

*City of
Hill Country Village
Fiscal Year 2025-2026
Adopted Budget*

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$33,322 which is a 4.59% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$9,046.”

Record vote of council members on budget

Council member Heather Chandler	Yes
Council member Frank Rivas	Yes
Council member Greg Blasko	Yes
Council member Matthew Acock	No
Council member Allison Francis	Yes
Mayor Gabriel Durand-Hollis	Not Voting

The property tax rate for 2024:

- (A) 0.145000 Property tax rate
- (B) 0.138524 No-New-Revenue Tax Rate (formerly “Effective Tax Rate”)
- (C) 0.139105 No-New-Revenue Maintenance & Operations Tax Rate
- (D) 0.564985 Voter-Approval Tax Rate (formerly “Rollback Rate”)
- (E) 0.102936 Debt rate

The total amount of Municipal Debt Obligation: \$499,350

The property tax rate for 2025:

- (F) 0.145000 Property tax rate
- (G) 0.140649 No-New-Revenue Tax Rate (formerly “Effective Tax Rate”)
- (H) 0.140880 No-New-Revenue Maintenance & Operations Tax Rate
- (I) 0.547153 Voter-Approval Tax Rate (formerly “Rollback Rate”)
- (J) 0.099284 Debt rate

The total amount of Municipal Debt Obligation: \$503,250

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

General Fund Revenue & Expenditure Summary

Account Description	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget difference
REVENUE					
Sales Tax	1,064,666	1,035,000	1,030,000	1,023,234	(6,766)
Property Tax	431,022	467,118	460,000	496,136	36,136
Embrey (Iron Ridge Apartments)	48,080	49,522	49,522	51,008	1,486
Liquor Tax	11,983	14,000	10,915	11,000	85
Interest Income	87,798	36,000	70,000	90,000	20,000
Franchise	106,678	122,150	117,480	119,000	1,520
City Public Service	86,301	99,000	97,000	97,000	-
AT&T	158	3,400	-	-	-
Charter-Spectrum	15,281	16,500	17,000	17,000	-
Waste Management	3,009	2,900	3,100	3,100	-
Other	1,929	350	380	350	(30)
Municipal Court	215,337	199,000	215,000	225,000	10,000
Sewer Use Fees	100,574	114,000	90,000	92,000	2,000
Permits-Health Department	6,465	10,000	7,500	10,000	2,500
Permits-Building	106,071	90,000	70,000	80,000	10,000
Permits-Police	780	2,800	2,670	2,800	130
Variance / Special Use	3,650	1,500	1,500	1,500	-
Reimbursements	-	-	-	-	-
Other	1,011,242	4,100	9,550	3,000	(6,550)
Credit Card Fees	1,433	-	-	-	-
Insurance Proceeds	0	-	-	-	-
Misc. Income	1,566	-	50	-	(50)
Police Reports	57	300	300	300	-
Fingerprinting	2,140	3,000	1,800	1,900	100
Open Record Req Income	18	-	-	-	-
Fire Inspection Fee	0	-	-	-	-
Police Auction	-	-	-	-	-
False Alarm Fees	-	500	-	500	500
Return Check Fee	-	200	-	200	200
Animal Control	130	100	100	100	-
Sale of Assets	1,005,898	-	7,300	-	(7,300)
Zoning Commission Fees	-	-	-	-	-
Interfund Transfer	15,000	15,000	15,000	15,000	-
TOTAL - Revenues	\$ 3,209,346	\$ 2,160,190	\$ 2,149,137	\$ 2,219,678	\$ 70,411

EXPENSES					
General & Administrative					
Personnel Services (Admin & Court)	201,374	225,175	221,348	236,931	15,583
Travel, Training & Prof Dues	809	5,315	4,415	5,115	700
Operational Costs	516,764	515,143	589,136	615,055	25,919
Utilities (Elec/Gas, Water, Phone, Internet, L.	14,722	12,600	12,600	12,600	-
Sewer Discharge Services	66,252	74,000	74,000	74,000	-
Insurance (Liability/E&O, Prop.)	5,392	4,810	4,710	4,810	100
Attorney Services	34,030	25,000	97,205	100,000	2,795
Engineering Services	(779)	4,000	3,400	10,000	6,600
Building Inspection	29,195	26,000	30,000	30,000	-
Health Inspection	2,640	2,400	2,300	2,400	100
Fire Department Services/Fire Inspections	274,690	281,138	281,000	290,000	9,000
Accounting, Audit & Financial Consultant Svcs	54,355	44,500	44,500	48,650	4,150
Computer Consultant Service	5,550	7,800	7,800	7,800	-
Judge, Pros., Mag., Court Rep.	9,900	11,700	11,700	14,300	2,600
Operational Costs - Other	20,817	21,195	19,921	20,495	574
Supplies & Materials	11,176	9,020	12,120	11,420	(700)
Capital Expenditures	-	-	-	-	-
Interfund Transfer	-	-	-	-	-
Subtotal	\$ 730,123	\$ 754,653	\$ 827,019	\$ 868,521	\$ 41,502

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

General Fund Revenue & Expenditure Summary

Account Description	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget difference
Police					
Personnel Services	1,033,194	1,121,238	1,132,173	1,184,511	52,338
Travel, Training & Prof Dues	3,811	5,000	4,900	6,000	1,100
Operational Costs	40,915	37,825	37,825	38,825	1,000
Comm - Badge Software	2,799	1,350	1,350	1,350	-
Comm - MDT	1,440	1,850	1,850	1,850	-
Comm - Radio Airtime	4,104	4,600	4,600	4,600	-
Uniforms Purchase/Replc.	12,020	14,000	14,000	15,000	1,000
Insurance (Auto, Law Enf, Prop)	18,268	12,725	12,725	12,725	-
Operational Costs - Other	2,284	3,300	3,300	3,300	-
Supplies & Materials	58,331	53,400	50,100	62,300	12,200
Range & Ammunition	2,782	2,500	2,500	2,500	-
Vehicle Maint., Wash, Tires	5,439	10,000	6,200	9,500	3,300
Vehicle Fuel	25,122	24,500	25,000	24,500	(500)
Small Equip & Parts	16,732	7,000	7,000	16,000	9,000
Supplies & Materials - Other	8,256	9,400	9,400	9,800	400
Dispatch Services	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Interfund Transfer	50,000	50,000	50,000	50,000	-
Subtotal	\$ 1,186,251	\$ 1,267,463	\$ 1,274,998	\$ 1,341,636	66,638
Public Works					
Personnel Services	62,671	66,127	67,230	68,806	1,576
Travel, Training & Prof Dues	-	-	-	-	-
Operational Costs	9,995	15,925	11,325	16,425	5,100
Street Lighting Services	8,175	9,000	9,400	9,400	-
Sewer Maintenance	-	5,000	-	5,000	5,000
Operational Costs - Other	1,820	1,925	1,925	2,025	100
Supplies & Materials	11,612	15,400	10,700	12,200	1,500
Animal Control Expenses	-	-	-	-	-
Building Maintenance	1,307	2,600	2,600	2,400	(200)
Street, Sign Maintenance	1,470	1,800	1,800	2,000	200
Vehicle Maint., Wash, Tires	1,028	1,000	1,000	1,700	700
Vehicle Fuel	2,837	3,000	3,300	3,400	100
Supplies & Materials - Other	4,970	7,000	2,000	2,700	700
Capital Expenditures	-	-	-	-	-
Interfund Transfer	-	-	-	-	-
Subtotal	\$ 84,278	\$ 97,452	\$ 89,255	\$ 97,431	8,176
TOTAL - Expenses	\$ 2,000,652	\$ 2,119,567	\$ 2,191,272	\$ 2,307,587	116,315
Net surplus (deficit)	1,208,694	40,623	(42,135)	(87,909)	
Beginning Cash	1,538,612	2,747,306	2,787,929	2,745,794	
Ending Cash/Reserves	2,747,306	2,787,929	2,745,794	2,657,884	
TOTAL APPROPRIATIONS	\$4,747,958	\$4,907,496	\$4,937,066	\$4,965,472	

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	150,876	169,768	170,103	181,064	10,961
5007 · Salaries, Temporary	-	1,080	-	-	-
5008 · Salaries, Overtime	-	-	-	-	-
5013 · Medical Exam	62	-	-	-	-
5014 · Longevity	374	455	455	386	(69)
5016 · Education Pay	2,115	2,200	2,200	-	(2,200)
5018 · Certification Pay	-	-	-	-	-
5020 · SS Employer Contributions	12,513	13,328	12,548	14,019	1,471
5022 · Retirement	6,075	6,629	6,340	6,973	633
5028 · Life Insurance	222	249	246	248	2
5030 · Health Insurance	23,787	26,111	24,231	28,800	4,569
5032 · Health Insurance-Employee Copay Reimbursement	-	-	-	-	-
5034 · Dental Insurance	996	1,216	1,260	1,216	(44)
5036 · Disability Insurance	1,698	1,307	1,174	1,374	200
5038 · Vision	437	292	292	292	(0)
5040 · Workers' Compensation	478	470	429	490	61
5045 · Unemployment Insurance (SUTA)	79	270	270	270	-
5051 · Telephone Allowance	1,662	1,800	1,800	1,800	-
Total · Personnel Services	\$201,374	\$225,175	\$221,348	\$236,931	15,583
Travel, Training, & Prof Dues					
5107 · Lodging	-	2,400	1,800	2,100	300
5110 · Meals	-	1,200	950	1,300	350
5112 · Mileage	-	-	-	-	-
5114 · Parking	-	-	-	-	-
5120 · Training	-	400	350	400	50
5125 · Seminar and Conference Fees	684	965	965	965	-
5140 · Professional Dues	125	350	350	350	-
Total · Travel, Training, & Prof Dues	\$809	\$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 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
Operational Costs					
5202 · Postage and Delivery	864	1,400	1,400	1,400	-
5203 · Computer Software Fees	4,425	4,760	4,760	4,760	-
5204 · Comm-MDT/Internet	3,080	1,900	1,900	1,900	-
5206 · Comm-Telephone	3,373	3,100	3,100	3,100	-
5207 · Comm-Long Distance	-	-	-	-	-
5211 · Gas & Electric	6,955	6,300	6,300	6,300	-
5213 · Water/Sewer	1,314	1,300	1,300	1,300	-
5217 · Sewer Discharge Services	66,252	74,000	74,000	74,000	-
5240 · Public Notice	2,931	4,000	3,000	3,000	-
5245 · Printing and Reproduction	-	125	125	125	-
5251 · Copy Machine Lease	2,682	2,400	2,836	2,900	64
5272 · Auto Liability Insurance	-	10	10	10	-
5277 · Liability and E & O Insurance	1,710	2,500	2,500	2,500	-
5278 · Property Insurance	3,682	2,300	2,200	2,300	100
5289 · Credit Card Fees	3,081	250	250	250	-
5290 · Bank Service Charges	228	1,000	200	400	200
5291 · Bad Debt	-	-	-	-	-
5292 · Cash Over/Under	-	-	-	-	-
5298 · Miscellaneous	-	-	-	-	-
5335 · Election Costs	876	-	-	-	-
5345 · Engineering Services	(779)	4,000	3,400	10,000	6,600
5347 · Building Inspection Services	29,195	26,000	30,000	30,000	-
5348 · Health Inspection Services	2,640	2,400	2,300	2,400	100
5350 · Fire Department Services	273,820	281,138	281,000	290,000	9,000
5353 · Payroll Services	2,506	2,200	2,200	2,200	-
5355 · Health Insurance Admin Fee	-	-	-	-	-
5360 · Accounting & Audit Services	27,430	18,500	18,500	22,650	4,150
5362 · Financial Consultant Services	26,925	26,000	26,000	26,000	-
5365 · City Attorney Services	34,030	25,000	97,205	100,000	2,795
5366 · Other Attorney Services	-	-	-	-	-
5367 · Computer Consultant Services	5,550	7,800	7,800	7,800	-
5370 · Appraisal District Services	3,544	3,000	3,000	3,000	-
5382 · Codification Services	500	2,000	2,100	2,400	300
5390 · Judge Services	5,400	5,850	5,850	7,150	1,300
5393 · Magistrate Services	-	-	-	-	-
5396 · Prosecutor Services	4,500	5,850	5,850	7,150	1,300
5401 · State On-Site Sewer Fee	50	60	50	60	10
Total · Operational Costs	\$516,764	\$515,143	\$589,136	\$615,055	\$25,919

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
Supplies and Materials					
5501 · Office Supplies	2,650	2,820	2,920	3,020	100
5505 · Food and Entertainment Supplies	350	300	200	200	-
5510 · Awards and Memorials	-	-	-	-	-
5520 · Dues and Subscriptions	5,165	1,900	5,000	5,200	200
5522 · Publications	-	-	-	-	-
5580 · Computer Equipment	-	2,000	2,000	1,000	(1,000)
5601 · Computer Hardware & Software	-	-	-	-	-
5630 · Small Equip & Parts	3,011	2,000	2,000	2,000	-
5640 · Vehicle Fuel	-	-	-	-	-
Total · Supplies and Materials	\$11,176	\$9,020	\$12,120	\$11,420	-\$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	\$730,123	\$754,653	\$827,019	\$868,522	\$41,503

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

Acct #	Account Description	FY 2023-24 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	88,289	101,003	101,183	107,064	5,881
5007 · Salaries, Temporary					-
5013 · Medical Exam	62	0	0	0	-
5014 · Longevity	14	95	95	25	(70)
5016 · Education Pay	2,115	2,200	2,200	0	(2,200)
5018 · Certification Pay	0	0	0	0	-
5020 · SS Employer Contributions	7,668	7,994	7,228	8,284	1,056
5022 · Retirement	3,716	3,976	3,595	4,120	525
5028 · Life Insurance	148	166	166	166	(0)
5030 · Health Insurance	15,858	17,407	16,154	19,200	3,046
5034 · Dental Insurance	356	810	810	810	0
5036 · Disability Insurance	915	784	709	812	103
5038 · Vision	188	195	195	195	(0)
5040 · Workers' Compensation	291	284	261	292	31
5045 · Unemployment Insurance (SUTA)	54	180	180	180	-
5051 · Telephone Allowance	1,016	1,200	1,200	1,200	-
Total · Personnel Services	\$ 120,690	\$ 136,294	\$ 133,976	\$ 142,349	\$ 8,373

Travel, Training, & Prof Dues

5107 · Lodging	0	1,500	1,000	1,200	200
5110 · Meals	0	800	600	800	200
5112 · Mileage	0		0		-
5114 · Parking					-
5120 · Training	0	400	350	400	50
5125 · Seminar and Conference Fees	334	665	665	665	-
5140 · Professional Dues	0	200	200	200	-
Total · Travel, Training, & Prof Dues	\$ 334	\$ 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 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
Operational Costs						
5202	Postage and Delivery	864	1,400	1,400	1,400	-
5203	Computer Software Fees	1,560	1,560	1,560	1,560	-
5204	Comm-Internet / Mobile Data	3,080	1,900	1,900	1,900	-
5206	Comm-Telephone	3,373	3,100	3,100	3,100	-
5207	Comm-Long Distance	0		0		-
5211	Gas & Electric	6,955	6,300	6,300	6,300	-
5213	Water/Sewer	1,314	1,300	1,300	1,300	-
5217	Sewer Discharge Services	66,252	74,000	74,000	74,000	-
5240	Public Notice	2,931	4,000	3,000	3,000	-
5245	Printing and Reproduction	0	125	125	125	-
5251	Copy Machine Lease	2,682	2,400	2,836	2,900	64
5272	Auto Liability Insurance	0	10	10	10	-
5277	Liability and E & O Insurance	1,710	2,500	2,500	2,500	-
5278	Property Insurance	3,682	2,300	2,200	2,300	100
5289	Credit Card Fees	3,081	250	250	250	-
5290	Bank Service Charges	228	1,000	200	400	200
5291	Bad Debt					-
5292	Cash Over/Under					-
5298	Miscellaneous	0				-
5335	Election Costs	876	0	0	0	-
5345	Engineering Services	-779	4,000	3,400	10,000	6,600
5350	Fire Department Services	272,950	281,138	281,000	290,000	9,000
5351	Fire Inspection Services	0	1,000	700	1,000	300
5353	Payroll Services	2,506	2,200	2,200	2,200	-
5355	Health Insurance Admin Fee	0	0	0	0	-
5360	Accounting & Audit Services	27,430	18,500	18,500	22,650	4,150
5362	Financial Consultant Services	26,925	26,000	26,000	26,000	-
5365	City Attorney Services	34,030	25,000	97,205	100,000	2,795
5366	Other Attorney Services	0				-
5367	Computer Consultant Services	5,550	7,800	7,800	7,800	-
5370	Appraisal District Services	3,544	3,000	3,000	3,000	-
5382	Codification Services	500	2,000	2,100	2,400	300
Total · Operational Costs		\$ 471,244	\$ 472,783	\$ 542,586	\$ 566,095	\$ 23,509

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

Acct #	Account Description	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
Supplies and Materials						
5501	Office Supplies	1,725	1,800	1,900	2,000	100
5505	Food and Entertainment Supplies	350	300	200	200	-
5510	Awards and Memorials	0	0	0	0	-
5520	Dues and Subscriptions	5,165	1,900	5,000	5,200	200
5522	Publications	0	0	0	0	-
5580	Computer Equipment	0	2,000	2,000	1,000	(1,000)
5600	Maintenance	0				
5601	Computer Hardware & Software	0				-
5630	Small Equip & Parts	3,011	2,000	2,000	2,000	-
5640	Vehicle Fuel		0	0	0	-
Total - Supplies and Materials		S 10,251	S 8,000	S 11,100	S 10,400	(700)
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		S -	S -	S -	S -	-
Contingencies						
8000	Transfers to (Other)					-
8611	Transfers to Debt Service					-
8630	Transfers to Capital Project Fund	0			0	-
Total - Contingencies		S -	S -	S -	S -	-
TOTAL		S 602,519	S 620,642	S 690,477	S 722,109	31,632

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

Acct #	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	62,587	68,765	68,920	74,000	5,080
5007	Salaries, Temporary	-	1,080	-	-	-
5014	Longevity	360	360	360	360	0
5020	SS Employer Contributions	4,845	5,334	5,320	5,734	414
5022	Retirement	2,359	2,653	2,745	2,852	107
5028	Life Insurance	74	83	80	83	3
5030	Health Insurance	7,929	8,704	8,077	9,600	1,523
5034	Dental Insurance	640	405	450	405	(45)
5036	Disability Insurance	783	523	465	562	97
5038	Vision	249	97	97	97	0
5040	Workers' Compensation	187	186	168	197	29
5045	Unemployment Insurance (SUTA)	25	90	90	90	-
5051	Telephone Allowance	646	600	600	600	-
Total · Personnel Services		\$ 80,684	\$ 88,881	\$ 87,372	\$ 94,582	\$ 7,210
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	350	300	300	300	-
5140	Professional Dues	125	150	150	150	-
Total · Travel, Training, & Prof Dues		\$ 475	\$ 1,750	\$ 1,600	\$ 1,850	\$ 250
Operational Costs						
5202	Postage and Delivery					-
5245	Printing and Reproduction					-
5292	Cash Over/Under	-				-
5390	Judge Services	5,400	5,850	5,850	7,150	1,300
5393	Magistrate Services					-
5396	Prosecutor Services	4,500	5,850	5,850	7,150	1,300
Total · Operational Costs		\$ 9,900	\$ 11,700	\$ 11,700	\$ 14,300	\$ 2,600
Supplies and Materials						
5501	Office Supplies	925	900	900	900	-
5520	Dues and Subscriptions				-	-
Total · Supplies and Materials		\$ 925	\$ 900	\$ 900	\$ 900	\$ -
Capital Expend. and Projects						
6017	Computer Equipment					-
6018	Computer Software					-
6030	Office and Other Equipment					-
Total · Capital Expend. and Projects		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 91,984	\$ 103,231	\$ 101,572	\$ 111,632	\$ 10,060

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

Acct #	Account Description	FY 2023-24 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	2,865	3,200	3,200	3,200	-
5347	Building Inspection Services	29,195	26,000	30,000	30,000	-
5351	Fire Inspection Services	870				-
Total - Operational Costs		S 32,930	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 32,930	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 2023-24 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	2,640	2,400	2,300	2,400	100	
5401 · State On-Site Sewer Fee	50	60	50	60	10	
Total · Operational Costs	S 2,690	S 2,460	S 2,350	S 2,460	S 110	
TOTAL	S 2,690	S 2,460	S 2,350	S 2,460	110	

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

Acct #	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	765,996	828,180	841,079	875,870	34,791
5007	Salaries, Temporary	0	15,000	14,000	15,000	1,000
5013	Medical Exam	0	200	0	200	200
5014	Longevity	4,142	5,278	5,000	4,839	(161)
5016	Education Pay	6,827	7,100	7,115	7,100	(15)
5018	Certification Pay	27,692	27,600	35,895	27,600	(8,295)
5020	SS Employer Contributions	62,894	68,241	66,000	71,856	5,856
5022	Retirement	32,066	33,371	31,767	35,169	3,402
5028	Life Insurance	798	911	911	911	(0)
5030	Health Insurance	87,843	87,036	80,771	96,000	15,229
5034	Dental Insurance	7,406	4,458	6,000	4,458	(1,542)
5036	Disability Insurance	4,687	6,578	6,261	6,932	671
5038	Vision	1,172	1,071	2,500	1,071	(1,429)
5040	Workers' Compensation	23,611	26,345	25,004	27,635	2,631
5045	Unemployment Insurance (SUTA)	144	990	990	990	-
5051	Telephone Allowance	7,916	8,880	8,880	8,880	-
Total · Personnel Services		S 1,033,194	S 1,121,238	S 1,132,173	S 1,184,511	S 52,338
Travel, Training, & Prof Dues						
5107	Lodging	536	1,500	1,400	1,500	100
5110	Meals	536	900	900	900	-
5112	Mileage		0			-
5114	Parking	11	50	50	50	-
5120	Training	2,448	2,000	2,000	3,000	1,000
5140	Professional Dues	280	550	550	550	-
Total · Travel, Training, & Prof Dues		S 3,811	S 5,000	S 4,900	S 6,000	S 1,100
Operational Costs						
5203.1	Software Fees - Police RMS	2,799	1,350	1,350	1,350	-
5204	Comm - Internet / Mobile Data	1,440	1,850	1,850	1,850	-
5205	Comm - Radio Airtime	4,104	4,600	4,600	4,600	-
5208	Comm - Mobile Phones	360	600	600	600	-
5245	Printing and Reproduction		0		0	-
5247	Uniform Cleaning	1,902	2,200	2,200	2,200	-
5249	Uniform Purchase/Replacement	12,020	14,000	14,000	15,000	1,000
5272	Auto Liability Insurance	5,250	3,300	3,300	3,300	-
5274	Auto Physical Damage Insurance	3,900	1,300	1,300	1,300	-
5276	Insurance-Law Enforcement	8,750	8,000	8,000	8,000	-
5278	Property Insurance	368	125	125	125	-
5291	Bad Debt		-		-	-
5376	Forensic Science Center Services	22	500	500	500	-
5393	Magistrate Services		-		-	-
Total · Operational Costs		S 40,915	S 37,825	S 37,825	S 38,825	S 1,000

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

Acct #	Account Description	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
Supplies and Materials						
5501	Office Supplies	895	1,200	1,200	1,600	400
5520	Dues and Subscriptions	4,843	5,100	5,100	5,100	-
5522	Publications		0	0	0	-
5530	Range & Ammo	2,782	2,500	2,500	2,500	-
5600	Maintenance	242	500	500	500	-
5601	Computer Hardware & Software	2,112	2,100	2,100	2,100	-
5608	Radio/Radar Equip & Maintenance	164	500	500	500	-
5618	Vehicle Maintenance	5,137	8,000	4,000	6,000	2,000
5620	Maintenance Tools and Supplies					-
5630	Small Equip & Parts	16,732	7,000	7,000	16,000	9,000
5640	Vehicle Fuel	25,122	24,500	25,000	24,500	(500)
5645	Vehicle Tires	302	2,000	2,200	3,500	1,300
Total - Supplies and Materials		S 58,331	S 53,400	S 50,100	S 62,300	S 12,200
Contingencies						
7011	Dispatch Services					
Total - Contingencies		S -	S -	S -	S -	S -
Interfund Transfers						
8620	Grants in Aid (Matching Funds)		S -		0	
8650	Vehicle Replacement Fund	50,000	50,000	50,000	50,000	-
Total - Interfund Transfer		S 50,000	S 50,000	S 50,000	S 50,000	S -
TOTAL		S 1,186,251	S 1,267,463	S 1,274,998	S 1,341,636	S 66,638

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

Acct #	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	44,554	47,233	48,953	48,776	(177)
5013	Medical Exam					-
5014	Longevity	1,227	1,275	1,325	1,275	(50)
5020	SS Employer Contributions	3,797	3,757	3,875	3,875	(0)
5022	Retirement	1,850	1,869	1,805	1,927	122
5028	Life Insurance	74	83	84	83	(1)
5030	Health Insurance	7,929	8,704	8,077	9,600	1,523
5034	Dental Insurance	313	405	405	405	0
5036	Disability Insurance	708	368	348	380	32
5038	Vision	68	97	97	97	0
5040	Workers' Compensation	1,633	1,645	1,556	1,697	141
5045	Unemployment Insurance (SUTA)	10	90	90	90	-
5051	Telephone Allowance	508	600	615	600	(15)
Total · Personnel Services		\$ 62,671	\$ 66,127	\$ 67,230	\$ 68,806	\$ 1,576
Travel, Training, & Prof Dues						
5120	Training					-
5140	Professional Dues					-
Total · Travel, Training, & Prof Dues		\$ -	\$ -	\$ -	\$ -	\$ -
Operational Costs						
5218	Street Lighting Services	8,175	9,000	9,400	9,400	-
5219	Sewer Maintenance	0	5,000	0	5,000	-
5249	Uniform Purchase/Replacement	400	500	500	600	100
5272	Auto Liability Insurance	950	950	950	950	-
5274	Auto Physical Damage Insurance	470	475	475	475	-
Total · Operational Costs		\$ 9,995	\$ 15,925	\$ 11,325	\$ 16,425	\$ 5,100
Supplies and Materials						
5508	Animal Control Expenses	0	-	-	-	-
5520	Dues and Subscriptions	-	-	0	-	-
5600	Maintenance	2,150	5,000	0	-	-
5602	Building Maintenance	1,307	2,600	2,600	2,400	(200)
5612	Sign Maintenance	560	800	800	1,000	200
5616	Street Maintenance	910	1,000	1,000	1,000	-
5618	Vehicle Maintenance	1,981	1,000	1,000	1,000	-
5620	Maintenance Tools and Supplies	809	1,000	1,000	1,700	700
5630	Small Equip & Parts	1,028	1,000	1,000	1,700	700
5640	Vehicle Fuel	2,837	3,000	3,300	3,400	100
5645	Vehicle Tires	30	0		0	-
Total · Supplies and Materials		\$ 11,612	\$ 15,400	\$ 10,700	\$ 12,200	\$ 1,500
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		\$ 84,278	\$ 97,452	\$ 89,255	\$ 97,431	\$ 8,176

City of Hill Country Village

Capital Project Fund

Fiscal Year Ending September 30, 2026

Acct #	Account Description	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Estimate to Budget Difference
REVENUES						
4010	Interest - Investment	142,760	1,700	159,893	1,700	(158,193)
4010	Interest - Checking	1,153	300	260	300	40
4800	Interfund Transaction	-		2,805,000		(2,805,000)
<hr/>						
TOTAL - Revenues		S 143,913	S 2,000	S 2,965,153	S 2,000	S (2,963,153)
<hr/>						
EXPENSES						
5294	Bond Expenses					
5345	Engineering Services	25,690		-		-
5385	Construction Services	323,692				-
8611	Transfers to Debt Service	1,061,840				
9003	Other Financing Source - Bonds					
9004	Other Financing Source - Bond Premium					-
<hr/>						
TOTAL - Expenses		S 1,411,222	S -	S -	S -	S -
<hr/>						
Net surplus (deficit)		(1,267,309)	2,000	2,965,153	2,000	
Beginning Cash		2,724,604	1,457,295	1,457,295	4,422,448	
Ending Cash/Reserves		1,457,295	1,459,295	4,422,448	4,424,448	
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TOTAL APPROPRIATIONS		S 2,868,517	S 1,459,295	S 4,422,448	S 4,424,448	

Debt Service Fund

Fiscal Year Ending September 30, 2026

Account Codes	Account Description	FY 2023-24 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)	371	16	20	10	-10
4810	Transfer from General Fund					0
4820	Transfer from Road Maint	495,250	490,950	490,950	495,250	4,300
TOTAL - Revenues		\$ 495,621	\$ 490,966	\$ 490,970	\$ 495,260	\$ 4,290
EXPENSES						
General Obligation Bond, Series 2020						
5295	Interest Expense	200,250	200,250	194,350	188,250	-6,100
5296	Principal Expense-Bond	295,000	295,000	305,000	315,000	10,000
5290	Bank Service Charges	500	500	500	500	0
TOTAL - Expenses		\$ 495,750	\$ 495,750	\$ 499,850	\$ 503,750	\$ 3,900
Net surplus (deficit)		-129	-4,784	-8,880	-8,490	
Beginning Cash		7,020	6,891	6,891	-1,989	
Ending Cash/Reserves		6,891	2,107	-1,989	-10,479	
TOTAL APPROPRIATIONS		\$ 502,641	\$ 497,857	\$ 497,861	\$ 493,271	

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 2023-24 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	18		11	-	(11)
4010	Interest-Bank	1,992	125	988	-	(988)
4800	Interfund Transaction			-		-
TOTAL - Revenues		\$ 2,010	\$ 125	\$ 999	\$ -	\$ (999)
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			-
5381	City Attorney Services					-
	Small Business Development					-
	Water Main Land Acquisition					-
Total - Operational Costs		\$ -	\$ 50	\$ -	\$ -	\$ -
Supplies and Materials						
Total - Supplies and Materials		\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expend. and Projects						
Total - Capital Expend. and Projects		\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers						
8100	Transfer to General Fund	15,000	15,000	15,000	15,000	-
8611	Transfer to Debt Service					-
Total - Interfund Transfers		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
TOTAL - Expenses		\$ 15,000	\$ 15,050	\$ 15,000	\$ 15,000	\$ -
Net surplus (deficit)		(12,990)	(14,925)	(14,001)	(15,000)	
Beginning Cash		70,474	57,484	57,484	43,483	
Ending Cash/Reserves		57,484	42,559	43,483	28,483	
TOTAL APPROPRIATIONS		\$ 72,484	\$ 57,609	\$ 58,483	\$ 43,483	

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 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimate	FY 2025-26 Budget	Budget to Estimate Difference
REVENUES						
4005	Sales Tax	354,889	331,667	330,000	341,078	11,078
4006	Ad Valorem	227,353	245,852	250,000	261,124	11,124
4010	Interest (Checking, Texas Class, TexPool)	34,543	13,000	30,000	30,000	-
4800	Interfund Transaction	-	-	-	-	-
Total Revenues		\$616,785	\$590,519	\$610,000	\$632,202	22,202
EXPENSES						
5616	Street Maintenance	6270		5000		
8611	Transfers to Debt Service	495,250	495,520	499,350	503,250	3,900
8630	Transfers to Capital Project Fund	-	-	-	-	-
TOTAL - Expenses		\$ 501,520	\$495,520	504,350	\$503,250	(1,100)
Net surplus (deficit)		\$115,265	\$94,999	\$105,650	\$128,952	
Beginning Cash		\$1,413,618	\$1,528,883	\$1,528,883	\$1,634,533	
Ending Cash/Reserves		\$1,528,883	\$1,623,882	\$1,634,533	\$1,763,485	
TOTAL APPROPRIATIONS		\$2,030,403	\$2,119,402	\$2,138,883	\$2,266,735	

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 2023-24 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		\$ 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, 2026

Acct. #	Account Description	FY 2023-24 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		S 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		S 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		S 39,238	S -	S 136,000	S -	S (136,000)
TOTAL - Expenses		S 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		S 7,647	S 7,621	S 72,526	S 2,764	
TOTAL APPROPRIATIONS		S 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 2023-24 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 2023-24 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 conferencing 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 2023-24 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 2023-24 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		S 6,186	S 4,020	S 5,060	S 5,040	(20)
EXPENSES						
Operational Costs						
Total - Operational Costs		S -	S -	S -	S -	-
Supplies and Materials						
Total - Supplies and Materials		S -	S -	S -	S -	-
TOTAL - Expenses		S -	S -	S -	S -	-
Net surplus (deficit)		6,186	4,020	5,060	5,040	
Beginning Cash		4,439	10,625	10,625	15,685	
Ending Cash/Reserves		S 10,625	S 14,645	S 15,685	S 20,725	
TOTAL APPROPRIATIONS		S 10,625	S 14,645	S 15,685	S 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 2023-24 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		S 123	S 161	S 126	S 131	5
EXPENSES						
Operational Costs						
5202	Postage and Delivery	45	100	50	100	50
Total - Operational Costs		S 45	S 100	S 50	S 100	50
Supplies and Materials						
Total - Supplies and Materials		S -	S -	S -	S -	-
TOTAL - Expenses		S 45	S 100	S 50	S 100	50
Net surplus (deficit)		78	61	76	31	
Beginning Cash		48	126	126	202	
Ending Cash/Reserves		S 126	S 187	S 202	S 233	
TOTAL APPROPRIATIONS		S 171	S 287	S 252	S 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 2023-24 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		S 48	S 77	S 45	S 42	(3)
EXPENSES						
Operational Costs						
5120	Training			-	100	100
Total - Operational Costs		S -	S -	S -	S 100	100
Supplies and Materials						
Total - Supplies and Materials		S -	S -	S -	S -	-
Total - Expenses		S -	S -	S -	S 100	100
Net surplus (deficit)		48	77	45	(58)	
Beginning Cash		700	748	748	793	
Ending Cash/Reserves		S 748	S 825	S 793	S 735	
TOTAL APPROPRIATIONS		S 748	S 825	S 793	S 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		S 37	S -	S 151	S 101	(50)
EXPENSES						
Operational Costs						
5120	Training			-		-
Total - Operational Costs		S -	S -	S -	S -	-
Supplies and Materials						
5503	School Safety / Child Safety Fund Purchases				100	100
Total - Supplies and Materials		S -	S -	S -	S 100	100
Contingencies						
Total - Expenses		S -	S -	S -	S 100	100
Net surplus (deficit)		37	-	151	1	
Beginning Cash		75	112	112	263	
Ending Cash/Reserves		S 112	S 112	S 263	264	
TOTAL APPROPRIATIONS		S 112	S 112	S 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 2023-24 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)
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	