

City of Hill Country Village
General Fund
Fiscal Year Ending September 30, 2026

General Fund Revenue & Expenditure Summary

Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget difference
REVENUE					
Sales Tax	999,826	1,035,000	1,030,000	1,034,000	4,000
Property Tax	405,681	467,118	460,000	512,250	52,250
Embrey (Iron Ridge Apartments)	46,680	49,522	49,522	51,008	1,486
Liquor Tax	13,067	14,000	10,915	13,000	2,085
Interest Income	61,629	36,000	36,000	36,000	-
Franchise	112,984	122,150	117,480	119,000	1,520
City Public Service	91,349	99,000	97,000	97,000	-
AT&T	2,220	3,400	-	-	-
Charter-Spectrum	16,245	16,500	17,000	17,000	-
Waste Management	2,841	2,900	3,100	3,100	-
Other	329	350	380	350	(30)
Municipal Court	190,379	199,000	234,200	225,000	(9,200)
Sewer Use Fees	114,329	114,000	99,000	100,000	1,000
Permits-Health Department	8,935	10,000	6,800	10,000	3,200
Permits-Building	88,334	90,000	70,000	80,000	10,000
Permits-Police	2,790	2,800	2,670	2,800	130
Variance / Special Use	600	1,500	1,500	1,500	-
Reimbursements	-	-	-	-	-
Other	16,436	4,100	10,650	4,100	(6,550)
Credit Card Fees	268	-	-	-	-
Insurance Proceeds	9,171	-	-	-	-
Misc. Income	3,861	-	50	-	(50)
Police Reports	106	300	300	300	-
Fingerprinting	2,820	3,000	2,900	3,000	100
Open Record Req Income	60	-	-	-	-
Fire Inspection Fee	90	-	-	-	-
Police Auction	-	-	-	-	-
False Alarm Fees	-	500	-	500	500
Return Check Fee	-	200	-	200	200
Animal Control	60	100	100	100	-
Sale of Assets	-	-	7,300	-	(7,300)
Zoning Commission Fees	-	-	-	-	-
Interfund Transfer	-	15,000	15,000	15,000	-
TOTAL - Revenues	\$ 2,061,670	\$ 2,160,190	\$ 2,143,737	\$ 2,203,658	\$ 59,791
EXPENSES					
General & Administrative					
Personnel Services (Admin & Court)	228,492	225,175	221,348	235,546	14,198
Travel, Training & Prof Dues	685	5,315	4,415	5,115	700
Operational Costs	516,449	515,143	589,136	529,905	(59,231)
Utilities (Elec/Gas, Water, Phone, Internet, L.	11,244	12,600	12,600	12,600	-
Sewer Discharge Services	74,727	74,000	74,000	74,000	-
Insurance (Liability/E&O, Prop.)	4,642	4,810	4,710	4,810	100
Attorney Services	20,991	25,000	97,205	25,000	(72,205)
Engineering Services	53,124	4,000	3,400	4,000	600
Building Inspection	26,222	26,000	30,000	30,000	-
Health Inspection	2,145	2,400	2,300	2,400	100
Fire Department Services	265,000	281,138	281,000	290,000	9,000
Accounting, Audit & Financial Consultant Svcs	25,500	44,500	44,500	44,500	-
Computer Consultant Service	4,900	7,800	7,800	7,800	-
Judge, Pros., Mag., Court Rep.	11,700	11,700	11,700	14,300	2,600
Operational Costs - Other	16,254	21,195	19,921	20,495	574
Supplies & Materials	8,948	9,020	8,620	6,920	(1,700)
Capital Expenditures	-	-	-	-	-
Interfund Transfer	-	-	-	-	-
Subtotal	\$ 754,574	\$ 754,653	\$ 823,519	\$ 777,486	(46,033)

City of Hill Country Village
General Fund
Fiscal Year Ending September 30, 2026

General Fund Revenue & Expenditure Summary

Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget difference
Police					
Personnel Services	995,905	1,121,238	1,132,173	1,174,407	42,234
Travel, Training & Prof Dues	4,638	5,000	4,900	5,000	100
Operational Costs	31,863	37,825	37,825	37,825	-
Comm - Badge Software	2,246	1,350	1,350	1,350	-
Comm - MDT	1,430	1,850	1,850	1,850	-
Comm - Radio Airtime	3,780	4,600	4,600	4,600	-
Uniforms Purchase/Replc.	10,275	14,000	14,000	14,000	-
Insurance (Auto, Law Enf, Prop)	12,501	12,725	12,725	12,725	-
Operational Costs - Other	1,631	3,300	3,300	3,300	-
Supplies & Materials	57,777	53,400	50,100	54,400	4,300
Range & Ammunition	2,397	2,500	2,500	2,500	-
Vehicle Maint., Wash, Tires	13,552	10,000	6,200	8,000	1,800
Vehicle Fuel	22,068	24,500	25,000	24,500	(500)
Small Equip & Parts	12,270	7,000	7,000	10,000	3,000
Supplies & Materials - Other	7,490	9,400	9,400	9,400	-
Dispatch Services	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Interfund Transfer	35,500	50,000	50,000	50,000	-
Subtotal	S 1,125,683	S 1,267,463	S 1,274,998	S 1,321,632	46,634
Public Works					
Personnel Services	61,679	66,127	67,230	67,909	679
Travel, Training & Prof Dues	-	-	-	-	-
Operational Costs	20,697	15,925	11,325	16,325	5,000
Street Lighting Services	8,650	9,000	9,400	9,400	-
Sewer Maintenance	10,167	5,000	-	5,000	5,000
Operational Costs - Other	1,880	1,925	1,925	1,925	-
Supplies & Materials	9,195	15,400	15,400	15,400	-
Animal Control Expenses	-	-	-	-	-
Building Maintenance	2,661	2,600	2,600	2,400	(200)
Street, Sign Maintenance	1,601	1,800	1,800	1,800	-
Vehicle Maint., Wash, Tires	722	1,000	1,000	1,600	600
Vehicle Fuel	2,219	3,000	3,000	3,000	-
Supplies & Materials - Other	1,992	7,000	7,000	6,600	(400)
Capital Expenditures	-	-	-	-	-
Interfund Transfer	-	-	-	-	-
Subtotal	S 91,571	S 97,452	S 93,955	S 99,634	5,679
TOTAL - Expenses	S 1,971,828	S 2,119,567	S 2,192,472	S 2,198,752	6,280
Net surplus (deficit)	89,842	40,623	(48,735)	4,906	
Beginning Cash	1,538,612	1,628,454	1,669,077	1,620,342	
Ending Cash/Reserves	1,628,454	1,669,077	1,620,342	1,625,247	
TOTAL APPROPRIATIONS	S3,600,282	S3,788,644	S3,812,814	S3,824,000	

City of Hill Country Village
General Fund--General & Administrative Department Summary
Fiscal Year Ending September 30, 2026

Account Description	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
EXPENSES					
Personnel Services					
5005 · Salaries, Regular Employees	179,067	169,768	170,103	179,955	9,852
5007 · Salaries, Temporary	974	1,080	-	-	-
5008 · Salaries, Overtime	-	-	-	-	-
5013 · Medical Exam	-	-	-	-	-
5014 · Longevity	1,079	455	455	455	0
5016 · Education Pay	654	2,200	2,200	2,200	-
5018 · Certification Pay	769	-	-	-	-
5020 · SS Employer Contributions	13,395	13,328	12,548	14,107	1,559
5022 · Retirement	8,587	6,629	6,340	7,017	677
5028 · Life Insurance	226	249	246	248	2
5030 · Health Insurance	19,164	26,111	24,231	26,111	1,880
5032 · Health Insurance-Employee Copay Reimbursement	-	-	-	-	-
5034 · Dental Insurance	1,039	1,216	1,260	1,216	(44)
5036 · Disability Insurance	1,142	1,307	1,174	1,383	209
5038 · Vision	220	292	292	292	(0)
5040 · Workers' Compensation	508	470	429	492	63
5045 · Unemployment Insurance (SUTA)	55	270	270	270	-
5051 · Telephone Allowance	1,613	1,800	1,800	1,800	-
Total · Personnel Services	\$228,492	\$225,175	\$221,348	\$235,546	14,198
Travel, Training, & Prof Dues					
5107 · Lodging	-	2,400	1,800	2,100	300
5110 · Meals	91	1,200	950	1,300	350
5112 · Mileage	179	-	-	-	-
5114 · Parking	-	-	-	-	-
5120 · Training	40	400	350	400	50
5125 · Seminar and Conference Fees	200	965	965	965	-
5140 · Professional Dues	175	350	350	350	-
Total · Travel, Training, & Prof Dues	\$685	\$5,315	\$4,415	\$5,115	700

City of Hill Country Village
General Fund--General & Administrative Department Summary
Fiscal Year Ending September 30, 2026

Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
Operational Costs					
5202 · Postage and Delivery	307	1,400	1,400	1,400	-
5203 · Computer Software Fees	1,378	4,760	4,760	4,760	-
5204 · Comm-MDT/Internet	1,520	1,900	1,900	1,900	-
5206 · Comm-Telephone	3,066	3,100	3,100	3,100	-
5207 · Comm-Long Distance	-	-	-	-	-
5211 · Gas & Electric	5,124	6,300	6,300	6,300	-
5213 · Water/Sewer	1,534	1,300	1,300	1,300	-
5217 · Sewer Discharge Services	74,727	74,000	74,000	74,000	-
5240 · Public Notice	3,666	4,000	3,000	3,000	-
5245 · Printing and Reproduction	126	125	125	125	-
5251 · Copy Machine Lease	1,840	2,400	2,836	2,900	64
5272 · Auto Liability Insurance	-	10	10	10	-
5277 · Liability and E & O Insurance	2,420	2,500	2,500	2,500	-
5278 · Property Insurance	2,222	2,300	2,200	2,300	100
5289 · Credit Card Fees	492	250	250	250	-
5290 · Bank Service Charges	428	1,000	200	400	200
5291 · Bad Debt	-	-	-	-	-
5292 · Cash Over/Under	(87)	-	-	-	-
5298 · Miscellaneous	-	-	-	-	-
5335 · Election Costs	-	-	-	-	-
5345 · Engineering Services	53,124	4,000	3,400	4,000	600
5347 · Building Inspection Services	26,222	26,000	30,000	30,000	-
5348 · Health Inspection Services	2,145	2,400	2,300	2,400	100
5350 · Fire Department Services	265,000	281,138	281,000	290,000	9,000
5353 · Payroll Services	2,114	2,200	2,200	2,200	-
5355 · Health Insurance Admin Fee	-	-	-	-	-
5360 · Accounting & Audit Services	25,500	18,500	18,500	18,500	-
5362 · Financial Consultant Services	-	26,000	26,000	26,000	-
5365 · City Attorney Services	20,991	25,000	97,205	25,000	(72,205)
5366 · Other Attorney Services	-	-	-	-	-
5367 · Computer Consultant Services	4,900	7,800	7,800	7,800	-
5370 · Appraisal District Services	2,867	3,000	3,000	3,000	-
5382 · Codification Services	3,013	2,000	2,100	2,400	300
5390 · Judge Services	5,850	5,850	5,850	7,150	1,300
5393 · Magistrate Services	-	-	-	-	-
5396 · Prosecutor Services	5,850	5,850	5,850	7,150	1,300
5401 · State On-Site Sewer Fee	110	60	50	60	10
Total · Operational Costs	\$516,449	\$515,143	\$589,136	\$529,905	-\$59,231

City of Hill Country Village
General Fund--General & Administrative Department Summary
Fiscal Year Ending September 30, 2026

Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
Supplies and Materials					
5501 - Office Supplies	2,333	2,820	2,520	2,320	(200)
5505 - Food and Entertainment Supplies	1,124	300	200	200	-
5510 - Awards and Memorials	-	-	-	-	-
5520 - Dues and Subscriptions	1,822	1,900	1,900	1,900	-
5522 - Publications	-	-	-	-	-
5580 - Computer Equipment	1,155	2,000	2,000	500	(1,500)
5601 - Computer Hardware & Software	176	-	-	-	-
5630 - Small Equip & Parts	2,338	2,000	2,000	2,000	-
5640 - Vehicle Fuel	-	-	-	-	-
Total - Supplies and Materials	\$8,948	\$9,020	\$8,620	\$6,920	-\$1,700
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	\$754,574	\$754,653	\$823,519	\$777,487	-\$46,032

City of Hill Country Village
General Fund--General & Administrative Department-Administration Division
Fiscal Year Ending September 30, 2026

Acct #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
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EXPENSES

Personnel Services

5005 · Salaries, Regular Employees	127,614	101,003	101,183	107,064	5,881
5007 · Salaries, Temporary					-
5013 · Medical Exam	0	0	0	0	-
5014 · Longevity	835	95	95	95	(0)
5016 · Education Pay	654	2,200	2,200	2,200	-
5018 · Certification Pay	769	0	0	0	-
5020 · SS Employer Contributions	9,961	7,994	7,228	8,458	1,230
5022 · Retirement	6,434	3,976	3,595	4,207	612
5028 · Life Insurance	143	166	166	166	(0)
5030 · Health Insurance	13,141	17,407	16,154	17,407	1,253
5034 · Dental Insurance	687	810	810	810	0
5036 · Disability Insurance	721	784	709	829	120
5038 · Vision	142	195	195	195	(0)
5040 · Workers' Compensation	364	284	261	297	36
5045 · Unemployment Insurance (SUTA)	34	180	180	180	-
5051 · Telephone Allowance	1,010	1,200	1,200	1,200	-
Total · Personnel Services	\$ 162,509	\$ 136,294	\$ 133,976	\$ 143,108	\$ 9,132

Travel, Training, & Prof Dues

5107 · Lodging	0	1,500	1,000	1,200	200
5110 · Meals	91	800	600	800	200
5112 · Mileage	179		0		-
5114 · Parking					-
5120 · Training	40	400	350	400	50
5125 · Seminar and Conference Fees		665	665	665	-
5140 · Professional Dues	100	200	200	200	-
Total · Travel, Training, & Prof Dues	\$ 410	\$ 3,565	\$ 2,815	\$ 3,265	\$ 450

City of Hill Country Village
General Fund--General & Administrative Department-Administration Division
Fiscal Year Ending September 30, 2026

Acct #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
Operational Costs						
5202	Postage and Delivery	307	1,400	1,400	1,400	-
5203	Computer Software Fees	286	1,560	1,560	1,560	-
5204	Comm-Internet / Mobile Data	1,520	1,900	1,900	1,900	-
5206	Comm-Telephone	3,066	3,100	3,100	3,100	-
5207	Comm-Long Distance	0		0		-
5211	Gas & Electric	5,124	6,300	6,300	6,300	-
5213	Water/Sewer	1,534	1,300	1,300	1,300	-
5217	Sewer Discharge Services	74,727	74,000	74,000	74,000	-
5240	Public Notice	3,666	4,000	3,000	3,000	-
5245	Printing and Reproduction	126	125	125	125	-
5251	Copy Machine Lease	1,840	2,400	2,836	2,900	64
5272	Auto Liability Insurance	0	10	10	10	-
5277	Liability and E & O Insurance	2,420	2,500	2,500	2,500	-
5278	Property Insurance	2,222	2,300	2,200	2,300	100
5289	Credit Card Fees	492	250	250	250	-
5290	Bank Service Charges	428	1,000	200	400	200
5291	Bad Debt					-
5292	Cash Over/Under					-
5298	Miscellaneous	0				-
5335	Election Costs		0	0	0	-
5345	Engineering Services	53,124	4,000	3,400	4,000	600
5350	Fire Department Services	265,000	281,138	281,000	290,000	9,000
5351	Fire Inspection Services	0	1,000	700	1,000	300
5353	Payroll Services	2,114	2,200	2,200	2,200	-
5355	Health Insurance Admin Fee	0	0	0	0	-
5360	Accounting & Audit Services	25,500	18,500	18,500	18,500	-
5362	Financial Consultant Services	300	26,000	26,000	26,000	-
5365	City Attorney Services	20,991	25,000	97,205	25,000	(72,205)
5366	Other Attorney Services	0				-
5367	Computer Consultant Services	4,900	7,800	7,800	7,800	-
5370	Appraisal District Services	2,867	3,000	3,000	3,000	-
5382	Codification Services	3,013	2,000	2,100	2,400	300
Total - Operational Costs		S 475,567	S 472,783	S 542,586	S 480,945	(61,641)

City of Hill Country Village
General Fund--General & Administrative Department-Administration Division
Fiscal Year Ending September 30, 2026

Acct #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
Supplies and Materials						
5501	Office Supplies	2,002	1,800	1,500	1,500	-
5505	Food and Entertainment Supplies	1,124	300	200	200	-
5510	Awards and Memorials	0	0	0	0	-
5520	Dues and Subscriptions	1,822	1,900	1,900	1,900	-
5522	Publications	0	0	0	0	-
5580	Computer Equipment	1,155	2,000	2,000	500	(1,500)
5600	Maintenance	0				
5601	Computer Hardware & Software	176				-
5630	Small Equip & Parts	2,338	2,000	2,000	2,000	-
5640	Vehicle Fuel		0	0	0	-
Total - Supplies and Materials		\$ 8,617	\$ 8,000	\$ 7,600	\$ 6,100	(1,500)
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		\$ 647,103	\$ 620,642	\$ 686,977	\$ 633,418	(53,559)

City of Hill Country Village
General Fund--General & Administrative Dept-Municipal Court Division
Fiscal Year Ending September 30, 2026

Acct #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
EXPENSES						
Personnel Services						
5005	Salaries, Regular Employees	51,453	68,765	68,920	72,891	3,971
5007	Salaries, Temporary	974	1,080	-	-	-
5014	Longevity	244	360	360	360	0
5020	SS Employer Contributions	3,434	5,334	5,320	5,650	330
5022	Retirement	2,153	2,653	2,745	2,810	65
5028	Life Insurance	83	83	80	83	3
5030	Health Insurance	6,023	8,704	8,077	8,704	627
5034	Dental Insurance	352	405	450	405	(45)
5036	Disability Insurance	421	523	465	554	89
5038	Vision	78	97	97	97	0
5040	Workers' Compensation	144	186	168	195	27
5045	Unemployment Insurance (SUTA)	21	90	90	90	-
5051	Telephone Allowance	603	600	600	600	-
Total · Personnel Services		\$ 65,983	\$ 88,881	\$ 87,372	\$ 92,439	\$ 5,067
Travel, Training, & Prof Dues						
5107	Lodging		900	800	900	100
5110	Meals		400	350	500	150
5112	Mileage					-
5114	Parking		-	-	-	-
5120	Training		-	-	-	-
5125	Seminar and Conference Fees	200	300	300	300	-
5140	Professional Dues	75	150	150	150	-
Total · Travel, Training, & Prof Dues		\$ 275	\$ 1,750	\$ 1,600	\$ 1,850	\$ 250
Operational Costs						
5202	Postage and Delivery					-
5245	Printing and Reproduction					-
5292	Cash Over/Under	(87)				-
5390	Judge Services	5,850	5,850	5,850	7,150	1,300
5393	Magistrate Services					-
5396	Prosecutor Services	5,850	5,850	5,850	7,150	1,300
Total · Operational Costs		\$ 11,613	\$ 11,700	\$ 11,700	\$ 14,300	\$ 2,600
Supplies and Materials						
5501	Office Supplies	331	900	900	700	(200)
5520	Dues and Subscriptions				-	-
Total · Supplies and Materials		\$ 331	\$ 900	\$ 900	\$ 700	\$ (200)
Capital Expend. and Projects						
6017	Computer Equipment					-
6018	Computer Software					-
6030	Office and Other Equipment					-
Total · Capital Expend. and Projects		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 78,202	\$ 103,231	\$ 101,572	\$ 109,289	\$ 7,717

City of Hill Country Village
General Fund--General & Administrative Department-Building Inspection Division
Fiscal Year Ending September 30, 2026

Acct #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
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EXPENSES

Operational Costs

5203	Computer Software Fees	1,092	3,200	3,200	3,200	-
5347	Building Inspection Services	25,130	26,000	30,000	30,000	-
5351	Fire Inspection Services	0				-
Total - Operational Costs		S 26,222	S 29,200	S 33,200	S 33,200	S -

Supplies & Materials

5501	Office Supplies	0	120	120	120	-
5520	Dues and Subscriptions	0	0	0	0	-
Total - Supplies & Materials		S -	S 120	S 120	S 120	S -

TOTAL S 26,222 S 29,320 S 33,320 S 33,320 S -

City of Hill Country Village
General Fund--General & Administrative Dept-Health Division
Fiscal Year Ending September 30, 2026

Acct #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 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	2,145	2,400	2,300	2,400	100	
5401 · State On-Site Sewer Fee	110	60	50	60	10	
Total · Operational Costs	\$ 2,255	\$ 2,460	\$ 2,350	\$ 2,460	\$ 110	

TOTAL \$ 2,255 \$ 2,460 \$ 2,350 \$ 2,460 \$ 110

City of Hill Country Village
General Fund--Police Department
Fiscal Year Ending September 30, 2026

Acct #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
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EXPENSES

Personnel Services

5005 · Salaries, Regular Employees	755,978	828,180	841,079	874,441	33,362
5007 · Salaries, Temporary	5,050	15,000	14,000	15,000	1,000
5013 · Medical Exam	243	200	0	200	200
5014 · Longevity	4,705	5,278	5,000	5,278	278
5016 · Education Pay	6,854	7,100	7,115	7,100	(15)
5018 · Certification Pay	26,905	27,600	35,895	27,600	(8,295)
5020 · SS Employer Contributions	60,920	68,241	66,000	71,780	5,780
5022 · Retirement	32,686	33,371	31,767	35,132	3,365
5028 · Life Insurance	800	911	911	911	(0)
5030 · Health Insurance	60,967	87,036	80,771	87,036	6,265
5034 · Dental Insurance	3,447	4,458	6,000	4,458	(1,542)
5036 · Disability Insurance	5,047	6,578	6,261	6,925	664
5038 · Vision	740	1,071	2,500	1,071	(1,429)
5040 · Workers' Compensation	23,765	26,345	25,004	27,606	2,602
5045 · Unemployment Insurance (SUTA)	42	990	990	990	-
5051 · Telephone Allowance	7,756	8,880	8,880	8,880	-
Total · Personnel Services	\$ 995,905	\$ 1,121,238	\$ 1,132,173	\$ 1,174,407	\$ 42,234

Travel, Training, & Prof Dues

5107 · Lodging	1,445	1,500	1,400	1,500	100
5110 · Meals	472	900	900	900	-
5112 · Mileage		0			-
5114 · Parking	45	50	50	50	-
5120 · Training	2,396	2,000	2,000	2,000	-
5140 · Professional Dues	280	550	550	550	-
Total · Travel, Training, & Prof Dues	\$ 4,638	\$ 5,000	\$ 4,900	\$ 5,000	\$ 100

Operational Costs

5203.1 · Software Fees - Police RMS	2,246	1,350	1,350	1,350	-
5204 · Comm - Internet / Mobile Data	1,430	1,850	1,850	1,850	-
5205 · Comm - Radio Airtime	3,780	4,600	4,600	4,600	-
5208 · Comm - Mobile Phones	278	600	600	600	-
5245 · Printing and Reproduction		0		0	-
5247 · Uniform Cleaning	1,353	2,200	2,200	2,200	-
5249 · Uniform Purchase/Replacement	10,275	14,000	14,000	14,000	-
5272 · Auto Liability Insurance	3,143	3,300	3,300	3,300	-
5274 · Auto Physical Damage Insurance	1,291	1,300	1,300	1,300	-
5276 · Insurance-Law Enforcement	7,950	8,000	8,000	8,000	-
5278 · Property Insurance	117	125	125	125	-
5291 · Bad Debt		-	-	-	-
5376 · Forensic Science Center Services		500	500	500	-
5393 · Magistrate Services		-	-	-	-
Total · Operational Costs	\$ 31,863	\$ 37,825	\$ 37,825	\$ 37,825	\$ -

City of Hill Country Village
General Fund--Police Department
Fiscal Year Ending September 30, 2026

Acct #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
Supplies and Materials						
5501	Office Supplies	922	1,200	1,200	1,200	-
5520	Dues and Subscriptions	3,862	5,100	5,100	5,100	-
5522	Publications		0	0	0	-
5530	Range & Ammo	2,397	2,500	2,500	2,500	-
5600	Maintenance	337	500	500	500	-
5601	Computer Hardware & Software	1,936	2,100	2,100	2,100	-
5608	Radio/Radar Equip & Maintenance	433	500	500	500	-
5618	Vehicle Maintenance	12,465	8,000	4,000	6,000	2,000
5620	Maintenance Tools and Supplies					-
5630	Small Equip & Parts	12,270	7,000	7,000	10,000	3,000
5640	Vehicle Fuel	22,068	24,500	25,000	24,500	(500)
5645	Vehicle Tires	1,087	2,000	2,200	2,000	(200)
Total - Supplies and Materials		\$ 57,777	\$ 53,400	\$ 50,100	\$ 54,400	\$ 4,300
Contingencies						
7011	Dispatch Services					
Total - Contingencies		\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers						
8620	Grants in Aid (Matching Funds)		\$ -		0	
8650	Vehicle Replacement Fund	35,500	50,000	50,000	50,000	-
Total - Interfund Transfer		\$ 35,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
TOTAL		\$ 1,125,683	\$ 1,267,463	\$ 1,274,998	\$ 1,321,632	\$ 46,634

City of Hill Country Village
General Fund--Public Works Department
Fiscal Year Ending September 30, 2026

Acct #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
EXPENSES						
Personnel Services						
5005	Salaries, Regular Employees	45,375	47,233	48,953	48,776	(177)
5013	Medical Exam					-
5014	Longevity	1,269	1,275	1,325	1,275	(50)
5020	SS Employer Contributions	3,595	3,757	3,875	3,875	(0)
5022	Retirement	2,176	1,869	1,805	1,927	122
5028	Life Insurance	76	83	84	83	(1)
5030	Health Insurance	6,278	8,704	8,077	8,704	627
5034	Dental Insurance	313	405	405	405	0
5036	Disability Insurance	306	368	348	380	32
5038	Vision	68	97	97	97	0
5040	Workers' Compensation	1,589	1,645	1,556	1,697	141
5045	Unemployment Insurance (SUTA)	9	90	90	90	-
5051	Telephone Allowance	625	600	615	600	(15)
Total · Personnel Services		\$ 61,679	\$ 66,127	\$ 67,230	\$ 67,909	\$ 679
Travel, Training, & Prof Dues						
5120	Training					-
5140	Professional Dues					-
Total · Travel, Training, & Prof Dues		\$ -	\$ -	\$ -	\$ -	\$ -
Operational Costs						
5218	Street Lighting Services	8,650	9,000	9,400	9,400	-
5219	Sewer Maintenance	10,167	5,000	0	5,000	-
5249	Uniform Purchase/Replacement	500	500	500	500	-
5272	Auto Liability Insurance	923	950	950	950	-
5274	Auto Physical Damage Insurance	457	475	475	475	-
Total · Operational Costs		\$ 20,697	\$ 15,925	\$ 11,325	\$ 16,325	\$ 5,000
Supplies and Materials						
5508	Animal Control Expenses	0	-	-	-	-
5520	Dues and Subscriptions	-	-	0	-	-
5600	Maintenance	26	5,000	5,000	4,000	(1,000)
5602	Building Maintenance	2,661	2,600	2,600	2,400	(200)
5612	Sign Maintenance	107	800	800	800	-
5616	Street Maintenance	1,494	1,000	1,000	1,000	-
5618	Vehicle Maintenance	1,072	1,000	1,000	1,000	-
5620	Maintenance Tools and Supplies	874	1,000	1,000	1,600	600
5630	Small Equip & Parts	722	1,000	1,000	1,600	600
5640	Vehicle Fuel	2,219	3,000	3,000	3,000	-
5645	Vehicle Tires	20	0		0	-
Total · Supplies and Materials		\$ 9,195	\$ 15,400	\$ 15,400	\$ 15,400	\$ -
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		\$ 91,571	\$ 97,452	\$ 93,955	\$ 99,634	\$ 5,679

Capital Project Fund

Fiscal Year Ending September 30, 2026

Acct #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 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		-		-
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	\$ -	\$ 2,294,310	\$ -	\$ (2,294,310)
	Net surplus (deficit)	(3,715,347)	2,000	(1,845,218)	2,000	
	Beginning Cash	7,612,075	3,896,728	3,896,728	2,051,510	
	Ending Cash/Reserves	3,896,728	3,898,728	2,051,510	2,053,510	
	TOTAL APPROPRIATIONS	\$ 7,387,546	\$ 3,898,728	\$ 4,345,820	\$ 2,053,510	

Debt Service Fund

Fiscal Year Ending September 30, 2026

Account Codes	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 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	200,250	205,950	200,250	-5,700
5296	Principal Expense-Bond	275,000	295,000	285,000	295,000	10,000
5290	Bank Service Charges	500	500	500	500	0
TOTAL - Expenses		\$ 486,950	\$ 495,750	\$ 491,450	\$ 495,750	\$ 4,300
Net surplus (deficit)		-466	-4,784	-480	-490	
Beginning Cash		7,020	6,554	6,554	6,074	
Ending Cash/Reserves		6,554	1,770	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, 2026

Acct #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 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, 2026

Acct. #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Budget to Estimate Difference
REVENUES						
4005 · Sales Tax		333,275	331,667	336,000	344,667	8,667
4006 · Ad Valorem		214,102	245,852	234,000	269,605	35,605
4010 · Interest (Checking, Texas Class, TexPool)		22,665	13,000	26,000	13,000	(13,000)
4800 · Interfund Transaction						-
Total Revenues		\$570,042	\$590,519	\$596,000	\$627,272	31,272
EXPENSES						
5616 · Street Maintenance						
8611 · Transfers to Debt Service		486,450	495,520	490,950	495,250	4,300
8630 · Transfers to Capital Project Fund		(260,167)		365,892	-	(365,892)
TOTAL - Expenses	\$	226,283	\$495,520	856,842	\$495,250	(361,592)
Net surplus (deficit)		\$343,759	\$94,999	-\$260,842	\$132,022	
Beginning Cash		\$1,026,837	\$1,370,596	\$1,370,596	\$1,109,754	
Ending Cash/Reserves		\$1,370,596	\$1,465,595	\$1,109,754	\$1,241,776	
TOTAL APPROPRIATIONS		\$1,596,879	\$1,961,115	\$1,966,596	\$1,737,026	

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, 2026

Acct. #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 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 S 2,465 S 2,005 S 1,945 S 2,020 S 75

EXPENSES

Capital Expend. and Projects

Total - Capital Expend. and Projects S - S - S - S - S -

Total - Expenses S - S - S - S - S -

Net surplus (deficit) 2,465 2,005 1,945 2,020

Beginning Cash 5,461 7,926 7,926 9,871

Ending Cash/Reserves S 7,926 S 9,931 S 9,871 S 11,891

TOTAL APPROPRIATIONS S 7,926 S 9,931 S 9,871 S 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, 2026

Acct. #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Budget to Estimate Difference
REVENUES						
4009	School Crossing Guard	1,311	1,300	1,286	1,300	14
4012	Grants	97,399	76,400	77,699	3,273	(74,426)
	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	-		-
	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	219,684	6,864	S (212,820)
EXPENSES						
Travel, Training, & Prof. Dues						
5120	Training	655	1,200	1,105	1,000	(105)
Total - Travel, Training, & Prof Dues		655	S 1,200	S 1,105	S 1,000	S (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	S 15,960	S 17,700	S 75,626	S 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	S -	S 136,000	S -	S (136,000)
TOTAL - Expenses		100,297	S 17,160	S 154,805	S 76,626	S (78,179)
Net surplus (deficit)		(383)	(26)	64,879	(69,762)	
Beginning Cash		8,030	7,647	7,647	72,526	
Ending Cash/Reserves		7,647	7,621	72,526	2,764	
TOTAL APPROPRIATIONS		107,944	S 24,781	S 227,331	S 79,390	

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, 2026

Acct. #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Budget to Estimate Difference
REVENUES						
POLICE						
4810	Transfer from General Fund	25,000	50,000	50,000	50,000	-
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	\$ 50,050	\$ 74,200	\$ 50,150	\$ (24,050)

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	50,050	(539)	50,150
Beginning Cash	86,705	112,179	112,179	111,640
Ending Cash/Reserves	\$ 112,179	\$ 162,229	\$ 111,640	\$ 161,790
TOTAL APPROPRIATIONS	\$ 112,179	\$ 162,229	\$ 186,379	\$ 161,790

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, 2026

Acct. #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 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, 2026

Acct. #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 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, 2026

Acct. #	Total - Revenues	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 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, 2026

Acct. #	Appropriated Fund Balance	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 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, 2026

Acct. #	Account Description	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 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 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 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, 2026

Acct. #	Appropriated Fund Balance	FY 20223-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Budget to Estimate Difference
REVENUES						
4004	Venue Tax	24,448				-
4010	Interest (Checking)	190	20	500	250	(250)
<hr/>						
Total - Revenues		\$ 24,638	\$ 20	\$ 500	\$ 250	(250)
<hr/>						
EXPENSES						
Operational Costs						
5350	Fire Department Services	30,000				-
Total - Operational Costs		\$ 30,000	\$ -	\$ -	\$ -	-
<hr/>						
TOTAL - Expenses		\$ 30,000	\$ -	\$ -	\$ -	-
<hr/>						
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	