



CITY OF HILL COUNTRY VILLAGE  
116 ASPEN LANE • HILL COUNTRY VILLAGE • TEXAS • 78232  
PHONE (210) 494-3671 • FAX (210) 490-8645 • WEB www.hcv.org

**AGENDA**  
**SPECIAL CITY COUNCIL MEETING AND BUDGET WORKSHOP**  
**CITY HALL**  
**116 ASPEN LANE**  
**HILL COUNTRY VILLAGE, TEXAS 78232**  
**SATURDAY, JULY 11, 2026**  
**10:00 A.M.**

**Mayor: Heather Chandler**  
**Council Place #1: Vacant**  
**Council Place #2: Patricia Walker**  
**Council Place #3: Frank Rivas**  
**Council Place #4: Greg Blasko**  
**Council Place #5: Allison Francis**

26 JUL 2 PM 1:36

1. Call to order.
2. Invocation and Pledge of Allegiance.
3. Report by the Mayor on matters of community interest.
4. Report by City Council members on items of community interest.
5. Citizens to be heard.

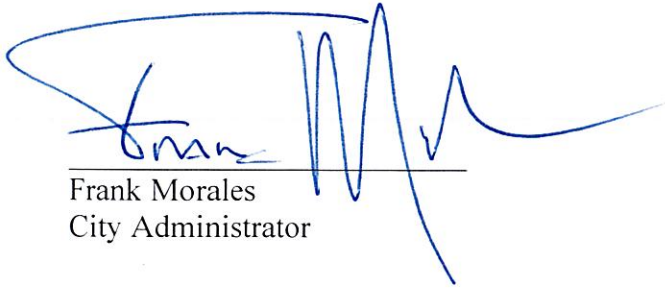
*At this time, citizens who have filled out a registration form prior to the start of the meeting may speak on any topic they wish to bring to the attention of the governing body so long as that topic is not on the agenda for this meeting. Citizens may speak on specific agenda items when that item is called for discussion. During the Citizens to be Heard section no council action may take place and no council discussion or response is required to the speaker. However, the Mayor or the City Administrator may make a statement of specific factual information in response to an inquiry or recite existing policy in response to an inquiry. A time limit of two minutes per speaker is permitted; the council may extend this time at their discretion.*

6. Workshop on the City of Hill Country Village Annual Budget for the Fiscal Year 2026-2027.
7. Report by City Administrator/Chief of Police on matters of community interest.
8. Adjourn.

*The Council reserves the right to discuss and appropriately act upon any item stated on this agenda in open session. The Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultations with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel*

*Matters), 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development). No action may be taken in Executive Session.*

*A copy of this meeting's agenda packet is available for public inspection, review, and copying at City Hall during regular business hours.*



Frank Morales  
City Administrator

26 JUL 2 PM 1:36

City of Hill Country Village

General Fund Revenue & Expenditure Summary

Proposed Budget Fiscal Year Ending September 30, 2027

Account Description	FY 2024-25 Actual	FY 2025-26 Approved Budget	FY 2025-26 Forecasted Annualized Actuals	FY 2026-27 Proposed Budget
<b>REVENUE</b>				
<b>Taxes</b>				
General Sales and Use	1,064,666	1,023,234	1,017,936	1,020,000
Ad Valorem (Property)	431,022	496,136	460,375	507,603
Alcoholic Beverage (Mixed/Liquor)	11,983	11,000	11,808	14,000
Franchise/Rights-of-way (e.g. Electric, Telecommunication, Cable)	106,678	117,450	93,146	119,000
<b>Licenses, Permits, and Fees</b>				
Permits (incl: Building Inspection, Police, Health, Variance)	116,966	94,300	82,512	89,300
<b>Municipal Court Fines and Forfeitures</b>				
Municipal Court (net)	215,337	225,000	259,808	230,000
<b>Service Charges and Fees</b>				
Water & Sewer Use Fees	100,574	92,000	89,846	93,000
<b>Miscellaneous/Other Revenue</b>				
Interest Income	87,798	90,000	59,254	60,000
Embrey (Iron Ridge Apartments) (3% Annual Increase)	48,080	51,008	51,008	52,540
Sale of Property, CC Fees, Open Records	1,011,242	3,000	16,884	12,600
Interfund Transfer	15,000	15,000	15,000	40,000
<b>TOTAL - Revenues</b>	<b>3,209,346</b>	<b>2,218,128</b>	<b>2,157,577</b>	<b>2,238,043</b>
<b>Expenditures</b>				
<b>Administrative</b>				
Total · Personnel Services				150,124
Total · Travel, Training, & Prof Dues				3,265
Total · Operational Costs				566,095
Total · Supplies and Materials				10,400
<b>Total Administrative</b>				<b>729,884</b>
<b>Municipal Court</b>				
Total · Personnel Services				99,850
Total · Travel, Training, & Prof Dues				1,850
Total · Operational Costs				16,900
Total · Supplies and Materials				900
<b>Total Municipal Court</b>				<b>119,500</b>

City of Hill Country Village  
General Fund Revenue & Expenditure Summary

Proposed Budget Fiscal Year Ending September 30, 2027

Account Description	FY 2024-25 Actual	FY 2025-26 Approved Budget	FY 2025-26 Forecasted Annualized Actuals	FY 2026-27 Proposed Budget
Building Inspections				
Total · Operational Costs				33,200
Total · Supplies & Materials				120
<b>Total Building Inspections</b>				<b>33,320</b>
Health Inspections				
Total · Operational Costs				2,460
<b>Total Health Inspections</b>				<b>2,460</b>
Police				
Total · Personnel Services				1,234,454
Total · Travel, Training, & Prof Dues				6,000
Total · Operational Costs				38,825
Total · Supplies and Materials				60,300
Total · Interfund Transfer				50,000
<b>Total Police</b>				<b>1,389,579</b>
Public Works				
Total · Personnel Services				75,190
Total · Travel, Training, & Prof Dues				-
Total · Operational Costs				14,425
Total · Supplies and Materials				11,000
<b>Total Public Works</b>				<b>100,615</b>
<b>Annual Summary</b>				
Administrative, Municipal Court, Building Insp., Health	730,123	868,119	904,514	885,164
Police	1,186,251	1,341,635	1,287,070	1,389,579
Public Works	84,278	97,431	89,735	100,615
<b>TOTAL - Expenses</b>	<b>2,000,652</b>	<b>2,307,184</b>	<b>2,281,319</b>	<b>2,375,357</b>
<b>Net surplus (deficit)</b>	<b>1,208,694</b>	<b>(89,056)</b>	<b>(123,742)</b>	<b>(137,314)</b>

**Cash Balances**

**As of**

**6/30/2026**

**Texas Partners Bank Accounts**

1001 · General Operations (includes Payroll, Petty Cash, Merchant Accts)	333,794	
1005 · Capital Project Fund	8,071	
1007 · Debt Service Fund	4,168	
1010 · Road Maintenance Fund	1,462	
1020 · Economic Development Corp Fund	0	
1040 · Special Revenue	13,892	
<b>Total Partners Bank</b>	<b>361,387</b>	Decreased from Prior Month (141,437)

**Texas Class Investment**

03-1012 · TX Class Road Maintenance-0005	2,058,053	
04-1006 · TX Class Capital Project-0003	4,796,476	
10-1030 · TX Class Economic Dev Corp-0002	44,919	
01-1003 · TX Class General Operation-0001	1,497,131	
SR91003 TX Class Special Revenue-0004	371,439	
<b>Total Texas Class Investments</b>	<b>8,768,018</b>	Increased from Prior Month 27,103

**Combined Totals:**

<b>General Fund :</b>	1,830,925	
<b>Capital Project :</b>	4,804,547	
<b>Debt Service :</b>	4,168	
<b>Road Maintenance :</b>	2,059,515	
<b>Economic Development Corporation :</b>	44,919	
<b>Special Revenue :</b>	385,331	
<b>Total as of June 30, 2026</b>	<b>9,129,404</b>	
<b>Prior Month Total</b>	<b>9,243,739</b>	
<b>Net Change from Prior Month versus Current Month (+ / -)</b>	<b>(114,335)</b>	

City of Hill Country Village  
 General Fund  
 Fiscal Year Ending September 30, 2027

General Fund Revenue & Expenditure Summary

Account Description	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Estimate to Budget difference
<b>REVENUE</b>					
Sales Tax	1,064,666	1,023,234	1,017,936	1,020,000	2,064
Property Tax	431,022	496,136	460,375	500,850	40,475
Embrey (Iron Ridge Apartments)	48,080	51,008	51,008	52,540	1,532
Liquor Tax	11,983	11,000	10,412	14,000	3,588
Interest Income	87,798	90,000	59,548	60,000	452
Franchise	<b>106,678</b>	<b>117,450</b>	<b>135,900</b>	<b>119,000</b>	<b>(16,900)</b>
City Public Service	86,301	97,000	115,000	115,000	-
AT&T	158	-	1,300	1,500	200
Charter-Spectrum	15,281	17,000	15,000	17,000	2,000
Waste Management	3,009	3,100	1,600	2,000	400
Other	1,929	350	3,000	3,000	-
Municipal Court	215,337	225,000	215,000	230,000	15,000
Sewer Use Fees	100,574	92,000	90,000	93,000	3,000
Permits-Health Department	6,465	10,000	3,000	5,000	2,000
Permits-Building	106,071	80,000	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	<b>1,011,242</b>	<b>3,000</b>	<b>9,201</b>	<b>12,600</b>	<b>3,399</b>
Credit Card Fees	1,433				-
Insurance Proceeds	0	-	-	-	-
Misc. Income	1,566		50		(50)
Police Reports	57	300	100	200	100
Fingerprinting	2,140	1,900	1,000	1,900	900
Open Record Req Income	18		-		-
Fire Inspection Fee	0	-	-	-	-
Police Auction		-	-	-	-
False Alarm Fees		500	-	100	100
Return Check Fee		200	-	-	-
Animal Control	130	100	50	400	350
Sale of Assets	1,005,898	-	8,001	10,000	1,999
Zoning Commission Fees		-	-	-	-
Interfund Transfer	15,000	15,000	15,000	40,000	25,000
<b>TOTAL - Revenues</b>	<b>\$ 3,209,346</b>	<b>\$ 2,218,128</b>	<b>\$ 2,141,550</b>	<b>\$ 2,231,290</b>	<b>\$ 89,610</b>

**EXPENSES**

<b>General &amp; Administrative</b>					
Personnel Services (Admin & Court)	201,374	236,929	221,348	249,974	28,626
Travel, Training & Prof Dues	809	5,115	4,415	5,115	700
Operational Costs	<b>516,764</b>	<b>614,655</b>	<b>589,136</b>	<b>617,655</b>	<b>28,519</b>
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	100,000	97,205	100,000	2,795
Engineering Services	(779)	10,000	3,400	10,000	6,600
Building Inspection	29,195	30,000	30,000	30,000	-
Health Inspection	2,640	2,400	2,300	2,400	100
Fire Department Services/Fire Inspections	274,690	290,000	281,000	290,000	9,000
Accounting, Audit & Financial Consultant Svcs	54,355	48,650	44,500	48,650	4,150
Computer Consultant Service	5,550	7,800	7,800	7,800	-
Judge, Pros., Mag., Court Rep.	9,900	14,300	11,700	16,900	5,200
Operational Costs - Other	20,817	20,095	19,921	20,495	574
Supplies & Materials	11,176	11,420	12,120	11,420	(700)
Capital Expenditures	-	-	-	-	-
Interfund Transfer	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 730,123</b>	<b>\$ 868,119</b>	<b>\$ 827,019</b>	<b>\$ 884,164</b>	<b>\$ 57,145</b>

City of Hill Country Village  
 General Fund  
 Fiscal Year Ending September 30, 2027

General Fund Revenue & Expenditure Summary

Account Description	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Estimate to Budget difference
<b>Police</b>					
Personnel Services	1,033,194	1,184,510	1,132,173	1,234,454	102,281
Travel, Training & Prof Dues	3,811	6,000	4,900	6,000	1,100
Operational Costs	40,915	38,825	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	15,000	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	62,300	55,100	60,300	5,200
Range & Ammunition	2,782	2,500	2,500	2,500	-
Vehicle Maint., Wash, Tires	5,439	9,500	6,200	9,500	3,300
Vehicle Fuel	25,122	24,500	25,000	24,500	(500)
Small Equip & Parts	16,732	16,000	12,000	14,000	2,000
Supplies & Materials - Other	8,256	9,800	9,400	9,800	400
Dispatch Services	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Interfund Transfer	50,000	50,000	50,000	50,000	-
<b>Subtotal</b>	<b>\$ 1,186,251</b>	<b>\$ 1,341,635</b>	<b>\$ 1,279,998</b>	<b>\$ 1,389,579</b>	<b>109,581</b>
<b>Public Works</b>					
Personnel Services	62,671	68,806	67,230	75,190	7,960
Travel, Training & Prof Dues	-	-	-	-	-
Operational Costs	9,995	16,425	11,325	14,425	3,100
Street Lighting Services	8,175	9,400	9,400	9,400	-
Sewer Maintenance	-	5,000	-	3,000	3,000
Operational Costs - Other	1,820	2,025	1,925	2,025	100
Supplies & Materials	11,612	12,200	10,700	11,000	300
Animal Control Expenses	-	-	-	-	-
Building Maintenance	1,307	2,400	2,600	1,200	(1,400)
Street, Sign Maintenance	1,470	2,000	1,800	2,000	200
Vehicle Maint., Wash, Tires	1,028	1,700	1,000	1,700	700
Vehicle Fuel	2,837	3,400	3,300	3,400	100
Supplies & Materials - Other	4,970	2,700	2,000	2,700	700
Capital Expenditures	-	-	-	-	-
Interfund Transfer	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 84,278</b>	<b>\$ 97,431</b>	<b>\$ 89,255</b>	<b>\$ 100,615</b>	<b>11,360</b>
<b>TOTAL - Expenses</b>	<b>\$ 2,000,652</b>	<b>\$ 2,307,184</b>	<b>\$ 2,196,272</b>	<b>\$ 2,374,357</b>	<b>178,085</b>
Net surplus (deficit)	1,208,694	(89,056)	(54,722)	(143,067)	
Beginning Cash	1,538,612	2,747,306	2,658,250	2,603,528	
Ending Cash/Reserves	2,747,306	2,658,250	2,603,528	2,460,461	
<b>TOTAL APPROPRIATIONS</b>	<b>\$4,747,958</b>	<b>\$4,965,434</b>	<b>\$4,799,800</b>	<b>\$4,834,818</b>	

City of Hill Country Village  
 General Fund--General & Administrative Department-Administration Division  
 Fiscal Year Ending September 30, 2027

Acct #	Account Description	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Estimate to Budget Difference
--------	---------------------	----------------------	----------------------	------------------------	----------------------	-------------------------------------

**EXPENSES**

**Personnel Services**

5005 · Salaries, Regular Employees	88,289	107,064	101,183	113,488	12,305
5007 · Salaries, Temporary					-
5013 · Medical Exam	62	0	0	0	-
5014 · Longevity	14	25	95	25	(70)
5016 · Education Pay	2,115	0	2,200	0	(2,200)
5018 · Certification Pay	0	0	0	0	-
5020 · SS Employer Contributions	7,668	8,284	7,228	8,776	1,548
5022 · Retirement	3,716	4,120	3,595	4,365	770
5028 · Life Insurance	148	166	166	166	(0)
5030 · Health Insurance	15,858	19,200	16,154	19,752	3,598
5034 · Dental Insurance	356	810	810	810	0
5036 · Disability Insurance	915	812	709	860	151
5038 · Vision	188	195	195	195	(0)
5040 · Workers' Compensation	291	292	261	307	46
5045 · Unemployment Insurance (SUTA)	54	180	180	180	-
5051 · Telephone Allowance	1,016	1,200	1,200	1,200	-
<b>Total · Personnel Services</b>	<b>\$ 120,690</b>	<b>\$ 142,348</b>	<b>\$ 133,976</b>	<b>\$ 150,124</b>	<b>\$ 16,148</b>

**Travel, Training, & Prof Dues**

5107 · Lodging	0	1,200	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	-
<b>Total · Travel, Training, &amp; Prof Dues</b>	<b>\$ 334</b>	<b>\$ 3,265</b>	<b>\$ 2,815</b>	<b>\$ 3,265</b>	<b>\$ 450</b>

City of Hill Country Village  
 General Fund--General & Administrative Department-Administration Division  
 Fiscal Year Ending September 30, 2027

Acct #	Account Description	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Estimate to Budget Difference
--------	---------------------	----------------------	----------------------	------------------------	----------------------	-------------------------------------

**EXPENSES**

**Personnel Services**

5005 · Salaries, Regular Employees	88,289	107,064	101,183	113,488	12,305
5007 · Salaries, Temporary					-
5013 · Medical Exam	62	0	0	0	-
5014 · Longevity	14	25	95	25	(70)
5016 · Education Pay	2,115	0	2,200	0	(2,200)
5018 · Certification Pay	0	0	0	0	-
5020 · SS Employer Contributions	7,668	8,284	7,228	8,776	1,548
5022 · Retirement	3,716	4,120	3,595	4,365	770
5028 · Life Insurance	148	166	166	166	(0)
5030 · Health Insurance	15,858	19,200	16,154	19,752	3,598
5034 · Dental Insurance	356	810	810	810	0
5036 · Disability Insurance	915	812	709	860	151
5038 · Vision	188	195	195	195	(0)
5040 · Workers' Compensation	291	292	261	307	46
5045 · Unemployment Insurance (SUTA)	54	180	180	180	-
5051 · Telephone Allowance	1,016	1,200	1,200	1,200	-
<b>Total · Personnel Services</b>	<b>120,690</b>	<b>142,348</b>	<b>133,976</b>	<b>150,124</b>	<b>16,148</b>

**Travel, Training, & Prof Dues**

5107 · Lodging	0	1,200	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	-
<b>Total · Travel, Training, &amp; Prof Dues</b>	<b>334</b>	<b>3,265</b>	<b>2,815</b>	<b>3,265</b>	<b>450</b>

City of Hill Country Village  
 General Fund--General & Administrative Dept-Municipal Court Division  
 Fiscal Year Ending September 30, 2027

Acct #	Account Description	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Estimate to Budget Difference
<b>EXPENSES</b>						
<b>Personnel Services</b>						
5005	Salaries, Regular Employees	62,587	74,000	68,920	78,440	9,520
5007	Salaries, Temporary	-	-	-	-	-
5014	Longevity	360	360	360	360	0
5020	SS Employer Contributions	4,845	5,734	5,320	6,074	754
5022	Retirement	2,359	2,852	2,745	3,021	276
5028	Life Insurance	74	83	80	83	3
5030	Health Insurance	7,929	9,600	8,077	9,876	1,799
5034	Dental Insurance	640	405	450	405	(45)
5036	Disability Insurance	783	562	465	596	131
5038	Vision	249	97	97	97	0
5040	Workers' Compensation	187	197	168	207	39
5045	Unemployment Insurance (SUTA)	25	90	90	90	-
5051	Telephone Allowance	646	600	600	600	-
<b>Total · Personnel Services</b>		<b>S 80,684</b>	<b>S 94,581</b>	<b>S 87,372</b>	<b>S 99,850</b>	<b>S 12,478</b>
<b>Travel, Training, &amp; Prof Dues</b>						
5107	Lodging		900	800	900	100
5110	Meals		500	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	-
<b>Total · Travel, Training, &amp; Prof Dues</b>		<b>S 475</b>	<b>S 1,850</b>	<b>S 1,600</b>	<b>S 1,850</b>	<b>S 250</b>
<b>Operational Costs</b>						
5202	Postage and Delivery					-
5245	Printing and Reproduction					-
5292	Cash Over/Under	-				-
5390	Judge Services	5,400	7,150	5,850	8,450	2,600
5393	Magistrate Services					-
5396	Prosecutor Services	4,500	7,150	5,850	8,450	2,600
<b>Total · Operational Costs</b>		<b>S 9,900</b>	<b>S 14,300</b>	<b>S 11,700</b>	<b>S 16,900</b>	<b>S 5,200</b>
<b>Supplies and Materials</b>						
5501	Office Supplies	925	900	900	900	-
5520	Dues and Subscriptions				-	-
<b>Total · Supplies and Materials</b>		<b>S 925</b>	<b>S 900</b>	<b>S 900</b>	<b>S 900</b>	<b>S -</b>
<b>Capital Expend. and Projects</b>						
6017	Computer Equipment					-
6018	Computer Software					-
6030	Office and Other Equipment					-
<b>Total · Capital Expend. and Projects</b>		<b>S -</b>	<b>S -</b>	<b>S -</b>	<b>S -</b>	<b>S -</b>
<b>TOTAL</b>		<b>S 91,984</b>	<b>S 111,631</b>	<b>S 101,572</b>	<b>S 119,500</b>	<b>S 17,928</b>

City of Hill Country Village  
 General Fund--General & Administrative Department-Building Inspection Division  
 Fiscal Year Ending September 30, 2027

Acct #	Account Description	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Estimate to Budget Difference
--------	---------------------	----------------------	----------------------	------------------------	----------------------	-------------------------------------

**EXPENSES**

**Operational Costs**

5203	Computer Software Fees	2,865	3,200	3,200	3,200	-
5347	Building Inspection Services	29,195	30,000	30,000	30,000	-
5351	Fire Inspection Services	870				-
<b>Total · Operational Costs</b>		<b>\$ 32,930</b>	<b>\$ 33,200</b>	<b>\$ 33,200</b>	<b>\$ 33,200</b>	<b>\$ -</b>

**Supplies & Materials**

5501	Office Supplies	0	120	120	120	-
5520	Dues and Subscriptions	0	0	0	0	-
<b>Total · Supplies &amp; Materials</b>		<b>\$ -</b>	<b>\$ 120</b>	<b>\$ 120</b>	<b>\$ 120</b>	<b>\$ -</b>

**TOTAL**    \$    32,930    \$    33,320    \$    33,320    \$    33,320    \$    -

City of Hill Country Village  
 General Fund--General & Administrative Dept-Health Division  
 Fiscal Year Ending September 30, 2027

Acct #	Account Description	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Estimate to Budget Difference
--------	---------------------	----------------------	----------------------	------------------------	----------------------	-------------------------------------

**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
<b>Total · Operational Costs</b>	<b>S</b>	<b>2,690</b>	<b>S 2,460</b>	<b>S 2,350</b>	<b>S 2,460</b>	<b>110</b>

**TOTAL S 2,690 S 2,460 S 2,350 S 2,460 S 110**

City of Hill Country Village  
 General Fund--Police Department  
 Fiscal Year Ending September 30, 2027

Acct #	Account Description	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Estimate to Budget Difference
<b>EXPENSES</b>						
<b>Personnel Services</b>						
5005	Salaries, Regular Employees	765,996	875,870	841,079	916,846	75,767
5007	Salaries, Temporary	0	15,000	14,000	15,000	1,000
5013	Medical Exam	0	200	0	200	200
5014	Longevity	4,142	4,839	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	71,856	66,000	74,990	8,990
5022	Retirement	32,066	35,169	31,767	36,728	4,961
5028	Life Insurance	798	911	911	911	(0)
5030	Health Insurance	87,843	96,000	80,771	98,760	17,989
5034	Dental Insurance	7,406	4,458	6,000	4,458	(1,542)
5036	Disability Insurance	4,687	6,932	6,261	7,239	978
5038	Vision	1,172	1,071	2,500	1,071	(1,429)
5040	Workers' Compensation	23,611	27,635	25,004	28,841	3,837
5045	Unemployment Insurance (SUTA)	144	990	990	990	-
5051	Telephone Allowance	7,916	8,880	8,880	8,880	-
<b>Total · Personnel Services</b>		<b>\$ 1,033,194</b>	<b>\$ 1,184,510</b>	<b>\$ 1,132,173</b>	<b>\$ 1,234,454</b>	<b>\$ 102,281</b>
<b>Travel, Training, &amp; Prof Dues</b>						
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	3,000	2,000	3,000	1,000
5140	Professional Dues	280	550	550	550	-
<b>Total · Travel, Training, &amp; Prof Dues</b>		<b>\$ 3,811</b>	<b>\$ 6,000</b>	<b>\$ 4,900</b>	<b>\$ 6,000</b>	<b>\$ 1,100</b>
<b>Operational Costs</b>						
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	15,000	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		-	-	-	-
<b>Total · Operational Costs</b>		<b>\$ 40,915</b>	<b>\$ 38,825</b>	<b>\$ 37,825</b>	<b>\$ 38,825</b>	<b>\$ 1,000</b>

City of Hill Country Village  
 General Fund--Public Works Department  
 Fiscal Year Ending September 30, 2027

Acct #	Account Description	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Estimate to Budget Difference
<b>EXPENSES</b>						
<b>Personnel Services</b>						
5005	Salaries, Regular Employees	44,554	48,776	48,953	54,062	5,109
5013	Medical Exam					-
5014	Longevity	1,227	1,275	1,325	1,275	(50)
5020	SS Employer Contributions	3,797	3,875	3,875	4,279	404
5022	Retirement	1,850	1,927	1,805	2,128	323
5028	Life Insurance	74	83	84	83	(1)
5030	Health Insurance	7,929	9,600	8,077	9,876	1,799
5034	Dental Insurance	313	405	405	405	0
5036	Disability Insurance	708	380	348	420	72
5038	Vision	68	97	97	97	0
5040	Workers' Compensation	1,633	1,697	1,556	1,874	318
5045	Unemployment Insurance (SUTA)	10	90	90	90	-
5051	Telephone Allowance	508	600	615	600	(15)
<b>Total · Personnel Services</b>		<b>\$ 62,671</b>	<b>\$ 68,806</b>	<b>\$ 67,230</b>	<b>\$ 75,190</b>	<b>\$ 7,960</b>
<b>Travel, Training, &amp; Prof Dues</b>						
5120	Training					-
5140	Professional Dues					-
<b>Total · Travel, Training, &amp; Prof Dues</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operational Costs</b>						
5218	Street Lighting Services	8,175	9,400	9,400	9,400	-
5219	Sewer Maintenance	0	5,000	0	3,000	3,000
5249	Uniform Purchase/Replacement	400	600	500	600	100
5272	Auto Liability Insurance	950	950	950	950	-
5274	Auto Physical Damage Insurance	470	475	475	475	-
<b>Total · Operational Costs</b>		<b>\$ 9,995</b>	<b>\$ 16,425</b>	<b>\$ 11,325</b>	<b>\$ 14,425</b>	<b>\$ 3,100</b>
<b>Supplies and Materials</b>						
5508	Animal Control Expenses	0	-	-	-	-
5520	Dues and Subscriptions	-	-	0	-	-
5600	Maintenance	2,150	0	0	-	-
5602	Building Maintenance	1,307	2,400	2,600	1,200	(1,400)
5612	Sign Maintenance	560	1,000	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	1,700	1,000	1,700	700
5630	Small Equip & Parts	1,028	1,700	1,000	1,700	700
5640	Vehicle Fuel	2,837	3,400	3,300	3,400	100
5645	Vehicle Tires	30	0		0	-
<b>Total · Supplies and Materials</b>		<b>\$ 11,612</b>	<b>\$ 12,200</b>	<b>\$ 10,700</b>	<b>\$ 11,000</b>	<b>\$ 300</b>
<b>Capital Expend. and Projects</b>						
6010	Heavy Equipment					
6015	New Vehicles					
<b>Total · Capital Expend. and Projects</b>					<b>\$ -</b>	
<b>Interfund Transfers</b>						
8650	Xfers to Veh. Replacement Fund					
<b>Total - Interfund Transfer</b>						
<b>TOTAL</b>		<b>\$ 84,278</b>	<b>\$ 97,431</b>	<b>\$ 89,255</b>	<b>\$ 100,615</b>	<b>\$ 11,360</b>

# Debt Service Fund

Fiscal Year Ending September 30, 2027

Account Codes	Account Description	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Estimate to Budget Difference
<b>REVENUES</b>						
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
<b>TOTAL - Revenues</b>		<b>\$ 495,621</b>	<b>\$ 490,966</b>	<b>\$ 490,970</b>	<b>\$ 495,260</b>	<b>\$ 4,290</b>
<b>EXPENSES</b>						
<b>General Obligation Bond, Series 2020</b>						
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
<b>TOTAL - Expenses</b>		<b>\$ 495,750</b>	<b>\$ 495,750</b>	<b>\$ 499,850</b>	<b>\$ 503,750</b>	<b>\$ 3,900</b>
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	
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 502,641</b>	<b>\$ 497,857</b>	<b>\$ 497,861</b>	<b>\$ 493,271</b>	

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
<b>Totals</b>	<b>7,265,000</b>	<b>2,274,400</b>	<b>9,539,400</b>

# 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, 2027

Acct. #	Account Description	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Budget to Estimate Difference
<b>REVENUES</b>						
4005	Sales Tax	354,889	331,667	330,000	340,000	10,000
4006	Ad Valorem	227,353	261,124	250,000	263,605	13,605
4010	Interest (Checking, Texas Class, TexPool)	34,543	13,000	30,000	30,000	-
4800	Interfund Transaction	-	-	-	-	-
<b>Total Revenues</b>		<b>\$616,785</b>	<b>\$605,791</b>	<b>\$610,000</b>	<b>\$633,605</b>	<b>23,605</b>
<b>EXPENSES</b>						
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	-	-	-	-	-
<b>TOTAL - Expenses</b>		<b>\$ 501,520</b>	<b>\$495,520</b>	<b>504,350</b>	<b>\$503,250</b>	<b>(1,100)</b>
<b>Net surplus (deficit)</b>		<b>\$115,265</b>	<b>\$110,271</b>	<b>\$105,650</b>	<b>\$130,355</b>	
<b>Beginning Cash</b>		<b>\$1,413,618</b>	<b>\$1,528,883</b>	<b>\$1,528,883</b>	<b>\$1,634,533</b>	
<b>Ending Cash/Reserves</b>		<b>\$1,528,883</b>	<b>\$1,639,154</b>	<b>\$1,634,533</b>	<b>\$1,764,888</b>	
<b>TOTAL APPROPRIATIONS</b>		<b>\$2,030,403</b>	<b>\$2,134,674</b>	<b>\$2,138,883</b>	<b>\$2,268,138</b>	

# 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, 2027

Acct. #	Account Description	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimate	FY 2026-27 Budget	Budget to Estimate Difference
<b>REVENUES</b>						
4031	Tree Trimming Permit	2,450	2,000	1,900	2,000	100
4010	Interest (Checking)	15	5	45	20	(25)
<b>TOTAL - Revenues</b>		<b>S 2,465</b>	<b>S 2,005</b>	<b>S 1,945</b>	<b>S 2,020</b>	<b>75</b>
<b>EXPENSES</b>						
<b>Capital Expend. and Projects</b>						
<b>Total - Capital Expend. and Projects</b>		<b>S -</b>	<b>S -</b>	<b>S -</b>	<b>S -</b>	<b>-</b>
<b>Total - Expenses</b>		<b>S -</b>	<b>S -</b>	<b>S -</b>	<b>S -</b>	<b>-</b>
<b>Net surplus (deficit)</b>		<b>2,465</b>	<b>2,005</b>	<b>1,945</b>	<b>2,020</b>	
<b>Beginning Cash</b>		<b>5,461</b>	<b>7,926</b>	<b>7,926</b>	<b>9,871</b>	
<b>Ending Cash/Reserves</b>		<b>S 7,926</b>	<b>S 9,931</b>	<b>S 9,871</b>	<b>11,891</b>	
<b>TOTAL APPROPRIATIONS</b>		<b>S 7,926</b>	<b>S 9,931</b>	<b>S 9,871</b>	<b>11,891</b>	

# ***Ad Valorem Tax Information***

---

## ***Tax Rate***

All taxable property within the City is subject to the assessment, levy and collection of a continuing, direct annual ad valorem tax sufficient to provide for the payment for the maintenance and operations expenditures and principal and interest on all general obligation tax debt within the limits prescribed by law. Article XI, Section 5, of the Texas Constitution is applicable to the City and limits its maximum ad valorem tax rate to \$2.50 per \$100 assessed valuation for all City purposes.

By September 30 or by the 60th day after the taxing unit receives the certified appraisal roll (whichever is later), the City Council adopts a tax rate per \$100 assessed valuation for the current year. The tax rate consists of two components: (1) a rate for funding of maintenance and operations expenditures and (2) a rate for debt service.

## ***Ad Valorem Tax Rate Computation***

<b>2020</b>		
Appraised Value	\$	478,669,823
Taxable Value		391,351,164
		Revenue
<i>Tax Rate without Sales Tax Subsidy</i>		
Tax Rate	0.151412	\$ 592,553
<i>Tax Rate with Sales Tax Subsidy</i>		
Tax Rate	\$ 0.145000	\$ 694,071

## ***Sales Tax Subsidy***

Beginning October 1, 1998, Hill Country Village enacted a ½ percent sales tax to offset property tax. Had this tax not been enacted, residents would be paying a property tax rate between two to three times the current year's rate as reflected in the chart above. Sales tax revenue is made up of three components: a 1 percent general sales tax that is unrestricted General Fund revenue, a ½ percent sales tax to offset property tax (a property tax subsidy) that is unrestricted General Fund revenue.