CITY of HILLCREST VILLAGE Budget '26-'27 GENERAL FUND	PROPOSED BUDGET 9/30/25	AMEND THRU	TOTAL BUDGET	YTD ACTUAL 6/30/26	ANNUALIZED	PROPOSED BUDGET 9/30/26	Budget Workshop 6/22/2026
							*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/software (new line)	-		-			4,200	one account, 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**	

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	
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		10,000	270	-	5,000	
City Park	25,000	54,079	79,079	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	7,649	10,199	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**	**57,980**	**77,306**	**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**	**199,067**	**221,093**	**269,275**	
CONTINGENCY	**42**		**42**				
TRANSFER TO ENTERPRISE	**-**		**-**	**-**		**-**	
TOTAL EXPENDITURES	**279,708**		**279,708**	**199,067**	**233,756**	**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				

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	
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**	**205,666**	**233,756**	**319,775**	
Overage/(Shortage)	**33,902**	**-**	**31,802**	**126,417**	**87,739**	**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		9/30/26	6/30/26	2025	9/30/26	
REVENUE							Hm count as of June 2026
Water Revenue	180,855		180,855	131,300	175,066	217,415	(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	208,525	(2025) $35.00 base, $11.00 per 1K gal over 3K, $13.00 per 1K over 5K 272 hms Avg 4818.1818Gal $51.50 flat rate @ 261 hms (2024-$50)(2023-$47.75)
Garbage Revenue	75,504		75,504	47,794	63,726	77,769	$22.66 flat rate @ 286 hms (2025-$22)/(2023 - $20)
Fire/Health/Safety	52,480		52,480	32,236	42,981	55,262	Propose 15.88 per 290 homes. / 2025:Monthly $ 15.00 per 290 hms
Groundwater Assessment	13,152		13,152	7,565	10,087	13,152	$4.00 per 274 hms/$2.00 2024
TCEQ Assessment Fee	16,440		16,440	10,514	14,019	16,440	$5.00 per water or sewer connection, 274 hms/$3.00 2024
Interest	10		10	792	1,056	600	
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**	**600,282**	
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/software (new)	-		-		-	4,200	separate accounts and separate from accounting
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	5,500	
Lab Fees	7,500		7,500	8,209	10,945	11,250	
Regulatory Services	15,000		15,000	3,801	5,068	3,000	
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	64,000	
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	37,000	49,333	4,270	
Engineering Fees	500		500	-	-	500	
Total Maintenance	**305,571**	**-**	**305,571**	**277,244**	**369,658**	**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	

CITY of HILLCREST VILLAGE Budget '26-'27 ENTERPRISE FUND	Proposed BUDGET 9/30/25	AMEND THRU	TOTAL BUDGET 9/30/26	YTD ACTUAL 6/30/26	ANNUALIZED 2025	PROPOSED BUDGET 9/30/26	FINAL 6/22/2026 NOTES
Total Supplies	**10,000**		**10,000**	**4,792**	**6,390**	**7,100**	
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	**554,412**		**554,412**	**475,932**	**603,987**	**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		-	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	**536,332**	**-**	**536,332**	**475,932**	**603,987**	**534,035**	
Overage/(Shortage)	**(38,686)**	**-**	**(38,686)**	**(111,249)**	**(122,078)**	**66,247**	