs	2,341	8,301	4,384	9,170	6,662	6,172	6,000	5,000	4,000	-	(6,000)

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024	2024	
January 1, 2024 to September 30, 2024		12/31/2018	12/31/19	12/31/20	12/31/21	12/31/22	Average	Council Adopted Budget	Projected Ending	City Manager Proposed (9 Month)	Council Adopted (9 Month)	Change
01-50-5077	Lawn Maintenance	-	-	-	-	3,561	712	-	-	-	-	-
01-50-5090	Animal Control	2,808	2,027	1,434	2,804	1,019	2,018	3,000	3,000	2,250	-	(3,000)
01-50-8530	Commons	-	36	2,189	1,171	1,508	981	2,000	2,000	1,500	-	(2,000)
01-50-8535	Christmas Decorations	510	2,737	5,332	2,688	69,723	16,198	2,000	2,000	1,500	-	(2,000)
01-50-9052	Street Maint.. Minor & Infrastructure	10,147	77,453	67,068	43,609	-	39,656	45,000	45,000	32,000	-	(45,000)
01-50-9053	Street Maint.. (Prior Council Approval)	71,661	21,658	-	-	-	18,664	-	-	-	-	-
Captial and Non-Capital Outlay												
01-50-8000	Captial Outlay	-	-	-	7,014	688	1,540	8,000	8,000	6,000	-	(8,000)
01-50-8003	Non-Capital Outlay	-	-	-	-	-	-	3,000	3,000	2,250	-	(3,000)
Transfers for Future Expenditures												
01-50-5245	Transfer for Tech Upgrades	400	400	400	400	300	380	400	400	300	-	(400)
Total Streets Department Expenditures		392,046	352,920	323,911	301,181	400,639		449,802	448,802	321,424	-	(449,802)

City of Castle Hills January 1, 2024 to September 30, 2024		Audited 12/31/2018	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Unaudited 12/31/22	5 Year Average	2023 Council Adopted Budget	2023 Projected Ending	2024 City Manager Proposed (9 Month)	2024 Council Adopted (9 Month)	Change
Sanitation Department Expenditures												
Salaries & Benefits												
01-60-5001	Salaries-Full Time	199,150	197,161	176,310	126,690	141,656	168,193	249,805	249,805	193,376	-	(249,805)
01-60-5002	Overtime	-	432	-	-	1,132	313		-	-	-	-
01-60-5003	Salaries-Part Time/ Seasonal/Contract	-	-	-	79,571	143,381	44,590		150,000	-	-	-
01-60-5005	Longevity Pay	939	1,019	881	722	674	847	400	400	696	-	(400)
01-60-5010	FICA	11,792	11,698	10,457	7,880	7,626	9,890	15,488	15,488	11,989	-	(15,488)
01-60-5012	Medicare	2,758	2,736	2,446	1,843	1,855	2,327	3,622	3,622	2,804	-	(3,622)
01-60-5015	Employee Insurance	26,865	28,001	28,566	20,563	15,989	23,997	40,000	40,000	29,485	-	(40,000)
01-60-5018	TMRS-Employee Retirement	23,395	22,893	22,242	16,641	14,628	19,960	31,525	31,525	32,623	-	(31,525)
01-60-5020	Workers' Compensation	3,996	3,996	3,996	3,996	-	3,197	3,996	3,996	-	-	(3,996)
General Supplies & Materials												
01-60-5070	Miscellaneous	651	599	2,020	1,086	1,181	1,107	1,200	1,200	900	-	(1,200)
01-60-5078	Safety Supplies	36	-	810	1,282	-	426	700	700	550	-	(700)
01-60-5080	Uniforms	2,683	2,185	2,520	2,450	2,263	2,420	3,500	3,500	2,650	-	(3,500)
Services Expenditures												
01-60-5076	Medical	217	218	231	173	268	221	600	600	450	-	(600)
Equipment/Building/Maintenance												
01-60-5035	Fuel - Vehicle/Equipment	27,694	18,747	28,200	38,620	32,017	29,056	30,000	30,000	21,000	-	(30,000)
01-60-5065	Bldg. Maint./Supplies	4,204	6,529	1,575	7,387	6,465	5,232	6,000	6,000	4,500	-	(6,000)
01-60-5066	Vehicle- Maintenance/Supplies/Tires (New Number)	-	-	-	4,025	1,387	1,082	15,000	15,000	11,250	-	(15,000)
01-60-5068	Mobile Equipment- Maintenance/Supplies	21,665	29,002	24,463	34,043	29,038	27,642	18,000	18,000	-	-	(18,000)
Utilities Expenditures												
01-60-5069	Phone/Cell Phone/Radio	550	518	573	573	573	558	750	750	600	-	(750)
Department Specific Expenditures												
01-60-5023	Special Collection	-	-	-	6,978	11,354	3,666	8,000	8,000	6,000	-	(8,000)
01-60-5024	Recycle Fees	937	7,439	8,292	3,709	5,273	5,130	3,000	3,000	2,000	-	(3,000)
01-60-5026	Landfill Fees	115,721	122,297	126,351	136,765	127,714	125,769	135,000	135,000	100,000	-	(135,000)
01-60-5096	Insect Control	3,435	2,030	1,570	1,818	248	1,820	3,000	3,000	2,000	-	(3,000)
Capital and Non-Capital Outlay												
01-60-8000	Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-
01-60-8003	Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-
Total Sanitation Department Expenditures		446,687	457,499	441,502	496,816	544,722		569,586	719,586	422,873	-	(569,586)

General Fund

Capital Payments/Transfers Out -80*

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

City of Castle Hills January 1, 2024 to September 30, 2024							2023 Council Adopted Budget	2023 Projected Ending	2024 City Manager Proposed (9 Month)	2024 Council Adopted (9 Month)	Change
Audited											
12/31/2018											
Audited											
12/31/19											
Audited											
12/31/20											
Audited											
12/31/21											
Unaudited											
12/31/22											
5 Year											
Average											
Other Payroll Expenditures											
Salaries & Benefits											
01-70-6518	Vacation/Comp Liability	-	5,577	5,558	-	-	2,227	-	-	-	-
01-70-6520	TWC-Unemployment	-	7,605	-	1,291	6,482	3,076	-	-	-	-
Total Other Payroll Expenditures		-	13,182	5,558	1,291	6,482	-	-	-	-	-
Capital Expenses Expenditures											
Department Specific Expenditures											
01-80-8890	COVID-19 Expenditures	-	-	221,148	641	-	44,358	-	-	-	-
01-80-8892	Security/Riot/Terrorism										
Supplies		-	-	40,037	743	-	8,156	-	-	-	-
Transfers Out to Other Funds											
01-80-9042	Transfer to Supplemental										
Street Fund		-	402,680	-	-	-	80,536	-	-	-	-
Transfers for Future Expenditures											
01-80-8024	Fire - Future (Radios)	-	30,000	60,000	5,000	-	19,000	5,000	5,000	3,750	-
01-80-8025	Fire - Future Vehicle	50,000	-	25,000	25,000	5,000	21,000	20,000	20,000	15,000	-
01-80-8026	Fire - Future Rescue Truck	10,000	10,000	10,000	10,000	43,738	16,748	10,000	10,000	7,500	-
01-80-8027	Fire - Future Pumper Truck										
Purchase		-	-	-	-	10,000	2,000	15,000	15,000	11,250	-
01-80-8035	Pub Works - Future Vehicle	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	37,500	-
01-80-8325	Fire - Future SCBA	5,000	5,000	5,000	15,000	16,873	9,375	15,000	15,000	11,250	-
Capital Outlay Expenditures											
01-80-8000	Capital Purchases	-	-	-	-	97,891	19,578	-	-	-	-
01-80-8005	Monument Entrance Signs	-	5,530	995	-	-	1,305	7,500	7,500	3,000	-
01-80-8010	Admin Equip Purchase	5,000	13,724	2,373	-	-	4,219	-	-	-	-
01-80-8020	City Hall Improvements	24,158	453	-	11,995	-	7,321	-	-	-	-
01-80-8030	Commons Capital Expenses	-	-	3,398	-	-	680	-	-	-	-
01-80-8310	Fire (Equipment)	14,378	12,635	13,561	-	-	8,115	-	-	-	-
01-80-8320	Fire (Bldg. Related)	16,650	6,755	7,297	-	43,325	14,805	-	-	-	-
01-80-8324	Fire (Firefighter Gear)	-	16,060	15,222	-	-	6,256	-	-	-	-
01-80-8410	Street (Bldg. & Equip)	1,128	2,105	1,770	-	-	1,001	-	-	-	-
01-80-8510	Sanitation (Equipment)	-	-	-	-	-	-	-	-	-	-
Debt Service Payments											
01-80-8330	Fire Truck - Principal Payment										
		72,248	74,257	76,321	78,443	80,623	76,378	82,865	-	-	-
01-80-8332	Fire Truck - Interest payment	15,288	13,279	11,215	9,093	6,913	11,158	4,700	-	-	-
Total Capital Expenses Expenditures		263,850	642,478	543,338	205,915	354,363	210,065	122,500	89,250	-	(210,065)

City of Castle Hills January 1, 2024 to September 30, 2024						5 Year Average	2023 Council Adopted Budget	2023 Projected Ending	2024 City Manager Proposed (9 Month)	2024 Council Adopted (9 Month)	Change
	Audited 12/31/2018	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Unaudited 12/31/22						
Total General Fund Expenditures	(6,836,133)	(6,842,872)	(6,811,851)	(6,950,141)	(7,284,181)		(7,680,102)	(7,753,357)	(5,982,537)	-	7,680,102
General Fund Excess/(Loss) of Revenue Over Expenditures	474,966	210,054	133,537	(161,888)	1,555,403		-	233,727	234,384	-	
Ending Fund Balance		3,821,975	133,537	3,660,087	5,510,915		5,510,915	5,744,642	5,979,026	5,744,642	

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 rep that existed on the date of the election to adopt the tax. It may not be used to 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.

	2023 COUNCIL PROPOSED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Month)	2024 COUNCIL ADOPTED BUDGET (9 Month)
BEGINNING FUND BALANCE	<u>\$ 1,341,866</u>	<u>\$ 1,177,231</u>	<u>\$ 1,458,971</u>	<u>\$ 1,458,971</u>
REVENUE TOTAL	\$ 418,962	\$ 418,962	\$ 295,500	\$ -
EXPENSE TOTAL	\$ 175,000	\$ 301,857	\$ 75,000	\$ -
ENDING FUND BALANCE	<u>\$ 1,585,828</u>	<u>\$ 1,458,971</u>	<u>\$ 1,679,471</u>	<u>\$ 1,458,971</u>

EXPENSES

Continuation of Street Maintenance/Seal Coat Projects

CAPITAL

FUTURE POSSIBLE PROJECTS

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024 City	2024	
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	Average	Annual	Projected	Manager	Council	Change
								Budget	Ending	Proposed	Adopted	
										Budget	Budget	
										(9 Month)	(9 Month)	
Street Maintenance Tax Fund (08)												
BEGINNING FUND BALANCE		517,232	781,033	1,042,355	1,182,598	1,322,841		1,341,866	1,341,866	1,458,971	1,458,971	
08-00-8604	Sales Tax Revenue	267,079	293,718	311,788	311,788	428,488	322,572	353,962	353,962	265,000	-	(353,962)
08-00-8607	Digital Billboards	38,000	92,000	61,390	61,390	143,887	79,333	65,000	65,000	30,500	-	(65,000)
		305,079	385,718	373,178	373,178	572,375		418,962	418,962	295,500	-	(418,962)
08-00-9010	Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-
08-00-9050	Street Repair (Major)	-	-	-	-	49,740	9,948	-	82,177	-	-	-
08-00-9052	Street Maintenance (Minor)	1,050	4,879	3,441	3,441	77,992	18,161	-	8,000	-	-	-
08-00-9075	Transfer to Fund 22 (St/Drainage)	-	57,548	-	-	-	11,510	-	-	-	-	-
08-00-9047	Transfer to Fund 10 (Drainage)	-	-	-	-	-	-	-	-	-	-	-
08-00-9055	Engineering	40,228	8,005	-	-	-	9,647	-	-	-	-	-
08-00-9064	Adobe/Roundup Mill/Overlay		36,355	-	-	-	7,271	-	-	-	-	-
West Ave/Jackson Keller Mill and Overlay		-	-	-	-	-	-	-	-	-	-	-
08-00-9062	Seal Coat /Micro surface	-	17,608	229,494	229,494	174,356	130,191	175,000	150,000	75,000	-	(175,000)
08-00-9071	2020 Street Projects	-	-	-	-	251,262	50,252	-	61,680	-	-	-
08-00-0000	2023 Street Projects											
		41,278	124,396	232,935	232,935	553,350		175,000	301,857	75,000	-	(175,000)
Excess Revenue/(Loss)		263,801	261,322	140,243	140,243	19,025		243,962	117,105	220,500	-	
ENDING FUND BALANCE		781,033	1,042,355	1,182,598	1,322,841	1,341,866		1,585,828	1,458,971	1,679,471	1,458,971	

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.

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Month)	2024 COUNCIL ADOPTED BUDGET (9 Month)	CHANGE
BEGINNING FUND BALANCE	<u>\$ 1,436,090</u>	<u>\$ 1,509,476</u>	<u>\$ 1,531,949</u>	<u>\$ 1,531,949</u>	
REVENUE TOTAL	\$ 391,197	\$ 385,197	\$ 288,890	\$ -	\$ (102,307)
EXPENSE TOTAL	\$ 289,338	\$ 289,338	\$ 396,863	\$ -	\$ 107,525
ENDING FUND BALANCE	<u>\$ 1,537,949</u>	<u>\$ 1,531,949</u>	<u>\$ 1,423,976</u>	<u>\$ 1,531,949</u>	

EXPENSES

Debt Payments CO's 2020 & 2023

CAPITAL

No requests

FUTURE POSSIBLE PROJECTS

- Watershed II Drainage Mimosa Krameria Project

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024	2024		
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	Average	Council	Projected	City Manager	Council	Change	Notes
								Adopted	Ending	Proposed	Adopted		
								Budget		Budget	Budget		
										9 Month)	(9		
											Month)		
Drainage Utility Fund (10)													
BEGINNING FUND BALANCE		598,377	884,958	1,097,085	1,097,085	1,262,939		1,436,090	1,436,090	1,531,949	1,531,949		
10-00-4045	Stormwater Permit Fee	4,332	627	-	-	-	992	-	4,000	3,000	-	3,000	
10-00-8604	Revenue-Stormwater Billing	137,065	138,037	138,518	148,663	167,507	145,958	150,000	140,000	105,000	-	(150,000)	
10-00-8612	Transfer In Fund 08 (Street Maint. Tax)	-	-	-	-	-	-	-	-	-	-	-	
10-00-8607	Digital Billboards	152,000	368,000	241,760	367,356	225,348	270,893	241,197	241,197	180,890	-	(60,307)	
		293,397	506,665	380,278	516,019	392,855		391,197	385,197	288,890	-	(391,197)	
10-00-5001	Salaries-Full Time	-	-	-	-	-	-	-	-	-	-	-	
10-00-5005	Longevity Pay	-	-	-	-	-	-	-	-	-	-	-	
10-00-5010	FICA	-	-	-	-	-	-	-	-	-	-	-	
10-00-5015	Employee Insurance	-	-	-	-	-	-	-	-	-	-	-	
10-00-5018	TMRS-Employee Retirement	-	-	-	-	-	-	-	-	-	-	-	
10-00-9005	Capital Expenses	-	-	-	-	-	-	-	-	-	-	-	
10-00-9010	Operations & Maintenance	-	-	-	-	480	96	-	-	-	-	-	
10-00-9030	Miscellaneous	100	100	-	13,249	-	2,690	-	-	-	-	-	
10-00-9055	Engineering	6,716	9,744	9,451	4,789	-	6,140	-	-	-	-	-	
10-00-9045	Transfer to Fund 22 (Street and Drainage	-	178,459	200,971	-	-	75,886	-	-	-	-	-	
10-00-9066	Watershed II Drain-Mimosa/Krameri	-	89,048	24,404	32,531	140	29,225	-	-	-	-	-	
10-00-9068	North Manton Lane Drainage	-	17,186	-	-	-	3,437	-	-	-	-	-	
10-90-9801	2020 Certificate of Obligations Principal	-	-	-	205,000	136,000	68,200	195,000	195,000	245,706	245,706	50,706	
10-90-9802	2020 Certificates of Obligations Interest	-	-	-	94,596	83,084	35,536	94,338	94,338	42,706	42,706	(51,632)	
10-00-9803	2023 Certificate of Obligations Principal	-	-	-	-	-	-	-	-	77,550	77,550		
10-00-9804	2023 Certificates of Obligations Interest	-	-	-	-	-	-	-	-	30,900	30,900	77,550	
		6,816	294,537	234,825	350,165	219,704		289,338	289,338	396,863	396,862	76,624	
Excess Revenue/(Loss)		286,581	212,127	145,453	165,854	173,151		101,859	95,859	(107,973)	(396,862)		
ENDING FUND BALANCE		884,958	1,097,085	1,242,538	1,262,939	1,436,090		1,537,949	1,531,949	1,423,977	1,135,087		
		884958									1465882		

22 - SUPPLEMENTAL STREET & DRAINAGE MAINTENANCE FUND

The City established the Supplemental Street & Drainage Fund in August of 20 Ordinance 1106 in order to supplement the street maintenance dollars derived from the sales tax.

The fund is maintained by transferring up to \$400,000 each year if available a approval of the annual audit for any funds above a six (6) month backup operating within the General Fund. These funds are obligated for street and drainage improvement projects to augment the street maintenance sales tax fund.

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET	2024 ADOPTED PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
REVENUE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

EXPENSES

No requests

CAPITAL

No requests

FUTURE POSSIBLE PROJECTS

No requests

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year Average	2023	2023	2024	2024	Change	Notes
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022		Adopted	Projected	City Manager	Council		
								Budget	Ending	Proposed Budget	Adopted		
										(9 Month)	Budget		
											(9 Month)		
Supplemental Street & Drainage Maint. Fund													
(22)													
BEGINNING FUND BALANCE		635,602	1,035,602	35,901	-	-		-	-	-	-		
22-00-4040	Insurance Claims/Refunds	-	78,613	-	-	-	15,723	-	-	-	-		
22-00-8615	Transfer from Gen Fund	400,000	402,680	-	-	-	160,536	-	-	-	-		
22-00-8612	Transfer In from Fund 08 (Street Tax)	-	-	-	-	-	-	-	-	-	-		
22-00-8614	Transfer In from Fund 10 (Drainage Utility Func	-	236,008	200,971	-	-	87,396	-	-	-	-		
22-00-8617	Transfer to Fund 23	-	-	-	-	-	-	-	-	-	-		
22-00-8631	Transfer from Fund 31 - 2020 CO's	-	-	2,955,946	-	-	591,189	-	-	-	-		
		400,000	717,301	3,156,917	-	-		-	-	-	-		
22-00-9005	Capital Expenses	-	-	-	-	-	-	-	-	-	-		
22-00-9041	Transfer to Fund 23	-	-	-	-	-	-	-	-	-	-		
22-00-9050	Street Repair (Major)	-	-	-	-	-	-	-	-	-	-		
22-00-9052	Street Maintenance (Minor)	-	-	-	-	-	-	-	-	-	-		
22-00-9060	Antler Project 2019	-	1,505,943	44,814	-	-	310,151	-	-	-	-		
22-00-9063	Winston/Castle Intersection Repair	-	32,600	7,500	-	-	8,020	-	-	-	-		
22-00-9065	Watershed III Drain (Banyan Dr. & Glentower)	-	178,459	3,140,504	-	-	663,793	-	-	-	-		
		-	1,717,002	3,192,818	-	-		-	-	-	-		
Excess Revenue/(Loss)		400,000	(999,701)	(35,901)	-	-		-	-	-	-		
ENDING FUND BALANCE		1,035,602	35,901	-	-	-		-	-	-	-		

Capital Replacement Funds

09 – Contingency Major Vehicle/Equipment Fund

20 – Community Infrastructure Economic Development
Program (CIED) Fund

21 – Workstation Upgrade Fund

09 - CONTINGENCY FUND - MAJOR VEHICLE/EQUIPMENT PURCHASES

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

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Months)	2024 COUNCIL ADOPTED BUDGET (9 Months)	CHANGE
BEGINNING FUND BALANCE	<u>\$ 493,364</u>	<u>\$ 493,634</u>	<u>\$ 593,634</u>	<u>\$ 668,634</u>	
REVENUE TOTAL	\$ 100,000	\$ 100,000	\$ 75,000	\$ -	\$ (25,000)
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 593,364</u>	<u>\$ 593,634</u>	<u>\$ 668,634</u>	<u>\$ 668,634</u>	

EXPENSES

Public Works Fleet Vehicles

CAPITAL

No requests

City of Castle Hills						2023		2024	2024	
January 1, 2024 to September 30, 2024						Council	2023	City Manager	Council	
						Adopted	Projected	Proposed	Adopted	
						Budget	Ending	Budget	Budget	
								(9 Month)	(9 Month)	Change
Contingency Fund - Major Purchases of Vehicles (09)										

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.

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Months)	2024 COUNCIL ADOPTED BUDGET (9 Months)	CHANGE
BEGINNING FUND BALANCE	<u>\$ 336,554</u>	<u>\$ 336,554</u>	<u>\$ 276,194</u>	<u>\$ 276,194</u>	
REVENUE TOTAL	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ (5,000)
EXPENSE TOTAL	\$ 65,360	\$ 45,000	\$ 45,000	\$ 45,000	\$ (20,360)
ENDING FUND BALANCE	<u>\$ 276,194</u>	<u>\$ 276,194</u>	<u>\$ 231,194</u>	<u>\$ 231,194</u>	

EXPENSES

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

Capital

No requests

FUTURE POSSIBLE PROJECTS

Improvements to the Commons/Solar Project

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024	2024	Change
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	Average	Annual Budget	Projected Ending	City Manager Proposed Budget (9 Month)	Council Adopted Budget (9 Month)	
CPS CIED Fund (20)												
BEGINNING FUND BALANCE		482,350	482,350	431,075	414,982	348,103		336,554	336,554	276,194	231,194	
20-00-8604	Revenue This Year	-	-	-	5,000	-	1,000	-	-	-	-	-
20-00-4070	Donations								5,000.00			
		-	-	-	5,000	-		-	5,000.00	-	-	-
20-00-9005	Capital Expenses	-	51,275	16,094	13,546	-	16,183	-	30,000	22,500	-	-
20-00-9006	Equipment Purchase	-	-	-	-	-	-	-	-	-	-	-
20-00-9015	IT Support	-	-	-	-	-	-	-	-	-	-	-
20-00-9016	IT Equipment	-	-	-	-	-	-	-	-	-	-	-
20-00-9027	Incode Software	-	-	-	-	-	-	-	-	-	-	-
20-00-9028	CPAC	-	-	-	1,193	3,177	874	-	-	-	-	-
20-00-9030	Miscellaneous	-	-	-	-	-	-	30,000	-	-	-	(30,000)
20-00-9031	Community Room Renovation	-	-	-	-	-	-	-	-	-	-	-
20-00-9032	Cartegraph	-	-	-	-	-	-	-	-	-	-	-
20-00-9055	Engineering - Comp Plan	-	-	-	57,139	8,372	13,102	-	-	-	-	-
20-00-8530	Commons								35,360	22,500		
		-	51,275	16,094	71,879	11,549		30,000	65,360	45,000	-	(30,000)
ENDING FUND BALANCE		482,350	431,075	414,982	348,103	336,554		306,554	276,194	231,194	231,194	

21 - WORKSTATION UPGRADE FUND

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

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Months)	2024 COUNCIL PROPOSED BUDGET (9 Months)	CHANGE
BEGINNING FUND BALANCE	<u>\$ 53,577</u>	<u>\$ 53,577</u>	<u>\$ 49,217</u>	<u>\$ 51,017</u>	
REVENUE TOTAL	\$ 13,100	\$ 13,100	\$ 9,800	\$ -	\$ (3,300)
EXPENSE TOTAL	\$ 10,000	\$ 17,460	\$ 8,000	\$ -	\$ (2,000)
ENDING FUND BALANCE	<u>\$ 56,677</u>	<u>\$ 49,217</u>	<u>\$ 51,017</u>	<u>\$ 51,017</u>	

EXPENSES

No requests

CAPITAL

Replacement of Desktops to Laptops

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	City Manager	Council	
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	Average	Annual	Projected	Proposed	Adopted	Change
								Budget	Ending	Budget	Budget	
										(9 Month)	(9 Month)	
Workstation Upgrade (21)												
BEGINNING FUND BALANCE		2,936	16,036	29,136	40,238	53,338		53,577	53,577	49,217	51,017	
21-00-8615	Transfer from General Fund	13,100	13,100	13,100	13,100	9,825	12,445	13,100	13,100	9,800	-	(13,100)
		13,100	13,100	13,100	13,100	9,825		13,100	13,100	9,800	-	(13,100)
21-00-9006	Equipment Purchase	-	-	1,998	-	9,586	2,317	10,000	17,460	8,000	-	(10,000)
		-	-	1,998	-	9,586		10,000	17,460	8,000	-	(10,000)
Excess Revenue/(Loss)		13,100	13,100	11,102	13,100	239		3,100	(4,360)	1,800	-	
ENDING FUND BALANCE		16,036	29,136	40,238	53,338	53,577		56,677	49,217	51,017	51,017	
		16036										

Crime Control Prevention District -50

- Reserved for future budget presentation

Municipal Court 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

02 - CHILD SAFETY FUND

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

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Months)	2024 COUNCIL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 93,733</u>	<u>\$ 110,733</u>	<u>\$ 108,733</u>	<u>\$ 120,733</u>	
REVENUE TOTAL	\$ 18,000	\$ 16,000	\$ 13,000	\$ -	\$ (5,000)
EXPENSE TOTAL	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 110,733</u>	<u>\$ 108,733</u>	<u>\$ 120,733</u>	<u>\$ -</u>	

EXPENSES

Purchase children education materials

CAPITAL

No requests

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024	2024	Change
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	Average	Annual Budget	Projected Ending	City Manager Proposed Budget (9 Month)	Council Adopted Budget (9 Month)	
Child Safety Fund (02)												
BEGINNING FUND BALANCE		55,939	64,130	67,928	73,231	82,887		93,733	93,733	108,733	108,733	
02-00-8604	Child Safety Fees	10,888	12,358	7,802	9,656	18,105	11,762	18,000	16,000	13,000	-	(18,000)
		10,888	12,358	7,802	9,656	18,105		18,000	16,000	13,000	-	(18,000)
02-00-9024	Community Programs	2,156	-	-	-	-	431	-	-	-	-	-
02-00-9005	Capital Expense	-	8,560	2,500	-	-	2,212	-	-	-	-	-
02-00-9030	Miscellaneous	542	-	-	-	7,259	108	1,000	1,000	1,000	-	(1,000)
		2,697	8,560	2,500	-	7,259		1,000	1,000	1,000	-	(1,000)
Excess Revenue/(Loss)		8,191	3,798	5,302	9,656	10,846		17,000	15,000	12,000	-	
ENDING FUND BALANCE		64,130	67,928	73,231	82,887	93,733		110,733	108,733	120,733	108,733	

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.

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Month)	2024 COUNCIL ADOPTED BUDGET (9 Month)	CHANGE
BEGINNING FUND BALANCE	<u>\$ (5,201)</u>	<u>\$ (6,670)</u>	<u>\$ (7,201)</u>	<u>\$ (7,201)</u>	
REVENUE TOTAL	\$ 20,000	\$ 18,000	\$ 10,000	\$ -	\$ (10,000)
EXPENSE TOTAL	\$ 15,000	\$ 20,000	\$ 9,000	\$ -	\$ (6,000)
ENDING FUND BALANCE	<u>\$ (5,201)</u>	<u>\$ (7,201)</u>	<u>\$ (6,201)</u>	<u>\$ (7,201)</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									2023	2023	2024	2024	Change
January 1, 2024 to September 30, 2024		Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Unaudited 12/31/2022	5 Year Average	2023 Annual Budget	2023 Projected Ending	City Manager Proposed Budget (9 Month)	2024 Council Adopted Budget (9 Month)		
Municipal Court Technology (05)													
BEGINNING FUND BALANCE		37,359	36,960	5,332	871	(5,570)		(5,201)	(5,201)	(7,201)	(7,201)	-	
05-00-8604	Court Technology Fees	20,498	19,822	10,281	14,875	17,032	16,502	20,000	18,000	10,000	-	(20,000)	
		20,498	19,822	10,281	14,875	17,032		20,000	18,000	10,000	-	(20,000)	
05-00-9006	Equipment Purchase	688	29,602	-	-	-	6,058	-	-	-	-	-	
05-00-9008	Equipment Maintenance/Software	20,210	21,848	14,742	21,316	16,663	18,956	20,000	20,000	9,000	-	(20,000)	
05-00-9026	Supplies	-	-	-	-	-	-	-	-	-	-	-	
05-00-9030	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	
		20,898	51,450	14,742	21,316	16,663		20,000	20,000	9,000	-	(20,000)	
Excess Revenue/(Loss)		(399)	(31,628)	(4,461)	(6,441)	369		-	(2,000)	1,000	-		
ENDING FUND BALANCE		36,960	5,332	871	(5,570)	(5,201)		(5,201)	(7,201)	(6,201)	(7,201)		

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.

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Month)	2024 COUNCIL ADOPTED BUDGET (9 Month)	CHANGE
BEGINNING FUND BALANCE	<u>\$ 57,715</u>	<u>\$ 78,215</u>	<u>\$ 70,215</u>	<u>\$ 70,215</u>	
REVENUE TOTAL	\$ 35,000	\$ 20,000	\$ 20,000	\$ -	\$ (15,000)
EXPENSE TOTAL	\$ 14,500	\$ 7,500	\$ 7,500	\$ -	\$ (7,000)
ENDING FUND BALANCE	<u>\$ 78,215</u>	<u>\$ 70,215</u>	<u>\$ 70,215</u>	<u>\$ 70,215</u>	

EXPENSES

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

CAPITAL

No requests

City of Castle Hills	January 1, 2024 to September 30, 2024						5 Year Average	2023 Annual Budget	2023 Projected Ending	2024 City Manager Proposed Budget	2024 Council Adopted Budget	Change
		Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Unaudited 12/31/2022				(9 Month)	(9 Month)	

Municipal Court Security Fund (06)

BEGINNING FUND BALANCE		91,910	89,361	23,117	30,496	46,375		57,715	57,715	70,215	70,215	
06-00-8604	Court Security Fees	15,399	14,873	9,764	15,879	19,605	15,104	35,000	20,000	15,000	-	(35,000)
		15,399	14,873	9,764	15,879	19,605		35,000	20,000	15,000	-	(35,000)
06-00-5002	Overtime	1,755	225	-	-	-	396	-	-	-	-	-
06-00-5010	FICA	107	14	-	-	-	24	-	-	-	-	-
06-00-5012	Medicare	25	3	-	-	-	6	-	-	-	-	-
06-00-5015	Employee Insurance	117	-	-	-	-	23	-	-	-	-	-
06-00-5018	TMRS-Employee Retirement	206	26	-	-	-	46	-	-	-	-	-
06-00-9005	Capital Expenses	-	68,317	-	-	-	13,663	7,000	-	-	-	(7,000)
06-00-9006	Equipment Purchase	330	3,250	-	-	-	716	-	-	-	-	-
06-00-9010	Operations & Maintenance	7,358	-	-	-	-	1,472	-	-	-	-	-
06-00-9012	Personnel-Contract	8,050	9,283	2,385	-	8,265	5,596	7,500	7,500	9,000	-	(7,500)
06-00-9030	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
		17,948	81,118	2,385	-	8,265	14,500	7,500	9,000	-	(14,500)	
Excess Revenue/(Loss)		(2,549)	(66,245)	7,379	15,879	11,340		20,500	12,500	6,000	-	
ENDING FUND BALANCE		89,361	23,117	30,496	46,375	57,715		78,215	70,215	76,215	70,215	
		89361										

07 - COURT EFFICIENCY FUND

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

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Month)	2024 COUNCIL ADOPTED BUDGET (9 Month)	CHANGE
BEGINNING FUND BALANCE	<u>\$ 13,331</u>	<u>\$ 13,331</u>	<u>\$ 13,931</u>	<u>\$ 13,391</u>	
REVENUE TOTAL	\$ 3,900	\$ 2,100	\$ 1,100	\$ -	\$ (2,800)
EXPENSE TOTAL	\$ 1,500	\$ 1,500	\$ 700	\$ -	\$ (800)
ENDING FUND BALANCE	<u>\$ 15,731</u>	<u>\$ 13,931</u>	<u>\$ 14,331</u>	<u>\$ 13,391</u>	

EXPENSES

Training and Education Materials

CAPITAL

No requests

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024	2024	
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	Average	Annual Budget	Projected Ending	City Manager Proposed Budget (9 Month)	Council Adopted Budget (9 Month)	Change
Municipal Court Efficiency Fund (07)												
BEGINNING FUND BALANCE		3,535	4,989	6,208	8,266	10,154		13,331	13,331	13,931	13,931	
07-00-8604	Court Efficiency Fees	1,454	1,219	2,058	1,889	3,177	1,959	3,900	2,100	1,100	-	(2,800)
		1,454	1,219	2,058	1,889	3,177		3,900	2,100	1,100	-	(2,800)
07-00-5074	Training & Education Materials	-	-	-	-	-	-	1,000	1,000	500	-	(500)
07-00-9010	Operations & Maintenance	-	-	-	-	-	-	500	500	200	-	(300)
		-	-	-	-	-		1,500	1,500	700	-	(800)
Excess Revenue/(Loss)		1,454	1,219	2,058	1,889	3,177		2,400	600	400	-	
ENDING FUND BALANCE		4,989	6,208	8,266	10,154	13,331		15,731	13,931	14,331	13,931	

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.

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Month)	2024 COUNCIL ADOPTED BUDGET (9 Month)	CHANGE
BEGINNING FUND BALANCE	<u>\$ 36,045</u>	<u>\$ 36,045</u>	<u>\$ 48,045</u>	<u>\$ 48,045</u>	
REVENUE TOTAL	\$ 18,000	\$ 12,000	\$ 9,000	\$ -	\$ (9,000)
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 54,045</u>	<u>\$ 48,045</u>	<u>\$ 57,045</u>	<u>\$ 48,045</u>	

EXPENSES

No requests

CAPITAL

No requests

City of Castle Hills January 1, 2024 to September 30, 2024		Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Unaudited 12/31/2022	5 Year Average	2023 Annual Budget	2023 Projected Ending	2024 City Manager Proposed Budget 9 Month)	2024 Council Adopted Budget 9 Month)	Change
Local Truancy Prevention Fund (16) (New Fee in 2020)												
BEGINNING FUND BALANCE		-	-	-	5,397	18,081		36,045	36,045	48,045	48,045	
16-00-8604	Truancy Prevention Revenue	-	-	-	12,684	17,964	6,130	18,000	12,000	9,000	-	(18,000)
		-	-	-	12,684	17,964		18,000	12,000	9,000	-	(18,000)
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-		-	-	-	-	-
Excess Revenue/(Loss)		-	-	-	12,684	17,964		18,000	12,000	9,000	-	
ENDING FUND BALANCE		-	-	-	18,081	36,045		54,045	48,045	57,045	48,045	

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.

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET	2024 COUNCIL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 356	\$ 356	\$ 656	\$ 656	
REVENUE TOTAL	\$ 300	\$ 300	\$ 150	\$ -	\$ (150)
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 656	\$ 656	\$ 806	\$ 656	

EXPENSES

No requests

CAPITAL

No requests

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024	2024	
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	Average	Annual	Projected	City Manager	Council	Change
								Budget	Ending	Proposed	Adopted	
										Budget	Budget	
										(9 Month)	(9 Month)	
Local Municipal Jury Fund (17)												
(New Fee in 2020)												
BEGINNING FUND BALANCE		-	-	-	108	356		356	356	656	656	
17-00-8604	Municipal Jury Fees	-	-	-	248	359	121	300	300	150	-	(300)
		-	-	-	248	359		300	300	150	-	(300)
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-		-	-	-	-	-
Excess Revenue/(Loss)		-	-	-	248	359		300	300	150	-	150
ENDING FUND BALANCE		-	-	-	356	715		656	656	806	656	

Police Funds

13 – Federal Forfeiture Funds

24 – State Forfeiture Funds

18 – Law Enforcement Officers Standards Education Fund
(LEOSE)

13 - 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.

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Month)	2024 COUNCIL PROPOSED BUDGET (9 Month)	CHANGE
BEGINNING FUND BALANCE	<u>\$ 504,405</u>	<u>\$ 504,405</u>	<u>\$ 465,935</u>	<u>\$ 465,935</u>	
REVENUE TOTAL	\$ 2,000	\$ 3,500	\$ -	\$ -	\$ (2,000)
EXPENSE TOTAL	\$ 41,750	\$ 41,970	\$ -	\$ -	\$ (41,750)
ENDING FUND BALANCE	<u>\$ 464,835</u>	<u>\$ 465,935</u>	<u>\$ 465,935</u>	<u>\$ 465,935</u>	

EXPENSES

Operating Supplies

CAPITAL

Possible Equipment

FUTURE

Possible future consideration for use towards new facility

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024	2024	Change
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	Average	Annual Budget	Projected Ending	City Manager Proposed Budget (9 Month)	Council Adopted Budget (9 Month)	
BEGINNING FUND BALANCE		202,346	383,914	419,331	422,097	432,909		504,405	504,405	465,935	465,935	
Police Federal Seizure Fund (13)												
13-00-4060	Misc.-Vending Sales	760	1,525	353	25	13	528	-	-	-	-	
13-00-4090	Interest	5,775	7,607	1,254	-	4,109	2,927	2,000	3,500	3,000	-	
13-00-8604	Police Seizures - Federal	183,392	51,149	32,588	1,989	103,063	53,426	-	-	-	-	
13-00-8606	Police Seizures - State	5,839	1,833	1,414	14,443	-	1,817	-	-	-	-	
		195,766	62,115	35,608	16,457	107,185		2,000	3,500	3,000	-	
13-00-5070	Misc.-Vending Machine Foods	6,948	2,573	2,275	393	585	2,359	-	400	-	-	
13-00-8000	Capital Expenses	3,382	24,125	30,566	-	-	11,615	41,570	41,570	-	-	
13-00-9010	Operations & Maintenance	3,869	-	-	503	20,396	774	-	-	-	-	
13-00-9011	Equip/Fuel/Maint.	-	-	-	4,750	14,708	-	-	-	-	-	
		14,199	26,698	32,842	5,646	35,689		41,570	41,970	-	-	
Excess Revenue/(Loss)		181,568	35,417	2,767	10,812	71,496		(39,570)	(38,470)	3,000	-	
ENDING FUND BALANCE		383,914	419,331	422,097	432,909	504,405		464,835	465,935	468,935	465,935	
								383914				

24 - STATE 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.

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Month)	2024 COUNCIL PROPOSED BUDGET (9 Month)	CHANGE
BEGINNING FUND BALANCE	<u>\$ 20,950</u>	<u>\$ 20,950</u>	<u>\$ 18,450</u>	<u>\$ 18,450</u>	
REVENUE TOTAL	\$ 200	\$ 3,500	\$ -	\$ -	\$ (200)
EXPENSE TOTAL	\$ -	\$ 2,700	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 21,150</u>	<u>\$ 18,450</u>	<u>\$ 18,450</u>	<u>\$ 18,450</u>	

EXPENSES

Operating Supplies

CAPITAL

Possible Equipment

FUTURE

Possible future consideration for use towards new facility

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year Average	2023 Annual	2023	2024	2024	Change
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022		Budget	Projected Ending	City Manager Proposed Budget (9 Month)	Council Adopted Budget (9 Month)	
BEGINNING FUND BALANCE		-	-	-	-	7,593		20,950	20,950	18,450	18,450	
Police State Seizure Fund (24)												
24-00-4060	Misc.-Vending Sales	-	-	-	-	-	-	-	-	-	-	
24-00-4090	Interest	-	-	-	-	-	-	200	200	-	-	
			-			-	-	-	-	-	-	
24-00-8606	Police Seizures - State	-	-	-	-	14,658	-	-	-	-	-	
		-	-	-	-	14,658		200	200	-	-	
24-00-5070	Misc.-Vending Machine Foods	-	-	-	-	-	-	-	-	-	-	
24-00-8000	Capital Expenses	-	-	-	-	-	-	-	-	-	-	
24-00-9010	Operations & Maintenance	-	-	-	-	1,302	-	-	-	-	-	
24-00-9011	Equip/Fuel/Maint.	-	-	-	-	-	-	-	2,700	-	-	
		-	-	-	-	1,302		-	2,700	-	-	
Excess Revenue/(Loss)		-	-	-	-	13,357		200	(2,500)	-	-	
ENDING FUND BALANCE		-	-	-	-	20,950		21,150	18,450	18,450	18,450	

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.

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Month)	2024 COUNCIL ADOPTED BUDGET (9 Month)	CHANGE
BEGINNING FUND BALANCE	<u>\$ 9,139</u>	<u>\$ 12,139</u>	<u>\$ 12,239</u>	<u>\$ 12,239</u>	
REVENUE TOTAL	\$ 3,000	\$ 100	\$ -	\$ -	\$ (3,000)
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 12,139</u>	<u>\$ 12,239</u>	<u>\$ 12,239</u>	<u>\$ 12,239</u>	

EXPENSES

Costs for training of law enforcement officers

City of Castle Hills January 1, 2024 to September 30, 2024	Audited 12/31/2018	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Unaudited 12/31/2022	5 Year Average	2023 Annual Budget	2023 Projected Ending	2024 City Manager Proposed Budget	2024 Council Adopted Budget	Change
									9 Month)	(9 Month)	
BEGINNING FUND BALANCE (New Fund created in 2018)	-	8,495	10,432	7,362	9,139		9,139	12,139	12,239	12,239	
LEOSE Fund (18)											
18-00-4455 LEOSE State Allocation	-	1,937	1,794	1,777	1,540	1,410	3,000	-	-	-	(3,000)
18-00-4090 Interest								100			
	-	1,937	1,794	1,777	1,540		3,000	100	-	-	(3,000)
18-00-5074 Training/Professional Meetings	-	-	4,865	-	-	973	-	-	-	-	-
	-	-	4,865	-	-		-	-	-	-	-
Excess Revenue/(Loss)	-	1,937	(3,071)	1,777	1,540		3,000	100	-	-	
ENDING FUND BALANCE	-	10,432	7,362	9,139	10,679		12,139	12,239	12,239	12,239	

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.

	2023 ADOPTED BUDGET	2023 PROJECTED BUDGET	2024 CITY MANAGER PROPOSED BUDGET (9 Month)	2024 COUNCIL ADOPTED BUDGET (9 Month)	CHANGE
BEGINNING FUND BALANCE	<u>\$ 6,818</u>	<u>\$ 6,818</u>	<u>\$ 7,118</u>	<u>\$ 7,118</u>	
REVENUE TOTAL	\$ 1,100	\$ 300	\$ 300	\$ -	\$ (800)
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 7,918</u>	<u>\$ 7,118</u>	<u>\$ 7,418</u>	<u>\$ 7,118</u>	

EXPENSES

No requests

Capital

No requests

City of Castle Hills		Audited	Audited	Audited	Audited	Audited	5 Year	2023	2023	2024	2024	Change
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	Average	Annual	Projected	City Manager	Council	
								Budget	Ending	Proposed	Adopted	
										Budget	Budget	
										(9 Month)	(9 Month)	
Animal Shelter Fund (04)												
BEGINNING FUND BALANCE		5,006	5,681	5,976	5,553	5,718		6,818	6,818	7,118	7,118	
04-00-4050	Garage Sale Permits-Annual	380	230	-	-	-	122	-	-	-	-	-
04-00-8604	Revenue This Year	-	-	-	-	-	-	-	-	-	-	-
04-00-8605	Donations	295	65	-	165	1,100	325	1,100	300	300	-	(800)
		675	295	-	165	1,100		1,100	300	300	-	
04-00-9010	Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-
04-00-9048	Transfer to Fund 01- General	-	-	423	-	-	85	-	-	-	-	-
		-	-	423	-	-		-	-	-	-	
Excess Revenue/(Loss)		675	295	(423)	165	1,100		1,100	300	300	-	
ENDING FUND BALANCE		5,681	5,976	5,553	5,718	6,818		7,918	7,118	7,418	7,118	

Debt Service Fund

03 – Debt Service Fund

03 - DEBT SERVICE FUND

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

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2024 CITY MANAGER PROPOSED BUDGET (9 Month)	2023 CITY COUNCIL PROPOSED BUDGET (9 Month)	CHANGE
BEGINNING FUND BALANCE	\$ 51,337	\$ 51,337	\$ 51,837	\$51,837	
REVENUE TOTAL	\$ 217,475	\$ 217,475	\$ 539,375	\$ \$,	
EXPENSE TOTAL	\$ 217,875	\$ 217,875	\$ 539,375	\$ \$	-
ENDING FUND BALANCE	\$ 50,937	\$ 51,837	\$ \$52,437	\$51,837	

EXPENSES

- CO 2020 Series Debt Payment
- CO 2023 Series Debt Payment

City of Castle Hills		Audited 12/31/2021	Unaudited 12/31/2022	5 Year Average	2023 Annual Budget	2023 Projected Ending	2024	2024 Council	Change
January 1, 2024 to September 30, 2024							City Manager Proposed Budget (9 Month)	Adopted Budget (9 Month)	
Debt Service Fund (03)									
BEGINNING FUND BALANCE		25,329	87,213		51,337	51,337	51,837	51,837	
Property Tax Revenues									
03-00-4200	Ad Valorem Taxes-Current	278,220	250,323	55,644	217,475	217,475	539,375		
03-00-4202	Delinquent Ad Valorem Taxes	703	1,290	141	-	300	200	-	-
03-00-4205	Penalties/Interest Ad Valorem Taxes	1,647	910	329	-	600	400	-	-
03-00-4999	Bond Proceeds	-	-	-	-	-	-	-	-
		280,571	252,523		217,475	218,375	539,975	-	
03-90-9801	2020 Debt Service Principal Payment	155,000	204,000	31,000	155,000	155,000	160,075		
03-90-9802	2020 Debt Service Interest Payment	63,686	84,079	12,737	62,475	62,475	28,125		
03-90-9803	2023 Debt Service Principal Payment	-	-	-	-	-	258,350		
03-90-9804	2023 Debt Service Interest Payment	-	-	-	-	-	92,425		
Paying Agent Fees		-	320	-	400	400	400		-
		218,686	288,399		217,875	217,875	539,375		
Excess Revenue/(Loss)		61,884	(35,876)		(400)	500	600		
ENDING FUND BALANCE		87,213	51,337		50,937	51,837	52,437	51,837	

2020 & 2023 Certificate of Obligations Funds

31 – 2020 COs Drainage Fund

30 – 2020 COs Streets Fund

34 – 2023 COs Drainage Fund

33 – 2023 COs Streets Fund

31 - CO's DRAINAGE PROJECTS

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

	2023 ADOPTED BUDGET	2023 PROJECTED BUDGET	2023 CITY MANAGER BUDGET (9 Month)	2024 COUNCIL ADOPTED BUDGET (9 Month)	CHANGE
BEGINNING FUND BALANCE	<u>\$ 180,875</u>	<u>\$ 180,875</u>	<u>\$ 75,617</u>	<u>\$ 75,617</u>	
REVENUE TOTAL	\$ 800	\$ 6,000	\$ 1,000	\$ 1,000	\$ 200
EXPENSE TOTAL	\$ 111,258	\$ 111,258	\$ -	\$ -	\$ (111,258)
ENDING FUND BALANCE	<u>\$ 70,417</u>	<u>\$ 75,617</u>	<u>\$ 76,617</u>	<u>\$ 76,617</u>	

EXPENSES

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024	2024	Change
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	Average	Annual Budget	Projected Ending	City Manager Proposed Budget (9 Month)	Council Adopted Budget (9 Month)	
2020 CO'S DRAINAGE FUND (31)												
(New Construction Fund in 2020)												
BEGINNING FUND BALANCE		-	-	-	1,958,570	1,074,219		180,875	180,875	-	-	
31-00-4090	Interest	-	-	950	347	4,866	1,233	800	6,000	-	-	
31-00-4999	Bond Proceeds	-	-	5,026,551	-	-	1,005,310	-	-	-	-	
		-	-	5,027,501	347	4,866		800.00	6,000	-	-	
31-00-9030	Miscellaneous	-	-	-	-	3,969.00		-	-	-	-	
31-00-9042	Transfer to Fun 22	-	-	2,955,946	-	-	591,189	-	-	-	-	
31-00-9065	Watershed III Drainage-Carolwood to Banyan Ph II)	-	-	56,405	884,698	-	188,221	111,258	111,258	-	-	
31-00-9800	Bond Issuance Costs	-	-	56,580	-	-	11,316	-	-	-	-	
		-	-	3,068,932	884,698	3,969		111,258	111,258	-	-	
Excess Revenue/(Loss)		-	-	1,958,570	(884,351)	897		(110,458)	(105,258)	-	-	
ENDING FUND BALANCE		-	-	1,958,570	1,074,219	1,075,116		70,417	75,617	-	-	

30 - CO's STREET PROJECTS

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

	2023 ADOPTED BUDGET	2023 PROJECTED BUDGET	2023 CITY MANAGER BUDGET (9 Month)	2024 COUNCIL ADOPTED BUDGET (9 Month)	CHANGE
BEGINNING FUND BALANCE	<u>\$ (380,223)</u>	<u>\$ (380,223)</u>	<u>\$ (606,223)</u>	<u>\$ (606,223)</u>	
REVENUE TOTAL	\$ 200	\$ 24,000	\$ -	\$ -	\$ (200)
EXPENSE TOTAL	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ (250,000)
ENDING FUND BALANCE	<u>\$ (630,023)</u>	<u>\$ (606,223)</u>	<u>\$ (606,223)</u>	<u>\$ (606,223)</u>	

EXPENSES

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024	2024	Change
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	Average	Annual Budget	Projected Ending	City Manager Proposed Budget (9 Month)	Council Adopted Budget (9 Month)	
2020 CO'S STREET PROJECTS (30)												
(New Construction Fund in 2020)												
BEGINNING FUND BALANCE		-	-	-	3,330,808	2,330,585		(380,223)	(380,223)	(606,223)	(606,223)	
30-00-4090	Interest	-	-	808	991	13,238	3,008	200	24,000	-	-	(200)
30-00-4999	Bond Proceeds	-	-	3,368,020	-	-	673,604	-	-	-	-	-
		-	-	3,368,828	991	13,238		200	24,000	-	-	(200)
30-00-9055	Engineering	-	-	-	406,591	143,064	109,931	-	-	-	-	-
30-00-9070	2021 Street Improvements	-	-	-	594,624	2,580,982		250,000	250,000	-	-	(250,000)
30-00-9800	Bond Issuance Costs	-	-	38,020	-	-	7,604	-	-	-	-	-
		-	-	38,020	1,001,215	2,724,046		250,000	250,000	-	-	(250,000)
Excess Revenue/(Loss)		-	-	3,330,808	(1,000,223)	(2,710,808)		(249,800)	(226,000)	-	-	
ENDING FUND BALANCE		-	-	3,330,808	2,330,585	(380,223)		(630,023)	(606,223)	(606,223)	(606,223)	

33 - CO's STREET PROJECTS

The City's Certificate of Obligations (CO's) related to new street reconstruction projects based on the issuance of the 2023 CO's, this fund includes proceeds, interest and cost related to the street and related costs.

	2023 ADOPTED BUDGET	2023 PROJECTED BUDGET	2023 CITY MANAGER BUDGET (9 Month)	2024 COUNCIL ADOPTED BUDGET (9 Month)
BEGINNING FUND BALANCE	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 2,375,000</u>	<u>\$ 2,375,000</u>
REVENUE TOTAL	\$ -	\$ 25,000	\$ 6,000	\$ 6,000
EXPENSE TOTAL	\$ -	\$ 650,000	\$ 1,200,000	\$ 1,200,000
ENDING FUND BALANCE	<u>\$ 3,000,000</u>	<u>\$ 2,375,000</u>	<u>\$ 1,181,000</u>	<u>\$ 1,181,000</u>

EXPENSES

City of Castle Hills							2023		2024	2024	
January 1, 2024 to September 30, 2024							Annual	2023 Projected	City Manager	Council	Change
							Budget	Ending	Proposed	Adopted	
									Budget	Budget	
									(9 Month)	(9 Month)	
2023 CO'S STREET FUND (33)							3,000,000				
(New Construction Fund in 2023)											
BEGINNING FUND BALANCE							3,000,000	3,000,000	2,375,000	-	
33-00-4090	Interest	-	-		-	-	-	25,000	6,000	-	
33-00-4999	Bond Proceeds	-	-		-	-	-	-	-	-	
							-	25,000	6,000.00	-	
33-00-9055	Engineering	-	-	-	-	-	-	300,000	-	-	
33-00-9072	2023 Street Improvements	-	-	-	-	-	-	350,000	1,200,000	-	
33-00-9800	Bond Issuance Cost	-	-	-	-	-	-	-	-	-	
							-	650,000	1,200,000.00	-	
Excess Revenue/(Loss)							-	(625,000)	(1,194,000)	-	
ENDING FUND BALANCE							3,000,000	2,375,000	1,181,000	-	

34 - CO's DRAINAGE PROJECTS

The City's Certificate of Obligations (CO's) related to drainage projects on the issuance of the 2023 CO's, this fund includes bond proceeds cost related to the street and related costs.

	2023 ADOPTED BUDGET	2023 PROJECTED BUDGET	2023 CITY MANAGER BUDGET (9 Month)	2024 COUNCIL ADOPTED BUDGET (9 Month)
BEGINNING FUND BALANCE	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 2,945,000</u>	<u>\$ 2,945,000</u>
REVENUE TOTAL	\$ -	\$ 40,000	\$ 20,000	\$ 20,000
EXPENSE TOTAL	\$ -	\$ 95,000	\$ 1,030,000	\$ 1,030,000
ENDING FUND BALANCE	<u>\$ 3,000,000</u>	<u>\$ 2,945,000</u>	<u>\$ 1,935,000</u>	<u>\$ 1,935,000</u>

EXPENSES

City of Castle Hills		Audited		Audited	Audited	Unaudited	5 Year	2023 Annual	2023 Projected	2024	2024	
January 1, 2024 to September 30, 2024		12/31/2018	Audited 12/31/2019	12/31/2020	12/31/2021	12/31/2022	Average	Budget	Ending	City Manager Proposed Budget (9 Month)	Council Adopted Budget 9 Month)	Change
2023 CO'S DRAINAGE FUND (34)								\$3,000,000.00				
(New Construction Fund in 2023)												
BEGINNING FUND BALANCE		-	-	-	-	-	-	\$3,000,000.00	3,000,000	2,945,000	-	
34-00-4090	Interest	-	-			-	-	-	40,000	20,000	-	
34-00-4999	Bond Proceeds	-	-		-	-	-	-	-	-	-	
		-	-	-	-	-		-	40,000	20,000	-	
34-00-9030	Miscellaneous											
34-00-9055	Engineering	-	-		-	-	-	-	-	280,000	-	
34-00-9072	2023 Drainage	-	-			-	-	-	95,000	750,000	-	
34-00-9800	Bond Issuance Cost	-	-		-	-	-	-	-	-	-	
		-	-	-	-	-		-	95,000	1,030,000.00	-	
Excess Revenue/(Loss)		-	-	-	-	-		-	(55,000)	(1,010,000)	-	
ENDING FUND BALANCE		-	-	-	-	-		3,000,000	2,945,000	1,935,000	-	

Hotel Occupancy Tax Funds – 14

American Rescue Plan Fund - 32

14 - HOTEL OCCUPANCY TAX

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

	2023 ADOPTED BUDGET	2023 PROJECTED BUDGET	2024 CITY MANAGER BUDGET (9 Month)	2024 COUNCIL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 6,000	\$ 6,000	
REVENUE TOTAL	\$ 1,500	\$ 6,000	\$ 3,000	\$ -	\$ 1,500
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 1,500</u>	<u>\$ 6,000</u>	<u>\$ 9,000</u>	<u>\$ 6,000</u>	

EXPENSES

City of Castle Hills		Audited	Audited	Audited	Audited	Unaudited	5 Year	2023	2023	2024	2024 Council	
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	Average	Annual Budget	Projected Ending	City Manager Proposed Budget (9 Month)	Adopted Budget (9 Month)	Change
BEGINNING FUND BALANCE		-	-	-	-	-		-	-	-	6,000	
Hotel Tax (14)												
14-00-8604	Hotel Tax Revenue	-	-	-	-	22,485	-	1,500	6,000	3,000	-	(1,500)
		-	-	-	-	22,485		1,500	6,000	3,000	-	-
14-00-9110 Convention or Information Ctr Op		-	-	-	-	-	-	-	-	-	-	-
14-00-9113 Conventions Delegates Registration		-	-	-	-	-	-	-	-	-	-	-
14-00-9116 Advertising to Attract Tourists		-	-	-	-	-	-	-	-	-	-	-
14-00-9120 Arts Promotion & Imprpvements		-	-	-	-	-	-	-	-	-	-	-
14-00-9125 Historical Restoration & Preservation		-	-	-	-	-	-	-	-	-	-	-
14-00-9130 Signs		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-		-	-	-	-	-
Excess Revenue/(Loss)		-	-	-	-	22,485		1,500	6,000	3,000	-	
ENDING FUND BALANCE		-	-	-	-	22,485		1,500	6,000	3,000	6,000	

32 - AMERICAN RESCUE PLAN FUND

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

			2024 CITY MANAGER PROPOSED BUDGET (9 Month)	2024 COUNCIL PROPOSED BUDGET	CHANGE
	2023 ADOPTED BUDGET	2023 PROJECTED BUDGET			
BEGINNING FUND BALANCE	\$ 613,268	\$ 592,460	\$ 482,460	\$ 482,460	
REVENUE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ 109,000	\$ 110,000	\$ 76,000	\$ -	\$ (33,000)
ENDING FUND BALANCE	\$ 504,268	\$ 482,460	\$ 406,460	\$ 482,460	

EXPENSES

Fire and Safety Equipment \$76,000

Capital

No requests

City of Castle Hills		Audited	Audited	Audited	Audited	Audited	5 Year	2023	2023	2024	2024	Change
January 1, 2024 to September 30, 2024		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	Average	Annual Budget	Projected Ending	City Manager Proposed Budget (9 Month)	Council Adopted Budget (9 Month)	
BEGINNING FUND BALANCE		-	-	-	-	553,802		613,268	592,460	482,460	482,460	
American Rescue Plan												
32-00-8604 ARPA Revenue		-	-	-	-	555,991	-	-	-	-	-	-
32-00-8710 Special Revenue Account		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	555,991		-	-	-	-	-
32-00-0000 Fire Station Phase 3		-	-	-	-	-	-	34,000	34,000	-	-	(34,000)
32-00-0000 Fire Equipment		-	-	-	-	-	-	50,000	45,000	26,000	-	(50,000)
32-00-0000 Public Works		-	-	-	-	-	-	20,000	20,000	-	-	(20,000)
32-00-0000 Emergency Management		-	-	-	-	-	-	5,000	11,000	-	-	(5,000)
32-00-9048 Transfer to Fund 01		-	-	-	-	297,000	-	-	-	-	-	-
32-00-9601 Incentive Pay		-	-	-	-	122,832	-	-	-	-	-	-
32-00-9005 Capital Expenditures		-	-	-	-	76,693	-	-	-	50,000	-	-
32-00-8530 Commons		-	-	-	-	496,525		109,000	110,000	76,000	-	(109,000)
Excess Revenue/(Loss)		-	-	-	-	59,466		(109,000)	(110,000)	(76,000)	-	
ENDING FUND BALANCE		-	-	-	-	613,268		504,268	482,460	406,460	482,460	

Property Tax Calculation Worksheets



BEXAR APPRAISAL DISTRICT


Date: July 24, 2023

To: Tax Assessor / Collector

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

Re: Bexar Appraisal District's Certified Appraisal Roll

I, Michael A. Amezcuita, Chief Appraiser for the Bexar Appraisal District solemnly swear that the attached **2023 Initial Certification Reports** as of **July 24, 2023** are the current and approved Bexar Appraisal District's Certified Appraisal Roll.


Michael A. Amezcuita
Chief Appraiser

Bexar County

2023 CERTIFIED TOTALS

As of Certification

24 - CITY OF CASTLE HILLS
ARB Approved Totals

Property Count: 2,118

7/22/2023

12:12:56AM

Land		Value			
Homesite:		235,304,050			
Non Homesite:		163,670,927			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	398,974,977
Improvement		Value			
Homesite:		415,424,799			
Non Homesite:		209,745,743	Total Improvements	(+)	625,170,542
Non Real		Count	Value		
Personal Property:	576		42,538,713		
Mineral Property:	0		0		
Auto's:	0		0	Total Non Real	(+)
				Market Value	=
					42,538,713
					1,066,684,232
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	1,066,684,232
Productivity Loss:	0	0	Homestead Gap	(-)	17,748,408
			Assessed Value	=	1,048,935,824
			Total Exemptions Amount (Breakdown on Next Page)	(-)	188,981,391
			Net Taxable	=	859,954,433

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	4,161,846	3,414,373	12,545.12	13,424.74	10		
OV65	252,646,228	212,524,896	739,016.21	743,344.97	545		
Total	256,808,074	215,939,269	751,561.33	756,769.71	555	Freeze Taxable	(-)
Tax Rate	0.508688						
						Freeze Adjusted Taxable	=
							644,015,164

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 4,027,589.19 = 644,015,164 * (0.508688 / 100) + 751,561.33

Calculated Estimate of Market Value: 1,066,684,232
 Calculated Estimate of Taxable Value: 859,954,433

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

Bexar County

2023 CERTIFIED TOTALS

As of Certification

24 - CITY OF CASTLE HILLS

Property Count: 2,118

ARB Approved Totals

7/22/2023

12:14:58AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	10	0	0	0
DV1	2	0	10,000	10,000
DV1S	2	0	10,000	10,000
DV2	3	0	27,000	27,000
DV3	6	0	60,000	60,000
DV3S	1	0	10,000	10,000
DV4	60	0	408,000	408,000
DV4S	6	0	24,000	24,000
DVHS	49	0	23,568,877	23,568,877
DVHS\$	7	0	3,071,913	3,071,913
EX-XI	4	0	49,938,820	49,938,820
EX-XJ	12	0	23,330,570	23,330,570
EX-XL	1	0	10,340	10,340
EX-XV	57	0	32,825,920	32,825,920
EX366	122	0	136,913	136,913
FR	1	3,680	0	3,680
HS	1,079	50,022,101	0	50,022,101
LVE	16	2,778,257	0	2,778,257
OV65	570	2,725,000	0	2,725,000
OV65S	4	20,000	0	20,000
PPV	1	0	0	0
Totals		55,549,038	133,432,353	188,981,391

Bexar County

2023 CERTIFIED TOTALS

As of Certification.

24 - CITY OF CASTLE HILLS
Under ARB Review Totals

Property Count: 246

7/22/2023

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Land		Value			
Homesite:		36,448,070			
Non Homesite:		10,126,620			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	46,574,690
Improvement		Value			
Homesite:		66,752,900			
Non Homesite:		12,588,810	Total Improvements	(+)	79,341,710
Non Real		Count	Value		
Personal Property:	2		115,580		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					115,580
					126,031,980
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	126,031,980
Productivity Loss:	0	0	Homestead Cap	(-)	5,395,130
			Assessed Value	=	120,636,850
			Total Exemptions Amount (Breakdown on Next Page)	(-)	9,078,953
			Net Taxable	=	111,557,897

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	1,096,079	980,593	3,149.44	3,149.44	2		
OV65	32,290,592	28,434,923	102,459.34	102,459.34	71		
Total	33,386,671	29,415,516	105,608.78	105,608.78	73	Freeze Taxable	(-)
Tax Rate	0.508688						
						Freeze Adjusted Taxable	=
							82,142,381

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 523,457.22 = 82,142,381 * (0.508688 / 100) + 105,608.78

Calculated Estimate of Market Value: 109,035,106
 Calculated Estimate of Taxable Value: 99,392,192
 Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

Bexar County

2023 CERTIFIED TOTALS

As of Certification

Property Count: 246

24 - CITY OF CASTLE HILLS
Under ARB Review Totals

7/22/2023

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	2	0	0	0
DV3S	1	0	10,000	10,000
DV4	6	0	60,000	60,000
DVHS	1	0	397,243	397,243
EX-XV	1	0	0	0
HS	165	8,236,710	0	8,236,710
OV65	75	375,000	0	375,000
Totals		8,611,710	467,243	9,078,953

Bexar County

2023 CERTIFIED TOTALS

As of Certification

24 - CITY OF CASTLE HILLS

Property Count: 2,364

Grand Totals

7/22/2023

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Land		Value			
Homesite:		271,752,120			
Non Homesite:		173,797,547			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	445,549,667
Improvement		Value			
Homesite:		482,177,699			
Non Homesite:		222,334,553	Total Improvements	(+)	704,512,252
Non Real		Count	Value		
Personal Property:	.578		42,654,293		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					42,654,293
					1,192,716,212
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	1,192,716,212
Productivity Loss:	0	0			
			Homestead Cap	(-)	23,143,538
			Assessed Value	=	1,169,572,674
			Total Exemptions Amount (Breakdown on Next Page)	(-)	198,060,344
			Net Taxable	=	971,512,330

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	5,257,925	4,394,966	15,694.56	16,574.18	12		
OV65	284,936,820	240,959,819	841,475.55	845,804.31	616		
Total	290,194,745	245,354,785	857,170.11	862,378.49	628	Freeze Taxable	(-)
Tax Rate	0.508688						
						Freeze Adjusted Taxable	=
							726,157,545

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 4,551,046.40 = 726,157,545 * (0.508688 / 100) + 857,170.11

Calculated Estimate of Market Value: 1,175,719,338
 Calculated Estimate of Taxable Value: 959,346,625

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

Bexar County

2023 CERTIFIED TOTALS

As of Certification

Property Count: 2,364

24 - CITY OF CASTLE HILLS

Grand Totals

7/22/2023

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	12	0	0	0
DV1	2	0	10,000	10,000
DV1S	2	0	10,000	10,000
DV2	3	0	27,000	27,000
DV3	6	0	60,000	60,000
DV3S	2	0	20,000	20,000
DV4	66	0	468,000	468,000
DV4S	6	0	24,000	24,000
DVHS	50	0	23,966,120	23,966,120
DVHS S	7	0	3,071,913	3,071,913
EX-XI	4	0	49,938,820	49,938,820
EX-XJ	12	0	23,330,570	23,330,570
EX-XL	1	0	10,340	10,340
EX-XV	58	0	32,825,920	32,825,920
EX366	122	0	136,913	136,913
FR	1	3,680	0	3,680
HS	1,244	58,258,811	0	58,258,811
LVE	16	2,778,257	0	2,778,257
OV65	645	3,100,000	0	3,100,000
OV65S	4	20,000	0	20,000
PPV	1	0	0	0
Totals		64,160,748	133,899,596	198,060,344

Bexar County

2023 CERTIFIED TOTALS

As of Certification:

Property Count: 2,118

24 - CITY OF CASTLE HILLS
ARB Approved Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,329	698.7162	\$4,545,520	\$645,213,704	\$547,508,405
B	MULTIFAMILY RESIDENCE	12	6.8869	\$0	\$9,238,940	\$9,238,940
C1	VACANT LOTS AND LAND TRACTS	34	22.3871	\$0	\$5,721,280	\$5,721,280
F1	COMMERCIAL REAL PROPERTY	100	121.6705	\$458,660	\$257,160,885	\$257,160,885
J4	TELEPHONE COMPANY (INCLUDI	3	1.0095	\$0	\$3,350,389	\$3,350,389
J7	CABLE TELEVISION COMPANY	3		\$0	\$1,058,896	\$1,058,896
L1	COMMERCIAL PERSONAL PROPE	419		\$0	\$35,192,774	\$35,189,094
L2	INDUSTRIAL AND MANUFACTURIN	6		\$0	\$726,544	\$726,544
X	TOTALLY EXEMPT PROPERTY	209	281.2209	\$0	\$109,020,820	\$0
Totals			1,131.8911	\$5,004,180	\$1,066,684,232	\$859,954,433

Bexar County

2023 CERTIFIED TOTALS

As of Certification

Property Count: 246

24 - CITY OF CASTLE HILLS
Under ARB Review Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	215	102.2856	\$622,910	\$103,200,970	\$88,726,887
B	MULTIFAMILY RESIDENCE	6	2.5311	\$0	\$2,037,130	\$2,037,130
C1	VACANT LOTS AND LAND TRACTS	5	3.6452	\$0	\$1,838,990	\$1,838,990
E	RURAL LAND, NON QUALIFIED OPE	1	0.2270	\$0	\$56,070	\$56,070
F1	COMMERCIAL REAL PROPERTY	16	4.3137	\$0	\$18,453,140	\$18,453,140
J4	TELEPHONE COMPANY (INCLUDI	1	0.7748	\$0	\$330,100	\$330,100
L1	COMMERCIAL PERSONAL PROPE	2		\$0	\$115,580	\$115,580
X	TOTALLY EXEMPT PROPERTY	1	0.9610	\$0	\$0	\$0
Totals			114.7384	\$622,910	\$126,031,980	\$111,557,897

Bexar County

2023 CERTIFIED TOTALS

As of Certification

Property Count: 2,364

24 - CITY OF CASTLE HILLS
Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,544	801.0018	\$5,168,430	\$748,414,674	\$636,235,292
B	MULTIFAMILY RESIDENCE	18	9.4180	\$0	\$11,276,070	\$11,276,070
C1	VACANT LOTS AND LAND TRACTS	39	26.0323	\$0	\$7,560,270	\$7,560,270
E	RURAL LAND, NON QUALIFIED OPE	1	0.2270	\$0	\$56,070	\$56,070
F1	COMMERCIAL REAL PROPERTY	116	125.9842	\$458,660	\$275,614,025	\$275,614,025
J4	TELEPHONE COMPANY (INCLUDI	4	1.7843	\$0	\$3,680,489	\$3,680,489
J7	CABLE TELEVISION COMPANY	3		\$0	\$1,058,896	\$1,058,896
L1	COMMERCIAL PERSONAL PROPE	421		\$0	\$35,308,354	\$35,304,674
L2	INDUSTRIAL AND MANUFACTURIN	6		\$0	\$726,544	\$726,544
X	TOTALLY EXEMPT PROPERTY	210	282.1819	\$0	\$109,020,820	\$0
Totals			1,246.6295	\$5,627,090	\$1,192,716,212	\$971,512,330

Bexar County

2023 CERTIFIED TOTALS

As of Certification

Property Count: 2,364

24 - CITY OF CASTLE HILLS
Effective Rate Assumption

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New Value

TOTAL NEW VALUE MARKET:	\$5,627,090
TOTAL NEW VALUE TAXABLE:	\$5,403,186

New Exemptions

Exemption	Description	Count		
EX366	HOUSE BILL 366	11	2022 Market Value	\$1,301
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,301

Exemption	Description	Count	Exemption Amount
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$0
DVHS	Disabled Veteran Homestead	2	\$505,304
HS	HOMESTEAD	6	\$232,492
OV65	OVER 65	35	\$175,000
PARTIAL EXEMPTIONS VALUE LOSS		45	\$922,796
NEW EXEMPTIONS VALUE LOSS			\$924,097

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$924,097

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

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,244	\$490,087	\$65,436	\$424,651
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,244	\$490,087	\$65,436	\$424,651

Bexar County

2023 CERTIFIED TOTALS
 24 - CITY OF CASTLE HILLS
 Lower Value Used

As of Certification

Count of Protested Properties	Total Market Value	Total Value Used
246	\$126,031,980.00	\$99,395,630

New

Form 50-856

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

CASTLE HILLS, CITY OF

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 885,534,521
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 226,625,946
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 658,908,575
4.	2022 total adopted tax rate.	\$ 0.508688 / \$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:.....	\$ 2,000,000
	B. 2022 values resulting from final court decisions:.....	- \$ 1,850,000
	C. 2022 value loss, Subtract B from A. ³	\$ 150,000
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:.....	\$ 41,837,910
	B. 2022 disputed value:.....	- \$ 41,837,910
	C. 2022 undisputed value, Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values, Add Line 5C and Line 6C.	\$ 150,000

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 659,058,575
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ¹	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 1,301 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 922,796 C. Value loss. Add A and B. ⁶	\$ 924,097
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 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.	\$ 924,097
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 658,134,478
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,347,851
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 6,610
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,354,461
18.	Total 2023 taxable value on the 2023 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: \$ 859,954,433 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 859,954,433

¹ Tex. Tax Code §26.012(15)² Tex. Tax Code §26.012(15)³ Tex. Tax Code §26.012(15)⁴ Tex. Tax Code §26.03(c)⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(13)⁷ Tex. Tax Code §26.012, 26.04(c-2)⁸ Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll.¹¹	
A.	2023 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	\$ 84,921,547
B.	2023 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.	\$ 84,921,547
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 245,354,785
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 699,521,195
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 5,403,185
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 5,403,185
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 694,118,010
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.483269 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.480827 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 659,058,575

¹¹ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 3,168,931
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ 6,212	
	B. 2022 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 2023 captured appraised value in Line 18D, enter 0. - \$ 0	
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 6,212	
	E. Add Line 30 to 31D.	\$ 3,175,143
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 694,118,010
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.457435 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	A. 2023 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. 2022 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	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0	
	B. 2022 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, 2021 and ending on June 30, 2022, 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 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

²² (Reserved for expansion)²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation.²⁵ If not applicable or less than zero, enter 0. <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ 0 /\$100</p>
37.	Rate adjustment for county hospital expenditures.²⁶ If not applicable or less than zero, enter 0. <p>A. 2023 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, 2022 and ending on June 30, 2023. \$ 0</p> <p>B. 2022 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, 2021 and ending on June 30, 2022. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ 0 /\$100</p>
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ 0 /\$100</p>
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.457435 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ 0.457435 /\$100</p>
41.	2023 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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.473445 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
42.	Total 2023 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 936,638 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 - \$ 396,863 E. Adjusted debt. Subtract B, C and D from A. \$ 539,775	\$ 539,775
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 49,649
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 490,126
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 99.79 % B. Enter the 2022 actual collection rate. 99.79 % C. Enter the 2021 actual collection rate. 98.57 % D. Enter the 2020 actual collection rate. 98.63 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	99.79 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 491,157
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 699,521,195
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.070213 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.543658 /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³¹ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³² Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³³ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 699,521,195
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁴ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.483269 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.483269 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.543658 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.543658 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 699,521,195
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.543658 /\$100

³¹ Tex. Tax Code §26.041(d)

³² Tex. Tax Code §26.041(i)

³³ Tex. Tax Code §26.041(d)

³⁴ Tex. Tax Code §26.04(c)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.045(d)

³⁷ Tex. Tax Code §26.045(i)

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

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

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.522544 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.522544 /\$100
	D. Adopted Tax Rate.....	\$ 0.508688 /\$100
	E. Subtract D from C.....	\$ 0.013856 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.524899 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.524899 /\$100
	D. Adopted Tax Rate.....	\$ 0.524899 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.516038 /\$100
	B. Unused increment rate (Line 64).....	\$ 0 /\$100
	C. Subtract B from A.....	\$ 0.516038 /\$100
	D. Adopted Tax Rate.....	\$ 0.516038 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.013856 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.557514 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(R-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.457435 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 699,521,195
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.071477 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.070213 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.599125 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.508688 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 658,134,478
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 694,118,010
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)⁴⁵ Tex. Tax Code §26.042(f)⁴⁶ Tex. Tax Code §26.042(c)⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.557514 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate, \$ 0.483269 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate, \$ 0.557514 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 87

De minimis rate, \$ 0.599125 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹

**print
here** ➔

Printed Name of Taxing Unit Representative

**sign
here** ➔

Taxing Unit Representative

Date

⁵⁹ Tex. Tax Code §§26.04(c-2) and (d-2)

Notice About 2023 Tax Rates

Property tax rates in CASTLE HILLS, CITY OF.

This notice concerns the 2023 property tax rates for CASTLE HILLS, CITY OF. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.483269/\$100
This year's voter-approval tax rate	\$0.557514/\$100

Unencumbered Fund Balance

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	4,637,301
I&S	28,896

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2020 CO'S	330,000	146,613	400	477,013
2023 CO'S	85,000	374,225	400	459,625

Total required for 2023 debt service	\$936,638
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$396,863
- Excess collections last year	\$49,649
= Total to be paid from taxes in 2023	\$490,126
+ Amount added in anticipation that the unit will collect only 99.79% of its taxes in 2023	\$1,031
= Total debt levy	\$491,157

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 8/01/23 by The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC

Carlos Gutierrez, PCC
Property Tax Division Director

To see the full calculations, please visit 233 N. Pecos-La Trinidad, San Antonio, TX 78207 for a copy of the Tax Rate Calculation Worksheet..

210-335-6600
taxoffice@bexar.org
home.bexar.org/tax

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

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