

CITY of HILLCREST VILLAGE	PROPOSED	AMEND	TOTAL	YTD		PROPOSED	Budget Workshop
Budget '26-'27	BUDGET	THRU	BUDGET	ACTUAL	ANNUALIZED	BUDGET	6/22/2026
GENERAL FUND	9/30/25			6/30/26		9/30/26	
							2025:M&O: 0.324537 * 85,447,858
REVENUE							
Current YR Tax Revenue	277,310		277,310	274,660	244,951	276,290	2026 M&O 0.300024* 94,410,601
Tax Revenue allocated to Debt			-				Debt 0.00 (\$1,703 less than last yr)
			-		-		2024 Total Rate:.328997
Sub-total Tax Revenue	277,310	-	277,310	274,660	244,951	276,290	2024 Rate:.344326 \$74,938,805
Franchise Revenue	40,000		40,000	33,082	44,109	40,000	'24 M&O .344326
Bldg Permit Rev	8,200		8,200	6,612	8,816	8,200	Debt 0.0
Interest Revenue	14,000		14,000	8,537	11,383	14,000	
Building Rental	-		-	-	-	-	no longer renting building
Court Fines (new line)	-		-	-	-	500	new for municipal court
Other Income - TX DOT	1,300			2,766	5,471	1,300	
Other Revenue/Xmas Candles	1,900		1,900	1,409	1,828	1,400	
Other Revenue - Advertising	-		-	-	-	-	
Other Revenue - Sale of Asset	-			3,500	3,500	-	
Other Income-LEOSE Grant	1,400		600	1,518	1,437	1,400	
TOTAL REVENUE	344,110	-	342,010	332,083	321,495	343,090	
ADMINISTRATION							
Audit	8,000			-	7,200	18,000	<--- increase, 2 financial audits
Bank Charges	50		50	40	53	50	
Communications - Website/Call Service	1,200		1,200	1,069	908	2,800	new city website
Email Hosting	960		960	449		960	
Disaster/Storm	3,000		3,000	-		3,000	
Election	10,000		10,000	8,398	4,898	5,000	<--decrease
Insurance	11,000		11,000	16,082	21,442	11,000	
Janitorial	1,400		1,400	229	572	300	
Accounting	16,935		16,935	4,639	6,185	7,000	<-- new CPA
QuickBooks (new line)	-		-			4,200	2 accts of QBO, separate from accounting
Legal/Consult	7,000		7,000	525	700	7,000	
Tax Department	1,800		1,800	1,715	2,287	2,287	adjusted for increase
Land Replat @ Municipal Building	10,000			-	-	-	remove
Membership	800		800	800	1,067	800	
Meetings	200		200	375	500	200	
Office Expense	1,100		1,100	2,717	3,623	2,000	
Ordinance Expense	100			20	27	100	
Postage	200		200	96	180	200	
Repairs	4,000		4,000	15,495	20,660	4,000	
Municipal Building	10,000			2,762	-	2,500	<--EMC cabinet build
Salaries (Clerk)	3,000		3,000	10,000	13,333	21,840	5% increase
Salaries (City Coordinator)			-	-	6,125	-	remove
Payroll Taxes	300		300	3,158	4,211	3,316	5% increase
Utilities	1,700		1,700	1,133	1,511	2,000	
Telephone	-		-	779	1,038	1,038	
Total Adminstration	92,745	-	92,745	70,482	96,521	99,591	
SUBDIVISION & PLANNING							
Inspections	10,120		10,120	3,510	4,680	6,000	decreased from \$10k
Total Subdivision & Planning	10,120		10,120	3,510	4,680	6,000	
STREETS & DRAINAGE							
Street Maintenance/Striping	-		-	9,497	12,663	2,500	
Drainage	7,500		7,500	495	-	7,500	
Signs	400		400	508	678	400	
Total Streets & Drainage	7,900	-	7,900	9,992	12,663	10,400	

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Budget '26-'27	BUDGET	THRU	BUDGET	ACTUAL	ANNUALIZED	BUDGET	6/22/2026
GENERAL FUND	9/30/25			6/30/26		9/30/26	
EMERGENCY MANAGEMENT							
Emergency Management	1,000		1,000	1,573	2,097	2,100	
Email Hosting	100		100	100		100	
Total Emergency Management	1,100	-	1,100	1,573	2,097	2,200	
LIGHTS, LIGHTING, BEAUTIFICATION							
Utilities	9,500		9,500	7,875	10,500	9,500	
Community Relations - Xmas Exp & Food Tru	1,900		1,900	1,319	1,900	1,900	
City Mowing	28,200		28,200	21,067	28,089	28,200	estimated on aerial map 90% of contract cost
Tree Trimming	10,000			270	-	5,000	
City Park	25,000	2,966		25,000	-	10,000	
Total Lighting & Beautification	74,600	-	74,600	55,531	40,489	54,600	
MARSHAL							
Auto-Gas,Oil,Maint.	8,000		8,000	3,282	4,376	8,000	
Communications	3,000		3,000	1,194	1,593	3,000	
Insurance	10,200		10,200	7,360	9,813	10,200	
Training	1,000		1,518	1,519	2,025	1,000	
Membership	-		-	-	-	0	
Office Expense/Utilities	2,500		2,500	1,858	2,477	2,500	
Supplies/Equipment	6,005		6,005	1,047	1,396	6,255	\$250 increase for citation books
Marshal Salary	12,463		12,463	8,309	11,078	13,086	5% increase
Payroll Taxes	5,248		5,248	2,612	3,483	5,510	5% increase
Telephone	1,725		1,725	1,261	1,681	1,725	
Uniforms	100		100	1,125	1,500	100	
Officer Salary	42,960		42,960	21,810	29,080	45,108	5% increase
Total Marshal	93,201	-	93,201	51,378	68,503	96,484	
MUNICIPAL COURT							new addition for FY26-27
Judge Fees	-		-	-	-	3,000	
Legal Fees/Expenses	-		-	-	-	2,500	
Jury Fees	-		-	-	-	400	
Ordinance Expenses or Office Expenses	-		-	-	-	1,000	
Education & Training	-		-	-	-	2,000	
Dues & Subscriptions	-		-	-	-	2,800	
Court Software/Computer	-		-	-	-	3,500	
Court Collection Costs	-		-	-	-	1,300	
Court Costs & Collections	-		-	-	-	10,000	
State Court Costs	-		-	-	-	3,500	
Total Municipal Court	-	-	-	-	-	30,000	
SUB-TOTAL EXPENDITURES	279,666		279,666	192,465	212,291	269,275	
CONTINGENCY	42		42				
TRANSFER TO ENTERPRISE	-		-	-		-	
TOTAL EXPENDITURES	279,708		279,708	192,465	224,953	269,275	
RESERVES - CURRENT							
Reserve - Drainage	3,500		3,500	-		3,500	
Reserve-Patrol Car	14,000		14,000	-	-	14,000	Standard amount put back each year
Reserve - Storm/Disaster	2,000		2,000	-		2,000	
Reserve-Streets	20,000		20,000	-	-	14,000	
Reserve - Emergency Preparedness	7,000		7,000	-		7,000	
Reserve - Marshal Communication Equip	12,000		12,000	6,599	-	10,000	No change.
Reserve - Parks							
RESERVES PRIOR YEAR							
PRIOR Reserve Drainage	10,500		10,500				

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Budget '26-'27	BUDGET	THRU	BUDGET	ACTUAL	ANNUALIZED	BUDGET	6/22/2026
GENERAL FUND	9/30/25			6/30/26		9/30/26	
PRIOR Reserve Patrol Car	14,000		14,000	-	-	14,000	
PRIOR Reserve Storm/Disaster	6,000		6,000			8,000	
PRIOR Reserve Streets	199,598		199,598	-	-	219,598	
PRIOR Reserve Office Furniture/Equipment	2,300		2,300	-	-	2,300	
PRIOR Reserve Emergency Preparedness	28,000		28,000	-	-	35,000	
PRIOR Reserve Marshal Comm Equip	4,500		4,500	-	-	16,500	
PRIOR Parks							
Prior encumbered funds	(292,898)		(292,898)	-		(295,398)	
			-				
TOTAL EXPENDITURES/RESERVES	310,208	-	310,208	199,064	224,953	319,775	
Overage/(Shortage)	33,902	-	31,802	133,019	96,542	23,315	

CITY of HILLCREST VILLAGE	Proposed	AMEND	TOTAL	YTD		PROPOSED	FINAL
Budget '26-'27	BUDGET	THRU	BUDGET	ACTUAL	ANNUALIZED	BUDGET	6/22/2026 NOTES
ENTERPRISE FUND	9/30/25		9/30/24	6/30/26	2025	9/30/26	
REVENUE							Hm count as of June 2026
Water Revenue	180,855		180,855	131,300	175,066	180,855	(2025) \$35.00 base, \$11.00 per 1K gal over 3K, \$13.00 per 1K over 5K 272 hms Avg 4818.1818Gal
Sewer Revenue	148,085		148,085	123,229	164,306	180,855	(2025) \$35.00 base, \$11.00 per 1K gal over 3K, \$13.00 per 1K over 5K 272 hms Avg 4818.1818Gal
Garbage Revenue	75,504		75,504	47,794	63,726	77,769	\$51.50 flat rate @ 261 hms (2024-\$50)/(2023-\$47.75)
Fire/Health/Safety	52,480		52,480	32,236	42,981	55,262	\$22.66 flat rate @ 286 hms (2025-\$22)/(2023 - \$20)
Groundwater Assessment	13,152		13,152	7,565	10,087	13,152	Propose 15.88 per 290 homes. / 2025:Monthly \$ 15.00 per 290 hms
TCEQ Assessment Fee	16,440		16,440	10,514	14,019	16,440	\$4.00 per 274 hms/\$2.00 2024
Interest	10		10	792	1,056	600	\$5.00 per water or sewer connection, 274 hms/\$3.00 2024
Tax Revenue (Due from General)	-		-	3,250		-	
Late Charges (Other Revenues)	11,120		11,120	8,002	10,669	11,120	
Transfer from General	-		-	-	-	-	
TOTAL REVENUE	497,646	-	497,646	364,683	481,910	536,054	
ADMINISTRATION							
Audit	12,000		12,000	-	-	16,000	2 audits this year
Engineering		29,000	29,000	29,000	38,667	10,000	
City Secretary salary	26,000		26,000	26,000	34,667	26,000	
Bank Charges	65		65	65	87	-	moved to ACH from wire transfers, no fees now
Legal & Consulting	350		350	-	-	350	
Permits & Fees	4,000		4,000	1,914	2,552	6,000	
Accounting	25,400		25,400	2,000	2,667	3,500	towards new CPA
Quickbooks Online	-		-	-	-	4,200	separate accounts
MDS Water Billing	6,530			-	-	9,795	
Software upgrade/support(Office Exp)	465		465	495	660	-	remove
BCGCD Fees/Permits	1,700		1,700	1,914	2,552	1,920	to cover increase
Total Administration	76,510	-	76,510	61,388	81,851	77,765	
MAINTENANCE							
Plant Operation	51,600		51,600	51,520	68,693	51,600	
Mowing	8,100		8,100	6,045	8,060	8,100	estimated off aerial map, 10% of contract cost
Sludge Removal	7,500		7,500	4,882	6,509	7,500	
Lab Fees	7,500		7,500	8,209	10,945	11,250	
Repairs-Sewer Plant	65,000		65,000	36,361	48,481	65,000	
Repairs-Sewer Line	16,200		16,200	6,116	8,154	16,200	
Repairs-Water Equip.	65,000		65,000	44,037	58,716	65,000	
Repairs-Water Line	58,000		58,000	79,274	105,699	58,000	
Sewer Line Root Treatment	-		-	-	-	-	
Generator Maintenance	8,171		8,171	-	-	4,270	<--updated for the FY 2026 contract
Generator Repairs	3,000		3,000	14,000	18,667	4,270	
Engineering Fees	500		500	-	-	500	
Total Maintenance	290,571	-	290,571	250,443	333,924	291,690	
CAPITAL IMPROVEMENTS					-	-	
TRANSFER FROM GENERAL RESERVES							
SUPPLIES							
Office expense	1,300		1,300	-	-	-	
Plant/Chemicals(Supplies)	7,000		7,000	4,792	6,390	7,000	
Postage	1,700		1,700	-	-	100	
Total Supplies	10,000		10,000	4,792	6,390	7,100	

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Budget '26-'27	BUDGET	THRU	BUDGET	ACTUAL	ANNUALIZED	BUDGET	6/22/2026 NOTES
ENTERPRISE FUND	9/30/25		9/30/24	6/30/26	2025	9/30/26	
UTILITIES							
Electric (Utilities)	28,000		28,000	23,047	30,730	28,000	
Trash Pickup	56,820		56,820	37,889	50,519	56,820	
Fire/Health/Safety	42,000		42,000	48,630	64,840	55,260	increased to \$55,260.00 per 2025-2028 contract
Total Utilities	126,820		126,820	109,567	146,089	140,080	
DEBT SERVICE							
Sewer-Bond Principal Retired	-		-	-	-	-	
Sewer-Interest & Fiscal Charges	-		-			-	
Texas Advantage Bank -Interest	-		-			-	
Texas Advantage Bank - Principle	-		-	-	-	-	
Loan for Water Line Engineering							
Total Debt Service	-		-	-	-	-	
Contingency	31		31	-	-		
Depreciation	35,480		35,480	22,941		35,480	
TOTAL EXPENSES	539,412		539,412	449,131	568,253	552,115	
Less Depreciation	(35,480)		(35,480)		-	(35,480)	
					-		
RESERVES - CURRENT							
CAPITAL IMPROVEMENTS	8,000		8,000		-	8,000	
GENERATOR PURCHASE	2,000		2,000	33,000	44,000	2,000	
UTILITY SYSTEMS IMPROVEMENTS	5,000		5,000			5,000	
WW Treatment Plant Permit Renewal	2,400		2,400		-	2,400	
RESERVES - PRIOR YEAR							
PRIOR-Reserve-Generator M&R	17,000		17,000	-	-	17,000	
PRIOR-Reserve-Water Lines	15,000		15,000	-	-	15,000	
PRIOR-Reserve-Sewer Lines	8,526		8,526	-	-	8,526	
PRIOR-Reserve Capital Improvements	114,191		114,191		-	20,000	
PRIOR - Reserve Generator Purch	15,000		15,000			17,000	
PRIOR - Utility Systems Improvements	51,000		51,000		-	56,000	
PRIOR - WW Treatment Plant Permit	12,000		12,000	-	-	14,400	
Prior Year Encumbered Funds	(232,717)		(232,717)	-	-	(147,926)	
TOTAL EXPENSES/RESERVES	521,332	-	521,332	482,131	612,253	534,035	
Overage/(Shortage)	(23,686)	-	(23,686)	(117,448)	(130,343)	2,019	