



CITY OF CASTLE HILLS, TEXAS

FISCAL YEAR
2025 – 2026

PROPOSED BUDGET

JUL 1 2025 PM5:22
CASTLE HILLS MUNICIPAL
Nicholas Heinrich

2025 PRELIMINARY TOTALS

24 - CITY OF CASTLE HILLS
Effective Rate Assumption

4/28/2025 6:51:42AM

Property Count: 2,383

New Value

TOTAL NEW VALUE MARKET: \$6,664,080
TOTAL NEW VALUE TAXABLE: \$1,732,900

New Exemptions

Exemption	Description	Count	2024 Market Value	Exemption Amount
EX-XJ	11.21 Private schools	2	\$13,872,560	
EX-XV	Other Exemptions (including public property, re	3	\$9,426,870	
EX366	HOUSE BILL 366	4	\$2,770	
ABSOLUTE EXEMPTIONS VALUE LOSS				\$23,302,200

Exemption	Description	Count	Exemption Amount
DV4	Disabled Veterans 70% - 100%	1	\$12,000
HS	HOMESTEAD	3	\$185,946
OV65	OVER 65	24	\$100,000
PARTIAL EXEMPTIONS VALUE LOSS			\$297,946
NEW EXEMPTIONS VALUE LOSS			\$23,600,146

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$23,600,146

New Ag / Timber Exemptions

New Annexations

New Deannexations

Count	Market Value	Taxable Value
1	\$0	\$0

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,255	\$492,485	\$48,353	\$444,132
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,255	\$492,485	\$48,353	\$444,132

City of Castle Hills		Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	Annual Proposed Budget	Change
Beginning Fund Balance			\$ 3,696,314	\$ 3,532,845	\$ 3,716,572	\$ 4,221,245		\$ 2,459,575		\$ 2,459,575	\$ 1,994,662	
Revenues												
Property Tax Revenues												
01-00-4200	Ad Valorem Taxes-Current	3,636,852	3,351,721	3,313,065	4,504,934	1,635,933	3,288,501	4,322,298	4,048,590	4,322,298	4,117,781	(204,517)
01-00-4202	Delinquent Ad Valorem Taxes	37,957	48,810	35,659	55,337	37,927	43,138	35,000	28,382	35,000	35,000	-
01-00-4200	Penalties/Interest Ad Valorem Taxes	57,115	30,837	43,720	41,411	31,507	40,918	40,000	35,186	40,000	40,000	-
Sales and Mixed Beverage Tax Revenue												
01-00-4300	Sales and Use Tax	1,247,166	1,359,455	1,467,348	1,565,133	1,158,145	1,359,449	1,596,400	1,011,464	1,555,000	1,555,000	(41,400)
01-00-4305	Sales Tax - Beverage	7,528	16,235	35,089	49,449	40,689	29,798	50,000	31,368	50,000	50,000	-
Franchise Fees Revenue												
01-00-4220	Franchise Fees	468,368	495,370	553,154	541,054	306,181	472,825	550,000	287,333	450,000	450,000	(100,000)
Court Fees Revenues												
01-00-4020	Warrants	60,109	100,636	73,007	52,428	48,404	66,917	71,300	57,090	71,300	71,300	-
01-00-4030	Court Income	383,232	542,586	543,104	416,141	481,203	473,253	580,000	696,870	700,000	750,000	170,000
01-00-4032	State Court Tax Collection Fee	15,164	-	16,217	-	25,351	11,346	16,000	16,241	30,000	30,000	14,000
01-00-4080	S.T.E.P	-	-	-	-	-	-	-	-	-	-	-
Permits/Licenses/Code Enforcement Revenues												
01-00-4050	Permits/Inspection Fees	138,258	203,834	243,777	162,938	192,918	188,345	210,000	184,536	210,000	210,000	-
01-00-4100	Food Licenses	15,163	22,318	23,030	26,070	27,735	22,863	22,000	21,136	23,000	23,000	1,000
01-00-4110	Liquor Licenses	1,935	5,552	19,939	3,435	4,973	7,167	2,500	6,905	7,200	7,000	4,500
01-00-4140	ARC, BOA, Zoning & Plat Fees	6,764	6,353	4,510	9,082	7,982	6,938	6,500	5,331	6,500	6,500	-
01-00-4160	Abatement Collections	1,014	-	-	-	-	203	-	-	-	-	-
01-00-4170	Certificate of Occupancy	8	16	2,323	3,975	2,250	1,714	1,000	-	-	-	(1,000)
01-00-4190	Animal Impound/Registration	1,504	1,747	1,844	2,425	1,557	1,815	1,700	927	1,000	1,000	(700)
Police & Fire Revenues												
01-00-4000	False Alarm Fines	200	-	-	531	-	146	-	-	-	-	-
01-00-4010	Restitution Fees	1,265	850	114	-	-	446	-	60	60	-	-
01-00-4150	Report Fees/Fingerprints	1,758	3,328	4,120	2,979	3,374	3,112	2,800	1,760	2,300	2,000	(800)
01-00-4420	Revenue Rescue	7,583	8,239	12,833	7,685	2,407	7,749	8,400	2,507	3,000	3,000	(5,400)
01-00-4440	Towing Services	26,028	28,695	62,700	42,916	42,793	40,626	40,000	44,564	50,000	50,000	10,000
Garbage Collection Revenues												
01-00-4120	Garbage Fees	459,628	463,646	460,622	486,180	368,291	447,674	490,000	329,515	447,000	550,000	60,000
01-00-4125	Retro garbage billing	-	150	60	-	-	42	-	-	-	-	-
01-00-4130	Recycling	265	545	298	495	225	366	321	160	200	200	(121)
Miscellaneous Revenues												
01-00-4040	Insurance Claims/Refunds	31,266	6,386	7,034	15,100	-	11,957	5,000	2,506	3,000	3,000	(2,000)
01-00-4060	Miscellaneous	13,702	6,162	37,780	32,550	25,271	23,093	3,000	11,900	13,000	12,000	9,000
01-00-4065	Credit Card Fees	28,014	42,228	47,952	33,452	39,999	38,329	39,000	51,093	60,000	60,000	21,000
01-00-4070	Donations	5,375	2,500	-	-	1,290	1,833	500	500	500	500	-
01-00-4090	Interest	39,050	1,537	117,529	280,686	203,707	128,502	240,000	183,212	240,000	220,000	(20,000)
01-00-4450	Passport Acceptance Office	10,896	25,954	25,830	27,720	27,768	23,634	30,000	25,130	33,000	30,000	-
01-00-4500	Sale of Equipment	-	-	-	-	925	185	-	-	-	-	-
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	-	-	-	-	-
01-00-8050	Handling fee for animal traps	-	-	-	-	-	-	-	765	695	1,000	1,000
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	-	-	-	-	-	-	-	-
Non-City Revenues (Moved to Balance Sheet)												
01-00-4025	LGB Collections	-	-	-	-	-	-	-	-	-	-	-
01-00-4400	Court Tax	-	-	-	-	-	-	-	-	-	-	-
01-00-4310	Sales Tax - Garbage	-	-	-	-	-	-	-	-	-	-	-
Total General Fund Revenues		6,945,388	6,786,672	7,458,509	8,364,106	4,718,803		8,363,719	7,085,030	8,354,053	8,278,281	(85,438)

City of Castle Hills		Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	Annual Proposed Budget	Change
Expenditures												
Administration Expenditures												
Salaries & Benefits												
01-10-5001	Salaries-Full Time	330,617	388,061	388,801	477,760	387,893	394,627	480,420	377,964	480,420	493,526	13,106
01-10-5002	Overtime	-	-	-	-	-	-	-	-	-	-	-
01-10-5003	Salaries-Part Time-Contract	70,494	30,088	70,299	46,109	68,631	57,124	5,000	89,203	70,520	50,000	45,000
01-10-5005	Longevity Pay	200	313	324	313	266	283	500	313	500	696	196
01-10-5006	Comp Time/Overtime	-	-	55	232	204	98	-	-	-	-	-
01-10-5010	FICA	19,955	24,133	25,087	3,195	27,991	20,072	29,786	25,399	29,786	30,642	856
01-10-5012	Medicare	4,667	5,644	6,075	7,530	6,546	6,092	6,966	6,046	6,966	7,166	200
01-10-5015	Employee Insurance	31,723	37,000	37,235	61,276	32,531	39,953	48,380	58,553	55,197	51,291	2,911
01-10-5018	TMRS-Employee Retirement	41,535	50,838	44,885	56,664	65,517	51,888	82,440	64,526	82,440	84,907	2,467
01-10-5020	Workers' Compensation	1,505	2,005	-	2,011	2,661	1,636	2,928	3,643	3,643	3,800	872
General Supplies & Materials												
01-10-5040	Office Supplies/Printing	3,320	9,078	6,991	8,214	2,583	6,037	6,000	4,759	6,000	6,000	-
01-10-5045	Office Equip/Software	-	195	-	-	1,960	431	-	-	-	-	-
01-10-5047	Postage (All Departments)	5,531	7,276	12,159	12,183	8,699	9,170	10,000	9,639	10,000	12,000	2,000
01-10-5049	Printing - Temp Signs	-	-	471	686	-	231	-	-	-	-	-
01-10-5070	Miscellaneous	11,141	13,402	30,198	25,410	22,535	20,537	6,000	23,845	25,000	10,000	4,000
01-10-5080	Uniforms	512	169	236	683	736	467	500	863	1,000	1,000	500
Services Expenditures												
01-10-5048	Subscriptions & Dues	4,699	6,345	4,679	5,731	7,904	5,871	5,000	6,272	6,500	6,000	1,000
01-10-5050	Newsletters/Postcards	309	4,999	2,868	895	1,005	2,015	2,000	1,830	2,000	12,000	10,000
01-10-5052	Newspaper Publications/Ads	6,775	11,165	14,869	8,980	9,571	10,272	8,500	2,672	8,500	7,500	(1,000)
01-10-5074	Training/Prof Meetings	1,264	13,656	12,398	7,434	1,810	7,312	5,000	4,694	5,000	5,000	-
01-10-5076	Medical	215	340	177	303	4,453	1,098	200	116	200	200	-
01-10-5077	Abatement/ROW Mowing Services/Beautification	-	5,943	997	338	162	1,488	1,500	-	1,500	1,500	-
01-10-5082	Mayor/Council Expenses	3,659	10,041	7,909	10,791	1,177	6,715	7,500	8,761	10,000	8,000	500
01-10-5097	Insurance Claims	-	-	-	18,439	5,562	4,800	-	2,537	2,250	-	-
01-10-5999	Arborist	-	-	-	-	-	-	1,000	1,200	1,200	1,000	-
Contractual Expenditures												
01-10-5025	City Engineer/Plat Fees	44,226	27,506	50,191	25,025	54,300	40,249	30,000	20,853	30,000	30,000	-
01-10-5027	Building Inspector	41,068	40,725	60,810	52,050	50,245	48,980	40,000	40,060	40,000	40,000	-
01-10-5028	Sanitation Inspectors	12,915	14,120	17,745	17,028	9,522	14,266	12,000	9,637	12,000	12,000	-
01-10-5041	IT Support	12,390	15,781	21,939	55,427	29,926	27,093	26,000	41,258	50,000	28,000	2,000
01-10-5042	Incode/Asyst Updates/Maint..	2,206	21,939	11,370	7,648	9,059	10,444	16,000	10,817	16,000	14,000	(2,000)
01-10-5046	Election Expenses	-	5,573	13,860	1,861	5,461	5,351	7,000	-	-	7,000	-
01-10-5053	Website Hosting/Maint.	4,444	13,025	6,491	4,964	-	5,785	7,000	8,606	8,606	8,000	1,000
01-10-5055	Audit	22,056	25,000	30,000	18,750	41,945	27,550	23,000	31,350	35,000	38,000	15,000
01-10-5058	Email Service	4,154	3,977	4,788	3,390	1,718	3,605	4,000	2,006	4,000	3,600	(400)
01-10-5060	Attorney/Legal Fees	135,367	81,796	72,033	85,847	65,396	88,088	70,000	69,740	70,000	70,000	-
01-10-5072	Bexar Appraisal District/Tax Assessor	19,442	17,145	22,479	21,304	18,895	19,853	22,000	24,000	22,000	25,000	3,000
01-10-5075	Property/Casualty Insurance	99,100	110,043	93,391	91,521	8,514	80,514	-	81,055	81,055	88,000	88,000
01-10-5081	Telephone	-	-	-	-	-	-	-	2,977	3,000	3,400	3,400
01-10-5085	Equipment Leases	8,573	10,743	10,477	10,945	23,394	12,826	6,000	8,558	10,000	9,000	3,000
01-10-5089	Credit Card Fees	12,162	20,265	15,963	31,597	-	15,997	11,000	41,823	32,000	38,000	27,000
01-10-5090	Communications	-	-	-	-	-	-	-	-	-	-	-
01-10-5091	Economic Development Committee	-	-	-	-	-	-	5,000	8,399	8,399	5,000	-
01-10-0000	Branding Campaign	-	-	-	-	-	-	4,000	-	-	-	(4,000)
Equipment/Building/Maintenance												
01-10-5035	Fuel - Vehicle/Equipment	775	1,067	2,815	2,442	1,520	1,724	2,500	1,073	2,500	2,000	(500)
01-10-5065	Building Maint./Supplies	7,784	6,756	62,213	22,390	19,841	23,797	13,550	7,515	13,550	13,000	(550)
01-10-5066	Vehicle-Maintenance/Supplies/Tires	377	1,947	2,680	2,236	2,720	1,992	2,000	305	2,000	2,000	-
01-10-5090	Animal Control	-	-	-	-	-	-	-	-	-	-	-
Utilities Expenditures												
01-10-5030	Utilities	13,988	13,519	20,996	24,500	20,318	18,664	22,000	17,257	22,000	22,000	-
01-10-5069	Phone/Cell Phone/Radio	1,416	1,610	1,542	1,525	6,066	2,432	1,000	2,123	2,100	1,500	500
Department Specific Expenditures												
01-10-5043	Paperless Automation	-	19,221	-	-	-	3,844	1,000	-	1,000	1,000	-
01-10-5056	MuniCode Updates	8,715	4,594	3,668	8,519	5,460	6,191	5,000	6,026	6,000	6,000	1,000
01-10-5057	Records Management/Storage	-	945	-	2,316	-	-	2,500	2,089	2,800	2,900	400
Capital and Non-Capital Outlay												
01-10-8000	Capital Outlay	-	-	13,000	-	-	2,600	-	-	-	-	-
01-10-8003	Non-Capital Outlay	-	9,202	85	-	-	1,857	-	-	-	-	-
Transfers for Future Expenditures												
01-10-5245	Transfer for Tech Upgrades	3,500	3,500	2,625	3,500	2,630	3,151	3,500	3,500	3,500	1,000	(2,500)
01-10-5246	Transfer for Sup Street & Drain	-	-	-	-	-	-	-	-	-	-	-
Non-City Expenses (Moved to Balance Sheet)												
01-10-5087	Sales Tax - Garbage	-	-	-	-	-	-	-	-	-	-	-
Total Administration Expenditures		992,778	1,090,688	1,207,874	1,249,963	1,037,324		1,045,670	1,133,861	1,286,132	1,262,628	216,958

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Municipal Court Expenditures												
Salaries & Benefits												
01-20-5001	Salaries-Full Time	74,310	80,466	63,431	53,911	38,672	62,158	91,016	43,276	91,016	92,671	1,655
01-20-5002	Overtime	-	-	-	-	-	-	-	-	-	-	-
01-20-5003	Salaries-Part Time/ Seasonal	-	-	-	-	-	-	-	-	-	-	-
01-20-5005	Longevity Pay	119	54	50	76	78	75	72	88	100	216	144
01-20-5006	Comp Time	-	-	-	-	-	-	-	-	-	-	-
01-20-5010	FICA	4,160	4,970	3,907	3,394	2,402	3,767	5,643	2,689	5,643	5,759	116
01-20-5012	Medicare	973	1,162	950	794	562	888	1,320	629	1,320	1,347	27
01-20-5015	Employee Insurance	11,115	11,099	8,458	11,728	4,776	9,435	13,823	5,020	13,823	14,654	831
01-20-5018	TMRS-Employee Retirement	9,341	10,537	7,651	6,665	6,537	8,146	15,618	7,406	15,618	15,958	340
01-20-5020	Workers' Compensation	354	354	-	400	-	222	-	-	-	500	500
General Supplies & Materials												
01-20-5030	Utilities	-	-	-	-	-	-	-	58	-	-	-
01-20-5040	Office/Printing	2,499	2,000	3,935	2,706	2,056	2,639	3,200	3,138	3,200	3,700	500
01-20-5045	Office Equip/Software	-	-	-	-	-	-	100	-	100	100	-
01-20-5070	Miscellaneous	-	55	-	2,709	21	557	100	872	100	100	-
Services Expenditures												
01-20-5074	Training/Prof Meetings	550	1,330	1,687	3,010	1,025	1,520	3,000	3,712	3,200	3,500	500
Contractual Expenditures												
01-20-5041	IT Support	6,664	5,114	6,982	10,370	7,986	7,423	7,500	12,973	13,000	10,000	2,500
Utilities Expenditures												
01-20-5069	Phone/Cell Phone/Radio	1,329	1,606	1,355	1,360	1,319	1,394	1,550	695	1,550	1,600	50
Department Specific Expenditures												
01-20-5081	Telephone	-	-	-	-	-	-	-	-	-	-	-
01-20-5095	Magistrate Fees	1,200	1,300	1,100	3,050	3,150	1,960	1,300	900	1,300	1,300	-
01-20-5125	Judge/Prosecutor Salary	44,258	43,500	46,700	46,879	52,450	46,757	60,000	38,250	60,000	75,000	15,000
01-20-5128	Warrant Execution	82,350	155,750	140,650	86,350	89,150	110,850	90,000	119,850	90,000	150,000	60,000
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	-	-	-	72	107	36	-	-	-	-	-
Total Municipal Court Expenditures		239,220	319,298	286,856	233,475	210,293		294,242	239,556	299,970	376,405	82,163

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Police Department Expenditures												
Salaries & Benefits												
01-30-5001	Salaries-Full Time	1,600,199	1,661,939	1,564,463	1,815,524	1,532,753	1,634,975	2,324,862	1,493,877	2,324,862	1,973,766	(351,096)
01-30-5002	S.T.E.P. Overtime	34,992	39,885	20,472	29,086	38,356	32,558	45,000	50,986	60,000	55,000	10,000
01-30-5003	Salaries-Part Time	11,988	9,154	12,781	17,518	4,530	11,194	15,000	2,100	15,000	8,000	(7,000)
01-30-5004	Reimbursed Salary	(40,886)	-	64,500	5,001	15	5,726	-	-	-	-	-
01-30-5005	Longevity Pay	1,238	1,003	-	-	49,725	10,393	-	25	-	-	-
01-30-5006	Comp Time/Overtime	63,858	35,551	118,013	104,894	100,739	84,611	26,250	67,940	80,000	80,000	53,750
01-30-5010	FICA	103,246	108,236	109,009	124,411	23,560	93,692	144,141	100,008	144,141	131,053	(13,088)
01-30-5012	Medicare	24,146	25,313	26,245	29,096	131,221	47,204	33,710	23,389	33,710	30,650	(3,060)
01-30-5015	Employee Insurance	164,474	167,649	147,582	179,005	271,403	186,022	207,340	134,528	207,340	190,505	(16,835)
01-30-5018	TMRS-Employee Retirement	214,521	226,525	207,030	234,733	24,565	181,475	398,946	274,973	398,946	360,568	(38,378)
01-30-5020	Workers' Compensation	28,906	28,606	-	22,217	-	15,946	27,022	28,247	28,247	30,000	2,978
General Supplies & Materials												
01-30-5040	Office/Printing	2,585	4,277	2,302	2,369	1,298	2,566	2,400	1,319	2,400	2,500	100
01-30-5045	Office Equip/Software	-	-	-	-	-	-	-	-	-	-	-
01-30-5070	Miscellaneous	750	918	805	445	1,412	866	750	590	750	800	50
01-30-5080	Uniforms	15,561	22,512	16,174	24,855	18,754	19,571	24,700	16,889	24,700	25,000	300
Services Expenditures												
01-30-5048	Subscriptions & Dues	1,887	527	552	624	591	836	600	545	600	600	-
01-30-5074	Training/Prof Meetings	23,132	15,738	19,302	19,471	13,059	18,140	20,000	11,131	20,000	20,000	-
01-30-5076	Medical-Employee	18,771	5,362	5,160	6,267	1,866	7,485	2,000	2,232	2,000	2,000	-
Contractual Expenditures												
01-30-5041	IT Support	11,501	14,066	25,109	38,314	27,637	23,325	20,000	46,018	50,000	25,000	5,000
01-30-5062	Radio/Tower Fees City of S.A.	-	19,768	11,823	10,932	7,578	10,020	10,000	7,945	10,000	10,000	-
01-30-5064	Radio Yrly. Maint. Hand Held/Console	-	-	-	30	749	156	1,500	-	6,500	1,500	-
01-30-5081	Telephone	-	-	-	-	-	-	-	7,307	8,000	7,500	7,500
01-30-5085	Equipment Leases	5,640	5,913	5,816	5,635	3,552	5,311	6,000	5,425	6,000	6,000	-
01-30-5097	Insurance Claims	4,480	(2,768)	3,179	-	-	978	-	-	-	-	-
Equipment/Building/Maintenance												
01-30-5035	Fuel - Vehicle/Equipment	33,963	28,259	47,114	39,511	41,716	38,113	25,000	25,653	32,000	30,000	5,000
01-30-5065	Bldg. Maint./Supplies	6,749	8,327	9,098	5,884	8,018	7,615	7,000	10,147	12,000	8,000	1,000
01-30-5066	Vehicle-Maintenance/Supplies/Tires	(1,350)	11,391	19,008	18,385	11,331	11,753	12,500	18,288	20,000	15,000	2,500
01-30-5068	Mobile Equipment-Maintenance/Supplies	7,322	11,542	7,298	11,022	6,416	8,720	9,000	4,600	9,000	5,000	(4,000)
Utilities Expenditures												
01-30-5030	Utilities	33,770	34,505	46,595	46,457	41,736	40,612	24,000	29,441	35,000	34,000	10,000
01-30-5069	Phone/Cell Phone/Radio	34,535	14,370	10,692	10,861	20,438	18,179	11,500	6,600	11,500	12,000	500
Department Specific Expenditures												
01-30-5079	Equipment Purchase	15,160	7,730	7,784	11,038	-	8,342	10,000	9,808	10,000	10,000	-
01-30-5095	Magistrate Fees	-	-	-	-	-	-	-	-	-	-	-
01-30-5240	CID	2,821	-	2,886	1,986	2,056	1,950	2,000	4,861	5,000	5,000	3,000
01-30-5239	Investigating Evidence/Testing	-	27,190	9,245	8,911	3,227	9,715	7,000	3,496	7,000	7,000	-
Capital and Non-Capital Outlay												
01-30-8000	Capital Outlay (New Number)	-	-	-	-	-	-	-	-	-	-	-
01-30-8003	Non-Capital Outlay (New Number)	-	1,400	-	-	4,717	1,223	-	-	-	-	-
Transfers for Future Expenditures												
01-30-5245	Transfer for Tech Upgrades	8,000	8,000	6,000	8,000	-	6,000	8,000	-	8,000	4,000	(4,000)
Total Police Department Expenditures		2,431,958	2,545,747	2,526,037	2,832,481	2,393,015		3,426,221	2,388,368	3,572,696	3,090,442	(335,779)

City of Castle Hills		Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	Annual Proposed Budget	Change
Fire Department Expenditures												
Salaries & Benefits												
01-40-5001	Salaries-Full Time	1,190,682	1,250,309	1,251,594	1,385,963	1,036,175	1,222,945	1,441,482	1,050,324	1,441,482	1,501,310	59,828
01-40-5002	Retainer Overtime	72,432	89,567	74,100	78,561	160,828	95,098	50,000	70,969	80,000	60,000	10,000
01-40-5003	Salaries-Part Time/Contract	-	-	-	-	-	-	-	-	-	-	-
01-40-5005	Longevity Pay	3,988	4,382	-	-	-	1,674	-	-	-	-	-
01-40-5010	FICA	75,619	80,885	82,690	93,212	74,214	81,324	89,372	69,520	89,372	93,081	3,709
01-40-5012	Medicare	17,685	18,917	20,026	20,935	17,356	18,984	20,901	16,259	14,482	21,769	868
01-40-5015	Employee Insurance	120,727	124,727	129,763	146,807	89,870	122,379	138,230	94,321	138,230	146,542	8,312
01-40-5018	TMRS-Employee Retirement	158,988	171,026	158,842	182,208	201,935	174,600	247,358	191,380	247,358	257,925	10,567
01-40-5020	Workers' Compensation	19,552	19,352	-	37,178	40,758	23,368	44,834	46,124	46,124	48,000	3,166
General Supplies & Materials												
01-40-5040	Office/Printing	2,288	1,876	1,406	1,156	1,042	1,554	1,500	1,629	1,700	1,700	200
01-40-5045	Office Equip/Software	931	626	380	873	381	638	1,000	1,144	1,200	1,000	-
01-40-5080	Uniforms	11,012	13,437	14,790	14,162	10,392	12,759	13,500	11,819	14,000	14,000	500
Services Expenditures												
01-40-5074	Training/Prof Meetings	15,443	16,395	17,559	23,842	15,964	17,841	18,000	16,772	18,000	18,000	-
01-40-5076	Medical	832	1,735	1,067	1,317	1,956	1,382	1,000	1,468	1,600	1,600	600
Contractual Expenditures												
01-40-5038	EMS Fees - Acadian	70,000	70,000	70,000	70,000	52,500	66,500	70,000	52,500	70,000	70,000	-
01-40-5041	IT Support	6,189	5,895	5,959	24,048	18,596	12,137	20,500	24,508	24,000	20,500	-
01-40-5062	Radio/Tower Fees City of S.A.	-	3,004	2,773	2,476	3,171	2,285	4,500	3,327	4,500	4,500	-
01-40-5081	Telephone	-	-	-	-	-	-	-	1,700	2,000	2,000	2,000
01-40-5085	Equipment Leases	-	1,158	2,600	3,001	2,497	1,851	1,600	3,356	1,600	1,600	-
01-40-5097	Insurance Claims	-	-	-	-	-	-	-	-	-	-	-
Equipment/Building/Maintenance												
01-40-5035	Fuel - Vehicle/Equipment	7,941	8,370	15,438	20,097	10,678	12,505	13,000	8,150	13,000	13,000	-
01-40-5065	Bldg. Maint./Supplies	11,103	16,052	13,556	15,700	18,725	15,027	14,000	11,245	14,000	15,000	1,000
01-40-5066	Vehicle-Maintenance/Supplies/Tires	-	8,236	5,449	(349)	3,504	3,368	6,000	3,147	6,000	6,000	-
01-40-5070	Micellaneous	-	-	-	-	-	-	-	70	100	100	-
01-40-5068	Mobile Equipment-Maintenance/Supplies	23,468	34,294	37,879	53,527	15,432	32,920	38,000	31,135	38,000	40,000	2,000
Utilities Expenditures												
01-40-5030	Utilities	13,722	14,407	21,591	24,693	14,999	17,883	16,000	11,299	16,000	16,000	-
01-40-5069	Phone/Cell Phone/Radio	6,104	1,532	1,976	2,094	4,313	3,204	3,000	5,289	3,000	3,000	-
Department Specific Expenditures												
01-40-5084	EMT Supplies	3,680	3,675	3,695	4,345	2,394	3,558	4,000	1,366	4,000	5,000	1,000
01-40-8324	Fire (Firefighter Gear)	-	20,033	20,931	12,470	5,870	11,861	17,000	5,288	17,000	20,000	3,000
Capital and Non-Capital Outlay												
01-40-8000	Capital Outlay	-	5,115	3,930	5,452	-	2,899	5,000	520	5,000	2,500	(2,500)
01-40-8003	Non-Capital Outlay	-	3,000	2,000	-	5,379	2,076	-	-	-	-	-
Transfers for Future Expenditures												
01-40-5245	Transfer for Tech Upgrades	1,200	1,200	900	1,200	900	1,080	1,200	1,200	1,200	1,000	(200)
Total Fire Department Expenditures		1,833,586	1,989,207	1,960,894	2,224,968	1,809,832		2,280,977	1,735,829	2,312,948	2,385,127	104,050

City of Castle Hills		Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	Annual Proposed Budget	Change
Streets Department Expenditures												
Salaries & Benefits												
01-50-5001	Salaries-Full Time	85,420	84,441	140,660	138,264	104,122	110,582	190,910	107,285	190,910	211,473	20,563
01-50-5002	Overtime	3,781	5,430	7,337	9,028	4,127	5,941	3,000	2,893	3,000	3,000	-
01-50-5003	Salaries-Part Time/ Seasonal/Contract	-	1,485	-	-	11,920	2,681	-	12,501	15,000	8,000	8,000
01-50-5005	Longevity Pay	680	716	884	936	756	794	648	747	700	1,032	384
01-50-5006	Comp Time/Overtime	-	-	-	-	-	-	-	-	-	-	-
01-50-5010	FICA	5,826	5,669	9,173	10,273	7,497	7,688	11,836	7,652	7,688	13,454	1,618
01-50-5012	Medicare	1,362	1,326	2,217	1,100	1,753	1,552	2,768	1,790	1,603	3,147	379
01-50-5015	Employee Insurance	1,906	3,089	7,314	12,396	3,673	5,676	13,960	5,757	13,960	14,799	839
01-50-5018	TMRS-Employee Retirement	11,863	11,972	17,572	18,475	20,400	16,056	32,760	21,064	32,760	37,282	4,522
01-50-5020	Workers' Compensation	3,187	3,347	-	2,007	2,204	2,149	2,425	2,139	2,139	2,500	75
01-50-6517	Kennel Care	4,683	869	181	-	-	1,147	3,800	-	3,800	3,800	-
General Supplies & Materials												
01-50-5040	Office/Printing	347	411	1,260	113	278	482	1,300	205	1,300	400	(900)
01-50-5070	Miscellaneous	-	-	705	103	-	162	1,000	40	1,000	700	(300)
01-50-5078	Safety Supplies	691	1,253	356	-	-	460	1,000	-	1,000	500	(500)
01-50-5080	Uniforms	85	151	718	565	220	348	2,500	334	2,500	1,000	(1,500)
Services Expenditures												
01-50-5029	Janitorial Services	20,784	18,765	25,486	27,397	-	18,486	17,000	-	-	-	(17,000)
01-50-5074	Training/Prof Meetings	113	-	-	-	-	23	1,500	-	1,500	1,000	(500)
01-50-5076	Medical	502	68	-	-	50	124	600	-	600	300	(300)
Contractual Expenditures												
01-50-5041	IT Support	2,279	2,249	5,395	4,928	2,959	3,562	3,500	3,953	4,500	5,000	1,500
01-50-5081	Telephone	-	-	-	-	-	-	-	625	800	800	800
01-50-5085	Equipment Leases	-	1,128	2,039	2,538	2,085	1,558	2,500	2,038	2,500	2,500	-
Equipment/Building/Maintenance												
01-50-5035	Fuel - Vehicle/Equipment	7,954	10,745	9,109	8,888	8,189	8,977	8,000	6,845	8,000	8,800	800
01-50-5065	Bldg. Maint./Supplies	932	189	1,597	586	3,024	1,266	3,200	407	3,200	2,200	(1,000)
01-50-5066	Vehicle-Maintenance/Supplies/Tires	-	-	1,157	-	2,561	744	14,000	-	14,000	7,000	(7,000)
01-50-5068	Mobile Equipment-Maintenance/Supplies	18,462	10,556	7,180	29,307	16,500	16,401	-	19,301	20,000	10,000	10,000
Utilities Expenditures												
01-50-5030	Utilities	9,304	5,915	7,992	12,742	6,611	8,513	9,000	5,262	9,000	8,000	(1,000)
01-50-5071	Street Lights	62,943	64,551	68,846	60,693	52,362	61,879	65,000	46,423	65,000	60,000	(5,000)
Department Specific Expenditures												
01-50-5073	Street Signs	4,384	9,170	6,662	6,246	205	5,334	5,000	2,100	5,000	4,000	(1,000)
01-50-5077	Lawn Maintenance	-	-	3,561	-	-	712	-	-	-	-	-
01-50-5090	Animal Control	1,434	2,804	1,019	1,564	1,578	1,680	3,000	3,308	4,000	4,000	1,000
01-50-8530	Commons	2,189	1,171	1,508	14,418	12,307	6,319	3,500	4,456	4,500	5,000	1,500
01-50-8535	Christmas Decorations	5,332	2,688	69,723	3,822	3,277	16,968	3,000	7,089	7,000	6,000	3,000
01-50-9052	Street Maint. Minor & Infrastructure	67,068	43,609	-	61,422	82,183	50,857	45,000	14,672	45,000	30,000	(15,000)
01-50-9053	Street Maint. (Prior Council Approval)	-	-	-	13,950	-	2,790	-	37,150	35,000	15,000	15,000
Capital and Non-Capital Outlay												
01-50-8000	Capital Outlay	-	7,014	688	-	-	1,540	8,000	-	-	-	(8,000)
01-50-8003	Non-Capital Outlay	-	-	-	-	-	-	2,300	1,349	-	-	(2,300)
Transfers for Future Expenditures												
01-50-5245	Transfer for Tech Upgrades	400	400	300	400	300	360	400	400	400	400	-
Total Streets Department Expenditures		323,911	301,181	400,639	442,162	351,141		462,407	317,784	507,360	471,087	8,680

City of Castle Hills		Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	Annual Proposed Budget	Change
Sanitation Department Expenditures										167,696	2,432	
Salaries & Benefits												
01-60-5001	Salaries-Full Time	176,310	126,690	141,656	132,780	119,610	139,409	267,361	126,188	167,000	285,504	18,143
01-60-5002	Overtime	-	-	1,132	-	233	273	-	35	-	-	-
01-60-5003	Salaries-Part Time/ Seasonal/Contract	-	79,571	143,381	209,910	170,918	120,756	-	164,266	220,000	50,000	50,000
01-60-5005	Longevity Pay	881	722	674	748	616	728	696	421	696	696	-
01-60-5010	FICA	10,457	7,880	7,626	6,924	7,468	8,071	16,576	7,852	10,400	17,707	1,131
01-60-5012	Medicare	2,446	1,843	1,855	1,619	1,749	1,902	3,877	1,836	2,432	4,141	264
01-60-5015	Employee Insurance	28,566	20,563	15,989	12,651	14,792	18,512	20,732	13,288	20,732	43,087	22,355
01-60-5018	TMRS-Employee Retirement	22,242	16,641	14,628	13,601	20,321	17,487	45,879	21,624	28,800	49,066	3,187
01-60-5020	Workers' Compensation	3,996	3,996	-	5,143	5,649	3,757	6,214	2,070	2,070	2,200	(4,014)
General Supplies & Materials												
01-60-5070	Miscellaneous	2,020	1,086	1,181	830	518	1,127	1,000	-	1,000	500	(500)
01-60-5078	Safety Supplies	810	1,282	-	-	-	418	1,000	-	1,000	500	(500)
01-60-5080	Uniforms	2,520	2,450	2,263	2,177	2,072	2,296	3,700	2,480	3,700	3,700	-
Services Expenditures												
01-60-5076	Medical	231	173	268	105	270	209	600	292	600	400	(200)
Equipment/Building/Maintenance												
01-60-5035	Fuel - Vehicle/Equipment	28,200	38,620	32,017	27,538	23,033	29,882	24,000	18,430	24,000	24,000	-
01-60-5065	Bldg. Maint./Supplies	1,575	7,387	6,465	2,231	3,212	4,174	6,000	3,184	6,000	5,000	(1,000)
01-60-5066	Vehicle-Maintenance/Supplies/Tires	-	4,025	1,387	1,826	-	1,448	15,000	-	15,000	7,000	(8,000)
01-60-5068	Mobile Equipment-Maintenance/Supplies	24,463	34,043	29,038	54,959	61,967	40,894	18,000	27,104	23,000	24,000	6,000
Utilities Expenditures												
01-60-5069	Phone/Cell Phone/Radio	573	573	573	573	430	545	800	383	800	600	(200)
Department Specific Expenditures												
01-60-5023	Special Collection	-	6,978	11,354	9,662	5,872	6,773	8,000	6,050	8,000	9,000	1,000
01-60-5024	Recycle Fees	8,292	3,709	5,273	9,470	6,974	6,744	4,500	4,992	6,000	6,500	2,000
01-60-5026	Landfill Fees	126,351	136,765	127,714	144,984	115,200	130,203	180,000	100,722	180,000	180,000	-
01-60-5096	Insect Control	1,570	1,818	248	1,565	780	1,196	3,000	1,165	2,400	2,500	(500)
Capital and Non-Capital Outlay												
01-60-8000	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
01-60-8003	Non-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Total Sanitation Department Expenditures		441,502	496,816	544,722	639,295	561,684		626,935	502,381	723,630	716,101	89,166

City of Castle Hills		Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	Annual Proposed Budget	Change
Other Payroll Expenditures												
Salaries & Benefits												
01-70-6518	Vacation/Comp Liability	5,558	-	-	-	-	1,112	-	-	-	-	-
01-70-6520	TWC-Unemployment	-	1,291	6,482	-	-	1,555	-	-	-	-	-
Total Other Payroll Expenditures		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	-	-	-	-	-	-	-	-	-	-	-
Transfers for Future Expenditures												
01-80-8024	Fire - Future (Radios)	60,000	5,000	5,000	10,000	3,750	16,750	5,000	5,000	5,000	2,500	(2,500)
01-80-8025	Fire - Future Vehicle	25,000	25,000	30,738	48,738	15,000	28,895	25,000	25,000	25,000	15,000	(10,000)
01-80-8026	Fire - Future Rescue Truck	10,000	10,000	10,000	10,000	7,500	9,500	10,000	10,000	10,000	5,000	(5,000)
01-80-8027	Fire - Future Pumper Truck Purchase	-	-	-	-	11,250	2,250	11,230	11,230	11,230	88,000	76,770
01-80-8035	Pub Works - Future Vehicle	50,000	50,000	50,000	60,000	37,500	49,500	50,000	50,000	50,000	30,000	(20,000)
01-80-8325	Fire - Future SCBA	5,000	15,000	16,873	16,667	11,250	12,958	15,000	15,000	15,000	10,000	(5,000)
Capital Outlay Expenditures												
01-80-8000	Capital Purchases	-	-	97,807	3,330	-	20,227	24,000	24,063	-	-	(24,000)
01-80-8005	Monument Entrance Signs	995	-	-	-	-	199	3,000	-	-	-	(3,000)
01-80-8010	Admin Equip Purchase	2,373	-	-	225	-	520	-	-	-	-	-
01-80-8020	City Hall Improvements	-	11,995	-	-	-	2,399	-	-	-	-	-
01-80-8030	Commons Capital Expenses	3,398	-	-	-	6,870	2,054	-	7,000	-	-	-
01-80-8310	Fire (Equipment)	13,561	-	-	-	-	2,712	-	-	-	-	-
01-80-8320	Fire (Bldg. Related)	7,297	-	43,325	-	24,063	14,937	-	-	-	60,000	60,000
01-80-8324	Fire (Firefighter Gear)	15,222	-	-	-	-	3,044	-	-	-	-	-
01-80-8410	Street (Bldg. & Equip)	1,770	-	-	592	-	472	-	-	-	-	-
01-80-8510	Sanitation (Equipment)	-	-	-	-	-	-	-	-	-	-	-
Debt Service Payments												
01-80-8330	Fire Truck - Principal Payment	76,321	78,443	80,623	82,865	-	63,650	85,169	85,169	-	-	(85,169)
01-80-8332	Fire Truck - Interest payment	11,215	9,093	6,913	4,671	-	6,378	2,368	2,368	-	-	(2,368)
Total Capital Expenses Expenditures		543,338	205,915	341,279	237,088	117,183		230,767	234,830	116,230	210,500	(20,267)
Total General Fund Expenditures		(6,811,851)	(6,950,141)	(7,274,782)	(7,859,432)	(6,480,473)		(8,367,219)	(6,552,609)	(8,818,966)	(8,512,290)	(144,971)
General Fund Excess/(Loss) of Revenue Over Expenditures												
		133,537	(163,469)	183,727	504,674	(1,761,670)		(3,500)		(464,913)	(234,009)	
Ending Fund Balance		\$ 3,696,314	\$ 3,532,845	\$ 3,716,572	\$ 4,221,245	\$ 2,459,575		\$ 2,456,075		\$ 1,994,662	\$ 1,760,653	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 9/30/2023	Audited 9/30/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	2026 Annual Proposed Budget	Change
Child Safety Fund (02)											
BEGINNING FUND BALANCE	-	73,231	82,887	93,733	105,991		115,877		115,877	131,877	
Revenues											
02-00-8604 Child Safety Fees	7,802	9,656	18,105	12,258	9,886	9,564	12,300	12,756	17,000	12,300	-
	<u>7,802</u>	<u>9,656</u>	<u>18,105</u>	<u>12,258</u>	<u>9,886</u>		<u>12,300</u>	<u>12,756</u>	<u>17,000</u>	<u>12,300</u>	<u>-</u>
Expenditures											
02-00-9024 Community Programs	-	-	-	-	-	431	-	-	-	-	-
02-00-9005 Capital Expense	2,500	-	-	-	-	2,212	-	-	-	-	-
02-00-9030 Miscellaneous	-	-	7,259	-	-	108	1,000	-	1,000	1,000	-
	<u>2,500</u>	<u>-</u>	<u>7,259</u>	<u>-</u>	<u>-</u>		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Excess Revenue/(Loss)	5,302	9,656	10,846	12,258	9,886		11,300		16,000	11,300	
ENDING FUND BALANCE	73,231	82,887	93,733	105,991	115,877		127,177		131,877	143,177	

City of Castle Hills	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	2026 Annual Proposed Budget	Change
Debt Service Fund (03)										
BEGINNING FUND BALANCE	25,329	87,213	1,983	310,906		54,736		54,736	58,997	
Revenues										
03-00-4200 Ad Valorem Taxes-Current	278,220	200,968	452,923	250,609	131,174	515,850	488,368	515,850	496,246	(19,604)
03-00-4202 Delinquent Ad Valorem Taxes	703	1,290	1,212	1,382	-	500	2,098	2,098	2,098	1,598
03-00-4205 Penalties/Interest Ad Valorem Taxes	1,647	910	1,045	2,233	641,380	400	2,163	2,163	2,163	1,763
03-00-4999 Bond Proceeds	-	-	-	-	-	-	-	-	-	-
	<u>280,571</u>	<u>203,168</u>	<u>455,179</u>	<u>254,224</u>		<u>516,750</u>	<u>492,629</u>	<u>520,111</u>	<u>500,507</u>	<u>(16,243)</u>
Expenditures										
03-90-9801 2020 Debt Service Principal Payment	155,000	204,000	100,000	200,000	118,000	135,000	135,000	135,000	140,000	5,000
03-90-9802 2020 Debt Service Interest Payment	63,686	84,079	46,256	260,924	132,936	54,225	28,125	54,225	50,100	(4,125)
03-90-9803 2023 Debt Service Principal Payment	-	-	-	-	-	145,000	145,000	145,000	150,000	5,000
03-90-9804 2023 Debt Service Interest Payment	-	-	-	49,330	-	181,225	92,425	181,225	170,850	(10,375)
Paying Agent Fees	-	320	-	140	-	400	240	400	480	400
	<u>218,686</u>	<u>288,399</u>	<u>146,256</u>	<u>510,394</u>		<u>515,850</u>	<u>400,790</u>	<u>515,850</u>	<u>511,430</u>	<u>(4,100)</u>
Excess Revenue/(Loss)	61,884	(85,231)	308,923	(256,170)		900		4,261	(10,923)	
ENDING FUND BALANCE	87,213	1,983	310,906	54,736		55,636		58,997	48,074	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of May	2025 Projected Ending	2026 Annual Proposed Budget	Change
Animal Shelter Fund (04)											
BEGINNING FUND BALANCE	5,976	5,553	5,718	6,818	6,918		6,918		6,918	7,018	
Revenue											
04-00-4050 Garage Sale Permits-Annual	-	-	-	-	-	-	-	-	-	-	-
04-00-8604 Revenue This Year	-	-	-	-	-	-	-	-	-	-	-
04-00-8605 Donations	-	165	1,100	100	-	273	300	-	100	100	(200)
	-	165	1,100	100	-		300	-	100	100	(200)
Expenditures											
04-00-9010 Operations & Maintenance	-	-	-	-	-	-	300	-	100	100	(200)
04-00-9048 Transfer to Fund 01- General	423	-	-	-	-	85	-	-	-	-	-
	423	-	-	-	-		300	-	-	-	-
Excess Revenue/(Loss)	(423)	165	1,100	100	-		-		100	100	
ENDING FUND BALANCE	5,553	5,718	6,818	6,918	6,918		6,918		7,018	7,118	

City of Castle Hills		Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	2026 Annual Proposed Budget	Change
Municipal Court Technology (05)												
BEGINNING FUND BALANCE		5,332	871	(5,570)	(5,201)	(0)		4,099		4,099	4,099	
Revenues												
05-00-8604	Court Technology Fees	10,281	14,875	17,032	11,205	14,663	13,611	15,000	17,022	24,000	19,000	4,000
		<u>10,281</u>	<u>14,875</u>	<u>17,032</u>	<u>11,205</u>	<u>14,663</u>		<u>15,000</u>	<u>17,022</u>	<u>24,000</u>	<u>19,000</u>	<u>4,000</u>
Expenditures												
05-00-9006	Equipment Purchase	-	-	-	-	-	-	-	-	-	-	-
05-00-9008	Equipment Maintenance/Software	14,742	21,316	16,663	6,004	10,564	13,858	10,000	23,658	24,000	19,000	9,000
05-00-9026	Supplies	-	-	-	-	-	-	-	-	-	-	-
05-00-9030	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
		<u>14,742</u>	<u>21,316</u>	<u>16,663</u>	<u>6,004</u>	<u>10,564</u>		<u>10,000</u>	<u>23,658</u>	<u>24,000</u>	<u>19,000</u>	<u>9,000</u>
Excess Revenue/(Loss)		(4,461)	(6,441)	369	5,201	4,099		5,000		-	-	
ENDING FUND BALANCE		871	(5,570)	(5,201)	(0)	4,099		9,099		4,099	4,099	

City of Castle Hills		Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	2026 Annual Proposed Budget	Change
Municipal Court Security Fund (06)												
BEGINNING FUND BALANCE		23,116	30,495	46,374	57,714	59,954		65,200		65,200	74,200	
Revenues												
06-00-8604	Court Security Fees	9,764	15,879	19,605	12,890	17,408	15,109	18,000	20,406	22,000	20,000	2,000
		<u>9,764</u>	<u>15,879</u>	<u>19,605</u>	<u>12,890</u>	<u>17,408</u>		<u>18,000</u>	<u>20,406</u>	<u>22,000</u>	<u>20,000</u>	<u>2,000</u>
Expenditures												
06-00-5002	Overtime	-	-	-	-	-	-	-	-	-	-	-
06-00-5010	FICA	-	-	-	-	-	-	-	-	-	-	-
06-00-5012	Medicare	-	-	-	-	-	-	-	-	-	-	-
06-00-5015	Employee Insurance	-	-	-	-	-	-	-	-	-	-	-
06-00-5018	TMRS-Employee Retirement	-	-	-	-	-	-	-	-	-	-	-
06-00-9005	Capital Expenses	-	-	-	-	-	-	-	-	-	-	-
06-00-9006	Equipment Purchase	-	-	-	-	-	-	-	-	-	-	-
06-00-9010	Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-
06-00-9012	Personnel-Contract	2,385	-	8,265	10,650	12,163	6,693	18,000	11,860	13,000	20,000	2,000
06-00-9030	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
		<u>2,385</u>	<u>-</u>	<u>8,265</u>	<u>10,650</u>	<u>12,163</u>		<u>18,000</u>	<u>11,860</u>	<u>13,000</u>	<u>20,000</u>	<u>2,000</u>
Excess Revenue/(Loss)		7,379	15,879	11,340	2,240	5,246		-		9,000	-	
ENDING FUND BALANCE		30,495	46,374	57,714	59,954	65,200		65,200		74,200	74,200	

City of Castle Hills		Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2020	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	2026 Annual Proposed Budget	Change
Municipal Court Efficiency Fund (07)												
BEGINNING FUND BALANCE		6,208	8,266	10,154	13,331	14,563		15,474		15,474	15,914	
Revenues												
07-00-8604	Court Efficiency Fees	2,058	1,889	3,177	1,232	911	1,853	1,240	897	1,240	1,400	160
		<u>2,058</u>	<u>1,889</u>	<u>3,177</u>	<u>1,232</u>	<u>911</u>		<u>1,240</u>	<u>897</u>	<u>1,240</u>	<u>1,400</u>	<u>160</u>
Expenditures												
07-00-5074	Training & Education Materials	-	-	-	-	-	-	600	-	600	500	(100)
07-00-9010	Operations & Maintenance	-	-	-	-	-	-	200	-	200	200	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>800</u>	<u>-</u>	<u>800</u>	<u>700</u>	<u>(100)</u>
Excess Revenue/(Loss)		2,058	1,889	3,177	1,232	911		440		440	700	
ENDING FUND BALANCE		8,266	10,154	13,331	14,563	15,474		15,914		15,914	16,614	

City of Castle Hills		Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	2026 Annual Proposed Budget	Change
Street Maintenance Tax Fund (08)												
BEGINNING FUND BALANCE		1,042,355	1,181,648	1,176,281	598,228	765,432		979,484		979,484	836,691	
Revenues												
08-00-8604	Sales Tax Revenue	311,788	358,857	428,488	391,283	289,611	356,006	400,000	217,135	375,000	375,000	(25,000)
08-00-8607	Digital Billboards	61,390	72,838	143,887	64,338	54,844	79,459	76,295	51,520	75,000	75,000	(1,295)
08-00-8609	Revenue for Street Project	-	-	-	51,417	-	10,283	-	-	-	-	-
08-00-4093	Interest	-	-	-	29,830	-	5,966	-	-	-	-	-
		373,178	431,696	572,375	536,868	344,455		476,295	268,655	450,000	450,000	(26,295)
Expenditures												
08-00-9010	Operations & Maintenance	-	1,040	-	-	-	208	-	-	-	-	-
08-00-9050	Street Repair (Major)	-	-	49,740	82,177	-	26,383	300,000	-	300,000	485,000	185,000
08-00-9052	Street Maintenance (Minor)	4,391	13,674	77,992	8,000	92,140	39,239	-	67,793	67,793	70,000	70,000
08-00-9075	Transfer to Fund 22 (St/Drainage)	-	-	-	-	-	-	-	-	-	-	-
08-00-9047	Transfer to Fund 10 (Drainage)	-	-	-	-	-	-	-	-	-	-	-
08-00-9055	Engineering	-	-	-	-	-	-	-	-	-	-	-
08-00-9064	Adobe/Roundup Mill/Overlay West Ave/Jackson Keller Mill and Overlay	-	65,591	-	-	-	13,118	-	-	-	-	-
08-00-9062	Seal Coat /Micro surface	229,494	356,758	174,356	170,862	-	186,294	225,000	134,880	225,000	-	(225,000)
08-00-9071	2020 Street Projects	-	-	848,340	108,625	23,725	196,138	-	-	-	-	-
08-00-0000	2023 Street Projects	-	-	-	-	14,539	-	-	-	-	-	-
		233,885	437,063	1,150,428	369,664	130,404		525,000	202,673	592,793	555,000	30,000
Excess Revenue/(Loss)		139,293	(5,367)	(578,053)	167,204	214,052		(48,705)		(142,793)	(105,000)	
ENDING FUND BALANCE		1,181,648	1,176,281	598,228	765,432	979,484		930,779		836,691	731,691	

City of Castle Hills Contingency Fund - Major Purchases of Vehicles (09)		Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
BEGINNING FUND BALANCE		346,949	283,634	388,634	493,634	639,039	725,289	725,289	835,289	
Revenues										
Sale of Equipment		-	-	-	-	-	-	-	-	-
Fire - Future Vehicle		25,000	-	5,000	48,738	15,000	25,000	25,000	15,000	(10,000)
Fire - Future Rescue Truck		10,000	-	25,000	10,000	7,500	10,000	10,000	5,000	(5,000)
Fire- Future Pumper Truck		-	-	10,000	-	11,250	-	-	88,000	88,000
Fire - Future SCBA		5,000	-	15,000	16,667	11,250	15,000	15,000	10,000	(5,000)
Fire - Future Radios		60,000	55,000	-	10,000	3,750	10,000	10,000	2,500	(7,500)
Public Work - Future Vehicle Purchase		50,000	50,000	50,000	60,000	37,500	50,000	50,000	30,000	(20,000)
		150,000	105,000	105,000	145,405	86,250	110,000	110,000	150,500	40,500
Expenditures										
09-00-8337 Fire Department-SCBA		88,404	-	-	-	-	-	-	8,500	8,500
09-00-9505 Public Works		124,911	-	-	-	-	-	-	225,000	225,000
		213,315	-	-	-	-	-	-	233,500	233,500
Excess Revenue/(Loss)		(63,315)	105,000	105,000	145,405	86,250	110,000	110,000	(83,000)	
ENDING FUND BALANCE		283,634	388,634	493,634	639,039	725,289	835,289	835,289	752,289	
Fire Dept - Vehicles						87,041	112,041	112,041	127,041	
Fire Dept - Rescue Truck						152,500	162,500	162,500	167,500	
Fire - Future Radios						70,346	80,346	80,346	82,846	
Fire Dept - Pumper Truck						21,250	21,250	21,250	109,250	
Fire - Future SCBA Purchase						57,917	72,917	72,917	82,917	
Public Works Total Running Balance						336,235	386,235	386,235	416,235	
						725,289	835,289	835,289	985,789	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	2026 Annual Proposed Budget	Change
Drainage Utility Fund (10)											
BEGINNING FUND BALANCE	1,097,085	1,246,338	1,408,391	1,885,884	1,791,297		1,690,581		1,690,581	1,754,603	
Revenues											
10-00-4045 Stormwater Permit Fee	-	-	-	5,131	3,407	1,708	5,000	10,824	10,668	10,000	5,000
10-00-8604 Revenue-Stormwater Billing	138,518	148,663	136,509	145,677	102,294	134,332	136,670	94,005	136,670	138,000	1,330
10-00-8612 Transfer In Fund 08 (Street Maint. Tax)	-	-	-	-	-	-	-	-	-	-	-
10-00-8607 Digital Billboards	245,560	367,356	418,225	257,819	219,378	301,667	305,182	206,080	305,182	302,000	(3,182)
10-00-4093 Interest Revenue-Leases	-	-	111,465	118,853	-	46,064	-	-	-	-	-
	<u>384,078</u>	<u>516,019</u>	<u>666,199</u>	<u>527,480</u>	<u>325,078</u>		<u>446,852</u>	<u>310,909</u>	<u>452,520</u>	<u>450,000</u>	<u>3,148</u>
Expenditures											
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	211	206	-	360	360	-	-
10-00-9030 Miscellaneous	-	13,249	(31,138)	70,040	-	10,430	-	-	-	-	-
10-00-9055 Engineering	9,451	8,590	-	-	-	3,608	-	-	-	-	-
10-00-9045 Transfer to Fund 22 (Street and Drainage)	200,971	-	-	-	-	40,194	-	-	-	-	-
10-00-9066 Watershed II Drain-Mimosa/Krameri	24,404	32,531	140	-	-	11,415	-	-	-	-	-
10-00-9068 North Manton Lane Drainage	-	-	-	-	-	-	-	-	-	-	-
10-90-9801 2020 Certificate of Obligations Principal	-	205,000	136,000	250,000	215,000	161,200	205,000	205,000	205,000	220,000	15,000
10-90-9802 2020 Certificates of Obligations Interest	-	94,596	83,084	110,556	136,589	84,965	82,338	42,706	82,338	69,513	(12,825)
10-00-9803 2023 Certificate of Obligations Principal	-	-	-	-	-	-	40,000	40,000	40,000	45,000	5,000
10-00-9804 2023 Certificates of Obligations Interest	-	-	-	-	73,995	14,799	60,800	30,900	60,800	58,675	(2,125)
10-00-9900 Proir Period Adj	-	-	-	191,271	-	38,254	-	-	-	-	-
	<u>234,825</u>	<u>353,966</u>	<u>188,706</u>	<u>622,067</u>	<u>425,794</u>		<u>388,138</u>	<u>318,966</u>	<u>388,498</u>	<u>393,188</u>	<u>5,050</u>
Excess Revenue/(Loss)	149,253	162,053	477,493	(94,587)	(100,716)		58,714		64,022	56,812	
ENDING FUND BALANCE	1,246,338	1,408,391	1,885,884	1,791,297	1,690,581		1,749,295		1,754,603	1,811,415	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	2026 Annual Proposed Budget	Change
Police Federal Seizure Fund (13)											
BEGINNING FUND BALANCE	419,331	422,098	411,959	482,154	570,369		556,838		556,838	402,949	
Revenues											
13-00-4060 Misc.-Vending Sales	353	25	13	-	873	528	-	23	23	-	-
13-00-4090 Interest	1,254	-	4,109	2,633	455	2,927	-	837	1,000	-	-
13-00-8604 Police Seizures - Federal	32,588	1,989	101,762	146,557	60,047	53,426	-	19,213	19,213	10,000	10,000
13-00-8606 Police Seizures - State	1,414	14,443	-	-	-	1,817	-	-	-	-	-
	<u>35,608</u>	<u>16,457</u>	<u>105,884</u>	<u>149,189</u>	<u>61,376</u>		<u>-</u>	<u>20,073</u>	<u>20,236</u>	<u>10,000</u>	<u>10,000</u>
Expenditures											
13-00-5070 Misc.-Vending Machine Foods	2,275	393	585	-	5	2,359	-	11	12	-	-
13-00-8000 Capital Expenses	30,566	-	-	36,881	49,925	11,615	40,000	-	-	40,000	-
13-00-9010 Operations & Maintenance	-	503	20,396	24,093	6,116	774	5,000	167,360	170,000	5,000	-
13-00-9011 Equip/Fuel/Maint.	-	4,750	14,708	-	18,861	-	20,000	4,113	4,113	20,000	-
	<u>32,842</u>	<u>5,646</u>	<u>35,689</u>	<u>60,975</u>	<u>74,906</u>		<u>65,000</u>	<u>171,484</u>	<u>174,125</u>	<u>65,000</u>	<u>-</u>
Excess Revenue/(Loss)	2,767	10,812	70,195	88,214	(13,531)		(65,000)		(153,889)	(55,000)	
ENDING FUND BALANCE	422,098	432,909	482,154	570,369	556,838		491,838		402,949	347,949	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	2026 Annual Proposed Budget	Change
Hotel Tax (14)											
BEGINNING FUND BALANCE	-	-	-	22,485	35,222		43,407		43,407	56,107	
Revenues											
14-00-8604 Hotel Tax Revenue	-	-	22,485	12,737	8,185	-	12,700	5,674	-	10,000	(2,700)
	-	-	22,485	12,737	8,185		12,700	5,674	12,700	12,700	(2,700)
Expenditures											
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	-	-	-	-	-	-	-	-	-	10,000	10,000
14-00-9125 Historical Restoration & Preservation	-	-	-	-	-	-	-	-	-	-	-
14-00-9130 Signs	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-		-	-	-	10,000	10,000
Excess Revenue/(Loss)	-	-	22,485	12,737	8,185		12,700	5,674	12,700	2,700	
ENDING FUND BALANCE	-	-	22,485	35,222	43,407		56,107	56,107	56,107	58,807	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	2026 Annual Proposed Budget	Change
Local Truancy Prevention Fund (16)											
BEGINNING FUND BALANCE	-	5,397	18,081	36,045	47,831		64,690		64,690	89,690	
Revenues											
16-00-8604 Truancy Prevention Revenue	-	12,684	17,964	11,786	16,859	11,859	11,800	20,100	25,000	25,000	(50,000)
	-	12,684	17,964	11,786	16,859		11,800	20,100	25,000	25,000	(50,000)
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Excess Revenue/(Loss)	-	12,684	17,964	11,786	16,859		11,800		25,000	25,000	
ENDING FUND BALANCE	-	18,081	36,045	47,831	64,690		76,490		89,690	114,690	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	2026 Annual Proposed Budget	Change
Local Municipal Jury Fund (17)											
BEGINNING FUND BALANCE	-	108	356	715	951		1,288		1,288	1,738	
Revenues											
17-00-8604 Municipal Jury Fees	-	248	359	236	337	236	300	411	450	500	200
	-	248	359	236	337		300	411	450	500	200
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Excess Revenue/(Loss)	-	248	359	236	337		300		450	500	
ENDING FUND BALANCE	-	356	715	951	1,288		1,588		1,738	2,238	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	2026 Annual Proposed Budget	Change
LEOSE Fund (18)											
BEGINNING FUND BALANCE	10,432	7,361	9,138	10,678	12,295		16,247		16,247	20,223	
Revenues											
18-00-4455 LEOSE State Allocation	1,794	1,777	1,540	1,534	3,910	2,111	1,765	3,874	3,874	4,000	(5,765)
18-00-4090 Interest	-	-	-	83	41		-	102	102	-	-
	<u>1,794</u>	<u>1,777</u>	<u>1,540</u>	<u>1,617</u>	<u>3,951</u>		<u>1,765</u>	<u>3,976</u>	<u>3,976</u>	<u>4,000</u>	<u>(5,765)</u>
Expenditures											
18-00-5074 Training/Professional Meetings	4,865	-	-	-	-	973	-	-	-	-	-
	<u>4,865</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenue/(Loss)	(3,071)	1,777	1,540	1,617	3,951		1,765	3,976	3,976	4,000	
ENDING FUND BALANCE	7,361	9,138	10,678	12,295	16,247		18,012		20,223	24,223	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	2026 Annual Proposed Budget	Change
CPS CIED Fund (20)											
BEGINNING FUND BALANCE	431,075	414,981	348,103	336,554	243,204		243,204		243,204	117,265	
Revenues											
20-00-8604 Revenue This Year	-	5,000	-	-	-	1,000	-	-	-	-	-
20-00-4070 Donations	-	-	-	5,000	-	-	-	-	-	-	-
	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures											
20-00-9005 Capital Expenses	16,094	13,546	-	30,000	-	11,928	-	-	-	-	-
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	-	86,525	86,525	87,800	(87,800)
20-00-9031 Community Room Renovation	-	-	-	-	-	-	-	-	-	-	-
20-00-9032 Cartegraph	-	-	-	-	-	-	-	-	-	-	-
20-00-9055 Engineering - Comp Plan	-	57,139	8,372	22,860	-	17,674	-	-	-	-	-
20-00-8530 Commons	-	-	-	35,360	-	-	-	39,414	39,414	-	-
	<u>16,094</u>	<u>71,879</u>	<u>11,549</u>	<u>93,349</u>	<u>-</u>		<u>50,000</u>	<u>125,939</u>	<u>125,939</u>	<u>87,800</u>	<u>(137,800)</u>
ENDING FUND BALANCE	414,981	348,103	336,554	243,204	243,204		193,204		117,265	29,465	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Workstation Upgrade (21)										
BEGINNING FUND BALANCE	29,136	40,238	53,338	53,577	49,216		53,046	53,046	62,550	
Revenues										
21-00-8615 Transfer from General Fund	13,100	13,100	9,825	13,100	3,830	10,591	13,100	13,100	6,400	(6,700)
	<u>13,100</u>	<u>13,100</u>	<u>9,825</u>	<u>13,100</u>	<u>3,830</u>		<u>13,100</u>	<u>13,100</u>	<u>6,400</u>	<u>(6,700)</u>
Expenditures										
21-00-9006 Equipment Purchase	1,998	-	9,586	17,461	-	5,809	3,000	3,596	3,000	-
	<u>1,998</u>	<u>-</u>	<u>9,586</u>	<u>17,461</u>	<u>-</u>		<u>3,000</u>	<u>3,596</u>	<u>3,000</u>	<u>-</u>
Excess Revenue/(Loss)	11,102	13,100	239	(4,361)	3,830		10,100	9,504	3,400	
ENDING FUND BALANCE	40,238	53,338	53,577	49,216	53,046		63,146	62,550	65,950	

City of Castle Hills	Audited 12/3/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Supplemental Street & Drainage Maint. Fund (22)										
BEGINNING FUND BALANCE	35,901	-	-	-	-	-	-	-	-	-
Revenues										
22-00-4040 Insurance Claims/Refunds	-	-	-	-	-	-	-	-	-	-
22-00-8615 Transfer from Gen Fund	-	-	-	-	-	-	-	-	-	-
22-00-8612 Transfer In from Fund 08 (Street Tax)	-	-	-	-	-	-	-	-	-	-
22-00-8614 Transfer In from Fund 10 (Drainage Utility Func	200,971	-	-	-	-	40,194	-	-	-	-
22-00-8617 Transfer to Fund 23	-	-	-	-	-	-	-	-	-	-
22-00-8631 Transfer from Fund 31 - 2020 CO's	2,955,946	-	-	-	-	591,189	-	-	-	-
	<u>3,156,917</u>	-	-	-	-		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures										
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	44,814	-	-	-	-	310,151	-	-	-	-
22-00-9063 Winston/Castle Intersection Repair	7,500	-	-	-	-	8,020	-	-	-	-
22-00-9065 Watershed III Drain (Banyan Dr. & Glentower)	3,140,504	-	-	-	-	663,793	-	-	-	-
	<u>3,192,818</u>	-	-	-	-		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenue/(Loss)	(35,901)	-	-	-	-		-	-	-	
ENDING FUND BALANCE	-	-	-	-	-		-	-	-	

City of Castle Hills	Audited 12/31/20	Audited 12/31/21	Audited 12/31/22	Audited 12/31/23	Audited 12/31/24 (9 Month)	5 Year Average	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
SAWS/CPS Interlocal (23)										
BEGINNING FUND BALANCE	-	113,039	209,561	256,286	256,286		256,286	256,286	421,376	
Revenues										
23-00-8040 SAWS Interlocal Agreement Funds	449,319	273,418	-	-	-	-	-	237,360	-	-
23-00-8045 CPS Interlocal Agreement Funds	115,607	-	81,916	-	-	-	-	-	-	-
23-00-8615 Transfer from General Fund	-	-	-	-	-	-	-	-	-	-
23-00-8616 Transfer from Fund 22	-	-	-	-	-	-	-	-	-	-
	<u>564,926</u>	<u>273,418</u>	<u>81,916</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>237,360</u>	<u>-</u>	<u>-</u>
Expenditures										
23-00-9014 Administrative Fees	-	-	-	-	-	-	-	-	-	-
23-00-9033 SAWS-Water Pipeline Repairs	239,986	51,515	-	-	-	-	-	-	-	-
23-00-9034 SAWS-Sewer Pipeline Repairs	93,004	125,381	35,191	-	-	-	-	-	-	-
23-00-9036 CPS-Line Repairs	118,897	-	-	-	-	-	-	-	-	-
23-00-9050 Street Repair Major	-	-	-	-	-	-	-	-	-	-
23-00-9055 Engineering	-	-	-	-	-	-	-	-	-	-
23-00-9067 SAWS Refund Watershed III	-	-	-	-	-	-	-	-	-	-
23-00-9074 SAWS Water Carolwood/Manton Dra	-	-	-	-	-	-	-	71,546	-	-
23-00-9075 SAWS Sewer Carolwood/Manton Dra	-	-	-	-	-	-	-	724	-	-
	<u>451,887</u>	<u>176,896</u>	<u>35,191</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>72,270</u>	<u>-</u>	<u>-</u>
Excess Revenue/(Loss)	113,039	96,522	46,725	-	-		-	165,090	-	
ENDING FUND BALANCE	113,039	209,561	256,286	256,286	256,286		256,286	421,376	421,376	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Police State Seizure Fund (24)										
BEGINNING FUND BALANCE	-	-	7,593	20,950	18,418		13,545	13,545	23,569	
Revenues										
24-00-4060 Misc.-Vending Sales	-	-	-	-	-	-	-	4,924	-	-
24-00-4090 Interest	-	-	-	152	27	36	-	70	-	-
24-00-8606 Police Seizures - State	-	-	14,658	-	-	2,932	-	5,030	5,000	(5,000)
	-	-	14,658	152	27		-	10,024	5,000	(5,000)
Expenditures										
24-00-5070 Misc.-Vending Machine Foods	-	-	-	-	-	-	-	-	-	-
24-00-8000 Capital Expenses	-	-	-	-	-	-	-	-	-	-
24-00-9010 Operations & Maintenance	-	-	1,302	554	2,235	818	-	-	-	-
24-00-9011 Equip/Fuel/Maint.	-	-	-	2,130	2,664	959	-	-	-	-
	-	-	1,302	2,684	4,899		-	-	-	-
Excess Revenue/(Loss)	-	-	13,357	(2,532)	(4,872)		-	10,024	5,000	
ENDING FUND BALANCE	-	-	20,950	18,418	13,545		13,545	23,569	28,569	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of June	2025 Projected Ending	2026 Annual Proposed Budget	Change
2020 CO'S STREET PROJECTS (30)											
BEGINNING FUND BALANCE	-	3,330,808	2,330,585	137,758	156,600		163,347		163,347	171,147	
Revenues											
30-00-4090 Interest	808	991	13,238	18,843	6,747	8,125	8,000	5,251	7,800	7,500	(15,500)
30-00-4999 Bond Proceeds	3,368,020	-	-	-	-	673,604	-	-	-	-	-
	<u>3,368,828</u>	<u>991</u>	<u>13,238</u>	<u>18,843</u>	<u>6,747</u>		<u>8,000</u>	<u>5,251</u>	<u>7,800</u>	<u>7,500</u>	<u>(15,500)</u>
Expenditures											
30-00-9055 Engineering	-	406,591	143,064	-	-	109,931	-	-	-	-	-
30-00-9070 2021 Street Improvements	-	594,624	2,063,001	-	-		-	-	-	-	-
30-00-9800 Bond Issuance Costs	38,020	-	-	-	-	7,604	-	-	-	-	-
	<u>38,020</u>	<u>1,001,215</u>	<u>2,206,065</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenue/(Loss)	3,330,808	(1,000,223)	(2,192,827)	18,843	6,747		8,000		7,800	7,500	
ENDING FUND BALANCE	3,330,808	2,330,585	137,758	156,600	163,347		171,347		171,147	178,647	

City of Castle Hills		Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of May	2025 Projected Ending	2026 Annual Proposed Budget	Change
2020 CO'S DRAINAGE FUND (31)												
BEGINNING FUND BALANCE		-	1,958,570	1,074,219	130,169	72,175		75,092		75,092	78,497	
Revenues												
31-00-4090	Interest	950	347	4,866	7,433	2,916	3,302	3,000	2,270	3,405	3,000	-
31-00-4999	Bond Proceeds	5,026,551	-	-	-	-	1,005,310	-	-	-	-	-
		<u>5,027,501</u>	<u>347</u>	<u>4,866</u>	<u>7,433</u>	<u>2,916</u>		<u>3,000</u>	<u>2,270</u>	<u>3,405</u>	<u>3,000</u>	<u>-</u>
Expenditures												
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	65,426	-	390,295	-	-	-	-	-
31-00-9800	Bond Issuance Costs	56,580	-	-	-	-	11,316	-	-	-	-	-
		<u>3,068,932</u>	<u>884,698</u>	<u>948,915</u>	<u>65,426</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenue/(Loss)		1,958,570	(884,351)	(944,050)	(57,994)	2,916		3,000		3,405	3,000	
ENDING FUND BALANCE		1,958,570	1,074,219	130,169	72,175	75,092		78,092		78,497	81,497	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
American Rescue Plan (32)										
BEGINNING FUND BALANCE	-	-	553,802	613,268	371,553		195,358	195,358	2	
Revenues										
32-00-8604 ARPA Revenue	-	-	555,991	-	-	111,198	-	-	-	-
32-00-8710 Special Revenue Account	-	-	-	-	-	-	-	-	-	-
	-	-	555,991	-	-	-	-	-	-	-
Expenditures										
32-00-0000 Fire Station Phase 4	-	-	-	-	-	-	45,000	-	-	(45,000)
32-00-0000 Fire Equipment	-	-	-	-	-	-	-	-	-	-
32-00-0000 Public Works	-	-	-	-	-	-	-	-	-	-
32-00-0000 Emergency Management	-	-	-	-	-	-	25,000	5,650	-	(25,000)
32-00-9048 Transfer to Fund 01	-	-	297,000	34,256	-	66,251	-	-	-	-
32-00-9601 ARPA Expenditures	-	-	122,832	163,126	157,346	88,661	-	4,826	-	-
32-00-9005 Capital Expenditures	-	-	76,693	44,332	18,850	27,975	-	-	-	-
32-00-8530 Commons	-	-	-	-	-	-	115,000	184,880	-	-
	-	-	496,525	241,715	176,196	-	185,000	195,356	-	(70,000)
Excess Revenue/(Loss)	-	-	59,466	(241,715)	(176,196)		(185,000)	(195,356)	-	
ENDING FUND BALANCE	-	-	613,268	371,553	195,358		10,358	2	2	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of May	2025 Projected Ending	2026 Annual Proposed Budget	Change
2023 CO'S STREET FUND (33)											
BEGINNING FUND BALANCE	-	-	-	-	1,528,210		(103,961)		(103,961)	(101,648)	
Revenues											
33-00-4090 Interest			-	140,454	41,229	36,336	60,000	5,993	6,200	-	(60,000)
33-00-4999 Bond Proceeds		-	-	2,902,500	-	580,500	-	-	-	-	-
	-	-	-	3,042,954	41,229		60,000	5,993	6,200	-	(60,000)
Expenditures											
33-00-9055 Engineering	-	-	-	-	-	-	-	-	-	-	-
33-00-9072 2023 Street Improvements	-	-	-	275,758	-	55,152	-	3,887	3,887	-	-
33-00-9306 2023 Street Projects	-	-	-	1,198,729	1,673,400		-	-	-	-	-
33-00-9800 Bond Issuance Cost	-	-	-	(97,500)	-	(19,500)	-	-	-	-	-
33-00-5247 Transfer out	-	-	-	137,757	-	27,551	-	-	-	-	-
	-	-	-	1,514,743	1,673,400		-	3,887	3,887	-	-
Excess Revenue/(Loss)	-	-	-	1,528,210	(1,632,171)		60,000		2,313	-	
ENDING FUND BALANCE	-	-	-	1,528,210	(103,961)		(43,961)		(101,648)	(101,648)	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 9/30/24 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of Jun	2025 YTD Actual % as of Jun	2025 Projected Ending	2026 Annual Proposed Budget	Change
2023 CO'S DRAINAGE FUND (34)												
BEGINNING FUND BALANCE	-	-	-	-	3,000,227	-	2,862,430			2,862,430	2,962,430	
34-00-4090 Interest			-	114,227	116,696	46,185	125,000	82,263	66%	100,000	90,000	(215,000)
34-00-4506 Bexar County Reimbursement	-	-	-	-	-		1,000,000	-	0%	-	-	(1,000,000)
34-00-4999 Bond Proceeds			-	3,000,000	-	600,000	-	-		-	-	-
	-	-	-	3,114,227	116,696		1,125,000	82,263	7%	100,000	90,000	(1,215,000)
34-00-9030 Miscellaneous	-	-	-	-	-		-	-		-	-	-
34-00-9055 Engineering	-	-	-	-	-		-	-		-	-	-
34-00-9072 2023 Drainage	-	-	-	114,000	254,494	73,699	1,800,000	1,613,075	90%	-	-	(1,800,000)
34-00-9076 Bexar County Drainage	-	-	-	-	-		1,000,000	-	0%	-	-	-
34-00-9800 Bond Issuance Cost	-	-	-	-	-		-	-		-	-	-
	-	-	-	114,000	254,494		2,800,000	1,613,075	58%	-	-	(1,800,000)
Excess Revenue/(Loss)	-	-	-	3,000,227	(137,798)		(1,675,000)			100,000	90,000	
ENDING FUND BALANCE	-	-	-	3,000,227	2,862,430		1,187,430			2,962,430	3,052,430	

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/2022	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 YTD Actual as of Jun	2025 Projected Ending	2026 Annual Proposed Budget	Change
BRANDING FUND (35)							-				
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	-	15,589	
Revenues											
35-00-000 Donations	-	-	-	-	-	-	4,000	23,250	23,250	-	(4,000)
35-00-000 Miscellaneous	-	-	-	-	-	-	-	4,000	4,000	-	-
	-	-	-	-	-	-	4,000	27,250	27,250	-	(4,000)
Expenditures											
35-00-000 Branding Expenditures	-	-	-	-	-	-	-	1,356	1,356	-	-
35-00-000 Miscellaneous	-	-	-	-	-	-	4,000	11,661	11,661	-	(4,000)
	-	-	-	-	-	-	4,000	13,017	11,661	-	(4,000)
Excess Revenue/(Loss)	-	-	-	-	-	-	-	15,589	-	-	
ENDING FUND BALANCE	-	-	-	-	-	-	-	15,589	15,589		

City of Castle Hills	Audited 12/31/2020	Audited 12/31/2021	Audited 12/31/22	Audited 12/31/2023	Audited 12/31/2024 (9 Month)	5 Year Average	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change	Notes
Crime Control and Prevention District (50)											
BEGINNING FUND BALANCE	912,155	821,538	1,099,573	1,355,245	1,703,918		1,514,514	1,514,514	1,791,139		
Revenues											
50-00-4040 Insurance Claims/Refunds	-	-	34,655	5,130	-	7,957.00	-	-	-	-	
50-00-4060 Miscellaneous	14,688	-	-	-	15,400	6,017.60	-	-	-	-	
50-00-4090 Interest	2,594	-	11,714	10,073	3,737	5,623.60	10,000	14,200	14,200	4,200	
50-00-4095 Interest - CD	-	-	-	-	-	-	-	-	-	-	
50-00-4300 Sales and Use Tax	307,597	336,765	361,614	388,172	286,958	336,221.24	393,994	360,000	360,000	(33,994)	
50-00-4500 Sale of Equipment	-	-	13,000	-	51,550	12,910.00	-	-	-	-	
50-00-4990 Transfer in From Fund Balance	33,900	-	-	-	-	6,780.00	-	-	72,688	72,688	
Total Revenues	358,779	336,765	420,983	403,375	357,645		403,994	374,200	446,888	42,894	
Expenditures											
Salaries & Benefits											
50-00-5001 Salaries-Full Time	-	-	-	-	-	-	-	-	242,195	-	
50-00-5006 Comp Time/Overtime	-	-	-	-	-	-	-	-	-	-	
50-00-5010 FICA	-	-	-	-	-	-	-	-	15,016	15,016	
50-00-5012 Medicare	-	-	-	-	-	-	-	-	3,512	3,512	
50-00-5015 Employee Insurance	-	-	-	-	-	-	-	-	21,904	21,904	
50-00-5018 TMRS-Employee Retirement	-	-	-	-	-	-	-	-	41,561	41,561	
50-00-5020 Workers' Compensation	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	324,188	81,993	
Other Expenditures											
50-00-5070 Miscellaneous	-	(139,080)	69,300	526	549	(13,741.09)	1,500	-	1,500	-	
50-00-8105 Patrol Cars - Future	-	60,000	(69,300)	-	-	(1,860.00)	74,150	-	-	(74,150)	
50-00-8106 Purchase - Patrol Cars	258,543	-	-	-	314,843	114,677.13	-	-	-	-	
50-00-8107 Traffic Vehicle -Future	-	15,000	-	-	-	3,000.00	18,600	-	-	(18,600)	
50-00-8108 Purchase - Traffic Vehicle	-	-	38,876	-	52,473	18,269.71	-	-	-	-	
50-00-8110 CID Vehicles - Future	-	25,000	-	-	-	5,000.00	30,900	-	-	(30,900)	
50-00-8111 Purchase - CID Vehicles	143,717	-	43,078	-	-	37,359.02	-	-	-	-	
50-00-8115 Radios - Future	-	-	-	-	-	-	23,100	-	-	(23,100)	
50-00-8116 Purchase - Radios	-	-	33,384	-	-	6,676.80	31,100	-	-	(31,100)	
50-00-8117 Software Upgrade	-	-	-	-	-	-	-	-	25,000	25,000	
50-00-8120 Video Equipment - Future	-	-	-	-	-	-	14,400	-	-	(14,400)	
50-00-8121 Purchase - Video Equipment	-	-	11,740	6,545	-	3,657.05	12,600	37,709	-	(12,600)	
50-00-8125 Mobile Data Computers - Future	-	-	-	-	-	-	13,860	-	-	(13,860)	
50-00-8126 Purchase - Mobile Data Computers	-	-	-	-	49,329	9,865.80	32,550	1,100	-	(32,550)	
50-00-9011 Equip/General Manut	7,312	54,791	5,292	12,901	79,929	32,045.00	25,000	-	25,000	-	
50-00-9012 Personnel	-	-	-	-	-	-	-	-	-	-	
50-00-9014 Admin Support	146	-	364	-	364	174.71	500	-	500	-	
50-00-9015 IT Support	9,153	7,829	-	-	-	3,396.44	35,000	5,599	5,000	(30,000)	
50-00-9021 CID Training	125	1,010	-	-	-	226.86	2,000	-	3,000	1,000	
50-00-9022 Police Training	450	326	-	-	566	268.36	5,000	-	5,000	-	
50-00-9023 Dispatch Training	-	-	-	-	375	75.00	500	-	2,500	2,000	
50-00-9024 Community Programs	-	1,053	1,677	1,780	2,820	1,465.74	5,000	1,210	5,000	-	
50-00-9025 Software Support	29,950	32,802	30,901	32,950	45,802	34,481.13	36,000	47,333	36,000	-	
50-00-9026 Supplies	-	-	-	-	-	-	-	4,624	5,000	5,000	
	449,396	58,730	165,311	54,702	547,049		361,760	97,575	432,688	(248,260)	
Excess Revenue/(Loss)	(90,617)	278,035	255,672	348,673	(189,404)		42,234	276,625	14,200		
TOTAL ENDING FUND BALANCE	821,538	1,099,573	1,355,245	1,703,918	1,514,514		1,556,748	1,791,139	1,481,151		

	2022	2023	2024	2025	2026
ENDING COMMITTED FUND BALANCE & ASSIGNED					
Un-Assigned Fund Balance	651,759	1,242,353	1,155,914	1,059,354	808,767
Assigned Fund Balance - Patrol Cars	98,957	98,957	(18,606)	55,544	129,694
Assigned Fund Balance - Traffic Vehicle	75,000	75,000	30,471	49,071	67,671
Assigned Fund Balance - CID Vehicle	56,283	56,283	91,250	122,150	153,030
Assigned Fund Balance - Radios	60,000	60,000	89,046	77,030	100,130
Assigned Fund - Video Equipment	82,500	96,250	103,233	117,633	132,033
Assigned Fund Balance - Mobile Data Computers	75,075	75,075	63,206	75,966	89,826
	1,099,574	1,703,918	1,514,514	1,556,748	1,481,151