

**2021-2022
Annual
Budget
City of Hillsboro**



Hillsboro TEXAS

Annual Adopted Operating Budget

Fiscal year 2021-2022

Due to the passage of S.B. No. 656, Section 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document.

CITY COUNCIL RECORD VOTE

The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:

- Eric Fleming, Councilmember – Aye
- Larry Lloyd, Councilmember – Aye
- Dana Robinson, Councilmember – Aye
- Frances Zarate, Councilmember – Aye
- Leeann Richmond, Councilmember – Absent
- Scott Johnson, Councilmember – Absent

“This budget will raise more total property taxes than last year’s budget by an amount of \$180,090.91, which is a 4.1090% increase from last year’s budget, and of that amount \$75,433.32 is tax revenue to be raised from new property added to the tax roll this year.”

-Tax Rate-					
Fiscal Year	Property Tax Rate	No-New	No-New	Voter-Approval Rate	Debt Rate
		Revenue Tax Rate	Revenue M&O Tax Rate		
2021-2022	0.806400	0.789300	0.634600	0.898000	0.159300
2020-2021	0.806400	0.798300	0.807500	0.847400	0.159300

Total debt obligation for the City of Hillsboro secured by property taxes: \$12,601,282



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Everything Within Reach

City Manager's Message

TO: Honorable Mayor and City Council
FROM: Megan Henderson, City Manager
DATE: August 24, 2021
SUBJECT: Submission of FY 2021-22 Proposed Budget

It is a privilege to offer this proposed budget for the City of Hillsboro, Fiscal Year 2021-22. Much of the previous two years has been spent responding to the challenges of the COVID-19 Pandemic and the unusual freeze of 2021, and although the pandemic is resurging, the Hillsboro city staff are confident in the future and grateful for the opportunity to serve.

We anticipate major efforts in the coming year in areas prioritized by the City Council and our citizens, including

- Street Improvement and Repair
- Water and Wastewater Improvements
- Economic Development, both Industrial and Downtown
- Community Beautification and Code Enforcement
- Strategic planning

COVID-19 Pandemic

Recovery from the economic challenges caused by the COVID-19 Pandemic is underway, but part of our challenge this year will be to replenish reserves that were depleted in 2019 and 2020. Also depleted over that difficult period were the energy and stamina of our employees. Workers in all departments maintained vital functions while shorthanded due both to quarantined colleagues and frozen positions due to budget shortages. We must recognize that fatigue and care for our employees' ability to recover; this protects their ability to serve our community over the long term. Bolstered by COVID-19 relief dollars, we budget this year with the aim to both strengthen our infrastructure and support our employees.

Property Tax Rate

Historically property taxes are thought of as the main way to support the public services provided by the City. Over time, other sources of revenue have increased and property taxes, as a percentage, have decreased, but this revenue stream continues to be absolutely vital. Over the past two fiscal years, especially, property taxes

have been stable when the pandemic had a disastrous effect on sales tax, hotel occupancy tax, fines and forfeitures.

The amount of property taxes that citizens have to pay to support the public services provided by the City of Hillsboro is a key point of interest to all citizens in our community. The following points provide some key information about the City's property taxes:

- The property tax rate for the City of Hillsboro is \$0.806400 per \$100 of property value for the 2020-21 fiscal year. This rate, which has been unchanged for six years, is the lowest rate since 2009.
- Two factors combine together to establish the amount in property taxes that are paid each year by the citizens of Hillsboro. The amount of property tax a person has to pay is determined by multiplying the appraised value of property owned by that person by the property tax rate. The appraised value of property is established by the Hill County Appraisal District. The property tax rate is established by the City of Hillsboro. The amount of property tax a person pays may go up or down depending on whether the value of their property is increasing or decreasing and whether the tax rate is increasing, decreasing, or staying the same. In recent years in Hillsboro, even though the property tax rate has stayed the same or decreased a small amount, many people have paid an increasing amount in property taxes because the market value of the property they own has increased.
- The property tax rate is divided into two parts. The first part is used to cover debt service requirements secured by property tax revenues. The second part is used to help pay for maintenance and operation of the public services provided by the City of Hillsboro. Of the total property tax rate of \$0.806400 per \$100 of valuation for the 2021-22 fiscal year, \$0.15930 is dedicated to payment of debt on bonds that have been issued by the City and \$0.64710 is for general maintenance and operations.
- Property tax revenue helps fund many of the basic services provided for the citizens of Hillsboro including Police, Fire, Emergency Medical Services, Street Maintenance, Parks Maintenance, Library, and the administrative services that support these services.

Budget Development and Philosophy

The annual operating budget is where the priorities and goals for Hillsboro's development, set by the City Council, become specific tasks for specific people. If there isn't enough revenue to support the people and fulfill the tasks, the goals and priorities can't be met. Overcoming the financial hardships of the pandemic, while still fighting the ongoing pandemic, will be challenging in the coming year; however, we still intend to direct the resources of the City in such a way as to move forward on important goals set by the Council.

The City Council has held workshop meetings over the past few years for the purpose of discussing needs in the community and setting goals to address these needs. These meetings have been open to the public. From the discussions in these workshop meetings the City Council has established the following goals and priorities:

1. **Street Improvements.** Street improvements are sorely needed. The City's streets have been inadequately maintained and many are now beyond repair and require complete replacement. This issue is a top priority both for the Council and citizens. Last year street funding was cut even further due to the pandemic. The 2021-22 budget increases funding for street improvements both in

personnel and in materials, and we anticipate using bond proceeds to contract for larger street improvement projects.

2. **Water and Wastewater Infrastructure.** While not as visible as streets, water and wastewater lines have suffered the same pattern of inadequate maintenance over the decades since their construction. The freeze of early 2021 highlighted the fragility of these systems as numerous water breaks with inadequate valve controls caused much of the city to be without water and undergo repeated boil water notices. Needed improvements to these systems will be made in tandem with street improvements to help manage costs and to ensure that newly-improved streets be disrupted for utility work as little as possible. The City expects to issue revenue bonds this year to assist with this work, which will also be bolstered by COVID-relief dollars.
3. **Economic Development.** Three different departments of the City work on different facets of economic development in Hillsboro.
 - Industrial development, made up of recruitment of new industrial firms and retention and expansion of existing firms, is the purview of the Hillsboro Economic Development Corporation and EDC Director. This work is funded by a dedicated portion of our sales tax, which can only be used for industrial development. This shows up in the budget as a separate fund, which is administered by the Director and overseen by the EDC Board.
 - The Main Street Office addresses downtown development and re-development. Downtown Hillsboro has continued to grow stronger and to add businesses even through the pandemic, and Main Street supports this growth using the Texas Main Street's four-point approach: design, organization, promotion and economic vitality. The Main Street Manager reports both to the City Manager and to a Main Street Board of Directors, which sets goals for the organization. In the coming fiscal year Main Street will grow its impact by activating and empowering committees dedicated to each of the four points.
 - The City of Hillsboro's Community Development Department addresses the retail and service components of economic development along with re-development issues.

With these and other staff and resources in place, Hillsboro has been able to work well with existing and prospective new businesses to grow our economy and offer opportunities to our citizens for employment and commerce. The 2021-22 budget continues this work.

4. **Community Appearance.** This issue is a significant one for Hillsboro. It encompasses a wide range of items including high grass and weeds on various properties, removal of dilapidated structures, junk vehicles, accumulation of unsightly items on property, mowing rights-of-way, taking care of grass and weeds on sidewalks and in alleys in the downtown area, and landscaping in public areas. This budget puts funding in place to continue these efforts.

In addition to addressing the goals and priorities that the City Council has established for the community, the budget has been developed based on the following principles:

1. **Balanced General Operating Fund.** Expenditures do not exceed revenues.
2. **No Increase to the Tax Rate.** The total property tax rate remains the same at \$0.806400 per \$100 of valuation. This rate is the same as it has been since 2015 and less than it was from 2008 to 2014.

3. **Sustainability.** The budget does not use one-time revenues to meet recurring annual expenditures. Additional funding from recurring annual revenues is assigned to efforts to maintain the City's aging infrastructure to sustain the presence of this important and necessary resource for the community.
4. **Stewardship.** The City Council and staff recognize that we are the stewards of the taxes and fees that are paid by the citizens to provide public services for the community. It is our job to see that these funds are spent wisely and carefully to provide needed and desired public services in the community.

Funds

The 2021-22 budget is designed to address the goals and priorities established by the City Council and to sustain the services provided by the City while staying within the budgeting philosophies outlined above. The budget is divided into funds to comply with good accounting practices and, in some cases, legal requirements. The two largest funds in the City's budget are the General Fund and the Water and Wastewater Fund. These two funds account for approximately 85 percent of the City's total budget. Summaries of these funds are as follows:

General Fund: The General Fund is used to budget expenditures for components of the City's general government functions. These operations may generate some revenue, but they do not operate on a fee-for-service model. Instead, the General Fund is supported primarily by property tax and sales tax revenues along with a variety of fees charged for various services. The General Fund budget lays out how those tax and fee revenues will be spent to achieve the goals of the City Council by including funding for street improvements, economic and downtown development, community appearance issues, and supporting the Recreation Division's efforts to provide activities for citizens to engage in. The General Fund is also the source of funding for many of the basic services provided for the citizens of Hillsboro including Police, Fire, Emergency Medical Services, Street Maintenance, Parks Maintenance, Library, and the administrative services that support these services.

Property tax revenue is budgeted for \$3,475,000, which is a \$50,000 increase in FY 2021-22, or a 1.46 percent increase over last year. This increase is due to an increase in appraised values.

The total sales tax rate for the City of Hillsboro is .0825, which is broken down as follows:

- State Sales Tax .06250
- Hillsboro City Tax .01500
- Hill County Tax .00500

The Hillsboro City Sales Tax is broken down as follows:

- Economic/Industrial Development Type A .001250
- Property Tax Relief .003750
- Regular Rate .010000

Sales Tax revenue experienced a sharp decline during the pandemic and has grown significantly since then. The 2021-22 budget forecasts an increase of \$636,800 from the amount budgeted for last year.

Water and Wastewater Fund: The Water and Wastewater Fund is used to budget expenditures for operations in water distribution, wastewater collection, wastewater treatment, and utility billing. This fund is supported almost completely by revenues from fees charged for water service and sewer service. Revenues from water and sewer sales are projected to increase approximately \$339,685 or 8.26% in FY 2021-22 compared to the FY 2020-21 budget.

Public Services

The City of Hillsboro provides the following public services to the community. Please see the Table of Contents for the page number of the line item budget for each of these divisions of the City's operations.

Public Works Infrastructure Services

- Streets
- Water Distribution
- Sewage Collection
- Sewage Treatment
- Drainage
- Rights of Way

Public Safety Services

- Police
- Fire
- Emergency Medical Service
- Emergency Management
- Inspections
- Code Enforcement
- Animal Control

Quality of Life Services

- Library
- Parks Maintenance
- Recreation
- Airport
- Cemetery Maintenance

Community and Economic Development Services

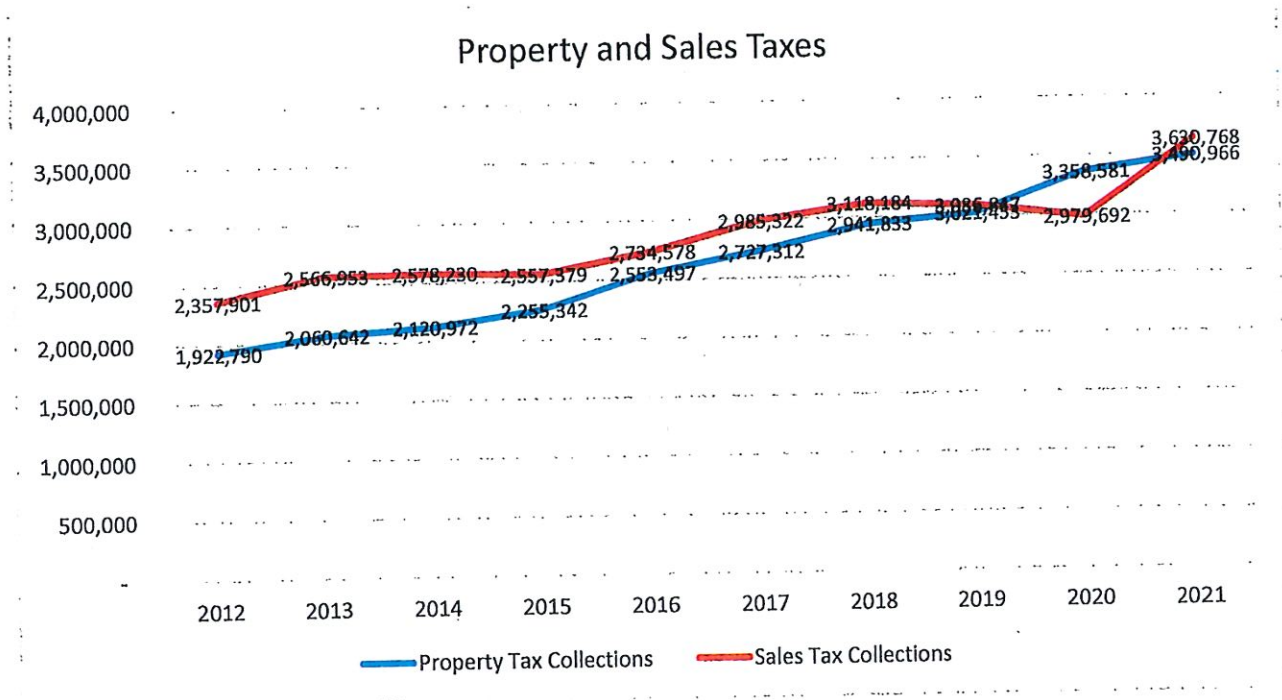
- Economic Development
- Community Development
- Main Street
- Historic Preservation
- Tourism

Administration and Support of the Above Services to the Community

- City Manager
- City Secretary
- Finance
- Human Resources
- Information Systems
- Utility Billing
- Municipal Court
- City Attorney
- Maintenance Shop

Condition of Local Economy

The City's two largest sources of revenue are property tax revenue and sales tax revenue. These two sources make up approximately 81.5 percent of the General Fund budget and approximately one-third of the total budget of the City. Both of these sources of revenue are sensitive to changes in the local economy. The following charts illustrate the property tax base and sales tax revenue over the past decade.



These two sources of revenue provide good insight into the health of the local economy. Property Tax revenue continues on an upward trend, with slower growth in the pandemic year. Sales Tax revenue was significantly impacted significantly by the pandemic, but has rebounded aggressively. These two positive trends create good confidence in Hillsboro's growth and development. It is important to continue with the different economic development programs supported by the City as a way of sustaining and growing the local economy.

Conclusion

In the FY 2021-22 budget, City leadership renews its commitment to maintaining and improving established priority programs: economic development, community beautification, quality-of-life facilities and activities such as the City Library, Parks, Recreation, and Airport, and Public Safety. In addition, we add significant

resources to street improvements and improvements to our water distribution and wastewater collection systems, bolstered by certificates of obligation, Federal funding, and grant funds from four different programs.

We are committed to bringing all resources possible to the table to improve our infrastructure, and recognize that city employees are our most important resource.

I am grateful for the Council's leadership, clarity of purpose and priorities, and commitment to serving our community. That is the foundation that allows all of us at the City the confidence to use the creativity and diligence we will need to serve Hillsboro into the future.

Sincerely,



Megan Henderson
City Manager



Hillsboro TEXAS

CITY COUNCIL MEMBERS

CITY OF HILLSBORO

MAYOR

ANDREW L. SMITH

MAYOR PRO TEM

SCOTT JOHNSON, PLACE SIX

COUNCIL MEMBERS

ERIC FLEMING, PLACE ONE

LARRY LLOYD, PLACE TWO

DANA ROBINSON, PLACE THREE

FRANCES ZARATE, PLACE FOUR

LEANN RICHMOND, PLACE FIVE

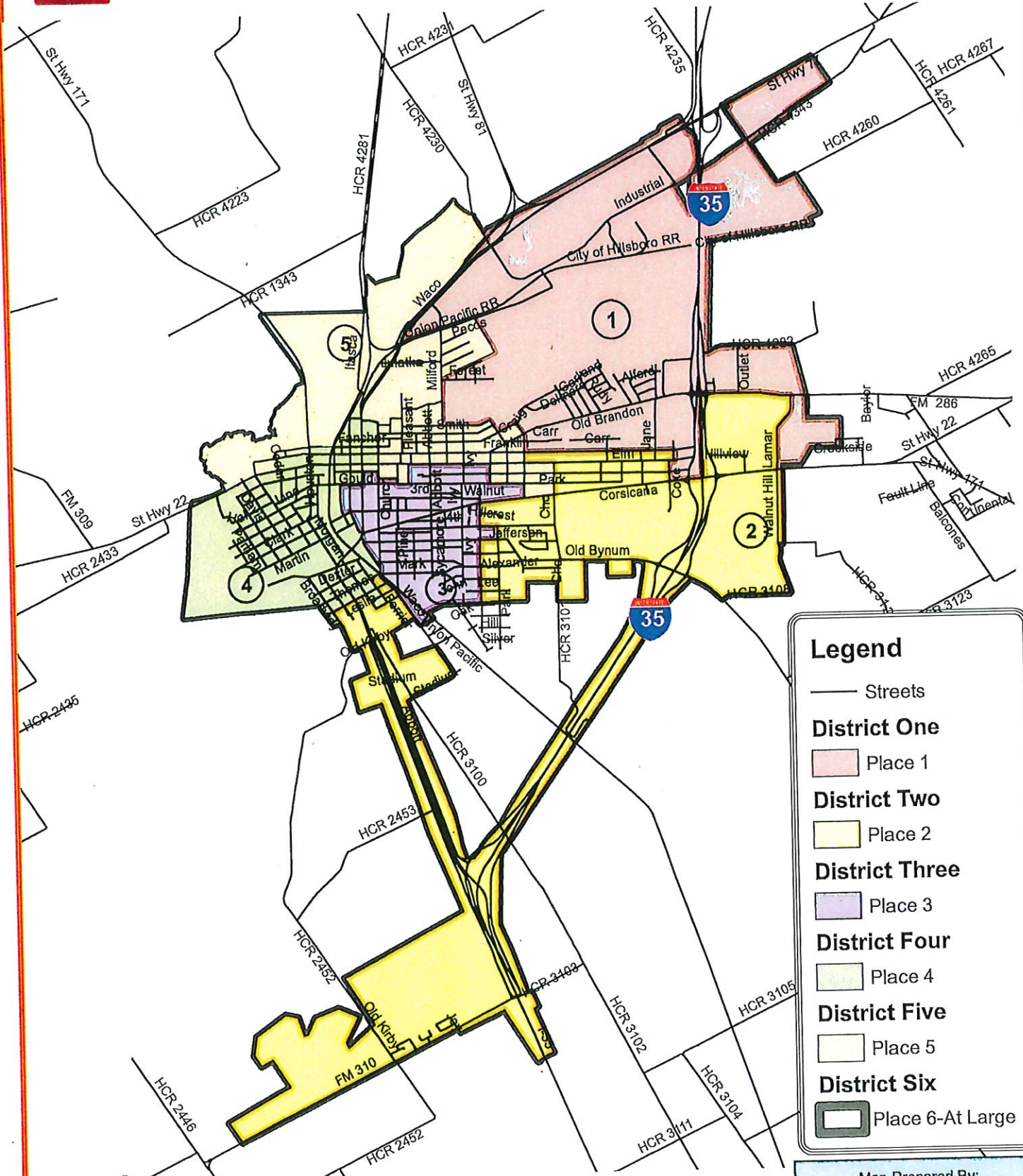
CITY MANAGER

MEGAN HENDERSON



Hillsboro TEXAS

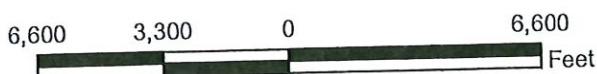
VOTING PRECINCTS



Legend

- Streets
- District One**
Place 1
- District Two**
Place 2
- District Three**
Place 3
- District Four**
Place 4
- District Five**
Place 5
- District Six**
Place 6-At Large

Ordinance No. 0211-11-09
November 1, 2011
Published November 7, 2011

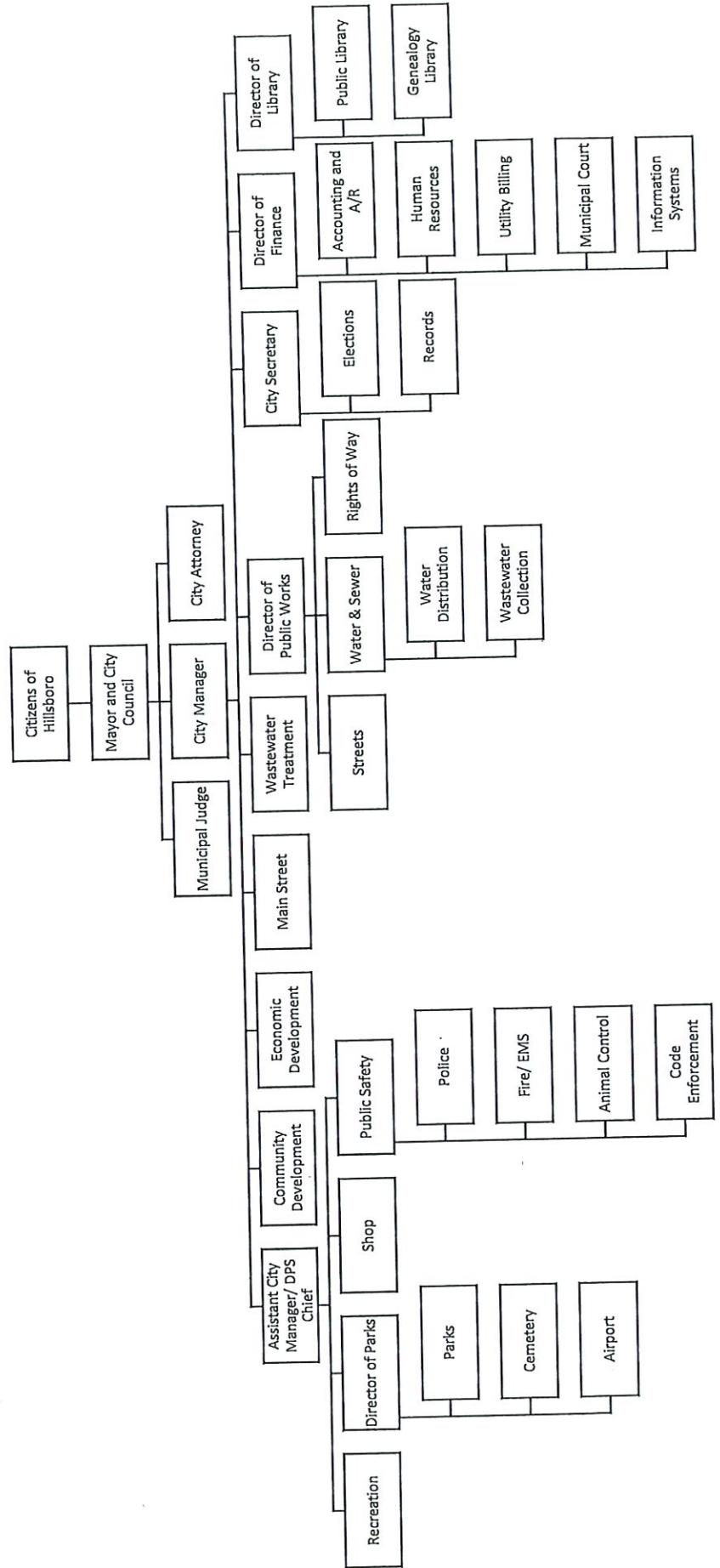


Map Prepared By:
Hillsboro Community Development
214 East Elm Street
Hillsboro, Texas 76645

cd@hillsborotx.org



TEXAS Hillsboro



THE CITY ORGANIZATION

The City of Hillsboro is a home rule City which operates under a Council-Manager form of government. All powers of the City shall be vested in the elective Council which enacts local legislation, adopts budgets, determines policies and employs the City Manager. The City Council consists of a Mayor and six council members with the appointment of a Mayor Pro Tem. The City Manager shall execute the laws and administer the government of the City.

The City government provides a broad range of goods and services to its citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.

Funds are further organized into functional groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program (e.g. Police Department). A Department may be divided into smaller areas called Divisions. Divisions perform specific functions within the Department (e.g. Animal Control is a Division of the Police Department).

At the head of each Department is a Director who is an officer of the City. Directors have supervision and control of a Department and the Division within it, but are subject to supervision and control of the City Manager. A Department head may supervise more than one Department.

THE BUDGET PROCESS

The City Charter establishes the fiscal year, which begins the first day of October and ends on the last day of September each calendar year. Such fiscal year shall constitute the budget and accounting year. In order to have an adopted budget in place by the first day in October, the budget process must begin months before. Department Heads receive budget documents from the Finance Department. These documents contain information about the Department including historical expenditure amounts, current expenditure and budget amounts.

After receiving the budget request from the Departments, the City Manager, Assistant City Manager and Finance Director conduct a series of meetings with the individual Department Heads to review and discuss their budget requests. These meetings assist the City Manager to formulate his priorities.

The budget calendar that follows outlines the adoption process.

City of Hillsboro, Texas
TENTATIVE BUDGET CALENDAR
FISCAL YEAR 2021-2022

July 23, 2021	Deadline for Chief Appraiser to Certify Rolls to Taxing Units
July 27, 2021	Special Council Meeting/ Budget Workshop - Hear a Presentation and Deliberate on a Report by the Finance Director Concerning Preliminary Budget Projections
August 3, 2021	Regular Council Meeting -Hear and Deliberate on a Presentation Regarding the Proposed 2021-2022 Budget
August 17, 2021	Regular Council Meeting -Propose a 2021 Ad Valorem Tax Rate and Set Dates for Public Hearings
August 23, 2021	Publication of Public Notice and Hearings on the Proposed 2021-2022 Operating Budget in Hillsboro Newspaper
Sept. 7, 2021	Regular Council Meeting - Hold a Public Hearing to Adopt a 2021 Ad Valorem Tax Rate That Exceeds the No-New-Revenue Tax Rate (NNR) But Does Not Exceed the Voter-Approval Tax Rate (VAR)
Sept. 7, 2021	Regular Council Meeting - Hold a Public Hearing, First Reading and Deliberate on an Ordinance Adopting the Budget for Fiscal Year 2021-2022
Sept. 7, 2021	Regular Council Meeting - Hold a Public Hearing, First Reading and Deliberate on an Ordinance Adopting the Tax Rate for the Fiscal Year 2021-2022
Sept. 14, 2021	Special Council Meeting - Hold a Public Hearing, Second Reading, Deliberate and Act on an Ordinance Adopting the Budget for Fiscal Year 2021-2022
Sept. 14, 2021	Special Council Meeting - Hold a Public Hearing, Second Reading, Deliberate and Act on an Ordinance Adopting the Tax Rate for the Fiscal Year 2021-2022

Office of City Secretary (254) 582-3271 Ext. 2410 kwarren@hillsborotx.org



Hillsboro TEXAS

GENERAL FUND

The General Fund is the City of Hillsboro's largest fund. This fund is expected to receive and disburse \$8,859,525 in the 2021-22 fiscal year in support of 17 departments and divisions. This fund receives revenues from as many as 55 different sources. The largest sources are sales tax, property taxes, franchise fees paid by utility companies, ambulance fees, and fines and tickets.

**CITY OF HILLSBORO
GENERAL FUND SUMMARY**

	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
REVENUES						
Taxes:						
Ad valorem	3,351,541.43	3,485,000.00	3,534,183.67	3,521,260.00	3,550,000.00	65,000.00
Sales	2,952,469.24	2,763,200.00	3,588,267.62	3,200,000.00	3,400,000.00	636,800.00
Franchise	508,487.60	535,000.00	406,739.15	508,956.81	518,000.00	(17,000.00)
Other	65,810.18	40,500.00	74,656.86	59,500.00	58,500.00	18,000.00
Licenses and permits	26,281.14	30,050.00	20,937.10	21,350.00	21,150.00	(8,900.00)
Fines and forfeitures	651,391.83	663,600.00	525,200.72	580,100.00	581,775.00	(81,825.00)
Intergovernmental	231,927.35	5,000.00	386,273.20	386,336.00	7,500.00	2,500.00
Interest	30,917.67	20,000.00	3,951.26	5,850.00	5,750.00	(14,250.00)
Charges for services	130,009.28	263,000.00	135,085.26	177,250.00	177,000.00	(86,000.00)
Cemetery lot sales and fees	32,250.00	22,000.00	33,987.61	32,600.00	27,100.00	5,100.00
Contributions	165,683.34	168,400.00	169,176.73	172,785.00	169,250.00	850.00
Other	78,153.53	21,000.00	57,095.37	58,360.00	16,500.00	(4,500.00)
Total revenues	<u>8,224,922.59</u>	<u>8,016,750.00</u>	<u>8,935,554.55</u>	<u>8,724,347.81</u>	<u>8,532,525.00</u>	<u>515,775.00</u>
EXPENDITURES						
Legislative	12,095.09	20,315.00	1,170.48	14,356.00	21,055.00	740.00
Administration	555,093.45	505,545.00	455,506.81	551,635.00	516,135.00	10,590.00
Streets	589,497.01	504,275.00	411,659.15	522,435.00	695,905.00	191,630.00
Police	3,237,385.72	3,257,700.00	2,609,991.16	3,463,305.00	3,278,630.00	20,930.00
Library	515,265.89	470,205.00	371,433.56	478,490.00	486,665.00	16,460.00
Fire	1,988,070.52	1,674,155.00	1,526,536.54	1,922,550.00	1,622,910.00	(51,245.00)
Municipal Court	480,916.55	249,000.00	185,294.08	235,185.00	250,105.00	1,105.00
Parks	342,899.32	321,720.00	238,024.53	322,800.00	332,965.00	11,245.00
Recreation	210,788.09	227,985.00	202,594.60	253,860.00	234,505.00	6,520.00
Maintenance shop	241,600.34	268,350.00	150,423.39	248,570.00	256,230.00	(12,120.00)
Cemetery	89,525.69	93,480.00	84,760.72	97,685.00	100,450.00	6,970.00
Community development	205,060.05	100,005.00	180,893.17	213,380.00	96,415.00	(3,590.00)
Legal	47,431.91	50,990.00	41,396.91	50,990.00	51,495.00	505.00
Finance	351,940.98	450,995.00	426,556.59	635,180.00	304,555.00	(146,440.00)
Information systems	170,988.39	117,145.00	91,203.97	119,035.00	117,070.00	(75.00)
Animal control	102,168.15	118,410.00	71,815.11	99,655.00	108,230.00	(10,180.00)
Code Enforcement	284,445.66	177,695.00	180,974.24	235,557.00	336,205.00	158,510.00
Total expenditures	<u>9,425,172.81</u>	<u>8,607,970.00</u>	<u>7,230,235.01</u>	<u>9,464,668.00</u>	<u>8,809,525.00</u>	<u>201,555.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,200,250.22)</u>	<u>(591,220.00)</u>	<u>1,705,319.54</u>	<u>(740,320.19)</u>	<u>(277,000.00)</u>	<u>314,220.00</u>
OTHER FINANCING SOURCES (USES)						
Capital Lease Proceeds	-	-	276,180.63	397,134.62	-	-
Transfer in	1,050,138.81	624,000.00	-	624,000.00	327,000.00	(297,000.00)
Transfers Out	(486,299.15)	(32,780.00)	-	(88,000.00)	(50,000.00)	(17,220.00)
Total other financing sources (uses)	<u>563,839.66</u>	<u>591,220.00</u>	<u>276,180.63</u>	<u>933,134.62</u>	<u>277,000.00</u>	<u>(314,220.00)</u>
CHANGE IN FUND BALANCE	<u>(636,410.56)</u>	<u>-</u>	<u>1,981,500.17</u>	<u>192,814.43</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING	<u>2,340,600.81</u>	<u>1,704,180.04</u>	<u>1,704,180.04</u>	<u>1,704,180.04</u>	<u>1,704,180.04</u>	<u>-</u>
FUND BALANCES, ENDING	<u>1,704,190.25</u>	<u>1,704,180.04</u>	<u>3,685,680.21</u>	<u>1,896,994.47</u>	<u>1,704,180.04</u>	<u>-</u>

**CITY OF HILLSBORO
GENERAL FUND SUMMARY
DEPARTMENTAL EXPENSE SUMMARY**

	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
EXPENDITURES						
Legislative						
Personnel	194.08	275.00	180.31	231.00	275.00	-
Supplies	693.64	1,060.00	192.34	1,060.00	800.00	(260.00)
Services	11,147.37	18,920.00	660.00	12,920.00	19,920.00	1,000.00
Maintenance	60.00	60.00	137.83	145.00	60.00	-
Total Legislative	<u>12,095.09</u>	<u>20,315.00</u>	<u>1,170.48</u>	<u>14,356.00</u>	<u>21,055.00</u>	<u>740.00</u>
Administration						
Personnel	307,144.67	298,205.00	267,771.20	313,505.00	301,285.00	3,080.00
Supplies	30,970.74	5,150.00	7,294.81	9,650.00	5,250.00	100.00
Services	211,696.07	195,250.00	172,650.99	220,030.00	203,150.00	7,900.00
Maintenance	5,100.38	5,940.00	4,895.97	5,450.00	5,450.00	(490.00)
Minor Equipment	181.59	1,000.00	893.84	1,000.00	1,000.00	-
Capital Outlay	-	-	2,000.00	2,000.00	-	-
Total Administration	<u>555,093.45</u>	<u>505,545.00</u>	<u>455,506.81</u>	<u>551,635.00</u>	<u>516,135.00</u>	<u>10,590.00</u>
Streets						
Personnel	293,176.87	276,865.00	197,775.04	248,340.00	374,370.00	97,505.00
Supplies	24,161.36	24,715.00	15,799.47	24,815.00	26,315.00	1,600.00
Services	127,320.26	122,325.00	114,921.54	123,775.00	128,775.00	6,450.00
Maintenance	60,261.63	56,590.00	53,330.62	70,045.00	130,970.00	74,380.00
Minor Equipment	-	-	-	-	500.00	500.00
Capital Outlay	60,798.98	-	29,832.48	31,680.00	-	-
Debt Service	23,777.91	23,780.00	-	23,780.00	34,975.00	11,195.00
Total Streets	<u>589,497.01</u>	<u>504,275.00</u>	<u>411,659.15</u>	<u>522,435.00</u>	<u>695,905.00</u>	<u>191,630.00</u>
Police						
Personnel	2,631,000.10	2,722,300.00	2,181,945.26	2,725,100.00	2,733,430.00	11,130.00
Supplies	111,113.80	148,800.00	90,701.35	126,300.00	161,300.00	12,500.00
Services	203,259.58	186,615.00	166,243.87	196,770.00	192,770.00	6,155.00
Maintenance	58,485.32	53,380.00	43,728.13	53,380.00	53,300.00	(80.00)
Minor Equipment	19,712.36	5,000.00	12,108.32	7,500.00	18,000.00	13,000.00
Capital Outlay	106,203.38	34,000.00	16,996.44	246,605.00	-	(34,000.00)
Debt Service	107,611.18	107,605.00	98,267.79	107,650.00	119,830.00	12,225.00
Total Police	<u>3,237,385.72</u>	<u>3,257,700.00</u>	<u>2,609,991.16</u>	<u>3,463,305.00</u>	<u>3,278,630.00</u>	<u>20,930.00</u>
Library						
Personnel	324,382.87	338,135.00	274,122.43	326,540.00	352,615.00	14,480.00
Supplies	7,910.20	14,650.00	5,162.00	14,650.00	11,650.00	(3,000.00)
Services	135,856.39	66,000.00	58,716.45	78,750.00	68,400.00	2,400.00
Maintenance	18,863.76	18,420.00	17,433.29	25,500.00	19,000.00	580.00
Minor Equipment	494.68	2,000.00	2,040.27	2,050.00	4,000.00	2,000.00
Capital Outlay	27,757.99	31,000.00	13,959.12	31,000.00	31,000.00	-
Total Library	<u>515,265.89</u>	<u>470,205.00</u>	<u>371,433.56</u>	<u>478,490.00</u>	<u>486,665.00</u>	<u>16,460.00</u>
Fire						
Personnel	1,443,893.08	1,086,955.00	1,154,389.03	1,309,790.00	1,060,350.00	(26,605.00)
Supplies	84,045.99	148,600.00	71,017.37	149,650.00	130,300.00	(18,300.00)
Services	100,550.79	141,250.00	81,115.20	141,650.00	157,250.00	16,000.00
Maintenance	15,469.34	32,600.00	44,967.99	57,600.00	26,100.00	(6,500.00)
Minor Equipment	9,165.76	10,000.00	2,589.94	10,000.00	10,000.00	-
Capital Outlay	96,053.24	15,850.00	4,149.23	15,850.00	-	(15,850.00)
Debt Service	238,892.32	238,900.00	168,307.78	238,010.00	238,910.00	10.00

	<u>ACTUAL 9/30/20</u>	<u>ADOPTED BUDGET 9/30/21</u>	<u>ACTUAL YEAR TO DATE</u>	<u>YEAR END PROJECTION</u>	<u>ADOPTED 2022 BUDGET</u>	<u>BUDGET DIFFERENCE</u>
Total Fire	<u>1,988,070.52</u>	<u>1,674,155.00</u>	<u>1,526,536.54</u>	<u>1,922,550.00</u>	<u>1,622,910.00</u>	<u>(51,245.00)</u>
Municipal Court						
Personnel	192,104.40	197,215.00	143,129.55	173,390.00	198,780.00	1,565.00
Supplies	8,197.36	4,495.00	3,908.81	4,545.00	4,625.00	130.00
Services	241,298.24	46,550.00	37,100.43	56,010.00	44,450.00	(2,100.00)
Maintenance	3,999.18	740.00	1,155.29	1,240.00	1,250.00	510.00
Minor Equipment	180.00	-	-	-	1,000.00	1,000.00
Capital Outlay	35,137.37	-	-	-	-	-
Total Municipal Court	<u>480,916.55</u>	<u>249,000.00</u>	<u>185,294.08</u>	<u>235,185.00</u>	<u>250,105.00</u>	<u>1,105.00</u>
Parks						
Personnel	223,972.90	183,660.00	136,997.89	182,545.00	197,495.00	13,835.00
Supplies	21,823.42	25,600.00	13,819.13	25,600.00	25,600.00	-
Services	21,698.17	25,530.00	14,343.39	23,680.00	23,680.00	(1,850.00)
Maintenance	68,844.20	60,870.00	52,051.50	69,910.00	73,180.00	12,310.00
Minor Equipment	300.00	2,000.00	1,751.99	2,000.00	2,000.00	-
Capital Outlay	-	17,800.00	12,800.00	12,800.00	-	(17,800.00)
Debt Service	6,260.63	6,260.00	6,260.63	6,265.00	11,010.00	4,750.00
Total Parks	<u>342,899.32</u>	<u>321,720.00</u>	<u>238,024.53</u>	<u>322,800.00</u>	<u>332,965.00</u>	<u>11,245.00</u>
Recreation						
Personnel	160,726.59	149,785.00	141,660.92	161,860.00	163,430.00	13,645.00
Supplies	7,168.12	40,985.00	29,657.21	41,985.00	32,730.00	(8,255.00)
Services	20,726.41	30,150.00	16,114.75	30,450.00	27,950.00	(2,200.00)
Maintenance	5,157.69	5,065.00	2,361.72	5,115.00	5,150.00	85.00
Minor Equipment	2,016.78	1,000.00	-	1,000.00	500.00	(500.00)
Capital Outlay	14,992.50	1,000.00	12,800.00	13,450.00	-	(1,000.00)
Debt Service	-	-	-	-	4,745.00	4,745.00
Total Recreation	<u>210,788.09</u>	<u>227,985.00</u>	<u>202,594.60</u>	<u>253,860.00</u>	<u>234,505.00</u>	<u>6,520.00</u>
Maintenance shop						
Personnel	97,076.48	93,335.00	51,602.09	73,285.00	81,015.00	(12,320.00)
Supplies	61,121.47	72,100.00	53,543.89	72,100.00	72,100.00	-
Services	8,325.21	9,795.00	5,526.94	10,005.00	9,995.00	200.00
Maintenance	75,077.18	92,120.00	39,750.47	92,180.00	92,120.00	-
Minor Equipment	-	1,000.00	-	1,000.00	1,000.00	-
Capital Outlay	-	-	-	-	-	-
Total Maintenance shop	<u>241,600.34</u>	<u>268,350.00</u>	<u>150,423.39</u>	<u>248,570.00</u>	<u>256,230.00</u>	<u>(12,120.00)</u>
Cemetery						
Personnel	20,959.90	21,475.00	18,842.98	21,475.00	23,540.00	2,065.00
Supplies	119.13	250.00	144.48	250.00	250.00	-
Services	67,371.05	69,760.00	62,119.84	70,060.00	74,510.00	4,750.00
Maintenance	1,075.61	1,995.00	3,653.42	5,900.00	2,150.00	155.00
Minor Equipment	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Cemetery	<u>89,525.69</u>	<u>93,480.00</u>	<u>84,760.72</u>	<u>97,685.00</u>	<u>100,450.00</u>	<u>6,970.00</u>
Community development						
Personnel	147,277.22	68,155.00	54,781.07	69,780.00	59,315.00	(8,840.00)
Supplies	997.67	2,500.00	1,267.30	2,500.00	2,500.00	-
Services	50,266.86	19,550.00	18,637.62	25,800.00	25,100.00	5,550.00
Maintenance	5,639.30	8,800.00	56.05	8,800.00	8,500.00	(300.00)
Minor Equipment	879.00	1,000.00	929.00	1,000.00	1,000.00	-
Capital Outlay	-	-	105,222.13	105,500.00	-	-
Total Community development	<u>205,060.05</u>	<u>100,005.00</u>	<u>180,893.17</u>	<u>213,380.00</u>	<u>96,415.00</u>	<u>(3,590.00)</u>
Legal						
Personnel	45,434.91	48,400.00	41,284.80	48,400.00	48,905.00	505.00

	<u>ACTUAL</u> <u>9/30/20</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>9/30/21</u>	<u>ACTUAL</u> <u>YEAR</u> <u>TO DATE</u>	<u>YEAR</u> <u>END</u> <u>PROJECTION</u>	<u>ADOPTED</u> <u>2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>
Services	1,877.00	2,470.00	-	2,470.00	2,470.00	-
Maintenance	120.00	120.00	112.11	120.00	120.00	-
Total Legal	47,431.91	50,990.00	41,396.91	50,990.00	51,495.00	505.00
Finance						
Personnel	286,569.49	294,790.00	222,437.02	294,180.00	255,055.00	(39,735.00)
Supplies	6,972.86	4,300.00	4,289.27	5,050.00	5,100.00	800.00
Services	32,874.46	150,365.00	197,531.66	333,450.00	41,500.00	(108,865.00)
Maintenance	3,685.49	740.00	1,505.32	1,700.00	1,900.00	1,160.00
Minor Equipment	180.00	-	793.32	800.00	1,000.00	1,000.00
Capital Outlay	21,658.68	800.00	-	-	-	(800.00)
Total Finance	351,940.98	450,995.00	426,556.59	635,180.00	304,555.00	(146,440.00)
Information systems						
Personnel	129,859.07	94,620.00	77,406.02	94,760.00	93,495.00	(1,125.00)
Supplies	2,809.74	1,250.00	1,901.19	1,650.00	1,650.00	400.00
Services	5,322.97	8,375.00	3,581.34	8,200.00	8,475.00	100.00
Maintenance	5,304.15	5,900.00	378.09	5,925.00	5,950.00	50.00
Minor Equipment	8,622.39	1,000.00	2,486.09	2,500.00	1,500.00	500.00
Capital Outlay	19,070.07	6,000.00	5,451.24	6,000.00	6,000.00	-
Total Information systems	170,988.39	117,145.00	91,203.97	119,035.00	117,070.00	(75.00)
Animal control						
Personnel	72,465.45	94,940.00	58,447.92	75,835.00	84,410.00	(10,530.00)
Supplies	14,448.48	8,910.00	5,075.94	8,910.00	8,910.00	-
Services	3,142.83	3,000.00	1,965.22	3,350.00	3,350.00	350.00
Maintenance	11,593.09	11,060.00	5,578.14	11,060.00	11,060.00	-
Minor Equipment	518.30	500.00	747.89	500.00	500.00	-
Total Animal control	102,168.15	118,410.00	71,815.11	99,655.00	108,230.00	(10,180.00)
Code Enforcement						
Personnel	93,479.46	45,515.00	81,435.87	100,742.00	191,805.00	146,290.00
Supplies	6,031.47	6,200.00	8,351.33	8,500.00	8,000.00	1,800.00
Services	163,924.42	111,925.00	77,198.79	112,025.00	122,700.00	10,775.00
Maintenance	21,010.31	9,955.00	12,488.25	12,790.00	10,700.00	745.00
Minor Equipment	-	1,100.00	-	-	3,000.00	1,900.00
Capital Outlay	-	3,000.00	1,500.00	1,500.00	-	(3,000.00)
Total Code Enforcement	284,445.66	177,695.00	180,974.24	235,557.00	336,205.00	158,510.00
Total expenditures	9,425,172.81	8,607,970.00	7,230,235.01	9,464,668.00	8,809,525.00	201,555.00

GENERAL FUND
REVENUE LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/2020	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
10	4000-00-00	Ad Valorem Taxes Current	3,309,395.03	3,425,000.00	3,434,827.51	3,430,000.00	3,475,000.00	50,000.00
10	4001-00-00	Ad Valorem Taxes Delinquent	49,186.16	55,000.00	80,710.03	80,000.00	67,000.00	12,000.00
10	4002-00-00	Ad Valorem Taxes Rebates	(31,515.48)	(35,000.00)	(31,736.23)	(31,740.00)	(32,000.00)	3,000.00
10	4003-00-00	Penalty & Interest	24,475.72	40,000.00	50,382.36	43,000.00	40,000.00	-
		TOTAL AD VALOREM TAXES	3,351,541.43	3,485,000.00	3,534,183.67	3,521,260.00	3,550,000.00	65,000.00
10	4004-00-00	Sales Tax Revenue	2,952,469.24	2,763,200.00	3,588,267.62	3,200,000.00	3,400,000.00	636,800.00
		TOTAL SALES TAX	2,952,469.24	2,763,200.00	3,588,267.62	3,200,000.00	3,400,000.00	636,800.00
10	4010-00-00	Franchise Tax - Electric	356,193.30	365,000.00	256,080.09	345,000.00	360,000.00	(5,000.00)
10	4011-00-00	Franchise Tax - Phone	26,511.26	35,000.00	28,545.35	33,000.00	33,000.00	(2,000.00)
10	4012-00-00	Franchise Tax - Gas	89,902.61	90,000.00	89,956.81	89,956.81	90,000.00	-
10	4013-00-00	Franchise Tax - Cable	4,162.88	5,000.00	-	4,000.00	-	(5,000.00)
10	4014-00-00	Franchise Tax - Refuse	31,717.55	40,000.00	32,156.90	37,000.00	35,000.00	(5,000.00)
		TOTAL FRANCHISE TAX	508,487.60	535,000.00	406,739.15	508,956.81	518,000.00	(17,000.00)
10	4006-00-00	Mixed Alcoholic Taxes	14,691.39	10,500.00	14,716.67	15,500.00	15,500.00	5,000.00
10	4007-00-00	Bingo Receipts Tax	51,118.79	30,000.00	59,940.19	44,000.00	43,000.00	13,000.00
		TOTAL OTHER TAXES	65,810.18	40,500.00	74,656.86	59,500.00	58,500.00	18,000.00
10	4110-00-00	Plumbing Permits	4,238.50	4,000.00	2,511.50	3,000.00	3,000.00	(1,000.00)
10	4112-00-00	Mechanical Permits	1,430.00	2,500.00	502.00	1,000.00	1,000.00	(1,500.00)
10	4113-00-00	Sign Permits	1,334.00	2,000.00	148.00	750.00	750.00	(1,250.00)
10	4114-00-00	Swimming Pool Permits	80.00	-	80.00	-	-	-
10	4115-00-00	Building Permits	7,148.82	10,000.00	8,825.60	7,000.00	7,000.00	(3,000.00)
10	4116-00-00	Zoning Plan/Plat Fees	650.00	750.00	200.00	500.00	500.00	(250.00)
10	4120-00-00	Peddler Permits	1,200.00	750.00	1,230.00	1,200.00	1,000.00	250.00
10	4125-00-00	Electric Permits	5.00	500.00	-	-	-	(500.00)
10	4126-00-00	Garage Sale Permits	1,661.82	1,200.00	840.00	1,000.00	1,200.00	-
10	4129-00-00	Miscellaneous Permits	1,893.50	3,000.00	950.00	1,500.00	1,200.00	(1,800.00)
10	4130-00-00	License Fees	1,574.50	2,500.00	1,600.00	1,400.00	1,500.00	(1,000.00)
10	4132-00-00	Historic Preservation Incentives	800.00	600.00	800.00	800.00	800.00	200.00
10	4133-00-00	Liquor License	4,265.00	2,250.00	3,250.00	3,200.00	3,200.00	950.00
		TOTAL LICENSE AND PERMITS	26,281.14	30,050.00	20,937.10	21,350.00	21,150.00	(8,900.00)
10	5000-00-00	Municipal Court Technology	14,673.97	18,000.00	11,909.94	13,000.00	14,000.00	(4,000.00)
10	5001-00-00	Municipal Court Security	13,454.16	13,000.00	13,179.12	13,500.00	13,275.00	275.00
10	5003-00-00	Pay Plan City	1,714.17	800.00	2,230.41	2,600.00	2,500.00	1,700.00
10	5004-00-00	Municipal Court Jury Fund	128.20	100.00	223.33	200.00	200.00	100.00
10	5005-00-00	MC Truancy Prevention Fund	6,409.19	2,900.00	11,167.64	11,000.00	12,000.00	9,100.00
10	5010-00-00	Police Fines	384,991.02	450,000.00	292,403.88	330,000.00	330,000.00	(120,000.00)
10	5014-00-00	North American CMV Citations	229,720.11	175,000.00	186,819.49	200,000.00	200,000.00	25,000.00
10	5015-00-00	Library Fines	895.85	1,000.00	747.54	800.00	800.00	(200.00)
10	5021-00-00	Court Collection Fees	(2,414.84)	2,500.00	5,469.37	8,000.00	8,000.00	5,500.00
10	5110-00-00	Animal Control Fees	1,820.00	300.00	1,050.00	1,000.00	1,000.00	700.00
		TOTAL FINES AND FORFEITURES	651,391.83	663,600.00	525,200.72	580,100.00	581,775.00	(81,825.00)
10	4200-00-00	Federal Grants	106,211.12	-	-	-	-	-
10	4208-00-00	Grants - Library	2,500.00	-	-	-	-	-
10	4212-00-00	State Grants - Police Depart	26,546.90	-	-	-	-	-
10	4213-00-00	State Grants	93,984.00	-	375,936.00	376,000.00	-	-
10	4223-00-00	E-Rate Discount Reimb	-	5,000.00	7,920.96	7,920.00	5,000.00	-
10	5002-00-00	LEOSE - Peace Officer Allocation	2,685.33	-	2,416.24	2,416.00	2,500.00	2,500.00
		TOTAL INTERGOVERNMENTAL	231,927.35	5,000.00	386,273.20	386,336.00	7,500.00	2,500.00
10	5410-00-00	Interest-Investments	30,917.67	20,000.00	3,951.26	5,850.00	5,750.00	(14,250.00)
		TOTAL INTEREST	30,917.67	20,000.00	3,951.26	5,850.00	5,750.00	(14,250.00)
10	4315-00-00	Photocopies	4,261.89	5,500.00	3,702.78	4,000.00	4,500.00	(1,000.00)
10	4316-00-00	Interlibrary Loan Funding	783.00	-	749.52	750.00	-	-
10	5011-00-00	Fire - Collection Fees	4,036.00	5,000.00	10,740.58	11,000.00	11,000.00	6,000.00

**GENERAL FUND
REVENUE LINE ITEM COMPARISON**

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/2020	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
			250.00	2,500.00	1,525.00	1,500.00	1,500.00	(1,000.00)
10	5125-00-00	Park Facility Use Fees						
10	5126-00-00	EMS Collection	120,678.39	250,000.00	118,367.38	160,000.00	160,000.00	(90,000.00)
		TOTAL CHARGES FOR SERVICES	130,009.28	263,000.00	135,085.26	177,250.00	177,000.00	(86,000.00)
10	5127-00-00	Cemetary Open/Close Fee	6,225.00	7,000.00	7,200.00	7,000.00	6,500.00	(500.00)
10	5220-00-00	Cemetary Lot Sales	25,450.00	14,000.00	26,212.61	25,000.00	20,000.00	6,000.00
10	5224-00-00	Cemetary Curbing Permits	300.00	500.00	325.00	350.00	350.00	(150.00)
10	5225-00-00	Cemetary Contractor Permits	275.00	500.00	250.00	250.00	250.00	(250.00)
		TOTAL CEMETARY LOT SALES & FEES	32,250.00	22,000.00	33,987.61	32,600.00	27,100.00	5,100.00
10	5216-00-00	Contributions Memorial Tree Bench	-	-	250.00	100.00	-	-
10	5218-00-00	Contributions Park	-	-	1,846.10	1,900.00	-	-
10	5219-00-00	Contributions Cemetary	27.69	-	52.01	-	-	-
10	5272-00-00	Contributions Gifts/Memorials	225.00	-	75.00	75.00	-	-
10	5273-00-00	Contributions Cleanup Hillsboro	1,085.00	400.00	670.00	310.00	250.00	(150.00)
10	5274-00-00	Contributions HISD Recreation	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	-
10	5276-00-00	Contributions Hill College	51,897.42	48,000.00	42,554.12	48,000.00	48,000.00	-
10	5277-00-00	Contributions HISD SRO	81,574.23	92,000.00	100,837.50	100,000.00	100,000.00	8,000.00
10	5278-00-00	Contributions Fire Prevent Dist	7,500.00	7,500.00	-	-	-	(7,500.00)
10	5282-00-00	Fire and EMS Donations	500.00	500.00	1,100.00	1,100.00	500.00	-
10	5284-00-00	Police Department Donations	2,874.00	-	1,292.00	1,300.00	500.00	500.00
10	5286-00-00	Recreation Donations	-	-	500.00	-	-	-
		TOTAL CONTRIBUTIONS	165,683.34	168,400.00	169,176.73	172,785.00	169,250.00	850.00
10	4135-00-00	Cemetary Monument	1,400.00	500.00	1,125.00	1,100.00	750.00	250.00
10	4210-00-00	Insurance Proceeds	52,352.34	-	35,852.49	36,000.00	-	-
10	5012-00-00	CPR Training Fee	550.00	-	-	-	-	-
10	5115-00-00	Concerts and Events	250.00	-	-	-	-	-
10	5116-00-00	Concessions Parks & Rec	200.00	-	620.34	750.00	750.00	750.00
10	5121-00-00	Tournament Income	2,216.00	500.00	3,900.00	4,000.00	2,500.00	2,000.00
10	5211-00-00	Shortages/Overages-Court	(353.24)	-	53.94	150.00	-	-
10	5244-00-00	Tax Sale	-	-	1,263.30	1,300.00	-	-
10	5260-00-00	Sale of Salvage	(724.01)	-	-	-	-	-
10	5265-00-00	Sale Street Material	-	-	131.00	130.00	-	-
10	5275-00-00	Mowing and Demolition	1,000.00	-	-	-	-	-
10	5425-00-00	Miscellaneous Rev	21,012.43	20,000.00	11,770.39	12,500.00	12,500.00	(7,500.00)
10	5426-00-00	Miscellaneous Admin	0.01	-	50.91	80.00	-	-
10	5430-00-00	Reimb Exp Zoning/Plats	250.00	-	2,328.00	2,350.00	-	-
		TOTAL OTHER	78,153.53	21,000.00	57,095.37	58,360.00	16,500.00	(4,500.00)
		TOTAL REVENUE	8,224,922.59	8,016,750.00	8,935,554.55	8,724,347.81	8,532,525.00	515,775.00

CITY OF HILLSBORO
LEGISLATIVE: LINE ITEM COMPARISON

<u>FUND</u>	<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL 9/30/2020</u>	<u>ADOPTED BUDGET 9/30/21</u>	<u>ACTUAL YEAR TO DATE</u>	<u>YEAR END PROJECTION</u>	<u>ADOPTED 2022 BUDGET</u>	<u>BUDGET DIFFERENCE</u>
10	7111-01-00	Medicare Tax	10.45	30.00	9.60	13.00	30.00	-
10	7112-01-00	FICA Benefits	44.64	115.00	40.92	55.00	115.00	-
10	7113-01-00	Life Insurance	136.54	125.00	127.94	160.00	125.00	-
10	7116-01-00	Workers Comp Insurance	2.45	5.00	1.85	3.00	5.00	-
		TOTAL LEGISLATIVE PERSONNEL	194.08	275.00	180.31	231.00	275.00	-
10	7201-01-00	General Office Supplies	66.91	250.00	174.04	250.00	250.00	-
10	7209-01-00	Postage	-	50.00	-	50.00	50.00	-
10	7221-01-00	Other Supplies-Misc	626.73	760.00	18.30	760.00	500.00	(260.00)
		TOTAL LEGISLATIVE SUPPLIES	693.64	1,060.00	192.34	1,060.00	800.00	(260.00)
10	7310-01-00	Dues and Publications	1,418.00	1,400.00	-	1,400.00	1,400.00	-
10	7311-01-00	Training and Travel	1,450.87	2,000.00	-	2,000.00	3,000.00	1,000.00
10	7313-01-00	Special Services - Council Pay	720.00	720.00	660.00	720.00	720.00	-
10	7316-01-00	Special Services - Elections	58.50	7,000.00	-	1,000.00	7,000.00	-
10	7321-01-00	Misc. Services	-	300.00	-	300.00	300.00	-
10	7346-01-00	Membership High Speed Rail	7,500.00	7,500.00	-	7,500.00	7,500.00	-
		TOTAL LEGISLATIVE SERVICES	11,147.37	18,920.00	660.00	12,920.00	19,920.00	1,000.00
10	7404-01-00	Building Maintenance	-	-	71.80	75.00	-	-
10	7505-01-00	Computer Maintenance	60.00	60.00	66.03	70.00	60.00	-
		TOTAL LEGISLATIVE MAINTENANCE	60.00	60.00	137.83	145.00	60.00	-
		TOTAL LEGISLATIVE	12,095.09	20,315.00	1,170.48	14,356.00	21,055.00	740.00

CITY OF HILLSBORO
ADMINISTRATION: LINE ITEM COMPARISON

<u>FUND</u>	<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL 9/30/2020</u>	<u>ADOPTED BUDGET 9/30/21</u>	<u>ACTUAL YEAR TO DATE</u>	<u>YEAR END PROJECTION</u>	<u>ADOPTED 2022 BUDGET</u>	<u>BUDGET DIFFERENCE</u>
10	7101-11-00	Salaries-Regular	226,286.63	227,725.00	198,921.06	230,000.00	222,500.00	(5,225.00)
10	7102-11-00	Salaries-Overtime	213.72	-	492.92	500.00	500.00	500.00
10	7103-11-00	Longevity Pay	1,296.00	1,345.00	2,208.00	2,210.00	1,200.00	(145.00)
10	7111-11-00	Medicare Tax	3,251.73	3,320.00	2,897.88	3,600.00	3,250.00	(70.00)
10	7112-11-00	Social Security Tax	13,903.95	14,200.00	12,390.93	15,500.00	13,850.00	(350.00)
10	7113-11-00	Life Insurance	184.88	205.00	163.13	200.00	205.00	-
10	7114-11-00	Hospitalization Insurance	35,148.28	24,690.00	26,841.06	32,000.00	32,500.00	7,810.00
10	7115-11-00	TMRS Retirement	25,589.36	25,705.00	22,675.33	28,000.00	25,800.00	95.00
10	7116-11-00	Workers Comp Insurance	903.89	685.00	602.56	750.00	650.00	(35.00)
10	7118-11-00	Gym/Health Club Dues	122.00	120.00	102.00	125.00	120.00	-
10	7119-11-00	Vision	192.63	210.00	57.31	120.00	210.00	-
10	7120-11-00	Long Term Disability	51.60	-	419.02	500.00	500.00	500.00
		ADMINISTRATIVE PERSONNEL	307,144.67	298,205.00	267,771.20	313,505.00	301,285.00	3,080.00
10	7201-11-00	General Office Supplies	2,398.29	2,500.00	1,231.36	2,500.00	2,500.00	-
10	7202-11-00	Motor Vehicle Supplies	-	100.00	-	-	-	(100.00)
10	7203-11-00	Janitorial Supplies	625.20	700.00	83.73	700.00	700.00	-
10	7209-11-00	Postage	66.20	300.00	71.94	300.00	300.00	-
10	7221-11-00	Other Supplies - Misc	705.02	1,500.00	1,582.22	1,750.00	1,750.00	250.00
10	7224-11-00	Fuel Expense	-	50.00	-	-	-	(50.00)
10	7237-11-00	Pandemic/Epidemic	27,176.03	-	4,325.56	4,400.00	-	-
		ADMINISTRATIVE SUPPLIES	30,970.74	5,150.00	7,294.81	9,650.00	5,250.00	100.00
10	7301-11-00	Electric Service	7,511.35	7,500.00	7,150.73	8,000.00	7,500.00	-
10	7302-11-00	Telephone Service	4,239.96	5,500.00	3,146.63	4,300.00	4,500.00	(1,000.00)
10	7303-11-00	Gas Service	303.26	500.00	1,102.47	1,000.00	1,000.00	500.00
10	7304-11-00	Utilities Mobile & Pagers	1,842.39	2,900.00	1,183.48	1,800.00	2,900.00	-
10	7305-11-00	Advertising	1,310.10	1,000.00	541.80	1,000.00	1,000.00	-
10	7308-11-00	Printing	20.95	50.00	20.29	50.00	50.00	-
10	7309-11-00	General Insurance	5,631.60	5,500.00	5,823.07	6,000.00	6,000.00	500.00
10	7310-11-00	Dues & Publication	4,812.40	4,000.00	6,573.00	6,500.00	6,500.00	2,500.00
10	7311-11-00	Training & Travel	2,913.57	2,000.00	507.88	2,000.00	2,000.00	-
10	7314-11-00	Special Services - Janitorial	4,200.00	2,400.00	1,675.00	2,400.00	2,400.00	-
10	7315-11-00	City Manager Search	6,580.76	-	10,929.03	11,000.00	-	-
10	7319-11-00	Special Services - Hill CAD	149,346.37	150,000.00	115,597.35	150,000.00	150,000.00	-
10	7320-11-00	City Staff Expense	-	-	2,141.03	950.00	2,000.00	2,000.00
10	7321-11-00	Misc Services	5,583.83	500.00	5,403.50	5,500.00	500.00	-
10	7322-11-00	Rentals	4,854.71	3,000.00	6,157.16	6,200.00	6,000.00	3,000.00
10	7328-11-00	Special Services - Records	1,421.10	1,400.00	330.80	1,000.00	1,400.00	-
10	7336-11-00	Filing Fees	538.27	500.00	808.53	900.00	900.00	400.00
10	7343-11-00	Moving Exp-City Manager	-	-	2,454.00	2,455.00	-	-
10	7345-11-00	Special Services - Bldg Maintenance	1,480.15	1,000.00	645.04	1,000.00	1,000.00	-
10	7353-11-00	Seasonal Displays	982.33	-	460.20	475.00	-	-
10	7357-11-00	HC CPS Support	7,500.00	7,500.00	-	7,500.00	7,500.00	-
10	7359-11-00	Census Expense	622.97	-	-	-	-	-
		ADMINISTRATIVE SERVICES	211,696.07	195,250.00	172,650.99	220,030.00	203,150.00	7,900.00
10	7401-11-00	Office Equipment Maintenance	4,118.10	4,200.00	4,118.10	4,200.00	4,200.00	-
10	7404-11-00	Building Maintenance	742.28	1,500.00	346.24	750.00	750.00	(750.00)
10	7505-11-00	Maintenance	240.00	240.00	431.63	500.00	500.00	260.00
		ADMINISTRATIVE MAINTENANCE	5,100.38	5,940.00	4,895.97	5,450.00	5,450.00	(490.00)
10	8660-11-00	Minor Equipment	181.59	1,000.00	893.84	1,000.00	-	(1,000.00)
10	8661-11-00	Minor Computer Equipment	-	-	-	-	1,000.00	1,000.00
		ADMINISTRATIVE MINOR EQUIPMENT	181.59	1,000.00	893.84	1,000.00	1,000.00	-
10	8845-11-00	Building Improvements	-	-	2,000.00	2,000.00	-	-
		ADMINISTRATIVE CAPITAL OUTLAY	-	-	2,000.00	2,000.00	-	-
		TOTAL ADMINISTRATIVE	555,093.45	505,545.00	455,506.81	551,635.00	516,135.00	10,590.00

**CITY OF HILLSBORO, TEXAS
STREETS: LINE ITEM COMPARISON**

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/2020	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
10	7101-13-00	Salaries-Regular	177,693.06	161,220.00	127,427.14	150,000.00	238,500.00	77,280.00
10	7102-13-00	Salaries-Overtime	2,005.51	3,000.00	3,800.76	4,000.00	3,500.00	500.00
10	7103-13-00	Longevity Pay	2,496.00	2,690.00	2,688.00	2,690.00	2,600.00	(90.00)
10	7111-13-00	Medicare Tax	2,581.04	2,375.00	1,889.47	2,200.00	3,500.00	1,125.00
10	7112-13-00	Social Security Tax	11,036.21	10,165.00	8,079.27	9,400.00	14,950.00	4,785.00
10	7113-13-00	Life Insurance	341.62	300.00	214.90	250.00	420.00	120.00
10	7114-13-00	Hospitalization Insurance	50,255.26	43,975.00	30,488.09	38,000.00	44,500.00	525.00
10	7115-13-00	TMRS Retirement	20,457.65	16,565.00	14,987.06	17,400.00	27,800.00	11,235.00
10	7116-13-00	Workers Comp Insurance	14,237.28	11,575.00	7,358.66	9,000.00	13,200.00	1,625.00
10	7120-13-00	Long Term Disability	33.34	-	338.65	400.00	400.00	400.00
		STREETS PERSONNEL	281,136.97	251,865.00	197,272.00	233,340.00	349,370.00	97,505.00
10	7201-13-00	General Office Supplies	499.58	500.00	125.99	500.00	500.00	-
10	7203-13-00	Janitorial Supplies	598.36	200.00	-	200.00	200.00	-
10	7205-13-00	Clothing Supplies	2,448.67	800.00	2,385.15	2,200.00	2,200.00	1,400.00
10	7206-13-00	Minor Tools	1,269.16	1,500.00	47.33	1,200.00	1,200.00	(300.00)
10	7208-13-00	Safety Supplies	2,078.62	2,000.00	883.93	2,000.00	1,500.00	(500.00)
10	7221-13-00	Other Supplies - Misc	2,081.08	2,000.00	786.67	2,000.00	2,000.00	-
10	7224-13-00	Fuel Expense	14,974.37	14,000.00	11,570.40	14,000.00	15,000.00	1,000.00
		STREETS SUPPLIES	23,949.84	21,000.00	15,799.47	22,100.00	22,600.00	1,600.00
10	7302-13-00	Telephone Service	1,124.69	1,600.00	770.53	1,200.00	1,200.00	(400.00)
10	7303-13-00	Gas Service	1,140.78	1,200.00	1,054.83	1,200.00	1,200.00	-
10	7304-13-00	Utilities Mobile & Pagers	598.82	1,200.00	483.13	1,200.00	1,200.00	-
10	7308-13-00	Printing	-	25.00	-	25.00	25.00	-
10	7309-13-00	General Insurance	27,050.40	27,000.00	28,203.94	28,500.00	28,500.00	1,500.00
10	7311-13-00	Training & Travel	-	200.00	-	200.00	200.00	-
10	7314-13-00	Special Services - Janitorial	660.00	800.00	-	800.00	800.00	-
10	7322-13-00	Rentals	339.40	300.00	199.06	300.00	300.00	-
10	7323-13-00	Engineering Services	2,350.40	-	-	-	-	-
10	7332-13-00	Electric Street Lights	93,115.77	90,000.00	83,875.05	90,000.00	95,000.00	5,000.00
10	7333-13-00	Employee Physicals	940.00	-	335.00	350.00	350.00	350.00
		STREETS SERVICES	127,320.26	122,325.00	114,921.54	123,775.00	128,775.00	6,450.00
10	7402-13-00	Motor Vehicle Maintenance	8.49	-	112.50	200.00	200.00	200.00
10	7403-13-00	Machinery Tool Maintenance	609.91	-	-	-	-	-
10	7404-13-00	Building Maintenance	1,245.65	300.00	618.12	600.00	500.00	200.00
10	7405-13-00	Street Light Maintenance	18.53	800.00	-	800.00	800.00	-
10	7420-13-00	Street Maintenance	-	-	-	-	60,000.00	60,000.00
10	7435-13-00	Signs,Fence, Sidewalk Maint	4,332.27	3,500.00	2,976.14	3,500.00	3,500.00	-
10	7501-13-00	Maintenance-Asphalt/Hot Mix	16,283.19	35,975.00	27,043.30	35,975.00	40,000.00	4,025.00
10	7502-13-00	Maintenance-Rock/Sand/Gravel	13,711.34	7,000.00	8,236.90	8,000.00	10,000.00	3,000.00
10	7503-13-00	Maintenance-Oil/Tack/Sealer	3,837.65	500.00	-	500.00	500.00	-
10	7504-13-00	Maintenance-Crack Sealant	-	2,000.00	-	2,000.00	1,500.00	(500.00)
10	7505-13-00	Maintenance-Culvert Material	-	750.00	384.89	750.00	750.00	-
10	7506-13-00	Maintenance-Cement/Lime	8,488.80	2,045.00	-	2,000.00	2,000.00	(45.00)
10	7507-13-00	Street Material Misc	320.00	3,600.00	2,822.11	3,600.00	3,600.00	-
10	7508-13-00	Computer Maintenance	120.00	120.00	112.11	120.00	120.00	-
10	7606-13-00	Storm Drainage Maintenance	11,285.80	-	11,024.55	12,000.00	7,500.00	7,500.00
		STREETS MAINTENANCE	60,261.63	56,590.00	53,330.62	70,045.00	130,970.00	74,380.00
10	8660-13-00	Minor Equipment	-	-	-	-	500.00	500.00
10	8661-13-00	Minor Computer Equipment	-	-	-	-	-	-
		STREETS MINOR EQUIPMENT	-	-	-	-	500.00	500.00

CITY OF HILLSBORO, TEXAS
STREETS: LINE ITEM COMPARISON

<u>FUND</u>	<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL 9/30/2020</u>	<u>ADOPTED BUDGET 9/30/21</u>	<u>ACTUAL YEAR TO DATE</u>	<u>YEAR END PROJECTION</u>	<u>ADOPTED 2022 BUDGET</u>	<u>BUDGET DIFFERENCE</u>
10	8850-13-00	Improvements	60,798.98	-	-	-	-	-
10	8880-13-00	Motor Vehicles	-	-	29,832.48	31,680.00	-	-
		STREETS CAPITAL OUTLAY	60,798.98	-	29,832.48	31,680.00	-	-
10	7705-13-00	Paying Agent Fees	-	-	-	-	-	-
10	7716-13-00	Lease Payments - Principal	-	-	-	-	10,265.00	10,265.00
10	7717-13-00	Lease Payments - Interest	-	-	-	-	900.00	900.00
10	7720-13-00	Lease Payments-Equipment	20,901.20	21,575.00	-	21,575.00	23,050.00	1,475.00
10	7721-13-00	Lease Payments-Interest	2,876.71	2,205.00	-	2,205.00	760.00	(1,445.00)
		STREETS DEBT SERVICE	23,777.91	23,780.00	-	23,780.00	34,975.00	11,195.00
		TOTAL STREETS	577,245.59	475,560.00	411,156.11	504,720.00	667,190.00	191,630.00

CITY OF HILLSBORO
POLICE: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/2020	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
10	7101-14-00	Salaries-Regular	1,695,150.49	1,860,000.00	1,364,953.95	1,750,000.00	1,841,000.00	(19,000.00)
10	7102-14-00	Salaries-Overtime	155,231.52	50,000.00	189,455.20	200,000.00	55,000.00	5,000.00
10	7103-14-00	Longevity Pay	17,376.00	17,380.00	15,312.00	15,500.00	16,320.00	(1,060.00)
10	7111-14-00	Medicare Tax	26,209.85	26,970.00	21,904.51	28,000.00	26,950.00	(20.00)
10	7112-14-00	Social Security Tax	109,436.50	115,325.00	89,265.47	110,000.00	115,150.00	(175.00)
10	7113-14-00	Life Insurance	2,279.69	2,585.00	1,812.37	2,500.00	2,600.00	15.00
10	7114-14-00	Hospitalization Insurance	356,091.29	383,490.00	281,156.13	341,200.00	403,000.00	19,510.00
10	7115-14-00	TMRS Retirement	210,967.20	208,750.00	176,092.17	225,000.00	213,900.00	5,150.00
10	7116-14-00	Workers Comp Insurance	56,228.24	56,000.00	37,646.90	48,000.00	54,610.00	(1,390.00)
10	7117-14-00	Unemployment Benefits	60.00	-	-	-	-	-
10	7118-14-00	Gym/Health Club Dues	1,648.93	1,800.00	1,174.03	1,400.00	1,400.00	(400.00)
10	7120-14-00	Long Term Disability	320.39	-	3,172.53	3,500.00	3,500.00	3,500.00
		POLICE PERSONNEL	2,631,000.10	2,722,300.00	2,181,945.26	2,725,100.00	2,733,430.00	11,130.00
10	7201-14-00	General Office Supplies	9,243.13	9,000.00	3,818.20	9,000.00	9,000.00	-
10	7202-14-00	Motor Vehicle Supplies	1,339.91	2,000.00	1,272.06	2,000.00	2,000.00	-
10	7203-14-00	Janitorial Supplies	3,058.67	2,700.00	2,082.93	2,700.00	2,700.00	-
10	7205-14-00	Clothing Supplies	18,950.01	16,000.00	12,496.42	16,000.00	16,000.00	-
10	7206-14-00	Minor Tools	-	400.00	199.99	400.00	400.00	-
10	7208-14-00	Safety Supplies	2,685.28	8,500.00	7,705.75	8,500.00	8,500.00	-
10	7209-14-00	Postage	1,170.74	700.00	1,121.96	700.00	700.00	-
10	7221-14-00	Other Supplies - Misc	8,307.19	5,000.00	3,310.70	5,000.00	5,000.00	-
10	7222-14-00	K-9 Supplies	6,595.49	1,500.00	1,812.23	1,500.00	1,500.00	-
10	7224-14-00	Fuel Expense	34,942.51	67,500.00	44,812.46	45,000.00	80,000.00	12,500.00
10	7227-14-00	Inmate Care	1,980.41	6,000.00	160.08	6,000.00	4,000.00	(2,000.00)
10	7228-14-00	Evidence	18,142.22	16,000.00	5,441.34	16,000.00	18,000.00	2,000.00
10	7229-14-00	Crime Prevention	4,698.24	13,500.00	6,467.23	13,500.00	13,500.00	-
		POLICE SUPPLIES	111,113.80	148,800.00	90,701.35	126,300.00	161,300.00	12,500.00
10	7301-14-00	Electric Service	28,707.90	23,500.00	17,429.13	25,000.00	23,000.00	(500.00)
10	7302-14-00	Telephone Service	51,611.26	47,000.00	39,174.07	52,000.00	47,000.00	-
10	7303-14-00	Gas Service	2,086.70	2,500.00	2,478.12	2,500.00	2,500.00	-
10	7304-14-00	Utilities Mobile & Pagers	29,667.69	29,000.00	26,962.62	29,000.00	29,000.00	-
10	7306-14-00	CMVE Weigh Ins	1,509.00	1,350.00	1,073.00	1,000.00	1,000.00	(350.00)
10	7308-14-00	Printing	948.85	600.00	-	600.00	600.00	-
10	7309-14-00	General Insurance	45,804.20	46,000.00	48,874.77	49,000.00	52,000.00	6,000.00
10	7310-14-00	Dues & Publication	4,147.17	5,000.00	4,671.86	5,000.00	5,000.00	-
10	7311-14-00	Training & Travel	22,535.43	11,245.00	13,059.18	12,000.00	12,000.00	755.00
10	7314-14-00	Special Services - Janitorial	6,950.00	9,000.00	5,390.00	9,000.00	9,000.00	-
10	7321-14-00	Misc Services	128.82	300.00	-	300.00	300.00	-
10	7322-14-00	Rentals	4,575.31	5,620.00	3,763.59	5,620.00	5,620.00	-
10	7333-14-00	Employee Physicals	3,240.21	2,000.00	2,218.79	2,000.00	2,000.00	-
10	7345-14-00	Special Services - Bldg Maintenance	-	2,500.00	-	2,500.00	2,500.00	-
10	7361-14-00	Credit Card Service Fees	1,347.04	1,000.00	1,148.74	1,250.00	1,250.00	250.00
		POLICE SERVICES	203,259.58	186,615.00	166,243.87	196,770.00	192,770.00	6,155.00
10	7401-14-00	Office Equipment Maintenance	12.00	2,680.00	-	2,680.00	2,600.00	(80.00)
10	7402-14-00	Motor Vehicle Maintenance	16,005.98	11,500.00	12,880.10	11,500.00	11,500.00	-
10	7403-14-00	Machinery Tool Maintenance	1,300.00	200.00	65.00	200.00	200.00	-
10	7404-14-00	Building Maintenance	12,963.29	9,000.00	6,612.85	9,000.00	9,000.00	-
10	7430-14-00	Radio Maintenance	3,310.69	3,000.00	1,079.45	3,000.00	3,000.00	-
10	7505-14-00	Computer Maintenance	24,893.36	27,000.00	23,090.73	27,000.00	27,000.00	-
		POLICE MAINTENANCE	58,485.32	53,380.00	43,728.13	53,380.00	53,300.00	(80.00)
10	7718-14-00	Cap Lease Vehicles - Principal	60,351.01	62,400.00	62,358.42	62,400.00	70,550.00	8,150.00
10	7719-14-00	Cap Lease Vehicles - Interest	4,161.15	2,115.00	2,096.90	2,115.00	6,180.00	4,065.00
10	7724-14-00	Principal - Police Cars 2019	27,624.97	28,760.00	28,578.51	28,600.00	29,950.00	1,190.00
10	7725-14-00	Interest - Police Cars 2019	6,187.50	5,045.00	5,233.96	5,250.00	3,860.00	(1,185.00)
10	7726-14-00	Police Car - Principal SRO	7,434.76	7,575.00	-	7,575.00	7,840.00	265.00

CITY OF HILLSBORO
POLICE: LINE ITEM COMPARISON

<i>FUND</i>	<i>ACCT #</i>	<i>DESCRIPTION</i>	<i>ACTUAL 9/30/2020</i>	<i>ADOPTED BUDGET 9/30/21</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2022 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7727-14-00	Police Car - Interest SRO	1,851.79	1,710.00	-	1,710.00	1,450.00	(260.00)
		POLICE DEBT SERVICE	107,611.18	107,605.00	98,267.79	107,650.00	119,830.00	12,225.00
10	8660-14-00	Minor Equipment	19,712.36	5,000.00	11,390.92	7,500.00	5,000.00	-
10	8661-14-00	Minor Computer Equipment	-	-	717.40	-	13,000.00	13,000.00
		POLICE MINOR EQUIPMENT	19,712.36	5,000.00	12,108.32	7,500.00	18,000.00	13,000.00
10	8845-14-00	Building Improvements	-	-	12,490.00	-	-	-
10	8860-14-00	Machinery/Equipment	31,814.38	21,000.00	-	21,000.00	-	(21,000.00)
10	8880-14-00	Motor Vehicles	74,389.00	-	-	217,605.00	-	-
10	8885-14-00	Computer Equipment	-	13,000.00	4,306.45	8,000.00	-	(13,000.00)
10	8890-14-00	Office Equip-Furniture-Fixture	-	-	199.99	-	-	-
		POLICE CAPITAL OUTLAY	106,203.38	34,000.00	16,996.44	246,605.00	-	(34,000.00)
		TOTAL POLICE	3,237,385.72	3,257,700.00	2,609,991.16	3,463,305.00	3,278,630.00	20,930.00

CITY OF HILLSBORO
LIBRARY: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/2020	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
10	7101-15-00	Salaries-Regular	235,095.64	246,255.00	199,607.22	236,000.00	256,500.00	10,245.00
10	7102-15-00	Salaries-Overtime	736.17	1,000.00	-	1,000.00	1,000.00	-
10	7103-15-00	Longevity Pay	3,264.00	3,360.00	3,360.00	3,360.00	3,460.00	100.00
10	7111-15-00	Medicare Tax	3,418.97	3,620.00	2,904.44	3,500.00	3,800.00	180.00
10	7112-15-00	Social Security Tax	14,619.02	15,475.00	12,419.02	15,000.00	16,150.00	675.00
10	7113-15-00	Life Insurance	278.16	260.00	232.56	280.00	275.00	15.00
10	7114-15-00	Hospitalization Insurance	38,990.96	39,790.00	31,732.79	39,000.00	40,000.00	210.00
10	7115-15-00	TMRS Retirement	26,848.53	27,405.00	22,691.34	27,000.00	30,000.00	2,595.00
10	7116-15-00	Workers Comp Insurance	1,094.38	970.00	804.66	1,000.00	1,030.00	60.00
10	7120-15-00	Long Term Disability	37.04	-	370.40	400.00	400.00	400.00
		LIBRARY PERSONNEL	324,382.87	338,135.00	274,122.43	326,540.00	352,615.00	14,480.00
10	7201-15-00	General Office Supplies	5,051.14	6,500.00	3,148.43	6,500.00	6,500.00	-
10	7203-15-00	Janitorial Supplies	1,183.12	3,000.00	1,245.32	3,000.00	3,000.00	-
10	7209-15-00	Postage	1,601.17	2,000.00	768.25	2,000.00	2,000.00	-
10	7211-15-00	Genealogy Library Supplies	-	3,000.00	-	3,000.00	-	(3,000.00)
10	7221-15-00	Other Supplies - Misc	29.53	-	-	-	-	-
10	7224-15-00	Fuel Expense	45.24	150.00	-	150.00	150.00	-
		LIBRARY SUPPLIES	7,910.20	14,650.00	5,162.00	14,650.00	11,650.00	(3,000.00)
10	7301-15-00	Electric Service	7,962.84	8,500.00	5,194.47	8,500.00	8,500.00	-
10	7302-15-00	Telephone Service	92,413.76	25,000.00	35,804.07	40,000.00	25,000.00	-
10	7303-15-00	Gas Service	1,088.33	1,200.00	1,178.18	1,200.00	1,200.00	-
10	7304-15-00	Utilities Mobile & Pagers	1,053.01	1,000.00	862.80	1,000.00	1,000.00	-
10	7308-15-00	Printing	-	100.00	237.00	250.00	100.00	-
10	7309-15-00	General Insurance	4,167.80	4,200.00	4,314.76	4,400.00	4,400.00	200.00
10	7310-15-00	Dues & Publication	3,836.65	2,000.00	1,260.05	2,000.00	2,000.00	-
10	7311-15-00	Training & Travel	12,526.93	8,000.00	6,083.70	8,000.00	12,000.00	4,000.00
10	7314-15-00	Special Services - Janitorial	9,350.00	10,200.00	-	7,600.00	10,200.00	-
10	7322-15-00	Rentals	2,506.55	2,500.00	2,188.92	2,500.00	2,500.00	-
10	7326-15-00	Special Services - Consultants	950.52	3,300.00	1,411.50	3,300.00	1,500.00	(1,800.00)
10	7333-15-00	Employee Physicals	-	-	181.00	-	-	-
		LIBRARY SERVICES	135,856.39	66,000.00	58,716.45	78,750.00	68,400.00	2,400.00
10	7401-15-00	Office Equipment Maintenance	5,715.93	5,000.00	5,214.10	5,000.00	5,000.00	-
10	7404-15-00	Building Maintenance	12,727.83	13,000.00	8,012.59	13,000.00	13,000.00	-
10	7505-15-00	Maintenance	420.00	420.00	4,206.60	7,500.00	1,000.00	580.00
		LIBRARY MAINTENANCE	18,863.76	18,420.00	17,433.29	25,500.00	19,000.00	580.00
10	8660-15-00	Minor Equipment	494.68	2,000.00	2,040.27	2,050.00	2,000.00	-
10	8661-15-00	Minor Computer Equipment	-	-	-	-	2,000.00	2,000.00
		LIBRARY MINOR EQUIPMENT EXPENSE	494.68	2,000.00	2,040.27	2,050.00	4,000.00	2,000.00
10	8870-15-00	Library Books New	21,985.80	25,000.00	9,248.01	25,000.00	25,000.00	-
10	8872-15-00	Magazines & Periodicals	5,772.19	6,000.00	4,711.11	6,000.00	6,000.00	-
		LIBRARY CAPITAL OUTLAY	27,757.99	31,000.00	13,959.12	31,000.00	31,000.00	-
		TOTAL LIBRARY	515,265.89	470,205.00	371,433.56	478,490.00	486,665.00	16,460.00

CITY OF HILLSBORO, TEXAS
FIRE DEPARTMENT: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/2020	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
10	7101-16-00	Salaries-Regular	910,895.54	685,665.00	731,479.76	780,000.00	670,000.00	(15,665.00)
10	7102-16-00	Salaries-Overtime	106,742.15	90,000.00	93,979.73	120,000.00	90,000.00	-
10	7103-16-00	Longevity Pay	6,912.00	9,510.00	6,288.00	6,290.00	6,850.00	(2,660.00)
10	7111-16-00	Medicare Tax	14,573.23	10,080.00	11,868.24	14,400.00	9,200.00	(880.00)
10	7112-16-00	Social Security Tax	62,313.18	43,100.00	50,747.18	63,000.00	39,000.00	(4,100.00)
10	7113-16-00	Life Insurance	1,176.68	815.00	899.18	1,100.00	850.00	35.00
10	7114-16-00	Hospitalization Insurance	184,651.88	146,280.00	135,897.93	170,000.00	147,000.00	720.00
10	7115-16-00	TMRS Retirement	115,012.33	75,145.00	93,223.31	115,000.00	72,450.00	(2,695.00)
10	7116-16-00	Workers Comp Insurance	40,360.62	24,960.00	28,224.02	38,000.00	22,400.00	(2,560.00)
10	7118-16-00	Gym/Health Club Dues	1,146.85	1,400.00	643.72	800.00	1,400.00	-
10	7118-16-00	Long Term Disability	108.62	-	1,137.96	1,200.00	1,200.00	1,200.00
		FIRE PERSONNEL	1,443,893.08	1,086,955.00	1,154,389.03	1,309,790.00	1,060,350.00	(26,605.00)
10	7201-16-00	General Office Supplies	89.90	1,400.00	371.71	1,400.00	1,400.00	-
10	7202-16-00	Motor Vehicle Supplies	939.95	750.00	883.34	850.00	750.00	-
10	7203-16-00	Janitorial Supplies	917.03	1,200.00	621.35	1,200.00	1,200.00	-
10	7205-16-00	Clothing Supplies	2,925.86	6,500.00	2,738.31	6,500.00	6,500.00	-
10	7206-16-00	Minor Tools	200.00	-	-	-	-	-
10	7206-16-00	Minor Tools	644.25	100.00	712.76	800.00	800.00	700.00
10	7208-16-00	Safety Supplies	38.24	150.00	23.15	150.00	150.00	-
10	7209-16-00	Postage	24,610.18	50,000.00	6,090.10	50,000.00	30,000.00	(20,000.00)
10	7210-16-00	Firefighting Supplies	6,661.71	6,500.00	4,319.77	6,500.00	6,500.00	-
10	7221-16-00	Other Supplies - Misc.	20,796.84	28,000.00	19,594.70	28,000.00	30,000.00	2,000.00
10	7224-16-00	Fuel Expense	-	1,000.00	-	1,000.00	-	(1,000.00)
10	7235-16-00	CPR Training Materials	-	-	250.00	250.00	-	-
10	7237-16-00	Pandemiv/Epidemic	26,222.03	53,000.00	35,412.18	53,000.00	53,000.00	-
10	7240-16-00	EMS Supplies	84,045.99	148,600.00	71,017.37	149,650.00	130,300.00	(18,300.00)
		FIRE SUPPLIES						
10	7301-16-00	Electric Service	11,468.43	13,500.00	8,653.77	13,500.00	13,500.00	-
10	7302-16-00	Telephone Service	12,268.20	14,000.00	9,134.90	14,000.00	14,000.00	-
10	7304-16-00	Utilities Mobile & Pagers	5,033.24	5,500.00	3,990.96	5,500.00	5,500.00	-
10	7307-16-00	Training & Travel - Fire	10,870.22	10,000.00	6,070.12	10,000.00	10,000.00	-
10	7308-16-00	Printing	150.00	250.00	-	250.00	250.00	-
10	7309-16-00	General Insurance	11,444.40	11,500.00	11,865.61	11,900.00	12,000.00	500.00
10	7310-16-00	Dues & Publication	10,616.08	12,000.00	3,902.93	12,000.00	12,000.00	-
10	7311-16-00	Volunteer Firemens Pay	35.60	500.00	215.39	500.00	500.00	-
10	7312-16-00	Fire Academy	-	-	-	-	22,000.00	22,000.00
10	7312-16-00	Fire Academy	679.68	1,500.00	711.60	1,500.00	1,500.00	-
10	7321-16-00	Special Services - Disposal	6,516.40	6,500.00	5,474.20	6,500.00	6,500.00	-
10	7322-16-00	Rentals	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	-
10	7324-16-00	Special Services - CODE RED	14,510.87	16,500.00	11,741.62	16,500.00	16,500.00	-
10	7329-16-00	Special Services-Med Director	6,775.53	20,500.00	6,903.80	20,500.00	14,000.00	(6,500.00)
10	7330-16-00	Special Services-EMS Billing	-	1,000.00	807.63	1,000.00	1,000.00	-
10	7333-16-00	Employee Physicals	4,182.14	22,000.00	5,642.67	22,000.00	22,000.00	-
10	7335-16-00	Special Services-PPE	100,550.79	141,250.00	81,115.20	141,650.00	157,250.00	16,000.00
		FIRE SERVICES						
10	7401-16-00	Office Equipment Maintenance	-	2,000.00	-	2,000.00	2,000.00	-
10	7402-16-00	Motor Vehicle Maintenance	517.40	15,000.00	37,200.80	40,000.00	8,000.00	(7,000.00)
10	7403-16-00	Machinery Tool Implement Maint	-	500.00	237.07	500.00	500.00	-
10	7404-16-00	Building Maintenance	6,937.84	10,000.00	5,136.86	10,000.00	10,000.00	-
10	7406-16-00	Motor Vehicle Maintenance-EMS	5,324.57	1,500.00	416.72	1,500.00	2,000.00	500.00
10	7430-16-00	Radio Maintenance	347.74	1,000.00	420.00	1,000.00	1,000.00	-
10	7490-16-00	Emergency Mgmt Equip Maint	169.99	-	-	-	-	-
10	7505-16-00	Computer Maintenance	2,171.80	2,600.00	1,556.54	2,600.00	2,600.00	-
		FIRE MAINTENANCE	15,469.34	32,600.00	44,967.99	57,600.00	26,100.00	(6,500.00)
10	8660-16-00	Minor Equipment	9,165.76	10,000.00	2,589.94	10,000.00	-	(10,000.00)
10	8661-16-00	Minor Computer Equipment	-	-	-	-	10,000.00	10,000.00
		FIRE MINOR EQUIPMENT	9,165.76	10,000.00	2,589.94	10,000.00	10,000.00	-

CITY OF HILLSBORO, TEXAS
FIRE DEPARTMENT: LINE ITEM COMPARISON

<u>FUND</u>	<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL 9/30/2020</u>	<u>ADOPTED BUDGET 9/30/21</u>	<u>ACTUAL YEAR TO DATE</u>	<u>YEAR END PROJECTION</u>	<u>ADOPTED 2022 BUDGET</u>	<u>BUDGET DIFFERENCE</u>
			-	59,760.00	-	59,760.00	59,575.00	(185.00)
10	7703-16-00	Capital lease principal	-	59,760.00	-	59,760.00	59,575.00	(185.00)
10	7704-16-00	Capital lease Interest	-	9,850.00	-	9,850.00	11,010.00	1,160.00
10	7705-16-00	Principal - Ladder Truck	86,922.50	89,475.00	89,794.61	89,475.00	92,450.00	2,975.00
10	7706-16-00	Interest - Ladder Truck	11,775.74	9,225.00	8,903.63	9,225.00	6,250.00	(2,975.00)
10	7726-16-00	Principal - Engine	111,890.18	57,590.00	57,990.09	58,000.00	61,625.00	4,035.00
10	7727-16-00	Interest - Engine	28,303.90	13,000.00	11,619.45	11,700.00	8,000.00	(5,000.00)
		FIRE DEBT SERVICE	238,892.32	238,900.00	168,307.78	238,010.00	238,910.00	10.00
			96,053.24	15,850.00	4,149.23	15,850.00	-	(15,850.00)
10	8860-16-00	Mach/Equip	96,053.24	15,850.00	4,149.23	15,850.00	-	(15,850.00)
		FIRE CAPITAL OUTLAY	96,053.24	15,850.00	4,149.23	15,850.00	-	(15,850.00)
		TOTAL FIRE	1,988,070.52	1,674,155.00	1,526,536.54	1,922,550.00	1,622,910.00	(51,245.00)

CITY OF HILLSBORO, TEXAS
PARKS: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/2020	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
10	7101-18-00	Salaries-Regular	114,762.47	95,220.00	83,713.04	96,000.00	102,000.00	6,780.00
10	7102-18-00	Salaries-Overtime	1,392.14	1,000.00	1,085.39	1,000.00	1,000.00	-
10	7103-18-00	Longevity Pay	2,064.00	2,065.00	2,064.00	2,065.00	1,700.00	(365.00)
10	7111-18-00	Medicare Tax	1,633.35	1,410.00	1,212.53	1,450.00	2,060.00	650.00
10	7112-18-00	Social Security Tax	6,983.96	6,030.00	5,185.16	6,030.00	8,800.00	2,770.00
10	7113-18-00	Life Insurance	198.16	165.00	135.66	165.00	175.00	10.00
10	7114-18-00	Hospitalization Insurance	34,116.01	29,235.00	21,718.85	27,000.00	26,500.00	(2,735.00)
10	7115-18-00	TMRS Retirement	13,273.01	10,975.00	9,713.39	10,975.00	16,330.00	5,355.00
10	7116-18-00	Workers Comp Insurance	4,122.82	2,560.00	2,260.79	2,560.00	3,630.00	1,070.00
10	7120-18-00	Long Term Disability	25.94		259.40	300.00	300.00	300.00
10	7121-18-00	Contract Labor	45,401.04	35,000.00	9,649.68	35,000.00	35,000.00	-
		PARKS PERSONNEL	223,972.90	183,660.00	136,997.89	182,545.00	197,495.00	13,835.00
10	7201-18-00	General Office Supplies	114.33	550.00	110.35	550.00	550.00	-
10	7203-18-00	Janitorial Supplies	2,080.44	4,000.00	962.63	4,000.00	4,000.00	-
10	7204-18-00	Chemical Supplies	830.84	1,000.00	72.00	1,000.00	1,000.00	-
10	7205-18-00	Clothing Supplies	1,474.70	2,000.00	1,260.14	2,000.00	2,000.00	-
10	7206-18-00	Minor Tools	596.76	500.00	75.57	500.00	500.00	-
10	7208-18-00	Safety Supplies	367.91	1,000.00	14.12	1,000.00	1,000.00	-
10	7209-18-00	Postage	-	50.00	-	50.00	50.00	-
10	7221-18-00	Other Supplies - Misc.	11.98	500.00	-	500.00	500.00	-
10	7224-18-00	Fuel Expense	13,705.61	13,000.00	10,881.60	13,000.00	13,000.00	-
10	7225-18-00	Machinery Tool - Implement	2,640.85	3,000.00	442.72	3,000.00	3,000.00	-
		PARKS SUPPLIES	21,823.42	25,600.00	13,819.13	25,600.00	25,600.00	-
10	7301-18-00	Electric Service	12,842.32	15,000.00	7,447.18	13,000.00	13,000.00	(2,000.00)
10	7302-18-00	Telephone Service	1,124.67	2,000.00	822.36	2,000.00	2,000.00	-
10	7304-18-00	Utilities Mobile & Pagers	1,759.55	1,500.00	1,341.46	1,500.00	1,500.00	-
10	7308-18-00	Printing	-	75.00	-	75.00	75.00	-
10	7309-18-00	General Insurance	4,161.60	4,200.00	4,314.76	4,350.00	4,350.00	150.00
10	7310-18-00	Dues & Publication	116.94	300.00	116.94	300.00	300.00	-
10	7311-18-00	Training & Travel	210.00	250.00	125.00	250.00	250.00	-
10	7314-18-00	Special Services - Janitorial	660.00	720.00	-	720.00	720.00	-
10	7322-18-00	Rentals	130.40	735.00	115.22	735.00	735.00	-
10	7333-18-00	Employee Physicals	105.00	-	-	-	-	-
10	7345-18-00	Spec Services - Bldg Maintenance	587.69	750.00	60.47	750.00	750.00	-
		PARKS SERVICES	21,698.17	25,530.00	14,343.39	23,680.00	23,680.00	(1,850.00)
10	7402-18-00	Motor Vehicle Maintenance	15.99	-	45.00	40.00	100.00	100.00
10	7404-18-00	Building Maintenance	497.97	1,500.00	702.50	1,500.00	1,500.00	-
10	7420-18-00	Park Maintenance	14,431.74	30,000.00	7,841.89	30,000.00	30,000.00	-
10	7423-18-00	Landscaping - Maint & Improv	47,318.50	23,000.00	37,850.00	32,000.00	35,000.00	12,000.00
10	7425-18-00	Landscaping - Downtown Maint	6,400.00	6,190.00	5,500.00	6,190.00	6,400.00	210.00
10	7505-18-00	Computer Maintenance	180.00	180.00	112.11	180.00	180.00	-
		PARKS MAINTENANCE	68,844.20	60,870.00	52,051.50	69,910.00	73,180.00	12,310.00
10	7703-18-00	Note Interest Payment	4,824.43	5,085.00	5,039.82	5,040.00	5,355.00	270.00
10	7704-18-00	Note Principal Payment	1,436.20	1,175.00	1,220.81	1,225.00	910.00	(265.00)
10	7710-18-00	Lease Principal	-	-	-	-	4,360.00	4,360.00
10	7711-18-00	Lease Interest	-	-	-	-	385.00	385.00
		PARKS Debt Service	6,260.63	6,260.00	6,260.63	6,265.00	11,010.00	4,750.00
10	8660-18-00	Minor Equipment	300.00	2,000.00	1,751.99	2,000.00	1,000.00	(1,000.00)
10	8661-18-00	Minor Computer Equipment	-	-	-	-	1,000.00	1,000.00
		PARKS MINOR EQUIPMENT	300.00	2,000.00	1,751.99	2,000.00	2,000.00	-
10	8860-18-00	Machinery/Equipment	-	17,800.00	12,800.00	12,800.00	-	(17,800.00)
		PARKS CAPITAL OUTLAY	-	17,800.00	12,800.00	12,800.00	-	(17,800.00)
		TOTAL PARKS	342,899.32	321,720.00	238,024.53	322,800.00	332,965.00	11,245.00

CITY OF HILLSBORO, TEXAS
RECREATION: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/2020	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
10	7101-19-00	Salaries-Regular	100,004.44	98,425.00	88,822.86	105,000.00	104,755.00	6,330.00
10	7102-19-00	Salaries-Overtime	1,600.62	1,000.00	1,920.27	1,800.00	1,500.00	500.00
10	7103-19-00	Longevity Pay	912.00	1,010.00	1,008.00	1,010.00	1,200.00	190.00
10	7111-19-00	Medicare Tax	1,463.36	1,440.00	1,311.25	1,440.00	1,600.00	160.00
10	7112-19-00	Social Security Tax	6,257.16	6,165.00	5,606.79	6,165.00	6,750.00	585.00
10	7113-19-00	Life Insurance	203.30	160.00	170.43	200.00	210.00	50.00
10	7114-19-00	Hospitalization Insurance	28,556.49	27,635.00	23,781.31	28,000.00	27,800.00	165.00
10	7115-19-00	TMRS Retirement	11,392.79	11,215.00	10,169.33	11,400.00	12,500.00	1,285.00
10	7116-19-00	Workers Comp Insurance	3,562.44	2,615.00	2,434.22	1,500.00	2,770.00	155.00
10	7117-19-00	Unemployment Benefits	1.74	-	0.06	-	-	-
10	7118-19-00	Gym Health Care Dues	122.00	120.00	112.00	120.00	120.00	-
10	7118-19-00	Gym Health Care Dues	19.03	-	190.30	225.00	225.00	225.00
10	7120-19-00	Long Term Disability	19.03	-	190.30	225.00	225.00	225.00
10	7120-19-00	Long Term Disability	6,631.22	-	6,134.10	5,000.00	4,000.00	4,000.00
10	7121-19-00	Contract Labor	6,631.22	-	6,134.10	5,000.00	4,000.00	4,000.00
		RECREATION PERSONNEL	160,726.59	149,785.00	141,660.92	161,860.00	163,430.00	13,645.00
10	7201-19-00	General Office Supplies	369.34	500.00	368.90	500.00	500.00	-
10	7203-19-00	Janitorial Supplies	80.33	385.00	878.37	385.00	385.00	-
10	7204-19-00	Chemical Supplies	-	10,000.00	1,090.35	10,000.00	6,000.00	(4,000.00)
10	7205-19-00	Clothing Supplies	1,618.26	500.00	2,067.22	1,200.00	500.00	-
10	7206-19-00	Minor Tools	-	500.00	139.00	500.00	500.00	-
10	7206-19-00	Minor Tools	314.22	-	665.38	300.00	1,000.00	1,000.00
10	7207-19-00	Concession supplies	113.29	500.00	17.97	500.00	500.00	-
10	7208-19-00	Safety Supplies	-	100.00	-	100.00	100.00	-
10	7209-19-00	Postage	-	100.00	-	100.00	100.00	-
10	7221-19-00	Other Supplies - Misc	4,546.88	26,000.00	24,430.02	26,000.00	20,745.00	(5,255.00)
10	7224-19-00	Fuel Expense	125.80	2,500.00	-	2,500.00	2,500.00	-
		RECREATION SUPPLIES	7,168.12	40,985.00	29,657.21	41,985.00	32,730.00	(8,255.00)
10	7301-19-00	Electric Service	16,604.22	15,000.00	14,816.15	15,000.00	15,000.00	-
10	7304-19-00	Utilities Mobile & Pagers	1,012.93	900.00	1,240.98	1,200.00	1,200.00	300.00
10	7310-19-00	Dues & Publication	-	250.00	-	250.00	250.00	-
10	7311-19-00	Training & Travel	2,603.26	500.00	57.62	500.00	500.00	-
10	7322-19-00	Rentals	506.00	3,500.00	-	3,500.00	1,000.00	(2,500.00)
10	7322-19-00	Rentals	-	10,000.00	-	10,000.00	10,000.00	-
10	7358-19-00	Girls and Boys Club Support	-	10,000.00	-	10,000.00	10,000.00	-
		RECREATION SERVICES	20,726.41	30,150.00	16,114.75	30,450.00	27,950.00	(2,200.00)
10	7402-19-00	Motor Vehicle Maintenance	-	-	26.71	50.00	50.00	50.00
10	7404-19-00	Building Maintenance	10.14	-	-	-	-	-
10	7420-19-00	Park Maintenance	5,147.55	5,000.00	2,335.01	5,000.00	5,000.00	-
10	7505-19-00	Computer Maintenance	-	65.00	-	65.00	100.00	35.00
		RECREATION MAINTENANCE	5,157.69	5,065.00	2,361.72	5,115.00	5,150.00	85.00
10	8660-19-00	Minor Equipment	2,016.78	1,000.00	-	1,000.00	-	(1,000.00)
10	8661-19-00	Minor Computer Equipment	-	-	-	-	500.00	500.00
		RECREATION MINOR EQUIPMENT	2,016.78	1,000.00	-	1,000.00	500.00	(500.00)
10	8860-19-00	Machinery/Equipment	-	1,000.00	12,800.00	13,450.00	-	(1,000.00)
10	8880-19-00	Motor Vehicles	14,992.50	-	-	-	-	-
		RECREATION CAPITAL OUTLAY	14,992.50	1,000.00	12,800.00	13,450.00	-	(1,000.00)
10	7710-19-00	Lease - Principal	-	-	-	-	4,360.00	4,360.00
10	7711-19-00	Lease - Interest	-	-	-	-	385.00	385.00
		RECREATION DEBT SERVICE	-	-	-	-	4,745.00	4,745.00
		TOTAL RECREATION	210,788.09	227,985.00	202,594.60	253,860.00	234,505.00	1,775.00

CITY OF HILLSBORO, TEXAS
MAINTENANCE SHOP: LINE ITEM COMPARISON

FUND	ACCT#	DESCRIPTION	ACTUAL 9/30/2020	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
10	7101-20-00	Salaries-Regular	65,747.08	62,200.00	34,090.28	42,000.00	51,970.00	(10,230.00)
10	7102-20-00	Salaries-Overtime	97.68	800.00	58.62	800.00	800.00	-
10	7103-20-00	Longevity Pay	1,440.00	1,060.00	1,104.00	1,110.00	1,160.00	100.00
10	7111-20-00	Medicare Tax	968.64	915.00	505.27	915.00	770.00	(145.00)
10	7112-20-00	Social Security Tax	4,141.81	3,920.00	2,160.47	3,920.00	3,300.00	(620.00)
10	7113-20-00	Life Insurance	94.62	105.00	58.14	105.00	75.00	(30.00)
10	7114-20-00	Hospitalization Insurance	12,654.46	13,465.00	7,481.27	13,465.00	13,600.00	135.00
10	7115-20-00	TMRS Retirement	7,546.60	7,100.00	3,942.76	7,100.00	6,120.00	(980.00)
10	7116-20-00	Workers Comp Insurance	4,256.13	3,650.00	2,024.68	3,650.00	3,000.00	(650.00)
10	7118-20-00	Gym/Health Club Dues	122.00	120.00	102.00	120.00	120.00	-
10	7118-20-00	Long Term Disability	7.46	-	74.60	100.00	100.00	100.00
		MAINTENANCE SHOP PERSONNEL	97,076.48	93,335.00	51,602.09	73,285.00	81,015.00	(12,320.00)
10	7201-20-00	General Office Supplies	39.40	125.00	62.38	125.00	125.00	-
10	7202-20-00	Motor Vehicle Supplies	-	225.00	-	225.00	225.00	-
10	7203-20-00	Janitorial Supplies	-	50.00	-	50.00	50.00	-
10	7204-20-00	Chemical Supplies	-	350.00	-	350.00	350.00	-
10	7205-20-00	Clothing Supplies	411.57	600.00	234.85	600.00	600.00	-
10	7206-20-00	Minor Tools	114.05	2,000.00	62.75	2,000.00	2,000.00	-
10	7208-20-00	Safety Supplies	68.04	500.00	97.61	500.00	500.00	-
10	7224-20-00	Fuel Expense	735.53	1,500.00	506.59	1,500.00	1,500.00	-
10	7225-20-00	Machinery Tool - Implement	2,430.29	2,200.00	2,929.06	2,200.00	2,200.00	-
10	7500-20-00	Consumables	7,279.48	9,550.00	7,513.60	9,550.00	9,550.00	-
10	7501-20-00	Vehicle Supplies	29,792.02	30,000.00	29,038.10	30,000.00	30,000.00	-
10	7502-20-00	Equipment Supplies	20,251.09	25,000.00	13,098.95	25,000.00	25,000.00	-
		MAINTENANCE SHOP SUPPLIES	61,121.47	72,100.00	53,543.89	72,100.00	72,100.00	-
10	7302-20-00	Telephone Service	2,039.40	2,000.00	1,524.35	2,000.00	2,000.00	-
10	7308-20-00	Printing	-	100.00	-	100.00	100.00	-
10	7309-20-00	General Insurance	2,080.80	2,100.00	2,157.38	2,200.00	2,300.00	200.00
10	7311-20-00	Training & Travel	-	190.00	-	190.00	190.00	-
10	7314-20-00	Special Services - Janitorial	1,518.00	1,655.00	-	1,655.00	1,655.00	-
10	7321-20-00	Special Services - Disposal	75.00	500.00	125.00	500.00	500.00	-
10	7322-20-00	Rentals	163.00	250.00	115.21	250.00	250.00	-
10	7322-20-00	Rentals	-	-	105.00	110.00	-	-
10	7333-20-00	Employee Physicals	-	-	105.00	110.00	-	-
10	7347-20-00	Spec Services - Software	2,449.01	3,000.00	1,500.00	3,000.00	3,000.00	-
		MAINTENANCE SHOP SERVICES	8,325.21	9,795.00	5,526.94	10,005.00	9,995.00	200.00
10	7401-20-00	Office Equipment Maintenance	-	200.00	-	200.00	200.00	-
10	7404-20-00	Building Maintenance	-	1,800.00	-	1,800.00	1,800.00	-
10	7503-20-00	Tires	21,895.82	26,000.00	15,718.06	26,000.00	26,000.00	-
10	7504-20-00	Outside Repair Service - Vehicles	35,212.36	30,000.00	21,275.70	30,000.00	30,000.00	-
10	7505-20-00	Outside Repair Service - Equipment	14,845.06	25,000.00	2,588.55	25,000.00	25,000.00	-
10	7508-20-00	Computer Maintenance	120.00	120.00	168.16	180.00	120.00	-
10	7516-20-00	Outside Repair Service - Fire	3,003.94	9,000.00	-	9,000.00	9,000.00	-
		MAINTENANCE SHOP MAINTENANCE	75,077.18	92,120.00	39,750.47	92,180.00	92,120.00	-
10	8660-20-00	Minor Equipment	-	1,000.00	-	1,000.00	500.00	(500.00)
10	8661-20-00	Minor Computer Equipment	-	-	-	-	500.00	500.00
		MAINTENANCE SHOP MINOR EQUIPMENT	-	1,000.00	-	1,000.00	1,000.00	-
10	8860-20-00	Machinery/Equipment	-	-	-	-	-	-
		MAINTENANCE SHOP CAPITAL OUTLAY	-	-	-	-	-	-
		TOTAL MAINTENANCE SHOP	241,600.34	268,350.00	150,423.39	248,570.00	256,230.00	(12,120.00)

CITY OF HILLSBORO, TEXAS
CEMETARY: LINE ITEM COMPARISON

<u>FUND</u>	<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>9/30/2020</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>9/30/21</u>	<u>ACTUAL</u> <u>YEAR</u> <u>TO DATE</u>	<u>YEAR</u> <u>END</u> <u>PROJECTION</u>	<u>ADOPTED</u> <u>2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>
10	7101-21-00	Salaries-Regular	16,772.99	17,235.00	15,233.45	17,235.00	18,950.00	1,715.00
10	7111-21-00	Medicare Tax	243.22	250.00	220.89	250.00	280.00	30.00
10	7112-21-00	Social Security Tax	1,039.93	1,070.00	944.47	1,070.00	1,180.00	110.00
10	7115-21-00	TMRS Retirement	1,883.70	1,925.00	1,684.45	1,925.00	2,200.00	275.00
10	7116-21-00	Workers Comp Insurance	1,020.06	995.00	759.72	995.00	930.00	(65.00)
		CEMETARY PERSONNEL	20,959.90	21,475.00	18,842.98	21,475.00	23,540.00	2,065.00
10	7201-21-00	General Office Supplies	94.29	100.00	109.99	100.00	100.00	-
10	7208-21-00	Safety Supplies	-	50.00	-	50.00	50.00	-
10	7209-21-00	Postage	24.84	50.00	3.50	50.00	50.00	-
10	7225-21-00	Machinery/Tools Implement Maint	-	50.00	30.99	50.00	50.00	-
		CEMETARY SUPPLIES	119.13	250.00	144.48	250.00	250.00	-
10	7301-21-00	Electric Service	757.09	1,000.00	1,135.98	1,250.00	1,250.00	250.00
10	7302-21-00	Telephone Service	1,814.37	1,400.00	1,446.93	1,400.00	1,400.00	-
10	7304-21-00	Utilities - Mobiles & Pagers	777.15	900.00	482.88	900.00	900.00	-
10	7309-21-00	General Insurance	520.20	500.00	539.33	550.00	600.00	100.00
10	7310-21-00	Dues & Publications	-	150.00	-	150.00	150.00	-
10	7311-21-00	Training and Travel	60.00	60.00	50.00	60.00	60.00	-
10	7320-21-00	Special Services -Landscaping	63,311.84	65,600.00	58,349.50	65,600.00	70,000.00	4,400.00
10	7322-21-00	Rentals	130.40	150.00	115.22	150.00	150.00	-
		CEMETARY SERVICES	67,371.05	69,760.00	62,119.84	70,060.00	74,510.00	4,750.00
10	7404-21-00	Building Maintenance	-	95.00	3,500.00	4,000.00	250.00	155.00
10	7420-21-00	Cemetery Maintenance	1,075.61	1,900.00	153.42	1,900.00	1,900.00	-
		CEMETARY MAINTENANCE	1,075.61	1,995.00	3,653.42	5,900.00	2,150.00	155.00
10	8660-21-00	Minor Equipment	-	-	-	-	-	-
10	8661-21-00	Minor Computer Equipment	-	-	-	-	-	-
		CEMETARY MINOR EQUIPMENT	-	-	-	-	-	-
10	8885-21-00	Computer Equipment	-	-	-	-	-	-
		CEMETARY CAPITAL OUTLAY	-	-	-	-	-	-
		TOTAL CEMETARY	89,525.69	93,480.00	84,760.72	97,685.00	100,450.00	6,970.00

CITY OF HILLSBORO, TEXAS
COMMUNITY DEVELOPMENT: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/2020	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
10	7101-22-00	Salaries-Regular	103,144.43	41,185.00	32,268.00	41,185.00	39,500.00	(1,685.00)
10	7102-22-00	Salaries-Overtime	26.36	800.00	148.88	800.00	800.00	-
10	7103-22-00	Longevity Pay	912.00	95.00	96.00	95.00	145.00	50.00
10	7111-22-00	Medicare Tax	1,459.14	600.00	449.01	600.00	575.00	(25.00)
10	7112-22-00	Social Security Tax	6,239.08	2,660.00	1,919.88	2,660.00	2,450.00	(210.00)
10	7113-22-00	Life Insurance	117.42	60.00	58.14	60.00	70.00	10.00
10	7114-22-00	Hospitalization Insurance	18,190.63	8,975.00	9,038.69	10,500.00	11,000.00	2,025.00
10	7115-22-00	TMRS Retirement	11,681.77	4,655.00	3,633.58	4,655.00	4,560.00	(95.00)
10	7116-22-00	Workers Comp Insurance	415.15	125.00	96.49	125.00	115.00	(10.00)
10	7118-22-00	Gym/Health Club Dues	84.00	-	-	-	-	-
10	7120-22-00	Long Term Disability	7.24	-	72.40	100.00	100.00	100.00
10	7121-22-00	Contract Labor	5,000.00	9,000.00	7,000.00	9,000.00	-	(9,000.00)
		COMMUNITY DEVELOPMENT PERSONNEL	147,277.22	68,155.00	54,781.07	69,780.00	59,315.00	(8,840.00)
10	7201-22-00	General Office Supplies	564.70	1,500.00	1,017.15	1,500.00	1,500.00	-
10	7209-22-00	Postage	273.36	500.00	127.29	500.00	500.00	-
10	7221-22-00	Other Supplies - Misc.	159.61	500.00	122.86	500.00	500.00	-
		COMMUNITY DEVELOPMENT SUPPLIES	997.67	2,500.00	1,267.30	2,500.00	2,500.00	-
10	7302-22-00	Telephone Service	3,035.21	2,000.00	3,146.63	2,750.00	2,000.00	-
10	7304-22-00	Utilities - Mobile & Pagers	1,303.73	1,200.00	921.26	1,200.00	1,200.00	-
10	7305-22-00	Advertising	994.29	1,000.00	969.91	1,000.00	1,000.00	-
10	7308-22-00	Printing	-	500.00	-	500.00	500.00	-
10	7309-22-00	General Insurance	520.20	550.00	539.33	550.00	600.00	50.00
10	7310-22-00	Dues & Publications	1,069.77	2,800.00	835.00	2,800.00	2,800.00	-
10	7311-22-00	Training and Travel	422.84	2,000.00	435.52	2,000.00	2,000.00	-
10	7321-22-00	Misc Services	546.04	2,000.00	102.00	2,000.00	2,000.00	-
10	7322-22-00	Rentals	824.80	1,000.00	699.45	1,000.00	1,000.00	-
10	7323-22-00	Engineering Services	41,549.98	6,500.00	10,988.52	12,000.00	12,000.00	5,500.00
		COMMUNITY DEVELOPMENT SERVICES	50,266.86	19,550.00	18,637.62	25,800.00	25,100.00	5,550.00
10	7401-22-00	Office Equipment Maintenance	120.37	500.00	-	500.00	500.00	-
10	7505-22-00	Maintenance - Computer Equipment	5,518.93	8,300.00	56.05	8,300.00	8,000.00	(300.00)
		COMMUNITY DEVELOPMENT MAINTENANCE	5,639.30	8,800.00	56.05	8,800.00	8,500.00	(300.00)
10	8660-22-00	Minor Equipment	879.00	1,000.00	929.00	1,000.00	-	(1,000.00)
10	8661-22-00	Minor Computer Equipment	-	-	-	-	1,000.00	1,000.00
		COMMUNITY DEVELOPMENT MINOR EQUIP	879.00	1,000.00	929.00	1,000.00	1,000.00	-
10	8845-22-00	Building Improvements	-	-	105,222.13	105,500.00	-	-
		COMMUNITY DEVELOPMENT CAPITAL OUTLAY	-	-	105,222.13	105,500.00	-	-
		TOTAL COMMUNITY DEVELOPMENT	205,060.05	100,005.00	180,893.17	213,380.00	96,415.00	(3,590.00)

CITY OF HILLSBORO, TEXAS
LEGAL: LINE ITEM COMPARISON

<u>FUND</u>	<u>ACCT#</u>	<u>DESCRIPTION</u>	<u>ACTUAL 9/30/2020</u>	<u>ADOPTED BUDGET 9/30/21</u>	<u>ACTUAL YEAR TO DATE</u>	<u>YEAR END PROJECTION</u>	<u>ADOPTED 2022 BUDGET</u>	<u>BUDGET DIFFERENCE</u>
10	7101-24-00	Salaries Regular	42,051.17	44,790.00	38,244.38	44,790.00	45,300.00	510.00
10	7111-24-00	Medicare Tax	609.74	650.00	554.54	650.00	660.00	10.00
10	7112-24-00	Social Security Tax	2,607.17	2,780.00	2,371.15	2,780.00	2,810.00	30.00
10	7116-24-00	Workers Compensation Insurance	166.83	180.00	114.73	180.00	135.00	(45.00)
		LEGAL PERSONNEL	45,434.91	48,400.00	41,284.80	48,400.00	48,905.00	505.00
10	7310-24-00	Dues and Publications	-	370.00	-	370.00	370.00	-
10	7311-24-00	Training and Travel		100.00		100.00	100.00	-
10	7324-24-00	Special Services - Outside Legal	1,877.00	2,000.00	-	2,000.00	2,000.00	-
		LEGAL SERVICES	1,877.00	2,470.00	-	2,470.00	2,470.00	-
10	7505-24-00	Computer Maintenance	120.00	120.00	112.11	120.00	120.00	-
		Maintenance	120.00	120.00	112.11	120.00	120.00	-
		TOTAL LEGAL	47,431.91	50,990.00	41,396.91	50,990.00	51,495.00	505.00

CITY OF HILLSBORO, TEXAS
FINANCE: LINE ITEM COMPARISON

<u>FUND</u>	<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>9/30/2020</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>9/30/21</u>	<u>ACTUAL</u> <u>YEAR</u> <u>YTD DATE</u>	<u>YEAR</u> <u>END</u> <u>PROJECTION</u>	<u>ADOPTED</u> <u>2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>
10	7101-25-00	Salaries Regular	208,524.00	215,000.00	165,330.67	215,000.00	189,400.00	(25,600.00)
10	7102-25-00	Salaries-Overtime	158.40	250.00	39.85	250.00	250.00	-
10	7103-25-00	Longevity Pay	912.00	1,105.00	96.00	95.00	1,115.00	10.00
10	7111-25-00	Medicare Tax	2,987.29	3,130.00	2,369.54	3,130.00	2,765.00	(365.00)
10	7112-25-00	Social Security Tax	12,773.95	13,400.00	10,131.97	13,400.00	11,810.00	(1,590.00)
10	7113-25-00	Life Insurance	241.31	235.00	170.23	235.00	210.00	(25.00)
10	7114-25-00	Hospitalization Insurance	35,791.82	37,020.00	24,515.73	37,020.00	26,600.00	(10,420.00)
10	7115-25-00	TMRS Retirement	24,287.56	24,000.00	18,905.59	24,000.00	21,950.00	(2,050.00)
10	7116-25-00	Workers Compensation Insurance	856.61	650.00	502.89	650.00	555.00	(95.00)
10	7120-25-00	Long Term Disability	36.55	-	374.55	400.00	400.00	400.00
		FINANCE PERSONNEL	286,569.49	294,790.00	222,437.02	294,180.00	255,055.00	(39,735.00)
10	7201-25-00	General Office Supplies	3,784.83	2,500.00	1,884.25	2,500.00	2,500.00	-
10	7203-25-00	Janitorial Supplies	24.78	-	-	-	-	-
10	7209-25-00	Postage	2,254.73	1,500.00	1,388.16	1,500.00	1,500.00	-
10	7221-25-00	Other Supplies - Misc	908.52	300.00	1,016.86	1,050.00	1,100.00	800.00
		FINANCE SUPPLIES	6,972.86	4,300.00	4,289.27	5,050.00	5,100.00	800.00
10	7301-25-00	Electric Service	942.79	1,000.00	559.41	1,000.00	1,000.00	-
10	7302-25-00	Telephone Service	1,781.29	2,000.00	2,433.98	2,500.00	2,500.00	500.00
10	7303-25-00	Gas Service	178.35	1,000.00	266.57	1,000.00	1,000.00	-
10	7304-25-00	Mobiles and Pagers	247.01	600.00	490.74	600.00	600.00	-
10	7305-25-00	Advertising	567.94	500.00	383.20	500.00	500.00	-
10	7308-25-00	Printing	1,322.95	800.00	923.41	800.00	800.00	-
10	7309-25-00	General Insurance	520.20	550.00	539.33	550.00	600.00	50.00
10	7310-25-00	Dues & Publications	1,647.03	750.00	1,088.00	1,000.00	1,000.00	250.00
10	7311-25-00	Training and Travel	2,395.79	2,000.00	170.00	2,000.00	2,000.00	-
10	7314-25-00	Special Services - Janitorial	800.00	1,200.00	312.00	1,200.00	1,200.00	-
10	7318-25-00	Special Services - Auditors	11,000.00	16,000.00	10,000.00	10,000.00	16,000.00	-
10	7322-25-00	Rentals	1,480.44	2,200.00	1,016.91	2,200.00	2,200.00	-
10	7326-25-00	Special Services - Consultants	9,485.25	11,765.00	179,188.89	200,000.00	12,000.00	235.00
10	7328-25-00	Special Services - Records	325.42	-	159.22	100.00	100.00	100.00
10	7333-25-00	Employee Physicals	180.00	-	-	-	-	-
10	7341-25-00	Special Services Grants	-	110,000.00	-	110,000.00	-	(110,000.00)
		FINANCE SERVICES	32,874.46	150,365.00	197,531.66	333,450.00	41,500.00	(108,865.00)
10	7404-25-00	Building Maintenance	3,445.49	500.00	1,168.99	1,300.00	1,500.00	1,000.00
10	7505-25-00	Computer Maintenance	240.00	240.00	336.33	400.00	400.00	160.00
		FINANCE MAINTENANCE	3,685.49	740.00	1,505.32	1,700.00	1,900.00	1,160.00
10	8660-25-00	Minor Equipment	180.00	-	793.32	800.00	-	-
10	8661-25-00	Minor Computer Equipment	-	-	-	-	1,000.00	1,000.00
		FINANCE MINOR EQUIPMENT	180.00	-	793.32	800.00	1,000.00	1,000.00
10	8840-25-00	Buildings	19,070.06	-	-	-	-	-
10	8885-25-00	Computer Equipment	-	800.00	-	-	-	(800.00)
10	8890-25-00	Office Equip-Furn & Fixt	2,588.62	-	-	-	-	-
		FINANCE CAPITAL OUTLAY	21,658.68	800.00	-	-	-	(800.00)
		TOTAL FINANCE	351,940.98	450,995.00	426,556.59	635,180.00	304,555.00	(146,440.00)

CITY OF HILLSBORO, TEXAS
INFORMATION SYSTEMS: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/2020	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
10	7101-26-00	Salaries Regular	92,639.05	69,435.00	56,761.70	69,435.00	68,000.00	(1,435.00)
10	7102-26-00	Salaries-Overtime	-	-	-	-	-	-
10	7103-26-00	Longevity Pay	192.00	145.00	144.00	145.00	195.00	50.00
10	7111-26-00	Medicare Tax	1,307.41	1,010.00	793.67	1,010.00	990.00	(20.00)
10	7112-26-00	Social Security Tax	5,590.32	4,315.00	3,393.60	4,315.00	4,220.00	(95.00)
10	7113-26-00	Life Insurance	123.12	70.00	58.14	70.00	70.00	-
10	7114-26-00	Hospitalization Insurance	18,633.96	11,005.00	9,288.97	11,005.00	11,300.00	295.00
10	7115-26-00	TMRS Retirement	10,423.89	7,845.00	6,385.20	7,845.00	7,830.00	(15.00)
10	7116-26-00	Workers Compensation Insurance	842.53	675.00	452.84	675.00	530.00	(145.00)
10	7118-26-00	Gym/Health Club Dues	94.00	120.00	-	120.00	120.00	-
10	7120-26-00	Long Term Disability	12.79	-	127.90	140.00	240.00	240.00
		INFORMATION SYSTEMS PERSONNEL	129,859.07	94,620.00	77,406.02	94,760.00	93,495.00	(1,125.00)
10	7201-26-00	General Office Supplies	1,549.19	500.00	759.32	500.00	500.00	-
10	7203-26-00	Janitorial Supplies	24.78	-	133.49	200.00	200.00	200.00
10	7205-26-00	Clothing Supplies	-	-	39.25	50.00	50.00	50.00
10	7221-26-00	Other Supplies - Misc	61.07	-	32.66	50.00	50.00	50.00
10	7224-26-00	Fuel Expense	1,174.70	750.00	936.47	850.00	850.00	100.00
		INFORMATION SYSTEMS SUPPLIES	2,809.74	1,250.00	1,901.19	1,650.00	1,650.00	400.00
10	7301-26-00	Electric Service	837.64	1,000.00	559.42	750.00	1,000.00	-
10	7302-26-00	Telephone Service	1,381.11	2,000.00	1,209.01	2,000.00	2,000.00	-
10	7303-26-00	Gas Service	118.83	1,000.00	266.55	1,000.00	1,000.00	-
10	7304-26-00	Utilities - Mobile & Pagers	1,652.02	1,800.00	911.03	1,800.00	1,800.00	-
10	7308-26-00	Printing	14.95	25.00	-	25.00	-	(25.00)
10	7309-26-00	General Insurance	520.20	550.00	539.33	550.00	600.00	50.00
10	7311-26-00	Training and Travel	199.00	1,000.00	-	1,000.00	1,000.00	-
10	7314-26-00	Special Services - Janitorial	-	-	96.00	75.00	75.00	75.00
10	7322-26-00	Rentals	273.81	1,000.00	-	1,000.00	1,000.00	-
10	7328-26-00	Special Services - Records	325.41	-	-	-	-	-
		INFORMATION SYSTEMS SERVICES	5,322.97	8,375.00	3,581.34	8,200.00	8,475.00	100.00
10	7401-26-00	Office Equipment Maintenance	45.91	-	-	-	-	-
10	7402-26-00	Motor Vehicle Maintenance	31.72	-	17.83	25.00	50.00	50.00
10	7404-26-00	Building Maintenance	1,063.99	-	-	-	-	-
10	7411-26-00	Web Site Administration	79.99	1,000.00	79.99	1,000.00	1,000.00	-
10	7501-26-00	Maintenance - Software	3,255.11	3,400.00	280.27	3,400.00	3,400.00	-
10	7505-26-00	Maintenance - Computer Equip	827.43	1,500.00	-	1,500.00	1,500.00	-
		INFORMATION SYSTEMS MAINTENANCE	5,304.15	5,900.00	378.09	5,925.00	5,950.00	50.00
10	8660-26-00	Minor Equipment	8,622.39	1,000.00	2,486.09	2,500.00	-	(1,000.00)
10	8661-26-00	Minor Computer Equipment	-	-	-	-	1,500.00	1,500.00
		INFORMATION SYSTEMS MINOR EQUIP	8,622.39	1,000.00	2,486.09	2,500.00	1,500.00	500.00
10	8840-26-00	Buildings	19,070.07	-	-	-	-	-
10	8886-26-00	Network Equipment	-	6,000.00	5,451.24	6,000.00	6,000.00	-
		INFORMATION SYSTEMS CAPITAL OUTLAY	19,070.07	6,000.00	5,451.24	6,000.00	6,000.00	-
		TOTAL INFORMATION SYSTEMS	170,988.39	117,145.00	91,203.97	119,035.00	117,070.00	(75.00)

CITY OF HILLSBORO, TEXAS
ANIMAL CONTROL: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/2020	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
10	7101-27-00	Salaries Regular	30,104.59	56,550.00	22,742.73	33,000.00	39,900.00	(16,650.00)
10	7102-27-00	Salaries-Overtime	2,061.34	1,500.00	1,900.63	1,500.00	1,500.00	-
10	7103-27-00	Longevity Pay	240.00	290.00	288.00	290.00	-	(290.00)
10	7111-27-00	Medicare Tax	442.41	1,855.00	275.66	500.00	580.00	(1,275.00)
10	7112-27-00	Social Security Tax	1,891.57	4,575.00	1,178.73	1,200.00	2,480.00	(2,095.00)
10	7113-27-00	Life Insurance	92.03	115.00	48.81	95.00	70.00	(45.00)
10	7114-27-00	Hospitalization Insurance	13,116.74	17,955.00	8,761.38	13,000.00	18,200.00	245.00
10	7115-27-00	TMRS Retirement	5,054.20	4,580.00	2,812.17	4,580.00	4,600.00	20.00
10	7116-27-00	Workers Compensation Insurance	1,584.47	1,400.00	1,107.97	1,400.00	1,810.00	410.00
10	7118-27-00	Gym/Health Club Dues	26.47	120.00	85.63	120.00	120.00	-
10	7120-27-00	Long Term Disability	12.56	-	124.20	150.00	150.00	150.00
10	7121-27-00	Contract Labor	17,839.07	6,000.00	19,122.01	20,000.00	15,000.00	9,000.00
		ANIMAL CONTROL PERSONNEL	72,465.45	94,940.00	58,447.92	75,835.00	84,410.00	(10,530.00)
10	7201-27-00	General Office Supplies	95.79	250.00	76.52	250.00	250.00	-
10	7202-27-00	Motor Vehicle Supplies	4.29	200.00	62.44	200.00	200.00	-
10	7205-27-00	Clothing Supplies	848.64	900.00	454.74	900.00	900.00	-
10	7208-27-00	Safety Supplies	231.61	650.00	-	650.00	650.00	-
10	7121-27-00	Other Supplies - Misc	5,631.40	1,500.00	1,417.22	1,500.00	1,500.00	-
10	7223-27-00	Animal Supplies	4,402.96	2,000.00	1,969.29	2,000.00	2,000.00	-
10	7224-27-00	Fuel Expense	2,986.10	2,500.00	752.86	2,500.00	2,500.00	-
10	7234-27-00	Veterinary Expenses	247.69	910.00	342.87	910.00	910.00	-
		ANIMAL CONTROL SUPPLIES	14,448.48	8,910.00	5,075.94	8,910.00	8,910.00	-
10	7304-27-00	Utilities - Mobile & Pagers	1,232.54	1,200.00	1,040.50	1,200.00	1,200.00	-
10	7310-27-00	Dues & Publications	-	100.00	429.53	450.00	450.00	350.00
10	7311-27-00	Training and Travel	1,910.29	1,700.00	495.19	1,700.00	1,700.00	-
		ANIMAL CONTROL SERVICES	3,142.83	3,000.00	1,965.22	3,350.00	3,350.00	350.00
10	7402-27-00	Motor Vehicle Maintenance	17.00	500.00	27.50	500.00	500.00	-
10	7404-27-00	Building Maintenance	11,516.09	10,500.00	5,494.59	10,500.00	10,500.00	-
10	7505-27-00	Computer Maintenance	60.00	60.00	56.05	60.00	60.00	-
		ANIMAL CONTROL MAINTENANCE	11,593.09	11,060.00	5,578.14	11,060.00	11,060.00	-
10	8660-27-00	Minor Equipment	518.30	500.00	747.89	500.00	-	(500.00)
10	8661-27-00	Minor Computer Equipment	-	-	-	-	500.00	500.00
		ANIMAL CONTROL MINOR EQUIPMENT	518.30	500.00	747.89	500.00	500.00	-
		TOTAL ANIMAL CONTROL	102,168.15	118,410.00	71,815.11	99,655.00	108,230.00	(10,180.00)

CITY OF HILLSBORO, TEXAS
RIGHT OF WAY: LINE ITEM COMPARISON

<u>FUND</u>	<u>Acct #</u>	<u>DESCRIPTION</u>	<u>ACTUAL 9/30/2020</u>	<u>ADOPTED BUDGET 9/30/21</u>	<u>ACTUAL YEAR TO DATE</u>	<u>YEAR END PROJECTION</u>	<u>ADOPTED 2022 BUDGET</u>	<u>BUDGET DIFFERENCE</u>
10	7121-28-00	Contract Labor	12,039.90	25,000.00	503.04	15,000.00	25,000.00	-
		ROW PERSONNEL	12,039.90	25,000.00	503.04	15,000.00	25,000.00	-
10	7204-28-00	Chemical Supplies	-	400.00	-	400.00	400.00	-
10	7221-28-00	Other Supplies - Misc.	211.52	415.00	-	415.00	415.00	-
10	7224-28-00	Fuel Expense	-	2,500.00	-	1,500.00	2,500.00	-
10	7225-28-00	Machinery Tool - Implement	-	400.00	-	400.00	400.00	-
		ROW SUPPLIES	211.52	3,715.00	-	2,715.00	3,715.00	-
10	7345-28-00	Special Services - Bldg Maintenance	-	-	-	-	-	-
		ROW SERVICES	-	-	-	-	-	-
10	7507-28-00	Street Material Misc	-	-	-	-	-	-
		ROW MAINTENANCE	-	-	-	-	-	-
10	8660-28-00	Minor Equipment	-	-	-	-	-	-
		ROW MINOR EQUIPMENT	-	-	-	-	-	-
10	8860-28-00	Machinery/Equipment	-	-	-	-	-	-
		RIGHT OF WAY CAPITAL OUTLAY	-	-	-	-	-	-
		TOTAL RIGHT OF WAY	12,251.42	28,715.00	503.04	17,715.00	28,715.00	-

CITY OF HILLSBORO
CODE ENFORCEMENT: LINE ITEM COMPARISON

<u>FUND</u>	<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL 9/30/2020</u>	<u>ADOPTED BUDGET 9/30/21</u>	<u>ACTUAL YEAR TO DATE</u>	<u>YEAR END PROJECTION</u>	<u>ADOPTED 2022 BUDGET</u>	<u>BUDGET DIFFERENCE</u>
10	7101-30-00	Salaries Regular	62,286.39	28,430.00	52,852.29	62,000.00	127,000.00	98,570.00
10	7102-30-00	Salaries Overtime	(698.94)	2,000.00	610.01	2,000.00	2,000.00	-
10	7103-30-00	Longevity Pay	1,392.00	290.00	1,440.00	1,440.00	2,100.00	1,810.00
10	7111-30-00	Medicare Tax	902.31	415.00	787.22	902.00	1,900.00	1,485.00
10	7112-30-00	Social Security Tax	3,858.29	1,780.00	3,366.01	3,800.00	8,000.00	6,220.00
10	7113-30-00	Life Insurance	112.14	60.00	112.03	160.00	215.00	155.00
10	7114-30-00	Hospitalization Insurance	14,589.48	8,975.00	14,342.29	20,000.00	31,500.00	22,525.00
10	7115-30-00	TMRS Retirement	5,660.12	3,240.00	6,128.55	8,000.00	14,900.00	11,660.00
10	7116-30-00	Workers Compensation Insurance	1,803.82	85.00	1,409.85	1,800.00	3,550.00	3,465.00
10	7118-30-00	Gym/Health Club Dues	175.75	240.00	188.62	240.00	240.00	-
10	7120-30-00	Long Term Disability	19.90	-	199.00	400.00	400.00	400.00
10	7120-30-00	Contract Labor	3,378.20	-	-	-	-	-
		CODE ENFORCEMENT PERSONNEL	93,479.46	45,515.00	81,435.87	100,742.00	191,805.00	146,290.00
10	7201-30-00	General Office Supplies	648.09	2,000.00	1,043.70	2,000.00	2,000.00	-
10	7202-30-00	Motor Vehicle Supplies	131.60	200.00	278.73	300.00	200.00	-
10	7203-30-00	Janitorial Supplies	679.11	500.00	153.06	500.00	500.00	-
10	7205-30-00	Clothing Supplies	26.15	500.00	487.37	500.00	500.00	-
10	7206-30-00	Minor Tools	254.19	-	-	-	-	-
10	7208-30-00	Safety Supplies	88.75	-	106.25	-	-	-
10	7209-30-00	Postage	667.53	200.00	1,399.65	1,200.00	1,200.00	1,000.00
10	7209-30-00	Postage	1,231.97	600.00	2,033.79	1,000.00	600.00	-
10	7221-30-00	Other Supplies - Misc	2,304.08	2,200.00	2,848.78	3,000.00	3,000.00	800.00
10	7224-30-00	Fuel Expense	6,031.47	6,200.00	8,351.33	8,500.00	8,000.00	1,800.00
		CODE ENFORCEMENT SUPPLIES						
10	7302-30-00	Telephone Service	(22.99)	-	-	-	-	-
10	7304-30-00	Utilities - Mobile & Pagers	2,347.70	2,000.00	1,863.16	2,000.00	2,000.00	-
10	7305-30-00	Advertising	-	-	-	-	-	-
10	7305-30-00	Advertising	174.99	200.00	-	200.00	200.00	-
10	7308-30-00	Printing	-	200.00	271.68	300.00	200.00	-
10	7310-30-00	Dues & Publications	1,346.26	1,300.00	204.25	1,300.00	1,000.00	(300.00)
10	7311-30-00	Training & Travel	37,582.27	18,925.00	9,892.30	18,925.00	30,000.00	11,075.00
10	7312-30-00	Sub Standard Housing Program	1,550.00	1,400.00	1,210.00	1,400.00	1,400.00	-
10	7314-30-00	Special Services - Janitorial	77,591.25	69,200.00	54,733.27	69,200.00	69,200.00	-
10	7321-30-00	Special Services - Miscellaneous	2,203.82	2,500.00	1,932.72	2,500.00	2,500.00	-
10	7322-30-00	Rentals	39,969.79	15,000.00	6,005.38	15,000.00	15,000.00	-
10	7360-30-00	Nuisance Abatement	1,181.33	1,200.00	1,086.03	1,200.00	1,200.00	-
10	7361-30-00	Credit Card Service Fees	163,924.42	111,925.00	77,198.79	112,025.00	122,700.00	10,775.00
		CODE ENFORCEMENT SERVICES						
10	7402-30-00	Motor Vehicle Maintenance	116.55	290.00	39.00	290.00	200.00	(90.00)
10	7404-30-00	Building Maintenance	5,183.07	100.00	1,725.03	1,500.00	1,000.00	900.00
10	7505-30-00	Computer Maintenance	15,710.69	9,565.00	10,724.22	11,000.00	9,500.00	(65.00)
		CODE ENFORCEMENT MAINTENANCE	21,010.31	9,955.00	12,488.25	12,790.00	10,700.00	745.00
10	8660-30-00	Minor Equipment	-	1,100.00	-	-	-	(1,100.00)
10	8661-30-00	Minor Computer Equipment	-	-	-	-	3,000.00	3,000.00
		CODE ENFORCEMENT MINOR EQUIPMENT		1,100.00			3,000.00	1,900.00
10	8885-30-00	Computer Equipment	-	3,000.00	1,500.00	1,500.00	-	(3,000.00)
		CODE ENFORCEMENT CAPITAL OUTLAY		3,000.00	1,500.00	1,500.00		(3,000.00)
		TOTAL CODE ENFORCEMENT	284,445.66	177,695.00	180,974.24	235,557.00	336,205.00	158,510.00

CITY OF HILLSBORO
OTHER SOURCES(USES): LINE ITEM COMPARISON

<u>Fund</u>	<u>Acct #</u>	<u>Description</u>	<u>ACTUAL 9/30/2020</u>	<u>ADOPTED BUDGET 9/30/21</u>	<u>ACTUAL YEAR TO DATE</u>	<u>YEAR END PROJECTION</u>	<u>ADOPTED 2022 BUDGET</u>	<u>BUDGET DIFFERENCE</u>
10	7999-00-00	Capital Lease Proceeds	-	-	276,180.63	397,134.62	-	-
		TOTAL CAPITAL LEASES	-	-	276,180.63	397,134.62	-	-
10	4383-00-00	Admin Services Hotel/Motel	21,000.00	21,000.00	-	21,000.00	21,000.00	-
10	4384-00-00	Admin Services EDC	12,000.00	12,000.00	-	12,000.00	12,000.00	-
10	4385-00-00	Admin Services W/WW	297,000.00	297,000.00	-	297,000.00	-	(297,000.00)
10	7911-00-00	Transfer From Sanitation	294,000.00	294,000.00	-	294,000.00	294,000.00	-
10	7954-00-00	Transfer From Hotel/Motel	38,600.00	-	-	-	-	-
10	7966-00-00	Transfer From EDC	387,538.81	-	-	-	-	-
		TOTAL OPERATING TRANSFERS IN	1,050,138.81	624,000.00	-	624,000.00	327,000.00	(297,000.00)
10	8965-00-00	Transfer to Main Street	(88,185.41)	(32,780.00)	-	(88,000.00)	(50,000.00)	(17,220.00)
10	8974-00-00	Transfer to Capital Fund	(50,574.93)	-	-	-	-	-
10	8976-00-00	Transfer to Water Sewer	(347,538.81)	-	-	-	-	-
		TOTAL OPERATING TRANSFERS OUT	(486,299.15)	(32,780.00)	-	(88,000.00)	(50,000.00)	(17,220.00)
		TOTAL OTHER FINANCING SOURCES (USES)	563,839.66	591,220.00	276,180.63	933,134.62	277,000.00	(314,220.00)



Hillsboro **TEXAS**

DEBT SERVICE FUND

The Debt Service Fund is used to pay the City of Hillsboro's debt obligations that are secured with revenue from the City of Hillsboro's property tax. The size of this fund each year is based on the amount needed to make the annual payment on this debt. For the 2021-22 fiscal year \$0.159300 of the City of Hillsboro's \$0.806400 property tax rate is dedicated to this fund.

City of Hillsboro
DEBT SERVICE FUND SUMMARY

	<i>ACTUAL</i> <i>9/30/20</i>	<i>ADOPTED</i> <i>Budget</i> <i>9/30/21</i>	<i>ACTUAL</i> <i>YEAR</i> <i>TO DATE</i>	<i>YEAR</i> <i>END</i> <i>PROJECTION</i>	<i>ADOPTED</i> <i>2022</i> <i>BUDGET</i>	<i>BUDGET</i> <i>DIFFERENCE</i>
REVENUES						
Taxes	838,563.85	868,895.00	886,049.72	911,000.00	940,000.00	71,105.00
Interest and Penalties	2,554.90	2,000.00	75.91	200.00	300.00	(1,700.00)
Other revenue	-	-	-	-	-	-
Total revenues	<u>841,118.75</u>	<u>870,895.00</u>	<u>886,125.63</u>	<u>911,200.00</u>	<u>940,300.00</u>	<u>69,405.00</u>
EXPENDITURES						
Services	6,300.00	4,750.00	5,330.00	5,350.00	5,500.00	750.00
Debt Service - Principal	695,000.00	720,000.00	745,000.00	745,000.00	765,000.00	45,000.00
Debt Service - Interest	<u>161,504.60</u>	<u>146,145.00</u>	<u>104,176.69</u>	<u>104,180.00</u>	<u>240,620.00</u>	<u>94,475.00</u>
Total expenditures	<u>862,804.60</u>	<u>870,895.00</u>	<u>854,506.69</u>	<u>854,530.00</u>	<u>1,011,120.00</u>	<u>140,225.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(21,685.85)</u>	<u>-</u>	<u>31,618.94</u>	<u>56,670.00</u>	<u>(70,820.00)</u>	<u>(70,820.00)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(21,685.85)</u>	<u>-</u>	<u>31,618.94</u>	<u>56,670.00</u>	<u>(70,820.00)</u>	<u>(70,820.00)</u>
FUND BALANCES, BEGINNING	<u>201,193.82</u>	<u>179,507.97</u>	<u>179,507.97</u>	<u>179,507.97</u>	<u>179,507.97</u>	<u>-</u>
FUND BALANCES, ENDING	<u>179,507.97</u>	<u>179,507.97</u>	<u>211,126.91</u>	<u>236,177.97</u>	<u>108,687.97</u>	<u>(70,820.00)</u>

CITY OF HILLSBORO
DEBT SERVICE: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
REVENUES								
TAXES								
85	4000-00-00	Ad Valorem Taxes - Current	812,880.08	843,895.00	845,994.17	870,000.00	900,000.00	56,105.00
85	4001-00-00	Ad Valorem Taxes - Delinquent	12,907.69	15,000.00	24,808.92	25,000.00	25,000.00	10,000.00
85	4003-00-00	Penalty and Interest	12,776.08	10,000.00	15,246.63	16,000.00	15,000.00	5,000.00
		TOTAL TAXES	838,563.85	868,895.00	886,049.72	911,000.00	940,000.00	71,105.00
INTEREST AND PENALTIES								
85	5410-00-00	Interest - Investments	2,554.90	2,000.00	75.91	200.00	300.00	(1,700.00)
		TOTAL INTEREST AND PENALTIES	2,554.90	2,000.00	75.91	200.00	300.00	(1,700.00)
Other Revenue								
85	5425-00-00	Miscellaneous	-	-	-	-	-	-
		TOTAL OTHER REVENUE	-	-	-	-	-	-
		TOTAL REVENUS	841,118.75	870,895.00	886,125.63	911,200.00	940,300.00	69,405.00
EXPENDITURES								
SERVICES								
85	7600-00-00	Bond Costs	-	-	-	-	-	-
85	7705-85-00	Paying Agent Fees	6,300.00	4,750.00	5,330.00	5,350.00	5,500.00	750.00
		TOTAL SERVICES	6,300.00	4,750.00	5,330.00	5,350.00	5,500.00	750.00
DEBT SERVICE - PRINCIPAL								
85	7800-85-00	2012 Series - Principal	165,000.00	205,000.00	205,000.00	205,000.00	220,000.00	15,000.00
85	7804-85-00	2010 Series - Principal	130,000.00	105,000.00	-	-	-	(105,000.00)
85	7818-85-00	2016 - Principal	400,000.00	410,000.00	410,000.00	410,000.00	420,000.00	10,000.00
85	7820-85-00	2020 - Principal	-	-	130,000.00	130,000.00	125,000.00	125,000.00
85	7822-85-00	2021 - Principal	-	-	-	-	-	-
		TOTAL DEBT SERVICE - PRINCIPAL	695,000.00	720,000.00	745,000.00	745,000.00	765,000.00	45,000.00
DEBT SERVICE - INTEREST								
85	7801-85-00	2012 Series - Interest	54,300.00	49,350.00	49,350.00	49,350.00	43,200.00	(6,150.00)
85	7805-85-00	2010 Series - Interest	55,981.26	52,080.00	-	-	-	(52,080.00)
85	7819-85-00	2016 Series - Interest	51,223.34	44,715.00	44,715.00	44,715.00	37,950.00	(6,765.00)
85	7821-85-00	2020 Series - Interest	-	-	10,111.69	10,115.00	13,800.00	13,800.00
85	7823-85-00	2021 Series - Interest	-	-	-	-	145,670.00	145,670.00
		TOTAL DEBT SERVICE - INTEREST	161,504.60	146,145.00	104,176.69	104,180.00	240,620.00	94,475.00
		TOTAL EXPENDITURES	862,804.60	870,895.00	854,506.69	854,530.00	1,011,120.00	140,225.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			(21,685.85)	-	31,618.94	56,670.00	(70,820.00)	(70,820.00)
OTHER FINANCING SOURCES (USES)								
85	5400-00-00	Bond Proceeds	-	-	-	-	-	-
85	5491-00-00	Transfer from General Fund	-	-	-	-	-	-
85	5900-00-00	Bond Premium Proceed	-	-	-	-	-	-
		TOTAL FINANCING SOURCES (USES)	-	-	-	-	-	-
		NET CHANGE IN FUND BALANCE	(21,685.85)	-	31,618.94	56,670.00	(70,820.00)	(70,820.00)
FUND BALANCES, BEGINNING								
85	3199-00-00	Fund Balance	201,193.82	179,507.97	179,507.97	179,507.97	179,507.97	-
		TOTAL FUND BALANCES, BEGINNING	201,193.82	179,507.97	179,507.97	179,507.97	179,507.97	-
		FUND BALANCES, ENDING	179,507.97	179,507.97	211,126.91	236,177.97	108,687.97	(70,820.00)



Hillsboro TEXAS

WATER/WASTEWATER FUND

The Water and Sewer Fund is the City of Hillsboro's second largest fund. This fund is expected to receive and disburse \$7,529,245 in the 2021-22 fiscal year in support of the operations and maintenance of the water distribution system, wastewater collection system, wastewater treatment, and the utility billing office. Revenues come from payment by citizens for water and sewer services each month.

CITY OF HILLSBORO
WATER AND WASTEWATER FUND SUMMARY

	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
OPERATING REVENUES						
Water and sewer sales	4,046,371.94	4,110,315.00	3,386,731.50	4,090,970.00	4,450,000.00	339,685.00
Other service charges	41,814.07	86,550.00	28,105.25	29,800.00	89,300.00	2,750.00
Intergovernmental	1,036,462.58	4,013,595.00	681,915.74	1,104,625.00	2,942,195.00	(1,071,400.00)
Miscellaneous income	57,081.52	42,550.00	45,038.27	42,015.00	47,000.00	4,450.00
Total operating revenues	<u>5,181,730.11</u>	<u>8,253,010.00</u>	<u>4,141,790.76</u>	<u>5,267,410.00</u>	<u>7,528,495.00</u>	<u>(724,515.00)</u>
OPERATING EXPENSES						
Water purchase	1,890,972.00	1,800,000.00	1,997,869.00	2,179,879.00	2,307,025.00	507,025.00
Personnel	854,854.18	940,210.00	717,281.44	959,844.00	1,107,240.00	167,030.00
Supplies	55,140.24	85,700.00	51,508.93	84,625.00	81,610.00	(4,090.00)
Services	316,574.33	267,675.00	218,458.14	297,775.00	275,600.00	7,925.00
Maintenance	302,461.62	246,040.00	276,184.62	374,560.00	282,720.00	36,680.00
Minor equipment	6,462.00	2,500.00	1,035.00	2,500.00	3,500.00	1,000.00
Depreciation and amortization	517,312.95	3,660.00	-	-	-	(3,660.00)
Capital outlay	-	4,021,095.00	763,866.66	760,522.00	2,875,595.00	(1,145,500.00)
Total operating expenses	<u>3,943,777.32</u>	<u>7,366,880.00</u>	<u>4,026,203.79</u>	<u>4,659,705.00</u>	<u>6,933,290.00</u>	<u>(433,590.00)</u>
OPERATING INCOME (LOSS)	<u>1,237,952.79</u>	<u>886,130.00</u>	<u>115,586.97</u>	<u>607,705.00</u>	<u>595,205.00</u>	<u>(290,925.00)</u>
NONOPERATING REVENUES (EXPENSES)						
Interest income	9,843.60	8,000.00	544.78	750.00	750.00	(7,250.00)
Contributions	-	-	-	-	-	-
Interest expense	(59,059.50)	(597,130.00)	(598,680.50)	(598,680.00)	(595,955.00)	1,175.00
Total nonoperating revenues (expenses)	<u>(49,215.90)</u>	<u>(589,130.00)</u>	<u>(598,135.72)</u>	<u>(597,930.00)</u>	<u>(595,205.00)</u>	<u>(6,075.00)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,188,736.89	297,000.00	(482,548.75)	9,775.00	-	(297,000.00)
OTHER SOURCES(USES)						
Transfers in	-	-	49,362.37	49,362.37	-	-
Transfer (Out)	(297,000.00)	(297,000.00)	-	(297,000.00)	-	297,000.00
Capital Lease Proceeds	-	-	48,419.19	48,420.00	-	-
Total other sources(uses)	<u>(297,000.00)</u>	<u>(297,000.00)</u>	<u>97,781.56</u>	<u>(199,217.63)</u>	<u>-</u>	<u>297,000.00</u>
CHANGE IN NET POSITION	891,736.89	-	(384,767.19)	(189,442.63)	-	-
NET POSITION, BEGINNING	<u>9,286,280.73</u>	<u>10,123,809.02</u>	<u>10,123,809.02</u>	<u>10,123,809.02</u>	<u>10,123,809.02</u>	<u>-</u>
Prior Period Adjustment	<u>(41,906.73)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION, ENDING	<u>10,136,110.89</u>	<u>10,123,809.02</u>	<u>9,739,041.83</u>	<u>9,934,366.39</u>	<u>10,123,809.02</u>	<u>-</u>

CITY OF HILLSBORO
WATER AND WASTEWATER FUND SUMMARY
OPERATING EXPENDITURES SUMMARY

	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
OPERATING EXPENSES						
Water purchase	1,890,972.00	1,800,000.00	1,997,869.00	2,179,879.00	2,307,025.00	507,025.00
Personnel						
Water	341,470.98	357,265.00	256,291.47	325,900.00	449,180.00	91,915.00
Sewer	361,320.85	398,360.00	332,516.42	454,114.00	446,740.00	48,380.00
Utility Billing	152,062.35	184,585.00	128,473.55	179,830.00	211,320.00	26,735.00
Total Personnel	<u>854,854.18</u>	<u>940,210.00</u>	<u>717,281.44</u>	<u>959,844.00</u>	<u>1,107,240.00</u>	<u>167,030.00</u>
Supplies						
Water	14,300.06	22,400.00	16,479.63	24,100.00	22,060.00	(340.00)
Sewer	17,378.33	43,500.00	17,685.96	39,525.00	38,750.00	(4,750.00)
Utility Billing	23,461.85	19,800.00	17,343.34	21,000.00	20,800.00	1,000.00
Total Supplies	<u>55,140.24</u>	<u>85,700.00</u>	<u>51,508.93</u>	<u>84,625.00</u>	<u>81,610.00</u>	<u>(4,090.00)</u>
Services						
Water	157,600.02	111,195.00	106,086.62	137,770.00	124,850.00	13,655.00
Sewer	101,335.87	104,130.00	75,041.03	105,680.00	97,600.00	(6,530.00)
Utility Billing	57,638.44	52,350.00	37,330.49	54,325.00	53,150.00	800.00
Total Services	<u>316,574.33</u>	<u>267,675.00</u>	<u>218,458.14</u>	<u>297,775.00</u>	<u>275,600.00</u>	<u>7,925.00</u>
Maintenance						
Water	185,637.42	149,320.00	158,932.56	238,780.00	161,360.00	12,040.00
Sewer	115,451.71	95,980.00	113,642.48	131,540.00	120,620.00	24,640.00
Utility Billing	1,372.49	740.00	3,609.58	4,240.00	740.00	-
Total Maintenance	<u>302,461.62</u>	<u>246,040.00</u>	<u>276,184.62</u>	<u>374,560.00</u>	<u>282,720.00</u>	<u>36,680.00</u>
Minor equipment						
Water	-	1,500.00	1,035.00	1,500.00	1,500.00	-
Sewer	3,414.00	-	-	-	-	-
Utility Billing	3,048.00	1,000.00	-	1,000.00	2,000.00	1,000.00
Total Minor equipment	<u>6,462.00</u>	<u>2,500.00</u>	<u>1,035.00</u>	<u>2,500.00</u>	<u>3,500.00</u>	<u>1,000.00</u>
Depreciation and amortization	517,312.95	3,660.00	-	-	-	(3,660.00)
Capital outlay						
Water	-	4,018,595.00	763,866.66	760,522.00	2,875,595.00	(1,143,000.00)
Sewer	-	-	-	-	-	-
Utility Billing	-	2,500.00	-	-	-	(2,500.00)
Total Capital outlay	<u>-</u>	<u>4,021,095.00</u>	<u>763,866.66</u>	<u>760,522.00</u>	<u>2,875,595.00</u>	<u>(1,145,500.00)</u>
Total operating expenses	<u>3,943,777.32</u>	<u>7,366,880.00</u>	<u>4,026,203.79</u>	<u>4,659,705.00</u>	<u>6,933,290.00</u>	<u>(433,590.00)</u>

CITY OF HILLSBORO, TEXAS
REVENUES AND OTHER INCOME: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
<i>Water and Sewer sales</i>			-	-	5,970.00	5,970.00	-	-
31	4304-00-00	Water Sales Other	-	-	2,416,103.46	2,920,000.00	3,200,000.00	277,685.00
31	4305-00-00	Water Sales	2,908,873.83	2,922,315.00	964,658.04	1,165,000.00	1,250,000.00	62,000.00
31	4310-00-00	Sewer Sales	1,137,498.11	1,188,000.00	3,386,731.50	4,090,970.00	4,450,000.00	339,685.00
TOTAL WATER/SEWER SALES			4,046,371.94	4,110,315.00				
<i>Other Services and Charges</i>			700.00	1,000.00	-	500.00	-	(1,000.00)
31	4330-00-00	Water Tap Fees	700.00	1,000.00	-	500.00	-	(1,000.00)
31	4340-00-00	Sewer Tap Fees	1,000.00	800.00	3,400.00	4,000.00	4,000.00	3,200.00
31	4360-00-00	Service Call Charges	360.00	750.00	350.00	300.00	300.00	(450.00)
31	4370-00-00	Service Fees Collected	10,248.83	22,000.00	11,100.00	10,000.00	25,000.00	3,000.00
31	4371-00-00	Penalty/Late Fees	29,505.24	62,000.00	13,255.25	15,000.00	60,000.00	(2,000.00)
TOTAL OTHER SERVICES AND CHARGES			41,814.07	86,550.00	28,105.25	29,800.00	89,300.00	2,750.00
<i>Intergovernmental</i>			688,923.77	1,138,000.00	338,379.65	755,000.00	-	(1,138,000.00)
31	4202-00-00	Federal Grants - EDA	688,923.77	1,138,000.00	338,379.65	755,000.00	-	(1,138,000.00)
31	4203-00-00	EDA - EDC Match	347,538.81	-	252,461.19	253,000.00	-	-
31	4220-00-00	Reimb-Aquilla Water District	-	-	91,074.90	96,625.00	66,600.00	66,600.00
31	5511-00-00	TWDB Loan Proceeds	-	2,875,595.00	-	-	2,875,595.00	-
TOTAL INTERGOVERNMENTAL			1,036,462.58	4,013,595.00	681,915.74	1,104,625.00	2,942,195.00	(1,071,400.00)
<i>Miscellaneous Income</i>			-	-	443.59	290.00	-	-
31	1104-00-00	Accounts Pay Collection Fees	-	-	443.59	290.00	-	-
31	5020-00-00	Hot Check Fees	510.00	1,000.00	60.00	250.00	250.00	(750.00)
31	5021-00-00	Collection Fees	(641.08)	(750.00)	(577.09)	500.00	(750.00)	-
31	5022-00-00	Bad Debt Recoveries	2,455.49	2,500.00	2,376.95	2,500.00	2,500.00	-
31	5210-00-00	Shortages/Overages	25.27	-	5.24	90.00	-	-
31	5260-00-00	Sale of Salvage	-	-	382.84	385.00	-	-
31	5280-00-00	Other revenue - Misc	54,731.84	35,000.00	41,541.74	38,000.00	45,000.00	10,000.00
31	5285-00-00	Water Tower Rental - Nextel	-	4,800.00	805.00	-	-	(4,800.00)
TOTAL MISCELLANEOUS INCOME			57,081.52	42,550.00	45,038.27	42,015.00	47,000.00	4,450.00
TOTAL OPERATING REVENUES			5,181,730.11	8,253,010.00	4,141,790.76	5,267,410.00	7,528,495.00	(724,515.00)
<i>Interest Income</i>			9,843.60	8,000.00	544.78	750.00	750.00	(7,250.00)
31	5230-00-00	Interest Income Investments	9,843.60	8,000.00	544.78	750.00	750.00	(7,250.00)
TOTAL INTEREST INCOME			9,843.60	8,000.00	544.78	750.00	750.00	(7,250.00)

CITY OF HILLSBORO
WATER: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
Water Purchases								
31	7500-01-00	Purchase of water	1,890,972.00	1,800,000.00	1,727,698.00	1,885,108.00	2,011,825.00	211,825.00
31	7501-01-00	Raw Water Costs	-	-	270,171.00	294,771.00	295,200.00	295,200.00
		TOTAL WATER PURCHASES	1,890,972.00	1,800,000.00	1,997,869.00	2,179,879.00	2,307,025.00	507,025.00
Personnel								
31	7101-01-00	Salaries - Regular	217,080.69	225,275.00	168,059.62	200,000.00	296,500.00	71,225.00
31	7102-01-00	Salaries - Overtime	17,157.02	20,000.00	11,511.70	18,000.00	18,000.00	(2,000.00)
31	7103-01-00	Longevity Pay	144.00	290.00	288.00	290.00	1,320.00	1,030.00
31	7111-01-00	Medicare Tax	3,269.48	3,310.00	2,579.33	3,310.00	4,350.00	1,040.00
31	7112-01-00	Social Security Tax	13,979.77	14,155.00	11,028.68	14,000.00	18,500.00	4,345.00
31	7113-01-00	Life Insurance	384.75	470.00	266.30	350.00	460.00	(10.00)
31	7114-01-00	Hospitalization Insurance	54,481.69	58,600.00	36,450.66	55,000.00	73,700.00	15,100.00
31	7115-01-00	TMRS Retirement	25,694.40	25,445.00	20,135.85	25,000.00	25,900.00	455.00
31	7116-01-00	Workers Compensation Insurance	9,124.93	9,600.00	5,688.92	9,600.00	10,100.00	500.00
31	7117-01-00	Unemployment Benefits	28.73	-	-	-	-	-
31	7118-01-00	Gym/Health Club Dues	90.00	120.00	-	-	-	(120.00)
31	7120-01-00	Long Term Disability	35.52	-	282.41	350.00	350.00	350.00
		TOTAL WATER PERSONNEL	341,470.98	357,265.00	256,291.47	325,900.00	449,180.00	91,915.00
Supplies								
31	7201-01-00	General Office Supplies	358.53	1,000.00	130.40	1,000.00	1,000.00	-
31	7202-01-00	Motor Vehicle Supplies	-	200.00	-	200.00	200.00	-
31	7203-01-00	Janitorial Supplies	-	600.00	131.85	600.00	500.00	(100.00)
31	7204-01-00	Chemical Supplies	1,304.95	300.00	720.50	800.00	1,110.00	810.00
31	7205-01-00	Clothing Supplies	2,552.72	3,000.00	3,635.98	3,000.00	3,000.00	-
31	7206-01-00	Minor Tools	596.68	3,000.00	553.26	3,000.00	2,000.00	(1,000.00)
31	7207-01-00	Data Processing Supplies	-	-	635.73	750.00	-	-
31	7208-01-00	Safety Supplies	1,374.17	2,000.00	1,560.30	2,000.00	2,000.00	-
31	7209-01-00	Postage	11.65	300.00	616.26	750.00	750.00	450.00
31	7221-01-00	Other Supplies - Misc	1,116.79	2,000.00	2,308.81	2,000.00	1,500.00	(500.00)
31	7224-01-00	Fuel Expense	6,984.57	9,000.00	6,117.58	9,000.00	9,000.00	-
31	7225-01-00	Mach Tool Implement Supplies	-	1,000.00	68.96	1,000.00	1,000.00	-
		TOTAL WATER SUPPLIES	14,300.06	22,400.00	16,479.63	24,100.00	22,060.00	(340.00)
Services								
31	7301-01-00	Electric Service	20,950.72	17,000.00	14,149.67	17,000.00	17,000.00	-
31	7302-01-00	Telephone Service	19,623.18	12,500.00	18,169.03	24,000.00	18,000.00	5,500.00
31	7303-01-00	Gas Service	2,681.21	3,000.00	3,304.53	4,000.00	4,000.00	1,000.00
31	7304-01-00	Utilities - Mobile & Pagers	1,642.34	2,000.00	1,133.09	2,000.00	1,750.00	(250.00)
31	7308-01-00	Printing	41.90	40.00	-	40.00	-	(40.00)
31	7309-01-00	General Insurance	7,569.20	7,300.00	7,837.23	7,900.00	7,900.00	600.00
31	7310-01-00	Dues and Publications	-	100.00	-	100.00	100.00	-
31	7311-01-00	Dues and Publications	861.00	2,000.00	-	2,000.00	2,000.00	-
31	7314-01-00	Special Services - Janitorial	552.00	600.00	-	600.00	600.00	-
31	7316-01-00	Special Services - Janitorial	71,892.91	36,725.00	50,159.45	50,000.00	50,000.00	13,275.00
31	7318-01-00	Special Services - Audit	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	-
31	7321-01-00	Misc. Services	1,126.74	2,830.00	43.40	2,830.00	1,500.00	(1,330.00)
31	7322-01-00	Rentals	284.42	500.00	362.72	500.00	500.00	-
31	7323-01-00	Engineering Services	349.00	2,000.00	698.00	2,000.00	2,000.00	-
31	7324-01-00	Special Services - Legal	23,613.40	15,000.00	4,022.50	15,000.00	10,000.00	(5,000.00)
31	7333-01-00	Employee Physicals	1,412.00	600.00	1,207.00	800.00	500.00	(100.00)
31	7339-01-00	Special Services - CCR	-	4,000.00	-	4,000.00	4,000.00	-
		TOTAL WATER SERVICES	157,600.02	111,195.00	106,086.62	137,770.00	124,850.00	13,655.00
Maintenance								
31	7401-01-00	Office Equipment Maintenance	-	-	525.00	600.00	600.00	600.00
31	7402-01-00	Motor Vehicle Maintenance	15.99	-	52.50	55.00	100.00	100.00
31	7403-01-00	Machinery Tool Implement Maint.	-	-	47.16	50.00	100.00	100.00
31	7404-01-00	Building Maintenance	-	1,500.00	-	1,000.00	1,000.00	(500.00)
31	7502-01-00	Rock, Sand, Gravel	513.81	7,000.00	945.90	7,000.00	7,000.00	-
31	7503-01-00	Water Line Maintenance	153,051.79	90,760.00	157,095.95	180,000.00	120,000.00	29,240.00

CITY OF HILLSBORO
WATER: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
			60.00	60.00	56.05	75.00	60.00	-
31	7505-01-00	Computer Maintenance						(2,500.00)
31	7508-01-00	Water Meter Maintenance	16,391.49	15,000.00	210.00	15,000.00	12,500.00	(15,000.00)
31	7720-01-00	Downtown Elev. Tank Contract	15,604.34	35,000.00	-	35,000.00	20,000.00	12,040.00
		TOTAL WATER MAINTENANCE	185,637.42	149,320.00	158,932.56	238,780.00	161,360.00	
Minor Equipment								
31	8660-01-00	Minor Equipment	-	1,500.00	1,035.00	1,500.00	1,000.00	(500.00)
31	8661-01-00	Minor Computer Equipment	-	-	-	-	500.00	500.00
		TOTAL WATER MINOR EQUIP	-	1,500.00	1,035.00	1,500.00	1,500.00	-
Capital Outlay								
31	8860-01-00	Machinery/Equipment	-	5,000.00	799.00	800.00	-	(5,000.00)
31	8880-01-00	Motor Vehicles	-	-	48,324.69	48,450.00	-	-
31	8831-01-21	Wastewater Improvements	-	40,000.00	210,057.30	210,058.00	-	(40,000.00)
31	8832-01-21	Improvements - Engineer	-	-	14,352.00	14,400.00	-	-
31	8833-01-21	Improvements - Construction	-	1,050,550.00	447,629.67	447,630.00	-	(1,050,550.00)
31	8836-01-21	Administrative Expenses	-	47,450.00	33,024.00	33,024.00	-	(47,450.00)
31	8832-01-22	Improvements - Engineer	-	-	9,680.00	6,160.00	-	-
31	8833-01-22	Improvements - Construction	-	2,855,040.00	-	-	2,855,040.00	-
31	8836-01-22	Administrative Expenses	-	20,555.00	-	-	20,555.00	-
		TOTAL WATER CAPITAL OUTLAY	-	4,018,595.00	763,866.66	760,522.00	2,875,595.00	(1,143,000.00)
Depreciation and Amortization								
31	7710-01-00	Depreciation	505,152.04	-	-	-	-	-
31	7600-01-00	Amortization	12,160.91	3,660.00	-	-	-	(3,660.00)
		TOTAL WATER DEPR/AMORT	517,312.95	3,660.00	-	-	-	(3,660.00)
Interest and fiscal charges								
31	7705-01-00	Paying Agent Fees	-	-	1,550.00	1,550.00	1,550.00	1,550.00
31	7721-01-00	Principal - TWDB	-	140,000.00	140,000.00	140,000.00	140,000.00	-
31	7722-01-00	Interest - TWDB	59,059.50	48,730.00	48,730.50	48,730.00	47,555.00	(1,175.00)
		TOTAL WATER INT & FISCAL CHGS	59,059.50	188,730.00	190,280.50	190,280.00	189,105.00	375.00
		TOTAL WATER	3,166,352.93	6,652,665.00	3,490,841.44	3,858,731.00	6,130,675.00	(521,990.00)

CITY OF HILLSBORO, TEXAS
SEWER: LINE ITEM COMPARISON

<u>FUND</u>	<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL 9/30/20</u>	<u>ADOPTED BUDGET 9/30/21</u>	<u>ACTUAL YEAR TO DATE</u>	<u>YEAR END PROJECTION</u>	<u>ADOPTED 2022 BUDGET</u>	<u>BUDGET DIFFERENCE</u>
Personnel								
31	7101-02-00	Salaries - Regular	163,456.96	226,865.00	169,208.54	232,000.00	255,800.00	28,935.00
31	7102-02-00	Salaries - Overtime	15,808.99	25,000.00	15,856.73	20,000.00	20,000.00	(5,000.00)
31	7103-02-00	Longevity Pay	1,392.00	1,535.00	1,536.00	1,535.00	2,475.00	940.00
31	7111-02-00	Medicare Tax	2,502.19	3,310.00	2,603.46	3,500.00	3,745.00	435.00
31	7112-02-00	Social Security Tax	10,698.97	14,160.00	11,132.01	14,160.00	16,015.00	1,855.00
31	7113-02-00	Life Insurance	276.64	455.00	251.28	455.00	255.00	(200.00)
31	7114-02-00	Hospitalization Insurance	43,608.87	64,485.00	39,692.63	64,000.00	79,550.00	15,065.00
31	7115-02-00	TMRS Retirement	20,307.26	25,765.00	20,947.01	28,000.00	29,755.00	3,990.00
31	7116-02-00	Workers Compensation Insurance	5,753.37	6,785.00	5,676.71	8,000.00	8,745.00	1,960.00
31	7118-02-00	Gym/Health Club Dues	28.00	-	32.00	64.00	-	-
31	7120-02-00	Long Term Disability	35.77	-	310.44	400.00	400.00	400.00
31	7121-02-00	Contract Labor	97,451.83	30,000.00	65,269.61	82,000.00	30,000.00	-
		TOTAL SEWER PERSONNEL	361,320.85	398,360.00	332,516.42	454,114.00	446,740.00	48,380.00
Supplies								
31	7201-02-00	General Office Supplies	-	1,000.00	44.95	500.00	1,000.00	-
31	7202-02-00	Motor Vehicle Supplies	-	-	140.50	-	-	-
31	7203-02-00	Janitorial Supplies	-	500.00	-	500.00	500.00	-
31	7204-02-00	Chemical Supplies	6,096.00	20,000.00	7,080.16	15,000.00	15,000.00	(5,000.00)
31	7205-02-00	Clothing Supplies	361.56	500.00	415.70	500.00	500.00	-
31	7206-02-00	Minor Tools	-	750.00	146.39	750.00	750.00	-
31	7208-02-00	Safety Supplies	984.96	750.00	960.39	1,000.00	1,000.00	250.00
31	7209-02-00	Postage	-	-	7.75	25.00	-	-
31	7221-02-00	Other Supplies - Misc	166.78	500.00	629.62	750.00	500.00	-
31	7224-02-00	Fuel Expense	6,984.53	18,000.00	5,478.71	18,000.00	18,000.00	-
31	7225-02-00	Mach Tool Implement Supplies	2,784.50	1,500.00	1,973.29	1,500.00	1,500.00	-
31	7237-02-00	Pandemic/Epidemic	-	-	808.50	1,000.00	-	-
		TOTAL SEWER SUPPLIES	17,378.33	43,500.00	17,685.96	39,525.00	38,750.00	(4,750.00)
Services								
31	7301-02-00	Electric Service	53,040.93	49,000.00	38,052.62	49,000.00	49,000.00	-
31	7302-02-00	Telephone Service	17,523.08	11,500.00	17,442.67	18,500.00	15,000.00	3,500.00
31	7303-02-00	Gas Service	809.06	1,000.00	1,054.83	1,100.00	1,100.00	100.00
31	7304-02-00	Utilities - Mobile & Pagers	2,385.28	1,600.00	1,555.24	1,600.00	1,600.00	-
31	7308-02-00	Printing	-	30.00	-	30.00	-	(30.00)
31	7309-02-00	General Insurance	5,202.00	5,000.00	5,393.45	5,400.00	5,400.00	400.00
31	7310-02-00	Dues and Publications	-	250.00	-	250.00	250.00	-
31	7311-02-00	Training and Travel	485.00	1,500.00	-	1,500.00	1,000.00	(500.00)
31	7314-02-00	Special Services - Janitorial	460.00	600.00	-	600.00	600.00	-
31	7316-02-00	Permitting Fees & Testing	16,850.10	30,000.00	5,677.00	20,000.00	20,000.00	(10,000.00)
31	7321-02-00	Misc. Services	2,100.00	-	-	-	-	-
31	7322-02-00	Rentals	130.42	250.00	4,315.22	4,300.00	250.00	-
31	7333-02-00	Employee Physicals	840.00	400.00	55.00	400.00	400.00	-
31	7335-02-00	Sludge Disposal	1,510.00	3,000.00	1,495.00	3,000.00	3,000.00	-
		TOTAL SEWER SERVICES	101,335.87	104,130.00	75,041.03	105,680.00	97,600.00	(6,530.00)
Maintenance								
31	7401-02-00	Office Equipment Maintenance	-	-	525.00	550.00	-	-
31	7402-02-00	Motor Vehicle Maintenance	7.50	-	7.50	10.00	-	-
31	7404-02-00	Building Maintenance	-	860.00	483.27	860.00	500.00	(360.00)
31	7505-02-00	Computer Maintenance	120.00	120.00	112.11	120.00	120.00	-
31	7601-02-00	Sewage Disposal Plant Maint.	86,219.25	55,000.00	81,167.23	90,000.00	80,000.00	25,000.00
31	7602-02-00	Sewer Line Maintenance	7,021.80	15,000.00	11,425.62	15,000.00	15,000.00	-
31	7603-02-00	Sewer Lift Station Maintenance	21,533.16	25,000.00	19,921.75	25,000.00	25,000.00	-
31	7604-02-00	Sewer Line Construction	550.00	-	-	-	-	-
		TOTAL SEWER MAINTENANCE	115,451.71	95,980.00	113,642.48	131,540.00	120,620.00	24,640.00
Minor Equipment								
31	8660-02-00	Minor Equipment	3,414.00	-	-	-	-	-
31	8661-02-00	Minor Computer Equipment	-	-	-	-	-	-
		TOTAL SEWER MINOR EQUIPMENT	3,414.00	-	-	-	-	-
Capital Outlay								
31	8831-02-00	Wastewater Improvements	-	-	-	-	-	-

CITY OF HILLSBORO, TEXAS
SEWER: LINE ITEM COMPARISON

<i>FUND</i>	<i>ACCT #</i>	<i>DESCRIPTION</i>	<i>ACTUAL 9/30/20</i>	<i>ADOPTED BUDGET 9/30/21</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2022 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
		<i>TOTAL SEWER CAPITAL OUTLAY</i>	-	-	-	-	-	-
<i>Interest and fiscal charges</i>								
<i>31</i>	<i>7718-02-00</i>	<i>2012 Bond Principal</i>	-	385,000.00	385,000.00	385,000.00	395,000.00	10,000.00
<i>31</i>	<i>7719-02-00</i>	<i>2012 Bond Interest</i>	12,301.87	23,400.00	23,400.00	23,400.00	11,850.00	(11,550.00)
		<i>TOTAL INTEREST & FISCAL CHGS</i>	12,301.87	408,400.00	408,400.00	408,400.00	406,850.00	(1,550.00)
		<i>TOTAL SEWER</i>	611,202.63	1,050,370.00	947,285.89	1,139,259.00	1,110,560.00	60,190.00

CITY OF HILLSBORO
UTILITY BILLING: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
<i>Personnel</i>								
31	7101-03-00	Salaries - Regular	99,124.98	124,955.00	88,161.51	120,000.00	124,250.00	(705.00)
31	7102-03-00	Salaries - Overtime	40.97	500.00	242.39	500.00	500.00	-
31	7103-03-00	Longevity Pay	960.00	960.00	1,008.00	1,010.00	1,225.00	265.00
31	7111-03-00	Medicare Tax	1,446.17	1,825.00	1,287.12	1,825.00	3,650.00	1,825.00
31	7112-03-00	Social Security Tax	6,183.63	7,805.00	5,503.58	7,805.00	15,400.00	7,595.00
31	7113-03-00	Life Insurance	208.62	220.00	140.18	220.00	190.00	(30.00)
31	7114-03-00	Hospitalization Insurance	31,988.33	33,565.00	21,494.24	33,565.00	36,450.00	2,885.00
31	7115-03-00	TMRS Retirement	11,517.41	14,200.00	10,110.49	14,200.00	28,650.00	14,450.00
31	7116-03-00	Wokers Compensation Insurance	407.11	380.00	268.65	380.00	630.00	250.00
31	7118-03-00	Gym/Health Club Dues	166.00	175.00	102.00	125.00	175.00	-
31	7120-03-00	Long Term Disability	19.13	-	155.39	200.00	200.00	200.00
		TOTAL UTILITY BILLING PERSONNEL	152,062.35	184,585.00	128,473.55	179,830.00	211,320.00	26,735.00
<i>Supplies</i>								
31	7201-03-00	General Office Supplies	2,939.55	1,500.00	2,973.58	2,600.00	2,500.00	1,000.00
31	7203-03-00	Janitorial Supplies	24.79	-	-	-	-	-
31	7209-03-00	Postage	18,029.56	18,000.00	14,047.25	18,000.00	18,000.00	-
31	7221-03-00	Other Supplies - Misc	2,467.95	300.00	245.37	300.00	300.00	-
31	7237-03-00	Pandemic/Epidemic	-	-	77.14	100.00	-	-
		TOTAL UTILITY BILLING SUPPLIES	23,461.85	19,800.00	17,343.34	21,000.00	20,800.00	1,000.00
<i>Services</i>								
31	7301-03-00	Electric Service	566.82	1,500.00	809.38	1,500.00	1,500.00	-
31	7302-03-00	Telephone Service	1,527.34	2,000.00	2,433.99	2,500.00	2,000.00	-
31	7303-03-00	Gas Service	142.29	1,500.00	266.57	1,500.00	1,000.00	(500.00)
31	7308-03-00	Printing	11,485.95	11,200.00	8,598.12	11,200.00	11,200.00	-
31	7311-03-00	Printing	-	250.00	-	250.00	250.00	-
31	7311-03-00	Training and Travel	-	-	-	-	-	-
31	7314-03-00	Special Services - Janitorial	800.00	1,200.00	1,200.00	1,200.00	1,200.00	-
31	7322-03-00	Rentals	540.02	1,000.00	151.27	1,000.00	1,000.00	-
31	7336-03-00	Rentals	-	-	170.28	175.00	-	-
31	7336-03-00	Special Services - Bank Charge	-	-	-	-	-	-
31	7340-03-00	Special Services - Consulting	6,881.75	10,000.00	4,102.50	10,000.00	10,000.00	-
31	7340-03-00	Special Services - Consulting	22,481.13	18,700.00	19,962.63	20,000.00	20,000.00	1,300.00
31	7361-03-00	Credit Card Service Fee	-	-	(364.25)	-	-	-
31	7708-00-00	Bad Debt Expense	13,213.14	-	-	5,000.00	5,000.00	-
31	7708-03-00	Bad Debt Expense	-	5,000.00	-	5,000.00	5,000.00	-
		TOTAL UTILITY BILLING SERVICES	57,638.44	52,350.00	37,330.49	54,325.00	53,150.00	800.00
<i>Maintenance</i>								
31	7404-03-00	Building Maintenance	1,132.49	500.00	3,441.42	4,000.00	500.00	-
31	7505-03-00	Computer Maintenance	240.00	240.00	168.16	240.00	240.00	-
		TOTAL UTILITY BILLING MAINTENANCE	1,372.49	740.00	3,609.58	4,240.00	740.00	-
<i>Minor Equipment</i>								
31	8660-03-00	Minor Equipment	3,048.00	1,000.00	-	1,000.00	-	(1,000.00)
31	8661-03-00	Minor Computer Equipment	-	-	-	-	2,000.00	2,000.00
		TOTAL UTILITY BILLING MINOR EQUIP	3,048.00	1,000.00	-	1,000.00	2,000.00	1,000.00
<i>Capital Outlay</i>								
31	8885-03-00	Computer Equipment and Software	-	2,500.00	-	-	-	(2,500.00)
		TOTAL UTILITY BILLING CAPITAL OL	-	2,500.00	-	-	-	(2,500.00)
		TOTAL UTILITY BILLING	237,583.13	260,975.00	186,756.96	260,395.00	288,010.00	27,035.00

CITY OF HILLSBORO
OTHER SOURCES(USES): LINE ITEM COMPARISON

<u>FUND</u>	<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL 9/30/20</u>	<u>ADOPTED BUDGET 9/30/21</u>	<u>ACTUAL YEAR TO DATE</u>	<u>YEAR END PROJECTION</u>	<u>ADOPTED 2022 BUDGET</u>	<u>BUDGET DIFFERENCE</u>
<i>Transfers In</i>								
31	5490-00-00	Operating Transfers In	-	-	-	-	-	-
31	7966-00-00	Transfer From EDC	-	-	49,362.37	49,362.37	-	-
TOTAL TRANSFERS IN			-	-	49,362.37	49,362.37	-	-
<i>Transfers Out</i>								
31	8904-01-00	Transfer to Airport	-	-	-	-	-	-
31	8910-01-00	Transfer to General	(297,000.00)	(297,000.00)	-	(297,000.00)	-	297,000.00
31	8936-00-00	Transfer to HIF	-	-	-	-	-	-
31	8952-00-00	Transfer to CDBG	-	-	-	-	-	-
31	8985-01-00	Transfer to Debt Service	-	-	-	-	-	-
TOTAL TRANSFERS OUT			(297,000.00)	(297,000.00)	-	(297,000.00)	-	297,000.00
31	Capital Lease Proceeds		-	-	48,419.19	48,420.00	-	-
TOTAL CAPITAL LEASE			-	-	48,419.19	48,420.00	-	-



Hillsboro TEXAS

SANITATION FUND

The Sanitation Fund is expected to receive and disburse \$1,115,000 in the 2021-2022 fiscal year. Revenues come from the monthly solid waste disposal that is charged to customers in Hillsboro. This fund supports weekly garbage pickup, weekly recycling, and monthly pickup of large and bulky items.

CITY OF HILLSBORO, TEXAS
SANITATION FUND SUMMARY

	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ESTIMATED 2022 BUDGET	BUDGET DIFFERENCE
OPERATING REVENUES						
CHARGES FOR SERVICES:						
SANITATION SALES	<u>1,170,146.28</u>	<u>1,115,000.00</u>	<u>964,387.09</u>	<u>1,120,000.00</u>	<u>1,115,000.00</u>	<u>-</u>
TOTAL OPERATING REVENUES	<u>1,170,146.28</u>	<u>1,115,000.00</u>	<u>964,387.09</u>	<u>1,120,000.00</u>	<u>1,115,000.00</u>	<u>-</u>
OPERATING EXPENSES						
SERVICES	<u>811,183.05</u>	<u>815,000.00</u>	<u>664,886.55</u>	<u>815,000.00</u>	<u>815,000.00</u>	<u>-</u>
MAINTENANCE	<u>2,536.44</u>	<u>6,000.00</u>	<u>4,096.24</u>	<u>4,100.00</u>	<u>6,000.00</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>813,719.49</u>	<u>821,000.00</u>	<u>668,982.79</u>	<u>819,100.00</u>	<u>821,000.00</u>	<u>-</u>
OPERATING INCOME (LOSS)	<u>356,426.79</u>	<u>294,000.00</u>	<u>295,404.30</u>	<u>300,900.00</u>	<u>294,000.00</u>	<u>-</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>356,426.79</u>	<u>294,000.00</u>	<u>295,404.30</u>	<u>300,900.00</u>	<u>294,000.00</u>	<u>-</u>
TRANSFERS OUT	<u>(294,000.00)</u>	<u>(294,000.00)</u>	<u>-</u>	<u>(294,000.00)</u>	<u>(294,000.00)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>62,426.79</u>	<u>-</u>	<u>295,404.30</u>	<u>6,900.00</u>	<u>-</u>	<u>-</u>
TOTAL NET POSITION, BEGINNING	<u>224,301.08</u>	<u>286,727.87</u>	<u>286,727.87</u>	<u>286,727.87</u>	<u>286,727.87</u>	<u>-</u>
TOTAL NET POSITION, ENDING	<u>286,727.87</u>	<u>286,727.87</u>	<u>582,132.17</u>	<u>293,627.87</u>	<u>286,727.87</u>	<u>-</u>

SANITATION: LINE ITEM COMPARISON

FUND	Account	Description	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
REVENUES								
11	4320-00-00	SALES SANITATION	1,170,146.28	1,115,000.00	964,387.09	1,120,000.00	1,115,000.00	-
		TOTAL SANITATION SALES	1,170,146.28	1,115,000.00	964,387.09	1,120,000.00	1,115,000.00	-
		TOTAL REVENUE	1,170,146.28	1,115,000.00	964,387.09	1,120,000.00	1,115,000.00	-
EXPENDITURES								
11	7314-11-00	SPECIAL SERVICES - ALLIED WASTE	811,183.05	815,000.00	664,886.55	815,000.00	815,000.00	-
		TOTAL SERVICES	811,183.05	815,000.00	664,886.55	815,000.00	815,000.00	-
11	7410-11-00	CITY WIDE CLEANUP	2,536.44	6,000.00	4,096.24	4,100.00	6,000.00	-
		TOTAL MAINTENANCE	2,536.44	6,000.00	4,096.24	4,100.00	6,000.00	-
		TOTAL EXPENDITURES	813,719.49	821,000.00	668,982.79	819,100.00	821,000.00	-
		OPERATING INCOME	356,426.79	294,000.00	295,404.30	300,900.00	294,000.00	-
OTHER SOURCES(USES)								
11	8910-00-00	TRANSFER TO GENERAL	(294,000.00)	(294,000.00)	-	(294,000.00)	(294,000.00)	-
		TOTAL TRANSFERS OUT	(294,000.00)	(294,000.00)	-	(294,000.00)	(294,000.00)	-
		CHANGE IN NET POSITION	62,426.79	-	295,404.30	6,900.00	-	-
11	3199-00-00	FUND BALANCE	224,301.08	286,727.87	286,727.87	286,727.87	286,727.87	-
		TOTAL NET POSITION, BEGINNING	224,301.08	286,727.87	286,727.87	286,727.87	286,727.87	-
		TOTAL NET POSITION, ENDING	286,727.87	286,727.87	582,132.17	293,627.87	286,727.87	-



Hillsboro **TEXAS**

AIRPORT FUND

The Airport Fund supports operations at the Hillsboro Airport with revenues from hangar rentals, ground leases, fuel sales, and grants that are disbursed to support operations and maintenance at the Airport. The Airport has 17 public and private hangar spaces. Ground leases are also available. The runway is 4,000 feet long and 60 feet wide. There are approximately 200 to 225 take-offs and landings monthly.

CITY OF HILLSBORO
AIRPORT FUND SUMMARY

	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
OPERATING REVENUES						
Other Services and Charges	233,341.95	246,330.00	238,956.37	257,500.00	247,500.00	1,170.00
Total operating revenues	<u>233,341.95</u>	<u>246,330.00</u>	<u>238,956.37</u>	<u>257,500.00</u>	<u>247,500.00</u>	<u>1,170.00</u>
OPERATING EXPENSES						
Personnel	61,061.29	59,780.00	52,609.70	59,780.00	64,020.00	4,240.00
Supplies	138,215.16	143,950.00	136,799.62	157,050.00	148,700.00	4,750.00
Services	31,812.50	42,600.00	25,212.26	42,600.00	39,730.00	(2,870.00)
Maintenance	27,148.93	17,000.00	5,272.80	17,025.00	12,050.00	(4,950.00)
MInor Equipment	825.42	1,000.00	-	1,000.00	1,000.00	-
Capital Outlay	-	-	-	-	-	-
Depreciation	54,431.00	-	-	-	-	-
Total operating expenses	<u>313,494.30</u>	<u>264,330.00</u>	<u>219,894.38</u>	<u>277,455.00</u>	<u>265,500.00</u>	<u>1,170.00</u>
TOTAL OPERATING INCOME (EXPENSE)	(80,152.35)	(18,000.00)	19,061.99	(6,830.00)	(18,000.00)	-
NONOPERATING REVENUE (EXPENSE)						
Intergovernmental	10,200.67	18,000.00	-	18,000.00	18,000.00	-
Total nonoperating revenues(expense)	<u>10,200.67</u>	<u>18,000.00</u>	<u>-</u>	<u>18,000.00</u>	<u>18,000.00</u>	<u>-</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(69,951.68)</u>	<u>-</u>	<u>19,061.99</u>	<u>11,170.00</u>	<u>-</u>	<u>-</u>
OPERATING TRANSFERS FROM (TO) OTHER FUNDS						
Transfers In	-	-	-	-	-	-
Total operating transfers from (to) other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	<u>(69,951.68)</u>	<u>-</u>	<u>19,061.99</u>	<u>11,170.00</u>	<u>-</u>	<u>-</u>
NET POSITION BEGINNING	<u>1,633,607.58</u>	<u>1,563,655.90</u>	<u>1,563,655.90</u>	<u>1,563,655.90</u>	<u>1,563,655.90</u>	<u>-</u>
NET POSITION ENDING	<u>1,563,655.90</u>	<u>1,563,655.90</u>	<u>1,582,717.89</u>	<u>1,574,825.90</u>	<u>1,563,655.90</u>	<u>-</u>

CITY OF HILLSBORO
AIRPORT: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/2020	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	Y-T-D PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
OPERATING REVENUES								
<i>Other Services and Charges</i>								
04	5120-00-00	Ground Leases	2,453.09	5,100.00	2,096.29	2,500.00	2,500.00	(2,600.00)
04	5132-00-00	T Hanger Rentals	66,255.00	60,290.00	46,049.92	60,000.00	60,000.00	(290.00)
04	5222-00-00	Airport Fuel Sales	164,633.86	180,940.00	190,810.16	195,000.00	185,000.00	4,060.00
04	5223-00-00	Airport Misc. Sales	-	-	-	-	-	-
		TOTAL OTHER SERVICES AND CHARGES	233,341.95	246,330.00	238,956.37	257,500.00	247,500.00	1,170.00
TOTAL OPERATING REVENUES			233,341.95	246,330.00	238,956.37	257,500.00	247,500.00	1,170.00

OPERATING EXPENSES

Personnel								
04	7101-04-00	Salaries - Regular	44,536.79	44,835.00	38,892.36	44,835.00	46,100.00	1,265.00
04	7103-04-00	Longevity Pay	-	-	-	-	665.00	665.00
04	7111-04-00	Medicare Tax	620.32	650.00	540.92	650.00	680.00	30.00
04	7112-04-00	Social Security Tax	2,652.33	2,780.00	2,312.33	2,780.00	2,900.00	120.00
04	7113-04-00	Life Insurance	40.31	40.00	33.66	40.00	40.00	-
04	7114-04-00	Hospitalization Insurance	6,768.26	5,060.00	5,541.64	5,060.00	6,800.00	1,740.00
04	7115-04-00	TMRS Retirement	5,016.50	5,030.00	4,367.41	5,030.00	5,385.00	355.00
04	7116-04-00	Workmens Comp Insurance	1,426.78	1,385.00	921.38	1,385.00	1,450.00	65.00
		TOTAL PERSONNEL	61,061.29	59,780.00	52,609.70	59,780.00	64,020.00	4,240.00

Supplies								
04	7201-04-00	General Office Supplies	250.99	350.00	213.39	350.00	350.00	-
04	7203-04-00	Janitorial Supplies	186.28	250.00	238.53	250.00	250.00	-
04	7208-04-00	Safety Supplies	-	100.00	-	100.00	100.00	-
04	7209-04-00	Postage	93.48	100.00	27.67	100.00	100.00	-
04	7210-04-00	Vending Supplies	-	150.00	-	150.00	150.00	-
04	7221-04-00	Other Supplies - Misc.	-	300.00	251.01	300.00	300.00	-
04	7224-04-00	Fuel Expense	772.06	1,700.00	909.44	1,800.00	1,700.00	-
04	7225-04-00	Mach Tool Implement Supplies	29.37	-	-	-	-	-
04	7230-04-00	LL Fuel - Aviation	90,415.59	76,000.00	59,611.92	76,000.00	80,000.00	4,000.00
04	7231-04-00	Jet Fuel - Aviation	46,467.39	65,000.00	75,547.66	78,000.00	65,750.00	750.00
		TOTAL SUPPLIES	138,215.16	143,950.00	136,799.62	157,050.00	148,700.00	4,750.00

Services								
04	7301-04-00	Electric Service	8,650.47	9,000.00	6,133.42	9,000.00	9,000.00	-
04	7302-04-00	Telephone Service	3,413.88	3,500.00	2,301.36	3,500.00	3,500.00	-
04	7304-04-00	Utilities - Mobiles & Pagers	455.88	500.00	380.04	500.00	500.00	-
04	7306-04-00	Water Service	2,053.00	2,400.00	1,968.25	2,400.00	2,400.00	-
04	7308-04-00	Printing	-	100.00	-	100.00	100.00	-
04	7309-04-00	General Insurance	891.00	900.00	891.00	900.00	950.00	50.00
04	7310-04-00	Dues & Publications	200.00	100.00	-	100.00	100.00	-
04	7311-04-00	Training and Travel	65.88	600.00	363.54	600.00	550.00	(50.00)
04	7314-04-00	Special Services - Janitorial	2,010.00	2,000.00	1,620.00	2,000.00	2,000.00	-
04	7319-04-00	Contractual Outside Services	2,021.08	1,000.00	1,675.00	1,000.00	1,000.00	-
04	7321-04-00	Credit Card Service Fees	2,953.31	4,000.00	2,356.65	4,000.00	3,630.00	(370.00)
04	7324-00-00	Misc Services	3,132.00	12,500.00	1,557.00	12,500.00	10,000.00	(2,500.00)
04	7334-04-00	Special Services - AWOS NADIN	5,966.00	6,000.00	5,966.00	6,000.00	6,000.00	-
04	7902-04-00	Ramp Grant Maintenance	-	-	-	-	-	-
		TOTAL SERVICES	31,812.50	42,600.00	25,212.26	42,600.00	39,730.00	(2,870.00)

Maintenance								
04	7402-04-00	Motor Vehicle Maintenance	15.00	-	15.00	25.00	50.00	50.00
04	7404-04-00	Building Maintenance	10,578.54	2,000.00	908.18	2,000.00	2,000.00	-
04	7420-04-00	Airport Maintenance	16,555.39	15,000.00	4,349.62	15,000.00	10,000.00	(5,000.00)
		TOTAL MAINTENANCE	27,148.93	17,000.00	5,272.80	17,025.00	12,050.00	(4,950.00)

Minor Equipment								
04	8660-04-00	Minor Equipment	825.42	1,000.00	-	1,000.00	500.00	(500.00)

CITY OF HILLSBORO
AIRPORT: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/2020	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	Y-T-D PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
04	8661-04-00	Minor Computer Equipment	-	-	-	-	500.00	500.00
		TOTAL MINOR EQUIPMENT	825.42	1,000.00	-	1,000.00	1,000.00	-
Capital Outlay								
04	8850-04-00	Improvements Other Than Buildings	-	-	-	-	-	-
		TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
Depreciation								
04	7500-04-00	Depreciation Expense	54,431.00	-	-	-	-	-
		TOTAL DEPRECIATION	54,431.00	-	-	-	-	-
TOTAL OPERATING EXPENSES			313,494.30	264,330.00	219,894.38	264,330.00	265,500.00	1,170.00
TOTAL OPERATING INCOME (EXPENSE)			(80,152.35)	(18,000.00)	19,061.99	(6,830.00)	(18,000.00)	-
NONOPERATING REVENUE (EXPENSE)								
04	4205-00-00	State Grants	10,200.67	18,000.00	-	18,000.00	18,000.00	-
		TOTAL NONOPERATING REVENUE (EXPENSE)	10,200.67	18,000.00	-	18,000.00	18,000.00	-
OPERATING TRANSFERS IN (OUT)								
Transfers In								
04	7911-00-00	Operating Transfer In	-	-	-	-	-	-
		TOTAL TRANSFER	-	-	-	-	-	-
CHANGE IN NET ASSETS			(69,951.68)	-	19,061.99	11,170.00	-	-
NET ASSETS BEGINNING								
Net Assets								
04	3199-00-00	Fund Balance	1,633,607.58	1,563,655.90	1,563,655.90	1,563,655.90	1,563,655.90	-
		TOTAL NET ASSETS BEGINNING	1,633,607.58	1,563,655.90	1,563,655.90	1,563,655.90	1,563,655.90	-
NET ASSETS ENDING			1,563,655.90	1,563,655.90	1,582,717.89	1,574,825.90	1,563,655.90	-



Hillsboro **TEXAS**

ECONOMIC DEVELOPMENT FUND

The Economic Development Fund is funded by three-eighths of one cent of the City of Hillsboro's sales tax. This fund supports the efforts of the Hillsboro Economic Development Corporation to attract and retain industries, manufacturing businesses, warehouses, and similar businesses to Hillsboro. The Economic Development Corporation is governed by a seven-member board, with members appointed by the Council.

CITY OF HILLSBORO
ECONOMIC DEVELOPMENT SUMMARY

	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
REVENUES						
Taxes:						
Sales	268,406.16	250,800.00	326,206.00	320,000.00	300,000.00	49,200.00
Intergovernmental	-	-	-	-	-	-
Interest	25,809.16	15,000.00	4,019.44	4,500.00	4,500.00	(10,500.00)
Other	37,821.87	10,000.00	9,257.03	10,000.00	10,000.00	-
Total revenues	<u>332,037.19</u>	<u>275,800.00</u>	<u>339,482.47</u>	<u>334,500.00</u>	<u>314,500.00</u>	<u>38,700.00</u>
EXPENDITURES						
Current:						
Personnel	97,104.42	97,795.00	86,281.46	98,030.00	102,175.00	4,380.00
Supplies	48.82	800.00	49.79	800.00	800.00	-
Services	17,394.46	65,920.00	11,497.46	66,940.00	59,200.00	(6,720.00)
Maintenance	460,801.26	58,065.00	12,371.05	50,500.00	52,500.00	(5,565.00)
Minor Equipment	920.86	2,000.00	-	2,000.00	2,000.00	-
Capital outlay	393,099.31	1,658,500.00	302,023.56	1,513,500.00	1,490,000.00	(168,500.00)
Total expenditures	<u>969,369.13</u>	<u>1,883,080.00</u>	<u>412,223.32</u>	<u>1,731,770.00</u>	<u>1,706,675.00</u>	<u>(176,405.00)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(637,331.94)	(1,607,280.00)	(72,740.85)	(1,397,270.00)	(1,392,175.00)	215,105.00
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(12,000.00)	(12,000.00)	-	(12,000.00)	(12,000.00)	-
Total other financing sources (uses)	<u>(12,000.00)</u>	<u>(12,000.00)</u>	<u>-</u>	<u>(12,000.00)</u>	<u>(12,000.00)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(649,331.94)	(1,619,280.00)	(72,740.85)	(1,409,270.00)	(1,404,175.00)	215,105.00
FUND BALANCE, BEGINNING	<u>2,969,454.60</u>	<u>2,320,122.66</u>	<u>2,320,122.66</u>	<u>2,320,122.66</u>	<u>2,320,122.66</u>	<u>-</u>
FUND BALANCE, ENDING	<u><u>2,320,122.66</u></u>	<u><u>700,842.66</u></u>	<u><u>2,247,381.81</u></u>	<u><u>910,852.66</u></u>	<u><u>915,947.66</u></u>	<u><u>215,105.00</u></u>

CITY OF HILLSBORO
ECONOMIC DEVELOPMENT: LINE ITEM COMPARISON

REVENUES			ACTUAL	ADOPTED	ACTUAL	YEAR	ADOPTED	BUDGET
			9/30/20	BUDGET	YEAR	END	2022	BUDGET
				9/30/21	TO DATE	PROJECTION	BUDGET	DIFFERENCE
<i>Sales Tax</i>								
66	4004-00-00	Sales Tax Revenue	268,406.16	250,800.00	326,206.00	320,000.00	300,000.00	49,200.00
		TOTAL SALES TAX	268,406.16	250,800.00	326,206.00	320,000.00	300,000.00	49,200.00
<i>Intergovernmental</i>								
66	4206-00-00	Grant Revenue	-	-	-	-	-	-
		TOTAL INTERGOVERNMENTAL	-	-	-	-	-	-
<i>Interest</i>								
66	5230-00-00	Interest Income - Investments	25,809.16	15,000.00	4,019.44	4,500.00	4,500.00	(10,500.00)
		TOTAL INTEREST	25,809.16	15,000.00	4,019.44	4,500.00	4,500.00	(10,500.00)
<i>Other</i>								
66	5270-00-00	Farm Revenue-Crop Share	24,683.59	10,000.00	9,257.03	10,000.00	10,000.00	-
66	5280-00-00	Other Revenue-Miscellaneous	13,138.28	-	-	-	-	-
		TOTAL OTHER	37,821.87	10,000.00	9,257.03	10,000.00	10,000.00	-
TOTAL REVENUES			332,037.19	275,800.00	339,482.47	334,500.00	314,500.00	38,700.00

EXPENDITURES

<i>Personnel</i>								
66	7101-66-00	Salaries	73,653.83	74,010.00	66,097.50	74,100.00	76,300.00	2,290.00
66	7103-66-00	Longevity	240.00	295.00	288.00	290.00	340.00	45.00
66	7111-66-00	Medicare	1,054.31	1,075.00	920.44	1,075.00	1,110.00	35.00
66	7112-66-00	Social Security	4,508.07	4,605.00	3,935.68	4,605.00	4,750.00	145.00
66	7113-66-00	Life Insurance	69.54	70.00	58.14	70.00	70.00	-
66	7114-66-00	Hospitaliation	9,108.88	8,975.00	7,481.27	8,975.00	10,400.00	1,425.00
66	7115-66-00	TMRS	8,166.98	8,540.00	7,160.47	8,540.00	8,820.00	280.00
66	7116-66-00	Workers comp	288.57	225.00	190.44	225.00	225.00	-
66	7120-66-00	Long Term Disability	14.24	-	149.52	150.00	160.00	160.00
		TOTAL PERSONNEL	97,104.42	97,795.00	86,281.46	98,030.00	102,175.00	4,380.00
<i>Supplies</i>								
66	7201-66-00	GENERAL OFFICE SUPPLIES	18.68	300.00	49.79	300.00	300.00	-
66	7209-66-00	Postage	30.14	200.00	-	200.00	200.00	-
66	7221-66-00	OTHER SUPPLIES - MISC	-	300.00	-	300.00	300.00	-
		TOTAL SUPPLIES	48.82	800.00	49.79	800.00	800.00	-
<i>Services</i>								
66	7301-66-00	Electric Service	198.51	1,200.00	149.88	500.00	500.00	(700.00)
66	7302-66-00	Telephone Service	99.44	-	905.26	800.00	1,000.00	1,000.00
66	7304-66-00	Utilities-mobiles & pagers	1,368.12	1,080.00	1,552.55	1,500.00	1,500.00	420.00
66	7305-66-00	Advertising	585.00	10,000.00	-	10,000.00	7,000.00	(3,000.00)
66	7306-66-00	Website Maintenance	485.00	1,600.00	450.00	1,600.00	1,600.00	-
66	7308-66-00	Printing	-	100.00	-	100.00	100.00	-
66	7310-66-00	Dues and Publications	1,017.00	6,000.00	(23.00)	6,500.00	2,500.00	(3,500.00)
66	7311-66-00	Training and Travel	5,733.77	11,000.00	2,434.57	11,000.00	11,000.00	-
66	7312-66-00	Events	-	3,000.00	-	3,000.00	3,000.00	-
66	7314-66-00	Special Services	-	5,000.00	-	5,000.00	5,000.00	-
66	7318-66-00	Special Services - Audit	2,000.00	2,000.00	-	2,000.00	2,000.00	-
66	7322-66-00	Rentals - copiers	732.62	1,800.00	268.20	1,800.00	1,000.00	(800.00)
66	7332-66-00	Special Services - Bank Fees	-	140.00	-	140.00	-	(140.00)
66	7333-66-00	EMPLOYEE PHYSICALS	-	-	-	-	-	-
66	7335-66-00	Special Services - Legal	5,175.00	15,000.00	5,760.00	15,000.00	15,000.00	-
66	7336-66-00	FILING FEES	-	-	-	-	-	-
66	7340-66-00	Special Services - Consulting	-	8,000.00	-	8,000.00	8,000.00	-
		TOTAL SERVICES	17,394.46	65,920.00	11,497.46	66,940.00	59,200.00	(6,720.00)

Maintenance

CITY OF HILLSBORO
ECONOMIC DEVELOPMENT: LINE ITEM COMPARISON

REVENUES			ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
66	7450-66-00	Railroad Maintenance	460,681.26	50,000.00	12,015.00	50,000.00	50,000.00	-
66	7503-66-00	Land Maintenance	-	8,000.00	-	-	2,000.00	(6,000.00)
66	7505-66-00	Computer Maintenance	120.00	65.00	356.05	500.00	500.00	435.00
		TOTAL MAINTENANCE	460,801.26	58,065.00	12,371.05	50,500.00	52,500.00	(5,565.00)
MINOR EQUIPMENT								
66	8660-66-00	Minor Equipment	920.86	2,000.00	-	2,000.00	-	(2,000.00)
66	8861-66-00	Minor Computer Equipment	-	-	-	-	2,000.00	2,000.00
		TOTAL MINOR EQUIPMENT	920.86	2,000.00	-	2,000.00	2,000.00	-
Capital Outlay								
66	8860-66-00	Other Incentives	-	400,000.00	49,362.37	400,000.00	400,000.00	-
66	8889-66-00	EDA Grant Match	347,538.81	400,000.00	252,461.19	255,000.00	-	(400,000.00)
66	8893-66-00	Incentives - Johns Mannville	-	-	-	-	250,000.00	250,000.00
66	8870-66-00	Existing Industrial Park	-	1,000.00	-	1,000.00	-	(1,000.00)
66	8898-66-00	Business Park Development	5,560.50	817,500.00	-	817,500.00	800,000.00	(17,500.00)
66	8911-66-00	Transfer To Tx Capital Fund	40,000.00	-	-	-	-	-
66	8899-66-00	EDC 20 Ac Development	-	40,000.00	200.00	40,000.00	40,000.00	-
		TOTAL CAPITAL OUTLAY	393,099.31	1,658,500.00	302,023.56	1,513,500.00	1,490,000.00	(168,500.00)
TOTAL EXPENDITURES			969,369.13	1,883,080.00	412,223.32	1,731,770.00	1,706,675.00	(176,405.00)
EXCESS(DEFICIENCY)			(637,331.94)	(1,607,280.00)	(72,740.85)	(1,397,270.00)	(1,392,175.00)	215,105.00
OTHER FINANCING SOURCES(USES)								
Transfers In								
66	7904-00-00	Operating Transfers In	-	-	-	-	-	-
		TOTAL TRANSFERS IN	-	-	-	-	-	-
Transfers Out								
66	7315-66-00	Admin Services	(12,000.00)	(12,000.00)	-	(12,000.00)	(12,000.00)	-
		TOTAL TRANSFERS OUT	(12,000.00)	(12,000.00)	-	(12,000.00)	(12,000.00)	-
TOTAL OTHER FINANCING SOURCES(USES)			(12,000.00)	(12,000.00)	-	(12,000.00)	(12,000.00)	-
NET CHANGE IN FUND BALANCE			(649,331.94)	(1,619,280.00)	(72,740.85)	(1,409,270.00)	(1,404,175.00)	215,105.00
FUND BALANCE , BEGINNING								
Fund Balance								
66	3199-00-00	Fund Balance	2,969,454.60	2,320,122.66	2,320,122.66	2,320,122.66	2,320,122.66	-
		TOTAL FUND BALANCE,BEGINNING	2,969,454.60	2,320,122.66	2,320,122.66	2,320,122.66	2,320,122.66	-
FUND BALANCE , ENDING			2,320,122.66	700,842.66	2,247,381.81	910,852.66	915,947.66	215,105.00



Hillsboro **TEXAS**

MAIN STREET FUND

The Main Street Fund supports the operations of the City of Hillsboro's Main Street Office to develop and improve the downtown area of Hillsboro. It is expected that \$98,840 will be received and disbursed in this fund in the 2021-22 fiscal year. The Main Street Program is charged with the revitalization of historic downtown through beautification, promotion, business recruitment, and retaining existing businesses. These goals are achieved through events, advertising, and time invested in reaching current and future business owners.

CITY OF HILLSBORO
MAIN STREET SUMMARY

	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
REVENUES						
Interest	273.63	150.00	25.10	40.00	40.00	(110.00)
Other	900.00	5,350.00	5,565.00	5,600.00	1,000.00	(4,350.00)
Total revenues	<u>1,173.63</u>	<u>5,500.00</u>	<u>5,590.10</u>	<u>5,640.00</u>	<u>1,040.00</u>	<u>(4,460.00)</u>
EXPENDITURES						
Personnel	62,649.18	64,330.00	53,981.80	64,180.00	73,535.00	9,205.00
Supplies	358.44	200.00	174.03	250.00	410.00	210.00
Services	26,298.77	21,485.00	18,966.57	21,115.00	24,595.00	3,110.00
Maintenance	-	65.00	295.63	300.00	300.00	235.00
Total expenditures	<u>89,306.39</u>	<u>86,080.00</u>	<u>73,418.03</u>	<u>85,845.00</u>	<u>98,840.00</u>	<u>12,760.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(88,132.76)	(80,580.00)	(67,827.93)	(80,205.00)	(97,800.00)	(17,220.00)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	88,185.41	80,580.00	-	80,580.00	97,800.00	17,220.00
Total other financing sources (uses)	<u>88,185.41</u>	<u>80,580.00</u>	<u>-</u>	<u>80,580.00</u>	<u>97,800.00</u>	<u>17,220.00</u>
NET CHANGE IN FUND BALANCE	52.65	-	(67,827.93)	375.00	-	-
FUND BALANCE, BEGINNING	(52.65)	-	-	-	-	-
FUND BALANCE, ENDING	<u>0.00</u>	<u>-</u>	<u>(67,827.93)</u>	<u>375.00</u>	<u>-</u>	<u>-</u>

CITY OF HILLSBORO
MAIN STREET: LINE ITEM COMPARISON

FUND	ACCOUNT #	DESCRIPTION	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
REVENUES								
MISCELLANEOUS								
65	5260-00-00	Cotton Picken Fair Proceeds	-	-	-	-	-	-
65	5261-00-00	Farmer's Market Proceeds	900.00	1,000.00	1,165.00	1,200.00	1,000.00	-
65	5263-00-00	Bon's Alley Proceeds	-	350.00	2,000.00	2,000.00	-	(350.00)
65	5264-00-00	Cook Off Proceeds	-	-	-	-	-	-
65	5265-00-00	Fire & Ice Proceeds	-	3,700.00	-	-	-	(3,700.00)
65	5266-00-00	Juneteenth Proceeds	-	-	2,400.00	2,400.00	-	-
65	5280-00-00	Other Revenue-Misc.	-	300.00	-	-	-	(300.00)
	TOTAL MISCELLANEOUS		900.00	5,350.00	5,565.00	5,600.00	1,000.00	(4,350.00)

CONTRIBUTIONS								
65	5281-00-00	Contributions - Other	-	-	-	-	-	-
	TOTAL CONTRIBUTIONS OTHER		-	-	-	-	-	-

INTEREST REVENUE								
65	5410-00-00	Interest Income	273.63	150.00	25.10	40.00	40.00	(110.00)
	TOTAL INTEREST REVENUE		273.63	150.00	25.10	40.00	40.00	(110.00)

TOTAL REVENUES			1,173.63	5,500.00	5,590.10	5,640.00	1,040.00	(4,460.00)
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EXPENDITURES

PERSONNEL								
65	7101-65-00	Salaries-Regular	44,612.18	45,865.00	38,673.88	45,865.00	45,865.00	-
65	7102-65-00	Salaries-Overtime	-	250.00	-	-	250.00	-
65	7103-65-00	Longevity	192.00	240.00	240.00	240.00	290.00	50.00
65	7111-65-00	Medicare Tax	650.33	675.00	563.03	675.00	1,330.00	655.00
65	7112-65-00	Social Security Tax	2,780.75	2,880.00	2,407.42	2,880.00	5,690.00	2,810.00
65	7113-65-00	Life Insurance	69.54	70.00	58.14	70.00	70.00	-
65	7114-65-00	Hospitalization Insurance	9,108.88	8,975.00	7,481.27	8,975.00	9,100.00	125.00
65	7115-65-00	TMRS Retirement	5,048.42	5,215.00	4,355.72	5,215.00	10,570.00	5,355.00
65	7116-65-00	Workers Comp Insurance	178.43	160.00	115.84	160.00	270.00	110.00
65	7120-65-00	Long term disability	8.65	-	86.50	100.00	100.00	100.00
	TOTAL PERSONNEL		62,649.18	64,330.00	53,981.80	64,180.00	73,535.00	9,205.00

SUPPLIES								
65	7201-65-00	General Office Supplies	358.44	200.00	149.79	200.00	360.00	160.00
65	7221-65-00	Other Supplies Misc	-	-	24.24	50.00	50.00	50.00
	TOTAL SUPPLIES		358.44	200.00	174.03	250.00	410.00	210.00

SERVICES								
65	7302-65-00	TELEPHONE EXPENSE	402.17	-	1,165.71	1,250.00	1,250.00	1,250.00
65	7304-65-00	Utilities - Mobiles & Pagers	599.16	645.00	482.88	645.00	645.00	-
65	7305-65-00	Advertising	1,165.25	750.00	1,042.36	1,100.00	1,250.00	500.00
65	7308-65-00	Printing	-	-	-	-	-	-
65	7310-65-00	Dues & Publications	1,990.01	1,500.00	2,194.20	2,000.00	2,250.00	750.00
65	7311-65-00	Travel & Training	472.26	2,000.00	599.00	2,000.00	1,500.00	(500.00)
65	7322-65-00	Rentals	1,252.57	1,000.00	1,138.29	1,000.00	1,250.00	250.00
65	7370-65-00	Cotton Pickin Fair Expense	6,050.83	-	208.74	70.00	100.00	100.00
65	7371-65-00	Farmer's Market Expense	500.00	300.00	10.67	300.00	300.00	-
65	7372-65-00	Movie Night Expense	253.00	450.00	-	-	-	(450.00)
65	7373-65-00	Bond's Alley Expense	-	750.00	1,295.33	750.00	1,050.00	300.00
65	7374-65-00	Cook Off Expense	-	-	-	-	-	-
65	7375-65-00	Special Events Expense	141.96	-	-	-	-	-
65	7376-65-00	Fire & Ice Expense	4,466.00	4,000.00	-	-	4,000.00	-

CITY OF HILLSBORO
MAIN STREET: LINE ITEM COMPARISON

FUND	ACCOUNT #	DESCRIPTION	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
			155.56	2,000.00	-	-	2,000.00	-
65	7377-65-00	Cinco De Mayo expense						
65	7378-65-00	Concert expense	-	2,000.00	-	-	-	(2,000.00)
65	7379-65-00	Juneteenth Expense	-	-	6,032.30	7,000.00	4,000.00	4,000.00
65	7900-65-00	Improvement programs	8,850.00	6,090.00	4,797.09	5,000.00	5,000.00	(1,090.00)
	TOTAL SERVICES		26,298.77	21,485.00	18,966.57	21,115.00	24,595.00	3,110.00

MAINTENANCE								
65	7505-65-00	Computer maintenance	-	65.00	295.63	300.00	300.00	235.00
	TOTAL MAINTENANCE		-	65.00	295.63	300.00	300.00	235.00

TOTAL EXPENDITURES			89,306.39	86,080.00	73,418.03	85,845.00	98,840.00	12,760.00
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EXCESS (DEFICIENCY)			(88,132.76)	(80,580.00)	(67,827.93)	(80,205.00)	(97,800.00)	(17,220.00)
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OTHER SOURCES (USES)

Transfer In								
65	7910-00-00	Transfer From General Fund	88,185.41	32,780.00	-	32,780.00	50,000.00	17,220.00
65	7954-00-00	Transfer From Hotel/Motel	-	47,800.00	-	47,800.00	47,800.00	-
	TOTAL TRANSFER IN		88,185.41	80,580.00	-	80,580.00	97,800.00	17,220.00

NET CHANGE IN FUND BALANCE			52.65	-	(67,827.93)	375.00	-	-
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FUND BALANCE, BEGINNING

Fund Balance								
65	3199-00-00	Fund Balance	(52.65)	-	-	-	-	-
	TOTAL FUND BALANCE, BEGINNING		(52.65)	-	-	-	-	-

FUND BALANCE, ENDING			0.00	-	(67,827.93)	375.00	-	-
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Hillsboro **TEXAS**

HOTEL/MOTEL FUND

The Hotel Motel Fund funds visitor development operations that support the development of Hillsboro by attracting tourists and visitors to hotels and motels in Hillsboro for overnight stays. This fund supports groups and organizations in the community that contribute to this effort, including the Chamber of Commerce and the Main Street Office.

CITY OF HILLSBORO
HOTEL/MOTEL FUND SUMMARY

	<u>ACTUAL</u> 9/30/20	<u>ADOPTED</u> <u>BUDGET</u> 9/30/21	<u>ACTUAL</u> <u>YEAR</u> <u>TO DATE</u>	<u>YEAR</u> <u>END</u> <u>PROJECTION</u>	<u>ADOPTED</u> <u>2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>
REVENUES						
Taxes:						
Hotel/Motel	265,006.65	211,700.00	309,931.69	230,000.00	230,000.00	18,300.00
Interest	1,292.25	1,250.00	64.97	150.00	150.00	(1,100.00)
Rentals	1,994.00	3,750.00	3,338.00	4,300.00	4,000.00	250.00
Miscellaneous	-	300.00	101.00	100.00	100.00	(200.00)
	<u>268,292.90</u>	<u>217,000.00</u>	<u>313,435.66</u>	<u>234,550.00</u>	<u>234,250.00</u>	<u>17,250.00</u>
Total revenues						
EXPENDITURES						
Personnel	7,007.04	-	2,919.60	4,400.00	6,600.00	6,600.00
Supplies	790.12	800.00	128.09	890.00	600.00	(200.00)
Services	218,768.94	193,400.00	130,631.71	196,300.00	195,550.00	2,150.00
Maintenance	4,940.79	1,800.00	2,042.49	2,200.00	2,200.00	400.00
Minor Equipment	-	-	-	-	8,300.00	8,300.00
Capital Outlay	-	-	-	-	-	-
	<u>231,506.89</u>	<u>196,000.00</u>	<u>135,721.89</u>	<u>203,790.00</u>	<u>213,250.00</u>	<u>17,250.00</u>
TOTAL EXPENDITURES						
	<u>36,786.01</u>	<u>21,000.00</u>	<u>177,713.77</u>	<u>30,760.00</u>	<u>21,000.00</u>	<u>-</u>
EXCESS(DEFICIENCY)						
	<u>36,786.01</u>	<u>21,000.00</u>	<u>177,713.77</u>	<u>30,760.00</u>	<u>21,000.00</u>	<u>-</u>
OTHER FINANCING SOURCES(USES)						
Transfers Out	(59,600.00)	(21,000.00)	-	(21,000.00)	(21,000.00)	-
NET CHANGE IN FUND BALANCE	(22,813.99)	-	177,713.77	9,760.00	-	-
FUND BALANCE, BEGINNING	<u>1,844,834.67</u>	<u>1,822,020.68</u>	<u>1,822,020.68</u>	<u>1,822,020.68</u>	<u>1,822,020.68</u>	<u>-</u>
FUND BALANCE, ENDING	<u>1,822,020.68</u>	<u>1,822,020.68</u>	<u>1,999,734.45</u>	<u>1,831,780.68</u>	<u>1,822,020.68</u>	<u>-</u>

CITY OF HILLSBORO
HOTEL/MOTEL: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
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REVENUES

TAXES

54	4140-00-00	H/M Occupancy Tax	265,006.65	211,700.00	309,931.69	230,000.00	230,000.00	18,300.00
		TOTAL TAXES	265,006.65	211,700.00	309,931.69	230,000.00	230,000.00	18,300.00

INTEREST

54	5230-00-00	Interest Income - Investments	1,292.25	1,250.00	64.97	150.00	150.00	(1,100.00)
		TOTAL INTEREST	1,292.25	1,250.00	64.97	150.00	150.00	(1,100.00)

RENTALS

54	5301-00-00	Historic City Hall Rental	2,222.00	3,250.00	2,118.00	2,500.00	2,500.00	(750.00)
54	5310-00-00	Historic City Hall Deposits	(228.00)	500.00	1,220.00	1,800.00	1,500.00	1,000.00
		TOTAL RENTALS	1,994.00	3,750.00	3,338.00	4,300.00	4,000.00	250.00

MISCELLANEOUS

54	5280-00-00	Other Revenue - Misc	-	300.00	101.00	100.00	100.00	(200.00)
		TOTAL MISCELLANEOUS	-	300.00	101.00	100.00	100.00	(200.00)

TOTAL REVENUES			268,292.90	217,000.00	313,435.66	234,550.00	234,250.00	17,250.00
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EXPENDITURES

Personnel

54	7101-54-00	Salaries - Regular	6,508.80	-	2,712.00	4,000.00	6,000.00	6,000.00
54	7111-54-00	Medicare Tax	94.56	-	39.40	80.00	100.00	100.00
54	7112-54-00	Social Security Tax	403.68	-	168.20	320.00	500.00	500.00
		TOTAL PERSONNEL	7,007.04	-	2,919.60	4,400.00	6,600.00	6,600.00

Supplies

54	7201-54-00	Office Supplies	-	-	17.87	20.00	50.00	50.00
54	7203-54-00	Janitorial Supplies	332.35	-	35.22	70.00	50.00	50.00
54	7209-54-00	Postage	2.00	-	-	-	-	-
54	7221-54-00	Other Supplies - Misc	455.77	800.00	75.00	800.00	500.00	(300.00)
		TOTAL SUPPLIES	790.12	800.00	128.09	890.00	600.00	(200.00)

Services

54	7301-54-00	Electric Service	3,984.10	5,000.00	3,011.20	4,000.00	4,000.00	(1,000.00)
54	7302-54-00	Telephone Service	4,119.64	-	1,829.21	2,500.00	2,500.00	2,500.00
54	7303-54-00	Gas Service	974.16	100.00	1,296.93	1,500.00	1,750.00	1,650.00
54	7314-54-00	Special Services - Janitorial	3,803.33	2,000.00	1,875.00	2,000.00	2,500.00	500.00
54	7321-54-00	Misc. Services	1,318.50	3,000.00	947.20	3,000.00	1,500.00	(1,500.00)
54	7322-54-00	Rentals	724.34	-	-	-	-	-
54	7324-54-00	Support for Other Organizations	8,000.00	8,000.00	-	8,000.00	8,000.00	-
54	7326-54-00	Special Services-Consultants	29,792.76	-	-	-	-	-
54	7333-54-00	Tourism Events & Promotions	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	-
54	7334-54-00	Contractual Services	138,000.00	124,000.00	118,000.00	124,000.00	124,000.00	-
54	7345-54-00	Special Services - Bldg Maintenance	-	-	172.17	-	-	-
54	7346-54-00	Special Services - Main Street	-	47,800.00	-	47,800.00	47,800.00	-
54	7348-54-00	Wallace Park Improvements	24,552.11	-	-	-	-	-
		TOTAL SERVICES	218,768.94	193,400.00	130,631.71	196,300.00	195,550.00	2,150.00

Maintenance

54	7404-54-00	Building Maintenance	4,940.79	1,800.00	2,042.49	2,200.00	2,200.00	400.00
		TOTAL MAINTENANCE	4,940.79	1,800.00	2,042.49	2,200.00	2,200.00	400.00

Minor Equipment

54	8660-54-00	Minor Equipment	-	-	-	-	7,800.00	7,800.00
54	8661-54-00	Minor Computer Equipment	-	-	-	-	500.00	500.00
		TOTAL MINOR EQUIPMENT	-	-	-	-	8,300.00	8,300.00

CITY OF HILLSBORO
HOTEL/MOTEL: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
Capital Outlay								
54	8841-54-00	Old City Hall Renovations	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY		-	-	-	-	-	-
TOTAL EXPENDITURES			231,506.89	196,000.00	135,721.89	203,790.00	213,250.00	17,250.00
EXCESS(DEFICIENCY)			36,786.01	21,000.00	177,713.77	30,760.00	21,000.00	-
OTHER FINANCING SOURCES(USES)								
Transfers Out								
54	7506-54-00	Administrative Services-Hotel Motel	(21,000.00)	(21,000.00)	-	(21,000.00)	(21,000.00)	-
54	8910-54-00	Transfer To General Fund	(38,600.00)	-	-	-	-	-
	TOTAL TRANSFERS OUT		(59,600.00)	(21,000.00)	-	(21,000.00)	(21,000.00)	-
TOTAL OTHER FINANCING SOURCES(USES)			(59,600.00)	(21,000.00)	-	(21,000.00)	(21,000.00)	-
NET CHANGE IN FUND BALANCE			(22,813.99)	-	177,713.77	9,760.00	-	-
FUND BALANCE, BEGINNING								
Fund Balance								
54	3199-00-00	Fund Balance	1,844,834.67	1,822,020.68	1,822,020.68	1,822,020.68	1,822,020.68	-
	TOTAL FUND BALANCE, BEGINNING		1,844,834.67	1,822,020.68	1,822,020.68	1,822,020.68	1,822,020.68	-
FUND BALANCE, ENDING			1,822,020.68	1,822,020.68	1,999,734.45	1,831,780.68	1,822,020.68	-



Hillsboro **TEXAS**

POLICE LOCAL FORFEITURE FUND

State law in Texas provides for local police departments to be able to retain cash seized or property seized under a designated value in arrests made by that police department that result in the successful prosecution of the perpetrator of the crime. Revenue that comes into this fund is required to be used in support of law enforcement efforts in the community.

CITY OF HILLSBORO
LOCAL FORFEITURES SUMMARY

	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
REVENUES						
Forfeitures	1,500.00	-	378.57	400.00	-	-
Interest	4,035.33	6,000.00	907.81	1,000.00	1,000.00	(5,000.00)
Total revenues	<u>5,535.33</u>	<u>6,000.00</u>	<u>1,286.38</u>	<u>1,400.00</u>	<u>1,000.00</u>	<u>(5,000.00)</u>
EXPENDITURES						
Personnel	10,958.50	51,420.00	43,729.81	51,085.00	53,685.00	2,265.00
Supplies	-	6,700.00	-	700.00	-	(6,700.00)
Services	-	2,125.00	2,003.00	2,005.00	-	(2,125.00)
Maintenance	-	6,000.00	1,750.00	4,000.00	6,000.00	-
Minor equipment	1,174.00	10,000.00	4,188.28	8,000.00	8,000.00	(2,000.00)
Capital outlay	59,325.00	12,000.00	12,992.71	85,535.00	-	(12,000.00)
Debt service	-	-	-	-	25,565.00	25,565.00
Total expenditures	<u>71,457.50</u>	<u>88,245.00</u>	<u>64,663.80</u>	<u>151,325.00</u>	<u>93,250.00</u>	<u>5,005.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(65,922.17)	(82,245.00)	(63,377.42)	(149,925.00)	(92,250.00)	(10,005.00)
OTHER FINANCING SOURCES						
Capital lease proceeds	-	-	72,534.80	72,535.00	-	-
NET CHANGE IN FUND BALANCE	(65,922.17)	(82,245.00)	9,157.38	(77,390.00)	(92,250.00)	(10,005.00)
FUND BALANCE, BEGINNING	<u>425,079.05</u>	<u>359,156.88</u>	<u>359,156.88</u>	<u>359,156.88</u>	<u>359,156.88</u>	<u>-</u>
FUND BALANCE, ENDING	<u>359,156.88</u>	<u>276,911.88</u>	<u>368,314.26</u>	<u>281,766.88</u>	<u>266,906.88</u>	<u>(10,005.00)</u>

CITY OF HILLSBORO
POLICE LOCAL FORFEITURE: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
REVENUES								
<i>Fines and Forfeitures</i>								
51	4300-00-00	Forfeitures Local Sources	1,500.00	-	378.57	400.00	-	-
		TOTAL FINES AND FORFEITURES	1,500.00	-	378.57	400.00	-	-
<i>Interest Revenue</i>								
51	5416-00-00	Interest Forfeiture Funds	4,035.33	6,000.00	907.81	1,000.00	1,000.00	(5,000.00)
		TOTAL INTEREST REVENUE	4,035.33	6,000.00	907.81	1,000.00	1,000.00	(5,000.00)
		TOTAL REVENUES	5,535.33	6,000.00	1,286.38	1,400.00	1,000.00	(5,000.00)

EXPENDITURES

<i>Personnel</i>								
51	7101-51-00	Salaries-Regular	7,609.44	34,755.00	29,977.07	34,755.00	35,650.00	895.00
51	7102-51-00	Salaries-Overtime	-	500.00	-	-	500.00	-
51	7103-51-00	Longevity	-	145.00	144.00	145.00	195.00	50.00
51	7111-51-00	Medicare Tax	110.05	505.00	435.53	505.00	520.00	15.00
51	7112-51-00	Social Security Tax	470.54	2,165.00	1,862.25	2,165.00	2,225.00	60.00
51	7113-51-00	Life Insurance	15.96	65.00	58.14	65.00	70.00	5.00
51	7114-51-00	Hospitalization Insurance	1,791.39	9,030.00	7,481.27	9,030.00	9,100.00	70.00
51	7115-51-00	TMRS Retirement	858.34	3,920.00	3,363.78	3,920.00	4,130.00	210.00
51	7116-51-00	Workers Comp Insurance	68.06	335.00	238.57	335.00	1,130.00	795.00
51	7118-51-00	Gym/Health Club Dues	28.00	-	102.00	85.00	85.00	85.00
51	7120-51-00	Long Term Disability	6.72	-	67.20	80.00	80.00	80.00
		TOTAL PERSONNEL	10,958.50	51,420.00	43,729.81	51,085.00	53,685.00	2,265.00

<i>Supplies</i>								
51	7205-51-00	Clothing Supplies	-	500.00	-	500.00	-	(500.00)
51	7221-51-00	Other Supplies Misc	-	200.00	-	200.00	-	(200.00)
51	7229-51-00	Crime Prevention	-	6,000.00	-	-	-	(6,000.00)
		TOTAL SUPPLIES	-	6,700.00	-	700.00	-	(6,700.00)

<i>Services</i>								
51	7304-51-00	Utilities - Mobiles & Pagers	-	-	-	-	-	-
51	7311-51-00	Training and Travel	-	2,000.00	2,003.00	2,005.00	-	(2,000.00)
51	7336-51-00	Bank Service Charge-Forf Funds	-	125.00	-	-	-	(125.00)
51	7705-51-00	Trsf to Other Agencies	-	-	-	-	-	-
		TOTAL SERVICES	-	2,125.00	2,003.00	2,005.00	-	(2,125.00)

<i>Maintenance</i>								
51	7404-51-00	Building Maintenance	-	4,000.00	1,750.00	4,000.00	4,000.00	-
51	7505-51-00	Computer Maintenance	-	2,000.00	-	-	2,000.00	-
		TOTAL MAINTENANCE	-	6,000.00	1,750.00	4,000.00	6,000.00	-

<i>Minor Equipment</i>								
51	8660-51-00	Minor Equipment	1,174.00	10,000.00	4,188.28	8,000.00	2,000.00	(8,000.00)
51	8661-51-00	Minor Computer Equipment	-	-	-	-	6,000.00	6,000.00
		TOTAL MINOR EQUIPMENT	1,174.00	10,000.00	4,188.28	8,000.00	8,000.00	(2,000.00)

<i>Debt Service</i>								
51	7720-51-00	Principal	-	-	-	-	23,505.00	23,505.00
51	7721-51-00	Interest	-	-	-	-	2,060.00	2,060.00
		TOTAL DEBT SERVICE	-	-	-	-	25,565.00	25,565.00

<i>Capital Outlay</i>								
51	8860-51-00	Equipment	37,615.00	10,000.00	12,992.71	13,000.00	-	(10,000.00)

CITY OF HILLSBORO
POLICE LOCAL FORFEITURE: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
51	8880-51-00	Vehicles	21,710.00	-	-	72,535.00	-	-
51	8885-51-00	Computer Equipment	-	2,000.00	-	-	-	(2,000.00)
	TOTAL CAPITAL OUTLAY		59,325.00	12,000.00	12,992.71	85,535.00	-	(12,000.00)
TOTAL EXPENDITURES			71,457.50	88,245.00	64,663.80	151,325.00	93,250.00	5,005.00
EXCESS (DEFICIENCY)			(65,922.17)	(82,245.00)	(63,377.42)	(149,925.00)	(92,250.00)	(10,005.00)
OTHER SOURCES (USES)								
Capital Lease Proceeds								
51	4211-00-00	Capital Lease Proceeds	-	-	72,534.80	72,535.00	-	-
	TOTAL CAPITAL LEASE PROCEEDS		-	-	72,534.80	72,535.00	-	-
NET CHANGE IN FUND BALANCE			(65,922.17)	(82,245.00)	9,157.38	(77,390.00)	(92,250.00)	(10,005.00)
FUND BALANCE, BEGINNING								
Fund Balance								
51	3199-00-00	Fund Balance	425,079.05	359,156.88	359,156.88	359,156.88	359,156.88	-
	TOTAL FUND BALANCE, BEGINNING		425,079.05	359,156.88	359,156.88	359,156.88	359,156.88	-
FUND BALANCE, ENDING			359,156.88	276,911.88	368,314.26	281,766.88	266,906.88	(10,005.00)



Hillsboro **TEXAS**

POLICE FEDERAL FORFEITURE FUND

Federal law provides for local police departments to be able to retain cash seized or property seized over a designated value in arrests made by that police department that result in the successful prosecution of the perpetrator of the crime. Revenue that comes into this fund is required to be used in support of law enforcement efforts in the community.

CITY OF HILLSBORO
FEDERAL FORFEITURES SUMMARY

	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2022 BUDGET	BUDGET DIFFERENCE
REVENUES						
Forfeitures	-	-	-	-	-	-
Interest	224.43	400.00	60.48	75.00	400.00	-
Total revenues	<u>224.43</u>	<u>400.00</u>	<u>60.48</u>	<u>75.00</u>	<u>400.00</u>	<u>-</u>
EXPENDITURES						
Supplies	-	6,500.00	-	-	6,500.00	-
Services	-	5,000.00	-	-	5,000.00	-
Maintenance	-	2,000.00	-	-	2,000.00	-
Minor equipment	-	1,000.00	-	-	1,000.00	-
Capital outlay	-	5,000.00	-	-	5,000.00	-
Total expenditures	<u>-</u>	<u>19,500.00</u>	<u>-</u>	<u>-</u>	<u>19,500.00</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	224.43	(19,100.00)	60.48	75.00	(19,100.00)	-
FUND BALANCE, BEGINNING	<u>16,944.21</u>	<u>17,168.64</u>	<u>17,168.64</u>	<u>17,168.64</u>	<u>17,168.64</u>	<u>-</u>
FUND BALANCE, ENDING	<u><u>17,168.64</u></u>	<u><u>(1,931.36)</u></u>	<u><u>17,229.12</u></u>	<u><u>17,243.64</u></u>	<u><u>(1,931.36)</u></u>	<u><u>-</u></u>

CITY OF HILLSBORO
POLICE FEDERAL FORFEITUE: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/20	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	AMENDED 2021 BUDGET	BUDGET AMENDMENT
REVENUES								
Fines and Forfeitures								
50	4300-00-00	Forfeitures	-	-	-	-	-	-
	TOTAL FINES AND FORFEITURES		-	-	-	-	-	-
Interest Revenue								
50	5416-00-00	Interest Forfeiture Funds	224.43	400.00	60.48	75.00	400.00	-
	TOTAL INTEREST REVENUE		224.43	400.00	60.48	75.00	400.00	-
TOTAL REVENUES			224.43	400.00	60.48	75.00	400.00	-
EXPENDITURES								
Supplies								
50	7205-50-00	Clothes Supplies	-	1,500.00	-	-	1,500.00	-
50	7229-50-00	Crime Prevention	-	5,000.00	-	-	5,000.00	-
	TOTAL SUPPLIES		-	6,500.00	-	-	6,500.00	-
Services								
50	7304-50-00	Utilities - Mobiles & Pagers	-	-	-	-	-	-
50	7311-50-00	Training and Travel	-	5,000.00	-	-	5,000.00	-
50	7336-50-00	Bank Service Charge-Forf Funds	-	-	-	-	-	-
	TOTAL SERVICES		-	5,000.00	-	-	5,000.00	-
Maintenance								
50	7404-50-00	Building Maintenance	-	1,000.00	-	-	1,000.00	-
50	7505-50-00	Computer Maintenance	-	1,000.00	-	-	1,000.00	-
	TOTAL MAINTENANCE		-	2,000.00	-	-	2,000.00	-
Minor Equipment								
50	8660-50-00	Minor Equipment	-	1,000.00	-	-	1,000.00	-
50	8661-50-00	Minor Computer Equipment	-	-	-	-	-	-
	TOTAL MINOR EQUIPMENT		-	1,000.00	-	-	1,000.00	-
Capital Outlay								
50	8860-50-00	Equipment	-	2,000.00	-	-	2,000.00	-
50	8880-50-00	Vehicles	-	-	-	-	-	-
50	8885-50-00	Computer Equipment	-	3,000.00	-	-	3,000.00	-
	TOTAL CAPITAL OUTLAY		-	5,000.00	-	-	5,000.00	-
TOTAL EXPENDITURES			-	19,500.00	-	-	19,500.00	-
EXCESS (DEFICIENCY)			224.43	(19,100.00)	60.48	75.00	(19,100.00)	-
FUND BALANCE, BEGINNING								
Fund Balance								
50	3199-00-00	Fund Balance	16,944.21	17,168.64	17,168.64	17,168.64	17,168.64	-
	TOTAL FUND BALANCE, BEGINNING		16,944.21	17,168.64	17,168.64	17,168.64	17,168.64	-
FUND BALANCE, ENDING			17,168.64	(1,931.36)	17,229.12	17,243.64	(1,931.36)	-



Hillsboro TEXAS

TAX INCREMENT FUND

The Tax Increment Fund is used to account for the governmental activities of the Tax increment zone in the City. The City uses tax increment financing to publicly finance structural improvements and enhanced infrastructure within a defined area to promote the viability of existing businesses and to attract new commercial enterprises to the area.

CITY OF HILLSBORO
TAX INCREMENT FUND #1 SUMMARY

	<i>ACTUAL</i> <i>9/30/20</i>	<i>ADOPTED</i> <i>BUDGET</i> <i>9/30/21</i>	<i>ACTUAL</i> <i>YEAR</i> <i>TO DATE</i>	<i>YEAR</i> <i>END</i> <i>PROJECTION</i>	<i>ADOPTED</i> <i>2022</i> <i>BUDGET</i>	<i>BUDGET</i> <i>DIFFERENCE</i>
REVENUES						
Taxes	-	-	-	-	7,000.00	7,000.00
Intergovernmental	-	-	-	-	2,000.00	2,000.00
Total revenues	-	-	-	-	9,000.00	9,000.00
EXPENDITURES						
Capital outlay	-	-	-	-	9,000.00	9,000.00
Total expenditures	-	-	-	-	9,000.00	9,000.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-	-
FUND BALANCE, BEGINNING	-	-	-	-	-	-
FUND BALANCE, ENDING	-	-	-	-	-	-

CITY OF HILLSBORO
TAX INCREMENT FUND #1: LINE ITEM COMPARISON

<u>FUND</u>	<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>9/30/20</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>9/30/21</u>	<u>ACTUAL</u> <u>YEAR</u> <u>TO DATE</u>	<u>YEAR</u> <u>END</u> <u>PROJECTION</u>	<u>ADOPTED</u> <u>2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>
REVENUES								
TAXES								
43	4000-00-00	Ad Valorem Taxes - Current	-	-	-	-	7,000.00	7,000.00
43	4001-00-00	Ad Valorem Taxes - Delinquent	-	-	-	-	-	-
	TOTAL TAXES		-	-	-	-	7,000.00	7,000.00
INTERGOVERNMENTAL								
43	4202-00-00	County TIRZ Proceeds	-	-	-	-	2,000.00	2,000.00
	TOTAL INTGOVERNMENTAL REVENUE		-	-	-	-	2,000.00	2,000.00
	TOTAL REVENUES		-	-	-	-	9,000.00	9,000.00
EXPENDITURES								
Capital Outlay								
43	8830-43-00	Improvements	-	-	-	-	9,000.00	9,000.00
	TOTAL CAPITAL OUTLAY		-	-	-	-	9,000.00	9,000.00
	TOTAL EXPENDITURES		-	-	-	-	9,000.00	9,000.00
	EXCESS (DEFICIENCY)		-	-	-	-	-	-
FUND BALANCE, BEGINNING								
Fund Balance								
43	3199-00-00	Fund Balance	-	-	-	-	-	-
	TOTAL FUND BALANCE, BEGINNING		-	-	-	-	-	-
	FUND BALANCE, ENDING		-	-	-	-	-	-