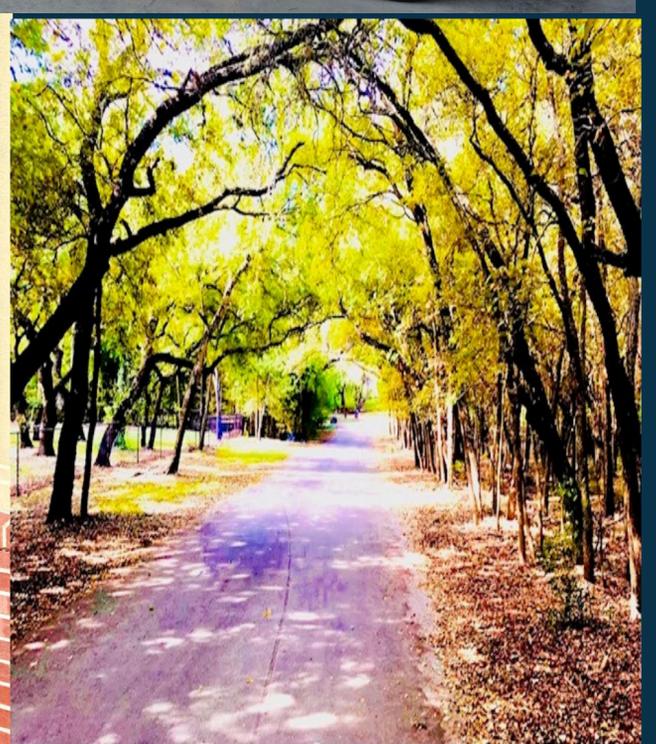


City of Castle Hills



CITY OF CASTLE HILLS

PROJECT NAME: FY 2023 STREET IMPROVEMENTS
\$ AMOUNT PUBLIC WORKS DEPARTMENT: \$1,915,259.00

DESIGN ENGINEER: ARDURRA GROUP, INC.
CONTRACTOR: R.L. JONES LP

START DATE: SEPTEMBER 11, 2023
END DATE: MAY 8, 2024
PROJECT DURATION: 240 DAYS

FOR MORE INFORMATION CALL: (281) 293-9676

MAYOR	JR. TREVIÑO
CITY COUNCIL PLACE 1	JASON SMITH
CITY COUNCIL PLACE 2	DENISE HALEY
CITY COUNCIL PLACE 3	KURT MAY
CITY COUNCIL PLACE 4	JACK JOYCE
CITY COUNCIL PLACE 5	BETH DAINE S
CITY MANAGER	RYAN RAFFELVE

FY 2025 ADOPTED BUDGET



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

“This budget will raise more total property taxes than last year’s budget by \$1,292,352 or 42.65%, and of that amount \$22,276 is tax revenue to be raised from new property added to the tax roll this year.”



COUNCIL OF THE CITY OF CASTLE HILLS

**JR TREVINO
MAYOR**

**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**

CITY OF CASTLE HILLS
FISCAL YEAR 2025 ADOPTED BUDGET

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September 10, 2024

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

Staff is pleased to submit the adopted budget for the Fiscal Year FY 2025 for adoption beginning October 1, 2024. The FY 25 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 24 Adopted Budget will conclude on 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, its infrastructure, its communication process, and other internal improvements as a part of the 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 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 Budget includes further dollars from our Street Maintenance Fund to continue these efforts, including a mill/overlay project. The FY 25 Adopted Budget has \$300,000 from the Street Maintenance Fund programmed to address three 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 the FY 25 Budget, we will continue to address quality of life projects like enhancing the Commons with additional amenities, such as pavilions, and take further steps to implement the comprehensive plan.

The FY 2025 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 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 adopted budget focuses on maintaining the current quality level of City services, using a very conservative approach to revenues.

Key Budget Principles:

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

- Basic services will be maintained at current levels and will be adequately funded.
- Reserves will be maintained at adequate levels, which protects the City from future uncertainties.
- Revenues will be established at reasonable levels, utilizing historical data.
- Department and program costs will be budgeted at a reasonable level, which parallels the cost of providing services.
- Employee benefits and salaries will be funded for FY 25 Adopted Budget.

General Fund Highlights:

The FY 25 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, fire, permitting/planning, public works, and administration). All City employee salaries are funded out of the General Fund. The General Fund revenue budget totals \$8,367,219 and the expenses in the FY 2025 Budget total \$8,367,219.

Things to note in the FY 2025 General Fund Budget:

- Does not include any additional personnel.
- Includes a 3.5% cost-of-living adjustment for employees.
- A 5% increase to the current cost of Health Care for City employees
- Increase from \$51,098 to \$54,243 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).
- Programs funds from the American Rescue Plan, to provide funding for the Commons and Fire Department.

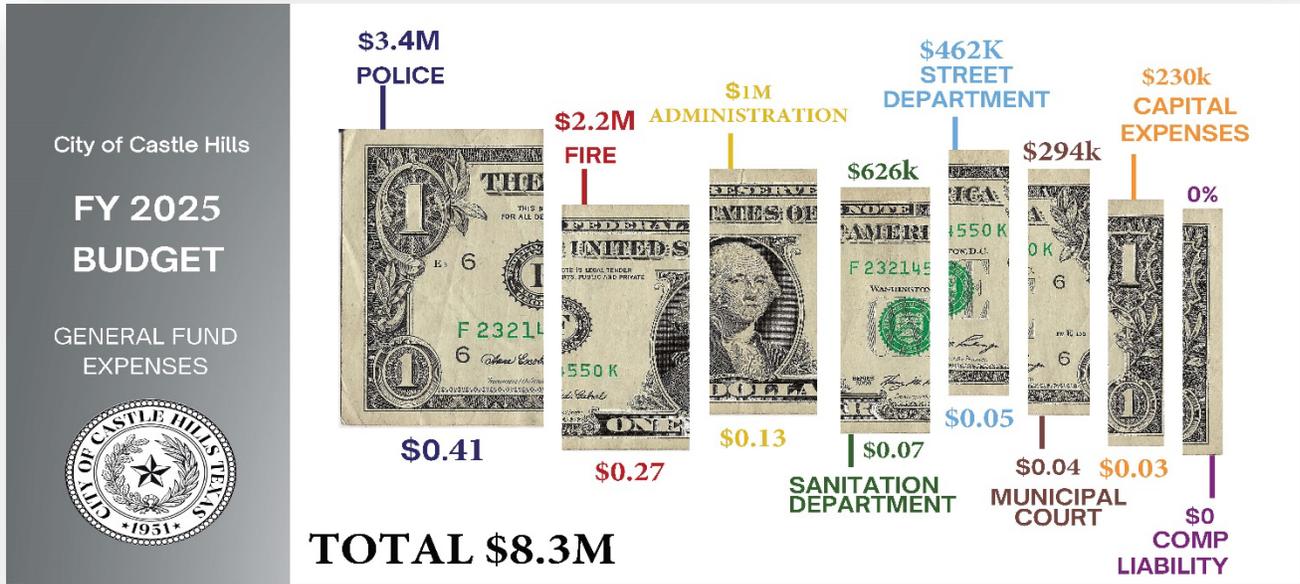
Revenues:

Total revenues for the FY 2025 Adopted Budget are \$8,367,219. Sales and property taxes make up \$6,043,698 of total revenues. The ad valorem collection is based on the current property tax rate. 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 FY 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 Adopted Budget are \$8,367,219. The FY 25 Budget ending total fund balance/reserve for the City in FY 2025 is \$3,918,907, 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.



Property Taxes:

Bexar County Appraisal District sets the valuations and City Council sets the 2024 tax rate. The tax rate for the FY 25 Adopted Budget is \$0.540661 per \$100 of valuation, the adopted total M&O revenue for the FY 2025 budget is at \$4,322,298. This budget includes the I&S debt rate, which involves debt payments for the streets portion related to the 2020 COs & 2023 COs.

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 Budget, the following has been programmed below for streets and drainage:

Street Maintenance Program - \$525,000

Drainage Utility Fund - \$388,138

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, (Amerson Lane, Castle Oaks Drive and Lemonwood from Roletto to NW Military)
- Street Maintenance - Seal Coat Project - Street (Continue with the current Street Maintenance Program to address eight streets, including a portion of West Avenue)

Capital Projects FY 2025:

- The City has programmed two streets (Carolwood & North Manton 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 Budget includes the following:

- Community Infrastructure Economic Development Program (CIED) - Possible one-time expenditures out of the CIED Fund for the FY 2025 Adopted Budget, these funds are recommended for conversion/implementation cost related to a new financial system.
- Shade Structures/Pavillions for the Commons - \$115,000 and renovation to the bathrooms at the Fire department, also a generator for Public Works from ARPA funds.
- 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 adopted budget sustains City operations/services, includes operational expense changes from the FY 2024 Adopted Budget to the FY 2025 Adopted Budget, incorporates our debt model and includes capital needs towards the continuation to bolster our City’s 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 working towards the development and adoption of the FY 25 Budget. I also want to express my appreciation to the entire City Staff, our leadership from the City’s department heads for everyone’s dedication and hard work in striving to maintain the highest level of service to the citizens and businesses of our community.

Respectfully submitted,



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 <ul style="list-style-type: none">- 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 <ul style="list-style-type: none">- Preliminary Revenues- Council Goals and Objectives- ARPA & Special Funds
Tuesday 11 June	<u>6:30 PM</u> Regular Council Meeting & 2nd Budget Workshop <ul style="list-style-type: none">- 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 <ul style="list-style-type: none">- 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) - <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 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 –

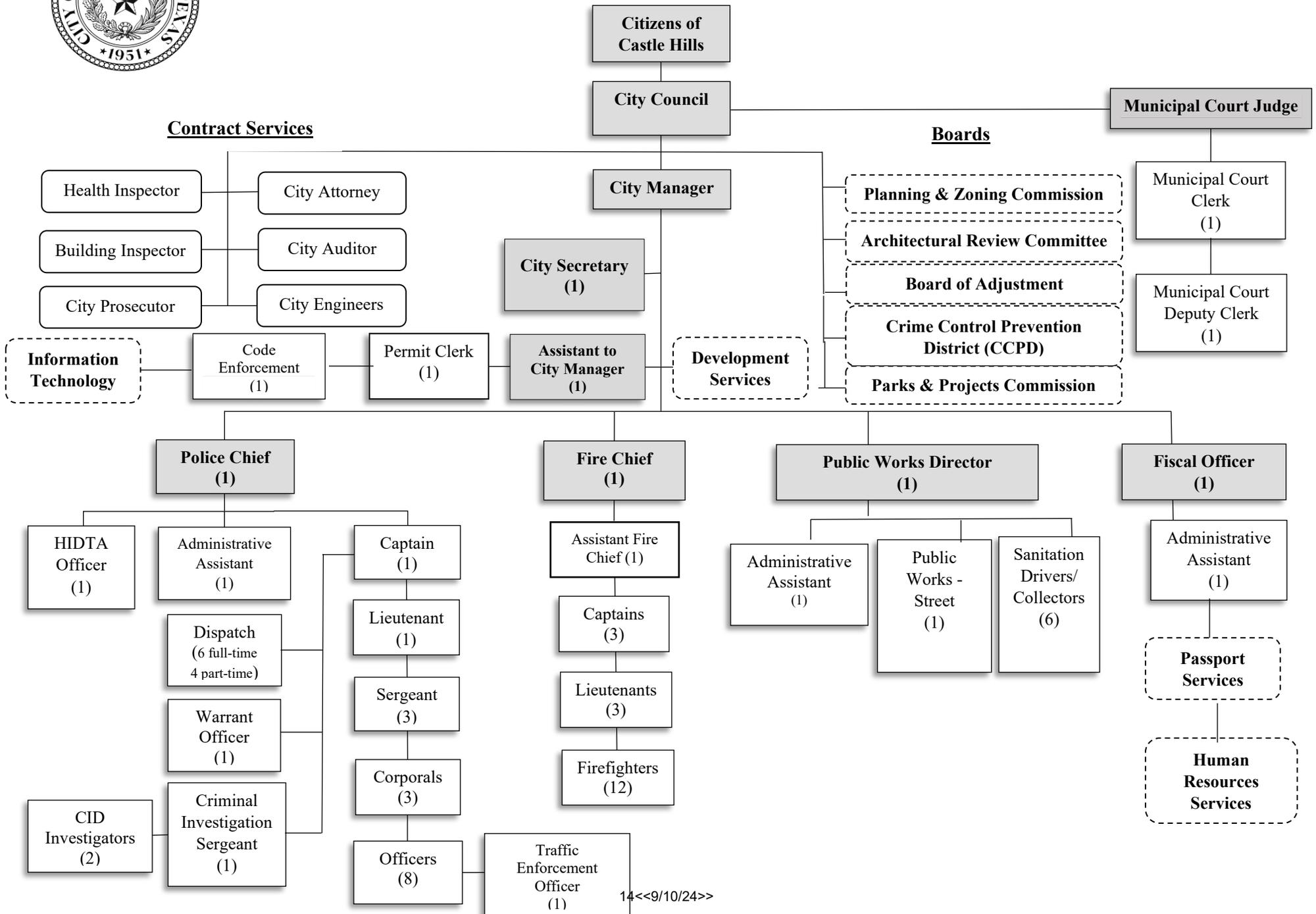
- Budget/Public Hearing
- Possible Action on the Proposed Budget - may include adoption by record vote
- Schedule and announce meeting to adopt tax rate 3-14 days from this date

Tuesday 10 September 6:30 PM Regular Council Meeting –

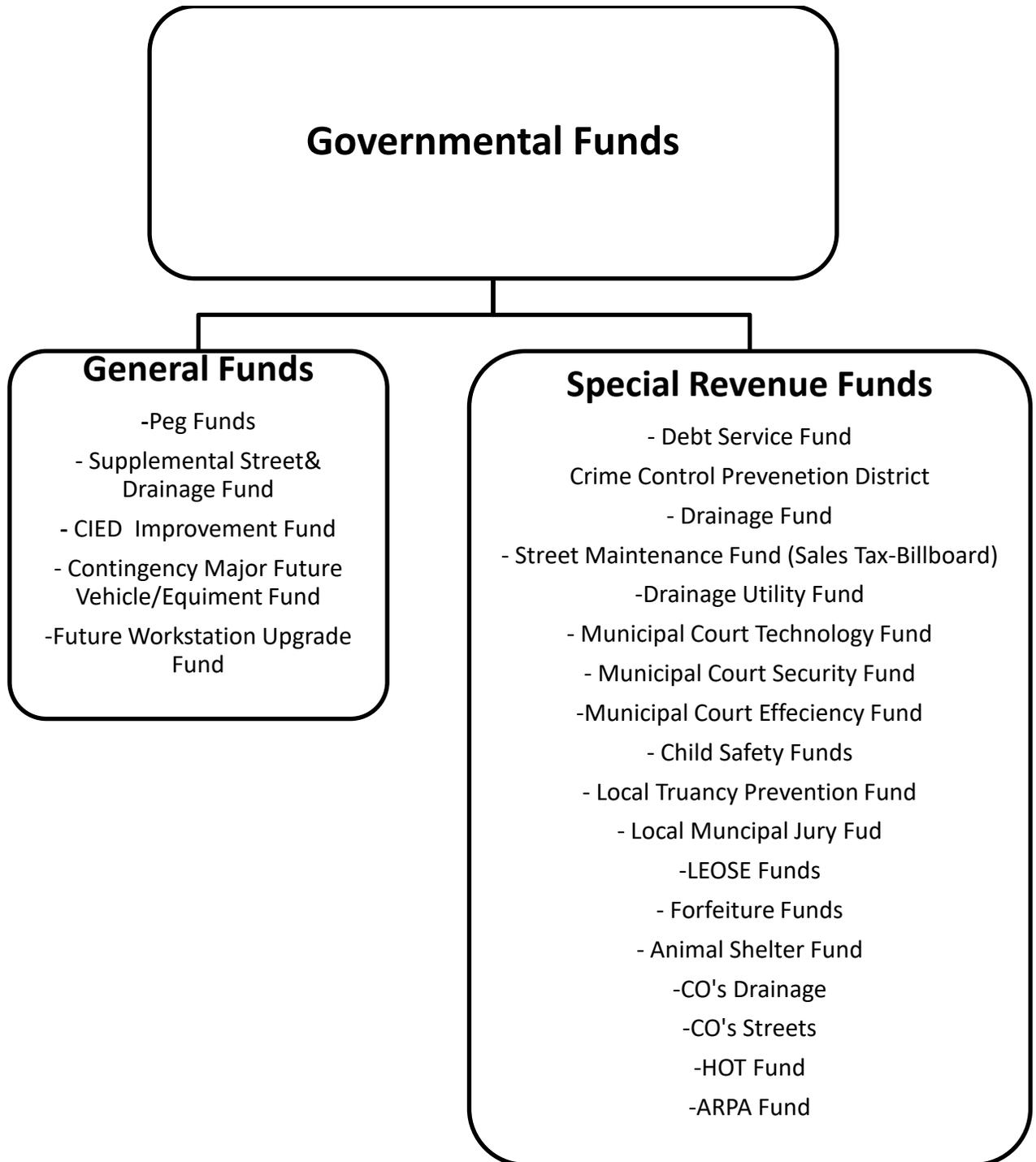
- Adopt Proposed Budget by Ordinance and take record vote
- Ratify the budget and take a record vote
- Hold public hearing for proposed tax rate
- Adopt tax rate by Ordinance and take record vote



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 financial reporting these funds are maintained separately.

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. 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.

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 fund. General Fund is also referred to as the operating fund and is used to finance the day-to-day of the City. It is typically the largest part of the City's financial operations.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 4,016,885</u>	<u>\$ 4,016,885</u>	<u>\$ 3,918,907</u>	
REVENUE TOTAL	<u>\$ 6,216,921</u>	<u>\$ 6,024,340</u>	<u>\$ 8,367,219</u>	\$ 2,150,298
DEPARTMENT EXPENSES				
ADMINISTRATION	806,657	822,342	1,045,670	239,013
COURT	218,244	217,244	294,242	75,998
POLICE DEPARTMENT	2,563,462	2,450,699	3,426,221	862,759
FIRE DEPARTMENT	1,738,577	1,741,752	2,280,977	542,400
STREETS DEPARTMENT	338,141	338,141	462,407	124,266
SANITATION DEPARTMENT	438,890	438,890	626,935	188,045
CAPITAL EXPENDITURES	113,250	113,250	230,767	117,517
TOTAL EXPENSES	<u>\$ 6,217,221</u>	<u>\$ 6,122,318</u>	<u>\$ 8,367,219</u>	\$ 2,149,998
ENDING FUND BALANCE	<u>\$ 4,016,585</u>	<u>\$ 3,918,907</u>	<u>\$ 3,918,907</u>	

General Fund -01

Revenues (00)

Departments

Administration (10)

Municipal Court (20)

Police Department (30)

Fire Department (40)

Streets Department (50)

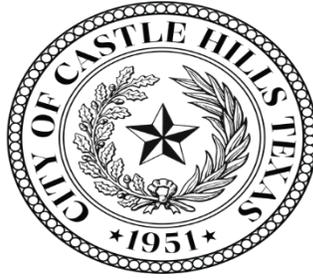
Sanitation Department (60)

Other Payroll Expenditures (70)

Capital Replacement (80)

City of Castle Hills		Audited	Audited	Audited	Audited	2023	Annual	Unaudited	5 Year	2024	2024	2025	Change
		12/31/19	12/31/20	12/31/21	12/31/22	Budget		12/31/23	Average	Annual Budget (9 Month)	Projected Ending (9 Month)	Annual Adopted Budget	
Beginning Fund Balance			\$ 3,562,778	\$ 3,696,314	\$ 3,532,845			\$ 3,716,572		\$ 4,016,885	\$ 4,016,885	\$ 3,918,907	
Revenues													
Property Tax Revenues													
01-00-4200	Ad Valorem Taxes-Current	3,444,648	3,636,852	3,351,721	3,313,065	4,209,584		4,269,682	4,445,110	3,029,946	3,000,000	4,322,298	1,292,352
01-00-4202	Delinquent Ad Valorem Taxes	45,033	37,957	48,810	35,659	40,000		55,337	52,559	26,250	26,000	35,000	8,750
01-00-4200	Penalties/Interest Ad Valorem Taxes	46,996	57,115	30,837	43,720	40,000		41,411	52,016	30,000	30,000	40,000	10,000
Sales and Mixed Beverage Tax Revenue													
01-00-4300	Sales and Use Tax	1,174,872	1,247,166	1,359,455	1,467,348	1,520,132		1,565,133	1,666,821	1,350,000	1,177,000	1,596,400	246,400
01-00-4305	Sales Tax - Beverage	10,856	7,528	16,235	35,089	40,000		49,449	31,832	34,000	37,000	50,000	16,000
Franchise Fees Revenue													
01-00-4220	Franchise Fees	501,204	468,368	495,370	553,154	556,517		543,928	623,708	440,000	394,000	550,000	110,000
Court Fees Revenues													
01-00-4020	Warrants	104,073	60,109	100,636	73,007	100,000		52,428	98,051	40,000	38,800	71,300	31,300
01-00-4030	Court Income	433,165	383,232	542,586	543,104	691,251		402,769	599,221	475,000	496,000	580,000	105,000
01-00-4032	State Court Tax Collection Fee	25,749	15,164	-	16,217	25,000		-	16,426	11,250	12,000	16,000	4,750
01-00-4080	S.T.E.P	243,222	-	-	-	-		-	48,644	-	-	-	-
Permits/Licenses/Code Enforcement Revenues													
01-00-4050	Permits/Inspection Fees	161,974	138,258	203,834	243,777	280,500		162,938	238,256	155,000	135,600	210,000	55,000
01-00-4100	Food Licenses	19,210	15,163	22,318	23,030	33,000		26,070	27,758	30,000	16,000	22,000	(8,000)
01-00-4110	Liquor Licenses	4,438	1,935	5,552	19,939	34,439		3,435	13,947	8,000	2,000	2,500	(5,500)
01-00-4140	ARC, BOA, Zoning & Plat Fees	6,079	6,764	6,353	4,510	4,000		9,082	7,358	5,200	5,200	6,500	1,300
01-00-4160	Abatement Collections	-	1,014	-	-	1,000		-	403	750	-	-	(750)
01-00-4170	Certificate of Occupancy	-	8	16	2,323	1,500		3,975	1,564	-	2,250	1,000	1,000
01-00-4190	Animal Impound/Registration	929	1,504	1,747	1,844	2,000		2,425	2,090	1,500	1,400	1,700	200
Police & Fire Revenues													
01-00-4000	False Alarm Fines	-	200	-	-	-		531	146	700	-	-	(700)
01-00-4010	Restitution Fees	664	1,265	850	114	800		-	739	700	-	-	(700)
01-00-4150	Report Fees/Fingerprints	5,714	1,758	3,328	4,120	3,000		2,979	4,180	2,250	2,000	2,800	550
01-00-4420	Revenue Rescue	5,730	7,583	8,239	12,833	12,238		7,685	10,862	6,750	6,000	8,400	1,650
01-00-4440	Towing Services	29,864	26,028	28,695	62,700	45,270		42,916	47,095	26,000	25,400	40,000	14,000
Garbage Collection Revenues													
01-00-4120	Garbage Fees	453,609	459,628	463,646	460,622	526,000		486,180	569,937	410,000	360,000	490,000	80,000
01-00-4125	Retro garbage billing	-	-	150	60	-		-	42	-	-	-	-
01-00-4130	Recycling	-	265	545	298	500		495	421	375	250	321	(54)
Miscellaneous Revenues													
01-00-4040	Insurance Claims/Refunds	30,923	31,266	6,386	7,034	7,034		15,100	19,548	2,250	-	5,000	2,750
01-00-4060	Miscellaneous	35,004	13,702	6,162	37,780	4,000		28,477	25,025	3,000	8,000	3,000	-
01-00-4065	Credit Card Fees	40,212	28,014	42,228	47,952	45,964		33,449	47,564	30,000	29,250	39,000	9,000
01-00-4070	Donations	850	5,375	2,500	-	-		-	1,745	-	1,290	-	-
01-00-4090	Interest	165,090	39,050	1,537	117,529	108,486		280,686	142,476	75,000	196,000	240,000	165,000
01-00-4450	Passport Acceptance Office	29,567	10,896	25,954	25,830	35,000		27,720	30,994	23,000	22,900	30,000	7,000
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	-	-	-	-
01-00-0000	Branding Campaign Contribution	-	-	-	-	-		-	-	-	-	4,000	4,000
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	122,000		-	-	-	-	-	-

City of Castle Hills		Audited	Audited	Audited	Audited	2023	Annual	Unaudited	5 Year	2024	2024	2025	
Non-City Revenues (Moved to Balance Sheet)		12/31/19	12/31/20	12/31/21	12/31/22	Budget	12/31/23	Average	Annual Budget	Projected	Annual	Change	
									(9 Month)	(9 Month)	Adopted		
											Budget		
01-00-4025	LGB Collections	-	-	-	-	-	-	-	-	-	-	-	
01-00-4400	Court Tax	-	-	-	-	-	-	-	-	-	-	-	
01-00-4310	Sales Tax - Garbage	-	-	-	-	-	-	-	-	-	-	-	
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	6,024,340	8,367,219	2,150,298



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		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)	2024 Projected Ending (9 Month)	2025 Annual Adopted Budget	Change
Administration Expenditures												
Salaries & Benefits												
01-10-5001	Salaries-Full Time	265,237	330,617	388,061	388,801	500,000	472,050	468,953	378,149	378,149	480,420	102,271
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	10,000	5,000	(5,000)
01-10-5005	Longevity Pay	142	200	313	324	400	313	338	456	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	22,990	29,786	6,796
01-10-5012	Medicare	3,695	4,667	5,644	6,075	6,896	7,291	6,854	5,377	5,377	6,966	1,589
01-10-5015	Employee Insurance	22,219	31,723	37,000	37,235	42,000	62,221	46,480	34,400	34,400	48,380	13,980
01-10-5018	TMRS-Employee Retirement	-	41,535	50,838	44,885	55,017	59,664	50,388	62,555	62,555	82,440	19,885
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	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	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	7,000	6,000	1,500
01-10-5080	Uniforms	-	512	169	236	500	683	420	400	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	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	2,000	-
01-10-5052	Newspaper Publications/Ads	7,347	6,775	11,165	14,869	15,900	8,980	13,007	7,000	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	5,500	5,000	(800)
01-10-5076	Medical	288	215	340	177	250	303	315	200	200	200	-
01-10-5077	Abatement/ROW Mowing Services/Beautification	-	-	5,943	997	-	338	1,456	2,500	2,500	1,500	(1,000)
01-10-5082	Mayor/Council Expenses	4,472	3,659	10,041	7,909	5,500	10,791	8,474	3,500	3,500	7,500	4,000
01-10-5097	Insurance Claims	-	-	-	-	-	18,439	3,688	-	-	-	-
01-10-0000	Arborist	-	-	-	-	-	-	-	-	-	1,000	1,000
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	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	35,000	40,000	-
01-10-5028	Sanitation Inspectors	9,622	12,915	14,120	17,745	20,000	17,028	18,286	12,000	8,000	12,000	-
01-10-5041	IT Support	13,198	12,390	15,781	21,939	20,650	55,427	27,877	16,000	25,000	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	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	6,000	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	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	24,000	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	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	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	18,885	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	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	7,600	11,000	(1,000)

	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)	2024 Projected Ending (9 Month)	2025 Annual Adopted Budget	Change
City of Castle Hills											
01-10-5090	-	-	-	-	-	-	-	-	-	-	-
01-10-5091	-	-	-	-	-	-	-	2,500	-	5,000	2,500
01-10-0000	-	-	-	-	-	-	-	-	-	4,000	4,000
Equipment/Building/Maintenance											
01-10-5035	1,613	775	1,067	2,815	3,014	2,442	2,345	1,500	2,000	2,500	1,000
01-10-5065	5,075	7,784	6,756	62,213	55,800	22,390	32,003	5,200	13,000	13,550	8,350
01-10-5066	384	377	1,947	2,680	2,616	2,236	2,048	1,500	1,500	2,000	500
01-10-5090	-	-	-	-	-	-	-	-	-	-	-
Utilities Expenditures											
01-10-5030	15,956	13,988	13,519	20,996	24,500	20,016	21,795	14,000	21,000	22,000	8,000
01-10-5069	942	1,416	1,610	1,542	1,300	1,525	1,667	1,000	1,000	1,000	-
Department Specific Expenditures											
01-10-5043	-	-	19,221	-	3,000	-	4,444	1,000	-	1,000	-
01-10-5056	1,200	8,715	4,594	3,668	2,500	8,519	5,839	-	-	5,000	5,000
01-10-5057	-	-	945	-	500	2,316	-	1,800	1,800	2,500	700
Capital and Non-Capital Outlay											
01-10-8000	-	-	-	13,000	-	-	2,600	-	-	-	-
01-10-8003	-	-	9,202	85	-	-	1,857	-	-	-	-
Transfers for Future Expenditures											
01-10-5245	3,500	3,500	3,500	2,625	3,500	3,500	4,025	2,630	2,630	3,500	870
01-10-5246	-	-	-	-	-	-	-	-	-	-	-
Non-City Expenses (Moved to Balance Sheet)											
01-10-5087	-	-	-	-	-	-	-	-	-	-	-
Total Administration Expenditures	944,276	992,778	1,090,688	1,207,874	1,330,546	1,249,417		806,657	822,342	1,045,670	239,013



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)	2024 Projected Ending (9 Month)	2025 Annual Adopted 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	68,217	91,016	22,799
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	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	4,229	5,643	1,414
01-20-5012	Medicare	871	973	1,162	950	1,254	766	1,195	989	989	1,320	331
01-20-5015	Employee Insurance	7,626	11,115	11,099	8,458	13,200	11,728	12,645	9,829	9,829	13,823	3,994
01-20-5018	TMRS-Employee Retirement	7,232	9,341	10,537	7,651	10,914	6,665	10,468	11,508	11,508	15,618	4,110
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	2,250	3,200	950
01-20-5045	Office Equip/Software	-	-	-	-	100	-	20	75	75	100	25
01-20-5070	Miscellaneous	200	-	55	-	100	15,063	3,084	75	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	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	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	1,150	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	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	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	72,000	90,000	18,000
Capital and Non-Capital Outlay												
01-20-8000	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
01-20-8003	Non-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
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	217,244	294,242	75,998



Police Department

Mission Statement

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

Vision Statement

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

Core Values

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

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

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

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

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

City of Castle Hills		Audited 12/31/19	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)	2024 Projected Ending (9 Month)	2025 Annual Adopted Budget	Change
Police Department Expenditures												
Salaries & Benefits												
01-30-5001	Salaries-Full Time	1,581,088	1,600,199	1,661,939	1,564,463	1,934,273	1,788,761	2,026,144	1,721,670	1,721,670	2,324,862	603,192
01-30-5002	S.T.E.P. Overtime	74,077	34,992	39,885	20,472	50,000	29,086	49,702	45,000	45,000	45,000	-
01-30-5003	Salaries-Part Time	6,623	11,988	9,154	12,781	10,200	17,518	13,653	7,500	7,500	15,000	7,500
01-30-5004	Reimbursed Salary	(21,836)	(40,886)	-	64,500	64,500	5,001	14,256	-	-	-	-
01-30-5005	Longevity Pay	1,127	1,238	1,003	-	-	-	674	-	-	-	-
01-30-5006	Comp Time/Overtime	50,360	63,858	35,551	118,013	111,193	104,894	96,774	26,250	26,250	26,250	-
01-30-5010	FICA	103,143	103,246	108,236	109,009	118,744	119,548	132,385	109,998	10,998	144,141	34,143
01-30-5012	Medicare	24,122	24,146	25,313	26,245	27,771	27,959	31,111	25,725	25,725	33,710	7,985
01-30-5015	Employee Insurance	145,263	164,474	167,649	147,582	210,000	179,005	202,795	147,423	147,423	207,340	59,917
01-30-5018	TMRS-Employee Retirement	197,219	214,521	226,525	207,030	241,701	234,733	264,346	299,302	299,302	398,946	99,644
01-30-5020	Workers' Compensation	28,906	28,906	28,606	-	30,083	22,217	27,744	-	-	27,022	27,022
General Supplies & Materials												
01-30-5040	Office/Printing	2,415	2,585	4,277	2,302	3,000	2,369	3,390	2,100	1,813	2,400	300
01-30-5045	Office Equip/Software	-	-	-	-	-	-	-	-	-	-	-
01-30-5070	Miscellaneous	668	750	918	805	900	606	929	675	698	750	75
01-30-5080	Uniforms	20,145	15,561	22,512	16,174	22,800	24,855	24,409	17,500	16,812	24,700	7,200
Services Expenditures												
01-30-5048	Subscriptions & Dues	195	1,887	527	552	800	624	917	600	509	600	-
01-30-5074	Training/Prof Meetings	20,252	23,132	15,738	19,302	23,000	19,471	24,179	16,000	17,011	20,000	4,000
01-30-5076	Medical-Employee	17,731	18,771	5,362	5,160	6,500	6,267	11,958	2,250	1,884	2,000	(250)
Contractual Expenditures												
01-30-5041	IT Support	10,615	11,501	14,066	25,109	24,000	38,314	24,721	18,000	22,153	20,000	2,000
01-30-5062	Radio/Tower Fees City of S.A.	-	-	19,768	11,823	13,590	10,932	11,223	10,190	7,577	10,000	(190)
01-30-5064	Radio Yrly. Maint. Hand Held/Console	-	-	-	-	-	30	6	3,730	461	1,500	(2,230)
01-30-5085	Equipment Leases	4,954	5,640	5,913	5,816	6,700	5,635	6,931	5,024	4,347	6,000	976
01-30-5097	Insurance Claims	-	4,480	(2,768)	3,179	-	-	978	-	-	-	-
Equipment/Building/Maintenance												
01-30-5035	Fuel - Vehicle/Equipment	46,578	33,963	28,259	47,114	55,000	39,511	50,085	26,000	27,863	25,000	(1,000)
01-30-5065	Bldg. Maint./Supplies	4,949	6,749	8,327	9,098	11,180	5,884	9,237	8,000	4,883	7,000	(1,000)
01-30-5066	Vehicle-Maintenance/Supplies/Tires	-	(1,350)	11,391	19,008	19,000	18,385	13,287	12,000	11,750	12,500	500
01-30-5068	Mobile Equipment-Maintenance/Supplies	18,088	7,322	11,542	7,298	12,000	11,022	13,455	9,000	7,800	9,000	-
Utilities Expenditures												
01-30-5030	Utilities	34,056	33,770	34,505	46,595	54,608	46,457	49,998	19,125	19,000	24,000	4,875
01-30-5069	Phone/Cell Phone/Radio	34,368	34,535	14,370	10,692	13,343	10,861	23,634	10,000	8,250	11,500	1,500
Department Specific Expenditures												
01-30-5079	Equipment Purchase	11,764	15,160	7,730	7,784	11,500	11,038	12,995	8,625	7,101	10,000	1,375
01-30-5095	Magistrate Fees	-	-	-	-	-	-	-	-	-	-	-
01-30-5240	CID	2,438	2,821	-	2,886	3,000	1,986	2,626	1,875	1,419	2,000	125
01-30-5239	Investigating Evidence/Testing	-	-	27,190	9,245	13,200	8,911	11,709	9,900	5,500	7,000	(2,900)
Capital and Non-Capital Outlay												
01-30-8000	Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-
01-30-8003	Non-Capital Outlay (New Number)	-	-	1,400	-	-	-	280	-	-	-	-
Transfers for Future Expenditures												
01-30-5245	Transfer for Tech Upgrades	8,000	8,000	8,000	6,000	8,000	8,000	9,200	-	-	8,000	8,000
Total Police Department Expenditures		2,427,307	2,431,958	2,545,747	2,526,037	3,100,586	2,799,878		2,563,462	2,450,699	3,426,221	862,759



Fire Department

Mission Statement

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

Vision Statement

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

Core Values

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

City of Castle Hills		Audited 12/31/19	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)	2024 Projected Ending (9 Month)	2025 Annual Adopted Budget	Change
Fire Department Expenditures												
Salaries & Benefits												
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	1,115,733	1,441,482	325,749
01-40-5002	Retainer Overtime	70,974	72,432	89,567	74,100	72,491	78,561	91,625	45,000	45,000	50,000	5,000
01-40-5003	Salaries-Part Time/Contract	15,450	-	-	-	-	-	3,090	-	-	-	-
01-40-5005	Longevity Pay	3,728	3,988	4,382	-	-	-	2,420	-	-	-	-
01-40-5010	FICA	68,473	75,619	80,885	82,690	87,138	89,516	96,864	71,965	71,965	89,372	17,407
01-40-5012	Medicare	16,014	17,685	18,917	20,026	20,411	20,935	22,798	16,831	16,831	20,901	4,070
01-40-5015	Employee Insurance	101,151	120,727	124,727	129,763	132,000	146,807	151,035	98,282	98,282	138,230	39,948
01-40-5018	TMRS-Employee Retirement	132,661	158,988	171,026	158,842	173,297	182,208	195,404	195,816	195,816	247,358	51,542
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	1,500	500
01-40-5045	Office Equip/Software	238	931	626	380	1,000	873	809	750	750	1,000	250
01-40-5080	Uniforms	12,399	11,012	13,437	14,790	14,634	14,162	16,087	9,375	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	15,000	18,000	5,000
01-40-5076	Medical	679	832	1,735	1,067	800	1,317	1,286	600	800	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	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	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	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	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	12,000	13,000	1,000
01-40-5065	Bldg. Maint./Supplies	6,155	11,103	16,052	13,556	14,500	15,700	15,413	10,875	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	5,000	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	30,000	38,000	8,000
Utilities Expenditures												
01-40-5030	Utilities	13,551	13,722	14,407	21,591	24,470	24,693	22,487	13,500	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	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	3,000	4,000	1,375
01-40-8324	Fire (Firefighter Gear)	-	-	20,033	20,931	11,200	12,470	12,927	15,000	15,000	17,000	2,000
Capital and Non-Capital Outlay												
01-40-8000	Capital Outlay	-	-	5,115	3,930	5,100	5,452	3,919	3,825	3,825	5,000	1,175
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		1,738,577	1,741,752	2,280,977	542,400



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)	2024 Projected Ending (9 Month)	2025 Annual Adopted 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	142,907	190,910	48,003
01-50-5002	Overtime	9,619	3,781	5,430	7,337	12,192	9,028	9,478	3,000	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	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	8,860	11,836	2,976
01-50-5012	Medicare	1,449	1,362	1,326	2,217	2,624	2,123	2,220	2,072	2,072	2,768	696
01-50-5015	Employee Insurance	2,072	1,906	3,089	7,314	13,260	12,396	8,007	9,925	9,925	13,960	4,035
01-50-5018	TMRS-Employee Retirement	11,677	11,863	11,972	17,572	40,938	18,475	22,499	24,108	24,108	32,760	8,652
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	5,600	3,800	(1,800)
General Supplies & Materials												
01-50-5040	Office/Printing	812	347	411	1,260	1,249	113	839	800	800	1,300	500
01-50-5070	Miscellaneous	-	-	-	705	705	366	355	550	550	1,000	450
01-50-5078	Safety Supplies	-	691	1,253	356	800	-	620	600	600	1,000	400
01-50-5080	Uniforms	1,043	85	151	718	2,300	565	972	1,730	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	16,000	17,000	1,000
01-50-5074	Training/Prof Meetings	20	113	-	-	1,500	-	327	1,130	1,130	1,500	370
01-50-5076	Medical	238	502	68	-	500	-	262	400	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	2,300	3,500	1,200
01-50-5085	Equipment Leases	-	-	1,128	2,039	3,100	2,538	1,761	1,700	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	6,300	8,000	1,700
01-50-5065	Bldg. Maint./Supplies	630	932	189	1,597	3,000	586	1,387	2,250	2,250	3,200	950
01-50-5066	Vehicle-Maintenance/Supplies/Tires	-	-	-	1,157	4,550	-	1,141	3,413	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	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	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	4,000	5,000	1,000
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	2,250	3,000	750
01-50-8530	Commons	36	2,189	1,171	1,508	2,000	14,418	4,264	1,500	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	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	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	6,000	8,000	2,000
01-50-8003	Non-Capital Outlay	-	-	-	-	3,000	-	600	2,250	2,250	2,300	50
Transfers for Future Expenditures												
01-50-5245	Transfer for Tech Upgrades	400	400	400	300	400	400	460	300	300	400	100
Total Streets Department Expenditures		352,920	323,911	301,181	400,639	529,537	440,414		338,141	338,141	462,407	124,266

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)	2024 Projected Ending (9 Month)	2025 Annual Adopted Budget	Change
Sanitation Department Expenditures												
Salaries & Benefits												
01-60-5001	Salaries-Full Time	197,161	176,310	126,690	141,656	209,805	131,379	196,600	206,239	206,239	267,361	61,122
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	696	-
01-60-5010	FICA	11,698	10,457	7,880	7,626	10,488	6,679	10,966	12,787	12,787	16,576	3,789
01-60-5012	Medicare	2,736	2,446	1,843	1,855	3,622	1,562	2,813	2,990	2,990	3,877	887
01-60-5015	Employee Insurance	28,001	28,566	20,563	15,989	20,000	12,651	25,154	29,485	29,485	20,732	(8,753)
01-60-5018	TMRS-Employee Retirement	22,893	22,242	16,641	14,628	21,525	13,601	22,306	34,793	34,793	45,879	11,086
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	900	1,000	100
01-60-5078	Safety Supplies	-	810	1,282	-	700	-	558	550	550	1,000	450
01-60-5080	Uniforms	2,185	2,520	2,450	2,263	3,500	2,177	3,019	2,650	2,650	3,700	1,050
Services Expenditures												
01-60-5076	Medical	218	231	173	268	600	105	319	450	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	21,000	24,000	3,000
01-60-5065	Bldg. Maint./Supplies	6,529	1,575	7,387	6,465	6,600	2,231	6,157	4,500	4,500	6,000	1,500
01-60-5066	Vehicle-Maintenance/Supplies/Tires	-	-	4,025	1,387	15,000	1,826	4,448	11,250	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	600	800	200
Department Specific Expenditures												
01-60-5023	Special Collection	-	-	6,978	11,354	19,354	9,662	9,470	6,000	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	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	100,000	180,000	80,000
01-60-5096	Insect Control	2,030	1,570	1,818	248	3,000	1,565	2,046	2,000	2,000	3,000	1,000
Capital and Non-Capital Outlay												
01-60-8000	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
01-60-8003	Non-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Total Sanitation Department Expenditures		457,499	441,502	496,816	544,722	659,008	636,763		438,890	438,890	626,935	188,045

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		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)	2024 Projected Ending (9 Month)	2025 Annual Adopted Budget	Change
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	5,000	10,000	10,000	24,000	3,750	3,750	5,000	1,250
01-80-8025	Fire - Future Vehicle	-	25,000	25,000	30,738	43,738	48,738	34,643	15,000	15,000	25,000	10,000
01-80-8026	Fire - Future Rescue Truck	10,000	10,000	10,000	10,000	10,000	10,000	12,000	7,500	7,500	10,000	2,500
01-80-8027	Fire - Future Pumper Truck Purchase	-	-	-	-	15,000	-	3,000	11,250	11,250	11,230	(20)
01-80-8035	Pub Works - Future Vehicle	50,000	50,000	50,000	50,000	60,000	60,000	64,000	37,500	37,500	50,000	12,500
01-80-8325	Fire - Future SCBA	5,000	5,000	15,000	16,873	16,667	16,667	15,041	11,250	11,250	15,000	3,750
Capital Outlay Expenditures												
01-80-8000	Capital Purchases	-	-	-	97,807	-	3,330	20,227	-	-	24,000	24,000
01-80-8005	Monument Entrance Signs	5,530	995	-	-	7,500	-	2,805	3,000	3,000	3,000	-
01-80-8010	Admin Equip Purchase	13,724	2,373	-	-	-	225	3,264	-	-	-	-
01-80-8020	City Hall Improvements	453	-	11,995	-	-	-	2,490	-	-	-	-
01-80-8030	Commons Capital Expenses	-	3,398	-	-	-	-	680	-	-	-	-
01-80-8310	Fire (Equipment)	12,635	13,561	-	-	-	-	5,239	-	-	-	-
01-80-8320	Fire (Bldg. Related)	6,755	7,297	-	43,325	-	-	11,475	24,000	24,000	-	(24,000)
01-80-8324	Fire (Firefighter Gear)	16,060	15,222	-	-	-	-	6,256	-	-	-	-
01-80-8410	Street (Bldg. & Equip)	2,105	1,770	-	-	-	592	893	-	-	-	-
01-80-8510	Sanitation (Equipment)	-	-	-	-	-	-	-	-	-	-	-
Debt Service Payments												
01-80-8330	Fire Truck - Principal Payment	74,257	76,321	78,443	80,623	82,865	82,865	95,075	-	-	85,169	85,169
01-80-8332	Fire Truck - Interest payment	13,279	11,215	9,093	6,913	4,701	4,671	9,974	-	-	2,368	2,368
Total Capital Expenses Expenditures		642,478	543,338	205,915	341,279	250,471	237,088		113,250	113,250	230,767	117,517
Total General Fund Expenditures		(6,812,385)	(6,811,851)	(6,950,141)	(7,274,782)	(8,334,683)	(7,813,966)		(6,217,221)	(6,122,318)	(8,367,219)	(2,149,998)

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 ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 662,081</u>	<u>\$ 662,081</u>	<u>\$ 867,581</u>	
REVENUE TOTAL	295,500	280,500	476,295	
EXPENSE TOTAL	75,000	75,000	525,000	
ENDING FUND BALANCE	<u>\$ 882,581</u>	<u>\$ 867,581</u>	<u>\$ 818,876</u>	

EXPENSES

Continuation of Street Maintenance/Seal Coat Projects & Mill-Overlay Projects

CAPITAL

FUTURE POSSIBLE PROJECTS

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 Annual Adopted Budget	Change
Street Maintenance Tax Fund (08)											
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					
		<u>385,718</u>	<u>373,178</u>	<u>431,696</u>	<u>572,375</u>	<u>517,419</u>		<u>295,500</u>	<u>280,500</u>	<u>476,295</u>	<u>180,795</u>
08-00-9010	Operations & Maintenance	-	-	1,040	-	-	208	-	-	-	-
08-00-9050	Street Repair (Major)	-	-	-	49,740	82,177	26,383	-	-	300,000	300,000
08-00-9052	Street Maintenance (Minor)	4,879	4,391	13,674	77,992	8,000	21,787	-	-	-	-
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	8,005	-	-	-	-	1,601	-	-	-	-
08-00-9064	Adobe/Roundup Mill/Overlay	36,355	-	-	-	-	7,271	-	-	-	-
	West Ave/Jackson Keller Mill and Overlay	-	-	65,591	-	-	13,118	-	-	-	-
08-00-9062	Seal Coat /Micro surface	17,608	229,494	356,758	174,356	170,862	189,816	75,000	75,000	225,000	150,000
08-00-9071	2020 Street Projects	-	-	-	848,340	61,680	182,004	-	-	-	-
08-00-0000	2023 Street Projects	-	-	-	-	130,847					
		<u>124,396</u>	<u>233,885</u>	<u>437,063</u>	<u>1,150,428</u>	<u>453,566</u>		<u>75,000</u>	<u>75,000</u>	<u>525,000</u>	<u>450,000</u>
Excess Revenue/(Loss)		261,322	139,293	(5,367)	(578,053)	63,853		220,500	205,500	(48,705)	
ENDING FUND BALANCE		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 ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 2,117,111</u>	<u>\$ 2,117,111</u>	<u>\$ 2,006,651</u>	
REVENUE TOTAL	288,890	286,402	446,852	157,962
EXPENSE TOTAL	396,863	396,862	388,138	(8,725)
ENDING FUND BALANCE	<u>\$ 2,009,138</u>	<u>\$ 2,006,651</u>	<u>\$ 2,065,365</u>	

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 Adopted 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	-	-	-	-
		<u>506,665</u>	<u>384,078</u>	<u>516,019</u>	<u>666,199</u>	<u>449,685</u>		<u>288,890</u>	<u>286,402</u>	<u>446,852</u>	<u>157,962</u>
10-00-5001	Salaries-Full Time	-	-	-	-	-	-	-	-	-	-
10-00-5005	Longevity Pay	-	-	-	-	-	-	-	-	-	-
10-00-5010	FICA	-	-	-	-	-	-	-	-	-	-
10-00-5015	Employee Insurance	-	-	-	-	-	-	-	-	-	-
10-00-5018	TMRS-Employee Retirement	-	-	-	-	-	-	-	-	-	-
10-00-9005	Capital Expenses	-	-	-	-	-	-	-	-	-	-
10-00-9010	Operations & Maintenance	-	-	-	620	200	164	-	-	-	-
10-00-9030	Miscellaneous	100	-	13,249	(30,998)	-	(3,530)	-	-	-	-
10-00-9055	Engineering	9,744	13,252	4,789	-	-	5,557	-	-	-	-
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	140,000	96,200	245,707	200,000	205,000	(40,707)
10-90-9802	2020 Certificates of Obligations Interest	-	-	94,596	83,084	78,119	51,160	42,706	88,412	82,338	39,632
10-00-9803	2023 Certificate of Obligations Principal	-	-	-	-	-	-	77,550	15,000	40,000	(37,550)
10-00-9804	2023 Certificates of Obligations Interest	-	-	-	-	-	-	30,900	93,450	60,800	29,900
		<u>294,537</u>	<u>238,627</u>	<u>350,165</u>	<u>188,846</u>	<u>218,319</u>		<u>396,863</u>	<u>396,862</u>	<u>388,138</u>	<u>(8,725)</u>
Excess Revenue/(Loss)		212,127	145,451	165,854	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 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 PROPOSED BUDGET	2025 ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	
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 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 Budget	Change
Supplemental Street & Drainage Maint. Fund (22)										
BEGINNING FUND BALANCE	1,035,602	35,901	-	-	-	-	-	-	-	-
22-00-4040 Insurance Claims/Refunds	78,613	-	-	-	-	15,723	-	-	-	-
22-00-8615 Transfer from Gen Fund	402,680	-	-	-	-	80,536	-	-	-	-
22-00-8612 Transfer In from Fund 08 (Street Tax)	-	-	-	-	-	-	-	-	-	-
22-00-8614 Transfer In from Fund 10 (Drainage Utility Fund)	236,008	200,971	-	-	-	87,396	-	-	-	-
22-00-8617 Transfer to Fund 23	-	-	-	-	-	-	-	-	-	-
22-00-8631 Transfer from Fund 31 - 2020 CO's	-	2,955,946	-	-	-	591,189	-	-	-	-
	<u>717,301</u>	<u>3,156,917</u>	-	-	-	-	-	-	-	-
22-00-9005 Capital Expenses	-	-	-	-	-	-	-	-	-	-
22-00-9041 Transfer to Fund 23	-	-	-	-	-	-	-	-	-	-
22-00-9050 Street Repair (Major)	-	-	-	-	-	-	-	-	-	-
22-00-9052 Street Maintenance (Minor)	-	-	-	-	-	-	-	-	-	-
22-00-9060 Antler Project 2019	1,505,943	44,814	-	-	-	310,151	-	-	-	-
22-00-9063 Winston/Castle Intersection Repair	32,600	7,500	-	-	-	8,020	-	-	-	-
22-00-9065 Watershed III Drain (Banyan Dr. & Glentower)	178,459	3,140,504	-	-	-	663,793	-	-	-	-
	<u>1,717,002</u>	<u>3,192,818</u>	-	-	-	-	-	-	-	-
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 ADOPTED 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 9 (Month)	2025 Adopted 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
	<u>95,000</u>	<u>150,000</u>	<u>105,000</u>	<u>105,000</u>	<u>145,405</u>	<u>75,000</u>	<u>75,000</u>	<u>110,000</u>	<u>35,000</u>
Expenditures									
09-00-9305 Fire Department-Radios	-	88,404	-	-	-	-	-	-	-
09-00-9505 Public Works	-	124,911	-	-	-	-	-	-	-
	<u>-</u>	<u>213,315</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	
Fire Dept - Rescue Truck	85,000	110,000	110,000	135,000	145,000	152,500	160,000	170,000	
Fire - Future Radios	30,000	1,596	56,596	56,596	66,596	70,346	74,096	84,096	
Fire Dept - Pumper Truck	-	-	-	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	
Public Works Total Running Balance	213,646	138,735	188,735	238,735	298,735	336,235	373,735	423,735	
	<u>346,949</u>	<u>283,634</u>	<u>388,634</u>	<u>493,634</u>	<u>639,039</u>	<u>714,039</u>	<u>789,039</u>	<u>899,039</u>	

20 - COMMUNITY INFRASTRUCTURE ECONOMIC DEVELOPMENT PROGRAM (CIED) FUND

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

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 243,205</u>	<u>\$ 243,205</u>	<u>\$ 231,705</u>	
REVENUE TOTAL	-	-	-	-
EXPENSE TOTAL	45,000	11,500	50,000	5,000
ENDING FUND BALANCE	<u>\$ 198,205</u>	<u>\$ 231,705</u>	<u>\$ 181,705</u>	

EXPENSES

-Conversion/Implentation Costs related to New Financial Sytem.

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 Annual Adopted Budget	Change
CPS CIED Fund (20)										
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	-	-	-	-	-	-	-	-	50,000	(50,000)
20-00-9028 CPAC	-	-	1,193	3,177	-	874	-	-	-	-
20-00-9030 Miscellaneous	-	-	-	-	5,129	1,026	-	-	-	-
20-00-9031 Community Room Renov	-	-	-	-	-	-	-	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	50,000	(95,000)
ENDING FUND BALANCE	431,075	414,982	348,103	336,554	243,205		198,205	231,705	181,705	

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 ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 49,216</u>	<u>\$ 49,216</u>	<u>\$ 45,046</u>	
REVENUE TOTAL	9,800	3,830	13,100	3,300
EXPENSE TOTAL	8,000	8,000	3,000	(5,000)
ENDING FUND BALANCE	<u>\$ 51,016</u>	<u>\$ 45,046</u>	<u>\$ 55,146</u>	

EXPENSES

No requests

CAPITAL

Replacement of Desktops to Laptops

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 Adopted Budget	Change
Workstation Upgrade (21)											
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
		<u>13,100</u>	<u>13,100</u>	<u>13,100</u>	<u>9,825</u>	<u>13,100</u>		<u>9,800</u>	<u>3,830</u>	<u>13,100</u>	<u>3,300</u>
21-00-9006	Equipment Purchase	-	1,998	-	9,586	17,461	5,809	8,000	8,000	3,000	(5,000)
		<u>-</u>	<u>1,998</u>	<u>-</u>	<u>9,586</u>	<u>17,461</u>		<u>8,000</u>	<u>8,000</u>	<u>3,000</u>	<u>(5,000)</u>
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	

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 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 ADOPTED 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		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 Adopted Budget	Change
Child Safety Fund (02)											
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)
		<u>12,358</u>	<u>7,802</u>	<u>9,656</u>	<u>18,105</u>	<u>12,890</u>		<u>13,000</u>	<u>10,000</u>	<u>12,300</u>	<u>(700)</u>
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	-
		<u>8,560</u>	<u>2,500</u>	<u>-</u>	<u>7,259</u>	<u>10,650</u>		<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
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 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (5,000)</u>	
REVENUE TOTAL	\$ 10,000	\$ 10,000	\$ 15,000	\$ 5,000
EXPENSE TOTAL	\$ 9,000	\$ 15,000	\$ 10,000	\$ 1,000
ENDING FUND BALANCE	<u>\$ 1,000</u>	<u>\$ (5,000)</u>	<u>\$ 0</u>	

EXPENSES

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

CAPITAL

No requests

City of Castle Hills		Audited 12/31/2019	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 Adopted Budget	Change
Municipal Court Technology (05)											
	BEGINNING FUND BALANCE	36,960	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
		<u>19,822</u>	<u>10,281</u>	<u>14,875</u>	<u>17,032</u>	<u>11,205</u>		<u>10,000</u>	<u>10,000</u>	<u>15,000</u>	<u>5,000</u>
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	-	-	-	-	-	-	-	-	-	-
		<u>51,450</u>	<u>14,742</u>	<u>21,316</u>	<u>16,663</u>	<u>6,004</u>		<u>9,000</u>	<u>15,000</u>	<u>10,000</u>	<u>1,000</u>
	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 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 59,954</u>	<u>\$ 59,954</u>	<u>\$ 64,954</u>	
REVENUE TOTAL	\$ 15,000	\$ 14,000	\$ 18,000	\$ 3,000
EXPENSE TOTAL	\$ 9,000	\$ 9,000	\$ 18,000	\$ 9,000
ENDING FUND BALANCE	<u>\$ 65,954</u>	<u>\$ 64,954</u>	<u>\$ 64,954</u>	

EXPENSES

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

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 Adopted Budget	Change
Municipal Court Security Fund (06)											
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
		<u>14,873</u>	<u>9,764</u>	<u>15,879</u>	<u>19,605</u>	<u>12,890</u>		<u>15,000</u>	<u>14,000</u>	<u>18,000</u>	<u>3,000</u>
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	TMRS-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	-	-	-	-	-	-	-	-	-	-
		<u>81,118</u>	<u>2,385</u>	<u>-</u>	<u>8,265</u>	<u>10,650</u>		<u>9,000</u>	<u>9,000</u>	<u>18,000</u>	<u>9,000</u>
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 ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 14,563</u>	<u>\$ 14,563</u>	<u>\$ 15,513</u>	
REVENUE TOTAL	\$ 1,100	\$ 950	\$ 1,240	\$ 140
EXPENSE TOTAL	\$ 800	\$ -	\$ 800	\$ -
ENDING FUND BALANCE	<u>\$ 14,863</u>	<u>\$ 15,513</u>	<u>\$ 15,953</u>	

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 Adopted 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
		<u>1,219</u>	<u>2,058</u>	<u>1,889</u>	<u>3,177</u>	<u>1,232</u>		<u>1,100</u>	<u>950</u>	<u>1,240</u>	<u>140</u>
07-00-5074	Training & Education Materials	-	-	-	-	-	-	600	-	600	-
07-00-9010	Operations & Maintenance	-	-	-	-	-	-	200	-	200	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>800</u>	<u>-</u>	<u>800</u>	<u>-</u>
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 ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 47,831</u>	<u>\$ 47,831</u>	<u>\$ 56,831</u>	
REVENUE TOTAL	9,000	9,000	11,800	2,800
EXPENSE TOTAL	-	-	-	-
ENDING FUND BALANCE	<u>\$ 56,831</u>	<u>\$ 56,831</u>	<u>\$ 68,631</u>	

EXPENSES

No requests

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 Adopted Budget	Change
Local Truancy Prevention Fund (16) (New Fee in 2020)										
BEGINNING FUND BALANCE	-	-	5,397	18,081	36,045		47,831	47,831	56,831	
16-00-8604 Truancy Prevention Revenue	-	-	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 ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 715</u>	<u>\$ 715</u>	<u>\$ 865</u>	
REVENUE TOTAL	150	150	300	150
EXPENSE TOTAL	-	-	-	-
ENDING FUND BALANCE	<u>\$ 865</u>	<u>\$ 865</u>	<u>\$ 1,165</u>	

EXPENSES

No requests

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 Adopted Budget	Change
Local Municipal Jury Fund (17) (New Fee in 2020)											
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 ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 591,319</u>	<u>\$ 591,319</u>	<u>\$ 553,838</u>	
REVENUE TOTAL	\$ 3,000	\$ 30,916	\$ -	\$ (3,000)
EXPENSE TOTAL	\$ -	\$ 68,397	\$ 65,000	\$ 65,000
ENDING FUND BALANCE	<u>\$ 464,835</u>	<u>\$ 553,838</u>	<u>\$ 488,838</u>	

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 (9 Month)	2025 Adopted 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	-	-	-	-
	<u>62,115</u>	<u>35,608</u>	<u>16,457</u>	<u>105,884</u>	<u>149,189</u>		<u>3,000</u>	<u>30,916</u>	<u>-</u>	<u>(3,000)</u>
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
	<u>26,698</u>	<u>32,842</u>	<u>5,646</u>	<u>35,689</u>	<u>60,975</u>		<u>-</u>	<u>68,397</u>	<u>65,000</u>	<u>65,000</u>
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 ADOPTED 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 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Adopted Budget	Change
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 ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 10,679</u>	<u>\$ 10,679</u>	<u>\$ 12,444</u>	
REVENUE TOTAL	-	1,765	1,765	1,765
EXPENSE TOTAL	-	-	-	-
ENDING FUND BALANCE	<u>\$ 10,679</u>	<u>\$ 12,444</u>	<u>\$ 14,209</u>	

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 Adopted 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)										
18-00-4455 LEOSE State Allocation	1,937	1,794	1,777	1,540	1,534	1,717	-	1,765	1,765	(1,765)
18-00-4090 Interest	-	-	-	-	83		-	-	-	-
	<u>1,937</u>	<u>1,794</u>	<u>1,777</u>	<u>1,540</u>	<u>1,617</u>		<u>-</u>	<u>1,765</u>	<u>1,765</u>	<u>(1,765)</u>
18-00-5074 Training/Professional Meetings	-	4,865	-	-	-	973	-	-	-	-
	<u>-</u>	<u>4,865</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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 ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 6,918</u>	<u>\$ 6,918</u>	<u>\$ 7,218</u>	
REVENUE TOTAL	\$ 300	\$ 300	\$ 300	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ 300	\$ 300
ENDING FUND BALANCE	<u>\$ 7,218</u>	<u>\$ 7,218</u>	<u>\$ 7,218</u>	

EXPENSES

No requests

Capital

No requests

City of Castle Hills		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 Adopted Budget	Change
Animal Shelter Fund (04)											
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	-
		<u>295</u>	<u>-</u>	<u>165</u>	<u>1,100</u>	<u>100</u>		<u>300</u>	<u>300</u>	<u>300</u>	<u>-</u>
04-00-9010	Operations & Maintenance	-	-	-	-	-	-	-	-	-	-
04-00-9048	Transfer to Fund 01- General	-	423	-	-	-	85	-	-	300	300
		<u>-</u>	<u>423</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>300</u>	<u>300</u>
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 ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 1,983</u>	<u>\$ 1,983</u>	<u>\$ 2,883</u>	
REVENUE TOTAL	539,975	540,275	516,750	(23,225)
EXPENSE TOTAL	539,375	539,375	515,850	(23,525)
ENDING FUND BALANCE	<u>\$ 2,583</u>	<u>\$ 2,883</u>	<u>\$ 3,783</u>	

City of Castle Hills	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 Adopted Budget	Change
Debt Service Fund (03)								
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

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.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 2,351</u>	<u>\$ 2,351</u>	<u>\$ 9,051</u>	
REVENUE TOTAL	-	6,700	8,000	8,000
EXPENSE TOTAL	-	-	-	-
ENDING FUND BALANCE	<u>\$ 2,351</u>	<u>\$ 9,051</u>	<u>\$ 17,051</u>	

EXPENSES

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 Annual Adopted Budget	Change
2020 CO'S STREET PROJECTS (30) (New Construction Fund in 2020)										
BEGINNING FUND BALANCE	-	-	3,330,808	2,330,585	(380,223)		(361,381)	(361,381)	(354,681)	
30-00-4090 Interest	-	808	991	13,238	18,843	6,776	-	6,700	8,000	(8,000)
30-00-4999 Bond Proceeds	-	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)	

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.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 23,389</u>	<u>\$ 23,389</u>	<u>\$ 25,389</u>	
REVENUE TOTAL	-	2,000	3,000	3,000
EXPENSE TOTAL	-	-	-	-
ENDING FUND BALANCE	<u>\$ 23,389</u>	<u>\$ 25,389</u>	<u>\$ 28,389</u>	

EXPENSES

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 Adopted Budget	Change
2020 CO'S DRAINAGE FUND (31)											
(New Construction Fund in 2020)											
BEGINNING FUND BALANCE		-	-	1,958,570	1,074,219	130,169		23,389	23,389	25,389	
31-00-4090	Interest	-	950	347	4,866	7,433	2,719	-	2,000	3,000	3,000
31-00-4999	Bond Proceeds	-	5,026,551	-	-	-	1,005,310	-	-	-	-
		-	5,027,501	347	4,866	7,433		-	2,000	3,000.00	3,000.00
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	

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 bond proceeds, interest and cost related to the street and related costs.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 1,591,301</u>	<u>\$ 1,591,301</u>	<u>\$ 411,995</u>	
REVENUE TOTAL	6,000	56,128	60,000	54,000
EXPENSE TOTAL	1,200,000	1,235,434	-	(1,200,000)
ENDING FUND BALANCE	<u>\$ 397,301</u>	<u>\$ 411,995</u>	<u>\$ 471,995</u>	

EXPENSES

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 Adopted Budget	Change
2023 CO'S STREET FUND (33) (New Construction Fund in 2023)										
BEGINNING FUND BALANCE	-	-	-	-	-		1,591,301	397,301	(782,005)	
33-00-4090 Interest	-	-	-	-	140,454	28,091	6,000	56,128	60,000	(66,000)
33-00-4999 Bond Proceeds	-	-	-	-	3,000,000	600,000	-	-	-	-
	-	-	-	-	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)
Excess Revenue/(Loss)	-	-	-	-	1,591,301		(1,194,000)	(1,179,306)	60,000	
ENDING FUND BALANCE	-	-	-	-	1,591,301		397,301	(782,005)	(722,005)	

34 - CO's DRAINAGE PROJECTS

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

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 3,000,227</u>	<u>\$ 3,000,000</u>	<u>\$ 2,929,609</u>	
REVENUE TOTAL	20,000	117,000	125,000	105,000
EXPENSE TOTAL	1,030,000	187,391	-	(1,030,000)
ENDING FUND BALANCE	<u>\$ 1,990,227</u>	<u>\$ 2,929,609</u>	<u>\$ 3,054,609</u>	

EXPENSES

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 Adopted Budget	Change
2023 CO'S DRAINAGE FUND (34) (New Construction Fund in 2023)							-			
BEGINNING FUND BALANCE	-	-	-	-	-	-	3,000,227	3,000,227	2,929,836	
34-00-4090 Interest	-			-	114,227	22,845	20,000	117,000	125,000	(145,000)
34-00-4999 Bond Proceeds	-			-	3,000,000	600,000	-	-	-	-
	-	-	-	-	3,114,227		20,000	117,000	125,000	(145,000)
34-00-9030 Miscellaneous										
34-00-9055 Engineering	-		-	-	-	-	280,000	-	-	(280,000)
34-00-9072 2023 Drainage	-			-	114,000	22,800	750,000	187,391	-	(750,000)
34-00-9800 Bond Issuance Cost	-			-	-	-	-	-	-	-
	-	-	-	-	114,000		1,030,000	187,391	-	(1,030,000)
Excess Revenue/(Loss)	-	-	-	-	3,000,227		(1,010,000)	(70,391)	125,000	
ENDING FUND BALANCE	-	-	-	-	3,000,227		1,990,227	2,929,836	3,054,836	

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%.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 35,222</u>	<u>\$ 35,222</u>	<u>\$ 38,222</u>	
REVENUE TOTAL	3,000	3,000	12,700	9,700
EXPENSE TOTAL	-	-	-	-
ENDING FUND BALANCE	<u>\$ 38,222</u>	<u>\$ 38,222</u>	<u>\$ 50,922</u>	

EXPENSES

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 Adopted Budget	Change
BEGINNING FUND BALANCE	-	-	-	-	22,485		35,222	35,222	38,222	
Hotel Tax (14)										
14-00-8604 Hotel Tax Revenue	-	-	-	22,485	12,737	-	3,000	3,000	12,700	9,700
	-	-	-	22,485	12,737		3,000	3,000	12,700	9,700
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	12,737		3,000	3,000	12,700	
ENDING FUND BALANCE	-	-	-	22,485	35,222		38,222	38,222	50,922	

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 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL ADOPTED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 371,553</u>	<u>\$ 371,553</u>	<u>\$ 216,366</u>	
REVENUE TOTAL	-	-	-	-
EXPENSE TOTAL	76,000	155,187	200,000	124,000
ENDING FUND BALANCE	<u>\$ 295,553</u>	<u>\$ 216,366</u>	<u>\$ 16,366</u>	

EXPENSES

Pavillions for the Commons, Renovation to the Fire Department Bathrooms & Generator for Public Work

Capital

No requests

City of Castle Hills	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 Annual Adopted Budget	Change
BEGINNING FUND BALANCE	-	-	-	553,802	613,268		371,553	371,553	216,366	
American Rescue Plan										
32-00-8604 ARPA Revenue	-	-	-	555,991	-	-	-	-	-	-
32-00-8710 Special Revenue Account	-	-	-	-	-	-	-	-	-	-
	-	-	-	555,991	-	-	-	-	-	-
32-00-0000 Fire Station Phase 4 (Bathrooms)	-	-	-	-	-	-	-	-	45,000	45,000
32-00-0000 Fire Equipment	-	-	-	-	-	-	26,000	136,337	-	(26,000)
32-00-0000 Public Works	-	-	-	-	-	-	-	-	-	-
32-00-0000 Emergency Management	-	-	-	-	-	-	-	-	25,000	25,000
32-00-9048 Transfer to Fund 01	-	-	-	297,000	34,256	-	-	-	-	-
32-00-9601 ARPA Expenditures	-	-	-	122,832	163,126	-	-	-	-	-
32-00-9005 Capital Expenditures	-	-	-	76,693	44,332	-	50,000	18,850	-	(50,000)
32-00-8530 Commons	-	-	-	-	-	-	-	-	115,000	115,000
	-	-	-	496,525	241,715	-	76,000	155,187	185,000	109,000
Excess Revenue/(Loss)	-	-	-	59,466	(241,715)	-	(76,000)	(155,187)	(185,000)	
ENDING FUND BALANCE	-	-	-	613,268	371,553		295,553	216,366	31,366	

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.

	2024 ADOPTED BUDGET	2024 PROJECTED ENDING	2025 ANNUAL ADOPTED BUDGET	CHANGE
BEGINNING TOTAL FUND BALANCE	<u>\$ 1,366,250</u>	<u>\$ 1,366,250</u>	<u>\$ 1,050,160</u>	
ACTUAL REVENUE TOTAL	258,000	200,000	403,994	145,994
ACTUAL EXPENSE TOTAL	<u>574,090</u>	<u>645,340</u>	<u>361,760</u>	(212,330)
	2024 Budget	2024 Projected	2025 Adopted	
UNASSIGNED FUND BALANCE	\$ 638,960	\$ 638,960	\$ 654,784	
ASSIGNED - PATROL CARS	\$ (18,606)	\$ (18,606)	\$ (16,806)	
ASSIGNED - TRAFFIC VEHICLES	\$ 30,471	\$ 30,471	\$ 49,071	
ASSIGNED - CID VEHICLES	\$ 91,250	\$ 91,250	\$ 122,150	
ASSIGNED - RADIOS	\$ 89,046	\$ 89,046	\$ 81,046	
ASSIGNED - VIDEO EQUIPMENT	\$ 114,973	\$ 114,973	\$ 116,773	
ASSIGNED - MOBILE DATA COMPUTERS	\$ 104,066	\$ 104,066	\$ 85,376	
ENDING TOTAL FUND BALANCE	<u>\$ 1,050,160</u>	<u>\$ 1,050,160</u>	<u>\$ 1,092,394</u>	

EXPENSES

No major increases to expenses included

CAPITAL

Purchase of 1 Traffic Vehicle and Equipment

Purchase of 5 CID Vehicles and Equipment

City of Castle Hills	Audited 12/31/2019	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/22	Audited 12/31/2023	5 Year Average	2024 Annual Budget (9 Month)	2024 Projected Ending (9 Month)	2025 Annual Adopted Budget	Change
Crime Control and Prevention District (50)										
BEGINNING FUND BALANCE	714,234	912,155	821,539	1,099,573	1,183,294		1,366,250	1,366,250	1,050,160	
50-00-4040 Insurance Claims/Refunds	-	-	-	34,655	5,130	7,957.00	-	-	-	-
50-00-4060 Miscellaneous	-	14,688	-	-	-	2,937.60	-	-	-	-
50-00-4090 Interest	14,490	2,594	-	11,714	10,073	7,774.29	8,000	-	10,000	2,000
50-00-4095 Interest - CD	-	-	-	-	-	-	-	-	-	-
50-00-4300 Sales and Use Tax	287,776	307,597	336,765	361,614	388,172	336,384.84	250,000	200,000	393,994	143,994
50-00-4500 Sale of Equipment	-	-	-	-	-	-	-	-	-	-
50-00-4990 Transfer in From Fund Balance	-	33,900	-	-	-	6,780.00	-	-	-	-
	302,267	358,779	336,765	407,983	403,375		258,000	200,000	403,994	145,994
50-00-5070 Miscellaneous	-	-	(139,080)	-	526	(27,710.85)	-	-	1,500	1,500
50-00-8105 Patrol Cars - Future	-	-	60,000	66,000	69,300	39,060.00	61,980	61,980	74,150	12,170
50-00-8106 Purchase - Patrol Cars	37,680	258,543	-	-	-	59,244.59	314,843	314,843	-	(314,843)
50-00-8107 Traffic Vehicle -Future	-	-	15,000	16,500	17,325	9,765.00	12,995	12,995	18,600	5,605
50-00-8108 Purchase - Traffic Vehicle	-	-	-	38,876	-	7,775.20	52,473	52,473	-	(52,473)
50-00-8110 CID Vehicles - Future	-	-	25,000	27,500	28,875	16,275.00	21,670	21,670	30,900	9,230
50-00-8111 Purchase - CID Vehicles	-	143,717	-	43,078	-	37,359.02	-	-	-	-
50-00-8115 Radios - Future	-	-	-	22,000	23,100	9,020.00	17,330	17,330	23,100	5,770
50-00-8116 Purchase - Radios	-	-	-	33,384	-	6,676.80	-	-	31,100	31,100
50-00-8117 Software Upgrade	-	-	-	-	-	-	-	-	-	-
50-00-8120 Video Equipment - Future	-	-	-	13,750	14,438	5,637.60	10,830	10,830	14,400	3,570
50-00-8121 Purchase - Video Equipment	-	-	-	11,740	6,545	3,657.06	-	-	12,600	12,600
50-00-8125 Mobile Data Computers - Future	-	-	-	13,200	13,860	5,412.00	10,400	10,400	13,860	3,460
50-00-8126 Purchase - Mobile Data Computers	(2,731)	-	-	-	-	(546.20)	8,469	8,469	32,550	24,081
50-00-9011 Equip/General Mani	11,407	7,312	54,791	5,292	12,841	18,328.44	18,750	90,000	25,000	6,250
50-00-9012 Personnel	-	-	-	-	-	-	-	-	-	-
50-00-9014 Admin Support	-	146	-	364	-	101.91	350	350	500	150
50-00-9015 IT Support	23,141	9,153	7,829	-	-	8,024.72	18,000	18,000	35,000	17,000
50-00-9021 CID Training	2,460	125	1,010	-	-	718.94	-	-	2,000	2,000
50-00-9022 Police Training	1,928	450	326	-	-	540.71	-	-	5,000	5,000
50-00-9023 Dispatch Training	-	-	-	-	-	-	-	-	500	500
50-00-9024 Community Programs	1,511	-	1,053	1,677	659	979.96	3,000	3,000	5,000	2,000
50-00-9025 Software Support	28,949	29,950	32,802	30,901	32,950	31,110.56	23,000	23,000	36,000	13,000
	104,346	449,396	58,730	324,262	220,419		574,090	645,340	361,760	(212,330)
Excess Revenue/(Loss)	197,921	(90,617)	278,035	83,721	182,956		(316,090)	(445,340)	42,234	
TOTAL ENDING FUND BALANCE	912,155	821,539	1,099,573	1,183,294	1,366,250		1,050,160	920,910	1,092,394	
			2021	2022	2023		Actual 2024		2025	
ENDING COMMITTED FUND BALANCE & ASSIGNED										
Un-Assigned Fund Balance			651,759	691,867	714,470		638,960		654,784	
Assigned Fund Balance - Patrol Cars			98,957	164,957	234,257		(18,606)		-16,806	
Assigned Fund Balance - Traffic Vehicle			75,000	52,624	69,949		30,471		49,071	
Assigned Fund Balance - CID Vehicle			56,283	40,705	69,580		91,250		122,150	
Assigned Fund Balance - Radios			60,000	48,616	71,716		89,046		81,046	
Assigned Fund - Video Equipment			82,500	96,250	104,143		114,973		116,773	
Assigned Fund Balance - Mobile Data Computers			75,075	88,275	102,135		104,066		85,376	
			92<<9/10/24>>							
			1,099,574	1,183,294	1,366,250		1,050,160		1,092,394	

Property Tax Calculation Worksheets



411 N. Frio, P.O. Box 830248
San Antonio, TX 78283-0248
Phone (210) 242-2432
Fax (210) 242-2451
Website www.bcad.org

BEXAR APPRAISAL DISTRICT

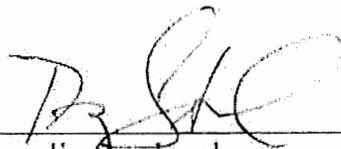
Date: July 19, 2024

To: Tax Assessor / Collector

From: Rogelio Sandoval, Chief Appraiser
Bexar Appraisal District

Re: Bexar Appraisal District's Certified Appraisal Roll

I, Rogelio Sandoval, Chief Appraiser for the Bexar Appraisal District solemnly swear that the attached **2024 Initial Certification Reports** as of **July 19, 2024** are the current and approved Bexar Appraisal District's Certified Appraisal Roll.



Rogelio Sandoval
Chief Appraiser

2024 CERTIFIED TOTALS

Property Count: 2,230

24 - CITY OF CASTLE HILLS
ARB Approved Totals

7/20/2024

9:18:34AM

Land		Value		
Homesite:		247,619,920		
Non Homesite:		168,187,439		
Ag Market:		0		
Timber Market:		0	Total Land	(+) 415,807,359
Improvement		Value		
Homesite:		445,761,785		
Non Homesite:		198,925,685	Total Improvements	(+) 644,687,470
Non Real		Count	Value	
Personal Property:	614		39,378,710	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 39,378,710
			Market Value	= 1,099,873,539
Ag		Non Exempt	Exempt	
Total Productivity Market:	0		0	
Ag Use:	0		0	Productivity Loss (-) 0
Timber Use:	0		0	Appraised Value = 1,099,873,539
Productivity Loss:	0		0	Homestead Cap (-) 5,100,701
				23.231 Cap (-) 1,685,069
				Assessed Value = 1,093,087,769
				Total Exemptions Amount (Breakdown on Next Page) (-) 182,695,474
			Net Taxable	= 910,392,295

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	3,430,000	3,084,411	11,686.74	11,686.74	8	
OV65	277,014,477	234,491,470	826,626.41	832,718.35	581	
Total	280,444,477	237,575,881	838,313.15	844,405.09	589	Freeze Taxable (-) 237,575,881
Tax Rate	0.5436580					
						Freeze Adjusted Taxable = 672,816,414

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 4,496,133.41 = 672,816,414 * (0.5436580 / 100) + 838,313.15

Calculated Estimate of Market Value:	1,099,873,539
Calculated Estimate of Taxable Value:	910,392,295
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 CERTIFIED TOTALS

Property Count: 2,230

24 - CITY OF CASTLE HILLS
ARB Approved Totals

7/20/2024

9:19:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	8	0	0	0
DV1	2	0	10,000	10,000
DV1S	2	0	10,000	10,000
DV3	6	0	60,000	60,000
DV3S	1	0	10,000	10,000
DV4	65	0	432,000	432,000
DV4S	5	0	24,000	24,000
DVHS	57	0	28,585,728	28,585,728
DVHSS	6	0	2,626,378	2,626,378
EX-XI	4	0	51,003,908	51,003,908
EX-XJ	7	0	10,193,940	10,193,940
EX-XL	1	0	10,340	10,340
EX-XV	54	0	27,706,300	27,706,300
EX-XV (Prorated)	2	0	3,135,345	3,135,345
EX366	115	0	127,151	127,151
HS	1,150	53,517,004	0	53,517,004
LVE	17	2,338,380	0	2,338,380
OV65	604	2,890,000	0	2,890,000
OV65S	3	15,000	0	15,000
PPV	1	0	0	0
Totals		58,760,384	123,935,090	182,695,474

2024 CERTIFIED TOTALS

Property Count: 184

24 - CITY OF CASTLE HILLS
Under ARB Review Totals

7/20/2024

9:18:34AM

Land		Value			
Homesite:		24,458,780			
Non Homesite:		12,541,560			
Ag Market:		0			
Timber Market:		0	Total Land	(+) 37,000,340	
Improvement		Value			
Homesite:		39,598,450			
Non Homesite:		22,397,376	Total Improvements	(+) 61,995,826	
Non Real		Count	Value		
Personal Property:	13		6,364,581		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 6,364,581
			Market Value	=	105,360,747
Ag		Non Exempt	Exempt		
Total Productivity Market:	0		0		
Ag Use:	0		0	Productivity Loss	(-) 0
Timber Use:	0		0	Appraised Value	= 105,360,747
Productivity Loss:	0		0		
			Homestead Cap	(-) 1,354,629	
			23.231 Cap	(-) 167,268	
			Assessed Value	= 103,838,850	
			Total Exemptions Amount (Breakdown on Next Page)	(-) 5,800,673	
			Net Taxable	= 98,038,177	

Freeze	Assessed	Taxable	Actual Tax	Celling	Count			
DP	845,360	760,824	2,247.02	2,247.02	1			
OV65	23,083,126	20,439,007	71,668.16	71,668.16	49			
Total	23,928,486	21,199,831	73,915.18	73,915.18	50	Freeze Taxable	(-) 21,199,831	
Tax Rate	0.5436580							
						Freeze Adjusted Taxable	= 76,838,346	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 491,653.00 = 76,838,346 * (0.5436580 / 100) + 73,915.18

Calculated Estimate of Market Value:	95,306,167
Calculated Estimate of Taxable Value:	89,404,456
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 CERTIFIED TOTALS

Property Count: 184

24 - CITY OF CASTLE HILLS
Under ARB Review Totals

7/20/2024

9:19:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	0	0	0
DV3S	1	0	10,000	10,000
DV4	3	0	24,000	24,000
DVHS	1	0	404,370	404,370
EX366	1	0	470	470
HS	106	5,106,833	0	5,106,833
OV65	50	250,000	0	250,000
OV65S	1	5,000	0	5,000
Totals		5,361,833	438,840	5,800,673

2024 CERTIFIED TOTALS

Property Count: 2,414

24 - CITY OF CASTLE HILLS
Grand Totals

7/20/2024

9:18:34AM

Land		Value			
Homesite:		272,078,700			
Non Homesite:		180,728,999			
Ag Market:		0			
Timber Market:		0		Total Land	(+) 452,807,699
Improvement		Value			
Homesite:		485,360,235			
Non Homesite:		221,323,061		Total Improvements	(+) 706,683,296
Non Real		Count	Value		
Personal Property:		627	45,743,291		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 45,743,291
				Market Value	= 1,205,234,286
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0		Productivity Loss	(-) 0
Timber Use:	0	0		Appraised Value	= 1,205,234,286
Productivity Loss:	0	0			
				Homestead Cap	(-) 6,455,330
				23.231 Cap	(-) 1,852,337
				Assessed Value	= 1,196,926,619
				Total Exemptions Amount (Breakdown on Next Page)	(-) 188,496,147
				Net Taxable	= 1,008,430,472

Freeze	Assessed	Taxable	Actual Tax	Celling	Count			
DP	4,275,360	3,845,235	13,933.76	13,933.76	9			
OV65	300,097,603	254,930,477	898,294.57	904,386.51	630			
Total	304,372,963	258,775,712	912,228.33	918,320.27	639	Freeze Taxable	(-) 258,775,712	
Tax Rate	0.5436580							
						Freeze Adjusted Taxable	= 749,654,760	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 4,987,786.41 = 749,654,760 * (0.5436580 / 100) + 912,228.33

Calculated Estimate of Market Value:	1,195,179,706
Calculated Estimate of Taxable Value:	999,796,751
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 CERTIFIED TOTALS

Property Count: 2,414

24 - CITY OF CASTLE HILLS
Grand Totals

7/20/2024

9:19:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	9	0	0	0
DV1	2	0	10,000	10,000
DV1S	2	0	10,000	10,000
DV3	6	0	60,000	60,000
DV3S	2	0	20,000	20,000
DV4	68	0	456,000	456,000
DV4S	5	0	24,000	24,000
DVHS	58	0	28,990,098	28,990,098
DVHSS	6	0	2,626,378	2,626,378
EX-XI	4	0	51,003,908	51,003,908
EX-XJ	7	0	10,193,940	10,193,940
EX-XL	1	0	10,340	10,340
EX-XV	54	0	27,706,300	27,706,300
EX-XV (Prorated)	2	0	3,135,345	3,135,345
EX366	116	0	127,621	127,621
HS	1,256	58,623,837	0	58,623,837
LVE	17	2,338,380	0	2,338,380
OV65	654	3,140,000	0	3,140,000
OV65S	4	20,000	0	20,000
PPV	1	0	0	0
Totals		64,122,217	124,373,930	188,496,147

2024 CERTIFIED TOTALS

Property Count: 2,230

24 - CITY OF CASTLE HILLS
ARB Approved Totals

7/20/2024 9:19:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,411	729.8855	\$4,733,480	\$687,766,256	\$594,119,423
B	MULTIFAMILY RESIDENCE	12	7.1526	\$0	\$9,048,180	\$9,048,180
C1	VACANT LOTS AND LAND TRACTS	36	22.7952	\$0	\$6,052,940	\$6,052,940
E	RURAL LAND, NON QUALIFIED OPE	1	0.2270	\$0	\$55,000	\$55,000
F1	COMMERCIAL REAL PROPERTY	97	124.5264	\$0	\$264,346,218	\$263,153,513
J4	TELEPHONE COMPANY (INCLUDI	4	1.7843	\$0	\$3,693,359	\$3,693,359
J7	CABLE TELEVISION COMPANY	3		\$0	\$1,106,638	\$1,106,638
L1	COMMERCIAL PERSONAL PROPE	463		\$0	\$32,114,620	\$32,114,620
L2	INDUSTRIAL AND MANUFACTURIN	6		\$0	\$1,048,622	\$1,048,622
X	TOTALLY EXEMPT PROPERTY	197	259.2612	\$0	\$94,641,706	\$0
Totals			1,145.6322	\$4,733,480	\$1,099,873,539	\$910,392,295

2024 CERTIFIED TOTALS

Property Count: 184

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	135	72.4150	\$346,430	\$64,131,020	\$56,976,188
B	MULTIFAMILY RESIDENCE	6	2.2654	\$0	\$1,933,670	\$1,933,670
C1	VACANT LOTS AND LAND TRACTS	5	5.4961	\$0	\$2,363,930	\$2,363,930
F1	COMMERCIAL REAL PROPERTY	25	4.3992	\$0	\$30,567,546	\$30,400,278
L1	COMMERCIAL PERSONAL PROPE	12		\$0	\$6,364,111	\$6,364,111
X	TOTALLY EXEMPT PROPERTY	1		\$0	\$470	\$0
Totals			84.5757	\$346,430	\$105,360,747	\$98,038,177

2024 CERTIFIED TOTALS

Property Count: 2,414

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	1,546	802.3005	\$5,079,910	\$751,897,276	\$651,095,611
B	MULTIFAMILY RESIDENCE	18	9.4180	\$0	\$10,981,850	\$10,981,850
C1	VACANT LOTS AND LAND TRACTS	41	28.2913	\$0	\$8,416,870	\$8,416,870
E	RURAL LAND, NON QUALIFIED OPE	1	0.2270	\$0	\$55,000	\$55,000
F1	COMMERCIAL REAL PROPERTY	122	128.9256	\$0	\$294,913,764	\$293,553,791
J4	TELEPHONE COMPANY (INCLUDI	4	1.7843	\$0	\$3,693,359	\$3,693,359
J7	CABLE TELEVISION COMPANY	3		\$0	\$1,106,638	\$1,106,638
L1	COMMERCIAL PERSONAL PROPE	475		\$0	\$38,478,731	\$38,478,731
L2	INDUSTRIAL AND MANUFACTURIN	6		\$0	\$1,048,622	\$1,048,622
X	TOTALLY EXEMPT PROPERTY	198	259.2612	\$0	\$94,642,176	\$0
Totals			1,230.2079	\$5,079,910	\$1,205,234,286	\$1,008,430,472

2024 CERTIFIED TOTALS

Property Count: 2,414

24 - CITY OF CASTLE HILLS
Effective Rate Assumption

7/20/2024 9:19:35AM

New Value

TOTAL NEW VALUE MARKET: \$5,079,910
TOTAL NEW VALUE TAXABLE: \$4,686,644

New Exemptions

Exemption	Description	Count	2023 Market Value	Exemption Amount
EX366	HOUSE BILL 366	5		\$2,520
ABSOLUTE EXEMPTIONS VALUE LOSS				\$2,520

Exemption	Description	Count	Exemption Amount
DV4	Disabled Veterans 70% - 100%	3	\$36,000
DVHS	Disabled Veteran Homestead	3	\$1,424,599
HS	HOMESTEAD	10	\$611,125
OV65	OVER 65	25	\$125,000
PARTIAL EXEMPTIONS VALUE LOSS			\$2,196,724
NEW EXEMPTIONS VALUE LOSS			\$2,199,244

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$2,199,244

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
1,256	\$491,406	\$51,815	\$439,591
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,256	\$491,406	\$51,815	\$439,591

2024 CERTIFIED TOTALS

24 - CITY OF CASTLE HILLS
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
184	\$105,360,747.00	\$89,404,456

Notice About 2024 Tax Rates

Property tax rates in the CITY OF CASTLE HILLS. This notice concerns the 2024 property tax rates for the CITY OF CASTLE HILLS. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.533456/\$100
This year's voter-approval tax rate	\$0.552682/\$100

To see the full calculations, please visit home.bexar.org/tax for a copy of the Tax Rate Calculation Worksheet.

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
Maintenance & Operations	4,016,885
Interest & Sinking	2,583

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	340,000	136,563	0	476,563
2023 CO's	185,000	242,025	0	427,025
 Total required for 2024 debt service				\$903,588
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$388,138
- Excess collections last year				\$97,898
= Total to be paid from taxes in 2024				\$417,552
+ Amount added in anticipation that the unit will collect only 97.87% of its taxes in 2024				\$9,087
= Total debt levy				\$426,639

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 8/01/2024 by The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC
 Carlos Gutierrez, PCC
 Property Tax Division Director
 233 N. Pecos-La Trinidad, San Antonio, TX 78207
 210-335-6600
taxoffice@bexar.org

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

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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CASTLE HILLS, CITY OF

Taxing Unit Name _____ Phone (area code and number) _____

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 958,940,164
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 245,641,486
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 713,298,678
4.	Prior year total adopted tax rate.	\$ 0.543658 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 2,350,000
	B. Prior year values resulting from final court decisions:.....	-\$ 1,800,000
	C. Prior year value loss. Subtract B from A. ³	\$ 550,000
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 39,724,460
	B. Prior year disputed value:.....	-\$ 39,724,460
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 550,000

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)

8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 713,848,678
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 2,520</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,196,724</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 2,199,244
11.	<p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,199,244
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 711,649,434
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,888,939
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 20,020
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,888,959
18.	<p>Total current year taxable value on the current year 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</p> <p>A. Certified values: \$ 910,392,295</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>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</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 910,392,295

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year 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 \$ 82,081,886 B. Current year 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. \$ 82,081,886	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 258,775,712
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 733,698,469
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New Improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 4,686,644
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 4,686,644
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 729,011,825
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.533456 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year 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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.473445 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 713,848,678

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Taxing Unit Name (School District)		Amount
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 3,379,680
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year.....	+ \$ 18,950
	B. Prior year 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 current year captured appraised value in Line 18D, enter 0.....	- \$ 0
	C. Prior year 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. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ 18,950
	E. Add Line 30 to 31D.	\$ 3,398,630
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 729,011,825
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.466196 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. Current year 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. Prior year 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.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	\$ 0
	B. Prior year 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
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²² (Reserved for expansion)

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. Prior year 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..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u></p> <p>B. Prior year 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. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p>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> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.466196</u> /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.466196</u> /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.482512</u> /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

D41.	<p>Disaster Line 41 (D41): Current year 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</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>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).</p>	<p>\$ 0.000000 /\$100</p>
42.	<p>Total current year 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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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</p> <p>Enter debt amount \$ 903,588</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 388,138</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 515,450</p>	<p>\$ 515,450</p>
43.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹</p>	<p>\$ 97,898</p>
44.	<p>Adjusted current year debt. Subtract Line 43 from Line 42E.</p>	<p>\$ 417,552</p>
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 97.87 %</p> <p>B. Enter the prior year actual collection rate 97.87 %</p> <p>C. Enter the 2022 actual collection rate 98.66 %</p> <p>D. Enter the 2021 actual collection rate 98.57 %</p> <p>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</p>	<p>97.87 %</p>
46.	<p>Current year debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ 426,639</p>
47.	<p>Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 733,698,469</p>
48.	<p>Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.058149 /\$100</p>
49.	<p>Current year voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ 0.540661 /\$100</p>
D49.	<p>Disaster Line 49 (D49): Current year 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.</p>	<p>\$ 0.000000 /\$100</p>

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
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)

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 current year county voter-approval tax rate.	\$ 0.000000 /\$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.

Additional Sales and Use Tax Worksheet		Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, 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. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 733,698,469
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.533456 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.533456 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.540661 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.540661 /\$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.

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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 733,698,469
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(f)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.540661 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

Individual components can be negative, but the overall rate will 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.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.557514 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.013856 /\$100
	C. Subtract B from A.....	\$ 0.543658 /\$100
	D. Adopted Tax Rate.....	\$ 0.543658 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 699,521,195
	G. Multiply E by F and divide the results by \$100.....	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	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
	F. 2022 Total Taxable Value (Line 60).....	\$ 636,565,447
	G. Multiply E by F and divide the results by \$100.....	\$ 88.202
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	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
	F. 2021 Total Taxable Value (Line 60).....	\$ 599,193,539
	G. Multiply E by F and divide the results by \$100.....	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 88.202 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.012021 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.552682 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

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	Description	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.466196
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 733,698,469
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.068147 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.058149 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.592492 /\$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.⁴⁹

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	Description	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.543658 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 711,649,434
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 729,011,825
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴³ Tex. Tax Code §26.04(c)(2)(B)
⁴⁴ Tex. Tax Code §26.012(b-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)
⁴⁶ Tex. Tax Code §26.042(b)
⁴⁷ Tex. Tax Code §26.042(f)
⁴⁸ Tex. Tax Code §26.42(c)
⁴⁹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.552682 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.533456 /\$100
 As applicable, enter the current year 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. \$ 0.552682 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68

De minimis rate. \$ 0.592492 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

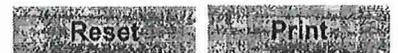
Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here ▶ Lyan Lapelye
 Printed Name of Taxing Unit Representative

sign here ▶ [Signature]
 Taxing Unit Representative

8/6/2024
 Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)





This budget will raise more revenue from property taxes than last year’s budget by an amount of \$1,292,352, which is an 42.65% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$22,276.

<u>Vote on</u>	<u>Budget</u>	<u>Tax Rate:</u>
Mayor		
JR Trevino	<u>(Votes only in event of a tie)</u>	

Council Members		
Jack Joyce (Pro-Tem)	____ ✓ ____	_____
Beth Daines	____ ✓ ____	_____
Jack Joyce	____ ✓ ____	_____
Kurt May	____ ✓ ____	_____
Denise Haley	____ ✓ ____	_____

<u>Property Tax Comparison</u>	FY 2024	FY 2025
Tax Rate	0.543658	0.540661
No-New Revenue Rate	0.483269	0.533456
No-New Revenue Maintenance & Operations	0.487435	0.466196
Voter Approval Rate	0.557514	0.552682
De Minimis Rate	0.599125	0.592492
Debt Tax Rate (I&S)	0.070213	0.058149

**CITY OF CASTLE HILLS, TEXAS
ORDINANCE NO. 2024-09-10-B**

AN ORDINANCE OF THE CITY OF CASTLE HILLS, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; MAKING APPROPRIATIONS FOR EACH FUND AND DEPARTMENT; ESTABLISHING AN INTEREST AND SINKING FUND FOR EXISTING CITY FINANCIAL OBLIGATIONS; PROVIDING FOR THE LEVYING AND COLLECTION OF A SUFFICIENT TAX TO PAY THE PRINCIPAL AND INTEREST AND ON SUCH OBLIGATIONS; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on July 9, 2024 the City Manager filed a proposed budget with the City Secretary which was duly presented to the City Council in accordance with state law for the fiscal year beginning October 1, 2024, and ending September 30, 2025;

WHEREAS, said budget has been filed with the City Secretary and has been available for inspection by any taxpayer at the City Secretary's office and on the City's website;

WHEREAS, the City Council called for one public hearing, a public notice was published in the San Antonio Express News, the official newspaper of the City of Castle Hills, to elicit public participation on the proposed budget for FY 2025, and said public hearing was held in accordance with the Texas Local Government Code Chapter 102; and

WHEREAS, the City Council has considered the proposed budget and has made such changes therein as in the City Council's judgement were warranted and were in the best interests of the citizens and taxpayers of the City.

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

SECTION 1. The City Council hereby approves and adopts the budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025, for the operation of the general government of the City of Castle Hills, Texas, in the form of **Exhibit A, "The Adopted FY 2025 Budget"**, a copy of which is appended hereto.

SECTION 2. Expenditures during the fiscal year beginning October 1, 2024 shall be made in accordance with the budgeted appropriations approved by this Ordinance and made a part hereof for all purposes.

SECTION 3. That there is hereby appropriated the amount shown in said budget necessary to provide for an interest and sinking fund for the payment of the principal and interest of debt requirements of the Fiscal Year 2025 for The City of Castle Hills.

SECTION 4. The City Secretary is directed to maintain a copy of this Ordinance with a true copy of the attached budget.

SECTION 5. The City Secretary is also directed to post the adopted budget and the required budget cover page on the City's website and to file a copy of the adopted budget with the County Clerk of Bexar County, Texas.

SECTION 6. All provisions in conflict of this ordinance be repealed, and all other provisions of this ordinance shall remain in full force and effect.

SECTION 7. If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provisions to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this Ordinance would have been enacted without such invalid provision.

SECTION 8. This Ordinance shall take effect immediately from and after its passage, as the law in such cases provided.

PASSED AND APPROVED this 10th day of September 2024, at a Regular Meeting of the City Council of the City of Castle Hills, there being a quorum present, and by record vote

as follows:

	YAY	NAY
Mayor Pro Tem Jack Joyce	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Council Member Beth Daines	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Council Member Denise Haley	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Council Member Jason Smith	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Council Member Kurt May	<input checked="" type="checkbox"/>	<input type="checkbox"/>

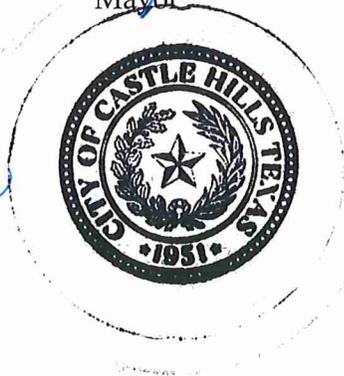


JR Treviño,
Mayor

ATTEST:



Nichole Heinrich, TRMC
City Secretary



**CITY OF CASTLE HILLS, TEXAS
ORDINANCE NO. 2024-09-10-C**

AN ORDINANCE ESTABLISHING AND ADOPTING FOR THE PURPOSE OF TAXATION FOR THE CALENDAR YEAR 2024; LEVYING A TAX OF \$0.482512 FOR MAINTENANCE AND OPERATIONS AND \$0.058149 FOR THE INTEREST AND SINKING FUND FOR A TOTAL TAX RATE OF \$0.540661 ON ALL PROPERTY SUBJECT TO TAXATION AND SITUATED IN THE CITY OF CASTLE HILLS, TEXAS, ON THE FIRST DAY OF JANUARY 2024; ESTABLISHING THE RATE OF SAID LEVY; DETERMINING DUE DATE, DELINQUENT DATE, INTEREST RATES ON DELINQUENCIES, AND FOR PENALTIES FOR DELINQUENCIES; AND DETERMINING AND ENACTING OTHER MATTERS PERTINENT, NECESSARY AND INCIDENT TO THE SUBJECT; AND PROVIDING A SAVINGS CLAUSE.

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

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

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

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

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Castle Hills, Texas, upon all property, real and personal, and mixed, within the corporate limits of said City subject to taxation, a 2024 tax rate of **\$0.540661** on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth as follows:

- 1.) For the maintenance and support of general government (General Fund), **\$0.482512** on each \$100 valuation of property; and

2.) For the interest and sinking fund (Debt Service Fund), \$0.058149 on each \$100 valuation of property.

SECTION 2. “THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE; THE TAX RATE WILL EFFECTIVELY BE RAISED BY 15.97% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY \$74.47.”

SECTION 3. Taxes levied under this ordinance shall be due October 1, 2024 and if not paid on or before January 31, 2025 shall immediately become delinquent.

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

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

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

SECTION 7. If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provisions to other person and circumstances shall nevertheless be valid, and the City Council hereby declares that this Ordinance would have been enacted without such invalid provision.

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

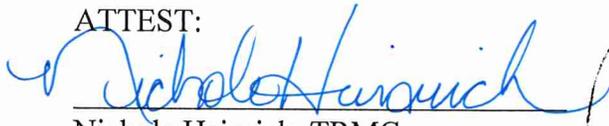
SECTION 9. This Ordinance shall take effect immediately from and after its passage, as the law in such cases provided.

PASSED AND APPROVED this 10th day of September 2024, at a Regular Meeting of the City Council of the City of Castle Hills, there being a quorum present, and by record vote as follows:

	YAY	NAY
Mayor Pro Tem Jack Joyce	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Council Member Beth Daines	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Council Member Denise Haley	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Council Member Jason Smith	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Council Member Kurt May	<input checked="" type="checkbox"/>	<input type="checkbox"/>



JR Treviño,
Mayor

ATTEST:


Nichole Heinrich, TRMC,
City Secretary

