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***City of  
Hill Country Village***

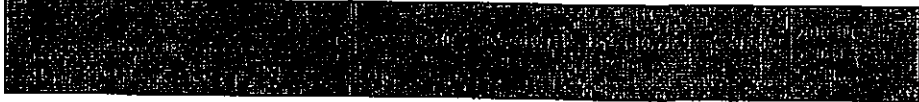
***And***

***City of Hill Country Village  
Economic Development Corporation***

***Fiscal Year 2011-12  
Adopted Budget***

City of Hill Country Village  
 General Fund  
 Fiscal Year Ending September 30, 2012

General Fund Revenue & Expenditure Summary



Sales Tax	742,866	727,934	804,377	800,000	(4,377)
Property Tax	278,517	286,753	287,000	280,676	(6,324)
Interest Income	3,150	4,000	4,100	3,200	(900)
Franchise	130,664	119,800	128,484	125,700	(2,784)
City Public Service	92,774	84,000	95,000	92,000	(3,000)
AT&T	13,083	13,000	11,550	11,500	(50)
Time Warner Cable	20,853	18,400	18,000	18,200	200
Waste Management	2,881	3,000	2,948	3,000	52
Other	1,073	1,400	986	1,000	14
Municipal Court	34,544	41,000	31,221	32,000	779
Sewer Use Fees	51,686	62,500	54,782	57,000	2,218
Permits	53,577	66,000	33,922	40,000	6,078
Other					
Liquor Tax	11,902	11,000	12,500	11,500	(1,000)
Credit Card Fees	454	700	360	300	(60)
Insurance Proceeds	4,057	-	4,774	-	(4,774)
Misc. Income	1,447	300	5,500	380	(5,120)
Police Reports	105	150	156	150	(6)
Fingerprinting	480	400	213	400	187
Open Record Req Income	-	-	-	-	-
Unclaimed Funds-Police	-	-	-	-	-
Police Auction	-	-	-	-	-
False Alarm Fees	650	300	500	400	(100)
Return Check Fee	120	300	30	200	170
Animal Control	650	450	465	600	135
Sale of Assets	-	-	-	-	-
Zoning Commission Fees	-	-	-	-	-
Reimbursements	-	-	-	-	-
Interfund Transfer	10,000	10,000	10,000	10,000	-
<b>TOTAL - Revenues</b>	<b>\$ 1,324,869</b>	<b>\$ 1,331,587</b>	<b>\$ 1,378,384</b>	<b>\$ 1,362,506</b>	<b>\$ (15,878)</b>



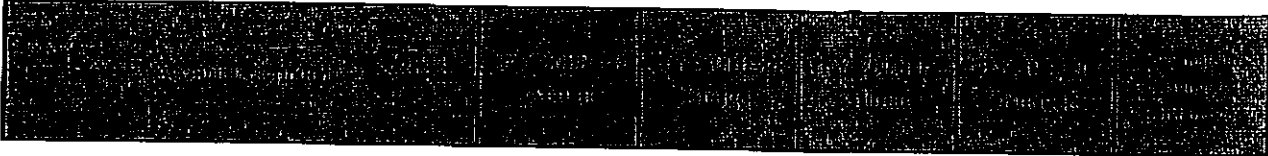
<b>General &amp; Administrative</b>					
Personnel Services (Admin & Court)	124,951	134,715	139,511	134,715	(4,796)
Travel, Training & Prof Dues	159	970	116	670	554
Operational Costs	-	-	-	-	(63,719)
Utilities (Elec/Gas, Water, Phone, Internet)	10,943	11,200	11,003	11,440	437
Sewer Discharge Services	28,364	32,000	35,550	35,200	(350)
Insurance (Liability/E&O, Prop.)	3,154	4,796	2,699	4,796	2,097
Emergency Medical Services	-	-	-	-	-
Attorney Services	5,427	5,000	11,154	10,000	(1,154)
Engineering Services	8,450	5,000	20,713	10,000	(10,713)
Building Inspection	18,060	14,000	12,258	14,000	1,742
Health Inspection	4,335	4,300	3,456	2,500	(956)
Fire Department Services	243,984	281,130	281,130	225,000	(56,130)
Accounting & Audit Services	15,500	16,000	16,000	16,000	-
Computer Consultant Service	1,319	3,500	5,400	5,000	(400)
Judge, Pros., Mag., Court Rep.	8,640	8,640	8,640	8,640	-
Sales Tax Refund Agreements	8,023	-	-	-	-
Operational Costs - Other	10,115	8,745	8,192	9,900	1,708
Supplies & Materials	6,647	9,300	3,819	7,485	3,666
Capital Expenditures	-	-	-	-	-
Subtotal	\$ 498,071	\$ 539,296	\$ 559,642	\$ 495,346	(64,295)
<b>Police</b>					
Personnel Services	587,282	618,245	610,149	609,271	(878)
Travel, Training & Prof Dues	1,111	1,025	1,060	7,275	6,215
Operational Costs	-	-	-	-	854
Comm - Badge Software	899	953	952	1,112	160
Comm - MDT	3,887	4,000	3,910	3,900	(10)
Comm - Radio Airtime	1,944	1,944	2,088	2,600	512
Uniforms Purchase/Replc.	6,570	6,900	6,850	6,900	50

City of Hill Country Village  
 General Fund  
 Fiscal Year Ending September 30, 2012

General Fund Revenue & Expenditure Summary

Insurance (Auto, Law Enf, Prop)	8,230	8,329	8,024	8,115	91
Dispatch Services	-	-	-	-	-
Operational Costs - Other	3,218	3,365	3,614	3,665	51
Supplies & Materials	-	-	-	-	(2,876)
Range & Ammunition	833	2,000	2,199	3,000	801
Vehicle Maint., Wash, Tires	5,863	7,200	7,145	7,200	55
Vehicle Fuel	24,181	23,700	32,600	32,800	200
Small Equip & Parts	5,064	5,000	18,518	12,000	(6,518)
Supplies & Materials - Other	4,952	6,700	7,164	9,750	2,586
Capital Expenditures	-	-	-	-	-
Interfund Transfer	35,500	35,500	35,500	35,500	-
Subtotal	\$ 689,534	\$ 724,861	\$ 739,773	\$ 743,090	3,317
<b>Public Works</b>					
Personnel Services	42,350	43,032	43,380	43,196	(184)
Travel, Training & Prof Dues	-	-	-	-	-
Operational Costs	-	-	-	-	123
Street Lighting Services	9,164	8,800	9,223	9,400	177
Operational Costs - Other	1,812	2,000	1,904	1,850	(54)
Supplies & Materials	12,665	-	-	-	(595)
Animal Control Expenses	231	250	-	150	150
Building Maintenance	3,774	3,000	3,346	3,000	(346)
Street, Sign Maintenance	2,006	1,900	1,167	1,000	(167)
Vehicle Maint., Wash, Tires	1,688	2,600	328	1,100	772
Vehicle Fuel	2,728	2,900	3,670	3,100	(570)
Supplies & Materials - Other	2,238	2,735	1,869	1,435	(434)
Capital Expenditures	950	-	-	-	-
Interfund Transfer	-	-	-	-	-
Subtotal	\$ 66,941	\$ 67,217	\$ 64,887	\$ 64,231	(656)
Merit pool	-	20,000	17,226	20,000	-
<b>TOTAL - Expenses</b>	<b>\$ 1,254,546</b>	<b>\$ 1,351,373</b>	<b>\$ 1,381,528</b>	<b>\$ 1,322,667</b>	<b>(58,861)</b>
Net surplus (deficit)	70,322	(19,786)	(3,143)	39,839	
Beginning Cash	1,356,328	1,459,135	1,426,650	1,423,507	
Ending Cash/Reserves	1,426,650	1,439,349	1,423,507	1,463,346	
<b>TOTAL APPROPRIATIONS</b>	<b>\$2,681,197</b>	<b>\$2,790,722</b>	<b>\$2,805,035</b>	<b>\$2,786,013</b>	

City of Hill Country Village  
 General Fund—General & Administrative Department Summary  
 Fiscal Year Ending September 30, 2012

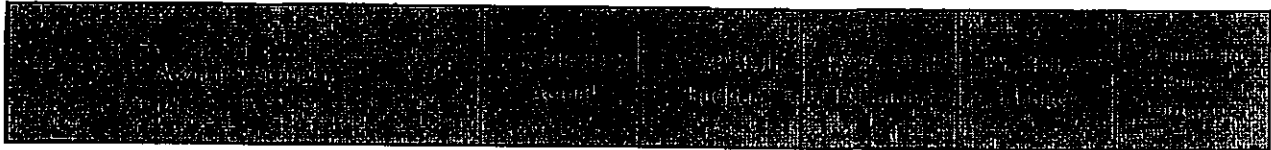


<b>Personnel Services</b>					
5005 · Salaries, Regular Employees	101,548	109,900	112,516	109,900	(2,616)
5007 · Salaries, Temporary	-	-	-	-	-
5008 · Salaries, Overtime	-	-	-	-	-
5009 · Deferred Compensation	-	-	-	-	-
5013 · Medical Exam	-	36	-	-	-
5014 · Longevity	790	1,076	950	1,086	136
5016 · Education Pay	-	-	-	-	-
5018 · Certification Pay	-	-	-	-	-
5020 · SS Employer Contributions	7,776	8,407	8,782	8,407	(375)
5022 · Retirement	5,013	5,198	5,421	3,319	(2,102)
5028 · Life Insurance	119	123	123	123	-
5030 · Health Insurance	7,313	8,402	8,402	9,799	1,397
5032 · Health Insurance-Employee Copay Reimburse	-	-	-	-	-
5034 · Dental Insurance	814	887	863	887	24
5036 · Disability Insurance	587	648	705	648	(57)
5038 · Vision	232	222	220	222	2
5040 · Workers' Compensation	260	193	1,315	190	(1,125)
5045 · Unemployment Insurance (SUTA)	499	113	214	135	(79)
5051 · Telephone Allowance	-	-	-	-	-
<b>Total · Personnel Services</b>	<b>\$124,951</b>	<b>\$135,205</b>	<b>\$139,511</b>	<b>\$134,715</b>	<b>(4,795)</b>
<b>Travel, Training, &amp; Prof Dues</b>					
5107 · Lodging	-	300	-	-	-
5110 · Meals	31	100	16	100	84
5112 · Mileage	-	-	-	-	-
5114 · Parking	-	-	-	-	-
5120 · Training	93	100	100	100	-
5125 · Seminar and Conference Fees	-	200	-	200	200
5130 · Staff Development	-	-	-	-	-
5140 · Professional Dues	35	270	-	270	270
5150 · Travel, Training, & Prof Dues - City Admin	-	-	-	-	-
<b>Total · Travel, Training, &amp; Prof Dues</b>	<b>\$159</b>	<b>\$970</b>	<b>\$116</b>	<b>\$670</b>	<b>554</b>

City of Hill Country Village  
 General Fund--General & Administrative Department Summary  
 Fiscal Year Ending September 30, 2012

<b>Operational Costs</b>					
5202 · Postage and Delivery	738	730	307	530	223
5203 · Comm-Badge Program	-	-	-	-	-
5204 · Comm-MDT/Internet	539	550	539	550	11
5206 · Comm-Telephone	2,669	2,800	2,748	2,800	52
5207 · Comm-Long Distance	156	50	84	90	6
5208 · Comm-Mobile Phones	-	-	-	-	-
5209 · Comm-Pagers	-	-	-	-	-
5210 · Utilities	-	-	-	-	-
5211 · Gas & Electric	5,942	6,000	5,252	5,700	448
5213 · Water/Sewer	1,637	1,800	2,380	2,300	(80)
5217 · Sewer Discharge Services	28,364	32,000	35,550	36,000	450
5220 · Alarm System Services	-	-	-	-	-
5240 · Public Notice	214	500	250	500	250
5245 · Printing and Reproduction	-	300	42	300	258
5251 · Copy Machine Lease	2,057	2,100	1,932	2,000	68
5272 · Auto Liability Insurance	8	15	8	15	7
5277 · Liability and E & O Insurance	1,847	3,400	1,522	3,400	1,878
5278 · Property Insurance	1,299	1,381	1,169	1,381	212
5289 · Credit Card Fees	785	700	716	700	(16)
5290 · Bank Service Charges	342	-	50	-	(50)
5291 · Bad Debt	-	-	-	-	-
5292 · Cash Over/Under	-	-	-	-	-
5293 · Late Payment Fees	-	-	-	-	-
5298 · Miscellaneous	-	-	-	-	-
5299 · Other Operational Services	-	-	-	-	-
5335 · Election Costs	-	-	-	-	-
5340 · Emergency Medical Services	-	-	-	-	-
5342 · Architectural Services	-	-	-	-	-
5345 · Engineering Services	8,450	5,000	20,713	10,000	(10,713)
5346 · Replat	-	-	-	-	-
5347 · Building Inspection Services	18,060	14,000	12,258	14,000	1,742
5348 · Health Inspection Services	4,335	4,300	3,456	2,500	(956)
5350 · Fire Department Services	243,984	281,130	281,130	225,000	(56,130)
5353 · Payroll Services	2,237	2,075	2,499	2,600	101
5355 · Health Insurance Admin Fee	240	240	240	240	-
5360 · Accounting & Audit Services	15,500	16,000	16,000	16,000	-
5361 · Records Management Services	-	-	-	-	-
5365 · City Attorney Services	5,427	5,000	11,154	10,000	(1,154)
5366 · Other Attorney Services	-	-	-	-	-
5367 · Computer Consultant Services	1,319	3,500	5,400	5,000	(400)
5370 · Appraisal District Services	1,686	1,500	1,736	1,750	14
5382 · Codification Services	1,726	500	350	400	50
5390 · Judge Services	4,320	4,320	4,320	4,320	-
5393 · Magistrate Services	-	-	-	-	-
5394 · Temporary Staffing Services	-	-	-	-	-
5395 · Court Reporter	-	-	-	-	-
5396 · Prosecutor Services	4,320	4,320	4,320	4,320	-
5398 · Sewer Inspection Fees-TNRCC	-	-	-	-	-
5399 · State Court Fees	-	-	-	-	-
5401 · State On-Site Sewer Fee	90	100	70	80	10
5410 · Sales Tax Refund Agreements	8,023	-	-	-	-
<b>Total · Operational Costs</b>	<b>\$366,314</b>	<b>\$394,311</b>	<b>\$416,195</b>	<b>\$352,476</b>	<b>(63,719)</b>

City of Hill Country Village  
 General Fund—General & Administrative Department Summary  
 Fiscal Year Ending September 30, 2012



**Supplies and Materials**

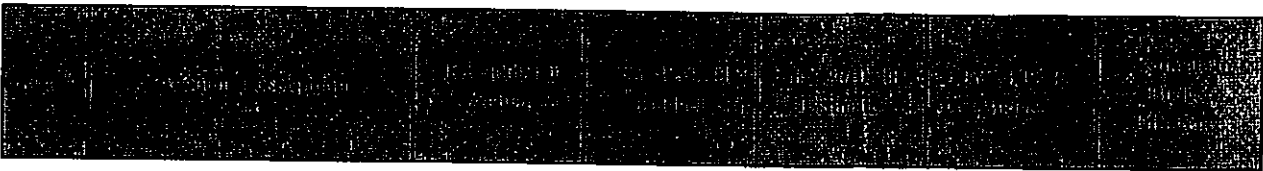
5501 · Office Supplies	2,603	2,425	1,255	1,810	555
5505 · Food and Entertainment Supplies	310	175	108	175	67
5510 · Awards and Memorials	-	-	-	-	-
5520 · Dues and Subscriptions	2,734	2,600	2,075	2,400	325
5522 · Publications	-	100	100	100	-
5580 · Computer Equipment	-	3,000	-	2,500	2,500
5600 · Maintenance	-	-	-	-	-
5601 · Computer Hardware & Software	-	-	-	-	-
5603 · Computer Software Maintenance	-	-	-	-	-
5604 · Computer Hardware Maintenance	-	-	-	-	-
5607 · Office Equip Maint	-	-	-	-	-
5608 · Radio/Radar Maintenance	-	-	-	-	-
5610 · Sewer Repair	-	-	-	-	-
5612 · Sign Maintenance	-	-	-	-	-
5616 · Street Maintenance	-	-	-	-	-
5618 · Vehicle Maintenance	-	-	-	-	-
5620 · Maintenance Tools and Supplies	-	-	-	-	-
5630 · Small Equip & Parts	1,000	1,000	281	500	219
5640 · Vehicle Fuel	-	-	-	-	-
<b>Total · Supplies and Materials</b>	<b>\$6,647</b>	<b>\$9,300</b>	<b>\$3,819</b>	<b>\$7,485</b>	<b>3,666</b>

**Capital Expend. and Projects**

6017 · Computer Equipment	-	-	-	-	-
6018 · Computer Software	-	-	-	-	-
6020 · Radar Units	-	-	-	-	-
6030 · Office and Other Equipment	-	-	-	-	-
<b>Total · Capital Expend. and Projects</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

<b>TOTAL</b>	<b>\$498,071</b>	<b>\$539,786</b>	<b>\$559,642</b>	<b>\$495,346</b>	<b>(64,295)</b>
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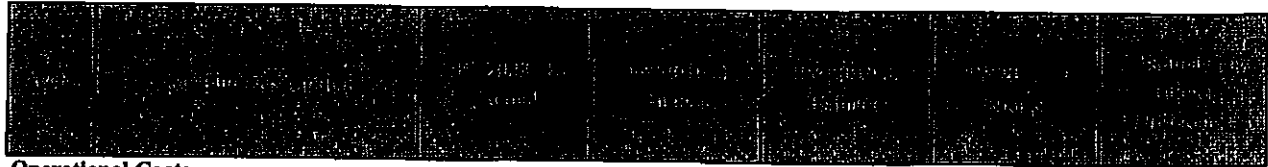
City of Hill Country Village  
 General Fund--General & Administrative Department-Administration Division  
 Fiscal Year Ending September 30, 2012



Personnel Services					
5005 · Salaries, Regular Employees	65,645	71,400	73,975	71,400	(2,575)
5007 · Salaries, Temporary					-
5008 · Salaries, Overtime					-
5009 · Deferred Compensation					-
5013 · Medical Exam		36		0	-
5014 · Longevity	266	563	368	450	82
5016 · Education Pay					-
5018 · Certification Pay					-
5020 · SS Employer Contributions	4,909	5,462	5,588	5,462	(126)
5022 · Retirement	3,220	3,377	3,513	2,156	(1,357)
5028 · Life Insurance	70	74	74	74	-
5030 · Health Insurance	4,388	5,041	5,041	5,879	838
5032 · Health Insurance-Employee Copay Reimbursement					-
5034 · Dental Insurance	477	532	518	532	14
5036 · Disability Insurance	378	421	464	421	(43)
5038 · Vision	136	133	132	133	1
5040 · Workers' Compensation	136	98	1,220	91	(1,129)
5045 · Unemployment Insurance (S	310	68	128	81	(47)
5051 · Telephone Allowance	0				-
<b>Total · Personnel Services</b>	<b>\$ 79,935</b>	<b>\$ 87,205</b>	<b>\$ 91,021</b>	<b>\$ 86,680</b>	<b>\$ (4,341)</b>

Travel, Training, & Prof Dues					
5107 · Lodging		300			-
5110 · Meals	31	100	16	100	84
5112 · Mileage					-
5114 · Parking					-
5120 · Training					-
5125 · Seminar and Conference Fees		200		200	200
5130 · Staff Development					-
5140 · Professional Dues	35	200		200	200
5150 · Travel, Training, & Prof Dues - City Admin					-
<b>Total · Travel, Training, &amp; Prof Dues</b>	<b>\$ 66</b>	<b>\$ 800</b>	<b>\$ 16</b>	<b>\$ 500</b>	<b>\$ 484</b>

City of Hill Country Village  
 General Fund--General & Administrative Department-Administration Division  
 Fiscal Year Ending September 30, 2012

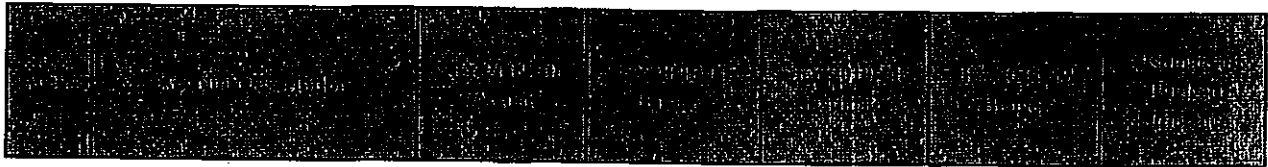


**Operational Costs**

5202 · Postage and Delivery	604	600	203	400	197
5204 · Comm-MDT/Internet	539	550	539	550	11
5206 · Comm-Telephone	2,669	2,800	2,748	2,800	52
5207 · Comm-Long Distance	156	50	84	90	6
5211 · Gas & Electric	5,942	6,000	5,252	5,700	448
5213 · Water/Sewer	1,637	1,800	2,380	2,300	(80)
5217 · Sewer Discharge Services	28,364	32,000	35,550	36,000	450
5240 · Public Notice	214	500	250	500	250
5245 · Printing and Reproduction		300	42	300	258
5251 · Copy Machine Lease	2,057	2,100	1,932	2,000	68
5272 · Auto Liability Insurance	8	15	8	15	7
5277 · Liability and E & O Insuran	1,847	3,400	1,522	3,400	1,878
5278 · Property Insurance	1,299	1,381	1,169	1,381	212
5289 · Credit Card Fees	785	700	716	700	(16)
5290 · Bank Service Charges	342		50		(50)
5291 · Bad Debt					-
5292 · Cash Over/Under					-
5293 · Late Payment Fees					-
5298 · Miscellaneous					-
5330 · Exterminator					-
5335 · Election Costs					-
5340 · Emergency Medical Services					-
5345 · Engineering Services	8,450	5,000	20,713	10,000	(10,713)
5346 · Replat					-
5350 · Fire Department Services	243,984	281,130	281,130	225,000	(56,130)
5353 · Payroll Services	2,237	2,075	2,499	2,600	101
5355 · Health Insurance Admin Fee	240	240	240	240	-
5360 · Accounting & Audit Service	15,500	16,000	16,000	16,000	-
5361 · Records Management Services					-
5365 · City Attorney Services	5,427	5,000	11,154	7,500	(3,654)
5366 · Other Attorney Services					-
5367 · Computer Consultant Service	1,319	3,500	5,400	5,000	(400)
5370 · Appraisal District Services	1,686	1,500	1,736	1,750	14
5382 · Codification Services	1,726	500	350	400	50
5410 · Sales Tax Refund Agreeemer	8,023		0		-
<b>Total · Operational Costs</b>	<b>\$ 335,055</b>	<b>\$ 367,141</b>	<b>\$ 391,667</b>	<b>\$ 324,626</b>	<b>(67,041)</b>



City of Hill Country Village  
 General Fund--General & Administrative Department-Administration Division  
 Fiscal Year Ending September 30, 2012



**Supplies and Materials**

5501 · Office Supplies	2,603	2,400	1,175	1,800	625
5505 · Food and Entertainment Sup	310	175	108	175	67
5510 · Awards and Memorials					-
5520 · Dues and Subscriptions	2,734	2,600	2,075	2,400	325
5522 · Publications		100	100	100	-
5580 · Computer Equipment		3,000		2,500	2,500
5600 · Maintenance					-
5601 · Computer Hardware & Software					-
5630 · Small Equip & Parts	1,000	1,000	281	500	219
<b>Total · Supplies and Materials</b>	<b>\$ 6,647</b>	<b>\$ 9,275</b>	<b>\$ 3,739</b>	<b>\$ 7,475</b>	<b>\$ 3,736</b>

**Capital Expend. and Projects**

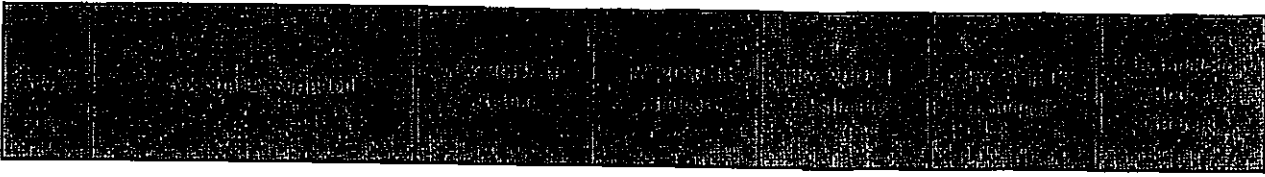
6015 · New Vehicles					-
6017 · Computer Equipment					-
6018 · Computer Software					-
6020 · Radar Units					-
6030 · Office and Other Equipment					-
6040 · Uniform Purchase/Replacement					-
6101 · Street Repair Project					-
<b>Total · Capital Expend. and Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Contingencies**

Salary Increases--All Departments					-
Health Insurance - All Departments					-
<b>Total - Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**TOTAL \$ 421,703 \$ 464,421 \$ 486,443 \$ 419,281 \$ (67,163)**

City of Hill Country Village  
 General Fund--General & Administrative Dept-Municipal Court Division  
 Fiscal Year Ending September 30, 2012



Personnel Services

<b>Personnel Services</b>						
5005 · Salaries, Regular Employees	35,903	38,500	38,541	38,500		(41)
5014 · Longevity	524	513	582	635		53
5020 · SS Employer Contributions	2,867	2,945	3,194	2,945		(249)
5022 · Retirement	1,793	1,821	1,908	1,163		(745)
5028 · Life Insurance	49	49	49	49		-
5030 · Health Insurance	2,925	3,361	3,361	3,920		559
5034 · Dental Insurance	337	355	345	355		10
5036 · Disability Insurance	209	227	241	227		(14)
5038 · Vision	96	89	88	89		1
5040 · Workers' Compensation	124	95	95	99		4
5045 · Unemployment Insurance (	189	45	86	54		(32)
<b>Total · Personnel Services</b>	<b>\$ 45,016</b>	<b>\$ 48,000</b>	<b>\$ 48,490</b>	<b>\$ 48,036</b>		<b>(455)</b>

Travel, Training, & Prof Dues

<b>Travel, Training, &amp; Prof Dues</b>						
5105 · Travel, Discretionary						-
5107 · Lodging						-
5110 · Meals						-
5112 · Mileage						-
5114 · Parking						-
5120 · Training	50	50	100	50		(50)
5125 · Seminar and Conference Fees						-
5130 · Staff Development						-
5140 · Professional Dues		70		70		70
5141 · Professional Dues-Building Insp						-
5100 · Travel, Training, & Prof Dues - Other						-
<b>Total · Travel, Training, &amp; Prof Dues</b>	<b>\$ 50</b>	<b>\$ 120</b>	<b>\$ 100</b>	<b>\$ 120</b>		<b>20</b>

Operational Costs

<b>Operational Costs</b>						
5202 · Postage and Delivery	88	100	77	100		23
5203 · Comm-Badge Program						-
5245 · Printing and Reproduction						-

City of Hill Country Village  
 General Fund—General & Administrative Dept-Municipal Court Division  
 Fiscal Year Ending September 30, 2012



5292 · Cash Over/Under						
5390 · Judge Services	4,320	4,320	4,320	4,320	-	
5393 · Magistrate Services					-	
5394 · Temporary Staffing Services					-	
5395 · Court Reporter					-	
5396 · Prosecutor Services	4,320	4,320	4,320	4,320	-	
5399 · State Court Fees					-	
<b>Total · Operational Costs</b>	<b>\$ 8,728</b>	<b>\$ 8,740</b>	<b>\$ 8,717</b>	<b>\$ 8,740</b>	<b>\$ 23</b>	
<b>Supplies and Materials</b>						
5501 · Office Supplies		25	80	10	(70)	
<b>Total · Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>\$ 80</b>	<b>\$ 10</b>	<b>\$ (70)</b>	
<b>Capital Expend. and Projects</b>						
6015 · New Vehicles					-	
6017 · Computer Equipment					-	
6018 · Computer Software					-	
6020 · Radar Units					-	
6030 · Office and Other Equipment					-	
6040 · Uniform Purchase/Replacement					-	
6101 · Street Repair Project					-	
<b>Total · Capital Expend. and Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL</b>	<b>\$ 53,794</b>	<b>\$ 56,885</b>	<b>\$ 57,387</b>	<b>\$ 56,906</b>	<b>\$ (482)</b>	

City of Hill Country Village  
 General Fund--General & Administrative Department--Building Inspection Division  
 Fiscal Year Ending September 30, 2012



**Operational Costs**

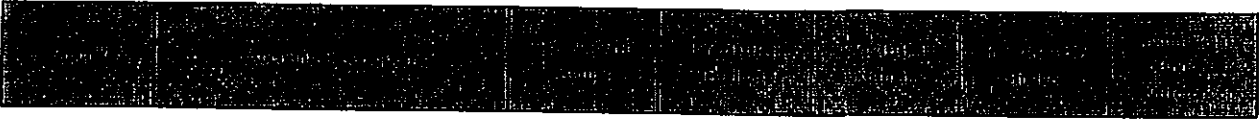
5202 Postage and Delivery	21		10		17		10		(7)
5203 Comm-Badge Program									-
5245 Printing and Reproduction									-
5347 Building Inspection Services	18,060		14,000		12,258		14,000		1,742
<b>Total · Operational Costs</b>	<b>\$ 18,081</b>	<b>\$</b>	<b>14,010</b>	<b>\$</b>	<b>12,275</b>	<b>\$</b>	<b>14,010</b>	<b>\$</b>	<b>1,735</b>

**Supplies & Materials**

5520 Dues and Subscriptions					100				(100)
<b>Total · Supplies &amp; Materials</b>				<b>\$</b>	<b>100</b>	<b>\$</b>			<b>(100)</b>

<b>TOTAL</b>	<b>\$ 18,081</b>	<b>\$</b>	<b>14,010</b>	<b>\$</b>	<b>12,375</b>	<b>\$</b>	<b>14,010</b>	<b>\$</b>	<b>1,635</b>
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City of Hill Country Village  
 General Fund—General & Administrative Dept-Health Division  
 Fiscal Year Ending September 30, 2012



<b>Travel, Training, &amp; Prof Dues</b>					
5120 · Training	43	50		50	50
5130 · Staff Development					0
5140 · Professional Dues					0
5141 · Professional Dues-Building Insp					0
5150 · Travel, Training, & Prof Dues - City Admin					0
<b>Total · Travel, Training, &amp; Prof Dues</b>	<b>\$ 43</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ 50</b>
<b>Operational Costs</b>					
5202 · Postage and Delivery	25	20	10	20	10
5245 · Printing and Reproduction					0
5348 · Health Inspection Services	4,335	4,300	3,456	2,500	(956)
5379 · Vector Control Services					0
5398 · Sewer Inspection Fee-TNRCC					0
5399 · State Court Fees					0
5401 · State On-Site Sewer Fee	90	100	70	80	10
<b>Total · Operational Costs</b>	<b>\$ 4,450</b>	<b>\$ 4,420</b>	<b>\$ 3,536</b>	<b>\$ 2,600</b>	<b>\$ (936)</b>
<b>Supplies and Materials</b>					
5501 · Office Supplies					0
5630 · Small Equip & Parts					0
<b>Total · Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 4,493</b>	<b>\$ 4,470</b>	<b>\$ 3,536</b>	<b>\$ 2,650</b>	<b>\$ (886)</b>

City of Hill Country Village  
 General Fund—Police Department  
 Fiscal Year Ending September 30, 2012



**Personnel Services**

5005 · Salaries, Regular Employees	453,117	472,300	473,000	472,300	(700)
5007 · Salaries, Temporary	4,037	5,000	4,900	6,000	1,100
5013 · Medical Exam	51	100	0	150	150
5014 · Longevity	3,555	3,621	4,195	4,791	596
5016 · Education Pay	1,250	1,200	1,200	1,600	400
5018 · Certification Pay	6,005	8,150	8,300	9,600	1,300
5020 · SS Employer Contributions	35,145	36,513	36,859	36,590	(269)
5022 · Retirement	22,853	22,340	23,778	14,263	(9,515)
5028 · Life Insurance	517	517	517	517	-
5030 · Health Insurance	30,957	35,289	35,288	41,155	5,867
5034 · Dental Insurance	3,535	3,725	3,624	3,725	101
5036 · Disability Insurance	2,592	2,787	3,020	2,787	(233)
5038 · Vision	1,011	934	926	934	8
5040 · Workers' Compensation	17,787	22,511	10,869	10,656	(213)
5045 · Unemployment Insurance (SUTA)	2,099	498	951	603	(348)
5051 · Telephone Allowance	2,771	2,760	2,722	3,600	878
<b>Total · Personnel Services</b>	<b>\$ 587,282</b>	<b>\$ 618,245</b>	<b>\$ 610,149</b>	<b>\$ 609,271</b>	<b>\$(878)</b>

**Travel, Training, & Prof Dues**

5105 · Travel, Discretionary					-
5107 · Lodging				600	600
5110 · Meals				200	200
5112 · Mileage					-
5114 · Parking	23	25	0	25	25
5120 · Training	738	700	610	6,000	5,390
5130 · Staff Development					-
5140 · Professional Dues	350	300	450	450	-
5141 · Professional Dues-Building Insp					-
5100 · Travel, Training, & Prof Dues - Other					-
<b>Total · Travel, Training, &amp; Prof Dues</b>	<b>\$ 1,111</b>	<b>\$ 1,025</b>	<b>\$ 1,060</b>	<b>\$ 7,275</b>	<b>\$ 6,215</b>

City of Hill Country Village  
 General Fund—Police Department  
 Fiscal Year Ending September 30, 2012



**Operational Costs**

5202 · Postage and Delivery	412	400	375	375	-
5203 · Comm-Badg Program	899	953	952	1,112	160
5204 · Comm-MDT/Internet	3,887	4,000	3,910	3,900	(10)
5205 · Comm-Radio Airtime	1,944	1,944	2,088	2,600	512
5207 · Comm-Long Distance	20	30		0	-
5208 · Comm-Mobile Phones	381	385	390	390	-
5245 · Printing and Reproduction	109	150	5	100	95
5247 · Uniform Cleaning	1,826	2,100	2,255	2,200	(55)
5248 · Uniform Rental					-
5249 · Uniform Purchase/Replacement	6,570	6,900	6,850	6,900	50
5272 · Auto Liability Insurance	1,992	2,000	1,677	1,700	23
5274 · Auto Physical Damage Insurance	1,154	1,200	1,042	1,100	58
5276 · Insurance-Law Enforcement	4,955	5,000	5,190	5,200	10
5277 · Liability and E & O Insurance					-
5278 · Property Insurance	129	129	115	115	-
5351 · Dispatch Services					-
5376 · Forensic Science Center Services	470	200	533	500	(33)
5377 · Investigation-Related Services					-
5378 · Vehicle Impound Services					-
5390 · Judge Services					-
5393 · Magistrate Services		100	56	100	44
<b>Total · Operational Costs</b>	<b>\$ 24,748</b>	<b>\$ 25,491</b>	<b>\$ 25,438</b>	<b>\$ 26,292</b>	<b>\$ 854</b>

**Supplies and Materials**

5501 · Office Supplies	1,000	1,000	1,041	1,000	(41)
5520 · Dues and Subscriptions	2,025	3,200	3,682	3,400	(282)
5522 · Publications	171	200	318	250	(68)
5530 · Range & Ammo	833	2,000	2,199	3,000	801
5600 · Maintenance	368	200	198	800	602
5601 · Computer Hardware & Software	800	1,500	1,400	3,600	2,200
5608 · Radio/Radar Maintenance	588	600	525	700	175
5618 · Vehicle Maintenance	3,958	5,000	5,000	5,000	-
5630 · Small Equip & Parts	5,064	5,000	18,518	12,000	(6,518)
5640 · Vehicle Fuel	24,181	23,700	32,600	32,800	200
5643 · Vehicle Wash					-
5645 · Vehicle Tires	1,905	2,200	2,145	2,200	55
<b>Total · Supplies and Materials</b>	<b>\$ 40,893</b>	<b>\$ 44,600</b>	<b>\$ 67,626</b>	<b>\$ 64,750</b>	<b>\$ (2,876)</b>

**Capital Expend. and Projects**

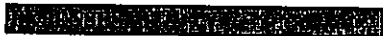
6013 · Vehicle Equipment					-
6015 · New Vehicles					-
6017 · Computer Equipment					-
6018 · Computer Software					-
6020 · Radar Units					-
6025 · Radio Equipment					-
6030 · Office and Other Equipment					-
6040 · Uniform Purchase/Replacement					-
<b>Total · Capital Expend. and Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Interfund Transfers**

8650 Vehicle Replacement Fund	35,500	35,500	35,500	35,500	-
<b>Total · Interfund Transfer</b>	<b>\$ 35,500</b>	<b>\$ 35,500</b>	<b>\$ 35,500</b>	<b>\$ 35,500</b>	<b>\$ -</b>

**TOTAL** \$ 689,534 \$ 724,861 \$ 739,773 \$ 743,088 \$ 3,315

City of Hill Country Village  
 General Fund--Public Works Department  
 Fiscal Year Ending September 30, 2012



**Personnel Services**

5005 · Salaries, Regular Employees	32,296	33,100	33,100	33,100	-
5013 · Medical Exam					
5014 · Longevity	440	436	478	557	79
5020 · SS Employer Contributions	2,513	2,532	2,615	2,532	(83)
5022 · Retirement	1,608	1,566	1,651	1,000	(651)
5028 · Life Insurance	49	49	49	49	-
5030 · Health Insurance	2,925	3,361	3,361	3,920	559
5034 · Dental Insurance	337	355	344	355	11
5036 · Disability Insurance	181	195	211	195	(16)
5038 · Vision	96	89	88	89	1
5040 · Workers' Compensation	1,475	1,064	1,157	1,106	(51)
5045 · Unemployment Insurance (SUTA)	189	45	86	54	(32)
5051 · Telephone Allowance	241	240	240	240	(0)
<b>Total · Personnel Services</b>	<b>\$ 42,350</b>	<b>\$ 43,032</b>	<b>\$ 43,380</b>	<b>\$ 43,196</b>	<b>(184)</b>

**Travel, Training, & Prof Dues**

5107 · Lodging					-
5110 · Meals					-
5112 · Mileage					-
5114 · Parking					-
5120 · Training					-
5125 · Seminar and Conference Fees					-
5130 · Staff Development					-
5140 · Professional Dues					-
<b>Total · Travel, Training, &amp; Prof Dues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**Operational Costs**

5202 · Postage and Delivery	21		16		(16)
5206 · Comm-Telephone					-
5207 · Comm-Long Distance				0	-
5208 · Comm-Mobile Phones					-
5209 · Comm-Pagers					-
5218 · Street Lighting Services	9,164	8,800	9,223	9,400	177
5248 · Uniform Rental					-
5249 · Uniform Purchase/Replacement	429	400	450	400	(50)
5257 · Floor Mat Rental					-
5272 · Auto Liability Insurance	743	850	743	750	7
5274 · Auto Physical Damage Insurance	619	750	695	700	5
5330 · Exterminator				0	-
5332 · Housekeeping Services					-
<b>Total · Operational Costs</b>	<b>\$ 10,976</b>	<b>\$ 10,800</b>	<b>\$ 11,127</b>	<b>\$ 11,250</b>	<b>123</b>



City of Hill Country Village  
 General Fund—Public Works Department  
 Fiscal Year Ending September 30, 2012



**Supplies and Materials**

5501 · Office Supplies					-
5505 · Food and Entertainment Supplies					-
5507 · Duck & Deer Food and Supplies	245	200	250	200	(50)
5508 · Animal Control Expenses	231	250	0	150	150
5510 · Awards and Memorials					
5520 · Dues and Subscriptions	35	35	35	35	-
5522 · Publications					-
5600 · Maintenance					-
5602 · Building Maintenance	3,774	3,000	3,346	3,000	(346)
5612 · Sign Maintenance	1,011	900	281	300	19
5616 · Street Maintenance	995	1,000	886	700	(186)
5618 · Vehicle Maintenance	1,688	2,200	328	700	372
5620 · Maintenance Tools and Supplies	1,200	1,500	1,044	600	(444)
5630 · Small Equip & Parts	758	1,000	540	600	60
5640 · Vehicle Fuel	2,728	2,900	3,670	3,100	(570)
5643 · Vehicle Wash					
5645 · Vehicle Tires		400		400	400
<b>Total · Supplies and Materials</b>	<b>\$ 12,665</b>	<b>\$ 13,385</b>	<b>\$ 10,380</b>	<b>\$ 9,785</b>	<b>(595)</b>

**Capital Expend. and Projects**

6010 · Heavy Equipment					-
6013 · Vehicle Equipment					-
6015 · New Vehicles					-
6017 · Computer Equipment					-
6030 · Office and Other Equipment					-
6040 · Uniform Purchase/Replacement					-
6050 · Construction Services	950		0		-
ADA upgrades to City Hall					-
Remodel City Hall					-
<b>Total · Capital Expend. and Projects</b>	<b>\$ 950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**Interfund Transfers**

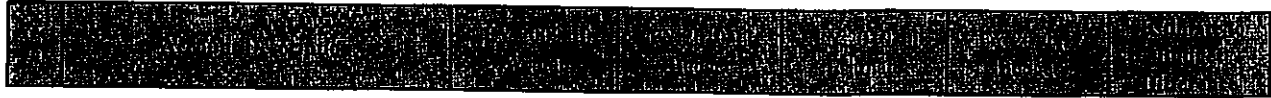
Transfers to Vehicle Replacement Fund					-
<b>Total - Interfund Transfer</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**TOTAL \$ 66,941 \$ 67,217 \$ 64,887 \$ 64,231 (656)**

City of Hill Country Village

# Capital Project Fund

Fiscal Year Ending September 30, 2012



4001 Bond Sales					
4015 Miscellaneous Income					
4025 Franchise Fees					
4095 Sale of Assets					
Audit Adjustment					
4010 Interest-Texpool & Texas Class	56	250	40	250	210
Interest-Bank					
4200 Reimbursements					
4840 Transfer to Capital Project Account					
4900 Innerfund Transfer (Cap Proj to Cap Proj)					
<b>TOTAL REVENUE</b>	<b>\$ 56</b>	<b>\$ 250</b>	<b>\$ 40</b>	<b>\$ 250</b>	<b>210</b>
8100 Interfund Transfer from General Fund					
8630 Interfund Transfer from EDC					
<b>TOTAL-Interfund Transfers</b>					
<b>TOTAL - Revenues</b>	<b>\$ 56</b>	<b>\$ 250</b>	<b>\$ 40</b>	<b>\$ 250</b>	<b>210</b>



5342 Architectural Services					
5345 Engineering Services					
5365 City Attorney Services					
5385 Construction Services					
6050 Construction Services (City Hall)					
6050 Construction Services (Public Works/Parking Facility)					
6050 Construction Services (Entry Sign)					
6055 Land Improvements (Landscaping)					
6060 Building Equipment (Radio Tower Relocation)					
6060 Building Equipment (Audio Visual)					
6060 Building Equipment (Network, Data, Phone)					
6063 Kitchen Equipment					
6067 Utility Extensions					
6069 Site Work					
6070 Furnishings					
6111 Land Purchase					
7000 Contingencies					
8100 Transfers to General Fund					
<b>TOTAL - Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net surplus (deficit)</b>	<b>56</b>	<b>250</b>	<b>40</b>	<b>250</b>	
<b>Beginning Cash</b>	<b>26,580</b>	<b>27,042</b>	<b>26,636</b>	<b>26,676</b>	
<b>Ending Cash/Reserves</b>	<b>26,636</b>	<b>27,292</b>	<b>26,676</b>	<b>26,926</b>	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 26,636</b>	<b>\$ 27,292</b>	<b>\$ 26,676</b>	<b>\$ 26,926</b>	

# Debt Service Fund

Fiscal Year Ending September 30, 2012



4006	Property Tax					0
4010	Interest Income (Checking)		1	1	1	0
4820	Transfer from EDC (Sales Tax)	162,930	167,130	167,130	166,645	-485
	<b>TOTAL - Revenues</b>	<b>\$ 162,930</b>	<b>\$ 167,131</b>	<b>\$ 167,131</b>	<b>\$ 166,646</b>	<b>\$(485)</b>



<b>Contractual Obligation 2000</b>						
5295	Interest Expense	72,205	66,405	66,405	60,920	-5,485
5296	Principal Expense-Bond	90,000	100,000	100,000	105,000	5,000
5290	Bank Service Charges	725	725	725	725	0
5294	Bond Expenses (Financial Advisor)					0
	Transfer to General Fund					0
	<b>Subtotal-Debt Service</b>	<b>\$ 162,930</b>	<b>\$ 167,130</b>	<b>\$ 167,130</b>	<b>\$ 166,645</b>	<b>\$(485)</b>
	<b>TOTAL - Expenses</b>	<b>\$ 162,930</b>	<b>\$ 167,130</b>	<b>\$ 167,130</b>	<b>\$ 166,645</b>	<b>\$(485)</b>
	<b>Net surplus (deficit)</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	
	<b>Beginning Cash</b>	<b>7</b>	<b>9</b>	<b>7</b>	<b>8</b>	
	<b>Ending Cash/Reserves</b>	<b>7</b>	<b>10</b>	<b>8</b>	<b>9</b>	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$ 162,937</b>	<b>\$ 167,140</b>	<b>\$ 167,138</b>	<b>\$ 166,654</b>	



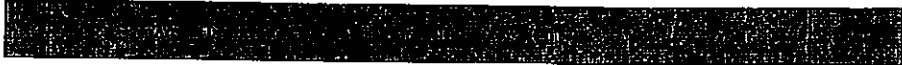
2000		\$ 69,902.50	\$ 69,902.50	\$ 3,340,135.50
2001	55,000.00	117,880.00	172,880.00	3,167,255.50
2002	60,000.00	113,855.00	173,855.00	2,993,400.50
2003	60,000.00	109,655.00	169,655.00	2,823,745.50
2004	65,000.00	105,280.00	170,280.00	2,653,465.50
2005	70,000.00	100,555.00	170,555.00	2,482,910.50
2006	75,000.00	95,480.00	170,480.00	2,312,430.50
2007	80,000.00	90,055.00	170,055.00	2,142,375.50
2008	85,000.00	84,280.00	169,280.00	1,973,095.50
2009	85,000.00	78,330.00	163,330.00	1,809,765.50
2010	90,000.00	72,205.00	162,205.00	1,647,560.50
2011	100,000.00	66,405.00	166,405.00	1,481,155.50
2012	105,000.00	60,920.00	165,920.00	1,315,235.50
2013	110,000.00	55,088.00	165,088.00	1,150,147.50
2014	115,000.00	48,899.00	163,899.00	986,248.50
2015	120,000.00	42,347.00	162,347.00	823,901.50
2016	130,000.00	35,315.00	165,315.00	658,586.50
2017	135,000.00	27,825.00	162,825.00	495,761.50
2018	145,000.00	19,882.00	164,882.00	330,879.50
2019	155,000.00	11,875.00	166,875.00	164,004.50
2020	160,000.00	4,004.00	164,004.00	0.50
	<b>\$ 2,000,000</b>	<b>\$ 1,400,038</b>	<b>\$ 3,400,038</b>	

Amount owed at end of FY 2011-12

Hill Country Village Economic Development Corporation

**Economic Development Corporation**

Fiscal Year Ending September 30, 2012



4005 Sales Tax	123,811	120,000	134,063	120,000	(14,063)
Interfund Transfer					
4010 Interest-Taxpool/Texas Class	452	2,500	231	500	269
4010 Interest-Bank	19	10	19	10	(9)
<b>TOTAL - Revenues \$</b>	<b>124,282 \$</b>	<b>122,510 \$</b>	<b>134,313 \$</b>	<b>120,510 \$</b>	<b>(13,803)</b>

**Travel, Training, & Prof Dues**

5107 Lodging					
5110 Meals					
5112 Mileage					
5114 Parking					
5120 Training					
5125 Seminar and Conference Fees					
5140 Professional Dues					
<b>Total - Travel, Training, &amp; Prof Dues \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	

**Operational Costs**

5202 Postage and Delivery					
5240 Public Notice	31	70		70	70
5245 Printing and Reproduction					
5290 Bank Service Charges					
5381 City Attorney Services					
Small Business Development					
Water Main Land Acquisition					
5367 Computer Consultant Services					
<b>Total - Operational Costs \$</b>	<b>31 \$</b>	<b>70 \$</b>	<b>- \$</b>	<b>70</b>	<b>70</b>

**Supplies and Materials**

5505 Food and Entertainment Supplies					
5520 Dues and Subscriptions					
5522 Publications					
5580 Computer Equipment					
5603 Computer Software					
5630 Small Equip & Parts					
<b>Total - Supplies and Materials \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	

**Capital Expend. and Projects**

6025 Radio Units					
6030 Office and Other Equipment					
<b>Total - Capital Expend. and Projects \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	

**Interfund Transfers**

8100 Transfer to General Fund	10,000	10,000	10,000	10,000	
8611 Transfer to Debt Service	162,930	167,130	167,130	166,405	(725)
8611 Transfer to Debt Service (Tax Notes 2001)					
8620 Transfer to Grants-In-Aid					
Transfer to Venue Tax Fund					
8630 Transfer to Capital Project Fund					
<b>Total - Interfund Transfers \$</b>	<b>172,930 \$</b>	<b>177,130 \$</b>	<b>177,130 \$</b>	<b>176,405 \$</b>	<b>(725)</b>

<b>TOTAL - Expenses \$</b>	<b>172,961 \$</b>	<b>177,200 \$</b>	<b>177,130 \$</b>	<b>176,475</b>	
<b>Net surplus (deficit)</b>	<b>(48,679)</b>	<b>(54,690)</b>	<b>(42,817)</b>	<b>(53,965)</b>	
<b>Beginning Cash</b>	<b>356,641</b>	<b>288,121</b>	<b>307,962</b>	<b>265,145</b>	
<b>Ending Cash/Reserves</b>	<b>307,962</b>	<b>233,431</b>	<b>265,145</b>	<b>209,180</b>	
<b>TOTAL APPROPRIATIONS \$</b>	<b>480,923 \$</b>	<b>410,631 \$</b>	<b>442,275 \$</b>	<b>385,655</b>	

# Road Maintenance Fund

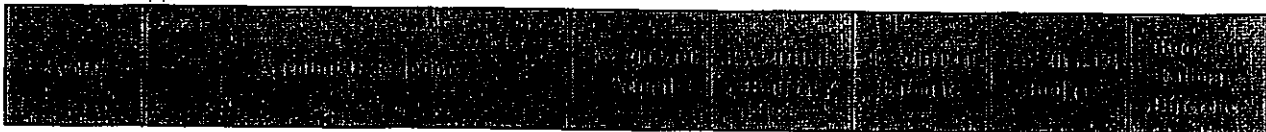
The Road Maintenance Fund is used to maintain and repair municipal streets that existed on the date of the election to adopt the tax, November 2, 2004. It may not be used to build new streets. "Street" is defined as the entire width of right of way designated by a city for vehicular travel. The term 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 ¼ 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 expired 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 November 4, 2008 for this purpose and the voters re-authorized the tax. The tax now expires on March 31, 2013.

The City Engineer provided an estimate to repair the roads in 2006 that totaled \$1,014,003. The City Council may wish to supplement the Road Maintenance Fund with other funding sources, such as allocations from the General Fund or increased property taxes.

### Policy Consideration:

On February 2, 2002, City Council held an election to determine the funding of the Road Project-Phase II & III as well as that of a proposed City Hall. Throughout the planning phase of the two projects, costs for both projects increased beyond funds planned. Voters approved transferring funds from the City Hall project to fully fund the Road Project. Although the Road Maintenance Fund continues to build at a rate of \$150-175,000 per year, street repairs are costly and the City Council should consider tapping into the General Fund or raising additional property taxes.

City of Hill Country Village  
 Road Maintenance Fund - 22  
 Fiscal Year Ending September 30, 2012



4005 Sales Tax	123,811	136,000	134,063	130,000	(4,063)
4010 Interest (Checking, Texas Class, TexPool)	1,784	5,440	1,452	1,400	(52)
<b>Total Revenues</b>	<b>\$125,595</b>	<b>\$141,440</b>	<b>\$135,515</b>	<b>\$131,400</b>	<b>(4,115)</b>
<b>Capital Expend. and Projects</b>					
6017 Computer Equipment					
6050 Construction Services					
<b>Total - Capital Expend. and Projects</b>					
<b>TOTAL - Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Net surplus (deficit)</b>	<b>\$125,595</b>	<b>\$141,440</b>	<b>\$135,515</b>	<b>\$131,400</b>	
<b>Beginning Cash</b>	<b>\$561,641</b>	<b>\$846,605</b>	<b>\$687,236</b>	<b>\$822,751</b>	
<b>Ending Cash/Reserves</b>	<b>\$687,236</b>	<b>\$988,045</b>	<b>\$822,751</b>	<b>\$954,151</b>	
<b>TOTAL APPROPRIATIONS</b>	<b>\$687,236</b>	<b>\$988,045</b>	<b>\$822,751</b>	<b>\$954,151</b>	

# ***Special Revenue Funds***

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## **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.

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# 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 2011-12 proposed budget reflects no new grant applications. This fund also represents the School Crossing Guard and Police Training funds and expenditures which does reflect appropriations. These two funds are on-going and have no ending date. All appropriations are controlled by individual grant.

## City of Hill Country Village

### Grants-in-Aid Fund - 13

Fiscal Year Ending September 30, 2012

Account Number	Description	2011	2012	2011	2012	2011	2012
4009	School Crossing Guard	1,238	1,200	1,209	1,200		(9)
4012	Grants						
	Department of Justice-COPS MORE 98						
	Department of Justice-Bulletproof Vest						
	City of San Antonio-Metro Health						
	FEMA/DEM Flood 2002 Road Repair						
	Bicycle Donations						
	School Crossing Guard						
	AACOG Chipper Grant						
	Texas Eng. Ext. Service (Homeland Sec.)						
4016	State Training Grant	1,319	1,300	1,304	1,300		(4)
4200	Reimbursements						
4830	Transfers to Grants-in-Aid						
4010	Interest (Checking & Texas Class)	74	400	54	400		346
	<b>TOTAL - Revenues \$</b>	<b>2,631 \$</b>	<b>2,900 \$</b>	<b>2,567 \$</b>	<b>2,900 \$</b>		<b>333</b>
<b>Travel, Training, &amp; Prof. Dues</b>							
5120	Training	3,868	1,200	1,565	1,200		(365)
	<b>Total - Travel, Training, &amp; Prof Dues \$</b>	<b>3,868 \$</b>	<b>1,200 \$</b>	<b>1,565 \$</b>	<b>1,200 \$</b>		<b>(365)</b>
<b>Operational Costs</b>							
5249	Uniform Purchase/Replacement						
	<b>Total - Operational Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Supplies and Materials</b>							
5501	Office Supplies						
5503	School Safety Fund Purchases		1,200	3,144	1,200		(1,944)
5520	Dues and Subscriptions						
5580	Computer Equipment						
5630	Small Equipment and Parts						
	<b>Total - Supplies and Materials \$</b>	<b>\$ -</b>	<b>1,200 \$</b>	<b>3,144 \$</b>	<b>1,200 \$</b>		<b>(1,944)</b>
<b>Capital Expenditures</b>							
6010	Heavy Equipment						
6015	New Vehicles						
6025	Radio Units						
6027	Other Public Safety Equipment						
	<b>Total - Capital Expenditures \$</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Interfund Transactions</b>							
8100	Transfer to General Fund						
	<b>Total - Interfund Transactions</b>						
	<b>TOTAL - Expenses \$</b>	<b>3,868 \$</b>	<b>2,400 \$</b>	<b>4,709 \$</b>	<b>2,400 \$</b>		<b>(2,309)</b>
	<b>Net surplus (deficit)</b>	<b>(1,237)</b>	<b>500</b>	<b>(2,142)</b>	<b>500</b>		

Beginning Cash	9,225	11,075	7,988	5,846
Ending Cash/Reserves \$	7,988 \$	11,575 \$	5,846 \$	6,346
<b>TOTAL APPROPRIATIONS \$</b>	<b>11,856 \$</b>	<b>13,975 \$</b>	<b>10,555 \$</b>	<b>8,746</b>

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# Court Technology Fund

The City of Hill Country Village established a special fund to provide monies for improvements in court technology on August 19, 1999 (Ord. 756). 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, 2012

4050	Municipal Court	1,473	2,100	1,244	2,100	856
4010	Interest (Checking)		1	1	1	0
	<b>TOTAL - Revenues</b>	<b>\$ 1,473</b>	<b>\$ 2,101</b>	<b>\$ 1,245</b>	<b>\$ 2,101</b>	<b>856</b>
<b>Operational Costs</b>						
5203	Comm-Court Program	1,259	1,300	1,300	1,341	41
5630	Small equipment & parts Court upgrade		-	-	-	-
	<b>TOTAL - Operational Costs</b>	<b>\$ 1,259</b>	<b>\$ 1,300</b>	<b>\$ 1,300</b>	<b>\$ 1,341</b>	<b>41</b>
<b>Capital Expend. and Projects</b>						
6017	Computer Equipment					
	<b>TOTAL - Capital Expend. and Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>TOTAL - Expenses</b>	<b>\$ 1,259</b>	<b>\$ 1,300</b>	<b>\$ 1,300</b>	<b>\$ 1,341</b>	<b>41</b>
	<b>Net surplus (deficit)</b>	<b>214</b>	<b>801</b>	<b>(55)</b>	<b>760</b>	
	<b>Beginning Cash</b>	<b>2,830</b>	<b>3,132</b>	<b>3,044</b>	<b>2,989</b>	
	<b>Ending Cash/Reserves</b>	<b>\$ 3,044</b>	<b>\$ 3,933</b>	<b>\$ 2,989</b>	<b>\$ 3,749</b>	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,303</b>	<b>\$ 5,233</b>	<b>\$ 4,289</b>	<b>\$ 5,090</b>	

# Court Security Fund

The City of Hill Country Village established a special fund to fund improvements in court building security on August 19, 1999 (Ord. 757). Due to in-house bookkeeping issues, no funds were actually recorded to the fund until the audit of FY 2000-01. 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) bailiffs, deputy sheriffs, deputy constables, or contract security personnel during times when they are providing appropriate security services;
- (7) signage;
- (8) confiscated weapon inventory and tracking systems;
- (9) locks, chains, alarms, or similar security devices;
- (10) the purchase or repair of bullet-proof glass; and
- (11) continuing education on security issues for court personnel and security personnel.

As per state statute, these funds are budgeted and controlled by City Council. For FY 2011-12, funds are budgeted to pay for alarm system services and system upgrades.

**City of Hill Country Village  
Court Security Fund - 16  
Fiscal Year Ending September 30, 2012**

4050	Municipal Court	1,102	1,600	933	1,600	667
4010	Interest (Checking & Texas Class)	3	200	2	200	198
	<b>TOTAL - Revenues</b>	<b>\$ 1,105</b>	<b>\$ 1,800</b>	<b>\$ 935</b>	<b>\$ 1,800</b>	<b>\$ 865</b>
<b>Travel, Training, &amp; Professional Dues</b>						
5120	Training	-	100	-	100	100
	<b>Total - Travel, Training, &amp; Professional Dues</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>
<b>Operational Costs</b>						
5220	Alarm System Services	659	650	695	650	(45)
	<b>Total - Operational Costs</b>	<b>\$ 659</b>	<b>\$ 650</b>	<b>\$ 695</b>	<b>\$ 650</b>	<b>(45)</b>
<b>Supplies and Materials</b>						
5602	Building Maintenance	-	-	-	-	-
5630	Small Equip & Parts	-	-	-	-	-
	<b>Total - Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Expend. and Projects</b>						
6030	Office and Other Equipment	-	-	-	-	-
	Video monitoring system	-	-	-	-	-
	<b>Total - Capital Expend. and Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>6060 Building Equipment</b>						
	Video System	-	-	-	-	-
	<b>Total - Building Equipment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL - Expenses</b>	<b>\$ 659</b>	<b>\$ 750</b>	<b>\$ 695</b>	<b>\$ 750</b>	<b>\$ 55</b>
	<b>Net surplus (deficit)</b>	<b>446</b>	<b>1,050</b>	<b>240</b>	<b>1,050</b>	
	<b>Beginning Cash</b>	<b>2,601</b>	<b>4,633</b>	<b>3,047</b>	<b>3,287</b>	
	<b>Ending Cash/Reserves</b>	<b>\$ 3,047</b>	<b>\$ 5,683</b>	<b>\$ 3,287</b>	<b>\$ 4,337</b>	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,706</b>	<b>\$ 6,433</b>	<b>\$ 3,982</b>	<b>\$ 5,087</b>	

# 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 computers. By budgeting a fixed amount each year, a single year's budget will not be impacted when large-ticket items need replacement. FY 2005-06 saw the first expenditures out of the fund for the replacement of four patrol cars. Public Works began budgeting for a new truck in FY 2006-07. The Fund will track Police and Public Works funds separately.

City of Hill Country Village  
 Vehicle Replacement Fund - 18  
 Fiscal Year Ending September 30, 2012

[REDACTED]						
	<b>Police</b>					
4810	Transfer from General Fund	35,500	35,500	35,500	35,500	-
	Other Income - 4015 Misc Income					
4010	Interest (Checking & Texas Class)	140	500	65	500	435
						-
	<b>Public Works</b>					
	Transfer from General Fund	12,000				
	Other Income					
4010	Interest (Checking & Texas Class)	50	150	65	150	85
<b>Other</b>						
4095	Sale of Assets	15,800				
	<b>TOTAL - Revenues</b>	<b>\$ 63,490</b>	<b>\$ 36,150</b>	<b>\$ 35,630</b>	<b>\$ 36,150</b>	<b>\$ 520</b>
[REDACTED]						
	<b>Capital Expend. and Projects</b>					
6010	Heavy Equipment					
6013	Vehicle Equipment					
6027	Other Public Safety Equipment					
6015	New Vehicles	57,946	87,000		87,000	87,000
	<b>Total - Capital Expend. and Projects</b>	<b>\$ 57,946</b>	<b>\$ 87,000</b>	<b>\$ -</b>	<b>\$ 87,000</b>	<b>\$ 87,000</b>
	<b>TOTAL - Expenses</b>	<b>\$ 57,946</b>	<b>\$ 87,000</b>	<b>\$ -</b>	<b>\$ 87,000</b>	<b>\$ 87,000</b>
	<b>Net surplus (deficit)</b>	<b>5,544</b>	<b>(50,850)</b>	<b>35,630</b>	<b>(50,850)</b>	
	<b>Beginning Cash</b>	<b>67,250</b>	<b>138,485</b>	<b>72,794</b>	<b>108,424</b>	
	<b>Ending Cash/Reserves</b>	<b>\$ 72,794</b>	<b>\$ 87,635</b>	<b>\$ 108,424</b>	<b>\$ 57,574</b>	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$ 130,740</b>	<b>\$ 174,635</b>	<b>\$ 108,424</b>	<b>\$ 144,574</b>	

# Venue Tax Fund

The Venue Tax Fund (a.k.a. Motor Vehicle Rental Tax) accounts for revenues and expenditures collected from car rentals 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 items such as fire, police, and 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 Town of Hollywood Park. A new fund was created to account for these monies.

Policy Consideration: The current tax rate is 2 percent. The City may raise this tax up to 5 percent based on the wording in the enabling vote by voters of Hill Country Village. The City has one rental car location. Hill Country Village can increase this tax, but should be mindful that by increasing this tax, it may affect the decision of this one firm to continue to do business in the City.

City of Hill Country Village  
 Venue Tax Fund - 19  
 Fiscal Year Ending September 30, 2012



4004	Venue Tax	31,079	36,480	34,381	36,480	2,099
4010	Interest (Checking & Texas Class)	98	182	60	182	122
	<b>TOTAL - Revenues \$</b>	<b>31,177 \$</b>	<b>36,662 \$</b>	<b>34,441 \$</b>	<b>36,662</b>	<b>2,221</b>
<b>Operational Costs</b>						
5350	Fire Department Services	60,000	60,000	60,000	30,000	(30,000)
	<b>Total - Operational Costs \$</b>	<b>60,000 \$</b>	<b>60,000 \$</b>	<b>60,000 \$</b>	<b>30,000</b>	<b>(30,000)</b>
	<b>TOTAL - Expenses \$</b>	<b>60,000 \$</b>	<b>60,000 \$</b>	<b>60,000 \$</b>	<b>30,000</b>	<b>(30,000)</b>
	<b>Net surplus (deficit)</b>	<b>(28,823)</b>	<b>(23,338)</b>	<b>(25,559)</b>	<b>6,662</b>	
	<b>Beginning Cash</b>	<b>57,840</b>	<b>75,153</b>	<b>29,017</b>	<b>3,458</b>	
	<b>Ending Cash/Reserves \$</b>	<b>29,017 \$</b>	<b>51,815 \$</b>	<b>3,458 \$</b>	<b>10,120</b>	
	<b>TOTAL APPROPRIATIONS \$</b>	<b>89,017 \$</b>	<b>111,815 \$</b>	<b>63,458 \$</b>	<b>40,120</b>	

AN ORDINANCE ADOPTING THE BUDGET OF  
THE CITY OF HILL COUNTRY VILLAGE, TEXAS, FOR FISCAL YEAR 2011-12,  
BEGINNING OCTOBER 1, 2011 AND ENDING SEPTEMBER 30, 2012, AND  
ORDERING SAME FILED WITH  
THE CITY ADMINISTRATOR AND COUNTY CLERK

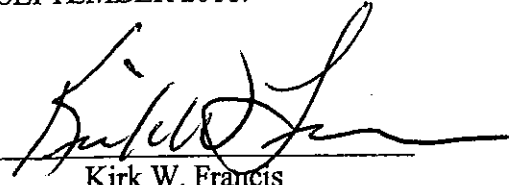
WHEREAS, the budget for the fiscal year beginning October 1, 2011 and ending September 30, 2012 was duly presented and a Public Hearing was held by the City Council of the City of Hill Country Village, Texas, and public notice of said Public Hearing was caused to be given by the City Council and modifications have been made to said proposed budget and are incorporated herein.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HILL COUNTRY VILLAGE, TEXAS:

The budget for the City of Hill Country Village, Bexar County, Texas, for the fiscal year beginning October 1, 2011 and ending September 30, 2012, attached to this Ordinance be and is hereby adopted, and it is ordered that a true copy of the budget as adopted be filed with the City Administrator and County Clerk with the following stipulations:

1. The budget includes revised fiscal appropriations for revenue, appropriated fund balance and expenditures, salary table, pay ranges for positions, and authorized positions summarized in the attached document.
2. Expenditures in the General Fund shall be controlled at the fund level;
3. The Capital Project Fund shall be budgeted by project;
4. The Grants-in-Aid Fund shall be budgeted by each grant's project date;
5. Funds other than the General Fund and Capital Project Fund shall be controlled by line item;
6. The Economic Development Corporation budget is not included in the adoption of the City's budget;
7. No expenditure of funds of the City of Hill Country Village shall be made during said fiscal year except in compliance with such adopted budget;
8. The City's Investment Policy, contained herein, has been reviewed and is reaffirmed;
9. The City's Investment Officers are the City Administrator, Administrative Assistant, and Bookkeeper/Court Clerk; and
10. All sections of ordinances in conflict with this ordinance are hereby repealed.

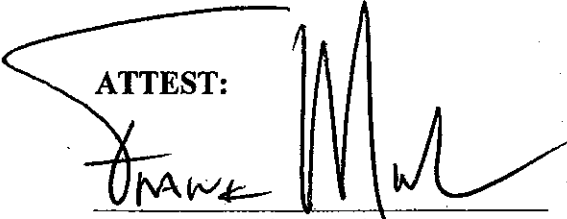
PASSED AND APPROVED THIS THE 15<sup>th</sup> DAY OF SEPTEMBER 2011.



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Kirk W. Francis  
Mayor

ATTEST:



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Frank Morales  
City Administrator  
Acting City Secretary

AN ORDINANCE APPROVING THE BUDGET OF  
THE HILL COUNTRY VILLAGE ECONOMIC DEVELOPMENT  
CORPORATION FOR FISCAL YEAR 2011-12,  
BEGINNING OCTOBER 1, 2011 AND ENDING SEPTEMBER 30, 2012, AND  
ORDERING SAME FILED WITH THE CITY ADMINISTRATOR  
AND COUNTY CLERK

WHEREAS, the budget for the fiscal year beginning October 1, 2011 and ending September 30, 2012 was duly presented to the Board of Directors of the Hill Country Village Economic Development Corporation and approved by such board on July 18, 2011.

WHEREAS, Public Notice concerning proposed expenditures of the Hill Country Village Economic Development Corporation was published in the North Central News on July 14, 2011;

WHEREAS, expenditures may not be made by the Hill Country Village Economic Development Corporation until sixty (60) days following the publication of notice; and

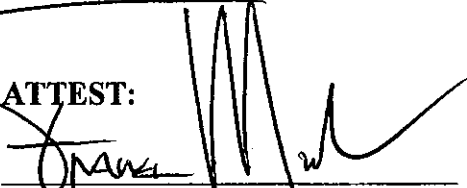
WHEREAS, a Public Hearing was held on July 28, 2011 by the City Council of the City of Hill Country Village, Texas, and public notice of said Public Hearing was caused to be given by the City Council on July 14, 2011 in the North Central News, the City's newspaper of record; NOW THEREFORE

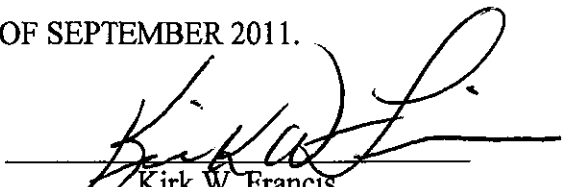
NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HILL COUNTRY VILLAGE, TEXAS:

The attached budget for Hill Country Village Economic Development Corporation for the fiscal year beginning October 1, 2011 and ending September 30, 2012, be, is hereby approved, and it is ordered that a true copy of the budget as approved be attached to this ordinance and made part of and be filed with the City Administrator and County Clerk with the following stipulations:

1. No expenditure of funds of the Hill Country Village Economic Development Corporation shall be made during said fiscal year except in compliance with such adopted budget.
2. All sections of ordinances in conflict with this ordinance are hereby repealed.

PASSED AND APPROVED THIS THE 15<sup>th</sup> DAY OF SEPTEMBER 2011.

ATTEST:  
  
Frank Morales  
City Administrator  
Acting City Secretary

  
Kirk W. Francis  
Mayor

**AN ORDINANCE ADOPTING THE YEAR 2011 TAX RATE**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HILL COUNTRY VILLAGE, TEXAS:

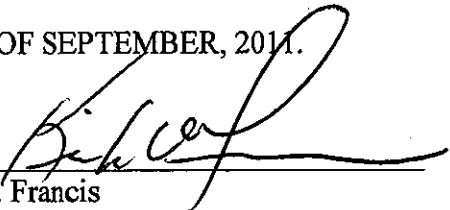
The City Council of the City of Hill Country Village, Texas, does hereby levy or adopt the tax rate on \$100.00 valuation for this city for the year 2011 as follows:

0.0950000 for the purpose of maintenance and operation


-0- for the payment of principal and interest on debt

0.0950000 total tax rate

PASSED AND APPROVED THIS, THE 15<sup>th</sup> DAY OF SEPTEMBER, 2011.

  
\_\_\_\_\_  
Kirk W. Francis  
Mayor

ATTEST:

  
\_\_\_\_\_  
Frank Morales, City Administrator  
Acting City Secretary



purchases for the purpose of meeting said emergency; but the city administrator shall file promptly with council a certificate showing such emergency and the necessity for such action, together with an itemized account of all expenditures.

(Ord. No. 825, § 6, 7-19-2001)

**Sec. 2-72. Bond.**

The city administrator shall furnish a surety bond to be approved by the council, said bond to be conditioned on the faithful performance of all the administrator's duties. The premium of the bond shall be paid by the city.

(Ord. No. 825, § 7, 7-19-2001)

**Sec. 2-73. Compensation.**

The city administrator shall receive such compensation as the council shall fix from time to time by ordinance or resolution.

(Ord. No. 825, § 8, 7-19-2001)

**Sec. 2-74. Definitions.**

With regard to this and other city ordinances, the terms "city councilmember," "city councilman," "city councilwoman" shall have the same meaning and intent as "alderman" as described in Texas Local Government Code. Additionally, the term "city council" shall have the same meaning and intent as "board of aldermen."

(Ord. No. 825, § 10, 7-19-2001)

**Secs. 2-75—2-83. Reserved.**

**ARTICLE IV. FINANCE**

**DIVISION 1. GENERALLY**

**Secs. 2-84—2-91. Reserved.**

**DIVISION 2. INVESTMENT POLICY\***

**Sec. 2-92. Generally.**

It is the policy of the city to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the city and conforming to all state statutes governing investment of public funds. The city shall adopt, by resolution, its investment strategies and policy not less than annually. The

\*State law reference—Public Funds Investment Act, V.T.C.A., Government Code § 2256.001 et seq.

resolution shall include a record of changes made to either the investment policy or strategy. This policy serves to satisfy the statutory requirements of the Public Funds Investment Act to define, adopt and review a formal investment strategy and policy.

(Ord. No. 881, 6-19-2003)

**Sec. 2-93. Scope.**

This investment policy applies to all financial assets of the city. These funds are accounted for in the city's annual financial audit report and include:

- (1) General Fund;
- (2) Capital Projects Fund;
- (3) Debt Service Fund;
- (4) Grants-in-Aid Fund;
- (5) Oakwilt Fund;
- (6) Court Technology Fund;
- (7) Court Security Fund;
- (8) Venue Tax Fund;
- (9) Economic Development Corporation Fund.

(Ord. No. 881, § 1, 6-19-2003)

**Sec. 2-94. Prudence.**

(a) Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

(b) The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

(Ord. No. 881, § 2, 6-19-2003)

**Sec. 2-95. Objectives.**

The city shall manage and invest its cash with four objectives:

- (1) *Safety*: The primary objective of the city's investment activity is the preservation of capital. Each investment transaction shall be conducted in a manner to avoid capital losses, whether they are from securities defaults or erosion of market value.

- (2) *Liquidity:* The city's investment portfolio will remain sufficiently liquid to enable the city to meet all operating requirements that might reasonably be anticipated. This will be achieved by matching investment maturities with forecasted cash flow requirements.
  - (3) *Return on investment:* The city's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles that is commensurate with the city's investment risk constraints and cash flow characteristics.
  - (4) *Public trust:* All participants in the city's investment process shall act responsibly as custodians of the public trust.
- (Ord. No. 881, § 3, 6-19-2003)

**Sec. 2-96. Delegation of authority.**

Management responsibility for the investment program is hereby delegated to the city administrator who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the program.

(Ord. No. 881, § 4, 6-19-2003)

**Sec. 2-97. Ethics and conflict of interest.**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the mayor and city council any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the city.

(Ord. No. 881, § 5, 6-19-2003)

**Sec. 2-98. Authorized financial dealers institutions.**

The city administrator shall maintain a list of financial institutions authorized to provide investment services as approved by the city council. No public funds shall be deposited except in a qualified public depository as established by state law. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the city administrator with audited financial statements, proof of National Association of Security Dealers certification, and depository agreements. They also shall acknowledge receipt of and agree to comply with the city investment policy.

(Ord. No. 881, § 6, 6-19-2003)

**Sec. 2-99. Authorized and suitable investments.**

Investments are restricted to:

- (1) FDIC-insured bank deposits, including certificates of deposit;

- (2) Collateralized bank deposits;
- (3) U.S. Government Treasury bills and notes, including SWEEP accounts that invest in U.S. Treasury obligations;
- (4) Government agencies;
- (5) Local government investment pools, such as TexPool, which are rated in the highest investment category by at least one nationally recognized rating service.

No other investments will be made without authorization of the city council.

(Ord. No. 881, § 7, 6-19-2003)

**Sec. 2-100. Collateralization.**

Deposits of public funds in checking, savings, and certificates of deposit shall be secured by eligible securities in an amount not less than 102 percent of the total uninsured deposits. Collateral will be held by an independent third party and evidence of ownership naming the city as pledgee shall be provided by the depository. The depository will have the responsibility of maintaining adequate collateral as required in this policy. The right of collateral substitution is granted.

(Ord. No. 881, § 8, 6-19-2003)

**Sec. 2-101. Safekeeping and custody.**

All security transactions entered into by the city shall be purchased using the delivery vs. payment method. Securities, including collateral, shall be held by a third party custodian in the name of the city or on behalf of the city as evidenced by safekeeping receipts.

(Ord. No. 881, § 7, 6-19-2003)

**Sec. 2-102. Diversification and maximum maturities.**

(a) The city administrator will retain sufficient cash working funds to cover anticipated expenditures plus a surplus to handle most emergency situations. Excess funds will be invested in approved instruments, with maturities matching anticipated cash flow requirements. The city generally will not invest directly in securities maturing more than one year from the date of purchase. However, the city administrator may elect to invest not more than 50 percent of excess funds in investments with maturities from one to three years.

(b) No longer term investments will be made directly by the city without written authorization of the city council and then only if the maturity coincides as nearly as practicable with the expected use of the funds.

(Ord. No. 881, § 8, 6-19-2003)

**Sec. 2-103. Internal controls.**

The city administrator shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures.

(Ord. No. 881, § 9, 6-19-2003)

**Sec. 2-104. Performance standards.**

(a) The investment portfolio shall be designed to obtain a rate of return throughout budgetary and economic cycles commensurate with the investment risk constraints and cash flow needs. The city administrator shall use the six-month U.S. Treasury bill rate to determine if adequate yields are being achieved.

(b) The investment strategy is generally passive and securities will be held until maturity unless prevailing market conditions or emergency needs require otherwise.

(Ord. No. 881, § 10, 6-19-2003)

**Sec. 2-105. Reporting.**

The city administrator shall provide to the city council monthly reports of investments listing individual securities, maturity dates, coupon, discount, or earning rate, par value, amortized book value, and market value. Market value shall be determined by monthly statements provided by the broker/dealer or quotations from the Wall Street Journal.

(Ord. No. 881, § 11, 6-19-2003)

**Sec. 2-106. Investment policy adoption.**

The city's investment policy shall be adopted by ordinance of the city council. The policy shall be reviewed annually by the city council and any modifications made thereto must be approved by the city council.

(Ord. No. 881, § 12, 6-19-2003)

**Secs. 2-107—2-125. Reserved.****DIVISION 3. CAPITAL ASSETS, DEFINING CAPITAL OUTLAYS****Sec. 2-126. Capital assets.**

(a) A capital outlay is defined as expenditures for the acquisition of capital assets. This includes the cost of land, buildings, permanent improvements, machinery, large tools, furniture, and equipment which has a per-unit cost of \$5,000.00 or greater.

(b) A capital asset is defined as an item which has a useful life of more than one year and which has a per-unit cost of \$5,000.00 or greater or, if assembled of many parts or added items, have a collective value of \$5,000.00 or greater.

(c) All capital assets will be accounted for in the General Fixed Asset Account Group.

(d) The city will maintain these assets at a level adequate to protect the city's capital investment and to minimize future maintenance and replacement costs.

(e) Disposal of capital assets will follow state guidelines.

(Ord. No. 896, 12-9-2003)