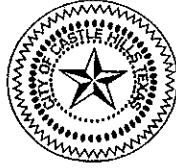


Tim A. Howell, Mayor  
Clyde R. "Skip" McCormick, Place 1  
Maretta Scott, Place 2  
Amy McLin, Place 3  
Lesley Wenger, Place 4  
Douglas A. Gregory, Place 5



# **AGENDA**

City of Castle Hills  
City Council Special Meeting  
September 18, 2018, at 6:30 p.m.

The City of Castle Hills City Council will convene into a Special Meeting on September 18, 2018, at 6:30 p.m., in the City Council Chambers, 209 Lemonwood Drive, Castle Hills, Texas.

## **CALL THE CASTLE HILLS SPECIAL CITY COUNCIL MEETING TO ORDER AND DETERMINE A QUORUM IS PRESENT.**

### **INVOCATION.**

### **PLEDGE OF ALLEGIANCE.**

Presentation of Colors by the Alamo Area Council Boy Scouts

### **ACKNOWLEDGMENTS / PRESENTATIONS.**

### **CITIZENS TO BE HEARD ON NON-AGENDA ITEMS.**

"Citizens to be heard" allows the Council to hear issues that may cause public concern. The City Council may receive information for topics not reflected on the agenda, and they cannot debate or act upon it. The City Council may direct staff to contact the requestor for clarification.

### **PUBLIC HEARING.**

- I. Consider and act upon the recommendation from the Architectural Review Committee regarding an application for the Rapid Express Carwash, 2259 NW Military Hwy, Legal Description CB 5778, Lot 19 (Sлимп Subdivision) for the proposed addition of a new retaining wall and sidewalk for reconfiguring of drive lanes on the property, installation of a new central vacuum system and canopy, construction of two CMU enclosures for vacuum system and dumpster, installation of two pay stations, installation of a tower to enclose new water storage tanks, installation of a new sign at the same height and size as existing but in a new location, and removal of the following protected trees – three oak trees, one American elm and two hackberry trees, and planting of replacement trees.

Open Public Hearing

Close Public Hearing

- II. Conduct the 2<sup>nd</sup> Public Hearing on the Proposed Fiscal Year 2019 Budget.  
(City Manager Ryan Rapelye and Finance Consultant Lara Feagins)

Open Public Hearing

Close Public Hearing

### **NEW BUSINESS.**

- III. Consider and act upon by record vote an **Ordinance No. 2018-09-18-A**, to adopt the Fiscal Year 2019 Operating Budget for the City of Castle Hills.



- IV. Consider and act upon by record vote an **Ordinance No. 2018-09-18-B**, to adopt the 2018 Tax Rate for the City of Castle Hills.
- V. Consider and act to ratify the property tax increase reflected in the Fiscal Year 2019 Budget.

**ANNOUNCEMENTS BY MAYOR AND COUNCIL MEMBERS.**

**ADJOURNMENT.**

Executive Session Reservation: This agenda has been reviewed and approved by the City's legal counsel and the presence of any subject in any Executive Session portion of the agenda constitutes a written interpretation of Texas Government Code Ch. 551 by legal counsel for the governmental body and constitutes an opinion by the attorney that the items discussed therein may be legally discussed in the closed portion of the meeting considering available opinions of a court of record and opinions of the Texas Attorney General known to the attorney. This provision has been added to this agenda with the intent to meet all elements necessary to satisfy Texas Gov't Code §551.144(c) and the meeting is conducted by all participants in reliance on this opinion.

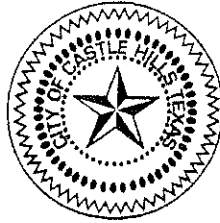
The Mayor will rule any disruptive behavior, including shouting or derogatory statements or comments, out of order. Continuation of this type of behavior could result in a request by the Mayor that the individual leave the meeting, and if refused, an order of removal. In compliance with the Texas Open Meetings Act, no member of City Council may deliberate on citizen comments. (Attorney General Opinion – JC 0169)

Attendance by Other Elected or Appointed Officials: It is anticipated that members other City boards, commissions and/or committees may attend the open meeting in numbers that may constitute a quorum. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a meeting of any other boards, commissions and/or committees of the City, whose members may be in attendance in numbers constituting a quorum. These members of other City boards, commissions, and/or committees may not deliberate or take action on items listed on the agenda. [Attorney General Opinion – No. GA-0957 (2012)].

Certificate: I hereby certify that the above Meeting Notice was posted on the City Hall bulletin board on **September 14, 2018, at 5:07 p.m.** a place convenient and readily accessible to the general public at all times, and to the City's website, [www.cityofcastlehills.com](http://www.cityofcastlehills.com), in compliance with Chapter 551, Texas Government Code. The City of Castle Hills City Hall is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting at (210) 293-9681.

Minerva Gonzales, TRMC, City Secretary





**CITY OF CASTLE HILLS  
ARCHITECTURAL REVIEW COMMITTEE MEETING  
SEPTEMBER 17, 2018  
AGENDA**

Notice is hereby given that the Architectural Review Committee of the City of Castle Hills will meet on the 17<sup>th</sup> day of September 2018, at 7:00 P.M. at the City of Castle Hills City Hall, 209 Lemonwood Drive, Castle Hills, Texas 78213, to consider the following agenda:

- I. Call to order and determination of quorum.**
- II. Consider approval of the minutes of the September 5, 2018 ARC meeting.**
- III. Consider and act upon an application from Rapid Express Carwash, 2259 NW Military Hwy, Legal Description CB 5778, Lot 19 (Slimp Subdivision) for the proposed addition of a new retaining wall and sidewalk for reconfiguring of drive lanes on the property, installation of a new central vacuum system and canopy, construction of two CMU enclosures for vacuum system and dumpster, installation of two pay stations, installation of a tower to enclose new water storage tanks, installation of a new sign at the same height and size as existing but in a new location, and removal of the following protected trees – three oak trees, one American elm and two hackberry trees, and planting of replacement trees.**

**Open Public Hearing**


**Close Public Hearing**

**IV. Adjournment**

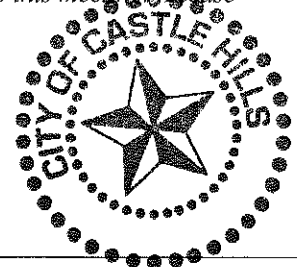
THIS NOTICE IS GIVEN PURSUANT TO THE TEXAS GOVERNMENT CODE, TITLE 5, SECTION 551-OPEN MEETINGS.

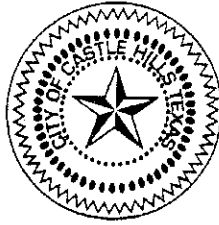
**CERTIFICATION**

*I hereby certify that the above Notice of the Architectural Review Committee of the Castle Hills was posted on the bulletin board at the City of Castle Hills City Hall, 209 Lemonwood Drive, Castle Hills, Texas, on Tuesday, September 11, 2018 by 5 p.m., and remained continuously posted until after the meeting hereby posted concluded. This notice was likewise posted on the City's website at [www.cityofcastlehills.com](http://www.cityofcastlehills.com). The City of Castle Hills City Hall is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's office at (210) 342-2341 or by FAX (210) 342-4525.*



Janet Thelen  
Administrative Assistant





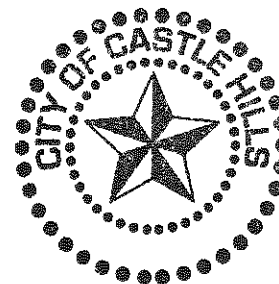
**CITY OF CASTLE HILLS  
ARCHITECTURAL REVIEW COMMITTEE MEETING  
PUBLIC HEARING  
SEPTEMBER 17, 2018  
7:00 P.M.**

The Architectural Review Committee will hold a Public Hearing on Monday, September 17, 2018 at 7:00 p.m. at Castle Hills City Hall located at 209 Lemonwood Drive, Castle Hills, Texas for additional consideration of an application submitted by Rapid Express Carwash, 2259 NW Military Hwy, Legal Description CB 5778, Lot 19 (Sлимп Subdivision) for the proposed addition of a new retaining wall and sidewalk for reconfiguring of drive lanes on the property, installation of a new central vacuum system and canopy, construction of 2 CMU enclosures for vacuum system and dumpster, installation of two pay stations, installation of a tower to enclose new water storage tanks, installation of a new sign at the same height and size as existing but in a new location, and removal of three oak trees, one american elm and three hackberry trees and planting of replacement trees. The original hearing was held on Wednesday, September 5, 2018, but no action was taken as the committee requested further information.

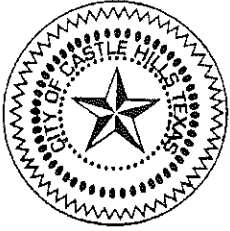
The City Council of Castle Hills will hold a Public Hearing on this matter on Tuesday, September 18, 2018 at 6:30 p.m. at Castle Hills City Hall located at 209 Lemonwood Drive, Castle Hills, Texas and will consider the recommendation of the Architectural Review Committee on the proposed building alterations and tree removal request.

The City of Castle Hills City Hall is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours before this meeting. Please contact the City Secretary's office at (210) 293-9681.

Janet Thelen  
Administrative Assistant







CITY OF  
**CASTLE HILLS**

209 LEMONWOOD DRIVE • CASTLE HILLS, TEXAS 78213-2410 • (210) 342-2341 • FAX (210) 342-4525

**Case Worksheet**  
**Architectoral Review Committee**  
**September 17, 2018**  
**2259 NW Military Hwy – Rapid Express Carwash**

Applicant	George Gaiser Jr. – Rapid Express Carwash
Property	2259 NW Military Hwy, Legal Description CB 5778, Lot 19 (Slimp Subdivision)
Request	Proposed addition of a new retaining wall and sidewalk for reconfiguring of drive lanes on the property, installation of a new central vacuum system and canopy, construction of two CMU enclosures for vacuum system and dumpster, installation of two pay stations, installation of a tower to enclose new water storage tanks, installation of a new sign at the same height and size as existing but in a new location, and removal of the following protected threes - three oak trees, one American elm and two hackberry trees and planting of replacement trees.
Date of Hearing	ARC – September 17, 2018 ARC – September 5, 2018 City Council – September 18, 2018
Date Packet Received	August 3, 2018
Date Sign Placed	August 3, 2018
200 Foot Notices	Public Hearing notices mailed USPS on September 6, 2018.
Staff Comments	<p>The general contractor, George Gaiser on behalf of the owners of Rapid Express Carwash met with the Chairman Joyce to discuss the proposed project. The change in ownership of the property is resulting in a change in the business plan. The facility will move from full-service to a self-service carwash. This change in the business format necessitates the modifications to the exterior areas of the facility. Overall the facility will be modernized and upgraded both on the interior and the exterior.</p> <p>Chapter 48 – Vegetation of the Code of Ordinances defines a protected tree as any tree having a trunk circumference of 25 inches or more (about eight inches in diameter) (Sec 48-1). The code further provides that on the application for tree removal, "a scaled drawing, survey, or plat identifying the improvements on the property; the locations of existing trees by species or common name indicating the diameters of the trunks and drip-lines of each tree with a trunk</p>

circumference greater than six inches and the location, species or common name, and diameter of the trunk and drip-line of each tree to be removed" (Sec 48-57(a)(2)). The applicant utilizes a chart in the application that breaks the trees down into 6" and 10" (See "Tree Inventory").

Trees under 8 inches are not "protected trees" as defined by the code, but are required by code to be listed on the application if over 6". Ultimately, the applicant wishes to remove two non-protected Hackberry trees, two protected Hackberry trees, three protected Live Oak trees, and one protected American Elm tree.

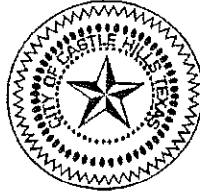
There are no provisions in the code requiring the replacement of removed trees. There is not a provision for fee in lieu of replacement. Sec. 48-59(a)(3) allows the city council to have conditions, directives and/or requirements with the approval of the tree removal application. This allows the city to require replacement if desired. The ARC recommendation may include recommendations for replacement trees.

Replacement trees are an excellent opportunity for the city to strive to maintain and enhance the urban tree canopy and diversify the tree species within the community. Species diversification is critical in protecting the urban tree canopy in the event of tree species specific diseases/pathogens such as oak wilt or Dutch elm disease (which ravaged communities on the east coast leaving communities with little or no remaining trees during the mid-1900s and again in the second half of the 20<sup>th</sup> century).

The application and the proposal of replacement trees addresses diversity, and the planting of 3" caliper trees provides for a good start on canopy replacement (See "Plant List"). The code is lacking the requirement for the replacement trees to survive a minimum of two years or the property owner must replace any replacement trees that fail to survive from the time of planting. The replacement Monterey Oak trees will be spaced to allow the trees to grow with adequate room to prevent crowding and the Cedar Elm trees will be clustered for a native look.

No citizen comments have been received to date on these applications.

City of Castle Hills  
Architectural Review Committee  
**Meeting Minutes**  
September 5, 2018, at 7:00 p.m.



**Committee Members**  
Jack Joyce, Chairman  
Matthew Daggett  
David Kilgore  
Barry Middleman  
Juan Solis  
Jason Scott, Alternate

The Castle Hills Architectural Review Committee convened into a meeting on the aforementioned date in the City Council Chambers at City Hall, 209 Lemonwood Drive, Castle Hills, Texas, for the purpose of the following business to-wit:

**I. CALL TO ORDER AND DETERMINATION OF QUORUM.**

At 7:07 p.m., Architectural Review Committee Member Juan Solis called the meeting to order and he announced there was a quorum with the following members present:

<i>Committee Members</i>	<i>Present</i>	<i>Absent</i>
Jack Joyce, Chairman		√
Matthew Daggett	√	
David Kilgore	√	
Barry Middleman		√
Juan Solis	√	
Jason Scott, Alternate	√	

Others present were City Manager Ryan Rapelye and City Secretary Minnie Gonzales, applicant George Gaiser Jr., Rapid Express Carwash.

**II. CONSIDER APPROVAL OF THE MEETING MINUTES FOR JANUARY 3, 2018, ARC TREE HEARING AND JUNE 28, 2018, ARC HEARING.**

Committee Member Solis invited a motion:

**MOTION:** Committee Member David Kilgore

**SECOND:** Committee Member Jason Scott

**ACTION:** Approved Minutes for January 3, 2018, ARC Tree Hearing, and June 28, 2018, ARC Hearing.

**VOTE:** Motion passed unanimously 4-0.

**III. CONSIDER AND ACT UPON AN APPLICATION FROM RAPID EXPRESS CARWASH, 2259 N.W. MILITARY HWY, LEGAL DESCRIPTION CB 5778, LOT 19, (SLIMP SUBDIVISION) FOR THE PROPOSED ADDITION OF A NEW RETAINING WALL AND SIDEWALK FRO RECONFIGURING OF DRIVE LANES ON THE PROPERTY, INSTALLATION OF A NEW CENTRAL VACUUM SYSTEM AND CANOPY, CONSTRUCTION OF TWO CMU ENCLOSURES FOR VACUUM SYSTEM AND DUMPSTER, INSTALLATION OF TWO PAY STATIONS, INSTALLATION OF A TOWER TO ENCLOSE NEW WATER STORAGE TANKS, INSTALLATION OF A NEW SIGN AT THE SAME HEIGHT AND SIZE AS EXISTING BUT IN A NEW LOCATION, AND REMOVAL OF THREE OAK TREES, ONE AMERICAN ELM, AND THREE HACKBERRY TREES, AND PLANTING OF REPLACEMENT TREES.**

Committee Member Solis invited applicant George Gaiser Jr., Rapid Express Carwash, who provided insight on his proposed additions.

Committee Member Solis noted the absence of the city staff's recommendation in respect to the removal of trees outlined in the application

Committee Members Kilgore and Daggett reviewed the city's tree ordinance in efforts assist the applicant, however they unanimously agreed to postpone consideration of the application to allow for staff's input.

#### **PUBLIC HEARING**

At 7:30 p.m., Committee Member Solis opened the public hearing, however, with no public comments he closed the public hearing at 7:31 p.m.

Committee Member Solis expressed the importance of adhering to our city's tree ordinance. He and the committee unanimously agreed to have the City Manager expedite the process to reconsider Mr. G Gaiser application. Committee Member Solis invited a motion.

<b>MOTION:</b>	Committee Member Kilgore
<b>SECOND:</b>	Committee Member Daggett
<b>ACTION:</b>	The ARC Members will convene into a Special Meeting in 7-10 days to allow for city staff's recommendation on the application from Rapid Express Carwash, 2259 N.W. Military Hwy.
<b>VOTE:</b>	Motion passed unanimously 4-0.

#### **IV. ADJOURNMENT**

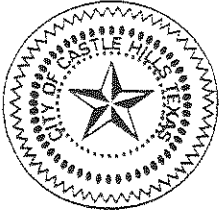
Committee Member Solis invited a motion. Motioned by Committee Member Kilgore, seconded by Committee Member Daggett and the meeting adjourned at 7:35 pm.

**APPROVED:**

\_\_\_\_\_  
Juan Solis, Committee Member

**ATTEST:**

\_\_\_\_\_  
Minerva Gonzales, City Secretary



## CITY OF CASTLE HILLS

200 LEMONWOOD DRIVE • CASTLE HILLS, TEXAS 78213-2410 • (210) 342-2341 • FAX (210) 342-4325

### APPLICATION AND INFORMATION ARCHITECTURAL REVIEW COMMITTEE HEARING

The ARC shall meet monthly, or on call as needed. All formal ARC meetings shall be open to the public and posted in accordance with the Open Meetings Act. A preliminary ARC meeting may be requested by an applicant and held informally as no formal vote will be taken. The purpose of a preliminary ARC meeting would be to assist an applicant in providing the necessary plans and specifications. A preliminary ARC meeting may be conducted with at least two committee members just prior to the regular meeting or at a time more convenient to those involved. Only projects with construction costs of more than \$50,000 will require Architectural Review Committee review with plans prepared, sealed and signed by a licensed Texas Registered Architect and a licensed Texas Professional Engineer for structural engineering services.

#### **ISSUES TO BE ADDRESSED BY THE ARCHITECTURAL REVIEW COMMITTEE:**

- (A) *Appropriate signage; size limitations, color, and other aesthetic considerations.* All permanent signs must be approved by the ARC.
- (B) Conservation of trees and other natural habitat considerations.
- (C) Harmony of design, colors, materials, and finishes.
- (D) Quality, character, and scale of design.
- (E) Visibility and effect upon view at all sight lines.
- (F) Suitability of building materials.
- (G) Energy efficiency of design.
- (H) Irrigation and maintenance.
- (I) Accessibility design considerations for persons with disabilities.

#### **BUILDING PERMIT PROCESS.**

(A) The building permit and ARC process does not start unless and until all zoning issues are completed. As set out in Chapter 50, Zoning, an application for a special permit and the procedure with reference thereto is a zoning case. The ARC has no zoning jurisdiction.

(B) An application for a building permit will be filed by the applicant with the city's building official. After making sure that the application is in proper form and is for a permitted structure in the zoning district in question, the building official will refer the matter to the ARC for the purpose of it addressing the issues enumerated above. The submission to the ARC shall also comply with those items enumerated below.

## **MINIMUM REQUIREMENTS FOR SUBMISSION TO THE ARCHITECTURAL REVIEW COMMITTEE.**

(A) Plat to scale showing project square footage and location of building or buildings.

(B) Information necessary to show compliance with building code and zoning code.

(C) Building plans (preliminary) giving footprint square footage as well as total square footage, site and grading plan, a survey which includes a tree survey, demolition plans if relevant, all to be included whether a new building, an addition, or exterior remodeling.

(D) Exterior elevations, in color, reflecting specified exterior building materials. *A sample board showing all exterior materials and colors.*

(E) Landscape plans reflecting landscape areas including landscape buffer, plant specifications and locations, exterior lighting layout, parking, and any site screening.

(F) Design of any permanent sign showing size, color, and other specifications, whether freestanding or building-mounted.

(G) Photographs showing existing property, existing structures including any to be demolished, and adjacent neighbors' property.

(H) Provisions for location of trash and garbage containers for collection and removal and for any exterior storage, with plans for screening same.

(I) Size and location of any rooftop equipment with method and design of screening.

(J) Site and exterior building illumination.

(K) All plans for construction must be prepared, sealed, and signed by a State-Registered Architect. In the case of any new building or an addition to an existing building, the plans will also require a licensed State Professional Engineer to provide structural engineering services.

(L) An original and 19 sets of the completed application and above minimum requirements.

## **NOTICE AND REPORTS.**

(A) Notice of the Hearing by the Architectural Review Committee shall be given as required by the Open Meetings Act. Additionally, notice of such hearing shall be mailed at least ten calendar days prior to the date of the hearing to the applicant and to owners of real property within 200 feet of the exterior boundary of the property involved as such owners of record are shown on the tax roll. Compliance with the procedures set forth in this section shall constitute a good faith effort to provide notice, and the failure of any owner to receive notice shall not prevent the city from proceeding with the hearing or from taking any action or affect the validity of any action. Typographical and/or publishing errors shall not invalidate any action of the Architectural Review Committee.

(B) The Architectural Review Committee shall make a written report of recommendations with supporting findings to the City Council for each project heard by the Committee. These reports shall be signed by the Committee Chairman and kept on file in the office of the City Manager.

**CITY COUNCIL PROCEDURE.**

(A) Upon receipt of the written report of recommendations with supporting findings from the ARC, the City Council will review such report and either:

- (1) Refer the report to the building official for the issuance of a building permit, or
- (2) Refer the report back to the ARC for further evaluation as specifically required by the City Council with a request for a supplemental report.

(B) This process shall continue until the City Council is satisfied that the building permit shall be issued.

All applications will be submitted, along with a written request, a minimum of forty-five (45) days prior to the date of the Committee's hearing. Fee schedule for the formal review by the Architectural Review Committee of a project is set at **\$200.00** per application. The applicant will be required to prove ownership of the property involved in the application, or he will be required to submit authorization from the actual owner, in writing, authorizing the request.

**THE APPLICANT OR HIS REPRESENTATIVE MUST APPEAR AT THE ARC HEARING AND THE CITY COUNCIL MEETING TO PRESENT THE APPLICATION.**

The applicant requesting a Hearing will post a city provided notice on the property in question advising the public of the hearing date. The notice must be posted upon acceptance of the application and the setting of the date of the hearing.

CITY OF CASTLE HILLS  
GENERAL INFORMATION  
FOR ARCHITECTURAL REVIEW COMMITTEE HEARING

(Please retain pages 1-3 for your information and return page four)

George Grizer Jr 12703 Mountain Ave #103  
APPLICANT'S NAME ADDRESS & PHONE # (210) 887-0118

2259 NW Military Lot 19 CHCB 219 vol 19514 p. 36  
PROPERTY ADDRESS LEGAL DESCRIPTION

Rapid Express Carwash (713) 410-2939  
PROPERTY OWNER ADDRESS & PHONE #

Remodel Exist Carwash  
PROPOSED USE OF BUILDING

Please provide your written request for the Hearing below:

SEE ATTACHED SCOPE of WORK  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Janita Shuler  
Approved as to form by City Manager

8/3/18  
Date



## ***Scope of Work by Buildem Construction Inc.***

### ***As per plans:***

#### ***Under Demo Permit (Value \$35,000.00)***

Demo existing 2 buildings in rear of property. Haul off temporary storage shed. Leave slabs. Electrician to remove service to all demo areas prior to work. ( Rear bldgs., canopy, patio)

Demo existing building canopy and footings. Existing roof to remain to building roof line, frame in end fill and stucco.

#### ***Under Remodel MISC Permit (Value \$44,500.00)***

Demo existing rear equipt. room restroom and fill in existing doors install new 6 x 8 overhead drum door.

Demo old electric distribution circuit panels from disconnects panels by transformer and relocate on new wall location with new interior circuit panels in equipt. room all existing circuits tied into new panels. Exist underground service to remain no new loads.

Demo rear wall and excavate for new drive and 2 pay stations. Sawcut concrete and install underground conduits for power and communications as required.

#### ***Under ARC Remodel Permit (Value \$ 320,000.00)***

Install new wall and curb and sidewalk for new designated flatwork drive way, install new central vac system and canopies. Construct 2 new cmu enclosure to hide vacs and dumpster install new metal gates.

Replace old motor control center and add new equipment in equipt room and tunnel.

Demo existing patio roof and construct new tower to enclose new water storage tanks. Glass below and metal clad above.

Repaint exterior walls.

Remove existing backflow device by exterior sign and install in correct location in equipt. room and install new sign same height and size as existing in new location.

No HVAC Mechanical work to be done.

No work outside property line.

#### **Subcontractors:**

Demo: Hansco Inc., Shane Hans (210) 669-2002

Electric: Tower Electric, TECL #17642, Keith Hershey (210) 590-7333

Plumbing: Texas Star Plumbing Inc., MPL # 15189, Max Mayorga III (210) 857-1504

General Contractor: Buildem Construction Inc., George Gaiser Jr. President

(210)889-0118 [Buildem@gmail.com](mailto:Buildem@gmail.com)

CITY OF CASTLE HILLS  
ARCHITECTURAL REVIEW HEARING  
MINIMUM REQUIREMENTS

1. ☒ Completed Application
2. ☒ Proof of ownership of property or letter of authorization from property owner.
3. ☒ \$200 filing fee
4. ☒ **Submit one (1) original set plus 19 complete sets of:**
  - ☒ A. 8-1/2" x 11" or 11" x 17" Plat to scale showing project square footage and location of building or buildings.
  - ☒ B. Information necessary to show compliance with building code and zoning code.
  - ☒ C. Preliminary building plan includes:
    - (1) Footprint square footage
    - (2) Site and grading plan
    - (3) Tree survey showing types of trees - existing trees and/or removal
    - (4) Demolition plans (if relevant)
  - ☒ D. Exterior elevations, in color, reflecting specified exterior building materials. A sample board show all exterior materials and colors.
  - ☒ E. Landscape plans reflecting landscape areas including landscape buffer, plant specifications and locations, exterior lighting layout, parking and site screening.
  - ☒ F. Design of any permanent sign showing size, color, and other specifications, whether freestanding or building-mounted.
  - ☒ G. Photographs showing existing property, existing structures including any to be demolished, and adjacent neighbors' property.
  - ☒ H. Provisions for location of trash/garbage containers for collection and removal and for any exterior storage, plans for screening same.
  - ☒ I. Size and location of any rooftop equipment with method and design of screening.
  - ☒ J. Site and exterior building illumination

*All plans for construction must be prepared, sealed, and signed by a State-Registered Architect. In the case of any new building or an addition to an existing building, the plans will also require a licensed State Professional Engineer to provide structural engineering services.*

Provide one original and 19 copies of the completed application and above minimum requirements.

*If any of the above listed information is not included with this application, then the application will be returned to the applicant and will not be accepted until all information is resubmitted.*

☒ I have verified that all required information is submitted with the Architectural Review Application.

☒ I understand a City provided sign must be posted on the property in question advising the public of the hearing date (must be posted within 14 days of acceptance of the application).

  
Signature

8/3/18  
Date

Sept 5, 2018  
Date of Hearing

OWNER AUTHORIZATION  
(Please return with application)

i. Rapid Express Carwash

owner of subject property at 2259 NW Military Hwy

authorize (applicant) GEORGE GARCIA JR President Brubaker Construction

to pursue a request before the City of Castle Hills Architectural Review

Committee for tree removal for the following described project:

2259 NW Military Carwash Remodel,  
sign relocation, and tree removal.

Ahmed H. Jaffar  
Printed Name of Property Owner

[Signature]  
Signature of Property Owner

8/4/18  
Date

**DEJ Signs**  
 713-384-0194  
 11430 BISSONNET SUITE B2  
 HOUSTON TX.  
 www.dnasignshouston.com  
 alex@dnasignshouston.com

**JOB INFORMATION**

DATE: \_\_\_\_\_  
 CLIENT: \_\_\_\_\_  
 COMPANY: \_\_\_\_\_  
 TELEPHONE: \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_  
 CITY: \_\_\_\_\_  
 STATE: \_\_\_\_\_  
 ZIP: \_\_\_\_\_

**JOB COMMENTS**

\_\_\_\_\_

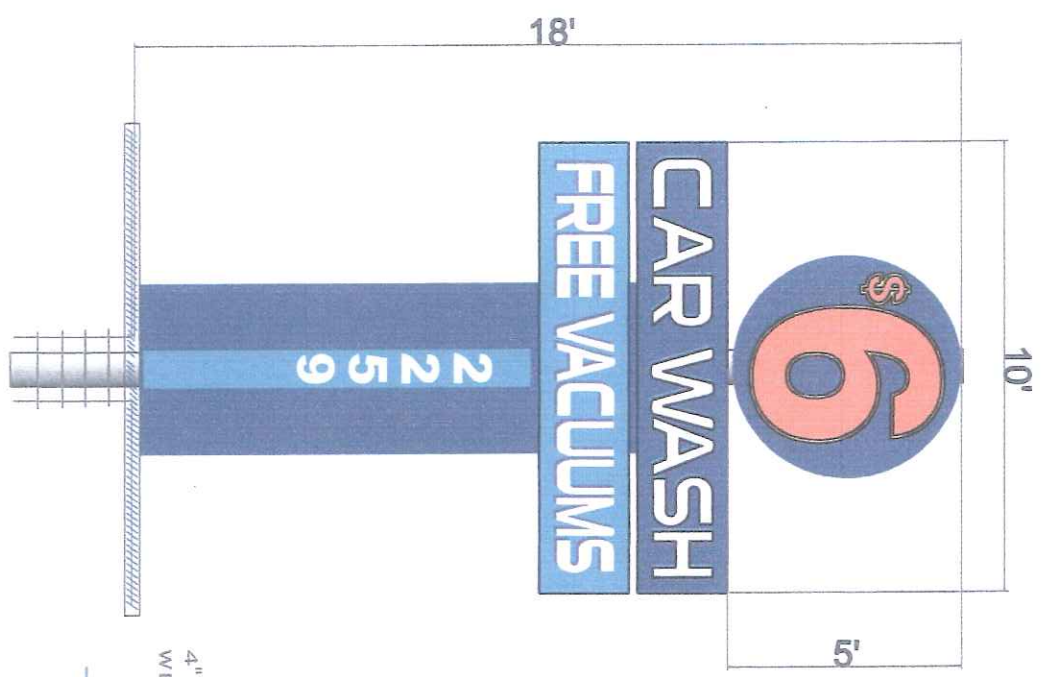
**Electrical**



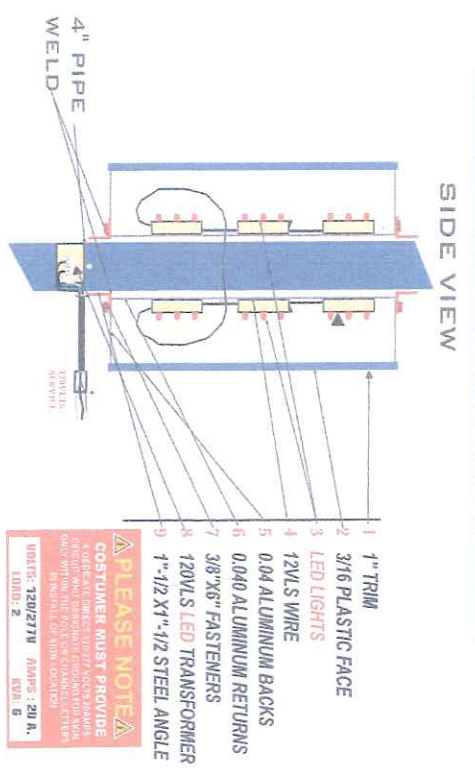
Power furnished by customer. Electrical will be under 120 VAC.  
 All wiring shall be in accordance with the National Electrical Code (NEC) and all applicable local codes.  
 All wiring shall be in accordance with the National Electrical Code (NEC) and all applicable local codes.  
 All wiring shall be in accordance with the National Electrical Code (NEC) and all applicable local codes.

**COPYRIGHT**

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**TYPICAL SECTION VIEW FOR CHANNEL LETTERS**



NOTE: DIMENSIONS ARE ONLY ACCURATE WHEN PRINTED ON 8 1/2\" x 11\" PAPER AT FULL SCALE. DATE: \_\_\_\_ DATE: \_\_\_\_ DATE: \_\_\_\_





www.dnasignshouston.com

alex@dnasignshouston.com

### JOB INFORMATION

DATE:	
CLIENT:	
COMPANY:	
TELEPHONE:	
ADDRESS:	
CITY:	
STATE:	
ZIP:	

### JOB COMMENTS

### Electrical

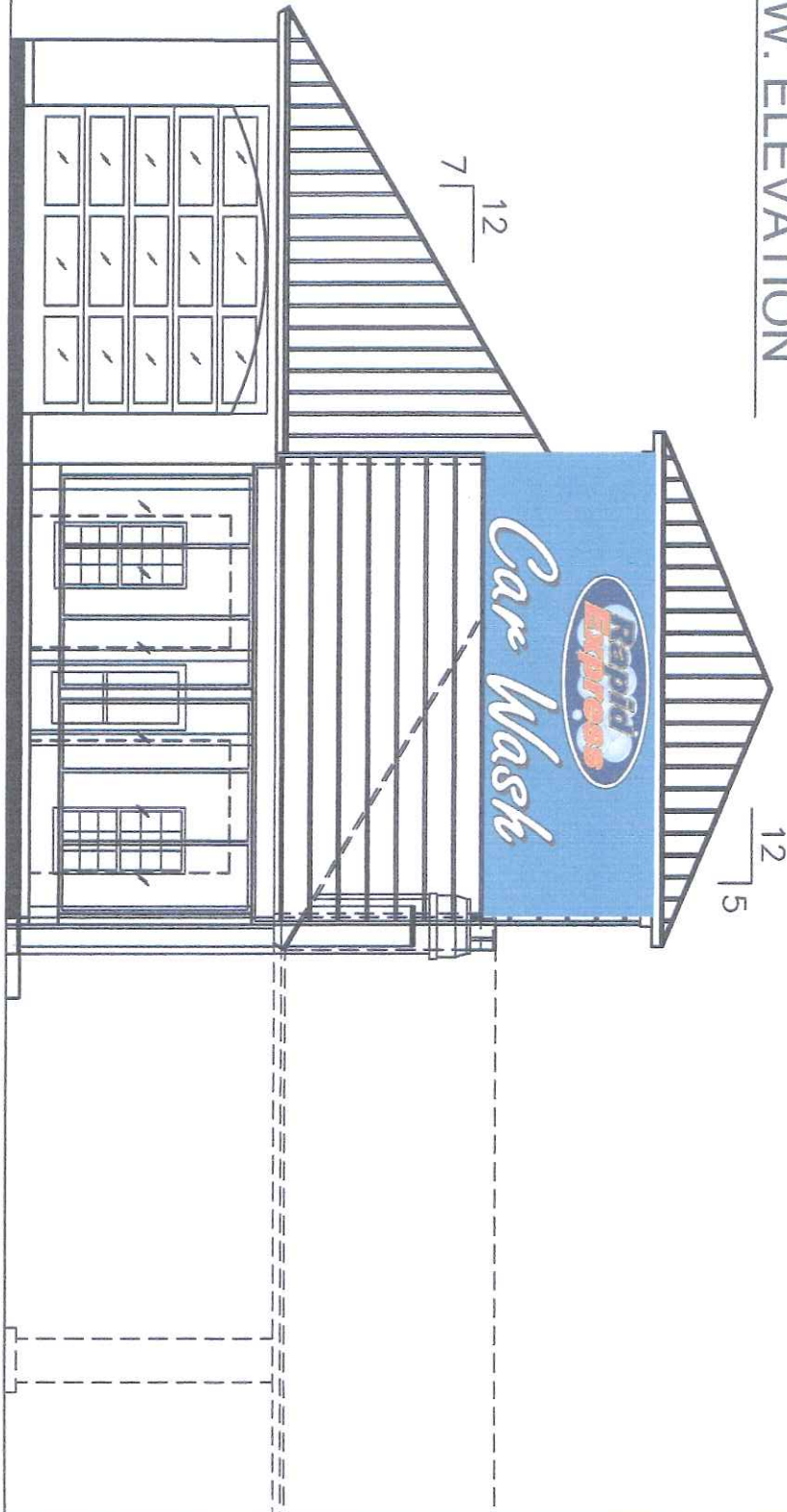


Please identify "Other" electricals used for 120VAC.  
Insert type & listing label for electrical. 300VAC VOLTAGE must be working.  
An electrical panel consisting of 100 amp and ground rods are to be  
provided by owner.

### COPYRIGHT

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property of DNA SIGNS. Any  
reproduction, exhibition or use of this  
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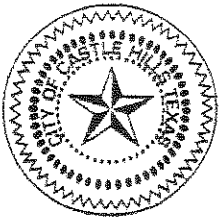
## S.W. ELEVATION



NOTE: DIMENSIONS ARE ONLY ACCURATE WHEN PRINTED ON 8 1/2" X 11" PAPER AT FULL SCALE.

DATE: / / LANDLORD APPROVAL:

DATE: / / CLIENT APPROVAL:



# CITY OF CASTLE HILLS

200 LEMONWOOD DRIVE • CASTLE HILLS, TEXAS 78213-2410 • (210) 342-2341 • FAX (210) 342-4525

## ARCHITECTURAL REVIEW COMMITTEE HEARING APPLICATION AND INFORMATION FOR TREE REMOVAL

The ARC shall meet monthly, or on call as needed. All formal ARC meetings shall be open to the public and posted in accordance with the Open Meetings Act and with notification as stipulated in §8.49 *Notice of hearing before ARC* and §8.50 *Posting notice on property required* of the Castle Hills Code of Ordinances.

The ARC shall make a recommendation to City Council for approval, approval with modifications, or disapproval of all requests for protected or heritage tree removal.

*Heritage tree* means any tree attaining a circumference of one-half of the state record for that tree species, as defined by the state forest service, or having a trunk circumference of 75 inches or more (about 24 inches in diameter).

*Protected tree* means any tree having a trunk circumference of 25 inches or more (about eight inches in diameter). As used in the text of this article, the term "protected tree" includes all heritage trees.

Though not all-inclusive, issues to be addressed by the Architectural Review Committee to remove a tree(s) on a commercial property:

- (a) That is so located as to prevent access to the property or as to preclude reasonable and lawful use of the property; or
- (b) That is dead, dying or diseased such that recovery is not practicable, or that an infestation threatening other trees is likely, and the tree is a hazard to life or property which cannot be mitigated without its removal.

### MINIMUM REQUIREMENTS FOR SUBMISSION TO THE ARCHITECTURAL REVIEW COMMITTEE FOR TREE REMOVAL

- (a) A request for tree removal must be in writing and provide, at a minimum, the following information:
  - (1) an explanation of the need to remove the tree(s);
  - (2) A scaled drawing, survey, or plat identifying the improvements on the property; the locations of existing trees by species or common name indicating the diameters of the trunks and drip-lines of each tree with a trunk circumference greater than six inches and the location, species or common name, and diameter of the trunk and drip-line of each tree to be removed; and
  - (3) such other information as may be required by the ARC.
- (b) The ARC may require a professional arborist's report that defines the impact of any development upon existing trees affected by proposed construction. This report shall further define methods of tree protection during construction, impervious cover

limitations adjacent to existing trees, proposal for tree replacement, maintenance requirements for new planting, and related tree preservation and care information.

- (c) Failure to provide any of information required by this ordinance shall constitute the sole grounds for denial of the permit.

#### **ACTION ON APPLICATION FOR TREE REMOVAL**

Tree removal requests shall be filed on an approved form approved by the architectural review committee and filed with the city manager accompanied by an application fee (\$200), paid in full. All requests must be complete with all documentation and fee payments and submitted to the city manager in accordance with the application submission and hearing dates established for the architectural review committee. The architectural review committee shall make a written recommendation to the city council for each tree removal request.

Within five working days of acceptance by the city manager of the request for tree removal, the applicant requesting a hearing by the architectural review committee shall post a uniform sign furnished by the city which includes the date of the hearing. The sign shall remain on the property until after the completion of the hearings. A sign must be visible from each street that borders the property and shall be posted within 5 days of filling of the complete application and fee payment and be maintained until the day after the city council hearing at which the request is either approved or denied. Sign location shall be subject to city approval.

The sign shall be of durable material, placed on private property so as not to obstruct vision of pedestrian or vehicular traffic at corners or when entering or leaving the property, and be clearly visible from each street that borders the property.

The sign must remain in place and in good condition until after the city council meeting unless the council postpones action until the following council meeting. In that event, the sign must have the hearing date changed and remain in place until the final action by city council.

The sign may be removed immediately after final action by council, but must be removed and returned to the city no later than five calendar days after final council action.

#### **CITY COUNCIL PROCEDURE**

- (a) Upon receipt of the findings and recommendations from the architectural review committee, the city council will take one of the following actions:
  - (1) Deny a tree removal permit;
  - (2) Authorize the city manager to issue a tree removal permit as recommended by the architectural review committee;
  - (3) Authorize the city manager to issue a conditional tree removal permit subject to council conditions, directives and requirements; or
  - (4) Defer action or send the recommendation back to the architectural review committee for additional consideration and recommendations.

This process shall continue until the city council approves, conditionally approves, or denies the tree removal permit.



- (b) If a tree removal request is denied by city council, no additional application for tree removal shall be accepted for the same property, or any portion thereof, for a period of 3 months from the date of city council denial. The 3-month waiting period applies to all land within the property lines of the entire lot or tract as was shown on the tree removal application.
- (c) If a tree removal request is approved by city council, with or without conditions, the tree removal permit must be applied for, complete and with all fees paid, within 30 calendar days of council approval. All trees authorized for removal in the permit must be removed and all replacement trees planted within 150 calendar days from approval of the permit by the city manager or 180 calendar days from city council approval, whichever is less.
- (d) Failure to meet any of the time requirements of this section for acting on the council's approval will void the authorization of city council, rescind any permits issued, constitute a denial by city council of the tree removal request, and require that all trees removed be replaced with an equal number of trees of the same size and species as those removed unless some or all of the removed trees were not on the list of approved trees provided in this article, in which case the replacements for each of those trees shall be a comparable size of an approved tree. Replacement of all trees due to failure to meet any time requirements shall be on a one-to-one basis in all cases with no credit applied as otherwise permitted in this article.

#### **NOTICE AND REPORTS**

(A) Notice of the Hearing by the Architectural Review Committee shall be given as required by the Open Meetings Act. Additionally, notice of such hearing shall be mailed at least ten calendar days prior to the date of the hearing to the applicant and to owners of real property within 200 feet of the exterior boundary of the property involved as such owners of record are shown on the tax roll. Compliance with the procedures set forth in this section shall constitute a good faith effort to provide notice, and the failure of any owner to receive notice shall not prevent the city from proceeding with the hearing or from taking any action or affect the validity of any action. Typographical and/or publishing errors shall not invalidate any action of the Architectural Review Committee.

#### **THE APPLICANT OR HIS REPRESENTATIVE MUST APPEAR AT THE ARC HEARING AND THE CITY COUNCIL MEETING TO PRESENT THE APPLICATION.**

GENERAL INFORMATION  
FOR ARCHITECTURAL REVIEW COMMITTEE HEARING

(Please retain pages 1-4 for your information and return pages 5 - 6 and page 7 if applicable)

GEORGE GAISER JR 8637 FAIR OAKS PKWY FAIR OAKS TX 78015  
APPLICANT'S NAME ADDRESS & PHONE # (202) 889-0118

2259 NW Military Hwy Lot 19, CHCB 219  
PROPERTY ADDRESS LEGAL DESCRIPTION

Rapid Express CARWASH (713) 410-2939  
PROPERTY OWNER ADDRESS & PHONE #

Remodel of Existing Carwash From Full Service to  
PROPOSED USE OF PROPERTY Express

Please provide your written request for the Hearing below:

As per remodel plans - Owner needs to remove existing  
retaining wall, to add drive lane for new pay stations.  
It is necessary to remove 3 oaks, 4 Hackberry and  
an American Elm as per drawings and survey done by  
Randy Chavez Landscape Architect. Owner is proposing  
planting 4 Monterey Oaks along existing landscape area,  
and 3 Cedar Elms along rear of property.

Janet Thelen  
Approved as to form by City Manager

8/3/18  
Date

CITY OF CASTLE HILLS  
ARCHITECTURAL REVIEW HEARING  
MINIMUM REQUIREMENTS

1. ☒ Completed Application
2. ☒ Proof of ownership of property or letter of authorization from property owner.
3. ☒ \$200 filing fee
4. ☒ Submit one (1) original set plus 19 copies of completed application and:
  - ☒ A. 8-1/2" x 11" or 11" x 17" Plat of tree survey showing types of trees - existing trees and/or removal
  - ☒ B. Photographs showing existing property

*If any of the above listed information is not included with this application, then the application will be returned to the applicant and will not be accepted until all information is resubmitted.*

☒ I have verified that all required information is submitted with the Architectural Review Application.

☒ I understand a sign must be posted on the property in question advising the public of the hearing date (must be posted within five (5) days of acceptance of the application).

  
Signature

8/3/18  
Date

09/05/18  
Date of Hearing

OWNER AUTHORIZATION

(Please return with application.)

I, Rapid Express Carwash

owner of subject property at 2259 NW Military Hwy

authorize (applicant) George Garcia Jr President Bu-Han Construction

to pursue a request before the City of Castle Hills Architectural Review  
Committee for tree removal for the following described project.

2259 NW Military Carwash Remodel  
sign relocation, and tree removal.

Ahmed H. Jaffar

Printed Name of Property Owner

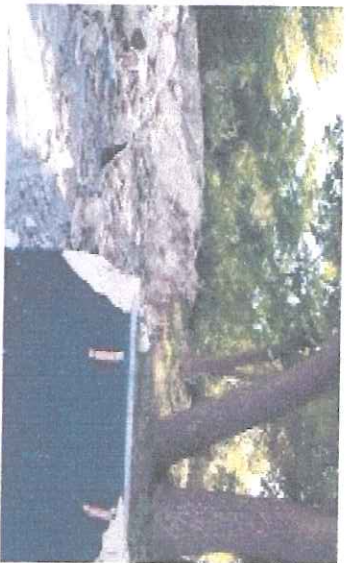
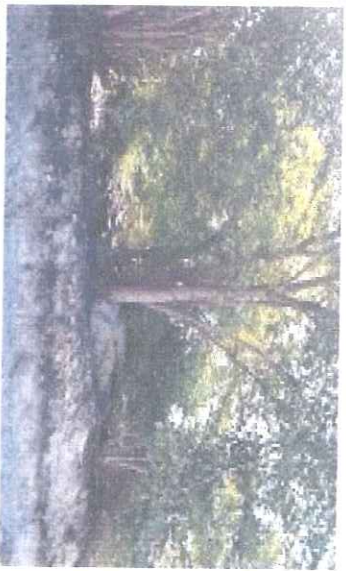
[Signature]

Signature of Property Owner

8/4/18

Date

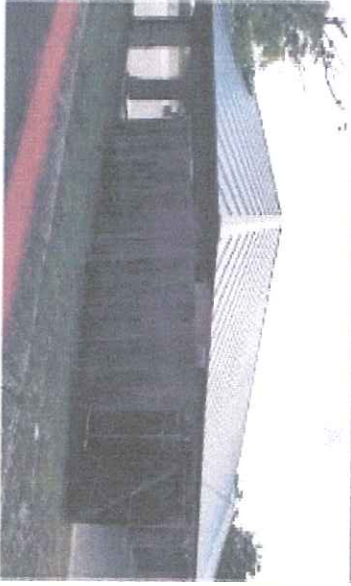












## PLANT LIST

QTY.	KEY	COMMON NAME	BOTANICAL NAME	SIZE	SPACING
• 4	MOK	Monterey Oak	<i>Quercus polymorpha</i>	3" Caliper 9'-10' ht.; 4'-5' sprd.	Per Plan
		(These trees are to be planted along the South East Property Line In order to disperse the canopy on the site)			
• 3	ELM	Cedar Elm	<i>Ulmus crassifolia</i>	3" Caliper 9'-10' ht.; 4'-5' sprd.	Per Plan
• _____	MUL	Native Fine Shredded Mulch 3" Deep in all tree rings. Supplied by "Stone and Soil Depot" (210-688-9435) or Approved equal.			
• _____	MIX	Four Way Landscape Planting Mix to be used for pocket planting All trees. Supplied by "Stone and Soil Depot" (210-688-9435) or Approved equal.			

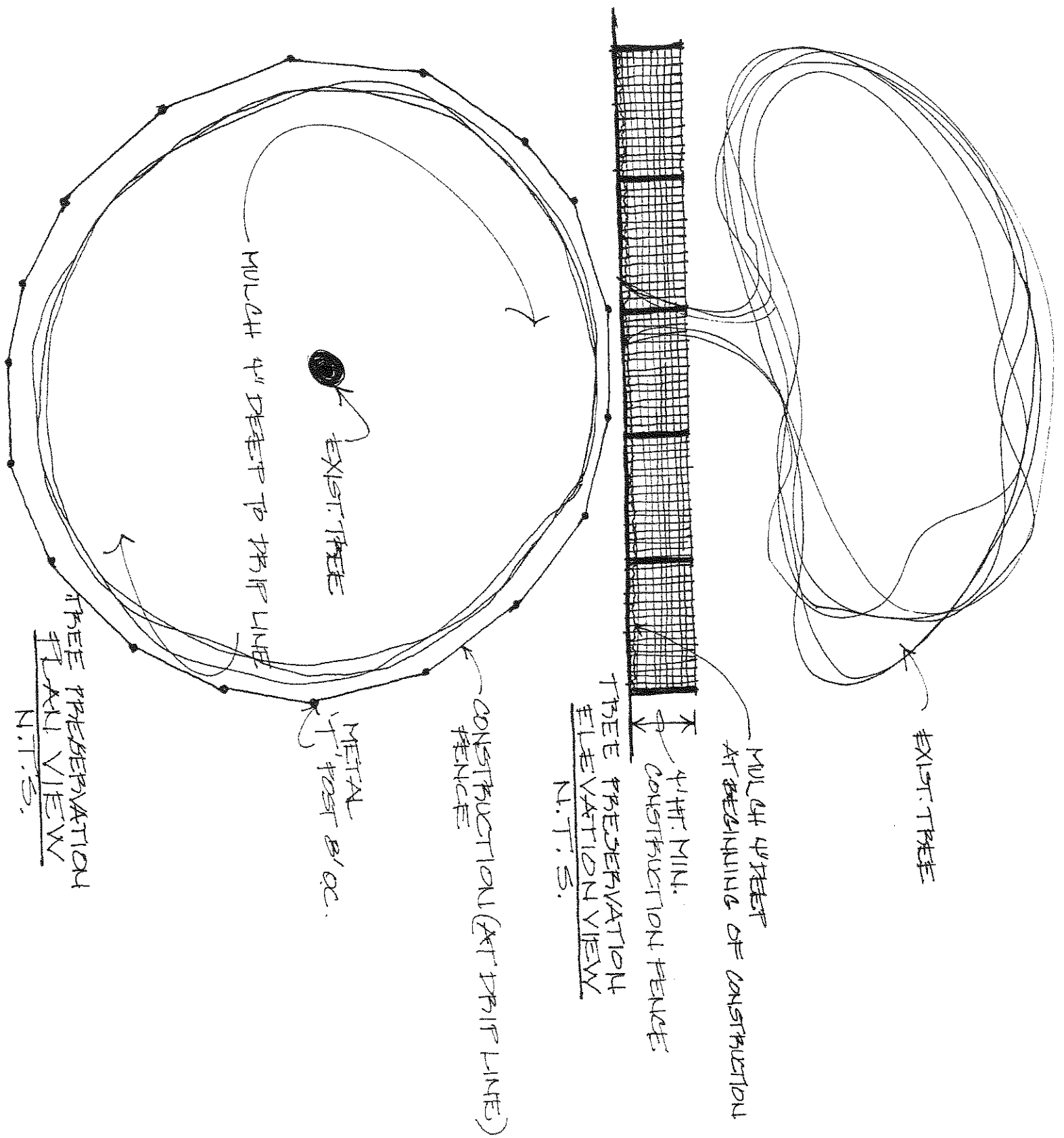


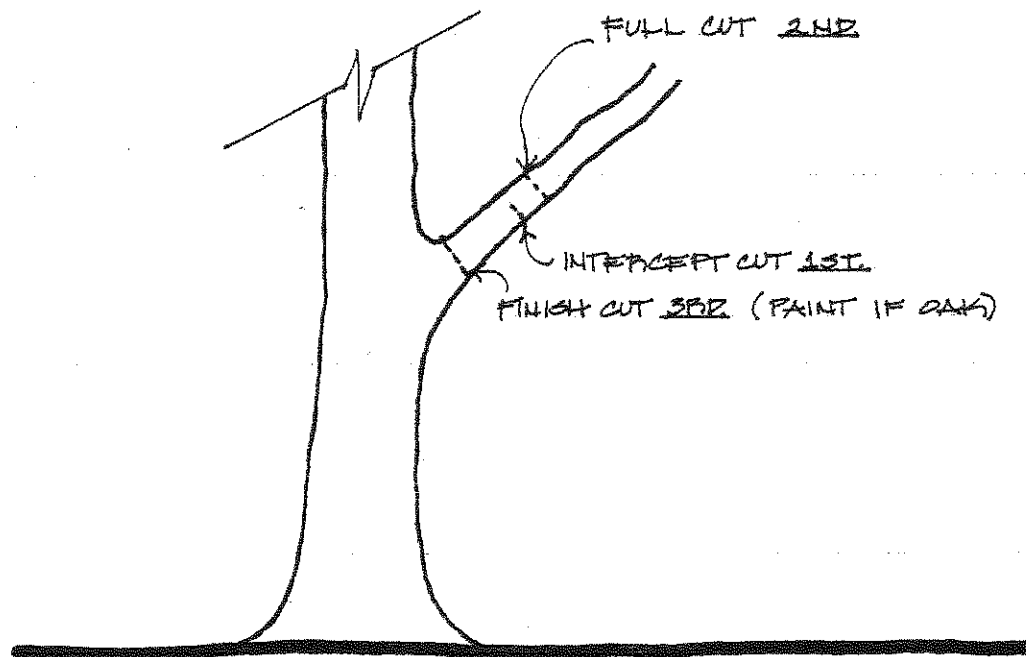
# Rapid Express Carwash Tree Inventory/18

Tag #	Species	Understory Species* 5.0" - 11.5"		Protected Tree 6" - 23.5"		Protected Tree** 10.0" - 23.5"	
		Removed	Preserved	Removed	Preserved	Removed	Preserved
101	Live Oak					12'	
102	Live Oak					14'	
103	Hackberry			7'			
104	Live Oak					10'	
105	Hackberry			9'			
106	Hackberry			7.5'			
107	Hackberry				8.5'		
108	Hackberry					13'	
109	American Elm (Not A Native to This Area of the Area)					11.25'	

## **Tree Preservation Notes:**

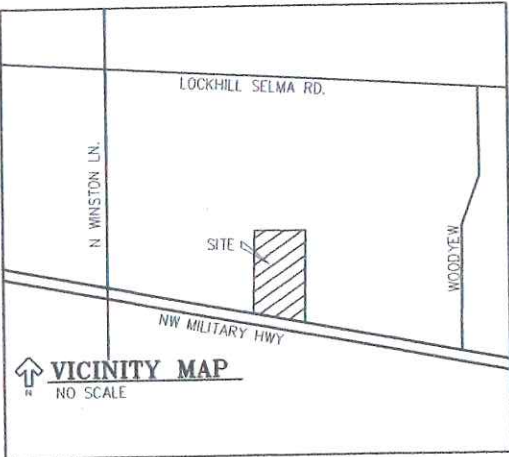
1. All existing trees to be denoted on this plan to be preserved as shown and protected at the Root Protection Zone (RPZ). The RPZ shall be determined by tree size (recommended 1' radius from trunk for every 1" Diameter of trunk, measured @ 4.5' from ground) with a minimum of 5' diameter from the trunk.
2. A 4' ht. minimum chain link, wood or orange mesh fence barrier around the RPZ shall be erected and maintained until construction is completed (see detail).
3. RPZ shall be sustained in a natural state and shall be free from vehicular or mechanical traffic; no fill, equipment, liquids, or construction debris shall be placed inside the protective barrier.
4. The RPZ shall be covered with 6" layer of mulch during construction to reduce moisture stress.
5. Any damage done to existing tree crowns or root systems shall be repaired immediately. All wounds to all Oak species will be painted with pruning paint within 30 minutes after damage or pruning. Roots exposed during construction operations will be cut cleanly.
6. The proposed finished grade and elevation of land within the Root Protection Zone of any tree to be preserved shall not be raised more than 3". Welling and retaining methods are allowed outside the RPZ.
7. The RPZ shall remain pervious, i.e. groundcover, mulch or turf at completion of construction.





TYPICAL BRANCH PRUNING DETAIL  
NOT TO SCALE

RAPID EXPRESS CAR WASH  
2259 NW MILITARY HWY  
SAN ANTONIO, TX 78213  
(EXISTING CAR WASH FACILITY REMODEL)



S.W. ELEVATION

**DRAWING INDEX**

<b>ARCHITECTURAL DRAWINGS</b>	
A1	COVER SHEET
A2	SITE PLAN, RETAINING WALL DETAILS
A2.1	MEP SITE PLAN TRASH ENCLOSURE DETAILS
A3	FLOOR PLANS, DOOR /WINDOW SCHEDULES
A4	ELEVATIONS, PAY STATION DETAILS

rimes5D STUDIO

Job number :  
041813

Drawn by :  
DWR

Date :  
July 10, 2018

Revised :

rimes 5D studio

4002 Brookwoods Drive  
Houston, TX 77092  
(713) 956-2600  
email: dwrimes@sbcbglobal.net

project:  
RAPID EXPRESS CAR WASH

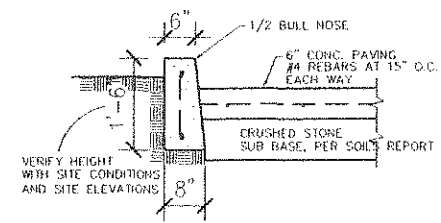
location:  
2259 NW MILITARY HWY  
SAN ANTONIO, TX 78213

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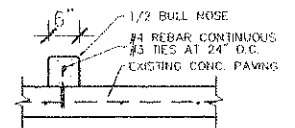
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SITE PLAN

A1

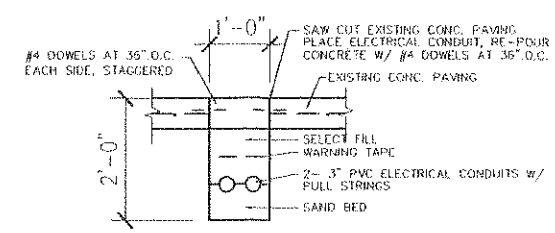
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01  
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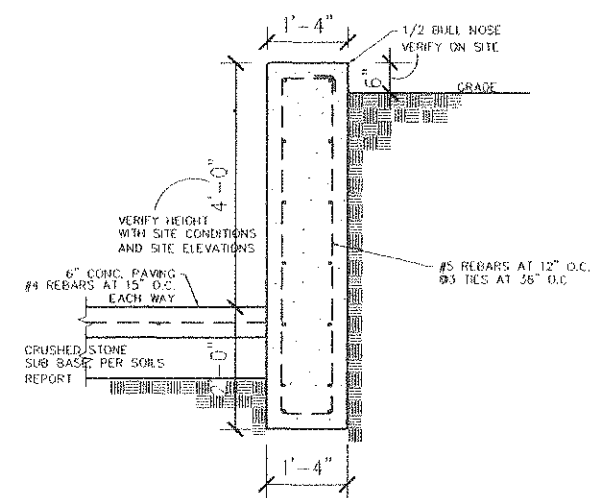
**CURB DETAIL**  
1'-1'-0"



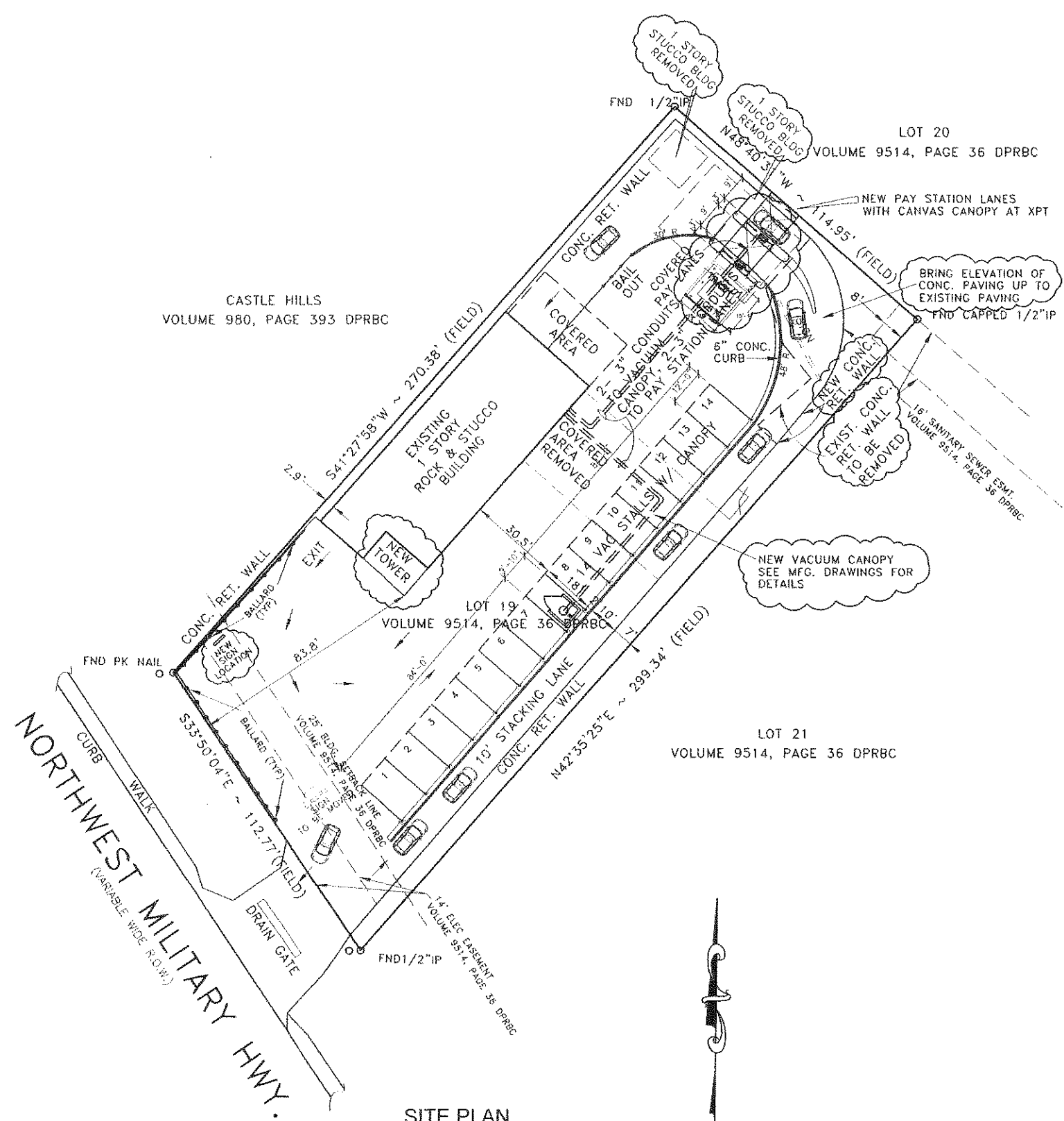
**CURB DETAIL**  
1'-1'-0"



**ELECTRICAL CONDUIT PLACEMENT DETAIL**  
1'-1'-0"



**RETAINING WALL DETAIL**  
1'-1'-0"



**SITE PLAN**  
1"=20'-0"

PROPERTY ADDRESS: 2259 NW MILITARY HWY  
CASTLE HILLS, TEXAS

BEING LOT 19, CHCB 219, IN THE CITY OF CASTLE HILLS, BEXAR COUNTY, TEXAS,  
ACCORDING TO THE PLAT THEREOF RECORDED IN VOLUME 9514, PAGE 36 DEED AND PLAT  
RECORDS OF BEXAR COUNTY, TEXAS.

**rimes**  
**5D STUDIO**

Job number:  
**041813**

Drawn by:  
**DWR**

Date:  
**July 10, 2018**

Revised:

**rimes 5D studio**  
4002 Brookwoods Drive  
Houston, TX 77092  
17131-956-2600  
email: dvrimes@sbglobal.net

Project:  
**RAPID EXPRESS CAR WASH**

Location:  
2259 NW MILITARY HWY  
CASTLE HILLS, TX 78243

The undersigned hereby certifies that the information furnished herein is true and correct to the best of his knowledge and belief, and that he is not aware of any information which might cause the information furnished herein to be misleading or incomplete.

Sheet of:  
**SITE PLAN**

**A2**  
sheet no. **01**  
of **00**

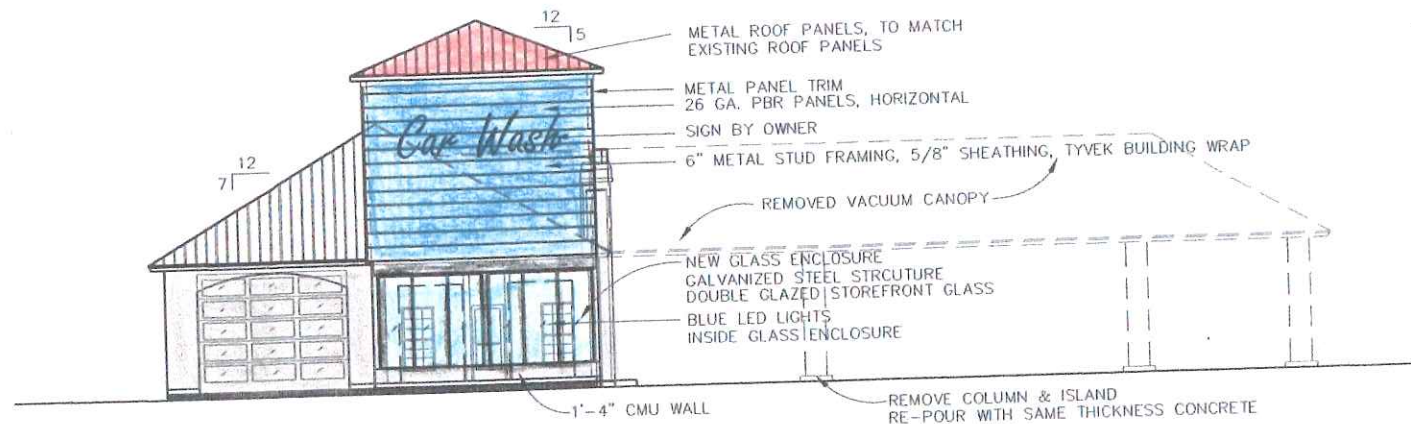


**A2.1 M**

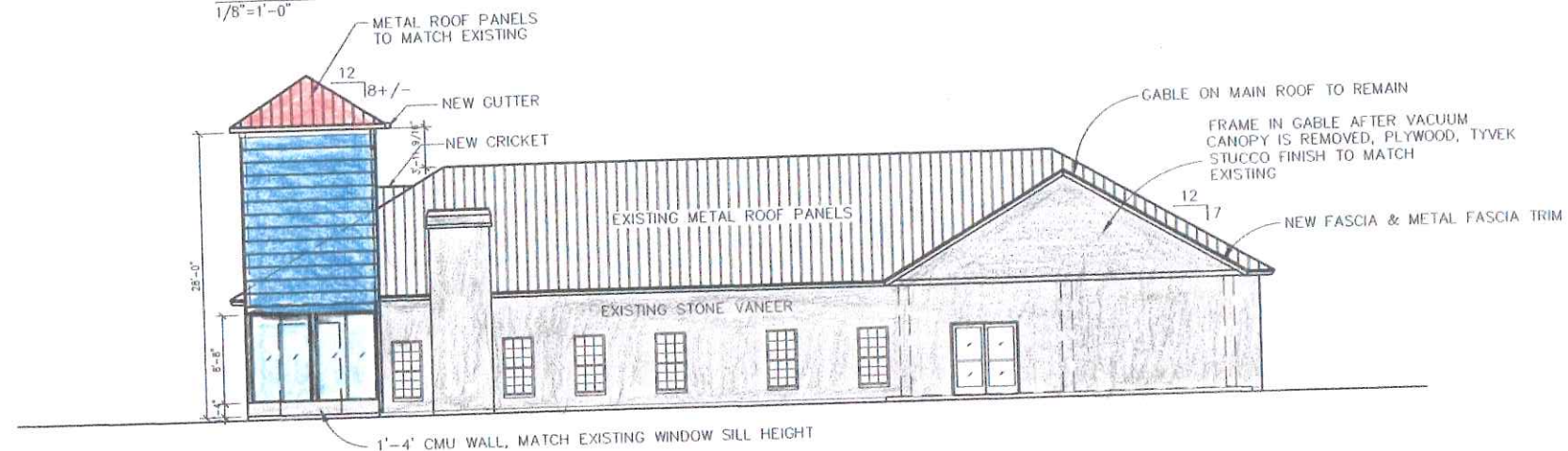
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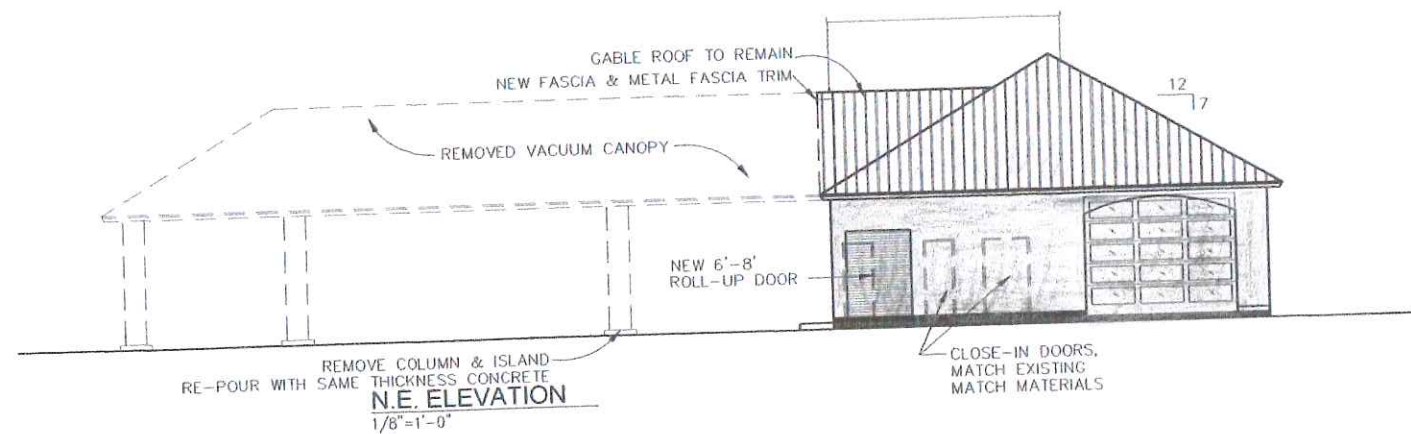




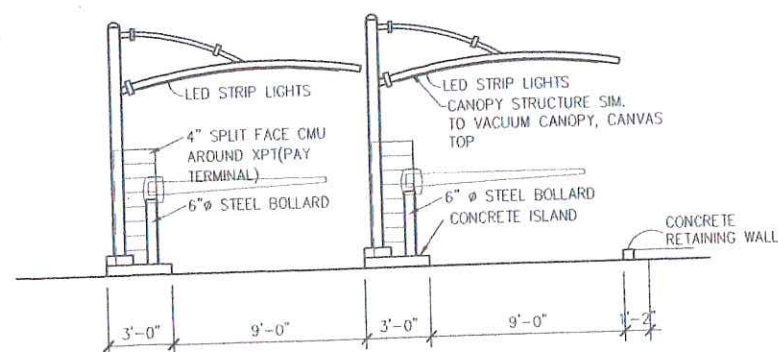
**S.W. ELEVATION**  
1/8"=1'-0"



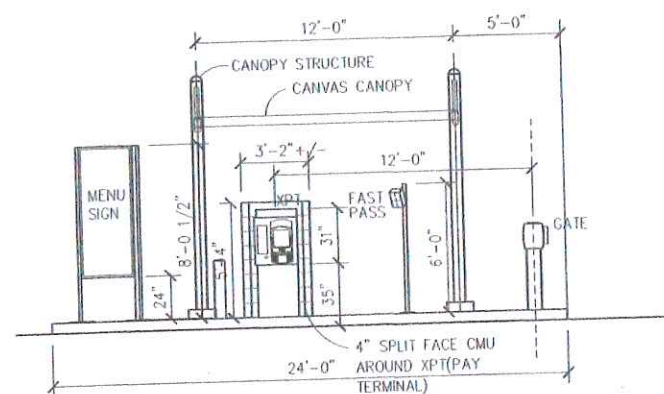
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1/8"=1'-0"



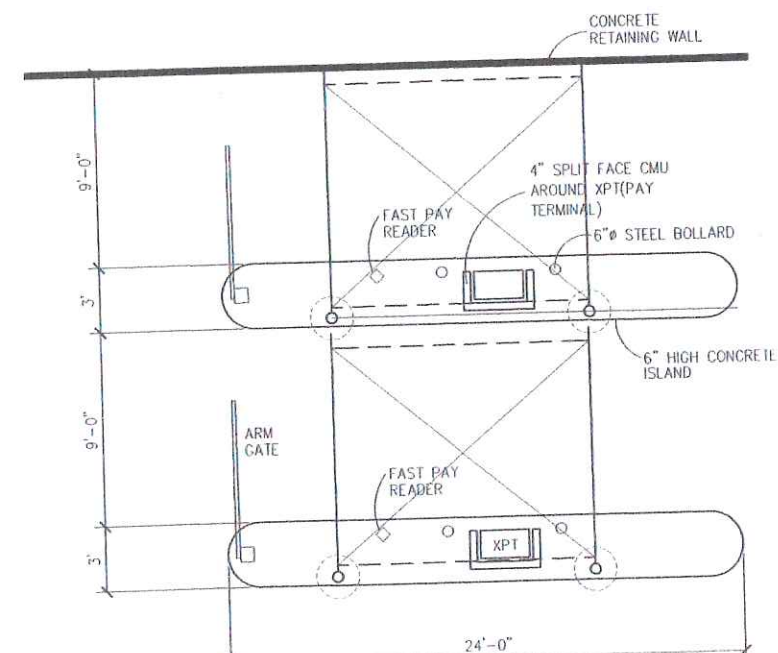
**N.E. ELEVATION**  
1/8"=1'-0"



**XPT CANOPY FRONT VIEW**  
SCALE: 1/4"= 1'-0"



**XPT CANOPY SIDE VIEW**  
SCALE: 1/4"= 1'-0"



**XPT CANOPY PLAN VIEW**  
SCALE: 1/4"= 1'-0"

**rimes**  
**5D STUDIO**

Job number:  
**041813**

Drawn by:  
**DWR**

Date:  
**July 10, 2018**

Revised:

**rimes 5D studio**  
4002 Brookwoods Drive  
Houston, TX 77092  
(713) 956-2600  
email: dvrimes@sbcglobal.net

Project:  
**RAPID EXPRESS CAR WASH**

Location:  
22592 HWY MILITARY HWY  
SAY LANTON, TX 78213

Sheet of:  
**ELEVATIONS**

**A4**  
sheet no.  
**01**  
of  
**00**



# RAPID EXPRESS CARWASH

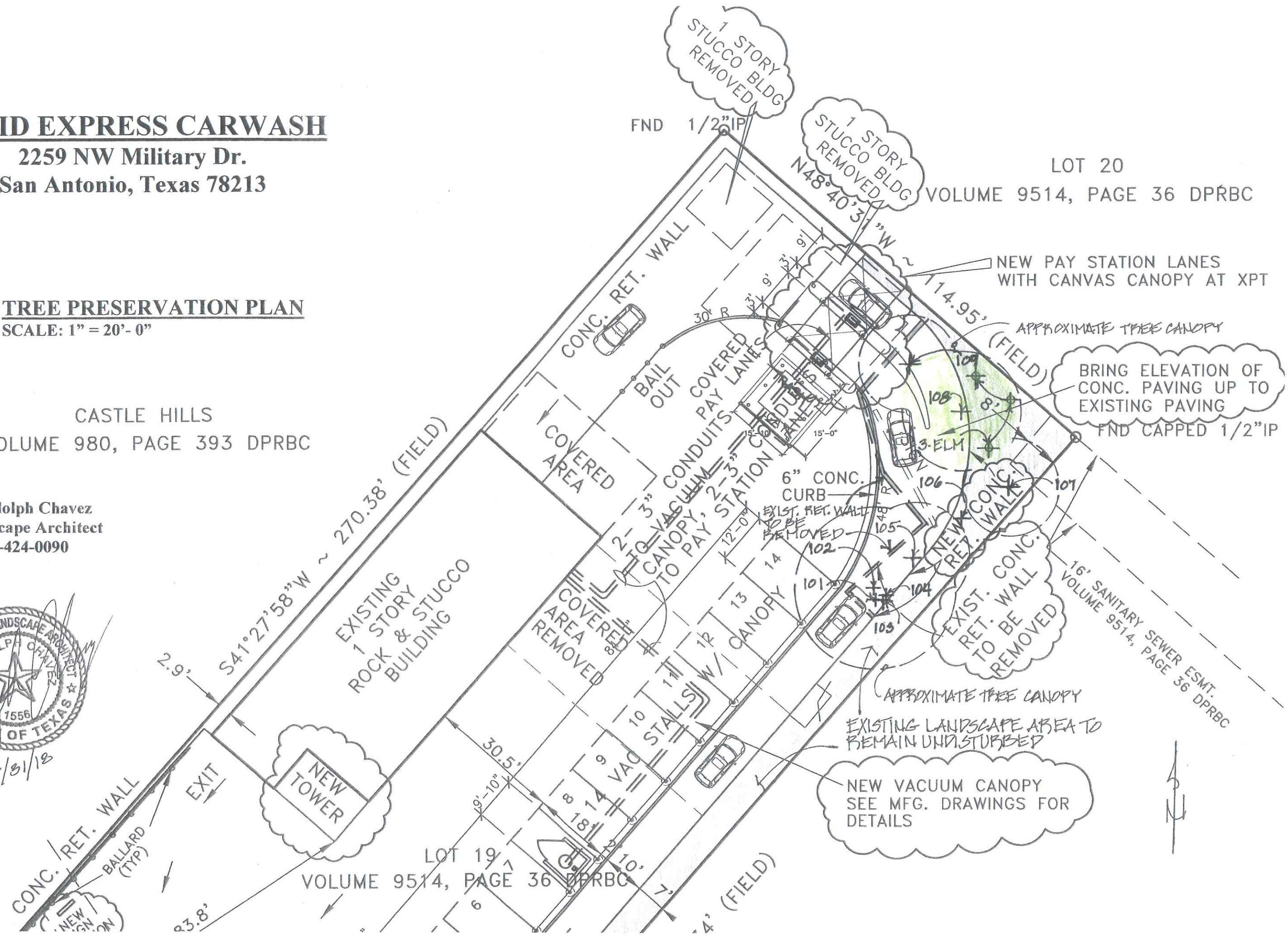
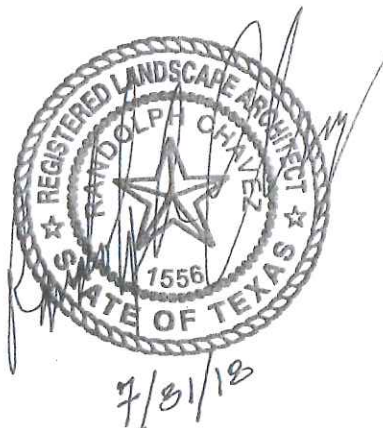
2259 NW Military Dr.  
San Antonio, Texas 78213

## TREE PRESERVATION PLAN

SCALE: 1" = 20'-0"

CASTLE HILLS  
VOLUME 980, PAGE 393 DPRBC

Randolph Chavez  
Landscape Architect  
210-424-0090



# Castle Hills City Council

## Agenda Item Summary

### September 18, 2018

AGENDA ITEM

# III

### **“Consider and Act upon by Record Vote an Ordinance No. 2018-09-18-A, to Adopt the Fiscal Year 2019 Operating Budget for the City of Castle Hills”**

#### **Summary:**

**Consider and Act upon by Record Vote an Ordinance No. 2018-09-18-A, to Adopt the Fiscal Year 2019 Operating Budget for the City of Castle Hills.**

#### **Background:**

After budget workshops on July 24 and 31, the City Manager presented the proposed balanced budget to the City Council on August 8 which maintained the same tax rate as the current year. The City Manager proposed budget included a 3% COLA, replace 6 sets of Firefighter gear, replace 3 HVAC units at City Hall, funds for a digital marquee at City Hall per the request of a Council member, funds for future radio upgrades, principal and interest payment for the platform fire truck, health insurance place holder of 20% increase, and almost no change to the department operating line items.

Additional City Council Budget Workshops were held August 21, 28, and September 12 during which discussion took place to augment the City Manager proposed budget.

Required public hearing over the budget was held Sept 12, 2018 and an additional hearing is being held at the beginning of this September 18, 2018 meeting.

#### **Discussion:**

Staff has updated the proposed budget document (attachment #2) with the changes discussed at subsequent budget meetings. The Changes include:

- Eliminate a vacant Project Manager position
- Eliminate a one vacant Street Position
- Reduce COLA from 3% to 2%
- Remove Digital marquee at City Hall
- Reduction of Fire Department excess salary funds
- Re-calculated Health Insurance re-rate at 14.88%
- Increased revenue based on sale of 1998 E-One fire truck
- Increased legal fee line item located in administration budget
- Removed City Hall improvements (Drawing from CIED Fund-20)

The above changes equated to \$331,334 as a transfer out of the General Fund-01 and a transfer in to the Supplemental Street & Drainage Maintenance Fund-22.

Once Council approves the budget, wording changes from “proposed” to “adopted” will be made, final signed ordinances will be incorporated, required cover page will be updated with votes, and the City Manager transmittal letter. Once the CCPD budget is adopted in October the budget will be incorporated into the reserved section.

**Pros:**

By adopting the attached FY 2019 Budget City services allows for a balanced, transparent, and will minimal impact to current level of City services.

**Cons:**

**Attachments:**

- 1) City Manager FY 2019 Proposed Budget Memorandum
- 2) Proposed Ordinance
- 3) Council Proposed FY 2019 Budget

**Fiscal Impact:**

Provides the for a budget policy, guidance, and authorizations for annual revenues and expenditures for the 2019 Fiscal Year.

**Recommendation:**

Approve Ordinance No. 2018-09-18-A to adopt the fiscal year 2019 operating budget for the City of Castle Hills.

**Submitted by** Ryan Rapelye, City Manager

**Date** 09.14.2018





**CITY OF CASTLE HILLS**  
**Office of the City Manager**



**TO:** Mayor Tim Howell  
City Councilmembers

**FROM:** Ryan D. Rapelye, City Manager *RDR*

**CC:** Marc Schnall, City Attorney

**SUBJECT:** FY 2019 Proposed Budget

**DATE:** September 14, 2018

---

The intent of this correspondence is to provide Mayor and Council an overview of the process and final recommendation as it pertains to the FY 2019 Proposed Budget. We as staff have had a series of workshops over the last month to discuss and receive input/feedback from City Council on the FY 2019 Proposed Budget.

As you are aware, the annual operating budget serves as a policy document, a financial plan, an operations guide, and a communications device for the City. It is the foundation for the City's allocation of resources toward service delivery plans in order to provide quality services, targeted investments, and continued improvements. It also reflects incremental changes addressing service requirements and builds upon initiatives funded in prior years, while establishing new direction for programs. The budget document is also used to evaluate the effectiveness of City programs and services while providing extensive information on municipal operations.

The City operates in a fiscal year that begins January 1<sup>st</sup> through December 31<sup>st</sup>. The process of developing the City of Castle Hills' budget is a comprehensive effort which involves input from the City Council, outside governmental agencies, and all City departments. The process also provided residents an opportunity to speak on the budget (September 12) and a second public hearing to be held on (September 18) before budget adoption.

The budget process was procedurally consistent and in accordance with past budget processes for the City of Castle Hills. The budget workshops held on July 24<sup>th</sup> and July 31<sup>st</sup>, were informational and provided an opportunity for our City departments to present an overview of the services they provide; including personnel discussions and any

requests which may need to be included in the FY 2019 Proposed Budget. Specifically, the City's Police Department and Public Works Director presented an overview of their respected departments. Staff also discussed with City Council a preliminary review of all revenues including sales tax at the July 24<sup>th</sup> budget workshop. The July 31<sup>st</sup> budget workshop included a presentation from the Fire Department, Administration, and Municipal Court. Staff also provided information on the tax rate which included a timeline, historical overview and implications related to this year's tax freeze.

The August 8<sup>th</sup> City Council Budget Workshop allowed the opportunity to submit and present the FY 2019 Proposed Budget to City Council. As I had mentioned in my presentation, I provided key budget principles which included a balanced budget, full transparency and the intent this budget seeks to create a roadmap for success by continuing to build on a solid foundation.

The proposed budget includes basic services being maintained at current levels and would be adequately funded. Our reserves would be maintained at adequate levels, which should protect the City from future uncertainties. The proposed budget established revenues at reasonable levels utilizing historical data. Department and program costs are budgeted at a reasonable level, which parallel the cost of providing services and employee benefits and salaries, if possible, with an increase. The proposed budget would comply with the provisions of State law and sound fiscal policy. The unassigned fund balance should be used for emergencies, one-time expenditures and capital improvements

The Proposed budget presented on August 8<sup>th</sup> provided key highlights as it relates to the General Fund, including City Services such as Police, Fire, Public Works, and Administration and all of the City's employee salaries are funded out of the General Fund. The Proposed General Fund revenue budget totaled \$6,940,027 and expenses were budgeted at \$6,940,027. The General Fund budget is based on the ad valorem rate of \$0.501345 per \$100 of valuation, which is less than the effective and rollback tax rates. During my presentation on August 8, and as indicated in the proposed budget, I had recommended the tax rate to remain at the same rate as that of the Adopted FY 2018 Budget for General Fund operations.

The submitted FY 19 Proposed Budget included the programming of certain capital expenses which included: replacement of three air conditioning units (HVAC) at City Hall at a budgeted amount of \$30,000, a digital marquee at City Hall at a budgeted amount of \$16,000, set aside funds for future radio(Fire) upgrade in 2020 at a budgeted amount of \$30,000, replace six sets of Firefighter bunker gear at a budgeted amount of \$16,800, Platform Fire Truck payment both principal payment of \$74,257 and Interest payment of \$13,279, salary adjustments in the proposed budget initially included a 3% Cost of Living Adjustment (COLA) for all employees; which has been built into the budget and potential increase of 20% built into the City's Health Plan.

Additional City Council Budget Workshops were held August 21<sup>st</sup>, August 28<sup>th</sup>, and September 12<sup>th</sup> during which discussion took place to augment the proposed budget with



various input/feedback from City Council. During two different budget workshops, I provided options for the re-allocation of funds for City Council's review.

Based on feedback from City Councilmembers and citizens, the overwhelming response was the need to improve our streets and address drainage issues in the community. As a result, I have recommended the re-allocation of surplus funds towards streets and drainage improvements.

I have updated the recommend list of re-allocations to the proposed budget which was presented at the September 12<sup>th</sup> Budget Meeting, the recommended changes are as follows:

- **Eliminate a vacant Project Manager Position**
- **Eliminate a vacant Street Position**
- **Reduce Cost of Living Adjustment (COLA) from 3% to 2%**
- **Remove Digital marquee at City Hall**
- **Reduction of Fire Department excess salary funds**
- **Program the re-calculated Health Insurance re-rate at 14.88%**
- **Increased revenue based on the sale of a 1998 E-One Fire truck**
- **Increased legal Services line-item located in the Administration budget**
- **Removed City Hall improvements (Drawing from CIED Fund-20 for exterior/interior improvements)**

The above changes equate to a total of \$331,334 or 4.8% surplus funds available for re-allocation, this would transfer out of the General Fund (01) to the Supplemental Street & Drainage Maintenance (Fund-22). The reduction of two-full time employees brings the organizational total to 68 employees versus 70 employees which was the total when the proposed budget was submitted. The re-allocation of funds has no impact on services related to Public Safety (Police, Fire and Dispatch).

Once Council approves the budget, wording changes from "proposed" to "adopted" will be made and the final signed ordinances will be incorporated which is a required cover page and will be updated with votes. Once the CCPD budget is adopted in October, the budget will be incorporated into the appropriate section.

In summary, the proposed budget is ready for adoption, it is balanced, transparent and includes an ending fund balance/reserve for at least six months operations. The proposed budget also includes a recommendation to maintain the current tax rate. The balanced budget supports exceptional City-wide service levels to be sustained throughout the organization.

In moving forward and with the completion of the budget process, we must ensure we continue to maintain and provide excellent municipal services to citizens, businesses, and visitors while ensuring appropriate funding and tracking of all financial resources.

Every budget is an attempt to balance current and future needs within the framework of limited resources. Council and staff are very much aware of this and we have constructed



this year's proposed budget within those guidelines. The proposed budget sustains City operations, addresses capital needs, and clears the way for long-term street and drainage repair discussions. I am recommending to City Council, once we complete the budget, to establish a comprehensive multi-year Capital Improvements Program (CIP) and/or infrastructure plan which would encompass the necessary streets and drainage improvement projects with a priority and a cost built in to each project. The CIP should be aligned with the adoption of the fiscal year budget on an annual basis.

I would like to thank the department directors who have given of their time and expertise in the development of this budget. Additionally, the development of this budget would not have been possible without the hard work of our Financial Consultant, Lara Feagins. I would like to give a special thanks to all the employees who continue to work hard to provide quality services to our residents in the City of Castle Hills. I am confident that this budget prepares the City of Castle Hills for future success as well. With your support, and the dedication of our capable staff, we will ensure that quality services are provided to the citizens of Castle Hills.

The preparation of the proposed budget is a lengthy process which requires the cooperation and input from City Council. I would like to extend a sincere thank you for your time and leadership during this budget process in preparation of the FY 2019 Proposed Budget.

**CITY OF CASTLE HILLS, TEXAS  
ORDINANCE NO. 2018-09-18-A**

**AN ORDINANCE OF THE CITY OF CASTLE HILLS, TEXAS,  
APPROVING AND ADOPTING THE OPERATING BUDGET FOR  
FISCAL YEAR BEGINNING JANUARY 1, 2019 AND ENDING  
DECEMBER 31, 2019; PROVIDING FOR BUDGETARY  
APPROPRIATIONS FOR THE VARIOUS OPERATING FUNDS  
OF THE CITY; PROVIDING FOR THE REPEAL OF ALL  
ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY  
CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, on August 8, 2018 the City Manager presented to the City Council a proposed budget, was duly presented to the City Council in accordance with state law for the fiscal year beginning January 1, 2019, and ending December 31, 2019;

**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 two public hearings and public notices 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 FY2019; said public hearings were held in accordance to the Texas Local Government Code Section 102.006, 102.006(c), and 102.0065; 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 by law 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 hereby approves and adopts the budget for the fiscal year beginning January 1, 2019 and ending December 31, 2019, for the operation of the general government of the City of Castle Hills, Texas, in the form of **Exhibit A, "The Adopted FY 2019 Budget"**, a copy of which is appended hereto.

**SECTION 2.** Expenditures during the fiscal year beginning January 1, 2019 shall be made in accordance with the budgeted appropriations approved by this Ordinance and made a part hereof for all purposes.

**SECTION 3.** The City Secretary is directed to maintain a certified copy of this Ordinance with a true copy of the attached budget.

**SECTION 4.** The City Secretary is also directed to post the adopted budget and the 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 5.** All provisions in conflict of this ordinance be repealed, and all other provisions of this ordinance shall remain in full force and effect.

**SECTION 6.** 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 7.** This Ordinance shall take effect immediately from and after its passage, as the law in such cases provided.

**PASSED AND APPROVED** this 18<sup>th</sup> day of September 2018, at a Special Meeting of the City Council of the City of Castle Hills, there being a quorum present, and by record vote as follows:

Council Member Lesley Wenger \_\_\_\_\_

Council Member Douglas Gregory \_\_\_\_\_

Council Member Clyde McCormick

\_\_\_\_\_

Council Member Amy McLin

\_\_\_\_\_

Council Member Maretta Scott

\_\_\_\_\_

\_\_\_\_\_  
Timothy A. Howell, Mayor

ATTEST:

\_\_\_\_\_  
Minerva Gonzales, City Secretary

APPROVED AS TO FORM:

\_\_\_\_\_, City Attorney  
Langley & Banack, Incorporated

FY 2019



# Proposed Budget







**This budget will raise more revenue from property taxes than last year's budget by an amount of \$58,861, which is a 1.7178% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$32,310.**

**Record Vote on**

**Budget**

**Tax Rate:**

**Mayor**

**Timothy Howell**

**(Votes only in event of a tie)**

**Council Members**

**Lesley Wenger (Pro Tem)**

**Douglas Gregory**

**Clyde McCormick**

**Amy McLin**

**Maretta Scott**

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**Property Tax Comparison**

**FY 2018**

**FY 2019**

**Adopted (Proposed) Tax Rate**

**0.501345**

**0.521345**

**Effective Tax Rate**

**0.477057**

**0.647217**

**Effective Maintenance & Operations**

**0.477057**

**0.647217**

**Rollback Tax Rate**

**0.515221**

**0.698994**

**Debt Tax Rate (I&S)**

**0.000000**

**0.000000**

**Total debt obligation for the City of Castle Hills secured by property taxes:  
\$ 0.00.**



**COUNCIL OF THE CITY OF CASTLE HILLS**

**TIMOTHY A. HOWELL**  
MAYOR

**LESLEY WENGER**  
MAYOR PRO-TEM

**CLYDE "SKIP" McCORMICK**  
COUNCIL MEMBER

**MARETTA SCOTT**  
COUNCIL MEMBER

**AMY McLIN**  
COUNCIL MEMBER

**DOUGLAS GREGORY**  
COUNCIL MEMBER

**RYAN RAPELYE**  
CITY MANAGER

**LARA FEAGINS**  
FINANCE CONSULTANT

**CITY OF CASTLE HILLS**  
**FISCAL YEAR 2019 CITY MANAGER PROPOSED BUDGET**

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August 8, 2018

Honorable Mayor and Members of the City Council:

We are pleased to present to you the proposed budget for the Fiscal Year (FY) 2019. The proposed budget is guided by the efforts of dedicated, professional staff and the continued support of the Mayor and City Council. The FY 2019 budget maintains current operating levels and represents the expected revenues and planned expenditures for the City of Castle Hills's fiscal year beginning January 1, 2019 through December 31, 2019. This proposed budget is balanced, transparent and seeks to create a roadmap for success by continuing to build on a solid foundation.

The proposed budget allocates resources according to the City Council's fiscal year 2019 priorities and the needs identified by staff to maintain current service levels while maintaining a conservative fiscal approach. Each department director reviewed their budget proposal with the Finance Office and the City Manager before the collective departmental budgets are evaluated for inclusion into the proposed operations/services for the coming year and for consideration by the City Council. This budget seeks to balance the demand for quality services with the ever-increasing cost to deliver those services.

**Key Budget Principles:**

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

- Basic services will be maintained at current levels and will be adequately funded.
- Reserves will be maintained at adequate levels, which should protect the City from future uncertainties.
- Revenues will be established at reasonable levels, utilizing historical data.
- Department and program costs will be budgeted at a reasonable level, which parallel the cost of providing services.
- Employee benefits and salaries will be budgeted, if possible, with an increase.
- The proposed budget will comply with the provisions of state law, Municipal Code and sound fiscal policy.

**General Fund Highlights:**

The General Fund is the largest fund for the City and accounts for the general service and operations. The General Fund includes services such as Police, Fire, Public Works, and Administration. All of the City's employee salaries are funded out of the General Fund. The proposed General Fund revenue budget totals \$6,940,027 and the expenses budget totals \$6,940,027. The General Fund budget is based on the ad valorem rate of \$0.501345 per \$100 of valuation, which is less than the effective and rollback tax rates. The development of the FY 2019 proposed budget is based on being fiscally conservative and due to the balanced budget, the City Manager is proposing the tax rate to remain at the same rate as that of the Adopted FY 2018 Budget for General Fund operations.



The FY 2019 Proposed Budget includes three vacant and funded positions in the Public Works Department - Project Manager and two positions in streets totaling \$157,975. The request for an Assistant Fire Chief is currently not programmed into the proposed budget and is unfunded.

### **Revenues:**

Total revenues for the FY 2019 proposed budget are \$6,940,027. Sales and property taxes make up \$4,510,329 of total revenues. Other major revenue sources include municipal court, permits/inspections, franchise fees and sanitation.

The City's second largest source of revenue is from 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. The FY 2019 proposed budget assumes a conservative increase over the FY 2018 projected year-end collections.

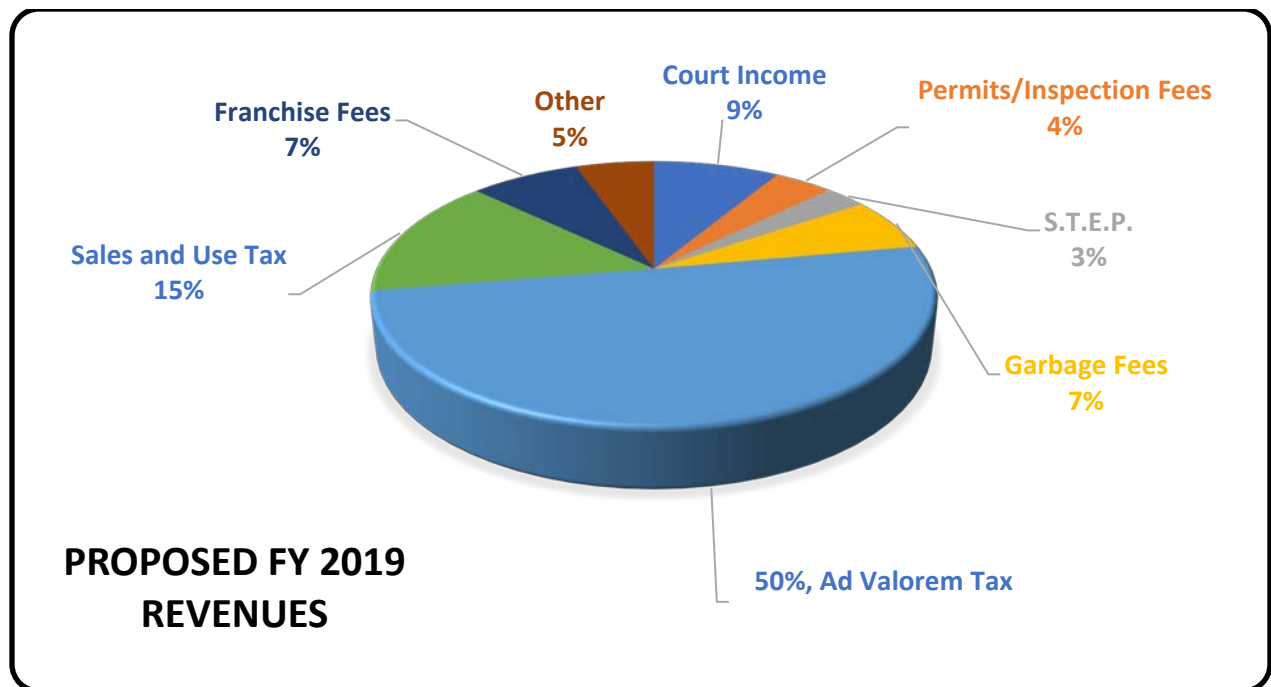
Franchise Taxes consists of Electric, Cable, Telephone, Gas, and PEG Fees. This represents approximately 7% and the proposed budget is \$520,000 of the General Fund revenues.

### **Property Taxes:**

The Bexar Appraisal District sets the valuations and City Council sets the tax rate. The FY 2019 proposed tax rate has different implications as it relates to Ad Valorem revenue. The freeze taxable value is subtracted before the effective and rollback rates are calculated. This is first year of the tax freeze in Effective/Rollback Rate Calculation. The total taxable assessed value (freeze not included) is \$536,832,192. The proposed total M&O revenue is budgeted at \$3,485,329. If the current rate at \$0.501345 per \$100 of valuation is to remain, the revenue difference from FY 2018 to FY 2019 for the General Fund would be \$58,861. If City Council would like to increase the tax rate by \$.01, this equates to an additional tax revenue of \$53,683. The reported homestead average taxable value is \$297,348, a \$.01 cent increase equates to \$29.73 annually.

Total City revenue for the proposed FY2019 Budget is charted by source below:

<b>REVENUE SUMMARY</b>	<b>PROPOSED 2019</b>
<b>COURT INCOME</b>	\$600,000
<b>PERMITS/INSPECTION FEES</b>	\$280,000
<b>S.T.E.P.</b>	\$200,000
<b>SANITATION</b>	\$455,000
<b>AD VALOREM TAX</b>	\$3,485,329
<b>SALES AND USE TAX</b>	\$1,025,000
<b>FRANCHISE FEES</b>	\$520,000
<b>OTHER</b>	\$374,698
<b>TOTAL:</b>	<b>\$6,940,027</b>

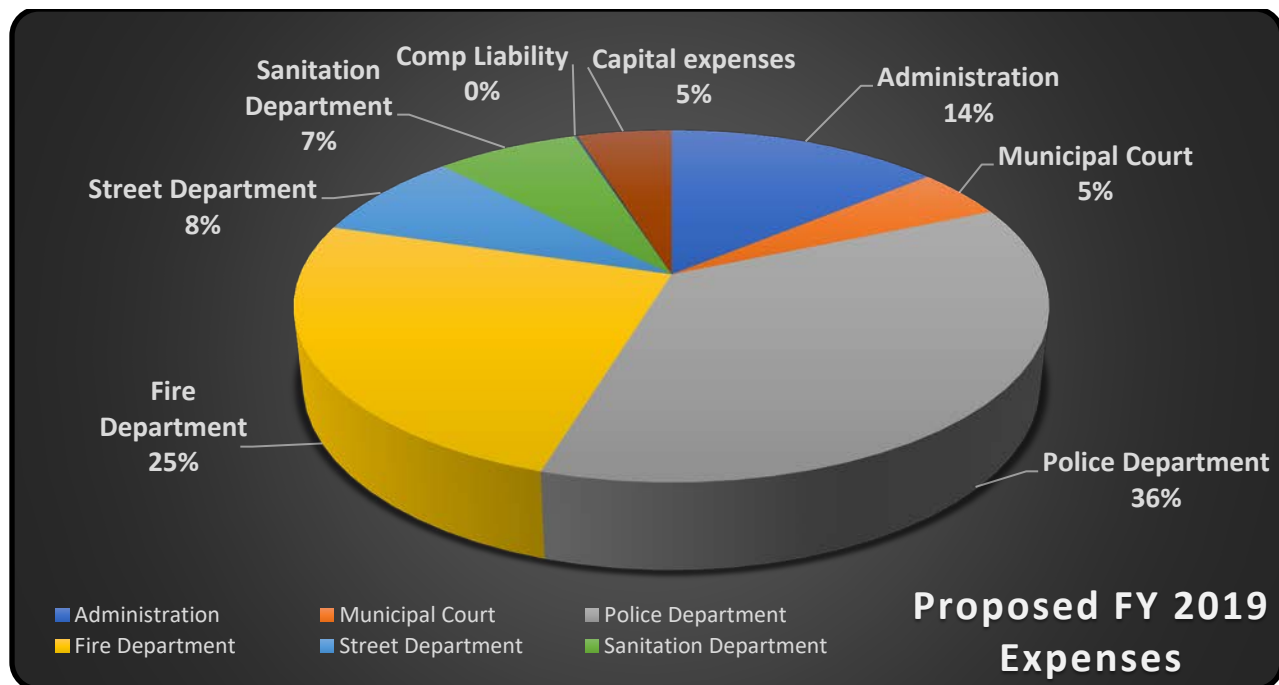


#### Expenses:

Total expenses for the FY 2019 Proposed Budget are \$6,940,027. Ending estimated total unreserved fund balance for the City in FY 2019 is \$3,294,987, which is slightly less than six months. As is the case with most municipalities, personnel/payroll costs make up the largest single expense in a budget. The City's largest expense category is City Services, which is made up of Public Safety (Police, Fire and Dispatch), Public Works - Street Maintenance and Sanitation, Municipal Court and Administration.

A summary of expenditures for Proposed FY2019 is as follows:

EXPENSE SUMMARY	FY PROPOSED 2019
ADMINISTRATION	\$967,959
MUNICIPAL COURT	\$319,751
POLICE DEPARTMENT	\$2,508,616
FIRE DEPARTMENT	\$1,733,147
STREET DEPARTMENT	\$558,628
SANITATION DEPARTMENT	\$508,590
COMP LIABILITY	\$10,000
CAPITAL EXPENSES	\$333,336
<b>TOTAL:</b>	<b>\$6,940,027</b>



### Street and Drainage Funds:

City Council recognizes that long-term street repairs are needed across the City. Discussions are underway to prioritize needs collectively in a Capital Improvements Program (CIP) and identify funding options for much-needed street repairs. The Street Maintenance, Drainage-Utility and Supplemental Street Funds are available for future infrastructure projects. Revenue for projects could be generated from the use of Street Maintenance Sales Tax, Digital Billboard and the possibility of issuing certificates of obligation. Costs for this would be reflected in the FY 2019 Budget.

Proposed FY 2019:

*Street Maintenance Tax - \$953,603*

*Drainage Utility Fund - \$1,190,383*

*Supplemental Street - \$635,602*

Current projects under consideration for potential funding in FY 2019 are as follow:

- Antler Project - Street and Drainage (Engineering complete)
- Banyan Project - Street and Drainage (Some engineering)
- North Manton Project - Drainage (Engineering complete)

### **Capital Replacement Funds:**

Under Capital Replacement, the FY 2019 Proposed Budget includes the following:

- **Contingency Fund Major Vehicle/Equipment Purchase** - \$635,602 (Includes expenditure for the replacement of a Sanitation Truck)
- **Community Infrastructure Economic Development Program (CEID)** - \$462,351. Possible one-time expenditures out of the CEID Fund:
  - Engage a consultant to conduct a facility assessment of the Municipal Building
  - Energy Audit and review the feasibility of a Solar Array Project for the Municipal Building
  - Electric improvements in the Commons area in order to support events
  - Municipal Facility Improvements – interior improvements to the building including new carpet, paint and audio/visual improvements to the City Hall Chambers
- **Workstation Upgrade Fund** - \$29,136

### **Budget Highlights (Capital Expenses):**

- Set aside funds for future radio upgrade in 2020, budgeted at \$30,000.
- Replace six sets of Firefighter gear, budgeted at \$16,800.
- Platform Fire Truck payment – Principal payment of \$74,257 and Interest payment of \$13,279.
- Salary Adjustments in the proposed budget includes a 3% Cost of Living Adjustment (COLA) for all employees which has been built into the budget. Total cost for salary adjustments and COLA is \$143,667.
- 15% Increase in the City's Health Plan.

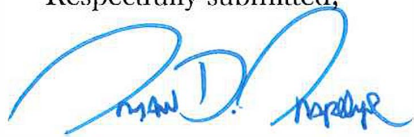
### **Conclusion:**

Every budget is an attempt to balance current and future needs within the framework of limited resources. Council and staff are very much aware of this and we have constructed this year's proposed budget within those guidelines. Our budget sustains City operations, addresses capital needs, and clears the way for long-term street repair discussions.

I would like to thank the department directors who have given of their time and expertise in the development of this budget. Additionally, the development of this budget would not have been possible without the hard work of our Financial Consultant. I would like to give a special thanks to all the employees who continue to work hard to provide quality services to our residents in the City of Castle Hills. I am confident that this budget prepares the City of Castle Hills for future success as well. With your support, and the dedication of our capable staff, we will ensure that quality services are provided to the citizens of Castle Hills.

I look forward to citizen and City Council comments and direction as we finalize an adopted budget for the coming year.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Ryan D. Rapelyc", with a large, stylized initial "R" at the beginning.

Ryan D. Rapelyc

City Manager



# CITY OF CASTLE HILLS

## AMENDED BUDGET CALENDAR FOR FY 2019 BUDGET

### 2018

15-30 April	Receive preliminary Estimate of 2018 appraised values from Bexar Appraisal District
14- 25 June	Budget Kick Off with Departments - Goals, Objectives, Capital Requirements
<b>Tuesday 12 June</b>	<b>Regular Council Meeting</b> <ul style="list-style-type: none"> <li>- Budget Calendar Presented</li> </ul>
12-24 July	Staff Prepared Revenues for Preliminary Budget
<b>Tuesday 24 July</b>	<b>Special Council Meeting - 1st Budget Workshop</b> <ul style="list-style-type: none"> <li>- Preliminary Revenues</li> <li>- Police Department</li> <li>- Public Works</li> </ul>
~ 25 July	Bexar County Appraisal District Provides - Certified Tax Roll; pass to Council
~ July 25 - 3 August	Bexar County Tax Assessor Collector Calculates Effective and Roll Back Rates
<b>Tuesday 31 July</b>	<b>Special Council Meeting 2<sup>nd</sup> Budget Workshop</b> <ul style="list-style-type: none"> <li>- Fire Department</li> <li>- Administration &amp; Court</li> <li>- Receive Effective and Rollback Calculation provided by Tax Assessor</li> </ul>
<b>Wednesday 8 August</b>	<b>Special Council Meeting – 3<sup>rd</sup> Budget Workshop</b> <ul style="list-style-type: none"> <li>- City Manager Submits Proposed FY 2019 Budget (No Council action)</li> <li>- Discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective rate (whichever is lower), take record vote and Schedule Public Hearings</li> </ul>
<b>Tuesday 14 August</b>	<del><b>Regular Council Meeting – Possible Budget Workshop</b></del>
Wednesday 15 August	Publish Notice of 2018 Tax Year Proposed Tax Rate (Effective & Rollback) <p style="margin-left: 40px;"><del>(Dates of Tax Rate Public Hearings Published in News Paper)</del>  <del>(1<sup>st</sup> Hearing may not be held before the 7<sup>th</sup> day after the date the notice for the hearings is published. Earliest it could be held is August 24)</del></p>
<b>Tuesday 21 August</b>	<b>Special Council Meeting - Budget Workshop</b>
<b>Tuesday 28 August</b>	<b>Special Council Meeting &amp; Budget Workshop</b> <ul style="list-style-type: none"> <li>- <del>Hold 1<sup>st</sup> Tax Hearing (If Required)</del> No longer required</li> </ul>
Sunday August 30	Publication Notice of 1 <sup>st</sup> and 2 <sup>nd</sup> Budget Reading
<b>Wednesday 12 September</b>	<b>Special Council Meeting –</b> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> Reading of Budget</li> <li>- <del>Hold 2<sup>nd</sup> Tax Hearing (If Required)</del> No longer required</li> <li>- Schedule and announce meeting to adopt tax rate 3-14 days from this date</li> </ul>
<b>Tuesday 18 September</b>	<b>Special Council Meeting –</b> <ul style="list-style-type: none"> <li>- 2<sup>nd</sup> Reading of Budget</li> <li>- Adopt Budget by Ordinance</li> <li>- Levy Tax Rate by Resolution and take record vote</li> </ul>

# **BUDGET BASICS**

## **Budget Process**

The budget process is the key to the development of Castle Hills funding requirements, which allows City Council & the departments the opportunity to reassess goals and objectives and the means for accomplishing them. While the budget is reviewed and approved by the Council, its preparation begins much earlier, reassessing projected revenues, reserves and expenditures for the current year and future years.

## **What is the City Budget?**

The budget is one of the key policy documents in any city. It includes the financial planning and legal authority to obligate public funds.

Also, the budget provides policy direction by the City Council to the staff and the community about the role of the city and its services and programs. The budget estimates expected revenue and expenditures needed from each fund to meet the Council's policy objectives relating to the type, quantity and quality of services provided to the community.

According to the Government Finance Officers Association (GFOA), a municipal budget should serve as a policy document, a financial plan, and operations guide, and a communications device. The budget is designed to serve the following purposes:

### **A Policy Document**

The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the city staff.

City Councils adopt a variety of policy statements that are all woven into a budget. These include but are not limited to budget development policy guidance in a budget message, certain financial policies, goals and priorities, and mission statements.

### **An Operations Guide**

The final budget should provide a clear presentation of each department's goals and objectives and articulate how those goals relate to the City's overall goals, objectives, and priorities. Each department's budget should also describe the level of service or activity necessary to meet the community's needs.

### **A Communications Tool**

The budget should include presentations that allow the reader to quickly grasp major issues, trends and choices. It should include an overview of significant budgetary trends, issues and resource choices that result in the allocation of funds to meet service needs and accomplish the City's highest priority goals.

### **A Financial Plan**

The budget is a Texas State law requirement of all cities. The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. It is considered the legal authority to expend public monies, and controls those expenditures by limiting the amount of appropriation at the fund or departmental level. The budget must also provide an explanation of major revenue sources, the assumptions used in forecasting, and a discussion used for revenue trends affecting the City.

## **BASIS OF ACCOUNTING AND BUDGETING**

The budgetary and accounting policies contained in the budget document conform to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The accounting and financial reporting treatment that applies to a fund is determined by its measurement focus: Modified Accrual Basis or Accrual Basis

### **Governmental Funds**

The governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred, which is in accordance with GAAP. "Measurable" means the amount of the transaction that can be determined and "available" means the collectible period. The City considers the majority of its major revenues available when collected. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as liabilities when due.

Those revenues susceptible to accrual under the modified accrual method are property taxes and other taxes, intergovernmental revenue, and interest revenue. Licenses and permits, including fines and forfeiture revenues, are not susceptible to accrual because generally they are not measurable until received in cash.

The fund balance approach of governmental funds or working capital approach can be identified as current assets less current liabilities. Governmental funds budget capital outlays as expenditures, but do not budget for non-cash expenditures such as accruals for sick and vacation liabilities and depreciation.

### **Proprietary Funds**

The proprietary funds use the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned and expenses are recognized when incurred. Proprietary funds also record depreciation and amortization of debt. For the purposes of this budget presentation the City currently does not maintain any proprietary funds.

### **Budget Principles**

The budget principles vary from organization to organization, depending upon the local needs and concerns of citizens. Other factors also affect budget principles, such as the state of the local economy, the needs of organization, the demands of the public for increased services, unfunded mandates and requirements of federal and state regulatory agencies. The budget prepared by the City takes a conservative perspective with regard to both revenues and expenditures. Although historical comparisons and trends are very useful, current data trends will sometimes take precedence over prior

year trends. Revenues are often anticipated either at or slightly above prior levels, unless there are other known factors that will significantly affect anticipated revenues either up or down. In addition, day to day expenditures are handled in the same manner. Additional budget assumptions are being considered as follows:

- Efficiently use and protect fiscal resources
- The quality of service will remain at existing levels with incremental improvements
- Current expenses will not exceed current revenues (balanced budget)
- GF targets a fund balance at approximately 50%
- Unassigned fund balance should be used for emergencies, one-time expenditures
- The scheduled yearly contribution to the Contingency Major Purchases – Vehicle and Equipment Fund will continue to be funded



## Financial Management Guidelines

The financial management guidelines are the tools used to ensure that the City is financially able to meet its current and future service needs. These guidelines and statements safeguard the fiscal stability required to achieve the City's objectives and ensure long-term financial health.

### Financial Objectives

#### Revenues

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in economic conditions, which adversely impact that source. One time/unpredictable revenue sources should not be utilized for ongoing expenses/expenditures.

#### Primary Sources of Revenue

**Ad Valorem Property Taxes-** The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation and continued use of user fees and economic development. The City shall also strive to stabilize its tax rate and minimize tax rate increases.

**Sales Taxes-** the City's portion of sales taxes percentage generated within the City limits is 2%, of which .5% goes directly to San Antonio MTA. The breakdown of the remaining 1.5% is 1% City, .25% Crime Control District, and .25% for Street Maintenance Tax.

**User Fees-** specific charges established by the City for the purpose of covering City's operational and construction costs. Fees include but are not limited to: franchise, licenses, permits, garbage, court fines, and stormwater fees.

**Grants-** should seek, apply for and effectively administer federal, state and local grants, which support the City's current priorities and policy objectives. The potential for incurring ongoing costs will be considered prior to applying for a grant.

**Investments-** Invest and manage the City's cash to ensure its safety, provide necessary liquidity needs of the City and to achieve the highest possible yield.

#### Expenditures

The City shall identify priority of must fund services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of those services.

## **Fund Balance**

Fund balance based on GASB Statement 54 is now reported in the governmental fund financial statements based on 5 classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor certain constraints on the use of financial resources with the governmental funds.

### Definitions-

- (1) Non-spendable fund balance includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually, (e.g., inventory, prepaid items).
  - At the end of each fiscal year the City will report the portion of the fund balance that is not in spendable form as Non-Spendable Fund Balance on the financial statements.
- (2) Restricted fund balance includes amounts constrained for a specific purpose by external parties (e.g., Debt Service Fund, Crime Control District, Court Restricted, Capital Project Fund, State and Federal grant funds).
  - At the end of each fiscal year, the City will report “restricted” fund balance for amounts that have applicable legal restrictions per GASB Statement 54.
- (3) Committed fund balance includes amounts constrained for a specific purpose by a government using its highest level of decision making authority.
  - The amount designated for Oak Wilt shall be classified as a Committed Fund Balance.
- (4) Assigned fund balance includes General Fund amounts constrained for a specific purpose by a governing body or by an official that has been delegated authority to assign amounts.
  - In accordance with GASB Statement 54, funds that are intended to be used for a specific propose but have not received the formal approval action at the governing body level may be recorded as Assigned Fund Balance. Likewise, redeploying assigned resources to an alternative use does not require formal action by the governing body. GASB Statement 54 states that resources can be assigned by the governing body or by another internal body or person whom the governing body gives authority to do so.

Therefore having considered the requirements to assign fund balance, it is the policy of the City that the City Manager will have the authority to assign fund balance of this organization based on intentions for use of fund balance communicated by the City Council.
- (5) Unassigned fund balance. This is the residual classification for the governments’ General Fund and includes all spendable amounts not contained in the other classifications, therefore, not subject to any constraints. Unassigned amounts are

available for any purpose. These are the current resources available for which there are not government self-imposed limitations or set spending plan. Unassigned fund balance can be used for emergency expenditures not previously considered. In additions, the resources classified as Unassigned can be used to cover expenditures for revenues not yet received.

- At the end of each fiscal year, the City will report as Unassigned Fund Balance for the General Fund the amount in excess of any funds that are otherwise legally restricted and the Committed Fund Balance. Appropriation from the Unassigned General Fund balance shall require the approval of the City Council.
- It is the goal of the City to achieve and maintain an unassigned General Fund balance equal to 50 percent of budgeted expenditures. The City established a Supplemental Street and Drainage Maintenance Fund in August of 2013 by Ordinance 1106 in order to supplement the street maintenance dollars derived from sales tax. The fund will be maintained by transferring funds calculated in compliance with the ordinance.

(6) The City Council should strive to utilize funds in the following spending order

- Restricted
- Committed
- Assigned
- Unassigned

### **Capital Expenditures and Improvements**

The City's current budgeting practice includes the funding mechanism for capital vehicle/equipment replacement and Council should annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources within the budget process.

### **Debt Management**

Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements, while minimizing the impact of debt payments on current and future revenues. The Council has the power, except as prohibited by law, to borrow money by whatever method it may deem to be in the public interest.

The City of Castle Hills at this time only has a lease purchase agreement for the purposes of financing the Ladder Fire Truck with payments of principal and interest coming from the General Fund revenues and is not obligated with property tax.

The City intends to fund capital improvements within the financial affordability of each funds versus issuing debt when funding capital expenditures and capital improvements, which shall include, but not limited to, sales tax, developer fees, inter-local agreements, and state and federal grants. Debt will not be used to fund current operating expenditures.

### **Types of Debt Sales**

**Competitive Sales-** choose the bid that results in the lowest effective interest cost for the issuer.

**Negotiated Sales-** interest rates and underwriting spread are determined through negotiation with the underwriter, who has been previously selected to market the bonds.

**Private Placements-** a limited distribution to one or several investors.

### **Type of Debt Instruments**

**General Obligation Bonds (GOs)** - Require voter approval and are secured by a promise to levy taxes in an amount necessary to pay annual debt services. The bonds must be issued for projects that are in accordance with the wording in the bond propositions.

**Certificates of Obligation (COs)** - Usually require no voter authorization (petition provision in State law). A notice of intent to issue is required. They can be secured solely by ad valorem taxes, issued for limited purposes such as land acquisition, judgment funding or purchase of heavy equipment or secured by an ad valorem tax and a revenue pledge, issued for any lawful purpose just as GOs.

**Contractual Obligations-** Require no authorization process and are used solely for the acquisition of personal property and are secured by ad valorem taxes or other pledgeable revenue.

**Tax Notes-** Require authorization by an ordinance and adoption by City Council and have a maximum maturity of 7 years, issued to fund public improvements; purchase of materials, supplies, equipment, machinery, buildings, and land; contractual obligations incurred for professional services; pay operating or current expenses; and cash flow shortfall

**Revenue Bonds-** Require authorization by an ordinance and adoption by City Council and are generally payable from a designated source of revenue. Typically issued for revenue producing operating systems/projects, water utility systems, parks improvements, and special projects.

### **Economic Development**

Initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

### **Fiscal Monitoring**

Analyze financial data and preparer reports that reflect the City's financial performance and economic condition.

### **Accounting, Auditing and Financial Reporting**

Comply with prevailing federal, state and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), American Institute of Certified Public Accountants (AICPA) and the Governmental Finance Officers Association (GFOA), Texas Comptroller Leadership Circle Texas Transparency.

### **Internal Control**

Maintain an environment to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition.

### **Risk Management**

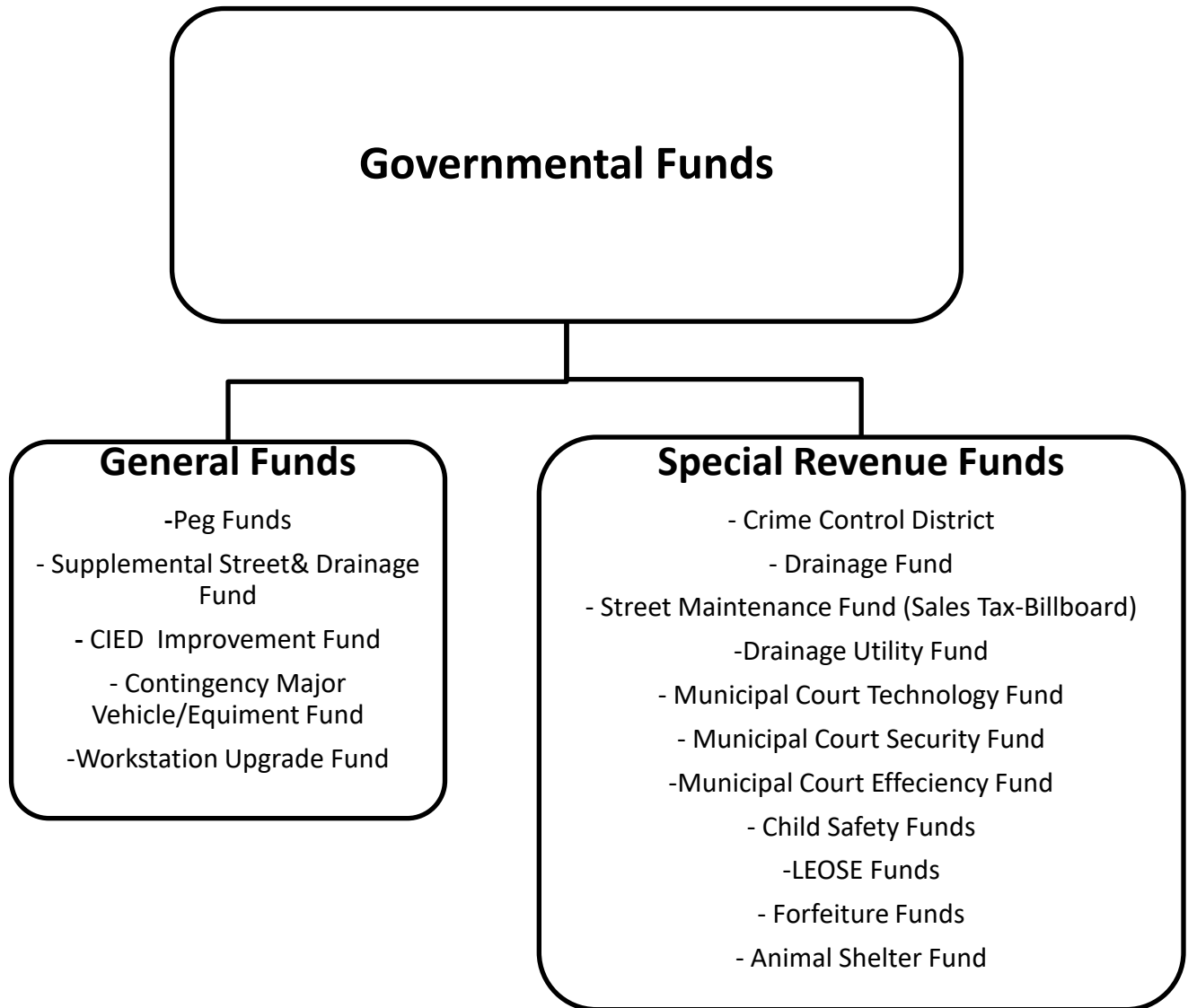
Prevent and/or reduce financial impact to the City of claims and losses through prevention and transfer of liability.

### **Budget**

Develop and maintain a balanced budget (defined as a term signifying budgeted expenditures being offset by budgeted revenues), which presents a clear understating of goals, services levels and performance standards. The document shall, to the extent possible, be "user –friendly" for citizens.

# 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 Structure**

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

### **10 - General Fund**

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

#### **- PUBLIC EDUCATION AND GOVERNMENTAL PROGRAMING Fund (PEG)**

Fees paid to the City by a state-issued cable/video franchise under Chapter 66 of the Texas Utilities Code. These fees are to be used only for the purchase of capital items such as buildings, equipment, cameras related to PEG's. No operating costs can be compensated with these dollars. These funds are located within the General Fund as restricted fund balance.

### **02 – Child Safety Fund**

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

### **05 – Court Technology**

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 \$3 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 10% of a time payment fee that is imposed through state statute. The funds can be used to finance 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.

#### **18 – Law Enforcement Officers Standards Education Fund (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 2018. The amount received is based on the number of full time police officers and can be utilized for continuing education for full time law enforcement officers. These funds are designed to supplement other training budgets not replace.

#### **20 – Community Infrastructure Economic Development Program (CIED) Fund**

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

#### **21 – Workstation Upgrade Fund**

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

#### **22 – Supplemental Street and Drainage Maintenance Fund**

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

#### **50 - Crime Control 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.

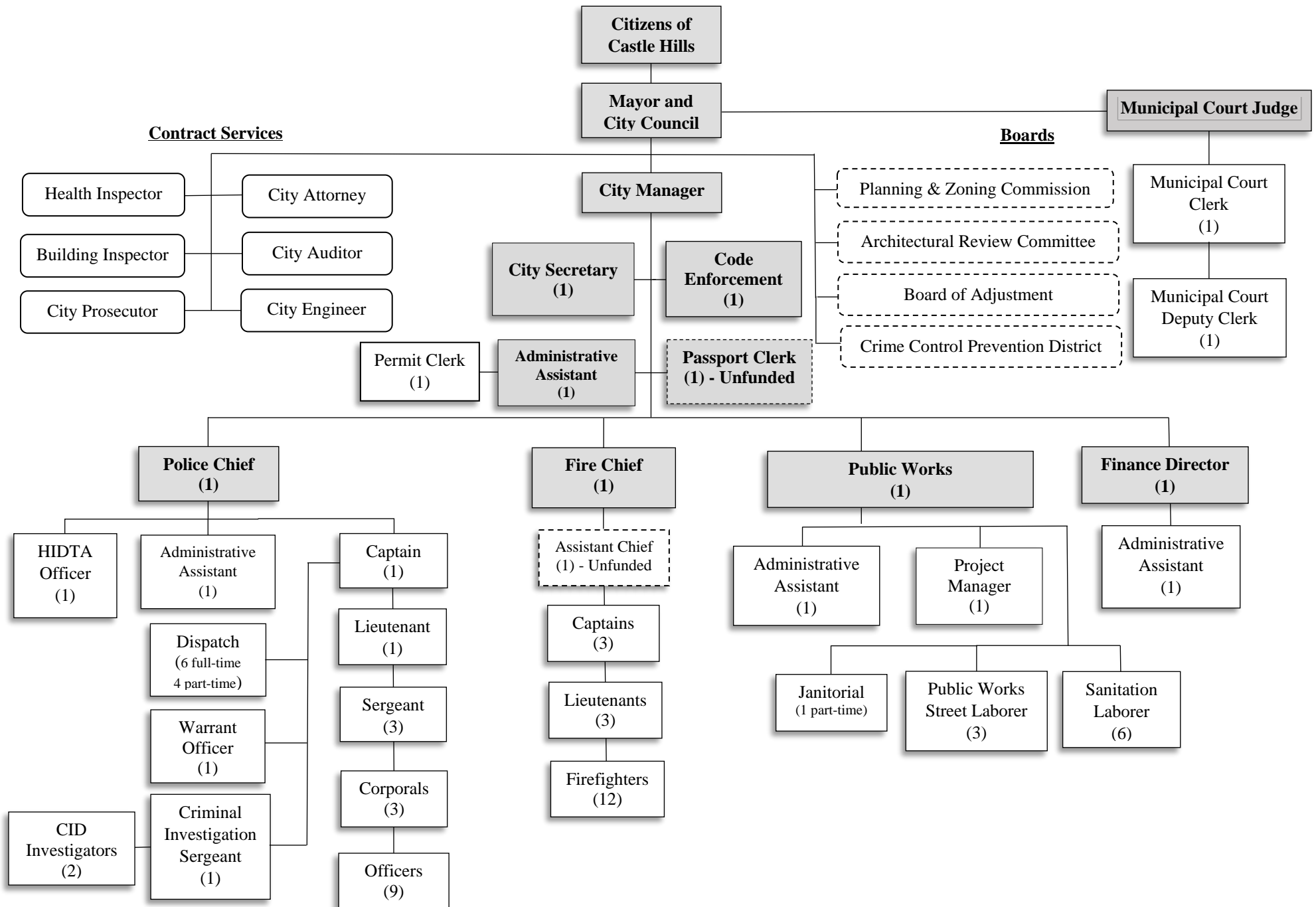
**City of Castle Hills**  
**FY 2019 Council Proposed Budget**  
**Analysis of Tax Rate's for Tax Years 2017 vs. 2018**

	<b>FY' 2018 2017 Assessment</b>	<b>FY' 2019 2018 Current Rate</b>	<b>FY' 2019 2018 Effective Rate</b>	<b>FY' 2019 2018 Rollback Rate</b>	<b>FY' 2019 2018 Council Proposed</b>
Total Taxable Value per Effective/Rollback worksheets (Freeze not Included)	\$ 683,455,192 *	\$ 536,832,192	\$ 536,832,192	\$ 536,832,192	\$ 536,832,192
Add Back Actual Freeze (Not included in the rate calculations)	\$ -	\$ 793,948	\$ 793,948	\$ 793,948	\$ 793,948
Total Tax Rate (Per \$100)	0.501345	0.501345	0.698994	0.647217	0.521345
Total M&O	\$ 3,426,468	\$ 3,485,329	\$ 4,546,373	\$ 4,268,417	\$ 3,592,696
Revenue Difference from FY '18 to FY '19 for General Fund		\$ 58,861	\$ 1,119,904	\$ 841,949	\$ 166,227
Tax Rate Comparison FY '18 vs. FY '19		\$ -	\$ 0.197649	\$ 0.145872	\$ 0.020000
Rate Effects on Average Taxable Homestead Value	\$ 278,862	\$ 297,348	\$ 297,348	\$ 297,348	\$ 297,348
Total Tax Rate (Per \$100)	0.501345	0.501345	0.698994	0.647217	0.521345
Total M&O and I&S Tax Levy	\$ 1,398	\$ 1,491	\$ 2,078	\$ 1,924	\$ 1,550
Difference In City Tax that would Paid in FY '18 vs. '19 **		\$ 93	\$ 680	\$ 526	\$ 152

\* Certified tax roll grand total was utilized in FY 2018. Typically the number used is total taxable value on the Effective/Rollback worksheets.

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

# ORGANIZATIONAL FLOWCHART



# General Fund

Revenues (00)

Departments

City Council (05) (Future)

Administration (10)

Municipal Court (20)

Police Department (30)

Fire Department (40)

Streets Department (50)

Sanitation Department (60)

Capital Replacement (80)

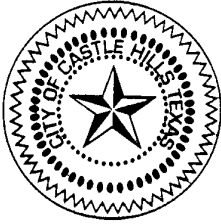


## 10 - GENERAL FUND

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

	<b>2018 ADOPTED BUDGET</b>	<b>2018 PROJECTED ENDING</b>	<b>2019 COUNCIL PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 3,294,986</u>	<u>\$ 3,294,986</u>	<u>\$ 3,294,986</u>	
REVENUE TOTAL	<u>\$ 7,448,266</u>	<u>\$ 6,920,472</u>	<u>\$ 6,975,027</u>	\$ 54,555
DEPARTMENT EXPENSES				
CITY COUNCIL	\$ -	\$ -	\$ -	\$ -
ADMINISTRATION	\$ 963,726	\$ 956,504	\$ 976,419	\$ 19,915
COURT	\$ 786,156	\$ 347,656	\$ 318,375	\$ (29,281)
POLICE DEPARTMENT	\$ 2,454,696	\$ 2,460,696	\$ 2,487,866	\$ 27,170
FIRE DEPARTMENT	\$ 1,679,706	\$ 1,679,706	\$ 1,639,241	\$ (40,465)
STREETS DEPARTMENT	\$ 739,197	\$ 739,197	\$ 429,073	\$ (310,124)
SANITATION DEPARTMENT	\$ 458,177	\$ 458,177	\$ 505,383	\$ 47,206
PAYROLL EXPENDITURES	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
CAPITAL EXPENDITURES	\$ 153,000	\$ 268,536	\$ 608,670	\$ 340,134
TOTAL EXPENSES	<u>\$ 7,244,658</u>	<u>\$ 6,920,472</u>	<u>\$ 6,975,027</u>	<u>\$ 54,555</u>
Income/(Loss)	\$ 203,608	\$ 0	-	
<b>ENDING FUND BALANCE</b>	<u>\$ 3,498,594</u>	<u>\$ 3,294,986</u>	<u>\$ 3,294,986</u>	

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 City Manager Proposed Budget	2019 Council Proposed Budget	Change
<b>Revenues</b>													
01-00-4000	False Alarm Fines	3,550.00	800.00	3,900.00	3,000.00	1,100.00	2,470	3,000.00	-	3,000.00	3,000.00	3,000.00	-
01-00-4010	Restitution Fees	879.00	1,636.90	382.00	415.50	285.00	720	500.00	1,395.96	2,000.00	500.00	500.00	-
01-00-4020	Warrants	71,102.97	164,355.30	137,489.50	133,772.55	136,275.80	128,599	150,000.00	78,750.52	150,000.00	150,000.00	150,000.00	-
01-00-4025	LGB Collections	45,164.48	41,059.75	30,910.40	35,931.51	26,830.30	35,979	40,000.00	19,182.30	-	-	-	(40,000.00)
01-00-4030	Court Income	430,796.18	580,023.48	507,241.92	553,950.68	527,722.97	519,947	680,000.00	308,617.69	575,000.00	600,000.00	600,000.00	(80,000.00)
01-00-4032	State Court Tax Collection Fee	-	-	-	-	-	-	-	-	25,000.00	25,000.00	25,000.00	25,000.00
01-00-4040	Insurance Claims/Refunds	1,035.75	8,066.40	3,173.40	80,258.83	31,276.89	24,762	30,000.00	14,770.14	20,000.00	-	-	(30,000.00)
01-00-4050	Permits/Inspection Fees	300,097.23	246,982.79	281,823.12	391,212.36	291,265.94	302,276	305,000.00	161,617.07	305,000.00	280,000.00	280,000.00	(25,000.00)
01-00-4060	Miscellaneous	29,992.93	59,985.61	41,130.47	23,939.16	7,659.38	32,542	3,500.00	7,607.20	8,500.00	3,500.00	3,500.00	-
01-00-4065	Credit Card Fees	-	-	-	34,505.86	43,477.34	15,597	40,000.00	26,319.23	40,000.00	40,000.00	40,000.00	-
01-00-4070	Donations	10,900.00	13,900.00	7,300.00	713.29	59.70	6,575	100.00	-	100.00	-	-	(100.00)
01-00-4080	S.T.E.P	49,035.08	165,433.25	171,150.57	211,246.35	253,596.03	170,092	200,000.00	139,542.84	200,000.00	200,000.00	200,000.00	-
01-00-4090	Interest	9,214.70	2,491.04	51,090.07	25,009.15	64,375.38	30,436	25,000.00	61,987.81	80,000.00	55,000.00	55,000.00	30,000.00
01-00-4100	Food Licenses	18,635.00	22,945.00	24,040.00	19,061.00	19,800.00	20,896	17,000.00	20,015.00	17,000.00	17,000.00	17,000.00	-
01-00-4110	Liquor Licenses	5,101.63	5,126.22	5,081.21	7,867.40	4,452.42	5,526	3,000.00	3,008.00	3,000.00	3,000.00	3,000.00	-
01-00-4120	Garbage Fees	457,229.20	446,741.12	454,636.21	455,020.51	454,611.66	453,648	455,000.00	264,760.61	455,000.00	455,000.00	455,000.00	-
01-00-4125	Retro garbage billing	38,254.99	2,286.85	548.99	158.90	184.76	8,287	-	725.00	725.00	-	-	-
01-00-4130	Recycling	3,151.43	788.46	-	-	261.47	840	-	260.66	231.00	-	-	-
01-00-4140	ARC, BOA, Zoning & Plat Fees	7,444.74	3,015.50	8,800.00	3,400.00	5,781.00	5,688	4,000.00	2,800.00	4,000.00	4,000.00	4,000.00	-
01-00-4150	Report Fees	4,770.00	5,959.50	5,848.52	6,488.68	5,627.50	5,739	5,500.00	2,917.00	5,500.00	5,500.00	5,500.00	-
01-00-4160	Abatement Collections	-	-	-	-	-	-	-	12,750.00	12,750.00	-	-	-
01-00-4170	Certificate of Occupancy	9,325.00	3,030.00	2,850.00	-	60.00	3,053	-	-	-	-	-	-
01-00-4190	Animal Impound/Registration	1,619.00	1,372.00	1,722.00	1,086.00	1,080.00	1,376	1,000.00	559.00	1,000.00	1,000.00	1,000.00	-
01-00-4200	Ad Valorem Taxes	2,403,867.47	2,505,330.41	2,651,729.34	2,894,349.29	3,167,414.79	2,724,538	3,426,468.00	1,640,085.50	3,426,468.00	3,485,329.00	3,485,329.00	58,861.00
01-00-4220	Franchise Fees	428,482.13	568,568.64	556,108.77	511,371.53	534,125.13	519,731	475,000.00	265,653.96	520,000.00	520,000.00	520,000.00	45,000.00
01-00-4300	Sales and Use Tax	936,903.22	962,546.67	1,010,500.24	1,044,359.66	1,033,278.91	997,518	1,100,000.00	601,579.67	1,000,000.00	1,025,000.00	1,025,000.00	(75,000.00)
01-00-4305	Sales Tax - Beverage	4,188.02	6,623.32	6,639.30	8,228.57	9,337.62	7,003	9,000.00	9,522.83	9,000.00	10,000.00	10,000.00	1,000.00
01-00-4310	Sales Tax - Garbage	41,396.47	37,839.74	38,306.35	38,272.71	38,303.76	38,824	38,000.00	22,326.86	-	-	-	(38,000.00)
01-00-4400	Court Tax	315,965.41	438,297.68	382,737.02	396,635.98	391,844.50	385,096	380,000.00	220,372.72	-	-	-	(380,000.00)
01-00-4420	Revenue Rescue	10,622.91	14,884.72	15,570.40	906.50	10,707.92	10,538	11,000.00	4,539.08	11,000.00	11,000.00	11,000.00	-
01-00-4440	Towing Services	18,842.00	19,165.00	14,672.50	19,022.50	24,604.59	19,261	25,000.00	8,382.50	25,000.00	25,000.00	25,000.00	-
01-00-4450	Passport Acceptance Office	-	-	-	-	-	-	21,197.75	-	21,197.75	21,198.00	21,198.00	0.25
01-00-4500	Sale of Equipment	-	-	-	-	2,500.00	-	-	-	-	-	35,000.00	35,000.00
01-00-4510	Animal Shelter Donations	-	-	-	-	-	-	-	-	-	-	-	-
01-00-4999	Capital Lease Proceeds	-	-	-	-	549,924.00	-	-	-	-	-	-	-
<b>Total General Fund Revenues</b>		<b>5,657,566.94</b>	<b>6,329,255.35</b>	<b>6,415,382.30</b>	<b>6,900,184.47</b>	<b>7,637,824.76</b>		<b>7,448,265.75</b>	<b>3,900,049.15</b>	<b>6,920,471.75</b>	<b>6,940,027.00</b>	<b>6,975,027.00</b>	



## ***Administration***

### ***Mission Statement***

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

### ***Vision Statement***

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

### ***Core Values***

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

## **Administration - 10**

### **Personnel Salary/Benefits**

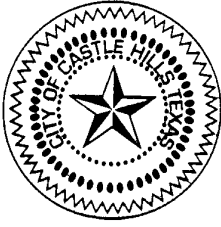
There have been no additional personnel added. The proposed increases to salary line items is related to a 2% cost of living. Health insurance has been increased 15%.

### **EXPENSES**

Incode/Asyst (5042) - Annual fees increased	\$550
Audit (5055) - Fees increased	\$1,000
Bexar Appraisal District (5072) - Fees increased Credit	\$590
Card Fees (5089) - Budgeted accordingly	\$21,600

Sales Tax Gabage (5087) - Line moved to balance sheet

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 City Manager Proposed Budget	2019 Council Proposed Budget	Change
<b>Administration Expenditures</b>													
01-10-5001	Salaries-Full Time	258,958.06	266,430.83	273,776.02	344,761.45	366,848.49	302,155	414,650.00	196,401.92	414,650.00	424,339.00	420,219.00	5,569.00
01-10-5002	Overtime	-	-	3,883.97	-	-	777	-	-	-	-	-	-
01-10-5003	Salaries-Part Time-Contract	13,878.00	17,595.71	35,165.33	22,174.12	-	17,763	-	37,407.98	-	-	-	-
01-10-5005	Longevity Pay	653.00	372.00	131.00	200.00	199.00	311	237.67	113.00	237.67	384.00	384.00	146.33
01-10-5006	Comp Time/Overtime	-	518.32	6,032.35	4,769.03	3,624.25	2,989	1,500.00	2,267.04	1,500.00	1,500.00	1,500.00	-
01-10-5010	FICA	16,711.68	16,235.26	16,864.18	18,640.15	21,845.12	18,059	25,816.04	11,871.36	25,816.04	26,426.00	26,170.00	353.96
01-10-5012	Medicare	3,908.37	3,796.91	3,843.19	4,359.46	5,108.87	4,203	6,037.62	2,776.19	6,037.62	6,180.00	6,120.00	82.38
01-10-5015	Employee Insurance	24,298.38	16,512.28	14,932.47	19,894.15	15,947.46	18,317	29,158.24	16,603.06	29,158.24	39,936.00	38,309.00	9,150.76
01-10-5018	TMRS-Employee Retirement	32,794.72	30,949.89	37,106.67	38,590.07	42,926.00	36,473	48,721.38	23,369.25	48,721.38	49,399.00	48,922.00	200.62
01-10-5020	Workers' Compensation	1,505.00	1,505.00	1,505.00	1,505.00	1,505.00	1,505	1,555.50	-	1,555.50	1,555.00	1,555.00	(0.50)
01-10-5025	City Engineer/Plat Fees	65,147.23	86,359.87	37,438.79	17,284.11	29,149.08	47,076	36,000.00	9,891.50	36,000.00	33,000.00	33,000.00	(3,000.00)
01-10-5027	Building Inspector	28,735.50	34,650.00	33,390.00	53,445.00	62,325.00	42,509	60,000.00	28,620.00	57,000.00	60,000.00	60,000.00	-
01-10-5028	Sanitation Inspectors	18,695.41	15,774.00	18,642.00	17,208.00	17,265.00	17,517	15,000.00	10,257.31	18,000.00	18,000.00	18,000.00	3,000.00
01-10-5030	Utilities	12,019.87	13,958.93	13,432.20	11,904.01	12,168.93	12,697	12,000.00	9,850.22	12,000.00	12,000.00	12,000.00	-
01-10-5035	Gas, Oil & Tires	-	-	1,669.81	1,076.74	695.74	688	2,500.00	406.69	2,500.00	2,200.00	2,200.00	(300.00)
01-10-5040	Office/Printing	18,432.38	18,496.53	15,770.78	9,537.64	9,687.72	14,385	10,000.00	7,077.04	10,000.00	10,000.00	10,000.00	-
01-10-5041	IT Support	-	6,009.76	8,820.01	15,723.91	18,068.28	9,724	11,000.00	13,615.92	18,000.00	11,000.00	11,000.00	-
01-10-5042	Incode/Asyst Updates/Maint	-	58.56	6,030.55	6,324.88	-	2,483	7,100.00	5,088.25	7,100.00	7,650.00	7,650.00	550.00
01-10-5043	Paperless Automation	-	-	-	-	-	-	6,000.00	-	6,000.00	6,000.00	6,000.00	-
01-10-5045	Office Equip/Software	127.50	8,969.99	3,955.37	735.05	278.90	2,813	2,500.00	405.88	2,500.00	2,500.00	2,500.00	-
01-10-5046	Election Expenses	12,238.68	5,455.35	6,238.56	5,247.26	3,488.74	6,534	7,000.00	5,250.04	7,000.00	7,000.00	7,000.00	-
01-10-5048	Subscriptions & Dues	2,326.00	1,991.70	3,086.94	3,551.53	3,258.00	2,843	4,500.00	1,289.96	4,500.00	4,500.00	4,500.00	-
01-10-5049	Printing - Temp Signs	-	-	-	277.25	-	55	300.00	-	300.00	300.00	300.00	-
01-10-5050	Newsletters/Postcards	599.55	-	-	1,777.68	1,188.00	713	2,500.00	198.00	2,500.00	2,500.00	2,500.00	-
01-10-5052	Newspaper Publications/Ads	12,738.34	2,821.07	4,304.89	4,062.40	15,406.45	7,867	3,500.00	572.14	3,500.00	3,500.00	3,500.00	-
01-10-5053	Website Hosting/Maint	5,620.00	4,545.00	6,288.00	2,887.50	3,031.88	4,474	3,000.00	677.99	3,000.00	3,000.00	3,000.00	-
01-10-5055	Audit	12,700.00	13,000.00	13,500.00	15,000.00	16,615.00	14,163	17,500.00	18,500.00	18,500.00	18,500.00	18,500.00	1,000.00
01-10-5056	MuniCode Updates	-	5,001.66	2,312.24	950.00	6,602.90	2,973	6,500.00	1,093.80	6,500.00	6,500.00	6,500.00	-
01-10-5058	Rackspace	-	-	-	1,348.00	1,772.00	624	1,800.00	1,778.10	1,800.00	1,800.00	1,800.00	-
01-10-5060	Attorney/Legal Fees	28,648.81	31,527.50	46,304.41	100,497.14	80,428.54	57,481	75,000.00	81,227.57	75,000.00	75,000.00	90,000.00	15,000.00
01-10-5065	Bldg. Maint/Supplies	4,294.20	7,236.11	4,869.60	5,184.15	5,064.08	5,330	5,000.00	959.30	5,000.00	5,000.00	5,000.00	-
01-10-5066	Vehicle Maint/Misc.	240.79	659.68	744.08	913.52	897.88	691	1,500.00	500.00	1,500.00	900.00	900.00	(600.00)
01-10-5069	Cell Phone/Radio Maint	-	-	-	1,903.80	1,237.10	628	1,250.00	1,028.60	1,250.00	1,250.00	1,250.00	-
01-10-5070	Miscellaneous	1,150.36	1,636.12	2,023.77	1,157.99	3,585.90	1,911	700.00	1,718.24	700.00	700.00	700.00	-
01-10-5072	Bexar Appraisal District	13,710.00	13,992.00	14,707.00	14,737.00	15,667.00	14,563	16,000.00	8,482.00	16,078.00	16,590.00	16,590.00	590.00
01-10-5074	Training/Prof Meetings	4,195.63	2,127.65	4,059.85	6,857.27	12,286.15	5,905	8,000.00	2,956.59	8,000.00	8,000.00	8,000.00	-
01-10-5075	Property/Casualty Insurance	59,673.60	57,318.90	60,236.73	67,170.45	64,883.35	61,857	58,000.00	16,284.40	58,000.00	58,000.00	58,000.00	-
01-10-5076	Medical	291.00	346.00	200.00	291.33	(1,763.78)	(127)	250.00	110.00	250.00	250.00	250.00	-
01-10-5080	Uniforms	-	199.83	607.12	207.84	179.95	239	500.00	247.79	500.00	500.00	500.00	-
01-10-5082	Mayor/Council Expenses	2,459.75	5,838.53	10,217.99	4,139.11	1,571.17	4,845	5,000.00	7,020.72	8,000.00	5,000.00	5,000.00	-
01-10-5085	Equipment Leases	5,083.64	4,799.19	6,724.47	7,121.88	8,015.21	6,349	7,650.00	4,319.21	7,650.00	7,000.00	7,000.00	(650.00)
01-10-5087	Sales Tax - Garbage	41,078.81	37,769.83	38,098.80	38,001.36	38,551.42	38,700	40,000.00	22,695.76	-	-	-	(40,000.00)
01-10-5089	Credit Card Fees	-	-	-	24,258.14	18,623.33	8,576	-	11,171.96	21,600.00	21,600.00	21,600.00	21,600.00
01-10-5090	Animal Control	-	-	-	-	-	-	-	100.00	100.00	-	-	-
01-10-5097	Insurance Claims	-	-	-	32,259.82	19,740.96	10,400	5,000.00	-	5,000.00	5,000.00	5,000.00	-
01-10-5245	Transfer for Tech Upgrades	-	1,750.00	2,625.00	3,500.00	3,500.00	2,275	3,500.00	1,750.00	3,500.00	3,500.00	3,500.00	-
01-10-5246	Transfer for Sup Street & Drain	-	400,000.00	257,533.00	199,366.00	-	171,380	-	-	-	-	-	-
<b>Total Administration Expenditures</b>		<b>702,914.26</b>	<b>1,136,209.96</b>	<b>1,017,072.14</b>	<b>1,130,801.19</b>	<b>931,474.07</b>		<b>963,726.45</b>	<b>565,954.78</b>	<b>956,504.45</b>	<b>967,959.00</b>	<b>976,419.00</b>	



## ***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*



## **Municipal Court - 20**

### **Personnel Salary/Benefits**

There have been no additional personnel added. The proposed increases to salary line items is related to a 2% cost of living. Health insurance has been increased 15%.

### **EXPENSES**

No changes

Collection Fees (5088) - Line moved to balance sheet

Court Tax (5127) - Line moved to balance sheet

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 City Manager Proposed Budget	2019 Council Proposed Budget	Change
<b>Municipal Court Expenditures</b>												
01-20-5001 Salaries-Full Time	47,854.17	52,601.84	56,678.99	60,380.59	72,785.73	58,060	77,387.36	44,148.03	77,387.36	78,819.00	78,054.00	666.64
01-20-5002 Overtime	40.50	-	-	-	-	8	-	-	-	-	-	-
01-20-5003 Salaries-Part Time/ Seasonal	5,484.00	2,488.51	-	-	-	1,595	-	-	-	-	-	-
01-20-5005 Longevity Pay	17.00	53.00	77.00	113.00	164.00	85	190.00	116.00	190.00	264.00	264.00	74.00
01-20-5006 Comp Time	-	1,922.82	3,392.95	2,444.32	53.57	1,563	1,500.00	-	1,500.00	1,500.00	1,500.00	-
01-20-5010 FICA	3,224.51	3,470.30	3,700.63	3,974.93	4,376.06	3,749	4,902.80	2,649.26	4,902.80	4,996.00	4,949.00	46.20
01-20-5012 Medicare	754.10	811.63	843.32	929.65	1,023.43	872	1,146.62	619.58	1,146.62	1,168.00	1,157.00	10.38
01-20-5015 Employee Insurance	9,935.84	10,696.30	7,668.94	9,982.32	8,254.02	9,307	11,681.84	5,598.04	11,681.84	11,410.00	10,946.00	(735.84)
01-20-5018 TMRS-Employee Retirement	5,346.95	7,056.59	7,946.34	8,073.62	8,560.26	7,397	9,093.01	5,203.72	9,093.01	9,340.00	9,251.00	157.99
01-20-5020 Workers' Compensation	354.00	354.00	354.00	354.00	354.00	354	404.00	-	404.00	404.00	404.00	-
01-20-5030 Utilities	-	-	-	-	-	-	-	-	-	-	-	-
01-20-5040 Office/Printing	3,680.54	4,903.29	2,322.77	2,255.54	2,256.15	3,084	2,800.00	1,870.55	2,800.00	2,800.00	2,800.00	-
01-20-5041 IT Support	-	112.50	2,667.50	6,748.34	9,282.87	3,762	4,500.00	8,160.80	9,000.00	4,500.00	4,500.00	-
01-20-5045 Office Equip/Software	-	-	185.38	40.30	-	45	100.00	-	100.00	100.00	100.00	-
01-20-5069 Cell Phone/Radio Maint	-	-	559.09	1,196.74	1,433.04	638	1,350.00	698.18	1,350.00	1,350.00	1,350.00	-
01-20-5070 Miscellaneous	7,110.37	21,521.73	16,935.65	175.33	33.33	9,155	100.00	-	100.00	100.00	100.00	-
01-20-5074 Training/Prof Meetings	1,539.96	675.22	646.73	1,367.01	1,745.66	1,195	2,000.00	1,551.90	2,000.00	2,000.00	2,000.00	-
01-20-5088 Collection Fees	42,492.50	39,215.40	33,484.19	37,672.62	23,799.86	35,333	28,000.00	14,138.19	-	-	-	(28,000.00)
01-20-5095 Magistrate Fees	937.50	75.00	375.00	325.00	300.00	403	1,000.00	100.00	1,000.00	1,000.00	1,000.00	-
01-20-5125 Judge/Prosecutor Salary	24,500.00	27,225.00	33,240.72	32,455.19	54,837.48	34,452	50,000.00	20,000.00	50,000.00	50,000.00	50,000.00	-
01-20-5127 Court Tax	317,458.57	439,308.33	381,466.39	299,175.38	397,194.99	366,921	440,000.00	196,879.71	-	-	-	(440,000.00)
01-20-5128 Warrant Execution	35,350.00	170,947.20	153,760.00	153,613.00	180,410.00	138,816	150,000.00	103,750.00	175,000.00	150,000.00	150,000.00	-
01-20-5168 Refunds/Overpayments	864.37	54.10	121.16	241.00	-	256	-	-	-	-	-	-
<b>Total Municipal Court Expenditures</b>	<b>506,944.88</b>	<b>783,492.76</b>	<b>706,426.75</b>	<b>621,517.88</b>	<b>766,864.45</b>		<b>786,155.63</b>	<b>405,483.96</b>	<b>347,655.63</b>	<b>319,751.00</b>	<b>318,375.00</b>	



## ***Police Department***

### ***Mission Statement***

*It is the mission of the Castle Hills Police Department to provide our residents, local businesses, and visitors of the city the utmost and professional service; while preventing crime, preserving the peace, and protecting life and liberty. We accomplish this by delivering quality police services and enforcing laws with equity and impartiality, which is consistent with the freedoms secured by the Constitution. In meeting this objective, we demand of ourselves the highest professional standards and dedication to our core values.*

### ***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.*

## **Police Department - 30**

### **Personnel Salary/Benefits**

There have been no additional personnel added. The proposed increases to salary line items is related to a 2% cost of living and 8 employees meeting required increment pay increase. Health insurance has been increased 15%.

### **EXPENSES**

No increase

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 City Manager Proposed Budget	2019 Council Proposed Budget	Change
<b>Police Department Expenditures</b>												
01-30-5001 Salaries-Full Time	1,219,785.60	1,305,880.52	1,351,190.35	1,410,873.44	1,513,130.12	1,360,172	1,639,722.67	880,489.11	1,639,722.67	1,666,580.00	1,659,410.00	19,687.33
01-30-5002 S.T.E.P. Overtime	57,969.17	65,397.33	55,802.79	58,316.16	68,371.01	61,171	60,000.00	30,713.30	60,000.00	60,000.00	60,000.00	-
01-30-5003 Salaries-Part Time	9,868.86	15,289.05	3,828.64	4,906.18	9,716.08	8,722	10,000.00	2,636.45	10,000.00	10,300.00	10,200.00	200.00
01-30-5004 Reimbursed Salary	-	-	-	(46,965.29)	(53,239.39)	(20,041)	(40,824.00)	-	(40,824.00)	(40,824.00)	(40,824.00)	-
01-30-5005 Longevity Pay	891.00	815.00	871.00	1,055.00	1,210.00	968	1,400.00	692.00	1,400.00	1,632.00	1,632.00	232.00
01-30-5006 Comp Time/Overtime	-	19,037.00	36,211.86	35,362.72	31,232.32	24,369	35,000.00	21,612.08	35,000.00	35,000.00	35,000.00	-
01-30-5010 FICA	76,484.50	84,198.12	91,111.73	95,468.57	99,330.01	89,319	105,728.52	57,133.71	105,728.52	109,958.00	109,507.00	3,778.48
01-30-5012 Medicare	17,247.74	18,995.20	20,657.27	22,327.44	23,230.53	20,492	24,726.83	13,361.83	24,726.83	25,716.00	25,611.00	884.17
01-30-5015 Employee Insurance	144,978.73	145,554.42	101,608.67	128,055.08	110,541.19	126,148	157,018.50	72,291.21	157,018.50	165,448.00	153,367.00	(3,651.50)
01-30-5018 TMRS-Employee Retirement	157,549.51	180,298.04	195,208.28	192,267.60	190,994.23	183,264	192,667.41	110,044.84	192,667.41	205,550.00	204,707.00	12,039.59
01-30-5020 Workers' Compensation	28,856.00	28,856.00	28,856.00	28,868.00	28,856.00	28,858	28,906.00	-	28,906.00	28,906.00	28,906.00	-
01-30-5030 Utilities	24,506.83	28,113.99	26,300.10	25,503.32	22,992.63	25,483	22,500.00	18,500.86	22,500.00	25,500.00	25,500.00	3,000.00
01-30-5035 Gas, Oil & Tires	52,200.87	61,599.51	49,802.87	40,851.05	52,554.04	51,402	55,000.00	28,771.35	55,000.00	52,000.00	52,000.00	(3,000.00)
01-30-5040 Office/Printing	5,711.07	3,514.60	4,986.09	3,396.88	3,629.07	4,248	5,300.00	1,815.56	5,300.00	5,300.00	5,300.00	-
01-30-5041 IT Support	-	-	10,034.78	10,398.98	11,885.15	6,464	11,000.00	10,888.59	11,000.00	11,000.00	11,000.00	-
01-30-5045 Office Equip/Software	-	-	-	-	-	-	-	-	-	-	-	-
01-30-5048 Subscriptions & Dues	934.00	760.00	879.00	1,450.00	428.00	890	800.00	210.00	800.00	800.00	800.00	-
01-30-5065 Bldg Maint/Supplies	6,259.09	7,441.27	8,221.54	6,024.25	16,962.64	8,982	7,650.00	6,369.93	7,650.00	7,650.00	7,650.00	-
01-30-5068 Maint-Equipment	9,830.83	13,742.80	12,765.94	8,476.01	12,331.02	11,429	14,000.00	16,462.19	20,000.00	14,000.00	14,000.00	-
01-30-5069 Cell Phone/Radio Maint	23,914.52	20,783.39	23,930.71	25,833.72	27,562.45	24,405	29,500.00	14,498.01	29,500.00	29,500.00	29,500.00	-
01-30-5070 Miscellaneous	2,519.98	945.87	964.19	2,197.59	2,748.53	1,875	900.00	300.79	900.00	900.00	900.00	-
01-30-5074 Training/Prof Meetings	18,305.01	16,913.68	14,497.66	12,192.27	16,553.19	15,692	20,000.00	9,589.63	20,000.00	20,000.00	20,000.00	-
01-30-5076 Medical	7,668.59	8,430.98	9,647.99	15,584.13	16,943.84	11,655	12,500.00	7,945.76	12,500.00	12,500.00	12,500.00	-
01-30-5079 Equipment Purchase	13,619.89	12,534.63	15,805.27	14,732.28	6,635.87	12,666	15,000.00	11,898.41	15,000.00	15,000.00	15,000.00	-
01-30-5080 Uniforms	14,253.99	13,800.11	17,599.20	19,208.85	15,928.35	16,158	24,000.00	14,071.16	24,000.00	24,000.00	24,000.00	-
01-30-5085 Equipment Leases	5,402.62	5,030.17	6,029.76	6,819.46	6,910.24	6,038	6,700.00	4,025.51	6,700.00	6,700.00	6,700.00	-
01-30-5095 Magistrate Fees	-	-	-	-	-	-	5,000.00	-	5,000.00	5,000.00	5,000.00	-
01-30-5097 Insurance Claims	-	-	-	1,562.50	23,945.09	5,102	-	-	-	-	-	-
01-30-5240 CID	-	2,705.04	1,936.63	2,661.01	2,242.45	1,909	2,500.00	2,275.15	2,500.00	2,500.00	2,500.00	-
01-30-5245 Transfer for Tech Upgrades	2,941.26	4,000.00	6,000.00	8,000.00	8,000.00	5,788	8,000.00	4,000.00	8,000.00	8,000.00	8,000.00	-
<b>Total Police Department Expenditures</b>	<b>1,901,699.66</b>	<b>2,064,636.72</b>	<b>2,094,748.32</b>	<b>2,135,427.20</b>	<b>2,271,624.66</b>		<b>2,454,695.93</b>	<b>1,340,597.43</b>	<b>2,460,695.93</b>	<b>2,508,616.00</b>	<b>2,487,866.00</b>	



## ***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 the residents, and those we come in contact with. It is our goal to actively participate in our community, serve as role models, and to educate the public. To work effectively to provide service deemed excellent by our residents.*

### ***Core Values***

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



## **Fire Department - 40**

### **Personnel Salary/Benefits**

There have been no additional personnel added. The proposed increases to salary line items is related to a 2% cost of living and 4 employees meeting required increment pay increase. Health insurance has been increased 15%.

### **EXPENSES**

No changes

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 City Manager Proposed Budget	2019 Council Proposed Budget	Change
<b>Fire Department Expenditures</b>													
01-40-5001	Salaries-Full Time	952,980.98	990,020.82	1,029,830.86	1,064,946.51	1,148,974.18	1,037,351	1,117,503.31	638,344.51	1,117,503.31	1,157,191.00	1,089,214.00	(28,289.31)
01-40-5002	Retainer Overtime	22,603.45	31,510.73	37,287.13	39,676.71	72,720.70	40,760	35,000.00	14,021.90	35,000.00	35,000.00	35,000.00	-
01-40-5003	Salaries-Part Time	-	-	-	-	-	-	-	-	-	-	-	-
01-40-5005	Longevity Pay	5,960.00	6,243.00	6,718.00	6,538.00	5,645.00	6,221	6,500.00	2,884.00	6,500.00	6,500.00	3,768.00	(2,732.00)
01-40-5010	FICA	58,413.19	61,394.33	66,416.46	69,485.17	74,541.19	66,050	71,858.21	39,537.66	71,858.21	74,149.00	69,935.00	(1,923.21)
01-40-5012	Medicare	13,661.33	14,358.41	15,135.55	16,250.30	16,930.71	15,267	16,805.55	9,246.67	16,805.55	17,341.00	16,356.00	(449.55)
01-40-5015	Employee Insurance	110,395.95	111,848.32	81,830.12	95,235.23	79,778.50	95,818	110,480.27	54,998.57	110,480.27	114,102.00	103,983.00	(6,497.27)
01-40-5018	TMRS-Employee Retirement	122,776.03	132,203.20	144,214.40	141,932.10	141,187.01	136,463	131,306.64	77,031.46	131,306.64	138,612.00	130,733.00	(573.64)
01-40-5020	Workers' Compensation	19,602.00	19,602.00	19,602.00	19,602.00	19,602.00	19,602	19,602.00	-	19,602.00	19,602.00	19,602.00	-
01-40-5030	Utilities	12,235.76	14,671.85	15,295.74	11,944.06	14,501.79	13,730	15,000.00	9,388.83	15,000.00	15,000.00	15,000.00	-
01-40-5035	Gas, Oil & Tires	10,683.20	13,486.95	10,383.01	9,612.09	9,443.21	10,722	11,000.00	8,113.82	11,000.00	11,000.00	11,000.00	-
01-40-5038	EMS Fees - Acadian	69,999.96	69,999.96	69,999.96	69,999.96	75,833.29	71,167	73,500.00	40,833.31	73,500.00	73,500.00	73,500.00	-
01-40-5040	Office/Printing	1,076.24	1,120.94	1,257.59	1,175.42	885.97	1,103	1,500.00	625.22	1,500.00	1,500.00	1,500.00	-
01-40-5041	IT Support	-	215.00	2,561.96	2,539.01	2,592.51	1,582	5,000.00	3,210.21	5,000.00	5,000.00	5,000.00	-
01-40-5045	Office Equip/Software	-	-	467.50	1,201.59	-	334	500.00	-	500.00	500.00	500.00	-
01-40-5065	Bldg Maint/Supplies	4,390.76	4,944.44	5,059.64	4,330.85	6,359.65	5,017	5,500.00	3,924.12	5,500.00	5,500.00	5,500.00	-
01-40-5068	Maint-Equipment	11,877.95	12,214.65	15,194.73	18,828.53	22,234.91	16,070	20,000.00	16,207.65	20,000.00	20,000.00	20,000.00	-
01-40-5069	Cell Phone/Radio Maint	5,841.61	5,624.05	4,449.86	4,532.09	3,867.73	4,863	6,500.00	2,172.70	6,500.00	6,500.00	6,500.00	-
01-40-5074	Training/Prof Meetings	8,718.20	6,490.31	8,085.28	8,855.47	7,797.94	7,989	15,000.00	4,983.43	15,000.00	15,000.00	15,000.00	-
01-40-5076	Medical	110.00	165.00	511.17	184.56	308.33	256	450.00	245.00	450.00	450.00	450.00	-
01-40-5080	Uniforms	9,987.77	10,333.16	9,544.61	9,713.30	9,857.86	9,887	13,000.00	7,893.95	13,000.00	13,000.00	13,000.00	-
01-40-5084	EMT Supplies	2,293.82	2,010.02	1,677.13	2,095.11	3,124.95	2,240	2,500.00	1,623.05	2,500.00	2,500.00	2,500.00	-
01-40-5085	Equipment Leases	-	-	-	-	109.58	22	-	-	-	-	-	-
01-40-5245	Transfer for Tech Upgrades	-	600.00	900.00	1,200.00	1,200.00	780	1,200.00	600.00	1,200.00	1,200.00	1,200.00	-
<b>Total Fire Department Expenditures</b>		<u>1,443,608.20</u>	<u>1,509,057.14</u>	<u>1,546,422.70</u>	<u>1,599,878.06</u>	<u>1,717,497.01</u>		<u>1,679,705.98</u>	<u>935,886.06</u>	<u>1,679,705.98</u>	<u>1,733,147.00</u>	<u>1,639,241.00</u>	



## ***Public Works Department***

### ***Mission Statement***

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

### ***Vision Statement***

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

### ***Core Values***

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

## **Streets Department - 50**

### **Personnel Salary/Benefits**

There have been no personnel added or removed. The proposed increases to salary line items is related to a 2% cost of living. Health insurance has been increased 15%.

#### **EXPENSES**

Commons (8530) - New line item to track expenses	\$1,000
Christmas Decorations (8535)- Increased boom costs	\$800

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 City Manager Proposed Budget	2019 Council Proposed Budget	Change
<b>Streets Department Expenditures</b>												
01-50-5001 Salaries-Full Time	94,724.07	126,721.47	163,064.56	178,466.91	150,049.88	142,605	286,571.84	84,590.32	286,571.84	272,985.00	179,344.00	(107,227.84)
01-50-5002 Overtime	844.47	1,720.34	3,406.06	1,487.46	12,579.57	4,008	6,000.00	725.58	6,000.00	6,000.00	6,000.00	-
01-50-5003 Salaries-Part Time/ Seasonal	12,864.26	15,894.96	16,977.03	18,713.90	17,576.00	16,405	17,000.00	10,080.49	17,000.00	18,465.00	18,286.00	1,286.00
01-50-5005 Longevity Pay	607.50	488.00	691.00	811.00	766.00	673	832.00	465.00	832.00	864.00	864.00	32.00
01-50-5006 Comp Time/Overtime	6,983.62	-	-	142.50	772.51	1,580	-	15.76	-	-	-	-
01-50-5010 FICA	1,045.88	8,346.08	12,412.52	12,353.02	11,152.01	9,062	19,462.04	6,009.14	19,462.04	18,495.00	12,679.00	(6,783.04)
01-50-5012 Medicare	10,264.74	1,335.93	1,925.71	1,883.68	1,564.88	3,395	4,551.61	744.66	4,551.61	4,326.00	2,965.00	(1,586.61)
01-50-5015 Employee Insurance	12,639.57	16,976.96	17,332.64	16,282.14	11,047.61	14,856	29,219.84	5,991.50	29,219.84	34,231.00	16,547.00	(12,672.84)
01-50-5018 TMRS-Employee Retirement	3,187.00	16,636.74	27,777.57	25,695.94	21,636.70	18,987	33,672.19	11,591.46	33,672.19	34,575.00	23,701.00	(9,971.19)
01-50-5020 Workers' Compensation	7,378.93	3,187.00	3,187.00	3,187.00	3,187.00	4,025	3,187.00	-	3,187.00	3,187.00	3,187.00	-
01-50-5030 Utilities	-	9,174.75	7,331.52	8,161.40	9,637.21	6,861	9,000.00	6,681.61	9,000.00	9,000.00	9,000.00	-
01-50-5035 Gas, Oil & Tires	11,251.95	11,018.36	6,613.67	8,086.46	6,775.32	8,749	12,350.00	6,559.85	12,350.00	12,350.00	12,350.00	-
01-50-5040 Office/Printing	937.47	795.04	1,131.74	765.14	800.54	886	1,250.00	965.40	1,250.00	1,250.00	1,250.00	-
01-50-5041 IT Support	-	-	2,350.34	1,587.23	2,144.43	1,216	2,000.00	2,061.04	2,000.00	2,000.00	2,000.00	-
01-50-5065 Bldg Maint/Supplies	25.63	-	968.06	955.90	912.05	572	1,000.00	972.40	1,000.00	1,000.00	1,000.00	-
01-50-5068 Maint-Equipment	5,191.31	7,716.07	7,450.02	6,709.22	7,314.59	6,876	7,000.00	4,095.87	7,000.00	7,000.00	7,000.00	-
01-50-5070 Miscellaneous	202.00	515.05	583.37	700.98	700.00	540	700.00	657.13	700.00	700.00	700.00	-
01-50-5071 Street Lights	29,596.42	23,492.19	37,372.12	62,661.22	73,804.07	45,385	65,000.00	37,379.76	65,000.00	65,000.00	65,000.00	-
01-50-5073 Street Signs	2,491.99	2,163.99	1,224.01	2,098.96	3,043.10	2,204	2,500.00	2,033.25	2,500.00	2,500.00	2,500.00	-
01-50-5074 Training/Prof Meetings	-	205.00	261.00	558.00	741.00	353	1,500.00	-	1,500.00	1,500.00	1,500.00	-
01-50-5076 Medical	440.07	337.00	76.50	33.34	117.04	201	500.00	-	500.00	500.00	500.00	-
01-50-5077 Lawn Maintenance	-	-	-	14,328.00	-	2,866	-	-	-	-	-	-
01-50-5078 Safety Supplies	-	-	250.95	710.54	699.76	332	800.00	-	800.00	800.00	800.00	-
01-50-5080 Uniforms	2,244.07	1,845.68	1,317.96	1,774.26	2,291.78	1,895	2,500.00	1,093.60	2,500.00	2,500.00	2,500.00	-
01-50-5085 Equipment Leases	-	-	-	-	-	-	-	-	-	-	-	-
01-50-5090 Animal Control	2,479.21	3,211.91	1,664.30	1,407.37	2,921.94	2,337	2,500.00	1,947.21	2,500.00	2,500.00	2,500.00	-
01-50-5245 Transfer for Tech Upgrades	-	200.00	300.00	400.00	400.00	260	400.00	200.00	400.00	400.00	400.00	-
01-50-6517 Kennel Care	2,064.91	1,799.01	2,480.96	2,776.00	3,568.08	2,538	3,500.00	2,723.64	3,500.00	3,500.00	3,500.00	-
01-50-8530 Commons	-	-	-	-	-	-	-	-	-	1,000.00	1,000.00	1,000.00
01-50-8535 Christmas Decorations	-	118.48	504.29	779.40	1,172.34	515	1,200.00	313.21	1,200.00	2,000.00	2,000.00	800.00
01-50-9052 Street Maint. Minor & Infrastructure	-	-	-	83,143.29	16,479.72	19,925	50,000.00	5,197.37	50,000.00	50,000.00	50,000.00	-
01-50-9053 Street Maint. (Prior Council Approval)	-	-	-	-	1,974.52	395	175,000.00	32,942.31	175,000.00	-	-	(175,000.00)
												-
<b>Total Streets Department Expenditures</b>	<b>207,465.07</b>	<b>253,900.01</b>	<b>318,654.90</b>	<b>456,660.26</b>	<b>365,829.65</b>		<b>739,196.52</b>	<b>226,037.56</b>	<b>739,196.52</b>	<b>558,628.00</b>	<b>429,073.00</b>	

## **Sanitation Department - 60**

### **Personnel Salary/Benefits**

There have been no additional personnel added. The proposed increases to salary line items is related to a 2% cost of living and 3 employees meeting required increment pay increase. Health insurance has been increased 15%.

#### **EXPENSES**

Landfill Fees (5026) - Increased based on rates	\$25,000
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City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 City Manager Proposed Budget	2019 Council Proposed Budget	Change
<b>Sanitation Department Expenditures</b>													
01-60-5001	Salaries-Full Time	134,967.85	139,293.95	142,901.56	146,273.03	203,267.42	153,341	208,761.38	119,591.34	208,761.38	222,017.00	220,496.00	11,734.62
01-60-5002	Overtime	1,419.41	763.68	1,697.79	2,223.54	2,146.45	1,650	-	-	-	-	-	-
01-60-5003	Salaries-Part Time/ Seasonal	484.40	-	-	-	-	97	-	-	-	-	-	-
01-60-5005	Longevity Pay	485.00	548.00	626.00	720.00	890.00	654	1,040.00	540.00	1,040.00	1,032.00	1,032.00	(8.00)
01-60-5010	FICA	8,027.34	8,713.60	7,689.99	9,370.86	12,325.79	9,226	13,007.69	7,124.27	13,007.69	13,829.00	13,735.00	727.31
01-60-5012	Medicare	1,877.41	2,037.75	1,752.46	2,191.65	2,882.63	2,148	3,042.12	1,666.17	3,042.12	3,234.00	3,212.00	169.88
01-60-5015	Employee Insurance	22,596.83	21,468.06	16,201.25	21,855.65	23,413.91	21,107	24,400.70	16,476.46	24,400.70	34,231.00	32,837.00	8,436.30
01-60-5018	TMRS-Employee Retirement	16,173.99	18,678.05	16,609.43	19,137.23	24,140.52	18,948	24,529.46	14,126.53	24,529.46	25,851.00	25,675.00	1,145.54
01-60-5020	Workers' Compensation	3,996.00	3,996.00	3,996.00	3,996.00	3,996.00	3,996	3,996.00	-	3,996.00	3,996.00	3,996.00	-
01-60-5024	Recycle Fees	-	-	-	2,014.97	2,485.01	900	2,000.00	587.64	2,000.00	2,000.00	2,000.00	-
01-60-5026	Landfill Fees	76,884.15	77,931.18	72,448.04	94,228.31	101,354.75	84,569	95,000.00	65,283.18	95,000.00	120,000.00	120,000.00	25,000.00
01-60-5035	Gas, Oil & Tires	33,166.50	32,302.50	25,081.67	17,967.00	22,905.33	26,285	36,000.00	11,832.70	36,000.00	36,000.00	36,000.00	-
01-60-5065	Bldg Maint/Supplies	22,163.34	-	4,354.07	4,819.94	2,509.90	6,769	6,750.00	505.34	6,750.00	6,750.00	6,750.00	-
01-60-5068	Maint-Equipment	2,714.32	15,530.45	21,030.64	22,975.41	24,882.74	17,427	29,000.00	3,679.21	29,000.00	29,000.00	29,000.00	-
01-60-5069	Cell Phone/Radio Maint	-	-	823.71	660.27	716.51	440	750.00	304.44	750.00	750.00	750.00	-
01-60-5070	Miscellaneous	-	6,710.90	532.80	1,188.75	1,825.01	2,051	1,200.00	590.61	1,200.00	1,200.00	1,200.00	-
01-60-5076	Medical	399.00	-	268.35	291.34	660.34	324	800.00	205.00	800.00	800.00	800.00	-
01-60-5078	Safety Supplies	174.72	412.02	190.72	-	-	155	700.00	-	700.00	700.00	700.00	-
01-60-5080	Uniforms	598.75	2,060.53	2,683.87	2,611.79	2,694.04	2,130	3,700.00	1,705.62	3,700.00	3,700.00	3,700.00	-
01-60-5096	Insect Control	1,570.00	3,675.00	2,682.52	1,629.54	1,570.00	2,225	3,500.00	1,865.00	3,500.00	3,500.00	3,500.00	-
<b>Total Sanitation Department Expenditures</b>		<u>327,699.01</u>	<u>334,121.67</u>	<u>321,570.87</u>	<u>354,155.28</u>	<u>434,666.35</u>		<u>458,177.35</u>	<u>246,083.51</u>	<u>458,177.35</u>	<u>508,590.00</u>	<u>505,383.00</u>	

## Capital Expenses - 80

Listed below are additional capital expenses or transfers for future purchases programmed into the FY 2019 budget.

### CAPITAL

Fire-Future Radios (8024 ) - Transfer for replacement	\$30,000
Fire -Firefighter Gear (8324) - Purchase 6 sets	\$16,800
Fire Platform Truck - Principal (8330)	\$74,257
Fire Platform Truck - Interest (8332)	\$13,279

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 City Manager Proposed Budget	2019 Council Proposed Budget	Change
<b>Other Payroll Expenditures</b>		-											
01-70-6518	Vacation/Comp Liability	7,118.26		-	-	-		10,000.00	-	10,000.00	10,000.00	10,000.00	-
<b>Total Other Payroll Expenditures</b>		<u>7,118.26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>10,000.00</u>	<u>-</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	
<b>Capital Expenses Expenditures</b>													
01-80-8000	Capital Purchases	-	-	-	-	-	-	-	-	-	-	-	-
01-80-8005	Monument Entrance Signs	-	-	-	-	-	-	-	-	-	16,000.00		-
01-80-8010	Admin Equip Purchase	-	-	-	-	-	-	5,000.00	-	10,000.00	5,000.00	5,000.00	-
01-80-8020	City Hall Improvements	-	7,557.50	9,750.00	3,975.00	-	4,257	10,000.00	24,158.00	33,000.00	40,000.00		(10,000.00)
01-80-8024	Fire - Future (Radios)	-	-	-	-	-	-	-	-	-	30,000.00	30,000.00	30,000.00
01-80-8025	Fire - Future Vehicle	-	50,000.00	50,000.00	50,000.00	50,000.00	40,000	50,000.00	25,000.00	50,000.00	50,000.00	50,000.00	-
01-80-8026	Fire - Future Rescue Trk	-	10,000.00	10,000.00	10,000.00	10,000.00	8,000	10,000.00	5,000.00	10,000.00	10,000.00	10,000.00	-
01-80-8027	Fire-Pumper Truck Purchase	40,482.62	-	-	-	-	8,097	-	-	-	-	-	-
01-80-8035	Pub Works - Future Vehicle	30,000.00	40,000.00	40,000.00	40,000.00	40,000.00	38,000	50,000.00	25,000.00	50,000.00	50,000.00	50,000.00	-
01-80-8310	Fire (Equipment)	25,636.07	24,280.12	11,567.25	8,497.52	1,061,822.43	226,361	13,000.00	10,277.34	13,000.00	13,000.00	13,000.00	-
01-80-8320	Fire (Bldg Related)	4,961.49	4,493.00	7,249.85	5,157.66	24,704.76	9,313	7,000.00	-	7,000.00	7,000.00	7,000.00	-
01-80-8324	Fire ( Firefighter Gear)	-	-	-	-	-	-	-	-	-	16,800.00	16,800.00	16,800.00
01-80-8325	Fire - Future SCBA	-	-	-	80,000.00	-	16,000	5,000.00	2,500.00	5,000.00	5,000.00	5,000.00	-
01-80-8330	Fire Truck - Principal Payment	-	-	-	-	-	-	-	-	72,248.00	74,257.00	74,257.00	74,257.00
01-80-8332	Fire Truck - Interest payment	-	-	-	-	-	-	-	-	15,287.89	13,279.00	13,279.00	13,279.00
01-80-8410	Street (Bldg & Equip)	742.00	914.63	2,828.99	3,449.98	29,885.11	7,564	3,000.00	1,128.00	3,000.00	3,000.00	3,000.00	-
01-80-8510	Sanitation (Equipment)	-	791.15	912.98	-	-	341	-	-	-	-	-	-
01-80-9042	Transfer to Supplemental Street Fund	-	-	-	-	-	-	-	-	-	-	331,334.00	331,334.00
<b>Total Capital Expenses Expenditures</b>		<u>101,822.18</u>	<u>138,036.40</u>	<u>132,309.07</u>	<u>201,080.16</u>	<u>1,216,412.30</u>		<u>153,000.00</u>	<u>93,063.34</u>	<u>268,535.89</u>	<u>333,336.00</u>	<u>608,670.00</u>	
<b>Total General Fund Expenditures</b>		<u>(5,199,271.52)</u>	<u>(6,219,454.66)</u>	<u>(6,137,204.75)</u>	<u>(6,499,520.03)</u>	<u>(7,704,368.49)</u>		<u>(7,244,657.86)</u>	<u>(3,813,106.64)</u>	<u>(6,920,471.75)</u>	<u>(6,940,027.00)</u>	<u>(6,975,027.00)</u>	
<b>General Fund Excess/(Loss) of Revenue Over Expenditures</b>		458,295.42	109,800.69	278,177.55	400,664.44	(66,543.73)		203,607.89	86,942.51	-	-	-	

# Street and Drainage Funds

08 – Street Maintenance Sales Tax Fund

10 – Drainage Utility Fund

22 – Supplemental Street & Drainage Maintenance Fund

## 08 - Street Maintenance Sales Tax Fund

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

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 COUNCIL PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 517,232</u>	<u>\$ 517,232</u>	<u>\$ 659,353</u>	
REVENUE TOTAL	\$ 313,000	\$ 288,000	\$ 294,250	\$ 6,250
EXPENSE TOTAL	\$ 145,879	\$ 145,879	\$ -	\$ (145,879)
<b>ENDING FUND BALANCE</b>	<u>\$ 684,353</u>	<u>\$ 659,353</u>	<u>\$ 953,603</u>	

### EXPENSES

No requests

### CAPITAL

No requests

### FUTURE POSSIBLE PROJECTS

- Antler Project - Street and Drainage (Engineering complete)
- Banyan Project – Street and Drainage

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 CM Proposed Budget	2019 Council Proposed Budget	Change
<b>Street Maintenance Tax Fund (08)</b>													
<b>BEGINNING FUND BALANCE</b>		<b>1,085,821</b>	<b>653,352</b>	<b>578,741</b>	<b>277,386</b>	<b>446,055</b>		<b>517,232</b>	<b>517,232</b>	<b>517,232</b>	<b>659,353</b>	<b>659,353</b>	
08-00-8604	Sales Tax Revenue	234,225.82	240,636.63	252,625.03	261,089.89	258,319.70	249,379	275,000.00	150,393.38	250,000.00	256,250.00	256,250.00	(18,750)
08-00-8607	Digital Billboards	-	-	38,000.00	38,000.00	38,000.00	22,800	38,000.00	19,000.00	38,000.00	38,000.00	38,000.00	-
		<u>234,225.82</u>	<u>240,636.63</u>	<u>290,625.03</u>	<u>299,089.89</u>	<u>296,319.70</u>		<u>313,000.00</u>	<u>169,393.38</u>	<u>288,000.00</u>	<u>294,250.00</u>	<u>294,250.00</u>	
08-00-9010	Operations & Maintenance	2,241.84	-	-	-	-	448	-	-	-	-	-	-
08-00-9050	Street Repair (Major)	609,858.33	299,213.01	500,294.58	20,794.43	-	286,032	-	-	-	-	-	-
08-00-9052	Street Maintenance (Minor)	1,031.15	13,372.09	10,221.63	10,280.78	12,812.33	9,544	25,624.66	1,050.00	25,624.66	-	-	(25,625)
08-00-9055	Engineering	53,563.43	2,662.53	81,463.66	99,345.65	212,330.64	89,873	120,254.48	31,345.34	120,254.48	-	-	(120,254)
		<u>666,694.75</u>	<u>315,247.63</u>	<u>591,979.87</u>	<u>130,420.86</u>	<u>225,142.97</u>		<u>145,879.14</u>	<u>32,395.34</u>	<u>145,879.14</u>	<u>-</u>	<u>-</u>	
<b>Excess Revenue/(Loss)</b>		<b>(432,468.93)</b>	<b>(74,611.00)</b>	<b>(301,354.84)</b>	<b>168,669.03</b>	<b>71,176.73</b>		<b>167,120.86</b>	<b>136,998.04</b>	<b>142,120.86</b>	<b>294,250.00</b>	<b>294,250.00</b>	
<b>ENDING FUND BALANCE</b>		<b>653,352</b>	<b>578,741</b>	<b>277,386</b>	<b>446,055</b>	<b>517,232</b>		<b>684,353</b>	<b>654,230</b>	<b>659,353</b>	<b>953,603</b>	<b>953,603</b>	

## 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.*

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 COUNCIL PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 598,377</u>	<u>\$ 598,377</u>	<u>\$ 888,383</u>	
REVENUE TOTAL	\$ 303,073	\$ 298,000	\$ 302,000	\$ 4,000
EXPENSE TOTAL	\$ 7,994	\$ 7,994	\$ -	\$ (7,994)
<b>ENDING FUND BALANCE</b>	<u>\$ 893,456</u>	<u>\$ 888,383</u>	<u>\$ 1,190,383</u>	

### EXPENSES

No requests

### CAPITAL

No requests

### FUTURE POSSIBLE PROJECTS

- North Manton Project – Drainage (Engineering complete)



City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 CM Proposed Budget	2019 Council Proposed Budget	Change
<b>Drainage Utility Fund (10)</b>												
<b>BEGINNING FUND BALANCE</b>	<b>222,244</b>	<b>71,993</b>	<b>85,982</b>	<b>170,530</b>	<b>369,378</b>		<b>598,377</b>	<b>598,377</b>	<b>598,377</b>	<b>888,383</b>	<b>888,383</b>	
10-00-4045 Stormwater Permit Fee	-	330.80	41,931.01	23,919.60	10,506.30	15,338	12,901.40	2,786.00	11,000.00	15,000.00	15,000.00	2,099
10-00-8604 Revenue-Stormwater Billing	127,689.20	132,693.09	129,543.91	131,364.25	127,783.89	129,815	138,171.90	79,763.02	135,000.00	135,000.00	135,000.00	(3,172)
10-00-8607 Digital Billboards	-	-	152,000.00	152,000.00	152,000.00	91,200	152,000.00	76,000.00	152,000.00	152,000.00	152,000.00	-
	<u>127,689.20</u>	<u>133,023.89</u>	<u>323,474.92</u>	<u>307,283.85</u>	<u>290,290.19</u>		<u>303,073.30</u>	<u>158,549.02</u>	<u>298,000.00</u>	<u>302,000.00</u>	<u>302,000.00</u>	
10-00-5001 Salaries-Full Time	13,378.69	14,029.68	-	-	-	5,482	-	-	-	-	-	-
10-00-5005 Longevity Pay	124.50	131.00	-	-	-	51	-	-	-	-	-	-
10-00-5010 FICA	837.26	877.99	-	-	-	343	-	-	-	-	-	-
10-00-5015 Employee Insurance	52.85	54.09	-	-	-	21	-	-	-	-	-	-
10-00-5018 TMRS-Employee Retirement	1,693.59	1,840.33	-	-	-	707	-	-	-	-	-	-
10-00-9005 Capital Expenses	139,930.00	40,270.95	28,298.50	-	-	41,700	-	-	-	-	-	-
10-00-9010 Operations & Maintenance	78,159.00	3,599.00	104,471.99	19,135.00	-	41,073	-	-	-	-	-	-
10-00-9030 Miscellaneous	100.00	100.00	100.00	100.00	501.94	180	-	-	-	-	-	-
10-00-9055 Engineering	43,663.69	58,131.82	106,056.86	89,200.64	60,789.66	71,569	7,994.00	1,929.32	7,994.00	-	-	(7,994)
	<u>277,939.58</u>	<u>119,034.86</u>	<u>238,927.35</u>	<u>108,435.64</u>	<u>61,291.60</u>		<u>7,994.00</u>	<u>1,929.32</u>	<u>7,994.00</u>	<u>-</u>	<u>-</u>	
<b>Excess Revenue/(Loss)</b>	<b>(150,250.38)</b>	<b>13,989.03</b>	<b>84,547.57</b>	<b>198,848.21</b>	<b>228,998.59</b>		<b>295,079.30</b>	<b>156,619.70</b>	<b>290,006.00</b>	<b>302,000.00</b>	<b>302,000.00</b>	
<b>ENDING FUND BALANCE</b>	<b>71,993</b>	<b>85,982</b>	<b>170,530</b>	<b>369,378</b>	<b>598,377</b>		<b>893,456</b>	<b>754,996</b>	<b>888,383</b>	<b>1,190,383</b>	<b>1,190,383</b>	

## 22 - Supplemental Street & Drainage Maintenance Fund

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

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 CM PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 635,602</u>	<u>\$ 635,602</u>	<u>\$ 635,602</u>	
REVENUE TOTAL	\$ -	\$ -	\$ 331,334	\$ 331,334
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 635,602</u>	<u>\$ 635,602</u>	<u>\$ 966,936</u>	

### REVENUE

Trasfer in from General Fund \$ 331,334

### EXPENSES

No requests

### CAPITAL

No requests

### FUTURE POSSIBLE PROJECTS

- Antler Project - Street and Drainage (Engineering complete)
- Banyan Project – Street and Drainage

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD June 30, 2018	2018 Projected Ending	2019 CM Proposed Budget	2019 Council Proposed Budget	Change
<b>Supplemental Street &amp; Drainage Maint. Fund (22)</b>													
<b>BEGINNING FUND BALANCE</b>		-	400,000	800,000	1,057,533	599,176		635,602	635,602	635,602	635,602	635,602	
22-00-8615	Transfer from Gen Fund	400,000.00	400,000.00	257,533.00	199,366.00	36,425.80	258,665					315,000	315,000
22-00-8617	Transfer to Fund 23			-	-	-	-						
		<u>400,000.00</u>	<u>400,000.00</u>	<u>257,533.00</u>	<u>199,366.00</u>	<u>36,425.80</u>		<u>-</u>	<u></u>	<u>-</u>	<u></u>	<u></u>	
22-00-9005	Capital Expenses	-	-	-	-	-	-	-		-			-
22-00-9041	Transfer to Fund 23	-	-	-	657,723.20	-	131,545	-		-			-
22-00-9050	Street Repair (Major)	-	-	-	-	-	-	-		-			-
22-00-9052	Street Maintenance (Minor)	-	-	-	-	-	-	-		-			-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>657,723.20</u>	<u>-</u>		<u>-</u>	<u></u>	<u>-</u>	<u></u>	<u></u>	
<b>Excess Revenue/(Loss)</b>		400,000.00	400,000.00	257,533.00	(458,357.20)	36,425.80		-		-			
<b>ENDING FUND BALANCE</b>		400,000	800,000	1,057,533	599,176	635,602		635,602	635,602	635,602	635,602	635,602	

# Capital Replacement Funds

09 – Contingency Fund Major Vehicle/Equipment Purchase

20 – Community Infrastructure Economic Development  
Program (CIED) Fund

21 – Workstation Upgrade Fund

## 09- Contingency Fund - Major Vehicle/Equipment Purchase

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

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 COUNCIL PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 136,949</u>	<u>\$ 136,949</u>	<u>\$ 251,949</u>	
REVENUE TOTAL	\$ 115,000	\$ 115,000	\$ 145,000	\$ 30,000
EXPENSE TOTAL	\$ -	\$ -	\$ 85,000	\$ 85,000
<b>ENDING FUND BALANCE</b>	<u>\$ 251,949</u>	<u>\$ 251,949</u>	<u>\$ 311,949</u>	

### EXPENSES

No requests

### CAPITAL

Replacement of Sanitation Truck

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	2018 Annual Budget	Un-Audited YTD July 31, 2018	2019 CM Proposed Budget	2019 Council Proposed Budget	Change
<b>Contingency Fund - Major Purchases of Vehicles (09)</b>										
<b>BEGINNING FUND BALANCE</b>	<b>464,940</b>	<b>376,732</b>	<b>452,371</b>	<b>552,371</b>	<b>536,949</b>	<b>136,949</b>	<b>136,949</b>	<b>251,949</b>	<b>251,949</b>	
Sale of Equipment	6,500.00	2,000.00	-	12,500.00	-	-	-	-	-	-
Fire - Future Vehicle		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	25,000.00	50,000.00	50,000.00	-
Fire - Future Rescue Truck		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	5,000.00	10,000.00	10,000.00	-
Fire - Future SCBA		-	-	-	-	5,000.00	2,500.00	5,000.00	5,000.00	-
Fire - Future Radios	-	-	-	-	-	-	-	30,000.00	30,000.00	30,000
Public Work - Future Vehicle Purchase	30,000.00	40,000.00	40,000.00	40,000.00	40,000.00	50,000.00	25,000.00	50,000.00	50,000.00	-
			-	-	-	-	-	-	-	-
	<u>36,500.00</u>	<u>102,000.00</u>	<u>100,000.00</u>	<u>112,500.00</u>	<u>100,000.00</u>	<u>115,000.00</u>	<u>57,500.00</u>	<u>145,000.00</u>	<u>145,000.00</u>	
Expenditures										
09-00-9305 Fire Department	-	-	-	-	500,000.00	-	-	-	-	-
09-00-9505 Public Works	<u>124,708.00</u>	<u>26,360.83</u>	<u>-</u>	<u>127,922.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,000.00</u>	<u>85,000.00</u>	85,000
	<u>124,708.00</u>	<u>26,360.83</u>	<u>-</u>	<u>127,922.00</u>	<u>500,000.00</u>	<u>-</u>	<u>-</u>	<u>85,000.00</u>	<u>85,000.00</u>	
<b>Excess Revenue/(Loss)</b>	<b>(88,208.00)</b>	<b>75,639.17</b>	<b>100,000.00</b>	<b>(15,422.00)</b>	<b>(400,000.00)</b>	<b>115,000.00</b>	<b>57,500.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	
<b>ENDING FUND BALANCE</b>	<b>376,732</b>	<b>452,371</b>	<b>552,371</b>	<b>536,949</b>	<b>136,949</b>	<b>251,949</b>	<b>194,449</b>	<b>311,949</b>	<b>311,949</b>	
Fire Dept Total Running Balance	268,803.00	330,803.00	390,803.00	463,303.00	23,303.00	83,303.00		173,303.00	173,303.00	
Fire - Future SCBA Purchase						5,000.00		10,000.00	10,000.00	
Public Works Total Running Balance	107,929.00	121,568.17	161,568.17	73,646.17	113,646.17	163,646.17		128,646.17	128,646.17	
	<u>376,732.00</u>	<u>452,371.17</u>	<u>552,371.17</u>	<u>536,949.17</u>	<u>136,949.17</u>	<u>251,949.17</u>		<u>311,949</u>	<u>311,949</u>	

## 20 - COMMUNITY INFRASTRUCTURE ECONOMIC DEVELOPMENT PROGRAM (CIED) FUND

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

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 COUNCIL PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 482,351</u>	<u>\$ 482,351</u>	<u>\$ 482,351</u>	
REVENUE TOTAL	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ 50,000	\$ 50,000
<b>ENDING FUND BALANCE</b>	<u>\$ 482,351</u>	<u>\$ 482,351</u>	<u>\$ 432,351</u>	

### EXPENSES

- Funds included for maintenance/improvements to the Municipal Building.

### Capital

No requests

### FUTURE POSSIBLE PROJECTS

- Energy Audit and review the feasibility of a Solar Array Project for the Municipal Building
- Electric Improvements in The Commons
- Municipal Facility Improvements – interior improvements to the building including new carpet, paint and audio/visual improvements to the City Hall Chambers



City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 CM Proposed Budget	2019 Council Proposed Budget	Change
<b>CPS CIED Fund (20)</b>													
<b>BEGINNING FUND BALANCE</b>		<b>212,296</b>	<b>708,361</b>	<b>591,759</b>	<b>504,055</b>	<b>481,734</b>		<b>482,351</b>	<b>482,351</b>	<b>482,351</b>	<b>482,351</b>	<b>482,351</b>	
20-00-8604	Revenue This Year	636,886.71	146,970.00	-	21,455.11	616.45	161,186	-	-	-	-	-	-
		<u>636,886.71</u>	<u>146,970.00</u>	<u>-</u>	<u>21,455.11</u>	<u>616.45</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
20-00-9005	Capital Expenses	-	-	8,315.38	-	-	1,663	-	-	-	-	50,000.00	50,000
20-00-9006	Equipment Purchase	16,157.83	3,750.00	55,625.74	25,157.54	-	20,138	-	-	-	-	-	-
20-00-9015	IT Support	120,898.63	3,154.30	-	-	-	24,811	-	-	-	-	-	-
20-00-9016	IT Equipment	3,102.50	29,274.44	-	-	-	6,475	-	-	-	-	-	-
20-00-9027	Incode Software	662.00	1,448.00	-	-	-	422	-	-	-	-	-	-
20-00-9028	Rackspace	-	1,264.00	1,536.00	256.00	-	611	-	-	-	-	-	-
20-00-9030	Miscellaneous	-	3,767.36	22,227.14	18,362.15	-	8,871	-	-	-	-	-	-
20-00-9031	Community Room Renovation	-	27,450.00	-	-	-	5,490	-	-	-	-	-	-
20-00-9032	Cartegraph	-	193,463.99	-	-	-	38,693	-	-	-	-	-	-
20-00-9055	Engineering	-	-	-	-	-	-	-	-	-	20,000.00	-	-
		<u>140,820.96</u>	<u>263,572.09</u>	<u>87,704.26</u>	<u>43,775.69</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000.00</u>	
<b>ENDING FUND BALANCE</b>		<b>708,361</b>	<b>591,759</b>	<b>504,055</b>	<b>481,734</b>	<b>482,351</b>		<b>482,351</b>	<b>482,351</b>	<b>482,351</b>	<b>482,351</b>	<b>432,351</b>	

## 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.*

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 COUNCIL PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 2,936</u>	<u>\$ 2,936</u>	<u>\$ 16,036</u>	
REVENUE TOTAL	\$ 13,100	\$ 13,100	\$ 13,100	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 16,036</u>	<u>\$ 16,036</u>	<u>\$ 29,136</u>	

### EXPENSES

No requests

### CAPITAL

No requests

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 CM Proposed Budget	2019 Council Proposed Budget	Change
<b>Workstation Upgrade (21)</b>												
<b>BEGINNING FUND BALANCE</b>	-	-	6,550	13,044	26,144		2,936	2,936	2,936	16,036	16,036	
21-00-8615 Transfer from Gen Fund	-	6,550.00	9,825.00	13,100.00	13,100.00	8,515	13,100.00	6,550.00	13,100.00	13,100.00	13,100.00	-
	<u>-</u>	<u>6,550.00</u>	<u>9,825.00</u>	<u>13,100.00</u>	<u>13,100.00</u>		<u>13,100.00</u>	<u>6,550.00</u>	<u>13,100.00</u>	<u>13,100.00</u>	<u>13,100.00</u>	
	-					-						
21-00-9006 Equipment Purchase	-	-	3,330.66	-	36,308.34	7,928	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>3,330.66</u>	<u>-</u>	<u>36,308.34</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	-											
<b>Excess Revenue/(Loss)</b>	-	6,550.00	6,494.34	13,100.00	(23,208.34)		13,100.00	6,550.00	13,100.00	13,100.00	13,100.00	
<b>ENDING FUND BALANCE</b>	-	6,550	13,044	26,144	2,936		16,036	9,486	16,036	29,136	29,136	

# Municipal Court and Police Funds

02 – Child Safety Fund

05 – Court Technology Fund

06– Court Security Fund

07 – Court Efficiency Fund

13 – State/Federal Forfeiture Funds

18 – Law Enforcement Officers Standards Education Funds  
(LEOSE)

## 02 - CHILD SAFETY FUND

*Funds are collected at the county level through a fee on vehicle registration and divided to municipalities based on population. 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.*

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 COUNCIL PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 55,939</u>	<u>\$ 55,939</u>	<u>\$ 61,939</u>	
REVENUE TOTAL	\$ 15,806	\$ 13,000	\$ 13,000	\$ -
EXPENSE TOTAL	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 64,745</u>	<u>\$ 61,939</u>	<u>\$ 67,939</u>	

### EXPENSES

Community children programs  
Purchase education materials

### CAPITAL

No requests

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 CM Proposed Budget	2019 Council Proposed Budget	Change
Child Safety Fund (02)													
BEGINNING FUND BALANCE		24,941	34,429	47,612	47,604	59,342		55,939	55,939	55,939	61,939	61,939	
02-00-8604	Revenue This Year	11,506.39	13,182.96	14,793.57	17,433.37	12,902.26	13,964	15,806.02	6,738.79	13,000.00	13,000.00	13,000.00	(2,806)
		<u>11,506.39</u>	<u>13,182.96</u>	<u>14,793.57</u>	<u>17,433.37</u>	<u>12,902.26</u>		<u>15,806.02</u>	<u>6,738.79</u>	<u>13,000.00</u>	<u>13,000.00</u>	<u>13,000.00</u>	
02-00-9024	Community Programs	-	-	-	5,695.28	7,454.80	2,630	7,000.00	2,155.71	7,000.00	6,000.00	6,000.00	(1,000)
02-00-9030	Miscellaneous	2,018.61	-	14,801.81	-	8,850.54	5,134	-	541.50	-	1,000.00	1,000.00	1,000
		<u>2,018.61</u>	<u>-</u>	<u>14,801.81</u>	<u>5,695.28</u>	<u>16,305.34</u>		<u>7,000.00</u>	<u>2,697.21</u>	<u>7,000.00</u>	<u>7,000.00</u>	<u>7,000.00</u>	
Excess Revenue/(Loss)		9,487.78	13,182.96	(8.24)	11,738.09	(3,403.08)		8,806.02	4,041.58	6,000.00	6,000.00	6,000.00	
ENDING FUND BALANCE		34,429	47,612	47,604	59,342	55,939		64,745	59,980	61,939	67,939	67,939	

## 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.*

	<b>2018 ADOPTED BUDGET</b>	<b>2018 PROJECTED ENDING</b>	<b>2019 COUNCIL PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>BEGINNING FUND BALANCE</b>	<u>\$ 37,359</u>	<u>\$ 37,359</u>	<u>\$ 36,859</u>	
REVENUE TOTAL	\$ 24,424	\$ 22,000	\$ 22,000	\$ -
EXPENSE TOTAL	\$ 24,406	\$ 22,500	\$ 19,500	\$ (3,000)
<b>ENDING FUND BALANCE</b>	<u>\$ 37,377</u>	<u>\$ 36,859</u>	<u>\$ 39,359</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 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 CM Proposed Budget	2019 Council Proposed Budget	Change
<b>Municipal Court Technology (05)</b>													
<b>BEGINNING FUND BALANCE</b>		<b>28,934</b>	<b>27,813</b>	<b>24,184</b>	<b>31,635</b>	<b>37,865</b>		<b>37,359</b>	<b>37,359</b>	<b>37,359</b>	<b>36,859</b>	<b>36,859</b>	
05-00-8604	Revenue This Year	<u>16,154.15</u>	<u>23,142.39</u>	<u>20,764.59</u>	<u>22,044.59</u>	<u>22,166.57</u>	20,854	<u>24,423.66</u>	<u>12,473.95</u>	<u>22,000.00</u>	<u>22,000.00</u>	<u>22,000.00</u>	(2,424)
		<u>16,154.15</u>	<u>23,142.39</u>	<u>20,764.59</u>	<u>22,044.59</u>	<u>22,166.57</u>		<u>24,423.66</u>	<u>12,473.95</u>	<u>22,000.00</u>	<u>22,000.00</u>	<u>22,000.00</u>	
05-00-9006	Equipment Purchase	572.48	5,759.00	-	313.49	1,185.00	1,566	2,370.00	687.65	2,000.00	1,500.00	1,500.00	(870)
05-00-9008	Equipment Maintenance/Software	11,295.68	15,726.90	12,636.75	13,842.20	21,487.36	14,998	22,036.22	11,073.00	20,500.00	18,000.00	18,000.00	(4,036)
05-00-9026	Supplies	3,849.51	2,285.88	316.50	159.00	-	1,322	-	-	-	-	-	-
05-00-9030	Miscellaneous	1,557.18	3,000.00	360.00	1,500.00	-	1,283	-	-	-	-	-	-
		<u>17,274.85</u>	<u>26,771.78</u>	<u>13,313.25</u>	<u>15,814.69</u>	<u>22,672.36</u>		<u>24,406.22</u>	<u>11,760.65</u>	<u>22,500.00</u>	<u>19,500.00</u>	<u>19,500.00</u>	
<b>Excess Revenue/(Loss)</b>		<b>(1,120.70)</b>	<b>(3,629.39)</b>	<b>7,451.34</b>	<b>6,229.90</b>	<b>(505.79)</b>		<b>17.44</b>	<b>713.30</b>	<b>(500.00)</b>	<b>2,500.00</b>	<b>2,500.00</b>	
<b>ENDING FUND BALANCE</b>		<b>27,813</b>	<b>24,184</b>	<b>31,635</b>	<b>37,865</b>	<b>37,359</b>		<b>37,377</b>	<b>38,073</b>	<b>36,859</b>	<b>39,359</b>	<b>39,359</b>	



## 06 - COURT SECURITY FUND

*Court Security fund is allowed by state statute through a municipal ordinance to collect a \$3 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.*

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 COUNCIL PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	\$ 91,910	\$ 91,910	\$ 89,410	
REVENUE TOTAL	\$ 18,349	\$ 16,000	\$ 16,000	\$ -
EXPENSE TOTAL	\$ 10,203	\$ 18,500	\$ 13,578	\$ (4,922)
<b>ENDING FUND BALANCE</b>	<u>\$ 100,056</u>	<u>\$ 89,410</u>	<u>\$ 91,832</u>	

### EXPENSES

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

### CAPITAL

No requests

City of Castle Hills		Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 CM Proposed Budget	2019 Council Proposed Budget	Change
<b>Municipal Court Security Fund (06)</b>													
<b>BEGINNING FUND BALANCE</b>		<b>76,001</b>	<b>83,064</b>	<b>88,163</b>	<b>73,611</b>	<b>77,645</b>		<b>91,910</b>	<b>91,910</b>	<b>91,910</b>	<b>89,410</b>	<b>89,410</b>	
06-00-8604 Revenue This Year		12,910.86	17,386.90	15,584.72	16,557.05	25,995.24	17,687	18,349.16	9,370.51	16,000.00	16,000.00	16,000.00	(2,349)
		<u>12,910.86</u>	<u>17,386.90</u>	<u>15,584.72</u>	<u>16,557.05</u>	<u>25,995.24</u>	17,687	<u>18,349.16</u>	<u>9,370.51</u>	<u>16,000.00</u>	<u>16,000.00</u>	<u>16,000.00</u>	
06-00-5002 Overtime		960.00	480.00	1,237.50	4,800.00	6,322.50	2,760	6,435.00	1,635.00	3,400.00	3,000.00	3,000.00	(3,435)
06-00-5010 FICA		57.65	29.56	76.61	296.20	388.42	170	398.97	99.57	100.00	230.00	230.00	(169)
06-00-5012 Medicare		13.49	6.91	17.91	69.24	90.93	40	93.31	23.29	50.00	-	-	(93)
06-00-5015 Employee Insurance		97.22	43.71	94.95	359.43	344.11	188	-	117.08	200.00	-	-	-
06-00-5018 TMRS-Employee Retirement		120.32	62.08	166.69	590.40	744.81	337	756.11	192.30	200.00	348.00	348.00	(408)
06-00-9005 Capital Expenses		-	-	22,125.00	-	-	4,425	-	-	-	-	-	-
06-00-9006 Equipment Purchase		-	7,959.99	-	1,274.33	-	1,847	-	329.99	500.00	3,000.00	3,000.00	3,000
06-00-9010 Operations & Maintenance		984.00	-	1,476.00	1,653.30	884.16	999	-	-	-	-	-	-
06-00-9012 Personnel-Contract		3,615.00	3,705.00	4,942.50	3,480.00	2,955.00	3,740	2,520.00	3,167.50	6,000.00	7,000.00	7,000.00	4,480
06-00-9030 Miscellaneous		-	-	-	-	-	-	-	8,049.69	8,050.00	-	-	-
		<u>5,847.68</u>	<u>12,287.25</u>	<u>30,137.16</u>	<u>12,522.90</u>	<u>11,729.93</u>		<u>10,203.39</u>	<u>13,614.42</u>	<u>18,500.00</u>	<u>13,578.00</u>	<u>13,578.00</u>	
<b>Excess Revenue/(Loss)</b>		<b>7,063.18</b>	<b>5,099.65</b>	<b>(14,552.44)</b>	<b>4,034.15</b>	<b>14,265.31</b>		<b>8,145.77</b>	<b>(4,243.91)</b>	<b>(2,500.00)</b>	<b>2,422.00</b>	<b>2,422.00</b>	
<b>ENDING FUND BALANCE</b>		<b>83,064</b>	<b>88,163</b>	<b>73,611</b>	<b>77,645</b>	<b>91,910</b>		<b>100,056</b>	<b>87,666</b>	<b>89,410</b>	<b>91,832</b>	<b>91,832</b>	

## 07 - COURT EFFICIENCY FUND

*Court Efficiency fund is 10% of a time payment fee that is imposed through state statute. The funds can be used to finance efficiency measures utilized by the court.*

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 COUNCIL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 3,535</u>	<u>\$ 3,535</u>	<u>\$ 5,335</u>	
REVENUE TOTAL	\$ -	\$ 1,800	\$ 1,800	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ 500	\$ 500
ENDING FUND BALANCE	<u>\$ 3,535</u>	<u>\$ 5,335</u>	<u>\$ 6,635</u>	

### EXPENSES

Possible costs related to interpreter fees from outside services

### CAPITAL

No requests

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 CM Proposed Budget	2019 Council Proposed Budget	Change
<b>Municipal Court Efficiency Fund (07)</b>												
<b>BEGINNING FUND BALANCE</b>	<b>1,257</b>	<b>1,904</b>	<b>2,804</b>	<b>1,923</b>	<b>2,614</b>		<b>3,535</b>	<b>3,535</b>	<b>3,535</b>	<b>5,335</b>	<b>5,335</b>	
07-00-8604 Revenue This Year	<u>647.15</u>	<u>899.37</u>	<u>734.02</u>	<u>690.61</u>	<u>920.85</u>	778	<u>-</u>	<u>1,067.42</u>	<u>1,800.00</u>	<u>1,800.00</u>	<u>1,800.00</u>	1,800
	<u>647.15</u>	<u>899.37</u>	<u>734.02</u>	<u>690.61</u>	<u>920.85</u>		<u>-</u>	<u>1,067.42</u>	<u>1,800.00</u>	<u>1,800.00</u>	<u>1,800.00</u>	
07-00-9010 Operations & Maintenance	<u>-</u>	<u>-</u>	<u>1,614.20</u>	<u>-</u>	<u>-</u>	323	<u>-</u>	<u>-</u>	<u>-</u>	<u>500.00</u>	<u>500.00</u>	500
	<u>-</u>	<u>-</u>	<u>1,614.20</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>500.00</u>	<u>500.00</u>	
<b>Excess Revenue/(Loss)</b>	<b>647.15</b>	<b>899.37</b>	<b>(880.18)</b>	<b>690.61</b>	<b>920.85</b>		<b>-</b>	<b>1,067.42</b>	<b>1,800.00</b>	<b>1,300.00</b>	<b>1,300.00</b>	
<b>ENDING FUND BALANCE</b>	<b>1,904</b>	<b>2,804</b>	<b>1,923</b>	<b>2,614</b>	<b>3,535</b>		<b>3,535</b>	<b>4,602</b>	<b>5,335</b>	<b>6,635</b>	<b>6,635</b>	

## 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.*

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 COUNCIL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 202,346</u>	<u>\$ 202,346</u>	<u>\$ 354,502</u>	
REVENUE TOTAL	\$ 4,115	\$ 166,910	\$ 17,500	\$ (149,410)
EXPENSE TOTAL	\$ 14,754	\$ 14,754	\$ 1,500	\$ (13,254)
ENDING FUND BALANCE	<u>\$ 191,707</u>	<u>\$ 354,502</u>	<u>\$ 370,502</u>	

### EXPENSES

None at this time

Expense related to vending machine net with vending revenues

### CAPITAL

No requests

### FUTURE

Possible future consideration for use towards new facility

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 CM Proposed Budget	2019 Council Proposed Budget	Change
<b>BEGINNING FUND BALANCE</b>	<b>52,292</b>	<b>127,505</b>	<b>138,488</b>	<b>181,121</b>	<b>206,828</b>		<b>202,347</b>	<b>202,347</b>	<b>202,347</b>	<b>354,502</b>	<b>354,502</b>	
<b>Police Seizure Fund (13)</b>												
13-00-4060 Misc.-Vending Sales	-	-	-	-	-	-	-	123.46	210.00	1,500.00	1,500.00	1,500
13-00-4090 Interest	139.92	146.33	162.29	230.59	994.30	335	772.34	2,601.60	4,700.00	6,000.00	6,000.00	5,228
13-00-8604 Police Seizures - Federal	-	13,118.99	-	17,461.76	20,080.87	10,132	3,342.30	153,374.70	155,000.00	5,000.00	5,000.00	1,658
13-00-8606 Police Seizures - State	87,409.35	2,863.82	43,818.20	16,549.83	-	30,128	-	5,838.96	7,000.00	5,000.00	5,000.00	5,000
	<u>87,549.27</u>	<u>16,129.14</u>	<u>43,980.49</u>	<u>34,242.18</u>	<u>21,075.17</u>		<u>4,114.64</u>	<u>161,938.72</u>	<u>166,910.00</u>	<u>17,500.00</u>	<u>17,500.00</u>	
13-00-5070 Misc.-Vending Machine Foods	-	-	-	-	-		-	1,330.98	-	1,500.00	1,500.00	1,500
13-00-8000 Capitial Expenses	-	-	-	-	-		-	3,381.75	-	-	-	-
13-00-9010 Operations & Maintenance	4,536.22	5,146.25	1,347.77	7,646.49	25,556.74	8,847	14,753.60	-	14,753.60	-	-	(14,754)
13-00-9011 Equip/Fuel/Maint.	7,800.00	-	-	888.10	-	1,738	-	-	-	-	-	-
	<u>12,336.22</u>	<u>5,146.25</u>	<u>1,347.77</u>	<u>8,534.59</u>	<u>25,556.74</u>		<u>14,753.60</u>	<u>4,712.73</u>	<u>14,753.60</u>	<u>1,500.00</u>	<u>1,500.00</u>	
<b>Excess Revenue/(Loss)</b>	<b>75,213.05</b>	<b>10,982.89</b>	<b>42,632.72</b>	<b>25,707.59</b>	<b>(4,481.57)</b>		<b>(10,638.96)</b>	<b>157,225.99</b>	<b>152,156.40</b>	<b>16,000.00</b>	<b>16,000.00</b>	
<b>ENDING FUND BALANCE</b>	<b>127,505</b>	<b>138,488</b>	<b>181,121</b>	<b>206,828</b>	<b>202,347</b>		<b>191,708</b>	<b>359,573</b>	<b>354,503</b>	<b>370,502</b>	<b>370,502</b>	

## 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 2018. 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.*

	2018 ADOPTED BUDGET	2018 PROJECTED ENDING	2019 COUNCIL PROPOSED BUDGET	CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 6,186</u>	<u>\$ 6,186</u>	<u>\$ 8,495</u>	
REVENUE TOTAL	\$ -	\$ 2,309	\$ 2,309	\$ -
EXPENSE TOTAL	\$ -	\$ -	\$ 3,000	\$ 3,000
<b>ENDING FUND BALANCE</b>	<u>\$ 6,186</u>	<u>\$ 8,495</u>	<u>\$ 7,804</u>	

### EXPENSES

Costs for training of law enforcement officers

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 CM Proposed Budget	2019 Council Proposed Budget	Change
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-		6,186	6,186	6,186	8,495	8,495	
<b>LEOSE Fund (18)</b>												
18-00-4455 LEOSE State Allocation	-	-	-	-	-	-	-	2,308.84	2,308.84	2,309.00	2,309.00	2,309
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>2,308.84</u>	<u>2,308.84</u>	<u>2,309.00</u>	<u>2,309.00</u>	
18-00-5074 Training/Professional Meetings	-	-	-	-	-	-	-	-	-	3,000.00	3,000.00	3,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000.00</u>	<u>3,000.00</u>	
<b>Excess Revenue/(Loss)</b>	-	-	-	-	-		-	2,308.84	2,308.84	(691.00)	(691.00)	
<b>ENDING FUND BALANCE</b>	-	-	-	-	6,186		6,186	8,495	8,495	7,804	7,804	



# Crime Control Prevention District -50

The Crime Control Prevention District (CCPD) Board be meet September 5, 2018 and adopted the proposed budget that was submitted to the City Council on September 12. City Council will be holding public hearing and will be and agenda item to approve October 9, 2018. The proposed CCPD budget included within the documents updated once is formally adopted, thus two blank pages are reserved for the final inclusion within the City of Castle Hills Adopted 2019 budget.

Page Intentional left blank - Reserved for Final Adoption of CCPD 2019 Budget

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# 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.*

	2018 ADOPTED BUDGET	2018 PROJECTED BUDGET	2019 COUNCIL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 5,006	\$ 5,006	\$ 5,986	
REVENUE TOTAL	\$ 980	\$ 980	\$ 500	\$ (480)
EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 5,986	\$ 5,986	\$ 6,486	

### EXPENSES

No requests

### Capital

No requests

City of Castle Hills	Audited 12/31/2013	Audited 12/31/2014	Audited 12/31/2015	Audited 12/31/2016	Audited 12/31/2017	5 Year Average	2018 Annual Budget	Un-Audited YTD July 31, 2018	2018 Projected Ending	2019 CM Proposed Budget	2019 Council Proposed Budget	Change
<b>Animal Shelter Fund (04)</b>												
<b>BEGINNING FUND BALANCE</b>	<b>1,021</b>	<b>1,829</b>	<b>1,970</b>	<b>2,765</b>	<b>4,501</b>		<b>5,006</b>	<b>5,006</b>	<b>5,006</b>	<b>5,986</b>	<b>5,986</b>	
04-00-4050 Garage Sale Permits-Annual	-	-	-	-	-		-	380.00	380.00	-	-	-
04-00-8604 Revenue This Year	385.00	-	45.00	-	-	86	-	-	-	-	-	-
04-00-8605 Donations	536.00	268.00	750.09	1,735.80	505.00	759	960.00	45.00	600.00	500.00	500.00	(460)
	<u>921.00</u>	<u>268.00</u>	<u>795.09</u>	<u>1,735.80</u>	<u>505.00</u>		<u>960.00</u>	<u>425.00</u>	<u>980.00</u>	<u>500.00</u>	<u>500.00</u>	
04-00-9010 Operations & Maintenance	113.02	127.02	-	-	-	48	-	-	-	-	-	-
	<u>113.02</u>	<u>127.02</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Excess Revenue/(Loss)</b>	<b>807.98</b>	<b>140.98</b>	<b>795.09</b>	<b>1,735.80</b>	<b>505.00</b>		<b>960.00</b>	<b>425.00</b>	<b>980.00</b>	<b>500.00</b>	<b>500.00</b>	
<b>ENDING FUND BALANCE</b>	<b>1,829</b>	<b>1,970</b>	<b>2,765</b>	<b>4,501</b>	<b>5,006</b>		<b>5,966</b>	<b>5,431</b>	<b>5,986</b>	<b>6,486</b>	<b>6,486</b>	

## Glossary

**ACCRUAL BASIS** -The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

**ACTIVITY** - A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible. (e.g., police is an activity within the public safety function).

**AD VALOREM TAX**- A tax based on value (e.g., a property tax).

**AMORTIZATION** -Apportionment or writing off of the cost of an intangible asset as an operational cost over the estimated useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

**APPROPRIATION**- A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

**ASSESSED VALUATION**- A valuation set upon real estate or other property by a government as a basis for levying taxes.

**BALANCED BUDGET**- A budgeting term used to signify budgeted expenditures are offset by budgeted revenues. In some instances reserves set aside for a specific use could be included to offset budgeted expenditures; i.e. election equipment reserves set aside in previous fiscal years to replace outdated equipment in a future fiscal year.

**BASIS OF ACCOUNTING**- A term used to refer to when revenues, expenditures, expenses, and transfers- and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

**BUDGET AMENDMENT**- A term used to refer to a change to the budget after adoption. Additional revenue or fund balance/retained earnings appropriations to fund expenditures not included in the original adopted budget.

**BUDGET TRANSFER**- A term used to refer to the reallocation of appropriated funds between revenue or expenditure accounts within a department.

**CAPITAL EXPENDITURES** -Expenditures resulting in the acquisition of or addition to the government's general fixed assets

**CAPITAL IMPROVEMENT PROGRAM**- (CIP) A term used to refer to a group of related infrastructure improvements planned for the future. The program can be, either, a five or a ten year plan.

**CAPITAL LEASE** -An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time, that meets one or more of the criteria set forth in SFAS No. 13 for lease capitalization.

**CAPITAL PROJECTS FUND**- A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**CASH BASIS**- A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**DEBT SERVICE FUND**-A fund established to account for the accumulation of resources for and the payment of general long-term debt principal and interest (sometimes referred to as a SINKING FUND)

**DEBT SERVICE FUND REQUIREMENTS** -The resources which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

**DEBT SERVICE REQUIREMENTS** -The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

**DEFERRED REVENUE** -Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are an example of deferred revenue.

**DELINQUENT TAXES** -Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

**DEPRECIATION**- Gradual conversion of the cost of a tangible fixed or capital asset as an operational cost over the projected useful life of an asset. The book value of an asset is reduced due to usage and a large expense is spread proportionately over a fixed period of time.

**ENTERPRISE FUND** (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; airports; parking garages; or transit systems). In this case, the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or purposes.

**EXPENDITURES**- Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

**EXPENSES** -Reduction in net financial resources which represents the operational cost of doing business.



**FISCAL YEAR-** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City's fiscal year is October thru September.

**FRANCHISE-** A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**FUND-** A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE-** The difference between fund assets and fund liabilities of governmental and similar trust funds

**FUND BALANCE-RESERVE FOR ENCUMBRANCES-** An account used to segregate a portion of fund balance for expenditures upon vendor performance.

**FUND BALANCE-RESERVE -FOR PREPAID ITEMS-** An account used to segregate a portion of fund balance to indicate that prepaid items do not represent expendable amiable financial resources even though they are a component of net current assets.

**FUND TYPE-** Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

**GENERAL FUND (GF)-** The fund used to account for all financial resources, except those required to be accounted for in another fund.

**GENERAL LONG-TERM DEBT** -Long-term debt expected to be repaid from governmental funds.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

**GOVERNMENTAL FUND TYPES** -Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. In essence, the funds are accounting segregation of financial resources. Expendable assets are assigned to the particular fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, used and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more

detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**INTERFUND TRANSFERS** -All inter-fund transactions except loans, quasi-external transactions and reimbursements.

**INTERGOVERNMENTAL REVENUES** -Revenues from other governments in the forms of grants, entitlements, shared revenues or payment in lieu of taxes.

**INTERNAL SERVICE FUND**- A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**INTEREST AND SINKING (I&S)** – The debt rate (I&S) is the component of the adopted tax rate of the taxing unit that will impose the amount of taxed needed to fund the unit's debt service for the year.

**LEVY** (1) (Verb) to impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) the total amount of taxes, special assessments or service charges imposed by a government.

**LIABILITIES** -Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer or provide services to other entities in the future as a result of past transactions or events.

**MAJOR FUND**- A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

**MAINTENANCE** -The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs; replacement of parts, structural components and so forth and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

**MAINTENANCE & OPERATION (M&O)** -The component of the adopted tax rate of the taxing unit that will impose the amount of taxes needed to fund maintenance and operation expenditures in the General Fund for the year.

**MODIFIED ACCRUAL BASIS**- The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resources increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable" and "available to finance expenditures of the current." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance

and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis accounting.

**OBJECT-** As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

**ORDINANCE** -A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

**ORGANIZATIONAL-UNIT CLASSIFICATION (ORG UNIT)-** Expenditure classification according to responsibility centers within a government's organizational structure. Classification of expenditures by organizational unit is essential to fulfilling stewardship responsibility for individual government resources.

**PROPRIETARY FUND TYPES** -Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**RESERVED** -An element of the equity section of the governmental fund balance sheet comprised of three major fund balance elements: reserved; unreserved, designated; and unreserved, undesignated. When used in association with the governmental funds, the term "reserved" should be limited to describing the portion of fund balance that is (1) not available for appropriation or expenditure and/or (2) is segregated legally for a specific future use. A common example of the first type of reservation within the governmental funds is "reserved for inventories." Another example, "reserved for loans receivable," represents amounts expected to be collected in the future. Therefore, this receivable is not available for expenditure or appropriation at the balance sheet date. In this instance, the loans receivable amount is not associated with revenue recognition. However, if outstanding receivables (e.g., property taxes) are related to revenue that is not available, deferred revenue should be reported, not a reservation of fund balance. "Reserved for Encumbrances" is a common example of the second reserve type. This type of reserve is legally earmarked for a specific purpose. Generally, the reservations are based on third party restrictions (e.g., contract with vendor).

**REVENUES-** (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating

transfers are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

**SPECIAL REVENUE FUND-** A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

**TAX RATE** -The amount of tax (M&O and I&S combined) stated in terms of a unit of the tax base. Adopted by Ordinance by the governing body.

**TAX ROLL** -The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

**UNRESERVED** -The equity section of the governmental fund balance sheet is comprised of three major fund balance elements: reserved; unreserved, designated; and unreserved, undesignated. (Also reference Unreserved, Designated and Unreserved, Undesignated.)

**UNRESERVED, DESIGNATED-** A designation of unreserved fund balance established by a government to indicate tentative plans for the use of current financial resources in the future. Examples of designations include equipment replacement and contingencies. These designations should not cause the government to report a deficit unreserved, undesignated fund balance. In addition, a government should not report a deficit unreserved, designated fund balance. In effect, a government cannot designate resources that are not available for expenditure.

**UNRESERVED, UNDESIGNATED-** An unreserved, undesignated fund balance represents financial resources available to finance expenditures other than those tentatively planned by the government.

**WORKING CAPITAL** -The difference between current assets and current liabilities of enterprise funds.

**CITY OF CASTLE HILLS, TEXAS  
ORDINANCE NO. 2018-09-18-A**

**AN ORDINANCE OF THE CITY OF CASTLE HILLS, TEXAS,  
APPROVING AND ADOPTING THE OPERATING BUDGET FOR  
FISCAL YEAR BEGINNING JANUARY 1, 2019 AND ENDING  
DECEMBER 31, 2019; PROVIDING FOR BUDGETARY  
APPROPRIATIONS FOR THE VARIOUS OPERATING FUNDS  
OF THE CITY; PROVIDING FOR THE REPEAL OF ALL  
ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY  
CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, on August 8, 2018 the City Manager presented to the City Council a proposed budget, was duly presented to the City Council in accordance with state law for the fiscal year beginning January 1, 2019, and ending December 31, 2019;

**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 two public hearings and public notices 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 FY2019; said public hearings were held in accordance to the Texas Local Government Code Section 102.006, 102.006(c), and 102.0065; 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 by law 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 hereby approves and adopts the budget for the fiscal year beginning January 1, 2019 and ending December 31, 2019, for the operation of the general government of the City of Castle Hills, Texas, in the form of **Exhibit A, "The Adopted FY 2019 Budget"**, a copy of which is appended hereto.

**SECTION 2.** Expenditures during the fiscal year beginning January 1, 2019 shall be made in accordance with the budgeted appropriations approved by this Ordinance and made a part hereof for all purposes.

**SECTION 3.** The City Secretary is directed to maintain a certified copy of this Ordinance with a true copy of the attached budget.

**SECTION 4.** The City Secretary is also directed to post the adopted budget and the 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 5.** All provisions in conflict of this ordinance be repealed, and all other provisions of this ordinance shall remain in full force and effect.

**SECTION 6.** 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 7.** This Ordinance shall take effect immediately from and after its passage, as the law in such cases provided.

**PASSED AND APPROVED** this 18<sup>th</sup> day of September 2018, at a Special Meeting of the City Council of the City of Castle Hills, there being a quorum present, and by record vote as follows:

Council Member Lesley Wenger \_\_\_\_\_

Council Member Douglas Gregory \_\_\_\_\_

Council Member Clyde McCormick

\_\_\_\_\_

Council Member Amy McLin

\_\_\_\_\_

Council Member Maretta Scott

\_\_\_\_\_

\_\_\_\_\_  
Timothy A. Howell, Mayor

ATTEST:

\_\_\_\_\_  
Minerva Gonzales, City Secretary

APPROVED AS TO FORM:

\_\_\_\_\_, City Attorney  
Langley & Banack, Incorporated

**CITY OF CASTLE HILLS, TEXAS  
ORDINANCE NO. 2018-09-18-B**

**AN ORDINANCE OF THE CITY OF CASTLE HILLS, TEXAS  
LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF  
THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE  
FISCAL YEAR BEGINNING JANUARY 1, 2019 AND ENDING  
DECEMBER 31, 2019; PROVIDING THE DATE ON WHICH SUCH  
TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR  
PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID;  
PROVIDING FOR SEVERABILITY; AND REPEALING ALL  
ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR  
IN CONFLICT HERewith.**

**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, Texas in accordance with such; and

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

**Whereas**, all notices and hearings 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 tax rate of **\$0.521345** on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth for the 2018 Tax Year as follows:

1.) For the maintenance and support of general government (General Fund),  
**\$0.521345** on each \$100 valuation of property; and

2.) For the interest and sinking fund, **\$0.00** on each \$100 valuation of property.



**SECTION 2. THAT THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**SECTION 3.** That taxes levied under this Ordinance shall be due October 1, 2018 and if not paid on or before January 31, 2019, shall immediately become delinquent.

**SECTION 4.** All taxes shall become a lien upon the property against which assessed, and the City Tax Collector of 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 General Fund of the City of Castle Hill, Texas. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

**SECTION 5.** 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 6.** The tax rolls as presented to the City Council, together with any supplement thereto are hereby approved.

**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 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 18<sup>th</sup> day of September 2018, at a Special Meeting of the City Council of the City of Castle Hills, there being a quorum present, and by record vote as follows:

Council Member Lesley Wenger \_\_\_\_\_

Council Member Douglas Gregory \_\_\_\_\_

Council Member Clyde McCormick \_\_\_\_\_

Council Member Amy McLin \_\_\_\_\_

Council Member Maretta Scott \_\_\_\_\_

\_\_\_\_\_  
Timothy Howell, Mayor

ATTEST:

\_\_\_\_\_  
Minerva Gonzales, City Secretary

APPROVED AS TO FORM:

\_\_\_\_\_, City Attorney  
Langley & Banack, Incorporated

# Castle Hills City Council

## Agenda Item Summary

### September 18, 2018

AGENDA ITEM

# IV

### **“Consider and Act Upon by Record Vote an Ordinance No. 2018-09-18-B, to Adopt the 2018 Tax Rate for the City of Castle Hills.**”

#### **Summary:**

**Consider and act upon by record vote an Ordinance No. 2018-09-18-B, to adopt the 2018 tax rate for the City of Castle Hills.**

#### **Background:**

Per the Tax Code, Title 1. Property Tax Code, Subtitle D. Appraisal and Assessment, chapter 29. Assessment, 26.05 Tax Rate. (a) “The governing body of each taxing unit, before the later of September 30, or the 60<sup>th</sup> day after the certified appraisal roll is received by the taxing unit, shall adopt the tax rate for the current tax year and shall notify the assessor for the unit of the rate adopted. The tax rate consists of two components, each of which must be approved separately.”

#### **Discussion:**

Council received the Effective and Rollback Rate Calculation on July 31, 2018 which was prepared by Bexar County Tax Assessor Collector. Staff presented City Council with a presentation on Effective and Rollback Rate Calculations, which included information on the effect of the first year of the tax freeze. As a reminder, this tax year produced an anomaly in regards to the Effective and Rollback rates in comparison to the prior year.

City of Castle Hills approved a motion to proposed a tax rate of \$0.521345 per \$100 valuation on August 8<sup>th</sup>, 2108. The proposed rate is an increase of \$0.02 cent per \$100. The tax rate proposed did not exceed the lower of the effective or rollback rate, so subsequent tax hearings were not required. The required “Notice of 2018 Tax Year Proposed Property Tax Rate” was published on August 15, 2018 in the official city paper. The Council is not required to adopt the proposed tax rate however, the adopted rate cannot exceed the rate proposed.

Attached is a copy of the Ordinance includes the proposed tax rate providing for the required language within Section 1. with the breakdown of the M&O and I&S (which is none) rate. This year based on the Proposed tax rate not exceeding the effective maintenance and operations rate, the following statement is all that is required in the ordinance. “THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENACNE AND OPERATIONAS THAN LAST YEAR’S TAX RATE.”

**Pros:**

- 1.) The City will receive increased dollars due to the addition of new property and increased valuations with the adoption of the current tax rate which supports and maintains current services.
- 2.) If the City Council was to adopt the proposed \$0.02 tax increase the additional dollars of \$107,367 could be applied towards the transfer to the Supplemental Street and Drainage Fund (22)

**Cons:**

**Attachments:**

- 1) Proposed Ordinance No. 2018-09-18-B

**Fiscal Impact:**

Varies based on the adopted tax rate.

**Recommendation:**

Motion to Adopt Ordinance No. 2018-09-18-B setting a tax rate of \$\_\_\_\_\_, with Maintenance and Operation rate being \$\_\_\_\_\_ and no interest and sinking rate.

**Submitted by** Ryan Rapelye, City Manager

**Date** 09.14.2018



**CITY OF CASTLE HILLS, TEXAS  
ORDINANCE NO. 2018-09-18-B**

**AN ORDINANCE OF THE CITY OF CASTLE HILLS, TEXAS  
LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF  
THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE  
FISCAL YEAR BEGINNING JANUARY 1, 2019 AND ENDING  
DECEMBER 31, 2019; PROVIDING THE DATE ON WHICH SUCH  
TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR  
PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID;  
PROVIDING FOR SEVERABILITY; AND REPEALING ALL  
ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR  
IN CONFLICT HEREWITH.**

**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, Texas in accordance with such; and

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

**Whereas**, all notices and hearings 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 tax rate of **\$0.521345** on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth for the 2018 Tax Year as follows:

1.) For the maintenance and support of general government (General Fund),  
**\$0.521345** on each \$100 valuation of property; and

2.) For the interest and sinking fund, **\$0.00** on each \$100 valuation of property.

**SECTION 2. THAT THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**SECTION 3.** That taxes levied under this Ordinance shall be due October 1, 2018 and if not paid on or before January 31, 2019, shall immediately become delinquent.

**SECTION 4.** All taxes shall become a lien upon the property against which assessed, and the City Tax Collector of 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 General Fund of the City of Castle Hill, Texas. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

**SECTION 5.** 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 6.** The tax rolls as presented to the City Council, together with any supplement thereto are hereby approved.

**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 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 18<sup>th</sup> day of September 2018, at a Special Meeting of the City Council of the City of Castle Hills, there being a quorum present, and by record vote as follows:

Council Member Lesley Wenger \_\_\_\_\_

Council Member Douglas Gregory \_\_\_\_\_

Council Member Clyde McCormick \_\_\_\_\_

Council Member Amy McLin \_\_\_\_\_

Council Member Maretta Scott \_\_\_\_\_

\_\_\_\_\_  
Timothy Howell, Mayor

ATTEST:

\_\_\_\_\_  
Minerva Gonzales, City Secretary

APPROVED AS TO FORM:

\_\_\_\_\_, City Attorney  
Langley & Banack, Incorporated

# Castle Hills City Council

## Agenda Item Summary

### September 18, 2018

AGENDA ITEM

V

### **“Consider and Act to Ratify the Property Tax Increase Reflected in the Fiscal Year 2019 Budget.”**

#### **Summary:**

**Consider and act to ratify the property tax increase reflected in the Fiscal Year 2019 Budget.**

#### **Background:**

Per the Local Government Code Title 4. Finances, Subtitle A. Municipal Finances, Chapter 102 Municipal Budget, Section 102.007 (c) “adoption of the budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget.” In 18-point or larger type. Also required under 102.007 Adoption of the Budget (d), (3) & (4) is the property tax comparisons and total amount of municipal debt obligations. This is a comparison to budgeted tax revenue not tax rates.

#### **Discussion:**

The attached proposed budget cover contains the following statement in 18-point font that corresponds with the above referenced wording based on the City Manager Proposed Budget that included no tax rate increase:

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$58,861, which is a 1.7178% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$32,310.”

If the Council was to adopt the proposed \$.02 cent per/100 increase the statement would read as follows:

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$166,228, which is a 4.8513% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$33,599.”

If the Council was to adopt a \$.01 cent per/100 increase the statement would read as follows:

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$112,544, which is a 3.2846% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$32,955.”



**Attachments:**

- 1) FY 2019 Budget Cover Page

**Fiscal Impact:**

Various based on adoption of tax rate.

**Recommendation:**

Motion to “To ratify the property increase reflected in the Fiscal Year 2019 Adopted Budget. “

**Submitted by** Ryan Rapelye City Manager

**Date** 09.14.2018





**This budget will raise more revenue from property taxes than last year's budget by an amount of \$58,861, which is a 1.7178% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$32,310.**

**Record Vote on**

**Budget**

**Tax Rate:**

**Mayor**

**Timothy Howell**

**(Votes only in event of a tie)**

**Council Members**

**Lesley Wenger (Pro Tem)**

**Douglas Gregory**

**Clyde McCormick**

**Amy McLin**

**Maretta Scott**

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**Property Tax Comparison**

**FY 2018**

**FY 2019**

**Adopted (Proposed) Tax Rate**

**0.501345**

**0.521345**

**Effective Tax Rate**

**0.477057**

**0.647217**

**Effective Maintenance & Operations**

**0.477057**

**0.647217**

**Rollback Tax Rate**

**0.515221**

**0.698994**

**Debt Tax Rate (I&S)**

**0.000000**

**0.000000**

**Total debt obligation for the City of Castle Hills secured by property taxes:  
\$ 0.00.**