



**CITY OF HILLSBORO  
ANNUAL BUDGET  
2022-2023**



**Hillsboro** TEXAS

# Annual Adopted Operating Budget

## Fiscal year 2022-2023

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 \$753,250.60, which is a 16.6128% increase from last year’s budget, and of that amount \$161,353.48 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 Revenue Tax Rate	No-New Revenue M&O Tax Rate	Voter-Approval Rate	Debt Rate
2022-2023	0.806400	0.735300	0.653600	0.876700	0.152800
2021-2022	0.806400	0.789300	0.634600	0.898000	0.159300

Total debt obligation for the City of Hillsboro secured by property taxes: \$16,480,572



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Everything Within Reach

## City Manager's Message

TO: Honorable Mayor and City Council  
FROM: Megan Henderson, City Manager  
DATE: September 30, 2022  
SUBJECT: Submission of FY 2022-23 Proposed Budget

It is a privilege to offer this proposed budget for the City of Hillsboro, Fiscal Year 2022-23. It is especially pleasant to be another year away from the worst of the COVID-19 Pandemic and the unusual freeze of 2021. Despite drought conditions that drove voluntary water restrictions and created a very leaky summer for the water distribution system, 2021-22 has been a good year for the City of Hillsboro.

Staff remains confident in the City's outlook as housing and commercial development continue despite economic conditions including inflation. Sales tax revenues have been strong, and there are several prospective projects on the horizon.

Based on the 2022-2027 Strategic Plan, this year's budget makes investments meant to drive towards the eight strategic goals guided by public input and approved by the City Council:

- Goal 1: Ensure responsible, equitable growth. Surpass a population of 13,000 by adding residential units consistent with the city's needs and future land use plan.
- Goal 2: Foster transparency and connection. Connect citizens with government by reliably and routinely using print, dashboard, social media, and meetings to inform citizens and enlist their input and collaboration.
- Goal 3: Support preservation and beautification. Enhance Hillsboro's unique character, historic charm, and present vibrancy by incentivizing renovation and adaptive reuse of historic structures, enforcing property standards, and beautifying the entrances to town.
- Goal 4: Deliver efficient, effective government. Retain and expand a collaborative team of employees who maintain technical qualifications, advance the city's service delivery, and operate equitably, accountably, and transparently.
- Goal 5: Build better Infrastructure. Formally assess the conditions of street, water and sewer infrastructure and implement projects and processes that will, if continued over time, bring and keep those systems in predominantly "good" condition.
- Goal 6: Deliver essential services. Deliver streets, water, wastewater, parks, public safety and other essential services and systems that are dependable, in good repair, and of acceptable and/or improving quality.

Goal 7: Boost economic development. Implement business retention and attraction programs so that a variety of small and large businesses meet our resident's employment, entertainment, and commercial needs and establish Hillsboro as a vital part of Central Texas' economic landscape.

Goal 8: Enhance quality of life. Maintain a system of clean, functional, and varied enrichment facilities and programs throughout the city, including best-in-class library and team sports.

### **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.

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 2022-23 fiscal year. This rate, which has been unchanged for eight 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 2022-23 fiscal year, \$0.15280 is dedicated to payment of debt on bonds that have been issued by the City and \$0.65360 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. This fiscal year will see the City of Hillsboro pivot from pandemic response to preparation for a growing future, guided by the Strategic Plan. The following outlines some of the ways this year's budget will implement the strategic goals and priorities.

Goal 1: Ensure responsible, equitable growth. Surpass a population of 13,000 by adding residential units consistent with the city's needs and future land use plan.

This budget continues funding that prioritizes planning and development staff and contractors, and anticipates continuation of the planning process to include land use planning. This will assist in identifying the policies necessary to meet the goals of balanced, sustainable growth.

Goal 2: Foster transparency and connection. Connect citizens with government by reliably and routinely using print, dashboard, social media, and meetings to inform citizens and enlist their input and collaboration.

This budget includes funding for software that will allow greater access to city information, such as public-facing maps for reporting of issues that need city resolution.

Goal 3: Support preservation and beautification. Enhance Hillsboro's unique character, historic charm, and present vibrancy by incentivizing renovation and adaptive reuse of historic structures, enforcing property standards, and beautifying the entrances to town.

This budget includes funding for enhanced code enforcement, including more aggressive remediation of dilapidated and unsightly structures. It also includes funding for some modest beautification efforts.

Goal 4: Deliver efficient, effective government. Retain and expand a collaborative team of employees who maintain technical qualifications, advance the city's service delivery, and operate equitably, accountably, and transparently.

This budget prioritizes staff retention and recruitment with some targeted salary adjustments and an across-the-board cost of living salary increase. This fiscal year the City will revamp its Human Resources efforts and look at a range of ways to keep and attract excellent staff.

Goal 5: Build better Infrastructure. Formally assess the conditions of street, water and sewer infrastructure and implement projects and processes that will, if continued over time, bring and keep those systems in predominantly "good" condition.

In fiscal 2023 the City will complete a study of its water system and undertake a study of its wastewater system, and it will continue to define a street condition improvement program. It will also begin implementation of some of the improvements suggested by those studies.

Goal 6: Deliver essential services. Deliver streets, water, wastewater, parks, public safety and other essential services and systems that are dependable, in good repair, and of acceptable and/or improving quality.

This budget continues all services at the same or better levels than last year's budget.

Goal 7: Boost economic development. Implement business retention and attraction programs so that a variety of small and large businesses meet our resident's employment, entertainment, and commercial needs and establish Hillsboro as a vital part of Central Texas' economic landscape.

In fiscal 2023 the City will continue its integrated Community and Economic Development team to tackle retention and recruitment of businesses of all kinds, and it will partner with Hill County to bring consultants The Retail Coach to assist in retail business attraction.



Goal 8: Enhance quality of life. Maintain a system of clean, functional, and varied enrichment facilities and programs throughout the city, including best-in-class library and team sports.

This budget funds several events throughout the city and continues our premiere library and recreation programming.

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 2022-23 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 \$4,123,100, which is a \$648,100 increase in FY 2022-23, or a 1.86 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 2022-23 budget forecasts an increase of \$300,000 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 \$300,000 or 6.74% in FY 2022-23 compared to the FY 2021-22 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**

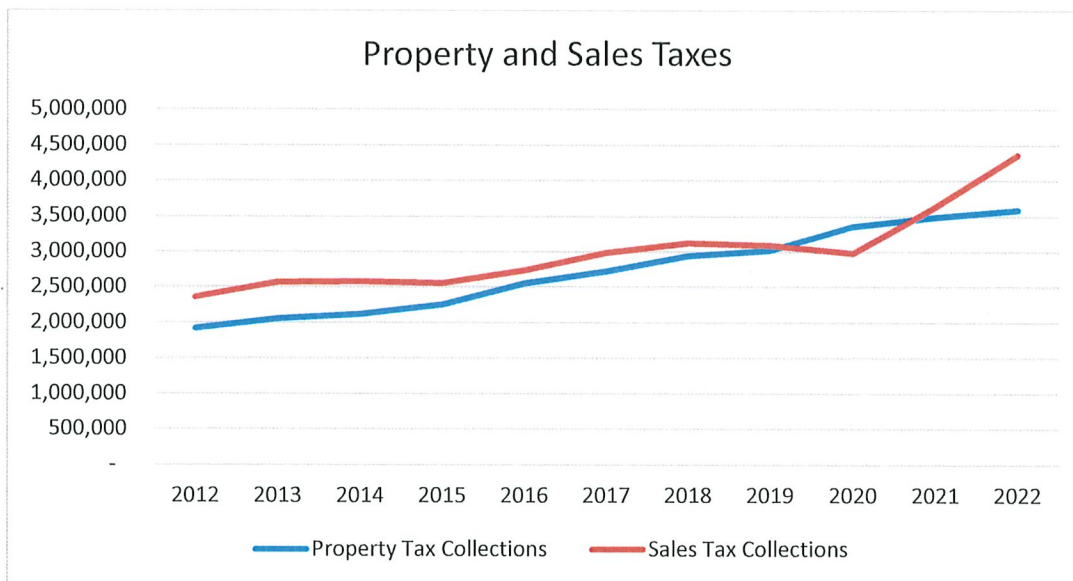
- Economic Development
- Community Development
- Main Street
- Historic Preservation
- Tourism

**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 2022-23 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

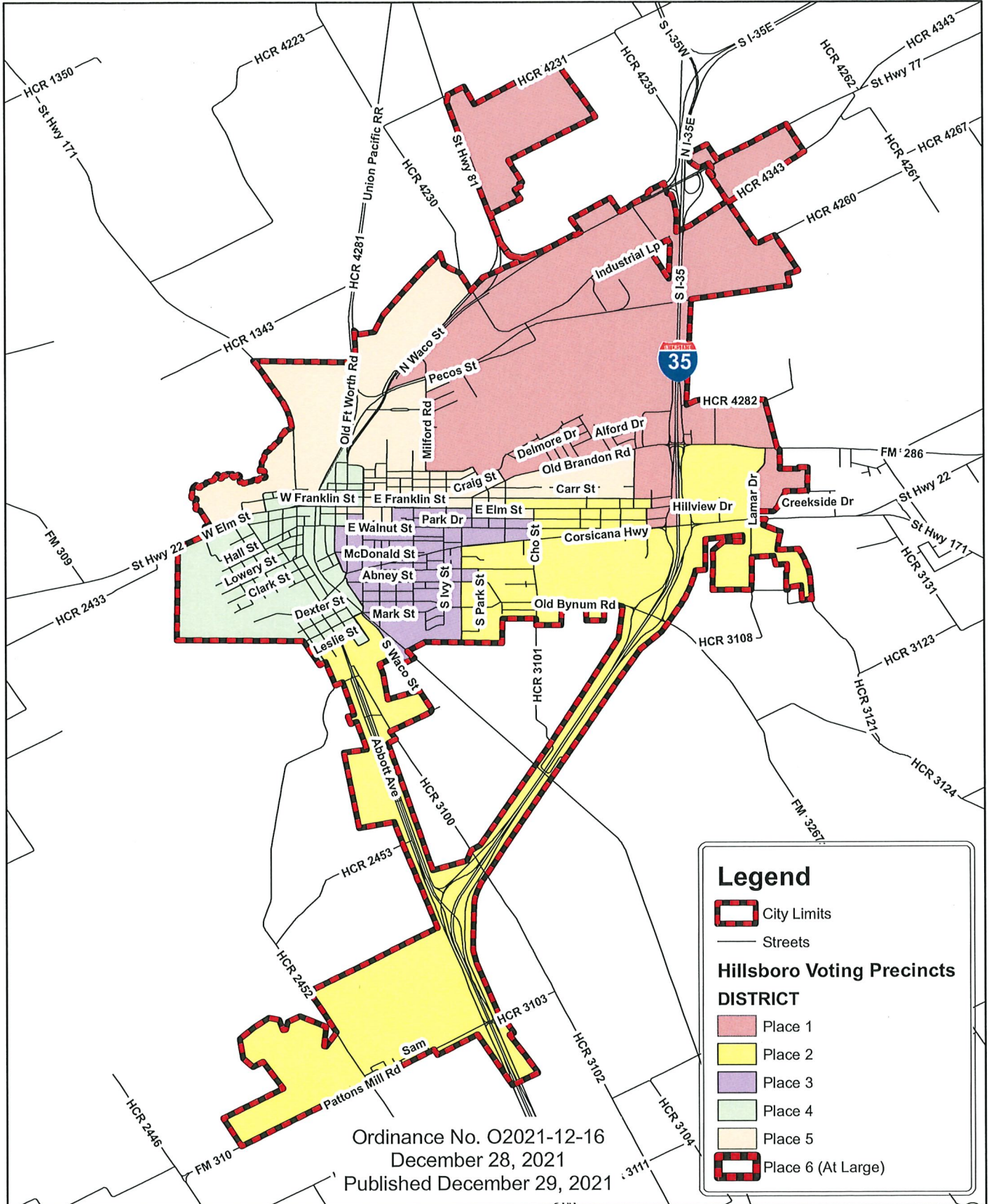
DANA ROBINSON, PLACE THREE

FRANCES ZARATE, PLACE FOUR

LEANN RICHMOND, PLACE FIVE



#### CITY MANAGER

MEGAN HENDERSON









Ordinance No. O2021-12-16  
 December 28, 2021  
 Published December 29, 2021

**Legend**

-  City Limits
-  Streets

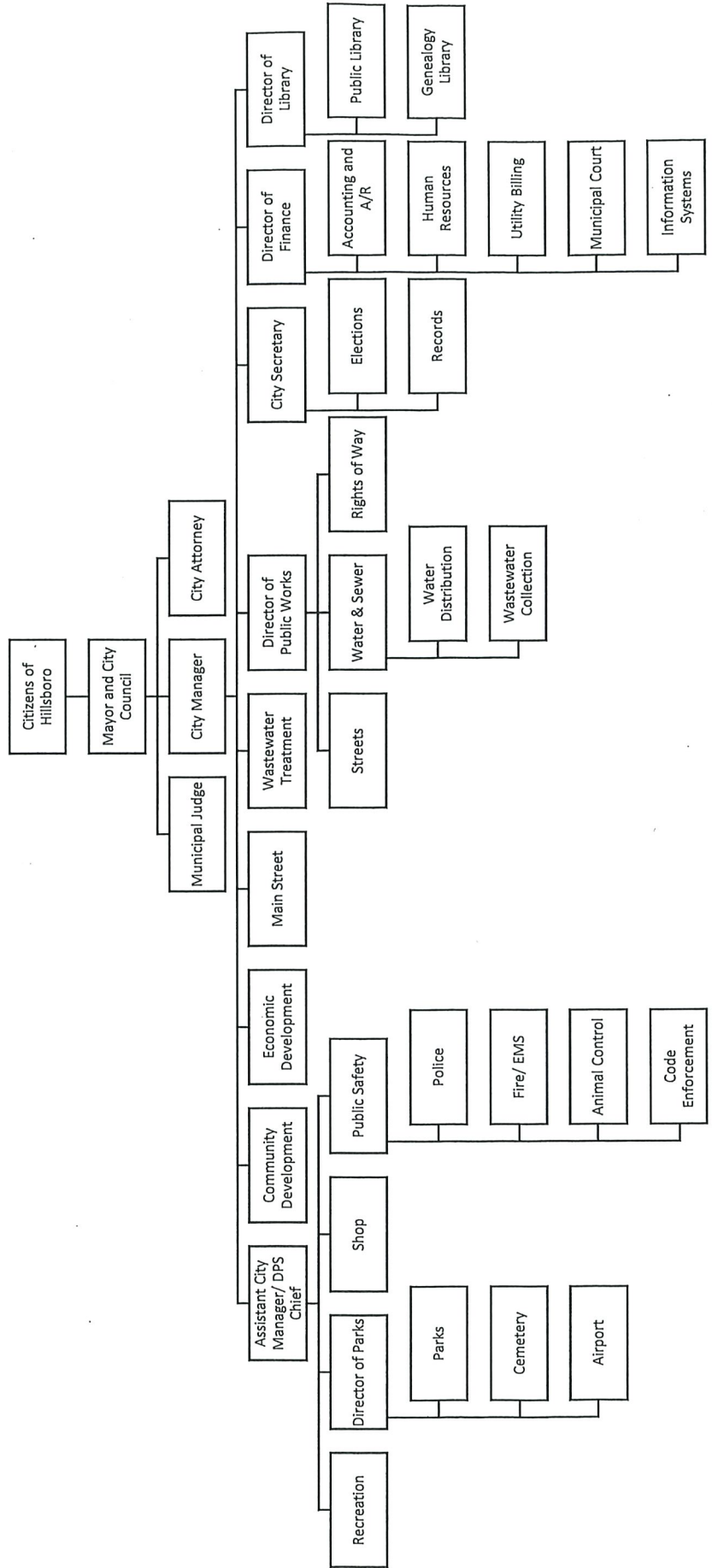
**Hillsboro Voting Precincts**

**DISTRICT**

-  Place 1
-  Place 2
-  Place 3
-  Place 4
-  Place 5
-  Place 6 (At Large)



# Hillsboro TEXAS



## **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 2022-2023**

July 22, 2022	Deadline for Chief Appraiser to Certify Rolls to Taxing Units
July 26, 2022	<b>Budget Workshop</b> - Hear a Presentation and Deliberate on a Report by the Finance Director Concerning Preliminary Budget Projections
August 16, 2022	<b>Regular Council Meeting</b> -Hear and Deliberate on a Presentation Regarding the Proposed 2022-2023 Budget
August 16, 2022	<b>Regular Council Meeting</b> -Propose a 2022 Ad Valorem Tax Rate and Set Dates for Public Hearings
August 22, 2022	<b>Publication</b> of Public Notice and Hearings on the Proposed 2022-2023 Operating Budget in Hillsboro Newspaper
Sept. 20, 2022	<b>Regular Council Meeting</b> - Hold a Public Hearing, First Reading and Deliberate on an Ordinance Amending the Fiscal Year 2021-2022 Budget.
Sept. 20, 2022	<b>Regular Council Meeting</b> - Hold a Public Hearing to Adopt a 2022 Ad Valorem Tax Rate That Exceeds the No-New-Revenue Tax Rate (NNR) But Does Not Exceed the Voter-Approval Tax Rate (VAR)
Sept. 20, 2022	<b>Regular Council Meeting</b> - Hold a Public Hearing, First Reading and Deliberate on an Ordinance Adopting the Budget for Fiscal Year 2022-2023
Sept. 20, 2022	<b>Regular Council Meeting</b> - Hold a Public Hearing, First Reading and Deliberate on an Ordinance Adopting the Tax Rate for the Fiscal Year 2022-2023
Sept. 27, 2022	<b>Special Council Meeting</b> - Hold a Public Hearing, Second Reading and Deliberate and Act on an Ordinance Amending the Fiscal Year 2021-2022 Budget.
Sept. 27, 2022	<b>Special Council Meeting</b> - Hold a Public Hearing, Second Reading, Deliberate and Act on an Ordinance Adopting the Budget for Fiscal Year 2022-2023
Sept. 27, 2022	<b>Special Council Meeting</b> - Hold a Public Hearing, Second Reading, Deliberate and Act on an Ordinance Adopting the Tax Rate for the Fiscal Year 2022-2023

Office of City Secretary (254) 582-3271 Ext. 2410 smcfadden@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 \$11,879,200 in the 2022-23 fiscal year in support of 19 departments and divisions. New Departments for the 2023 budget year include the City Secretary office and Main Street department. 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**

	<u>ACTUAL</u> <u>9/30/21</u>	<u>BUDGET</u> <u>9/30/22</u>	<u>ACTUAL</u> <u>YEAR</u> <u>TO DATE</u>	<u>YEAR</u> <u>END</u> <u>PROJECTION</u>	<u>ADOPTED</u> <u>2023</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>
<b>REVENUES</b>						
Taxes:						
Ad valorem	3,571,526.84	3,550,000.00	3,700,771.02	3,812,900.00	4,243,000.00	693,000.00
Sales	4,054,819.11	3,400,000.00	3,881,149.67	3,787,600.00	3,687,600.00	287,600.00
Franchise	526,181.22	518,000.00	476,269.89	585,000.00	552,000.00	34,000.00
Other	75,098.39	58,500.00	70,996.99	73,500.00	70,500.00	12,000.00
Licenses and permits	27,393.10	21,150.00	72,592.40	74,300.00	44,000.00	22,850.00
Fines and forfeitures	584,576.30	581,775.00	407,398.83	471,400.00	472,600.00	(109,175.00)
Intergovernmental	391,679.70	7,500.00	17,510.33	17,200.00	559,600.00	552,100.00
Interest and penalties	4,592.82	5,750.00	20,238.09	23,000.00	14,000.00	8,250.00
Charges for services	171,766.78	177,000.00	113,691.06	143,000.00	133,000.00	(44,000.00)
Cemetery lot sales and fees	44,922.61	27,100.00	42,118.39	43,300.00	43,100.00	16,000.00
Contributions	184,450.21	169,250.00	151,160.37	186,465.00	170,550.00	1,300.00
Other	61,447.53	16,500.00	192,757.53	192,600.00	30,250.00	13,750.00
Total revenues	<u>9,698,454.61</u>	<u>8,532,525.00</u>	<u>9,146,654.57</u>	<u>9,410,265.00</u>	<u>10,020,200.00</u>	<u>1,487,675.00</u>
<b>EXPENDITURES</b>						
Legislative	1,760.77	21,055.00	17,874.50	18,971.00	20,980.00	(75.00)
Administration	543,601.21	516,135.00	502,153.01	551,255.00	715,600.00	199,465.00
City Secretary	-	-	-	-	174,770.00	174,770.00
Streets	525,191.57	695,905.00	524,202.46	620,965.00	922,350.00	226,445.00
Police	2,999,236.06	3,278,630.00	2,728,758.37	3,472,425.00	4,986,380.00	1,707,750.00
Library	440,939.89	486,665.00	413,195.93	453,790.00	541,050.00	54,385.00
Fire	1,833,841.35	1,622,910.00	1,522,794.35	1,860,450.00	1,803,245.00	180,335.00
Municipal Court	210,113.25	250,105.00	156,092.94	198,315.00	250,935.00	830.00
Parks	290,014.61	332,965.00	292,471.75	325,205.00	416,565.00	83,600.00
Recreation	243,588.07	234,505.00	254,359.87	307,950.00	392,065.00	157,560.00
Maintenance shop	196,067.59	256,230.00	151,171.80	234,155.00	230,750.00	(25,480.00)
Cemetery	99,471.63	100,450.00	94,889.10	93,585.00	102,950.00	2,500.00
Community development	201,690.85	96,415.00	325,498.87	340,515.00	229,495.00	133,080.00
Legal	48,649.49	51,495.00	44,152.38	50,990.00	51,725.00	230.00
Finance	484,287.97	304,555.00	270,378.00	355,285.00	331,410.00	26,855.00
Information systems	106,415.88	117,070.00	93,404.70	118,610.00	126,975.00	9,905.00
Animal control	76,706.40	108,230.00	62,317.75	102,655.00	115,145.00	6,915.00
Code Enforcement	223,523.14	336,205.00	229,181.41	235,642.00	298,455.00	(37,750.00)
Main Street	-	-	-	-	168,355.00	168,355.00
Total expenditures	<u>8,525,099.73</u>	<u>8,809,525.00</u>	<u>7,682,897.19</u>	<u>9,340,763.00</u>	<u>11,879,200.00</u>	<u>3,069,675.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,173,354.88</u>	<u>(277,000.00)</u>	<u>1,463,757.38</u>	<u>69,502.00</u>	<u>(1,859,000.00)</u>	<u>(1,582,000.00)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Capital Lease Proceeds	276,180.23	-	-	-	1,382,000.00	1,382,000.00
Transfer in	327,000.00	327,000.00	-	624,000.00	527,000.00	200,000.00
Transfers Out	(341,189.52)	(50,000.00)	-	(50,000.00)	(50,000.00)	-
Total other financing sources (uses)	<u>261,990.71</u>	<u>277,000.00</u>	<u>-</u>	<u>574,000.00</u>	<u>1,859,000.00</u>	<u>1,582,000.00</u>
<b>CHANGE IN FUND BALANCE</b>	<u>1,435,345.59</u>	<u>-</u>	<u>1,463,757.38</u>	<u>643,502.00</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING</b>	<u>1,599,252.04</u>	<u>3,034,597.63</u>	<u>3,034,597.63</u>	<u>3,034,597.63</u>	<u>3,034,597.63</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>3,034,597.63</u>	<u>3,034,597.63</u>	<u>4,498,355.01</u>	<u>3,678,099.63</u>	<u>3,034,597.63</u>	<u>-</u>

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

	<u>ACTUAL 9/30/21</u>	<u>BUDGET 9/30/22</u>	<u>ACTUAL YEAR TO DATE</u>	<u>YEAR END PROJECTION</u>	<u>ADOPTED 2023 BUDGET</u>	<u>BUDGET DIFFERENCE</u>
<b>EXPENDITURES</b>						
Legislative						
Personnel	201.30	275.00	182.47	231.00	200.00	(75.00)
Supplies	266.64	800.00	667.65	750.00	800.00	-
Services	1,155.00	19,920.00	16,964.71	17,920.00	19,920.00	-
Maintenance	137.83	60.00	59.67	70.00	60.00	-
<u>Total Legislative</u>	<u>1,760.77</u>	<u>21,055.00</u>	<u>17,874.50</u>	<u>18,971.00</u>	<u>20,980.00</u>	<u>(75.00)</u>
Administration						
Personnel	312,541.66	301,285.00	301,662.43	313,505.00	253,350.00	(47,935.00)
Supplies	7,397.46	5,250.00	3,875.15	5,250.00	4,500.00	(750.00)
Services	217,247.28	203,150.00	187,618.58	222,800.00	451,750.00	248,600.00
Maintenance	5,520.97	5,450.00	8,004.34	8,700.00	5,000.00	(450.00)
Minor Equipment	893.84	1,000.00	992.51	1,000.00	1,000.00	-
Capital Outlay	-	-	-	-	-	-
<u>Total Administration</u>	<u>543,601.21</u>	<u>516,135.00</u>	<u>502,153.01</u>	<u>551,255.00</u>	<u>715,600.00</u>	<u>199,465.00</u>
City Secretary						
Personnel	-	-	-	-	147,770.00	147,770.00
Supplies	-	-	-	-	3,050.00	3,050.00
Services	-	-	-	-	19,700.00	19,700.00
Maintenance	-	-	-	-	3,250.00	3,250.00
Minor Equipment	-	-	-	-	1,000.00	1,000.00
Capital Outlay	-	-	-	-	-	-
<u>Total City Secretary</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>174,770.00</u>	<u>174,770.00</u>
Streets						
Personnel	245,927.03	374,370.00	272,623.28	286,250.00	462,020.00	87,650.00
Supplies	19,183.39	26,315.00	21,639.19	27,465.00	31,915.00	5,600.00
Services	138,603.48	128,775.00	119,760.33	128,375.00	154,975.00	26,200.00
Maintenance	67,961.78	130,970.00	64,998.70	120,845.00	142,270.00	11,300.00
Minor Equipment	-	500.00	-	-	-	(500.00)
Capital Outlay	29,737.98	-	34,016.87	34,250.00	120,000.00	120,000.00
Debt Service	23,777.91	34,975.00	11,164.09	23,780.00	11,170.00	(23,805.00)
<u>Total Streets</u>	<u>525,191.57</u>	<u>695,905.00</u>	<u>524,202.46</u>	<u>620,965.00</u>	<u>922,350.00</u>	<u>226,445.00</u>
Police						
Personnel	2,511,498.31	2,733,430.00	2,117,862.18	2,725,100.00	3,189,800.00	456,370.00
Supplies	118,056.13	161,300.00	138,594.77	162,800.00	170,300.00	9,000.00
Services	185,672.48	192,770.00	146,731.59	182,770.00	171,270.00	(21,500.00)
Maintenance	46,769.24	53,300.00	46,803.07	56,500.00	55,200.00	1,900.00
Minor Equipment	17,195.56	18,000.00	18,339.53	20,000.00	18,000.00	-
Capital Outlay	12,490.00	-	140,860.00	217,605.00	1,262,000.00	1,262,000.00
Debt Service	107,554.34	119,830.00	119,567.23	107,650.00	119,810.00	(20.00)
<u>Total Police</u>	<u>2,999,236.06</u>	<u>3,278,630.00</u>	<u>2,728,758.37</u>	<u>3,472,425.00</u>	<u>4,986,380.00</u>	<u>1,707,750.00</u>
Library						
Personnel	325,068.40	352,615.00	317,417.28	326,540.00	401,600.00	48,985.00
Supplies	6,342.85	11,650.00	7,529.83	11,300.00	11,650.00	-
Services	67,471.28	68,400.00	48,676.92	61,450.00	62,800.00	(5,600.00)
Maintenance	21,187.18	19,000.00	17,362.96	19,500.00	19,000.00	-
Minor Equipment	2,407.41	4,000.00	3,331.23	4,000.00	10,000.00	6,000.00
Capital Outlay	18,462.77	31,000.00	18,877.71	31,000.00	36,000.00	5,000.00
<u>Total Library</u>	<u>440,939.89</u>	<u>486,665.00</u>	<u>413,195.93</u>	<u>453,790.00</u>	<u>541,050.00</u>	<u>54,385.00</u>
Fire						
Personnel	1,349,205.01	1,060,350.00	1,133,632.69	1,309,790.00	1,234,050.00	173,700.00
Supplies	98,394.60	130,300.00	85,280.48	126,250.00	127,300.00	(3,000.00)

	<i>ACTUAL</i> <i>9/30/21</i>	<i>BUDGET</i> <i>9/30/22</i>	<i>ACTUAL</i> <i>YEAR</i> <i>TO DATE</i>	<i>YEAR</i> <i>END</i> <i>PROJECTION</i>	<i>ADOPTED</i> <i>2023</i> <i>BUDGET</i>	<i>BUDGET</i> <i>DIFFERENCE</i>
Services	92,310.88	157,250.00	92,613.73	127,800.00	146,800.00	(10,450.00)
Maintenance	48,299.37	26,100.00	35,184.41	48,600.00	47,100.00	21,000.00
Minor Equipment	6,739.17	10,000.00	7,535.24	10,000.00	10,000.00	-
Capital Outlay	-	-	240.02	-	-	-
Debt Service	238,892.32	238,910.00	168,307.78	238,010.00	237,995.00	(915.00)
<b>Total Fire</b>	<b>1,833,841.35</b>	<b>1,622,910.00</b>	<b>1,522,794.35</b>	<b>1,860,450.00</b>	<b>1,803,245.00</b>	<b>180,335.00</b>
Municipal Court						
Personnel	165,000.63	198,780.00	130,297.41	165,390.00	212,660.00	13,880.00
Supplies	4,239.92	4,625.00	4,918.24	5,745.00	5,475.00	850.00
Services	39,672.07	44,450.00	20,338.51	25,880.00	30,300.00	(14,150.00)
Maintenance	1,200.63	1,250.00	538.78	1,300.00	1,500.00	250.00
Minor Equipment	-	1,000.00	-	-	1,000.00	-
Capital Outlay	-	-	-	-	-	-
<b>Total Municipal Court</b>	<b>210,113.25</b>	<b>250,105.00</b>	<b>156,092.94</b>	<b>198,315.00</b>	<b>250,935.00</b>	<b>830.00</b>
Parks						
Personnel	169,868.40	197,495.00	174,467.15	183,545.00	272,500.00	75,005.00
Supplies	17,746.15	25,600.00	25,282.42	32,100.00	32,850.00	7,250.00
Services	16,582.45	23,680.00	16,497.57	22,630.00	21,375.00	(2,305.00)
Maintenance	65,004.99	73,180.00	61,543.63	73,920.00	75,830.00	2,650.00
Minor Equipment	1,751.99	2,000.00	3,679.99	2,000.00	3,000.00	1,000.00
Capital Outlay	12,800.00	-	-	-	-	-
Debt Service	6,260.63	11,010.00	11,000.99	11,010.00	11,010.00	-
<b>Total Parks</b>	<b>290,014.61</b>	<b>332,965.00</b>	<b>292,471.75</b>	<b>325,205.00</b>	<b>416,565.00</b>	<b>83,600.00</b>
Recreation						
Personnel	175,410.95	163,430.00	185,233.21	229,500.00	229,720.00	66,290.00
Supplies	31,011.01	32,730.00	15,300.11	24,450.00	24,400.00	(8,330.00)
Services	20,038.49	27,950.00	25,484.36	28,400.00	58,050.00	30,100.00
Maintenance	2,942.96	5,150.00	23,401.84	25,350.00	10,150.00	5,000.00
Minor Equipment	1,384.66	500.00	199.99	250.00	1,000.00	500.00
Capital Outlay	12,800.00	-	-	-	64,000.00	64,000.00
Debt Service	-	4,745.00	4,740.36	-	4,745.00	-
<b>Total Recreation</b>	<b>243,588.07</b>	<b>234,505.00</b>	<b>254,359.87</b>	<b>307,950.00</b>	<b>392,065.00</b>	<b>157,560.00</b>
Maintenance shop						
Personnel	60,654.80	81,015.00	48,667.23	73,285.00	69,540.00	(11,475.00)
Supplies	67,076.82	72,100.00	44,053.84	57,200.00	57,050.00	(15,050.00)
Services	5,779.66	9,995.00	5,691.88	7,290.00	7,340.00	(2,655.00)
Maintenance	62,556.31	92,120.00	52,670.71	95,880.00	95,820.00	3,700.00
Minor Equipment	-	1,000.00	88.14	500.00	1,000.00	-
Capital Outlay	-	-	-	-	-	-
<b>Total Maintenance shop</b>	<b>196,067.59</b>	<b>256,230.00</b>	<b>151,171.80</b>	<b>234,155.00</b>	<b>230,750.00</b>	<b>(25,480.00)</b>
Cemetery						
Personnel	22,188.55	23,540.00	19,720.36	21,475.00	26,040.00	2,500.00
Supplies	165.12	250.00	162.36	250.00	250.00	-
Services	73,417.35	74,510.00	63,472.99	70,860.00	74,510.00	-
Maintenance	3,700.61	2,150.00	473.39	1,000.00	2,150.00	-
Minor Equipment	-	-	-	-	-	-
Capital Outlay	-	-	11,060.00	-	-	-
<b>Total Cemetery</b>	<b>99,471.63</b>	<b>100,450.00</b>	<b>94,889.10</b>	<b>93,585.00</b>	<b>102,950.00</b>	<b>2,500.00</b>
Community development						
Personnel	63,469.72	59,315.00	80,771.10	87,165.00	160,395.00	101,080.00
Supplies	1,427.19	2,500.00	1,665.25	2,500.00	3,500.00	1,000.00
Services	27,086.76	25,100.00	47,839.11	45,800.00	59,100.00	34,000.00
Maintenance	1,556.05	8,500.00	59.67	2,500.00	5,500.00	(3,000.00)
Minor Equipment	929.00	1,000.00	2,099.52	2,550.00	1,000.00	-
Capital Outlay	107,222.13	-	193,064.22	200,000.00	-	-
<b>Total Community development</b>	<b>201,690.85</b>	<b>96,415.00</b>	<b>325,498.87</b>	<b>340,515.00</b>	<b>229,495.00</b>	<b>133,080.00</b>
Legal						

	<i>ACTUAL</i> <i>9/30/21</i>	<i>BUDGET</i> <i>9/30/22</i>	<i>ACTUAL</i> <i>YEAR</i> <i>TO DATE</i>	<i>YEAR</i> <i>END</i> <i>PROJECTION</i>	<i>ADOPTED</i> <i>2023</i> <i>BUDGET</i>	<i>BUDGET</i> <i>DIFFERENCE</i>
Personnel	48,537.38	48,905.00	41,095.04	48,400.00	48,605.00	(300.00)
Services	-	2,470.00	2,938.00	2,470.00	2,970.00	500.00
Maintenance	112.11	120.00	119.34	120.00	150.00	30.00
<b>Total Legal</b>	<b>48,649.49</b>	<b>51,495.00</b>	<b>44,152.38</b>	<b>50,990.00</b>	<b>51,725.00</b>	<b>230.00</b>
<b>Finance</b>						
Personnel	261,166.08	255,055.00	218,755.68	295,735.00	274,660.00	19,605.00
Supplies	4,726.53	5,100.00	4,583.26	5,550.00	5,600.00	500.00
Services	215,381.19	41,500.00	46,119.37	52,300.00	48,750.00	7,250.00
Maintenance	1,550.65	1,900.00	919.69	1,700.00	1,400.00	(500.00)
Minor Equipment	1,463.52	1,000.00	-	-	1,000.00	-
Capital Outlay	-	-	-	-	-	-
<b>Total Finance</b>	<b>484,287.97</b>	<b>304,555.00</b>	<b>270,378.00</b>	<b>355,285.00</b>	<b>331,410.00</b>	<b>26,855.00</b>
<b>Information systems</b>						
Personnel	91,262.61	93,495.00	79,280.45	94,760.00	102,325.00	8,830.00
Supplies	2,129.65	1,650.00	837.30	1,650.00	1,650.00	-
Services	4,225.95	8,475.00	4,806.38	9,075.00	9,550.00	1,075.00
Maintenance	641.14	5,950.00	2,428.19	5,925.00	5,950.00	-
Minor Equipment	8,156.53	1,500.00	1,056.65	1,200.00	1,500.00	-
Capital Outlay	-	6,000.00	4,995.73	6,000.00	6,000.00	-
<b>Total Information systems</b>	<b>106,415.88</b>	<b>117,070.00</b>	<b>93,404.70</b>	<b>118,610.00</b>	<b>126,975.00</b>	<b>9,905.00</b>
<b>Animal control</b>						
Personnel	59,181.23	84,410.00	46,640.43	75,835.00	87,735.00	3,325.00
Supplies	6,961.47	8,910.00	8,256.50	11,910.00	12,500.00	3,590.00
Services	2,121.70	3,350.00	964.84	3,350.00	3,350.00	-
Maintenance	7,628.13	11,060.00	6,371.00	11,060.00	11,060.00	-
Minor Equipment	813.87	500.00	84.98	500.00	500.00	-
<b>Total Animal control</b>	<b>76,706.40</b>	<b>108,230.00</b>	<b>62,317.75</b>	<b>102,655.00</b>	<b>115,145.00</b>	<b>6,915.00</b>
<b>Code Enforcement</b>						
Personnel	103,880.23	191,805.00	113,243.02	100,742.00	142,955.00	(48,850.00)
Supplies	9,179.01	8,000.00	11,397.66	13,800.00	13,300.00	5,300.00
Services	94,805.60	122,700.00	85,446.58	105,100.00	122,700.00	-
Maintenance	14,158.30	10,700.00	19,094.15	16,000.00	16,500.00	5,800.00
Minor Equipment	1,500.00	3,000.00	-	-	3,000.00	-
Capital Outlay	-	-	-	-	-	-
<b>Total Code Enforcement</b>	<b>223,523.14</b>	<b>336,205.00</b>	<b>229,181.41</b>	<b>235,642.00</b>	<b>298,455.00</b>	<b>(37,750.00)</b>
<b>Main Street</b>						
Personnel	-	-	-	-	142,955.00	142,955.00
Supplies	-	-	-	-	5,100.00	5,100.00
Services	-	-	-	-	7,300.00	7,300.00
Maintenance	-	-	-	-	10,000.00	10,000.00
Minor Equipment	-	-	-	-	3,000.00	3,000.00
Capital Outlay	-	-	-	-	-	-
<b>Total Main Street</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>168,355.00</b>	<b>168,355.00</b>
<b>Total expenditures</b>	<b>8,525,099.73</b>	<b>8,809,525.00</b>	<b>7,682,897.19</b>	<b>9,340,763.00</b>	<b>11,879,200.00</b>	<b>3,069,675.00</b>

**CITY OF HILLSBORO  
REVENUE LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
<b>EVENUES</b>								
10	4000-00-00	Ad Valorem Taxes Current	3,450,400.36	3,475,000.00	3,581,754.44	3,700,000.00	4,123,100.00	648,100.00
10	4001-00-00	Ad Valorem Taxes Delinquent	99,011.69	67,000.00	92,718.09	88,000.00	95,000.00	28,000.00
10	4002-00-00	Ad Valorem Taxes Rebates	(31,736.23)	(32,000.00)	(30,052.39)	(30,100.00)	(30,100.00)	1,900.00
10	4003-00-00	Penalty & Interest	53,851.02	40,000.00	56,350.88	55,000.00	55,000.00	15,000.00
		<b>TOTAL AD VALOREM TAXES</b>	<b>3,571,526.84</b>	<b>3,550,000.00</b>	<b>3,700,771.02</b>	<b>3,812,900.00</b>	<b>4,243,000.00</b>	<b>693,000.00</b>
10	4004-00-00	Sales Tax Revenue	4,054,819.11	3,400,000.00	3,893,466.04	3,800,000.00	3,700,000.00	300,000.00
10	4008-00-00	Sales Tax Rebates	-	-	(12,316.37)	(12,400.00)	(12,400.00)	(12,400.00)
		<b>TOTAL SALES TAXES</b>	<b>4,054,819.11</b>	<b>3,400,000.00</b>	<b>3,881,149.67</b>	<b>3,787,600.00</b>	<b>3,687,600.00</b>	<b>287,600.00</b>
10	4010-00-00	Franchise Tax - Electric	352,954.70	360,000.00	267,122.87	360,000.00	350,000.00	(10,000.00)
10	4011-00-00	Franchise Tax - Phone	35,132.10	33,000.00	25,097.33	33,000.00	33,000.00	-
10	4012-00-00	Franchise Tax - Gas	89,956.81	90,000.00	140,175.39	150,000.00	125,000.00	35,000.00
10	4013-00-00	Franchise Tax - Cable	5,711.03	-	3,683.64	4,000.00	4,000.00	4,000.00
10	4014-00-00	Franchise Tax - Refuse	42,426.58	35,000.00	40,190.66	38,000.00	40,000.00	5,000.00
		<b>TOTAL FRANCHISE TAXES</b>	<b>526,181.22</b>	<b>518,000.00</b>	<b>476,269.89</b>	<b>585,000.00</b>	<b>552,000.00</b>	<b>34,000.00</b>
10	4006-00-00	Mixed Alcoholic Taxes	15,229.28	15,500.00	15,807.73	15,500.00	15,500.00	-
10	4007-00-00	Bingo Receipts Tax	59,869.11	43,000.00	55,189.26	58,000.00	55,000.00	12,000.00
		<b>TOTAL OTHER TAXES</b>	<b>75,098.39</b>	<b>58,500.00</b>	<b>70,996.99</b>	<b>73,500.00</b>	<b>70,500.00</b>	<b>12,000.00</b>
10	4110-00-00	Plumbing Permits	3,235.00	3,000.00	6,649.50	6,800.00	6,000.00	3,000.00
10	4112-00-00	Mechanical Permits	1,335.00	1,000.00	3,705.00	3,500.00	3,500.00	2,500.00
10	4113-00-00	Sign Permits	148.00	750.00	1,732.00	1,800.00	1,800.00	1,050.00
10	4114-00-00	Swimming Pool Permits	80.00	-	80.00	-	-	-
10	4115-00-00	Building Permits	12,566.85	7,000.00	45,896.40	47,000.00	20,000.00	13,000.00
10	4116-00-00	Zoning Plan/Plat Fees	200.00	500.00	2,250.00	2,500.00	2,000.00	1,500.00
10	4120-00-00	Peddler Permits	1,350.00	1,000.00	1,560.00	1,400.00	1,300.00	300.00
10	4126-00-00	Garage Sale Permits	975.00	1,200.00	859.00	1,000.00	1,000.00	(200.00)
10	4129-00-00	Miscellaneous Permits	1,228.25	1,200.00	2,645.50	2,500.00	2,500.00	1,300.00
10	4130-00-00	License Fees	1,850.00	1,500.00	2,305.00	2,400.00	2,000.00	500.00
10	4132-00-00	Historic Preservation Incentives	800.00	800.00	400.00	400.00	400.00	(400.00)
10	4133-00-00	Liquor License	3,625.00	3,200.00	4,510.00	5,000.00	3,500.00	300.00
		<b>TOTAL LICENSE AND PERMITS</b>	<b>27,393.10</b>	<b>21,150.00</b>	<b>72,592.40</b>	<b>74,300.00</b>	<b>44,000.00</b>	<b>22,850.00</b>
10	5000-00-00	Municipal Court Technology	13,296.88	14,000.00	9,076.40	10,000.00	13,000.00	(1,000.00)
10	5001-00-00	Municipal Court Security	14,713.12	13,275.00	10,209.03	11,000.00	13,000.00	(275.00)
10	5003-00-00	Pay Plan City	2,695.78	2,500.00	1,953.80	2,500.00	2,500.00	-
10	5004-00-00	Municipal Court Jury Fund	249.21	200.00	179.17	200.00	200.00	-
10	5005-00-00	MC Truancy Prevention Fund	12,460.48	12,000.00	8,959.76	11,000.00	11,000.00	(1,000.00)
10	5010-00-00	Police Fines	323,265.81	330,000.00	224,458.68	250,000.00	250,000.00	(80,000.00)
10	5014-00-00	North American CMV Citations	217,001.62	200,000.00	145,245.85	180,000.00	175,000.00	(25,000.00)
10	5015-00-00	Library Fines	966.14	800.00	1,219.98	1,200.00	900.00	100.00
10	5021-00-00	Court Collection Fees	(1,222.74)	8,000.00	5,396.16	4,500.00	6,000.00	(2,000.00)
10	5110-00-00	Animal Control Fees	1,150.00	1,000.00	700.00	1,000.00	1,000.00	-
		<b>TOTAL FINES AND FORFEITURES</b>	<b>584,576.30</b>	<b>581,775.00</b>	<b>407,398.83</b>	<b>471,400.00</b>	<b>472,600.00</b>	<b>(109,175.00)</b>
10	4212-00-00	State Grants - Police Depart	5,406.50	-	-	-	-	-
10	4213-00-00	State Grants	375,936.00	-	-	-	-	-
10	4223-00-00	E-Rate Discount Reimb	7,920.96	5,000.00	15,414.88	15,000.00	7,400.00	2,400.00
10	4231-00-00	Grants - ARPA	-	-	-	-	550,000.00	550,000.00
10	5002-00-00	LEOSE - Peace Officer Allocation	2,416.24	2,500.00	2,095.45	2,200.00	2,200.00	(300.00)
		<b>TOTAL INTERGOVERNMENTAL</b>	<b>391,679.70</b>	<b>7,500.00</b>	<b>17,510.33</b>	<b>17,200.00</b>	<b>559,600.00</b>	<b>552,100.00</b>
10	5410-00-00	Interest-Investments	4,592.82	5,750.00	20,238.09	23,000.00	14,000.00	8,250.00
		<b>TOTAL INTEREST AND PENALTIES</b>	<b>4,592.82</b>	<b>5,750.00</b>	<b>20,238.09</b>	<b>23,000.00</b>	<b>14,000.00</b>	<b>8,250.00</b>
10	4315-00-00	Photocopies	4,369.64	4,500.00	2,938.05	3,500.00	3,500.00	(1,000.00)
10	4316-00-00	Interlibrary Loan Funding	1,517.50	-	-	-	-	-
10	5011-00-00	Fire - Collection Fees	11,780.58	11,000.00	5,671.20	8,000.00	8,000.00	(3,000.00)
10	5125-00-00	Park Facility Use Fees	1,825.00	1,500.00	1,425.00	1,500.00	1,500.00	-
10	5126-00-00	EMS Collection	152,274.06	160,000.00	103,656.81	130,000.00	120,000.00	(40,000.00)
		<b>TOTAL CHARGES FOR SERVICES</b>	<b>171,766.78</b>	<b>177,000.00</b>	<b>113,691.06</b>	<b>143,000.00</b>	<b>133,000.00</b>	<b>(44,000.00)</b>

**CITY OF HILLSBORO**  
**REVENUE LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10		Cemetary Open/Close Fee	7,650.00	6,500.00	5,850.00	7,000.00	7,000.00	500.00
10	5220-00-00	Cemetary Lot Sales	36,597.61	20,000.00	35,167.39	35,000.00	35,000.00	15,000.00
10	5224-00-00	Cemetary Curbing Permits	425.00	350.00	1,101.00	1,200.00	1,000.00	650.00
10	5225-00-00	Cemetary Contractor Permits	250.00	250.00	-	100.00	100.00	(150.00)
		<b>TOTAL CEMETARY LOT SALES AND FEES</b>	<b>44,922.61</b>	<b>27,100.00</b>	<b>42,118.39</b>	<b>43,300.00</b>	<b>43,100.00</b>	<b>16,000.00</b>
10	5216-00-00	Contributions Memorial Tree Bench	250.00	-	1,350.00	1,350.00	-	-
10	5218-00-00	Contributions Park	1,846.10	-	-	-	-	-
10	5219-00-00	Contributions Cemetary	52.01	-	2.68	-	-	-
10	5272-00-00	Contributions Gifts/Memorials	75.00	-	-	-	-	-
10	5273-00-00	Contributions Cleanup Hillsboro	670.00	250.00	365.00	365.00	250.00	-
10	5274-00-00	Contributions HISD Recreation	20,000.00	20,000.00	-	20,000.00	20,000.00	-
10	5276-00-00	Contributions Hill College	55,177.60	48,000.00	32,657.44	48,000.00	48,000.00	-
10	5277-00-00	Contributions HISD SRO	100,837.50	100,000.00	107,051.00	107,000.00	100,000.00	-
10	5278-00-00	Contributions Fire Prevention	-	-	7,500.00	7,500.00	-	-
10	5282-00-00	Fire and EMS Donations	3,600.00	500.00	1,300.00	1,300.00	1,300.00	800.00
10	5284-00-00	Police Department Donations	1,442.00	500.00	493.00	500.00	500.00	-
10	5286-00-00	Recreation Donations	500.00	-	441.25	450.00	500.00	500.00
		<b>TOTAL CONTRIBUTIONS</b>	<b>184,450.21</b>	<b>169,250.00</b>	<b>151,160.37</b>	<b>186,465.00</b>	<b>170,550.00</b>	<b>1,300.00</b>
10	4135-00-00	Cemetary Monument	1,175.00	750.00	475.00	750.00	750.00	-
10	4210-00-00	Insurance Proceeds	35,852.49	-	55,359.56	55,000.00	-	-
10	5116-00-00	Concessions Parks & Rec	620.34	750.00	565.21	750.00	1,000.00	250.00
10	5120-00-00	Sponsorship/Donation	-	-	705.33	700.00	-	-
10	5121-00-00	Tournament Income	7,800.00	2,500.00	4,396.00	4,300.00	500.00	(2,000.00)
10	5211-00-00	Shortages/Overages-Court	53.94	-	-	-	-	-
10	5244-00-00	Tax Sale	1,263.30	-	52,983.00	53,000.00	-	-
10	5260-00-00	Sale of Salvage	-	-	2,610.27	2,600.00	-	-
10	5265-00-00	Sale Street Material	131.00	-	-	-	-	-
10	5425-00-00	Miscellaneous Rev	12,223.46	12,500.00	19,013.51	19,500.00	13,000.00	500.00
10	5426-00-00	Miscellaneous Admin	-	-	555.25	-	-	-
10	5430-00-00	Reimb Exp Zoning/Plats	2,328.00	-	56,094.40	56,000.00	15,000.00	15,000.00
		<b>TOTAL OTHER REVENUES</b>	<b>61,447.53</b>	<b>16,500.00</b>	<b>192,757.53</b>	<b>192,600.00</b>	<b>30,250.00</b>	<b>13,750.00</b>
		<b>TOTAL REVENUE</b>	<b>9,698,454.61</b>	<b>8,532,525.00</b>	<b>9,146,654.57</b>	<b>9,410,265.00</b>	<b>10,020,200.00</b>	<b>1,487,675.00</b>



**CITY OF HILLSBORO**  
**LEGISLATIVE: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7111-01-00	Medicare Tax	11.20	30.00	8.84	13.00	15.00	(15.00)
10	7112-01-00	FICA Benefits	47.74	115.00	37.82	55.00	55.00	(60.00)
10	7113-01-00	Life Insurance	140.20	125.00	133.91	160.00	125.00	-
10	7116-01-00	Workers Comp Insurance	2.16	5.00	1.90	3.00	5.00	-
		<b>TOTAL LEGISLATIVE PERSONNEL</b>	<b>201.30</b>	<b>275.00</b>	<b>182.47</b>	<b>231.00</b>	<b>200.00</b>	<b>(75.00)</b>
10	7201-01-00	General Office Supplies	182.00	250.00	72.61	250.00	250.00	-
10	7209-01-00	Postage	-	50.00	-	-	50.00	-
10	7221-01-00	Other Supplies-Misc	84.64	500.00	595.04	500.00	500.00	-
		<b>TOTAL LEGISLATIVE SUPPLIES</b>	<b>266.64</b>	<b>800.00</b>	<b>667.65</b>	<b>750.00</b>	<b>800.00</b>	<b>-</b>
10	7310-01-00	Dues and Publications	65.00	1,400.00	-	500.00	1,400.00	-
10	7311-01-00	Training and Travel	320.00	3,000.00	1,225.71	1,500.00	3,000.00	-
10	7313-01-00	Special Services - Council Pay	770.00	720.00	610.00	720.00	720.00	-
10	7316-01-00	Special Services - Elections	-	7,000.00	129.00	200.00	7,000.00	-
10	7321-01-00	Misc. Services	-	300.00	-	-	300.00	-
10	7346-01-00	Membership High Speed Rail	-	7,500.00	-	-	7,500.00	-
10	7349-01-00	Spec Svcs Redistricting	-	-	15,000.00	15,000.00	-	-
		<b>TOTAL LEGISLATIVE SERVICES</b>	<b>1,155.00</b>	<b>19,920.00</b>	<b>16,964.71</b>	<b>17,920.00</b>	<b>19,920.00</b>	<b>-</b>
10	7404-01-00	Building Maintenance	71.80	-	-	-	-	-
10	7505-01-00	Computer Maintenance	66.03	60.00	59.67	70.00	60.00	-
		<b>TOTAL LEGISLATIVE MAINTENANCE</b>	<b>137.83</b>	<b>60.00</b>	<b>59.67</b>	<b>70.00</b>	<b>60.00</b>	<b>-</b>
		<b>TOTAL LEGISLATIVE</b>	<b>1,760.77</b>	<b>21,055.00</b>	<b>17,874.50</b>	<b>18,971.00</b>	<b>20,980.00</b>	<b>(75.00)</b>

**CITY OF HILLSBORO**  
**ADMINISTRATION: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-11-00	Salaries-Regular	231,693.63	222,500.00	222,371.45	230,000.00	185,500.00	(37,000.00)
10	7102-11-00	Salaries-Overtime	492.92	500.00	-	500.00	500.00	-
10	7103-11-00	Longevity Pay	2,208.00	1,200.00	1,296.00	2,210.00	50.00	(1,150.00)
10	7111-11-00	Medicare Tax	3,370.25	3,250.00	3,215.41	3,600.00	2,700.00	(550.00)
10	7112-11-00	Social Security Tax	14,410.71	13,850.00	13,749.04	15,500.00	11,500.00	(2,350.00)
10	7113-11-00	Life Insurance	195.62	205.00	184.93	200.00	150.00	(55.00)
10	7114-11-00	Hospitalization Insurance	32,459.96	32,500.00	33,737.21	32,000.00	29,000.00	(3,500.00)
10	7115-11-00	TMRS Retirement	26,372.08	25,800.00	25,811.88	28,000.00	22,700.00	(3,100.00)
10	7116-11-00	Workers Comp Insurance	700.10	650.00	648.70	750.00	600.00	(50.00)
10	7118-11-00	Gym/Health Club Dues	121.00	120.00	166.20	125.00	150.00	30.00
10	7119-11-00	Vision	57.31	210.00	-	120.00	-	(210.00)
10	7120-11-00	Long Term Disability	460.08	500.00	481.61	500.00	500.00	-
10	7121-11-00	Contract Labor	-	-	-	-	-	-
		<b>ADMINISTRATIVE PERSONNEL</b>	<b>312,541.66</b>	<b>301,285.00</b>	<b>301,662.43</b>	<b>313,505.00</b>	<b>253,350.00</b>	<b>(47,935.00)</b>
10	7201-11-00	General Office Supplies	1,266.35	2,500.00	1,772.67	2,000.00	2,500.00	-
10	7203-11-00	Janitorial Supplies	90.91	700.00	1,192.47	1,200.00	700.00	-
10	7209-11-00	Postage	77.44	300.00	149.91	300.00	300.00	-
10	7221-11-00	Other Supplies - Misc	1,637.20	1,750.00	760.10	1,750.00	1,000.00	(750.00)
10	7237-11-00	Pandemic/Epidemic	4,325.56	-	-	-	-	-
		<b>ADMINISTRATIVE SUPPLIES</b>	<b>7,397.46</b>	<b>5,250.00</b>	<b>3,875.15</b>	<b>5,250.00</b>	<b>4,500.00</b>	<b>(750.00)</b>
10	7301-11-00	Electric Service	8,859.79	7,500.00	6,269.63	8,000.00	4,000.00	(3,500.00)
10	7302-11-00	Telephone Service	3,755.43	4,500.00	2,420.07	4,000.00	3,000.00	(1,500.00)
10	7303-11-00	Gas Service	1,177.33	1,000.00	374.30	500.00	350.00	(650.00)
10	7304-11-00	Utilities Mobile & Pagers	1,296.77	2,900.00	1,203.94	1,800.00	1,500.00	(1,400.00)
10	7305-11-00	Advertising	1,267.15	1,000.00	189.85	500.00	1,000.00	-
10	7308-11-00	Printing	20.29	50.00	329.00	50.00	50.00	-
10	7309-11-00	General Insurance	5,823.07	6,000.00	6,722.11	7,000.00	4,000.00	(2,000.00)
10	7310-11-00	Dues & Publication	6,573.00	6,500.00	6,968.56	7,000.00	4,500.00	(2,000.00)
10	7311-11-00	Training & Travel	1,961.81	2,000.00	3,813.73	4,000.00	2,000.00	-
10	7314-11-00	Special Services - Janitorial	2,025.00	2,400.00	2,000.00	2,400.00	1,200.00	(1,200.00)
10	7315-11-00	City Manager Search	10,929.03	-	-	-	-	-
10	7319-11-00	Special Services - Hill CAD	154,129.79	150,000.00	126,343.35	155,000.00	164,000.00	14,000.00
10	7320-11-00	City Staff Expense	2,141.03	2,000.00	6,396.25	6,500.00	2,000.00	-
10	7321-11-00	Misc Services	5,528.50	500.00	13,290.87	14,000.00	500.00	-
10	7322-11-00	Rentals	6,756.64	6,000.00	5,470.45	6,200.00	4,500.00	(1,500.00)
10	7328-11-00	Special Services - Records	551.30	1,400.00	1,113.19	1,000.00	-	(1,400.00)
10	7333-11-00	Employee Physicals	-	-	181.00	200.00	-	-
10	7336-11-00	Filing Fees	808.53	900.00	1,070.35	950.00	900.00	-
10	7343-11-00	Moving Exp-City Manager	2,454.00	-	-	-	-	-
10	7345-11-00	Special Services - Bldg Maintenance	728.62	1,000.00	778.29	1,000.00	750.00	(250.00)
10	7351-11-00	Contingency	-	-	-	-	250,000.00	250,000.00
10	7353-11-00	Seasonal Displays	460.20	-	2,683.64	2,700.00	-	-
10	7357-11-00	HC CPS Support	-	7,500.00	-	-	7,500.00	-
		<b>ADMINISTRATIVE SERVICES</b>	<b>217,247.28</b>	<b>203,150.00</b>	<b>187,618.58</b>	<b>222,800.00</b>	<b>451,750.00</b>	<b>248,600.00</b>
10	7401-11-00	Office Equipment Maintenance	4,118.10	4,200.00	4,181.10	4,200.00	2,500.00	(1,700.00)
10	7404-11-00	Building Maintenance	971.24	750.00	3,561.87	4,000.00	2,000.00	1,250.00
10	7505-11-00	Maintenance	431.63	500.00	261.37	500.00	500.00	-
		<b>ADMINISTRATIVE MAINTENANCE</b>	<b>5,520.97</b>	<b>5,450.00</b>	<b>8,004.34</b>	<b>8,700.00</b>	<b>5,000.00</b>	<b>(450.00)</b>
10	8660-11-00	Minor Equipment	893.84	-	-	-	-	-
10	8661-11-00	Minor Computer Equipment	-	1,000.00	992.51	1,000.00	1,000.00	-
		<b>ADMINISTRATIVE MINOR EQUIPMENT</b>	<b>893.84</b>	<b>1,000.00</b>	<b>992.51</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>-</b>
10	8850-11-00	Improvements Other Than Buildings	-	-	-	-	-	-
		<b>ADMINISTRATIVE CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>TOTAL ADMINISTRATIVE</b>	<b>543,601.21</b>	<b>516,135.00</b>	<b>502,153.01</b>	<b>551,255.00</b>	<b>715,600.00</b>	<b>199,465.00</b>

**CITY OF HILLSBORO**  
**CITY SECRETARY: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-12-00	Salaries-Regular	-	-	-	-	100,500.00	100,500.00
10	7102-12-00	Salaries-Overtime	-	-	-	-	500.00	500.00
10	7103-12-00	Longevity Pay	-	-	-	-	600.00	600.00
10	7111-12-00	Medicare Tax	-	-	-	-	1,500.00	1,500.00
10	7112-12-00	Social Security Tax	-	-	-	-	6,400.00	6,400.00
10	7113-12-00	Life Insurance	-	-	-	-	150.00	150.00
10	7114-12-00	Hospitalization Insurance	-	-	-	-	25,000.00	25,000.00
10	7115-12-00	TMRS Retirement	-	-	-	-	12,500.00	12,500.00
10	7116-12-00	Workers Comp Insurance	-	-	-	-	350.00	350.00
10	7118-12-00	Gym/Health Club Dues	-	-	-	-	120.00	120.00
10	7120-12-00	Long Term Disability	-	-	-	-	150.00	150.00
		<b>CITY SECRETARY PERSONNEL</b>	-	-	-	-	147,770.00	147,770.00
10	7201-12-00	General Office Supplies	-	-	-	-	1,500.00	1,500.00
10	7203-12-00	Janitorial Supplies	-	-	-	-	500.00	500.00
10	7209-12-00	Postage	-	-	-	-	300.00	300.00
10	7221-12-00	Other Supplies - Misc	-	-	-	-	750.00	750.00
		<b>CITY SECRETARY SUPPLIES</b>	-	-	-	-	3,050.00	3,050.00
10	7301-12-00	Electric Service	-	-	-	-	2,000.00	2,000.00
10	7302-12-00	Telephone Service	-	-	-	-	1,000.00	1,000.00
10	7303-12-00	Gas Service	-	-	-	-	350.00	350.00
10	7304-12-00	Utilities Mobile & Pagers	-	-	-	-	800.00	800.00
10	7305-12-00	Advertising	-	-	-	-	750.00	750.00
10	7308-12-00	Printing	-	-	-	-	50.00	50.00
10	7309-12-00	General Insurance	-	-	-	-	3,750.00	3,750.00
10	7310-12-00	Dues & Publication	-	-	-	-	2,500.00	2,500.00
10	7311-12-00	Training & Travel	-	-	-	-	2,000.00	2,000.00
10	7314-12-00	Special Services - Janitorial	-	-	-	-	1,200.00	1,200.00
10	7321-12-00	Misc Services	-	-	-	-	500.00	500.00
10	7322-12-00	Rentals	-	-	-	-	1,500.00	1,500.00
10	7328-12-00	Special Services - Records	-	-	-	-	1,400.00	1,400.00
10	7336-12-00	Filing Fees	-	-	-	-	900.00	900.00
10	7345-12-00	Special Services - Bldg Maintenance	-	-	-	-	1,000.00	1,000.00
		<b>CITY SECRETARY SERVICES</b>	-	-	-	-	19,700.00	19,700.00
10	7401-12-00	Office Equipment Maintenance	-	-	-	-	2,000.00	2,000.00
10	7404-12-00	Building Maintenance	-	-	-	-	750.00	750.00
10	7505-12-00	Maintenance	-	-	-	-	500.00	500.00
		<b>CITY SECRETARY MAINTENANCE</b>	-	-	-	-	3,250.00	3,250.00
10	8660-12-00	Minor Equipment	-	-	-	-	-	-
10	8661-12-00	Minor Computer Equipment	-	-	-	-	1,000.00	1,000.00
		<b>CITY SECRETARY MINOR EQUIPMENT</b>	-	-	-	-	1,000.00	1,000.00
10	8845-12-00	Building Improvements	-	-	-	-	-	-
		<b>CITY SECRETARY CAPITAL OUTLAY</b>	-	-	-	-	-	-
		<b>TOTAL CITY SECRETARY</b>	-	-	-	-	174,770.00	174,770.00

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

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-13-00	Salaries-Regular	155,311.01	238,500.00	178,975.47	180,000.00	288,000.00	49,500.00
10	7102-13-00	Salaries-Overtime	3,970.51	3,500.00	1,030.29	3,500.00	3,500.00	-
10	7103-13-00	Longevity Pay	2,688.00	2,600.00	2,976.00	3,000.00	2,850.00	250.00
10	7111-13-00	Medicare Tax	2,286.27	3,500.00	2,601.79	2,500.00	4,300.00	800.00
10	7112-13-00	Social Security Tax	9,775.92	14,950.00	11,124.60	11,000.00	18,200.00	3,250.00
10	7113-13-00	Life Insurance	264.14	420.00	249.61	250.00	420.00	-
10	7114-13-00	Hospitalization Insurance	38,161.15	44,500.00	41,098.52	39,000.00	76,000.00	31,500.00
10	7115-13-00	TMRs Retirement	18,151.46	27,800.00	21,514.07	22,000.00	36,000.00	8,200.00
10	7116-13-00	Workers Comp Insurance	8,904.85	13,200.00	10,825.97	9,500.00	17,300.00	4,100.00
10	7120-13-00	Long Term Disability	377.24	400.00	466.32	500.00	450.00	50.00
10	7121-13-00	Contract Labor	-	-	-	-	-	-
		<b>STREETS PERSONNEL</b>	<b>239,890.55</b>	<b>349,370.00</b>	<b>270,862.64</b>	<b>271,250.00</b>	<b>447,020.00</b>	<b>97,650.00</b>
10	7201-13-00	General Office Supplies	125.99	500.00	17.99	250.00	500.00	-
10	7203-13-00	Janitorial Supplies	-	200.00	-	200.00	200.00	-
10	7205-13-00	Clothing Supplies	2,801.70	2,200.00	3,386.90	3,500.00	3,500.00	1,300.00
10	7206-13-00	Minor Tools	47.33	1,200.00	107.65	500.00	1,000.00	(200.00)
10	7208-13-00	Safety Supplies	975.83	1,500.00	119.85	300.00	1,000.00	(500.00)
10	7221-13-00	Other Supplies - Misc	928.33	2,000.00	1,810.25	2,000.00	2,000.00	-
10	7224-13-00	Fuel Expense	14,304.21	15,000.00	16,196.55	18,000.00	20,000.00	5,000.00
		<b>STREETS SUPPLIES</b>	<b>19,183.39</b>	<b>22,600.00</b>	<b>21,639.19</b>	<b>24,750.00</b>	<b>28,200.00</b>	<b>5,600.00</b>
10	7302-13-00	Telephone Service	919.35	1,200.00	1,143.24	1,200.00	1,300.00	100.00
10	7303-13-00	Gas Service	1,082.09	1,200.00	1,204.03	1,300.00	1,300.00	100.00
10	7304-13-00	Utilities Mobile & Pagers	561.03	1,200.00	499.48	1,200.00	1,000.00	(200.00)
10	7305-13-00	Advertising	613.60	-	-	-	-	-
10	7308-13-00	Printing	-	25.00	-	25.00	25.00	-
10	7309-13-00	General Insurance	28,203.94	28,500.00	32,721.00	34,000.00	35,000.00	6,500.00
10	7311-13-00	Training & Travel	-	200.00	-	-	200.00	-
10	7314-13-00	Special Services - Janitorial	-	800.00	-	-	500.00	(300.00)
10	7321-13-00	Misc Services	-	-	-	-	-	-
10	7322-13-00	Rentals	222.30	300.00	119.63	300.00	300.00	-
10	7323-13-00	Engineering Services	5,323.00	-	-	-	5,000.00	5,000.00
10	7332-13-00	Electric Street Lights	100,595.67	95,000.00	83,757.95	90,000.00	110,000.00	15,000.00
10	7333-13-00	Employee Physicals	390.00	350.00	315.00	350.00	350.00	-
10	7347-13-00	Special Services - Public Wks Dir	692.50	-	-	-	-	-
		<b>STREETS SERVICES</b>	<b>138,603.48</b>	<b>128,775.00</b>	<b>119,760.33</b>	<b>128,375.00</b>	<b>154,975.00</b>	<b>26,200.00</b>
10	7402-13-00	Motor Vehicle Maintenance	112.50	200.00	871.38	1,000.00	1,000.00	800.00
10	7404-13-00	Building Maintenance	852.12	500.00	370.66	600.00	500.00	-
10	7405-13-00	Street Light Maintenance	-	800.00	-	800.00	800.00	-
10	7420-13-00	Street Maintenance	-	60,000.00	41,023.57	45,000.00	60,000.00	-
10	7435-13-00	Signs,Fence, Sidewalk Maint	2,976.14	3,500.00	87.08	2,000.00	3,500.00	-
10	7501-13-00	Maintenance-Asphalt/Hot Mix	39,376.80	40,000.00	3,882.12	35,975.00	40,000.00	-
10	7502-13-00	Maintenance-Rock/Sand/Gravel	9,527.98	10,000.00	16,127.68	17,000.00	18,000.00	8,000.00
10	7503-13-00	Maintenance-Oil/Tack/Sealer	-	500.00	-	500.00	500.00	-
10	7504-13-00	Maintenance-Crack Sealant	-	1,500.00	-	2,000.00	2,000.00	500.00
10	7505-13-00	Maintenance-Culvert Material	384.89	750.00	119.34	750.00	750.00	-
10	7506-13-00	Maintenance-Cement/Lime	-	2,000.00	-	2,000.00	2,000.00	-
10	7507-13-00	Street Material Misc	3,594.69	3,600.00	666.87	3,600.00	3,600.00	-
10	7508-13-00	Computer Maintenance	112.11	120.00	-	120.00	120.00	-
10	7606-13-00	Storm Drainage Maintenance	11,024.55	7,500.00	-	7,500.00	7,500.00	-
		<b>STREETS MAINTENANCE</b>	<b>67,961.78</b>	<b>130,970.00</b>	<b>63,148.70</b>	<b>118,845.00</b>	<b>140,270.00</b>	<b>9,300.00</b>
10	8660-13-00	Minor Equipment	-	500.00	-	-	-	(500.00)

CITY OF HILLSBORO  
STREETS: LINE ITEM COMPARISON

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	8661-13-00	Minor Computer Equipment	-	-	-	-	-	-
		<b>STREETS MINOR EQUIPMENT</b>	-	500.00	-	-	-	(500.00)
10	8860-13-00	Machinery/Equipment	-	-	-	-	120,000.00	120,000.00
10	8880-13-00	Motor Vehicles	29,737.98	-	34,016.87	34,250.00	-	-
		<b>STREETS CAPITAL OUTLAY</b>	29,737.98	-	34,016.87	34,250.00	120,000.00	120,000.00
10	7716-13-00	Lease Payments - Principal	-	10,265.00	10,264.48	-	10,560.00	295.00
10	7717-13-00	Lease Payments - Interest	-	900.00	899.61	-	610.00	(290.00)
10	7720-13-00	Lease Payments-Equipment	21,579.66	23,050.00	-	21,575.00	-	(23,050.00)
10	7721-13-00	Lease Payments-Interest	2,198.25	760.00	-	2,205.00	-	(760.00)
		<b>STREETS DEBT SERVICE</b>	23,777.91	34,975.00	11,164.09	23,780.00	11,170.00	(23,805.00)
		<b>TOTAL STREETS</b>	519,155.09	667,190.00	520,591.82	601,250.00	901,635.00	234,445.00

**CITY OF HILLSBORO  
POLICE: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-14-00	Salaries-Regular	1,571,709.87	1,841,000.00	1,416,344.56	1,750,000.00	2,125,000.00	284,000.00
10	7102-14-00	Salaries-Overtime	203,902.29	55,000.00	76,242.74	200,000.00	60,000.00	5,000.00
10	7103-14-00	Longevity Pay	15,312.00	16,320.00	15,792.00	15,500.00	16,500.00	180.00
10	7111-14-00	Medicare Tax	25,224.22	26,950.00	21,023.11	28,000.00	31,500.00	4,550.00
10	7112-14-00	Social Security Tax	103,460.32	115,150.00	88,563.77	110,000.00	133,000.00	17,850.00
10	7113-14-00	Life Insurance	2,138.66	2,600.00	1,593.57	2,500.00	2,600.00	-
10	7114-14-00	Hospitalization Insurance	338,063.88	403,000.00	282,184.19	341,200.00	470,000.00	67,000.00
10	7115-14-00	TMRS Retirement	203,212.33	213,900.00	174,532.61	225,000.00	262,000.00	48,100.00
10	7116-14-00	Workers Comp Insurance	43,560.09	54,610.00	36,820.48	48,000.00	84,300.00	29,690.00
10	7118-14-00	Gym/Health Club Dues	1,430.03	1,400.00	1,342.60	1,400.00	1,400.00	-
10	7120-14-00	Long Term Disability	3,484.62	3,500.00	3,422.55	3,500.00	3,500.00	-
		<b>POLICE PERSONNEL</b>	<b>2,511,498.31</b>	<b>2,733,430.00</b>	<b>2,117,862.18</b>	<b>2,725,100.00</b>	<b>3,189,800.00</b>	<b>456,370.00</b>
10	7201-14-00	General Office Supplies	4,282.53	9,000.00	3,593.79	9,000.00	9,000.00	-
10	7202-14-00	Motor Vehicle Supplies	1,515.96	2,000.00	1,290.16	2,000.00	2,000.00	-
10	7203-14-00	Janitorial Supplies	2,814.09	2,700.00	2,012.75	2,700.00	2,700.00	-
10	7205-14-00	Clothing Supplies	14,853.65	16,000.00	12,547.19	16,000.00	16,000.00	-
10	7206-14-00	Minor Tools	199.99	400.00	-	400.00	400.00	-
10	7208-14-00	Safety Supplies	7,893.55	8,500.00	4,656.88	8,500.00	8,500.00	-
10	7209-14-00	Postage	1,146.96	700.00	1,846.44	700.00	700.00	-
10	7221-14-00	Other Supplies - Misc	4,331.64	5,000.00	4,905.11	5,000.00	5,000.00	-
10	7222-14-00	K-9 Supplies	2,214.12	1,500.00	2,358.19	1,500.00	1,500.00	-
10	7224-14-00	Fuel Expense	58,295.42	80,000.00	92,905.74	95,000.00	95,000.00	15,000.00
10	7227-14-00	Inmate Care	208.18	4,000.00	884.44	4,000.00	4,000.00	-
10	7228-14-00	Evidence	6,276.00	18,000.00	6,348.59	10,000.00	15,000.00	(3,000.00)
10	7229-14-00	Crime Prevention	13,851.12	13,500.00	5,245.49	8,000.00	10,500.00	(3,000.00)
10	7237-14-00	Pandemic/Epidemic	172.92	-	-	-	-	-
		<b>POLICE SUPPLIES</b>	<b>118,056.13</b>	<b>161,300.00</b>	<b>138,594.77</b>	<b>162,800.00</b>	<b>170,300.00</b>	<b>9,000.00</b>
10	7301-14-00	Electric Service	22,233.12	23,000.00	16,488.75	25,000.00	20,000.00	(3,000.00)
10	7302-14-00	Telephone Service	42,016.78	47,000.00	15,437.82	25,000.00	25,000.00	(22,000.00)
10	7303-14-00	Gas Service	2,588.42	2,500.00	3,331.19	4,000.00	4,000.00	1,500.00
10	7304-14-00	Utilities Mobile & Pagers	32,760.23	29,000.00	23,908.12	29,000.00	26,000.00	(3,000.00)
10	7306-14-00	CMVE Weigh Ins	1,110.50	1,000.00	739.00	1,000.00	1,000.00	-
10	7308-14-00	Printing	29.95	600.00	80.40	600.00	600.00	-
10	7309-14-00	General Insurance	48,874.77	52,000.00	56,909.50	60,000.00	60,000.00	8,000.00
10	7310-14-00	Dues & Publication	4,971.86	5,000.00	6,597.08	6,500.00	6,000.00	1,000.00
10	7311-14-00	Training & Travel	16,562.98	12,000.00	7,838.54	12,000.00	12,000.00	-
10	7314-14-00	Special Services - Janitorial	6,320.00	9,000.00	5,730.00	9,000.00	7,500.00	(1,500.00)
10	7321-14-00	Misc Services	-	300.00	-	300.00	300.00	-
10	7322-14-00	Rentals	4,407.09	5,620.00	5,356.93	5,620.00	5,620.00	-
10	7333-14-00	Employee Physicals	2,418.79	2,000.00	3,225.00	3,500.00	2,000.00	-
10	7345-14-00	Special Services - Bldg Maintenance	-	2,500.00	-	-	-	(2,500.00)
10	7361-14-00	Credit Card Service Fees	1,377.99	1,250.00	1,089.26	1,250.00	1,250.00	-
		<b>POLICE SERVICES</b>	<b>185,672.48</b>	<b>192,770.00</b>	<b>146,731.59</b>	<b>182,770.00</b>	<b>171,270.00</b>	<b>(21,500.00)</b>
10	7401-14-00	Office Equipment Maintenance	-	2,600.00	-	1,300.00	1,500.00	(1,100.00)
10	7402-14-00	Motor Vehicle Maintenance	14,575.29	11,500.00	15,940.17	16,000.00	15,000.00	3,500.00
10	7403-14-00	Machinery Tool Maintenance	65.00	200.00	-	200.00	200.00	-
10	7404-14-00	Building Maintenance	7,958.77	9,000.00	7,357.16	9,000.00	9,000.00	-
10	7430-14-00	Radio Maintenance	1,079.45	3,000.00	-	3,000.00	2,500.00	(500.00)
10	7505-14-00	Computer Maintenance	23,090.73	27,000.00	23,505.74	27,000.00	27,000.00	-
		<b>POLICE MAINTENANCE</b>	<b>46,769.24</b>	<b>53,300.00</b>	<b>46,803.07</b>	<b>56,500.00</b>	<b>55,200.00</b>	<b>1,900.00</b>
10	7718-14-00	Cap Lease Vehicles - Principal	62,358.42	70,550.00	79,574.80	62,400.00	72,520.00	1,970.00
10	7719-14-00	Cap Lease Vehicles - Interest	2,096.90	6,180.00	6,179.96	2,115.00	4,180.00	(2,000.00)
10	7724-14-00	Principal - Police Cars 2019	28,578.51	29,950.00	29,983.74	28,600.00	31,190.00	1,240.00
10	7725-14-00	Interest - Police Cars 2019	5,233.96	3,860.00	3,828.73	5,250.00	2,630.00	(1,230.00)
10	7726-14-00	Police Car - Principal SRO	7,588.51	7,840.00	-	7,575.00	8,110.00	270.00

**CITY OF HILLSBORO**  
**POLICE: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7727-14-00	Police Car - Interest SRO	1,698.04	1,450.00	-	1,710.00	1,180.00	(270.00)
		<b>POLICE DEBT SERVICE</b>	107,554.34	119,830.00	119,567.23	107,650.00	119,810.00	(20.00)
10	8660-14-00	Minor Equipment	11,971.72	5,000.00	16,096.76	17,000.00	9,000.00	4,000.00
10	8661-14-00	Minor Computer Equipment	5,223.84	13,000.00	2,242.77	3,000.00	9,000.00	(4,000.00)
		<b>POLICE MINOR EQUIPMENT</b>	17,195.56	18,000.00	18,339.53	20,000.00	18,000.00	-
10	8845-14-00	Building Improvements	12,490.00	-	-	-	-	-
10	8860-14-00	Machinery/Equipment	-	-	-	-	804,000.00	804,000.00
10	8880-14-00	Motor Vehicles	-	-	140,860.00	217,605.00	458,000.00	458,000.00
		<b>POLICE CAPITAL OUTLAY</b>	12,490.00	-	140,860.00	217,605.00	1,262,000.00	1,262,000.00
		<b>TOTAL POLICE</b>	2,999,236.06	3,278,630.00	2,728,758.37	3,472,425.00	4,986,380.00	1,707,750.00

**CITY OF HILLSBORO**  
**LIBRARY: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-15-00	Salaries-Regular	236,395.80	256,500.00	225,574.23	236,000.00	280,500.00	24,000.00
10	7102-15-00	Salaries-Overtime	342.69	1,000.00	3,676.18	1,000.00	1,000.00	-
10	7103-15-00	Longevity Pay	3,360.00	3,460.00	3,456.00	3,360.00	2,750.00	(710.00)
10	7111-15-00	Medicare Tax	3,435.12	3,800.00	3,322.49	3,500.00	4,150.00	350.00
10	7112-15-00	Social Security Tax	14,688.13	16,150.00	14,206.58	15,000.00	17,600.00	1,450.00
10	7113-15-00	Life Insurance	275.88	275.00	258.60	280.00	350.00	75.00
10	7114-15-00	Hospitalization Insurance	38,331.74	40,000.00	38,641.37	39,000.00	58,500.00	18,500.00
10	7115-15-00	TMRS Retirement	26,879.72	30,000.00	26,920.49	27,000.00	35,000.00	5,000.00
10	7116-15-00	Workers Comp Insurance	951.88	1,030.00	902.70	1,000.00	1,300.00	270.00
10	7120-15-00	Long Term Disability	407.44	400.00	458.64	400.00	450.00	50.00
		<b>LIBRARY PERSONNEL</b>	<b>325,068.40</b>	<b>352,615.00</b>	<b>317,417.28</b>	<b>326,540.00</b>	<b>401,600.00</b>	<b>48,985.00</b>
10	7201-15-00	General Office Supplies	3,889.34	6,500.00	5,047.25	6,500.00	6,500.00	-
10	7203-15-00	Janitorial Supplies	1,350.57	3,000.00	940.74	2,500.00	3,000.00	-
10	7209-15-00	Postage	1,102.94	2,000.00	1,268.15	2,000.00	2,000.00	-
10	7221-15-00	Other Supplies - Misc	-	-	194.72	200.00	-	-
10	7224-15-00	Fuel Expense	-	150.00	78.97	100.00	150.00	-
		<b>LIBRARY SUPPLIES</b>	<b>6,342.85</b>	<b>11,650.00</b>	<b>7,529.83</b>	<b>11,300.00</b>	<b>11,650.00</b>	<b>-</b>
10	7301-15-00	Electric Service	6,794.43	8,500.00	5,317.49	8,500.00	8,500.00	-
10	7302-15-00	Telephone Service	38,124.36	25,000.00	10,017.03	15,000.00	15,000.00	(10,000.00)
10	7303-15-00	Gas Service	1,253.04	1,200.00	1,452.45	1,200.00	1,200.00	-
10	7304-15-00	Utilities Mobile & Pagers	1,016.68	1,000.00	1,041.91	1,200.00	1,000.00	-
10	7308-15-00	Printing	237.00	100.00	160.00	250.00	100.00	-
10	7309-15-00	General Insurance	4,314.76	4,400.00	5,034.00	5,500.00	5,500.00	1,100.00
10	7310-15-00	Dues & Publication	1,260.05	2,000.00	1,802.85	2,000.00	2,000.00	-
10	7311-15-00	Training & Travel	10,252.95	12,000.00	13,821.51	14,000.00	14,000.00	2,000.00
10	7314-15-00	Special Services - Janitorial	-	10,200.00	4,250.00	8,000.00	10,000.00	(200.00)
10	7322-15-00	Rentals	2,625.51	2,500.00	2,352.21	2,500.00	2,500.00	-
10	7326-15-00	Special Services - Consultants	1,411.50	1,500.00	3,240.47	3,300.00	3,000.00	1,500.00
10	7333-15-00	Employee Physicals	181.00	-	187.00	-	-	-
		<b>LIBRARY SERVICES</b>	<b>67,471.28</b>	<b>68,400.00</b>	<b>48,676.92</b>	<b>61,450.00</b>	<b>62,800.00</b>	<b>(5,600.00)</b>
10	7401-15-00	Office Equipment Maintenance	5,363.29	5,000.00	5,382.10	5,500.00	5,000.00	-
10	7404-15-00	Building Maintenance	11,617.29	13,000.00	11,350.96	13,000.00	13,000.00	-
10	7505-15-00	Maintenance	4,206.60	1,000.00	629.90	1,000.00	1,000.00	-
		<b>LIBRARY MAINTENANCE</b>	<b>21,187.18</b>	<b>19,000.00</b>	<b>17,362.96</b>	<b>19,500.00</b>	<b>19,000.00</b>	<b>-</b>
10	7701-15-00	Principal - Capital Lease	-	-	-	-	-	-
10	7702-15-00	Interest - Capital Lease	-	-	-	-	-	-
		<b>LIBRARY DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	8660-15-00	Minor Equipment	2,407.41	2,000.00	1,107.49	1,500.00	2,000.00	-
10	8661-15-00	Minor Computer Equipment	-	2,000.00	2,223.74	2,500.00	8,000.00	6,000.00
		<b>LIBRARY MINOR EQUIPMENT EXPENSE</b>	<b>2,407.41</b>	<b>4,000.00</b>	<b>3,331.23</b>	<b>4,000.00</b>	<b>10,000.00</b>	<b>6,000.00</b>
10	8860-15-00	Machinery/Equipment	-	-	531.20	-	-	-
10	8870-15-00	Library Books New	13,751.66	25,000.00	15,617.46	25,000.00	30,000.00	5,000.00
10	8872-15-00	Magazines & Periodicals	4,711.11	6,000.00	2,729.05	6,000.00	6,000.00	-
		<b>LIBRARY CAPITAL OUTLAY</b>	<b>18,462.77</b>	<b>31,000.00</b>	<b>18,877.71</b>	<b>31,000.00</b>	<b>36,000.00</b>	<b>5,000.00</b>
		<b>TOTAL LIBRARY</b>	<b>440,939.89</b>	<b>486,665.00</b>	<b>413,195.93</b>	<b>453,790.00</b>	<b>541,050.00</b>	<b>54,385.00</b>



**CITY OF HILLSBORO**  
**FIRE: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-16-00	Salaries-Regular	856,299.38	670,000.00	728,481.23	780,000.00	760,000.00	90,000.00
10	7102-16-00	Salaries-Overtime	106,224.07	90,000.00	78,258.94	120,000.00	90,000.00	-
10	7103-16-00	Longevity Pay	6,288.00	6,850.00	6,768.00	6,290.00	6,600.00	(250.00)
10	7111-16-00	Medicare Tax	13,823.07	9,200.00	11,672.34	14,400.00	11,100.00	1,900.00
10	7112-16-00	Social Security Tax	59,105.75	39,000.00	49,908.86	63,000.00	47,500.00	8,500.00
10	7113-16-00	Life Insurance	1,061.32	850.00	813.15	1,100.00	1,000.00	150.00
10	7114-16-00	Hospitalization Insurance	162,908.36	147,000.00	133,745.39	170,000.00	186,000.00	39,000.00
10	7115-16-00	TMRS Retirement	108,521.25	72,450.00	94,308.57	115,000.00	93,500.00	21,050.00
10	7116-16-00	Workers Comp Insurance	32,960.93	22,400.00	27,688.15	38,000.00	35,950.00	13,550.00
10	7118-16-00	Gym/Health Club Dues	759.83	1,400.00	634.38	800.00	1,000.00	(400.00)
10	7118-16-00	Long Term Disability	1,253.05	1,200.00	1,353.68	1,200.00	1,400.00	200.00
		<b>FIRE PERSONNEL</b>	<b>1,349,205.01</b>	<b>1,060,350.00</b>	<b>1,133,632.69</b>	<b>1,309,790.00</b>	<b>1,234,050.00</b>	<b>173,700.00</b>
10	7201-16-00	General Office Supplies	371.71	1,400.00	446.38	1,400.00	1,000.00	(400.00)
10	7202-16-00	Motor Vehicle Supplies	983.74	750.00	1,260.62	1,500.00	1,150.00	400.00
10	7203-16-00	Janitorial Supplies	751.33	1,200.00	904.49	1,200.00	1,200.00	-
10	7205-16-00	Clothing Supplies	3,280.01	6,500.00	5,330.28	6,500.00	6,500.00	-
10	7208-16-00	Safety Supplies	712.76	800.00	957.93	1,000.00	800.00	-
10	7209-16-00	Postage	23.15	150.00	-	150.00	150.00	-
10	7210-16-00	Firefighting Supplies	12,771.22	30,000.00	3,702.68	25,000.00	25,000.00	(5,000.00)
10	7221-16-00	Other Supplies - Misc.	4,697.28	6,500.00	5,185.59	6,500.00	6,500.00	-
10	7224-16-00	Fuel Expense	23,777.83	30,000.00	27,381.61	30,000.00	35,000.00	5,000.00
10	7237-16-00	Pandemic/Epidemic	473.96	-	-	-	-	-
10	7240-16-00	EMS Supplies	50,551.61	53,000.00	40,110.90	53,000.00	50,000.00	(3,000.00)
		<b>FIRE SUPPLIES</b>	<b>98,394.60</b>	<b>130,300.00</b>	<b>85,280.48</b>	<b>126,250.00</b>	<b>127,300.00</b>	<b>(3,000.00)</b>
10	7301-16-00	Electric Service	10,380.05	13,500.00	8,215.05	10,000.00	10,000.00	(3,500.00)
10	7302-16-00	Telephone Service	11,434.03	14,000.00	9,796.20	12,000.00	12,000.00	(2,000.00)
10	7304-16-00	Utilities Mobile & Pagers	4,688.80	5,500.00	4,121.58	5,500.00	5,500.00	-
10	7307-16-00	Training & Travel - Fire	7,955.80	10,000.00	9,407.14	10,000.00	10,000.00	-
10	7308-16-00	Printing	-	250.00	298.00	300.00	300.00	50.00
10	7309-16-00	General Insurance	11,865.61	12,000.00	13,843.52	14,000.00	15,000.00	3,000.00
10	7310-16-00	Dues & Publication	4,465.85	12,000.00	8,449.01	12,000.00	10,000.00	(2,000.00)
10	7311-16-00	Volunteer Firemens Pay	215.39	500.00	-	500.00	500.00	-
10	7312-16-00	Fire Academy	-	22,000.00	10,084.00	12,000.00	22,000.00	-
10	7321-16-00	Special Services - Disposal	711.60	1,500.00	745.20	1,000.00	1,000.00	(500.00)
10	7322-16-00	Rentals	7,313.09	6,500.00	4,478.50	6,500.00	6,500.00	-
10	7324-16-00	Special Services - CODE RED	6,000.00	6,000.00	6,480.00	6,500.00	6,500.00	500.00
10	7329-16-00	Special Services-Med Director	13,926.56	16,500.00	12,852.03	16,500.00	16,500.00	-
10	7330-16-00	Special Services-EMS Billing	6,903.80	14,000.00	-	12,000.00	12,000.00	(2,000.00)
10	7333-16-00	Employee Physicals	807.63	1,000.00	940.00	1,000.00	1,000.00	-
10	7335-16-00	Special Services-PPE	5,642.67	22,000.00	2,903.50	8,000.00	18,000.00	(4,000.00)
		<b>FIRE SERVICES</b>	<b>92,310.88</b>	<b>157,250.00</b>	<b>92,613.73</b>	<b>127,800.00</b>	<b>146,800.00</b>	<b>(10,450.00)</b>
10	7401-16-00	Office Equipment Maintenance	-	2,000.00	-	1,000.00	2,000.00	-
10	7402-16-00	Motor Vehicle Maintenance	37,619.80	8,000.00	20,633.64	25,000.00	25,000.00	17,000.00
10	7403-16-00	Machinery Tool Implement Maint	237.07	500.00	-	500.00	500.00	-
10	7404-16-00	Building Maintenance	8,049.24	10,000.00	3,849.67	10,000.00	7,500.00	(2,500.00)
10	7406-16-00	Motor Vehicle Maintenance-EMS	416.72	2,000.00	8,533.78	9,000.00	9,000.00	7,000.00
10	7430-16-00	Radio Maintenance	420.00	1,000.00	-	500.00	500.00	(500.00)
10	7490-16-00	Emergency Mgmt Equip Maint	-	-	714.97	-	-	-
10	7505-16-00	Computer Maintenance	1,556.54	2,600.00	1,452.35	2,600.00	2,600.00	-
		<b>FIRE MAINTENANCE</b>	<b>48,299.37</b>	<b>26,100.00</b>	<b>35,184.41</b>	<b>48,600.00</b>	<b>47,100.00</b>	<b>21,000.00</b>
10	8660-16-00	Minor Equipment	2,589.94	-	3,766.33	5,000.00	2,000.00	2,000.00
10	8661-16-00	Minor Computer Equipment	4,149.23	10,000.00	3,768.91	5,000.00	8,000.00	(2,000.00)
		<b>FIRE MINOR EQUIPMENT</b>	<b>6,739.17</b>	<b>10,000.00</b>	<b>7,535.24</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>-</b>

**CITY OF HILLSBORO**  
**FIRE: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7703-16-00	Capital lease principal	57,990.09	59,575.00	59,762.42	59,760.00	63,525.00	3,950.00
10	7704-16-00	Capital lease interest	11,619.45	11,010.00	9,847.12	9,850.00	6,090.00	(4,920.00)
10	7705-16-00	Principal - Ladder Truck	89,794.61	92,450.00	92,758.27	89,475.00	93,730.00	1,280.00
10	7706-16-00	Interest - Ladder Truck	8,903.63	6,250.00	5,939.97	9,225.00	4,030.00	(2,220.00)
10	7726-16-00	Principal - Engine	57,485.92	61,625.00	-	58,000.00	61,630.00	5.00
10	7727-16-00	Interest - Engine	13,098.62	8,000.00	-	11,700.00	8,990.00	990.00
		<b>FIRE DEBT SERVICE</b>	<b>238,892.32</b>	<b>238,910.00</b>	<b>168,307.78</b>	<b>238,010.00</b>	<b>237,995.00</b>	<b>(915.00)</b>
10	8880-16-00	Motor Vehicles	-	-	-	-	-	-
10	8885-16-00	Computer Equipment	-	-	240.02	-	-	-
		<b>FIRE CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>240.02</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>TOTAL FIRE</b>	<b>1,833,841.35</b>	<b>1,622,910.00</b>	<b>1,522,794.35</b>	<b>1,860,450.00</b>	<b>1,803,245.00</b>	<b>180,335.00</b>

**CITY OF HILLSBORO**  
**MUNICIPAL COURT: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-17-00	Salaries-Regular	112,312.60	141,600.00	93,093.67	120,000.00	146,700.00	5,100.00
10	7102-17-00	Salaries-Overtime	778.45	500.00	495.84	500.00	500.00	-
10	7103-17-00	Longevity Pay	1,488.00	1,550.00	1,200.00	1,490.00	1,300.00	(250.00)
10	7111-17-00	Medicare Tax	1,638.16	2,080.00	1,359.65	1,700.00	2,150.00	70.00
10	7112-17-00	Social Security Tax	7,004.51	8,890.00	5,813.68	7,000.00	9,100.00	210.00
10	7113-17-00	Life Insurance	137.94	210.00	115.85	140.00	210.00	-
10	7114-17-00	Hospitalization Insurance	19,563.00	29,500.00	16,808.69	21,000.00	36,900.00	7,400.00
10	7115-17-00	TMRS Retirement	12,823.05	13,900.00	10,950.20	13,000.00	15,200.00	1,300.00
10	7116-17-00	Workers Comp Insurance	339.90	350.00	274.52	360.00	400.00	50.00
10	7118-17-00	Gym/Health Club Dues	-	200.00	-	-	-	(200.00)
10	7120-17-00	Long Term Disability	186.45	-	185.31	200.00	200.00	200.00
10	7121-17-00	Contract Labor	8,728.57	-	-	-	-	-
		<b>MUNICIPAL COURT PERSONNEL</b>	<b>165,000.63</b>	<b>198,780.00</b>	<b>130,297.41</b>	<b>165,390.00</b>	<b>212,660.00</b>	<b>13,880.00</b>
10	7201-17-00	General Office Supplies	2,061.32	2,280.00	2,175.82	2,250.00	2,280.00	-
10	7203-17-00	Janitorial Supplies	-	245.00	-	245.00	245.00	-
10	7209-17-00	Postage	1,927.23	1,600.00	2,081.65	2,500.00	2,200.00	600.00
10	7221-17-00	Other Supplies - Misc.	244.08	500.00	660.77	750.00	750.00	250.00
10	7237-17-00	Pandemic/Epidemic	7.29	-	-	-	-	-
		<b>MUNICIPAL COURT SUPPLIES</b>	<b>4,239.92</b>	<b>4,625.00</b>	<b>4,918.24</b>	<b>5,745.00</b>	<b>5,475.00</b>	<b>850.00</b>
10	7301-17-00	Electric Service	789.86	1,000.00	717.40	750.00	1,000.00	-
10	7302-17-00	Telephone Service	28,794.45	22,500.00	6,455.83	8,000.00	8,000.00	(14,500.00)
10	7303-17-00	Gas Service	286.84	400.00	295.00	380.00	400.00	-
10	7304-17-00	Utilities Mobile & Pagers	1,016.66	1,000.00	791.92	1,000.00	1,000.00	-
10	7308-17-00	Printing	39.95	1,000.00	1,000.00	1,500.00	1,000.00	-
10	7309-17-00	General Insurance	1,078.71	1,200.00	1,258.52	1,500.00	1,500.00	300.00
10	7310-17-00	Dues & Publication	232.06	250.00	-	200.00	250.00	-
10	7311-17-00	Training & Travel	350.00	2,000.00	495.76	750.00	750.00	(1,250.00)
10	7314-17-00	Special Services - Janitorial	1,188.00	1,200.00	2,178.00	2,400.00	2,400.00	1,200.00
10	7317-17-00	Special Services - Jury	-	400.00	372.00	400.00	500.00	100.00
10	7322-17-00	Rentals	1,088.73	1,500.00	928.31	1,500.00	1,500.00	-
10	7333-17-00	Employee Physicals	181.00	-	180.00	-	-	-
10	7338-17-00	Special Services-Assoc Judge	-	3,000.00	-	-	3,000.00	-
10	7345-17-00	Spec Services - Bldg Maintenance	-	1,500.00	-	1,000.00	-	(1,500.00)
10	7900-17-00	Security Fund	600.00	1,500.00	2,298.39	2,500.00	3,000.00	1,500.00
10	7901-17-00	Technology Fund	4,025.81	6,000.00	3,367.38	4,000.00	6,000.00	-
		<b>MUNICIPAL COURT SERVICES</b>	<b>39,672.07</b>	<b>44,450.00</b>	<b>20,338.51</b>	<b>25,880.00</b>	<b>30,300.00</b>	<b>(14,150.00)</b>
10	7404-17-00	Building Maintenance	920.36	1,000.00	240.42	1,000.00	1,200.00	200.00
10	7505-17-00	Maintenance	280.27	250.00	298.36	300.00	300.00	50.00
		<b>MUNICIPAL COURT MAITENANCE</b>	<b>1,200.63</b>	<b>1,250.00</b>	<b>538.78</b>	<b>1,300.00</b>	<b>1,500.00</b>	<b>250.00</b>
10	8660-17-00	Minor Equipment	-	-	-	-	-	-
10	8661-17-00	Minor Computer Equipment	-	1,000.00	-	-	1,000.00	-
		<b>MUNICIPAL COURT MAITENANCE</b>	<b>-</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>	<b>-</b>
10	8890-17-00	Office Equip - Furniture/Fixt	-	-	-	-	-	-
		<b>MUNICIPAL COURT CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>TOTAL MUNICIPAL COURT</b>	<b>210,113.25</b>	<b>250,105.00</b>	<b>156,092.94</b>	<b>198,315.00</b>	<b>250,935.00</b>	<b>830.00</b>

**CITY OF HILLSBORO**  
**PARKS: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-18-00	Salaries-Regular	98,861.38	102,000.00	91,912.54	96,000.00	145,000.00	43,000.00
10	7102-18-00	Salaries-Overtime	1,309.88	1,000.00	1,899.07	1,000.00	1,500.00	500.00
10	7103-18-00	Longevity Pay	2,064.00	1,700.00	2,256.00	2,065.00	1,800.00	100.00
10	7111-18-00	Medicare Tax	1,426.56	2,060.00	1,347.84	1,450.00	3,300.00	1,240.00
10	7112-18-00	Social Security Tax	6,100.25	8,800.00	5,763.26	6,030.00	13,800.00	5,000.00
10	7113-18-00	Life Insurance	160.93	175.00	134.01	165.00	250.00	75.00
10	7114-18-00	Hospitalization Insurance	26,211.04	26,500.00	23,140.73	27,000.00	43,100.00	16,600.00
10	7115-18-00	TMRS Retirement	11,447.42	16,330.00	10,724.51	10,975.00	27,200.00	10,870.00
10	7116-18-00	Workers Comp Insurance	2,660.54	3,630.00	2,449.51	2,560.00	6,250.00	2,620.00
10	7120-18-00	Long Term Disability	285.34	300.00	298.90	300.00	300.00	-
10	7121-18-00	Contract Labor	19,341.06	35,000.00	34,540.78	36,000.00	30,000.00	(5,000.00)
		<b>PARKS PERSONNEL</b>	<b>169,868.40</b>	<b>197,495.00</b>	<b>174,467.15</b>	<b>183,545.00</b>	<b>272,500.00</b>	<b>75,005.00</b>
10	7201-18-00	General Office Supplies	110.35	550.00	17.99	550.00	550.00	-
10	7203-18-00	Janitorial Supplies	962.63	4,000.00	2,367.78	4,000.00	4,000.00	-
10	7204-18-00	Chemical Supplies	72.00	1,000.00	15.42	1,000.00	1,000.00	-
10	7205-18-00	Clothing Supplies	1,551.41	2,000.00	2,379.93	2,500.00	2,500.00	500.00
10	7206-18-00	Minor Tools	75.57	500.00	77.51	500.00	500.00	-
10	7208-18-00	Safety Supplies	71.09	1,000.00	102.65	1,000.00	750.00	(250.00)
10	7209-18-00	Postage	-	50.00	-	50.00	50.00	-
10	7221-18-00	Other Supplies - Misc.	77.50	500.00	(86.84)	500.00	500.00	-
10	7224-18-00	Fuel Expense	14,348.86	13,000.00	18,991.75	19,000.00	20,000.00	7,000.00
10	7225-18-00	Machinery Tool - Implement	476.74	3,000.00	1,416.23	3,000.00	3,000.00	-
		<b>PARKS SUPPLIES</b>	<b>17,746.15</b>	<b>25,600.00</b>	<b>25,282.42</b>	<b>32,100.00</b>	<b>32,850.00</b>	<b>7,250.00</b>
10	7301-18-00	Electric Service	9,226.66	13,000.00	8,434.14	11,000.00	11,000.00	(2,000.00)
10	7302-18-00	Telephone Service	971.17	2,000.00	1,143.24	1,800.00	2,000.00	-
10	7304-18-00	Utilities Mobile & Pagers	1,573.83	1,500.00	1,204.68	1,500.00	1,500.00	-
10	7308-18-00	Printing	-	75.00	-	75.00	75.00	-
10	7309-18-00	General Insurance	4,314.76	4,350.00	5,034.00	5,500.00	5,500.00	1,150.00
10	7310-18-00	Dues & Publication	116.94	300.00	281.88	300.00	300.00	-
10	7311-18-00	Training & Travel	180.16	250.00	50.00	250.00	250.00	-
10	7314-18-00	Special Services - Janitorial	-	720.00	-	720.00	500.00	(220.00)
10	7322-18-00	Rentals	138.46	735.00	119.63	735.00	250.00	(485.00)
10	7333-18-00	Employee Physicals	-	-	230.00	-	-	-
10	7345-18-00	Spec Services - Bldg Maintenance	60.47	750.00	-	750.00	-	(750.00)
		<b>PARKS SERVICES</b>	<b>16,582.45</b>	<b>23,680.00</b>	<b>16,497.57</b>	<b>22,630.00</b>	<b>21,375.00</b>	<b>(2,305.00)</b>
10	7402-18-00	Motor Vehicle Maintenance	45.00	100.00	45.00	50.00	250.00	150.00
10	7404-18-00	Building Maintenance	702.50	1,500.00	3,301.51	3,500.00	4,000.00	2,500.00
10	7420-18-00	Park Maintenance	12,055.38	30,000.00	19,647.78	30,000.00	30,000.00	-
10	7423-18-00	Landscaping - Maint & Improv	45,490.00	35,000.00	33,330.00	34,000.00	35,000.00	-
10	7425-18-00	Landscaping - Downtown Maint	6,600.00	6,400.00	5,100.00	6,190.00	6,400.00	-
10	7505-18-00	Computer Maintenance	112.11	180.00	119.34	180.00	180.00	-
		<b>PARKS MAINTENANCE</b>	<b>65,004.99</b>	<b>73,180.00</b>	<b>61,543.63</b>	<b>73,920.00</b>	<b>75,830.00</b>	<b>2,650.00</b>
10	7703-18-00	Note Interest Payment	5,039.82	5,355.00	5,362.18	5,040.00	5,645.00	290.00
10	7704-18-00	Note Principal Payment	1,220.81	910.00	898.45	1,225.00	620.00	(290.00)
10	7710-18-00	Lease Principal	-	4,360.00	4,358.38	4,360.00	4,485.00	125.00
10	7711-18-00	Lease Interest	-	385.00	381.98	385.00	260.00	(125.00)
		<b>PARKS Debt Service</b>	<b>6,260.63</b>	<b>11,010.00</b>	<b>11,000.99</b>	<b>11,010.00</b>	<b>11,010.00</b>	<b>-</b>
10	8660-18-00	Minor Equipment	1,751.99	1,000.00	2,766.25	2,000.00	2,000.00	1,000.00
10	8661-18-00	Minor Computer Equipment	-	1,000.00	913.74	-	1,000.00	-
		<b>PARKS MINOR EQUIPMENT</b>	<b>1,751.99</b>	<b>2,000.00</b>	<b>3,679.99</b>	<b>2,000.00</b>	<b>3,000.00</b>	<b>1,000.00</b>
10	8860-18-00	Machinery/Equipment	12,800.00	-	-	-	-	-
		<b>PARKS CAPITAL OUTLAY</b>	<b>12,800.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>TOTAL PARKS</b>	<b>290,014.61</b>	<b>332,965.00</b>	<b>292,471.75</b>	<b>325,205.00</b>	<b>416,565.00</b>	<b>83,600.00</b>

**CITY OF HILLSBORO**  
**RECREATION: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-19-00	Salaries-Regular	107,663.73	104,755.00	122,402.33	130,000.00	146,750.00	41,995.00
10	7102-19-00	Salaries-Overtime	2,265.16	1,500.00	1,664.44	1,800.00	1,500.00	-
10	7103-19-00	Longevity Pay	1,008.00	1,200.00	1,200.00	1,200.00	1,400.00	200.00
10	7111-19-00	Medicare Tax	1,585.73	1,600.00	1,798.08	1,900.00	2,200.00	600.00
10	7112-19-00	Social Security Tax	6,780.36	6,750.00	7,688.37	7,800.00	9,200.00	2,450.00
10	7113-19-00	Life Insurance	211.95	210.00	211.34	250.00	280.00	70.00
10	7114-19-00	Hospitalization Insurance	30,071.58	27,800.00	32,274.88	35,000.00	43,600.00	15,800.00
10	7115-19-00	TMRS Retirement	12,333.50	12,500.00	13,785.24	14,000.00	18,100.00	5,600.00
10	7116-19-00	Workers Comp Insurance	3,006.00	2,770.00	3,293.18	35,000.00	4,200.00	1,430.00
10	7117-19-00	Unemployment Benefits	0.06	-	-	-	-	-
10	7118-19-00	Gym Health Care Dues	160.00	120.00	239.49	250.00	240.00	120.00
10	7120-19-00	Long Term Disability	209.33	225.00	269.46	300.00	250.00	25.00
10	7121-19-00	Contract Labor	10,115.55	4,000.00	406.40	2,000.00	2,000.00	(2,000.00)
		<b>RECREATION PERSONNEL</b>	<b>175,410.95</b>	<b>163,430.00</b>	<b>185,233.21</b>	<b>229,500.00</b>	<b>229,720.00</b>	<b>66,290.00</b>
10	7201-19-00	General Office Supplies	368.90	500.00	104.62	500.00	500.00	-
10	7202-19-00	Motor Vehicle Supplies	-	-	569.37	750.00	100.00	100.00
10	7203-19-00	Janitorial Supplies	878.37	385.00	1,124.22	1,200.00	1,300.00	915.00
10	7204-19-00	Chemical Supplies	1,090.35	6,000.00	-	3,000.00	3,000.00	(3,000.00)
10	7205-19-00	Clothing Supplies	2,551.66	500.00	2,674.27	3,000.00	2,500.00	2,000.00
10	7206-19-00	Minor Tools	139.00	500.00	-	250.00	250.00	(250.00)
10	7207-19-00	Concession supplies	728.86	1,000.00	541.97	750.00	750.00	(250.00)
10	7208-19-00	Safety Supplies	17.97	500.00	73.12	500.00	500.00	-
10	7209-19-00	Postage	-	100.00	-	-	-	(100.00)
10	7221-19-00	Other Supplies - Misc	25,235.90	20,745.00	9,720.09	12,000.00	12,000.00	(8,745.00)
10	7224-19-00	Fuel Expense	-	2,500.00	492.45	2,500.00	3,500.00	1,000.00
		<b>RECREATION SUPPLIES</b>	<b>31,011.01</b>	<b>32,730.00</b>	<b>15,300.11</b>	<b>24,450.00</b>	<b>24,400.00</b>	<b>(8,330.00)</b>
10	7301-19-00	Electric Service	18,373.66	15,000.00	22,992.13	25,000.00	25,000.00	10,000.00
10	7304-19-00	Utilities Mobile & Pagers	1,472.76	1,200.00	1,753.93	1,800.00	1,800.00	600.00
10	7310-19-00	Dues & Publication	-	250.00	-	250.00	250.00	-
10	7311-19-00	Training & Travel	192.07	500.00	446.02	500.00	500.00	-
10	7322-19-00	Rentals	-	1,000.00	-	500.00	500.00	(500.00)
10	7333-19-00	Employee Physicals	-	-	230.00	250.00	-	-
10	7345-19-00	Spec Services - Bldg Maintenance	-	-	62.28	100.00	-	-
10	7358-19-00	Girls and Boys Club Support	-	10,000.00	-	-	30,000.00	20,000.00
		<b>RECREATION SERVICES</b>	<b>20,038.49</b>	<b>27,950.00</b>	<b>25,484.36</b>	<b>28,400.00</b>	<b>58,050.00</b>	<b>30,100.00</b>
10	7402-19-00	Motor Vehicle Maintenance	136.70	50.00	301.48	350.00	50.00	-
10	7404-19-00	Building Maintenance	171.25	-	-	-	-	-
10	7420-19-00	Park Maintenance	2,635.01	5,000.00	23,100.36	25,000.00	10,000.00	5,000.00
10	7505-19-00	Computer Maintenance	-	100.00	-	-	100.00	-
		<b>RECREATION MAINTENANCE</b>	<b>2,942.96</b>	<b>5,150.00</b>	<b>23,401.84</b>	<b>25,350.00</b>	<b>10,150.00</b>	<b>5,000.00</b>
10	8660-19-00	Minor Equipment	1,384.66	-	199.99	250.00	500.00	500.00
10	8661-19-00	Minor Computer Equipment	-	500.00	-	-	500.00	-
		<b>RECREATION MINOR EQUIPMENT</b>	<b>1,384.66</b>	<b>500.00</b>	<b>199.99</b>	<b>250.00</b>	<b>1,000.00</b>	<b>500.00</b>
10	8855-19-00	Park Improvements	-	-	-	-	64,000.00	64,000.00
10	8860-19-00	Machinery/Equipment	12,800.00	-	-	-	-	-
		<b>RECREATION CAPITAL OUTLAY</b>	<b>12,800.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,000.00</b>	<b>64,000.00</b>
10	7710-19-00	Lease - Principal	-	4,360.00	4,358.38	-	4,485.00	125.00
10	7711-19-00	Lease - Interest	-	385.00	381.98	-	260.00	(125.00)
		<b>RECREATION DEBT SERVICE</b>	<b>-</b>	<b>4,745.00</b>	<b>4,740.36</b>	<b>-</b>	<b>4,745.00</b>	<b>-</b>
		<b>TOTAL RECREATION</b>	<b>243,588.07</b>	<b>234,505.00</b>	<b>254,359.87</b>	<b>307,950.00</b>	<b>392,065.00</b>	<b>157,560.00</b>

**CITY OF HILLSBORO**  
**MAINTENANCE SHOP: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-20-00	Salaries-Regular	40,090.52	51,970.00	33,363.39	42,000.00	45,900.00	(6,070.00)
10	7102-20-00	Salaries-Overtime	58.62	800.00	-	800.00	500.00	(300.00)
10	7103-20-00	Longevity Pay	1,104.00	1,160.00	1,152.00	1,110.00	-	(1,160.00)
10	7111-20-00	Medicare Tax	591.30	770.00	496.31	915.00	700.00	(70.00)
10	7112-20-00	Social Security Tax	2,528.33	3,300.00	2,122.20	3,920.00	2,900.00	(400.00)
10	7113-20-00	Life Insurance	68.97	75.00	38.90	105.00	70.00	(5.00)
10	7114-20-00	Hospitalization Insurance	9,021.66	13,600.00	5,500.23	13,465.00	10,800.00	(2,800.00)
10	7115-20-00	TMRS Retirement	4,619.60	6,120.00	3,987.48	7,100.00	5,600.00	(520.00)
10	7116-20-00	Workers Comp Insurance	2,368.74	3,000.00	1,877.40	3,650.00	2,850.00	(150.00)
10	7118-20-00	Gym/Health Club Dues	121.00	120.00	68.67	120.00	120.00	-
10	7118-20-00	Long Term Disability	82.06	100.00	60.65	100.00	100.00	-
		<b>MAINTENANCE SHOP PERSONNEL</b>	<b>60,654.80</b>	<b>81,015.00</b>	<b>48,667.23</b>	<b>73,285.00</b>	<b>69,540.00</b>	<b>(11,475.00)</b>
10	7201-20-00	General Office Supplies	62.38	125.00	-	125.00	125.00	-
10	7202-20-00	Motor Vehicle Supplies	-	225.00	6.79	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	234.85	600.00	742.96	750.00	600.00	-
10	7206-20-00	Minor Tools	440.77	2,000.00	220.87	500.00	500.00	(1,500.00)
10	7208-20-00	Safety Supplies	97.61	500.00	24.36	500.00	500.00	-
10	7224-20-00	Fuel Expense	659.58	1,500.00	485.90	1,500.00	1,500.00	-
10	7225-20-00	Machinery Tool - Implement	3,137.70	2,200.00	2,840.59	2,200.00	2,200.00	-
10	7500-20-00	Consumables	9,103.34	9,550.00	5,315.47	6,000.00	6,000.00	(3,550.00)
10	7501-20-00	Vehicle Supplies	37,335.05	30,000.00	24,675.76	30,000.00	30,000.00	-
10	7502-20-00	Equipment Supplies	16,005.54	25,000.00	9,741.14	15,000.00	15,000.00	(10,000.00)
		<b>MAINTENANCE SHOP SUPPLIES</b>	<b>67,076.82</b>	<b>72,100.00</b>	<b>44,053.84</b>	<b>57,200.00</b>	<b>57,050.00</b>	<b>(15,050.00)</b>
10	7302-20-00	Telephone Service	1,753.84	2,000.00	1,555.25	2,000.00	2,000.00	-
10	7308-20-00	Printing	-	100.00	-	100.00	100.00	-
10	7309-20-00	General Insurance	2,157.38	2,300.00	2,517.00	2,750.00	2,800.00	500.00
10	7311-20-00	Training & Travel	-	190.00	-	190.00	190.00	-
10	7314-20-00	Special Services - Janitorial	-	1,655.00	-	-	-	(1,655.00)
10	7321-20-00	Special Services - Disposal	125.00	500.00	-	500.00	500.00	-
10	7322-20-00	Rentals	138.44	250.00	119.63	250.00	250.00	-
10	7333-20-00	Employee Physicals	105.00	-	-	-	-	-
10	7347-20-00	Spec Services - Software	1,500.00	3,000.00	1,500.00	1,500.00	1,500.00	(1,500.00)
		<b>MAINTENANCE SHOP SERVICES</b>	<b>5,779.66</b>	<b>9,995.00</b>	<b>5,691.88</b>	<b>7,290.00</b>	<b>7,340.00</b>	<b>(2,655.00)</b>
10	7401-20-00	Office Equipment Maintenance	-	200.00	-	200.00	200.00	-
10	7404-20-00	Building Maintenance	-	1,800.00	191.63	500.00	500.00	(1,300.00)
10	7503-20-00	Tires	19,008.50	26,000.00	10,724.70	26,000.00	26,000.00	-
10	7504-20-00	Outside Repair Service - Vehicles	35,317.00	30,000.00	31,817.40	35,000.00	35,000.00	5,000.00
10	7505-20-00	Outside Repair Service - Equipment	8,062.65	25,000.00	9,936.98	25,000.00	25,000.00	-
10	7508-20-00	Computer Maintenance	168.16	120.00	-	180.00	120.00	-
10	7516-20-00	Outside Repair Service - Fire	-	9,000.00	-	9,000.00	9,000.00	-
		<b>MAINTENANCE SHOP MAINTENANCE</b>	<b>62,556.31</b>	<b>92,120.00</b>	<b>52,670.71</b>	<b>95,880.00</b>	<b>95,820.00</b>	<b>3,700.00</b>
10	8660-20-00	Minor Equipment	-	500.00	88.14	500.00	500.00	-
10	8661-20-00	Minor Computer Equipment	-	500.00	-	-	500.00	-
		<b>SHOP MINOR EQUIPMENT</b>	<b>-</b>	<b>1,000.00</b>	<b>88.14</b>	<b>500.00</b>	<b>1,000.00</b>	<b>-</b>
10	8860-20-00	Machinery/Equipment	-	-	-	-	-	-
		<b>SHOP CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>TOTAL MAINTENANCE SHOP</b>	<b>196,067.59</b>	<b>256,230.00</b>	<b>151,171.80</b>	<b>234,155.00</b>	<b>230,750.00</b>	<b>(25,480.00)</b>

**CITY OF HILLSBORO**  
**CEMETARY: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-21-00	Salaries-Regular	17,932.67	18,950.00	15,880.29	17,235.00	20,800.00	1,850.00
10	7111-21-00	Medicare Tax	260.02	280.00	230.25	250.00	350.00	70.00
10	7112-21-00	Social Security Tax	1,111.83	1,180.00	984.59	1,070.00	1,290.00	110.00
10	7115-21-00	TMRS Retirement	1,988.92	2,200.00	1,839.38	1,925.00	2,450.00	250.00
10	7116-21-00	Workers Comp Insurance	895.11	930.00	785.85	995.00	1,150.00	220.00
		<b>CEMETARY PERSONNEL</b>	<b>22,188.55</b>	<b>23,540.00</b>	<b>19,720.36</b>	<b>21,475.00</b>	<b>26,040.00</b>	<b>2,500.00</b>
10	7201-21-00	General Office Supplies	109.99	100.00	107.14	100.00	100.00	-
10	7206-21-00	Minor Tools		-	44.62	50.00	-	-
10	7208-21-00	Safety Supplies		50.00	-	-	50.00	-
10	7209-21-00	Postage	4.63	50.00	10.60	50.00	50.00	-
10	7225-21-00	Machinery/Tools Implement Maint	50.50	50.00	-	50.00	50.00	-
		<b>CEMETARY SUPPLIES</b>	<b>165.12</b>	<b>250.00</b>	<b>162.36</b>	<b>250.00</b>	<b>250.00</b>	<b>-</b>
10	7301-21-00	Electric Service	1,158.91	1,250.00	230.82	1,250.00	500.00	(750.00)
10	7302-21-00	Telephone Service	1,830.08	1,400.00	1,924.41	2,000.00	2,000.00	600.00
10	7304-21-00	Utilities - Mobiles & Pagers	520.53	900.00	412.02	900.00	900.00	-
10	7309-21-00	General Insurance	539.33	600.00	629.24	750.00	750.00	150.00
10	7310-21-00	Dues & Publications	62.40	150.00	-	150.00	150.00	-
10	7311-21-00	Training and Travel	50.00	60.00	50.00	60.00	60.00	-
10	7320-21-00	Special Services -Landscaping	69,117.64	70,000.00	60,106.87	65,600.00	70,000.00	-
10	7322-21-00	Rentals	138.46	150.00	119.63	150.00	150.00	-
		<b>CEMETARY SERVICES</b>	<b>73,417.35</b>	<b>74,510.00</b>	<b>63,472.99</b>	<b>70,860.00</b>	<b>74,510.00</b>	<b>-</b>
10	7404-21-00	Building Maintenance	3,500.00	250.00	-	250.00	250.00	-
10	7420-21-00	Cemetery Maintenance	200.61	1,900.00	473.39	750.00	1,900.00	-
		<b>CEMETARY MAINTENANCE</b>	<b>3,700.61</b>	<b>2,150.00</b>	<b>473.39</b>	<b>1,000.00</b>	<b>2,150.00</b>	<b>-</b>
10	8660-21-00	Minor Equipment	-	-	-	-	-	-
10	8661-21-00	Minor Computer Equipment	-	-	-	-	-	-
		<b>CEMETARY MINOR EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	8850-21-00	Improvements		-	11,060.00	-	-	-
		<b>CEMETARY CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>11,060.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>TOTAL CEMETARY</b>	<b>99,471.63</b>	<b>100,450.00</b>	<b>94,889.10</b>	<b>93,585.00</b>	<b>102,950.00</b>	<b>2,500.00</b>

**CITY OF HILLSBORO**  
**COMMUNITY DEVELOPMENT: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-22-00	Salaries-Regular	37,992.00	39,500.00	55,198.14	60,000.00	107,000.00	67,500.00
10	7102-22-00	Salaries-Overtime	148.88	800.00	-	800.00	500.00	(300.00)
10	7103-22-00	Longevity Pay	96.00	145.00	144.00	150.00	370.00	225.00
10	7111-22-00	Medicare Tax	527.83	575.00	774.64	800.00	1,600.00	1,025.00
10	7112-22-00	Social Security Tax	2,256.92	2,450.00	3,312.32	3,500.00	6,650.00	4,200.00
10	7113-22-00	Life Insurance	68.97	70.00	81.90	90.00	205.00	135.00
10	7114-22-00	Hospitalization Insurance	10,906.72	11,000.00	13,830.82	14,000.00	30,500.00	19,500.00
10	7115-22-00	TMRS Retirement	4,279.24	4,560.00	7,152.00	7,500.00	13,100.00	8,540.00
10	7116-22-00	Workers Comp Insurance	113.52	115.00	160.49	175.00	350.00	235.00
10	7120-22-00	Long Term Disability	79.64	100.00	116.79	150.00	120.00	20.00
10	7121-22-00	Contract Labor	7,000.00	-	-	-	-	-
		<b>COMMUNITY DEVELOPMENT PERSONNEL</b>	<b>63,469.72</b>	<b>59,315.00</b>	<b>80,771.10</b>	<b>87,165.00</b>	<b>160,395.00</b>	<b>101,080.00</b>
10	7201-22-00	General Office Supplies	1,171.54	1,500.00	1,021.20	1,500.00	1,500.00	-
10	7209-22-00	Postage	132.79	500.00	383.92	500.00	500.00	-
10	7221-22-00	Other Supplies - Misc.	122.86	500.00	260.13	500.00	500.00	-
10	7224-22-00	Fuel Expense	-	-	-	-	1,000.00	1,000.00
		<b>COMMUNITY DEVELOPMENT SUPPLIES</b>	<b>1,427.19</b>	<b>2,500.00</b>	<b>1,665.25</b>	<b>2,500.00</b>	<b>3,500.00</b>	<b>1,000.00</b>
10	7302-22-00	Telephone Service	3,755.42	2,000.00	2,420.08	2,750.00	2,500.00	500.00
10	7304-22-00	Utilities - Mobile & Pagers	999.16	1,200.00	412.02	1,200.00	1,200.00	-
10	7305-22-00	Advertising	1,043.91	1,000.00	939.90	1,000.00	1,500.00	500.00
10	7308-22-00	Printing	-	500.00	-	500.00	500.00	-
10	7309-22-00	General Insurance	539.33	600.00	629.24	550.00	600.00	-
10	7310-22-00	Dues & Publications	835.00	2,800.00	573.00	2,800.00	2,800.00	-
10	7311-22-00	Training and Travel	435.52	2,000.00	1,780.39	2,000.00	2,000.00	-
10	7314-22-00	Special Services - Comp Plan	-	-	19,675.00	20,000.00	30,000.00	30,000.00
10	7321-22-00	Misc Services	1,036.00	2,000.00	10,432.31	2,000.00	2,000.00	-
10	7322-22-00	Rentals	801.90	1,000.00	1,080.17	1,000.00	1,000.00	-
10	7323-22-00	Engineering Services	17,640.52	12,000.00	9,716.00	12,000.00	15,000.00	3,000.00
10	7333-22-00	Employee Physicals	-	-	181.00	-	-	-
		<b>COMMUNITY DEVELOPMENT SERVICES</b>	<b>27,086.76</b>	<b>25,100.00</b>	<b>47,839.11</b>	<b>45,800.00</b>	<b>59,100.00</b>	<b>34,000.00</b>
10	7401-22-00	Office Equipment Maintenance	-	500.00	-	500.00	500.00	-
10	7505-22-00	Maintenance - Computer Equipment	1,556.05	8,000.00	59.67	2,000.00	5,000.00	(3,000.00)
		<b>COMMUNITY DEVELOPMENT MAINTENANCE</b>	<b>1,556.05</b>	<b>8,500.00</b>	<b>59.67</b>	<b>2,500.00</b>	<b>5,500.00</b>	<b>(3,000.00)</b>
10	8660-22-00	Minor Equipment	929.00	-	33.99	50.00	-	-
10	8661-22-00	Minor Computer Equipment	-	1,000.00	2,065.53	2,500.00	1,000.00	-
		<b>COMMUNITY DEVELOPMENT MINOR EQUIP</b>	<b>929.00</b>	<b>1,000.00</b>	<b>2,099.52</b>	<b>2,550.00</b>	<b>1,000.00</b>	<b>-</b>
10	8845-22-00	Building Improvements	107,222.13	-	193,064.22	200,000.00	-	-
		<b>COMMUNITY DEVELOPMENT CAPITAL OUTLAY</b>	<b>107,222.13</b>	<b>-</b>	<b>193,064.22</b>	<b>200,000.00</b>	<b>-</b>	<b>-</b>
		<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>201,690.85</b>	<b>96,415.00</b>	<b>325,498.87</b>	<b>340,515.00</b>	<b>229,495.00</b>	<b>133,080.00</b>



**CITY OF HILLSBORO**  
**LEGAL: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-24-00	Salaries Regular	44,962.99	45,300.00	38,072.11	44,790.00	45,000.00	(300.00)
10	7111-24-00	Medicare Tax	651.96	660.00	552.05	650.00	660.00	-
10	7112-24-00	Social Security Tax	2,787.70	2,810.00	2,360.47	2,780.00	2,800.00	(10.00)
10	7116-24-00	Workers Compensation Insurance	134.73	135.00	110.41	180.00	145.00	10.00
		<b>LEGAL PERSONNEL</b>	<b>48,537.38</b>	<b>48,905.00</b>	<b>41,095.04</b>	<b>48,400.00</b>	<b>48,605.00</b>	<b>(300.00)</b>
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	-	2,000.00	2,938.00	2,000.00	2,500.00	500.00
		<b>LEGAL SERVICES</b>	<b>-</b>	<b>2,470.00</b>	<b>2,938.00</b>	<b>2,470.00</b>	<b>2,970.00</b>	<b>500.00</b>
10	7505-24-00	Computer Maintenance	112.11	120.00	119.34	120.00	150.00	30.00
		<b>Maintenance</b>	<b>112.11</b>	<b>120.00</b>	<b>119.34</b>	<b>120.00</b>	<b>150.00</b>	<b>30.00</b>
		<b>TOTAL LEGAL</b>	<b>48,649.49</b>	<b>51,495.00</b>	<b>44,152.38</b>	<b>50,990.00</b>	<b>51,725.00</b>	<b>230.00</b>

**CITY OF HILLSBORO**  
**FINANCE: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-25-00	Salaries Regular	193,375.22	189,400.00	161,779.56	215,000.00	199,000.00	9,600.00
10	7102-25-00	Salaries-Overtime	653.27	250.00	480.90	500.00	500.00	250.00
10	7103-25-00	Longevity Pay	96.00	1,115.00	1,248.00	1,300.00	1,250.00	135.00
10	7111-25-00	Medicare Tax	2,780.00	2,765.00	2,335.94	3,130.00	2,950.00	185.00
10	7112-25-00	Social Security Tax	11,887.00	11,810.00	9,988.08	13,400.00	12,450.00	640.00
10	7113-25-00	Life Insurance	199.24	210.00	150.56	235.00	210.00	-
10	7114-25-00	Hospitalization Insurance	29,032.65	26,600.00	23,107.62	37,020.00	32,700.00	6,100.00
10	7115-25-00	TMRS Retirement	22,138.19	21,950.00	18,719.03	24,000.00	24,500.00	2,550.00
10	7116-25-00	Workers Compensation Insurance	587.57	555.00	473.70	650.00	650.00	95.00
10	7120-25-00	Long Term Disability	416.94	400.00	472.29	500.00	450.00	50.00
		<b>FINANCE PERSONNEL</b>	<b>261,166.08</b>	<b>255,055.00</b>	<b>218,755.68</b>	<b>295,735.00</b>	<b>274,660.00</b>	<b>19,605.00</b>
10	7201-25-00	General Office Supplies	2,280.55	2,500.00	2,369.50	2,500.00	2,500.00	-
10	7209-25-00	Postage	1,397.51	1,500.00	1,887.52	2,000.00	2,000.00	500.00
10	7221-25-00	Other Supplies - Misc	1,048.47	1,100.00	326.24	1,050.00	1,100.00	-
		<b>FINANCE SUPPLIES</b>	<b>4,726.53</b>	<b>5,100.00</b>	<b>4,583.26</b>	<b>5,550.00</b>	<b>5,600.00</b>	<b>500.00</b>
10	7301-25-00	Electric Service	789.87	1,000.00	658.13	1,000.00	1,000.00	-
10	7302-25-00	Telephone Service	2,851.91	2,500.00	2,628.21	2,700.00	2,700.00	200.00
10	7303-25-00	Gas Service	286.83	1,000.00	295.03	1,000.00	750.00	(250.00)
10	7304-25-00	Mobiles and Pagers	624.28	600.00	342.02	600.00	500.00	(100.00)
10	7305-25-00	Advertising	448.40	500.00	163.00	500.00	500.00	-
10	7308-25-00	Printing	923.41	800.00	1,163.95	800.00	1,200.00	400.00
10	7309-25-00	General Insurance	539.33	600.00	629.23	700.00	700.00	100.00
10	7310-25-00	Dues & Publications	1,088.00	1,000.00	1,627.98	2,000.00	2,000.00	1,000.00
10	7311-25-00	Training and Travel	720.00	2,000.00	52.64	1,500.00	1,500.00	(500.00)
10	7314-25-00	Special Services - Janitorial	468.00	1,200.00	858.00	1,200.00	1,200.00	-
10	7318-25-00	Special Services - Auditors	12,000.00	16,000.00	16,000.00	16,000.00	16,000.00	-
10	7321-25-00	Misc. Services	-	-	8,462.39	8,500.00	-	-
10	7322-25-00	Rentals	1,218.05	2,200.00	1,029.34	2,200.00	2,200.00	-
10	7326-25-00	Special Services - Consultants	184,670.85	12,000.00	11,687.50	13,000.00	18,000.00	6,000.00
10	7328-25-00	Special Services - Records	159.22	100.00	521.95	600.00	500.00	400.00
10	7339-25-00	Special Services - Penalties	8,593.04	-	-	-	-	-
		<b>FINANCE SERVICES</b>	<b>215,381.19</b>	<b>41,500.00</b>	<b>46,119.37</b>	<b>52,300.00</b>	<b>48,750.00</b>	<b>7,250.00</b>
10	7404-25-00	Building Maintenance	1,214.32	1,500.00	860.02	1,300.00	1,000.00	(500.00)
10	7505-25-00	Computer Maintenance	336.33	400.00	59.67	400.00	400.00	-
		<b>FINANCE MAINTENANCE</b>	<b>1,550.65</b>	<b>1,900.00</b>	<b>919.69</b>	<b>1,700.00</b>	<b>1,400.00</b>	<b>(500.00)</b>
10	8660-25-00	Minor Equipment	1,463.52	-	-	-	-	-
10	8661-25-00	Minor Computer Equipment	-	1,000.00	-	-	1,000.00	-
		<b>FINANCE MINOR EQUIPMENT</b>	<b>1,463.52</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>	<b>-</b>
10	8890-25-00	Office Equip-Furn & Fixt	-	-	-	-	-	-
		<b>FINANCE CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>TOTAL FINANCE</b>	<b>484,287.97</b>	<b>304,555.00</b>	<b>270,378.00</b>	<b>355,285.00</b>	<b>331,410.00</b>	<b>26,855.00</b>

**CITY OF HILLSBORO**  
**INFORMATION SYSTEMS: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-26-00	Salaries Regular	66,737.87	68,000.00	57,611.32	69,435.00	72,000.00	4,000.00
10	7103-26-00	Longevity Pay	144.00	195.00	192.00	145.00	240.00	45.00
10	7111-26-00	Medicare Tax	932.48	990.00	807.54	1,010.00	1,050.00	60.00
10	7112-26-00	Social Security Tax	3,987.16	4,220.00	3,452.97	4,315.00	4,500.00	280.00
10	7113-26-00	Life Insurance	68.97	70.00	56.22	70.00	70.00	-
10	7114-26-00	Hospitalization Insurance	11,208.74	11,300.00	9,893.70	11,005.00	14,750.00	3,450.00
10	7115-26-00	TMRS Retirement	7,510.52	7,830.00	6,672.23	7,845.00	8,850.00	1,020.00
10	7116-26-00	Workers Compensation Insurance	532.18	530.00	450.90	675.00	625.00	95.00
10	7118-26-00	Gym/Health Club Dues	-	120.00	-	120.00	-	(120.00)
10	7120-26-00	Long Term Disability	140.69	240.00	143.57	140.00	240.00	-
		<b>INFORMATION SYSTEMS PERSONNEL</b>	<b>91,262.61</b>	<b>93,495.00</b>	<b>79,280.45</b>	<b>94,760.00</b>	<b>102,325.00</b>	<b>8,830.00</b>
10	7201-26-00	General Office Supplies	771.56	500.00	149.62	500.00	500.00	-
10	7203-26-00	Janitorial Supplies	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	32.66	50.00	10.39	50.00	50.00	-
10	7224-26-00	Fuel Expense	1,152.69	850.00	677.29	850.00	850.00	-
		<b>INFORMATION SYSTEMS SUPPLIES</b>	<b>2,129.65</b>	<b>1,650.00</b>	<b>837.30</b>	<b>1,650.00</b>	<b>1,650.00</b>	<b>-</b>
10	7301-26-00	Electric Service	789.87	1,000.00	716.77	750.00	1,000.00	-
10	7302-26-00	Telephone Service	1,476.67	2,000.00	1,329.27	2,000.00	2,000.00	-
10	7303-26-00	Gas Service	286.81	1,000.00	294.99	1,000.00	1,000.00	-
10	7304-26-00	Utilities - Mobile & Pagers	989.27	1,800.00	792.04	1,800.00	1,800.00	-
10	7308-26-00	Printing	-	-	-	25.00	-	-
10	7309-26-00	General Insurance	539.33	600.00	629.23	700.00	700.00	100.00
10	7311-26-00	Training and Travel	-	1,000.00	-	1,000.00	1,000.00	-
10	7314-26-00	Special Services - Janitorial	144.00	75.00	264.00	300.00	300.00	225.00
10	7321-26-00	Contractual Services	-	-	762.30	750.00	1,000.00	1,000.00
10	7322-26-00	Rentals	-	1,000.00	17.78	750.00	750.00	(250.00)
		<b>INFORMATION SYSTEMS SERVICES</b>	<b>4,225.95</b>	<b>8,475.00</b>	<b>4,806.38</b>	<b>9,075.00</b>	<b>9,550.00</b>	<b>1,075.00</b>
10	7402-26-00	Motor Vehicle Maintenance	17.83	50.00	7.50	25.00	50.00	-
10	7411-26-00	Web Site Administration	79.99	1,000.00	2,094.99	3,000.00	3,000.00	2,000.00
10	7501-26-00	Maintenance - Software	487.98	3,400.00	238.71	1,400.00	1,400.00	(2,000.00)
10	7505-26-00	Maintenance - Computer Equip	55.34	1,500.00	86.99	1,500.00	1,500.00	-
		<b>INFORMATION SYSTEMS MAINTENANCE</b>	<b>641.14</b>	<b>5,950.00</b>	<b>2,428.19</b>	<b>5,925.00</b>	<b>5,950.00</b>	<b>-</b>
10	8660-26-00	Minor Equipment	2,486.09	-	114.17	200.00	-	-
10	8661-26-00	Minor Computer Equipment	5,670.44	1,500.00	942.48	1,000.00	1,500.00	-
		<b>INFORMATION SYSTEMS MINOR EQUIP</b>	<b>8,156.53</b>	<b>1,500.00</b>	<b>1,056.65</b>	<b>1,200.00</b>	<b>1,500.00</b>	<b>-</b>
10	8886-26-00	Network Equipment	-	6,000.00	4,995.73	6,000.00	6,000.00	-
		<b>INFORMATION SYSTEMS CAPITAL OUTLA</b>	<b>-</b>	<b>6,000.00</b>	<b>4,995.73</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>-</b>
		<b>TOTAL INFORMATION SYSTEMS</b>	<b>106,415.88</b>	<b>117,070.00</b>	<b>93,404.70</b>	<b>118,610.00</b>	<b>126,975.00</b>	<b>9,905.00</b>

**CITY OF HILLSBORO**  
**ANIMAL CONTROL: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-27-00	Salaries Regular	22,742.73	39,900.00	19,150.48	33,000.00	47,600.00	7,700.00
10	7102-27-00	Salaries-Overtime	1,900.63	1,500.00	3,086.97	1,500.00	2,000.00	500.00
10	7103-27-00	Longevity Pay	288.00	-	-	290.00	50.00	50.00
10	7111-27-00	Medicare Tax	275.66	580.00	321.66	500.00	695.00	115.00
10	7112-27-00	Social Security Tax	1,178.73	2,480.00	1,375.23	1,200.00	3,000.00	520.00
10	7113-27-00	Life Insurance	48.81	70.00	40.29	95.00	70.00	-
10	7114-27-00	Hospitalization Insurance	8,761.38	18,200.00	5,505.19	13,000.00	10,800.00	(7,400.00)
10	7115-27-00	TMRS Retirement	2,812.17	4,600.00	2,616.62	4,580.00	5,850.00	1,250.00
10	7116-27-00	Workers Compensation Insurance	1,107.97	1,810.00	964.04	1,400.00	2,400.00	590.00
10	7118-27-00	Gym/Health Club Dues	85.63	120.00	70.72	120.00	120.00	-
10	7120-27-00	Long Term Disability	135.36	150.00	72.60	150.00	150.00	-
10	7121-27-00	Contract Labor	19,844.16	15,000.00	13,436.63	20,000.00	15,000.00	-
		<b>ANIMAL CONTROL PERSONNEL</b>	<b>59,181.23</b>	<b>84,410.00</b>	<b>46,640.43</b>	<b>75,835.00</b>	<b>87,735.00</b>	<b>3,325.00</b>
10	7201-27-00	General Office Supplies	76.52	250.00	-	250.00	250.00	-
10	7202-27-00	Motor Vehicle Supplies	62.44	200.00	-	200.00	200.00	-
10	7205-27-00	Clothing Supplies	454.74	900.00	613.95	900.00	900.00	-
10	7208-27-00	Safety Supplies	-	650.00	-	650.00	650.00	-
10	7121-27-00	Other Supplies - Misc	1,512.91	1,500.00	896.69	1,500.00	1,500.00	-
10	7223-27-00	Animal Supplies	3,237.56	2,000.00	4,306.04	5,000.00	5,000.00	3,000.00
10	7224-27-00	Fuel Expense	1,080.28	2,500.00	2,439.82	2,500.00	3,500.00	1,000.00
10	7234-27-00	Veterinary Expenses	342.87	910.00	-	910.00	500.00	(410.00)
10	7237-27-00	Pandemic/Epidemic	194.15	-	-	-	-	-
		<b>ANIMAL CONTROL SUPPLIES</b>	<b>6,961.47</b>	<b>8,910.00</b>	<b>8,256.50</b>	<b>11,910.00</b>	<b>12,500.00</b>	<b>3,590.00</b>
10	7304-27-00	Utilities - Mobile & Pagers	1,196.98	1,200.00	814.84	1,200.00	1,200.00	-
10	7310-27-00	Dues & Publications	429.53	450.00	-	450.00	450.00	-
10	7311-27-00	Training and Travel	495.19	1,700.00	150.00	1,700.00	1,700.00	-
		<b>ANIMAL CONTROL SERVICES</b>	<b>2,121.70</b>	<b>3,350.00</b>	<b>964.84</b>	<b>3,350.00</b>	<b>3,350.00</b>	<b>-</b>
10	7402-27-00	Motor Vehicle Maintenance	27.50	500.00	14.08	500.00	500.00	-
10	7404-27-00	Building Maintenance	7,544.58	10,500.00	6,297.25	10,500.00	10,500.00	-
10	7505-27-00	Computer Maintenance	56.05	60.00	59.67	60.00	60.00	-
		<b>ANIMAL CONTROL MAINTENANCE</b>	<b>7,628.13</b>	<b>11,060.00</b>	<b>6,371.00</b>	<b>11,060.00</b>	<b>11,060.00</b>	<b>-</b>
10	8660-27-00	Minor Equipment	813.87	-	84.98	500.00	-	-
10	8661-27-00	Minor Computer Equipment	-	500.00	-	-	500.00	-
		<b>ANIMAL CONTROL MINOR EQUIPMENT</b>	<b>813.87</b>	<b>500.00</b>	<b>84.98</b>	<b>500.00</b>	<b>500.00</b>	<b>-</b>
		<b>TOTAL ANIMAL CONTROL</b>	<b>76,706.40</b>	<b>108,230.00</b>	<b>62,317.75</b>	<b>102,655.00</b>	<b>115,145.00</b>	<b>6,915.00</b>

**CITY OF HILLSBORO**  
**RIGHT OF WAY: LINE ITEM COMPARISON**

Fund	Acct #	Description	Actual 9/30/2021	Budget 9/30/22	Actual 8/10/22	YEAR	ESTIMATED	BUDGET DIFFERENCE
						END PROJECTION	2023 BUDGET	
10	7121-28-00	Contract Labor	6,036.48	25,000.00	1,760.64	15,000.00	15,000.00	(10,000.00)
		<b>ROW PERSONNEL</b>	6,036.48	25,000.00	1,760.64	15,000.00	15,000.00	(10,000.00)
10	7204-28-00	Chemical Supplies	-	400.00	-	400.00	400.00	-
10	7221-28-00	Other Supplies - Misc.	-	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	-
		<b>ROW SUPPLIES</b>	-	3,715.00	-	2,715.00	3,715.00	-
10	7345-28-00	Special Services - Bldg Maintenance	-	-	-	-	-	-
		<b>ROW SERVICES</b>	-	-	-	-	-	-
10	7610-28-00	Maintenance	-	-	1,850.00	2,000.00	2,000.00	2,000.00
		<b>ROW MAINTENANCE</b>	-	-	1,850.00	2,000.00	2,000.00	2,000.00
10	8660-28-00	Minor Equipment	-	-	-	-	-	-
		<b>ROW MINOR EQUIPMENT</b>	-	-	-	-	-	-
10	8860-28-00	Machinery/Equipment	-	-	-	-	-	-
		<b>RIGHT OF WAY CAPITAL OUTLAY</b>	-	-	-	-	-	-
		<b>TOTAL RIGHT OF WAY</b>	6,036.48	28,715.00	3,610.64	19,715.00	20,715.00	(8,000.00)

**CITY OF HILLSBORO**  
**CODE ENFORCEMENT: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-30-00	Salaries Regular	65,645.90	127,000.00	73,208.18	62,000.00	92,500.00	(34,500.00)
10	7102-30-00	Salaries Overtime	2,651.28	2,000.00	2,611.11	2,000.00	2,500.00	500.00
10	7103-30-00	Longevity Pay	1,440.00	2,100.00	2,160.00	1,440.00	435.00	(1,665.00)
10	7111-30-00	Medicare Tax	990.75	1,900.00	1,062.11	902.00	1,340.00	(560.00)
10	7112-30-00	Social Security Tax	4,236.23	8,000.00	4,541.64	3,800.00	5,750.00	(2,250.00)
10	7113-30-00	Life Insurance	138.32	215.00	114.54	160.00	140.00	(75.00)
10	7114-30-00	Hospitalization Insurance	18,713.60	31,500.00	19,084.94	20,000.00	25,500.00	(6,000.00)
10	7115-30-00	TMRS Retirement	7,801.90	14,900.00	8,296.88	8,000.00	11,300.00	(3,600.00)
10	7116-30-00	Workers Compensation Insurance	1,818.84	3,550.00	1,834.52	1,800.00	2,850.00	(700.00)
10	7118-30-00	Gym/Health Club Dues	224.51	240.00	109.98	240.00	240.00	-
10	7120-30-00	Long Term Disability	218.90	400.00	219.12	400.00	400.00	-
10	7120-30-00	Contract Labor	-	-	-	-	-	-
		<b>CODE ENFORCEMENT PERSONNEL</b>	<b>103,880.23</b>	<b>191,805.00</b>	<b>113,243.02</b>	<b>100,742.00</b>	<b>142,955.00</b>	<b>(48,850.00)</b>
10	7201-30-00	General Office Supplies	1,072.30	2,000.00	1,734.24	2,000.00	2,000.00	-
10	7202-30-00	Motor Vehicle Supplies	278.73	200.00	36.26	300.00	200.00	-
10	7203-30-00	Janitorial Supplies	153.06	500.00	197.04	500.00	500.00	-
10	7205-30-00	Clothing Supplies	655.07	500.00	115.45	500.00	500.00	-
10	7206-30-00	Minor Tools	-	-	-	-	-	-
10	7208-30-00	Safety Supplies	142.15	-	-	-	-	-
10	7209-30-00	Postage	1,409.00	1,200.00	2,640.50	3,000.00	3,000.00	1,800.00
10	7221-30-00	Other Supplies - Misc	2,108.98	600.00	426.03	1,000.00	600.00	-
10	7224-30-00	Fuel Expense	3,195.39	3,000.00	6,248.14	6,500.00	6,500.00	3,500.00
10	7237-30-00	Pandemic/Epidemic	164.33	-	-	-	-	-
		<b>CODE ENFORCEMENT SUPPLIES</b>	<b>9,179.01</b>	<b>8,000.00</b>	<b>11,397.66</b>	<b>13,800.00</b>	<b>13,300.00</b>	<b>5,300.00</b>
10	7302-30-00	Telephone Service	-	-	-	-	-	-
10	7304-30-00	Utilities - Mobile & Pagers	2,097.54	2,000.00	1,196.24	2,000.00	2,000.00	-
10	7305-30-00	Advertising	-	-	39.25	-	-	-
10	7308-30-00	Printing	-	200.00	212.95	200.00	200.00	-
10	7310-30-00	Dues & Publications	271.68	200.00	-	300.00	200.00	-
10	7311-30-00	Training & Travel	204.25	1,000.00	500.00	1,300.00	1,000.00	-
10	7312-30-00	Sub Standard Housing Program	13,526.24	30,000.00	9,622.82	12,000.00	30,000.00	-
10	7314-30-00	Special Services - Janitorial	1,430.00	1,400.00	1,300.00	1,400.00	1,400.00	-
10	7321-30-00	Special Services - Miscellaneous	63,383.26	69,200.00	60,549.93	69,200.00	69,200.00	-
10	7322-30-00	Rentals	2,283.00	2,500.00	2,026.22	2,500.00	2,500.00	-
10	7360-30-00	Nuisance Abatement	10,172.38	15,000.00	7,928.50	15,000.00	15,000.00	-
10	7361-30-00	Credit Card Service Fees	1,437.25	1,200.00	2,070.67	1,200.00	1,200.00	-
		<b>CODE ENFORCEMENT SERVICES</b>	<b>94,805.60</b>	<b>122,700.00</b>	<b>85,446.58</b>	<b>105,100.00</b>	<b>122,700.00</b>	<b>-</b>
10	7402-30-00	Motor Vehicle Maintenance	54.00	200.00	1,062.46	1,500.00	1,500.00	1,300.00
10	7404-30-00	Building Maintenance	3,380.08	1,000.00	5,793.01	1,500.00	5,000.00	4,000.00
10	7505-30-00	Computer Maintenance	10,724.22	9,500.00	12,238.68	13,000.00	10,000.00	500.00
		<b>CODE ENFORCEMENT MAINTENANCE</b>	<b>14,158.30</b>	<b>10,700.00</b>	<b>19,094.15</b>	<b>16,000.00</b>	<b>16,500.00</b>	<b>5,800.00</b>
10	8660-30-00	Minor Equipment	-	-	-	-	-	-
10	8661-30-00	Minor Computer Equipment	1,500.00	3,000.00	-	-	3,000.00	-
		<b>CODE ENFORCEMENT MINOR EQUIPMEN</b>	<b>1,500.00</b>	<b>3,000.00</b>	<b>-</b>	<b>-</b>	<b>3,000.00</b>	<b>-</b>
10	8885-30-00	Computer Equipment	-	-	-	-	-	-
		<b>CODE ENFORCEMENT CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>TOTAL CODE ENFORCEMENT</b>	<b>223,523.14</b>	<b>336,205.00</b>	<b>229,181.41</b>	<b>235,642.00</b>	<b>298,455.00</b>	<b>(37,750.00)</b>

**CITY OF HILLSBORO**  
**MAIN STREET: LINE ITEM COMPARISON**

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-65-00	Salaries Regular	-	-	-	-	92,500.00	92,500.00
10	7102-65-00	Salaries Overtime	-	-	-	-	2,500.00	2,500.00
10	7103-65-00	Longevity Pay	-	-	-	-	435.00	435.00
10	7111-65-00	Medicare Tax	-	-	-	-	1,340.00	1,340.00
10	7112-65-00	Social Security Tax	-	-	-	-	5,750.00	5,750.00
10	7113-65-00	Life Insurance	-	-	-	-	140.00	140.00
10	7114-65-00	Hospitalization Insurance	-	-	-	-	25,500.00	25,500.00
10	7115-65-00	TMRS Retirement	-	-	-	-	11,300.00	11,300.00
10	7116-65-00	Workers Compensation Insurance	-	-	-	-	2,850.00	2,850.00
10	7118-65-00	Gym/Health Club Dues	-	-	-	-	240.00	240.00
10	7120-65-00	Long Term Disability	-	-	-	-	400.00	400.00
		<b>MAIN STREET PERSONNEL</b>	-	-	-	-	142,955.00	142,955.00
10	7201-65-00	General Office Supplies	-	-	-	-	2,000.00	2,000.00
10	7203-65-00	Janitorial Supplies	-	-	-	-	500.00	500.00
10	7209-65-00	Postage	-	-	-	-	2,000.00	2,000.00
10	7221-65-00	Other Supplies - Misc	-	-	-	-	600.00	600.00
		<b>MAIN STREET SUPPLIES</b>	-	-	-	-	5,100.00	5,100.00
10	7304-65-00	Utilities - Mobile & Pagers	-	-	-	-	2,000.00	2,000.00
10	7305-65-00	Advertising	-	-	-	-	-	-
10	7308-65-00	Printing	-	-	-	-	200.00	200.00
10	7310-65-00	Dues & Publications	-	-	-	-	200.00	200.00
10	7311-65-00	Training & Travel	-	-	-	-	1,000.00	1,000.00
10	7314-65-00	Special Services - Janitorial	-	-	-	-	1,400.00	1,400.00
10	7322-65-00	Rentals	-	-	-	-	2,500.00	2,500.00
		<b>MAIN STREET SERVICES</b>	-	-	-	-	7,300.00	7,300.00
10	7505-65-00	Computer Maintenance	-	-	-	-	10,000.00	10,000.00
		<b>MAIN STREET MAINTENANCE</b>	-	-	-	-	10,000.00	10,000.00
10	8661-65-00	Minor Computer Equipment	-	-	-	-	3,000.00	3,000.00
		<b>MAIN STREET MINOR EQUIPMENT</b>	-	-	-	-	3,000.00	3,000.00
10	8885-65-00	Computer Equipment	-	-	-	-	-	-
		<b>MAIN STREET CAPITAL OUTLAY</b>	-	-	-	-	-	-
		<b>TOTAL MAIN STREET</b>	-	-	-	-	168,355.00	168,355.00

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

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2022 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	5250-00-00	Sale of Fixed Asset	-	-	-	-	-	-
		<b>TOTAL SALE CAPITAL ASSETS</b>	-	-	-	-	-	-
10	4210-00-00	Insurance Proceeds	-	-	-	-	-	-
		<b>TOTAL INSURANCE RECOVERIES</b>	-	-	-	-	-	-
10	7999-00-00	Capital Lease Proceeds	276,180.23	-	-	-	1,382,000.00	1,382,000.00
		<b>TOTAL CAPITAL LEASES</b>	276,180.23	-	-	-	1,382,000.00	1,382,000.00
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	200,000.00	200,000.00
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	-	-	-	-	-	-
10	7966-00-00	Transfer From EDC	-	-	-	-	-	-
		<b>TOTAL OPERATING TRANSFERS IN</b>	327,000.00	327,000.00	-	624,000.00	527,000.00	200,000.00
								-
10	8904-00-00	Transfer to Airport	-	-	-	-	(50,000.00)	(50,000.00)
10	8958-00-00	Transfer to Safe Routes	(603.21)	-	-	-	-	-
10	8965-00-00	Transfer to Main Street	(32,780.00)	(50,000.00)	-	(50,000.00)	-	50,000.00
10	8970-00-00	Transfer To Street Improvement Fund	-	-	-	-	-	-
10	8974-00-00	Transfer to Capital Fund	(5,583.22)	-	-	-	-	-
10	8976-00-00	Transfer to Water Sewer	-	-	-	-	-	-
10	8978-00-00	Transfer to Capital Fund	(302,223.09)	-	-	-	-	-
		<b>TOTAL OPERATING TRANSFERS OUT</b>	(341,189.52)	(50,000.00)	-	(50,000.00)	(50,000.00)	-
		<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	261,990.71	277,000.00	-	574,000.00	1,859,000.00	1,582,000.00





*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 2022-23 fiscal year \$0.152800 of the City of Hillsboro's \$0.806400 property tax rate is dedicated to this fund.

**CITY OF HILLSBORO  
DEBT SERVICE FUND SUMMARY**

	<b>ACTUAL 9/30/21</b>	<b>ADOPTED BUDGET 9/30/22</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2023 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
<b>REVENUES</b>						
Taxes	895,419.18	940,000.00	917,505.49	931,000.00	930,000.00	(10,000.00)
Interest and Penalties	84.71	300.00	187.75	200.00	265.00	(35.00)
Other revenue	-	-	-	-	-	-
<b>Total revenues</b>	<u>895,503.89</u>	<u>940,300.00</u>	<u>917,693.24</u>	<u>931,200.00</u>	<u>930,265.00</u>	<u>(10,035.00)</u>
<b>EXPENDITURES</b>						
Services	41,812.00	5,500.00	2,750.00	5,500.00	7,500.00	2,000.00
Debt Service - Principal	745,000.00	765,000.00	765,000.00	765,000.00	730,000.00	(35,000.00)
Debt Service - Interest	104,176.69	240,620.00	240,635.59	240,700.00	192,765.00	(47,855.00)
<b>Total expenditures</b>	<u>890,988.69</u>	<u>1,011,120.00</u>	<u>1,008,385.59</u>	<u>1,011,200.00</u>	<u>930,265.00</u>	<u>(80,855.00)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>4,515.20</u>	<u>(70,820.00)</u>	<u>(90,692.35)</u>	<u>(80,000.00)</u>	<u>-</u>	<u>70,820.00</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Bond Proceeds	1,330,000.00	-	-	-	-	-
Payments to escrow agents	<u>(1,293,518.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FINANCING SOURCES (USES)</b>	<u>36,482.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	40,997.20	(70,820.00)	(90,692.35)	(80,000.00)	-	70,820.00
<b>FUND BALANCES, BEGINNING</b>	<u>179,507.97</u>	<u>220,505.17</u>	<u>220,505.17</u>	<u>220,505.17</u>	<u>140,505.17</u>	<u>(80,000.00)</u>
<b>FUND BALANCES, ENDING</b>	<u>220,505.17</u>	<u>149,685.17</u>	<u>129,812.82</u>	<u>140,505.17</u>	<u>140,505.17</u>	<u>(9,180.00)</u>

**CITY OF HILLSBORO**  
**DEBT SERVICE: LINE ITEM COMPARISON**

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/21	ADOPTED BUDGET 9/30/22	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
<b>REVENUES</b>								
<b>TAXES</b>								
85	4000-00-00	Ad Valorem Taxes - Current	849,827.85	900,000.00	879,120.00	890,000.00	900,000.00	-
85	4001-00-00	Ad Valorem Taxes - Delinquent	29,435.85	25,000.00	23,812.50	25,000.00	20,000.00	(5,000.00)
85	4003-00-00	Penalty and Interest	16,155.48	15,000.00	14,572.99	16,000.00	10,000.00	(5,000.00)
		<b>TOTAL TAXES</b>	895,419.18	940,000.00	917,505.49	931,000.00	930,000.00	(10,000.00)
<b>INTEREST AND PENALTIES</b>								
85	5410-00-00	Interest - Investments	84.71	300.00	187.75	200.00	265.00	(35.00)
		<b>TOTAL INTEREST AND PENALTIES</b>	84.71	300.00	187.75	200.00	265.00	(35.00)
<b>Other Revenue</b>								
85	5425-00-00	Miscellaneous	-	-	-	-	-	-
		<b>TOTAL OTHER REVENUE</b>	-	-	-	-	-	-
		<b>TOTAL REVENUS</b>	895,503.89	940,300.00	917,693.24	931,200.00	930,265.00	(10,035.00)
<b>EXPENDITURES</b>								
<b>SERVICES</b>								
85	7600-00-00	Bond Costs	36,482.00	-	-	-	-	-
85	7705-85-00	Paying Agent Fees	5,330.00	5,500.00	2,750.00	5,500.00	7,500.00	2,000.00
		<b>TOTAL SERVICES</b>	41,812.00	5,500.00	2,750.00	5,500.00	7,500.00	2,000.00
<b>DEBT SERVICE - PRINCIPAL</b>								
85	7800-85-00	2012 Series - Principal	205,000.00	220,000.00	220,000.00	220,000.00	130,000.00	(90,000.00)
85	7818-85-00	2016 - Principal	410,000.00	420,000.00	420,000.00	420,000.00	400,000.00	(20,000.00)
85	7820-85-00	2020- Principal	130,000.00	125,000.00	125,000.00	125,000.00	130,000.00	5,000.00
85	7822-85-00	2021- Principal	-	-	-	-	70,000.00	70,000.00
		<b>TOTAL DEBT SERVICE - PRINCIPAL</b>	745,000.00	765,000.00	765,000.00	765,000.00	730,000.00	(35,000.00)
<b>DEBT SERVICE - INTEREST</b>								
85	7801-85-00	2012 Series - Interest	49,350.00	43,200.00	43,200.00	43,200.00	36,600.00	(6,600.00)
85	7819-85-00	2016 Series - Interest	44,715.00	37,950.00	37,968.79	38,000.00	31,020.00	(6,930.00)
85	7821-85-00	2020 Series - Interest	10,111.69	13,800.00	13,795.85	13,800.00	12,365.00	(1,435.00)
85	7823-85-00	2021 Series - Interest	-	145,670.00	145,670.95	145,700.00	112,780.00	(32,890.00)
		<b>TOTAL DEBT SERVICE - INTEREST</b>	104,176.69	240,620.00	240,635.59	240,700.00	192,765.00	(47,855.00)
		<b>TOTAL EXPENDITURES</b>	890,988.69	1,011,120.00	1,008,385.59	1,011,200.00	930,265.00	(80,855.00)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>			4,515.20	(70,820.00)	(90,692.35)	(80,000.00)	-	70,820.00
<b>OTHER FINANCING SOURCES (USES)</b>								
85	5400-00-00	Bond Proceeds	1,330,000.00	-	-	-	-	-
85	8845-85-00	Payments to escrow	(1,293,518.00)	-	-	-	-	-
		<b>TOTAL FINANCING SOURCES (USES)</b>	36,482.00	-	-	-	-	-
		<b>NET CHANGE IN FUND BALANCE</b>	40,997.20	(70,820.00)	(90,692.35)	(80,000.00)	-	70,820.00
<b>FUND BALANCES, BEGINNING</b>								
85	3199-00-00	Fund Balance	179,507.97	220,505.17	220,505.17	220,505.17	140,505.17	(80,000.00)
		<b>TOTAL FUND BALANCES, BEGINNING</b>	179,507.97	220,505.17	220,505.17	220,505.17	140,505.17	(80,000.00)
		<b>FUND BALANCES, ENDING</b>	220,505.17	149,685.17	129,812.82	140,505.17	140,505.17	(9,180.00)



*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 \$5,666,970 in the 2022-23 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**

	<u>ACTUAL</u> <u>9/30/21</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>9/30/22</u>	<u>ACTUAL</u> <u>YEAR</u> <u>TO DATE</u>	<u>YEAR</u> <u>END</u> <u>PROJECTION</u>	<u>ADOPTED</u> <u>2023</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>
<b>OPERATING REVENUES</b>						
Water and sewer sales	4,136,174.11	4,450,000.00	3,513,586.18	4,085,000.00	4,750,000.00	300,000.00
Other service charges	43,685.25	89,300.00	84,902.45	94,800.00	100,300.00	11,000.00
Intergovernmental	553,823.73	2,942,195.00	324,570.35	354,000.00	759,000.00	(2,183,195.00)
Miscellaneous income	66,489.50	47,000.00	52,181.64	54,690.00	54,670.00	7,670.00
Total operating revenues	<u>4,800,172.59</u>	<u>7,528,495.00</u>	<u>3,975,240.62</u>	<u>4,588,490.00</u>	<u>5,663,970.00</u>	<u>(1,864,525.00)</u>
<b>OPERATING EXPENSES</b>						
Water purchase	2,217,997.00	2,307,025.00	1,923,630.00	2,307,025.00	2,505,000.00	197,975.00
Personnel	865,702.41	1,107,240.00	811,460.43	1,014,745.00	1,148,340.00	(117,800.00)
Supplies	71,539.11	81,610.00	82,484.40	100,000.00	104,810.00	2,900.00
Services	255,728.76	275,600.00	187,215.26	239,490.00	255,990.00	(88,310.00)
Maintenance	379,488.45	282,720.00	357,970.98	400,850.00	470,850.00	87,630.00
Minor equipment	1,035.00	3,500.00	4,820.41	5,000.00	4,500.00	-
Depreciation and amortization	504,821.44	-	-	-	-	-
Capital outlay	-	2,875,595.00	2,587,701.07	2,684,020.00	-	(2,875,595.00)
Total operating expenses	<u>4,296,312.17</u>	<u>6,933,290.00</u>	<u>5,955,282.55</u>	<u>6,751,130.00</u>	<u>4,489,490.00</u>	<u>(2,793,200.00)</u>
<b>OPERATING INCOME (LOSS)</b>	<u>503,860.42</u>	<u>595,205.00</u>	<u>(1,980,041.93)</u>	<u>(2,162,640.00)</u>	<u>1,174,480.00</u>	<u>928,675.00</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest income	590.04	750.00	2,843.96	3,000.00	3,000.00	2,250.00
Interest expense	(34,761.37)	(595,955.00)	(611,469.52)	(613,035.00)	(977,480.00)	(381,525.00)
Total nonoperating revenues (expenses)	<u>(34,171.33)</u>	<u>(595,205.00)</u>	<u>(608,625.56)</u>	<u>(610,035.00)</u>	<u>(974,480.00)</u>	<u>(379,275.00)</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	469,689.09	-	(2,588,667.49)	(2,772,675.00)	200,000.00	549,400.00
<b>OTHER SOURCES(USES)</b>						
Transfers in	301,823.56	-	-	49,362.37	-	-
Transfer (Out)	-	-	-	(297,000.00)	(200,000.00)	(200,000.00)
Capital Lease Proceeds	-	-	1,658,734.86	1,660,000.00	-	-
Total operating transfers from (to)	<u>301,823.56</u>	<u>-</u>	<u>1,658,734.86</u>	<u>1,412,362.37</u>	<u>(200,000.00)</u>	<u>(200,000.00)</u>
<b>CHANGE IN NET POSITION</b>	771,512.65	-	(929,932.63)	(1,360,312.63)	-	349,400.00
<b>NET POSITION, BEGINNING</b>	<u>10,014,369.02</u>	<u>10,784,602.66</u>	<u>10,784,602.66</u>	<u>10,784,602.66</u>	<u>10,784,602.66</u>	<u>-</u>
<b>NET POSITION, ENDING</b>	<u>10,785,881.67</u>	<u>10,784,602.66</u>	<u>9,854,670.03</u>	<u>9,424,290.03</u>	<u>10,784,602.66</u>	<u>349,400.00</u>

**CITY OF HILLSBORO**  
**WATER AND WASTEWATER FUND SUMMARY**

	<u>ACTUAL</u> <u>9/30/21</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>9/30/22</u>	<u>ACTUAL</u> <u>YEAR</u> <u>TO DATE</u>	<u>YEAR</u> <u>END</u> <u>PROJECTION</u>	<u>ADOPTED</u> <u>2023</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>
<b>OPERATING EXPENSES</b>						
Water purchase	2,217,997.00	2,307,025.00	1,923,630.00	2,307,025.00	2,505,000.00	197,975.00
Personnel						
Water	326,548.61	449,180.00	330,740.17	397,995.00	479,360.00	30,180.00
Sewer	387,848.22	446,740.00	346,546.44	436,760.00	278,270.00	(168,470.00)
Utility Billing	151,305.58	211,320.00	134,173.82	179,990.00	231,810.00	20,490.00
Treatment Plant	-	-	-	-	158,900.00	158,900.00
Total Personnel	<u>865,702.41</u>	<u>1,107,240.00</u>	<u>811,460.43</u>	<u>1,014,745.00</u>	<u>989,440.00</u>	<u>(117,800.00)</u>
Supplies						
Water	23,302.88	22,060.00	34,842.66	42,600.00	41,060.00	19,000.00
Sewer	26,775.80	38,750.00	29,593.01	35,100.00	22,050.00	(16,700.00)
Utility Billing	21,460.43	20,800.00	18,048.73	22,300.00	21,400.00	600.00
Treatment Plant	-	-	-	-	20,300.00	20,300.00
Total Supplies	<u>71,539.11</u>	<u>81,610.00</u>	<u>82,484.40</u>	<u>100,000.00</u>	<u>84,510.00</u>	<u>2,900.00</u>
Services						
Water	126,310.19	124,850.00	78,639.12	106,500.00	116,350.00	(8,500.00)
Sewer	84,502.73	97,600.00	68,433.19	85,000.00	15,950.00	(81,650.00)
Utility Billing	44,915.84	53,150.00	40,142.95	47,990.00	54,990.00	1,840.00
Treatment Plant	-	-	-	-	68,700.00	68,700.00
Total Services	<u>255,728.76</u>	<u>275,600.00</u>	<u>187,215.26</u>	<u>239,490.00</u>	<u>187,290.00</u>	<u>(88,310.00)</u>
Maintenance						
Water	207,986.07	161,360.00	150,384.37	169,110.00	169,610.00	8,250.00
Sewer	167,847.47	120,620.00	207,167.21	231,000.00	200,000.00	79,380.00
Utility Billing	3,654.91	740.00	419.40	740.00	740.00	-
Treatment Plant	-	-	-	-	100,500.00	100,500.00
Total Maintenance	<u>379,488.45</u>	<u>282,720.00</u>	<u>357,970.98</u>	<u>400,850.00</u>	<u>370,350.00</u>	<u>87,630.00</u>
Minor equipment						
Water	1,035.00	1,500.00	3,899.99	4,000.00	1,500.00	-
Sewer	-	-	-	-	-	-
Utility Billing	-	2,000.00	920.42	1,000.00	2,000.00	-
Treatment Plant	-	-	-	-	1,000.00	1,000.00
Total Minor equipment	<u>1,035.00</u>	<u>3,500.00</u>	<u>4,820.41</u>	<u>5,000.00</u>	<u>3,500.00</u>	<u>-</u>
Depreciation and amortization	504,821.44	-	-	-	-	-
Capital outlay						
Water	-	2,875,595.00	2,587,701.07	2,684,020.00	-	(2,875,595.00)
Sewer	-	-	-	-	-	-
Utility Billing	-	-	-	-	-	-
Treatment Plant	-	-	-	-	-	-
Total Capital outlay	<u>-</u>	<u>2,875,595.00</u>	<u>2,587,701.07</u>	<u>2,684,020.00</u>	<u>-</u>	<u>(2,875,595.00)</u>
Total operating expenses	<u>4,296,312.17</u>	<u>6,933,290.00</u>	<u>5,955,282.55</u>	<u>6,751,130.00</u>	<u>4,140,090.00</u>	<u>(2,793,200.00)</u>

CITY OF HILLSBORO  
REVENUES AND OTHER INCOME: LINE ITEM COMPARISON

FUN#	ACCT #	DESCRIPTION	ACTUAL 9/30/21	ADOPTED BUDGET 9/30/22	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
<i>Water and Sewer sales</i>								
31	4304-00-00	Water Sales Other	6,274.50	-	-	-	-	-
31	4305-00-00	Water Sales	2,957,339.53	3,200,000.00	2,505,618.48	2,920,000.00	3,400,000.00	200,000.00
31	4310-00-00	Sewer Sales	1,172,560.08	1,250,000.00	1,007,967.70	1,165,000.00	1,350,000.00	100,000.00
		<b>TOTAL WATER/SEWER SALES</b>	<b>4,136,174.11</b>	<b>4,450,000.00</b>	<b>3,513,586.18</b>	<b>4,085,000.00</b>	<b>4,750,000.00</b>	<b>300,000.00</b>
<i>Other Services and Charges</i>								
31	4330-00-00	Water Tap Fees	1,000.00	-	4,000.00	4,000.00	5,000.00	5,000.00
31	4340-00-00	Sewer Tap Fees	4,400.00	4,000.00	5,200.00	5,500.00	5,000.00	1,000.00
31	4360-00-00	Service Call Charges	400.00	300.00	260.00	300.00	300.00	-
31	4370-00-00	Service Fees Collected	15,000.00	25,000.00	22,487.99	25,000.00	25,000.00	-
31	4371-00-00	Penalty/Late Fees	22,885.25	60,000.00	52,954.46	60,000.00	65,000.00	5,000.00
		<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>43,685.25</b>	<b>89,300.00</b>	<b>84,902.45</b>	<b>94,800.00</b>	<b>100,300.00</b>	<b>11,000.00</b>
<i>Intergovernmental</i>								
31	4202-00-00	Federal Grants - EDA	457,198.83	-	247,638.87	25,000.00	-	-
31	4203-00-00	EDA - EDC Match	-	-	-	253,000.00	-	-
31	4220-00-00	Reimb-Aquilla Water District	96,624.90	66,600.00	76,931.48	76,000.00	9,000.00	(57,600.00)
31	4321-00-00	ARPA FUNDS	-	-	-	-	750,000.00	750,000.00
31	5511-00-00	TWDB Loan Proceeds	-	2,875,595.00	-	-	-	(2,875,595.00)
		<b>TOTAL INTERGOVERNMENTAL</b>	<b>553,823.73</b>	<b>2,942,195.00</b>	<b>324,570.35</b>	<b>354,000.00</b>	<b>759,000.00</b>	<b>(2,183,195.00)</b>
<i>Miscellaneous Income</i>								
31	5020-00-00	Hot Check Fees	150.00	250.00	570.00	600.00	270.00	20.00
31	5021-00-00	Collection Fees	(705.60)	(750.00)	(321.65)	(500.00)	(500.00)	250.00
31	5022-00-00	Bad Debt Recoveries	3,019.50	2,500.00	1,608.20	2,500.00	2,900.00	400.00
31	5210-00-00	Shortages/Overages	4.99	-	52.20	90.00	-	-
31	5260-00-00	Sale of Salvage	382.84	-	-	-	-	-
31	5280-00-00	Other revenue - Misc	62,832.77	45,000.00	50,272.89	52,000.00	52,000.00	7,000.00
31	5285-00-00	Water Tower Rental - Nextel	805.00	-	-	-	-	-
		<b>TOTAL MISCELLANEOUS INCOME</b>	<b>66,489.50</b>	<b>47,000.00</b>	<b>52,181.64</b>	<b>54,690.00</b>	<b>54,670.00</b>	<b>7,670.00</b>
		<b>TOTAL OPERATING REVENUES</b>	<b>4,800,172.59</b>	<b>7,528,495.00</b>	<b>3,975,240.62</b>	<b>4,588,490.00</b>	<b>5,663,970.00</b>	<b>(1,864,525.00)</b>
<i>Interest Income</i>								
31	5230-00-00	Interest Income Investments	590.04	750.00	2,843.96	3,000.00	3,000.00	2,250.00
		<b>TOTAL INTEREST INCOME</b>	<b>590.04</b>	<b>750.00</b>	<b>2,843.96</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>2,250.00</b>

**CITY OF HILLSBORO  
WATER: LINE ITEM COMPARISON**

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/21	ADOPTED BUDGET 9/30/22	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
<b>Water Purchases</b>								
31	7500-01-00	Purchase of water	1,923,265.00	2,011,825.00	1,665,280.00	2,011,825.00	2,185,000.00	173,175.00
31	7501-01-00	Raw Water Costs	294,732.00	295,200.00	258,350.00	295,200.00	320,000.00	24,800.00
		<b>TOTAL WATER PURCHASES</b>	<b>2,217,997.00</b>	<b>2,307,025.00</b>	<b>1,923,630.00</b>	<b>2,307,025.00</b>	<b>2,505,000.00</b>	<b>197,975.00</b>
<b>Personnel</b>								
31	7101-01-00	Salaries - Regular	206,382.23	296,500.00	207,674.83	240,000.00	312,000.00	15,500.00
31	7102-01-00	Salaries - Overtime	15,863.92	18,000.00	23,019.23	28,000.00	18,000.00	-
31	7103-01-00	Longevity Pay	288.00	1,320.00	1,584.00	1,585.00	1,430.00	110.00
31	7111-01-00	Medicare Tax	3,211.25	4,350.00	3,334.85	4,350.00	4,540.00	190.00
31	7112-01-00	Social Security Tax	13,730.61	18,500.00	14,258.39	18,500.00	19,450.00	950.00
31	7113-01-00	Life Insurance	328.34	460.00	297.89	460.00	390.00	(70.00)
31	7114-01-00	Hospitalization Insurance	45,677.31	73,700.00	46,392.80	65,000.00	74,500.00	800.00
31	7115-01-00	TMRS Retirement	33,718.74	25,900.00	27,024.17	30,000.00	38,300.00	12,400.00
31	7116-01-00	Workers Compensation Insurance	7,024.57	10,100.00	6,669.48	9,600.00	10,400.00	300.00
31	7120-01-00	Long Term Disability	323.64	350.00	484.53	500.00	350.00	-
		<b>TOTAL WATER PERSONNEL</b>	<b>326,548.61</b>	<b>449,180.00</b>	<b>330,740.17</b>	<b>397,995.00</b>	<b>479,360.00</b>	<b>30,180.00</b>
<b>Supplies</b>								
31	7201-01-00	General Office Supplies	207.72	1,000.00	320.02	1,000.00	1,000.00	-
31	7202-01-00	Motor Vehicle Supplies	90.00	200.00	105.71	200.00	200.00	-
31	7203-01-00	Janitorial Supplies	131.85	500.00	58.00	600.00	500.00	-
31	7204-01-00	Chemical Supplies	946.02	1,110.00	582.00	800.00	1,110.00	-
31	7205-01-00	Clothing Supplies	4,370.39	3,000.00	5,577.67	6,000.00	6,000.00	3,000.00
31	7206-01-00	Minor Tools	853.25	2,000.00	835.00	2,000.00	2,000.00	-
31	7207-01-00	Data Processing Supplies	635.73	-	-	-	-	-
31	7208-01-00	Safety Supplies	1,988.14	2,000.00	105.90	1,000.00	2,000.00	-
31	7209-01-00	Postage	616.26	750.00	55.04	200.00	750.00	-
31	7221-01-00	Other Supplies - Misc	3,958.57	1,500.00	3,356.48	4,000.00	1,500.00	-
31	7224-01-00	Fuel Expense	9,415.79	9,000.00	23,469.92	26,000.00	25,000.00	16,000.00
31	7225-01-00	Machinery Tool Implement Supplies	89.16	1,000.00	376.92	800.00	1,000.00	-
		<b>TOTAL WATER SUPPLIES</b>	<b>23,302.88</b>	<b>22,060.00</b>	<b>34,842.66</b>	<b>42,600.00</b>	<b>41,060.00</b>	<b>19,000.00</b>
<b>Services</b>								
31	7301-01-00	Electric Service	17,593.34	17,000.00	16,606.19	18,000.00	18,000.00	1,000.00
31	7302-01-00	Telephone Service	18,405.62	18,000.00	1,143.24	3,500.00	4,000.00	(14,000.00)
31	7303-01-00	Gas Service	3,402.31	4,000.00	3,397.40	4,000.00	4,000.00	-
31	7304-01-00	Utilities - Mobile & Pagers	1,342.55	1,750.00	1,026.98	2,000.00	1,750.00	-
31	7305-01-00	Advertising	234.60	-	-	-	-	-
31	7309-01-00	General Insurance	7,837.23	7,900.00	9,095.92	12,000.00	12,000.00	4,100.00
31	7310-01-00	Dues and Publications	-	100.00	-	-	100.00	-
31	7311-01-00	Training and Travel	-	2,000.00	250.49	500.00	2,000.00	-
31	7314-01-00	Special Services - Janitorial	-	600.00	-	-	-	(600.00)
31	7316-01-00	Permitting Fees & Testing	59,621.45	50,000.00	35,128.24	50,000.00	60,000.00	10,000.00
31	7318-01-00	Special Services - Audit	5,000.00	5,000.00	2,000.00	2,000.00	2,000.00	(3,000.00)
31	7321-01-00	Misc. Services	795.64	1,500.00	3,200.00	3,500.00	1,500.00	-
31	7322-01-00	Rentals	385.95	500.00	1,106.66	1,500.00	1,500.00	1,000.00
31	7323-01-00	Engineering Services	6,461.00	2,000.00	3,454.00	5,000.00	5,000.00	3,000.00
31	7324-01-00	Special Services - Legal	4,022.50	10,000.00	-	-	-	(10,000.00)
31	7333-01-00	Employee Physicals	1,208.00	500.00	230.00	500.00	500.00	-
31	7339-01-00	Special Services - CCR	-	4,000.00	-	4,000.00	4,000.00	-
31	7347-01-00	Fines	-	-	2,000.00	-	-	-
		<b>TOTAL WATER SERVICES</b>	<b>126,310.19</b>	<b>124,850.00</b>	<b>78,639.12</b>	<b>106,500.00</b>	<b>116,350.00</b>	<b>(8,500.00)</b>
<b>Maintenance</b>								
31	7401-01-00	Office Equipment Maintenance	525.00	600.00	-	600.00	600.00	-
31	7402-01-00	Motor Vehicle Maintenance	52.50	100.00	98.95	250.00	250.00	150.00
31	7403-01-00	Machinery Tool Implement Maint.	-	100.00	193.71	200.00	200.00	100.00
31	7404-01-00	Building Maintenance	421.23	1,000.00	781.90	1,000.00	1,000.00	-
31	7502-01-00	Rock, Sand, Gravel	5,073.37	7,000.00	13,797.74	15,000.00	15,000.00	8,000.00
31	7503-01-00	Water Line Maintenance	188,775.88	120,000.00	106,479.47	120,000.00	120,000.00	-
31	7505-01-00	Computer Maintenance	56.05	60.00	59.67	60.00	60.00	-
31	7508-01-00	Water Meter Maintenance	13,082.04	12,500.00	28,972.93	32,000.00	12,500.00	-
31	7720-01-00	Downtown Elev. Tank Contract	-	20,000.00	-	-	20,000.00	-
		<b>TOTAL WATER MAINTENANCE</b>	<b>207,986.07</b>	<b>161,360.00</b>	<b>150,384.37</b>	<b>169,110.00</b>	<b>169,610.00</b>	<b>8,250.00</b>
<b>Minor Equipment</b>								
31	8660-01-00	Minor Equipment	1,035.00	1,000.00	3,899.99	4,000.00	1,000.00	-
31	8661-01-00	Minor Computer Equipment	-	500.00	-	-	500.00	-
		<b>TOTAL WATER MINOR EQUIP</b>	<b>1,035.00</b>	<b>1,500.00</b>	<b>3,899.99</b>	<b>4,000.00</b>	<b>1,500.00</b>	<b>-</b>
<b>Capital Outlay</b>								
31	8832-01-22	Improvements - Engineer	-	-	80,837.45	80,900.00	-	-
31	8833-01-22	Improvements - Construction	-	2,855,040.00	1,302,442.81	1,303,000.00	-	(2,855,040.00)
31	8836-01-22	Administrative Expenses	-	20,555.00	84.15	100.00	-	(20,555.00)
31	7201-01-24	Supplies - Meters	-	-	18.01	20.00	-	-



CITY OF HILLSBORO  
WATER: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/21	ADOPTED BUDGET 9/30/22	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
31	8865-01-24	Improvements Meter Project	-	-	1,204,318.65	1,300,000.00	-	-
		<b>TOTAL WATER CAPITAL OUTLAY</b>	-	2,875,595.00	2,587,701.07	2,684,020.00	-	(2,875,595.00)
<i>Depreciation and Amortization</i>								
31	7710-01-00	Depreciation	501,165.44	-	-	-	-	-
31	7600-01-00	Amortization	3,656.00	-	-	-	-	-
		<b>TOTAL WATER DEPR/AMORT</b>	504,821.44	-	-	-	-	-
<i>Interest and fiscal charges</i>								
31	7705-01-00	Paying Agent Fees	1,550.00	1,550.00	-	1,550.00	1,550.00	-
31	7712-01-00	Capital Lease Meters -Principal	-	-	-	-	314,960.00	314,960.00
31	7713-01-00	Capital Lease Meters -Interest	-	-	-	-	43,080.00	43,080.00
31	7714-01-00	2022 Bond Principal	-	-	-	-	185,000.00	185,000.00
31	7715-01-00	2022 Bond Interest	-	-	-	-	229,600.00	229,600.00
31	7718-01-00	Principal - EQUIPMENT LEASE	-	-	15,689.92	15,700.00	16,135.00	16,135.00
31	7719-01-00	INTEREST - EQUIPMENT LEASE	-	-	1,375.10	1,380.00	930.00	930.00
31	7721-01-00	Principal - TWDB	-	140,000.00	140,000.00	140,000.00	140,000.00	-
31	7722-01-00	Interest - TWDB	33,211.37	47,555.00	47,554.50	47,555.00	46,225.00	(1,330.00)
		<b>TOTAL WATER INT &amp; FISCAL CHGS</b>	34,761.37	189,105.00	204,619.52	206,185.00	977,480.00	788,375.00
		<b>TOTAL WATER</b>	3,442,762.56	6,130,675.00	5,314,456.90	5,917,435.00	4,290,360.00	(1,840,315.00)

**CITY OF HILLSBORO**  
**SEWER: LINE ITEM COMPARISON**

			ACTUAL 9/30/21	ADOPTED BUDGET 9/30/22	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
<b>Personnel</b>								
31	7101-02-00	Salaries - Regular	201,269.37	255,800.00	209,040.58	255,800.00	146,300.00	(109,500.00)
31	7102-02-00	Salaries - Overtime	18,161.30	20,000.00	18,672.29	20,000.00	20,000.00	-
31	7103-02-00	Longevity Pay	1,536.00	2,475.00	1,680.00	2,475.00	1,090.00	(1,385.00)
31	7111-02-00	Medicare Tax	3,079.06	3,745.00	3,183.74	3,745.00	2,450.00	(1,295.00)
31	7112-02-00	Social Security Tax	13,165.60	16,015.00	13,614.21	16,015.00	10,400.00	(5,615.00)
31	7113-02-00	Life Insurance	296.75	255.00	273.56	275.00	120.00	(135.00)
31	7114-02-00	Hospitalization Insurance	47,649.89	79,550.00	49,562.77	79,550.00	51,810.00	(27,740.00)
31	7115-02-00	TMRS Retirement	24,823.45	29,755.00	26,129.37	29,755.00	20,450.00	(9,305.00)
31	7116-02-00	Workers Compensation Insurance	6,796.88	8,745.00	7,391.88	8,745.00	5,250.00	(3,495.00)
31	7118-02-00	Gym/Health Club Dues	32.00	-	-	-	-	-
31	7120-02-00	Long Term Disability	335.08	400.00	370.32	400.00	400.00	-
31	7121-02-00	Contract Labor	70,702.84	30,000.00	16,627.72	20,000.00	20,000.00	(10,000.00)
		<b>TOTAL SEWER PERSONNEL</b>	<b>387,848.22</b>	<b>446,740.00</b>	<b>346,546.44</b>	<b>436,760.00</b>	<b>278,270.00</b>	<b>(168,470.00)</b>
<b>Supplies</b>								
31	7201-02-00	General Office Supplies	44.95	1,000.00	443.00	1,000.00	1,000.00	-
31	7202-02-00	Motor Vehicle Supplies	140.50	-	-	-	-	-
31	7203-02-00	Janitorial Supplies	50.65	500.00	-	500.00	500.00	-
31	7204-02-00	Chemical Supplies	12,825.16	15,000.00	14,152.19	15,000.00	7,000.00	(8,000.00)
31	7205-02-00	Clothing Supplies	543.53	500.00	667.21	750.00	550.00	50.00
31	7206-02-00	Minor Tools	146.39	750.00	568.78	750.00	500.00	(250.00)
31	7208-02-00	Safety Supplies	960.39	1,000.00	147.73	1,000.00	1,000.00	-
31	7209-02-00	Postage	7.75	-	-	-	-	-
31	7221-02-00	Other Supplies - Misc	1,704.85	500.00	2,081.98	2,000.00	1,000.00	500.00
31	7224-02-00	Fuel Expense	6,886.17	18,000.00	9,501.16	12,000.00	9,000.00	(9,000.00)
31	7225-02-00	Machinery Tool Implement Supplies	2,656.96	1,500.00	2,030.96	2,100.00	1,500.00	-
31	7237-02-00	Pandemic/Epidemic	808.50	-	-	-	-	-
		<b>TOTAL SEWER SUPPLIES</b>	<b>26,775.80</b>	<b>38,750.00</b>	<b>29,593.01</b>	<b>35,100.00</b>	<b>22,050.00</b>	<b>(16,700.00)</b>
<b>Services</b>								
31	7301-02-00	Electric Service	46,555.96	49,000.00	39,148.06	49,000.00	5,000.00	(44,000.00)
31	7302-02-00	Telephone Service	17,515.87	15,000.00	359.81	1,000.00	250.00	(14,750.00)
31	7303-02-00	Gas Service	1,082.09	1,100.00	1,303.83	1,500.00	1,000.00	(100.00)
31	7304-02-00	Utilities - Mobile & Pagers	1,821.27	1,600.00	1,365.04	1,600.00	800.00	(800.00)
31	7309-02-00	General Insurance	5,393.45	5,400.00	6,292.49	6,500.00	3,400.00	(2,000.00)
31	7310-02-00	Dues and Publications	-	250.00	-	250.00	250.00	-
31	7311-02-00	Training and Travel	-	1,000.00	66.61	750.00	-	(1,000.00)
31	7314-02-00	Special Services - Janitorial	-	600.00	-	600.00	-	(600.00)
31	7316-02-00	Permitting Fees & Testing	5,677.00	20,000.00	17,573.95	20,000.00	5,000.00	(15,000.00)
31	7322-02-00	Rentals	4,338.45	250.00	122.63	200.00	250.00	-
31	7333-02-00	Employee Physicals	85.00	400.00	541.00	600.00	-	(400.00)
31	7335-02-00	Sludge Disposal	2,033.64	3,000.00	1,659.77	3,000.00	-	(3,000.00)
		<b>TOTAL SEWER SERVICES</b>	<b>84,502.73</b>	<b>97,600.00</b>	<b>68,433.19</b>	<b>85,000.00</b>	<b>15,950.00</b>	<b>(81,650.00)</b>
<b>Maintenance</b>								
31	7401-02-00	Office Equipment Maintenance	525.00	-	-	-	-	-
31	7402-02-00	Motor Vehicle Maintenance	7.50	-	-	-	-	-
31	7404-02-00	Building Maintenance	705.77	500.00	437.43	750.00	-	(500.00)
31	7505-02-00	Computer Maintenance	112.11	120.00	119.34	250.00	-	(120.00)
31	7601-02-00	Sewage Disposal Plant Maint.	128,715.81	80,000.00	78,460.60	80,000.00	-	(80,000.00)
31	7602-02-00	Sewer Line Maintenance	11,425.62	15,000.00	17,183.53	20,000.00	50,000.00	35,000.00
31	7603-02-00	Sewer Lift Station Maintenance	26,355.66	25,000.00	110,966.31	130,000.00	150,000.00	125,000.00
31	7604-02-00	Sewer Line Construction	-	-	-	-	-	-
		<b>TOTAL SEWER MAINTENANCE</b>	<b>167,847.47</b>	<b>120,620.00</b>	<b>207,167.21</b>	<b>231,000.00</b>	<b>200,000.00</b>	<b>79,380.00</b>
<b>Minor Equipment</b>								
31	8660-02-00	Minor Equipment	-	-	-	-	-	-
		<b>TOTAL SEWER MINOR EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>								
31	8831-02-00	Wastewater Improvements	-	-	-	-	-	-
		<b>TOTAL SEWER CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interest and fiscal charges</b>								
31	7718-02-00	2012 Bond Principal	-	395,000.00	395,000.00	395,000.00	-	(395,000.00)
31	7719-02-00	2012 Bond Interest	1,201.87	11,850.00	11,850.00	11,850.00	-	(11,850.00)
		<b>TOTAL INT &amp; FISCAL CHGS</b>	<b>1,201.87</b>	<b>406,850.00</b>	<b>406,850.00</b>	<b>406,850.00</b>	<b>-</b>	<b>(406,850.00)</b>
		<b>TOTAL SEWER</b>	<b>668,176.09</b>	<b>1,110,560.00</b>	<b>1,058,589.85</b>	<b>1,194,710.00</b>	<b>516,270.00</b>	<b>(594,290.00)</b>

CITY OF HILLSBORO  
UTILITY BILLING: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/21	ADOPTED BUDGET 9/30/22	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
<b>Personnel</b>								
31	7101-03-00	Salaries - Regular	103,984.42	124,250.00	94,311.61	120,000.00	151,600.00	27,350.00
31	7102-03-00	Salaries - Overtime	242.39	500.00	73.53	500.00	500.00	-
31	7103-03-00	Longevity Pay	1,008.00	1,225.00	1,152.00	1,200.00	1,350.00	125.00
31	7111-03-00	Medicare Tax	1,512.50	3,650.00	1,355.27	1,825.00	2,250.00	(1,400.00)
31	7112-03-00	Social Security Tax	6,467.28	15,400.00	5,794.76	7,805.00	9,500.00	(5,900.00)
31	7113-03-00	Life Insurance	164.54	190.00	125.02	190.00	190.00	-
31	7114-03-00	Hospitalization Insurance	25,424.99	36,450.00	20,009.47	33,565.00	46,900.00	10,450.00
31	7115-03-00	TMRS Retirement	11,895.32	28,650.00	10,814.27	14,200.00	18,700.00	(9,950.00)
31	7116-03-00	Wokers Compensation Insurance	315.75	630.00	278.20	380.00	500.00	(130.00)
31	7118-03-00	Gym/Health Club Dues	121.00	175.00	96.13	125.00	120.00	(55.00)
31	7120-03-00	Long Term Disability	169.39	200.00	163.56	200.00	200.00	-
31	7121-03-00	Contract Labor	-	-	-	-	-	-
		<b>TOTAL UTILITY BILLING PERSONNEL</b>	<b>151,305.58</b>	<b>211,320.00</b>	<b>134,173.82</b>	<b>179,990.00</b>	<b>231,810.00</b>	<b>20,490.00</b>
<b>Supplies</b>								
31	7201-03-00	General Office Supplies	3,138.61	2,500.00	3,604.38	3,800.00	3,100.00	600.00
31	7205-03-00	Clothing Supplies	14.60	-	-	-	-	-
31	7209-03-00	Postage	18,030.24	18,000.00	14,030.02	18,000.00	18,000.00	-
31	7221-03-00	Other Supplies - Misc	276.98	300.00	414.33	500.00	300.00	-
		<b>TOTAL UTILITY BILLING SUPPLIES</b>	<b>21,460.43</b>	<b>20,800.00</b>	<b>18,048.73</b>	<b>22,300.00</b>	<b>21,400.00</b>	<b>600.00</b>
<b>Services</b>								
31	7301-03-00	Electric Service	1,039.83	1,500.00	716.76	1,200.00	1,200.00	(300.00)
31	7302-03-00	Telephone Service	2,851.92	2,000.00	2,569.53	2,700.00	2,700.00	700.00
31	7303-03-00	Gas Service	286.82	1,000.00	295.00	500.00	500.00	(500.00)
31	7308-03-00	Printing	10,287.89	11,200.00	8,693.03	11,200.00	11,200.00	-
31	7311-03-00	Training and Travel	-	250.00	-	250.00	250.00	-
31	7314-03-00	Special Services - Janitorial	1,800.00	1,200.00	3,300.00	4,200.00	4,200.00	3,000.00
31	7321-03-00	Misc. Services	-	-	-	-	-	-
31	7322-03-00	Rentals	178.54	1,000.00	368.69	750.00	750.00	(250.00)
31	7333-03-00	Employee Physicals	-	-	180.00	-	-	-
31	7336-03-00	Special Services - Bank Charge	170.28	-	181.36	190.00	190.00	190.00
31	7340-03-00	Special Services - Consulting	4,102.50	10,000.00	3,762.50	5,000.00	10,000.00	-
31	7361-03-00	Credit Card Service Fee	24,562.31	20,000.00	20,076.08	22,000.00	24,000.00	4,000.00
31	7708-00-00	Bad Debt Expense	(364.25)	-	-	-	-	-
31	7708-03-00	Bad Debt Expense	-	5,000.00	-	-	-	(5,000.00)
		<b>TOTAL UTILITY BILLING SERVICES</b>	<b>44,915.84</b>	<b>53,150.00</b>	<b>40,142.95</b>	<b>47,990.00</b>	<b>54,990.00</b>	<b>1,840.00</b>
<b>Maintenance</b>								
31	7404-03-00	Building Maintenance	3,486.75	500.00	240.39	500.00	500.00	-
31	7505-03-00	Computer Maintenance	168.16	240.00	179.01	240.00	240.00	-
		<b>TOTAL UTILITY BILLING MAINTENANCE</b>	<b>3,654.91</b>	<b>740.00</b>	<b>419.40</b>	<b>740.00</b>	<b>740.00</b>	<b>-</b>
<b>Minor Equipment</b>								
31	8661-03-00	Minor Computer Equipment	-	2,000.00	920.42	1,000.00	2,000.00	-
		<b>TOTAL UTILITY BILLING MINOR EQUIP</b>	<b>-</b>	<b>2,000.00</b>	<b>920.42</b>	<b>1,000.00</b>	<b>2,000.00</b>	<b>-</b>
<b>Capital Outlay</b>								
31	8890-03-00	Office Equipment - Furn/Fixt	-	-	-	-	-	-
		<b>TOTAL UTILITY BILLING CAPITAL OL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>TOTAL UTILITY BILLING</b>	<b>221,336.76</b>	<b>288,010.00</b>	<b>193,705.32</b>	<b>252,020.00</b>	<b>310,940.00</b>	<b>22,930.00</b>

CITY OF HILLSBORO  
TREATMENT PLANT: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/21	ADOPTED BUDGET 9/30/22	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
<b>Personnel</b>								
31	7101-04-00	Salaries - Regular	-	-	-	-	103,800.00	103,800.00
31	7102-04-00	Salaries - Overtime	-	-	-	-	2,000.00	2,000.00
31	7103-04-00	Longevity Pay	-	-	-	-	1,590.00	1,590.00
31	7111-04-00	Medicare Tax	-	-	-	-	1,700.00	1,700.00
31	7112-04-00	Social Security Tax	-	-	-	-	7,200.00	7,200.00
31	7113-04-00	Life Insurance	-	-	-	-	140.00	140.00
31	7114-04-00	Hospitalization Insurance	-	-	-	-	27,800.00	27,800.00
31	7115-04-00	TMRS Retirement	-	-	-	-	14,100.00	14,100.00
31	7116-04-00	Workers Compensation Insurance	-	-	-	-	370.00	370.00
31	7120-04-00	Long Term Disability	-	-	-	-	200.00	200.00
31	7121-04-00	Contract Labor	-	-	-	-	-	-
		<b>TOTAL TREATMENT PLANT PERSONNEL</b>	-	-	-	-	158,900.00	158,900.00
<b>Supplies</b>								
31	7201-04-00	General Office Supplies	-	-	-	-	1,000.00	1,000.00
31	7202-04-00	Motor Vehicle Supplies	-	-	-	-	500.00	500.00
31	7203-04-00	Janitorial Supplies	-	-	-	-	300.00	300.00
31	7204-04-00	Chemical Supplies	-	-	-	-	11,000.00	11,000.00
31	7205-04-00	Clothing Supplies	-	-	-	-	2,500.00	2,500.00
31	7206-04-00	Minor Tools	-	-	-	-	500.00	500.00
31	7208-04-00	Safety Supplies	-	-	-	-	500.00	500.00
31	7221-04-00	Other Supplies - Misc	-	-	-	-	500.00	500.00
31	7224-04-00	Fuel Expense	-	-	-	-	3,000.00	3,000.00
31	7225-04-00	Machinery Tool Implement Supplies	-	-	-	-	500.00	500.00
		<b>TOTAL TREATMENT PLANT SUPPLIES</b>	-	-	-	-	20,300.00	20,300.00
<b>Services</b>								
31	7301-04-00	Electric Service	-	-	-	-	45,000.00	45,000.00
31	7302-04-00	Telephone Service	-	-	-	-	250.00	250.00
31	7303-04-00	Gas Service	-	-	-	-	500.00	500.00
31	7304-04-00	Utilities - Mobile & Pagers	-	-	-	-	800.00	800.00
31	7309-04-00	General Insurance	-	-	-	-	3,400.00	3,400.00
31	7310-04-00	Dues and Publications	-	-	-	-	250.00	250.00
31	7311-04-00	Training and Travel	-	-	-	-	500.00	500.00
31	7316-04-00	Permitting Fees & Testing	-	-	-	-	15,000.00	15,000.00
31	7335-04-00	Sludge Disposal	-	-	-	-	3,000.00	3,000.00
		<b>TOTAL TREATMENT PLANT SERVICES</b>	-	-	-	-	68,700.00	68,700.00
<b>Maintenance</b>								
31	7404-04-00	Building Maintenance	-	-	-	-	500.00	500.00
31	7601-04-00	Sewage Disposal Plant Maint.	-	-	-	-	100,000.00	100,000.00
		<b>TOTAL TREATMENT PLANT MAINTENANCE</b>	-	-	-	-	100,500.00	100,500.00
<b>Minor Equipment</b>								
31	8660-04-00	Minor Equipment	-	-	-	-	-	-
31	8661-04-00	Minor Computer Equipment	-	-	-	-	1,000.00	1,000.00
		<b>TOTAL TREATMENT PLANT MINOR EQUIPMENT</b>	-	-	-	-	1,000.00	1,000.00
<b>Capital Outlay</b>								
31	8831-04-00	Wastewater Improvements	-	-	-	-	-	-
		<b>TOTAL TREATMENT PLANT CAPITAL OUTLAY</b>	-	-	-	-	-	-
		<b>TOTAL TREATMENT PLANT</b>	-	-	-	-	349,400.00	349,400.00

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

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/21	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
<i>Transfers In</i>								
31	5490-00-00	Operating Transfers In	-	-	-	-	-	-
31	7966-00-00	Transfer From EDC	301,823.56	-	-	49,362.37	-	-
	<b>TOTAL TRANSFERS IN</b>		301,823.56	-	-	49,362.37	-	-
<i>Transfers Out</i>								
31	8904-01-00	Transfer to Airport	-	-	-	-	-	-
31	8910-01-00	Transfer to General	-	-	-	(297,000.00)	(200,000.00)	(200,000.00)
31	8936-00-00	Transfer to HIF	-	-	-	-	-	-
31	8952-00-00	Transfer to CDBG	-	-	-	-	-	-
31	8985-01-00	Transfer to Debt Service	-	-	-	-	-	-
	<b>TOTAL TRANSFERS OUT</b>		-	-	-	(297,000.00)	(200,000.00)	(200,000.00)
31	7999-00-00	Capital Lease Proceeds	-	-	1,658,734.86	1,660,000.00	-	-
	<b>TOTAL CAPITAL LEASE</b>		-	-	1,658,734.86	1,660,000.00	-	-



*Hillsboro* TEXAS

## **SANITATION FUND**

The Sanitation Fund is expected to receive and disburse \$1,150,000 in the 2022-2023 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 9/30/21	ADOPTED BUDGET 9/30/22	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
<b>OPERATING REVENUES</b>						
CHARGES FOR SERVICES:						
SANITATION SALES	<u>1,158,916.19</u>	<u>1,115,000.00</u>	<u>997,755.41</u>	<u>1,115,000.00</u>	<u>1,150,000.00</u>	<u>35,000.00</u>
TOTAL OPERATING REVENUES	<u>1,158,916.19</u>	<u>1,115,000.00</u>	<u>997,755.41</u>	<u>1,115,000.00</u>	<u>1,150,000.00</u>	<u>35,000.00</u>
<b>OPERATING EXPENSES</b>						
SERVICES	<u>809,208.60</u>	<u>815,000.00</u>	<u>723,246.89</u>	<u>815,000.00</u>	<u>851,000.00</u>	<u>36,000.00</u>
MAINTENANCE	<u>4,096.24</u>	<u>6,000.00</u>	<u>4,117.71</u>	<u>4,200.00</u>	<u>5,000.00</u>	<u>(1,000.00)</u>
TOTAL OPERATING EXPENSES	<u>813,304.84</u>	<u>821,000.00</u>	<u>727,364.60</u>	<u>819,200.00</u>	<u>856,000.00</u>	<u>35,000.00</u>
<b>OPERATING INCOME (LOSS)</b>	<u>345,611.35</u>	<u>294,000.00</u>	<u>270,390.81</u>	<u>295,800.00</u>	<u>294,000.00</u>	<u>-</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>345,611.35</u>	<u>294,000.00</u>	<u>270,390.81</u>	<u>295,800.00</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>
<b>CHANGE IN NET POSITION</b>	<u>51,611.35</u>	<u>-</u>	<u>270,390.81</u>	<u>1,800.00</u>	<u>-</u>	<u>-</u>
<b>TOTAL NET POSITION, BEGINNING</b>	<u>286,727.87</u>	<u>338,339.22</u>	<u>338,339.22</u>	<u>338,339.22</u>	<u>338,339.22</u>	<u>-</u>
<b>TOTAL NET POSITION, ENDING</b>	<u>338,339.22</u>	<u>338,339.22</u>	<u>608,730.03</u>	<u>340,139.22</u>	<u>338,339.22</u>	<u>-</u>

**CITY OF HILLSBORO**  
**SANITATION: LINE ITEM COMPARISON**

FUND	Account	Description	ACTUAL 9/30/21	ADOPTED BUDGET 9/30/22	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
<b>REVENUES</b>								
11	4320-00-00	SALES SANITATION	1,158,916.19	1,115,000.00	997,755.41	1,115,000.00	1,150,000.00	35,000.00
		<b>TOTAL SANITATION SALES</b>	1,158,916.19	1,115,000.00	997,755.41	1,115,000.00	1,150,000.00	35,000.00
		<b>TOTAL REVENUE</b>	1,158,916.19	1,115,000.00	997,755.41	1,115,000.00	1,150,000.00	35,000.00
<b>EXPENDITURES</b>								
11	7314-11-00	SPECIAL SERVICES - ALLIED WASTE	809,208.60	815,000.00	723,246.89	815,000.00	851,000.00	36,000.00
		<b>TOTAL SERVICES</b>	809,208.60	815,000.00	723,246.89	815,000.00	851,000.00	36,000.00
11	7410-11-00	CITY WIDE CLEANUP	4,096.24	6,000.00	4,117.71	4,200.00	5,000.00	(1,000.00)
		<b>TOTAL MAINTENANCE</b>	4,096.24	6,000.00	4,117.71	4,200.00	5,000.00	(1,000.00)
		<b>TOTAL EXPENDITURES</b>	813,304.84	821,000.00	727,364.60	819,200.00	856,000.00	35,000.00
		<b>OPERATING INCOME</b>	345,611.35	294,000.00	270,390.81	295,800.00	294,000.00	-
<b>OTHER SOURCES(USES)</b>								
11	8910-00-00	TRANSFER TO GENERAL	(294,000.00)	(294,000.00)	-	(294,000.00)	(294,000.00)	-
		<b>TOTAL TRANSFERS OUT</b>	(294,000.00)	(294,000.00)	-	(294,000.00)	(294,000.00)	-
		<b>CHANGE IN NET POSITION</b>	51,611.35	-	270,390.81	1,800.00	-	-
11	3199-00-00	FUND BALANCE	286,727.87	338,339.22	338,339.22	338,339.22	340,139.22	1,800.00
		<b>TOTAL NET POSITION, BEGINNING</b>	286,727.87	338,339.22	338,339.22	338,339.22	340,139.22	1,800.00
		<b>TOTAL NET POSITION, ENDING</b>	338,339.22	338,339.22	608,730.03	340,139.22	340,139.22	1,800.00





*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 9/30/21	ADOPTED BUDGET 9/30/21	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
<b>OPERATING REVENUES</b>						
Other Services and Charges	269,361.20	247,500.00	288,144.14	315,000.00	334,500.00	87,000.00
Total operating revenues	<u>269,361.20</u>	<u>247,500.00</u>	<u>288,144.14</u>	<u>315,000.00</u>	<u>334,500.00</u>	<u>87,000.00</u>
<b>OPERATING EXPENSES</b>						
Personnel	61,311.69	64,020.00	55,869.65	61,220.00	95,160.00	31,140.00
Supplies	139,806.60	148,700.00	193,358.53	212,360.00	193,050.00	44,350.00
Services	28,620.07	39,730.00	27,001.44	30,700.00	32,480.00	(7,250.00)
Maintenance	5,517.42	12,050.00	10,560.68	14,025.00	12,210.00	160.00
Minor Equipment	-	1,000.00	-	-	700.00	(300.00)
Capital Outlay	-	-	-	-	68,900.00	68,900.00
Depreciation	53,774.00	-	-	-	-	-
Total operating expenses	<u>289,029.78</u>	<u>265,500.00</u>	<u>286,790.30</u>	<u>318,305.00</u>	<u>402,500.00</u>	<u>137,000.00</u>
<b>TOTAL OPERATING INCOME (EXPENSE)</b>	(19,668.58)	(18,000.00)	1,353.84	49,500.00	(68,000.00)	(50,000.00)
<b>NONOPERATING REVENUE (EXPENSE)</b>						
Intergovernmental	64,902.06	18,000.00	-	18,000.00	18,000.00	-
Total nonoperating revenues(expense)	<u>64,902.06</u>	<u>18,000.00</u>	<u>-</u>	<u>18,000.00</u>	<u>18,000.00</u>	<u>-</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	45,233.48	-	1,353.84	67,500.00	(50,000.00)	(50,000.00)
<b>OPERATING TRANSFERS FROM (TO) OTHER FUNDS</b>						
Transfers In	-	-	-	-	-	-
Total operating transfers from (to) other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	45,233.48	-	1,353.84	67,500.00	(50,000.00)	(50,000.00)
<b>NET POSITION BEGINNING</b>	1,564,641.90	1,609,875.38	1,609,875.38	1,609,875.38	1,677,375.38	67,500.00
<b>NET POSITION ENDING</b>	<u>1,609,875.38</u>	<u>1,609,875.38</u>	<u>1,611,229.22</u>	<u>1,677,375.38</u>	<u>1,627,375.38</u>	<u>17,500.00</u>

**CITY OF HILLSBORO**  
**AIRPORT: LINE ITEM COMPARISON**

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/2021	ADOPTED BUDGET 9/30/22	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
<b>OPERATING REVENUES</b>								
<i>Other Services and Charges</i>								
04	5120-00-00	Ground Leases	2,096.29	2,500.00	-	-	2,500.00	-
04	5132-00-00	T Hanger Rentals	41,828.17	60,000.00	44,677.00	55,000.00	60,000.00	-
04	5222-00-00	Airport Fuel Sales	225,436.74	185,000.00	243,467.14	260,000.00	272,000.00	87,000.00
<b>TOTAL OTHER SERVICES AND CHARGES</b>			<b>269,361.20</b>	<b>247,500.00</b>	<b>288,144.14</b>	<b>315,000.00</b>	<b>334,500.00</b>	<b>87,000.00</b>
<b>TOTAL OPERATING REVENUES</b>			<b>269,361.20</b>	<b>247,500.00</b>	<b>288,144.14</b>	<b>315,000.00</b>	<b>334,500.00</b>	<b>87,000.00</b>

**OPERATING EXPENSES**

<i>Personnel</i>								
04	7101-04-00	Salaries - Regular	45,337.86	46,100.00	40,116.55	44,835.00	67,000.00	20,900.00
04	7103-04-00	Longevity Pay	-	665.00	-	-	670.00	5.00
04	7111-04-00	Medicare Tax	634.09	680.00	555.58	650.00	950.00	270.00
04	7112-04-00	Social Security Tax	2,710.80	2,900.00	2,375.91	2,780.00	4,000.00	1,100.00
04	7113-04-00	Life Insurance	39.86	40.00	32.55	40.00	40.00	-
04	7114-04-00	Hospitalization Insurance	6,697.95	6,800.00	6,423.01	6,500.00	13,000.00	6,200.00
04	7115-04-00	TMRS Retirement	4,808.27	5,385.00	5,413.03	5,030.00	8,000.00	2,615.00
04	7116-04-00	Workmens Comp Insurance	1,082.86	1,450.00	953.02	1,385.00	1,500.00	50.00
<b>TOTAL PERSONNEL</b>			<b>61,311.69</b>	<b>64,020.00</b>	<b>55,869.65</b>	<b>61,220.00</b>	<b>95,160.00</b>	<b>31,140.00</b>

<i>Supplies</i>								
04	7201-04-00	General Office Supplies	213.39	350.00	180.88	200.00	350.00	-
04	7203-04-00	Janitorial Supplies	238.53	250.00	216.05	250.00	250.00	-
04	7208-04-00	Safety Supplies	-	100.00	-	-	-	(100.00)
04	7209-04-00	Postage	27.67	100.00	63.15	100.00	100.00	-
04	7210-04-00	Vending Supplies	-	150.00	-	-	-	(150.00)
04	7221-04-00	Other Supplies - Misc.	251.01	300.00	310.15	310.00	350.00	50.00
04	7224-04-00	Fuel Expense	1,226.98	1,700.00	1,326.87	1,500.00	2,000.00	300.00
04	7230-04-00	LL Fuel - Aviation	57,698.85	80,000.00	91,363.17	100,000.00	90,000.00	10,000.00
04	7231-04-00	Jet Fuel - Aviation	80,150.17	65,750.00	99,898.26	110,000.00	100,000.00	34,250.00
<b>TOTAL SUPPLIES</b>			<b>139,806.60</b>	<b>148,700.00</b>	<b>193,358.53</b>	<b>212,360.00</b>	<b>193,050.00</b>	<b>44,350.00</b>

<i>Services</i>								
04	7301-04-00	Electric Service	8,230.12	9,000.00	7,788.39	9,000.00	8,000.00	(1,000.00)
04	7302-04-00	Telephone Service	2,488.90	3,500.00	1,992.40	2,500.00	2,500.00	(1,000.00)
04	7304-04-00	Utilities - Mobiles & Pagers	456.02	500.00	562.46	600.00	600.00	100.00
04	7306-04-00	Water Service	2,259.50	2,400.00	1,852.00	2,400.00	2,400.00	-
04	7308-04-00	Printing	-	100.00	-	-	100.00	-
04	7309-04-00	General Insurance	891.00	950.00	891.00	900.00	950.00	-
04	7310-04-00	Dues & Publications	-	100.00	40.00	100.00	100.00	-
04	7311-04-00	Training and Travel	742.37	550.00	1,066.90	1,200.00	1,200.00	650.00
04	7314-04-00	Special Services - Janitorial	1,900.00	2,000.00	1,710.00	2,000.00	2,000.00	-
04	7319-04-00	Contractual Outside Services	1,675.00	1,000.00	-	-	1,000.00	-
04	7321-04-00	Credit Card Service Fees	2,454.16	3,630.00	3,458.29	4,000.00	3,630.00	-
04	7324-00-00	Misc Services	1,557.00	10,000.00	1,674.00	2,000.00	4,000.00	(6,000.00)
04	7334-04-00	Special Services - AWOS NADIN	5,966.00	6,000.00	5,966.00	6,000.00	6,000.00	-
<b>TOTAL SERVICES</b>			<b>28,620.07</b>	<b>39,730.00</b>	<b>27,001.44</b>	<b>30,700.00</b>	<b>32,480.00</b>	<b>(7,250.00)</b>

<i>Maintenance</i>								
04	7402-04-00	Motor Vehicle Maintenance	15.00	50.00	-	25.00	210.00	160.00
04	7404-04-00	Building Maintenance	997.30	2,000.00	1,187.82	2,000.00	2,000.00	-
04	7420-04-00	Airport Maintenance	4,505.12	10,000.00	9,372.86	12,000.00	10,000.00	-
<b>TOTAL MAINTENANCE</b>			<b>5,517.42</b>	<b>12,050.00</b>	<b>10,560.68</b>	<b>14,025.00</b>	<b>12,210.00</b>	<b>160.00</b>

<i>Minor Equipment</i>								
04	8660-04-00	Minor Equipment	-	500.00	-	-	-	(500.00)
04	8661-04-00	Minor Computer Equipment	-	500.00	-	-	700.00	200.00
<b>TOTAL MINOR EQUIPMENT</b>			<b>-</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>700.00</b>	<b>(300.00)</b>

<i>Capital Outlay</i>								
04	8850-04-00	Improvements Other Than Buildings	-	-	-	-	50,000.00	50,000.00
04	8860-04-00	Machinery/Equipment	-	-	-	-	18,900.00	18,900.00
<b>TOTAL CAPITAL OUTLAY</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,900.00</b>	<b>68,900.00</b>

<i>Depreciation</i>								
04	7500-04-00	Depreciation Expense	53,774.00	-	-	-	-	-
<b>TOTAL DEPRECIATION</b>			<b>53,774.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF HILLSBORO  
AIRPORT: LINE ITEM COMPARISON**

<i>FUND</i>	<i>ACCT #</i>	<i>DESCRIPTION</i>	<i>ACTUAL 9/30/2021</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
		<b>TOTAL OPERATING EXPENSES</b>	289,029.78	265,500.00	286,790.30	265,500.00	402,500.00	137,000.00
		<b>TOTAL OPERATING INCOME (EXPENSE)</b>	(19,668.58)	(18,000.00)	1,353.84	49,500.00	(68,000.00)	(50,000.00)
<b>NONOPERATING REVENUE (EXPENSE)</b>								
04	4200-00-00	Federal Grants	59,400.01	-	-	-	-	-
04	4205-00-00	State Grants	5,502.05	18,000.00	-	18,000.00	18,000.00	-
		<b>TOTAL NONOPERATING REVENUE(EXPENSE)</b>	64,902.06	18,000.00	-	18,000.00	18,000.00	-
<b>OPERATING TRANSFERS IN (OUT)</b>								
Transfers In								
04	7910-00-00	Operating Transfer In	-	-	-	-	50,000.00	50,000.00
		<b>TOTAL TRANSFER</b>	-	-	-	-	50,000.00	50,000.00
		<b>CHANGE IN NET ASSETS</b>	45,233.48	-	1,353.84	67,500.00	-	-
<b>NET ASSETS BEGINNING</b>								
Net Assets								
04	3199-00-00	Fund Balance	1,564,641.90	1,609,875.38	1,609,875.38	1,609,875.38	1,677,375.38	67,500.00
		<b>TOTAL NET ASSETS BEGINNING</b>	1,564,641.90	1,609,875.38	1,609,875.38	1,609,875.38	1,677,375.38	67,500.00
		<b>NET ASSETS ENDING</b>	1,609,875.38	1,609,875.38	1,611,229.22	1,677,375.38	1,677,375.38	67,500.00



*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**

	<u>ACTUAL</u> <u>9/30/21</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>9/30/22</u>	<u>ACTUAL</u> <u>YEAR</u> <u>TO DATE</u>	<u>YEAR</u> <u>END</u> <u>PROJECTION</u>	<u>ADOPTED</u> <u>2023</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>
<b>REVENUES</b>						
Taxes:						
Sales	368,619.95	300,000.00	353,951.32	370,000.00	320,000.00	20,000.00
Intergovernmental	-	-	-	-	-	-
Interest	4,558.61	4,500.00	7,152.25	7,500.00	4,500.00	-
Other	<u>52,790.51</u>	<u>10,000.00</u>	<u>6,058.69</u>	<u>6,200.00</u>	<u>10,000.00</u>	<u>-</u>
Total revenues	<u>425,969.07</u>	<u>314,500.00</u>	<u>367,162.26</u>	<u>383,700.00</u>	<u>334,500.00</u>	<u>20,000.00</u>
<b>EXPENDITURES</b>						
Current:						
Personnel	98,930.50	102,175.00	88,818.23	98,030.00	98,250.00	(3,925.00)
Supplies	66.32	800.00	174.66	800.00	800.00	-
Services	17,230.00	59,200.00	36,017.86	40,500.00	93,100.00	33,900.00
Maintenance	13,871.05	52,500.00	26,192.67	30,500.00	92,500.00	40,000.00
Minor Equipment	813.56	2,000.00	-	-	2,000.00	-
Capital outlay	-	<u>1,490,000.00</u>	<u>250,000.00</u>	-	<u>1,240,000.00</u>	<u>(250,000.00)</u>
Total expenditures	<u>130,911.43</u>	<u>1,706,675.00</u>	<u>401,203.42</u>	<u>169,830.00</u>	<u>1,526,650.00</u>	<u>(180,025.00)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	295,057.64	(1,392,175.00)	(34,041.16)	213,870.00	(1,192,150.00)	200,025.00
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	<u>(313,823.56)</u>	<u>(12,000.00)</u>	<u>-</u>	<u>(12,000.00)</u>	<u>(12,000.00)</u>	<u>-</u>
Total other financing sources (uses)	<u>(313,823.56)</u>	<u>(12,000.00)</u>	<u>-</u>	<u>(12,000.00)</u>	<u>(12,000.00)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(18,765.92)	(1,404,175.00)	(34,041.16)	201,870.00	(1,204,150.00)	200,025.00
<b>FUND BALANCE, BEGINNING</b>	<u>2,320,122.66</u>	<u>2,301,356.74</u>	<u>2,301,356.74</u>	<u>2,320,122.66</u>	<u>2,503,226.74</u>	<u>201,870.00</u>
<b>FUND BALANCE, ENDING</b>	<u>2,301,356.74</u>	<u>897,181.74</u>	<u>2,267,315.58</u>	<u>2,521,992.66</u>	<u>1,299,076.74</u>	<u>401,895.00</u>

**CITY OF HILLSBORO**  
**ECONOMIC DEVELOPMENT: LINE ITEM COMPARISON**

REVENUES			ACTUAL	ADOPTED	ACTUAL	YEAR	ADOPTED	BUDGET
FUND	ACCT #	DESCRIPTION	9/30/21	BUDGET	YEAR	END	2023	DIFFERENCE
REVENUES					TO DATE	PROJECTION	BUDGET	

*Sales Tax*

66	4004-00-00	Sales Tax Revenue	368,619.95	300,000.00	353,951.32	370,000.00	320,000.00	20,000.00
		<b>TOTAL SALES TAX</b>	368,619.95	300,000.00	353,951.32	370,000.00	320,000.00	20,000.00

*Intergovernmental*

66	4206-00-00	Grant Revenue		-	-	-	-	-
		<b>TOTAL INTERGOVERNMENTAL</b>		-	-	-	-	-

*Interest*

66	5230-00-00	Interest Income - Investments	4,558.61	4,500.00	7,152.25	7,500.00	4,500.00	-
		<b>TOTAL INTEREST</b>	4,558.61	4,500.00	7,152.25	7,500.00	4,500.00	-

*Other*

66	5255-00-00	SALE PROCEEDS - LAND	-	-	-	-	-	-
66	5270-00-00	Farm Revenue-Crop Share	52,790.51	10,000.00	6,058.69	6,200.00	10,000.00	-
66	5280-00-00	Other Revenue-Miscellaneous	-	-	-	-	-	-
66	5285-00-00	SALE OF EASEMENT	-	-	-	-	-	-
		<b>TOTAL OTHER</b>	52,790.51	10,000.00	6,058.69	6,200.00	10,000.00	-

		<b>TOTAL REVENUES</b>	425,969.07	314,500.00	367,162.26	383,700.00	334,500.00	20,000.00
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**EXPENDITURES**

*Personnel*

66	7101-66-00	Salaries	75,024.70	76,300.00	67,814.04	74,100.00	71,300.00	(5,000.00)
66	7103-66-00	Longevity	288.00	340.00	336.00	290.00	260.00	(80.00)
66	7111-66-00	Medicare	1,082.52	1,110.00	988.15	1,075.00	1,100.00	(10.00)
66	7112-66-00	Social Security	4,628.71	4,750.00	4,225.23	4,605.00	4,500.00	(250.00)
66	7113-66-00	Life Insurance	68.97	70.00	51.35	70.00	80.00	10.00
66	7114-66-00	Hospitaliation	9,021.66	10,400.00	7,593.26	8,975.00	11,850.00	1,450.00
66	7115-66-00	TMRS	8,421.35	8,820.00	7,444.73	8,540.00	8,750.00	(70.00)
66	7116-66-00	Workers comp	223.71	225.00	197.70	225.00	250.00	25.00
66	7120-66-00	Long Term Disability	170.88	160.00	167.77	150.00	160.00	-
		<b>TOTAL PERSONNEL</b>	98,930.50	102,175.00	88,818.23	98,030.00	98,250.00	(3,925.00)

*Supplies*

66	7201-66-00	GENERAL OFFICE SUPPLIES	66.32	300.00	127.66	300.00	300.00	-
66	7209-66-00	Postage	-	200.00	-	200.00	200.00	-
66	7221-66-00	OTHER SUPPLIES - MISC	-	300.00	47.00	300.00	300.00	-
		<b>TOTAL SUPPLIES</b>	66.32	800.00	174.66	800.00	800.00	-

*Services*

66	7301-66-00	Electric Service	1,683.09	500.00	389.22	500.00	500.00	-
66	7302-66-00	Telephone Service	1,079.68	1,000.00	1,068.76	1,200.00	1,200.00	200.00
66	7304-66-00	Utilities-mobiles & pagers	1,865.77	1,500.00	1,659.43	1,800.00	1,800.00	300.00
66	7305-66-00	Advertising	-	7,000.00	-	-	7,000.00	-
66	7306-66-00	Website Maintenance	450.00	1,600.00	500.00	500.00	20,000.00	18,400.00
66	7308-66-00	Printing	-	100.00	-	-	100.00	-
66	7310-66-00	Dues and Publications	522.00	2,500.00	246.00	500.00	2,500.00	-
66	7311-66-00	Training and Travel	2,848.89	11,000.00	9,480.18	11,000.00	11,000.00	-
66	7312-66-00	Events	-	3,000.00	-	-	3,000.00	-
66	7314-66-00	Special Services	-	5,000.00	2,500.00	2,500.00	5,000.00	-
66	7318-66-00	Special Services - Audit	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-
66	7322-66-00	Rentals - copiers	294.57	1,000.00	271.82	500.00	1,000.00	-
66	7335-66-00	Special Services - Legal	6,486.00	15,000.00	17,902.45	20,000.00	30,000.00	15,000.00
66	7340-66-00	Special Services - Consulting	-	8,000.00	-	-	8,000.00	-
		<b>TOTAL SERVICES</b>	17,230.00	59,200.00	36,017.86	40,500.00	93,100.00	33,900.00

*Maintenance*

66	7450-66-00	Railroad Maintenance	12,015.00	50,000.00	26,133.00	30,000.00	90,000.00	40,000.00
66	7503-66-00	Land Maintenance	1,500.00	2,000.00	-	-	2,000.00	-
66	7505-66-00	Computer Maintenance	356.05	500.00	59.67	500.00	500.00	-
		<b>TOTAL MAINTENANCE</b>	13,871.05	52,500.00	26,192.67	30,500.00	92,500.00	40,000.00

CITY OF HILLSBORO  
ECONOMIC DEVELOPMENT: LINE ITEM COMPARISON

REVENUES			ACTUAL	ADOPTED	ACTUAL	YEAR	ADOPTED	BUDGET
FUND	ACCT #	DESCRIPTION	9/30/21	BUDGET	YEAR	END	2023	DIFFERENCE
				9/30/22	TO DATE	PROJECTION	BUDGET	
<b>MINOR EQUIPMENT</b>								
66	8861-66-00	Minor Computer Equipment	813.56	2,000.00	-	-	2,000.00	-
<b>TOTAL MINOR EQUIPMENT</b>			813.56	2,000.00	-	-	2,000.00	-
<b>Capital Outlay</b>								
66	8860-66-00	Other Incentives	-	400,000.00	-	-	400,000.00	-
66	8893-66-00	Incentives - Johns Mannville	-	250,000.00	250,000.00	-	-	(250,000.00)
66	8898-66-00	Business Park Development	-	800,000.00	-	-	800,000.00	-
66	8899-66-00	EDC 20 Ac Development	-	40,000.00	-	-	40,000.00	-
<b>TOTAL CAPITAL OUTLAY</b>			-	1,490,000.00	250,000.00	-	1,240,000.00	(250,000.00)
<b>TOTAL EXPENDITURES</b>			130,911.43	1,706,675.00	401,203.42	169,830.00	1,526,650.00	(180,025.00)
<b>EXCESS(DEFICIENCY)</b>			295,057.64	(1,392,175.00)	(34,041.16)	213,870.00	(1,192,150.00)	200,025.00
<b>OTHER FINANCING SOURCES(USES)</b>								
<i>Transfers In</i>								
66	7904-00-00	Operating Transfers In	-	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>			-	-	-	-	-	-
<i>Transfers Out</i>								
66	7315-66-00	Admin Services	(12,000.00)	(12,000.00)	-	(12,000.00)	(12,000.00)	-
66	8931-66-00	Transfer to Water/Wastewater	(301,823.56)	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>			(313,823.56)	(12,000.00)	-	(12,000.00)	(12,000.00)	-
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>			(313,823.56)	(12,000.00)	-	(12,000.00)	(12,000.00)	-
<b>NET CHANGE IN FUND BALANCE</b>			(18,765.92)	(1,404,175.00)	(34,041.16)	201,870.00	(1,204,150.00)	200,025.00
<b>FUND BALANCE, BEGINNING</b>								
<i>Fund Balance</i>								
66	3199-00-00	Fund Balance	2,320,122.66	2,301,356.74	2,301,356.74	2,301,356.74	2,503,226.74	201,870.00
<b>TOTAL FUND BALANCE, BEGINNING</b>			2,320,122.66	2,301,356.74	2,301,356.74	2,301,356.74	2,503,226.74	201,870.00
<b>FUND BALANCE, ENDING</b>			2,301,356.74	897,181.74	2,267,315.58	2,503,226.74	1,299,076.74	401,895.00





*Hillsboro* TEXAS

## TOURISM FUND

The Tourism Fund revenues come from the Hotel Motel Fund, and it included the City of Hillsboro's tourism program: initiatives and activities designed to attract more visitors and tourists to the City of Hillsboro. These consist mainly of staffing and expenses to advertise and put on public events.

**CITY OF HILLSBORO  
TOURISM FUND SUMMARY**

	<i>ACTUAL 9/30/21</i>	<i>ADOPTED BUDGET 9/30/21</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
<b>REVENUES</b>						
Interest	29.21	40.00	46.52	50.00	50.00	10.00
Intergovernmental	-	-	2,400.00	2,400.00	-	-
Contributions	-	-	4,000.00	-	-	-
Other	7,325.00	1,000.00	8,429.00	4,500.00	3,500.00	2,500.00
Total revenues	<u>7,354.21</u>	<u>1,040.00</u>	<u>14,875.52</u>	<u>6,950.00</u>	<u>3,550.00</u>	<u>2,510.00</u>
<b>EXPENDITURES</b>						
Personnel	63,278.90	73,535.00	55,192.88	64,180.00	44,235.00	(29,300.00)
Supplies	211.78	410.00	1,749.77	250.00	250.00	(160.00)
Services	38,652.84	24,595.00	50,912.29	50,230.00	23,765.00	(830.00)
Maintenance	295.63	300.00	59.67	300.00	300.00	-
Total expenditures	<u>102,439.15</u>	<u>98,840.00</u>	<u>107,914.61</u>	<u>114,960.00</u>	<u>68,550.00</u>	<u>(30,290.00)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(95,084.94)	(97,800.00)	(93,039.09)	(108,010.00)	(65,000.00)	(32,800.00)
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	95,084.94	97,800.00	-	210,000.00	65,000.00	(32,800.00)
Total other financing sources (uses)	<u>95,084.94</u>	<u>97,800.00</u>	<u>-</u>	<u>210,000.00</u>	<u>65,000.00</u>	<u>(32,800.00)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	(93,039.09)	101,990.00	-	-
<b>FUND BALANCE, BEGINNING</b>	-	-	-	-	-	-
<b>FUND BALANCE, ENDING</b>	<u>-</u>	<u>-</u>	<u>(93,039.09)</u>	<u>101,990.00</u>	<u>-</u>	<u>-</u>

**CITY OF HILLSBORO**  
**TOURISM: LINE ITEM COMPARISON**

		<i>ACTUAL</i>	<i>ADOPTED</i>	<i>ACTUAL</i>	<i>YEAR</i>	<i>ADOPTED</i>	<i>BUDGET</i>
		<i>9/30/21</i>	<i>9/30/22</i>	<i>TO DATE</i>	<i>END</i>	<i>2023</i>	<i>DIFFERENCE</i>
					<i>PROJECTION</i>	<i>BUDGET</i>	
<b>REVENUES</b>							
<i>MISCELLANEOUS</i>							
65	5260-00-00	Cotton Picken Fair Proceeds	-	-	4,061.00	-	-
65	5261-00-00	Farmer's Market Proceeds	1,825.00	1,000.00	1,370.00	1,500.00	500.00
65	5263-00-00	BOND'S ALLEY PROCEEDS	2,000.00	-	100.00	100.00	2,000.00
65	5264-00-00	COOK OFF PROCEEDS	-	-	-	-	-
65	5265-00-00	FIRE & ICE PROCEEDS	-	-	-	-	-
65	5266-00-00	Juneteenth Proceeds	3,500.00	-	-	-	-
65	5267-00-00	Churrofest Proceeds	-	-	2,898.00	2,900.00	-
65	5280-00-00	OTHER REVENUE-MISC	-	-	-	-	-
		<b>TOTAL MISCELLANEOUS</b>	<b>7,325.00</b>	<b>1,000.00</b>	<b>8,429.00</b>	<b>4,500.00</b>	<b>3,500.00</b>
<i>INTERGOVERNMENTAL</i>							
65	4205-00-00	State Grants	-	-	2,400.00	2,400.00	-
		<b>TOTAL INTERGOVERNMENTAL</b>	<b>-</b>	<b>-</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>-</b>
<i>Contributions</i>							
65	5216-00-00	Donations -Other	-	-	2,000.00	-	-
65	5281-00-00	Contributions - Other	-	-	2,000.00	-	-
		<b>TOTAL CONTRIBUTIONS OTHER</b>	<b>-</b>	<b>-</b>	<b>4,000.00</b>	<b>-</b>	<b>-</b>
<i>Interest Revenue</i>							
65	5410-00-00	Interest Income	29.21	40.00	46.52	50.00	50.00
		<b>TOTAL INTEREST REVENUE</b>	<b>29.21</b>	<b>40.00</b>	<b>46.52</b>	<b>50.00</b>	<b>10.00</b>
		<b>TOTAL REVENUES</b>	<b>7,354.21</b>	<b>1,040.00</b>	<b>14,875.52</b>	<b>6,950.00</b>	<b>3,550.00</b>
<b>EXPENDITURES</b>							
<i>Personnel</i>							
65	7101-65-00	Salaries-Regular	45,114.47	45,865.00	39,209.98	45,865.00	26,500.00
65	7102-65-00	Salaries-Overtime	-	250.00	-	-	250.00
65	7103-65-00	Longevity	240.00	290.00	288.00	240.00	240.00
65	7111-65-00	Medicare Tax	660.67	1,330.00	571.49	675.00	770.00
65	7112-65-00	Social Security Tax	2,824.91	5,690.00	2,443.80	2,880.00	3,290.00
65	7113-65-00	Life Insurance	68.97	70.00	55.59	70.00	40.00
65	7114-65-00	Hospitalization Insurance	9,021.66	9,100.00	7,846.88	8,975.00	6,450.00
65	7115-65-00	TMRS Retirement	5,117.13	10,570.00	4,564.96	5,215.00	6,475.00
65	7116-65-00	Workers Comp Insurance	135.94	270.00	114.55	160.00	170.00
65	7120-65-00	LONG TERM DISABILITY	95.15	100.00	97.63	100.00	50.00
		<b>TOTAL PERSONNEL</b>	<b>63,278.90</b>	<b>73,535.00</b>	<b>55,192.88</b>	<b>64,180.00</b>	<b>44,235.00</b>
<i>Supplies</i>							
65	7201-65-00	General Office Supplies	187.54	360.00	1,683.34	200.00	200.00
65	7221-65-00	Other Supplies Misc	24.24	50.00	66.43	50.00	50.00
		<b>TOTAL SUPPLIES</b>	<b>211.78</b>	<b>410.00</b>	<b>1,749.77</b>	<b>250.00</b>	<b>250.00</b>
<i>SERVICES</i>							
65	7302-65-00	Telephone Expense	1,390.11	1,250.00	1,418.15	1,200.00	-
65	7304-65-00	Utilities - Mobiles & Pagers	560.78	645.00	412.02	645.00	-
65	7305-65-00	Advertising	1,881.52	1,250.00	2,444.61	1,100.00	-
65	7308-65-00	PRINTING	-	-	-	-	-
65	7310-65-00	Dues & Publications	2,751.17	2,250.00	2,148.19	1,500.00	1,000.00
65	7311-65-00	Travel & Training	1,153.22	1,500.00	1,463.15	2,000.00	1,000.00
65	7322-65-00	Rentals	1,328.63	1,250.00	957.92	1,000.00	1,000.00
65	7336-65-00	Special Services - Bank Charge	-	-	84.66	85.00	-
65	7370-65-00	Cotton Pickin Fair Expense	14,949.04	100.00	13,004.89	13,500.00	200.00
65	7371-65-00	Farmer's Market Expense	699.15	300.00	2,323.00	2,400.00	365.00
65	7372-65-00	Movie Night Expense	-	-	-	-	-
65	7373-65-00	BOND'S ALLEY EXPENSES	2,119.83	1,050.00	2,448.33	2,500.00	1,700.00

**CITY OF HILLSBORO**  
**TOURISM: LINE ITEM COMPARISON**

			ACTUAL 9/30/21	ADOPTED BUDGET 9/30/22	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
65	7374-65-00	COOK OFF EXPENSES	-	-	-	-	-	-
65	7375-65-00	Special Events Expense	-	-	-	-	-	-
65	7376-65-00	FIRE & ICE EXPENSE	-	4,000.00	7,599.58	7,600.00	7,000.00	3,000.00
65	7377-65-00	CINCO DE MAYO EXPENSE	-	2,000.00	13,112.79	13,200.00	8,000.00	6,000.00
65	7378-65-00	CONCERTS EXPENSE	-	-	-	-	-	-
65	7379-65-00	Juneteenth Expense	7,022.30	4,000.00	-	-	-	(4,000.00)
65	7900-65-00	IMPROVEMENT PROGRAMS	4,797.09	5,000.00	3,495.00	3,500.00	3,500.00	(1,500.00)
65	7903-65-00	Awning Improvement Program	-	-	-	-	-	-
		<b>TOTAL SERVICES</b>	38,652.84	24,595.00	50,912.29	50,230.00	23,765.00	(830.00)

**MAINTENANCE**

65	7505-65-00	COMPUTER MAINTENANCE	295.63	300.00	59.67	300.00	300.00	-
		<b>TOTAL MAINTENANCE</b>	295.63	300.00	59.67	300.00	300.00	-

**TOTAL EXPENDITURES** 102,439.15    98,840.00    107,914.61    114,960.00    68,550.00    (30,290.00)

**EXCESS (DEFICIENCY)** (95,084.94)    (97,800.00)    (93,039.09)    (108,010.00)    (65,000.00)    32,800.00

**OTHER SOURCES (USES)**

*Transfer In*

65	7910-00-00	Transfer From General Fund	32,780.00	50,000.00	-	50,000.00	-	(50,000.00)
65	7954-00-00	Transfer From Hotel/Motel	62,304.94	47,800.00	-	160,000.00	65,000.00	17,200.00
		<b>TOTAL TRANSFER IN</b>	95,084.94	97,800.00	-	210,000.00	65,000.00	(32,800.00)

**FUND BALANCE, BEGINNING**

*Fund Balance*

65	3199-00-00	Fund Balance	-	-	-	-	-	-
		<b>TOTAL FUND BALANCE, BEGINNING</b>	-	-	-	-	-	-

		<b>FUND BALANCE, ENDING</b>	(0.00)	-	(93,039.09)	101,990.00	-	-
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*Hillsboro* TEXAS

## HOTEL/MOTEL FUND

The Hotel Motel Fund collects revenues that come from visitors to overnight lodging establishments. Aside from a small amount reserved for administration, these dollars are spent on initiatives designed to attract more visitors and tourists to the City of Hillsboro. These initiatives include the City of Hillsboro's tourism program, the Hillsboro Chamber of Commerce's tourism program, and facilities for tourism resources, meetings and events.

**CITY OF HILLSBORO  
HOTEL/MOTEL FUND SUMMARY**

<b>REVENUES</b>	<b>ACTUAL 9/30/21</b>	<b>ADOPTED BUDGET 9/30/22</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2023 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
Taxes:						
Hotel/Motel	373,867.43	230,000.00	468,631.14	480,000.00	400,000.00	170,000.00
Interest	70.90	150.00	458.33	500.00	500.00	350.00
Rentals	4,363.00	4,000.00	13,011.00	10,800.00	8,300.00	4,300.00
Contributions	-	-	45,478.85	45,475.00	-	-
Miscellaneous	<u>141.00</u>	<u>100.00</u>	<u>239.00</u>	<u>250.00</u>	<u>250.00</u>	<u>150.00</u>
Total revenues	<u>378,442.33</u>	<u>234,250.00</u>	<u>527,818.32</u>	<u>537,025.00</u>	<u>409,050.00</u>	<u>174,800.00</u>
<b>EXPENDITURES</b>						
Personnel		6,600.00	-	-	-	(6,600.00)
Supplies		600.00	1,355.16	1,400.00	1,600.00	1,000.00
Services		195,550.00	146,127.28	202,400.00	129,500.00	(66,050.00)
Maintenance		2,200.00	1,747.40	2,200.00	2,200.00	-
Minor Equipment		7,800.00	600.00	-	6,000.00	(2,300.00)
Capital Outlay		<u>-</u>	<u>5,900.00</u>	<u>-</u>	<u>183,750.00</u>	<u>183,750.00</u>
<b>TOTAL EXPENDITURES</b>		<u>212,750.00</u>	<u>155,729.84</u>	<u>206,000.00</u>	<u>323,050.00</u>	<u>109,800.00</u>
<b>EXCESS(DEFICIENCY)</b>		<u>21,500.00</u>	<u>372,088.48</u>	<u>331,025.00</u>	<u>86,000.00</u>	<u>65,000.00</u>
<b>OTHER FINANCING SOURCES(USES)</b>						
Transfers Out		(21,000.00)	-	(181,000.00)	(86,000.00)	(65,000.00)
<b>NET CHANGE IN FUND BALANCE</b>		500.00	372,088.48	150,025.00	-	-
<b>FUND BALANCE, BEGINNING</b>		<u>1,822,020.68</u>	<u>1,977,776.73</u>	<u>1,822,020.68</u>	<u>1,822,020.68</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>		<u>1,822,520.68</u>	<u>2,349,865.21</u>	<u>1,972,045.68</u>	<u>1,822,020.68</u>	<u>-</u>

**CITY OF HILLSBORO**  
**HOTEL/MOTEL: LINE ITEM COMPARISON**

<b>FUND</b>	<b>ACCT #</b>	<b>DESCRIPTION</b>	<b>ACTUAL 9/30/21</b>	<b>ADOPTED BUDGET 9/30/22</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2023 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
<b>REVENUES</b>								
<i>Taxes</i>								
54	4140-00-00	H/M Occupancy Tax	373,867.43	230,000.00	468,631.14	480,000.00	400,000.00	170,000.00
		<b>TOTAL TAXES</b>	<b>373,867.43</b>	<b>230,000.00</b>	<b>468,631.14</b>	<b>480,000.00</b>	<b>400,000.00</b>	<b>170,000.00</b>
<i>INTEREST</i>								
54	5230-00-00	Interest Income - Investments	70.90	150.00	458.33	500.00	500.00	350.00
		<b>TOTAL INTEREST</b>	<b>70.90</b>	<b>150.00</b>	<b>458.33</b>	<b>500.00</b>	<b>500.00</b>	<b>350.00</b>
<i>Rentals</i>								
54	5301-00-00	Historic City Hall Rental	3,343.00	2,500.00	12,211.00	10,000.00	7,500.00	5,000.00
54	5310-00-00	Historic City Hall Deposits	1,020.00	1,500.00	800.00	800.00	800.00	(700.00)
		<b>TOTAL RENTALS</b>	<b>4,363.00</b>	<b>4,000.00</b>	<b>13,011.00</b>	<b>10,800.00</b>	<b>8,300.00</b>	<b>4,300.00</b>
<i>Contributions</i>								
54	4139-00-00	Chamber Reimbursements	-	-	45,478.85	45,475.00	-	-
		<b>TOTAL CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>45,478.85</b>	<b>45,475.00</b>	<b>-</b>	<b>-</b>
<i>Miscellaneous</i>								
54	5280-00-00	Other Revenue - Misc	141.00	100.00	239.00	250.00	250.00	150.00
		<b>TOTAL MISCELLANEOUS</b>	<b>141.00</b>	<b>100.00</b>	<b>239.00</b>	<b>250.00</b>	<b>250.00</b>	<b>150.00</b>
		<b>TOTAL REVENUES</b>	<b>378,442.33</b>	<b>234,250.00</b>	<b>527,818.32</b>	<b>537,025.00</b>	<b>409,050.00</b>	<b>174,800.00</b>
<b>EXPENDITURES</b>								
<i>Personnel</i>								
54	7101-54-00	Salaries - Regular	2,712.00	6,000.00	-	-	-	(6,000.00)
54	7111-54-00	Medicare Tax	39.40	100.00	-	-	-	(100.00)
54	7112-54-00	Social Security Tax	168.20	500.00	-	-	-	(500.00)
		<b>TOTAL PERSONNEL</b>	<b>2,919.60</b>	<b>6,600.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,600.00)</b>
<i>Supplies</i>								
54	7201-54-00	Office Supplies	17.87	50.00	-	-	50.00	-
54	7203-54-00	Janitorial Supplies	58.97	50.00	-	-	50.00	-
54	7221-54-00	Other Supplies - Misc	75.00	500.00	1,355.16	1,400.00	1,500.00	1,000.00
		<b>TOTAL SUPPLIES</b>	<b>151.84</b>	<b>600.00</b>	<b>1,355.16</b>	<b>1,400.00</b>	<b>1,600.00</b>	<b>1,000.00</b>
<i>Services</i>								
54	7301-54-00	Electric Service	3,955.21	4,000.00	2,965.56	4,000.00	4,000.00	-
54	7302-54-00	Telephone Service	2,216.26	2,500.00	1,743.57	2,000.00	1,000.00	(1,500.00)
54	7303-54-00	Gas Service	1,371.79	1,750.00	1,282.99	1,500.00	1,500.00	(250.00)
54	7314-54-00	Special Services - Janitorial	3,475.00	2,500.00	7,809.00	8,000.00	8,000.00	5,500.00
54	7321-54-00	Misc. Services	1,462.20	1,500.00	2,913.38	3,500.00	3,500.00	2,000.00
54	7322-54-00	Rentals	-	-	455.39	-	-	-
54	7324-54-00	Support for Other Organizations	-	8,000.00	16,000.00	8,000.00	8,000.00	-
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	118,000.00	124,000.00	109,400.00	124,000.00	100,000.00	(24,000.00)
54	7345-54-00	Special Services - Bldg Maintenance	286.95	-	57.39	100.00	-	-
54	7346-54-00	Special Services - Main Street	-	47,800.00	-	47,800.00	-	(47,800.00)
		<b>TOTAL SERVICES</b>	<b>134,267.41</b>	<b>195,550.00</b>	<b>146,127.28</b>	<b>202,400.00</b>	<b>129,500.00</b>	<b>(66,050.00)</b>
<i>Maintenance</i>								
54	7404-54-00	Building Maintenance	2,042.49	2,200.00	1,747.40	2,200.00	2,200.00	-
		<b>TOTAL MAINTENANCE</b>	<b>2,042.49</b>	<b>2,200.00</b>	<b>1,747.40</b>	<b>2,200.00</b>	<b>2,200.00</b>	<b>-</b>
<i>Minor Equipment</i>								
54	8660-54-00	Minor Equipment	-	7,800.00	600.00	-	1,000.00	(6,800.00)
54	8661-54-00	Minor Computer Equipment	-	500.00	-	-	5,000.00	4,500.00
		<b>TOTAL MINOR EQUIPMENT</b>	<b>-</b>	<b>8,300.00</b>	<b>600.00</b>	<b>-</b>	<b>6,000.00</b>	<b>(2,300.00)</b>
<i>Capital Outlay</i>								
54	8845-54-00	Building Improvements	-	-	5,900.00	-	183,750.00	183,750.00
		<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>5,900.00</b>	<b>-</b>	<b>183,750.00</b>	<b>183,750.00</b>

**CITY OF HILLSBORO**  
**HOTEL/MOTEL: LINE ITEM COMPARISON**

<i>FUND</i>	<i>ACCT #</i>	<i>DESCRIPTION</i>	<i>ACTUAL 9/30/21</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
		<b>TOTAL EXPENDITURES</b>	139,381.34	213,250.00	155,729.84	206,000.00	323,050.00	109,800.00
		<b>EXCESS(DEFICIENCY)</b>	239,060.99	21,000.00	372,088.48	331,025.00	86,000.00	65,000.00

**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	-	-	-	-	-	-
54	8965-54-00	Transfer To Tourism	(62,304.94)	-	-	(160,000.00)	(65,000.00)	(65,000.00)
		<b>TOTAL TRANSFERS OUT</b>	(83,304.94)	(21,000.00)	-	(181,000.00)	(86,000.00)	(65,000.00)

		<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	(83,304.94)	(21,000.00)	-	(181,000.00)	(86,000.00)	(65,000.00)
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		<b>NET CHANGE IN FUND BALANCE</b>	155,756.05	-	372,088.48	150,025.00	-	-
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**FUND BALANCE, BEGINNING**

*Fund Balance*

54	3199-00-00	Fund Balance	1,822,020.68	1,822,020.68	1,977,776.73	1,822,020.68	1,822,020.68	-
		<b>TOTAL FUND BALANCE, BEGINNING</b>	1,822,020.68	1,822,020.68	1,977,776.73	1,822,020.68	1,822,020.68	-

		<b>FUND BALANCE, ENDING</b>	1,977,776.73	1,822,020.68	2,349,865.21	1,972,045.68	1,822,020.68	-
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*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**

<b>REVENUES</b>	<b>ACTUAL 9/30/21</b>	<b>ADOPTED BUDGET 9/30/22</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2023 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
Forfeitures	72,137.72	-	4,260.19	400.00	-	-
Interest	1,036.80	1,000.00	1,421.94	1,500.00	1,500.00	500.00
Total revenues	<u>73,174.52</u>	<u>1,000.00</u>	<u>5,682.13</u>	<u>1,900.00</u>	<u>1,500.00</u>	<u>500.00</u>
<b>EXPENDITURES</b>						
Personnel	50,806.97	53,685.00	44,569.59	51,120.00	58,780.00	5,095.00
Supplies	-	-	-	-	-	-
Services	2,003.00	-	-	-	-	-
Maintenance	1,750.00	6,000.00	-	-	6,000.00	-
Minor equipment	8,846.99	8,000.00	-	-	8,000.00	-
Capital outlay	8,334.00	-	-	-	-	-
Debt service	-	25,565.00	25,564.41	25,565.00	25,600.00	35.00
Total expenditures	<u>71,740.96</u>	<u>93,250.00</u>	<u>70,134.00</u>	<u>76,685.00</u>	<u>98,380.00</u>	<u>5,130.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,433.56	(92,250.00)	(64,451.87)	(74,785.00)	(96,880.00)	(4,630.00)
<b>OTHER FINANCING SOURCES</b>						
Capital lease proceeds	<u>72,535.00</u>	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	73,968.56	(92,250.00)	(64,451.87)	(74,785.00)	(96,880.00)	(4,630.00)
<b>FUND BALANCE, BEGINNING</b>	<u>359,156.88</u>	<u>359,156.88</u>	<u>433,125.44</u>	<u>433,125.44</u>	<u>433,125.44</u>	<u>73,968.56</u>
<b>FUND BALANCE, ENDING</b>	<u>433,125.44</u>	<u>266,906.88</u>	<u>368,673.57</u>	<u>358,340.44</u>	<u>336,245.44</u>	<u>69,338.56</u>

**CITY OF HILLSBORO**  
**POLICE LOCAL FORFEITURE: LINE ITEM COMPARISON**

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/21	ADOPTED BUDGET 9/30/22	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
<b>REVENUES</b>								
<i>Fines and Forfeitures</i>								
51	4300-00-00	Forfeitures Local Sources	72,137.72	-	4,260.19	400.00	-	-
<b>TOTAL FINES AND FORFEITURES</b>			72,137.72	-	4,260.19	400.00	-	-
<i>Interest Revenue</i>								
51	5416-00-00	Interest Forfeiture Funds	1,036.80	1,000.00	1,421.94	1,500.00	1,500.00	500.00
<b>TOTAL INTEREST REVENUE</b>			1,036.80	1,000.00	1,421.94	1,500.00	1,500.00	500.00
<b>TOTAL REVENUES</b>			73,174.52	1,000.00	5,682.13	1,900.00	1,500.00	500.00
<b>EXPENDITURES</b>								
<i>Personnel</i>								
51	7101-51-00	Salaries-Regular	34,444.18	35,650.00	30,284.84	34,755.00	38,850.00	3,200.00
51	7102-51-00	Salaries-Overtime	-	500.00	-	-	500.00	-
51	7103-51-00	Longevity	144.00	195.00	192.00	145.00	240.00	45.00
51	7111-51-00	Medicare Tax	511.33	520.00	440.73	505.00	570.00	50.00
51	7112-51-00	Social Security Tax	2,186.36	2,225.00	1,884.52	2,165.00	2,450.00	225.00
51	7113-51-00	Life Insurance	68.97	70.00	55.06	65.00	70.00	-
51	7114-51-00	Hospitalization Insurance	9,021.66	9,100.00	7,775.43	9,030.00	10,750.00	1,650.00
51	7115-51-00	TMRS Retirement	3,955.27	4,130.00	3,526.49	3,920.00	4,800.00	670.00
51	7116-51-00	Workers Comp Insurance	280.28	1,130.00	237.75	335.00	350.00	(780.00)
51	7118-51-00	Gym/Health Club Dues	121.00	85.00	96.57	120.00	120.00	35.00
51	7120-51-00	Long Term Disability	73.92	80.00	76.20	80.00	80.00	-
<b>TOTAL PERSONNEL</b>			50,806.97	53,685.00	44,569.59	51,120.00	58,780.00	5,095.00
<i>Supplies</i>								
51	7221-51-00	Other Supplies Misc	-	-	-	-	-	-
<b>TOTAL SUPPLIES</b>			-	-	-	-	-	-
<i>Services</i>								
51	7311-51-00	Training and Travel	2,003.00	-	-	-	-	-
<b>TOTAL SERVICES</b>			2,003.00	-	-	-	-	-
<i>Maintenance</i>								
51	7404-51-00	Building Maintenance	1,750.00	4,000.00	-	-	4,000.00	-
51	7505-51-00	Computer Maintenance	-	2,000.00	-	-	2,000.00	-
<b>TOTAL MAINTENANCE</b>			1,750.00	6,000.00	-	-	6,000.00	-
<i>Minor Equipment</i>								
51	8660-51-00	Minor Equipment	8,846.99	2,000.00	-	-	2,000.00	-
51	8661-51-00	Minor Computer Equipment	-	6,000.00	-	-	6,000.00	-
<b>TOTAL MINOR EQUIPMENT</b>			8,846.99	8,000.00	-	-	8,000.00	-
<i>Debt Service</i>								
51	7720-51-00	Principal	-	23,505.00	23,504.42	23,505.00	24,200.00	695.00
51	7721-51-00	Interest	-	2,060.00	2,059.99	2,060.00	1,400.00	(660.00)
<b>TOTAL DEBT SERVICE</b>			-	25,565.00	25,564.41	25,565.00	25,600.00	35.00
Principal								
<i>Capital Outlay</i>								
51	8860-51-00	Equipment	8,334.00	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>			8,334.00	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>			71,740.96	93,250.00	70,134.00	76,685.00	98,380.00	5,130.00
<b>EXCESS (DEFICIENCY)</b>			1,433.56	(92,250.00)	(64,451.87)	(74,785.00)	(96,880.00)	(4,630.00)

**CITY OF HILLSBORO**  
**POLICE LOCAL FORFEITURE: LINE ITEM COMPARISON**

<i>FUND</i>	<i>ACCT #</i>	<i>DESCRIPTION</i>	<i>ACTUAL 9/30/21</i>	<i>ADOPTED BUDGET 9/30/22</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2023 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
<i>OTHER SOURCES (USES)</i>								
<i>Capital Lease Proceeds</i>								
51	4211-00-00	Capital Lease Proceeds	72,535.00	-	-	-	-	-
<b>TOTAL CAPITAL LEASE PROCEEDS</b>			72,535.00	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>			73,968.56	(92,250.00)	(64,451.87)	(74,785.00)	(96,880.00)	(4,630.00)
<i>FUND BALANCE, BEGINNING</i>								
<i>Fund Balance</i>								
51	3199-00-00	Fund Balance	359,156.88	359,156.88	433,125.44	433,125.44	433,125.44	73,968.56
<b>TOTAL FUND BALANCE, BEGINNING</b>			359,156.88	359,156.88	433,125.44	433,125.44	433,125.44	73,968.56
<b>FUND BALANCE, ENDING</b>			433,125.44	266,906.88	368,673.57	358,340.44	336,245.44	69,338.56



*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**

	<u>ACTUAL 9/30/21</u>	<u>ADOPTED BUDGET 9/30/22</u>	<u>ACTUAL YEAR TO DATE</u>	<u>YEAR END PROJECTION</u>	<u>ADOPTED 2023 BUDGET</u>	<u>BUDGET DIFFERENCE</u>
<b>REVENUES</b>						
Forfeitures	-	-	-	-	-	-
Interest	69.26	400.00	92.99	75.00	400.00	-
Total revenues	<u>69.26</u>	<u>400.00</u>	<u>92.99</u>	<u>75.00</u>	<u>400.00</u>	<u>-</u>
<b>EXPENDITURES</b>						
Supplies	-	6,500.00	-	-	5,000.00	(1,500.00)
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>5,000.00</u>	<u>(14,500.00)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	69.26	(19,100.00)	92.99	75.00	(4,600.00)	14,500.00
<b>FUND BALANCE, BEGINNING</b>	<u>17,168.64</u>	<u>17,168.64</u>	<u>17,237.90</u>	<u>17,237.90</u>	<u>17,330.89</u>	<u>162.25</u>
<b>FUND BALANCE, ENDING</b>	<u><u>17,237.90</u></u>	<u><u>(1,931.36)</u></u>	<u><u>17,330.89</u></u>	<u><u>17,312.90</u></u>	<u><u>12,730.89</u></u>	<u><u>14,662.25</u></u>

CITY OF HILLSBORO  
POLICE FEDERAL FORFEITURE: LINE ITEM COMPARISON

FUND	ACCT #	DESCRIPTION	ACTUAL 9/30/21	ADOPTED BUDGET 9/30/22	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
<b>REVENUES</b>								
<i>Fines and Forfeitures</i>								
50	4300-00-00	Forfeitures	-	-	-	-	-	-
<b>TOTAL FINES AND FORFEITURES</b>			-	-	-	-	-	-
<i>Interest Revenue</i>								
50	5416-00-00	Interest Forfeiture Funds	69.26	400.00	92.99	75.00	400.00	-
<b>TOTAL INTEREST REVENUE</b>			69.26	400.00	92.99	75.00	400.00	-
<b>TOTAL REVENUES</b>			69.26	400.00	92.99	75.00	400.00	-
<b>EXPENDITURES</b>								
<i>Supplies</i>								
50	7205-50-00	Clothes Supplies	-	1,500.00	-	-	-	(1,500.00)
50	7229-50-00	Crime Prevention	-	5,000.00	-	-	5,000.00	-
<b>TOTAL SUPPLIES</b>			-	6,500.00	-	-	5,000.00	(1,500.00)
<i>SERVICES</i>								
50	7304-50-00	Utilities - Mobiles & Pagers	-	-	-	-	-	-
50	7311-50-00	Training and Travel	-	5,000.00	-	-	-	(5,000.00)
<b>TOTAL SERVICES</b>			-	5,000.00	-	-	-	(5,000.00)
<i>Maintenance</i>								
50	7404-50-00	Building Maintenance	-	1,000.00	-	-	-	(1,000.00)
50	7505-50-00	Computer Maintenance	-	1,000.00	-	-	-	(1,000.00)
<b>TOTAL MAINTENANCE</b>			-	2,000.00	-	-	-	(2,000.00)
<i>Minor Equipment</i>								
50	8660-50-00	Minor Equipment	-	1,000.00	-	-	-	(1,000.00)
<b>TOTAL MINOR EQUIPMENT</b>			-	1,000.00	-	-	-	(1,000.00)
<i>Capital Outlay</i>								
50	8860-50-00	Equipment	-	2,000.00	-	-	-	(2,000.00)
50	8885-50-00	Computer Equipment	-	3,000.00	-	-	-	(3,000.00)
<b>TOTAL CAPITAL OUTLAY</b>			-	5,000.00	-	-	-	(5,000.00)
<b>TOTAL EXPENDITURES</b>			-	19,500.00	-	-	5,000.00	(14,500.00)
<b>EXCESS (DEFICIENCY)</b>			69.26	(19,100.00)	92.99	75.00	(4,600.00)	14,500.00
<b>FUND BALANCE, BEGINNING</b>								
<i>Fund Balance</i>								
50	3199-00-00	Fund Balance	17,168.64	17,168.64	17,237.90	17,237.90	17,330.89	162.25
<b>TOTAL FUND BALANCE, BEGINNING</b>			17,168.64	17,168.64	17,237.90	17,237.90	17,330.89	162.25
<b>FUND BALANCE, ENDING</b>			17,237.90	(1,931.36)	17,330.89	17,312.90	12,730.89	14,662.25



*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**

	<u>ACTUAL</u> <u>9/30/21</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>9/30/22</u>	<u>ACTUAL</u> <u>YEAR</u> <u>TO DATE</u>	<u>YEAR</u> <u>END</u> <u>PROJECTION</u>	<u>ADOPTED</u> <u>2023</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>
<b>REVENUES</b>						
Taxes	-	7,000.00	8,060.48	8,000.00	23,800.00	16,800.00
Intergovernmental	-	2,000.00	-	2,000.00	2,000.00	-
Total revenues	-	9,000.00	8,060.48	10,000.00	25,800.00	16,800.00
<b>EXPENDITURES</b>						
Supplies	-	-	-	-	-	-
Services	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Minor equipment	-	-	-	-	-	-
Capital outlay	-	9,000.00	-	-	25,800.00	16,800.00
Total expenditures	-	9,000.00	-	-	25,800.00	16,800.00
<b>EXCESS (DEFICIENCY) OF REVENUES</b> <b>OVER (UNDER) EXPENDITURES</b>	-	-	8,060.48	10,000.00	-	-
<b>FUND BALANCE, BEGINNING</b>	-	-	-	-	-	-
<b>FUND BALANCE, ENDING</b>	-	-	8,060.48	10,000.00	-	-

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

			ACTUAL 9/30/21	ADOPTED BUDGET 9/30/22	ACTUAL YEAR TO DATE	YEAR END Projection	ADOPTED 2023 BUDGET	BUDGET DIFFERENCE
<b>REVENUES</b>								
<i>TAXES</i>								
43	4000-00-00	Ad Valorem Taxes - Current	-	7,000.00	8,060.48	8,000.00	23,800.00	16,800.00
43	4001-00-00	Ad Valorem Taxes - Delinquent	-	-	-	-	-	-
	<b>TOTAL TAXES</b>		-	7,000.00	8,060.48	8,000.00	23,800.00	16,800.00
<i>INTERGOVERNMENTAL</i>								
43	4202-00-00	County TIRZ Proceeds	-	2,000.00	-	2,000.00	2,000.00	-
	<b>TOTAL INTEREST REVENUE</b>		-	2,000.00	-	2,000.00	2,000.00	-
<b>TOTAL REVENUES</b>			-	9,000.00	8,060.48	10,000.00	25,800.00	16,800.00
<b>EXPENDITURES</b>								
<i>Supplies</i>								
43	7221-43-00	Other Supplies Misc	-	-	-	-	-	-
	<b>TOTAL SUPPLIES</b>		-	-	-	-	-	-
<i>SERVICES</i>								
43	7304-50-00	Utilities - Mobiles & Pagers	-	-	-	-	-	-
43	7311-50-00	Training and Travel	-	-	-	-	-	-
43	7336-50-00	Bank Service Charge	-	-	-	-	-	-
	<b>TOTAL SERVICES</b>		-	-	-	-	-	-
<i>Maintenance</i>								
43	7404-43-00	Building Maintenance	-	-	-	-	-	-
	<b>TOTAL MAINTENANCE</b>		-	-	-	-	-	-
<i>Minor Equipment</i>								
43	8660-43-00	Minor Equipment	-	-	-	-	-	-
	<b>TOTAL MINOR EQUIPMENT</b>		-	-	-	-	-	-
<i>Capital Outlay</i>								
43	8830-43-00	Improvements	-	9,000.00	-	-	25,800.00	16,800.00
	<b>TOTAL CAPITAL OUTLAY</b>		-	9,000.00	-	-	25,800.00	16,800.00
<b>TOTAL EXPENDITURES</b>			-	9,000.00	-	-	25,800.00	16,800.00
<b>EXCESS (DEFICIENCY)</b>			-	-	8,060.48	10,000.00	-	-
<b>FUND BALANCE, BEGINNING</b>								
<i>Fund Balance</i>								
43	3199-00-00	Fund Balance	-	-	-	-	-	-
	<b>TOTAL FUND BALANCE, BEGINNING</b>		-	-	-	-	-	-
<b>FUND BALANCE, ENDING</b>			-	-	8,060.48	10,000.00	-	-



*Hillsboro* TEXAS

# APPENDIX

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

CITY OF HILLSBORO

(254) 582-3271

Taxing Unit Name

Phone (area code and number)

PO BOX 568, HILLSBORO, 76645

www.hillsborotx.org

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ <u>576,823,841</u>
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ <u>61,372,909</u>
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ <u>515,450,932</u>
4.	<b>2021 total adopted tax rate.</b>	\$ <u>0.8064</u> /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values: .....	\$ <u>9,546,710</u>
	B. 2021 values resulting from final court decisions: .....	- \$ <u>6,910,950</u>
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ <u>2,635,760</u>
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value: .....	\$ <u>0</u>
	B. 2021 disputed value: .....	- \$ <u>0</u>
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ <u>0</u>
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ <u>2,635,760</u>

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ <u>518,086,692</u>
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ <u>0</u>
10.	<p><b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ <u>102,000</u></p> <p><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ <u>858,355</u></p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ <u>960,355</u>
11.	<p><b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p><b>A. 2021 market value:</b>..... \$ <u>303,117</u></p> <p><b>B. 2022 productivity or special appraised value:</b>..... - \$ <u>5,080</u></p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ <u>298,037</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>1,258,392</u>
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>2,503,478</u>
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ <u>514,324,822</u>
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>4,147,515</u>
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ <u>4,863</u>
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ <u>4,152,378</u>
18.	<p><b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b>..... \$ <u>675,102,996</u></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ <u>0</u></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u></p> <p><b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ <u>3,040,255</u></p> <p><b>E. Total 2022 value.</b> Add A and B, then subtract C and D.</p>	\$ <u>672,062,741</u>

<sup>5</sup> Tex. Tax Code § 26.012(15)  
<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.03(c)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code § 26.012(13)  
<sup>11</sup> Tex. Tax Code § 26.012, 26.04(-2)  
<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>.....</p> <p style="text-align: right;">\$ _____ 0</p> <p><b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup>.....</p> <p style="text-align: right;">+ \$ _____ 0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p> <p style="text-align: right;">\$ _____ 0</p>	
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>64,812,380</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>607,250,361</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>22,554,510</u>
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>20,009,112</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>42,563,622</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>564,686,739</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.7353</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ <u>0.0000</u> /\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.6471</u> /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>518,086,692</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>3,352,538</u>
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. .... + \$ <u>3,897</u></p> <p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. .... - \$ <u>20,188</u></p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ <u>0</u></p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>-16,291</u></p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ <u>3,336,247</u>
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>564,686,739</u>
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.5908</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p><b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ <u>0</u></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.0000</u>/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ <u>0.0000</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ <u>0</u></p> <p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ <u>0</u></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.0000</u>/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ <u>0.0000</u> /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>          0</u></p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. .... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u>/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>  0.0000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>          0</u></p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. .... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u>/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>  0.0000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>          0</u></p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>  0.0000</u>/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>  0.0000</u> /\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>  0.5908</u> /\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>  1,121,596</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>  0.1986</u>/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>  0.7894</u> /\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>  0.8170</u> /\$100

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0.0000</u> /\$100
42.	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,                      (2) are secured by property taxes,                      (3) are scheduled for payment over a period longer than one year, and                      (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p>A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ <u>1,529,085</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p>D. Subtract <b>amount paid</b> from other resources ..... - \$ <u>600,825</u></p> <p>E. <b>Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ <u>928,260</u>
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>928,260</u>
45.	<p><b>2022 anticipated collection rate.</b></p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.<sup>30</sup> ..... <u>100.00</u> %</p> <p>B. Enter the 2021 actual collection rate. .... <u>103.47</u> %</p> <p>C. Enter the 2020 actual collection rate. .... <u>102.68</u> %</p> <p>D. Enter the 2019 actual collection rate. .... <u>98.14</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	<u>100.00</u> %
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>928,260</u>
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>607,250,361</u>
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1528</u> /\$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.9698</u> /\$100
D49.	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ <u>0.0000</u> /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)  
<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code § 26.04(b)  
<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.0000</u> /\$100

### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>1,121,596</u>
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>607,250,361</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.1847</u> /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.7353</u> /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.0000</u> /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.9698</u> /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.7851</u> /\$100

### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

Not Applicable

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000</u> /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.0000</u> /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> Tex. Tax Code § 26.045(i)

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.0506</u> /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.0410</u> /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.0000</u> /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ <u>0.0916</u> /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.8789</u> /\$100

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.5908</u> /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>607,250,361</u>
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0823</u> /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.1528</u> /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ <u>0.8259</u> /\$100

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate****Not Applicable**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.0000</u> / \$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.0000</u> / \$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ <u>0.0000</u> / \$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ <u>0.0000</u> / \$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.0000</u> / \$100


**SECTION 8: Total Tax Rate**


Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ <u>0.7353</u> / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ <u>0.8789</u> / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
<b>De minimis rate.</b> .....	\$ <u>0.8259</u> / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. <sup>50</sup>

**print here**  Kristi Hill  
Printed Name of Taxing Unit Representative

**sign here**  \_\_\_\_\_  
Taxing Unit Representative

07/29/2022  
Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)