

*City of  
Hill Country Village  
And  
City of Hill Country Village  
Economic Development Corporation  
Fiscal Year 2015-16  
Adopted Budget*

“This budget will raise more revenue from property taxes than last year’s budget by an amount \$182,715 which is a 63.19% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$18,346.”

Record vote of council members on budget

|                                    |     |
|------------------------------------|-----|
| Council member Carl Register       | Yes |
| Council member Elizabeth Worley    | Yes |
| Council member George “Rick” Evans | Yes |
| Council member Jane Cronk          | Yes |
| Council member Brett Rowe          | Yes |

2014

- (A) 0.095000 Property tax rate
- (B) 0.090824 Effective tax rate
- (C) 0.174542 Effective maintenance and operations tax rate
- (D) 0.236900 Rollback rate
- (E) 0.048395 Debt rate

The total amount of Municipal Debt Obligation: \$878,051

2015

- (A) 0.145000 Property tax rate
- (B) 0.089338 Effective tax rate
- (C) 0.167514 Effective maintenance and operations tax rate
- (D) 0.227028 Rollback rate
- (E) 0.046113 Debt rate

The total amount of Municipal Debt Obligation: \$734,010

City of Hill Country Village  
 General Fund  
 Fiscal Year Ending September 30, 2016

General Fund Revenue & Expenditure Summary

| Account Description                          | FY 2013-14<br>Actual | FY 2014-15<br>Budget | FY 2014-15<br>Estimate | FY 2015-16<br>Budget | 2014-15<br>Estimate to<br>2015-16 Budget<br>difference |
|--|----------------------|----------------------|------------------------|----------------------|--|
| <b>REVENUE</b>                               |                      |                      |                        |                      |  |
| Sales Tax                                    | 753,524              | 760,000              | 804,835                | 810,000              | 5,165  |
| Property Tax                                 | 274,972              | 289,136              | 289,000                | 309,144              | 20,144   |
| Liquor Tax                                   | 13,024               | 12,000               | 10,000                 | 12,000               | 2,000  |
| Interest Income                              | 956                  | 2,200                | 2,100                  | 2,200                | 100  |
| Franchise                                    | 167,367              | 172,627              | 171,710                | 172,627              | 917  |
| City Public Service                          | 132,682              | 135,727              | 135,410                | 135,727              | 317  |
| AT&T   | 11,086               | 12,900               | 12,500                 | 12,900               | 400  |
| Time Warner Cable                            | 19,265               | 20,000               | 20,000                 | 20,000               | -  |
| Waste Management                             | 2,112                | 3,000                | 2,900                  | 3,000                | 100  |
| Other  | 2,222                | 1,000                | 900                    | 1,000                | 100  |
| Municipal Court                              | 35,459               | 40,000               | 42,000                 | 60,000               | 18,000   |
| Sewer Use Fees                               | 53,215               | 55,000               | 40,000                 | 50,000               | 10,000   |
| Health Department                            | 4,005                | 5,000                | 4,000                  | 5,000                | 1,000  |
| Permits                                      | 49,684               | 41,000               | 44,000                 | 44,000               | -  |
| Other  | 2,260                | 3,080                | 3,350                  | 3,080                | (270)  |
| Credit Card Fees                             | 778                  | 400                  | 1,000                  | 400                  | (600)  |
| Insurance Proceeds                           | -                    | -                    | -                      | -                    | -  |
| Misc. Income                                 | 126                  | 380                  | 700                    | 380                  | (320)  |
| Police Reports                               | 156                  | 200                  | 200                    | 200                  | -  |
| Fingerprinting                               | 510                  | 500                  | 700                    | 500                  | (200)  |
| Open Record Req Income                       | -                    | -                    | -                      | -                    | -  |
| Unclaimed Funds-Police                       | -                    | -                    | -                      | -                    | -  |
| Police Auction                               | -                    | -                    | -                      | -                    | -  |
| False Alarm Fees                             | 0                    | 300                  | 200                    | 300                  | 100  |
| Return Check Fee                             | 30                   | 100                  | 50                     | 100                  | 50   |
| Animal Control                               | 660                  | 1,200                | 500                    | 1,200                | 700  |
| Sale of Assets                               | -                    | -                    | -                      | -                    | -  |
| Zoning Commission Fees                       | -                    | -                    | -                      | -                    | -  |
| Reimbursements                               | -                    | -                    | -                      | -                    | -  |
| Interfund Transfer                           | 10,000               | 10,000               | 10,000                 | 10,000               | -  |
| <b>TOTAL - Revenues</b>                      | <b>\$ 1,364,466</b>  | <b>\$ 1,390,043</b>  | <b>\$ 1,420,995</b>    | <b>\$ 1,478,051</b>  | <b>\$ 57,056</b>                                       |
| <b>EXPENSES</b>                              |                      |                      |                        |                      |  |
| <b>General &amp; Administrative</b>          |                      |                      |                        |                      |  |
| Personnel Services (Admin & Court)           | 142,930              | 144,682              | 146,589                | 154,260              | 7,671  |
| Travel, Training & Prof Dues                 | 623                  | 1,770                | 1,237                  | 2,270                | 1,033  |
| Operational Costs                            |                      |                      |                        |                      |  |
| Utilities (Elec/Gas, Water, Phone, Internet) | 9,169                | 9,350                | 8,642                  | 9,050                | 408  |
| Sewer Discharge Services                     | 49,084               | 42,000               | 38,967                 | 39,000               | 33   |
| Insurance (Liability/E&O, Prop.)             | 3,433                | 3,460                | 3,272                  | 3,360                | 88   |
| Attorney Services                            | 7,947                | 7,000                | 7,000                  | 20,000               | 13,000   |
| Engineering Services                         | 705                  | 4,000                | 16,000                 | 20,000               | 4,000  |
| Building Inspection                          | 11,655               | 12,000               | 12,625                 | 12,750               | 125  |
| Health Inspection                            | 3,435                | 3,900                | 3,000                  | 3,000                | -  |
| Fire Department Services                     | 235,000              | 235,000              | 235,000                | 235,000              | -  |
| Accounting & Audit Services                  | 16,000               | 16,000               | 16,500                 | 16,500               | -  |
| Computer Consultant Service                  | 3,329                | 2,700                | 3,763                  | 5,000                | 1,237  |
| Judge, Pros., Mag., Court Rep.               | 8,640                | 8,640                | 8,640                  | 8,640                | -  |
| Operational Costs - Other                    | 9,530                | 11,030               | 11,377                 | 12,355               | 978  |
| Supplies & Materials                         | 4,296                | 5,825                | 5,403                  | 15,025               | 9,622  |
| Capital Expenditures                         | 50,151               | -                    | -                      | 70,000               | 70,000   |
| Interfund Transfer                           | 8,770                | -                    | -                      | -                    | -  |
| <b>Subtotal</b>                              | <b>\$ 564,697</b>    | <b>\$ 507,357</b>    | <b>\$ 518,015</b>      | <b>\$ 626,210</b>    | <b>108,196</b>   |

City of Hill Country Village  
 General Fund  
 Fiscal Year Ending September 30, 2016

General Fund Revenue & Expenditure Summary

| Account Description             | FY 2013-14<br>Actual | FY 2014-15<br>Budget | FY 2014-15<br>Estimate | FY 2015-16<br>Budget | 2014-15<br>Estimate to<br>2015-16 Budget<br>difference |
|---------------------------------|----------------------|----------------------|------------------------|----------------------|--|
| <b>Police</b>                   |                      |                      |                        |                      |  |
| Personnel Services              | 667,165              | 685,037              | 694,159                | 734,304              | 40,145   |
| Travel, Training & Prof Dues    | 2,164                | 4,465                | 3,125                  | 4,865                | 1,740  |
| Operational Costs               | 29,169               | 26,362               | 27,640                 | 29,502               | 1,862  |
| Comm - Badge Software           | 1,864                | 1,112                | 1,112                  | 1,112                | -  |
| Comm - MDT                      | 1,902                | 2,000                | 1,899                  | 2,200                | 301  |
| Comm - Radio Airtime            | 2,376                | 2,400                | 2,376                  | 4,000                | 1,624  |
| Uniforms Purchase/Replc.        | 10,962               | 8,500                | 8,500                  | 9,000                | 500  |
| Insurance (Auto, Law Enf, Prop) | 8,540                | 8,850                | 8,668                  | 8,850                | 182  |
| Operational Costs - Other       | 3,525                | 3,500                | 5,085                  | 4,340                | (745)  |
| Supplies & Materials            | 48,734               | 56,100               | 60,542                 | 47,200               | (13,342)   |
| Range & Ammunition              | 3,041                | 3,500                | 3,500                  | 3,000                | (500)  |
| Vehicle Maint., Wash, Tires     | 6,852                | 8,800                | 19,300                 | 5,300                | (14,000)   |
| Vehicle Fuel                    | 28,450               | 30,000               | 24,000                 | 25,000               | 1,000  |
| Small Equip & Parts             | 2,500                | 4,500                | 4,500                  | 4,800                | 300  |
| Supplies & Materials - Other    | 7,891                | 9,300                | 9,242                  | 9,100                | (142)  |
| Dispatch Services               | -                    | -                    | -                      | -                    | -  |
| Capital Expenditures            | (752)                | -                    | -                      | -                    | -  |
| Interfund Transfer              | 25,500               | 35,500               | 35,500                 | 35,500               | -  |
| <b>Subtotal</b>                 | <b>\$ 771,980</b>    | <b>\$ 807,464</b>    | <b>\$ 820,966</b>      | <b>\$ 851,371</b>    | <b>30,405</b>  |
| <b>Public Works</b>             |                      |                      |                        |                      |  |
| Personnel Services              | 48,665               | 48,479               | 45,667                 | 47,638               | 1,971  |
| Travel, Training & Prof Dues    | -                    | -                    | -                      | -                    | -  |
| Operational Costs               | 10,044               | 10,725               | 10,168                 | 10,325               | 157  |
| Street Lighting Services        | 8,232                | 8,900                | 8,400                  | 8,500                | 100  |
| Operational Costs - Other       | 1,812                | 1,825                | 1,768                  | 1,825                | 57   |
| Supplies & Materials            | 8,227                | 10,500               | 13,100                 | 14,100               | 1,000  |
| Animal Control Expenses         | -                    | -                    | 100                    | -                    | (100)  |
| Building Maintenance            | 2,238                | 2,800                | 2,800                  | 2,900                | 100  |
| Street, Sign Maintenance        | 1,017                | 1,100                | 1,000                  | 1,200                | 200  |
| Vehicle Maint., Wash, Tires     | 396                  | 500                  | 500                    | 1,500                | 1,000  |
| Vehicle Fuel                    | 2,885                | 3,100                | 2,800                  | 3,000                | 200  |
| Supplies & Materials - Other    | 1,691                | 3,000                | 5,900                  | 5,500                | (400)  |
| Capital Expenditures            | -                    | -                    | -                      | -                    | -  |
| Interfund Transfer              | -                    | -                    | -                      | -                    | -  |
| <b>Subtotal</b>                 | <b>\$ 66,936</b>     | <b>\$ 69,704</b>     | <b>\$ 68,935</b>       | <b>\$ 72,063</b>     | <b>3,128</b>   |
| Merit Pool Council Approved     | 20,000               | 20,000               | 20,000                 | 20,000               | -  |
| Merit Pool Used                 | -                    | (19,866)             | (19,866)               | 20,000               | -  |
| <b>TOTAL - Expenses</b>         | <b>\$ 1,403,613</b>  | <b>\$ 1,384,525</b>  | <b>\$ 1,407,916</b>    | <b>\$ 1,549,645</b>  | <b>141,729</b>   |
| <b>Net surplus (deficit)</b>    | <b>(39,147)</b>      | <b>5,518</b>         | <b>13,079</b>          | <b>(71,594)</b>      |  |
| <b>Beginning Cash</b>           | <b>1,422,070</b>     | <b>1,382,923</b>     | <b>1,382,923</b>       | <b>1,396,002</b>     |  |
| <b>Ending Cash/Reserves</b>     | <b>1,382,923</b>     | <b>1,388,441</b>     | <b>1,396,002</b>       | <b>1,324,409</b>     |  |
| <b>TOTAL APPROPRIATIONS</b>     | <b>\$2,786,536</b>   | <b>\$2,772,966</b>   | <b>\$2,803,918</b>     | <b>\$2,874,053</b>   |  |

City of Hill Country Village  
 General Fund--General & Administrative Department Summary  
 Fiscal Year Ending September 30, 2016

| Account Description                                  | FY 2013-14<br>Actual | FY 2014-15<br>Budget | FY 2014-15<br>Estimate | FY 2015-16<br>Budget | Estimate to<br>Budget<br>Difference |
|--|----------------------|----------------------|------------------------|----------------------|-------------------------------------|
| <b>EXPENSES</b>                                      |                      |                      |                        |                      |                                     |
| <b>Personnel Services</b>                            |                      |                      |                        |                      |                                     |
| 5005 · Salaries, Regular Employees                   | 117,238              | 115,643              | 117,000                | 123,690              | 6,690                               |
| 5007 · Salaries, Temporary                           |                      |                      |                        |                      |                                     |
| 5008 · Salaries, Overtime                            |                      |                      |                        |                      |                                     |
| 5013 · Medical Exam                                  | 20                   |                      |                        |                      |                                     |
| 5014 · Longevity                                     | 1,161                | 1,536                | 1,195                  | 1,386                | 191                                 |
| 5016 · Education Pay                                 |                      |                      |                        |                      |                                     |
| 5018 · Certification Pay                             |                      |                      |                        |                      |                                     |
| 5020 · SS Employer Contributions                     | 8,951                | 8,846                | 8,752                  | 9,462                | 710                                 |
| 5022 · Retirement                                    | 3,746                | 4,452                | 4,323                  | 4,280                | (43)                                |
| 5028 · Life Insurance                                | 111                  | 123                  | 121                    | 123                  | 2                                   |
| 5030 · Health Insurance                              | 8,197                | 10,470               | 10,469                 | 11,430               | 961                                 |
| 5032 · Health Insurance-Employee Copay Reimbursement |                      |                      |                        |                      |                                     |
| 5034 · Dental Insurance                              | 809                  | 780                  | 824                    | 821                  | (3)                                 |
| 5036 · Disability Insurance                          | 850                  | 868                  | 900                    | 928                  | 28                                  |
| 5038 · Vision  | 192                  | 232                  | 230                    | 222                  | (8)                                 |
| 5040 · Workers' Compensation                         | 1,095                | 1,214                | 2,253                  | 1,403                | (850)                               |
| 5045 · Unemployment Insurance (SUTA)                 | 560                  | 518                  | 522                    | 518                  | (5)                                 |
| 5051 · Telephone Allowance                           |                      |                      |                        |                      |                                     |
| <b>Total · Personnel Services</b>                    | <b>\$142,930</b>     | <b>\$144,682</b>     | <b>\$146,589</b>       | <b>\$154,260</b>     | <b>7,671</b>                        |
| <b>Travel, Training, &amp; Prof Dues</b>             |                      |                      |                        |                      |                                     |
| 5107 · Lodging                                       | 184                  | 500                  | 357                    | 900                  | 543                                 |
| 5110 · Meals   | 149                  | 300                  | 200                    | 400                  | 200                                 |
| 5112 · Mileage                                       | -                    | -                    | -                      | -                    | -                                   |
| 5114 · Parking                                       | -                    | -                    | -                      | -                    | -                                   |
| 5120 · Training                                      | 230                  | 450                  | 380                    | 300                  | (80)                                |
| 5125 · Seminar and Conference Fees                   | -                    | 200                  | -                      | 350                  | 350                                 |
| 5140 · Professional Dues                             | 60                   | 320                  | 300                    | 320                  | 20                                  |
| <b>Total · Travel, Training, &amp; Prof Dues</b>     | <b>\$623</b>         | <b>\$1,770</b>       | <b>\$1,237</b>         | <b>\$2,270</b>       | <b>1,033</b>                        |

City of Hill Country Village  
 General Fund--General & Administrative Department Summary  
 Fiscal Year Ending September 30, 2016

| Account Description                  | FY 2013-14<br>Actual | FY 2014-15<br>Budget | FY 2014-15<br>Estimate | FY 2015-16<br>Budget | Estimate to<br>Budget<br>Difference |
|--------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------------|
| <b>Operational Costs</b>             |                      |                      |                        |                      |                                     |
| 5202 · Postage and Delivery          | 755                  | 750                  | 700                    | 750                  | 50                                  |
| 5204 · Comm-MDT/Internet             | 543                  | 550                  | 543                    | 550                  | 7                                   |
| 5206 · Comm-Telephone                | 2,362                | 2,500                | 2,413                  | 2,500                | 87                                  |
| 5207 · Comm-Long Distance            | 96                   | 100                  | 80                     | 100                  | 20                                  |
| 5211 · Gas & Electric                | 4,701                | 4,600                | 4,170                  | 4,300                | 130                                 |
| 5213 · Water/Sewer                   | 1,467                | 1,600                | 1,436                  | 1,600                | 164                                 |
| 5217 · Sewer Discharge Services      | 49,084               | 42,000               | 38,967                 | 39,000               | 33                                  |
| 5240 · Public Notice                 | 474                  | 350                  | 81                     | 500                  | 419                                 |
| 5245 · Printing and Reproduction     | -                    | 100                  | -                      | 125                  | 125                                 |
| 5251 · Copy Machine Lease            | 2,057                | 2,100                | 2,069                  | 2,100                | 31                                  |
| 5272 · Auto Liability Insurance      | 8                    | 10                   | 10                     | 10                   | -                                   |
| 5277 · Liability and E & O Insurance | 2,034                | 2,100                | 1,999                  | 2,000                | 1                                   |
| 5278 · Property Insurance            | 1,391                | 1,350                | 1,263                  | 1,350                | 87                                  |
| 5289 · Credit Card Fees              | 1,388                | 1,300                | 1,000                  | 1,000                | -                                   |
| 5290 · Bank Service Charges          | -                    | -                    | -                      | -                    | -                                   |
| 5291 · Bad Debt                      | -                    | -                    | -                      | -                    | -                                   |
| 5292 · Cash Over/Under               | -                    | -                    | -                      | -                    | -                                   |
| 5293 · Late Payment Fees             | 37                   | -                    | -                      | -                    | -                                   |
| 5335 · Election Costs                | -                    | -                    | -                      | -                    | -                                   |
| 5345 · Engineering Services          | 705                  | 4,000                | 16,000                 | 20,000               | 4,000                               |
| 5347 · Building Inspection Services  | 11,655               | 12,000               | 12,625                 | 12,750               | 125                                 |
| 5348 · Health Inspection Services    | 3,435                | 3,900                | 3,000                  | 3,000                | -                                   |
| 5350 · Fire Department Services      | 235,000              | 235,000              | 235,000                | 235,000              | -                                   |
| 5353 · Payroll Services              | 2,719                | 2,700                | 3,020                  | 3,200                | 180                                 |
| 5355 · Health Insurance Admin Fee    | -                    | -                    | -                      | -                    | -                                   |
| 5360 · Accounting & Audit Services   | 16,000               | 16,000               | 16,500                 | 16,500               | -                                   |
| 5365 · City Attorney Services        | 7,947                | 7,000                | 7,000                  | 20,000               | 13,000                              |
| 5366 · Other Attorney Services       | -                    | -                    | -                      | -                    | -                                   |
| 5367 · Computer Consultant Services  | 3,329                | 2,700                | 3,763                  | 5,000                | 1,237                               |
| 5370 · Appraisal District Services   | 1,530                | 1,650                | 1,616                  | 1,800                | 184                                 |
| 5382 · Codification Services         | 500                  | 2,000                | 2,811                  | 2,800                | (11)                                |
| 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       | 70                   | 80                   | 80                     | 80                   | -                                   |
| <b>Total · Operational Costs</b>     | <b>\$357,927</b>     | <b>\$355,080</b>     | <b>\$364,786</b>       | <b>\$384,655</b>     | <b>19,869</b>                       |

City of Hill Country Village  
 General Fund--General & Administrative Department Summary  
 Fiscal Year Ending September 30, 2016

| Account Description   | FY 2013-14<br>Actual | FY 2014-15<br>Budget | FY 2014-15<br>Estimate | FY 2015-16<br>Budget | Estimate to<br>Budget<br>Difference |
|---|----------------------|----------------------|------------------------|----------------------|-------------------------------------|
| <b>Supplies and Materials</b>                               |                      |                      |                        |                      |                                     |
| 5501 · Office Supplies                                      | 1,264                | 1,400                | 1,471                  | 2,000                | 529                                 |
| 5505 · Food and Entertainment Supplies                      | 33                   | 300                  | 300                    | 400                  | 100                                 |
| 5510 · Awards and Memorials                                 | -                    | -                    | -                      | 600                  | 600                                 |
| 5520 · Dues and Subscriptions                               | 2,250                | 2,425                | 2,582                  | 2,525                | (57)                                |
| 5522 · Publications   | -                    | 100                  | 13                     | 100                  | 87                                  |
| 5580 · Computer Equipment                                   | -                    | 1,200                | 637                    | 400                  | (237)                               |
| 5601 · Computer Hardware & Software                         | 749                  | -                    | -                      | -                    | -                                   |
| 5630 · Small Equip & Parts                                  | -                    | 400                  | 400                    | 9,000                | 8,600                               |
| <b>Total · Supplies and Materials</b>                       | <b>\$4,296</b>       | <b>\$5,825</b>       | <b>\$5,403</b>         | <b>\$15,025</b>      | <b>9,622</b>                        |
| <b>Capital Expend. and Projects</b>                         | 50,151               |                      |                        |                      |                                     |
| 6050 - Interfund Transfer to Capital Projects for City Hall |                      |                      |                        | 70,000               | 70,000                              |
| <b>Total · Capital Expend. and Projects</b>                 | <b>\$50,151</b>      |                      | <b>\$0</b>             | <b>\$70,000</b>      | <b>70,000</b>                       |
| <b>Contingencies</b>  |                      |                      |                        |                      |                                     |
| 8611 - Transfers to Debt Service                            | 8,770                |                      |                        |                      |                                     |
| <b>Total - Contingencies</b>                                | <b>\$ 8,770</b>      |                      |                        |                      |                                     |
| <b>TOTAL</b>  | <b>\$564,697</b>     | <b>\$507,357</b>     | <b>\$518,015</b>       | <b>\$626,210</b>     | <b>108,196</b>                      |

City of Hill Country Village  
 General Fund--General & Administrative Department-Administration Division  
 Fiscal Year Ending September 30, 2016

| Acct # | Account Description | FY 2013-14<br>Actual | FY 2014-15<br>Budget | FY 2014-15<br>Estimate | FY 2015-16<br>Budget | Estimate to<br>Budget<br>Difference |
|--------|---------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------------|
|--------|---------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------------|

**EXPENSES**

| <b>Personnel Services</b>            |  |                  |                  |                  |                  |                 |
|--------------------------------------|--|------------------|------------------|------------------|------------------|-----------------|
| 5005 · Salaries, Regular Employees   |  | 71,185           | 72,109           | 73,000           | 76,205           | 3,205           |
| 5007 · Salaries, Temporary           |  |                  |                  |                  |                  | -               |
| 5013 · Medical Exam                  |  | 20               | 0                |                  | 0                | -               |
| 5014 · Longevity                     |  | 373              | 721              | 450              | 511              | 61              |
| 5020 · SS Employer Contributions     |  | 5,523            | 5,516            | 5,569            | 5,830            | 261             |
| 5022 · Retirement                    |  | 2,314            | 2,776            | 2,776            | 2,637            | (139)           |
| 5028 · Life Insurance                |  | 62               | 74               | 73               | 74               | 1               |
| 5030 · Health Insurance              |  | 4,504            | 6,282            | 6,281            | 6,858            | 577             |
| 5034 · Dental Insurance              |  | 451              | 468              | 512              | 492              | (20)            |
| 5036 · Disability Insurance          |  | 506              | 541              | 564              | 572              | 8               |
| 5038 · Vision                        |  | 103              | 139              | 138              | 133              | (5)             |
| 5040 · Workers' Compensation         |  | 963              | 1,073            | 2,020            | 1,251            | (769)           |
| 5045 · Unemployment Insurance (SUTA) |  | 353              | 311              | 312              | 311              | (2)             |
| <b>Total · Personnel Services</b>    |  | <b>\$ 86,357</b> | <b>\$ 90,010</b> | <b>\$ 91,695</b> | <b>\$ 94,872</b> | <b>\$ 3,177</b> |

| <b>Travel, Training, &amp; Prof Dues</b>         |  |               |                 |                 |                 |               |
|--|--|---------------|-----------------|-----------------|-----------------|---------------|
| 5107 · Lodging                                   |  | 184           | 500             | 357             | 900             | 543           |
| 5110 · Meals                                     |  | 149           | 300             | 200             | 400             | 200           |
| 5112 · Mileage                                   |  | 0             |                 | 0               |                 | -             |
| 5114 · Parking                                   |  | 0             |                 | 0               |                 | -             |
| 5120 · Training                                  |  | 180           | 300             | 280             | 300             | 20            |
| 5125 · Seminar and Conference Fees               |  |               | 200             |                 | 200             | 200           |
| 5140 · Professional Dues                         |  |               | 200             | 200             | 200             | -             |
| <b>Total · Travel, Training, &amp; Prof Dues</b> |  | <b>\$ 513</b> | <b>\$ 1,500</b> | <b>\$ 1,037</b> | <b>\$ 2,000</b> | <b>\$ 963</b> |

City of Hill Country Village  
 General Fund--General & Administrative Department-Administration Division  
 Fiscal Year Ending September 30, 2016

| Acct #                         | Account Description           | FY 2013-14<br>Actual | FY 2014-15<br>Budget | FY 2014-15<br>Estimate | FY 2015-16<br>Budget | Estimate to<br>Budget<br>Difference |
|--------------------------------|-------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------------|
| <b>Operational Costs</b>       |                               |                      |                      |                        |                      |                                     |
| 5202                           | Postage and Delivery          | 755                  | 750                  | 700                    | 750                  | 50                                  |
| 5204                           | Comm-MDT/Internet             | 543                  | 550                  | 543                    | 550                  | 7                                   |
| 5206                           | Comm-Telephone                | 2,362                | 2,500                | 2,413                  | 2,500                | 87                                  |
| 5207                           | Comm-Long Distance            | 96                   | 100                  | 80                     | 100                  | 20                                  |
| 5211                           | Gas & Electric                | 4,701                | 4,600                | 4,170                  | 4,300                | 130                                 |
| 5213                           | Water/Sewer                   | 1,467                | 1,600                | 1,436                  | 1,600                | 164                                 |
| 5217                           | Sewer Discharge Services      | 49,084               | 42,000               | 38,967                 | 39,000               | 33                                  |
| 5240                           | Public Notice                 | 474                  | 350                  | 81                     | 500                  | 419                                 |
| 5245                           | Printing and Reproduction     | 0                    | 100                  | 0                      | 125                  | 125                                 |
| 5251                           | Copy Machine Lease            | 2,057                | 2,100                | 2,069                  | 2,100                | 31                                  |
| 5272                           | Auto Liability Insurance      | 8                    | 10                   | 10                     | 10                   | -                                   |
| 5277                           | Liability and E & O Insurance | 2,034                | 2,100                | 1,999                  | 2,000                | 1                                   |
| 5278                           | Property Insurance            | 1,391                | 1,350                | 1,263                  | 1,350                | 87                                  |
| 5289                           | Credit Card Fees              | 1,388                | 1,300                | 1,000                  | 1,000                | -                                   |
| 5290                           | Bank Service Charges          | 0                    |                      |                        |                      | -                                   |
| 5291                           | Bad Debt                      |                      |                      |                        |                      | -                                   |
| 5292                           | Cash Over/Under               | 0                    |                      |                        |                      | -                                   |
| 5293                           | Late Payment Fees             | 37                   |                      |                        |                      | -                                   |
| 5335                           | Election Costs                | 0                    | 0                    | 0                      | 0                    | -                                   |
| 5345                           | Engineering Services          | 705                  | 4,000                | 16,000                 | 20,000               | 4,000                               |
| 5350                           | Fire Department Services      | 235,000              | 235,000              | 235,000                | 235,000              | -                                   |
| 5353                           | Payroll Services              | 2,719                | 2,700                | 3,020                  | 3,200                | 180                                 |
| 5355                           | Health Insurance Admin Fee    | 0                    | 0                    | 0                      | 0                    | -                                   |
| 5360                           | Accounting & Audit Services   | 16,000               | 16,000               | 16,500                 | 16,500               | -                                   |
| 5365                           | City Attorney Services        | 7,947                | 7,000                | 7,000                  | 20,000               | 13,000                              |
| 5366                           | Other Attorney Services       | 0                    |                      |                        |                      | -                                   |
| 5367                           | Computer Consultant Services  | 3,329                | 2,700                | 3,763                  | 5,000                | 1,237                               |
| 5370                           | Appraisal District Services   | 1,530                | 1,650                | 1,616                  | 1,800                | 184                                 |
| 5382                           | Codification Services         | 500                  | 2,000                | 2,811                  | 2,800                | (11)                                |
| <b>Total Operational Costs</b> |                               | <b>\$ 334,127</b>    | <b>\$ 330,460</b>    | <b>\$ 340,441</b>      | <b>\$ 360,185</b>    | <b>\$ 19,744</b>                    |



City of Hill Country Village  
 General Fund--General & Administrative Department-Administration Division  
 Fiscal Year Ending September 30, 2016

| Acct #                                      | Account Description                    | FY 2013-14<br>Actual | FY 2014-15<br>Budget | FY 2014-15<br>Estimate | FY 2015-16<br>Budget | Estimate to<br>Budget<br>Difference |
|---|--|----------------------|----------------------|------------------------|----------------------|-------------------------------------|
| <b>Supplies and Materials</b>               |  |                      |                      |                        |                      |                                     |
|   | 5501 · Office Supplies                 | 1,193                | 1,400                | 1,400                  | 1,400                | -                                   |
|   | 5505 · Food and Entertainment Supplies | 33                   | 300                  | 300                    | 400                  | 100                                 |
|   | 5510 · Awards and Memorials            | 0                    |                      | 0                      | 600                  | 600                                 |
|   | 5520 · Dues and Subscriptions          | 2,125                | 2,300                | 2,457                  | 2,400                | (57)                                |
|   | 5522 · Publications                    | 0                    | 100                  | 13                     | 100                  | 87                                  |
|   | 5580 · Computer Equipment              | 0                    | 1,200                | 637                    | 400                  | (237)                               |
|   | 5601 · Computer Hardware & Software    | 749                  |                      |                        |                      | -                                   |
|   | 5630 · Small Equip & Parts             | 0                    | 400                  | 400                    | 9,000                | 8,600                               |
| <b>Total · Supplies and Materials</b>       |  | <b>\$ 4,100</b>      | <b>\$ 5,700</b>      | <b>\$ 5,207</b>        | <b>\$ 14,300</b>     | <b>\$ 9,093</b>                     |
| <b>Capital Expend. and Projects</b>         |  |                      |                      |                        |                      |                                     |
|   |  | 50,151               |                      |                        | 70,000               | 70,000                              |
| <b>Total · Capital Expend. and Projects</b> |  | <b>\$ 50,151</b>     | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 70,000</b>     | <b>\$ 70,000</b>                    |
| <b>Contingencies</b>                        |  |                      |                      |                        |                      |                                     |
|   |  |                      |                      |                        |                      | -                                   |
|   | 8611 - Transfers to Debt Service       | 8,770                |                      |                        |                      | -                                   |
| <b>Total - Contingencies</b>                |  | <b>\$ 8,770</b>      | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>          | <b>\$ -</b>                         |
| <b>TOTAL</b>                                |  | <b>\$ 484,018</b>    | <b>\$ 427,670</b>    | <b>\$ 438,380</b>      | <b>\$ 541,357</b>    | <b>\$ 102,977</b>                   |

City of Hill Country Village  
 General Fund--General & Administrative Dept--Municipal Court Division  
 Fiscal Year Ending September 30, 2016

| Acct #   | Account Description                  | FY 2013-14<br>Actual | FY 2014-15<br>Budget | FY 2014-15<br>Estimate | FY 2015-16<br>Budget | Estimate to<br>Budget<br>Difference |
|--|--------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------------|
| <b>EXPENSES</b>                                  |                                      |                      |                      |                        |                      |                                     |
| <b>Personnel Services</b>                        |                                      |                      |                      |                        |                      |                                     |
|  | 5005 · Salaries, Regular Employees   | 46,053               | 43,534               | 44,000                 | 47,485               | 3,485                               |
|  | 5014 · Longevity                     | 788                  | 815                  | 745                    | 875                  | 130                                 |
|  | 5020 · SS Employer Contributions     | 3,428                | 3,330                | 3,183                  | 3,633                | 450                                 |
|  | 5022 · Retirement                    | 1,432                | 1,676                | 1,547                  | 1,643                | 96                                  |
|  | 5028 · Life Insurance                | 49                   | 49                   | 48                     | 49                   | 1                                   |
|  | 5030 · Health Insurance              | 3,693                | 4,188                | 4,188                  | 4,572                | 384                                 |
|  | 5034 · Dental Insurance              | 358                  | 312                  | 312                    | 328                  | 16                                  |
|  | 5036 · Disability Insurance          | 344                  | 327                  | 336                    | 356                  | 20                                  |
|  | 5038 · Vision                        | 89                   | 93                   | 92                     | 89                   | (3)                                 |
|  | 5040 · Workers' Compensation         | 132                  | 141                  | 233                    | 152                  | (81)                                |
|  | 5045 · Unemployment Insurance (SUTA) | 207                  | 207                  | 210                    | 207                  | (3)                                 |
| <b>Total · Personnel Services</b>                |                                      | <b>\$ 56,573</b>     | <b>\$ 54,672</b>     | <b>\$ 54,894</b>       | <b>\$ 59,389</b>     | <b>\$ 4,495</b>                     |
| <b>Travel, Training, &amp; Prof Dues</b>         |                                      |                      |                      |                        |                      |                                     |
|  | 5107 · Lodging                       |                      |                      |                        |                      | -                                   |
|  | 5110 · Meals                         |                      |                      |                        |                      | -                                   |
|  | 5112 · Mileage                       |                      |                      |                        |                      | -                                   |
|  | 5114 · Parking                       |                      |                      |                        |                      | -                                   |
|  | 5120 · Training                      | 50                   | 150                  | 100                    | -                    | (100)                               |
|  | 5125 · Seminar and Conference Fees   |                      |                      |                        | 150                  | 150                                 |
|  | 5140 · Professional Dues             | 60                   | 120                  | 100                    | 120                  | 20                                  |
| <b>Total · Travel, Training, &amp; Prof Dues</b> |                                      | <b>\$ 110</b>        | <b>\$ 270</b>        | <b>\$ 200</b>          | <b>\$ 270</b>        | <b>\$ 70</b>                        |
| <b>Operational Costs</b>                         |                                      |                      |                      |                        |                      |                                     |
|  | 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                | -                                   |
| <b>Total · Operational Costs</b>                 |                                      | <b>\$ 8,640</b>      | <b>\$ 8,640</b>      | <b>\$ 8,640</b>        | <b>\$ 8,640</b>      | <b>\$ -</b>                         |
| <b>Supplies and Materials</b>                    |                                      |                      |                      |                        |                      |                                     |
|  | 5501 · Office Supplies               | 71                   |                      | 71                     | 600                  | 529                                 |
|  | 5520 · Dues and Subscriptions        |                      |                      |                        |                      | -                                   |
| <b>Total · Supplies and Materials</b>            |                                      | <b>\$ 71</b>         | <b>\$ -</b>          | <b>\$ 71</b>           | <b>\$ 600</b>        | <b>\$ 529</b>                       |
| <b>Capital Expend. and Projects</b>              |                                      |                      |                      |                        |                      |                                     |
|  | 6017 · Computer Equipment            |                      |                      |                        |                      | -                                   |
|  | 6018 · Computer Software             |                      |                      |                        |                      | -                                   |
|  | 6030 · Office and Other Equipment    |                      |                      |                        |                      | -                                   |
| <b>Total · Capital Expend. and Projects</b>      |                                      | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>          | <b>\$ -</b>                         |
| <b>TOTAL</b>                                     |                                      | <b>\$ 65,394</b>     | <b>\$ 63,582</b>     | <b>\$ 63,805</b>       | <b>\$ 68,899</b>     | <b>\$ 5,094</b>                     |

City of Hill Country Village  
 General Fund--General & Administrative Department-Building Inspection Division  
 Fiscal Year Ending September 30, 2016

| Acct # | Account Description | FY 2013-14<br>Actual | FY 2014-15<br>Budget | FY 2014-15<br>Estimate | FY 2015-16<br>Budget | Estimate to<br>Budget<br>Difference |
|--------|---------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------------|
|--------|---------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------------|

**EXPENSES**

**Operational Costs**

|                                  |                              |                  |                  |                  |                  |               |
|----------------------------------|------------------------------|------------------|------------------|------------------|------------------|---------------|
| 5347                             | Building Inspection Services | 11,655           | 12,000           | 12,625           | 12,750           | 125           |
| 5351                             | Fire Inspection Services     | 0                |                  |                  |                  | -             |
| <b>Total · Operational Costs</b> |                              | <b>\$ 11,655</b> | <b>\$ 12,000</b> | <b>\$ 12,625</b> | <b>\$ 12,750</b> | <b>\$ 125</b> |

**Supplies & Materials**

|   |                        |               |               |               |               |             |
|---|------------------------|---------------|---------------|---------------|---------------|-------------|
| 5520                                    | Dues and Subscriptions | 125           | 125           | 125           | 125           | -           |
| <b>Total · Supplies &amp; Materials</b> |                        | <b>\$ 125</b> | <b>\$ 125</b> | <b>\$ 125</b> | <b>\$ 125</b> | <b>\$ -</b> |

|              |           |               |           |               |           |               |           |               |           |            |
|--------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|------------|
| <b>TOTAL</b> | <b>\$</b> | <b>11,780</b> | <b>\$</b> | <b>12,125</b> | <b>\$</b> | <b>12,750</b> | <b>\$</b> | <b>12,875</b> | <b>\$</b> | <b>125</b> |
|--------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|------------|

City of Hill Country Village  
 General Fund--General & Administrative Dept-Health Division  
 Fiscal Year Ending September 30, 2016

| Acct # | Account Description | FY 2013-14<br>Actual | FY 2014-15<br>Budget | FY 2014-15<br>Estimate | FY 2015-16<br>Budget | Estimate to<br>Budget<br>Difference |
|--------|---------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------------|
|--------|---------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------------|

**EXPENSES**

**Travel, Training, & Prof Dues**

5140 · Professional Dues

|  |    |   |    |   |    |   |    |   |    |   |
|--|----|---|----|---|----|---|----|---|----|---|
| <b>Total · Travel, Training, &amp; Prof Dues</b> | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
|--|----|---|----|---|----|---|----|---|----|---|

**Operational Costs**

5202 · Postage and Delivery

0

0

5245 · Printing and Reproduction

5348 · Health Inspection Services

3,435

3,900

3,000

3,000

0

5401 · State On-Site Sewer Fee

70

80

80

80

0

|                                  |    |              |    |              |    |              |    |              |    |   |
|----------------------------------|----|--------------|----|--------------|----|--------------|----|--------------|----|---|
| <b>Total · Operational Costs</b> | \$ | <b>3,505</b> | \$ | <b>3,980</b> | \$ | <b>3,080</b> | \$ | <b>3,080</b> | \$ | - |
|----------------------------------|----|--------------|----|--------------|----|--------------|----|--------------|----|---|

**Supplies and Materials**

|                                       |  |  |  |  |  |  |  |  |  |  |
|---------------------------------------|--|--|--|--|--|--|--|--|--|--|
| <b>Total · Supplies and Materials</b> |  |  |  |  |  |  |  |  |  |  |
|---------------------------------------|--|--|--|--|--|--|--|--|--|--|

|              |    |              |    |              |    |              |    |              |    |   |
|--------------|----|--------------|----|--------------|----|--------------|----|--------------|----|---|
| <b>TOTAL</b> | \$ | <b>3,505</b> | \$ | <b>3,980</b> | \$ | <b>3,080</b> | \$ | <b>3,080</b> | \$ | - |
|--------------|----|--------------|----|--------------|----|--------------|----|--------------|----|---|

City of Hill Country Village  
 General Fund--Police Department  
 Fiscal Year Ending September 30, 2016

| Acct #   | Account Description           | FY 2013-14 Actual | FY 2014-15 Budget | FY 2014-15 Estimate | FY 2015-16 Budget | Estimate to Budget Difference |
|--|-------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------------------|
| <b>EXPENSES</b>                                  |                               |                   |                   |                     |                   |                               |
| <b>Personnel Services</b>                        |                               |                   |                   |                     |                   |                               |
| 5005   | Salaries, Regular Employees   | 520,715           | 522,738           | 532,306             | 551,200           | 18,894                        |
| 5007   | Salaries, Temporary           | 7,630             | 9,000             | 9,000               | 12,000            | 3,000                         |
| 5013   | Medical Exam                  | 418               | 200               | 200                 | 200               | -                             |
| 5014   | Longevity                     | 5,091             | 5,507             | 5,300               | 5,752             | 452                           |
| 5016   | Education Pay                 | 1,973             | 2,500             | 2,450               | 3,000             | 550                           |
| 5018   | Certification Pay             | 9,979             | 13,500            | 13,500              | 22,800            | 9,300                         |
| 5020   | SS Employer Contributions     | 40,685            | 40,678            | 40,064              | 43,085            | 3,021                         |
| 5022   | Retirement                    | 16,885            | 20,125            | 21,536              | 19,072            | (2,464)                       |
| 5028   | Life Insurance                | 484               | 517               | 509                 | 517               | 8                             |
| 5030   | Health Insurance              | 36,649            | 43,974            | 42,776              | 48,006            | 5,230                         |
| 5034   | Dental Insurance              | 3,463             | 3,277             | 3,231               | 3,447             | 216                           |
| 5036   | Disability Insurance          | 3,911             | 3,921             | 3,987               | 4,134             | 147                           |
| 5038   | Vision                        | 871               | 1,019             | 944                 | 934               | (10)                          |
| 5040   | Workers' Compensation         | 12,236            | 12,307            | 12,582              | 14,024            | 1,442                         |
| 5045   | Unemployment Insurance (SUTA) | 2,561             | 2,174             | 2,174               | 2,174             | (1)                           |
| 5051   | Telephone Allowance           | 3,614             | 3,600             | 3,600               | 3,960             | 360                           |
| <b>Total · Personnel Services</b>                |                               | <b>\$ 667,165</b> | <b>\$ 685,037</b> | <b>\$ 694,159</b>   | <b>\$ 734,304</b> | <b>\$ 40,145</b>              |
| <b>Travel, Training, &amp; Prof Dues</b>         |                               |                   |                   |                     |                   |                               |
| 5107   | Lodging                       | 706               | 1,000             | 700                 | 1,200             | 500                           |
| 5110   | Meals                         | 165               | 600               | 500                 | 800               | 300                           |
| 5112   | Mileage                       |                   |                   |                     |                   | -                             |
| 5114   | Parking                       |                   | 40                | 0                   | 40                | 40                            |
| 5120   | Training                      | 963               | 2,400             | 1,500               | 2,400             | 900                           |
| 5140   | Professional Dues             | 330               | 425               | 425                 | 425               | -                             |
| <b>Total · Travel, Training, &amp; Prof Dues</b> |                               | <b>\$ 2,164</b>   | <b>\$ 4,465</b>   | <b>\$ 3,125</b>     | <b>\$ 4,865</b>   | <b>\$ 1,740</b>               |

City of Hill Country Village  
 General Fund--Police Department  
 Fiscal Year Ending September 30, 2016

| Acct #                                      | Account Description              | FY 2013-14 Actual | FY 2014-15 Budget | FY 2014-15 Estimate | FY 2015-16 Budget | Estimate to Budget Difference |
|---|----------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------------------|
| <b>Operational Costs</b>                    |                                  |                   |                   |                     |                   |                               |
| 5203  | Comm-Badge Program               | 1,864             | 1,112             | 1,112               | 1,112             | -                             |
| 5204  | Comm-MDT/Internet                | 1,902             | 2,000             | 1,899               | 2,200             | 301                           |
| 5205  | Comm-Radio Airtime               | 2,376             | 2,400             | 2,376               | 4,000             | 1,624                         |
| 5208  | Comm-Mobile Phones               | 381               | 400               | 685                 | 840               | 155                           |
| 5245  | Printing and Reproduction        |                   | 0                 |                     | 0                 | -                             |
| 5247  | Uniform Cleaning                 | 1,787             | 1,700             | 1,700               | 2,000             | 300                           |
| 5249  | Uniform Purchase/Replacement     | 10,962            | 8,500             | 8,500               | 9,000             | 500                           |
| 5272  | Auto Liability Insurance         | 1,763             | 1,950             | 1,940               | 1,950             | 10                            |
| 5274  | Auto Physical Damage Insurance   | 1,068             | 975               | 887                 | 975               | 88                            |
| 5276  | Insurance-Law Enforcement        | 5,596             | 5,800             | 5,732               | 5,800             | 68                            |
| 5278  | Property Insurance               | 113               | 125               | 109                 | 125               | 16                            |
| 5291  | Bad Debt                         | -                 | -                 | -                   | -                 | -                             |
| 5376  | Forensic Science Center Services | 1,357             | 1,400             | 2,700               | 1,500             | (1,200)                       |
| 5393  | Magistrate Services              | -                 | -                 | -                   | -                 | -                             |
| <b>Total · Operational Costs</b>            |                                  | <b>\$ 29,169</b>  | <b>\$ 26,362</b>  | <b>\$ 27,640</b>    | <b>\$ 29,502</b>  | <b>\$ 1,862</b>               |
| <b>Supplies and Materials</b>               |                                  |                   |                   |                     |                   |                               |
| 5501  | Office Supplies                  | 650               | 700               | 700                 | 700               | -                             |
| 5520  | Dues and Subscriptions           | 4,338             | 4,300             | 4,300               | 4,300             | -                             |
| 5522  | Publications                     | 32                | 200               | 200                 | 200               | -                             |
| 5530  | Range & Ammo                     | 3,041             | 3,500             | 3,500               | 3,000             | (500)                         |
| 5600  | Maintenance                      | 600               | 600               | 612                 | 700               | 88                            |
| 5601  | Computer Hardware & Software     | 1,771             | 3,000             | 3,000               | 2,700             | (300)                         |
| 5608  | Radio/Radar Maintenance          | 500               | 500               | 430                 | 500               | 70                            |
| 5618  | Vehicle Maintenance              | 5,851             | 7,000             | 17,500              | 3,500             | (14,000)                      |
| 5630  | Small Equip & Parts              | 2,500             | 4,500             | 4,500               | 4,800             | 300                           |
| 5631  | Randolph Area Metro SWAT         | 0                 | 0                 | 0                   | 0                 | -                             |
| 5640  | Vehicle Fuel                     | 28,450            | 30,000            | 24,000              | 25,000            | 1,000                         |
| 5632  | Randolph Metro SWAT Pay          |                   | 0                 | 0                   | 0                 | -                             |
| 5645  | Vehicle Tires                    | 1,001             | 1,800             | 1,800               | 1,800             | -                             |
| <b>Total · Supplies and Materials</b>       |                                  | <b>\$ 48,734</b>  | <b>\$ 56,100</b>  | <b>\$ 60,542</b>    | <b>\$ 47,200</b>  | <b>\$ (13,342)</b>            |
| <b>Capital Expend. and Projects</b>         |                                  |                   |                   |                     |                   |                               |
| <b>Total · Capital Expend. and Projects</b> |                                  | <b>\$ (752)</b>   |                   |                     |                   |                               |
| <b>Contingencies</b>                        |                                  |                   |                   |                     |                   |                               |
| 7011  | Dispatch Services                | \$ -              | \$ -              | \$ -                | \$ -              | \$ -                          |
| <b>Total · Contingencies</b>                |                                  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>                   |
| <b>Interfund Transfers</b>                  |                                  |                   |                   |                     |                   |                               |
| 6025  | Radio Units                      |                   |                   | \$ -                | \$ -              |                               |
| 8650  | Vehicle Replacement Fund         | 25,500            | 35,500            | 35,500              | 35,500            | -                             |
| <b>Total - Interfund Transfer</b>           |                                  | <b>\$ 25,500</b>  | <b>\$ 35,500</b>  | <b>\$ 35,500</b>    | <b>\$ 35,500</b>  | <b>\$ -</b>                   |
| <b>TOTAL</b>                                |                                  | <b>\$ 771,980</b> | <b>\$ 807,464</b> | <b>\$ 820,966</b>   | <b>\$ 851,371</b> | <b>\$ 30,405</b>              |

City of Hill Country Village  
 General Fund--Public Works Department  
 Fiscal Year Ending September 30, 2016

| Acct #   | Account Description            | FY 2013-14 Actual | FY 2014-15 Budget | FY 2014-15 Estimate | FY 2015-16 Budget | Estimate to Budget Diff. |
|--|--------------------------------|-------------------|-------------------|---------------------|-------------------|--------------------------|
| <b>EXPENSES</b>                                  |                                |                   |                   |                     |                   |                          |
| <b>Personnel Services</b>                        |                                |                   |                   |                     |                   |                          |
| 5005   | Salaries, Regular Employees    | 37,713            | 36,806            | 34,200              | 35,731            | 1,531                    |
| 5013   | Medical Exam                   |                   |                   |                     |                   | -                        |
| 5014   | Longevity                      | 680               | 735               | 674                 | 795               | 121                      |
| 5020   | SS Employer Contributions      | 2,838             | 2,816             | 2,715               | 2,733             | 18                       |
| 5022   | Retirement                     | 1,205             | 1,417             | 1,317               | 1,236             | (81)                     |
| 5028   | Life Insurance                 | 49                | 49                | 48                  | 49                | 1                        |
| 5030   | Health Insurance               | 3,693             | 4,188             | 4,188               | 4,572             | 384                      |
| 5034   | Dental Insurance               | 358               | 312               | 312                 | 328               | 16                       |
| 5036   | Disability Insurance           | 291               | 276               | 284                 | 268               | (16)                     |
| 5038   | Vision                         | 89                | 93                | 92                  | 89                | (3)                      |
| 5040   | Workers' Compensation          | 1,214             | 1,340             | 1,390               | 1,390             | -                        |
| 5045   | Unemployment Insurance (SUTA)  | 294               | 207               | 207                 | 207               | -                        |
| 5051   | Telephone Allowance            | 241               | 240               | 240                 | 240               | (0)                      |
| <b>Total · Personnel Services</b>                |                                | <b>\$ 48,665</b>  | <b>\$ 48,479</b>  | <b>\$ 45,667</b>    | <b>\$ 47,638</b>  | <b>\$ 1,971</b>          |
| <b>Travel, Training, &amp; Prof Dues</b>         |                                |                   |                   |                     |                   |                          |
| <b>Total · Travel, Training, &amp; Prof Dues</b> |                                | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>              |
| <b>Operational Costs</b>                         |                                |                   |                   |                     |                   |                          |
| 5218   | Street Lighting Services       | 8,232             | 8,900             | 8,400               | 8,500             | 100                      |
| 5249   | Uniform Purchase/Replacement   | 440               | 450               | 450                 | 450               | -                        |
| 5272   | Auto Liability Insurance       | 779               | 825               | 822                 | 825               | 3                        |
| 5274   | Auto Physical Damage Insurance | 593               | 550               | 496                 | 550               | 54                       |
| <b>Total · Operational Costs</b>                 |                                | <b>\$ 10,044</b>  | <b>\$ 10,725</b>  | <b>\$ 10,168</b>    | <b>\$ 10,325</b>  | <b>\$ 157</b>            |

City of Hill Country Village  
 General Fund--Public Works Department  
 Fiscal Year Ending September 30, 2016

| Acct #                                      | Account Description            | FY 2013-14 Actual | FY 2014-15 Budget | FY 2014-15 Estimate | FY 2015-16 Budget | Estimate to Budget Diff. |
|---|--------------------------------|-------------------|-------------------|---------------------|-------------------|--------------------------|
| <b>Supplies and Materials</b>               |                                |                   |                   |                     |                   |                          |
| 5601  | Computer Hardware & Software   | 4                 |                   |                     |                   | -                        |
| 5507  | Duck & Deer Food and Supplies  | -                 | -                 | -                   | 0                 | -                        |
| 5508  | Animal Control Expenses        |                   | -                 | -                   | -                 | -                        |
| 5520  | Dues and Subscriptions         | -                 | 0                 | 0                   | -                 | -                        |
| 5602  | Building Maintenance           | 2,238             | 2,800             | 2,800               | 2,900             | 100                      |
| 5612  | Sign Maintenance               | 595               | 600               | 600                 | 600               | -                        |
| 5616  | Street Maintenance             | 422               | 500               | 400                 | 600               | 200                      |
| 5618  | Vehicle Maintenance            | 1,040             | 1,500             | 4,500               | 3,000             | (1,500)                  |
| 5620  | Maintenance Tools and Supplies | 398               | 500               | 500                 | 1,500             | 1,000                    |
| 5630  | Small Equip & Parts            | 396               | 500               | 500                 | 1,500             | 1,000                    |
| 5640  | Vehicle Fuel                   | 2,885             | 3,100             | 2,800               | 3,000             | 200                      |
| 5645  | Vehicle Tires                  | 249               | 1,000             | 1,000               | 1,000             | -                        |
| <b>Total - Supplies and Materials</b>       |                                | <b>\$ 8,227</b>   | <b>\$ 10,500</b>  | <b>\$ 13,100</b>    | <b>\$ 14,100</b>  | <b>\$ 1,000</b>          |
| <b>Capital Expend. and Projects</b>         |                                |                   |                   |                     |                   |                          |
| <b>Total - Capital Expend. and Projects</b> |                                |                   |                   |                     | <b>\$ -</b>       |                          |
| <b>Interfund Transfers</b>                  |                                |                   |                   |                     |                   |                          |
| Transfers to Vehicle Replacement Fund       |                                |                   |                   |                     |                   |                          |
| <b>Total - Interfund Transfer</b>           |                                |                   |                   |                     |                   |                          |
| <b>TOTAL</b>                                |                                | <b>\$ 66,936</b>  | <b>\$ 69,704</b>  | <b>\$ 68,935</b>    | <b>\$ 72,063</b>  | <b>\$ 3,128</b>          |



# Capital Project Fund

Fiscal Year Ending September 30, 2016

| Acct #                           | Account Description                                   | FY 2013-14 Actual | FY 2014-15 Budget | FY 2014-15 Estimate | FY 2015-16 Budget | Estimate to Budget Difference |
|----------------------------------|---|-------------------|-------------------|---------------------|-------------------|-------------------------------|
| <b>REVENUES</b>                  |   |                   |                   |                     |                   |                               |
| 4001                             | Bond Sales  |                   |                   |                     |                   |                               |
| 4010                             | Interest-Texpool & Texas Class                        | 14                | 46                | 46                  | 46                | -                             |
| 4840                             | Interfund Transaction                                 |                   |                   |                     | 450,741           | 450,741                       |
| 4010                             | Interest - Wells Fargo                                |                   | 4                 | 4                   | 4                 | -                             |
| <b>TOTAL REVENUE</b>             |   | <b>\$ 14</b>      | <b>\$ 50</b>      | <b>\$ 50</b>        | <b>\$ 450,791</b> | <b>450,741</b>                |
| <b>TOTAL-Interfund Transfers</b> |   |                   |                   | <b>\$ 949,872</b>   |                   | <b>(949,872)</b>              |
| <b>TOTAL - Revenues</b>          |   | <b>\$ 14</b>      | <b>\$ 50</b>      | <b>\$ 949,922</b>   | <b>\$ 450,791</b> | <b>\$ (499,131)</b>           |
| <b>EXPENSES</b>                  |   |                   |                   |                     |                   |                               |
| 5342                             | Architectural Services                                |                   |                   |                     |                   | -                             |
| 5345                             | Engineering Services                                  |                   |                   |                     |                   | -                             |
| 5365                             | City Attorney Services                                |                   |                   |                     |                   | -                             |
| 5385                             | Construction Services                                 |                   |                   | 949,872             | 450,741           | (499,131)                     |
| 6050                             | Construction Services (City Hall)                     |                   |                   |                     | 70,000            | 70,000                        |
| 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   |                   |                   |                     |                   | -                             |
| <b>TOTAL - Expenses</b>          |   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 949,872</b>   | <b>\$ 520,741</b> | <b>\$ (429,131)</b>           |
| <b>Net surplus (deficit)</b>     |   | <b>14</b>         | <b>50</b>         | <b>50</b>           | <b>(69,950)</b>   |                               |
| <b>Beginning Cash</b>            |   | <b>26,957</b>     | <b>26,971</b>     | <b>26,971</b>       | <b>27,021</b>     |                               |
| <b>Ending Cash/Reserves</b>      |   | <b>26,971</b>     | <b>27,021</b>     | <b>27,021</b>       | <b>(42,929)</b>   |                               |
| <b>TOTAL APPROPRIATIONS</b>      |   | <b>\$ 26,971</b>  | <b>\$ 27,021</b>  | <b>\$ 976,893</b>   | <b>\$ 477,812</b> |                               |

# Debt Service Fund

Fiscal Year Ending September 30, 2016

| Account Codes   | Account Description           | FY 2013-14 Actual | FY 2014-15 Budget | FY 2014-15 Estimate | FY 2015-16 Budget | Estimate to Budget Difference |
|---|-------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------------------|
| <b>REVENUES</b>                                       |                               |                   |                   |                     |                   |                               |
| 4010  | Interest Income (Checking)    | 1                 | 1                 | 1                   | 1                 | 0                             |
| 4820  | Transfer from EDC (Sales Tax) | 155,297           | 144,041           | 140,241             | 147,122           | 6,881                         |
| <b>TOTAL - Revenues</b>                               |                               | <b>\$ 155,298</b> | <b>\$ 144,042</b> | <b>\$ 140,242</b>   | <b>\$ 147,123</b> | <b>\$ 6,881</b>               |
| <b>EXPENSES</b>                                       |                               |                   |                   |                     |                   |                               |
| <b>General Obligation Refunding Bond, Series 2014</b> |                               |                   |                   |                     |                   |                               |
| 5295  | Interest Expense              | 39,134            | 8,041             | 8,041               | 7,122             | -919                          |
| 5296  | Principal Expense-Bond        | 135,000           | 136,000           | 136,000             | 140,000           | 4,000                         |
| 5290  | Bank Service Charges          | 725               |                   |                     |                   | 0                             |
| <b>Capital Expend. and Projects</b>                   |                               | <b>(19,562)</b>   |                   |                     |                   |                               |
| <b>Subtotal-Debt Service</b>                          |                               | <b>\$ 155,297</b> | <b>\$ 144,041</b> | <b>\$ 144,041</b>   | <b>\$ 147,122</b> | <b>\$ 3,081</b>               |
| <b>TOTAL - Expenses</b>                               |                               | <b>\$ 155,297</b> | <b>\$ 144,041</b> | <b>\$ 144,041</b>   | <b>\$ 147,122</b> | <b>\$ 3,081</b>               |
| <b>Net surplus (deficit)</b>                          |                               | <b>1</b>          | <b>1</b>          | <b>-3,799</b>       | <b>1</b>          |                               |
| <b>Beginning Cash</b>                                 |                               | <b>9</b>          | <b>10</b>         | <b>10</b>           | <b>-3,789</b>     |                               |
| <b>Ending Cash/Reserves</b>                           |                               | <b>10</b>         | <b>11</b>         | <b>-3,789</b>       | <b>-3,788</b>     |                               |
| <b>TOTAL APPROPRIATIONS</b>                           |                               | <b>\$ 155,307</b> | <b>\$ 144,052</b> | <b>\$ 140,252</b>   | <b>\$ 143,334</b> |                               |

| Date     | Principal           | Interest           | Year Total Payment  | Net Outstanding Debt |
|----------|---------------------|--------------------|---------------------|----------------------|
| 1-Jul-14 | \$20,000.00         | \$2,296.67         | \$22,296.67         | \$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 |                     |                    |                     |                      |
|          | <b>\$868,000.00</b> | <b>\$32,347.72</b> | <b>\$900,347.72</b> |                      |

Amount owed at end of FY 2015-16

Hill Country Village Economic Development Corporation

**Economic Development Corporation**

Fiscal Year Ending September 30, 2016

| Acct #   | Account Description                 | FY 2013-14 Actual | FY 2014-15 Budget | FY 2014-15 Estimate | FY 2015-16 Budget | Budget to estimate difference |
|--|-------------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------------------|
| <b>REVENUES</b>                                  |                                     |                   |                   |                     |                   |                               |
|  | 4005 · Sales Tax                    | 125,587           | 126,855           | 132,612             | 147,612           | 15,000                        |
|  | 4010 · Interest-Texpool/Texas Class | 6                 | 150               | 5                   | 7                 | 2                             |
|  | 4010 · Interest-Bank                | 4                 | 10                | 5                   | 7                 | 2                             |
| <b>TOTAL - Revenues</b>                          |                                     | <b>\$ 125,598</b> | <b>\$ 127,015</b> | <b>\$ 132,622</b>   | <b>\$ 147,626</b> | <b>\$ 15,004</b>              |
| <b>EXPENSES</b>                                  |                                     |                   |                   |                     |                   |                               |
| <b>Travel, Training, &amp; Prof Dues</b>         |                                     |                   |                   |                     |                   |                               |
|  | 5110 · Meals                        |                   |                   |                     |                   | -                             |
|  | 5112 · Mileage                      |                   |                   |                     |                   | -                             |
|  | 5114 · Parking                      |                   |                   |                     |                   | -                             |
|  | 5120 · Training                     |                   |                   |                     |                   | -                             |
|  | 5140 · Seminar and Conference Fees  |                   |                   |                     |                   | -                             |
| <b>Total - Travel, Training, &amp; Prof Dues</b> |                                     | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>                   |
| <b>Operational Costs</b>                         |                                     |                   |                   |                     |                   |                               |
|  | 5240 · Public Notice                | 31                | 70                | 50                  | 70                | 20                            |
|  | 5381 · City Attorney Services       |                   |                   |                     |                   | -                             |
|  | Small Business Development          |                   |                   |                     |                   | -                             |
|  | Water Main Land Acquisition         |                   |                   |                     |                   | -                             |
| <b>Total - Operational Costs</b>                 |                                     | <b>\$ 31</b>      | <b>\$ 70</b>      | <b>\$ 50</b>        | <b>\$ 70</b>      | <b>\$ 20</b>                  |
| <b>Supplies and Materials</b>                    |                                     |                   |                   |                     |                   |                               |
| <b>Total - Supplies and Materials</b>            |                                     | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>                   |
| <b>Capital Expend. and Projects</b>              |                                     |                   |                   |                     |                   |                               |
| <b>Total - Capital Expend. and Projects</b>      |                                     | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>                   |
| <b>Interfund Transfers</b>                       |                                     |                   |                   |                     |                   |                               |
|  | 8100 · Transfer to General Fund     | 10,000            | 10,000            | 10,000              | 10,000            | -                             |
|  | 8611 · Transfer to Debt Service     | 155,297           | 144,041           | 144,041             | 147,122           | 3,081                         |
| <b>Total - Interfund Transfers</b>               |                                     | <b>\$ 165,297</b> | <b>\$ 154,041</b> | <b>\$ 154,041</b>   | <b>\$ 157,122</b> | <b>\$ 3,081</b>               |
| <b>TOTAL - Expenses</b>                          |                                     | <b>\$ 165,328</b> | <b>\$ 154,111</b> | <b>\$ 154,091</b>   | <b>\$ 157,192</b> | <b>\$ 3,101</b>               |
| <b>Net surplus (deficit)</b>                     |                                     | <b>(39,731)</b>   | <b>(27,096)</b>   | <b>(21,469)</b>     | <b>(9,566)</b>    |                               |
| <b>Beginning Cash</b>                            |                                     | <b>123,254</b>    | <b>83,524</b>     | <b>83,524</b>       | <b>62,055</b>     |                               |
| <b>Ending Cash/Reserves</b>                      |                                     | <b>83,524</b>     | <b>56,428</b>     | <b>62,055</b>       | <b>52,489</b>     |                               |
| <b>TOTAL APPROPRIATIONS</b>                      |                                     | <b>\$ 248,852</b> | <b>\$ 210,539</b> | <b>\$ 216,146</b>   | <b>\$ 209,681</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 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 \$1.5 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 \$150-175,000 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, 2016

| Acct. #                                     | Account Description                       | FY 2013-14<br>Actual | FY 2014-15<br>Budget | FY 2014-15<br>Estimate | FY 2015-16<br>Budget | Budget to<br>Estimate<br>Difference |
|---|---|----------------------|----------------------|------------------------|----------------------|-------------------------------------|
| <b>REVENUES</b>                             |   |                      |                      |                        |                      |                                     |
| 4005  | Sales Tax                                 | 125,587              | 126,855              | 134,746                | 147,612              | 12,866                              |
| 4006  | Ad Valorem                                |                      |                      |                        | 162,708              | 162,708                             |
| 4010  | Interest (Checking, Texas Class, TexPool) | 904                  | 1,400                | 983                    | 900                  | (83)                                |
| <b>Total Revenues</b>                       |   | <b>\$126,491</b>     | <b>\$128,255</b>     | <b>\$135,729</b>       | <b>\$311,220</b>     | <b>175,491</b>                      |
| <b>EXPENSES</b>                             |   |                      |                      |                        |                      |                                     |
| 6000  | Capital Expend. and Projects              |                      |                      | \$949,872              | \$450,742            | (499,130)                           |
| 8630  | Transfers to Cap Project Fund             |                      |                      |                        |                      |                                     |
| <b>Total - Capital Expend. and Projects</b> |   |                      |                      | <b>\$949,872</b>       | <b>\$450,742</b>     | <b>(499,130)</b>                    |
| <b>TOTAL - Expenses</b>                     |   |                      |                      | <b>\$949,872</b>       | <b>\$450,742</b>     | <b>(499,130)</b>                    |
| Net surplus (deficit)                       |   | \$126,491            | \$128,255            | -\$814,143             | -\$139,522           |                                     |
| Beginning Cash                              |   | \$1,217,094          | \$1,343,585          | \$1,343,585            | \$529,442            |                                     |
| Ending Cash/Reserves                        |   | \$1,343,585          | \$1,471,840          | \$529,442              | \$389,920            |                                     |
| <b>TOTAL APPROPRIATIONS</b>                 |   | <b>\$1,343,585</b>   | <b>\$1,471,840</b>   | <b>\$1,479,314</b>     | <b>\$840,662</b>     |                                     |

# Special Revenue Funds

## Program Description :

Though the Special Revenue Funds only account for a fraction of the City's revenues and expenses, the majority of the City's funds are grouped together in this category to provide a quick summary of programs. Each fund exists for a special purpose and must be accounted for separately from the City's other funds. Each fund listed in the coming pages is a self-balancing chart of accounts. The subsequent pages contain a description, use, revenues, expenditures, and balances by fund.

## 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 2015-16 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, 2016

| Account Number                                   | Account Description                     | FY 2013-14 Actual | FY 2014-15 Budget | FY 2014-15 Estimate | FY 2015-16 Budget | Budget to Estimate Difference |
|--|---|-------------------|-------------------|---------------------|-------------------|-------------------------------|
| <b>REVENUES</b>                                  |   |                   |                   |                     |                   |                               |
| 4009   | School Crossing Guard                   | 1,165             | 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                    | 1,422             | 1,700             |                     | 1,700             | 1,700                         |
| 4010   | Interest (Checking & Texas Class)       | 4                 | 10                | 7                   | 10                | 3                             |
| <b>TOTAL - Revenues</b>                          |   | <b>\$ 2,591</b>   | <b>\$ 2,910</b>   | <b>\$ 1,207</b>     | <b>\$ 2,910</b>   | <b>\$ 1,703</b>               |
| <b>EXPENSES</b>                                  |   |                   |                   |                     |                   |                               |
| <b>Travel, Training, &amp; Prof. Dues</b>        |   |                   |                   |                     |                   |                               |
| 5120   | Training                                | 295               | -                 | -                   | 1,480             | 1,480                         |
| <b>Total - Travel, Training, &amp; Prof Dues</b> |   | <b>\$ 295</b>     | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ 1,480</b>   | <b>\$ 1,480</b>               |
| <b>Operational Costs</b>                         |   |                   |                   |                     |                   |                               |
| <b>Total - Operational Costs</b>                 |   |                   |                   |                     |                   |                               |
| <b>Supplies and Materials</b>                    |   |                   |                   |                     |                   |                               |
| 5503   | School Safety Fund Purchases            | 1,619             | 1,200             | 1,200               | 1,200             | -                             |
| 5630   | Small Equipment and Parts               | -                 | -                 | -                   | -                 | -                             |
| <b>Total - Supplies and Materials</b>            |   | <b>\$ 1,619</b>   | <b>\$ 1,200</b>   | <b>\$ 1,200</b>     | <b>\$ 1,200</b>   | <b>\$ -</b>                   |
| <b>Capital Expenditures</b>                      |   |                   |                   |                     |                   |                               |
| 6025   | Radio Units                             | -                 | -                 | -                   | -                 | -                             |
| 6027   | Other Public Safety Equipment           | -                 | -                 | -                   | -                 | -                             |
| 6060   | Building Equipment                      | -                 | -                 | -                   | -                 | -                             |
| <b>Total - Capital Expenditures</b>              |   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>                   |
| <b>Interfund Transactions</b>                    |   |                   |                   |                     |                   |                               |
| <b>Total - Interfund Transactions</b>            |   |                   |                   |                     |                   |                               |
| <b>TOTAL - Expenses</b>                          |   | <b>\$ 1,914</b>   | <b>\$ 1,200</b>   | <b>\$ 1,200</b>     | <b>\$ 2,680</b>   | <b>\$ 1,480</b>               |
| <b>Net surplus (deficit)</b>                     |   | <b>677</b>        | <b>1,710</b>      | <b>7</b>            | <b>230</b>        |                               |
| <b>Beginning Cash</b>                            |   | <b>4,099</b>      | <b>4,776</b>      | <b>4,776</b>        | <b>4,783</b>      |                               |
| <b>Ending Cash/Reserves</b>                      |   | <b>\$ 4,776</b>   | <b>\$ 6,486</b>   | <b>\$ 4,783</b>     | <b>\$ 5,013</b>   |                               |
| <b>TOTAL APPROPRIATIONS</b>                      |   | <b>\$ 6,690</b>   | <b>\$ 7,686</b>   | <b>\$ 5,983</b>     | <b>\$ 7,693</b>   |                               |

# 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, 2016

| Account Number                              | Account Description | FY 2013-14 Actual | FY 2014-15 Budget | FY 2014-15 Estimate | FY 2015-16 Budget | Budget to Estimate Difference |
|---|---------------------|-------------------|-------------------|---------------------|-------------------|-------------------------------|
| <b>REVENUES</b>                             |                     |                   |                   |                     |                   |                               |
| 4050  | Municipal Court     | 1,224             | 2,100             | 2,000               | 2,100             | 100                           |
| 4010  | Interest (Checking) | -                 | 1                 | 1                   | 1                 | 0                             |
| <b>TOTAL - Revenues</b>                     |                     | <b>\$ 1,224</b>   | <b>\$ 2,101</b>   | <b>\$ 2,001</b>     | <b>\$ 2,101</b>   | <b>\$ 100</b>                 |
| <b>EXPENSES</b>                             |                     |                   |                   |                     |                   |                               |
| <b>Operational Costs</b>                    |                     |                   |                   |                     |                   |                               |
| 5203  | Comm-Court Program  | 1,340             | 1,341             | 1,340               | 1,341             | 1                             |
| <b>TOTAL - Operational Costs</b>            |                     | <b>\$ 1,340</b>   | <b>\$ 1,341</b>   | <b>\$ 1,340</b>     | <b>\$ 1,341</b>   | <b>1</b>                      |
| <b>Capital Expend. and Projects</b>         |                     |                   |                   |                     |                   |                               |
| 6017  | Computer Equipment  | 752               | -                 | -                   | -                 | -                             |
| <b>TOTAL - Capital Expend. and Projects</b> |                     | <b>\$ 752</b>     | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>-</b>                      |
| <b>TOTAL - Expenses</b>                     |                     | <b>\$ 2,092</b>   | <b>\$ 1,341</b>   | <b>\$ 1,340</b>     | <b>\$ 1,341</b>   | <b>1</b>                      |
| Net surplus (deficit)                       |                     | (868)             | 760               | 661                 | 760               |                               |
| Beginning Cash                              |                     | 1,835             | 967               | 967                 | 1,627             |                               |
| Ending Cash/Reserves                        |                     | \$ 967            | \$ 1,727          | \$ 1,627            | \$ 2,387          |                               |
| <b>TOTAL APPROPRIATIONS</b>                 |                     | <b>\$ 3,059</b>   | <b>\$ 3,068</b>   | <b>\$ 2,967</b>     | <b>\$ 3,728</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). 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, 2016

| Account Number                                   | Account Description                                      | FY 2013-14 Actual | FY 2014-15 Budget | FY 2014-15 Estimate | FY 2015-16 Budget | Budget to Estimate Difference |
|--|--|-------------------|-------------------|---------------------|-------------------|-------------------------------|
| <b>REVENUES</b>                                  |  |                   |                   |                     |                   |                               |
| 4050   | Municipal Court  | 918               | 1,600             | 1,400               | 1,600             | 200                           |
| 4010   | Interest (Checking & Texas Class)                        | 1                 | 5                 | 2                   | 5                 | 3                             |
|  | <b>TOTAL - Revenues</b>                                  | <b>\$ 919</b>     | <b>\$ 1,605</b>   | <b>\$ 1,402</b>     | <b>\$ 1,605</b>   | <b>\$ 203</b>                 |
| <b>EXPENSES</b>                                  |  |                   |                   |                     |                   |                               |
| <b>Travel, Training, &amp; Professional Dues</b> |  |                   |                   |                     |                   |                               |
| 5120   | Training   | -                 | -                 | -                   | -                 | -                             |
|  | <b>Total - Travel, Training, &amp; Professional Dues</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>                   |
| <b>Operational Costs</b>                         |  |                   |                   |                     |                   |                               |
| 5220   | Alarm System Services                                    | 900               | 925               | 899                 | 925               | 26                            |
|  | <b>Total - Operational Costs</b>                         | <b>\$ 900</b>     | <b>\$ 925</b>     | <b>\$ 899</b>       | <b>\$ 925</b>     | <b>\$ 26</b>                  |
| <b>Supplies and Materials</b>                    |  |                   |                   |                     |                   |                               |
| 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>              |  |                   |                   |                     |                   |                               |
|  | <b>Total - Capital Expend. and Projects</b>              | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>                   |
| <b>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>\$ 900</b>     | <b>\$ 925</b>     | <b>\$ 899</b>       | <b>\$ 925</b>     | <b>\$ 26</b>                  |
|  | <b>Net surplus (deficit)</b>                             | <b>19</b>         | <b>680</b>        | <b>503</b>          | <b>680</b>        |                               |
|  | <b>Beginning Cash</b>                                    | <b>1,496</b>      | <b>1,515</b>      | <b>1,515</b>        | <b>2,018</b>      |                               |
|  | <b>Ending Cash/Reserves</b>                              | <b>\$ 1,515</b>   | <b>\$ 2,195</b>   | <b>\$ 2,018</b>     | <b>\$ 2,698</b>   |                               |
|  | <b>TOTAL APPROPRIATIONS</b>                              | <b>\$ 2,415</b>   | <b>\$ 3,120</b>   | <b>\$ 2,917</b>     | <b>\$ 3,623</b>   |                               |

# Judicial Efficiency

City of Hill Country Village  
 Judicial Efficiency - 17  
 Fiscal Year Ending September 30, 2016

| Account Number                      | Account Description                         | FY 2013-14 Actual | FY 2014-15 Budget | FY 2014-15 Estimate | FY 2015-16 Budget | Budget to Estimate Difference |
|-------------------------------------|---|-------------------|-------------------|---------------------|-------------------|-------------------------------|
| <b>REVENUES</b>                     |   |                   |                   |                     |                   |                               |
| 4050                                | Municipal Court                             | 36                | 56                | 100                 | 56                | (44)                          |
| 4010                                | Interest (Checking)                         | -                 | -                 | -                   | -                 | -                             |
|                                     | <b>TOTAL - Revenues</b>                     | <b>\$ 36</b>      | <b>\$ 56</b>      | <b>\$ 100</b>       | <b>\$ 56</b>      | <b>(44)</b>                   |
| <b>EXPENSES</b>                     |   |                   |                   |                     |                   |                               |
| <b>Operational Costs</b>            |   |                   |                   |                     |                   |                               |
| 5120                                | Training                                    | 13                | -                 | -                   | 100               | 100                           |
|                                     | <b>TOTAL - Operational Costs</b>            | <b>\$ 13</b>      | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ 100</b>     | <b>100</b>                    |
| <b>Supplies and Materials</b>       |   |                   |                   |                     |                   |                               |
| <b>Capital Expend. and Projects</b> |   |                   |                   |                     |                   |                               |
|                                     | <b>TOTAL - Capital Expend. and Projects</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>-</b>                      |
|                                     | <b>TOTAL - Expenses</b>                     | <b>\$ 13</b>      | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ 100</b>     | <b>100</b>                    |
|                                     | <b>Net surplus (deficit)</b>                | <b>23</b>         | <b>56</b>         | <b>100</b>          | <b>(44)</b>       |                               |
|                                     | <b>Beginning Cash</b>                       | <b>41</b>         | <b>64</b>         | <b>64</b>           | <b>164</b>        |                               |
|                                     | <b>Ending Cash/Reserves</b>                 | <b>\$ 64</b>      | <b>\$ 120</b>     | <b>\$ 164</b>       | <b>120</b>        |                               |
|                                     | <b>TOTAL APPROPRIATIONS</b>                 | <b>\$ 77</b>      | <b>\$ 120</b>     | <b>\$ 164</b>       | <b>220</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, 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<br>Vehicle Replacement Fund - 18<br>Fiscal Year Ending September 30, 2016 |   |                      |                      |                        |                      |                                     |
|--|---|----------------------|----------------------|------------------------|----------------------|-------------------------------------|
| Account Number   | Account Description                         | FY 2013-14<br>Actual | FY 2014-15<br>Budget | FY 2014-15<br>Estimate | FY 2015-16<br>Budget | Budget to<br>Estimate<br>Difference |
| <b>REVENUES</b>  |   |                      |                      |                        |                      |                                     |
|  | <b>Police</b>                               |                      |                      |                        |                      |                                     |
| 4810   | Transfer from General Fund                  | 25,500               | 35,500               | 25,500                 | 35,500               | 10,000                              |
| 4300   | Other Income - Misc Income                  |                      |                      |                        |                      | -                                   |
| 4010   | Interest (Checking & Texas Class)           | 90                   | 250                  | 128                    | 250                  | 122                                 |
|  |   |                      |                      |                        |                      | -                                   |
|  | <b>Public Works</b>                         |                      |                      |                        |                      |                                     |
| 4810   | Transfer from General Fund                  |                      |                      |                        |                      | -                                   |
| 4300   | Other Income                                |                      |                      |                        |                      | -                                   |
| 4010   | Interest (Checking & Texas Class)           | 7                    | 75                   | 20                     | 75                   | 55                                  |
|  |   |                      |                      |                        |                      | -                                   |
| <b>Other</b>   |   |                      |                      |                        |                      |                                     |
| 4095   | Sale of Assets                              | -                    | -                    | -                      | -                    | -                                   |
|  |   |                      |                      |                        |                      | -                                   |
|  | <b>TOTAL - Revenues</b>                     | <b>\$ 25,597</b>     | <b>\$ 35,825</b>     | <b>\$ 25,648</b>       | <b>\$ 35,825</b>     | <b>\$ 10,177</b>                    |
|  |   |                      |                      |                        |                      | -                                   |
| <b>EXPENSES</b>  |   |                      |                      |                        |                      |                                     |
| <b>Capital Expend. and Projects</b>  |   |                      |                      |                        |                      |                                     |
| 6010   | Heavy Equipment                             |                      |                      |                        |                      | -                                   |
| 6013   | Vehicle Equipment                           |                      |                      |                        |                      | -                                   |
| 6025   | Radio Units                                 |                      |                      |                        |                      | -                                   |
| 6027   | Other Public Safety Equipment               |                      |                      |                        |                      | -                                   |
| 6015   | New Vehicles                                |                      | 87,000               | -                      | 87,000               | 87,000                              |
|  | <b>Total - Capital Expend. and Projects</b> | <b>\$ -</b>          | <b>\$ 87,000</b>     | <b>\$ -</b>            | <b>\$ 87,000</b>     | <b>\$ 87,000</b>                    |
|  |   |                      |                      |                        |                      | -                                   |
|  | <b>TOTAL - Expenses</b>                     | <b>\$ -</b>          | <b>\$ 87,000</b>     | <b>\$ -</b>            | <b>\$ 87,000</b>     | <b>\$ 87,000</b>                    |
|  |   |                      |                      |                        |                      | -                                   |
|  | <b>Net surplus (deficit)</b>                | <b>25,597</b>        | <b>(51,175)</b>      | <b>25,648</b>          | <b>(51,175)</b>      |                                     |
|  | <b>Beginning Cash</b>                       | <b>119,334</b>       | <b>144,931</b>       | <b>144,931</b>         | <b>170,579</b>       |                                     |
|  | <b>Ending Cash/Reserves</b>                 | <b>\$ 144,931</b>    | <b>\$ 93,756</b>     | <b>\$ 170,579</b>      | <b>\$ 119,404</b>    |                                     |
|  |   |                      |                      |                        |                      |                                     |
|  | <b>TOTAL APPROPRIATIONS</b>                 | <b>\$ 144,931</b>    | <b>\$ 180,756</b>    | <b>\$ 170,579</b>      | <b>\$ 206,404</b>    |                                     |

# 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, 2016

| Account Number                   | Account Description               | FY 2013-14 Actual | FY 2014-15 Budget | FY 2014-15 Estimate | FY 2015-16 Budget | Budget to Estimate Difference |
|----------------------------------|-----------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------------------|
| <b>REVENUES</b>                  |                                   |                   |                   |                     |                   |                               |
| 4004                             | Venue Tax                         | 37,318            | 36,480            | 37,000              | 36,480            | (520)                         |
| 4010                             | Interest (Checking & Texas Class) | 6                 | 50                | 3                   | 50                | 47                            |
| <b>TOTAL - Revenues</b>          |                                   | <b>\$ 37,324</b>  | <b>\$ 36,530</b>  | <b>\$ 37,003</b>    | <b>\$ 36,530</b>  | <b>(473)</b>                  |
| <b>EXPENSES</b>                  |                                   |                   |                   |                     |                   |                               |
| <b>Operational Costs</b>         |                                   |                   |                   |                     |                   |                               |
| 5350                             | Fire Department Services          | 30,000            | 30,000            | 30,000              | 30,000            | -                             |
| <b>Total - Operational Costs</b> |                                   | <b>\$ 30,000</b>  | <b>\$ 30,000</b>  | <b>\$ 30,000</b>    | <b>\$ 30,000</b>  | <b>-</b>                      |
| <b>TOTAL - Expenses</b>          |                                   | <b>\$ 30,000</b>  | <b>\$ 30,000</b>  | <b>\$ 30,000</b>    | <b>\$ 30,000</b>  | <b>-</b>                      |
| <b>Net surplus (deficit)</b>     |                                   | <b>7,324</b>      | <b>6,530</b>      | <b>7,003</b>        | <b>6,530</b>      |                               |
| <b>Beginning Cash</b>            |                                   | <b>19,296</b>     | <b>26,620</b>     | <b>26,620</b>       | <b>33,623</b>     |                               |
| <b>Ending Cash/Reserves</b>      |                                   | <b>\$ 26,620</b>  | <b>\$ 33,150</b>  | <b>\$ 33,623</b>    | <b>\$ 40,153</b>  |                               |
| <b>TOTAL APPROPRIATIONS</b>      |                                   | <b>\$ 56,620</b>  | <b>\$ 63,150</b>  | <b>\$ 63,623</b>    | <b>\$ 70,153</b>  |                               |

# *Ad Valorem Tax Information*

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## Tax Rate

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

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

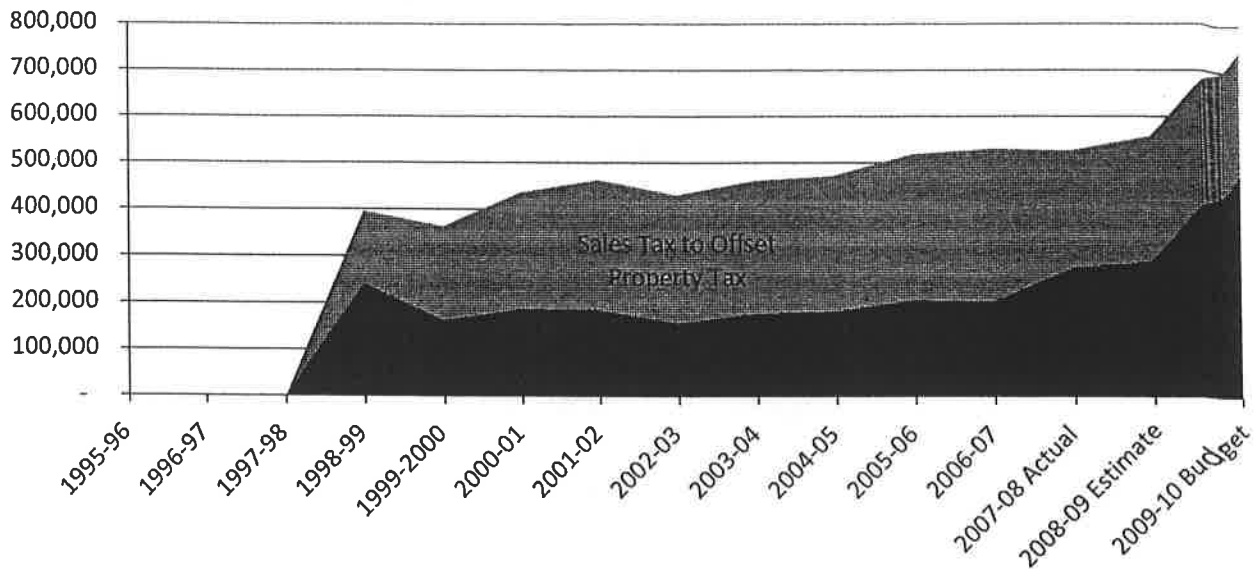
## Ad Valorem Tax Rate Computation

|   |             |             |
|---|-------------|-------------|
| <b>FY 2014-15</b>                         |             |             |
| Appraised Value                           | \$          | 325,414,676 |
| Taxable Value                             |             | 303,321,542 |
|   |             | Revenue     |
| <i>Tax Rate without Sales Tax Subsidy</i> |             |             |
| Tax Rate                                  | 0.227028    | \$ 688,625  |
| <i>Tax Rate with Sales Tax Subsidy</i>    |             |             |
| Tax Rate                                  | \$ 0.145000 | \$ 471,851  |

## Sales Tax Subsidy

Beginning October 1, 1998, Hill Country Village enacted a ½ percent sales tax to offset property tax. Had this tax not been enacted, residents would be paying a property tax rate between two to three times the current year's rate as reflected in the chart above and the graph on the next page. Sales tax revenue is made up of three components: a 1 percent general sales tax that is unrestricted General Fund revenue, a ½ percent sales tax to offset property tax (a property tax subsidy) that is unrestricted General Fund revenue, a ¼ percent sales tax for Economic Development that primarily funds bond payments and other economic development activity, and a ¼ percent for Road Maintenance.

## Ad Valorem (Property) Tax Sources



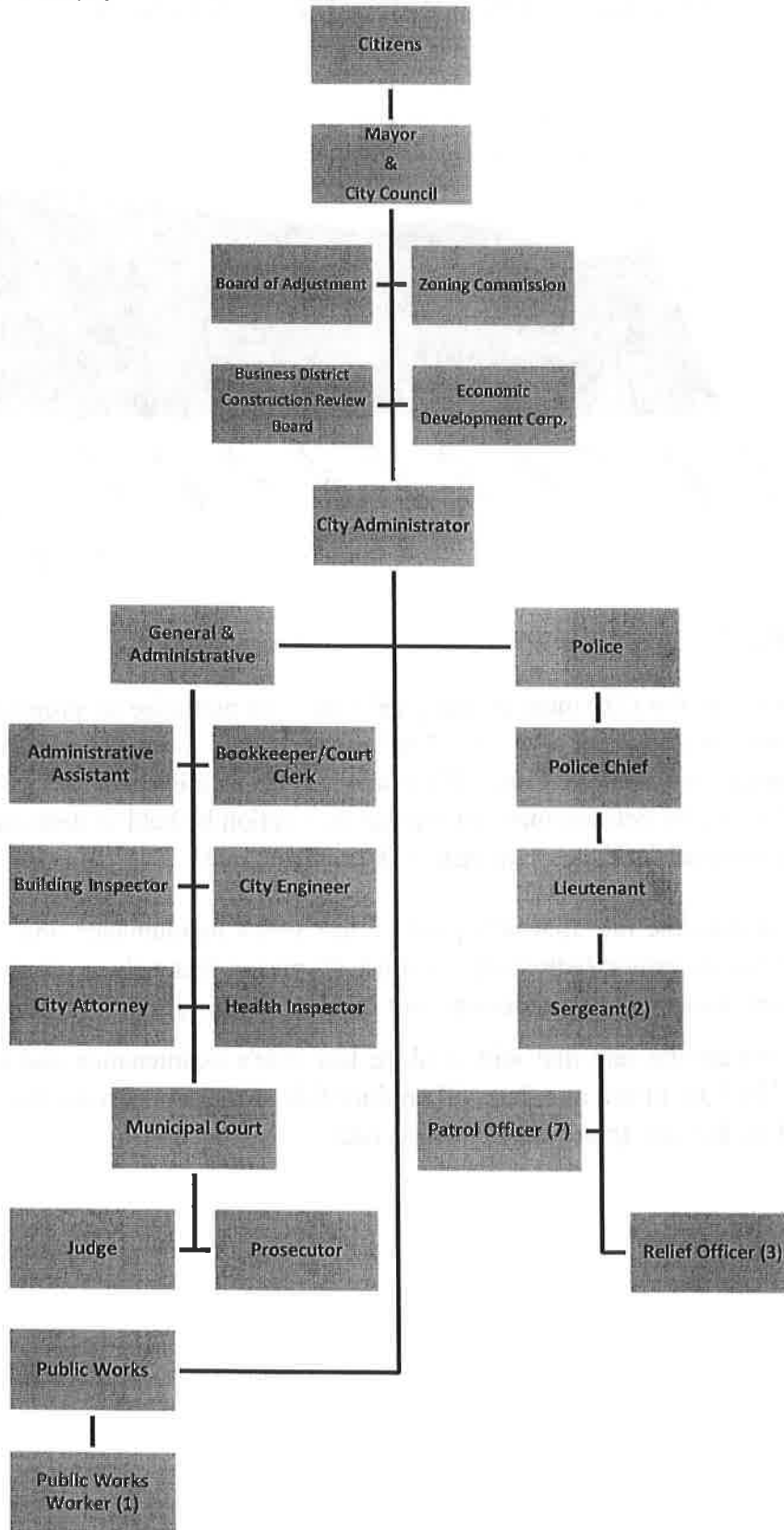
### State Requirements

Under the State Tax Code, the City must annually calculate and publicize its proposed tax rate and by how much that increases property tax revenues. The hearing is held following a published notice to the taxpayers in compliance with the Tax Code. If the adopted tax rate exceeds the rollback tax rate, the qualified voters of the City by petition may require that an election be held to determine whether or not to reduce the tax rate adopted for the current year to the rollback rate.

"Effective tax rate" means the rate that will produce last year's maintenance and operation tax levy (adjusted) from this year's values (adjusted). "Adjusted" means lost values are not included in the calculation of last year's taxes and new values are not included in this year's taxable values.

"Rollback tax rate" means the rate that will produce last year's maintenance and operation tax levy (adjusted) multiplied by 1.08 plus a rate that will produce this year's debt service from this year's values (unadjusted) divided by the anticipated tax collection rate.

# Organizational Chart



## ***Personnel Salary Tables & Ranges***

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The City strives to provide competitive wages and benefits for the region. Prior to the adoption of the FY 2011-12 budget, the City conducted a comprehensive salary study. A minimum salary for a particular position was based on the average salary in the region. The maximum salary was based on the minimum salary of the top quartile.

As a policy consideration, the City Council should consider increasing the retirement rate contributions for employees in order for the City to provide competitive benefits relative to other entities. The City's retirement program is administered by the Texas Municipal Retirement System.

### **City of Hill Country Village General Fund Salary Tables and Ranges Fiscal Year Ending September 30, 2016**

| <b>Professional/Managerial/Administrative</b> | <b>Min</b> | <b>Midpoint</b> | <b>Max</b> |
|---|------------|-----------------|------------|
| Administrative Assistant                      | 29,120     | 35,000          | 42,000     |
| Bookkeeper/Court Clerk                        | 35,000     | 42,000          | 48,000     |
| City Administrator                            | 88,000     | 96,000          | 115,000    |
| Police Chief                                  | 80,000     | 88,000          | 96,000     |
| <b>Public Safety</b>                          | <b>Min</b> | <b>Midpoint</b> | <b>Max</b> |
| Patrol Officer                                | 40,000     | 44,000          | 48,000     |
| Sergeant                                      | 52,000     | 56,000          | 60,000     |
| Lieutenant                                    | 58,000     | 62,000          | 66,000     |
| <b>Labor/Trades</b>                           | <b>Min</b> | <b>Midpoint</b> | <b>Max</b> |
| Public Works Worker                           | 27,000     | 30,000          | 34,000     |

## ***Elected and Appointed Officials***

The 2005 Legislature enacted HB 914, subsequently amended by the H.B. 1491 in 2007, enumerated in the Local Government Code, Chapter 176, requires that officers of the City and its boards and commissions (including EDC) must file a "conflicts disclosure statement" with the local government records administrator within seven days of becoming aware of:

1. the officer or a family member of the officer has an employment or business relationship that results in taxable income of \$2,500 or more with a person who has executed a contract with the City or with whom the City is considering doing business; or
2. the officer or a family member of the officer has accepted one or more gifts (other than food, lodging, transportation, or entertainment) with an aggregate value of \$250 from a person who has executed a contract with the City or who is being considered for business with the City.

For the purposes of the law, this list of elected and appointed officials shall serve as the City's list of persons subject to this law.

| <b>Name</b>                                 | <b>Title</b>            | <b>Type</b>  | <b>Term Start</b> | <b>Term End</b> |
|---|-------------------------|--------------|-------------------|-----------------|
| <b>City Council</b>                         |                         |              |                   |                 |
| Gabriel Durand-Hollis                       | Mayor                   | Elected      | 5/12              | 5/16            |
| Carl A. Register                            | Council Member, Place 1 | Elected      | 5/07              | 5/17            |
| Jane Cronk                                  | Council Member, Place 2 | Appointed    | 7/12              | 5/16            |
| Elizabeth Worley                            | Council Member, Place 3 | Elected      | 5/09              | 5/17            |
| George F. "Rick" Evans                      | Council Member, Place 4 | Elected      | 5/12              | 5/16            |
| Brett Rowe                                  | Council Member, Place 5 | Appointed    | 8/15/15           | 5/17            |
| <b>Appointed Officials/Department Heads</b> |                         |              |                   |                 |
| Frank Morales                               | City Administrator      | Appointed    | 10/14/06          |                 |
| Frank Morales                               | Chief of Police         | Appointed    | 12/13/01          |                 |
| Marc J. Schnell                             | City Attorney           | Appointed    | 12/14/06          |                 |
| L. David Givler                             | City Engineer           | Appointed    | 11/1/99           |                 |
| Monty McGuffin                              | Health Inspector        | Appointed    | 6/1/11            |                 |
| Lori Calzoncit                              | Health Inspector        | Appointed    | 6/1/11            |                 |
| Bruce Bealor                                | Building Inspector      | Appointed    | 10/16/03          |                 |
| Richard Herr                                | Building Inspector      | Appointed    | 10/1/05           |                 |
| Bruce Bealor Jr.                            | Building Inspector      |              |                   |                 |
| Mario Treviño                               | Judge                   | Appointed    | 10/1/06           | 9/30/16         |
| Richard Corrigan                            | Prosecutor              | Appointed    | 10/1/06           | 9/30/16         |
| Leslie Kassahn                              | Alternate Judge         | Appointed    | 10/1/06           | 9/30/16         |
| <b>Economic Development Corporation</b>     |                         |              |                   |                 |
| Doug Boom                                   | President               | Appointed    | 8/09              | 7/16            |
| Lonnie Wulfe                                | Member                  | Appointed    | 8/09              | 7/16            |
| Jeff Garvens                                | Member                  | Appointed    | 5/08              | 1/17            |
| Greg Blasko                                 | Treasurer               | Appointed    | 9/07              | 1/17            |
| Carl A. Register                            | Member                  | Re-Appointed | 9/07              | 5/17            |

**Zoning Commission**

|                         |                |              |        |        |
|-------------------------|----------------|--------------|--------|--------|
| Doug Boom               | Member         | Appointed    | 11/14  | 11/16  |
| Bill Aniol              | Regular Member | Re-Appointed | 12/06  | 1/17   |
| Dean Perry              | Regular Member | Re-Appointed | 12/06  | 1/17   |
| Kirk Francis            | Regular Member | Appointed    | 3/13   | 1/17   |
| Gonzales-Soza           | Regular Member | Appointed    | Nov-15 | Nov-16 |
| Greg Blasko             | Regular Member | Re-Appointed | 12/06  | 1/16   |
| Melissa Childress-White | Regular Member | Appointed    | 3/10   | 1/16   |

**Board of Adjustment**

|              |                       |              |       |       |
|--------------|-----------------------|--------------|-------|-------|
| Lonnie Wulfe | Chair/Reg Member      | Appointed    | 12/10 | 1/17  |
| Matt Riley   | Vice Chair/Reg Member | Appointed    | 08/15 | 08/17 |
| Jeff Garvens | Regular Member        | Appointed    | 12/10 | 1/17  |
| Hal Bonewtis | Regular Member        | Re-Appointed | 08/17 | 08/17 |
| Robert Myers | Regular Member        | Re-Appointed | 08/15 | 08/17 |
| John Dulske  | Regular Member        | Appointed    | 12/05 | 1/16  |
| Doug Boom    | Regular Member        | Appointed    | 12/07 | 1/16  |

**Business District Construction Review Board**

|               |                       |              |       |       |
|---------------|-----------------------|--------------|-------|-------|
| Buddy Swift   | Chair/Reg Member      | Re-Appointed | 1/05  | 1/17  |
| Ben Culpepper | Vice Chair/Reg Member | Re-Appointed | 08/15 | 08/17 |
| Dean Perry    | Regular Member        | Re-Appointed | 1/05  | 1/17  |
| Bill Aniol    | Alternate Member      | Re-Appointed | 1/05  | 1/17  |
| Greg Blasko   | Alternate Member      | Appointed    | 1/07  | 1/17  |
| Steve Marceau | Alternate Member      | Appointed    | 1/07  | 1/17  |
| Jeff Garvens  | Alternate Member      | Appointed    | 1/07  | 1/17  |



AN ORDINANCE ADOPTING THE BUDGET OF  
THE CITY OF HILL COUNTRY VILLAGE, TEXAS, FOR FISCAL YEAR 2015-16,  
BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016, AND  
ORDERING SAME FILED WITH  
THE CITY ADMINISTRATOR AND COUNTY CLERK

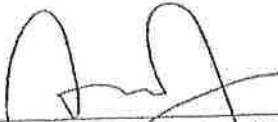
WHEREAS, the budget for the fiscal year beginning October 1, 2015 and ending September 30, 2016 was duly presented and a Public Hearing was held by the City Council of the City of Hill Country Village, Texas, and public notice of said Public Hearing was caused to be given by the City Council and modifications 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:

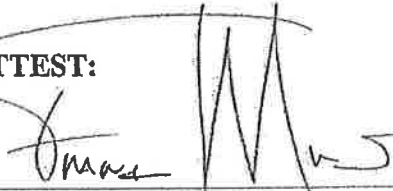
The budget for the City of Hill Country Village, Bexar County, Texas, for the fiscal year beginning October 1, 2015 and ending September 30, 2016, attached to this Ordinance be and is hereby adopted, and it is ordered that a true copy of the budget as adopted be filed with the City Administrator and 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 22<sup>nd</sup> DAY OF SEPTEMBER 2015.

  
\_\_\_\_\_  
Gabriel Durand-Hollis  
Mayor

**ATTEST:**

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

AN ORDINANCE APPROVING THE BUDGET OF  
THE HILL COUNTRY VILLAGE ECONOMIC DEVELOPMENT CORPORATION FOR  
FISCAL YEAR 2015-16,  
BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016, AND  
ORDERING SAME FILED WITH THE CITY ADMINISTRATOR  
AND COUNTY CLERK

WHEREAS, the budget for the fiscal year beginning October 1, 2015 and ending September 30, 2016 was duly presented to the Board of Directors of the Hill Country Village Economic Development Corporation and approved by such board on June 30, 2015


WHEREAS, a Public Hearing was held on July 16, 2015 by the City Council of the City of Hill Country Village, Texas.

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, 2015 and ending September 30, 2016, 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 and with publication of notice if required by applicable law.
2. All sections of ordinances in conflict with this ordinance are hereby repealed.

PASSED AND APPROVED THIS THE 22<sup>nd</sup> DAY OF SEPTEMBER 2015.

ATTEST:  
  
Frank Morales  
City Administrator  
Acting City Secretary

  
Gabriel Durand-Hollis  
Mayor

**AN ORDINANCE ADOPTING THE YEAR 2015 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 2015 as follows:

0.145000 for the purpose of maintenance and operations

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

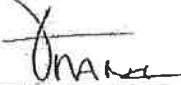
0.145000 total tax rate

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

PASSED AND APPROVED THIS THE 22<sup>nd</sup> DAY OF SEPTEMBER, 2015.

  
\_\_\_\_\_  
Gabriel Durand-Hollis  
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)