



***City of
Hill Country Village***

And

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

***Fiscal Year 2014-15
Adopted Budget***

This budget will raise more total property taxes than last year's budget by \$14,136.00 or 4.3% and of that amount \$289,136 is tax revenue to be raised from new property added to the tax roll this year.

City of Hill Country Village
 General Fund
 Fiscal Year Ending September 30, 2015

General Fund Revenue & Expenditure Summary

Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	2013-14 Estimate to 2014-15 Budget difference
REVENUE					
Sales Tax	758,105	800,000	745,000	760,000	15,000
Property Tax	278,151	275,000	275,000	289,136	14,136
Interest Income	1,778	2,200	3,556	2,200	(1,356)
Franchise	123,436	131,255	123,754	172,627	48,873
City Public Service	87,376	94,355	87,954	135,727	47,773
AT&T	10,310	12,900	12,000	12,900	900
Time Warner Cable	22,104	20,000	20,000	20,000	-
Waste Management	2,152	3,000	2,900	3,000	100
Other	1,494	1,000	900	1,000	100
Municipal Court	29,809	40,000	36,000	40,000	4,000
Sewer Use Fees	54,039	55,000	54,575	55,000	425
Health Department	0	-	5,000	5,000	-
Permits	36,003	34,000	40,400	41,000	600
Other	16,195	15,480	14,730	15,080	-
Liquor Tax	13,015	12,000	11,700	12,000	300
Credit Card Fees	442	400	490	400	(90)
Insurance Proceeds	-	-	-	-	-
Misc. Income	618	380	400	380	(20)
Police Reports	215	200	240	200	(40)
Fingerprinting	505	500	400	500	100
Open Record Req Income	-	-	-	-	-
Unclaimed Funds-Police	-	-	-	-	-
Police Auction	-	-	-	-	-
False Alarm Fees	500	700	50	300	250
Return Check Fee	0	100	100	100	-
Animal Control	900	1,200	1,350	1,200	(150)
Sale of Assets	-	-	-	-	-
Zoning Commission Fees	-	-	-	-	-
Reimbursements	-	-	-	-	-
Interfund Transfer	10,000	10,000	10,000	10,000	-
TOTAL - Revenues	\$ 1,307,516	\$ 1,362,935	\$ 1,308,015	\$ 1,390,043	\$ 82,028

EXPENSES

General & Administrative					
Personnel Services (Admin & Court)	147,569	142,332	146,152	144,680	(1,472)
Travel, Training & Prof Dues	326	1,380	757	1,770	1,013
Operational Costs	-	-	-	355,080	(51,218)
Utilities (Elec/Gas, Water, Phone, Internet)	9,317	9,450	9,193	9,350	157
Sewer Discharge Services	40,914	41,000	43,000	42,000	(1,000)
Insurance (Liability/E&O, Prop.)	2,890	3,110	3,445	3,460	15
Attorney Services	4,637	5,375	8,000	7,000	(1,000)
Engineering Services	79,199	60,000	55,000	4,000	(51,000)
Building Inspection	12,465	12,000	11,500	12,000	500
Health Inspection	2,835	3,000	3,540	3,900	360
Fire Department Services	235,000	235,000	235,000	235,000	-
Accounting & Audit Services	16,000	16,000	16,000	16,000	-
Computer Consultant Service	2,781	2,800	2,400	2,700	300
Judge, Pros., Mag., Court Rep.	8,640	8,640	8,640	8,640	-
Operational Costs - Other	10,073	12,135	10,580	11,030	450
Supplies & Materials	4,112	4,095	4,112	5,825	1,713
Capital Expenditures	-	-	-	-	-
Subtotal	\$ 576,758	\$ 556,317	\$ 557,319	\$ 507,355	(49,963)
Police					
Personnel Services	652,872	645,891	652,491	685,036	32,545
Travel, Training & Prof Dues	4,647	4,240	2,250	4,465	2,215
Operational Costs	-	-	-	26,362	(1,035)

City of Hill Country Village
 General Fund
 Fiscal Year Ending September 30, 2015

General Fund Revenue & Expenditure Summary

Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	2013-14 Estimate to 2014-15 Budget difference
Comm - Badge Software	1,112	1,112	1,112	1,112	-
Comm - MDI	2,748	2,100	1,905	2,000	95
Comm - Radio Airtime	2,376	2,400	2,376	2,400	24
Uniforms Purchase/Replc.	6,817	7,170	10,231	8,500	(1,731)
Insurance (Auto, Law Enf, Prop)	7,621	7,815	8,533	8,850	317
Operational Costs - Other	2,123	2,500	3,240	3,500	260
Supplies & Materials				56,100	7,830
Range & Ammunition	10,178	3,000	2,960	3,500	540
Vehicle Maint., Wash, Tires	5,519	5,800	6,490	8,800	2,310
Vehicle Fuel	32,489	33,000	28,500	30,000	1,500
Small Equip & Parts	1,765	2,500	2,500	4,500	2,000
Supplies & Materials - Other	17,958	8,100	7,820	9,300	1,480
Dispatch Services		13,000			
Capital Expenditures					
Interfund Transfer	31,800	25,500	25,500	35,500	10,000
Subtotal	\$ 780,025	\$ 764,128	\$ 755,908	\$ 807,463	51,555
Public Works					
Personnel Services	46,236	44,723	44,692	48,479	3,787
Travel, Training & Prof Dues	-	-	-	-	-
Operational Costs				10,725	6
Street Lighting Services	7,969	8,000	8,900	8,900	-
Operational Costs - Other	1,776	1,815	1,819	1,825	6
Supplies & Materials	7,886			10,500	(300)
Animal Control Expenses			100		(100)
Building Maintenance	2,488	2,400	2,400	2,800	400
Street, Sign Maintenance	547	1,000	1,000	1,100	100
Vehicle Maint., Wash, Tires	300	400	400	500	100
Vehicle Fuel	3,123	3,200	3,000	3,100	100
Supplies & Materials - Other	1,428	1,245	3,900	3,000	(900)
Capital Expenditures					
Interfund Transfer					
Subtotal	\$ 63,867	\$ 62,783	\$ 66,211	\$ 69,704	3,493
Merit Pool Council Approved	20,000	20,000	20,000	20,000	
Merit Pool Used		(19,866)	(19,866)		
TOTAL - Expenses	\$ 1,420,650	\$ 1,383,360	\$ 1,399,437	\$ 1,384,523	(14,915)
Net surplus (deficit)	(113,134)	(20,425)	(91,422)	5,520	
Beginning Cash	1,422,070	1,308,936	1,308,936	1,217,514	
Ending Cash/Reserves	1,308,936	1,288,511	1,217,514	1,223,034	
TOTAL APPROPRIATIONS	\$2,729,586	\$2,671,871	\$2,616,951	\$2,607,557	

City of Hill Country Village
 General Fund--General & Administrative Department Summary
 Fiscal Year Ending September 30, 2015

Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Difference
EXPENSES					
Personnel Services					
5005 · Salaries, Regular Employees	119,869	116,271	119,200	115,643	(3,557)
5007 · Salaries, Temporary					
5008 · Salaries, Overtime					
5013 · Medical Exam					
5014 · Longevity	1,240	1,236	1,122	1,536	414
5016 · Education Pay					
5018 · Certification Pay					
5020 · SS Employer Contributions	8,931	8,894	8,926	8,847	(79)
5022 · Retirement	3,297	3,704	3,290	4,452	1,162
5028 · Life Insurance	123	123	123	123	-
5030 · Health Insurance	10,225	9,340	9,860	10,470	610
5032 · Health Insurance-Employee Copay Reimbursement					
5034 · Dental Insurance	867	906	863	780	(82)
5036 · Disability Insurance	925	942	931	867	(64)
5038 · Vision	220	222	220	232	11
5040 · Workers' Compensation	1,850	671	1,095	1,214	119
5045 · Unemployment Insurance (SUTA)	22	23	522	518	(5)
5051 · Telephone Allowance					
Total · Personnel Services	\$147,569	\$142,332	\$146,152	\$144,680	(1,472)
Travel, Training, & Prof Dues					
5107 · Lodging	-	300	200	500	300
5110 · Meals	99	200	150	300	150
5112 · Mileage	15	-	15	-	(15)
5114 · Parking	12	-	12	-	(12)
5120 · Training	100	380	280	450	170
5125 · Seminar and Conference Fees	-	200	-	200	
5140 · Professional Dues	100	300	100	320	(200)
Total · Travel, Training, & Prof Dues	\$326	\$1,380	\$757	\$1,770	1,013

City of Hill Country Village
 General Fund--General & Administrative Department Summary
 Fiscal Year Ending September 30, 2015

Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Difference
Operational Costs					
5202 · Postage and Delivery	699	750	750	750	-
5204 · Comm-MDT/Internet	543	550	543	550	7
5206 · Comm-Telephone	2,801	2,800	2,400	2,500	100
5207 · Comm-Long Distance	103	100	100	100	-
5211 · Gas & Electric	4,228	4,300	4,600	4,600	-
5213 · Water/Sewer	1,642	1,700	1,550	1,600	50
5217 · Sewer Discharge Services	40,914	41,000	43,000	42,000	(1,000)
5240 · Public Notice	383	400	350	350	-
5245 · Printing and Reproduction	75	150	-	100	100
5251 · Copy Machine Lease	1,806	2,100	2,100	2,100	-
5272 · Auto Liability Insurance	7	10	10	10	-
5277 · Liability and E & O Insurance	1,719	1,800	2,035	2,100	65
5278 · Property Insurance	1,164	1,300	1,400	1,350	(50)
5289 · Credit Card Fees	663	675	1,300	1,300	-
5290 · Bank Service Charges	-	-	-	-	-
5291 · Bad Debt	-	-	-	-	-
5292 · Cash Over/Under	-	-	-	-	-
5293 · Late Payment Fees	-	-	-	-	-
5335 · Election Costs	1,358	1,500	-	-	-
5345 · Engineering Services	79,199	60,000	55,000	4,000	(51,000)
5347 · Building Inspection Services	12,465	12,000	11,500	12,000	500
5348 · Health Inspection Services	2,835	3,000	3,540	3,900	360
5350 · Fire Department Services	235,000	235,000	235,000	235,000	-
5353 · Payroll Services	2,579	2,700	2,650	2,700	50
5355 · Health Insurance Admin Fee	220	280	-	-	-
5360 · Accounting & Audit Services	16,000	16,000	16,000	16,000	-
5365 · City Attorney Services	4,637	5,375	8,000	7,000	(1,000)
5366 · Other Attorney Services	-	-	-	-	-
5367 · Computer Consultant Services	2,781	2,800	2,400	2,700	300
5370 · Appraisal District Services	1,600	1,700	1,550	1,650	100
5382 · Codification Services	650	1,800	1,800	2,000	200
5390 · Judge Services	4,320	4,320	4,320	4,320	-
5393 · Magistrate Services	-	-	-	-	-
5396 · Prosecutor Services	4,320	4,320	4,320	4,320	-
5401 · State On-Site Sewer Fee	40	80	80	80	-
Total · Operational Costs	\$424,751	\$408,510	\$406,298	\$355,080	(51,218)

City of Hill Country Village
 General Fund--General & Administrative Department Summary
 Fiscal Year Ending September 30, 2015

Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Difference
Supplies and Materials					
5501 · Office Supplies	1,339	1,200	1,339	1,400	61
5505 · Food and Entertainment Supplies	270	270	270	300	30
5510 · Awards and Memorials	95	-	95	-	(95)
5520 · Dues and Subscriptions	2,395	2,525	2,395	2,425	30
5522 · Publications	13	100	13	100	87
5580 · Computer Equipment	-	-	-	1,200	1,200
5601 · Computer Hardware & Software	-	-	-	-	-
5630 · Small Equip & Parts	-	-	-	400	400
					1,713
Total · Supplies and Materials	\$4,112	\$4,095	\$4,112	\$5,825	1,713
Capital Expend. and Projects					
Total · Capital Expend. and Projects	\$0	\$0	\$0	\$0	-
TOTAL	\$576,758	\$556,317	\$557,319	\$507,355	(49,963)

City of Hill Country Village
 General Fund--General & Administrative Department-Administration Division
 Fiscal Year Ending September 30, 2015

Acct #	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Difference
EXPENSES						
Personnel Services						
5005	Salaries, Regular Employees	77,771	75,025	77,200	72,109	(5,091)
5007	Salaries, Temporary					-
5013	Medical Exam		0		0	-
5014	Longevity	570	541	502	721	219
5020	SS Employer Contributions	5,703	5,739	5,745	5,516	(229)
5022	Retirement	2,148	2,390	2,200	2,776	576
5028	Life Insurance	74	74	74	74	-
5030	Health Insurance	6,306	5,604	5,915	6,282	367
5034	Dental Insurance	520	544	518	468	(50)
5036	Disability Insurance	601	608	605	541	(64)
5038	Vision	132	133	132	139	7
5040	Workers' Compensation	1,739	557	963	1,073	110
5045	Unemployment Insurance (SUTA)	13	14	312	311	(2)
Total · Personnel Services		\$ 95,577	\$ 91,229	\$ 94,166	\$ 90,009	\$ (4,157)
Travel, Training, & Prof Dues						
5107	Lodging	0	300	200	500	300
5110	Meals	99	200	150	300	150
5112	Mileage	15		15		(15)
5114	Parking	12		12		(12)
5120	Training	0	280	180	300	120
5125	Seminar and Conference Fees		200		200	200
5140	Professional Dues		200		200	200
Total · Travel, Training, & Prof Dues		\$ 126	\$ 1,180	\$ 557	\$ 1,500	\$ 943

City of Hill Country Village
 General Fund--General & Administrative Department-Administration Division
 Fiscal Year Ending September 30, 2015

Acct #	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Difference
Operational Costs						
5202	Postage and Delivery	699	750	750	750	-
5204	Comm-MDT/Internet	543	550	543	550	7
5206	Comm-Telephone	2,801	2,800	2,400	2,500	100
5207	Comm-Long Distance	103	100	100	100	-
5211	Gas & Electric	4,228	4,300	4,600	4,600	-
5213	Water/Sewer	1,642	1,700	1,550	1,600	50
5217	Sewer Discharge Services	40,914	41,000	43,000	42,000	(1,000)
5240	Public Notice	383	400	350	350	-
5245	Printing and Reproduction	75	150	0	100	100
5251	Copy Machine Lease	1,806	2,100	2,100	2,100	-
5272	Auto Liability Insurance	7	10	10	10	-
5277	Liability and E & O Insurance	1,719	1,800	2,035	2,100	65
5278	Property Insurance	1,164	1,300	1,400	1,350	(50)
5289	Credit Card Fees	663	675	1,300	1,300	-
5290	Bank Service Charges	0				-
5291	Bad Debt					-
5292	Cash Over/Under	0				-
5293	Late Payment Fees	0				-
5335	Election Costs	1,358	1,500	0	0	-
5345	Engineering Services	79,199	60,000	55,000	4,000	(51,000)
5350	Fire Department Services	235,000	235,000	235,000	235,000	-
5353	Payroll Services	2,579	2,700	2,650	2,700	50
5355	Health Insurance Admin Fee	220	280	0	0	-
5360	Accounting & Audit Services	16,000	16,000	16,000	16,000	-
5365	City Attorney Services	4,637	5,375	8,000	7,000	(1,000)
5366	Other Attorney Services	0				-
5367	Computer Consultant Services	2,781	2,800	2,400	2,700	300
5370	Appraisal District Services	1,600	1,700	1,550	1,650	100
5382	Codification Services	650	1,800	1,800	2,000	200
Total · Operational Costs		\$ 400,771	\$ 384,790	\$ 382,538	\$ 330,460	\$ (52,078)

City of Hill Country Village
 General Fund--General & Administrative Department-Administration Division
 Fiscal Year Ending September 30, 2015

Acct #	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Difference
Supplies and Materials						
	5501 · Office Supplies	1,200	1,200	1,200	1,400	200
	5505 · Food and Entertainment Supplies	270	270	270	300	30
	5510 · Awards and Memorials	95		95		(95)
	5520 · Dues and Subscriptions	2,270	2,400	2,270	2,300	30
	5522 · Publications	13	100	13	100	87
	5580 · Computer Equipment	0	0		1,200	1,200
	5601 · Computer Hardware & Software	0				-
	5630 · Small Equip & Parts	0	0	0	400	400
Total · Supplies and Materials		\$ 3,848	\$ 3,970	\$ 3,848	\$ 5,700	\$ 1,852
Capital Expend. and Projects						
Total · Capital Expend. and Projects		\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies						
Total - Contingencies		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 500,322	\$ 481,169	\$ 481,108	\$ 427,669	\$ (53,440)

City of Hill Country Village
 General Fund--General & Administrative Dept-Municipal Court Division
 Fiscal Year Ending September 30, 2015

Acct #	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Difference
EXPENSES						
Personnel Services						
5005	Salaries, Regular Employees	42,098	41,246	42,000	43,534	1,534
5014	Longevity	670	695	620	815	195
5020	SS Employer Contributions	3,228	3,155	3,181	3,330	149
5022	Retirement	1,149	1,314	1,090	1,676	586
5028	Life Insurance	49	49	49	49	-
5030	Health Insurance	3,919	3,736	3,945	4,188	243
5034	Dental Insurance	347	362	345	312	(33)
5036	Disability Insurance	324	334	326	327	1
5038	Vision	88	89	88	93	4
5040	Workers' Compensation	111	114	132	141	9
5045	Unemployment Insurance (SUTA)	9	9	210	207	(3)
Total · Personnel Services		\$ 51,992	\$ 51,103	\$ 51,986	\$ 54,672	\$ 2,685
Travel, Training, & Prof Dues						
5107	Lodging					-
5110	Meals					-
5112	Mileage					-
5114	Parking					-
5120	Training	100	100	100	150	50
5125	Seminar and Conference Fees					-
5140	Professional Dues	100	100	100	120	20
Total · Travel, Training, & Prof Dues		\$ 200	\$ 200	\$ 200	\$ 270	\$ 70
Operational Costs						
5202	Postage and Delivery	-				-
5245	Printing and Reproduction					-
5292	Cash Over/Under					-
5390	Judge Services	4,320	4,320	4,320	4,320	-
5393	Magistrate Services					-
5396	Prosecutor Services	4,320	4,320	4,320	4,320	-
Total · Operational Costs		\$ 8,640	\$ 8,640	\$ 8,640	\$ 8,640	\$ -
Supplies and Materials						
5501	Office Supplies	139				-
5520	Dues and Subscriptions					-
Total · Supplies and Materials		\$ 139	\$ -	\$ -	\$ -	\$ -
Capital Expend. and Projects						
6017	Computer Equipment					-
6018	Computer Software					-
6030	Office and Other Equipment					-
Total · Capital Expend. and Projects		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 60,971	\$ 59,943	\$ 60,826	\$ 63,582	\$ 2,755

City of Hill Country Village
 General Fund--General & Administrative Department-Building Inspection Division
 Fiscal Year Ending September 30, 2015

Acct #	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Difference
--------	---------------------	----------------------	----------------------	------------------------	----------------------	-------------------------------------

EXPENSES

Operational Costs

5347	Building Inspection Services	12,465	12,000	11,500	12,000	500
5351	Fire Inspection Services	0				-
Total · Operational Costs		\$ 12,465	\$ 12,000	\$ 11,500	\$ 12,000	\$ 500

Supplies & Materials

5520	Dues and Subscriptions	125	125	125	125	-
Total · Supplies & Materials		\$ 125	\$ 125	\$ 125	\$ 125	\$ -

TOTAL \$ 12,590 \$ 12,125 \$ 11,625 \$ 12,125 \$ 500

City of Hill Country Village
 General Fund--General & Administrative Dept-Health Division
 Fiscal Year Ending September 30, 2015

Acct #	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Difference
--------	---------------------	----------------------	----------------------	------------------------	----------------------	-------------------------------------

EXPENSES

Travel, Training, & Prof Dues

5140 · Professional Dues

Total · Travel, Training, & Prof Dues	\$	-	\$	-	\$	-	\$	-
--	----	---	----	---	----	---	----	---

Operational Costs

5202 · Postage and Delivery

0

0

0

5245 · Printing and Reproduction

2,835

3,000

3,540

3,900

360

5348 · Health Inspection Services

40

80

80

80

0

5401 · State On-Site Sewer Fee

Total · Operational Costs	\$	2,875	\$	3,080	\$	3,620	\$	3,980	\$	360
----------------------------------	----	--------------	----	--------------	----	--------------	----	--------------	----	------------

Supplies and Materials

Total · Supplies and Materials

TOTAL	\$	2,875	\$	3,080	\$	3,620	\$	3,980	\$	360
--------------	----	--------------	----	--------------	----	--------------	----	--------------	----	------------

City of Hill Country Village
 General Fund--Police Department
 Fiscal Year Ending September 30, 2015

Acct #	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Difference
--------	---------------------	-------------------	-------------------	---------------------	-------------------	-------------------------------

EXPENSES

Personnel Services

5005 · Salaries, Regular Employees	512,313	503,736	510,000	522,738	12,738
5007 · Salaries, Temporary	8,630	6,000	6,000	9,000	3,000
5013 · Medical Exam	192	200	192	200	8
5014 · Longevity	5,374	5,422	4,917	5,507	590
5016 · Education Pay	1,606	1,600	1,488	2,500	1,012
5018 · Certification Pay	11,131	10,000	9,600	13,500	3,900
5020 · SS Employer Contributions	39,101	38,995	39,441	40,678	1,237
5022 · Retirement	14,382	16,044	16,966	20,125	3,159
5028 · Life Insurance	504	517	517	517	-
5030 · Health Insurance	40,185	39,228	41,404	43,974	2,570
5034 · Dental Insurance	3,551	3,805	3,624	3,277	(347)
5036 · Disability Insurance	3,888	4,080	3,983	3,921	(62)
5038 · Vision	904	934	926	1,019	93
5040 · Workers' Compensation	7,356	11,635	7,356	12,307	4,951
5045 · Unemployment Insurance (SUTA)	141	95	2,477	2,174	(304)
5051 · Telephone Allowance	3,614	3,600	3,600	3,600	-
Total · Personnel Services	\$ 652,872	\$ 645,891	\$ 652,491	\$ 685,036	\$ 32,545

Travel, Training, & Prof Dues

5107 · Lodging	510	900	750	1,000	250
5110 · Meals	532	650	170	600	430
5112 · Mileage					-
5114 · Parking	35	40	0	40	40
5120 · Training	2,945	2,000	1,000	2,400	1,400
5140 · Professional Dues	625	650	330	425	95
Total · Travel, Training, & Prof Dues	\$ 4,647	\$ 4,240	\$ 2,250	\$ 4,465	\$ 2,215

City of Hill Country Village
 General Fund--Police Department
 Fiscal Year Ending September 30, 2015

Acct #	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Difference
Operational Costs						
5203	Comm-Badge Program	1,112	1,112	1,112	1,112	-
5204	Comm-MDT/Internet	2,748	2,100	1,905	2,000	95
5205	Comm-Radio Airtime	2,376	2,400	2,376	2,400	24
5208	Comm-Mobile Phones	382	400	384	400	16
5245	Printing and Reproduction		0		0	-
5247	Uniform Cleaning	1,318	1,600	1,500	1,700	200
5249	Uniform Purchase/Replacement	6,817	7,170	10,231	8,500	(1,731)
5272	Auto Liability Insurance	1,514	1,600	1,763	1,950	187
5274	Auto Physical Damage Insurance	1,149	1,200	1,068	975	(93)
5276	Insurance-Law Enforcement	4,852	4,900	5,596	5,800	204
5278	Property Insurance	106	115	106	125	19
5291	Bad Debt	50	-	-	-	-
5376	Forensic Science Center Services	317	500	1,300	1,400	100
5393	Magistrate Services	56	-	56	-	(56)
Total · Operational Costs		\$ 22,797	\$ 23,097	\$ 27,397	\$ 26,362	\$ (1,035)
Supplies and Materials						
5501	Office Supplies	500	650	650	700	50
5520	Dues and Subscriptions	4,401	4,300	4,199	4,300	101
5522	Publications	250	250	100	200	100
5530	Range & Ammo	10,178	3,000	2,960	3,500	540
5600	Maintenance	606	600	600	600	-
5601	Computer Hardware & Software	1,684	1,800	1,771	3,000	1,229
5608	Radio/Radar Maintenance	500	500	500	500	-
5618	Vehicle Maintenance	3,502	4,000	5,700	7,000	1,300
5630	Small Equip & Parts	1,765	2,500	2,500	4,500	2,000
5631	Randolph Area Metro SWAT	10,017	0	0	0	-
5640	Vehicle Fuel	32,489	33,000	28,500	30,000	1,500
5632	Randolph Metro SWAT Pay		0	0	0	-
5645	Vehicle Tires	2,017	1,800	790	1,800	1,010
Total · Supplies and Materials		\$ 67,909	\$ 52,400	\$ 48,270	\$ 56,100	\$ 7,830
Capital Expend. and Projects						
Total · Capital Expend. and Projects						
Contingencies						
7011	Dispatch Services		\$ 13,000		\$ -	
Total · Contingencies		\$ -	\$ 13,000	\$ -	\$ -	
Interfund Transfers						
6025	Radio Units				\$ -	
8650	Vehicle Replacement Fund	31,800	25,500	25,500	35,500	10,000
Total - Interfund Transfer		\$ 31,800	\$ 25,500	\$ 25,500	\$ 35,500	\$ 10,000
TOTAL		\$ 780,025	\$ 764,128	\$ 755,908	\$ 807,463	\$ 51,555

City of Hill Country Village
 General Fund--Public Works Department
 Fiscal Year Ending September 30, 2015

Acct #	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Diff.
EXPENSES						
Personnel Services						
5005	Salaries, Regular Employees	36,146	34,176	34,334	36,806	2,472
5013	Medical Exam					-
5014	Longevity	619	614	559	735	176
5020	SS Employer Contributions	2,715	2,614	2,600	2,816	216
5022	Retirement	983	1,088	961	1,417	456
5028	Life Insurance	49	49	49	49	-
5030	Health Insurance	3,919	3,736	3,700	4,188	488
5034	Dental Insurance	347	362	362	312	(50)
5036	Disability Insurance	278	277	290	276	(14)
5038	Vision	88	89	89	93	4
5040	Workers' Compensation	842	1,217	1,214	1,340	126
5045	Unemployment Insurance (SUTA)	9	261	294	207	(87)
5051	Telephone Allowance	241	240	240	240	(0)
Total · Personnel Services		\$ 46,236	\$ 44,723	\$ 44,692	\$ 48,479	\$ 3,787
Travel, Training, & Prof Dues						
Total · Travel, Training, & Prof Dues		\$ -	\$ -	\$ -	\$ -	\$ -
Operational Costs						
5218	Street Lighting Services	7,969	8,000	8,900	8,900	-
5249	Uniform Purchase/Replacement	372	400	440	450	10
5272	Auto Liability Insurance	670	675	779	825	46
5274	Auto Physical Damage Insurance	734	740	600	550	(50)
Total · Operational Costs		\$ 9,745	\$ 9,815	\$ 10,719	\$ 10,725	\$ 6

City of Hill Country Village
 General Fund--Public Works Department
 Fiscal Year Ending September 30, 2015

Acct #	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Diff.
Supplies and Materials						
5501	Office Supplies					-
5507	Duck & Deer Food and Supplies	47	0	0	0	-
5508	Animal Control Expenses		0	0	0	-
5520	Dues and Subscriptions	45	45	0	0	-
5602	Building Maintenance	2,488	2,400	2,400	2,800	400
5612	Sign Maintenance	208	600	600	600	-
5616	Street Maintenance	339	400	400	500	100
5618	Vehicle Maintenance	912	500	3,300	1,500	(1,800)
5620	Maintenance Tools and Supplies	400	400	400	500	100
5630	Small Equip & Parts	300	400	400	500	100
5640	Vehicle Fuel	3,123	3,200	3,000	3,100	100
5645	Vehicle Tires	24	300	300	1,000	700
Total - Supplies and Materials		\$ 7,886	\$ 8,245	\$ 10,800	\$ 10,500	(\$ 300)
Capital Expend. and Projects						
Total - Capital Expend. and Projects						
Interfund Transfers						
Transfers to Vehicle Replacement Fund						
Total - Interfund Transfer						
TOTAL		\$ 63,867	\$ 62,783	\$ 66,211	\$ 69,704	3,493

City of Hill Country Village

Capital Project Fund

Fiscal Year Ending September 30, 2015

Acct #	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Difference
REVENUES						
	4001 · Bond Sales					
	4010 · Interest-Texpool & Texas Class Interest-Bank	30	50	45	50	5
TOTAL REVENUE		\$ 30	\$ 50	\$ 45	\$ 50	5
TOTAL-Interfund Transfers						
TOTAL - Revenues		\$ 30	\$ 50	\$ 45	\$ 50	5
EXPENSES						
	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)					-
	6070 · Furnishings					-
	6111 · Land Purchase					-
TOTAL - Expenses		\$ -	\$ -	\$ -	\$ -	-
Net surplus (deficit)		30	50	45	50	
Beginning Cash		26,927	26,957	26,957	27,002	
Ending Cash/Reserves		26,957	27,007	27,002	27,052	
TOTAL APPROPRIATIONS		\$ 26,957	\$ 27,007	\$ 27,002	\$ 27,052	

City of Hill Country Village

Debt Service Fund

Fiscal Year Ending September 30, 2015

Account Codes	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Estimate to Budget Difference
REVENUES						
4010	Interest Income (Checking)	1	1	1	1	0
4820	Transfer from EDC (Sales Tax)	165,813	164,624	165,813	144,041	-21,772
TOTAL - Revenues		\$ 165,814	\$ 164,625	\$ 165,814	\$ 144,042	\$ (21,772)
EXPENSES						
Contractual Obligation 2000						
5295	Interest Expense	55,088	48,899	55,088	8,041	-47,047
5296	Principal Expense-Bond	110,000	115,000	110,000	136,000	26,000
5290	Bank Service Charges	725	725	725		-725
						0
Subtotal-Debt Service		\$ 165,813	\$ 164,624	\$ 165,813	\$ 144,041	\$ (21,772)
TOTAL - Expenses		\$ 165,813	\$ 164,624	\$ 165,813	\$ 144,041	\$ (21,772)
Net surplus (deficit)		1	1	1	1	
Beginning Cash		8	9	9	10	
Ending Cash/Reserves		9	10	10	11	
TOTAL APPROPRIATIONS		\$ 165,822	\$ 164,634	\$ 165,823	\$ 144,052	

Date	Principal	Interest	Year Total Payment	Net Outstanding Debt
1-Jul-14	\$20,000.00	\$2,298.67	\$22,298.67	\$878,051.05
1-Jan-15	\$136,000.00	\$4,241.25	\$140,241.25	\$737,809.80
1-Jul-15		\$3,799.25	\$3,799.25	\$734,010.55
1-Jan-16	\$140,000.00	\$3,799.25	\$143,799.25	\$590,211.30
1-Jul-16		\$3,323.25	\$3,323.25	\$586,888.05
1-Jan-17	\$139,000.00	\$3,323.25	\$142,323.25	\$444,564.80
1-Jul-17		\$2,774.20	\$2,774.20	\$441,790.60
1-Jan-18	\$142,000.00	\$2,774.20	\$144,774.20	\$297,016.40
1-Jul-18		\$1,993.20	\$1,993.20	\$295,023.20
1-Jan-19	\$146,000.00	\$1,993.20	\$147,993.20	\$147,030.00
1-Jul-19		\$1,015.00	\$1,015.00	\$146,015.00
1-Jan-20	\$145,000.00	\$1,015.00	\$146,015.00	\$0
1-Jul-20				
	\$868,000.00	\$32,347.72	\$900,347.72	

Hill Country Village Economic Development Corporation
Economic Development Corporation
 Fiscal Year Ending September 30, 2015

Acct #	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Budget to estimate difference
REVENUES						
	4005 · Sales Tax	126,351	132,622	126,000	126,855	855
	4010 · Interest-Texpool/Texas Class	67	150	100	150	50
	4010 · Interest-Bank	5	10	4	10	6
	TOTAL - Revenues	\$ 126,423	\$ 132,782	\$ 126,104	\$ 127,015	\$ 911
EXPENSES						
Travel, Training, & Prof Dues						
	5110 · Meals					-
	5112 · Mileage					-
	5114 · Parking					-
	5120 · Training					-
	5140 · Seminar and Conference Fees					-
	Total - Travel, Training, & Prof Dues	\$ -	\$ -	\$ -	\$ -	\$ -
Operational Costs						
	5240 · Public Notice		70		70	70
	5381 · City Attorney Services					-
	· Small Business Development					-
	Water Main Land Acquisition					-
	Total - Operational Costs	\$ -	\$ 70	\$ -	\$ 70	\$ 70
Supplies and Materials						
	Total - Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expend. and Projects						
	Total - Capital Expend. and Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers						
	8100 · Transfer to General Fund	10,000	10,000	10,000	10,000	-
	8611 · Transfer to Debt Service	165,813	164,624	165,813	144,041	(21,772)
	Total - Interfund Transfers	\$ 175,813	\$ 174,624	\$ 175,813	\$ 154,041	\$ (21,772)
	TOTAL - Expenses	\$ 175,813	\$ 174,694	\$ 175,813	\$ 154,111	
	Net surplus (deficit)	(49,390)	(41,912)	(49,709)	(27,096)	
	Beginning Cash	172,644	123,254	123,254	73,545	
	Ending Cash/Reserves	123,254	81,342	73,545	46,449	
	TOTAL APPROPRIATIONS	\$ 299,067	\$ 256,036	\$ 249,358	\$ 200,560	

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 2012 for this purpose and the voters re-authorized the tax. The reauthorization tax now expires on March 31, 2016.

The City Engineer provided an estimate to repair the roads in 2006 that totaled \$1,014,003. The City Council has embarked on a road/drainage maintenance project for this fiscal year. Estimates for the project are at \$1.4 million.

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 \$126,000 per year, street repairs are costly and the City Council should consider tapping into the General Fund or raising property taxes.

City of Hill Country Village
Road Maintenance Fund - 22
Fiscal Year Ending September 30, 2015

Acct. #	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Budget to Estimate Difference
REVENUES						
4005	Sales Tax	126,351	132,622	126,000	126,855	855
4010	Interest (Checking, Texas Class, TexPool)	1,338	1,400	1,282	1,400	118
Total Revenues		\$127,689	\$134,022	\$127,282	\$128,255	973
EXPENSES						
6000 · Capital Expend. and Projects						
6050 · Construction Services						
Total - Capital Expend. and Projects						
TOTAL - Expenses						
Net surplus (deficit)		\$127,689	\$134,022	\$127,282	\$128,255	
Beginning Cash		\$1,089,405	\$1,217,094	\$1,217,094	\$1,344,376	
Ending Cash/Reserves		\$1,217,094	\$1,351,116	\$1,344,376	\$1,472,631	
TOTAL APPROPRIATIONS		\$1,217,094	\$1,351,116	\$1,344,376	\$1,472,631	

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.

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 2014-15 proposed budget reflects no new grant applications. This fund also represents the School Crossing Guard and expenditures which does reflect appropriations. All appropriations are controlled by individual grant.

City of Hill Country Village

Grants-in-Aid Fund - 13

Fiscal Year Ending September 30, 2015

Account Number	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Budget to Estimate Difference
REVENUES						
4009	School Crossing Guard	1,163	1,200	1,200	1,200	-
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					-
	Texas Eng. Ext. Service (Homeland Sec.)					-
	SECO					-
4016	State Training Grant		1,700		1,700	1,700
4010	Interest (Checking & Texas Class)	6	10	7	10	3
TOTAL - Revenues		\$ 1,169	\$ 2,910	\$ 1,207	\$ 2,910	\$ 1,703
EXPENSES						
Travel, Training, & Prof. Dues						
5120	Training	-	-	-	-	-
Total - Travel, Training, & Prof Dues		\$ -	\$ -	\$ -	\$ -	\$ -
Operational Costs						
Total - Operational Costs						
Supplies and Materials						
5503	School Safety Fund Purchases	2,808	1,200	1,200	1,200	-
5630	Small Equipment and Parts	-				-
Total - Supplies and Materials		\$ 2,808	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Capital Expenditures						
6025	Radio Units					-
6027	Other Public Safety Equipment					-
6060	Building Equipment					-
Total - Capital Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transactions						
Total - Interfund Transactions						
TOTAL - Expenses		\$ 2,808	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Net surplus (deficit)		(1,639)	1,710	7	1,710	
Beginning Cash		5,741	4,102	4,102	4,109	
Ending Cash/Reserves		\$ 4,102	\$ 5,812	\$ 4,109	\$ 5,819	
TOTAL APPROPRIATIONS		\$ 6,910	\$ 7,012	\$ 5,309	\$ 7,019	

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, 2015

Account Number	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Budget to Estimate Difference
REVENUES						
	4050 · Municipal Court	1,207	2,100	2,000	2,100	100
	4010 · Interest (Checking)	1	1	1	1	0
	TOTAL - Revenues	\$ 1,208	\$ 2,101	\$ 2,001	\$ 2,101	\$ 100
EXPENSES						
Operational Costs						
	5203 · Comm-Court Program	1,340	1,341	1,340	1,341	1
	TOTAL - Operational Costs	\$ 1,340	\$ 1,341	\$ 1,340	\$ 1,341	\$ 1
Capital Expend. and Projects						
	6017 · Computer Equipment					-
	TOTAL - Capital Expend. and Projects	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL - Expenses	\$ 1,340	\$ 1,341	\$ 1,340	\$ 1,341	\$ 1
	Net surplus (deficit)	(132)	760	661	760	
	Beginning Cash	1,966	1,834	1,834	2,495	
	Ending Cash/Reserves	\$ 1,834	\$ 2,594	\$ 2,495	\$ 3,255	
	TOTAL APPROPRIATIONS	\$ 3,174	\$ 3,935	\$ 3,835	\$ 4,596	

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). Fees are imposed upon all defendants convicted of offenses in the municipal court and deposited into this fund. Due to in-house bookkeeping issues, no funds were actually recorded to the fund until the audit of FY 2000-01. 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 2012-13, 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, 2015**

Account Number	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Budget to Estimate Difference
REVENUES						
4050	Municipal Court	905	1,600	1,400	1,600	200
4010	Interest (Checking & Texas Class)	2	5	2	5	3
	TOTAL - Revenues	\$ 907	\$ 1,605	\$ 1,402	\$ 1,605	\$ 203
EXPENSES						
Travel, Training, & Professional Dues						
5120	Training	-	-	-	-	-
	Total - Travel, Training, & Professional Dues	\$ -	\$ -	\$ -	\$ -	\$ -
Operational Costs						
5220	Alarm System Services	838	785	899	925	26
	Total - Operational Costs	\$ 838	\$ 785	\$ 899	\$ 925	\$ 26
Supplies and Materials						
5630	Small Equip & Parts	-	-	-	-	-
	Total - Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expend. and Projects						
	Total - Capital Expend. and Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Building Equipment						
	Video System	-	-	-	-	-
	Total - Building Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL - Expenses	\$ 838	\$ 785	\$ 899	\$ 925	\$ 26
	Net surplus (deficit)	69	820	503	680	
	Beginning Cash	1,427	1,496	1,496	1,999	
	Ending Cash/Reserves	\$ 1,496	\$ 2,316	\$ 1,999	\$ 2,679	
	TOTAL APPROPRIATIONS	\$ 2,334	\$ 3,101	\$ 2,898	\$ 3,604	

Judicial Efficiency

City of Hill Country Village

Judicial Efficiency - 17

Fiscal Year Ending September 30, 2015

Account Number	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Budget to Estimate Difference
REVENUES						
4050	Municipal Court	45	56	100	56	(44)
4010	Interest (Checking)	-	-	-	-	-
	TOTAL - Revenues	\$ 45	\$ 56	\$ 100	\$ 56	(44)
EXPENSES						
Operational Costs						
5120	Training	98	-	-	-	-
	TOTAL - Operational Costs	\$ 98	\$ -	\$ -	\$ -	-
Supplies and Materials						
Capital Expend. and Projects						
	TOTAL - Capital Expend. and Projects	\$ -	\$ -	\$ -	\$ -	-
	TOTAL - Expenses	\$ 98	\$ -	\$ -	\$ -	-
	Net surplus (deficit)	(53)	56	100	56	
	Beginning Cash	94	41	41	141	
	Ending Cash/Reserves	\$ 41	\$ 97	\$ 141	\$ 197	
	TOTAL APPROPRIATIONS	\$ 139	\$ 97	\$ 141	\$ 197	

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, from the general fund 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, 2015						
Account Number	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Budget to Estimate Difference
REVENUES						
Police						
	4810 · Transfer from General Fund	31,800	25,500	25,500	35,500	10,000
	4300 · Other Income - Misc Income					-
	4010 · Interest (Checking & Texas Class)	78	325	128	250	122
Public Works						
	4810 · Transfer from General Fund					-
	4300 · Other Income					-
	4010 · Interest (Checking & Texas Class)	52	75	20	75	55
Other						
	4095 · Sale of Assets					-
TOTAL - Revenues		\$ 31,930	\$ 25,900	\$ 25,648	\$ 35,825	\$ 10,177
EXPENSES						
Capital Expend. and Projects						
	6010 · Heavy Equipment					-
	6013 · Vehicle Equipment					-
	6025 · Radio Units					-
	6027 · Other Public Safety Equipment					-
	6015 · New Vehicles	453	87,000	-	87,000	87,000
Total - Capital Expend. and Projects		\$ 453	\$ 87,000	\$ -	\$ 87,000	\$ 87,000
TOTAL - Expenses		\$ 453	\$ 87,000	\$ -	\$ 87,000	\$ 87,000
Net surplus (deficit)		31,477	(61,100)	25,648	(51,175)	
Beginning Cash		87,856	119,333	119,333	144,981	
Ending Cash/Reserves		\$ 119,333	\$ 58,233	\$ 144,981	\$ 93,806	
TOTAL APPROPRIATIONS		\$ 119,786	\$ 145,233	\$ 144,981	\$ 180,806	

Venue Tax Fund

The Venue Tax Fund (a.k.a. Motor Vehicle Rental Tax) accounts for revenues and expenditures collected from car rental companies located in the City. Chapter 334 of the Texas Local Government Code describes a venue project to include the planning, acquisition, establishment, development, construction, and renovation of a venue project or "a project authorized under Section 4A or 4B of the Economic Development Corporation Act of 1979 (Article 5190.6, Vernon's Texas Civil Statutes), as that Act existed on September 1, 1997." The act at the time allowed for the funding of Public Safety 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 City of San Antonio. 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, 2015

Account Number	Account Description	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimate	FY 2014-15 Budget	Budget to Estimate Difference
REVENUES						
4004	Venue Tax	36,821	36,480	37,000	36,480	(520)
4010	Interest (Checking & Texas Class)	4	50	3	50	47
	TOTAL - Revenues	\$ 36,825	\$ 36,530	\$ 37,003	\$ 36,530	(473)
EXPENSES						
Operational Costs						
5350	Fire Department Services	30,000	30,000	30,000	30,000	-
	Total - Operational Costs	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	-
	TOTAL - Expenses	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	-
	Net surplus (deficit)	6,825	6,530	7,003	6,530	
	Beginning Cash	12,470	19,295	19,295	26,298	
	Ending Cash/Reserves	\$ 19,295	\$ 25,825	\$ 26,298	\$ 32,828	
	TOTAL APPROPRIATIONS	\$ 49,295	\$ 55,825	\$ 56,298	\$ 62,828	