

**CITY OF CASTLE HILLS, TEXAS
ORDINANCE NO. 2025-09-09**

**AN ORDINANCE OF THE CITY OF CASTLE HILLS, TEXAS,
APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR
BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30,
2026; MAKING APPROPRIATIONS FOR EACH FUND AND
DEPARTMENT; ESTABLISHING AN INTEREST AND SINKING
FUND FOR EXISTING CITY FINANCIAL OBLIGATIONS;
PROVIDING FOR THE LEVYING AND COLLECTION OF A
SUFFICIENT TAX TO PAY THE PRINCIPAL AND INTEREST ON
SUCH OBLIGATIONS; PROVIDING FOR THE REPEAL OF ALL
ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY
CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, on July 1, 2025, the City Manager filed a proposed budget with the City Secretary which was duly presented to the City Council in accordance with state law for the fiscal year beginning October 1, 2025, and ending September 30, 2026;

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

WHEREAS, the City Council called for one public hearing, a public notice was published in the San Antonio Express News, the official newspaper of the City of Castle Hills, to elicit public participation on the proposed budget for FY 2026, and said public hearing was held in accordance with the Texas Local Government Code Chapter 102; and

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

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

SECTION 1. The City Council hereby approves and adopts the budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, for the operation of the general government of the City of Castle Hills, Texas, in the form of **Exhibit A, "The Adopted FY 2026 Budget"**, a copy of which is appended hereto.

SECTION 2. Expenditures during the fiscal year beginning October 1, 2025, shall be made in accordance with the budgeted appropriations approved by this Ordinance and made a part hereof for all purposes.

SECTION 3. That there is hereby appropriated the amount shown in said budget necessary to provide for an interest and sinking fund for the payment of the principal and interest of debt requirements of the Fiscal Year 2026 for The City of Castle Hills.

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

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

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

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

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

PASSED AND APPROVED this 3rd day of September 2025, at a Regular Meeting of the City Council of the City of Castle Hills, there being a quorum present, and by record vote as follows:

Council Member Jack Joyce

Mayor Pro Tem Beth Daines

Council Member Denise Haley

Council Member Jason Smith

Council Member Kurt May

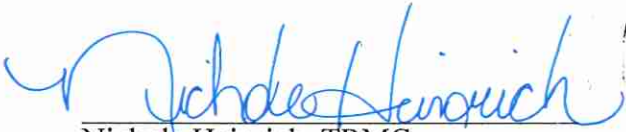
Absent
Yay
Yay
Yay
Yay

APPROVED:



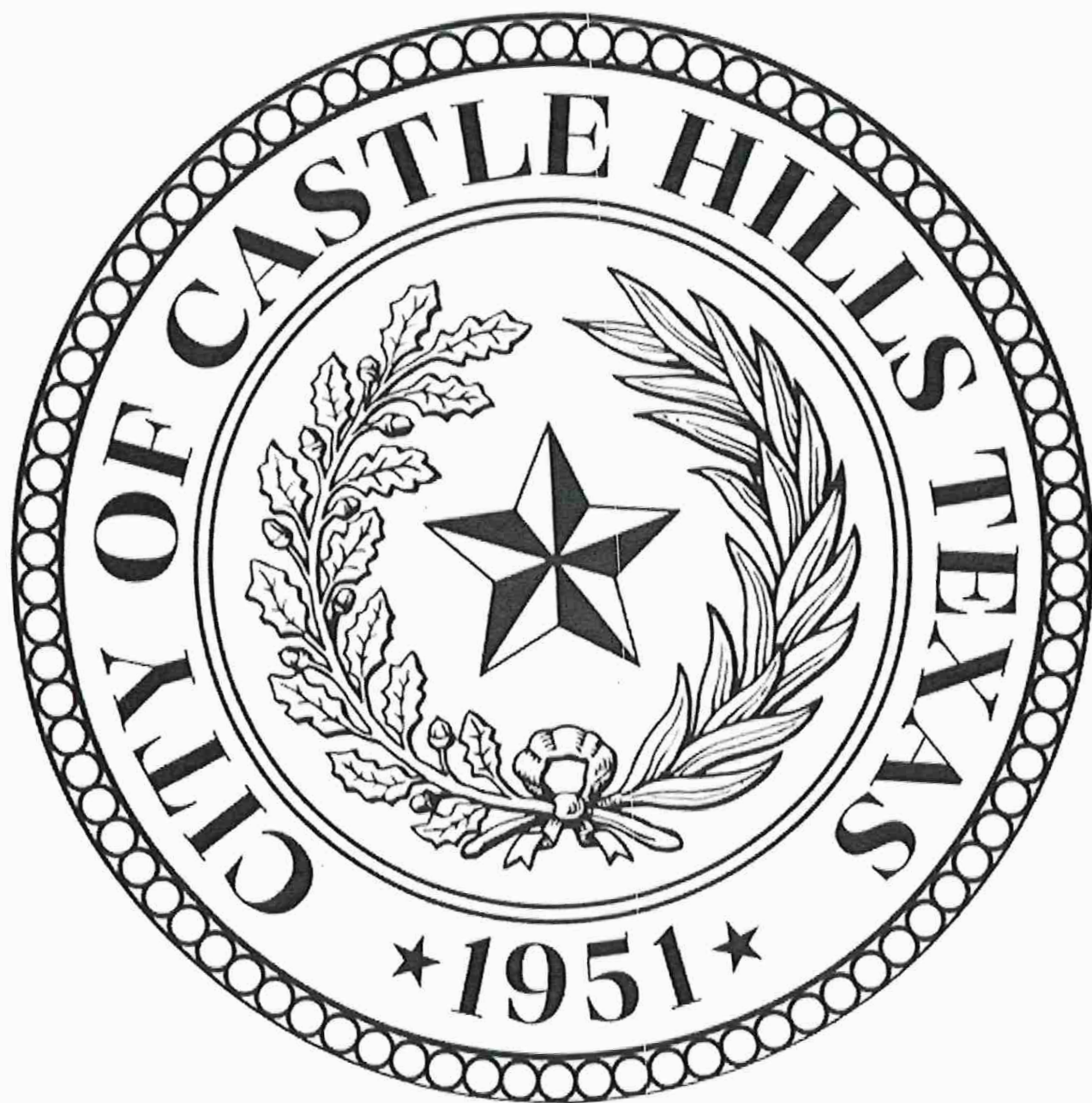
JR Treviño, Mayor

ATTEST:



Nichole Heinrich, TRMC
City Secretary







City of Castle Hills

JR Treviño, Mayor
Jason Smith, Councilmember
Denise Haley, Councilmember
Kurt May, Councilmember
Jack Joyce, Councilmember
Beth Daines, Councilmember
Christopher Duque, City Manager

August 12, 2025

Dear Honorable Mayor and Members of the City Council:

I am pleased to present the proposed Fiscal Year 2025-2026 Annual Budget for the City of Castle Hills. This document has been prepared in accordance with state law and includes financial information regarding the General Fund and other special funds. The proposed FY 2025-2026 budget for all funds totals \$10,910,224.

The FY 2025-2026 Annual Budget reflects both the needs of the citizenry and the policy mandates of the City Council. The Budget is realistic, feasible, and cost-effective. It not only addresses the existing level of services which City staff has been directed to provide and which our citizens have come to expect and deserve, but it also addresses issues that arose during the budget process. As the elected officials of the City, the City Council performs a vital role in policy-making and the general well-being of the community. Policy-making requires that the City Council express its service objectives, particularly in terms of the services that the City Council believes will meet its goals for the community.

The Annual Budget is a fiscal blueprint for the implementation of plans and programs intended to establish service delivery levels sufficient to meet the City's goals and objectives for FY 2025-2026. The Annual Budget is the single most important report presented to the City Council during the year. Although it is primarily intended for City Council policy determination, it also serves as an aid to the citizens in providing a better understanding of the City's operating fiscal programs. The budget has been built on conservative financial principles. Furthermore, the Budget serves as a guide for financial control and implementation of City Council policy mandates. In addition to indicating the FY 2025-2026 Budget highlights and goals, there were a number of accomplishments during the previous fiscal year:

FY 2024-2025 IN REVIEW

- ✓ Reduced the tax rate from \$0.543658 to \$0.540661 per \$100 assessed taxable value (voter approval tax rate); and continued to provide a \$5,000 or 10% Homestead Tax Exemption and a \$5,000 age 65 or older residence homestead exemption for the elderly.
- ✓ Completed street improvements to address the City's transportation network including the mill and overlay of Lemonwood Drive (Roletto Dr to NW Military HWY), Amerson Drive (Bluet Ln to Jackson Keller Rd), and Castle Oaks Drive (Roundup Dr to West Ave) and micro-surfacing of various streets.

- ✓ Commenced the Carolwood and North Manton Roadway and Drainage Improvements project (\$3,297,254).
- ✓ Approved Interlocal Agreements with the City of San Antonio and the San Antonio Water System for financial support of the Carolwood and North Manton Roadway and Drainage Improvements project.
- ✓ Purchased a Pumper apparatus for the Fire Department.
- ✓ Engaged Pace Architects to provide architectural services for possible remodeling/renovations of the Police Station and City Hall.
- ✓ Adjusted the Garbage Rate to ensure the fiscal stability of services—the solid waste rate was adjusted by \$0.50 (\$27.00 to \$27.50).
- ✓ Implemented Flock cameras (license plate reading cameras) for the Castle Hills Police Department.
- ✓ Engaged Bain Medina Bain, Inc. for engineering/design services related to the Castle Hills Drainage Watershed II Phase 1 (Mimosa/Krameria to West Ave) project.
- ✓ Installed shade structures and pavilions at the Commons (\$284,319.58).
- ✓ Completed a City branding campaign “Castle Hills Love It...Here!”.
- ✓ Revised the Personnel Policy Manual and Purchasing Policy.
- ✓ Hired a new city manager.

GOALS FOR FISCAL YEAR 2025-2026

- Utilize the voter-approval tax rate – \$0.540661 to \$0.578846 per \$100 assessed taxable value (voter approval tax rate); and continue to provide a \$5,000 or 10% Homestead Tax Exemption and a \$5,000 age 65 or older residence homestead exemption for the elderly.
- Adjust the Garbage Rate to ensure the long-term fiscal stability of solid waste services (increase solid waste base rate from \$27.50 to \$31.00).
- Continuation of street improvements to improve the transportation network—\$550,000.
- Complete the Carolwood and North Manton Roadway and Drainage Improvements project (\$3,297,254).
- Complete the City of Castle Hills, Texas Certificates of Obligation, Series 2023 projects to include street and drainage improvements.
- Purchase a truck for the Streets Department and a garbage truck for Sanitation.
- Commence a five-year program replacing the self-contained breathing apparatus (SCBA) for the Fire Department.
- Implement new in-car camera system for the Castle Hills Police Department.
- Complete repairs/remodeling of the Fire Station restroom/shower area.
- Reduce the crime rate.
- Improve workplace safety and reduce the number of injury claims and accidents.
- Continuation of residential and commercial growth in our City that will impact economic growth and opportunities for our citizenry.
- Continue to assess each City department’s delivery of services to ensure the maximum efficiency and effectiveness of tax dollars to provide a better municipal government.

BUDGET OVERVIEW

All City department requests were presented to the city manager, who after reviewing the requests,

drafted a preliminary budget to present to the City Council at the July 8th and August 6th budget workshops. Through a combination of the below-listed funds, the mechanisms have been created which allow for the providing of services to the citizens of Castle Hills:

- General Fund (01): This fund contains all activities that are not included within the other funds. The General Fund is usually referred to as the operating fund and is used to finance the day-to-day operations of the City. It is the largest part of the City's financial operation. Revenues for this fund are obtained from taxes, franchise fees, licenses and permits, charges for services, intergovernmental revenue, fines, and interest.
- Child Safety Fund (02): Funds are collected at the county level through a fee on vehicle registration and divided to municipalities based on population and a court fee imposed through state statute. The funds can be used for school crossing guard programs, programs designed to enhance child safety, including signage, pavement markings, and improvements that increase safety of biking and walking students, and health or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention.
- Debt Service Fund (03): This fund accounts for the accumulation of ad valorem tax for Interest & Sinking (I&S) revenue for the payment of long-term debt principal, interest, and related costs.
- Court Technology Fund (05): This fund collects a \$4 court fee (as allowed by state statute through a municipal ordinance) 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.
- Court Security Fund (06): This fund collects a \$4.90 court fee (as allowed by state statute through a municipal ordinance) 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.
- Court Efficiency Fund (07): This fund collects several fees that are imposed through state statute. The funds must be used to promote the efficient operation of the court for the purposes of improving the collection of outstanding court fines and fees, and investigation, prosecution, and enforcement of offenses within the court's jurisdiction can be used to improve the efficiency measures utilized by the court.
- Street Maintenance Fund (08): This fund contains revenue and expenditures associated with the City's dedicated sales tax for street maintenance. Sales tax revenue of one-fourth of one percent are used to maintain and repair municipal streets that existed on the date of the election to adopt the tax. Funds may not be used to build new streets. Every four years, the street sales tax must be re-authorized by voters. The fund also includes 20% of the yearly payments received from digital billboard rentals.
- Contingency Major Vehicle/Equipment Fund (09): This fund allows for the expenditure of funds to purchase vehicles and equipment for the fire department, public works department, and sanitation department. The fund was established in 2004, and each fiscal year funds are

transferred to this fund from the General Fund to fund future purchases.

- Drainage Utility Fund (10): This fund collects the stormwater fees assessed on a one-time basis on 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% go to this fund; and 20% go to the Street Maintenance Fund. These revenues shall be used for stormwater management, administration, studies, engineering, construction, reconstruction, and customary charges associated with the operation of the fund.
- Forfeiture Funds – State & Federal (13): Forfeiture Funds are governed by Chapter 59 of the Code of Criminal Procedures and proceeds or property received under this Chapter are 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, and maintenance.
- Hotel Occupancy Tax Fund (14): This fund is utilized for promotional activities with funding derived from the City's seven percent (7%) Hotel Occupancy Tax. Every person owning, operating, managing or controlling a short-term rental or collecting payment for occupancy in any short-term rental collects the Hotel Occupancy Tax from their guests for the City.
- Local Truancy Prevention Fund (16): This fund collects a \$5 fee created by state statute that may only be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses related to the position of juvenile case manager. The funds cannot be used to supplement the income of an employee whose primary role is not juvenile case manager.
- Local Municipal Jury Fund (17): This fund collects a \$0.10 fee created by state statute. The funds may only be used to fund juror reimbursements and otherwise finance jury services.
- Law Enforcement Officers Standard Education Fund (18): The LEOSE funds are received from the State of Texas through state statute. 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 offices. These funds are designed to supplement other training budgets, not replace them.
- Continuity Infrastructure Economic Development Program (CIED) Fund (20): This fund contains funds received following the termination of the CPS Energy 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.
- Workstation Upgrade Fund (21): This fund includes funding set aside from General Fund revenues through each department as an expense and recorded as a transfer within this fund. These funds are utilized to fund the replacement or upgrade of IT equipment/systems.
- Supplemental Street and Drainage Maintenance Fund (22): This fund was established in 2013

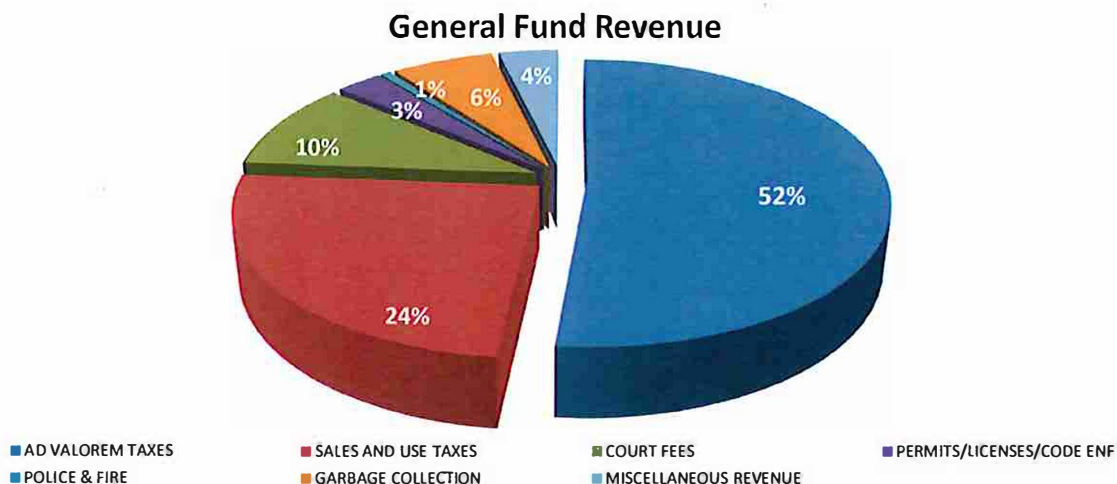
via Ordinance No. 1106 to supplement the street maintenance fund revenue. This fund is maintained by transferring funds that are available after the approval of the annual audit for any funds above a six-month backup operating revenues within the General Fund, up to \$400,000.

- **Certificates of Obligation—Streets (30):** This fund includes funding following the issuance of the 2020 certificates of obligation for street work. The fund includes bond proceeds, interest, and expenses related to the street projects and related costs, such as engineering.
- **Certificates of Obligation—Drainage (31):** This fund includes funding following the issuance of the 2020 certificates of obligation for drainage improvements. The fund includes bond proceeds, interest, and expenses related to the drainage improvements projects and related costs, such as engineering.
- **American Rescue Plan Fund (32):** This fund includes funding from the American Rescue Plan, which was intended to aid cities, including revenue lost due to the COVID-19 pandemic.
- **Crime Control Prevention District (50):** This fund contains revenue and expenditures associated with the City's dedicated sales tax for the crime control prevention district as authorized by Chapter 363 of the Local Government Code Public Safety. Sales tax revenue of one-fourth of one percent are used 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 re-authorize the collection.

GENERAL FUND

Currently, the General Fund operating revenues and operating expenditures are unbalanced with an operating deficit of \$41,129, which will reduce the General Fund fund balance.

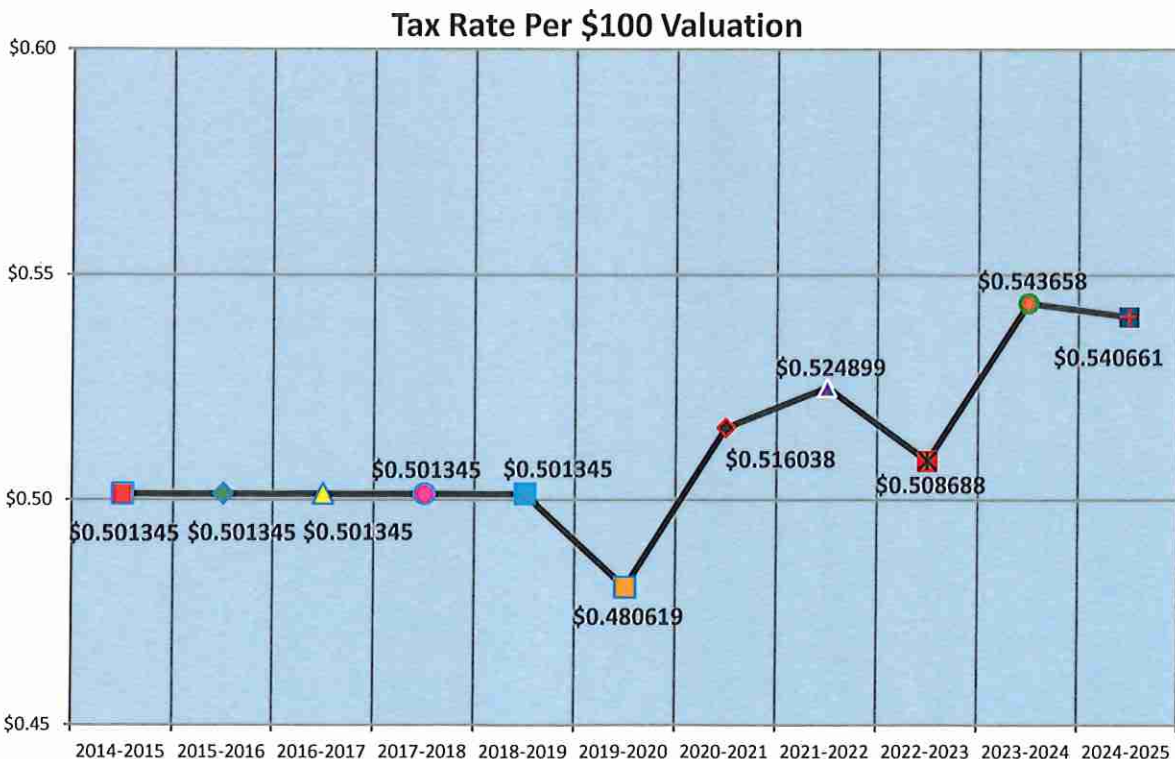
Revenues. The General Fund revenues for the Fiscal Year 2025-2026 total \$8,531,789, an increase of \$168,070 or 2.01% from the adopted FY 2024-2025 total budgeted revenues. The bulk of General Fund revenues come from taxes, which includes ad valorem tax, delinquent tax, tax penalty and interest, sales tax, franchise fees, and sales tax - beverages. Property tax is the City's largest revenue source, followed by sales tax and court fees.



In 2019, the State Legislature approved Senate Bill 2 that made significant changes to property taxes. Previously, a taxing entity discussed adopting a tax rate between the “effective tax rate” (the benchmark tax rate needed to raise the same amount of maintenance and operations property taxes on existing property as the previous year after taking into account changes in appraised values) and the “rollback tax rate” (the tax rate necessary to raise precisely 8% more maintenance and operations tax revenue as the year before after taking into account appraisal fluctuations). Following SB2, the term “effective tax rate” was revised to “no-new-revenue tax rate” and “rollback tax rate” was revised to “voter-approval tax rate,” which is calculated utilizing 3.5% instead of 8%.

As calculated by the Bexar County Tax Office, the no-new revenue tax rate is \$0.539756 per \$100 valuation and the voter-approval tax rate is \$0.578846 per \$100 valuation. The Fiscal Year 2025-2026 budget was prepared based on utilizing the voter-approval revenue ad valorem property tax rate of \$0.578846 per \$100.00 of assessed taxable value of \$892,834,946 (grand total after the “freeze actual”). The property tax rate is comprised of two components: 1) maintenance and operations and 2) interest and sinking fund (debt service). The proposed M&O tax rate is \$0.515500 and the proposed I&S tax rate is \$0.063346 for a combined total of \$0.578846 per \$100 assessed taxable value.

The recent history of the City’s property tax rate includes the tax rate being unchanged (\$0.501345) from FY 2014-2015 to FY 2018-2019, reduced from \$0.501345 to \$0.480619 in FY 2019-2020, increased from \$0.480619 to \$0.516038 in FY 2020-2021, increased to \$0.524899 in FY 2021-2022, reduced to \$0.508688 in FY 2022-2023, increased to \$0.543658 in FY 2023-2024, and reduced to \$0.540661 in FY 2024-2025.



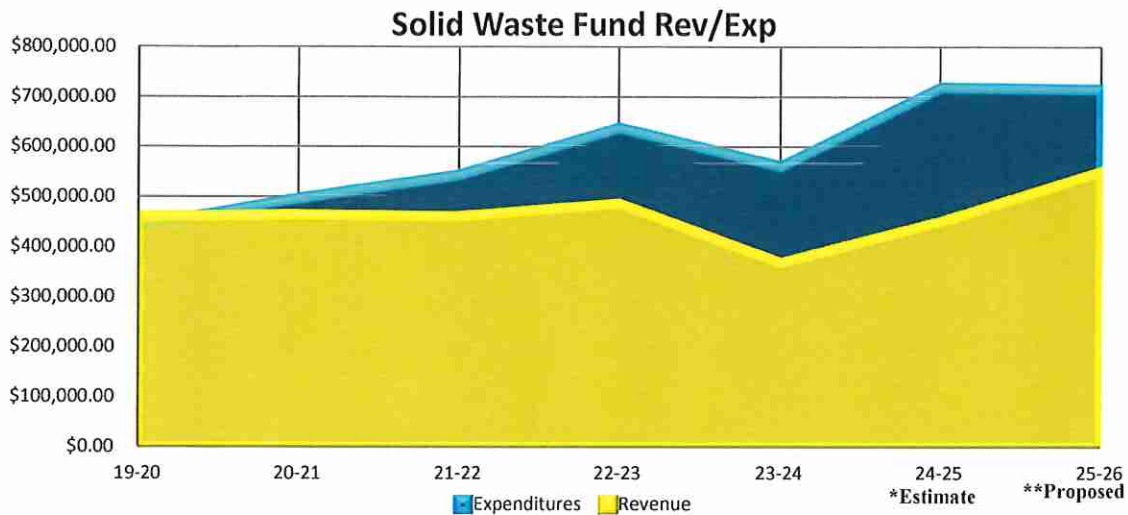
Significant features include the following:

- ❖ Based upon information received from the Bexar County Appraisal District, there is an decrease in certified taxable values from \$917,451,304 to \$892,834,946 (\$24,616,358 or 2.68%). There are 1,756 taxpayers who utilized the local exemptions reducing values by \$58,057,391, which is a decrease of \$702,993 or 1.2% from the 2024 certified ARB Approved Totals taxable values homestead exemptions.
- ❖ Estimated property tax revenue for FY 25-26 is \$4,330,289, an increase of \$7,991 or 0.18% from the adopted FY 24-25 budget; the property tax revenue increase reflects the decrease in taxable values, recent property tax revenue receipts, and the planned tax rate adjustment. Due to the fluid nature of property appraisals, the City conservatively budgets revenue and delays allocating the additional revenue until a defined trend is established.



- ❖ For FY 25-26, proposed sales tax revenue, which does not include the sales tax revenue received by the Street Improvement Fund and Crime Control Prevention District Fund, is \$1,596,000, a decrease of \$400 or 0.00025% from the adopted FY 24-25 budget. Due to the on-going impacts of the economic uncertainty and inflation impacts to individual's spending, it is necessary to take a conservative approach.
- ❖ For FY 25-26, the proposed amount of franchise fee revenue is \$450,000, a decrease of \$100,000 from the prior year; this reflects recent receipts.
- ❖ For FY 25-26, the proposed amount of court income is \$750,000, an increase of \$170,000 from the prior year; this reflects recent receipts.
- ❖ For FY 25-26, the proposed amount of permits/inspection fees is \$210,000, which is unchanged from the prior year.
- ❖ For FY 25-26, the proposed amount of towing service fee revenue is \$50,000, an increase of \$10,000 from the prior year; this follows bidding the towing service contract.

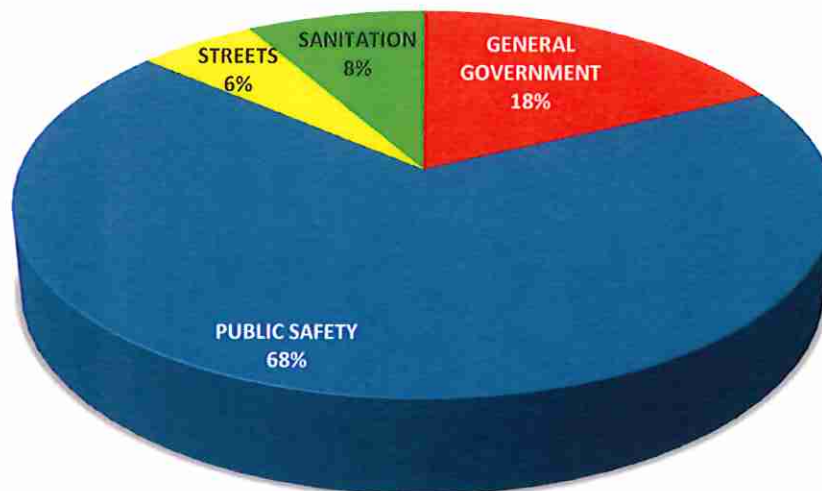
- ❖ For FY 25-26, the proposed amount of garbage fee revenue is \$550,000, an increase of \$60,000 from the prior year. An increase to the garbage fee is necessary to keep up with the costs of the service. Over the next several years, the garbage fee will be incrementally increased to ensure the solid waste expenditures are offset by the garbage fee revenue. Over the past four fiscal years, the operational costs of the sanitation service have exceeded the revenue, and the funding gap has only widened during this timeframe.



- ❖ For FY 25-26, the proposed amount of interest income is \$220,000, a decrease of \$20,000, which is the result of the anticipated decrease of interest rates.

Expenditures. The General Fund total appropriations for the Fiscal Year 2025-2026 are \$8,572,918, an increase of \$205,699 or 2.46% from the adopted FY 24-25 General Fund total appropriations.

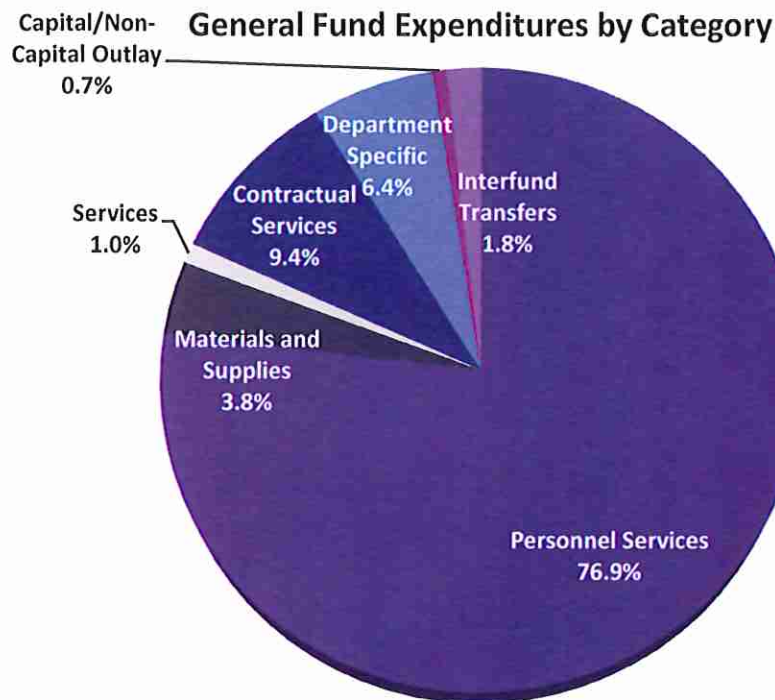
General Fund Expenditure by Function



Significant features include the following:

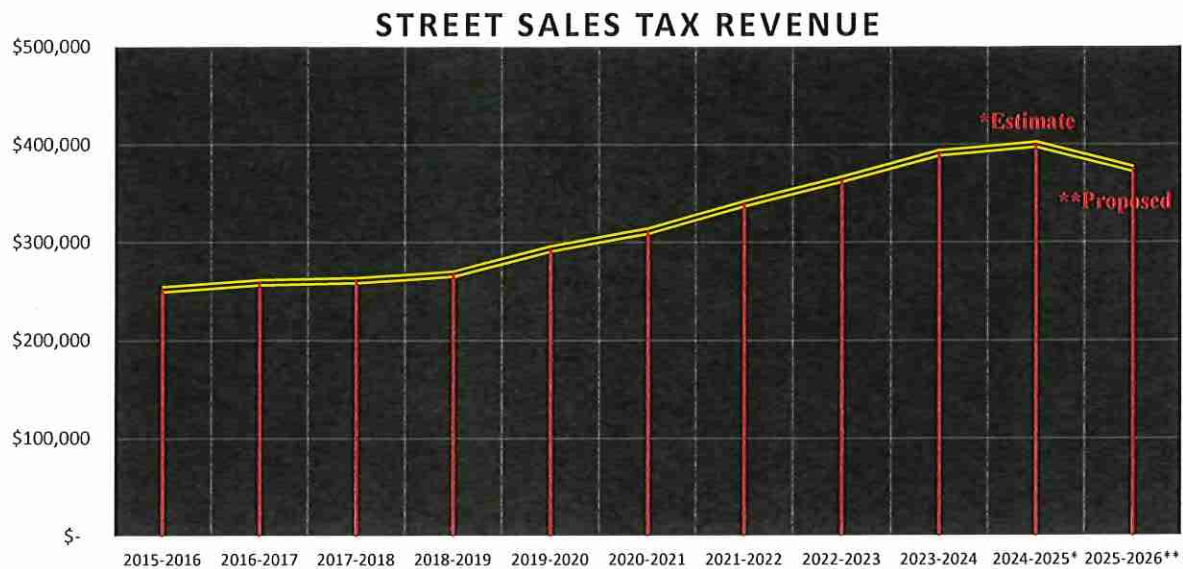
- ❖ The proposed Administration Department budget is increased by \$277,586 or 26.55% from the adopted FY 24-25 budget. The budget incorporates the salary and benefits of the city manager, city secretary, permits and code enforcement staff, and finance staff, including a part-time employee whose costs were not previously fully reflected. The budget includes an additional \$10,000 for the REPORTER publication; an increased allocation for IT Support; an increased allocation for the audit which was not previously fully reflected; an allocation for property/casualty insurance which was not included in the prior year's budget; an increased allocation for credit card fees, which reflects recent receipts; and a decreased allocation for transfer out for future technology upgrades. The budget includes funding for contracted services to include engineering, inspectors, health inspectors, the county tax assessor, and the city attorney.
- ❖ The proposed Court Department budget is increased by \$82,163 or 27.92% from the adopted FY 24-25 budget. The budget includes the salary and benefits of the municipal court staff members. The budget includes an increased allocation for contracted services includes the municipal court judge, prosecutors, and warrant officer; the increases are necessary due to the growing court docket and plans to focus more on code violations through the court system.
- ❖ The proposed Police Department budget is decreased by \$335,779 or 9.8% from the adopted FY 24-25 budget. The budget includes the salaries and benefits of the police department including dispatchers; the overtime allocation was increased to reflect recent receipts. However, four detective positions were transferred out to the Crime Control Prevention District Fund. The budget includes an increased IT Support allocation; a Telephone allocation which was previously not properly reflected; increased Fuel and Vehicle Maintenance allocations to reflect recent receipts; an increased Utilities allocation to reflect recent receipts; and a decreased Transfer for Technology Upgrades allocation.
- ❖ The proposed Fire Department budget is increased by \$104,150 or 4.57% from the adopted FY 24-25 budget. The budget includes the salaries and benefits of the fire department; the overtime allocation was increased to reflect recent receipts. The budget includes increased allocation for office supplies, uniforms, EMT supplies, and firefighter gear to reflect inflation; a Telephone allocation which was previously not properly reflected; decreased allocation for non-capital outlay; and a decreased allocation for transfer-out for technology upgrades.
- ❖ The proposed Street Department budget is increased by \$8,680 or 1.88% from the adopted FY 24-25 budget. The proposed budget includes the salaries and benefits of the streets department; funds are allocated for contract labor due to the utilization of temp agencies for vacant laborer positions; an increased allocation for IT support; increased allocations for vehicle and equipment maintenance and supplies; an allocation of \$45,000 for minor street repairs; and a no allocation for capital outlay.
- ❖ The proposed Sanitation Department is increased by \$89,166 or 14.22%. The proposed budget includes the salaries and benefits of the sanitation department, including contract labor due to the utilization of temp agencies for vacant sanitation drive and laborer positions.

- ❖ The proposed Other Requirements budget includes \$150,500 allocated for transfers-out for future equipment and vehicle purchases for the fire department and public works department, including \$88,000 for a future pumper truck purchase. \$60,000 is allocated to fund the remodeling/repairs to the Fire Station restrooms/shower area.



OTHER FUNDS

- ❖ The Child Safety Fund was created to allow for the expenditure of funds to increase safety of biking and walking students. The City Manager's Office plans to consult with the local schools on efforts to plan future expenditures.
- ❖ The Debt Service Fund addresses the City's debt payments. The debt service requirements for FY 2025-2026 are \$511,530.
- ❖ The proposed FY 2025-2026 budget of the Municipal Court Technology Fund is balanced with revenue and expenditures equaling \$19,000. However, over the past several years, the revenue established by state law is not sufficient to offset the increasing costs of the necessary technology, such as software; thus, expenditures are exceeding revenue.
- ❖ The proposed Street Improvement Fund budget allows for the collection and expenditure of funds from the City's dedicated street maintenance sales tax. \$550,000 is allocated for street improvements and related contractual services. \$375,000 is allocated for sales tax revenue and \$75,000 for interest income revenue. In May 2026, Castle Hills voters will consider re-authorizing the collection and expenditure of this tax for the next four years.



- ❖ The Contingency Major Vehicle/Equipment Fund will fund the purchase of a self-contained breathing apparatus for the Fire Department and a garbage truck for the solid waste department. Expenditures exceed revenue; thus, the reserve funds will be utilized for the purchases.
- ❖ The Police Federal Seizure Fund includes funding for the annual renewal costs to utilize 13 FLOCK cameras.
- ❖ The Hotel Occupancy Tax Fund is being investigated for potential funding of a public art campaign discussed during the development of the Commons. The public art campaign would comply with state law requirements. The HOT revenue is due to short-term rental properties since there are no hotels or motels in the city limits.
- ❖ The Crime Control Prevention District Fund will fund three police officer positions, which includes their salary and benefits. The three positions are existing positions, not new positions. In addition, funds are allocated for technology to support the police department operations.

PERSONNEL

The proposed budget for FY 2025-2026 includes a 2% cost of living adjustment (COLA) for all full-time employees. The proposed budget anticipates increases to the City employee group benefits including health and dental insurance costs due to the loss ratio over the past 12 months. Last September, the City renewed its health insurance, retaining Blue Cross/Blue Shield of Texas as its provider with a 5.5% premium increase. The City also elected to renew its contract with the current dental insurance provider (Blue Cross/Blue Shield of Texas). During the next two years, the City will work to adjust its employee groups benefits renewal to no later than the month of May to allow for better budget forecasting and providing sufficient time for open enrollment. Effective January 1, 2026, the City's contribution shall increase from 17.16% to 17.18% with employees' retirement benefits (Texas Municipal Retirement System) remaining the same; the contribution increase is due, in part, to the increasing salaries. The proposed budget does not include any new positions. The department heads will attempt to fill every vacant position during

the fiscal year to reduce contractual labor costs and overtime costs.

CONCLUSION

As you are aware, many cities throughout the nation, state, and region continue to encounter financial difficulties. Revenues have flattened, decreased, or increased lethargically while the costs and demands to provide services have continued to increase. Many affected local governments have addressed their budgetary shortfalls via personnel reductions and/or significant decreases in service delivery. The on-going impacts to households and businesses due to inflation in the post-COVID-19 pandemic economy further complicates matters with an unclear path to economic recovery. Unfortunately, the City of Castle Hills is neither unique nor isolated from the economic factors that impact municipal revenue sources. In responding to these conditions, management has undertaken budgetary efforts to promote greater financial efficiency and effectiveness. It is important to remember that many of the same economic conditions that influence the City also directly impact citizens/taxpayers themselves and, as such, recognition must be given to this circumstance when considering budgetary decisions.

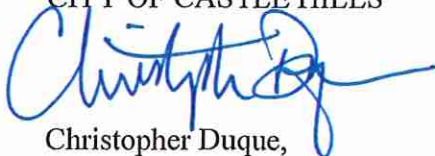
The proposed FY 2025-2026 Annual Budget attempts to minimize the impact of the current economic condition on City operations. Without question, service delivery within several areas has been and will continue to be moderately impacted as a result of monetary constraints. But the City's commitment to progress has not and will not waver during this difficult period by ignoring or postponing our community's needs. Instead, progress will continue while balancing the needs of the taxpayers and our employees. The City has placed considerable focus on public safety, street improvements, and strengthening the commitment to the quality of life.

As we look forward to tomorrow, we must discover ways to focus on creating a future that will be more prosperous for Castle Hills. Years of investment—public and private, monetary and non-monetary, emotional and unemotional—have shaped our community and made Castle Hills a place one can be proud to live, visit, or do business in. It should be our goal to honor the history of our community and those investments made as we aspire to make the best Castle Hills possible.

In closing, I would like to especially thank Nora Davis, Vicky Wallace, and each department head for their dedicated assistance in preparing the FY 2025-2026 budget. The staff and I look forward to working with the City Council and the community to meet the challenges of the fiscal year.

Respectfully submitted,

CITY OF CASTLE HILLS



Christopher Duque,
City Manager

“This budget will raise more total property taxes than last year’s budget by \$7,991 or .18%, and of that amount \$8,933 is tax revenue to be raised from new property added to the tax roll this year.”

01 - GENERAL FUND

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 2,459,575</u>	<u>\$ 2,459,575</u>	<u>\$ 1,994,662</u>	
REVENUE TOTAL	<u>\$ 8,363,719</u>	<u>\$ 8,354,053</u>	<u>\$ 8,531,789</u>	\$ 168,070
DEPARTMENT EXPENDITURES				
ADMINISTRATION	1,045,670	1,286,132	1,323,256	277,586
COURT	294,242	299,970	376,405	82,163
POLICE DEPARTMENT	3,426,221	3,572,696	3,090,442	(335,779)
FIRE DEPARTMENT	2,280,977	2,312,948	2,385,127	104,150
STREETS DEPARTMENT	462,407	507,360	471,087	8,680
SANITATION DEPARTMENT	626,935	723,630	716,101	89,166
CAPITAL EXPENDITURES	230,767	116,230	210,500	(20,267)
TOTAL EXPENDITURES	<u>\$ 8,367,219</u>	<u>\$ 8,818,966</u>	<u>\$ 8,572,918</u>	\$ 205,699
ENDING FUND BALANCE	<u>\$ 2,456,075</u>	<u>\$ 1,994,662</u>	<u>\$ 1,953,533</u>	

\$ 11,967,754

City of Castle Hills

		Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Revenues		Beginning Fund Balance	\$ 4,221,245	\$ 2,459,575	\$ 1,994,662	
Property Tax Revenues						
01-00-4200	Ad Valorem Taxes-Current	1,635,933	4,322,298	4,322,298	4,330,289	7,991
01-00-4202	Delinquent Ad Valorem Taxes	37,927	35,000	35,000	35,000	-
01-00-4200	Penalties/Interest Ad Valorem Taxes	31,507	40,000	40,000	40,000	-
Sales and Mixed Beverage Tax Revenue						
01-00-4300	Sales and Use Tax	1,158,145	1,596,400	1,555,000	1,596,000	(400)
01-00-4305	Sales Tax - Beverage	40,689	50,000	50,000	50,000	-
Franchise Fees Revenue						
01-00-4220	Franchise Fees	306,181	550,000	450,000	450,000	(100,000)
Court Fees Revenues						
01-00-4020	Warrants	48,404	71,300	71,300	71,300	-
01-00-4030	Court Income	481,203	580,000	700,000	750,000	170,000
01-00-4032	State Court Tax Collection Fee	25,351	16,000	30,000	30,000	14,000
01-00-4080	S.T.E.P	-	-	-	-	-
Permits/Licenses/Code Enforcement Revenues						
01-00-4050	Permits/Inspection Fees	192,918	210,000	210,000	210,000	-
01-00-4100	Food Licenses	27,735	22,000	23,000	23,000	1,000
01-00-4110	Liquor Licenses	4,973	2,500	7,200	7,000	4,500
01-00-4140	ARC, BOA, Zoning & Plat Fees	7,982	6,500	6,500	6,500	-
01-00-4160	Abatement Collections	-	-	-	-	-
01-00-4170	Certificate of Occupancy	2,250	1,000	-	-	(1,000)
01-00-4190	Animal Impound/Registration	1,557	1,700	1,000	1,000	(700)
Police & Fire Revenues						
01-00-4000	False Alarm Fines	-	-	-	-	-
01-00-4010	Restitution Fees	-	-	60	-	-
01-00-4150	Report Fees/Fingerprints	3,374	2,800	2,300	2,000	(800)
01-00-4420	Revenue Rescue	2,407	8,400	3,000	3,000	(5,400)
01-00-4440	Towing Services	42,793	40,000	50,000	50,000	10,000
Garbage Collection Revenues						
01-00-4120	Garbage Fees	368,291	490,000	447,000	550,000	60,000
01-00-4125	Retro garbage billing	-	-	-	-	-
01-00-4130	Recycling	225	321	200	200	(121)
Miscellaneous Revenues						
01-00-4040	Insurance Claims/Refunds	-	5,000	3,000	3,000	(2,000)

City of Castle Hills

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
01-00-4060 Miscellaneous	25,271	3,000	13,000	12,000	9,000
01-00-4065 Credit Card Fees	39,999	39,000	60,000	60,000	21,000
01-00-4070 Donations	1,290	500	500	500	-
01-00-4090 Interest	203,707	240,000	240,000	220,000	(20,000)
01-00-4450 Passport Acceptance Office	27,768	30,000	33,000	30,000	-
01-00-4500 Sale of Equipment	925	-	-	-	-
01-00-4510 Animal Shelter Donations	-	-	-	-	-
01-00-4999 Capital Lease Proceeds	-	-	-	-	-
01-00-4899 Grant Funds	-	-	-	-	-
01-00-8050 Handling fee for animal traps	-	-	695	1,000	1,000
Transfers-In from other Funds					
01-00-4990 Transfer In From Fund Balance	-	-	-	-	-
01-00-8004 Transfer from Animal Shelter Fund (04)	-	-	-	-	-
01-00-8032 Transfer from American Rescue Plan Fund (32)	-	-	-	-	-
Non-City Revenues (Moved to Balance Sheet)					
01-00-4025 LGB Collections	-	-	-	-	-
01-00-4400 Court Tax	-	-	-	-	-
01-00-4310 Sales Tax - Garbage	-	-	-	-	-
Total General Fund Revenues	4,718,803	8,363,719	8,354,053	8,531,789	168,070

City of Castle Hills

Expenditures

Administration Expenditures

Salaries & Benefits

01-10-5001	Salaries-Full Time	387,893	480,420	480,420	493,526	-
01-10-5002	Overtime	-	-	-	-	13,106
01-10-5003	Salaries-Part Time-Contract	68,631	5,000	70,520	50,000	45,000
01-10-5005	Longevity Pay	266	500	500	696	196
01-10-5006	Comp Time/Overtime	204	-	-	-	-
01-10-5010	FICA	27,991	29,786	29,786	30,642	856
01-10-5012	Medicare	6,546	6,966	6,966	7,166	200
01-10-5015	Employee Insurance	32,531	48,380	55,197	51,291	2,911
01-10-5018	TMRS-Employee Retirement	65,517	82,440	82,440	84,907	2,467
01-10-5020	Workers' Compensation	2,661	2,928	3,643	3,800	872

General Supplies & Materials

01-10-5040	Office Supplies/Printing	2,583	6,000	6,000	6,000	-
01-10-5045	Office Equip/Software	1,960	-	-	-	-
01-10-5047	Postage (All Departments)	8,699	10,000	10,000	12,000	2,000
01-10-5049	Printing - Temp Signs	-	-	-	-	-
01-10-5070	Miscellaneous	22,535	6,000	25,000	10,000	4,000
01-10-5080	Uniforms	736	500	1,000	1,000	500

Services Expenditures

01-10-5048	Subscriptions & Dues	7,904	5,000	6,500	6,000	1,000
01-10-5050	Newsletters/Postcards	1,005	2,000	2,000	12,000	10,000
01-10-5052	Newspaper Publications/Ads	9,571	8,500	8,500	7,500	(1,000)
01-10-5074	Training/Prof Meetings	1,810	5,000	5,000	5,000	-
01-10-5076	Medical	4,453	200	200	200	-
01-10-5077	Abatement/ROW Mowing Services/Beautification	162	1,500	1,500	1,500	-
01-10-5082	Mayor/Council Expenses	1,177	7,500	10,000	8,000	500
01-10-5097	Insurance Claims	5,562	-	2,250	-	-
01-10-5999	Arborist	-	1,000	1,200	1,000	-

Contractual Expenditures

01-10-5025	City Engineer/Plat Fees	54,300	30,000	30,000	30,000	-
01-10-5027	Building Inspector	50,245	40,000	40,000	40,000	-
01-10-5028	Sanitation Inspectors	9,522	12,000	12,000	12,000	-
01-10-5041	IT Support	29,926	26,000	50,000	60,628	34,628
01-10-5042	Incode/Asyst Updates/Maint..	9,059	16,000	16,000	14,000	(2,000)
01-10-5046	Election Expenses	5,461	7,000	-	7,000	-
01-10-5053	Website Hosting/Maint.	-	7,000	8,606	8,000	1,000

City of Castle Hills				2026		
	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change	
1-10-5055 Audit	41,945	23,000	35,000	32,000	9,000	
1-10-5058 Email Service	1,718	4,000	4,000	3,600	(400)	
1-10-5060 Attorney/Legal Fees	65,396	70,000	70,000	70,000	-	
1-10-5072 Bexar Appraisal District/Tax Assessor	18,895	22,000	22,000	25,000	3,000	
1-10-5075 Property/Casualty Insurance	8,514	-	81,055	122,000	122,000	
1-10-5081 Telephone	-	-	3,000	3,400	3,400	
1-10-5085 Equipment Leases	23,394	6,000	10,000	9,000	3,000	
1-10-5089 Credit Card Fees	-	11,000	32,000	38,000	27,000	
1-10-5090 Communications	-	-	-	-	-	
1-10-5091 Economic Development Committee	-	5,000	8,399	5,000	-	
1-10-0000 Branding Campaign	-	4,000	-	-	(4,000)	
Equipment/Building/Maintenance						
1-10-5035 Fuel - Vehicle/Equipment	1,520	2,500	2,500	2,000	(500)	
1-10-5065 Building Maint./Supplies	19,841	13,550	13,550	13,000	(550)	
1-10-5066 Vehicle-Maintenance/Supplies/Tires	2,720	2,000	2,000	2,000	-	
1-10-5090 Animal Control	-	-	-	-	-	
Utilities Expenditures						
1-10-5030 Utilities	20,318	22,000	22,000	22,000	-	
1-10-5069 Phone/Cell Phone/Radio	6,066	1,000	2,100	1,500	500	
Department Specific Expenditures						
1-10-5043 Paperless Automation	-	1,000	1,000	1,000	-	
1-10-5056 MuniCode Updates	5,460	5,000	6,000	6,000	1,000	
1-10-5057 Records Management/Storage	-	2,500	2,800	2,900	400	
Capital and Non-Capital Outlay						
1-10-8000 Capital Outlay	-	-	-	-	-	
1-10-8003 Non-Capital Outlay	-	-	-	-	-	
Transfers for Future Expenditures						
1-10-5245 Transfer for Tech Upgrades	2,630	3,500	3,500	1,000	(2,500)	
1-10-5246 Transfer for Sup Street & Drain	-	-	-	-	-	
Non-City EXPENDITURES (Moved to Balance Sheet)						
1-10-5087 Sales Tax - Garbage	-	-	-	-	-	
Total Administration Expenditures				1,037,324	1,045,670	277,586

City of Castle Hills

Municipal Court Expenditures

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Salaries & Benefits					
01-20-5001 Salaries-Full Time	38,672	91,016	91,016	92,671	1,655
01-20-5002 Overtime	-	-	-	-	-
01-20-5003 Salaries-Part Time/ Seasonal	-	-	-	-	-
01-20-5005 Longevity Pay	78	72	100	216	144
01-20-5006 Comp Time	-	-	-	-	-
01-20-5010 FICA	2,402	5,643	5,643	5,759	116
01-20-5012 Medicare	562	1,320	1,320	1,347	27
01-20-5015 Employee Insurance	4,776	13,823	13,823	14,654	831
01-20-5018 TMRS-Employee Retirement	6,537	15,618	15,618	15,958	340
01-20-5020 Workers' Compensation	-	-	-	500	500
General Supplies & Materials					
01-20-5030 Utilities	-	-	-	-	-
01-20-5040 Office/Printing	2,056	3,200	3,200	3,700	500
01-20-5045 Office Equip/Software	-	100	100	100	-
01-20-5070 Miscellaneous	21	100	100	100	-
Services Expenditures					
01-20-5074 Training/Prof Meetings	1,025	3,000	3,200	3,500	500
Contractual Expenditures					
01-20-5041 IT Support	7,986	7,500	13,000	10,000	2,500
Utilities Expenditures					
01-20-5069 Phone/Cell Phone/Radio	1,319	1,550	1,550	1,600	50
Department Specific Expenditures					
01-20-5081 Telephone	-	-	-	-	-
01-20-5095 Magistrate Fees	3,150	1,300	1,300	1,300	-
01-20-5125 Judge/Prosecutor Salary	52,450	60,000	60,000	75,000	15,000
01-20-5128 Warrant Execution	89,150	90,000	90,000	150,000	60,000
Capital and Non-Capital Outlay					
01-20-8000 Capital Outlay	-	-	-	-	-
01-20-8003 Non-Capital Outlay	-	-	-	-	-
Non-City EXPENDITURES (Moved to Balance Sheet)					
01-20-5127 Court Tax	-	-	-	-	-
01-20-5088 Collection Fees	-	-	-	-	-
01-20-5168 Refunds/Overpayments	107	-	-	-	-
Total Municipal Court Expenditures	210,293	294,242	299,970	376,405	82,163

City of Castle Hills

Police Department Expenditures		Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Salaries & Benefits						
01-30-5001	Salaries-Full Time	1,532,753	2,324,862	2,324,862	1,973,766	(351,096)
01-30-5002	S.T.E.P. Overtime	38,356	45,000	60,000	55,000	10,000
01-30-5003	Salaries-Part Time	4,530	15,000	15,000	8,000	(7,000)
01-30-5004	Reimbursed Salary	15	-	-	-	-
01-30-5005	Longevity Pay	49,725	-	-	-	-
01-30-5006	Comp Time/Overtime	100,739	26,250	80,000	80,000	53,750
01-30-5010	FICA	23,560	144,141	144,141	131,053	(13,088)
01-30-5012	Medicare	131,221	33,710	33,710	30,650	(3,060)
01-30-5015	Employee Insurance	271,403	207,340	207,340	190,505	(16,835)
01-30-5018	TMRS-Employee Retirement	24,565	398,946	398,946	360,568	(38,378)
01-30-5020	Workers' Compensation	-	27,022	28,247	30,000	2,978
General Supplies & Materials						
01-30-5040	Office/Printing	1,298	2,400	2,400	2,500	100
01-30-5045	Office Equip/Software	-	-	-	-	-
01-30-5070	Miscellaneous	1,412	750	750	800	50
01-30-5080	Uniforms	18,754	24,700	24,700	25,000	300
Services Expenditures						
01-30-5048	Subscriptions & Dues	591	600	600	600	-
01-30-5074	Training/Prof Meetings	13,059	20,000	20,000	20,000	-
01-30-5076	Medical-Employee	1,866	2,000	2,000	2,000	-
Contractual Expenditures						
01-30-5041	IT Support	27,637	20,000	50,000	25,000	5,000
01-30-5062	Radio/Tower Fees City of S.A.	7,578	10,000	10,000	10,000	-
01-30-5064	Radio Yrly. Maint. Hand Held/Console	749	1,500	6,500	1,500	-
01-30-5081	Telephone	-	-	8,000	7,500	7,500
01-30-5085	Equipment Leases	3,552	6,000	6,000	6,000	-
01-30-5097	Insurance Claims	-	-	-	-	-
Equipment/Building/Maintenance						
01-30-5035	Fuel - Vehicle/Equipment	41,716	25,000	32,000	30,000	5,000
01-30-5065	Bldg. Maint./Supplies	8,018	7,000	12,000	8,000	1,000
01-30-5066	Vehicle-Maintenance/Supplies/Tires	11,331	12,500	20,000	15,000	2,500
01-30-5068	Mobile Equipment-Maintenance/Supplies	6,416	9,000	9,000	5,000	(4,000)
Utilities Expenditures						
01-30-5030	Utilities	41,736	24,000	35,000	34,000	10,000
01-30-5069	Phone/Cell Phone/Radio	20,438	11,500	11,500	12,000	500
Department Specific Expenditures						
01-30-5079	Equipment Purchase	-	10,000	10,000	10,000	-
01-30-5095	Magistrate Fees	-	-	-	-	-
01-30-5240	CID	2,056	2,000	5,000	5,000	3,000
01-30-5239	Investigating Evidence/Testing	3,227	7,000	7,000	7,000	-
Capital and Non-Capital Outlay						
01-30-8000	Capital Outlay (New Number)	-	-	-	-	-
01-30-8003	Non-Capital Outlay (New Number)	4,717	-	-	-	-
Transfers for Future Expenditures						
01-30-5245	Transfer for Tech Upgrades	-	-	-	-	-
Total Police Department Expenditures						
		2,393,015	3,426,221	3,572,696	3,090,442	(335,779)

City of Castle Hills

Fire Department Expenditures		Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Salaries & Benefits						
01-40-5001	Salaries-Full Time	1,036,175	1,441,482	1,441,482	1,501,310	59,828
01-40-5002	Retainer Overtime	160,828	50,000	80,000	60,000	10,000
01-40-5003	Salaries-Part Time/Contract	-	-	-	-	-
01-40-5005	Longevity Pay	-	-	-	-	-
01-40-5010	FICA	74,214	89,372	89,372	93,081	3,709
01-40-5012	Medicare	17,356	20,901	14,482	21,769	868
01-40-5015	Employee Insurance	89,870	138,230	138,230	146,542	8,312
01-40-5018	TMRs-Employee Retirement	201,935	247,358	247,358	257,925	10,567
01-40-5020	Workers' Compensation	40,758	44,834	46,124	48,000	3,166
General Supplies & Materials						
01-40-5040	Office/Printing	1,042	1,500	1,700	1,700	200
01-40-5045	Office Equip/Software	381	1,000	1,200	1,000	-
01-40-5080	Uniforms	10,392	13,500	14,000	14,000	500
Services Expenditures						
01-40-5074	Training/Prof Meetings	15,964	18,000	18,000	18,000	-
01-40-5076	Medical	1,956	1,000	1,600	1,600	600
Contractual Expenditures						
01-40-5038	EMS Fees - Acadian	52,500	70,000	70,000	70,000	-
01-40-5041	IT Support	18,596	20,500	24,000	20,500	-
01-40-5062	Radio/Tower Fees City of S.A.	3,171	4,500	4,500	4,500	-
01-40-5081	Telephone	-	-	2,000	2,000	2,000
01-40-5085	Equipment Leases	2,497	1,600	1,600	1,600	-
01-40-5097	Insurance Claims	-	-	-	-	-
Equipment/Building/Maintenance						
01-40-5035	Fuel - Vehicle/Equipment	10,678	13,000	13,000	13,000	-
01-40-5065	Bldg. Maint./Supplies	18,725	14,000	14,000	15,000	1,000
01-40-5066	Vehicle-Maintenance/Supplies/Tires	3,504	6,000	6,000	6,000	-
01-40-5070	Micellaneous	-	-	100	100	-
01-40-5068	Mobile Equipment-Maintenance/Supplies	15,432	38,000	38,000	40,000	2,000
Utilities Expenditures						
01-40-5030	Utilities	14,999	16,000	16,000	16,000	-
01-40-5069	Phone/Cell Phone/Radio	4,313	3,000	3,000	3,000	-
Department Specific Expenditures						
01-40-5084	EMT Supplies	2,394	4,000	4,000	5,000	1,000
01-40-8324	Fire (Firefighter Gear)	5,870	17,000	17,000	20,000	3,000
Capital and Non-Capital Outlay						
01-40-8000	Capital Outlay	-	5,000	5,000	2,500	(2,500)
01-40-8003	Non-Capital Outlay	5,379	-	-	-	-
Transfers for Future Expenditures						
01-40-5245	Transfer for Tech Upgrades	900	1,200	1,200	1,000	(200)
Total Fire Department Expenditures		1,809,832	2,280,977	2,312,948	2,385,127	104,050

City of Castle Hills

Streets Department Expenditures				2024 Actual	2025 Budget	2025 Estimate	Change
Salaries & Benefits							
01-50-5001	Salaries-Full Time	104,122	190,910	190,910	211,473	20,563	
01-50-5002	Overtime	4,127	3,000	3,000	3,000	-	
01-50-5003	Salaries-Part Time/ Seasonal/Contract	11,920	-	15,000	8,000	8,000	
01-50-5005	Longevity Pay	756	648	700	1,032	384	
01-50-5006	Comp Time/Overtime	-	-	-	-	-	
01-50-5010	FICA	7,497	11,836	7,688	13,454	1,618	
01-50-5012	Medicare	1,753	2,768	1,603	3,147	379	
01-50-5015	Employee Insurance	3,673	13,960	13,960	14,799	839	
01-50-5018	TMRs-Employee Retirement	20,400	32,760	32,760	37,282	4,522	
01-50-5020	Workers' Compensation	2,204	2,425	2,139	2,500	75	
01-50-6517	Kennel Care	-	3,800	3,800	3,800	-	
General Supplies & Materials							
01-50-5040	Office/Printing	278	1,300	1,300	400	(900)	
01-50-5070	Miscellaneous	-	1,000	1,000	700	(300)	
01-50-5078	Safety Supplies	-	1,000	1,000	500	(500)	
01-50-5080	Uniforms	220	2,500	2,500	1,000	(1,500)	
Services Expenditures							
01-50-5029	Janitorial Services	-	17,000	-	-	(17,000)	
01-50-5074	Training/Prof Meetings	-	1,500	1,500	1,000	(500)	
01-50-5076	Medical	50	600	600	300	(300)	
Contractual Expenditures							
01-50-5041	IT Support	2,959	3,500	4,500	5,000	1,500	
01-50-5081	Telephone	-	-	800	800	800	
01-50-5085	Equipment Leases	2,085	2,500	2,500	2,500	-	
Equipment/Building/Maintenance							
01-50-5035	Fuel - Vehicle/Equipment	8,189	8,000	8,000	8,800	800	
01-50-5065	Bldg. Maint./Supplies	3,024	3,200	3,200	2,200	(1,000)	
01-50-5066	Vehicle-Maintenance/Supplies/Tires	2,561	14,000	14,000	7,000	(7,000)	
01-50-5068	Mobile Equipment-Maintenance/Supplies	16,500	-	20,000	10,000	10,000	
Utilities Expenditures							
01-50-5030	Utilities	6,611	9,000	9,000	8,000	(1,000)	
01-50-5071	Street Lights	52,362	65,000	65,000	60,000	(5,000)	
Department Specific Expenditures							
01-50-5073	Street Signs	205	5,000	5,000	4,000	(1,000)	
01-50-5077	Lawn Maintenance	-	-	-	-	-	
01-50-5090	Animal Control	1,578	3,000	4,000	4,000	1,000	
01-50-8530	Commons	12,307	3,500	4,500	5,000	1,500	
01-50-8535	Christmas Decorations	3,277	3,000	7,000	6,000	3,000	
01-50-9052	Street Maint. Minor & Infrastructure	82,183	45,000	45,000	30,000	(15,000)	
01-50-9053	Street Maint. (Prior Council Approval)	-	-	35,000	15,000	15,000	
Capital and Non-Capital Outlay							
01-50-8000	Capital Outlay	-	8,000	-	-	(8,000)	
01-50-8003	Non-Capital Outlay	-	2,300	-	-	(2,300)	
Transfers for Future Expenditures							
01-50-5245	Transfer for Tech Upgrades	300	400	400	400	-	
Total Streets Department Expenditures				351,141	462,407	507,360	471,087
							8,680

City of Castle Hills

Sanitation Department Expenditures

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Salaries & Benefits					
01-60-5001 Salaries-Full Time	119,610	267,361	167,000	285,504	18,143
01-60-5002 Overtime	233	-	-	-	-
01-60-5003 Salaries-Part Time/ Seasonal/Contract	170,918	-	220,000	50,000	50,000
01-60-5005 Longevity Pay	616	696	696	696	-
01-60-5010 FICA	7,468	16,576	10,400	17,707	1,131
01-60-5012 Medicare	1,749	3,877	2,432	4,141	264
01-60-5015 Employee Insurance	14,792	20,732	20,732	43,087	22,355
01-60-5018 TMRS-Employee Retirement	20,321	45,879	28,800	49,066	3,187
01-60-5020 Workers' Compensation	5,649	6,214	2,070	2,200	(4,014)
General Supplies & Materials					
01-60-5070 Miscellaneous	518	1,000	1,000	500	(500)
01-60-5078 Safety Supplies	-	1,000	1,000	500	(500)
01-60-5080 Uniforms	2,072	3,700	3,700	3,700	-
Services Expenditures					
01-60-5076 Medical	270	600	600	400	(200)
Equipment/Building/Maintenance					
01-60-5035 Fuel - Vehicle/Equipment	23,033	24,000	24,000	24,000	-
01-60-5065 Bldg. Maint./Supplies	3,212	6,000	6,000	5,000	(1,000)
01-60-5066 Vehicle-Maintenance/Supplies/Tires	-	15,000	15,000	7,000	(8,000)
01-60-5068 Mobile Equipment-Maintenance/Supplies	61,967	18,000	23,000	24,000	6,000
Utilities Expenditures					
01-60-5069 Phone/Cell Phone/Radio	430	800	800	600	(200)
Department Specific Expenditures					
01-60-5023 Special Collection	5,872	8,000	8,000	9,000	1,000
01-60-5024 Recycle Fees	6,974	4,500	6,000	6,500	2,000
01-60-5026 Landfill Fees	115,200	180,000	180,000	180,000	-
01-60-5096 Insect Control	780	3,000	2,400	2,500	(500)
Capital and Non-Capital Outlay					
01-60-8000 Capital Outlay	-	-	-	-	-
01-60-8003 Non-Capital Outlay	-	-	-	-	-
Total Sanitation Department Expenditures	561,684	626,935	723,630	716,101	89,166

City of Castle Hills

Other Payroll Expenditures		Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Salaries & Benefits						
01-70-6518	Vacation/Comp Liability	-	-	-	-	-
01-70-6520	TWC-Unemployment	-	-	-	-	-
Total Other Payroll Expenditures		-	-	-	-	-
Capital Expenditures						
Department Specific Expenditures						
01-80-8890	COVID-19 Expenditures	-	-	-	-	-
01-80-8892	Security/Riot/Terrorism Supplies	-	-	-	-	-
Transfers Out to Other Funds						
01-80-9042	Transfer to Supplemental Street Fund	-	-	-	-	-
Transfers for Future Expenditures						
01-80-8024	Fire - Future (Radios)	3,750	5,000	5,000	2,500	(2,500)
01-80-8025	Fire - Future Vehicle	15,000	25,000	25,000	15,000	(10,000)
01-80-8026	Fire - Future Rescue Truck	7,500	10,000	10,000	5,000	(5,000)
01-80-8027	Fire - Future Pumper Truck Purchase	11,250	11,230	11,230	88,000	76,770
01-80-8035	Pub Works - Future Vehicle	37,500	50,000	50,000	30,000	(20,000)
01-80-8325	Fire - Future SCBA	11,250	15,000	15,000	10,000	(5,000)
Capital Outlay Expenditures						
01-80-8000	Capital Purchases	-	24,000	-	-	(24,000)
01-80-8005	Monument Entrance Signs	-	3,000	-	-	(3,000)
01-80-8010	Admin Equip Purchase	-	-	-	-	-
01-80-8020	City Hall Improvements	-	-	-	-	-
01-80-8030	Commons Capital Expenses	6,870	-	-	-	-
01-80-8310	Fire (Equipment)	-	-	-	-	-
01-80-8320	Fire (Bldg. Related)	24,063	-	-	60,000	60,000
01-80-8324	Fire (Firefighter Gear)	-	-	-	-	-
01-80-8410	Street (Bldg. & Equip)	-	-	-	-	-
01-80-8510	Sanitation (Equipment)	-	-	-	-	-
Debt Service Payments						
01-80-8330	Fire Truck - Principal Payment	-	85,169	-	-	(85,169)
01-80-8332	Fire Truck - Interest payment	-	2,368	-	-	(2,368)
Total Capital Expenditures		117,183	230,767	116,230	210,500	(20,267)

Total General Fund Expenditures (6,480,473) (8,367,219) (8,818,966) (8,572,918) (205,599)

General Fund Excess/(Loss) of Revenue Over Expenditures (1,761,670) (3,500) (464,913) (41,129)

Ending Fund Balance \$ 2,459,575 \$ 2,456,075 \$ 1,994,662 \$ 1,953,533

02 - CHILD SAFETY FUND

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 115,877</u>	<u>\$ 115,877</u>	<u>\$ 131,877</u>	
REVENUE TOTAL	12,300	17,000	12,300	-
EXPENDITURES TOTAL	1,000	1,000	1,000	-
ENDING FUND BALANCE	<u>\$ 127,177</u>	<u>\$ 131,877</u>	<u>\$ 143,177</u>	

EXPENDITURES

Purchase children education materials

CAPITAL

No requests

City of Castle Hills

Child Safety Fund (02)

	ited 9/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
BEGINNING FUND BALANCE	105,991	115,877	115,877	131,877	
Revenues					
02-00-8604 Child Safety Fees	9,886	12,300	17,000	12,300	-
TOTAL REVENUES	9,886	12,300	17,000	12,300	-
Expenditures					
02-00-9024 Community Programs	-	-	-	-	-
02-00-9005 Capital Expense	-	-	-	-	-
02-00-9030 Miscellaneous	-	1,000	1,000	1,000	-
TOTAL EXPENDITURES	-	1,000	1,000	1,000	-
Excess Revenue/(Loss)	9,886	11,300	16,000	11,300	
ENDING FUND BALANCE	115,877	127,177	131,877	143,177	

03 - DEBT SERVICE FUND

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 54,736	\$ 54,736	\$ 58,997	
REVENUE TOTAL	516,750	520,111	500,507	(16,243)
EXPENDITURES TOTAL	515,850	515,850	511,430	(4,420)
ENDING FUND BALANCE	\$ 55,636	\$ 58,997	\$ 48,074	

City of Castle Hills		Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Debt Service Fund (03)						
BEGINNING FUND BALANCE		310,906	54,736	54,736	58,997	
Revenues						
03-00-4200	Ad Valorem Taxes-Current	250,609	515,850	515,850	496,246	(19,604)
03-00-4202	Delinquent Ad Valorem Taxes	1,382	500	2,098	2,098	1,598
03-00-4205	Penalties/Interest Ad Valorem Taxes	2,233	400	2,163	2,163	1,763
03-00-4999	Bond Proceeds	-	-	-	-	-
TOTAL REVENUE		254,224	516,750	520,111	500,507	(16,243)
Expenditures						
03-90-9801	2020 Debt Service Principal Payment	200,000	135,000	135,000	140,000	5,000
03-90-9802	2020 Debt Service Interest Payment	260,924	54,225	54,225	50,100	(4,125)
03-90-9803	2023 Debt Service Principal Payment		145,000	145,000	150,000	5,000
03-90-9804	2023 Debt Service Interest Payment	49,330	181,225	181,225	170,850	(10,375)
	Paying Agent Fees	140	400	400	480	400
TOTAL EXPENDITURES		510,394	515,850	515,850	511,430	(4,100)
Excess Revenue/(Loss)		(256,170)	900	4,261	(10,923)	
ENDING FUND BALANCE		54,736	55,636	58,997	48,074	

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.

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 6,918	\$ 6,918	\$ 7,018	
REVENUE TOTAL	300	100	100	(200)
EXPENSE TOTAL	300	-	100	(200)
ENDING FUND BALANCE	\$ 6,918	\$ 7,018	\$ 7,018	

EXPENDITURES

No requests

Capital

No requests

City of Castle Hills

Animal Shelter Fund (04)

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
BEGINNING FUND BALANCE	6,918	6,918	6,918	7,018	
Revenue					
04-00-4050 Garage Sale Permits-Annual	-	-	-	-	-
04-00-8604 Revenue This Year	-	-	-	-	-
04-00-8605 Donations	-	300	100	100	(200)
TOTAL REVENUE	-	300	100	100	(200)
Expenditures					
04-00-9010 Operations & Maintenance	-	300	100	100	(200)
04-00-9048 Transfer to Fund 01- General	-	-	-	-	-
TOTAL EXPENDITURES	-	300	-	100	-
Excess Revenue/(Loss)	-	-	100	-	
ENDING FUND BALANCE	6,918	6,918	7,018	7,018	

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.

	2025	2025	2026	
	ADOPTED	PROJECTED	ANNUAL	
	BUDGET	ENDING	PROPOSED	CHANGE
BEGINNING FUND BALANCE	\$ 4,099	\$ 4,099	\$ 4,099	
REVENUE TOTAL	15,000	24,000	19,000	4,000
EXPENDITURES TOTAL	10,000	24,000	19,000	9,000
ENDING FUND BALANCE	\$ 9,099	\$ 4,099	\$ 4,099	

EXPENDITURES

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

CAPITAL

No requests

City of Castle Hills

Municipal Court Technology (05)

		Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
BEGINNING FUND BALANCE		(0)	4,099	4,099	4,099	
Revenues						
05-00-8604	Court Technology Fees	14,663	15,000	24,000	19,000	4,000
TOTAL REVENUE		14,663	15,000	24,000	19,000	4,000
Expenditures						
05-00-9006	Equipment Purchase	-	-	-	-	-
05-00-9008	Equipment Maintenance/Software	10,564	10,000	24,000	19,000	9,000
05-00-9026	Supplies	-	-	-	-	-
05-00-9030	Miscellaneous	-	-	-	-	-
TOTAL EXPENDITURES		10,564	10,000	24,000	19,000	9,000
Excess Revenue/(Loss)		4,099	5,000	-	-	
ENDING FUND BALANCE		4,099	9,099	4,099	4,099	

06 - COURT SECURITY FUND

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 65,200	\$ 65,200	\$ 74,200	
REVENUE TOTAL	18,000	22,000	20,000	2,000
EXPENDITURES TOTAL	18,000	13,000	20,000	2,000
ENDING FUND BALANCE	\$ 65,200	\$ 74,200	\$ 74,200	

EXPENDITURES

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

CAPITAL

No requests

2026

Annual

Proposed

Budget

Change

2025

Projected

Ending

2025

Annual

Budget

Audited

09/30/2024

(9 Month)

City of Castle Hills

Municipal Court Security Fund (06)

BEGINNING FUND BALANCE

59,954

65,200

65,200

74,200

Revenues

06-00-8604 Court Security Fees

17,408

18,000

22,000

20,000

2,000

TOTAL REVENUE

17,408

18,000

22,000

20,000

2,000

Expenditures

06-00-5002 Overtime

-

-

-

-

-

06-00-5010 FICA

-

-

-

-

-

06-00-5012 Medicare

-

-

-

-

-

06-00-5015 Employee Insurance

-

-

-

-

-

06-00-5018 TMRS-Employee Retirement

-

-

-

-

-

06-00-9005 Capital Expenses

-

-

-

-

-

06-00-9006 Equipment Purchase

-

-

-

-

-

06-00-9010 Operations & Maintenance

-

-

-

-

-

06-00-9012 Personnel-Contract

12,163

18,000

13,000

20,000

2,000

06-00-9030 Miscellaneous

-

-

-

-

-

TOTAL EXPENDITURES

12,163

18,000

13,000

20,000

2,000

Excess Revenue/(Loss)

5,246

-

9,000

-

ENDING FUND BALANCE

65,200

65,200

74,200

74,200

07 - COURT EFFICIENCY FUND

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 15,474	\$ 15,474	\$ 15,914	
REVENUE TOTAL	1,240	1,240	1,400	160
EXPENDITURES TOTAL	800	800	700	(100)
ENDING FUND BALANCE	\$ 15,914	\$ 15,914	\$ 16,614	

EXPENDITURES

Training and Education Materials

CAPITAL

No requests

City of Castle Hills

Municipal Court Efficiency Fund (07)

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Revenues					
BEGINNING FUND BALANCE	14,563	15,474	15,474	15,914	
07-00-8604 Court Efficiency Fees	911	1,240	1,240	1,400	160
TOTAL REVENUE	<u>911</u>	<u>1,240</u>	<u>1,240</u>	<u>1,400</u>	<u>160</u>
Expenditures					
07-00-5074 Training & Education Materials	-	600	600	500	(100)
07-00-9010 Operations & Maintenance	-	200	200	200	-
TOTAL EXPENDITURES	<u>-</u>	<u>800</u>	<u>800</u>	<u>700</u>	<u>(100)</u>
Excess Revenue/(Loss)	911	440	440	700	
ENDING FUND BALANCE	15,474	15,914	15,914	16,614	

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.

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 979,484	\$ 979,484	\$ 836,691	
REVENUE TOTAL	476,295	450,000	450,000	(26,295)
EXPENDITURES TOTAL	525,000	592,793	555,000	30,000
ENDING FUND BALANCE	\$ 930,779	\$ 836,691	\$ 731,691	

EXPENDITURES

Continuation of Street Maintenance/Seal Coat Projects

CAPITAL

FUTURE POSSIBLE PROJECTS

City of Castle Hills

Street Maintenance Tax Fund (08)

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Revenues					
08-00-8604 Sales Tax Revenue	289,611	400,000	375,000	375,000	(25,000)
08-00-8607 Digital Billboards	54,844	76,295	75,000	75,000	(1,295)
08-00-8609 Revenue for Street Project	-	-	-	-	-
08-00-4093 Interest	-	-	-	-	-
TOTAL REVENUE	344,455	476,295	450,000	450,000	(26,295)

Expenditures

08-00-9010 Operations & Maintenance	-	-	-	-	-
08-00-9050 Street Repair (Major)	-	300,000	300,000	485,000	185,000
08-00-9052 Street Maintenance (Minor)	92,140	-	67,793	70,000	70,000
08-00-9075 Transfer to Fund 22 (St/Drainage)	-	-	-	-	-
08-00-9047 Transfer to Fund 10 (Drainage)	-	-	-	-	-
08-00-9055 Engineering	-	-	-	-	-
08-00-9064 Adobe/Roundup Mill/Overlay	-	-	-	-	-
West Ave/Jackson Keller Mill and Overlay	-	-	-	-	-
08-00-9062 Seal Coat /Micro surface	-	225,000	225,000	-	(225,000)
08-00-9071 2020 Street Projects	23,725	-	-	-	-
08-00-0000 2023 Street Projects	14,539	-	-	-	-
TOTAL EXPENDITURES	130,404	525,000	592,793	555,000	30,000

Excess Revenue/(Loss) 214,052 (48,705) (142,793) (105,000)

ENDING FUND BALANCE 979,484 930,779 836,691 731,691

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.

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 725,289	\$ 725,289	\$ 835,289	
REVENUE TOTAL	110,000	110,000	150,500	40,500
EXPENDITURES TOTAL	-	-	233,500	233,500
ENDING FUND BALANCE	\$ 835,289	\$ 835,289	\$ 752,289	

EXPENDITURES

Public Works Fleet Vehicles - \$45,000

CAPITAL

No requests

City of Castle Hills
Contingency Fund - Major Purchases of
Vehicles (09)

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Revenues					
Sale of Equipment	-	-	-	-	-
Fire - Future Vehicle	15,000	25,000	25,000	15,000	(10,000)
Fire - Future Rescue Truck	7,500	10,000	10,000	5,000	(5,000)
Fire- Future Pumper Truck	11,250	-	-	88,000	88,000
Fire - Future SCBA	11,250	15,000	15,000	10,000	(5,000)
Fire - Future Radios	3,750	10,000	10,000	2,500	(7,500)
Public Work - Future Vehicle Purchase	37,500	50,000	50,000	30,000	(20,000)
TOTAL REVENUE	86,250	110,000	110,000	150,500	40,500
Expenditures					
09-00-8337 Fire Department-SCBA	-	-	-	8,500	8,500
09-00-9505 Public Works	-	-	-	225,000	225,000
TOTAL EXPENDITURES	-	-	-	233,500	233,500
Excess Revenue/(Loss)	86,250	110,000	110,000	(83,000)	
ENDING FUND BALANCE	725,289	835,289	835,289	752,289	
Fire Dept - Vehicles	87,041	112,041	112,041	127,041	
Fire Dept - Rescue Truck	152,500	162,500	162,500	167,500	
Fire - Future Radios	70,346	80,346	80,346	82,846	
Fire Dept - Pumper Truck	21,250	21,250	21,250	109,250	
Fire - Future SCBA Purchase	57,917	72,917	72,917	82,917	
Public Works Total Running Balance	336,235	386,235	386,235	416,235	
	725,289	835,289	835,289	985,789	

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.

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 1,690,581</u>	<u>\$ 1,690,581</u>	<u>\$ 1,754,603</u>	
REVENUE TOTAL	446,852	452,520	450,000	3,148
EXPENDITURES TOTAL	388,138	388,498	393,188	5,050
ENDING FUND BALANCE	<u>\$ 1,749,295</u>	<u>\$ 1,754,603</u>	<u>\$ 1,811,415</u>	

EXPENDITURES

Debt Payments CO's 2020 & 2023

CAPITAL

No requests

City of Castle Hills

Drainage Utility Fund (10)

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
BEGINNING FUND BALANCE	1,791,297	1,690,581	1,690,581	1,754,603	
Revenues					
10-00-4045 Stormwater Permit Fee	3,407	5,000	10,668	10,000	5,000
10-00-8604 Revenue-Stormwater Billing	102,294	136,670	136,670	138,000	1,330
10-00-8612 Transfer In Fund 08 (Street Maint. Tax)	-	-	-	-	-
10-00-8607 Digital Billboards	219,378	305,182	305,182	302,000	(3,182)
10-00-4093 Interest Revenue-Leases	-	-	-	-	-
TOTAL REVENUE	325,078	446,852	452,520	450,000	3,148

Expenditures					
10-00-5001 Salaries-Full Time	-	-	-	-	-
10-00-5005 Longevity Pay	-	-	-	-	-
10-00-5010 FICA	-	-	-	-	-
10-00-5015 Employee Insurance	-	-	-	-	-
10-00-5018 TMRS-Employee Retirement	-	-	-	-	-
10-00-9005 Capital Expenses	-	-	-	-	-
10-00-9010 Operations & Maintenance	211	-	360	-	-
10-00-9030 Miscellaneous	-	-	-	-	-
10-00-9055 Engineering	-	-	-	-	-
10-00-9045 Transfer to Fund 22 (Street and Drainage)	-	-	-	-	-
10-00-9066 Watershed II Drain-Mimosa/Kramer	-	-	-	-	-
10-00-9068 North Manton Lane Drainage	-	-	-	-	-
10-90-9801 2020 Certificate of Obligations Principal	215,000	205,000	205,000	220,000	15,000
10-90-9802 2020 Certificates of Obligations Interest	136,589	82,338	82,338	69,513	(12,825)
10-00-9803 2023 Certificate of Obligations Principal	-	40,000	40,000	45,000	5,000
10-00-9804 2023 Certificates of Obligations Interest	73,995	60,800	60,800	58,675	(2,125)
10-00-9900 Proir Period Adj	-	-	-	-	-
TOTAL EXPENDITURES	425,794	388,138	388,498	393,188	5,050

Excess Revenue/(Loss) (100,716) 58,714 64,022 56,812

ENDING FUND BALANCE 1,690,581 1,749,295 1,754,603 1,811,415

13 - FEDERAL FORFEITURE FUNDS

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 556,838	\$ 556,838	\$ 402,949	
REVENUE TOTAL	-	20,236	10,000	10,000
EXPENDITURES TOTAL	65,000	174,125	65,000	-
ENDING FUND BALANCE	\$ 491,838	\$ 402,949	\$ 347,949	

EXPENDITURES

Operating Supplies

CAPITAL

Possible Equipment

FUTURE

Possible future consideration for use towards new facility

City of Castle Hills

Police Federal Seizure Fund (13)

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
BEGINNING FUND BALANCE	570,369	556,838	556,838	402,949	
Revenues					
13-00-4060 Misc.-Vending Sales	873	-	23	-	-
13-00-4090 Interest	455	-	1,000	-	-
13-00-8604 Police Seizures - Federal	60,047	-	19,213	10,000	10,000
13-00-8606 Police Seizures - State	-	-	-	-	-
TOTAL REVENUE	61,376	-	20,236	10,000	10,000
Expenditures					
13-00-5070 Misc.-Vending Machine Foods	5	-	12	-	-
13-00-8000 Capital Expenses	49,925	40,000	-	40,000	-
13-00-9010 Operations & Maintenance	6,116	5,000	170,000	5,000	-
13-00-9011 Equip/Fuel/Maint.	18,861	20,000	4,113	20,000	-
TOTAL EXPENDITURES	74,906	65,000	174,125	65,000	-
Excess Revenue/(Loss)	(13,531)	(65,000)	(153,889)	(55,000)	
ENDING FUND BALANCE	556,838	491,838	402,949	347,949	

14 - HOTEL OCCUPANCY TAX

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 43,407	\$ 43,407	\$ 56,107	
REVENUE TOTAL	12,700	12,700	12,700	-
EXPENDITURES TOTAL	-	-	10,000	10,000
ENDING FUND BALANCE	\$ 56,107	\$ 56,107	\$ 58,807	

EXPENDITURES

City of Castle Hills		Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Hotel Tax (14)						
BEGINNING FUND BALANCE		35,222	43,407	43,407	56,107	
Revenues						
14-00-8604	Hotel Tax Revenue	8,185	12,700	-	10,000	(2,700)
TOTAL REVENUE		8,185	12,700	12,700	12,700	(2,700)
Expenditures						
14-00-9110	Convention or Information Ctr Op	-	-	-	-	-
14-00-9113	Conventions Delegates Registration	-	-	-	-	-
14-00-9116	Advertising to Attract Tourists	-	-	-	-	-
14-00-9120	Arts Promotion & Imprpvements	-	-	-	10,000	10,000
14-00-9125	Historical Restoration & Preservation	-	-	-	-	-
14-00-9130	Signs	-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	10,000	10,000
Excess Revenue/(Loss)		8,185	12,700	12,700	2,700	
ENDING FUND BALANCE		43,407	56,107	56,107	58,807	

16 - LOCAL TRUANCY PREVENTION FUND

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 64,690	\$ 64,690	\$ 89,690	
REVENUE TOTAL	11,800	25,000	25,000	13,200
EXPENDITURES TOTAL	-	-	-	-
ENDING FUND BALANCE	\$ 76,490	\$ 89,690	\$ 114,690	

EXPENDITURES

No requests

CAPITAL

No requests

City of Castle Hills

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
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Local Truancy Prevention Fund (16)

BEGINNING FUND BALANCE		47,831	64,690	64,690	89,690
Revenues					
16-00-8604	Truancy Prevention Revenue	16,859	11,800	25,000	25,000 (50,000)
TOTAL REVENUE		16,859	11,800	25,000	25,000 (50,000)
TOTAL EXPENDITURES		-	-	-	-
Excess Revenue/(Loss)		16,859	11,800	25,000	25,000
ENDING FUND BALANCE		64,690	76,490	89,690	114,690

17 - LOCAL MUNICIPAL JURY FUND

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 1,288	\$ 1,288	\$ 1,738	
REVENUE TOTAL	300	450	500	200
EXPENDITURES TOTAL	-	-	-	-
ENDING FUND BALANCE	\$ 1,588	\$ 1,738	\$ 2,238	

EXPENDITURES

No requests

CAPITAL

No requests

City of Castle Hills

Local Municipal Jury Fund (17)

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
BEGINNING FUND BALANCE	951	1,288	1,288	1,738	
Revenues					
17-00-8604 Municipal Jury Fees	337	300	450	500	200
TOTAL REVENUE	337	300	450	500	200
TOTAL EXPENDITURES	-	-	-	-	-
Excess Revenue/(Loss)	337	300	450	500	
ENDING FUND BALANCE	1,288	1,588	1,738	2,238	

18 - LEOSE

Law Enforcement Officers Standards Education Funds (LEOSE) are received from the State of Texas through legislation. Expectation is that they will be funded in 2021. The amount received is based on the number of full time police officers and can be utilized for continuing education for full time law enforcement officers. These funds are designed to supplement other training budgets not replace.

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 16,247	\$ 16,247	\$ 20,223	
REVENUE TOTAL	1,765	3,976	4,000	2,235
EXPENDITURES TOTAL	-	-	-	-
ENDING FUND BALANCE	\$ 18,012	\$ 20,223	\$ 24,223	

EXPENDITURES

Costs for training of law enforcement officers

City of Castle Hills

LEOSE Fund (18)

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
BEGINNING FUND BALANCE	12,295	16,247	16,247	20,223	
Revenues					
18-00-4455 LEOSE State Allocation	3,910	1,765	3,874	4,000	(5,765)
18-00-4090 Interest	41	-	102	-	-
TOTAL REVENUE	3,951	1,765	3,976	4,000	(5,765)
Expenditures					
18-00-5074 Training/Professional Meetings	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
Excess Revenue/(Loss)	3,951	1,765	3,976	4,000	
ENDING FUND BALANCE	16,247	18,012	20,223	24,223	

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.

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 243,204	\$ 243,204	\$ 117,265	
REVENUE TOTAL	-	-	-	-
EXPENDITURES TOTAL	50,000	125,939	87,800	37,800
ENDING FUND BALANCE	\$ 193,204	\$ 117,265	\$ 29,465	

EXPENDITURES

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

City of Castle Hills

CPS CIED Fund (20)

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
BEGINNING FUND BALANCE	243,204	243,204	243,204	117,265	
Revenues					
20-00-8604 Revenue This Year	-	-	-	-	-
20-00-4070 Donations	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
Expenditures					
20-00-9005 Capital Expenses	-	-	-	-	-
20-00-9006 Equipment Purchase	-	-	-	-	-
20-00-9015 IT Support	-	-	-	-	-
20-00-9016 IT Equipment	-	-	-	-	-
20-00-9027 Incode Software	-	50,000	-	-	(50,000)
20-00-9028 CPAC	-	-	-	-	-
20-00-9030 Miscellaneous	-	-	86,525	87,800	(87,800)
20-00-9031 Community Room Renovation	-	-	-	-	-
20-00-9032 Cartograph	-	-	-	-	-
20-00-9055 Engineering - Comp Plan	-	-	-	-	-
20-00-8530 Commons	-	-	39,414	-	-
TOTAL EXPENDITURES	-	50,000	125,939	87,800	(137,800)
ENDING FUND BALANCE	243,204	193,204	117,265	29,465	

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.

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 53,046	\$ 53,046	\$ 62,550	
REVENUE TOTAL	13,100	13,100	6,400	(6,700)
EXPENDITURES TOTAL	3,000	3,596	3,000	-
ENDING FUND BALANCE	\$ 63,146	\$ 62,550	\$ 65,950	

EXPENDITURES

No requests

CAPITAL

Replacement of Desktops to Laptops

City of Castle Hills

Workstation Upgrade (21)

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
BEGINNING FUND BALANCE	49,216	53,046	53,046	62,550	
Revenues					
21-00-8615 Transfer from General Fund	3,830	13,100	13,100	6,400	(6,700)
TOTAL REVENUE	3,830	13,100	13,100	6,400	(6,700)
Expenditures					
21-00-9006 Equipment Purchase	-	3,000	3,596	3,000	-
TOTAL EXPENDITURES	-	3,000	3,596	3,000	-
Excess Revenue/(Loss)	3,830	10,100	9,504	3,400	
ENDING FUND BALANCE	53,046	63,146	62,550	65,950	

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.

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	
REVENUE TOTAL	-	-	-	
EXPENDITURES TOTAL	-	-	-	
ENDING FUND BALANCE	\$ -	\$ -	\$ -	

EXPENDITURES
No requests

CAPITAL
No requests

FUTURE POSSIBLE PROJECTS
No requests

City of Castle Hills		Audited 12/31/20	Audited 12/31/21	Audited 12/31/22	Audited 12/31/23	Audited 12/31/24 (9 Month)	5 Year Average	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
SAWS/CPS Interlocal (23)											
BEGINNING FUND BALANCE		-	113,039	209,561	256,286	256,286	-	256,286	256,286	421,376	
Revenues											
23-00-8040	SAWS Interlocal Agreement Funds	449,319	273,418	-	-	-	-	-	237,360	-	-
23-00-8045	CPS Interlocal Agreement Funds	115,607	-	81,916	-	-	-	-	-	-	-
23-00-8615	Transfer from General Fund	-	-	-	-	-	-	-	-	-	-
23-00-8616	Transfer from Fund 22	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		564,926	273,418	81,916	-	-	-	-	237,360	-	-
Expenditures											
23-00-9014	Administrative Fees	-	-	-	-	-	-	-	-	-	-
23-00-9033	SAWS-Water Pipeline Repairs	239,986	51,515	-	-	-	-	-	-	-	-
23-00-9034	SAWS-Sewer Pipeline Repairs	93,004	125,381	35,191	-	-	-	-	-	-	-
23-00-9036	CPS-Line Repairs	118,897	-	-	-	-	-	-	-	-	-
23-00-9050	Street Repair Major	-	-	-	-	-	-	-	-	-	-
23-00-9055	Engineering	-	-	-	-	-	-	-	-	-	-
23-00-9067	SAWS Refund Watershed III	-	-	-	-	-	-	-	-	-	-
23-00-9074	SAWS Water Carolwood/Manton Dra	-	-	-	-	-	-	-	71,546	100,000	100,000
23-00-9075	SAWS Sewer Carolwood/Manton Dra	-	-	-	-	-	-	-	724	100,000	100,000
TOTAL EXPENDITURES		451,887	176,896	35,191	-	-	-	-	72,270	200,000	200,000
Excess Revenue/(Loss)		113,039	96,522	46,725	-	-	-	-	165,090	(200,000)	
ENDING FUND BALANCE		113,039	209,561	256,286	256,286	256,286	-	256,286	421,376	221,376	

24 - STATE FORFEITURE FUNDS

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 13,545	\$ 13,545	\$ 23,569	
REVENUE TOTAL	-	10,024	5,000	5,000
EXPENDITURES TOTAL	-	-	-	-
ENDING FUND BALANCE	\$ 13,545	\$ 23,569	\$ 28,569	
EXPENDITURES				
Operating Supplies				
CAPITAL				
Possible Equipment				
FUTURE				
Possible future consideration for use towards new facility				

City of Castle Hills		Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
Police State Seizure Fund (24)						
BEGINNING FUND BALANCE		18,418	13,545	13,545	23,569	
Revenues						
24-00-4060	Misc.-Vending Sales	-	-	4,924	-	-
24-00-4090	Interest	27	-	70	-	-
24-00-8606	Police Seizures - State	-	-	5,030	5,000	(5,000)
TOTAL REVENUE		27	-	10,024	5,000	(5,000)
Expenditures						
24-00-5070	Misc.-Vending Machine Foods	-	-	-	-	-
24-00-8000	Capital Expenses	-	-	-	-	-
24-00-9010	Operations & Maintenance	2,235	-	-	-	-
24-00-9011	Equip/Fuel/Maint.	2,664	-	-	-	-
TOTAL EXPENDITURES		4,899	-	-	-	-
Excess Revenue/(Loss)		(4,872)	-	10,024	5,000	
ENDING FUND BALANCE		13,545	13,545	23,569	28,569	

30 - CO's STREET PROJECTS

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 155,497</u>	<u>\$ 155,497</u>	<u>\$ 163,297</u>	
REVENUE TOTAL	8,000	7,800	7,500	(500)
EXPENDITURES TOTAL	-	-	-	-
ENDING FUND BALANCE	<u>\$ 163,497</u>	<u>\$ 163,297</u>	<u>\$ 170,797</u>	

EXPENDITURES

City of Castle Hills

2020 CO'S STREET PROJECTS (30)

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
BEGINNING FUND BALANCE	156,600	155,497	155,497	163,297	
Revenues					
30-00-4090 Interest	6,747	8,000	7,800	7,500	(15,500)
30-00-4999 Bond Proceeds	-	-	-	-	-
TOTAL REVENUE	<u>6,747</u>	<u>8,000</u>	<u>7,800</u>	<u>7,500</u>	<u>(15,500)</u>
Expenditures					
30-00-9055 Engineering	-	-	-	-	-
30-00-9070 2021 Street Improvements	7,850	-	-	-	-
30-00-9800 Bond Issuance Costs	-	-	-	-	-
TOTAL EXPENDITURES	<u>7,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenue/(Loss)	(1,103)	8,000	7,800	7,500	
ENDING FUND BALANCE	155,497	163,497	163,297	170,797	

31 - CO's DRAINAGE PROJECTS

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 75,092	\$ 75,092	\$ 78,497	
REVENUE TOTAL	3,000	3,405	3,000	-
EXPENDITURES TOTAL	-	-	-	-
ENDING FUND BALANCE	\$ 78,092	\$ 78,497	\$ 81,497	

EXPENDITURES

City of Castle Hills

2020 CO'S DRAINAGE FUND (31)

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
BEGINNING FUND BALANCE	72,175	75,092	75,092	78,497	
Revenues					
31-00-4090 Interest	2,916	3,000	3,405	3,000	-
31-00-4999 Bond Proceeds	-	-	-	-	-
TOTAL REVENUE	2,916	3,000	3,405	3,000	-
Expenditures					
31-00-9030 Miscellaneous	-	-	-	-	-
31-00-9042 Transfer to Fun 22	-	-	-	-	-
31-00-9065 Watershed III Drainage-Carolwood to Banyan Ph II	-	-	-	-	-
31-00-9800 Bond Issuance Costs	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
Excess Revenue/(Loss)	2,916	3,000	3,405	3,000	
ENDING FUND BALANCE	75,092	78,092	78,497	81,497	

32 - AMERICAN RESCUE PLAN FUND

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ 195,358	\$ 195,358	\$ 2	
REVENUE TOTAL	-	-	-	-
EXPENDITURES TOTAL	185,000	195,356	-	(185,000)
ENDING FUND BALANCE	\$ 10,358	\$ 2	\$ 2	

EXPENDITURES

Fire Equipment

Capital

No requests

City of Castle Hills

Audited
09/30/2024
(9 Month)

2025
Annual
Budget

2025
Projected
Ending

2026
Annual
Proposed
Budget

Change

American Rescue Plan (32)

BEGINNING FUND BALANCE 371,553 195,358 195,358 2

Revenues

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

Expenditures

32-00-0000 Fire Station Phase 4	-	45,000	-	-	(45,000)
32-00-0000 Fire Equipment	-	-	-	-	-
32-00-0000 Public Works	-	-	-	-	-
32-00-0000 Emergency Management	-	25,000	5,650	-	(25,000)
32-00-9048 Transfer to Fund 01	-	-	-	-	-
32-00-9601 ARPA Expenditures	157,346	-	4,826	-	-
32-00-9005 Capital Expenditures	18,850	-	-	-	-
32-00-8530 Commons	-	115,000	184,880	-	-
TOTAL EXPENDITURES	176,196	185,000	195,356	-	(70,000)

Excess Revenue/(Loss) (176,196) (185,000) (195,356) -

ENDING FUND BALANCE 195,358 10,358 2 2

33 - CO's STREET PROJECTS

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ (103,961)	\$ (103,961)	\$ (101,648)	
REVENUE TOTAL	60,000	6,200	-	(60,000)
EXPENDITURES TOTAL	-	3,887	-	-
ENDING FUND BALANCE	\$ (43,961)	\$ (101,648)	\$ (101,648)	

EXPENDITURES

City of Castle Hills		Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
2023 CO'S STREET FUND (33)						
BEGINNING FUND BALANCE		1,528,210	(103,961)	(103,961)	(101,648)	
Revenues						
33-00-4090	Interest	41,229	60,000	6,200	-	(60,000)
33-00-4999	Bond Proceeds	-	-	-	-	-
TOTAL REVENUE		41,229	60,000	6,200	-	(60,000)
Expenditures						
33-00-9055	Engineering	-	-	-	-	-
33-00-9072	2023 Street Improvements	-	-	3,887	-	-
33-00-9306	2023 Street Projects	1,673,400	-	-	-	-
33-00-9800	Bond Issuance Cost	-	-	-	-	-
33-00-5247	Transfer out	-	-	-	-	-
TOTAL EXPENDITURES		1,673,400	-	3,887	-	-
Excess Revenue/(Loss)		(1,632,171)	60,000	2,313	-	-
ENDING FUND BALANCE		(103,961)	(43,961)	(101,648)	(101,648)	

34 - CO's DRAINAGE PROJECTS

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

	2025	2025	2026	
	ADOPTED BUDGET	PROJECTED ENDING	ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	<u>\$ 2,862,430</u>	<u>\$ 2,862,430</u>	<u>\$ 962,430</u>	
REVENUE TOTAL	1,125,000	100,000	90,000	(1,035,000)
EXPENDITURES TOTAL	2,800,000	2,000,000	1,052,430	(1,747,570)
ENDING FUND BALANCE	<u>\$ 1,187,430</u>	<u>\$ 962,430</u>	<u>\$ (0)</u>	

EXPENDITURES

City of Castle Hills	Audited 9/30/24 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026	
				Annual Proposed Budget	Change

2023 CO'S DRAINAGE FUND (34)

BEGINNING FUND BALANCE	3,000,227	2,862,430	2,862,430	962,430	
34-00-4090 Interest	116,696	125,000	100,000	90,000	(215,000)
34-00-4506 Bexar County Reimbursement	-	1,000,000	-	-	(1,000,000)
34-00-4999 Bond Proceeds	-	-	-	-	-
TOTAL REVENUE	116,696	1,125,000	100,000	90,000	(1,215,000)
34-00-9030 Miscellaneous	-	-	-	-	-
34-00-9055 Engineering	-	-	-	-	-
34-00-9072 2023 Drainage	254,494	1,800,000	2,000,000	1,052,430	(2,852,430)
34-00-9076 Bexar County Drainage	-	1,000,000	-	-	-
34-00-9800 Bond Issuance Cost	-	-	-	-	-
TOTAL EXPENDITURES	254,494	2,800,000	2,000,000	1,052,430	(2,852,430)
Excess Revenue/(Loss)	(137,798)	(1,675,000)	(1,900,000)	(962,430)	
ENDING FUND BALANCE	2,862,430	1,187,430	962,430	(0)	

35 - BRANDING FUND

Funds used to promote the City of Castle Hills.

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 14,150	
REVENUE TOTAL	4,000	27,250	-	(4,000)
EXPENDITURES TOTAL	4,000	13,100	5,000	1,000
ENDING FUND BALANCE	\$ -	\$ 14,150	\$ 9,150	

EXPENDITURES

City of Castle Hills

	Audited 09/30/2024 (9 Month)	2025 Annual Budget	2025 Projected Ending	2026 Annual Proposed Budget	Change
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BRANDING FUND (35)

BEGINNING FUND BALANCE

14,150

Revenues

35-00-000 Donations	-	4,000	23,250	-	(4,000)
35-00-000 Miscellaneous	-	-	4,000	-	-
TOTAL REVENUE	-	4,000	27,250	-	(4,000)

Expenditures

35-00-000 Branding Expenditures	-	-	1,356		
35-00-000 Miscellaneous	-	4,000	13,100	5,000	(9,000)
TOTAL EXPENDITURES	-	4,000	13,100	5,000	(9,000)

Excess Revenue/(Loss)

(5,000)

ENDING FUND BALANCE

9,150

50 -CRIME CONTROL PREVENTION DISTRICT

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

	2025 ADOPTED BUDGET	2025 PROJECTED ENDING	2026 ANNUAL PROPOSED BUDGET	CHANGE
BEGINNING TOTAL FUND BALANCE	\$ 1,514,514	\$ 1,514,514	\$ 1,785,540	
ACTUAL REVENUE TOTAL	403,994	374,200	446,888	42,894
ACTUAL EXPENDITURES TOTAL	186,750	103,174	437,688	250,938
UNASSIGNED FUND BALANCE	\$ 1,236,957	2025 Projected \$ 1,290,739	2026 Proposed \$ 800,761	
ASSIGNED - PATROL CARS	\$ 55,544	\$ 55,544	\$ 129,694	
ASSIGNED - TRAFFIC VEHICLES	\$ 49,071	\$ 49,071	\$ 67,671	
ASSIGNED - CID VEHICLES	\$ 122,150	\$ 122,150	\$ 153,030	
ASSIGNED - RADIOS	\$ 74,437	\$ 74,437	\$ 97,537	
ASSIGNED - VIDEO EQUIPMENT	\$ 117,633	\$ 117,633	\$ 132,033	
ASSIGNED - MOBILE DATA COMPUTERS	\$ 75,966	\$ 75,966	\$ 89,826	
ENDING TOTAL FUND BALANCE	\$ 1,731,758	\$ 1,785,540	\$ 1,470,552	

EXPENDITURES

Police officers salaries are being transferred from the General Fund to the CCPD

CAPITAL

None

City of Castle Hills

Crime Control and Prevention District (50)

	2024	2025	2026
	09/30/24 (\$ Month)	Annual Budget	Annual Proposed Budget
Revenues			
BEGINNING FUND BALANCE	1,703,918	1,514,514	1,785,540
50-00-4040 Insurance Claims/Refunds	-	-	-
50-00-4060 Miscellaneous	15,400	-	-
50-00-4090 Interest	3,737	10,000	14,200
50-00-4095 Interest - CD	-	-	-
50-00-4300 Sales and Use Tax	286,958	360,000	360,000
50-00-4500 Sale of Equipment	51,550	-	-
50-00-4990 Transfer in From Fund Balance	-	-	72,688
TOTAL REVENUE	357,645	403,994	446,888

Expenditures

Salaries & Benefits			
50-00-5001 Salaries-Full Time	-	-	242,195
50-00-5005 Comp Time/Overtime	-	-	-
50-00-5010 FICA	-	-	15,016
50-00-5012 Medicare	-	-	3,512
50-00-5015 Employee Insurance	-	-	21,904
50-00-5018 TMRs-Employee Retirement	-	-	41,561
50-00-5020 Workers' Compensation	-	-	-
	-	-	324,188
	-	-	81,993

Other Expenditures

50-00-5070 Miscellaneous	-	1,500	-
50-00-8105 Patrol Cars - Future	-	-	-
50-00-8106 Purchase - Patrol Cars	314,843	-	-
50-00-8107 Traffic Vehicle - Future	-	-	-
50-00-8108 Purchase - Traffic Vehicle	52,473	-	-
50-00-8110 CID Vehicles - Future	-	-	-
50-00-8111 Purchase - CID Vehicles	-	-	-
50-00-8115 Radios - Future	-	-	-
50-00-8116 Purchase - Radios	-	31,100	-
50-00-8117 Software Upgrade	-	-	25,000
50-00-8120 Video Equipment - Future	-	-	-
50-00-8121 Purchase - Video Equipment	-	12,600	37,709
50-00-8125 Mobile Data Computers - Future	-	-	-
50-00-8126 Purchase - Mobile Data Computers	49,329	32,550	1,100
50-00-9011 Equip/General Maint	79,929	25,000	-
50-00-9012 Personnel	-	-	25,000
50-00-9014 Admin Support	364	500	-
50-00-9015 IT Support	-	35,000	11,198
50-00-9021 CID Training	566	2,000	3,000
50-00-9022 Police Training	375	5,000	5,000
50-00-9023 Dispatch Training	-	500	-
50-00-9024 Community Programs	2,820	5,000	1,210
50-00-9025 Software Support	45,802	36,000	47,333
50-00-9026 Supplies	549	-	4,624
	547,049	186,750	103,174
			113,500
			(73,250)

TOTAL EXPENDITURES

	547,049	186,750	103,174
			437,688
			8,743

Excess Revenue/(Loss)

	(189,404)	217,244	271,026
			9,200

TOTAL ENDING FUND BALANCE

	1,514,514	1,731,758	1,785,540
			1,470,552

ENDING COMMITTED FUND BALANCE & ASSIGNED

Un-Assigned Fund Balance	2024	2025	2026
Assigned Fund Balance - Patrol Cars	1,155,914	1,236,957	1,290,739
Assigned Fund Balance - Traffic Vehicle	(18,606)	55,544	800,761
Assigned Fund Balance - CID Vehicle	30,471	49,071	55,544
Assigned Fund Balance - Radios	91,250	122,150	122,150
Assigned Fund - Video Equipment	89,046	74,437	74,437
Assigned Fund Balance - Mobile Data Computers	103,233	117,633	117,633
	63,206	75,966	75,966
	1,514,514	1,731,758	1,785,540
			1,470,552