



City of Castle Hills
FY 2025
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**

JUL 9 2024 PM4:52
CITY OF CASTLE HILLS

Nicholas Hirsquich

CITY OF CASTLE HILLS
FISCAL YEAR 2025 PROPOSED BUDGET

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Crime Control Prevention District

Crime Control Prevention District (CCPD).....	N/A
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Property Tax Calculations and Worksheets.....N/A

Budget OrdinanceN/A

Tax Levy Ordinance.....N/A



July 9, 2024

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

Staff is pleased to submit the Proposed Budget for the FY 2025 for your review and consideration, the proposed budget will begin October 1, 2024. The proposed budget is balanced as required by law, 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, planned and have now executed, the 9-month FY 2024 Adopted Budget will conclude September 30, 2024. The goal to change our fiscal year has now come to fruition and this will aid the city in the future to better prepare, plan and monitor our city budgets moving forward. 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 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 2024 Adopted Budget, and we continue to see increases in revenue related to sales tax, permitting and municipal court.

As a result of the FY 2024 Adopted Budget, the City was able to address a number of areas related to services and operations including the modifications made to the City's retirement system. Similar to the budget process last year, 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 2025 major capital projects related to street and drainage as we continue our long-term improvements to the City's infrastructure. Over the last few years, we have taken necessary steps to improve our organization, its culture, the infrastructure, the communication process, and other internal improvements during the development of our annual budget. Last year, the City was able to complete another phase of street improvements (reconstruction) consisting of ten streets funded through the 2023 Certificate of Obligations (COs) series.

The FY 2025 Proposed Budget will address two more streets requiring reconstruction, this will be Phase IV. By the end of 2025, the City of Castle Hills will close out the \$10 Million category identified in the City's CIP for reconstruction of streets in under five years. We have also continued to address streets through our maintenance plan addressing over thirty streets based on the maintenance plan established in 2019. The FY 2025 Proposed Budget includes further dollars from our Street Maintenance Fund to continue these efforts. In the proposed budget, \$300,000 is programmed from the Street Maintenance Fund to address a number of streets requiring mill/overlay work.

Regarding drainage improvements, 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 projects will be funded from the 2023 COs series.

We have continued to utilize funds from ARPA to procure equipment for our city departments and address emergency management needs, aging IT infrastructure and additional improvements made to the City's Fire Department building.

Moving forward, the City of Castle Hills will continue working on infrastructure projects. We need to finish and close out the final streets identified for reconstruction in phase IV of the Carolwood drainage project. The City received funds from Bexar County and the City of San Antonio through intergovernmental cooperation to address flooding concerns at Lockhill Selma and Carolwood. We will also improve the North Manton drainage concerns over the next year. As part of this proposed budget, we will continue to address quality of life projects like enhancing the Commons with additional amenities, such as shade structures and take further steps to implement the comprehensive plan.

The FY 2025 Proposed Budget 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 had a number of goals to review and discuss as part of the FY 2025 which included: 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 close out the 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 examined 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 have programmed, and projected 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:

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

- Basic services will be maintained at current levels and will be adequately funded.
- Reserves will be maintained at adequate levels, which 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 for FY 2025.

General Fund Highlights:

The 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 proposed General Fund revenue budget totals \$8,238,296 and the expenses in the proposed budget total \$8,197,449.

Things to note in the FY 2025 Proposed General Fund Budget:

- Does not include any additional personnel.
- Does not include a cost-of-living adjustment for employees.
- A 10% increase to the current cost of Health Care for City employees
- Increase from \$51,000 to \$54,000 for the Entry level Firefighter position for the Fire Department
- Includes a .50 cent increase to the monthly residential rate for Sanitation Services (Landfill fees will change from \$46.13 to \$48.25 per ton).
- Captures a one-time transfer from the American Rescue Plan, to provide funding for the Commons and Fire Department.

Revenues:

Total revenues for the FY 2025 Proposed Budget are \$8,238,296. Sales and property taxes make up \$5,883,775 of total revenues. The ad valorem collection is based on the current property tax rate. The City will receive the final certified values at the end of July which will allow City Council to discuss and determine a tax rate for the FY 2025 Budget. 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 FY 2024 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 \$550,000 of the General Fund revenues.

Expenses:

Total expenses for the FY 2025 Proposed Budget are \$8,197,449. The proposed ending total fund balance for the City in FY 2025 is \$3,933,754, 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.

Street and Drainage Funds:

As a result of the adoption of the City's Capital Improvement Plan (CIP) five years ago, the City has continued to prioritize street maintenance and reconstruction repairs. Revenue from the Street Maintenance Sales Tax, Digital Billboards have aided in funding projects outlined in the CIP. The 2020 and 2023 Certificate of Obligation's provided funding for the reconstruction of phased street projects. In the FY 2025 Proposed Budget, the following has been programmed below for streets and drainage:

Street Maintenance Program - \$150,000

Drainage Utility Fund - Debt Payment

Current projects under consideration with funding for FY 2025 are as follow:

- Mimosa/Krameria to West Avenue Drainage (Watershed II) (Engineering/Design is in progress) - Funds available for phase I construction
- Street Improvement - Mill/Overlay Project - \$300,000.
- Street Maintenance - Seal Coat Project - Street (Continue with the current Street Maintenance Program)

Capital Projects FY 2025:

- The City has programmed two streets for reconstruction which include drainage improvements 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:

Under Capital Replacement, the FY 2025 Proposed Budget includes the following:

- Community Infrastructure Economic Development Program (CIED) - Possible one-time expenditures out of the CIED Fund for the FY 2025 Proposed Budget, it is recommended the City utilize \$50,000-\$100,000 for consulting and/or studies to further implement the City's Comprehensive Plan, including the use of funds for the City Hall Program/Concept study.
- Shade Structures/Pavillions for the Commons - \$125,000 from ARPA.
- Workstation Upgrade Fund - \$8,000


Budget Highlights (Capital Expenses):

- \$10,000 set aside for future Rescue Truck
- \$25,000 set aside for future Fire Vehicle
- \$50,000 set aside for future Public Works Vehicle
- \$15,000 set aside for future Fire - SCBA

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 2024 Adopted Budget to the Proposed FY 2025 Budget, incorporates our debt model and includes capital needs towards the continuation to improve the City infrastructure.

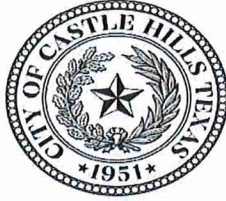
I wish to extend my appreciation to the City Council for attending Special City Council/Budget Work Sessions to date, reviewing budget documents, and continual guidance as we have worked to develop the proposed budget through final adoption. I also want to express my appreciation to the entire City Staff, 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 2025 BUDGET AMENDED MAY 21, 2024

2024

15-30 April	Receive Preliminary Estimate of 2024 appraised values from Bexar Appraisal District
14- 25 April Tuesday	Budget Kick Off with Departments - Goals, Objectives, Capital Requirements
Tuesday 14 May	<u>6:30 PM</u> Regular Council Meeting
	- Proposed Budget Calendar Presented
13-17 May	Staff Prepares Revenues for Preliminary Budget
Tuesday 21 May	<u>6:30 PM</u> Special Council Meeting – 1st Budget Workshop
	- Preliminary Revenues
	- Council Goals and Objectives
	- ARPA & Special Funds
Tuesday 11 June	<u>6:30 PM</u> Regular Council Meeting & 2nd Budget Workshop
	- Fire Department
	- Public Works (Streets & Sanitation)
	- Administration & Court
	- Police Department
Wednesday 26 June	<u>6:30 PM</u> Special Council Meeting - Budget Workshop - (If Needed)
Tuesday 9 July	Proposed Budget is Filed with the City Secretary
	July 1-8 Staff Prepares Revenue Estimated for Preliminary Budget
~ 25 July	Bexar County Appraisal District Provides - Certified Tax Roll; pass to City Council Bexar
~ July 27 - 1 August	County Tax Assessor Collector Calculates No-New-Revenue and Voter-Approval
Tuesday 6 August	<u>6:30 PM</u> Special Council Meeting & Budget Workshop – 3rd Budget Workshop
	- Tax Rate (Receive No-New-Revenue and Voter-Approval Tax Rate Calculations)
Tuesday 13 August	<u>6:30 PM</u> Regular Council Meeting – (6:00 PM Possible Budget Workshop) -
	- 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 20 August (TBD)	<u>6:30 PM</u> Special Council Meeting & Budget Workshop - (If Needed)
Wednesday 21 August	Last Day to Publish Notice of Tax Rate Hearing (Dates of Tax Rate Public Hearing) and Budget Hearing

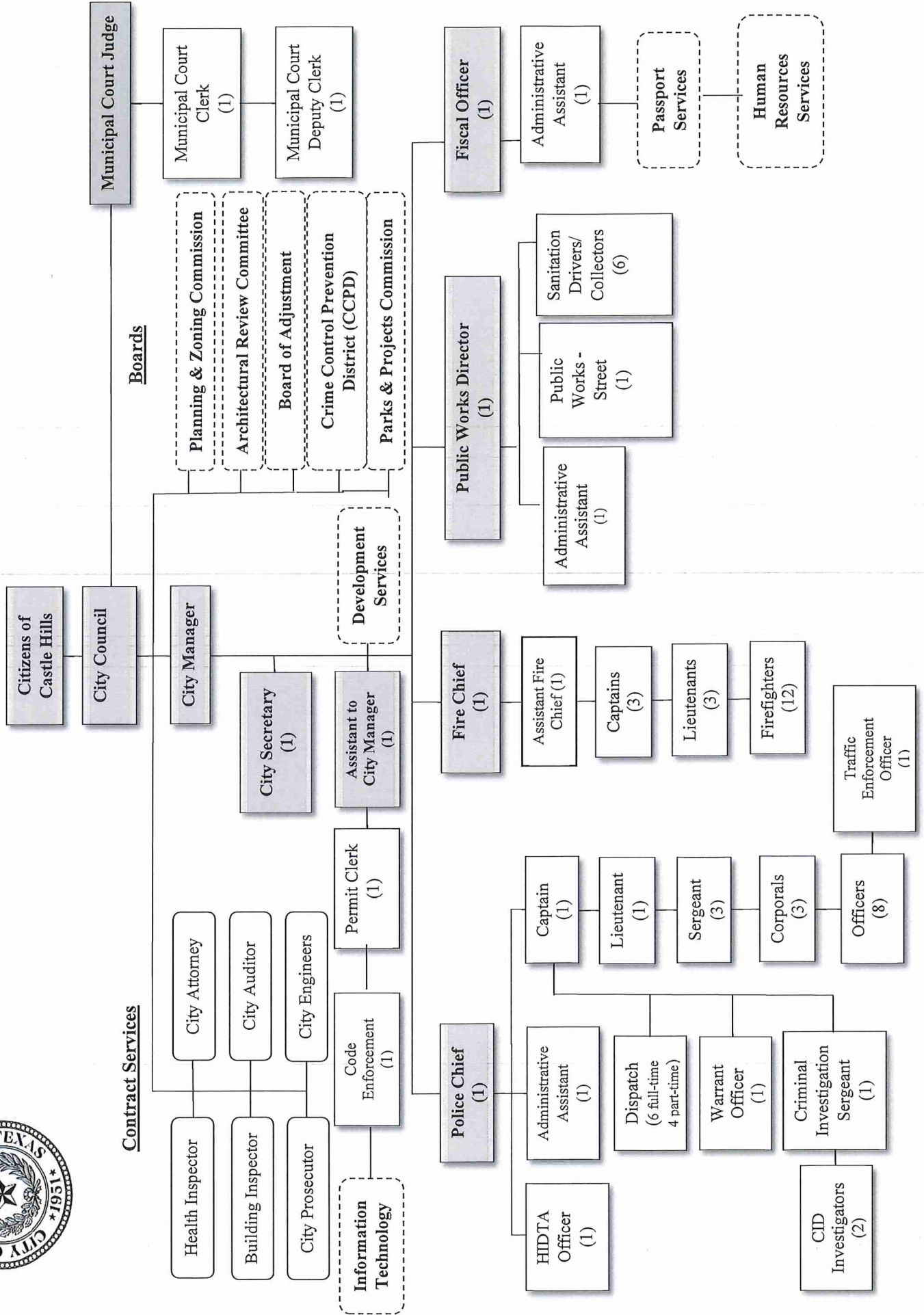
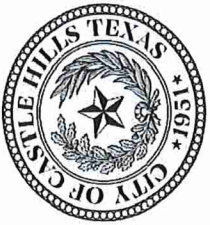
Wednesday 4 September 6:30 PM Special Council Meeting –

- Budget/Public Hearing
- Possible Action on the Proposed Budget - may include adoption by record vote
- Schedule and announce meeting to adopt tax rate 3-14 days from this date

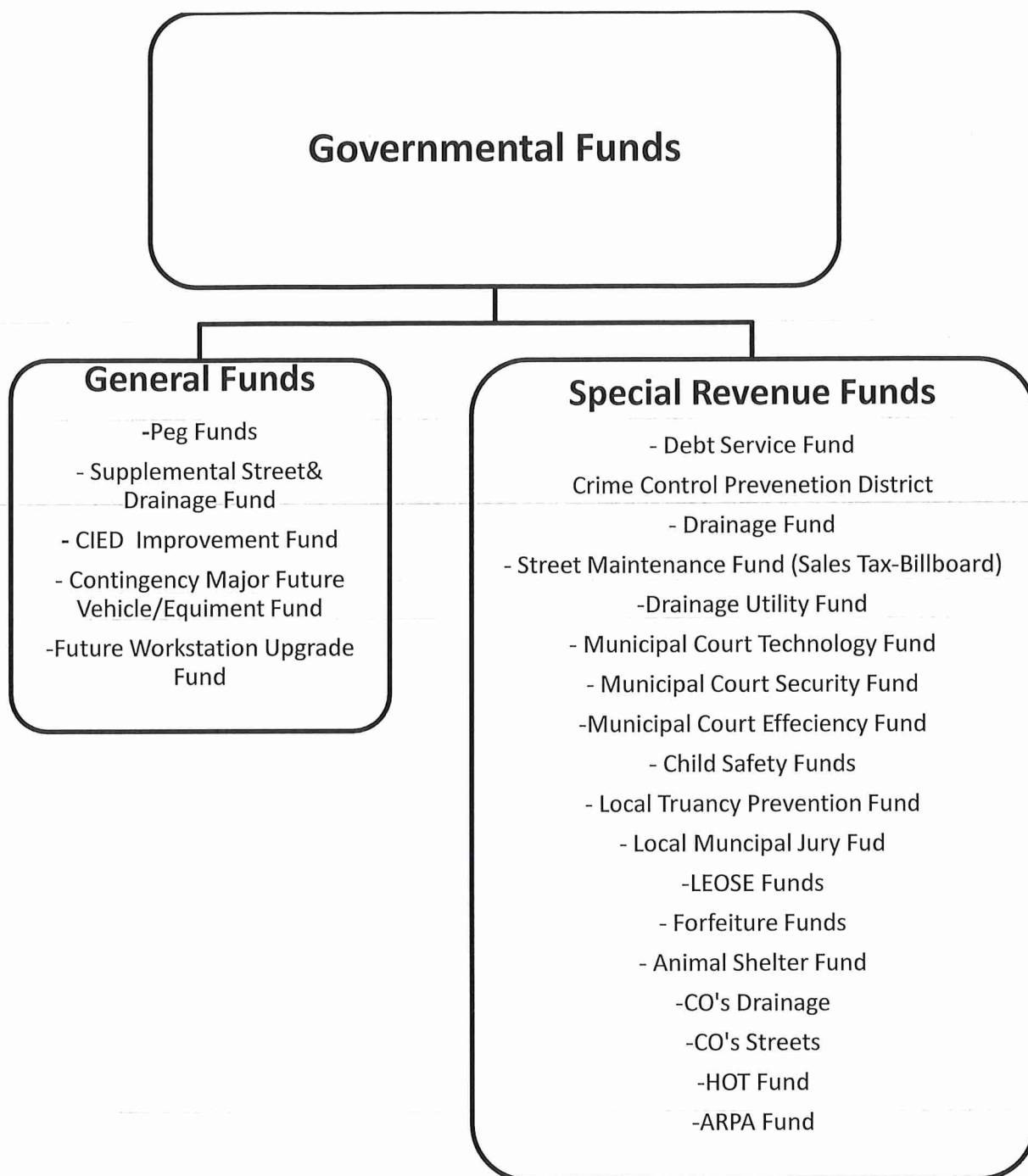
Tuesday 10 September 6:30 PM Regular Council Meeting –

- 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

ORGANIZATIONAL CHART FY 2025



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

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.

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%

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.

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.

30 – Certificate of Obligations - Streets

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

31 – Certificate of Obligations - Drainage

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

32 – American Rescue Plan Fund

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

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.

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.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 4,016,885</u>	<u>\$ 4,016,885</u>	<u>\$ 3,892,907</u>	
REVENUE TOTAL	<u>\$ 6,216,921</u>	<u>\$ 5,998,340</u>	<u>\$ 8,238,296</u>	<u>\$ (2,021,375)</u>
DEPARTMENT EXPENSES				
ADMINISTRATION	806,657	822,342	1,047,117	240,460
COURT	218,244	217,244	291,555	73,311
POLICE DEPARTMENT	2,563,462	2,450,699	3,266,075	702,613
FIRE DEPARTMENT	1,738,577	1,741,752	2,251,574	512,997
STREETS DEPARTMENT	338,141	338,141	478,738	140,597
SANITATION DEPARTMENT	438,890	438,890	655,603	216,713
CAPITAL EXPENDITURES	113,250	113,250	206,787	93,537
TOTAL EXPENSES	<u>\$ 6,217,221</u>	<u>\$ 6,122,318</u>	<u>\$ 8,197,449</u>	<u>\$ 1,980,228</u>
ENDING FUND BALANCE	<u>\$ 4,016,585</u>	<u>\$ 3,892,907</u>	<u>\$ 3,933,754</u>	

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)

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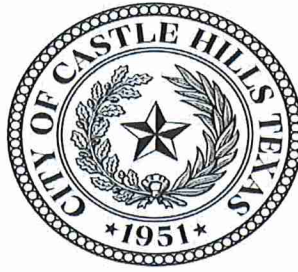
City of Castle Hills

01-00-4025 LGB Collections

01-00-4400 Court Tax

01-00-4310 Sales Tax - Garbage

	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Audited 12/31/22	2023 Annual Budget	Unaudited 12/31/23	5 Year Average	2024 Annual Budget (9 Month)	2025 Proposed Budget	Change
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total General Fund Revenues	7,052,926	6,945,388	6,786,672	7,458,509	8,489,215	8,114,279		6,216,921	8,238,296	2,021,375



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

Administration Expenditures

Salaries & Benefits

	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Audited 12/31/22	2023 Annual Budget	Unaudited 12/31/23	5 Year Average	2024 Annual Budget (9 Month)	2025 Proposed Budget	Change
01-10-5001 Salaries-Full Time	265,237	330,617	388,061	388,801	500,000	472,050	468,953	378,149	479,588	101,439
01-10-5002 Overtime	-	-	-	-	-	-	-	-	-	-
01-10-5003 Salaries-Part Time-Contract	79,105	70,494	30,088	70,299	84,000	46,106	76,018	10,000	5,000	(5,000)
01-10-5005 Longevity Pay	142	200	313	324	400	313	338	456	500	44
01-10-5006 Comp Time/Overtime	-	-	-	55	832	232	224	-	-	-
01-10-5010 FICA	15,798	19,955	24,133	25,087	29,485	31,176	29,127	22,990	29,734	6,744
01-10-5012 Medicare	3,695	4,667	5,644	6,075	6,896	7,291	6,854	5,377	6,954	1,577
01-10-5015 Employee Insurance	22,219	31,723	37,000	37,235	42,000	62,221	46,480	34,400	50,382	15,982
01-10-5018 TMRS-Employee Retirement	-	41,535	50,838	44,885	55,017	59,664	50,388	62,555	82,331	19,776
01-10-5020 Workers' Compensation	1,405	1,505	2,005	-	-	2,011	1,385	-	2,928	2,928
General Supplies & Materials										
01-10-5040 Office Supplies/Printing	7,942	3,320	9,078	6,991	6,226	8,214	8,354	4,400	6,000	1,600
01-10-5045 Office Equip/Software	390	-	195	-	1,500	-	417	-	-	-
01-10-5047 Postage (All Departments)	4,673	5,531	7,276	12,159	17,700	12,183	11,904	7,400	10,000	2,600
01-10-5049 Printing - Temp Signs	174	-	-	471	800	686	426	-	-	-
01-10-5070 Miscellaneous	1,721	11,141	13,402	30,198	26,000	24,145	21,321	4,500	6,000	1,500
01-10-5080 Uniforms	-	512	169	236	500	683	420	400	500	100
Services Expenditures										
01-10-5048 Subscriptions & Dues	3,401	4,699	6,345	4,679	4,000	5,731	5,771	4,000	5,000	1,000
01-10-5050 Newsletters/Postcards	-	309	4,999	2,868	3,000	895	2,414	2,000	2,000	-
01-10-5052 Newspaper Publications/Ads	7,347	6,775	11,165	14,869	15,900	8,980	13,007	7,000	8,500	1,500
01-10-5074 Training/Prof Meetings	3,387	1,264	13,656	12,398	13,500	7,434	10,328	5,800	5,000	(800)
01-10-5076 Medical	288	215	340	177	250	303	315	200	200	-
01-10-5077 Abatement/ROW Mowing Services/Beautificat	-	-	5,943	997	-	338	1,456	2,500	2,500	-
01-10-5082 Mayor/Council Expenses	4,472	3,659	10,041	7,909	5,500	10,791	8,474	3,500	7,500	4,000
01-10-5097 Insurance Claims	-	-	-	-	-	18,439	3,688	-	-	-
Contractual Expenditures										
01-10-5025 City Engineer/Plat Fees	22,601	44,226	27,506	50,191	44,000	25,025	42,710	20,000	30,000	10,000
01-10-5027 Building Inspector	55,929	41,068	40,725	60,810	62,000	52,050	62,516	40,000	40,000	-
01-10-5028 Sanitation Inspectors	9,622	12,915	14,120	17,745	20,000	17,028	18,286	12,000	12,000	-
01-10-5041 IT Support	13,198	12,390	15,781	21,939	20,650	55,427	27,877	16,000	26,000	10,000
01-10-5042 Incode/Asyst Updates/Maint..	4,932	2,206	21,939	11,370	15,000	7,648	12,619	14,000	16,000	2,000
01-10-5046 Election Expenses	14,909	-	5,573	13,860	13,860	1,861	10,013	5,000	7,000	2,000
01-10-5053 Website Hosting/Maint.	4,099	4,444	13,025	6,491	1,000	4,964	6,804	6,000	7,000	1,000
01-10-5055 Audit	18,500	22,056	25,000	30,000	30,000	18,750	28,861	25,000	23,000	(2,000)
01-10-5058 Email Service	3,208	4,154	3,977	4,788	5,300	3,390	4,963	1,600	4,000	2,400
01-10-5060 Attorney/Legal Fees	220,594	135,367	81,796	72,033	70,000	85,847	133,127	50,000	70,000	20,000
01-10-5072 Bexar Appraisal District/Tax Assessor	20,111	19,442	17,145	22,479	18,500	21,304	23,796	12,800	22,000	9,200
01-10-5075 Property/Casualty Insurance	82,753	99,100	110,043	93,391	98,000	91,521	114,962	-	-	-
01-10-5085 Equipment Leases	7,212	8,573	10,743	10,477	10,000	10,945	11,590	5,500	6,000	500
01-10-5089 Credit Card Fees	16,543	12,162	20,265	15,963	12,000	10,824	17,552	12,000	11,000	(1,000)

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City of Castle Hills

	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Audited 12/31/22	2023 Budget	Unaudited 12/31/23	5 Year Average	2024 Annual Budget (9 Month)	2025 Proposed Budget	Change
01-10-5090 Communications	-	-	-	-	-	-	-	2,500	3,000	500
01-10-5091 Economic Development Committee	-	-	-	-	-	-	-	-	-	-
Equipment/Building/Maintenance										
01-10-5035 Fuel - Vehicle/Equipment	1,613	775	1,067	2,815	3,014	2,442	2,345	1,500	2,500	1,000
01-10-5065 Building Maint./Supplies	5,075	7,784	6,766	62,213	55,800	22,390	32,003	5,200	20,000	14,800
01-10-5066 Vehicle-Maintenance/Supplies/Tires	384	377	1,947	2,680	2,616	2,236	2,048	1,500	2,000	500
01-10-5090 Animal Control	-	-	-	-	-	-	-	-	-	-
Utilities Expenditures										
01-10-5030 Utilities	15,956	13,988	13,519	20,996	24,500	20,016	21,795	14,000	22,000	8,000
01-10-5069 Phone/Cell Phone/Radio	942	1,416	1,610	1,542	1,300	1,525	1,667	1,000	1,000	-
Department Specific Expenditures										
01-10-5043 Paperless Automation	-	-	19,221	-	3,000	-	4,444	1,000	1,000	-
01-10-5056 MuniCode Updates	1,200	8,715	4,594	3,668	2,500	8,519	5,839	-	5,000	5,000
01-10-5057 Records Management/Storage	-	-	945	-	500	2,316	-	1,800	2,500	700
Capital and Non-Capital Outlay										
01-10-8000 Capital Outlay (New Number)	-	-	-	13,000	-	-	2,600	-	-	-
01-10-8003 Non-Capital Outlay (New Number)	-	-	9,202	85	-	-	1,857	-	-	-
Transfers for Future Expenditures										
01-10-5245 Transfer for Tech Upgrades	3,500	3,500	3,500	2,625	3,500	3,500	4,025	2,630	3,500	870
01-10-5246 Transfer for Sup Street & Drain	-	-	-	-	-	-	-	-	-	-
Non-City Expenses (Moved to Balance Sheet)										
01-10-5087 Sales Tax - Garbage	-	-	-	-	-	-	-	-	-	-
Total Administration Expenditures	944,276	992,778	1,090,688	1,207,874	1,330,546	1,249,417	-	806,657	1,047,117	240,460



Municipal Court

Mission Statement

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

Vision Statement

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

Core Values

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

City of Castle Hills

	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Audited 12/31/22	2023 Annual Budget	Unaudited 12/31/23	5 Year Average	2024 Annual Budget (9 Month)	2025 Proposed Budget	Change
Municipal Court Expenditures										
Salaries & Benefits										
01-20-5001 Salaries-Full Time	61,493	74,310	80,466	63,431	76,456	52,736	81,778	68,217	88,478	20,261
01-20-5002 Overtime	-	-	-	-	-	-	-	-	-	-
01-20-5003 Salaries-Part Time/ Seasonal	-	-	-	-	-	-	-	-	-	-
01-20-5005 Longevity Pay	169	119	54	50	72	76	108	72	72	-
01-20-5006 Comp Time	-	-	-	-	-	-	-	-	-	-
01-20-5010 FICA	3,724	4,160	4,970	3,907	5,360	3,275	5,079	4,229	5,486	1,257
01-20-5012 Medicare	871	973	1,162	950	1,254	766	1,195	989	1,283	294
01-20-5015 Employee Insurance	7,626	11,115	11,099	8,458	13,200	11,728	12,645	9,829	14,395	4,566
01-20-5018 TMRS-Employee Retirement	7,232	9,341	10,537	7,651	10,914	6,665	10,468	11,508	15,091	3,583
01-20-5020 Workers' Compensation	404	354	354	-	444	400	391	-	-	-
General Supplies & Materials										
01-20-5030 Utilities	-	-	-	-	-	-	-	-	-	-
01-20-5040 Office/Printing	1,629	2,499	2,000	3,935	4,300	2,706	3,414	2,250	3,200	950
01-20-5045 Office Equip/Software	-	-	-	-	100	-	20	75	100	25
01-20-5070 Miscellaneous	200	-	55	-	100	15,063	3,084	75	100	25
Services Expenditures										
01-20-5074 Training/Prof Meetings	2,316	550	1,330	1,687	2,500	3,024	2,281	1,800	3,000	1,200
Contractual Expenditures										
01-20-5041 IT Support	8,370	6,664	5,114	6,982	7,000	10,370	8,900	5,250	7,500	2,250
Utilities Expenditures										
01-20-5069 Phone/Cell Phone/Radio	803	1,329	1,606	1,355	1,500	1,360	1,591	1,150	1,550	400
Department Specific Expenditures										
01-20-5095 Magistrate Fees	1,000	1,200	1,300	1,100	1,000	3,050	1,730	800	1,300	500
01-20-5125 Judge/Prosecutor Salary	42,742	44,258	43,500	46,700	50,000	47,850	55,010	40,000	60,000	20,000
01-20-5128 Warrant Execution	167,450	82,350	155,750	140,650	132,000	86,350	152,910	72,000	90,000	18,000
Capital and Non-Capital Outlay										
01-20-8000 Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-
01-20-8003 Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-
Non-City Expenses (Moved to Balance Sheet)										
01-20-5127 Court Tax	-	-	-	-	-	-	-	-	-	-
01-20-5088 Collection Fees	-	-	-	-	-	-	-	-	-	-
01-20-5168 Refunds/Overpayments	-	-	-	-	32,000	318	6,464	-	-	-
Total Municipal Court Expenditures	306,029	239,220	319,298	286,856	338,200	245,738		218,244	291,555	73,311



Police Department

Mission Statement

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

Vision Statement

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

Core Values

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

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

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

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

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

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City of Castle Hills

01-30-5245 Transfer for Tech Upgrades

Total Police Department Expenditures

Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Audited 12/31/22	2023 Annual Budget	Unaudited 12/31/23	5 Year Average	2024 Annual Budget (9 Month)	2025 Proposed Budget	Change
8,000	8,000	8,000	6,000	8,000	8,000	9,200	-	8,000	8,000
2,427,307	2,431,958	2,545,747	2,526,037	3,100,586	2,799,878		2,563,462	3,266,075	702,613



Fire Department

Mission Statement

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

Vision Statement

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

Core Values

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

City of Castle Hills

Fire Department Expenditures

Salaries & Benefits

	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Audited 12/31/22	2023 Annual Budget	Unaudited 12/31/23	5 Year Average	2024 Annual Budget (9 Month)	2025 Proposed Budget	Change
01-40-5001 Salaries-Full Time	1,079,905	1,190,682	1,250,309	1,251,594	1,373,192	1,365,244	1,502,185	1,115,733	1,394,203	278,470
01-40-5002 Retainer Overtime	70,974	72,432	89,567	74,100	72,491	78,561	91,625	45,000	55,000	10,000
01-40-5003 Salaries-Part Time/Contract	15,450	-	-	-	-	-	3,090	-	-	-
01-40-5005 Longevity Pay	3,728	3,988	4,382	3,720	-	-	2,420	-	-	-
01-40-5010 FICA	68,473	75,619	80,885	82,690	87,138	89,516	96,864	71,965	90,161	18,196
01-40-5012 Medicare	16,014	17,685	18,917	20,026	20,411	20,935	22,798	16,831	21,086	4,255
01-40-5015 Employee Insurance	101,151	120,727	124,727	129,763	132,000	146,807	151,035	98,282	143,949	45,667
01-40-5018 TMRS-Employee Retirement	132,661	158,988	171,026	158,842	173,297	182,208	195,404	195,816	249,541	53,725
01-40-5020 Workers' Compensation	19,602	19,552	19,352	-	19,602	37,178	23,057	-	44,834	44,834
General Supplies & Materials										
01-40-5040 Office/Printing	1,515	2,288	1,876	1,406	1,500	1,437	2,005	1,000	1,500	500
01-40-5045 Office Equip/Software	238	931	626	380	1,000	873	809	750	1,000	250
01-40-5080 Uniforms	12,399	11,012	13,437	14,790	14,634	14,162	16,087	9,375	13,500	4,125
Services Expenditures										
01-40-5074 Training/Prof Meetings	10,284	15,443	16,395	17,559	16,300	23,842	19,965	13,000	18,000	5,000
01-40-5076 Medical	679	832	1,735	1,067	800	1,317	1,286	600	1,000	400
Contractual Expenditures										
01-40-5038 EMS Fees - Acadian	70,690	70,000	70,000	70,000	73,500	70,000	84,838	55,125	70,000	14,875
01-40-5041 IT Support	4,443	6,189	5,895	5,959	13,100	24,048	11,927	15,375	20,500	5,125
01-40-5062 Radio/Tower Fees City of S.A.	-	-	3,004	2,773	4,500	2,476	2,551	3,150	4,500	1,350
01-40-5085 Equipment Leases	488	-	1,158	2,600	2,600	3,001	1,969	1,600	1,600	-
01-40-5097 Insurance Claims	-	-	-	-	-	-	-	-	-	-
Equipment/Building/Maintenance										
01-40-5035 Fuel - Vehicle/Equipment	13,537	7,941	8,370	15,438	16,300	20,097	16,337	12,000	14,000	2,000
01-40-5065 Bldg. Maint./Supplies	6,155	11,103	16,052	13,556	14,500	15,700	15,413	10,875	14,000	3,125
01-40-5066 Vehicle-Maintenance/Supplies/Tires	-	-	8,236	5,449	6,000	3,486	4,634	4,000	6,000	2,000
01-40-5068 Mobile Equipment-Maintenance/Supplies	19,158	23,468	34,294	37,879	33,000	53,527	40,265	30,000	39,000	9,000
Utilities Expenditures										
01-40-5030 Utilities	13,551	13,722	14,407	21,591	24,470	24,893	22,487	13,500	16,000	2,500
01-40-5069 Phone/Cell Phone/Radio	3,804	6,104	1,532	1,976	3,000	2,094	3,702	2,250	3,000	750
Department Specific Expenditures										
01-40-5084 EMT Supplies	2,597	3,680	3,675	3,695	3,500	4,345	4,299	2,625	4,000	1,375
01-40-8324 Fire (Firefighter Gear)	-	-	20,033	20,931	11,200	12,470	12,927	15,000	18,000	3,000
Capital and Non-Capital Outlay										
01-40-8000 Capital Outlay	-	-	5,115	3,930	5,100	5,452	3,919	3,825	6,000	2,175
01-40-8003 Non-Capital Outlay	-	-	3,000	2,000	2,000	-	1,400	-	-	-
Transfers for Future Expenditures										
01-40-5245 Transfer for Tech Upgrades	1,200	1,200	1,200	900	1,200	1,200	1,380	900	1,200	300
Total Fire Department Expenditures	1,668,694	1,833,586	1,989,207	1,960,894	2,126,335	2,204,669	1,980	1,738,577	2,251,574	512,997



Public Works Department

Vision Statement

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

Core Values

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

City of Castle Hills

	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Audited 12/31/22	2023 Annual Budget	Unaudited 12/31/23	5 Year Average	2024 Annual Budget (9 Month)	2025 Proposed Budget	Change
Streets Department Expenditures										
Salaries & Benefits										
01-50-5001 Salaries-Full Time	80,536	85,420	84,441	140,660	180,694	136,428	141,636	142,907	182,273	39,366
01-50-5002 Overtime	9,619	3,781	5,430	7,337	12,192	9,028	9,478	3,000	3,000	-
01-50-5003 Salaries-Part Time/ Seasonal/Contract	4,512	-	1,485	-	-	-	1,199	-	-	-
01-50-5005 Longevity Pay	655	680	716	884	653	936	905	696	648	(48)
01-50-5006 Comp Time/Overtime	351	-	-	-	-	-	70	-	-	-
01-50-5010 FICA	6,194	5,826	5,669	9,173	18,260	9,076	10,840	8,860	11,537	2,677
01-50-5012 Medicare	1,449	1,362	1,326	2,217	2,624	2,123	2,220	2,072	26,098	24,026
01-50-5015 Employee Insurance	2,072	1,906	3,089	7,314	13,260	12,396	8,007	9,925	14,527	4,602
01-50-5018 TMRs-Employee Retirement	11,677	11,863	11,972	17,572	40,938	18,475	22,499	24,108	31,930	7,822
01-50-5020 Workers' Compensation	3,187	3,187	3,347	-	-	2,007	2,346	-	2,425	2,425
01-50-6517 Kennel Care	5,469	4,683	869	181	7,500	-	3,741	5,600	3,800	(1,800)
General Supplies & Materials										
01-50-5040 Office/Printing	812	347	411	1,260	1,249	113	839	800	1,300	500
01-50-5070 Miscellaneous	-	-	-	705	705	366	355	550	1,000	450
01-50-5078 Safety Supplies	-	691	1,253	356	800	-	620	600	1,000	400
01-50-5080 Uniforms	1,043	85	151	718	2,300	565	972	1,730	2,500	770
Services Expenditures										
01-50-5029 Janitorial Services	970	20,784	18,765	25,486	28,870	27,397	24,454	16,000	17,000	1,000
01-50-5074 Training/Prof Meetings	20	113	-	-	1,500	-	327	1,130	1,500	370
01-50-5076 Medical	238	502	68	-	500	-	262	400	600	200
Contractual Expenditures										
01-50-5041 IT Support	2,149	2,279	2,249	5,395	5,000	4,928	4,400	2,300	3,500	1,200
01-50-5085 Equipment Leases	-	-	1,128	2,039	3,100	2,538	1,761	1,700	2,500	800
Equipment/Building/Maintenance										
01-50-5035 Fuel - Vehicle/Equipment	11,241	7,954	10,745	9,109	10,000	8,888	11,587	6,300	9,200	2,900
01-50-5065 Bldg. Maint./Supplies	630	932	189	1,597	3,000	586	1,387	2,250	3,200	950
01-50-5066 Vehicle-Maintenance/Supplies/Tires	-	-	-	1,157	4,550	-	1,141	3,413	14,000	10,587
01-50-5068 Mobile Equipment-Maintenance/Supplies	24,147	18,462	10,556	7,180	8,000	29,307	19,531	-	-	-
Utilities Expenditures										
01-50-5030 Utilities	10,213	9,304	5,915	7,992	9,000	12,742	11,033	6,000	9,000	3,000
01-50-5071 Street Lights	63,122	62,943	64,551	68,846	65,000	60,693	77,031	48,000	65,000	17,000
Department Specific Expenditures										
01-50-5073 Street Signs	8,301	4,384	9,170	6,662	6,000	6,246	8,153	4,000	6,000	2,000
01-50-5077 Lawn Maintenance	-	-	-	3,561	3,442	-	1,401	-	-	-
01-50-5090 Animal Control	2,027	1,434	2,804	1,019	2,000	1,564	2,169	2,250	3,000	750
01-50-8530 Commons	36	2,189	1,171	1,508	2,000	14,418	4,264	1,500	3,500	2,000
01-50-8535 Christmas Decorations	2,737	5,332	2,688	69,723	-	3,822	16,860	1,500	3,000	1,500
01-50-9052 Street Maint. Minor & Infrastructure	77,453	67,068	43,609	-	65,000	61,422	62,911	32,000	45,000	13,000
01-50-9053 Street Maint. (Prior Council Approval)	21,658	-	-	-	20,000	13,950	11,122	-	-	-
Capital and Non-Capital Outlay										
01-50-8000 Capital Outlay	-	-	7,014	688	8,000	-	3,140	6,000	8,000	2,000
01-50-8003 Non-Capital Outlay	-	-	-	-	3,000	-	600	2,250	2,300	50

City of Castle Hills
Transfers for Future Expenditures
01-50-5245 Transfer for Tech Upgrades
Total Streets Department Expenditures

	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Audited 12/31/22	2023 Annual Budget	Unaudited 12/31/23	5 Year Average	2024 Annual Budget (9 Month)	2025 Proposed Budget	Change
	400	400	400	300	400	400	460	300	400	100
	352,920	323,911	301,181	400,639	529,537	440,414		338,141	478,738	140,597

City of Castle Hills

Sanitation Department Expenditures

Salaries & Benefits

	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Audited 12/31/22	2023 Annual Budget	Unaudited 12/31/23	5 Year Average	2024 Annual Budget (9 Month)	2025 Proposed Budget	Change
01-60-5001 Salaries-Full Time	197,161	176,310	126,690	141,656	209,805	131,379	196,600	206,239	263,309	57,070
01-60-5002 Overtime	432	-	-	1,132	835	-	480	-	-	-
01-60-5003 Salaries-Part Time/ Seasonal/Contract	-	-	79,571	143,381	138,929	209,910	114,358	-	-	-
01-60-5005 Longevity Pay	1,019	881	722	674	400	748	889	696	696	-
01-60-5010 FICA	11,698	10,457	7,880	7,626	10,488	6,679	10,966	12,787	16,368	3,581
01-60-5012 Medicare	2,736	2,446	1,843	1,855	3,622	1,562	2,913	2,990	3,828	838
01-60-5015 Employee Insurance	28,001	28,566	20,563	15,989	20,000	12,651	25,154	29,485	43,185	13,700
01-60-5018 TMRS-Employee Retirement	22,893	22,242	16,641	14,628	21,525	13,601	22,306	34,793	45,303	10,510
01-60-5020 Workers' Compensation	3,996	3,996	3,996	-	-	5,143	3,426	-	6,214	6,214
General Supplies & Materials										
01-60-5070 Miscellaneous	599	2,020	1,086	1,181	1,200	-	1,217	900	1,000	100
01-60-5078 Safety Supplies	-	810	1,282	-	700	-	558	550	1,000	450
01-60-5080 Uniforms	2,185	2,520	2,450	2,263	3,500	2,177	3,019	2,650	3,800	1,150
Services Expenditures										
01-60-5076 Medical	218	231	173	268	600	105	319	450	600	150
Equipment/Building/Maintenance										
01-60-5035 Fuel - Vehicle/Equipment	18,747	28,200	38,620	32,017	41,000	27,538	37,225	21,000	25,000	4,000
01-60-5065 Bldg. Maint./Supplies	6,529	1,575	7,387	6,465	6,600	2,231	6,157	4,500	6,000	1,500
01-60-5066 Vehicle-Maintenance/Supplies/Tires (New Nur	-	-	4,025	1,387	15,000	1,826	4,448	11,250	15,000	3,750
01-60-5068 Mobile Equipment-Maintenance/Supplies	29,002	24,463	34,043	29,038	21,500	54,959	38,601	-	18,000	18,000
Utilities Expenditures										
01-60-5069 Phone/Cell Phone/Radio	518	573	573	573	750	573	712	600	800	200
Department Specific Expenditures										
01-60-5023 Special Collection	-	-	6,978	11,354	19,354	9,662	9,470	6,000	8,000	2,000
01-60-5024 Recycle Fees	7,439	8,292	3,709	5,273	5,200	9,470	7,877	2,000	4,500	2,500
01-60-5026 Landfill Fees	122,297	126,351	136,765	127,714	135,000	144,984	158,622	100,000	190,000	90,000
01-60-5096 Insect Control	2,030	1,570	1,818	248	3,000	1,565	2,046	2,000	3,000	1,000
Capital and Non-Capital Outlay										
01-60-8000 Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-
01-60-8003 Non-Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-
Total Sanitation Department Expenditures	457,499	441,502	496,816	544,722	659,008	636,763	-	438,890	655,603	216,713

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.

General Fund Excess/(Loss) of Revenue Over Expenditures

34<<7/9/2024

City of Castle Hills	Audited 12/31/19	Audited 12/31/20	Audited 12/31/21	Audited 12/31/22	2023 Annual Budget	Unaudited 12/31/23	5 Year Average	2024 Annual Budget (9 Month)	2025 Proposed Budget	Change
	Ending Fund Balance	3,562,778	3,696,314	3,532,845	3,716,572	4,016,885		4,016,585	3,933,754	

Streets & Drainage Funds

08 – Street Maintenance Sales Tax Fund

10 – Drainage Utility Fund

22 – Supplemental Street & Drainage Maintenance Fund

08 - STREET MAINTENANCE SALES TAX FUND

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

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 662,081	\$ 662,081	\$ 867,581	
REVENUE TOTAL	295,500	280,500	476,295	
EXPENSE TOTAL	75,000	75,000	525,000	
ENDING FUND BALANCE	\$ 882,581	\$ 867,581	\$ 818,876	

EXPENSES

Continuation of Street Maintenance/Seal Coat Projects

CAPITAL

FUTURE POSSIBLE PROJECTS

3/7<7/9/2024

City of Castle Hills

Street Maintenance Tax Fund (08)

	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Annual Proposed Budget	Change
BEGINNING FUND BALANCE	781,033	1,042,355	1,181,648	1,176,281	598,228		662,081	662,081	867,581	
08-00-8604 Sales Tax Revenue	293,718	311,788	358,857	428,488	391,283	356,827	265,000	250,000	400,000	135,000
08-00-8607 Digital Billboards	92,000	61,390	72,838	143,887	74,719	88,967	30,500	30,500	76,295	45,795
08-00-8609 Revenue for Street Project	-	-	-	-	51,417					
	385,718	373,178	431,696	572,375	517,419		295,500	280,500	476,295	180,795
08-00-9010 Operations & Maintenance	-	-	1,040	-	-	208	-	-	-	-
08-00-9050 Street Repair (Major)	-	-	-	49,740	82,177	26,383	-	-	-	-
08-00-9052 Street Maintenance (Minor)	4,879	4,391	13,674	77,992	8,000	21,787	-	-	300,000	300,000
08-00-9075 Transfer to Fund 22 (S/Drainage)	57,548	-	-	-	-	11,510	-	-	-	-
08-00-9047 Transfer to Fund 10 (Drainage)	-	-	-	-	-	-	-	-	-	-
08-00-9055 Engineering	8,005	-	-	-	-	-	-	-	-	-
08-00-9064 Adobe/Roundup Mill/Overlay	36,355	-	-	-	-	1,601	-	-	-	-
West Ave/Jackson Keller Mill and Overlay	-	-	65,591	-	-	7,271	-	-	-	-
08-00-9062 Seal Coat/Micro surface	17,608	229,494	356,758	174,356	170,862	13,118	75,000	75,000	225,000	150,000
08-00-9071 2020 Street Projects	-	-	-	848,340	61,680	189,816	-	-	-	-
08-00-0000 2023 Street Projects	-	-	-	-	130,847	182,004	-	-	-	-
	124,396	233,885	437,063	1,150,428	453,566		75,000	75,000	525,000	450,000

Excess Revenue/(Loss)

ENDING FUND BALANCE

	281,322	139,293	(5,367)	(578,053)	63,853		220,500	205,500	(48,705)	
	1,042,355	1,181,648	1,176,281	598,228	662,081		882,581	867,581	818,876	

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.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 2,117,111	\$ 2,117,111	\$ 2,006,651	
REVENUE TOTAL	288,890	286,402	446,852	157,962
EXPENSE TOTAL	396,863	396,862	388,138	(8,725)
ENDING FUND BALANCE	\$ 2,009,138	\$ 2,006,651	\$ 2,065,365	

EXPENSES

Debt Payments CO's 2020 & 2023

CAPITAL

No requests

City of Castle Hills		Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Proposed Budget	Change
Drainage Utility Fund (10)											
BEGINNING FUND BALANCE		884,958	1,097,085	1,242,537	1,408,391	1,885,744		2,117,111	2,117,111	2,006,651	
10-00-4045	Stormwater Permit Fee	627	-	-	-	5,131	1,152	3,000	3,000	5,000	2,000
10-00-8604	Revenue-Stormwater Billing	138,037	138,518	148,663	136,509	145,677	141,481	105,000	102,502	136,670	31,670
10-00-8612	Transfer In Fund 08 (Street Maint. Tax)	-	-	-	-	-	-	-	-	-	-
10-00-8607	Digital Billboards	368,000	245,560	367,356	418,225	298,877	339,603	180,890	180,900	305,182	124,292
10-00-4093	Interest Revenue-Leases	-	-	-	111,465	-	22,293	-	-	-	-
		506,665	384,078	516,019	666,199	449,685		288,890	286,402	446,852	157,962
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		-	-	-	-	-	-	-	-	-	-
10-00-9030 Miscellaneous		100	-	-	620	200	164	-	-	-	-
10-00-9055 Engineering		9,744	13,252	13,249	(30,998)	-	(3,530)	-	-	-	-
10-00-9045 Transfer to Fund 22 (Street and Drainage)		178,459	200,971	4,789	-	-	5,557	-	-	-	-
10-00-9066 Watershed II Drain-Mimosal/Kramerl		89,048	24,404	32,531	140	-	75,886	-	-	-	-
10-00-9068 North Manton Lane Drainage		17,186	-	-	-	-	29,225	-	-	-	-
10-90-9801 2020 Certificate of Obligations Principal		-	-	-	-	-	3,437	-	-	-	-
10-90-9802 2020 Certificate of Obligations Interest		-	-	205,000	136,000	140,000	96,200	245,707	200,000	205,000	(40,707)
10-00-9803 2023 Certificate of Obligations Principal		-	-	94,596	83,084	78,119	51,160	42,706	88,412	82,338	39,632
10-00-9804 2023 Certificate of Obligations Interest		-	-	-	-	-	-	77,550	15,000	40,000	(37,550)
		294,537	238,627	350,165	188,846	218,319	-	30,900	93,450	60,800	29,900
								396,863	396,862	388,138	(8,725)
Excess Revenue/(Loss)		212,127	145,451	185,854	477,353	231,366		(107,973)	(110,460)	58,714	
ENDING FUND BALANCE		1,097,085	1,242,537	1,408,391	1,885,744	2,117,111		2,009,138	2,006,651	2,065,365	

22- SUPPLEMENTAL STREETS & DRAINAGE 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.

	2024		2025		CHANGE
	ADOPTED BUDGET	PROJECTED ENDING	PROPOSED BUDGET	ADOPTED BUDGET	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	
REVENUE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	

EXPENSES

No requests

CAPITAL

No requests

FUTURE POSSIBLE PROJECTS

No requests

Supplemental Street & Drainage Maint. Fund
(22)

BEGINNING FUND BALANCE	1,035,602	35,901	-	-
22-00-4040 Insurance Claims/Refunds	78,613	-	-	-
22-00-8615 Transfer from Gen Fund	402,680	-	-	-
22-00-8612 Transfer In from Fund 08 (Street Tax)	-	-	-	-
22-00-8614 Transfer In from Fund 10 (Drainage Utility Fund)	236,008	200,971	-	-
22-00-8617 Transfer to Fund 23	-	-	-	-
22-00-8631 Transfer from Fund 31 - 2020 CO's	717,301	2,955,946	-	-
	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	-	-
22-00-9063 Winston/Castle Intersection Repair	32,600	7,500	-	-
22-00-9065 Watershed III Drain (Banyan Dr. & Glentower)	178,459	3,140,504	-	-
	1,717,002	3,192,818	-	-
Excess Revenue/(Loss)	(999,701)	(35,901)	-	-
ENDING FUND BALANCE	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 PURCHASE

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

	2023 ADOPTED BUDGET	2023 PROJECTED ENDING	2025 PROPOSED BUDGET
BEGINNING FUND BALANCE	<u>\$ 639,039</u>	<u>\$ 639,039</u>	<u>\$ 714,039</u>
REVENUE TOTAL	\$ 75,000	\$ 75,000	\$ 110,000
EXPENSE TOTAL	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 714,039</u>	<u>\$ 714,039</u>	<u>\$ 824,039</u>

EXPENSES

CAPITAL

No requests

City of Castle Hills Contingency Fund - Major Purchases of Vehicles (09)		Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	2024 Annual Budget (9 Month)	2024 Projected Ending Month)	2025 Proposed Budget	Change
BEGINNING FUND BALANCE		251,949	346,949	283,634	388,634	493,634	639,039	714,039	789,039	714,039
Sale of Equipment		-	-	-	-	-	-	-	-	-
Fire - Future Vehicle		-	25,000	-	5,000	48,738	15,000	15,000	25,000	10,000
Fire - Future Rescue Truck		10,000	10,000	-	25,000	10,000	7,500	7,500	10,000	2,500
Fire - Future Pumper Truck		-	-	-	10,000	-	-	-	-	-
Fire - Future SCBA		5,000	5,000	-	15,000	16,667	11,250	11,250	15,000	3,750
Fire - Future Radios		30,000	60,000	55,000	-	10,000	3,750	3,750	10,000	6,250
Public Work - Future Vehicle Purchase		50,000	50,000	50,000	50,000	60,000	37,500	37,500	50,000	12,500
		95,000	150,000	105,000	105,000	145,405	75,000	75,000	110,000	35,000
Expenditures		-	88,404	-	-	-	-	-	-	-
09-00-9305 Fire Department-Radios		-	124,911	-	-	-	-	-	-	-
09-00-9505 Public Works		-	213,315	-	-	-	-	-	-	-
Excess Revenue/(Loss)		95,000	(63,315)	105,000	105,000	145,405	75,000	75,000	110,000	35,000
ENDING FUND BALANCE		346,949	283,634	388,634	493,634	639,039	714,039	789,039	899,039	749,039
Fire Dept - Vehicles		8,303	18,303	18,303	23,303	72,041	87,041	102,041	127,041	127,041
Fire Dept - Rescue Truck		85,000	110,000	110,000	135,000	145,000	152,500	160,000	170,000	170,000
Fire - Future Radios		30,000	1,596	56,596	56,596	66,596	70,346	74,096	84,096	84,096
Fire Dept - Pumper Truck		-	-	-	10,000	10,000	10,000	10,000	10,000	10,000
Fire - Future SCBA Purchase		10,000	15,000	15,000	30,000	46,667	57,917	69,167	84,167	84,167
Public Works Total Running Balance		213,646	138,735	188,735	238,735	298,735	336,235	373,735	423,735	423,735
		346,949	283,634	388,634	493,634	639,039	714,039	789,039	899,039	899,039

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.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 PROPOSED BUDGET	CHANGE
EGINNING FUND BALANCE	\$ 243,205	\$ 243,205	\$ 231,705	
REVENUE TOTAL	-	-	-	-
EXPENSE TOTAL	45,000	11,500	-	(45,000)
ENDING FUND BALANCE	\$ 198,205	\$ 231,705	\$ 231,705	

EXPENSES

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

City of Castle Hills

CPS CIED Fund (20)

	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Proposed Budget	Change
BEGINNING FUND BALANCE	482,350	431,075	414,982	348,103	336,554		243,205	243,205	231,705	
20-00-8604 Revenue This Year	-	-	5,000	-	-	1,000	-	-	-	-
20-00-4070 Donations	-	-	5,000	-	5,000		-	-	-	-
20-00-9005 Capital Expenses	51,275	16,094	13,546	-	30,000	22,183	22,500	-	-	(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	-	-	-	-	5,129	1,026	-	-	-	-
20-00-9031 Community Room Renovation	-	-	-	-	-	-	-	11,500	-	-
20-00-9032 Cartegraph	-	-	-	-	-	-	-	-	-	-
20-00-9055 Engineering - Comp Plan	-	-	57,139	8,372	22,860	17,674	-	-	-	-
20-00-8530 Commons	-	-	-	-	35,360	-	22,500	-	-	(22,500)
	51,275	16,094	71,879	11,549	93,349		45,000	11,500	-	(45,000)
ENDING FUND BALANCE	431,075	414,982	348,103	336,554	243,205		198,205	231,705	231,705	

21 - WORKSTATION UPGRADE FUND

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

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 49,216	\$ 49,216	\$ 45,046	
REVENUE TOTAL	9,800	3,830	13,100	3,300
EXPENSE TOTAL	8,000	8,000	3,000	(5,000)
ENDING FUND BALANCE	\$ 51,016	\$ 45,046	\$ 55,146	

EXPENSES

No requests

CAPITAL

Replacement of Desktops to Laptops

City of Castle Hills

Workstation Upgrade (21)

	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending 9 Month	2025 Proposed Budget	Change
BEGINNING FUND BALANCE	16,036	29,136	40,238	53,338	53,577		49,216	49,216	45,046	
21-00-8615 Transfer from General Fund	13,100	13,100	13,100	9,825	13,100	12,445	9,800	3,830	13,100	3,300
	13,100	13,100	13,100	9,825	13,100		9,800	3,830	13,100	3,300
21-00-9006 Equipment Purchase	-	1,998	-	9,586	17,461	5,809	8,000	8,000	3,000	(5,000)
	-	1,998	-	9,586	17,461		8,000	8,000	3,000	(5,000)
Excess Revenue/(Loss)	13,100	11,102	13,100	239	(4,361)		1,800	(4,170)	10,100	
ENDING FUND BALANCE	29,136	40,238	53,338	53,577	49,216		51,016	45,046	55,146	

Crime Control Prevention District

- Reserved for future budget presentation
-

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.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 93,733	\$ 93,733	\$ 102,733	
REVENUE TOTAL	13,000	10,000	12,300	(700)
EXPENSE TOTAL	1,000	1,000	1,000	-
ENDING FUND BALANCE	\$ 105,733	\$ 102,733	\$ 114,033	

EXPENSES

Purchase children education materials

CAPITAL

No requests

City of Castle Hills

Child Safety Fund (02)

	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Proposed Budget	Change
BEGINNING FUND BALANCE	64,130	67,928	73,231	82,887	93,733		93,733	93,733	102,733	
02-00-8604 Child Safety Fees	12,358	7,802	9,656	18,105	12,890	9,584	13,000	10,000	12,300	(700)
	12,358	7,802	9,656	18,105	12,890		13,000	10,000	12,300	(700)
02-00-9024 Community Programs	-	-	-	-	-	431	-	-	-	-
02-00-9005 Capital Expense	8,560	2,500	-	-	-	2,212	-	-	-	-
02-00-9030 Miscellaneous	-	-	-	7,259	10,650	108	1,000	1,000	1,000	-
	8,560	2,500	-	7,259	10,650		1,000	1,000	1,000	-
Excess Revenue/(Loss)	3,798	5,302	9,656	10,846	2,240		12,000	9,000	11,300	
ENDING FUND BALANCE	67,928	73,231	82,887	93,733	95,972		105,733	102,733	114,033	

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.

	2024	2024	2025	
	ADOPTED	PROJECTED	ANNUAL	
	BUDGET	ENDING	PROPOSED	CHANGE
			BUDGET	
BEGINNING FUND BALANCE	\$ 0	\$ 0	\$ (5,000)	
REVENUE TOTAL	\$ 10,000	\$ 10,000	\$ 15,000	\$ 5,000
EXPENSE TOTAL	\$ 9,000	\$ 15,000	\$ 10,000	\$ 1,000
ENDING FUND BALANCE	\$ 1,000	\$ (5,000)	\$ 0	

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

Municipal Court Technology (05)

	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Proposed Budget	Change
BEGINNING FUND BALANCE	35,960	5,332	871	(5,570)	(5,201)		0	0	(5,000)	
05-00-8604 Court Technology Fees	19,822	10,281	14,875	17,032	11,205	14,643	10,000	10,000	15,000	5,000
	19,822	10,281	14,875	17,032	11,205		10,000	10,000	15,000	5,000
05-00-9006 Equipment Purchase	29,602	-	-	-	-	5,920	-	-	-	-
05-00-9008 Equipment Maintenance/Software	21,848	14,742	21,316	16,663	6,004	16,115	9,000	15,000	10,000	1,000
05-00-9026 Supplies	-	-	-	-	-	-	-	-	-	-
05-00-9030 Miscellaneous	-	-	-	-	-	-	-	-	-	-
	51,450	14,742	21,316	16,663	6,004	-	9,000	15,000	10,000	1,000
Excess Revenue/(Loss)	(31,628)	(4,461)	(6,441)	369	5,201		1,000	(5,000)	5,000	
ENDING FUND BALANCE	5,332	871	(5,570)	(5,201)	0		1,000	(5,000)	0	6,000

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.

	2024	2025	
	ADOPTED	ANNUAL	
	BUDGET	PROPOSED	CHANGE
BEGINNING FUND BALANCE	\$ 59,954	\$ 64,954	
REVENUE TOTAL	\$ 15,000	\$ 18,000	\$ 3,000
EXPENSE TOTAL	\$ 9,000	\$ 18,000	\$ 9,000
ENDING FUND BALANCE	\$ 65,954	\$ 64,954	

EXPENSES

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

CAPITAL

No requests

City of Castle Hills

Municipal Court Security Fund (06)

	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending 9 Month	2025 Proposed Budget	Change
BEGINNING FUND BALANCE	89,361	23,116	30,496	46,375	57,715		59,954	59,954	64,954	
06-00-8604 Court Security Fees	14,873	9,764	15,879	19,605	12,890	14,602	15,000	14,000	18,000	3,000
	14,873	9,764	15,879	19,605	12,890		15,000	14,000	18,000	3,000
06-00-5002 Overtime	225	-	-	-	-	45	-	-	-	-
06-00-5010 FICA	14	-	-	-	-	3	-	-	-	-
06-00-5012 Medicare	3	-	-	-	-	1	-	-	-	-
06-00-5015 Employee Insurance	-	-	-	-	-	-	-	-	-	-
06-00-5018 TWMRS-Employee Retirement	26	-	-	-	-	5	-	-	-	-
06-00-9005 Capital Expenses	68,317	-	-	-	-	13,663	-	-	-	-
06-00-9006 Equipment Purchase	3,250	-	-	-	-	650	-	-	-	-
06-00-9010 Operations & Maintenance	-	-	-	-	-	-	-	-	-	-
06-00-9012 Personnel-Contract	9,283	2,385	-	8,265	10,650	6,117	9,000	9,000	18,000	9,000
06-00-9030 Miscellaneous	-	-	-	-	-	-	-	-	-	-
	81,118	2,385	-	8,265	10,650	-	9,000	9,000	18,000	9,000
Excess Revenue/(Loss)	(66,245)	7,379	15,879	11,340	2,240		6,000	5,000	-	
ENDING FUND BALANCE	23,116	30,496	46,375	57,715	59,954		65,954	64,954	64,954	

07 - COURT EFFICIENCY FUND

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

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 14,563	\$ 14,563	\$ 15,513	
REVENUE TOTAL	\$ 1,100	\$ 950	\$ 1,240	\$ 140
EXPENSE TOTAL	\$ 800	\$ -	\$ 800	\$ -
ENDING FUND BALANCE	\$ 14,863	\$ 15,513	\$ 15,953	

EXPENSES

Training and Education Materials

CAPITAL

No requests

City of Castle Hills		Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Proposed Budget	Change
Municipal Court Efficiency Fund (07)											
BEGINNING FUND BALANCE		4,989	6,208	8,266	10,154	13,331		14,563	14,563	15,513	
07-00-8604 Court Efficiency Fees		1,219	2,058	1,889	3,177	1,232	1,915	1,100	950	1,240	140
		1,219	2,058	1,889	3,177	1,232		1,100	950	1,240	140
07-00-5074 Training & Education Materials		-	-	-	-	-	-	600	-	600	-
07-00-9010 Operations & Maintenance		-	-	-	-	-	-	200	-	200	-
		-	-	-	-	-		800	-	800	-
Excess Revenue/(Loss)		1,219	2,058	1,889	3,177	1,232		300	950	440	
ENDING FUND BALANCE		6,208	8,266	10,154	13,331	14,563		14,863	15,513	15,953	

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.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 47,831	\$ 47,831	\$ 56,831	
REVENUE TOTAL	9,000	9,000	11,800	2,800
EXPENSE TOTAL	-	-	-	-
ENDING FUND BALANCE	\$ 56,831	\$ 56,831	\$ 68,631	

EXPENSES
No requests

CAPITAL
No requests

60<<7/9/2024

City of Castle Hills

Local Truancy Prevention Fund (16)

(New Fee in 2020)

BEGINNING FUND BALANCE

16-00-8604 Truancy Prevention Revenue	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Proposed Budget	Change
	-	-	5,397	18,081	36,045		47,831	47,831	56,831	
	-	-	12,684	17,964	11,786	8,487	9,000	9,000	11,800	(20,800)
	-	-	12,684	17,964	11,786		9,000	9,000	11,800	(20,800)
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Excess Revenue/(Loss)	-	-	12,684	17,964	11,786		9,000	9,000	11,800	
ENDING FUND BALANCE	-	-	18,081	36,045	47,831		56,831	56,831	68,631	

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.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 715	\$ 715	\$ 865	
REVENUE TOTAL	150	150	300	150
EXPENSE TOTAL	-	-	-	-
ENDING FUND BALANCE	\$ 865	\$ 865	\$ 1,165	

EXPENSES
No requests

CAPITAL
No requests

City of Castle Hills

Local Municipal Jury Fund (17)
(New Fee in 2020)

		Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Proposed Budget	Change
BEGINNING FUND BALANCE		-	-	108	356	715		715	715	865	
17-00-8604 Municipal Jury Fees		-	-	248	359	236	169	150	150	300	150
		-	-	248	359	236		150	150	300	150
		-	-	-	-	-	-	-	-	-	-
Excess Revenue/(Loss)		-	-	248	359	236		150	150	300	(150)
ENDING FUND BALANCE		-	-	356	715	951		865	865	1,165	

Police Funds

13 – Federal Forfeiture Funds

24 – State Forfeiture Funds

18 – Law Enforcement Officers Standards Education Fund

(LEOSE)

13 - STATE/FEDERAL FORFEITURE FUNDS

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

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 591,319	\$ 591,319	\$ 553,838	
REVENUE TOTAL	\$ 3,000	\$ 30,916	\$ -	\$ (3,000)
EXPENSE TOTAL	\$ -	\$ 68,397	\$ 65,000	\$ 65,000
ENDING FUND BALANCE	\$ 464,835	\$ 553,838	\$ 488,838	

EXPENSES

Operating Supplies

CAPITAL

Possible Equipment

FUTURE

Possible future consideration for use towards new facility

City of Castle Hills

	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending Budget (9 Month)	2025 Proposed Budget	Change
BEGINNING FUND BALANCE	383,914	419,331	422,098	432,909	503,105		591,319	591,319	553,838	
Police Federal Seizure Fund (13)										
13-00-4060 Misc.-Vending Sales	1,525	353	25	13	-	528	-	-	-	-
13-00-4090 Interest	7,607	1,254	-	4,109	2,633	2,927	3,000	30,916	-	(3,000)
13-00-8604 Police Seizures - Federal	51,149	32,588	1,989	101,762	146,557	53,426	-	-	-	-
13-00-8606 Police Seizures - State	1,833	1,414	14,443	-	-	1,817	-	-	-	-
	62,115	35,608	16,457	105,884	149,189		3,000	30,916	-	(3,000)
13-00-5070 Misc.-Vending Machine Foods	2,573	2,275	393	585	-	2,359	-	-	-	-
13-00-8000 Capital Expenses	24,125	30,566	-	-	36,881	11,615	-	49,925	40,000	40,000
13-00-9010 Operations & Maintenance	-	-	503	20,396	24,093	774	-	4,536	5,000	5,000
13-00-9011 Equip/Fuel/Maint.	-	-	4,750	14,708	-	-	-	13,936	20,000	20,000
	26,698	32,842	5,646	35,689	60,975		-	68,397	65,000	65,000
Excess Revenue/(Loss)	35,417	2,767	10,812	70,195	88,214		3,000	(37,481)	(65,000)	
ENDING FUND BALANCE	419,331	422,098	432,909	503,105	591,319		594,319	553,838	488,838	

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.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL PROPOSED BUDGET	CHANGE
EGINNING FUND BALANCE	\$ 5,061	\$ 5,061	\$ 5,061	
REVENUE TOTAL	-	-	-	-
EXPENSE TOTAL	-	-	-	-
ENDING FUND BALANCE	\$ 5,061	\$ 5,061	\$ 5,061	
EXPENSES				
Operating Supplies				
CAPITAL				
Possible Equipment				
FUTURE				
Possible future consideration for use towards new facility				

City of Castle Hills	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024		2025 Proposed Budget	Change
							2024 Annual Budget	Projected Ending (9 Month)		
BEGINNING FUND BALANCE	-	-	-	7,593	7,593		5,061	5,061	5,061	
Police State Seizure Fund (24)										
24-00-4060 Misc.-Vending Sales	-	-	-	-	-		-	-	-	-
24-00-4090 Interest	-	-	-	-	152		-	-	-	-
24-00-8606 Police Seizures - State	-	-	-	14,658	-		-	-	-	-
	-	-	-	14,658	152		-	-	-	-
24-00-5070 Misc.-Vending Machine Foods	-	-	-	-	-		-	-	-	-
24-00-8000 Capital Expenses	-	-	-	-	-		-	-	-	-
24-00-9010 Operations & Maintenance	-	-	-	1,302	554		-	-	-	-
24-00-9011 Equip/Fuel/Maint.	-	-	-	-	2,130		-	-	-	-
	-	-	-	1,302	2,684		-	-	-	-
Excess Revenue/(Loss)	-	-	-	13,357	(2,532)		-	-	-	-
ENDING FUND BALANCE	-	-	-	20,950	5,061		5,061	5,061	5,061	

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.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 10,679	\$ 10,679	\$ 12,444	
REVENUE TOTAL	-	1,765	1,765	1,765
EXPENSE TOTAL	-	-	-	-
ENDING FUND BALANCE	\$ 10,679	\$ 12,444	\$ 14,209	

EXPENSES

Costs for training of law enforcement officers

City of Castle Hills

	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Proposed Budget	Change
BEGINNING FUND BALANCE	8,495	10,432	7,362	9,139	10,679		10,679	10,679	12,444	
(New Fund created in 2018)										
LEOSE Fund (18)	1,937	1,794	1,777	1,540	1,534	1,717	-	1,765	1,765	(1,765)
18-00-4455 LEOSE State Allocation	-	-	-	-	83		-	-	-	-
18-00-4090 Interest	1,937	1,794	1,777	1,540	1,617		-	1,765	1,765	(1,765)
18-00-5074 Training/Professional Meetings	-	4,865	-	-	-	973	-	-	-	-
	-	4,865	-	-	-		-	-	-	-
Excess Revenue/(Loss)	1,937	(3,071)	1,777	1,540	1,617		-	1,765	1,765	
ENDING FUND BALANCE	10,432	7,362	9,139	10,679	12,295		10,679	12,444	14,209	

ANIMAL SHELTER FUND

04 – Animal Shelter Fund

04 - ANIMAL SHELTER FUND

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

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 6,918	\$ 6,918	\$ 7,218	
REVENUE TOTAL	\$ 300	\$ 300	\$ 300	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ 300	\$ 300
ENDING FUND BALANCE	\$ 7,218	\$ 7,218	\$ 7,218	

EXPENSES

No requests

Capital

No requests

City of Castle Hills

Animal Shelter Fund (04)

	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Proposed Budget	Change
BEGINNING FUND BALANCE	5,681	5,976	5,553	5,718	6,818		6,918	6,918	7,218	
04-00-4050 Garage Sale Permits-Annual	230	-	-	-	-	46	-	-	-	-
04-00-8604 Revenue This Year	-	-	-	-	-	-	-	-	-	-
04-00-8605 Donations	65	-	165	1,100	100	286	300	300	300	-
	295	-	165	1,100	100		300	300	300	-
04-00-9010 Operations & Maintenance	-	-	-	-	-	-	-	-	-	-
04-00-9048 Transfer to Fund 01- General	-	423	-	-	-	85	-	-	300	300
	-	423	-	-	-		-	-	300	300
Excess Revenue/(Loss)	295	(423)	165	1,100	100		300	300	-	
ENDING FUND BALANCE	5,976	5,553	5,718	6,818	6,918		7,218	7,218	7,218	

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.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 1,983	\$ 1,983	\$ 2,883	
REVENUE TOTAL	539,975	540,275	516,750	(23,225)
EXPENSE TOTAL	539,375	539,375	515,850	(23,525)
ENDING FUND BALANCE	\$ 2,583	\$ 2,883	\$ 3,783	

City of Castle Hills

Debt Service Fund (03)

	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Proposed Budget	Change
BEGINNING FUND BALANCE	25,329	87,213	1,983		1,983	1,983	2,883	
Property Tax Revenues								
03-00-4200 Ad Valorem Taxes-Current	278,220	200,968	454,967	55,644	539,375	539,375	515,850	(23,525)
03-00-4202 Delinquent Ad Valorem Taxes	703	1,290	1,212	141	200	500	500	300
03-00-4205 Penalties/Interest Ad Valorem Taxes	1,647	910	1,045	329	400	400	400	-
03-00-4999 Bond Proceeds	-	-	-	-	-	-	-	-
	<u>280,571</u>	<u>203,168</u>	<u>457,224</u>		<u>539,975</u>	<u>540,275</u>	<u>516,750</u>	<u>(23,225)</u>
03-90-9801 2020 Debt Service Principal Payment	155,000	204,000	210,000	31,000	160,075	130,000	135,000	(25,075)
03-90-9802 2020 Debt Service Interest Payment	63,686	84,079	78,694	12,737	28,125	58,200	54,225	26,100
03-90-9803 2023 Debt Service Principal Payment	-	-	-	-	258,350	70,000	145,000	(113,350)
03-90-9804 2023 Debt Service Interest Payment	-	-	-	-	92,425	280,775	181,225	88,800
Paying Agent Fees	-	320	-	-	400	400	400	400
	<u>218,686</u>	<u>288,399</u>	<u>288,694</u>		<u>539,375</u>	<u>539,375</u>	<u>515,850</u>	<u>(23,125)</u>
Excess Revenue/(Loss)	61,884	(85,231)	168,530		600	900	900	
ENDING FUND BALANCE	87,213	1,983	170,513		2,583	2,883	3,783	

2020 & 2023 Certificate of Obligations Funds

30 – 2020 COs Streets Fund

31 – 2020 COs Drainage Fund

33 – 2023 COs Streets Fund

34 – 2023 COs Drainage Fund

City of Castle Hills

2020 CO'S STREET PROJECTS (30)

(New Construction Fund in 2020)

BEGINNING FUND BALANCE

	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Annual Proposed Budget	Change
30-00-4090 Interest	-	-	3,330,808	2,330,585	(380,223)		(361,381)	(361,381)	(354,681)	
30-00-4999 Bond Proceeds	-	808	991	13,238	18,843	6,776	-	6,700	8,000	(8,000)
	-	3,368,020	-	-	-	673,604	-	-	-	-
	-	3,368,828	991	13,238	18,843		-	6,700	8,000	(8,000)
30-00-9055 Engineering	-	-	406,591	143,064	-	109,931	-	-	-	-
30-00-9070 2021 Street Improvements	-	-	594,624	2,580,982	-	-	-	-	-	-
30-00-9800 Bond Issuance Costs	-	38,020	-	-	-	7,604	-	-	-	-
	-	38,020	1,001,215	2,724,046	-		-	-	-	-
Excess Revenue/(Loss)	-	3,330,808	(1,000,223)	(2,710,808)	18,843		-	6,700	8,000	
ENDING FUND BALANCE	-	3,330,808	2,330,585	(380,223)	(361,381)		(361,381)	(354,681)	(346,681)	

City of Castle Hills

2020 CO'S DRAINAGE FUND (31)

(New Construction Fund in 2020)

BEGINNING FUND BALANCE

	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Proposed Budget	Change
31-00-4090 Interest	-	-	1,958,570	1,074,219	130,169		23,389	23,389	25,389	
31-00-4999 Bond Proceeds	-	950	347	4,866	7,433	2,719	-	2,000	3,000	3,000
	-	5,026,551	-	-	-	1,005,310	-	-	-	-
	-	5,027,501	347	4,866	7,433		-	2,000	3,000,000	3,000,000
31-00-9030 Miscellaneous	-	-	-	3,969,05	-		-	-	-	-
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	944,946	114,212	400,052	-	-	-	-
31-00-9800 Bond Issuance Costs	-	56,580	-	-	-	11,316	-	-	-	-
	-	3,068,932	884,698	948,915	114,212		-	-	-	-
Excess Revenue/(Loss)	-	1,958,570	(884,351)	(944,050)	(106,780)		-	2,000	3,000	
ENDING FUND BALANCE	-	1,958,570	1,074,219	130,169	23,389		23,389	25,389	28,389	

City of Castle Hills

2023 CO'S STREET FUND (33)

(New Construction Fund in 2023)

BEGINNING FUND BALANCE

	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Proposed Budget	Change
33-00-4090 Interest	-	-	-	-	-	28,091	1,591,301	397,301	(782,005)	
33-00-4999 Bond Proceeds	-	-	-	-	140,454	600,000	6,000	56,128	60,000	(66,000)
	-	-	-	-	3,000,000		-	-	-	-
	-	-	-	-	3,140,454		6,000	56,128	60,000	(66,000)
33-00-9055 Engineering	-	-	-	-	-	-	-	-	-	-
33-00-9072 2023 Street Improvements	-	-	-	-	350,424	70,085	1,200,000	557,145	-	(1,200,000)
33-00-9306 2023 Street Projects	-	-	-	-	1,198,729	-	-	678,289	-	-
33-00-9800 Bond Issuance Cost	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	1,549,152	-	1,200,000	1,235,434	-	(1,200,000)
	-	-	-	-	1,591,301	-	(1,194,000)	(1,179,306)	60,000	
Excess Revenue/(Loss)	-	-	-	-	1,591,301	-	397,301	(782,005)	(722,005)	
ENDING FUND BALANCE	-	-	-	-	1,591,301	-	-	-	-	

City of Castle Hills

2023 CO'S DRAINAGE FUND (34)
(New Construction Fund in 2023)

BEGINNING FUND BALANCE

	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Unaudited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Proposed Budget	Change
34-00-4090 Interest	-	-	-	-	-	-	-	-	-	-
34-00-4999 Bond Proceeds	-	-	-	-	114,227	22,845	3,000,227	3,000,227	2,929,836	(145,000)
	-	-	-	-	3,000,000	600,000	-	-	-	-
	-	-	-	-	3,114,227		20,000	117,000	125,000	(145,000)
34-00-9030 Miscellaneous	-	-	-	-	-	-	280,000	-	-	(280,000)
34-00-9055 Engineering	-	-	-	-	-	22,800	750,000	187,391	-	(750,000)
34-00-9072 2023 Drainage	-	-	-	-	-	-	-	-	-	-
34-00-9800 Bond Issuance Cost	-	-	-	-	114,000	-	1,030,000	187,391	-	(1,030,000)
	-	-	-	-	-		(1,010,000)	(70,391)	125,000	
Excess Revenue/(Loss)	-	-	-	-	3,000,227		1,990,227	2,929,836	3,054,836	
ENDING FUND BALANCE	-	-	-	-	3,000,227					

Hotel Occupancy Tax Funds – 14

American Rescue Plan Fund - 32

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	2024	2025	2025	
	ADOPTED	PROJECTED	PROPOSED	COUNCIL	
	BUDGET	BUDGET	BUDGET	BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 371,553	\$ 371,553	\$ 216,366	\$ 482,460	
REVENUE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ 77,000	\$ 155,187	\$ -	\$ -	\$ (77,000)
ENDING FUND BALANCE	\$ 294,553	\$ 216,366	\$ 216,366	\$ 482,460	

EXPENSES

Shade Structure/Pavillions for the Commons

Capital

No requests

City of Castle Hills

BEGINNING FUND BALANCE

American Rescue Plan

32-00-8604 ARPA Revenue
32-00-8710 Special Revenue Account

32-00-0000 Fire Station Phase 3

32-00-0000 Fire Equipment
32-00-0000 Public Works
32-00-0000 Emergency Management
32-00-9048 Transfer to Fund 01
32-00-9601 ARPA Expenditures
32-00-9005 Capital Expenditures
32-00-8530 Commons

Excess Revenue/(Loss)

ENDING FUND BALANCE

Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Proposed Budget	Change
-	-	-	553,802	613,268	-	371,553	371,553	216,366	-
-	-	-	555,991	-	-	-	-	-	-
-	-	-	555,991	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	26,000	136,337	-	(26,000)
-	-	-	-	-	-	-	-	-	-
-	-	-	297,000	34,256	-	-	-	-	-
-	-	-	122,832	163,126	-	-	-	-	-
-	-	-	76,693	44,332	-	50,000	18,850	-	(50,000)
-	-	-	496,525	241,715	-	76,000	155,187	-	(76,000)
-	-	-	59,466	(241,715)	-	(76,000)	(155,187)	-	-
-	-	-	613,268	371,553	-	295,553	216,366	216,366	-