

*City of
Hill Country Village
And
City of Hill Country Village
Economic Development Corporation
Fiscal Year 2023-24
Proposed Budget*

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$55,259 which is a 9% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$17,653.”

Record vote of council members on budget

Council member Carl Register	Absent
Council member Tom Doyle	Yes
Council member Greg Blasko	Yes
Council member Matthew Acock	Yes
Council member Allison Francis	Yes

The property tax rate for 2022:

- (A) 0.145000 Property tax rate
- (B) 0.140230 No-New-Revenue Tax Rate (formerly “Effective Tax Rate”)
- (C) 0.140653 No-New-Revenue Maintenance & Operations Tax Rate
- (D) 0.427067 Voter-Approval Tax Rate (formerly “Rollback Rate”)
- (E) 0.118562 Debt rate

The total amount of Municipal Debt Obligation: \$486,450

The property tax rate for 2023:

- (F) 0.145000 Property tax rate
- (G) 0.142000 No-New-Revenue Tax Rate (formerly “Effective Tax Rate”)
- (H) 0.142336 No-New-Revenue Maintenance & Operations Tax Rate
- (I) 0.542258 Voter-Approval Tax Rate (formerly “Rollback Rate”)
- (J) 0.111693 Debt rate

The total amount of Municipal Debt Obligation: \$490,950

City of Hill Country Village
 General Fund
 Fiscal Year Ending September 30, 2024

General Fund Revenue & Expenditure Summary

Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget difference
REVENUE					
Sales Tax	938,719	939,000	985,600	995,000	9,400
Property Tax	371,587	407,636	407,636	443,605	35,969
Embrey (Iron Ridge Apartments)	45,320	46,680	46,680	48,080	1,400
Liquor Tax	13,488	12,200	13,650	14,000	350
Interest Income	8,575	7,500	45,800	35,000	(10,800)
Franchise	158,245	143,800	158,710	161,800	3,090
City Public Service	136,449	120,000	136,500	138,000	1,500
AT&T	3,063	3,400	2,770	3,400	630
Charter-Spectrum	15,669	17,000	16,300	17,000	700
Waste Management	2,726	3,000	2,760	3,000	240
Other	338	400	380	400	20
Municipal Court	150,052	165,000	180,000	180,000	-
Sewer Use Fees	94,730	82,000	104,600	106,000	1,400
Permits-Health Department	6,735	5,000	6,345	7,000	655
Permits-Building	87,221	86,000	86,000	94,000	8,000
Permits-Police	1,905	1,850	2,670	2,700	30
Variance / Special Use	2,359	1,500	2,250	2,700	450
Reimbursements					
Other	13,579	2,600	10,665	5,100	(5,565)
Credit Card Fees	2,595				
Insurance Proceeds	3,321	-	-	-	-
Misc. Income	5,572		50		(50)
Police Reports	71	250	70	250	180
Fingerprinting	1,730	1,000	3,200	3,500	300
Open Record Req Income	60				
Fire Inspection Fee	90	-	-	-	-
Police Auction					
False Alarm Fees		750	-	750	750
Return Check Fee		200	-	200	200
Animal Control	140	400	45	400	355
Sale of Assets			7,300		(7,300)
Zoning Commission Fees					
Interfund Transfer		10,000	10,000	15,000	5,000
TOTAL - Revenues	\$ 1,892,515	\$ 1,910,766	\$ 2,060,606	\$ 2,109,985	\$ 48,899

EXPENSES					
General & Administrative					
Personnel Services (Admin & Court)	199,333	214,166	217,956	199,944	(18,012)
Travel, Training & Prof Dues	1,262	3,365	2,930	3,665	735
Operational Costs	436,368	460,975	507,282	497,175	(10,107)
Utilities (Elec/Gas, Water, Phone, Internet, L)	11,805	11,650	12,070	12,600	530
Sewer Discharge Services	65,747	52,000	73,980	74,000	20
Insurance (Liability/E&O, Prop.)	3,666	3,910	4,642	4,810	168
Attorney Services	26,531	23,500	23,500	18,000	(5,500)
Engineering Services	710	6,000	49,250	4,000	(45,250)
Building Inspection	35,835	32,000	24,000	26,000	2,000
Health Inspection	2,445	1,800	2,060	2,200	140
Fire Department Services	235,000	272,950	265,000	272,950	7,950
Accounting, Audit & Financial Consultant Svcs	17,500	17,500	23,500	44,500	21,000
Computer Consultant Service	3,862	4,200	4,200	7,800	3,600
Judge, Pros., Mag., Court Rep.	11,700	11,700	11,700	11,700	-
Operational Costs - Other	21,567	23,765	13,380	18,615	5,235
Supplies & Materials	11,979	8,570	10,401	8,620	(1,781)
Capital Expenditures	-	-	-	-	-
Interfund Transfer					
Subtotal	\$ 648,942	\$ 687,076	\$ 738,569	\$ 709,404	(29,165)

City of Hill Country Village
 General Fund
 Fiscal Year Ending September 30, 2024

General Fund Revenue & Expenditure Summary

Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget difference
Police					
Personnel Services	928,051	1,005,697	997,368	1,066,899	69,531
Travel, Training & Prof Dues	3,295	5,050	5,000	5,000	-
Operational Costs	31,351	34,575	34,787	37,825	3,039
Comm - Badge Software	1,112	1,400	1,112	1,350	239
Comm - MDI	2,377	1,850	1,800	1,850	50
Comm - Radio Airtime	3,996	4,600	4,600	4,600	-
Uniforms Purchase/Replc.	9,878	12,000	12,000	14,000	2,000
Insurance (Auto, Law Enf, Prop)	12,482	11,625	12,675	12,725	50
Operational Costs - Other	1,506	3,100	2,600	3,300	700
Supplies & Materials	62,591	62,400	58,512	60,700	2,188
Range & Ammunition	1,265	2,000	2,000	2,500	500
Vehicle Maint., Wash, Tires	11,974	7,000	10,500	10,000	(500)
Vehicle Fuel	27,075	30,000	22,500	23,000	500
Small Equip & Parts	14,636	14,500	14,500	16,000	1,500
Supplies & Materials - Other	7,641	8,900	9,012	9,200	188
Dispatch Services	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Interfund Transfer	25,000	35,500	35,500	50,791	15,291
Subtotal	\$ 1,050,288	\$ 1,143,222	\$ 1,131,167	\$ 1,221,215	90,048
Public Works					
Personnel Services	57,464	57,703	60,940	62,410	1,470
Travel, Training & Prof Dues	-	-	-	-	-
Operational Costs	10,750	10,880	21,629	10,925	(10,704)
Street Lighting Services	8,920	9,000	9,000	9,000	-
Sewer Maintenance	-	-	10,765	-	(10,765)
Operational Costs - Other	1,830	1,880	1,864	1,925	61
Supplies & Materials	10,390	11,800	9,560	10,200	640
Animal Control Expenses	-	-	-	-	-
Building Maintenance	1,363	2,500	2,400	2,400	-
Street, Sign Maintenance	877	1,800	1,300	1,800	500
Vehicle Maint., Wash, Tires	968	1,000	860	1,000	140
Vehicle Fuel	3,427	4,000	2,900	3,000	100
Supplies & Materials - Other	3,755	2,500	2,100	2,000	(100)
Capital Expenditures	-	-	-	-	-
Interfund Transfer	-	-	-	-	-
Subtotal	\$ 78,604	\$ 80,383	\$ 92,129	\$ 83,535	(8,594)
TOTAL - Expenses	\$ 1,777,834	\$ 1,910,682	\$ 1,961,865	\$ 2,014,154	52,289
Net surplus (deficit)	114,681	84	98,742	95,831	
Beginning Cash	1,538,612	1,653,293	1,653,293	1,752,035	
Ending Cash/Reserves	1,653,293	1,653,377	1,752,035	1,847,866	
TOTAL APPROPRIATIONS	\$3,431,127	\$3,564,059	\$3,713,899	\$3,862,020	

City of Hill Country Village
 General Fund--General & Administrative Department Summary
 Fiscal Year Ending September 30, 2024

Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget Difference
EXPENSES					
Personnel Services					
5005 · Salaries, Regular Employees	155,715	166,593	167,357	149,000	(18,357)
5007 · Salaries, Temporary	974	1,080	1,080	1,080	-
5008 · Salaries, Overtime					-
5013 · Medical Exam	58	-	-	-	-
5014 · Longevity	1,488	1,476	1,040	455	(585)
5016 · Education Pay	-	-	423	2,200	1,777
5018 · Certification Pay	-	-	1,692	-	(1,692)
5020 · SS Employer Contributions	11,731	12,744	13,162	11,739	(1,423)
5022 · Retirement	6,691	7,447	7,924	5,839	(2,085)
5028 · Life Insurance	242	173	249	248	(1)
5030 · Health Insurance	17,550	19,188	20,141	24,231	4,090
5032 · Health Insurance-Employee Copay Reimbursement					
5034 · Dental Insurance	1,027	1,216	1,025	1,216	191
5036 · Disability Insurance	1,265	1,249	1,290	1,151	(139)
5038 · Vision	227	292	222	292	70
5040 · Workers' Compensation	450	450	523	422	(101)
5045 · Unemployment Insurance (SUTA)	129	459	28	270	242
5051 · Telephone Allowance	1,786	1,800	1,800	1,800	-
Total · Personnel Services	\$199,333	\$214,166	\$217,956	\$199,944	(18,012)
Travel, Training, & Prof Dues					
5107 · Lodging	699	1,050	1,050	1,400	350
5110 · Meals	188	700	550	750	200
5112 · Mileage	-	-	180	-	(180)
5114 · Parking	-	-	-	-	-
5120 · Training	-	200	200	200	-
5125 · Seminar and Conference Fees	200	1,065	700	965	265
5140 · Professional Dues	175	350	250	350	100
Total · Travel, Training, & Prof Dues	\$1,262	\$3,365	\$2,930	\$3,665	735

City of Hill Country Village
 General Fund--General & Administrative Department Summary
 Fiscal Year Ending September 30, 2024

Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget Difference
Operational Costs					
5202 · Postage and Delivery	1,359	1,400	1,400	1,400	-
5203 · Computer Software Fees	-	4,080	1,050	3,300	2,250
5204 · Comm-MDT/Internet	1,628	1,800	1,520	1,900	380
5206 · Comm-Telephone	3,167	2,750	3,099	3,100	1
5207 · Comm-Long Distance	121	-	-	-	-
5211 · Gas & Electric	5,683	5,600	6,251	6,300	49
5213 · Water/Sewer	1,206	1,500	1,200	1,300	100
5217 · Sewer Discharge Services	65,747	52,000	73,980	74,000	20
5240 · Public Notice	55	500	500	3,000	2,500
5245 · Printing and Reproduction	171	125	125	125	-
5251 · Copy Machine Lease	2,155	2,150	2,230	2,300	70
5272 · Auto Liability Insurance	-	10	-	10	10
5277 · Liability and E & O Insurance	2,328	1,900	2,420	2,500	80
5278 · Property Insurance	1,338	2,000	2,222	2,300	78
5289 · Credit Card Fees	4,087	-	200	250	50
5290 · Bank Service Charges	6,148	6,000	1,200	1,000	(200)
5291 · Bad Debt	-	-	-	-	-
5292 · Cash Over/Under	(87)	-	-	-	-
5298 · Miscellaneous	-	-	-	-	-
5335 · Election Costs	-	-	-	-	-
5345 · Engineering Services	710	6,000	49,250	4,000	(45,250)
5347 · Building Inspection Services	35,835	32,000	24,000	26,000	2,000
5348 · Health Inspection Services	2,445	1,800	2,060	2,200	140
5350 · Fire Department Services	235,000	272,950	265,000	272,950	7,950
5353 · Payroll Services	2,822	2,650	2,100	2,200	100
5355 · Health Insurance Admin Fee	-	-	-	-	-
5360 · Accounting & Audit Services	17,500	17,500	17,500	18,500	1,000
5362 · Financial Consultant Services	-	-	6,000	26,000	20,000
5365 · City Attorney Services	26,531	23,500	23,500	18,000	(5,500)
5366 · Other Attorney Services	-	-	-	-	-
5367 · Computer Consultant Services	3,862	4,200	4,200	7,800	3,600
5370 · Appraisal District Services	2,507	2,800	2,928	3,000	72
5382 · Codification Services	2,240	4,000	1,617	2,000	383
5390 · Judge Services	5,850	5,850	5,850	5,850	-
5393 · Magistrate Services	-	-	-	-	-
5396 · Prosecutor Services	5,850	5,850	5,850	5,850	-
5401 · State On-Site Sewer Fee	110	60	30	40	10
Total · Operational Costs	\$436,368	\$460,975	\$507,282	\$497,175	-\$10,107

City of Hill Country Village
 General Fund--General & Administrative Department Summary
 Fiscal Year Ending September 30, 2024

Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget Difference
Supplies and Materials					
5501 · Office Supplies	1,844	2,320	2,481	2,520	39
5505 · Food and Entertainment Supplies	176	250	170	200	30
5510 · Awards and Memorials	-	-	-	-	-
5520 · Dues and Subscriptions	1,676	2,000	1,750	1,900	150
5522 · Publications	2,900	-	2,900	-	(2,900)
5580 · Computer Equipment	3,473	2,000	2,000	2,000	-
5601 · Computer Hardware & Software	-	-	-	-	-
5630 · Small Equip & Parts	1,910	2,000	1,100	2,000	900
5640 · Vehicle Fuel	-	-	-	-	-
Total · Supplies and Materials	\$11,979	\$8,570	\$10,401	\$8,620	-\$1,781
Capital Expend. and Projects					
6050 - City Hall	-	-	-	-	-
6050 - Real Property	-	-	-	-	-
6050 - ADA	-	-	-	-	-
6050 - Construction Roads	-	-	-	-	-
Total · Capital Expend. and Projects	\$0	\$0	\$0	\$0	-
Contingencies					
8000 - Transfers to Other	-	-	-	-	-
8611 - Transfers to Debt Service	-	-	-	-	-
8630- Transfers to Capital Projects	-	-	-	-	-
Total - Contingencies \$	-	\$	-	-	-
TOTAL	\$648,942	\$687,076	\$738,569	\$709,405	-\$29,164

City of Hill Country Village
 General Fund--General & Administrative Department-Administration Division
 Fiscal Year Ending September 30, 2024

Acct #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget Difference
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EXPENSES

Personnel Services

5005 · Salaries, Regular Employees	104,262	112,993	113,757	89,000	(24,757)
5007 · Salaries, Temporary					-
5013 · Medical Exam	58	0	0	0	-
5014 · Longevity	1,244	1,236	740	95	(645)
5016 · Education Pay		0	423	2,200	1,777
5018 · Certification Pay		0	1,692	0	(1,692)
5020 · SS Employer Contributions	8,297	8,644	9,153	7,076	(2,077)
5022 · Retirement	4,538	5,051	5,581	3,519	(2,062)
5028 · Life Insurance	159	115	166	166	(0)
5030 · Health Insurance	11,527	12,792	13,277	16,154	2,877
5034 · Dental Insurance	675	810	683	810	127
5036 · Disability Insurance	844	847	858	694	(164)
5038 · Vision	149	195	148	195	47
5040 · Workers' Compensation	306	303	364	256	(108)
5045 · Unemployment Insurance (SUTA)	108	306	18	180	162
5051 · Telephone Allowance	1,183	1,200	1,200	1,200	-
Total · Personnel Services	\$ 133,350	\$ 144,492	\$ 148,060	\$ 121,545	\$ (26,515)

Travel, Training, & Prof Dues

5107 · Lodging	699	750	750	800	50
5110 · Meals	188	500	400	500	100
5112 · Mileage			180		(180)
5114 · Parking					-
5120 · Training		200	200	200	-
5125 · Seminar and Conference Fees		665	450	665	215
5140 · Professional Dues	100	200	100	200	100
Total · Travel, Training, & Prof Dues	\$ 987	\$ 2,315	\$ 2,080	\$ 2,365	\$ 285

City of Hill Country Village
 General Fund--General & Administrative Department-Administration Division
 Fiscal Year Ending September 30, 2024

Acct #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget Difference
Operational Costs						
5202	Postage and Delivery	1,359	1,400	1,400	1,400	-
5203	Computer Software Fees		960	50	100	50
5204	Comm-Internet / Mobile Data	1,628	1,800	1,520	1,900	380
5206	Comm-Telephone	3,167	2,750	3,099	3,100	1
5207	Comm-Long Distance	121		0		-
5211	Gas & Electric	5,683	5,600	6,251	6,300	49
5213	Water/Sewer	1,206	1,500	1,200	1,300	100
5217	Sewer Discharge Services	65,747	52,000	73,980	74,000	20
5240	Public Notice	55	500	500	3,000	2,500
5245	Printing and Reproduction	171	125	125	125	-
5251	Copy Machine Lease	2,155	2,150	2,230	2,300	70
5272	Auto Liability Insurance	0	10	0	10	10
5277	Liability and E & O Insurance	2,328	1,900	2,420	2,500	80
5278	Property Insurance	1,338	2,000	2,222	2,300	78
5289	Credit Card Fees	4,087		200	250	50
5290	Bank Service Charges	6,148	6,000	1,200	1,000	(200)
5291	Bad Debt					-
5292	Cash Over/Under					-
5298	Miscellaneous	0				-
5335	Election Costs		0	0	0	-
5345	Engineering Services	710	6,000	49,250	4,000	(45,250)
5350	Fire Department Services	235,000	272,950	265,000	272,950	7,950
5353	Payroll Services	2,822	2,650	2,100	2,200	100
5355	Health Insurance Admin Fee	0	0	0	0	-
5360	Accounting & Audit Services	17,500	17,500	17,500	18,500	1,000
5362	Financial Consultant Services			6,000	27,000	21,000
5365	City Attorney Services	26,531	23,500	23,500	18,000	(5,500)
5366	Other Attorney Services	0				-
5367	Computer Consultant Services	3,862	4,200	4,200	7,800	3,600
5370	Appraisal District Services	2,507	2,800	2,928	3,000	72
5382	Codification Services	2,240	4,000	1,617	2,000	383
Total Operational Costs		\$ 386,365	\$ 412,295	\$ 468,492	\$ 455,035	\$ (13,457)

City of Hill Country Village
 General Fund--General & Administrative Department-Administration Division
 Fiscal Year Ending September 30, 2024

Acct #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget Difference
Supplies and Materials						
	5501 · Office Supplies	1,423	1,500	1,500	1,500	-
	5505 · Food and Entertainment Supplies	176	250	170	200	30
	5510 · Awards and Memorials	0	0	0	0	-
	5520 · Dues and Subscriptions	1,676	2,000	1,750	1,900	150
	5522 · Publications	2,900	0	2,900	0	(2,900)
	5580 · Computer Equipment	3,473	2,000	2,000	2,000	-
	5600 - Maintenance	0				
	5601 · Computer Hardware & Software	0				-
	5630 - Small Equip & Parts	1,910	2,000	1,100	2,000	900
	5640 - Vehicle Fuel		0	0	0	-
	Total · Supplies and Materials	\$ 11,558	\$ 7,750	\$ 9,420	\$ 7,600	\$ (1,820)
Capital Expend. and Projects						
	6050 - City Hall	0	0		0	-
	6050 - Real Property		0		0	-
	6050 - ADA		0		0	-
	6050 - Road Study				0	-
	Total · Capital Expend. and Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies						
	8000 - Transfers to (Other)					-
	8611 - Transfers to Debt Service					-
	8630 - Transfers to Capital Project Fund	0			0	-
	Total - Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 532,260	\$ 566,852	\$ 628,052	\$ 586,545	\$ (41,507)

City of Hill Country Village
 General Fund--General & Administrative Dept-Municipal Court Division
 Fiscal Year Ending September 30, 2024

Acct #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget Difference
EXPENSES						
Personnel Services						
5005	Salaries, Regular Employees	51,453	53,600	53,600	60,000	6,400
5007	Salaries, Temporary	974	1,080	1,080	1,080	-
5014	Longevity	244	240	300	360	60
5020	SS Employer Contributions	3,434	4,100	4,009	4,663	654
5022	Retirement	2,153	2,396	2,343	2,320	(23)
5028	Life Insurance	83	58	83	83	(0)
5030	Health Insurance	6,023	6,396	6,864	8,077	1,213
5034	Dental Insurance	352	405	342	405	63
5036	Disability Insurance	421	402	432	457	25
5038	Vision	78	97	74	97	23
5040	Workers' Compensation	144	147	159	166	7
5045	Unemployment Insurance (SUTA)	21	153	10	90	80
5051	Telephone Allowance	603	600	600	600	-
Total · Personnel Services		\$ 65,983	\$ 69,675	\$ 69,896	\$ 78,399	\$ 8,503
Travel, Training, & Prof Dues						
5107	Lodging		300	300	600	300
5110	Meals		200	150	250	100
5112	Mileage					-
5114	Parking					-
5120	Training					-
5125	Seminar and Conference Fees	200	400	250	300	50
5140	Professional Dues	75	150	150	150	-
Total · Travel, Training, & Prof Dues		\$ 275	\$ 1,050	\$ 850	\$ 1,300	\$ 450
Operational Costs						
5202	Postage and Delivery					-
5245	Printing and Reproduction					-
5292	Cash Over/Under	(87)				-
5390	Judge Services	5,850	5,850	5,850	5,850	-
5393	Magistrate Services					-
5396	Prosecutor Services	5,850	5,850	5,850	5,850	-
Total · Operational Costs		\$ 11,613	\$ 11,700	\$ 11,700	\$ 11,700	\$ -
Supplies and Materials						
5501	Office Supplies	331	700	861	900	39
5520	Dues and Subscriptions					-
Total · Supplies and Materials		\$ 331	\$ 700	\$ 861	\$ 900	\$ 39
Capital Expend. and Projects						
6017	Computer Equipment					-
6018	Computer Software					-
6030	Office and Other Equipment					-
Total · Capital Expend. and Projects		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 78,202	\$ 83,125	\$ 83,307	\$ 92,299	\$ 8,992

City of Hill Country Village
 General Fund--General & Administrative Department-Building Inspection Division
 Fiscal Year Ending September 30, 2024

Acct #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget Difference
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EXPENSES

Operational Costs

5203	Computer Software Fees		3,120	1,000	3,200	2,200
5347	Building Inspection Services	34,960	32,000	24,000	26,000	2,000
5351	Fire Inspection Services	875				-
Total - Operational Costs		\$ 35,835	\$ 35,120	\$ 25,000	\$ 29,200	\$ 4,200

Supplies & Materials

5501	Office Supplies	90	120	120	120	-
5520	Dues and Subscriptions	0	0	0	0	-
Total - Supplies & Materials		\$ 90	\$ 120	\$ 120	\$ 120	\$ -

TOTAL \$ 35,925 \$ 35,240 \$ 25,120 \$ 29,320 \$ 4,200

City of Hill Country Village
 General Fund--General & Administrative Dept-Health Division
 Fiscal Year Ending September 30, 2024

Acct #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget Difference
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EXPENSES

Operational Costs

5202	Postage and Delivery			0		0
5245	Printing and Reproduction					0
5348	Health Inspection Services	2,445	1,800	2,060	2,200	140
5401	State On-Site Sewer Fee	110	60	30	40	10
Total Operational Costs		\$ 2,555	\$ 1,860	\$ 2,090	\$ 2,240	150

TOTAL \$ 2,555 \$ 1,860 \$ 2,090 \$ 2,240 \$ 150

City of Hill Country Village
 General Fund—Police Department
 Fiscal Year Ending September 30, 2024

Acct #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget Difference
EXPENSES						
Personnel Services						
5005	Salaries, Regular Employees	698,280	744,921	735,000	793,957	58,957
5007	Salaries, Temporary	6,782	13,500	13,500	13,500	-
5013	Medical Exam	143	200	200	200	-
5014	Longevity	4,834	4,786	4,800	5,278	478
5016	Education Pay	3,561	4,000	5,000	7,100	2,100
5018	Certification Pay	30,617	32,000	32,000	21,600	(10,400)
5020	SS Employer Contributions	57,082	58,019	58,000	65,049	7,049
5022	Retirement	31,040	33,298	32,852	31,841	(1,011)
5028	Life Insurance	863	633	894	911	17
5030	Health Insurance	59,204	70,356	70,356	80,771	10,415
5034	Dental Insurance	3,463	4,458	4,458	4,458	(0)
5036	Disability Insurance	5,324	5,587	5,602	6,276	674
5038	Vision	766	1,071	1,071	1,071	(0)
5040	Workers' Compensation	18,397	22,306	23,765	25,018	1,253
5045	Unemployment Insurance (SUTA)	311	1,683	990	990	-
5051	Telephone Allowance	7,384	8,880	8,880	8,880	-
Total · Personnel Services		\$ 928,051	\$ 1,005,697	\$ 997,368	\$ 1,066,899	\$ 69,531
Travel, Training, & Prof Dues						
5107	Lodging	521	1,500	1,500	1,500	-
5110	Meals	452	900	900	900	-
5112	Mileage					-
5114	Parking		100	50	50	-
5120	Training	1,942	2,000	2,000	2,000	-
5140	Professional Dues	380	550	550	550	-
Total · Travel, Training, & Prof Dues		\$ 3,295	\$ 5,050	\$ 5,000	\$ 5,000	\$ -
Operational Costs						
5203.1	Software Fees - Police RMS	1,112	1,400	1,112	1,350	239
5204	Comm - Internet / Mobile Data	2,377	1,850	1,800	1,850	50
5205	Comm - Radio Airtime	3,996	4,600	4,600	4,600	-
5208	Comm - Mobile Phones	497	600	600	600	-
5245	Printing and Reproduction		0		0	-
5247	Uniform Cleaning	1,009	2,000	2,000	2,200	200
5249	Uniform Purchase/Replacement	9,878	12,000	12,000	14,000	2,000
5272	Auto Liability Insurance	3,112	3,300	3,300	3,300	-
5274	Auto Physical Damage Insurance	1,376	1,300	1,300	1,300	-
5276	Insurance-Law Enforcement	7,877	6,900	7,950	8,000	50
5278	Property Insurance	117	125	125	125	-
5291	Bad Debt		-	-	-	-
5376	Forensic Science Center Services		500	-	500	500
5393	Magistrate Services		-	-	-	-
Total · Operational Costs		\$ 31,351	\$ 34,575	\$ 34,787	\$ 37,825	\$ 3,039

City of Hill Country Village
 General Fund--Police Department
 Fiscal Year Ending September 30, 2024

Acct #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget Difference
Supplies and Materials						
5501	Office Supplies	657	800	800	1,000	200
5520	Dues and Subscriptions	3,888	5,100	5,100	5,100	-
5522	Publications		0	0	0	-
5530	Range & Ammo	1,265	2,000	2,000	2,500	500
5600	Maintenance	487	500	500	500	-
5601	Computer Hardware & Software	2,099	2,000	2,112	2,100	(12)
5608	Radio/Radar Equip & Maintenance	510	500	500	500	-
5618	Vehicle Maintenance	9,949	5,000	10,000	8,000	(2,000)
5620	Maintenance Tools and Supplies					-
5630	Small Equip & Parts	14,636	14,500	14,500	16,000	1,500
5640	Vehicle Fuel	27,075	30,000	22,500	23,000	500
5645	Vehicle Tires	2,025	2,000	500	2,000	1,500
Total - Supplies and Materials		\$ 62,591	\$ 62,400	\$ 58,512	\$ 60,700	\$ 2,188
Contingencies						
7011	Dispatch Services					
Total - Contingencies		\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers						
8620	Grants in Aid (Matching Funds)				791	
8650	Vehicle Replacement Fund	25,000	35,500	35,500	50,000	14,500
Total - Interfund Transfer		\$ 25,000	\$ 35,500	\$ 35,500	\$ 50,791	\$ 15,291
TOTAL		\$ 1,050,288	\$ 1,143,222	\$ 1,131,167	\$ 1,221,215	\$ 90,048

City of Hill Country Village
 General Fund--Public Works Department
 Fiscal Year Ending September 30, 2024

Acct #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget Difference
EXPENSES						
Personnel Services						
5005	Salaries, Regular Employees	42,281	42,021	43,972	44,559	587
5013	Medical Exam					-
5014	Longevity	1,165	1,157	1,225	1,275	50
5020	SS Employer Contributions	3,328	3,215	3,427	3,552	125
5022	Retirement	1,796	1,878	2,342	1,767	(575)
5028	Life Insurance	83	58	83	83	(0)
5030	Health Insurance	6,023	6,396	6,863	8,077	1,214
5034	Dental Insurance	352	405	342	405	63
5036	Disability Insurance	326	315	333	348	15
5038	Vision	78	97	74	97	23
5040	Workers' Compensation	1,420	1,408	1,589	1,556	(33)
5045	Unemployment Insurance (SUTA)	9	153	90	90	-
5051	Telephone Allowance	603	600	600	600	-
Total · Personnel Services		\$ 57,464	\$ 57,703	\$ 60,940	\$ 62,410	\$ 1,470
Travel, Training, & Prof Dues						
5120	Training					-
5140	Professional Dues					-
Total · Travel, Training, & Prof Dues		\$ -	\$ -	\$ -	\$ -	\$ -
Operational Costs						
5218	Street Lighting Services	8,920	9,000	9,000	9,000	-
5219	Sewer Maintenance			10,765		
5249	Uniform Purchase/Replacement	491	500	484	500	16
5272	Auto Liability Insurance	912	950	923	950	27
5274	Auto Physical Damage Insurance	427	430	457	475	18
Total · Operational Costs		\$ 10,750	\$ 10,880	\$ 21,629	\$ 10,925	\$ (10,704)
Supplies and Materials						
5508	Animal Control Expenses	0	-	-	-	-
5520	Dues and Subscriptions	-	-	0	-	-
5600	Maintenance					
5602	Building Maintenance	1,363	2,500	2,400	2,400	-
5612	Sign Maintenance	221	800	700	800	100
5616	Street Maintenance	656	1,000	600	1,000	400
5618	Vehicle Maintenance	2,915	1,500	1,100	1,000	(100)
5620	Maintenance Tools and Supplies	840	1,000	1,000	1,000	-
5630	Small Equip & Parts	968	1,000	860	1,000	140
5640	Vehicle Fuel	3,427	4,000	2,900	3,000	100
5645	Vehicle Tires	0	0		0	-
Total · Supplies and Materials		\$ 10,390	\$ 11,800	\$ 9,560	\$ 10,200	\$ 640
Capital Expend. and Projects						
6010	Heavy Equipment					
6015	New Vehicles					
Total · Capital Expend. and Projects					\$ -	
Interfund Transfers						
8650	Xfers to Veh. Replacement Fund					
Total - Interfund Transfer						
TOTAL		\$ 78,604	\$ 80,383	\$ 92,129	\$ 83,535	\$ (8,594)

Capital Project Fund

Fiscal Year Ending September 30, 2024

Acct #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget Difference
REVENUES						
4010	Interest - Investment	34,102	1,700	82,000	1,700	(80,300)
4010	Interest - Checking	1,536	300	1,200	300	(900)
4800	Interfund Transaction	(260,167)		365,892		(365,892)
TOTAL - Revenues		\$ (224,529)	\$ 2,000	\$ 449,092	\$ 2,000	\$ (447,092)
EXPENSES						
5294	Bond Expenses					
5345	Engineering Services	37,334		40,308		(40,308)
5385	Construction Services	3,453,484		2,294,310		(2,294,310)
8611	Transfers to Debt Service					
9003	Other Financing Source - Bonds					
9004	Other Financing Source - Bond Premium					
TOTAL - Expenses		\$ 3,490,818	\$ -	\$ 2,334,618	\$ -	\$ (2,334,618)
Net surplus (deficit)		(3,715,347)	2,000	(1,885,526)	2,000	
Beginning Cash		7,612,075	3,896,728	3,896,728	2,011,202	
Ending Cash/Reserves		3,896,728	3,898,728	2,011,202	2,013,202	
TOTAL APPROPRIATIONS		\$ 7,387,546	\$ 3,898,728	\$ 4,345,820	\$ 2,013,202	

Debt Service Fund

Fiscal Year Ending September 30, 2024

Account Codes	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Estimate to Budget Difference
REVENUES						
4001	Bonds					0
4010	Interest Income (Checking)	34	16	20	10	-10
4810	Transfer from General Fund					0
4820	Transfer from Road Maint	486,450	490,950	490,950	495,250	4,300
TOTAL - Revenues		\$ 486,484	\$ 490,966	\$ 490,970	\$ 495,260	\$ 4,290
EXPENSES						
General Obligation Bond, Series 2020						
5295	Interest Expense	211,450	205,950	205,950	200,250	-5,700
5296	Principal Expense-Bond	275,000	285,000	285,000	295,000	10,000
5290	Bank Service Charges	500	500	500	500	0
TOTAL - Expenses		\$ 486,950	\$ 491,450	\$ 491,450	\$ 495,750	\$ 4,300
Net surplus (deficit)		-466	-484	-480	-490	
Beginning Cash		7,020	6,554	6,554	6,074	
Ending Cash/Reserves		6,554	6,070	6,074	5,584	
TOTAL APPROPRIATIONS		\$ 493,504	\$ 497,520	\$ 497,524	\$ 501,334	

Obligation(s):	Original Amount	Interest Rate(s)	Debt Retired as of Sept 30, 2023	Principal Outstanding as of Sept 30, 2023	Principal Amount Due FY 2024
General Obligation Bonds, Series 2020	7,785,000	2.00-3.00%	805,000	6,980,000	295,000

The following is a schedule of required payments for these general obligation bonds:

Fiscal Year Ending September 30,	Principal	Interest	Total
2023	285,000	205,950	490,950
2024	295,000	200,250	495,250
2025	305,000	194,350	499,350
2026	315,000	188,250	503,250
2027	325,000	181,950	506,950
2028 - 2032	1,855,000	754,500	2,609,500
2033 - 2037	2,280,000	451,650	2,731,650
2038 - 2041	1,605,000	97,500	1,702,500
Totals	7,265,000	2,274,400	9,539,400

Economic Development Corporation

Fiscal Year Ending September 30, 2024

Acct #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Budget to estimate difference
REVENUES						
4005	Sales Tax			-		-
4010	Interest-Texpool/Texas Class	2		12	9	(3)
4010	Interest-Bank	178	125	360	180	(180)
4800	Interfund Transaction			-		-
TOTAL - Revenues		\$ 180	\$ 125	\$ 372	\$ 189	\$(183)
EXPENSES						
Travel, Training, & Prof Dues						
5110	Meals					-
5112	Mileage					-
5114	Parking					-
5120	Training					-
5140	Seminar and Conference Fees					-
Total - Travel, Training, & Prof Dues		\$ -	\$ -	\$ -	\$ -	\$ -
Operational Costs						
5240	Public Notice		50		90	90
5381	City Attorney Services					-
	Small Business Development					-
	Water Main Land Acquisition					-
Total - Operational Costs		\$ -	\$ 50	\$ -	\$ 90	\$ 90
Supplies and Materials						
Total - Supplies and Materials		\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expend. and Projects						
Total - Capital Expend. and Projects		\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers						
8100	Transfer to General Fund		10,000	10,000	15,000	5,000
8611	Transfer to Debt Service					-
Total - Interfund Transfers		\$ -	\$ 10,000	\$ 10,000	\$ 15,000	\$ 5,000
TOTAL - Expenses		\$ -	\$ 10,050	\$ 10,000	\$ 15,090	\$ 5,090
Net surplus (deficit)		180	(9,925)	(9,628)	(14,901)	
Beginning Cash		78,892	79,072	79,072	69,444	
Ending Cash/Reserves		79,072	69,147	69,444	54,543	
TOTAL APPROPRIATIONS		\$ 79,072	\$ 79,197	\$ 79,444	\$ 69,633	

Road Maintenance Fund

The Road Maintenance Fund is used to maintain and repair municipal streets that existed on the date of the election to adopt the tax, November 2, 2004. It may not be used to build new streets. "Street" is defined as the entire width of right of way designated by a city for vehicular travel. The term does not include a designated state or federal highway or road or a designated county road. The funding source for these funds come from a 1/2 cent sales tax on goods sold in the City. Funds began to be collected in April 2005 and were first deposited in the City Treasury in June 2005 (Comptroller's two-month turn-around time). These funds are budgeted and controlled by City Council. Under current law, this tax expires four years after it takes effect (March 31, 2009) and may be re-authorized by voters prior to the expiration date. The City held an election on May 2016 for this purpose and the voters re-authorized the tax which expired on May 7, 2020. The new expiration date for this tax is June 30, 2024, superseding the expiration date of March 31, 2021 for the previous rate of 1/4%.

Policy Consideration:

On May 2016, City Council held an election to reauthorize the sales tax for road maintenance. The elimination of the Economic Development Corporation 1/4 cent sales tax approved by council March 10, 2020 (Special election November 5, 2019-Proposition C) funded an additional 1/4 cent was repurposed to the Road Maintenance Fund. In FY 2015-16 the City Council also approved a 5 cent property tax increase to be dedicated to the Road Maintenance Fund. (\$0.05 per \$100 valuation)

City of Hill Country Village
Road Maintenance Fund - 22
Fiscal Year Ending September 30, 2024

Acct. #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Budget to Estimate Difference
REVENUES						
4005	Sales Tax	312,906	313,000	328,500	331,667	3,167
4006	Ad Valorem	195,529	214,545	214,550	233,476	18,926
4010	Interest (Checking, Texas Class, TexPool)	6,345	1,200	26,000	13,000	(13,000)
4800	Interfund Transaction					-
Total Revenues		\$514,780	\$528,745	\$569,050	\$578,143	9,093
EXPENSES						
5616	Street Maintenance					
8611	Transfers to Debt Service	486,450	490,950	490,950	495,250	4,300
8630	Transfers to Capital Project Fund	(260,167)		365,892	-	(365,892)
TOTAL - Expenses		\$ 226,283	\$490,950	856,842	\$495,250	(361,592)
Net surplus (deficit)		\$288,497	\$37,795	-\$287,792	\$82,893	
Beginning Cash		\$1,026,837	\$1,315,334	\$1,315,334	\$1,027,542	
Ending Cash/Reserves		\$1,315,334	\$1,353,129	\$1,027,542	\$1,110,435	
TOTAL APPROPRIATIONS		\$1,541,617	\$1,844,079	\$1,884,384	\$1,605,685	

Special Revenue Funds

Program Description :

Though the Special Revenue Funds only account for a fraction of the City's revenues and expenses, the majority of the City's funds are grouped together in this category to provide a quick summary of programs. Each fund exists for a special purpose and must be accounted for separately from the City's other funds. Each fund listed in the coming pages is a self-balancing chart of accounts. The subsequent pages contain a description, use, revenues, expenditures, and balances by fund.

Oak Wilt Fund

The City of Hill Country Village established a special fund to combat Oak Wilt (Ord. 1211), a potentially fatal disease that strikes oak trees. The revenues from Commercial Permits as well as any fines collected for noncompliance with the ordinance will be placed in this designated fund to be used to assist City residents in the defraying of costs to prevent the spread of oak wilt if such an event should occur.

City of Hill Country Village

Oak Wilt Fund - 11

Fiscal Year Ending September 30, 2024

Acct. #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Budget to Estimate Difference
REVENUES						
4031	Tree Trimming Permit	2,450	2,000	1,900	2,000	100
4010	Interest (Checking)	15	5	45	20	(25)
TOTAL - Revenues		\$ 2,465	\$ 2,005	\$ 1,945	\$ 2,020	75
EXPENSES						
Capital Expend. and Projects						
Total - Capital Expend. and Projects		\$ -	\$ -	\$ -	\$ -	-
Total - Expenses		\$ -	\$ -	\$ -	\$ -	-
Net surplus (deficit)		2,465	2,005	1,945	2,020	
Beginning Cash		5,461	7,926	7,926	9,871	
Ending Cash/Reserves		\$ 7,926	\$ 9,931	\$ 9,871	\$ 11,891	
TOTAL APPROPRIATIONS		\$ 7,926	\$ 9,931	\$ 9,871	\$ 11,891	

Grants-in-Aid

The City receives grants to help fund special projects. Funds from federal and local sources support such programs as officer redeployment and emergency management operations. Grants appearing in this fund vary from year to year as some expire and new ones become active. Currently, all grants' budgets appear under this blanket fund. The City's cash match, if any, for all grants are appropriated through a transfer of funds from another fund such as the General Fund or Economic Development Corporation. The FY 2021-2022 estimate reflects \$18,838 of equipment expenses from funds received from the State of Texas FY22 Body-Worn Camera Grant; there was a 25% match requirement paid from the General Fund in FY2021-22. The FY 2022-2023 budget reflects \$14,760 of equipment expenses to be paid from funds received from the State of Texas FY23 Rifle-Resistant Armor Grant; no matching funds are required. This fund also represents the School Crossing Guard and expenditures which does reflect appropriations. All appropriations are controlled by individual grant.

City of Hill Country Village
 Grants-in-Aid Fund - 13
 Fiscal Year Ending September 30, 2024

Acct. #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Budget to Estimate Difference
REVENUES						
4009	School Crossing Guard	1,311	1,300	1,286	1,300	14
4012	Grants	97,399	14,760	151,383	77,699	(73,684)
	ARPA / CLFRF	97,399		141,300		(141,300)
	FEMA / TDEM					-
	TX-OOG - Body Worn Camera				2,373	2,373
	TX-OOG - Rifle-Resistant Body Armor		14,760	9,147		(9,147)
	USDOJ Bulletproof Vest Partnership			936	900	(36)
	USDOJ Justice Assistance Grant				74,426	74,426
4016	Texas Comm. On Law Enf. Training Grant	983	1,060	986	1,000	14
4010	Interest (Checking)	221	14	750	500	(250)
4800	Interfund Transaction				791	791
TOTAL - Revenues		99,914	17,134	154,405	81,290	(73,115)
EXPENSES						
Travel, Training, & Prof. Dues						
5120	Training	655	1,200	1,105	1,000	(105)
Total - Travel, Training, & Prof Dues		655	1,200	1,105	1,000	(105)
Supplies and Materials						
5503	School Safety Fund Purchases	2,243	1,200	1,200	1,200	-
5601	Computer Hardware & Software				30,500	
5602	Building Maintenance	3,128				
5608	Radio / Radar Maintenance	2,115				
5630	Small Equipment & Parts	52,918	14,760	16,500	43,926	27,426
Total - Supplies and Materials		60,404	15,960	17,700	75,626	27,426
Capital Expenditures						
6015	New Vehicles			136,000		(136,000)
6017	Computer Equipment	13,031				-
6025	Radio Units	26,207				-
6027	Other Public Safety Equipment					
Total - Capital Expend. and Projects		39,238	-	136,000	-	(136,000)
TOTAL - Expenses		100,297	17,160	154,805	76,626	(78,179)
Net surplus (deficit)		(383)	(26)	(400)	4,664	
Beginning Cash		8,030	7,647	7,647	7,247	
Ending Cash/Reserves		7,647	7,621	7,247	11,911	
TOTAL APPROPRIATIONS		107,944	24,781	162,052	88,537	

Vehicle Replacement Fund

The Vehicle Replacement Fund, formally known as the Capital Replacement Fund, was started in FY 2003-04 and allows for the accumulation of money over time to replace certain big-ticket capital items such as vehicles and heavy equipment. By budgeting a fixed amount each year, from the general fund a single year's budget will not be impacted when large-ticket items need replacement. Four (4) police vehicles were replaced in FY 2019-20. The Public Works commercial mower was replaced in FY2021-22. Public Works began budgeting for a new truck in FY 2006-07. At city council's request we stopped funding the Public Work's Department because it was fully funded to purchase a new vehicle. The fund tracks police and public works funds separately.

City of Hill Country Village Vehicle Replacement Fund - 18 Fiscal Year Ending September 30, 2024						
Acct. #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Budget to Estimate Difference
REVENUES						
POLICE						
4810	Transfer from General Fund	25,000	35,500	35,500	50,000	14,500
4300	Other Income - Misc Income					-
4010	Interest (Checking & Texas Class)	474	50	1,700	150	(1,550)
Other						
4095	Sale of Assets			22,500		(22,500)
TOTAL - Revenues		\$ 25,474	\$ 35,550	\$ 59,700	\$ 50,150	\$ (9,550)
EXPENSES						
Capital Expend. and Projects						
5618	Vehicle Maintenance					-
6013	Vehicle Equipment					-
6025	Radio Units					-
6027	Other Public Safety Equipment					-
6015	New Vehicles			74,739	-	(74,739)
Total - Capital Expend. and Projects		\$ -	\$ -	\$ 74,739	\$ -	\$ (74,739)
TOTAL - Expenses		\$ -	\$ -	\$ 74,739	\$ -	\$ (74,739)
Net surplus (deficit)		25,474	35,550	(15,039)	50,150	
Beginning Cash		86,705	112,179	112,179	97,140	
Ending Cash/Reserves		\$ 112,179	\$ 147,729	\$ 97,140	\$ 147,290	
TOTAL APPROPRIATIONS		\$ 112,179	\$ 147,729	\$ 171,879	\$ 147,290	
REVENUES						
PUBLIC WORKS						
4810	Transfer from General Fund					-
4010	Interest (Checking & Texas Class)	205	40	345	25	(320)
Other						
4095	Sale of Assets			7,455	-	(7,455)
TOTAL - Revenues		\$ 205	\$ 40	\$ 7,800	\$ 25	\$ (7,775)
EXPENSES						
Capital Expend. and Projects						
5618	Vehicle Maintenance					-
6010	Heavy Equipment	8,888				-
6013	Vehicle Equipment					-
6015	New Vehicles			34,969		(34,969)
Total - Capital Expend. and Projects		\$ 8,888	\$ -	\$ 34,969	\$ -	\$ (34,969)
Interfund Transactions						
8100	General Fund					
TOTAL - Expenses		\$ 8,888	\$ -	\$ 34,969	\$ -	\$ (34,969)
Net surplus (deficit)		(8,683)	40	(27,169)	25	
Beginning Cash		36,323	27,640	27,640	471	
Ending Cash/Reserves		\$ 27,640	\$ 27,680	\$ 471	\$ 496	
TOTAL APPROPRIATIONS		\$ 36,528	\$ 27,680	\$ 35,440	\$ 496	

Court Special Funds

LOCAL CONSOLIDATED FEE ALLOCATION - Court Security Fund, Court Technology Fund, Truancy Prevention & Diversion Fund, Jury Fund

The Local Consolidated Fee is a \$14 cost collected on all nonjailable misdemeanor offenses, including criminal violation of a municipal ordinance (Section 134.103, Local Government Code). The municipal treasurer is required to allocate the \$14 to four separate funds or accounts outlined below, based on percentages in the statute, and maintain that individual fund or account. The money in the fund or account may only be used for the purposes provided by law (Section 134.151(a), Local Government Code).

Court Technology Fund *(Local Consolidated Fee Fund 1 of 4)*

The City of Hill Country Village established a special fund to provide monies for improvements in court technology on August 19, 1999 (Ord. 756) (Amended May 20, 2010 to Ord. 1063). Due to in-house bookkeeping issues, no funds were actually recorded to the fund until the audit of FY 2000-01. Fees are imposed upon all defendants convicted of offenses in the municipal court and deposited into this fund. Monies may only be used in accordance with the Texas Code of Criminal Procedure, Article 102.0172(b) for items such as computer systems, computer networks, computer hardware, computer software, imaging systems, electronic kiosks, electronic ticket writers, and docket management systems.

As per state statute, these funds are budgeted and controlled by City Council.

City of Hill Country Village
 Court Technology Fund - 15
 Fiscal Year Ending September 30, 2024

Acct. #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Budget to Estimate Difference
REVENUES						
4050	Municipal Court	5,200	4,500	5,000	5,500	500
4010	Interest (Checking)	41	10	40	30	(10)
Total - Revenues		\$ 5,241	\$ 4,510	\$ 5,040	\$ 5,530	\$ 490
EXPENSES						
Operational Costs						
5203.2	Software Fees - Court Management System	1,654	1,654	1,699	1,654	(45)
5203.4	Software Fees - E-Citation System		1,493	1,493	1,493	-
Total - Operational Costs		\$ 1,654	\$ 3,147	\$ 3,192	\$ 3,147	\$ (45)
Supplies and Materials						
5504	E-Citation Equipment	13,724		3,123	1,900	(1,223)
5630	Small Equipment & Parts					-
Total - Supplies and Materials		\$ 13,724	\$ -	\$ 3,123	\$ 1,900	\$ (1,223)
Capital Expend. and Projects						
6017	Computer Equipment					-
Total - Capital Expend. and Projects		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - Expenses		\$ 15,378	\$ 3,147	\$ 6,315	\$ 5,047	\$ (1,268)
Net surplus (deficit)		(10,137)	1,363	(1,275)	483	
Beginning Cash		20,448	10,311	10,311	9,036	
Ending Cash/Reserves		\$ 10,311	\$ 11,674	\$ 9,036	\$ 9,519	
TOTAL APPROPRIATIONS		\$ 25,689	\$ 14,821	\$ 15,351	\$ 14,566	

Court Security Fund (Local Consolidated Fee Fund 2 of 4)

The City of Hill Country Village established a special fund to fund improvements in court building security on August 19, 1999 (Ord. 757). Fees are imposed upon all defendants convicted of offenses in the municipal court and deposited into this fund. Due to in-house bookkeeping issues, no funds were actually recorded to the fund until the audit of FY 2000-01. Monies may only be used in accordance with the Texas Code of Criminal Procedure, Article 102.017(c). Funds may be used for:

- (1) the purchase or repair of X-ray machines and conveying systems;
- (2) handheld metal detectors;
- (3) walkthrough metal detectors;
- (4) identification cards and systems;
- (5) electronic locking and surveillance equipment;
- (6) video teleconferencing systems;
- (7) bailiffs, deputy sheriffs, deputy constables, or contract security personnel during times when they are providing appropriate security services;
- (8) signage;
- (9) confiscated weapon inventory and tracking systems;
- (10) locks, chains, alarms, or similar security devices;
- (11) the purchase or repair of bullet-proof glass;
- (12) continuing education on security issues for court personnel and security personnel; and
- (13) warrant officers and related equipment.

As per state statute, these funds are budgeted and controlled by City Council. For FY 2021-22, funds were used to pay for alarm system upgrades.

City of Hill Country Village
 Court Security Fund - 16
 Fiscal Year Ending September 30, 2024

Acct. #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Budget to Estimate Difference
REVENUES						
4050	Municipal Court	6,243	5,500	5,500	5,500	-
4010	Interest (Checking & Texas Class)	43	25	110	25	(85)
TOTAL - Revenues		\$ 6,286	\$ 5,525	\$ 5,610	\$ 5,525	(85)
EXPENSES						
Travel, Training, & Professional Dues						
5120	Training	-	-	120	-	(120)
Total - Travel, Training, & Professional Dues		\$ -	\$ -	\$ 120	\$ -	(120)
Operational Costs						
5220	Alarm System Services	2,510	1,200	1,199	1,200	1
Total - Operational Costs		\$ 2,510	\$ 1,200	\$ 1,199	\$ 1,200	1
Supplies and Materials						
5630	Small Equip & Parts	-	-	-	-	-
Total - Supplies and Materials		\$ -	\$ -	\$ -	\$ -	-
Capital Expend. and Projects						
6060	Building Equipment: Building Cameras	-	-	-	-	-
Total - Capital Expend. and Projects		\$ -	\$ -	\$ -	\$ -	-
TOTAL - Expenses		\$ 2,510	\$ 1,200	\$ 1,319	\$ 1,200	(119)
Net surplus (deficit)		3,776	4,325	4,291	4,325	
Beginning Cash		17,313	21,089	21,089	25,380	
Ending Cash/Reserves		\$ 21,089	\$ 25,414	\$ 25,380	\$ 29,705	
TOTAL APPROPRIATIONS		\$ 23,599	\$ 26,614	\$ 26,699	\$ 30,905	

Local Truancy Prevention and Diversion Fund

(Local Consolidated Fee Fund 3 of 4)

Monies may only be used in accordance with the Local Government Code Section 134.156; to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of juvenile case manager. Money may not be used to supplement the income of an employee whose primary role is not that of a juvenile case manager.

City of Hill Country Village
 Juvenile Case Manager - 22
 Fiscal Year Ending September 30, 2024

Acct. #	Total - Revenues	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Budget to Estimate Difference
REVENUES						
4050	Municipal Court	6,168	4,000	5,000	5,000	-
4010	Interest (Checking)	18	20	60	40	(20)
	Total - Revenues	\$ 6,186	\$ 4,020	\$ 5,060	\$ 5,040	\$ (20)
EXPENSES						
Operational Costs						
	Total - Operational Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies and Materials						
	Total - Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL - Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
	Net surplus (deficit)	6,186	4,020	5,060	5,040	
	Beginning Cash	4,439	10,625	10,625	15,685	
	Ending Cash/Reserves	\$ 10,625	\$ 14,645	\$ 15,685	\$ 20,725	
	TOTAL APPROPRIATIONS	\$ 10,625	\$ 14,645	\$ 15,685	\$ 20,725	

Municipal Jury Fund (Local Consolidated Fee Fund 4 of 4)

Monies may only be used in accordance with the Local Government Code Section 134.154; to fund juror reimbursements and otherwise finance jury services.

City of Hill Country Village
 Jury Fund - 23
 Fiscal Year Ending September 30, 2024

Acct. #	Appropriated Fund Balance	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Budget to Estimate Difference
REVENUES						
4050	Municipal Court	123	160	125	130	5
4010	Interest (Checking)	-	1	1	1	-
Total - Revenues		\$ 123	\$ 161	\$ 126	\$ 131	\$ 5
EXPENSES						
Operational Costs						
5202	Postage and Delivery	45	100	50	100	50
Total - Operational Costs		\$ 45	\$ 100	\$ 50	\$ 100	\$ 50
Supplies and Materials						
Total - Supplies and Materials		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - Expenses		\$ 45	\$ 100	\$ 50	\$ 100	\$ 50
Net surplus (deficit)		78	61	76	31	
Beginning Cash		48	126	126	202	
Ending Cash/Reserves		\$ 126	\$ 187	\$ 202	\$ 233	
TOTAL APPROPRIATIONS		\$ 171	\$ 287	\$ 252	\$ 333	

Judicial Efficiency

Monies (10% retained by the city if timely remitted on quarterly report) may only be used in accordance with the Local Government Code Section 133.105; to promote the efficient operation of the court and the investigation, prosecution, and enforcement of offenses within the court's jurisdiction. It was repealed on December 31, 2019.

City of Hill Country Village
 Judicial Efficiency - 17
 Fiscal Year Ending September 30, 2024

Acct. #	Account Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Budget to Estimate Difference
REVENUES						
4050	Municipal Court	46	75	40	40	-
4010	Interest (Checking)	2	2	5	2	-
Total - Revenues		\$ 48	\$ 77	\$ 45	\$ 42	(3)
EXPENSES						
Operational Costs						
5120	Training			-	100	100
Total - Operational Costs		\$ -	\$ -	\$ -	\$ 100	100
Supplies and Materials						
Total - Supplies and Materials		\$ -	\$ -	\$ -	\$ -	-
Total - Expenses		\$ -	\$ -	\$ -	\$ 100	100
Net surplus (deficit)		48	77	45	(58)	
Beginning Cash		700	748	748	793	
Ending Cash/Reserves		\$ 748	\$ 825	\$ 793	\$ 735	
TOTAL APPROPRIATIONS		\$ 748	\$ 825	\$ 793	\$ 835	

Child Safety Fund

Texas Code of Criminal Procedure Art. 102.014 states a person convicted of an offense under Section 545.066, Transportation Code (Passing a School Bus), shall pay a fine of \$25 in addition to other taxable court costs. Money collected under this article in a municipal court case must be used for a school crossing guard program if the municipality operates one; or for programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention; or for programs designed to enhance public safety and security.

City of Hill Country Village
Child Safety Fund - 24

Acct #	TOTAL	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Budget to Estimate Difference
REVENUES						
4050	Municipal Court	36		150	100	(50)
4010	Interest (Checking)	0		1	1	-
Total - Revenues		\$ 37	\$ -	\$ 151	\$ 101	(\$ 50)
EXPENSES						
Operational Costs						
5120	Training			-	-	-
Total - Operational Costs		\$ -	\$ -	\$ -	\$ -	-
Supplies and Materials						
5503	School Safety / Child Safety Fund Purchases				100	100
Total - Supplies and Materials		\$ -	\$ -	\$ -	\$ 100	100
Contingencies						
Total - Expenses		\$ -	\$ -	\$ -	\$ 100	100
Net surplus (deficit)		37	-	151	1	
Beginning Cash		75	112	112	263	
Ending Cash/Reserves		\$ 112	\$ 112	\$ 263	\$ 264	
TOTAL APPROPRIATIONS		\$ 112	\$ 112	\$ 263	\$ 364	

Venue Tax Fund

The Venue Tax Fund (a.k.a. Motor Vehicle Rental Tax) accounts for revenues and expenditures collected from car rental companies located in the City. Chapter 334 of the Texas Local Government Code describes a venue project to include the planning, acquisition, establishment, development, construction, and renovation of a venue project or "a project authorized under Section 4A or 4B of the Economic Development Corporation Act of 1979 (Article 5190.6, Vernon's Texas Civil Statutes), as that Act existed on September 1, 1997." The act at the time allowed for the funding of Public Safety (fire, police, ambulance services) and related equipment. The act also allowed for these funds to be used for infrastructure projects benefiting businesses. As per state statute, these funds are budgeted and controlled by City Council.

The Motor Vehicle Rental Tax, also known as the Venue Tax, may be imposed by jurisdictions on rentals of motor vehicles for items including public safety. This 2 percent tax on motor vehicle rentals was adopted by the City Council on September 21, 2000 and made effective November 1, 2000 following an election held August 12, 2000. The City Council may increase this tax up to 5 percent as per enabling vote. Prior to May 2003, this tax was accounted for in the Economic Development Corporation. At that point, City Council elected to utilize these funds to help pay for the Emergency Services Interlocal Agreement with the City of San Antonio. A new fund was created to account for these monies.

On July 1, 2022 the City notified the Texas State Comptroller of the voter-approved project's completion and the tax stopped being collected as of July 31, 2022.

Policy Consideration: The city may reinstate a 2%-5% short-term rental tax should the City's Economic Development Corporation begin a new voter-approved eligible project. One municipality and four counties - including Bexar County - currently collect venue district tax on short-term vehicle rentals as of July 31, 2022, all of which collect at 5%.

City of Hill Country Village
 Venue Tax Fund - 19
 Fiscal Year Ending September 30, 2024

Acct. #	Appropriated Fund Balance	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget	Budget to Estimate Difference
REVENUES						
4004	Venue Tax	24,448				-
4010	Interest (Checking)	190	20	500	250	(250)
Total - Revenues		\$ 24,638	\$ 20	\$ 500	\$ 250	(250)
EXPENSES						
Operational Costs						
5350	Fire Department Services	30,000				-
Total - Operational Costs		\$ 30,000	\$ -	\$ -	\$ -	-
TOTAL - Expenses		\$ 30,000	\$ -	\$ -	\$ -	-
Net surplus (deficit)		(5,362)	20	500	250	
Beginning Cash		94,622	89,260	89,260	89,760	
Ending Cash/Reserves		\$ 89,260	\$ 89,280	\$ 89,760	\$ 90,010	
TOTAL APPROPRIATIONS		\$ 119,260	\$ 89,280	\$ 89,760	\$ 90,010	