

City of



Annual Budget 2017-2018

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:

This budget will raise more total property taxes than last year's budget by an amount of \$214,557.14, which is a 5.9616% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$168,446.88.

Upon calling for a vote for approval of an ordinance adopting the City of Hillsboro 2017-18 Fiscal Year Budget, the members of the City Council voted as follows:

City Council	Aye	Nay	Absent
Eric Fleming, Councilmember - Place 1	✓		
Andy Smith, Councilmember - Place 2	✓		
Dana Robinson, Councilmember - Place 3	✓		
Frances Zarate, Councilmember - Place 4			✓
David Skelton, Councilmember - Place 5	✓		
Scott Johnson, Councilmember - Place 6	✓		

The municipal property tax rates for preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the fiscal year, include:

Fiscal Year	2017-18	2016-17
Proposed Rate	\$ 0.806400	\$ 0.806400
Total Adopted Rate	\$ 0.806400	\$ 0.806400
Adopted Operating Rate	\$ 0.620650	\$ 0.617900
Adopted Debt Rate	\$ 0.185750	\$ 0.188500
Effective Tax Rate	\$ 0.792200	\$ 0.803400
Effective Tax Rate (M&O)	\$ 0.800000	\$ 0.787200
Maximum Operating Rate (M&O)	\$ 0.864000	\$ 0.850100
Debt Rate (I&S)	\$ 0.203800	\$ 0.209400
Rollback Rate	\$ 0.884200	\$ 0.880500

The total amount of outstanding municipal debt obligations (principal & interest) is as follows:

Type of Debt	Total Outstanding Debt	Current Year Debt
Property Tax Supported	\$ 8,996,778	\$ 879,664
Self-Supporting	\$ 994,864	\$ 212,724
Total Debt	\$ 9,991,642	\$ 1,092,388

Note: The total amount of outstanding debt obligations considered self-supporting is currently secured by lease payments and hotel occupancy tax revenues. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.



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Everything Within Reach

City Manager's Message

TO: Honorable Mayor and City Council
FROM: Frank Johnson, City Manager
DATE: September 25, 2017
SUBJECT: Submission of FY 2017-18 Proposed Budget

It is my honor to serve the City Council and the citizens of Hillsboro. One of the most important responsibilities of the City Manager is to propose a budget for the upcoming fiscal year that is balanced, meets the needs and expectations of the community, and is appropriate to the economic conditions of the City.

The Proposed FY 2017-18 Budget reflects the goal of the City Council and the desire of the community in general for cost-effective municipal services to be provided to the citizens of Hillsboro. With this goal in mind, the tax rate remains the same at \$0.80640 for the 2017-18 fiscal year, which is the same as it was for the past two years. The General Fund allocates \$8,425,755, an increase of \$303,265 (3.73% increase) from FY 2017. The majority of this increase is due to an increase in health insurance costs and a salary adjustment for City employees. This year's budget includes a transfer of \$265,130 to the Street Capital Fund for future improvements. The Water and Wastewater Fund anticipates a rate increase of 3.00% for the fiscal year for the City's share of the proposed new Industrial Water Tower. The Water and Wastewater Fund budget is a balanced budget with revenues meeting expenditures. Water and Sewer Fund revenues are projected to be \$4,070,700, and expenditures have been established to stay within the projected revenues.

Budget Philosophy

The proposed budget anticipates minor economic growth through FY 2018. This budget was built on the following set of budget principles:

1. Balanced – Expenditures not to exceed Revenues – General Fund revenues meet planned expenditures.
2. No increase to the Tax Rate – The total property tax rate remains the same at \$0.8064 per \$100 of valuation.
3. Prioritize Programs – Council and staff have prioritized General Fund programs.
4. Fund Priorities – Funding decisions are based on priorities.
5. Sustainability – A budget that does not use one-time revenues to meet recurring annual expenditures, and a budget that plans for the future.

General Fund

Proposed expenditures for FY 2018 are based on the total property tax rate of \$0.8064 per \$100 valuation. This rate is the same as it was in FY 2017. The M&O rate increased to \$0.620650 and the debt service rate decreased to \$0.185750.

This proposed budget is balanced, meaning recurring revenues meet or exceed recurring expenditures. Of primary consideration is maintaining comparable levels of service while meeting the City Council's goals for the coming year. The City Council has met in multiple workshop sessions over the past one and one-half years and has established the following as their primary goals:

- Street improvements
- Community appearance
- Downtown development
- Economic development

This budget aids in achieving these goals by including funding for street improvements, addressing community appearance issues, downtown development, and economic development.

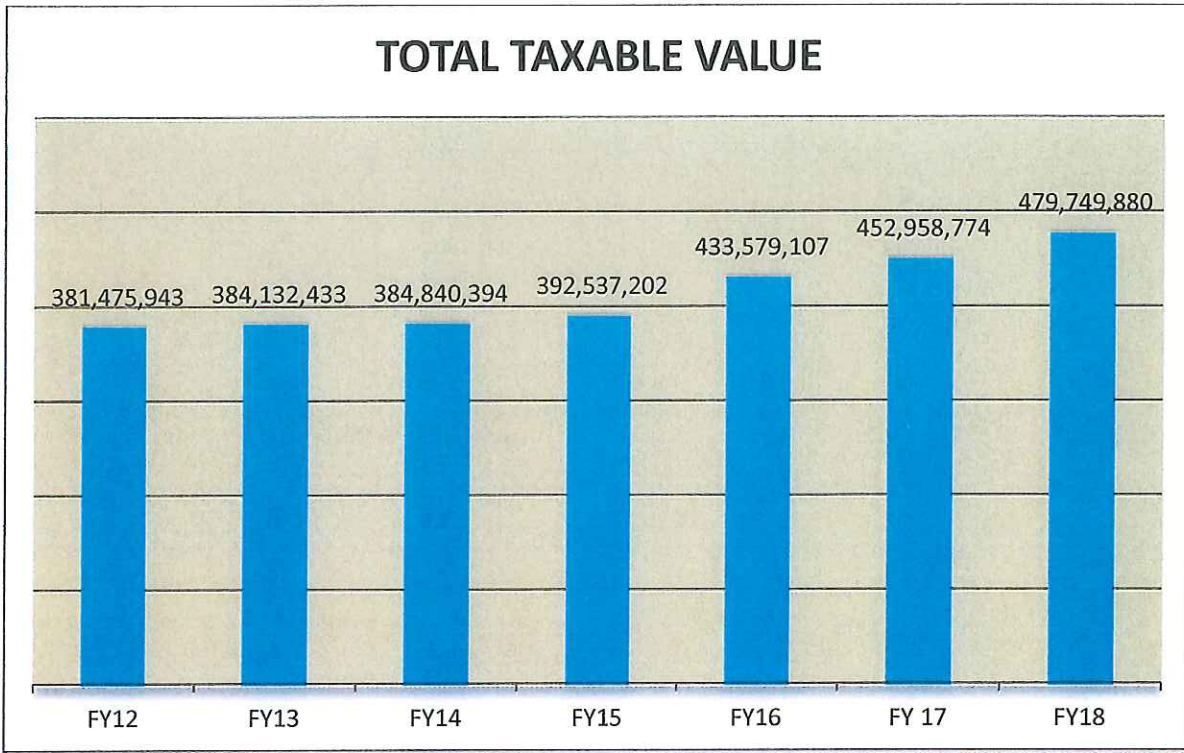
Due to the current economic climate in Hillsboro, revenues increased modestly or remained flat. No significant programming cuts were made this fiscal year. As long as the City's economy remains constant, the City can maintain its current level of services with relatively minor adjustments during each annual budget. The significant adjustments made for the FY 2018 budget are shown:

- An 8.4% increase in Health Care rates.
- A 2.5 percent salary increase for all employees

This proposed budget is conservative but optimistic about the future. Staff will continue to view budget decisions on how they will impact the City's ability to be self-sustaining in the future. This budget continues that philosophy and staff will continue working with that philosophy.

Property tax revenue is budgeted for \$2,847,040, which is a \$210,700 increase in FY 2018, or a 8.0 percent increase over last year. This increase is due to an increase in appraised values and slightly more money able to be allocated from Property Tax revenue for Maintenance and Operations in the General Fund.

The following chart illustrates the property tax base over the past several years.



Property Tax Base

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

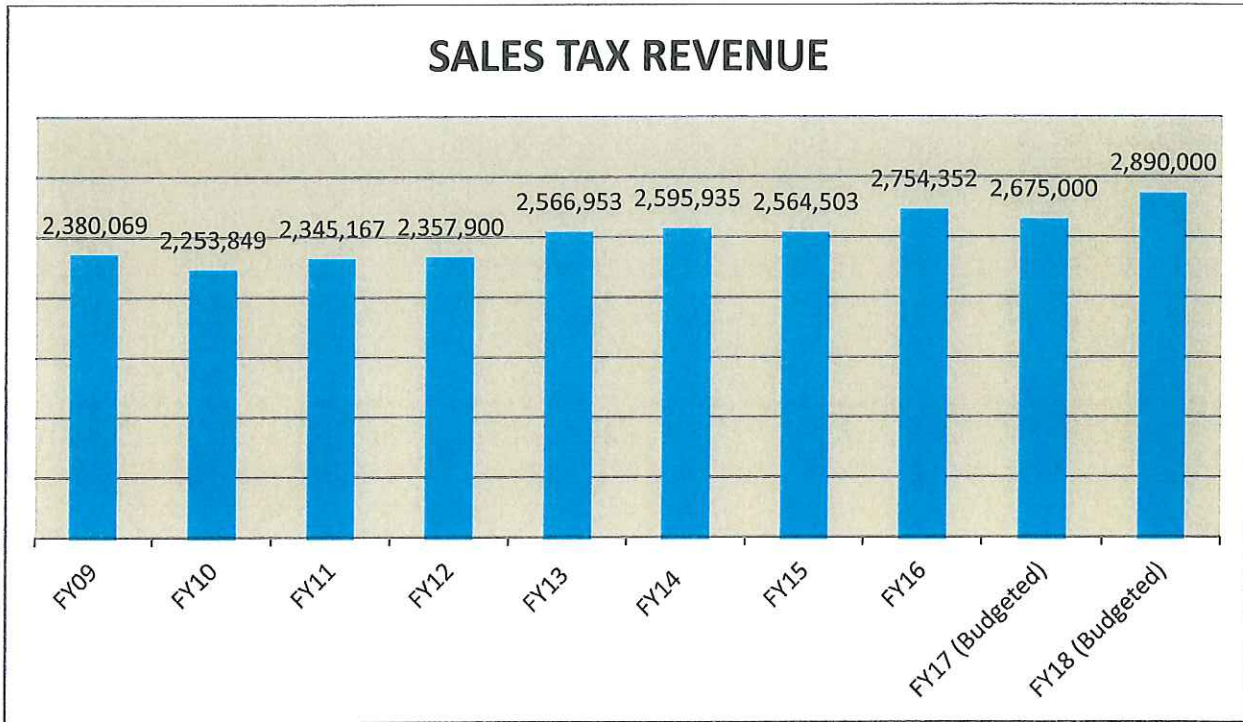
- State Sales Tax .06250
- Hillsboro City Tax .01500
- Hill County Tax .00500

The Hillsboro City Sales Tax is broken down as follows:

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

Sales taxes have shown modest growth since the depth of the recession, and they have seen nice increase in the past two years. In keeping with a conservative budgeting philosophy and based on observation of the local economy, an increase in Sales Tax revenue is forecast from \$2,675,000 in FY 2017 to \$2,890,000 in FY 2018, which is an 8.0 percent increase.

The following chart illustrates the sales tax collections for the General Fund over the past several years.



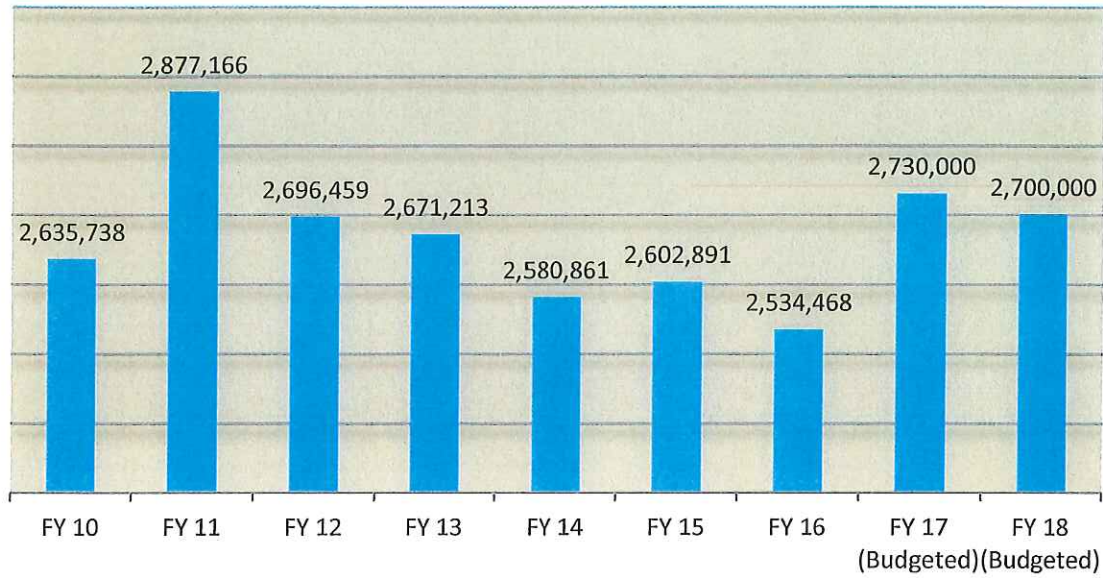
The financial strength of Hillsboro is directly tied to its economic diversity and the prosperity of its business sectors. It is vital that the community maintain its commitment to developing a proactive approach to economic development. This approach must capitalize on existing market opportunities and strive to grow burgeoning businesses and tap into unrealized market sectors.

Water and Wastewater Fund

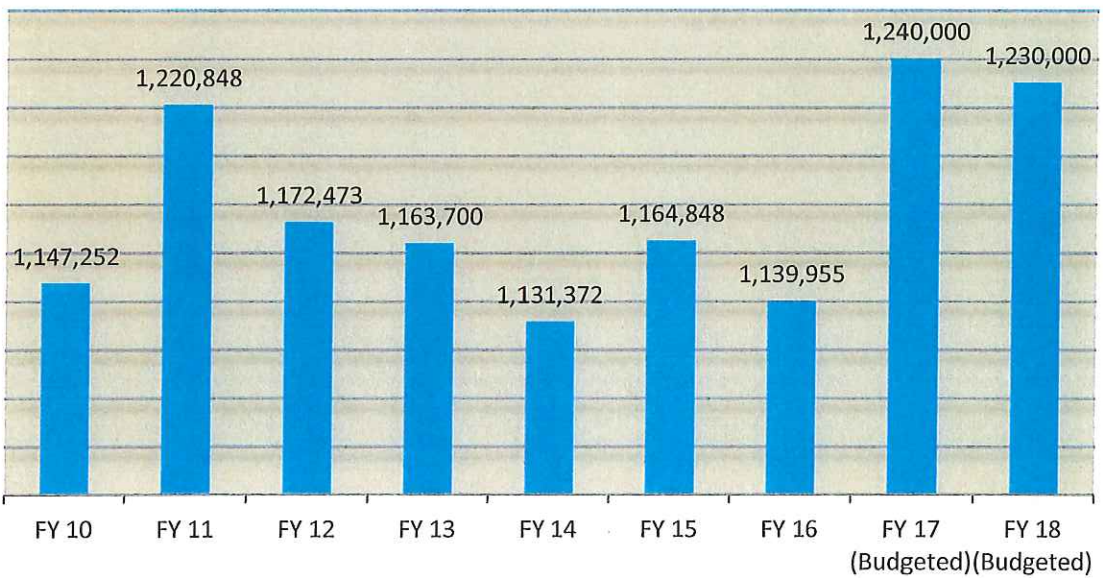
The same economic factors have been used as the basis for the Water and Wastewater Fund budget. This budget proposal strikes a balance that minimizes the impact to the ratepayer while meeting the Fund’s financial obligations and building the Fund’s cash balance. Proposed utility operations expenditures require minor adjustments to the water or wastewater rates.

Revenues in the Water and Wastewater Fund are projected to decrease approximately \$38,750 or 0.9% from the FY 2016-17 Budget. The decrease is based on trends in water and sewer revenues in the past few years. Future minor rate increases may be needed to offset the increases in purchased water and the ordinary inflation in electricity, fuel, chemicals and repairs to infrastructure that will age over time.

WATER REVENUE



SEWER REVENUE



AIRPORT FUND

The Airport Fund reflects a decrease of \$1,305 to continue the effort to balance revenues and expenditures and have a balanced budget in this fund.

HOTEL/MOTEL FUND

An increase is projected for Hotel/Motel collections in FY 2018 based on historic collections. Support to organizations will remain unchanged. The increase will be used to support the work of the Main Street program to draw visitors to Hillsboro.

DEBT SERVICE FUND

The interest and sinking portion of the ad valorem tax rate is set at \$0.185750 per \$100 valuation. This rate will be sufficient to support the debt service requirements for FY 2018.

Conclusion

The FY 2018 Budget reflects the City's efforts to meet desired levels of services while limiting expenditures to maintain a balanced budget. This budget does have a minor increase of 3.0 percent in water/wastewater rates to fund the City's share of the proposed new Industrial Water Tower. This budget also includes a 2.5 percent increase in salaries for all employees.

Budgeted expenditures for each department have been based upon an evaluation of the departments' programs and priorities. A regular review of the core function of every City operation is instrumental in determining appropriate expenditure levels without sacrificing the basic services that the community needs and expects.

I would like to thank all of the staff members who have worked on this document. I look forward to working with the City Council to finalize this budget and set in motion an operational and financial plan to guide us through FY 2017-18 and beyond.

Sincerely,



Frank Johnson
City Manager



Hillsboro TEXAS

CITY COUNCIL MEMBERS

CITY OF HILLSBORO

MAYOR

EDITH TURNER OMBERG

MAYOR PRO TEM

ANDREW L. SMITH, PLACE TWO

COUNCIL MEMBERS

ERIC FLEMING, PLACE ONE

DANA ROBINSON, PLACE THREE

FRANCES ZARATE, PLACE FOUR

DAVID SKELTON, PLACE FIVE

SCOTT JOHNSON, PLACE SIX

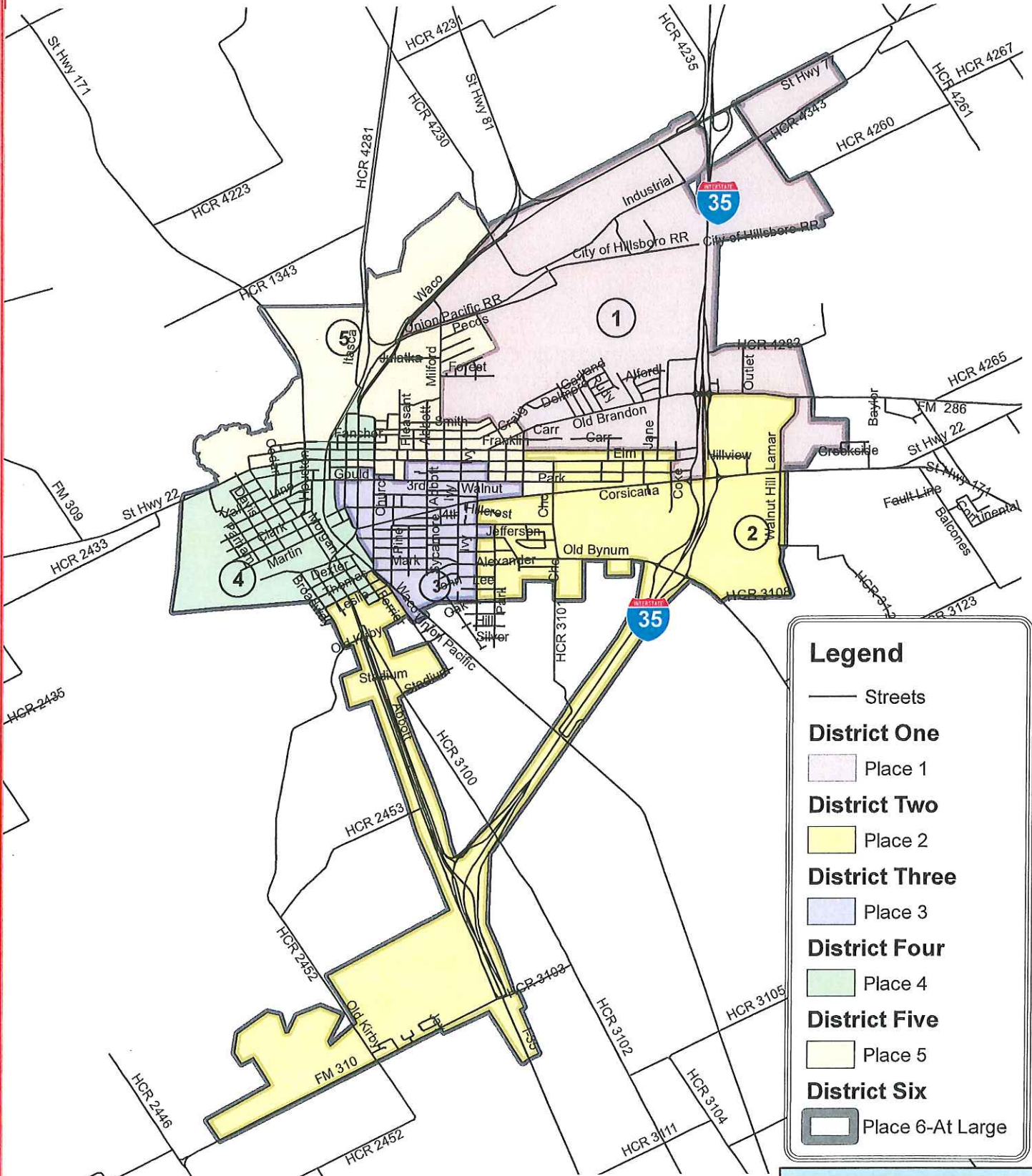
CITY MANAGER

FRANK JOHNSON



Hillsboro TEXAS

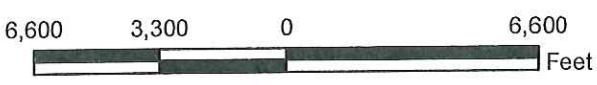
VOTING PRECINCTS



Legend

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

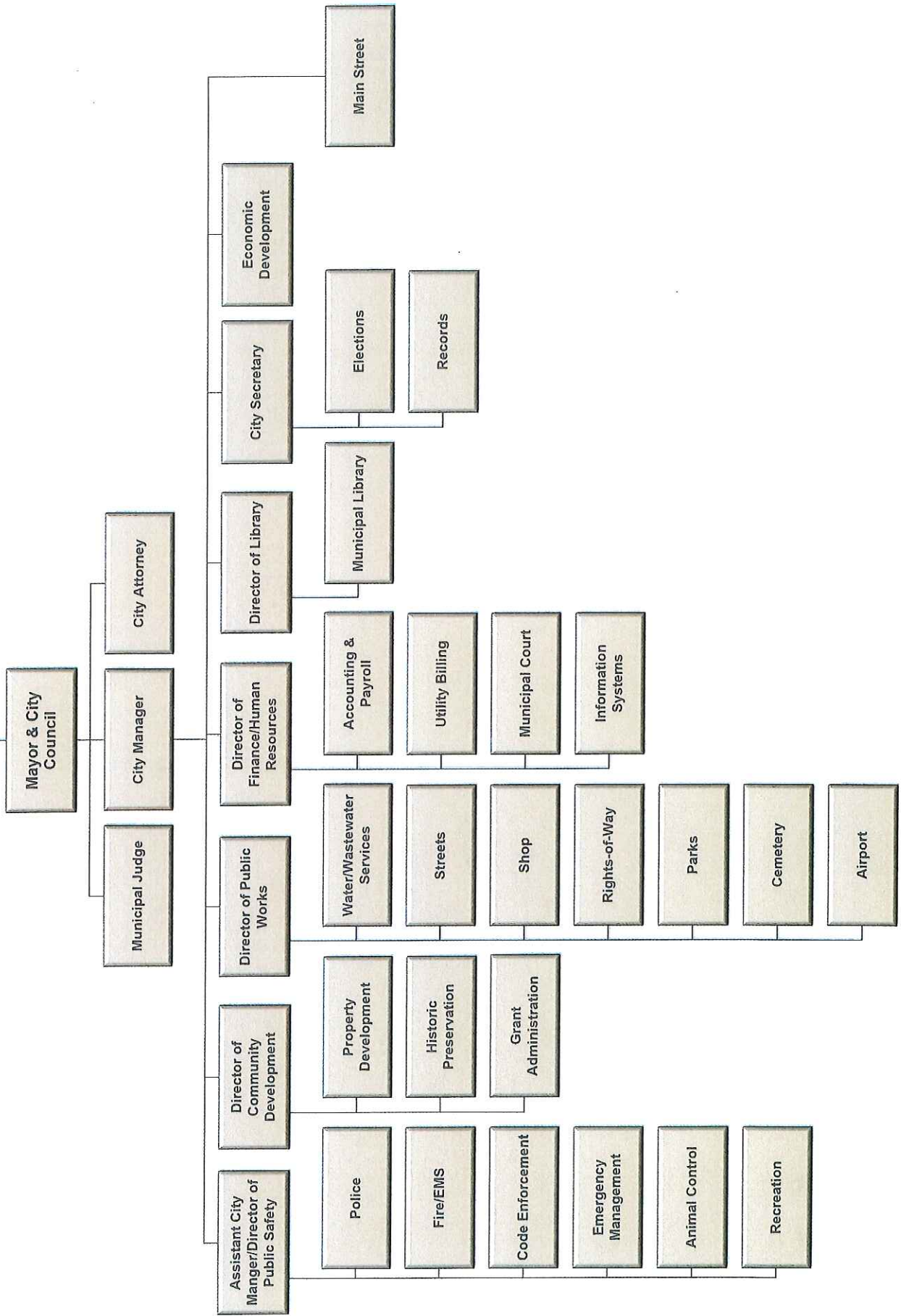
Ordinance No. 0211-11-09
November 1, 2011
Published November 7, 2011



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



Citizens of Hillsboro



THE CITY ORGANIZATION

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

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

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

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

THE BUDGET PROCESS

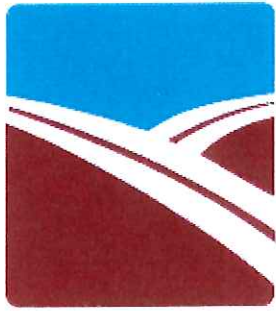
The City Charter establishes the fiscal year, which begins the first day of October and ends on the last day of September each calendar year. Such fiscal year shall constitute the budget and accounting year. In order to have an adopted budget in place by the first day in October, the budget process must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

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

The budget calendar that follows outlines the adoption process.

City of Hillsboro, Texas
TENTATIVE BUDGET CALENDAR
FISCAL YEAR 2017-2018

- July 6, 2017 **Budget Workshop**-Hear a Presentation and Deliberate on a Report by the City Manager, Assistant City Manager and Finance Director Concerning Preliminary Budget Projections
- July 11, 2017 **Regular Council Meeting**
- July 18, 2017 **Regular Council Meeting**-Hear and Deliberate on a Presentation Regarding the Proposed 2017-2018 Budget
- July 25, 2017 Deadline for Chief Appraiser to Certify Rolls to Taxing Units
- August 1, 2017 **Budget Workshop**-Hear and Deliberate on a Presentation Regarding the Proposed 2017-2018 Budget
- August 1, 2017 **Regular Council Meeting**
- August 15, 2017 **Regular Council Meeting** - Propose a 2017 Ad Valorem Tax Rate and Set Dates for Public Hearings
- August 22, 2017 **Special Council Meeting** – Hold a First Public Hearing to Adopt a 2017 Ad Valorem Tax Rate That Exceeds the Effective Tax Rate
- Sept. 5, 2017 **Regular Council Meeting** - Hold a Second Public Hearing to Adopt a 2017 Ad Valorem Tax Rate That Exceeds the Effective Tax Rate
- Sept. 5, 2017 **Regular Council Meeting** - Hold a Public Hearing, First Reading and Deliberate on an Ordinance Adopting the Budget for Fiscal Year 2017-2018
- Sept. 5, 2017 **Regular Council Meeting** - Hold a Public Hearing, First Reading and Deliberate on an Ordinance Adopting the Tax Rate for the Fiscal Year 2017-2018
- Sept. 5, 2017 **Regular Council Meeting** - Hold a Public Hearing, First Reading and Deliberate on an Ordinance Ratifying and Levying an Annual Ad Valorem Tax for the Year 2017 Setting Specific Tax Rates, Applicable to All Real, Personal and Mixed Property Situated Within the City of Hillsboro
- Sept. 19, 2017 **Regular Council Meeting** -- Hold a Public Hearing, Second Reading, Deliberate and Act on an Ordinance Adopting the Budget for Fiscal Year 2017-2018
- Sept. 19, 2017 **Regular Council Meeting** - Hold a Public Hearing, Second Reading, Deliberate and Act on an Ordinance Adopting the Tax Rate for the Fiscal Year 2017-2018
- Sept. 19, 2017 **Regular Council Meeting** - Hold a Public Hearing, Second Reading, Deliberate and Act on an Ordinance Ratifying and Levying an Annual Ad Valorem Tax for the Year 2017 Setting Specific Tax Rates, Applicable to All Real, Personal and Mixed Property Situated Within the City of Hillsboro



Hillsboro TEXAS

GENERAL FUND

The General Fund is the City of Hillsboro's largest fund. This fund is expected to receive and disburse \$8,425,755 in the 2017-18 fiscal year in support of 17 departments and divisions. This fund receives revenues from as many as 55 different sources. The largest sources are sales tax, property taxes, franchise fees paid by utility companies, ambulance fees, and fines and tickets.

GENERAL FUND REVENUES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-4000-00-00	AD VALOREM TAXES - CURRENT	2,636,340.00	2,847,040.00	210,700.00
10-4001-00-00	AD VALOREM TAXES - DELINQUENT	65,000.00	55,000.00	(10,000.00)
10-4003-00-00	PENALTY & INTEREST	40,000.00	40,000.00	-
10-4004-00-00	SALES TAX REVENUE	2,675,000.00	2,890,000.00	215,000.00
10-4006-00-00	MIXED ALCOHOLIC BEVERAGE TAX	9,000.00	9,000.00	-
10-4007-00-00	BINGO RECEIPTS TAX	35,000.00	38,000.00	3,000.00
10-4010-00-00	FRANCHISE TAX - ELECTRIC	335,000.00	332,500.00	(2,500.00)
10-4011-00-00	FRANCHISE TAX - PHONE	40,000.00	37,500.00	(2,500.00)
10-4012-00-00	FRANCHISE TAX - GAS	75,000.00	75,000.00	-
10-4013-00-00	FRANCHISE TAX - CABLE	15,000.00	15,000.00	-
10-4014-00-00	FRANCHISE TAX - REFUSE	13,000.00	15,000.00	2,000.00
10-4110-00-00	PLUMBING PERMITS	6,000.00	5,750.00	(250.00)
10-4112-00-00	MECHANICAL PERMITS	2,500.00	2,500.00	-
10-4113-00-00	SIGN PERMITS	4,000.00	3,500.00	(500.00)
10-4115-00-00	BUILDING PERMITS	25,000.00	30,000.00	5,000.00
10-4116-00-00	ZONING/PLAN REVIEW/PLAT FEES	1,500.00	1,000.00	(500.00)
10-4120-00-00	PEDDLERS PERMITS	550.00	1,000.00	450.00
10-4125-00-00	ELECTRIC PERMITS	5,000.00	6,000.00	1,000.00
10-4126-00-00	GARAGE SALE PERMITS	1,500.00	1,500.00	-
10-4129-00-00	MISC. PERMITS	3,000.00	3,000.00	-
10-4130-00-00	LICENSE FEES	7,000.00	8,500.00	1,500.00
10-4132-00-00	HISTORIC PRESERV. INCENTIVES	500.00	600.00	100.00
10-4133-00-00	LIQUOR LICENSE	2,000.00	2,500.00	500.00
10-4135-00-00	CEMETERY MONUMENT	500.00	500.00	-
10-4315-00-00	PHOTOCOPIES	5,000.00	5,500.00	500.00
10-4383-00-00	ADMIN SERVICE FEE - HOTEL/MOTEL	21,000.00	21,000.00	-
10-4384-00-00	ADMIN SERVICE FEE - EDC	12,000.00	12,000.00	-
10-4385-00-00	ADMIN SERVICE FEE - W/WW/SAN	330,000.00	231,565.00	(98,435.00)
10-5000-00-00	MUNICIPAL CT TECHNOLOGY FUND	25,000.00	25,000.00	-
10-5001-00-00	MUNICIPAL COURT SECURITY FUND	20,000.00	20,000.00	-
10-5003-00-00	PAY PLAN - CITY	500.00	500.00	-
10-5010-00-00	POLICE FINES	680,000.00	675,000.00	(5,000.00)
10-5011-00-00	FIRE - COLLECTION FEES	-	5,000.00	5,000.00
10-5014-00-00	NORTH AMERICAN CMV CITATIONS	210,000.00	190,000.00	(20,000.00)
10-5015-00-00	LIBRARY FINES	500.00	1,000.00	500.00
10-5021-00-00	COURT- COLLECTION FEES	5,000.00	5,000.00	-
10-5025-00-00	CONVENIENCE FEE	14,000.00	-	(14,000.00)
10-5110-00-00	ANIMAL CONTROL FEES	500.00	300.00	(200.00)
10-5125-00-00	PARK FACILITY USE FEES	5,000.00	4,000.00	(1,000.00)
10-5126-00-00	EMS COLLECTIONS	315,000.00	315,000.00	-
10-5127-00-00	CEMETERY OPEN/CLOSE FEES	9,000.00	9,000.00	-
10-5220-00-00	CEMETERY LOT SALES	15,000.00	14,000.00	(1,000.00)
10-5224-00-00	CEMETERY CURBING PERMITS	300.00	300.00	-

GENERAL FUND REVENUES

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-5225-00-00	CEMETERY CONTRACTOR PERMITS	500.00	300.00	(200.00)
10-5273-00-00	CONTRIB - CLEANUP HILLSBORO	300.00	400.00	100.00
10-5276-00-00	CONTRIBUTION S- HILL College	50,000.00	55,000.00	5,000.00
10-5277-00-00	CONTRIBUTIONS - HISD SRO	62,000.00	58,000.00	(4,000.00)
10-5278-00-00	CONTRIB - FIRE PREVENTION DIST	7,500.00	7,500.00	-
10-5282-00-00	FIRE & EMS DONATIONS	400.00	400.00	-
10-5410-00-00	INTEREST - INVESTMENTS	12,000.00	12,000.00	-
10-5425-00-00	MISCELLANEOUS REVENUE	20,000.00	20,000.00	-
10-5430-00-00	REIMBURSED EXP-ZONING/PLATS/PL	1,000.00	-	(1,000.00)
10-7911-00-00	TRANSFER FROM SANITATION	280,000.00	294,000.00	14,000.00
10-7954-00-00	TRANSFER FROM HOTEL/MOTEL	23,600.00	23,600.00	-
TOTAL REVENUE AND OTHER SOURCES		<u>8,122,490.00</u>	<u>8,425,755.00</u>	<u>303,265.00</u>

OTHER USES

The Other Uses budget identifies funds that are approved to be transferred from the General Fund to other funds. The Other Uses budget serves to provide a clear trail of movement of funds from the General Fund to support operations in other funds.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-8965-00-00	TRANSFER TO MAIN STREET	30,600.00	30,600.00	-
10-8980-00-00	TRANSFER TO STREET IMPROV PROJ FUND	257,000.00	265,130.00	8,130.00
	Total Other Uses	287,600.00	295,730.00	8,130.00

LEGISLATIVE EXPENDITURES

The Hillsboro City Council incurs some small expenses in their duties to oversee the business of the City of Hillsboro. These expenses include membership for the City in organizations and travel to conferences to receive training. The City's Charter mandates that the Mayor and Council members receive a small amount of pay, which is included here. Expenses for elections are also included.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7111-01-00	MEDICARE TAX	35.00	35.00	-
10-7112-01-00	FICA BENEFITS	145.00	145.00	-
10-7113-01-00	LIFE INSURANCE	120.00	120.00	-
10-7116-01-00	WORKERS COMPENSATION INSURANCE	10.00	10.00	-
10-7201-01-00	GENERAL OFFICE SUPPLIES	250.00	250.00	-
10-7209-01-00	POSTAGE	50.00	50.00	-
10-7221-01-00	OTHER SUPPLIES- MISC	800.00	1,000.00	200.00
10-7310-01-00	DUES & PUBLICATIONS	1,400.00	1,400.00	-
10-7311-01-00	TRAINING AND TRAVEL	4,000.00	7,800.00	3,800.00
10-7313-01-00	SPECIAL SERVICES - COUNCIL PAY	1,800.00	1,800.00	-
10-7316-01-00	SPECIAL SERVICES - ELECTIONS	7,000.00	7,000.00	-
10-7321-01-00	MISC SERVICES	250.00	300.00	50.00
10-7329-01-00	SPECIAL SERVICES - MEDICAL DIR	800.00	800.00	-
10-7346-01-00	MEMBERSHIP - HIGH SPEED RAIL	7,500.00	7,500.00	-
10-7505-01-00	COMPUTER MAINTENANCE	-	95.00	95.00
	Total Legislative	24,160.00	28,305.00	4,145.00

ADMINISTRATION EXPENDITURES

City Administration provides friendly and timely responses to our citizens. We are responsible for assisting the City Council in fulfilling their duties and responsibilities. The City Secretary serves as the primary Election official, and it is their duty to ensure confidence in the integrity of our City Elections. We are also responsible for the safekeeping of official records.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7101-11-00	SALARIES - REGULAR	201,200.00	206,085.00	4,885.00
10-7102-11-00	SALARIES - OVERTIME	1,000.00	1,000.00	-
10-7103-11-00	LONGEVITY PAY	820.00	920.00	100.00
10-7111-11-00	MEDICARE TAX	2,930.00	3,005.00	75.00
10-7112-11-00	SOCIAL SECURITY TAX	12,525.00	12,835.00	310.00
10-7113-11-00	LIFE INSURANCE	205.00	205.00	-
10-7114-11-00	HOSPITALIZATION INSURANCE	31,330.00	35,735.00	4,405.00
10-7115-11-00	TMRS RETIREMENT	22,610.00	23,660.00	1,050.00
10-7116-11-00	WORKERS COMPENSATION INSURANCE	610.00	625.00	15.00
10-7118-11-00	GYM/HEALTH CLUB DUES	120.00	120.00	-
10-7119-11-00	VISION	200.00	200.00	-
10-7201-11-00	GENERAL OFFICE SUPPLIES	3,200.00	3,000.00	(200.00)
10-7202-11-00	MOTOR VEHICLE SUPPLIES	75.00	75.00	-
10-7203-11-00	JANITORIAL SUPPLIES	800.00	800.00	-
10-7209-11-00	POSTAGE	600.00	600.00	-
10-7221-11-00	OTHER SUPPLIES - MISC.	1,800.00	3,300.00	1,500.00
10-7224-11-00	FUEL EXPENSE	300.00	300.00	-
10-7301-11-00	ELECTRIC SERVICE	7,500.00	7,500.00	-
10-7302-11-00	TELEPHONE SERVICE	6,000.00	6,500.00	500.00
10-7304-11-00	UTILITIES - MOBILE & PAGERS	1,700.00	2,000.00	300.00
10-7305-11-00	ADVERTISING	1,500.00	1,500.00	-
10-7308-11-00	PRINTING	100.00	100.00	-
10-7309-11-00	GENERAL INSURANCE	4,600.00	4,600.00	-
10-7310-11-00	DUES & PUBLICATIONS	4,000.00	4,000.00	-
10-7311-11-00	TRAINING AND TRAVEL	4,000.00	4,000.00	-
10-7314-11-00	SPECIAL SERVICES - JANITORIAL	2,400.00	2,400.00	-
10-7319-11-00	SPECIAL SERVICES - HILL CAD	126,000.00	150,000.00	24,000.00
10-7321-11-00	MISC SERVICES	200.00	500.00	300.00
10-7322-11-00	RENTALS	3,000.00	3,000.00	-
10-7328-11-00	SPECIAL SERVICES - RECORDS	1,400.00	1,400.00	-
10-7336-11-00	FILING FEES	500.00	500.00	-
10-7345-11-00	SPEC SERVICES - BLDG MAINTENANCE	2,000.00	2,000.00	-
10-7401-11-00	OFFICE EQUIPMENT MAINTENANCE	4,700.00	6,050.00	1,350.00
10-7404-11-00	BUILDING MAINTENANCE	2,000.00	2,250.00	250.00
71-7505-11-00	COMPUTER MAINTENANCE	-	480.00	480.00
10-8660-11-00	MINOR EQUIPMENT	3,500.00	2,000.00	(1,500.00)
	Total Administrative	455,425.00	493,245.00	37,820.00

STREETS EXPENDITURES

The Street Department maintains all streets in Hillsboro other than State highways. This work includes pavement maintenance and repairs, drainage maintenance, pavement markings, traffic signs, street signs, traffic signals, and other tasks as needed on the approximately 80 miles of streets in Hillsboro.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7101-13-00	SALARIES - REGULAR	152,300.00	176,350.00	24,050.00
10-7102-13-00	SALARIES - OVERTIME	6,000.00	6,000.00	-
10-7103-13-00	LONGEVITY PAY	2,065.00	2,305.00	240.00
10-7111-13-00	MEDICARE TAX	2,250.00	2,590.00	340.00
10-7112-13-00	SOCIAL SECURITY TAX	9,575.00	11,075.00	1,500.00
10-7113-13-00	LIFE INSURANCE	335.00	330.00	(5.00)
10-7114-13-00	HOSPITALIZATION INSURANCE	45,950.00	50,025.00	4,075.00
10-7115-13-00	TMRS RETIREMENT	17,275.00	20,420.00	3,145.00
10-7116-13-00	WORKERS COMPENSATION INSURANCE	10,900.00	12,615.00	1,715.00
10-7118-13-00	GYM/HEALTH CLUB DUES	100.00	125.00	25.00
10-7201-13-00	GENERAL OFFICE SUPPLIES	250.00	500.00	250.00
10-7203-13-00	JANITORIAL SUPPLIES	50.00	200.00	150.00
10-7205-13-00	CLOTHING SUPPLIES	1,200.00	1,200.00	-
10-7206-13-00	MINOR TOOLS	2,000.00	2,000.00	-
10-7208-13-00	SAFETY SUPPLIES	2,500.00	2,500.00	-
10-7221-13-00	OTHER SUPPLIES - MISC.	2,500.00	2,500.00	-
10-7224-13-00	FUEL EXPENSE	30,000.00	20,000.00	(10,000.00)
10-7225-13-00	MACHINERY TOOL - IMPLEMENT	1,000.00	500.00	(500.00)
10-7302-13-00	TELEPHONE SERVICE	850.00	1,600.00	750.00
10-7303-13-00	GAS SERVICE	1,500.00	1,500.00	-
10-7304-13-00	UTILITIES - MOBILES & PAGERS	2,000.00	1,500.00	(500.00)
10-7305-13-00	ADVERTISING	120.00	120.00	-
10-7308-13-00	PRINTING	100.00	100.00	-
10-7309-13-00	GENERAL INSURANCE	22,600.00	22,600.00	-
10-7310-13-00	DUES & PUBLICATIONS	100.00	100.00	-
10-7311-13-00	TRAINING AND TRAVEL	500.00	500.00	-
10-7314-13-00	SPECIAL SERVICES - JANITORIAL	800.00	800.00	-
10-7322-13-00	RENTALS	2,650.00	500.00	(2,150.00)
10-7332-13-00	ELECTRIC- STREET LIGHTS	110,000.00	110,000.00	-
10-7345-13-00	SPEC SERVICES - BLDG MAINTENANCE	300.00	300.00	-
10-7404-13-00	BUILDING MAINTENANCE	750.00	500.00	(250.00)
10-7405-13-00	STREET LIGHT MAINTENANCE	800.00	800.00	-
10-7435-13-00	SIGNS, FENCE, SIDEWALK MAINT	4,500.00	4,500.00	-
10-7501-13-00	MAINTENANCE - ASPHALT/HOT MIX	30,000.00	30,000.00	-
10-7502-13-00	MAINTENANCE - ROCK/SAND/GRAVEL	12,000.00	12,000.00	-
10-7503-13-00	MAINTENANCE - OIL/TACK/SEALER	500.00	500.00	-
10-7504-13-00	MAINTENANCE - CRACK SEALANT	10,000.00	10,000.00	-

STREETS EXPENDITURES

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7505-13-00	MAINTENANCE - CULVERT MATERIAL	750.00	750.00	-
10-7506-13-00	MAINTENANCE - CEMENT/LIME	5,000.00	5,000.00	-
10-7507-13-00	STREET MATERIAL - MISC	3,600.00	3,600.00	-
10-7508-13-00	COMPUTER MAINTENANCE	-	95.00	95.00
10-7720-13-00	LEASE PAYMENTS - EQUIPMENT	-	23,000.00	23,000.00
10-7721-13-00	LEASE PAYMENTS INTEREST	-	2,000.00	2,000.00
10-7722-13-00	PRINCIPAL - BACKHOE	24,100.00	24,755.00	655.00
10-7723-13-00	INTEREST- BACKHOE	1,700.00	985.00	(715.00)
10-8860-13-00	MACHINERY/EQUIPMENT	25,000.00	5,000.00	(20,000.00)
	Total Streets	546,470.00	574,340.00	27,870.00

POLICE EXPENDITURES

The Police Department provides a professional and proactive law enforcement service by investigating and enforcing local, state and federal laws in a collaborative effort with the members of our community.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7101-14-00	SALARIES - REGULAR	1,565,500.00	1,589,960.00	24,460.00
10-7102-14-00	SALARIES - OVERTIME	45,000.00	45,000.00	-
10-7103-14-00	LONGEVITY PAY	16,560.00	16,610.00	50.00
10-7111-14-00	MEDICARE TAX	22,950.00	23,280.00	330.00
10-7112-14-00	SOCIAL SECURITY TAX	98,100.00	99,610.00	1,510.00
10-7113-14-00	LIFE INSURANCE	2,450.00	2,445.00	(5.00)
10-7114-14-00	HOSPITALIZATION INSURANCE	340,200.00	374,600.00	34,400.00
10-7115-14-00	TMRS RETIREMENT	177,100.00	183,630.00	6,530.00
10-7116-14-00	WORKERS COMPENSATION INSURANCE	39,700.00	40,290.00	590.00
10-7118-14-00	GYM/HEALTH CLUB DUES	2,200.00	2,300.00	100.00
10-7201-14-00	GENERAL OFFICE SUPPLIES	9,000.00	9,000.00	-
10-7202-14-00	MOTOR VEHICLE SUPPLIES	3,000.00	3,000.00	-
10-7203-14-00	JANITORIAL SUPPLIES	2,500.00	3,000.00	500.00
10-7205-14-00	CLOTHING SUPPLIES	15,000.00	15,000.00	-
10-7206-14-00	MINOR TOOLS	750.00	750.00	-
10-7208-14-00	SAFETY SUPPLIES	9,000.00	9,000.00	-
10-7209-14-00	POSTAGE	1,000.00	1,000.00	-
10-7221-14-00	OTHER SUPPLIES - MISC.	5,000.00	5,000.00	-
10-7222-14-00	K-9 SUPPLIES/FORFEITURE	1,000.00	1,000.00	-
10-7224-14-00	FUEL EXPENSE	73,000.00	73,000.00	-
10-7227-14-00	INMATE CARE	9,000.00	9,000.00	-
10-7228-14-00	EVIDENCE	15,000.00	15,000.00	-
10-7229-14-00	CRIME PREVENTION	12,000.00	13,500.00	1,500.00
10-7301-14-00	ELECTRIC SERVICE	16,000.00	16,000.00	-
10-7302-14-00	TELEPHONE SERVICE	19,000.00	19,000.00	-
10-7303-14-00	GAS SERVICE	2,500.00	2,500.00	-
10-7304-14-00	UTILITIES - MOBILES & PAGERS	28,400.00	28,500.00	100.00
10-7305-14-00	ADVERTISING	200.00	200.00	-
10-7308-14-00	PRINTING	1,200.00	1,200.00	-
10-7309-14-00	GENERAL INSURANCE	40,000.00	40,000.00	-
10-7310-14-00	DUES & PUBLICATIONS	5,000.00	5,500.00	500.00
10-7311-14-00	TRAINING AND TRAVEL	26,000.00	29,000.00	3,000.00
10-7314-14-00	SPECIAL SERVICES - JANITORIAL	10,000.00	10,000.00	-
10-7321-14-00	MISC. SERVICES	500.00	500.00	-
10-7322-14-00	RENTALS	6,000.00	6,000.00	-
10-7333-14-00	EMPLOYEE PHYSICALS	2,000.00	2,500.00	500.00
10-7345-14-00	SPEC SERVICES - BLDG MAINTENANCE	3,000.00	3,000.00	-

POLICE EXPENDITURES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7361-14-00	CREDIT CARD SERVICE FEES	1,000.00	1,000.00	-
10-7401-14-00	OFFICE EQUIPMENT MAINTENANCE	5,000.00	5,000.00	-
10-7402-14-00	MOTOR VEHICLE MAINTENANCE	10,000.00	12,000.00	2,000.00
10-7403-14-00	MACHINERY TOOL - IMPLEMENT MAINT	1,300.00	1,300.00	-
10-7404-14-00	BUILDING MAINTENANCE	7,000.00	9,000.00	2,000.00
10-7430-14-00	RADIO MAINTENANCE	4,000.00	4,000.00	-
10-7505-14-00	COMPUTER MAINTENANCE	27,000.00	31,410.00	4,410.00
10-7718-14-00	POLICE CARS - PRINCIPAL	-	56,460.00	56,460.00
10-7719-14-00	POLICE CARS - INTEREST	-	8,055.00	8,055.00
10-8660-14-00	MINOR EQUIPMENT	7,000.00	7,000.00	-
10-8860-14-00	MACHINERY/EQUIPMENT	7,695.00	8,000.00	305.00
10-8880-14-00	MOTOR VEHICLES	65,000.00	-	(65,000.00)
10-8885-14-00	COMPUTER EQUIPMENT	34,000.00	15,000.00	(19,000.00)
	Total Police	2,793,805.00	2,857,100.00	63,295.00

LIBRARY EXPENDITURES

The Hillsboro City Library is a full service insitution that meets the needs of area citizens by providing acces to information and materials in numerous formats. The library hosts a collection of over 45,000 volumes, 22 PC computers and 10 laptops, all available for library users. A free WiFi network is available for those wanting to bring their own device to use while in the library.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7101-15-00	SALARIES - REGULAR	232,000.00	233,980.00	1,980.00
10-7102-15-00	SALARIES - OVERTIME	1,000.00	1,000.00	-
10-7103-15-00	LONGEVITY PAY	3,120.00	3,220.00	100.00
10-7111-15-00	MEDICARE TAX	3,400.00	3,440.00	40.00
10-7112-15-00	SOCIAL SECURITY TAX	14,575.00	14,705.00	130.00
10-7113-15-00	LIFE INSURANCE	320.00	260.00	(60.00)
10-7114-15-00	HOSPITALIZATION INSURANCE	44,245.00	36,760.00	(7,485.00)
10-7115-15-00	TMRS RETIREMENT	26,325.00	27,115.00	790.00
10-7116-15-00	WORKERS COMPENSATION INSURANCE	740.00	745.00	5.00
10-7118-15-00	GYM/HEALTH CLUB DUES	120.00	240.00	120.00
10-7201-15-00	GENERAL OFFICE SUPPLIES	6,500.00	6,500.00	-
10-7203-15-00	JANITORIAL SUPPLIES	3,000.00	3,000.00	-
10-7209-15-00	POSTAGE	2,000.00	2,000.00	-
10-7224-15-00	FUEL EXPENSE	550.00	350.00	(200.00)
10-7301-15-00	ELECTRIC SERVICE	11,500.00	11,500.00	-
10-7302-15-00	TELEPHONE SERVICE	12,000.00	13,000.00	1,000.00
10-7303-15-00	GAS SERVICE	1,200.00	1,200.00	-
10-7304-15-00	UTILITIES - MOBILES & PAGERS	900.00	1,000.00	100.00
10-7308-15-00	PRINTING	25.00	100.00	75.00
10-7309-15-00	GENERAL INSURANCE	3,500.00	3,500.00	-
10-7310-15-00	DUES & PUBLICATIONS	2,000.00	2,000.00	-
10-7311-15-00	TRAINING AND TRAVEL	8,000.00	8,000.00	-
10-7314-15-00	SPECIAL SERVICES - JANITORIAL	10,200.00	10,200.00	-
10-7322-15-00	RENTALS	2,500.00	2,500.00	-
10-7326-15-00	SPECIAL SERVICES - CONSULTANTS	-	3,300.00	3,300.00
10-7345-15-00	SPEC SERVICES - BLDG MAINTENANCE	800.00	-	(800.00)
10-7401-15-00	OFFICE EQUIPMENT MAINTENANCE	5,000.00	5,000.00	-
10-7404-15-00	BUILDING MAINTENANCE	13,000.00	13,000.00	-
10-7505-15-00	COMPUTER MAINTENANCE	-	1,055.00	1,055.00
10-8660-15-00	MINOR EQUIPMENT	6,000.00	6,000.00	-
10-8845-15-00	BUILDING IMPROVEMENT	25,000.00	-	(25,000.00)
10-8870-15-00	LIBRARY BOOKS - NEW	27,500.00	27,500.00	-
10-8872-15-00	MAGAZINES & PERIODICALS - NEW	6,000.00	6,000.00	-
	Total Library	473,020.00	448,170.00	(24,850.00)

FIRE EXPENDITURES

Hillsboro Fire/Rescue is committed to providing the highest level of emergency services to the community through public education, emergency medical services and other emergency service efforts.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7101-16-00	SALARIES - REGULAR	762,050.00	745,385.00	(16,665.00)
10-7102-16-00	SALARIES - OVERTIME	90,000.00	90,000.00	-
10-7103-16-00	LONGEVITY PAY	6,145.00	6,195.00	50.00
10-7111-16-00	MEDICARE TAX	11,140.00	10,900.00	(240.00)
10-7112-16-00	SOCIAL SECURITY TAX	47,630.00	46,600.00	(1,030.00)
10-7113-16-00	LIFE INSURANCE	1,225.00	1,125.00	(100.00)
10-7114-16-00	HOSPITALIZATION INSURANCE	168,425.00	180,310.00	11,885.00
10-7115-16-00	TMRS RETIREMENT	81,700.00	79,450.00	(2,250.00)
10-7116-16-00	WORKERS COMPENSATION INSURANCE	16,625.00	15,770.00	(855.00)
10-7118-16-00	GYM/HEALTH CLUB DUES	1,680.00	1,400.00	(280.00)
10-7201-16-00	GENERAL OFFICE SUPPLIES	2,000.00	2,000.00	-
10-7202-16-00	MOTOR VEHICLE SUPPLIES	750.00	750.00	-
10-7203-16-00	JANITORIAL SUPPLIES	2,000.00	2,000.00	-
10-7205-16-00	CLOTHING SUPPLIES	10,000.00	10,000.00	-
10-7206-16-00	MINOR TOOLS	800.00	800.00	-
10-7208-16-00	SAFETY SUPPLIES	2,000.00	2,000.00	-
10-7209-16-00	POSTAGE	200.00	200.00	-
10-7210-16-00	FIREFIGHTING SUPPLIES	50,000.00	65,000.00	15,000.00
10-7221-16-00	OTHER SUPPLIES - MISC.	6,500.00	6,500.00	-
10-7224-16-00	FUEL EXPENSE	35,000.00	28,000.00	(7,000.00)
10-7240-16-00	EMS SUPPLIES	53,000.00	53,000.00	-
10-7301-16-00	ELECTRIC SERVICE	12,000.00	12,000.00	-
10-7302-16-00	TELEPHONE SERVICE	7,000.00	10,500.00	3,500.00
10-7304-16-00	UTILITIES - MOBILE & PAGERS	4,500.00	5,500.00	1,000.00
10-7305-16-00	ADVERTISING	300.00	-	(300.00)
10-7307-16-00	TRAINING & TRAVEL - FIRE	13,000.00	17,000.00	4,000.00
10-7308-16-00	PRINTING	500.00	500.00	-
10-7309-16-00	GENERAL INSURANCE	9,600.00	9,600.00	-
10-7310-16-00	DUES & PUBLICATIONS	12,000.00	12,000.00	-
10-7311-16-00	VOLUNTEER FIREMEN'S PAY	500.00	-	(500.00)
10-7321-16-00	SPECIAL SERVICES - DISPOSAL	2,500.00	2,500.00	-
10-7322-16-00	RENTALS	5,000.00	5,500.00	500.00
10-7324-16-00	SPECIAL SERVICES - CODE RED	5,000.00	5,000.00	-
10-7329-16-00	SPECIAL SERVICES - MED. DIR.	16,500.00	16,500.00	-
10-7330-16-00	SPECIAL SERVICES - EMS BILLING	20,500.00	20,500.00	-
10-7333-16-00	EMPLOYEE PHYSICALS	3,600.00	3,600.00	-
10-7335-16-00	SPECIAL SERVICES - PPE	22,000.00	22,000.00	-
10-7401-16-00	OFFICE EQUIPMENT MAINTENANCE	2,000.00	3,000.00	1,000.00
10-7402-16-00	MOTOR VEHICLE MAINT - FIRE	5,000.00	15,000.00	10,000.00

FIRE EXPENDITURES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7403-16-00	MACHINERY-TOOL-IMPLEMENT MAINT	-	500.00	500.00
10-7404-16-00	BUILDING MAINTENANCE	8,000.00	8,000.00	-
10-7406-16-00	MOTOR VEHICLE MAINT - EMS	1,500.00	1,500.00	-
10-7430-16-00	RADIO MAINT - FIRE	2,000.00	2,000.00	-
10-7505-16-00	COMPUTER MAINTENANCE	-	2,590.00	2,590.00
10-7703-16-00	CAPITAL LEASE - PRINCIPAL	-	80,000.00	80,000.00
10-7705-16-00	PRINCIPAL - LADDER TRUCK	78,510.00	81,110.00	2,600.00
10-7706-16-00	INTEREST - LADDER TRUCK	20,200.00	17,590.00	(2,610.00)
10-8660-16-00	MINOR EQUIPMENT	5,000.00	5,000.00	-
10-8860-16-00	MACHINERY/EQUIPMENT	16,000.00	16,000.00	-
	Total Fire	1,621,580.00	1,722,375.00	100,795.00

MUNICIPAL COURT EXPENDITURES

The City of Hillsboro's Municipal Court serves the citizens of Hillsboro by posting traffic and jail violations, dispositions and appeals. We strive for excellence in customer service by responding to defendants by phone, mail, or in person in reference to court related issues. Municipal Court has a high volume of citations, approximately 6,000, each fiscal year.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7101-17-00	SALARIES - REGULAR	129,500.00	127,805.00	(1,695.00)
10-7102-17-00	SALARIES - OVERTIME	1,000.00	1,000.00	-
10-7103-17-00	LONGEVITY PAY	1,300.00	1,345.00	45.00
10-7111-17-00	MEDICARE TAX	1,900.00	1,875.00	(25.00)
10-7112-17-00	SOCIAL SECURITY TAX	8,425.00	8,310.00	(115.00)
10-7113-17-00	LIFE INSURANCE	190.00	190.00	-
10-7114-17-00	HOSPITALIZATION INSURANCE	25,400.00	29,340.00	3,940.00
10-7115-17-00	TMRS RETIREMENT	12,400.00	12,475.00	75.00
10-7116-17-00	WORKERS COMPENSATION INSURANCE	400.00	390.00	(10.00)
10-7118-17-00	GYM/HEALTH CLUB DUES	240.00	280.00	40.00
10-7201-17-00	GENERAL OFFICE SUPPLIES	2,250.00	2,250.00	-
10-7203-17-00	JANITORIAL SUPPLIES	400.00	400.00	-
10-7209-17-00	POSTAGE	1,400.00	1,500.00	100.00
10-7221-17-00	OTHER SUPPLIES - MISC.	800.00	500.00	(300.00)
10-7301-17-00	ELECTRIC SERVICE	6,000.00	6,000.00	-
10-7302-17-00	TELEPHONE SERVICE	6,500.00	8,000.00	1,500.00
10-7303-17-00	GAS SERVICE	900.00	900.00	-
10-7304-17-00	UTILITIES - MOBILES & PAGERS	1,200.00	1,000.00	(200.00)
10-7308-17-00	PRINTING	2,000.00	2,000.00	-
10-7309-17-00	GENERAL INSURANCE	900.00	900.00	-
10-7310-17-00	DUES & PUBLICATIONS	200.00	200.00	-
10-7311-17-00	TRAINING AND TRAVEL	3,800.00	3,800.00	-
10-7314-17-00	SPECIAL SERVICES - JANITORIAL	1,200.00	1,200.00	-
10-7317-17-00	SPECIAL SERVICES - JURY SERVICE	400.00	400.00	-
10-7322-17-00	RENTALS	2,000.00	2,000.00	-
10-7338-17-00	SPECIAL SERVICES - ASSOC JUDGE	3,000.00	3,000.00	-
10-7345-17-00	SPEC SERVICES - BLDG MAINTENANCE	2,000.00	1,500.00	(500.00)
10-7361-17-00	CREDIT CARD SERVICE FEES	25,000.00	-	(25,000.00)
10-7401-17-00	OFFICE EQUIPMENT MAINTENANCE	400.00	-	(400.00)
10-7404-17-00	BUILDING MAINTENANCE	18,000.00	2,000.00	(16,000.00)
10-7505-17-00	COMPUTER MAINTENANCE	-	480.00	480.00
10-7900-17-00	SECURITY FUND	2,000.00	2,500.00	500.00
10-7901-17-00	TECHNOLOGY FUND	7,000.00	8,000.00	1,000.00
	Total Municipal Court	268,105.00	231,540.00	(36,565.00)

PARKS EXPENDITURES

The City of Hillsboro maintains four public parks, which include a ten-field athletic complex, a large community park, and two neighborhood pocket parks. The Parks Department's five employees also take care of landscaping at five other City buildings, they assist with mowing in the cemeteries if needed, and they assist with other projects as needed.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7101-18-00	SALARIES - REGULAR	152,300.00	177,495.00	25,195.00
10-7102-18-00	SALARIES - OVERTIME	2,000.00	2,000.00	-
10-7103-18-00	LONGEVITY PAY	4,225.00	3,940.00	(285.00)
10-7111-18-00	MEDICARE TAX	2,275.00	2,630.00	355.00
10-7112-18-00	SOCIAL SECURITY TAX	9,725.00	11,245.00	1,520.00
10-7113-18-00	LIFE INSURANCE	315.00	395.00	80.00
10-7114-18-00	HOSPITALIZATION INSURANCE	51,875.00	57,245.00	5,370.00
10-7115-18-00	TMRS RETIREMENT	17,525.00	20,740.00	3,215.00
10-7116-18-00	WORKERS COMPENSATION INSURANCE	4,400.00	4,795.00	395.00
10-7118-18-00	GYM/HEALTH CLUB DUES	45.00	45.00	-
10-7121-18-00	CONTRACT LABOR	35,000.00	35,000.00	-
10-7201-18-00	GENERAL OFFICE SUPPLIES	750.00	750.00	-
10-7203-18-00	JANITORIAL SUPPLIES	4,000.00	4,000.00	-
10-7204-18-00	CHEMICAL SUPPLIES	4,000.00	4,000.00	-
10-7205-18-00	CLOTHING SUPPLIES	1,000.00	1,000.00	-
10-7206-18-00	MINOR TOOLS	500.00	500.00	-
10-7208-18-00	SAFETY SUPPLIES	1,200.00	1,200.00	-
10-7209-18-00	POSTAGE	50.00	50.00	-
10-7221-18-00	OTHER SUPPLIES - MISC.	500.00	500.00	-
10-7224-18-00	FUEL EXPENSE	13,000.00	13,000.00	-
10-7225-18-00	MACHINERY-TOOL-IMPLEMENT	3,500.00	3,500.00	-
10-7301-18-00	ELECTRIC SERVICE	30,000.00	30,000.00	-
10-7302-18-00	TELEPHONE SERVICE	1,000.00	1,000.00	-
10-7304-18-00	UTILITIES - MOBILES & PAGERS	1,500.00	1,500.00	-
10-7308-18-00	PRINTING	50.00	50.00	-
10-7309-18-00	GENERAL INSURANCE	3,500.00	3,500.00	-
10-7310-18-00	DUES & PUBLICATIONS	300.00	300.00	-
10-7311-18-00	TRAINING AND TRAVEL	250.00	250.00	-
10-7314-18-00	SPECIAL SERVICES - JANITORIAL	720.00	720.00	-
10-7322-18-00	RENTALS	700.00	500.00	(200.00)
10-7345-18-00	SPEC SERVICES-BLDG MAINTENANCE	750.00	750.00	-
10-7404-18-00	BUILDING MAINTENANCE	2,500.00	2,500.00	-
10-7420-18-00	PARK MAINTENANCE	31,000.00	52,500.00	21,500.00
10-7505-18-00	COMPUTER MAINTENANCE	-	95.00	95.00
10-8660-18-00	MINOR EQUIPMENT	3,000.00	2,000.00	(1,000.00)
10-8860-18-00	MACHINERY/EQUIPMENT	5,000.00	5,000.00	-
	Total Parks	388,455.00	444,695.00	56,240.00

RECREATION EXPENDITURES

The Recreation Department's goal is to create a fun and healthy environment by providing a variety of community structured activities. We are focused on creating unforgettable life experiences and enhancing the quality of life of all our community members.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7101-19-00	SALARIES - REGULAR	4,000.00	4,000.00	-
10-7111-19-00	MEDICARE TAX	60.00	60.00	-
10-7112-19-00	SOCIAL SECURITY TAX	250.00	250.00	-
10-7116-19-00	WORKERS COMPENSATION INSURANCE	170.00	-	(170.00)
10-7121-19-00	CONTRACT LABOR	2,000.00	10,000.00	8,000.00
10-7201-19-00	GENERAL OFFICE SUPPLIES	500.00	500.00	-
10-7203-19-00	JANITORIAL SUPPLIES	500.00	500.00	-
10-7205-19-00	CLOTHING SUPPLIES	500.00	500.00	-
10-7206-19-00	MINOR TOOLS	500.00	500.00	-
10-7208-19-00	SAFETY SUPPLIES	500.00	500.00	-
10-7209-19-00	POSTAGE	100.00	100.00	-
10-7221-19-00	OTHER SUPPLIES - MISC.	500.00	1,500.00	1,000.00
10-7224-19-00	FUEL EXPENSE	500.00	500.00	-
10-7304-19-00	UTILITIES - MOBILES & PAGERS	600.00	900.00	300.00
10-7310-19-00	DUES & PUBLICATIONS	250.00	250.00	-
10-7311-19-00	TRAINING AND TRAVEL	500.00	500.00	-
10-7322-19-00	RENTALS	500.00	4,000.00	3,500.00
10-8660-19-00	MINOR EQUIPMENT	1,000.00	1,000.00	-
10-8860-19-00	MACHINERY/EQUIPMENT	1,000.00	1,000.00	-
	Total Recreation	13,930.00	26,560.00	12,630.00

SHOP EXPENDITURES

The Vehicle and Equipment Maintenance Shop, known as the Shop, maintains all of the City of Hillsboro's vehicles and equipment. The Shop's two employees take care of routine maintenance, minor repairs, and some larger repairs on approximately 150 total pieces of equipment and vehicles. The Shop coordinates larger repairs as needed with outside shops.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7101-20-00	SALARIES - REGULAR	71,900.00	80,215.00	8,315.00
10-7102-20-00	SALARIES - OVERTIME	800.00	800.00	-
10-7103-20-00	LONGEVITY PAY	1,150.00	1,250.00	100.00
10-7111-20-00	MEDICARE TAX	1,060.00	1,180.00	120.00
10-7112-20-00	SOCIAL SECURITY TAX	4,525.00	5,050.00	525.00
10-7113-20-00	LIFE INSURANCE	140.00	135.00	(5.00)
10-7114-20-00	HOSPITALIZATION INSURANCE	16,925.00	18,265.00	1,340.00
10-7115-20-00	TMRS RETIREMENT	8,175.00	9,310.00	1,135.00
10-7116-20-00	WORKERS COMPENSATION INSURANCE	3,060.00	3,415.00	355.00
10-7201-20-00	GENERAL OFFICE SUPPLIES	225.00	225.00	-
10-7204-20-00	CHEMICAL SUPPLIES	500.00	500.00	-
10-7205-20-00	CLOTHING SUPPLIES	600.00	600.00	-
10-7206-20-00	MINOR TOOLS	2,500.00	2,500.00	-
10-7208-20-00	SAFETY SUPPLIES	1,000.00	1,000.00	-
10-7224-20-00	FUEL EXPENSE	1,500.00	1,500.00	-
10-7225-20-00	MACHINERY-TOOL-IMPLEMENT	2,500.00	2,500.00	-
10-7302-20-00	TELEPHONE SERVICE	1,450.00	1,450.00	-
10-7308-20-00	PRINTING	50.00	50.00	-
10-7309-20-00	GENERAL INSURANCE	1,800.00	1,800.00	-
10-7311-20-00	TRAINING AND TRAVEL	500.00	500.00	-
10-7314-20-00	SPECIAL SERVICES - JANITORIAL	1,655.00	1,655.00	-
10-7321-20-00	SPECIAL SERVICES - DISPOSAL	1,000.00	1,000.00	-
10-7322-20-00	RENTALS	500.00	500.00	-
10-7347-20-00	SPECIAL SERVICES - SOFTWARE	3,600.00	3,600.00	-
10-7401-20-00	OFFICE EQUIPMENT MAINTENANCE	200.00	200.00	-
10-7404-20-00	BUILDING MAINTENANCE	1,800.00	1,800.00	-
10-7500-20-00	CONSUMABLES	10,000.00	10,000.00	-
10-7501-20-00	VEHICLE SUPPLIES	30,000.00	30,000.00	-
10-7502-20-00	EQUIPMENT SUPPLIES	25,000.00	25,000.00	-
10-7503-20-00	TIRES	26,000.00	26,000.00	-
10-7504-20-00	OUTSIDE REPAIR SERVICE - VEHICLE	15,000.00	20,000.00	5,000.00
10-7505-20-00	OUTSIDE REPAIR SERVICE - EQUIP	20,000.00	20,000.00	-
10-7508-20-00	COMPUTER MAINTENANCE	-	195.00	195.00
10-7516-20-00	OUTSIDE REPAIR SERVICE - FIRE	8,000.00	8,000.00	-
10-8660-20-00	MINOR EQUIPMENT	2,000.00	2,000.00	-
	Total Shop	265,115.00	282,195.00	17,080.00

CEMETERY EXPENDITURES

The City of Hillsboro is responsible for mowing, road maintenance, and other minor maintenance needs in Ridge Park Cemetery and the old City Cemetery. Family members of the deceased are responsible for repairs to headstones and other grave markers.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7101-21-00	SALARIES - REGULAR	13,175.00	15,750.00	2,575.00
10-7111-21-00	MEDICARE TAX	195.00	230.00	35.00
10-7112-21-00	SOCIAL SECURITY TAX	925.00	975.00	50.00
10-7115-21-00	TMRS RETIREMENT	2,910.00	3,595.00	685.00
10-7116-21-00	WORKERS COMPENSATION INSURANCE	610.00	730.00	120.00
10-7201-21-00	GENERAL OFFICE SUPPLIES	400.00	400.00	-
10-7204-21-00	CHEMICAL SUPPLIES	800.00	800.00	-
10-7205-21-00	CLOTHING SUPPLIES	300.00	300.00	-
10-7206-21-00	MINOR TOOLS	250.00	250.00	-
10-7208-21-00	SAFETY SUPPLIES	-	50.00	50.00
10-7209-21-00	POSTAGE	50.00	50.00	-
10-7225-21-00	MACHINERY-TOOL-IMPLEMENT MAINT	50.00	50.00	-
10-7301-21-00	ELECTRIC SERVICE	1,300.00	1,300.00	-
10-7302-21-00	TELEPHONE SERVICE	600.00	600.00	-
10-7304-21-00	UTILITIES - MOBILES & PAGERS	650.00	650.00	-
10-7309-21-00	GENERAL INSURANCE	440.00	440.00	-
10-7310-21-00	DUES & PUBLICATIONS	150.00	150.00	-
10-7311-21-00	TRAINING AND TRAVEL	150.00	150.00	-
10-7320-21-00	SPECIAL SERVICES - LANDSCAPING	56,500.00	56,500.00	-
10-7322-21-00	RENTALS	400.00	250.00	(150.00)
10-7404-21-00	BUILDING MAINTENANCE	250.00	250.00	-
10-7420-21-00	CEMETERY MAINTENANCE	800.00	1,000.00	200.00
	Total Cemetery	80,905.00	84,470.00	3,565.00

COMMUNITY DEVELOPMENT EXPENDITURES

The Community Development Department handles all matters related to property development, including zoning changes, specific use permits, variances, plat review, site plan review, and flood plain review. Community Development also applies for various grants and handles project management for projects implemented with those grants.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7101-22-00	SALARIES - REGULAR	105,450.00	101,075.00	(4,375.00)
10-7102-22-00	SALARIES - OVERTIME	800.00	800.00	-
10-7103-22-00	LONGEVITY PAY	770.00	815.00	45.00
10-7111-22-00	MEDICARE TAX	1,550.00	1,480.00	(70.00)
10-7112-22-00	SOCIAL SECURITY TAX	6,585.00	6,320.00	(265.00)
10-7113-22-00	LIFE INSURANCE	130.00	130.00	-
10-7114-22-00	HOSPITALIZATION INSURANCE	21,270.00	20,445.00	(825.00)
10-7115-22-00	TMRS RETIREMENT	11,900.00	11,645.00	(255.00)
10-7116-22-00	WORKERS COMPENSATION INSURANCE	320.00	310.00	(10.00)
10-7121-22-00	CONTRACT LABOR	-	-	-
10-7205-22-00	CLOTHING SUPPLIES	-	-	-
10-7209-22-00	POSTAGE	750.00	750.00	-
10-7224-22-00	FUEL EXPENSE	-	-	-
10-7302-22-00	TELEPHONE SERVICE	1,300.00	1,300.00	-
10-7304-22-00	UTILITIES - MOBILES & PAGERS	1,200.00	1,200.00	-
10-7305-22-00	ADVERTISING	1,000.00	1,000.00	-
10-7308-22-00	PRINTING	500.00	500.00	-
10-7309-22-00	GENERAL INSURANCE	450.00	450.00	-
10-7310-22-00	DUES & PUBLICATIONS	1,300.00	1,300.00	-
10-7314-22-00	SPECIAL SERVICES - COMP. PLAN	-	-	-
10-7321-22-00	MISC. SERVICES	3,000.00	2,000.00	(1,000.00)
10-7322-22-00	RENTALS	1,500.00	1,500.00	-
10-7337-22-00	SPECIAL SERVICES - INSPECTORS	-	-	-
10-7404-22-00	BUILDING MAINTENANCE	-	-	-
10-7505-22-00	MAINTENANCE - COMPUTER EQUIP	8,000.00	8,195.00	195.00
10-7324-22-01	SPECIAL SERVICES - OUTSIDE LEGAL	-	-	-
	Total Community Development	181,515.00	174,890.00	(6,625.00)

LEGAL EXPENDITURES

The City of Hillsboro retains outside legal counsel as its City Attorney. The City of Hillsboro also utilizes special counsel from time to time to address matters that require specific expertise. The Legal budget covers the cost of retaining the City Attorney and any other special counsel that might be needed.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7101-24-00	SALARIES - REGULAR	30,735.00	31,510.00	775.00
10-7111-24-00	MEDICARE TAX	450.00	455.00	5.00
10-7112-24-00	SOCIAL SECURITY TAX	1,905.00	1,955.00	50.00
10-7116-24-00	WORKERS COMPENSATION INSURANCE	90.00	95.00	5.00
10-7310-24-00	DUES & PUBLICATIONS	500.00	750.00	250.00
10-7311-24-00	TRAINING AND TRAVEL	-	100.00	100.00
10-7324-24-00	SPECIAL SERVICES - OUTSIDE LEGAL	1,300.00	2,000.00	700.00
10-7505-24-00	COMPUTER MAINTENANCE	-	195.00	195.00
	Total Legal	34,980.00	37,060.00	2,080.00

FINANCE EXPENDITURES

The Finance Department promotes fiscal responsibility. We develop internal controls and accurately report on the financial position of the City. Our department also provides payroll services, human resource services, and processes accounts payable for the City.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7101-25-00	SALARIES - REGULAR	140,450.00	144,995.00	4,545.00
10-7102-25-00	SALARIES - OVERTIME	500.00	500.00	-
10-7103-25-00	LONGEVITY PAY	1,395.00	1,490.00	95.00
10-7111-25-00	MEDICARE TAX	2,060.00	2,125.00	65.00
10-7112-25-00	SOCIAL SECURITY TAX	8,795.00	9,080.00	285.00
10-7113-25-00	LIFE INSURANCE	180.00	175.00	(5.00)
10-7114-25-00	HOSPITALIZATION INSURANCE	26,480.00	28,025.00	1,545.00
10-7115-25-00	TMRS RETIREMENT	15,875.00	16,745.00	870.00
10-7116-25-00	WORKERS COMPENSATION INSURANCE	425.00	440.00	15.00
10-7118-25-00	GYM/HEALTH CLUB DUES	240.00	240.00	-
10-7201-25-00	GENERAL OFFICE SUPPLIES	3,000.00	2,500.00	(500.00)
10-7209-25-00	POSTAGE	1,500.00	1,500.00	-
10-7221-25-00	OTHER SUPPLIES - MISC.	400.00	400.00	-
10-7224-25-00	FUEL EXPENSE	100.00	-	(100.00)
10-7304-25-00	MOBILES & PAGERS	650.00	-	(650.00)
10-7305-25-00	ADVERTISING	800.00	800.00	-
10-7308-25-00	PRINTING	1,750.00	1,200.00	(550.00)
10-7309-25-00	GENERAL INSURANCE	440.00	440.00	-
10-7310-25-00	DUES & PUBLICATIONS	1,000.00	900.00	(100.00)
10-7311-25-00	TRAINING AND TRAVEL	2,000.00	2,000.00	-
10-7314-25-00	SPECIAL SERVICES - JANITORIAL	1,200.00	1,200.00	-
10-7318-25-00	SPECIAL SERVICES - AUDITORS	14,000.00	16,000.00	2,000.00
10-7322-25-00	RENTALS	3,100.00	3,100.00	-
10-7326-25-00	SPECIAL SERVICES - CONSULTANTS	14,000.00	10,000.00	(4,000.00)
10-7336-25-00	SPECIAL SERVICES - BANK CHARGE	7,000.00	7,000.00	-
10-7401-25-00	OFFICE EQUIPMENT MAINTENANCE	750.00	-	(750.00)
10-7505-25-00	COMPUTER MAINTENANCE	-	480.00	480.00
10-8660-25-00	MINOR EQUIPMENT	2,165.00	-	(2,165.00)
10-8885-25-00	COMPUTER EQUIPMENT	1,500.00	1,000.00	(500.00)
	Total Finance	251,755.00	252,335.00	580.00

MANAGEMENT INFORMATION SYS. EXPENDITURES

The MIS Department provides technical support for computer and communication hardware and software issues. We install and maintain the City's computing and communications technology inclusive of all departments and locations. MIS performs general network and web site administrative duties.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 PROPOSED BUDGET	BUDGET CHANGE
10-7101-26-00	SALARIES - REGULAR	78,400.00	96,405.00	18,005.00
10-7103-26-00	LONGEVITY PAY	340.00	-	(340.00)
10-7111-26-00	MEDICARE TAX	2,370.00	3,090.00	720.00
10-7112-26-00	SOCIAL SECURITY TAX	6,060.00	7,810.00	1,750.00
10-7113-26-00	LIFE INSURANCE	140.00	140.00	-
10-7114-26-00	HOSPITALIZATION INSURANCE	18,865.00	20,445.00	1,580.00
10-7115-26-00	TMRS RETIREMENT	8,850.00	11,030.00	2,180.00
10-7116-26-00	WORKERS COMPENSATION INSURANCE	900.00	1,195.00	295.00
10-7118-26-00	GYM/HEALTH CLUB DUES	240.00	120.00	(120.00)
10-7201-26-00	GENERAL OFFICE SUPPLIES	800.00	700.00	(100.00)
10-7205-26-00	CLOTHING SUPPLIES	500.00	400.00	(100.00)
10-7224-26-00	FUEL EXPENSE	1,500.00	1,500.00	-
10-7302-26-00	TELEPHONE SERVICE	500.00	-	(500.00)
10-7304-26-00	UTILITIES - MOBILE & PAGERS	1,800.00	1,800.00	-
10-7309-26-00	GENERAL INSURANCE	440.00	440.00	-
10-7311-26-00	TRAINING AND TRAVEL	2,400.00	2,000.00	(400.00)
10-7321-26-00	CONTRACTUAL SERVICES	750.00	-	(750.00)
10-7401-26-00	OFFICE EQUIPMENT MAINTENANCE	400.00	500.00	100.00
10-7411-26-00	WEB SITE ADMINISTRATION	5,000.00	5,000.00	-
10-7501-26-00	MAINTENANCE - SOFTWARE	3,000.00	3,385.00	385.00
10-7505-26-00	MAINTENANCE - COMPUTER EQUIP	1,500.00	1,500.00	-
10-8660-26-00	MINOR EQUIPMENT	1,000.00	1,000.00	-
10-8886-26-00	NETWORK EQUIPMENT	6,000.00	6,000.00	-
	Total MIS	141,755.00	164,460.00	22,705.00

ANIMAL CONTROL EXPENDITURES

Animal Control provides a safe and healthy environment for animals and humans by proactively enforcing local and state laws. We provide awareness opportunities to advance the cause of responsible pet ownership.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7101-27-00	SALARIES-REGULAR	25,725.00	26,305.00	580.00
10-7102-27-00	SALARIES-OVERTIME	1,500.00	1,500.00	-
10-7103-27-00	LONGEVITY PAY	-	145.00	
10-7111-27-00	MEDICARE TAX	375.00	385.00	10.00
10-7112-27-00	SOCIAL SECURITY TAX	1,595.00	1,640.00	45.00
10-7113-27-00	LIFE INSURANCE	60.00	55.00	(5.00)
10-7114-27-00	HOSPITALIZATION INSURANCE	8,455.00	9,130.00	675.00
10-7115-27-00	TMRS RETIREMENT	2,880.00	3,025.00	145.00
10-7116-27-00	WORKERS COMPENSATION INSURANCE	890.00	915.00	25.00
10-7118-27-00	GYM/HEALTH CLUB DUES	120.00	150.00	30.00
10-7121-27-00	CONTRACT LABOR	5,500.00	6,000.00	500.00
10-7201-27-00	GENERAL OFFICE SUPPLIES	500.00	500.00	-
10-7202-27-00	MOTOR VEHICLE SUPPLIES	250.00	250.00	-
10-7205-27-00	CLOTHING SUPPLIES	1,000.00	1,000.00	-
10-7208-27-00	SAFETY SUPPLIES	750.00	750.00	-
10-7221-27-00	OTHER SUPPLIES-MISC	500.00	1,600.00	1,100.00
10-7223-27-00	ANIMAL SUPPLIES	2,000.00	2,000.00	-
10-7224-27-00	FUEL EXPENSE	4,500.00	2,500.00	(2,000.00)
10-7234-27-00	VETERINARY EXPENSES	1,000.00	1,000.00	-
10-7304-27-00	UTILITIES - MOBILES & PAGERS	1,200.00	1,200.00	-
10-7310-27-00	DUES & PUBLICATIONS	100.00	100.00	-
10-7311-27-00	TRAINING AND TRAVEL	1,600.00	1,800.00	200.00
10-7402-27-00	MOTOR VEHICLE MAINTENANCE	500.00	500.00	-
10-7404-27-00	BUILDING MAINTENANCE	10,000.00	10,500.00	500.00
10-7505-27-00	COMPUTER MAINTENANCE	-	95.00	95.00
10-8660-27-00	MINOR EQUIPMENT	500.00	500.00	-
	Total Animal Control	71,500.00	73,545.00	1,900.00

RIGHTS-OF-WAY EXPENDITURES

The City of Hillsboro employs two people on a seasonal basis during the growing season to mow along rights-of-way, maintain the planters in the downtown area, and address other matters related to high grass and weeds along streets and sidewalks in the downtown area and other parts of Hillsboro.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
10-7121-28-00	CONTRACT LABOR	22,000.00	25,000.00	3,000.00
10-7204-28-00	CHEMICAL SUPPLIES	500.00	500.00	-
10-7221-28-00	OTHER SUPPLIES - MISC	500.00	500.00	-
10-7224-28-00	FUEL EXPENSE	2,500.00	2,500.00	-
10-7225-28-00	MACHINERY-TOOL-IMPLEMENT	500.00	500.00	-
	Total ROW's	26,000.00	29,000.00	3,000.00

CODE ENFORCEMENT EXPENDITURES

Code Enforcement/Inspections helps improve the quality of lives of those who live within the City of Hillsboro by conducting: proactive inspections; educating community members on city codes and state laws; and collaborating with community stakeholders to solve problems, gain compliance and improve neighborhoods.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 PROPOSED BUDGET	BUDGET CHANGE
10-7101-30-00	SALARIES - REGULAR	49,150.00	50,390.00	1,240.00
10-7102-30-00	SALARIES - OVERTIME	1,000.00	1,000.00	-
10-7103-30-00	LONGEVITY PAY	-	50.00	50.00
10-7111-30-00	MEDICARE TAX	700.00	730.00	30.00
10-7112-30-00	SOCIAL SECURITY TAX	3,050.00	3,125.00	75.00
10-7113-30-00	LIFE INSURANCE	130.00	130.00	-
10-7114-30-00	HOSPITALIZATION INSURANCE	16,910.00	20,210.00	3,300.00
10-7115-30-00	TMRS RETIREMENT	5,500.00	5,765.00	265.00
10-7116-30-00	WORKERS COMPENSATION INSURANCE	625.00	640.00	15.00
10-7118-30-00	GYM/HEALTH CLUB DUES	240.00	240.00	-
10-7201-30-00	GENERAL OFFICE SUPPLIES	2,200.00	2,200.00	-
10-7202-30-00	MOTOR VEHICLE SUPPLIES	500.00	200.00	(300.00)
10-7205-30-00	CLOTHING SUPPLIES	500.00	300.00	(200.00)
10-7206-30-00	MINOR TOOLS	300.00	200.00	(100.00)
10-7208-30-00	SAFETY SUPPLIES	250.00	-	(250.00)
10-7209-30-00	POSTAGE	100.00	100.00	-
10-7221-30-00	OTHER SUPPLIES - MISC	900.00	600.00	(300.00)
10-7224-30-00	FUEL EXPENSE	1,500.00	2,200.00	700.00
10-7304-30-00	UTILITIES - MOBILES & PAGERS	1,600.00	-	(1,600.00)
10-7308-30-00	PRINTING	100.00	400.00	300.00
10-7310-30-00	DUES & PUBLICATIONS	200.00	300.00	100.00
10-7311-30-00	TRAINING AND TRAVEL	1,500.00	1,500.00	-
10-7312-30-00	SUB-STANDARD HOUSING PROGRAM	13,000.00	18,000.00	5,000.00
10-7321-30-00	MISC. SERVICES	65,000.00	65,000.00	-
10-7322-30-00	RENTALS	2,000.00	2,000.00	-
10-7360-30-00	NUISANCE ABATEMENT	14,000.00	15,000.00	1,000.00
10-7361-30-00	CREDIT CARD SERVICE FEES	1,000.00	800.00	(200.00)
10-7402-30-00	MOTOR VEHICLE MAINT	160.00	300.00	140.00
10-7404-30-00	BUILDING MAINTENANCE	100.00	100.00	-
10-7505-30-00	COMPUTER MAINTENANCE	9,000.00	9,060.00	60.00
10-8660-30-00	MINOR EQUIPMENT	2,200.00	2,200.00	-
10-8885-30-00	COMPUTER EQUIPMENT	3,000.00	3,000.00	-
	Total Code Enforcement	196,415.00	205,740.00	9,325.00

TOTAL EXPENDITURES AND USES	<u>8,122,490.00</u>	<u>8,425,755.00</u>	<u>303,120.00</u>
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EXCESS (DEFECIENCY)	-	-	-
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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 2017-18 fiscal year \$0.185750 of the City of Hillsboro's \$0.806400 property tax rate is dedicated to this fund.

DEBT SERVICE FUND REVENUES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
85-4000-00-00	AD VALOREM TAXES - CURRENT	796,650.00	831,915.00	35,265.00
85-4001-00-00	AD VALOREM TAXES - DELINQUENT	27,000.00	27,000.00	-
85-4003-00-00	PENALTY AND INTEREST	18,000.00	18,000.00	-
85-5410-00-00	INTEREST - INVESTMENTS	1,000.00	1,500.00	500.00
TOTAL REVENUE AND OTHER SOURCES		<u>842,650.00</u>	<u>878,415.00</u>	<u>35,765.00</u>

DEBT SERVICE FUND EXPENDITURES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
85-7705-85-00	PAYING AGENT FEES	-	6,250.00	6,250.00
85-7800-85-00	2012 SERIES - PRINCIPAL	155,000.00	160,000.00	5,000.00
85-7801-85-00	2012 SERIES - INTEREST	67,000.00	63,900.00	(3,100.00)
85-7804-85-00	2010 SERIES - PRINCIPAL	120,000.00	120,000.00	-
85-7805-85-00	2010 SERIES - INTEREST	67,100.00	63,480.00	(3,620.00)
85-7812-85-00	2008 SERIES - PRINCIPAL	95,000.00	100,000.00	5,000.00
85-7813-85-00	2008 SERIES - INTEREST	13,650.00	7,000.00	(6,650.00)
85-7818-85-00	2016 SERIES - PRINCIPAL	265,000.00	295,000.00	30,000.00
85-7819-85-00	2016 SERIES - INTEREST	59,900.00	62,785.00	2,885.00
TOTAL EXPEDITURES AND OTHER USES		<u>842,650.00</u>	<u>878,415.00</u>	<u>35,765.00</u>

EXCESS (DEFICIENCY)		-	-	-
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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 \$4,070,700 in the 2017-18 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.

WATER AND SEWER FUND REVENUES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
31-4305-00-00	WATER SALES	2,730,000.00	2,700,000.00	(30,000.00)
31-4310-00-00	SEWER SERVICE	1,240,000.00	1,230,000.00	(10,000.00)
31-4330-00-00	WATER TAP FEES	1,000.00	1,000.00	-
31-4340-00-00	SEWER TAP FEES	800.00	800.00	-
31-4360-00-00	SERVICE CALL CHARGES	1,000.00	750.00	(250.00)
31-4370-00-00	SERVICE FEES COLLECTED	20,000.00	22,000.00	2,000.00
31-4371-00-00	PENALTY/LATE FEES COLLECTED	72,000.00	70,000.00	(2,000.00)
31-5020-00-00	HOT CHECK FEES	1,600.00	1,600.00	-
31-5022-00-00	BAD DEBT RECOVERIES	1,500.00	2,500.00	1,000.00
31-5230-00-00	INTEREST INCOME-INVESTMENTS	2,500.00	3,000.00	500.00
31-5280-00-00	OTHER REVENUE - MISC.	35,000.00	35,000.00	-
31-5285-00-00	WATER TOWER RENTAL - NEXTEL	4,800.00	4,800.00	-
31-5021-00-00	COLLECTION FEES	(750.00)	(750.00)	-
TOTAL REVENUE AND OTHER SOURCES		<u>4,109,450.00</u>	<u>4,070,700.00</u>	<u>(38,750.00)</u>

WATER EXPENDITURES

The Water Department maintains and repairs the distribution system that provides potable water to the community. Responsibilities start at the water towers and ground storage tanks that serve Hillsboro and includes the waters lines that distribute the water to customers and the water meters at the point of delivery to each customer. This department also maintains the fire hydrants.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
31-7101-01-00	SALARIES - REGULAR	314,250.00	316,755.00	2,505.00
31-7102-01-00	SALARIES - OVERTIME	20,000.00	20,000.00	-
31-7103-01-00	LONGEVITY PAY	4,100.00	3,290.00	(810.00)
31-7111-01-00	MEDICARE TAX	4,625.00	4,640.00	15.00
31-7112-01-00	SOCIAL SECURITY TAX	19,750.00	19,845.00	95.00
31-7113-01-00	LIFE INSURANCE	525.00	525.00	-
31-7114-01-00	HOSPITALIZATION INSURANCE	75,550.00	82,340.00	6,790.00
31-7115-01-00	TMRS RETIREMENT	35,650.00	36,580.00	930.00
31-7116-01-00	WORKERS COMPENSATION INSURANCE	11,560.00	10,905.00	(655.00)
31-7201-01-00	GENERAL OFFICE SUPPLIES	1,000.00	800.00	(200.00)
31-7202-01-00	MOTOR VEHICLE SUPPLIES	50.00	200.00	150.00
31-7203-01-00	JANITORIAL SUPPLIES	500.00	600.00	100.00
31-7204-01-00	CHEMICAL SUPPLIES	300.00	300.00	-
31-7205-01-00	CLOTHING SUPPLIES	1,000.00	1,500.00	500.00
31-7206-01-00	MINOR TOOLS	2,500.00	2,500.00	-
31-7208-01-00	SAFETY SUPPLIES	2,000.00	1,500.00	(500.00)
31-7209-01-00	POSTAGE	100.00	500.00	400.00
31-7221-01-00	OTHER SUPPLIES - MISC.	2,000.00	2,000.00	-
31-7224-01-00	FUEL EXPENSE	5,000.00	6,000.00	1,000.00
31-7225-01-00	MACHINERY-TOOL-IMPLEMENT SUPPL	3,000.00	3,000.00	-
31-7301-01-00	ELECTRIC SERVICE	18,000.00	18,000.00	-
31-7302-01-00	TELEPHONE SERVICE	7,500.00	7,500.00	-
31-7303-01-00	GAS SERVICE	3,500.00	3,500.00	-
31-7304-01-00	UTILITIES - MOBILES & PAGERS	3,500.00	4,500.00	1,000.00
31-7309-01-00	GENERAL INSURANCE	6,300.00	6,300.00	-
31-7310-01-00	DUES & PUBLICATIONS	300.00	300.00	-
31-7311-01-00	TRAINING & TRAVEL	2,000.00	4,000.00	2,000.00
31-7314-01-00	SPECIAL SERVICES-JANITORIAL	600.00	600.00	-
31-7316-01-00	PERMITTING FEES AND TESTING	12,000.00	17,000.00	5,000.00
31-7318-01-00	SPECIAL SERVICES - AUDIT	4,000.00	4,000.00	-
31-7321-01-00	MISC. SERVICES	390.00	390.00	-
31-7322-01-00	RENTALS	1,000.00	800.00	(200.00)
31-7323-01-00	ENGINEERING SERVICES	2,000.00	2,000.00	-
31-7324-01-00	SPECIAL SERVICES-LEGAL	15,000.00	15,000.00	-
31-7333-01-00	EMPLOYEE PHYSICALS	600.00	600.00	-
31-7338-01-00	SPECIAL SERVICES - TANK INSPEC	1,700.00	-	(1,700.00)
31-7339-01-00	SPECIAL SERVICES - CCR	3,500.00	4,000.00	500.00

WATER EXPENDITURES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
31-7403-01-00	MACHINERY-TOOL-IMPLEMENT MAINT	1,000.00	-	(1,000.00)
31-7404-01-00	BUILDING MAINTENANCE	1,500.00	6,000.00	4,500.00
31-7500-01-00	PURCHASE OF WATER	1,663,000.00	1,695,000.00	32,000.00
31-7502-01-00	ROCK-SAND-GRAVEL	9,000.00	7,000.00	(2,000.00)
31-7503-01-00	WATER LINE MAINTENANCE	120,000.00	112,735.00	(7,265.00)
31-7505-01-00	COMPUTER MAINTENANCE	-	95.00	95.00
31-7508-01-00	WATER METER MAINTENANCE	20,000.00	15,000.00	(5,000.00)
31-7600-01-00	AMORTIZATION EXP - BOND COSTS	3,660.00	3,660.00	-
31-7718-01-00	PRINCIPAL - BACKHOE	16,310.00	16,310.00	-
31-7719-01-00	INTEREST - BACKHOE	1,740.00	1,740.00	-
31-7720-01-00	ELEV. TANK CONTRACTS	14,100.00	28,200.00	14,100.00
31-8660-01-00	MINOR EQUIPMENT	1,000.00	2,000.00	1,000.00
31-8860-01-00	MACHINERY/EQUIPMENT	5,000.00	5,000.00	-
31-8910-01-00	TRANSFER TO GENERAL	330,000.00	231,565.00	(98,435.00)
	Total Water	2,771,660.00	2,726,575.00	(45,085.00)

SEWER EXPENDITURES

The Sewer Department maintains and repairs the sewage collection system for the City of Hillsboro, which includes the sewer lines, the manholes, and the lift stations. The Sewer Department also operates the wastewater treatment plant that treats an average of 1,200,000 gallons of sewage each day.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
31-7101-02-00	SALARIES - REGULAR	221,100.00	228,475.00	7,375.00
31-7102-02-00	SALARIES - OVERTIME	25,000.00	25,000.00	-
31-7103-02-00	LONGEVITY PAY	1,850.00	2,905.00	1,055.00
31-7111-02-00	MEDICARE TAX	2,510.00	3,355.00	845.00
31-7112-02-00	SOCIAL SECURITY TAX	10,725.00	14,345.00	3,620.00
31-7113-02-00	LIFE INSURANCE	350.00	455.00	105.00
31-7114-02-00	HOSPITALIZATION INSURANCE	42,800.00	67,735.00	24,935.00
31-7115-02-00	TMRS RETIREMENT	19,375.00	26,445.00	7,070.00
31-7116-02-00	WORKERS COMPENSATION INSURANCE	4,700.00	6,375.00	1,675.00
31-7118-02-00	GYM/HEALTH CLUB DUES	120.00	135.00	15.00
31-7121-02-00	CONTRACT LABOR	30,000.00	30,000.00	-
31-7201-02-00	GENERAL OFFICE SUPPLIES	750.00	750.00	-
31-7203-02-00	JANITORIAL SUPPLIES	500.00	500.00	-
31-7204-02-00	CHEMICAL SUPPLIES	35,000.00	35,000.00	-
31-7205-02-00	CLOTHING SUPPLIES	650.00	1,650.00	1,000.00
31-7206-02-00	MINOR TOOLS	1,000.00	2,000.00	1,000.00
31-7208-02-00	SAFETY SUPPLIES	750.00	750.00	-
31-7224-02-00	FUEL EXPENSE	30,000.00	25,000.00	(5,000.00)
31-7225-02-00	MACHINERY-TOOL-IMPLEMENT SUPPL	1,500.00	1,500.00	-
31-7301-02-00	ELECTRIC SERVICE	70,000.00	60,000.00	(10,000.00)
31-7302-02-00	TELEPHONE SERVICE	5,500.00	5,500.00	-
31-7303-02-00	GAS SERVICE	1,000.00	1,000.00	-
31-7304-02-00	UTILITIES - MOBILES & PAGERS	1,750.00	1,750.00	-
31-7309-02-00	GENERAL INSURANCE	4,400.00	4,400.00	-
31-7310-02-00	DUES & PUBLICATIONS	250.00	250.00	-
31-7311-02-00	TRAINING & TRAVEL	2,000.00	2,000.00	-
31-7314-02-00	SPECIAL SERVICES-JANITORIAL	600.00	600.00	-
31-7316-02-00	PERMITTING FEES & TESTING	30,000.00	30,000.00	-
31-7322-02-00	RENTALS	500.00	400.00	(100.00)
31-7333-02-00	EMPLOYEE PHYSICALS	400.00	400.00	-
31-7335-02-00	SLUDGE DISPOSAL	14,000.00	5,000.00	(9,000.00)
31-7403-02-00	MACHINERY-TOOL-IMPLEMENT MAINT	50.00	-	(50.00)
31-7404-02-00	BUILDING MAINTENANCE	1,000.00	1,000.00	-
31-7505-02-00	COMPUTER MAINTENANCE	-	290.00	290.00
31-7601-02-00	SEWAGE DISPOSAL PLANT MAINT.	65,000.00	65,000.00	-
31-7602-02-00	SEWER LINE MAINTENANCE	15,000.00	15,000.00	-
31-7603-02-00	SEWER LIFT STATION MAINTENANCE	35,000.00	25,000.00	(10,000.00)
31-7718-02-00	2012 BOND PRINCIPAL	345,000.00	350,000.00	5,000.00
31-7719-02-00	2012 BOND INTEREST	62,850.00	55,950.00	(6,900.00)
	Total Sewer	1,082,980.00	1,095,915.00	12,935.00

UTILITY BILLING EXPENDITURES

The Utility Billing Office is responsible for billing all customers in the City of Hillsboro for use of water, disposal of sewage, and solid waste disposal. This office sends bills to and receives payment from approximately 3,000 customers each month. This office also works with customers on other matters related to solid waste disposal such as brush pick-up and disposal of large and bulky items.

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
31-7101-03-00	SALARIES - REGULAR	111,155.00	122,305.00	11,150.00
31-7102-03-00	SALARIES - OVERTIME	500.00	500.00	-
31-7103-03-00	LONGEVITY PAY	1,010.00	1,105.00	95.00
31-7111-03-00	MEDICARE TAX	1,625.00	1,790.00	165.00
31-7112-03-00	SOCIAL SECURITY TAX	6,950.00	7,655.00	705.00
31-7113-03-00	LIFE INSURANCE	155.00	220.00	65.00
31-7114-03-00	HOSPITALIZATION INSURANCE	28,730.00	32,405.00	3,675.00
31-7115-03-00	TMRS RETIREMENT	10,925.00	14,105.00	3,180.00
31-7116-03-00	WORKERS COMPENSATION INSURANCE	350.00	370.00	20.00
31-7118-03-00	GYM/HEALTH CLUB DUES	120.00	120.00	-
31-7201-03-00	GENERAL OFFICE SUPPLIES	1,800.00	1,500.00	(300.00)
31-7209-03-00	POSTAGE	18,000.00	18,000.00	-
31-7221-03-00	OTHER SUPPLIES - MISC.	300.00	300.00	-
31-7308-03-00	PRINTING	12,000.00	12,000.00	-
31-7314-03-00	SPECIAL SERVICES - JANITORIAL	1,200.00	1,200.00	-
31-7322-03-00	RENTALS	1,000.00	1,000.00	-
31-7336-03-00	SPECIAL SERVICES - BANK CHRG	500.00	250.00	(250.00)
31-7340-03-00	SPECIAL SERVICES - CONSULTING	7,000.00	7,000.00	-
31-7361-03-00	CREDIT CARD SERVICE FEES	17,000.00	18,000.00	1,000.00
31-7404-03-00	BUILDING MAINTENANCE	490.00	500.00	10.00
31-7505-03-00	COMPUTER MAINTENANCE	-	385.00	385.00
31-7708-03-00	BAD DEBT EXPENSE	30,000.00	5,000.00	(25,000.00)
31-8660-03-00	MINOR EQUIPMENT	1,000.00	1,000.00	-
31-8885-03-00	COMPUTER EQUIPMENT	3,000.00	1,500.00	(1,500.00)
	Total Utility Billing	254,810.00	248,210.00	(6,600.00)

TOTAL EXPENDITURES AND USES	<u>4,109,450.00</u>	<u>4,070,700.00</u>	<u>(38,750.00)</u>
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EXCESS (DEFECIENCY)	-	-	-
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Hillsboro TEXAS

SANITATION FUND

The Sanitation Fund is expected to receive and disburse \$1,110,000 in the 2017-18 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, monthly brush pickup, and monthly pickup of large and bulky items.

SANITATION FUND REVENUES

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
11-4320-00-00	SALES-SANITATION	975,000.00	980,000.00	5,000.00
11-4365-00-00	BRUSH RECEIPTS	125,000.00	130,000.00	5,000.00
TOTAL REVENUE AND OTHER SOURCES		<u>1,100,000.00</u>	<u>1,110,000.00</u>	<u>10,000.00</u>

SANITATION FUND EXPENDITURES

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
11-7314-00-00	SPECIAL SERVICES - ALLIED WASTE	813,000.00	810,000.00	(3,000.00)
11-7410-00-00	CITY WIDE CLEANUP	7,000.00	6,000.00	(1,000.00)
11-8904-00-00	TRANSFER TO AIRPORT	-	-	-
11-8910-00-00	TRANSFER TO GENERAL FUND	280,000.00	294,000.00	14,000.00
TOTAL EXPEDITURES AND OTHER USES		<u>1,100,000.00</u>	<u>1,110,000.00</u>	<u>10,000.00</u>

EXCESS (DEFECIENCY)

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Hillsboro TEXAS

STREET IMPROVEMENT PROJECT FUND

The Hillsboro City Council has established street improvements in Hillsboro as the top priority for the community. The City Council is committed to budgeting an increasing amount each year to accomplish these improvements on a pay-as-you-go basis instead of incurring debt to address this need. This fund has been established as the repository for these funds.

STREET IMPROVEMENT PROJECT FUND				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
76-5490-00-00	OPERATING TRANSFER IN	257,000.00	265,130.00	8,130.00
TOTAL REVENUE AND OTHER SOURCES		<u>257,000.00</u>	<u>265,130.00</u>	<u>8,130.00</u>

STREET IMPROVEMENT PROJECT FUND				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
76-7323-76-00	ENGINEERING SERVICES	34,000.00	20,000.00	(14,000.00)
76-7324-76-00	INSPECTION SERVICES	2,000.00	2,000.00	-
76-7325-76-00	TESTING SERVICES	2,000.00	2,000.00	-
76-7326-76-00	SURVEYING SERVICES	2,000.00	2,000.00	-
76-8855-76-00	STREETS CAPITAL OUTLAY	367,000.00	239,130.00	(127,870.00)
TOTAL EXPEDITURES AND OTHER USES		<u>407,000.00</u>	<u>265,130.00</u>	<u>(141,870.00)</u>

EXCESS (DEFICIENCY)		(150,000.00)	-	(133,740.00)
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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 25 public and private hangar spaces. Ground leases are also available. The runway is 4,000 feet long. There are 200 to 225 take-offs and 200 to 225 landings monthly.

AIRPORT FUND REVENUES

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
04-4205-00-00	STATE GRANTS	3,750.00	6,000.00	2,250.00
04-5120-00-00	GROUND LEASES	2,500.00	5,100.00	2,600.00
04-5132-00-00	HANGAR RENTALS	49,000.00	53,200.00	4,200.00
04-5222-00-00	AIRPORT FUEL SALES	277,500.00	267,145.00	(10,355.00)
04-5223-00-00	AIRPORT MISC. SALES	585.00	-	-
TOTAL REVENUE		<u>333,335.00</u>	<u>331,445.00</u>	<u>(1,305.00)</u>

AIRPORT FUND EXPENDITURES		PROPOSED		
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
04-7101-04-00	SALARIES-REGULAR	52,200.00	41,995.00	(10,205.00)
04-7103-04-00	LONGEVITY PAY	50.00	-	(50.00)
04-7111-04-00	MEDICARE TAX	760.00	605.00	(155.00)
04-7112-04-00	SOCIAL SECURITY TAX	3,250.00	2,600.00	(650.00)
04-7113-04-00	LIFE INSURANCE	20.00	20.00	-
04-7114-04-00	HOSPITALIZATION INSURANCE	6,350.00	7,005.00	655.00
04-7115-04-00	TMRS RETIREMENT	5,850.00	4,800.00	(1,050.00)
04-7116-04-00	WORKMENS COMP INSURANCE	1,170.00	935.00	(235.00)
04-7118-04-00	GYM/HEALTH CLUB DUES	80.00	80.00	-
04-7121-04-00	CONTRACT LABOR	4,500.00	6,000.00	1,500.00
04-7201-04-00	OFFICE SUPPLIES	350.00	350.00	-
04-7202-04-00	MOTOR VEHICLE SUPPLIES	50.00	50.00	-
04-7203-04-00	JANITORIAL SUPPLIES	250.00	250.00	-
04-7208-04-00	SAFETY SUPPLIES	130.00	130.00	-
04-7209-04-00	POSTAGE	125.00	125.00	-
04-7210-04-00	VENDING SUPPLIES	250.00	250.00	-
04-7221-04-00	OTHER SUPPLIES-MISC.	500.00	500.00	-
04-7224-04-00	FUEL EXPENSE	1,200.00	1,700.00	500.00
04-7230-04-00	LL FUEL - AVIATION	100,000.00	100,000.00	-
04-7231-04-00	JET FUEL - AVIATION	75,000.00	80,000.00	5,000.00
04-7301-04-00	ELECTRIC SERVICE	9,000.00	9,000.00	-
04-7302-04-00	TELEPHONE SERVICE	2,100.00	2,300.00	200.00
04-7304-04-00	UTILITIES-MOBILES & PAGERS	500.00	500.00	-
04-7305-04-00	ADVERTISING	100.00	-	(100.00)
04-7306-04-00	WATER SERVICE	3,000.00	2,700.00	(300.00)
04-7308-04-00	PRINTING	100.00	100.00	-
04-7309-04-00	GENERAL INSURANCE	1,200.00	1,200.00	-
04-7310-04-00	DUES & PUBLICATIONS	200.00	200.00	-
04-7311-04-00	TRAINING AND TRAVEL	750.00	750.00	-
04-7319-04-00	CONTRACTUAL OUTSIDE SERVICES	1,500.00	2,100.00	600.00
04-7321-04-00	CREDIT CARD SERVICE FEES	3,200.00	4,000.00	800.00
04-7334-04-00	SPECIAL SERVICES - AWOS NADIN	6,000.00	6,000.00	-
04-7402-04-00	MOTOR VEHICLE MAINTENANCE	100.00	-	(100.00)
04-7403-04-00	MACHINERY TOOL-IMPLEMENT MAINT	1,000.00	200.00	(800.00)
04-7404-04-00	BUILDING MAINTENANCE	500.00	500.00	-
04-7420-04-00	AIRPORT MAINTENANCE	9,000.00	15,500.00	6,500.00
04-7902-04-00	RAMP GRANT MAINTENANCE	7,500.00	-	(7,500.00)
04-8660-04-00	MINOR EQUIPMENT	3,000.00	2,000.00	(1,000.00)
04-8850-04-00	IMPROVEMENTS OTHER THAN BLDG	32,500.00	37,000.00	4,500.00
TOTAL EXPENDITURES AND USES		333,335.00	331,445.00	(1,890.00)

EXCESS (DEFICIENCY)	-	-
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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. The revenue in this fund is expected to be \$279,000 in the 2017-18 fiscal year. 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.

ECONOMIC DEVELOPMENT FUND REVENUES

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
66-4004-00-00	SALES TAX REVENUE	243,000.00	260,000.00	17,000.00
66-5230-00-00	INTEREST INCOME-INVESTMENTS	9,000.00	9,000.00	-
66-5255-00-00	SALE PROCEEDS - LAND	-	-	-
66-5270-00-00	FARM REVENUE-CROP SHARE	10,000.00	10,000.00	-
TOTAL REVENUE AND OTHER SOURCES		<u>262,000.00</u>	<u>279,000.00</u>	<u>17,000.00</u>

ECONOMIC DEVELOPMENT FUND EXPENDITURES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
66-7101-66-00	SALARIES - REGULAR	69,185.00	68,060.00	(1,125.00)
66-7103-66-00	LONGEVITY PAY	-	100.00	100.00
66-7111-66-00	MEDICARE TAX	1,005.00	990.00	(15.00)
66-7112-66-00	SOCIAL SECURITY TAX	4,295.00	4,225.00	(70.00)
66-7113-66-00	LIFE INSURANCE	70.00	70.00	-
66-7114-66-00	HEALTH INSURANCE	8,470.00	9,130.00	660.00
66-7115-66-00	TMRS RETIREMENT	7,755.00	7,790.00	35.00
66-7116-66-00	WORKERS COMPENSATION INSURANCE	210.00	245.00	35.00
66-7201-66-00	GENERAL OFFICE SUPPLIES	300.00	300.00	-
66-7209-66-00	POSTAGE	200.00	200.00	-
66-7221-66-00	OTHER SUPPLIES - MISC	300.00	300.00	-
66-7301-66-00	ELECTRIC SERVICE	1,200.00	1,200.00	-
66-7304-66-00	UTILITIES-MOBILES-PAGERS	1,080.00	1,080.00	-
66-7305-66-00	ADVERTISING	10,000.00	10,000.00	-
66-7306-66-00	WEBSITE MAINTENANCE	-	1,600.00	1,600.00
66-7308-66-00	PRINTING	100.00	100.00	-
66-7310-66-00	DUES & PUBLICATIONS	6,000.00	6,000.00	-
66-7311-66-00	TRAINING AND TRAVEL	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	5,000.00	-
66-7315-66-00	ADMIN SERVICES	12,000.00	12,000.00	-
66-7318-66-00	SPECIAL SERVICES - AUDIT	2,000.00	2,000.00	-
66-7322-66-00	RENTALS	1,800.00	1,800.00	-
66-7332-66-00	SPECIAL SERVICES - BANK FEES	140.00	140.00	-
66-7335-66-00	SPECIAL SERVICES - LEGAL	15,000.00	15,000.00	-
66-7340-66-00	SPECIAL SERVICES - CONSULTING	8,000.00	8,000.00	-
66-7450-66-00	RAILROAD MAINTENANCE	50,000.00	50,000.00	-
66-7505-65-00	COMPUTER MAINTENANCE	-	195.00	195.00
66-8660-66-00	MINOR EQUIPMENT	1,000.00	1,000.00	-
66-8860-66-00	OTHER INCENTIVES	400,000.00	400,000.00	-
66-8870-66-00	EXISTING INDUSTRIAL PARK	1,000.00	1,000.00	-
66-8896-66-00	LAND MAINTENANCE	2,000.00	2,000.00	-
66-8898-66-00	BUSINESS PARK DEVELOPMENT	1,000,000.00	1,000,000.00	-
66-8899-66-00	EDC 20 AC DEVELOPMENT	40,000.00	40,000.00	-
TOTAL EXPENDITURES AND OTHER USES		<u>1,662,110.00</u>	<u>1,663,525.00</u>	<u>1,415.00</u>

EXCESS (DEFICIENCY)	(1,400,110.00)	(1,384,525.00)	15,585.00
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Hillsboro TEXAS

MAIN STREET FUND

The Main Street Fund supports the operations of the City of Hillsboro's Main Street Office to develop and improve the downtown area of Hillsboro. It is expected that \$93,525 will be received and disbursed in this fund in the 2017-18 fiscal year. The Main Street Program is charged with the revitalization of historic downtown through beautification, promotion, business recruitment, and retaining existing businesses. These goals are achieved through events, advertising, and time invested in reaching current and future business owners.

MAIN STREET FUND REVENUES

ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
65-5260-00-00	COTTON PICKIN FAIR PROCEEDS	6,000.00	7,000.00	1,000.00
65-5261-00-00	FARMER'S MARKET PROCEEDS	3,000.00	3,000.00	-
65-5263-00-00	BOND'S ALLEY PROCEEDS	1,000.00	300.00	(700.00)
65-5264-00-00	COOK OFF PROCEEDS	2,500.00	3,000.00	500.00
65-5265-00-00	FIRE & ICE PROCEEDS	3,250.00	3,250.00	-
65-5280-00-00	OTHER REVENUE - MISC	500.00	500.00	-
65-5281-00-00	CONTRIBUTIONS - OTHER	3,400.00	-	(3,400.00)
65-5410-00-00	INTEREST REVENUE	50.00	75.00	25.00
65-7910-00-00	TRANSFER FROM GENERAL FUND	30,600.00	30,600.00	-
65-7954-00-00	TRANSFER FROM HOTEL/MOTEL	44,000.00	45,800.00	1,800.00
TOTAL REVENUES AND OTHER SOURCES		<u>94,300.00</u>	<u>93,525.00</u>	<u>(775.00)</u>

MAIN STREET FUND EXPENDITURES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
65-7101-65-00	SALARIES - REGULAR	40,550.00	42,060.00	1,510.00
65-7111-65-00	MEDICARE TAX	590.00	610.00	20.00
65-7112-65-00	SOCIAL SECURITY TAX	2,515.00	2,605.00	90.00
65-7113-65-00	LIFE INSURANCE	70.00	70.00	-
65-7114-65-00	HOSPITALIZATION	8,500.00	9,130.00	630.00
65-7115-65-00	TMRS RETIREMENT	4,550.00	4,810.00	260.00
65-7116-65-00	WORKER'S COMPENSATION INSURANCE	1,150.00	125.00	(1,025.00)
65-7201-65-00	GENERAL OFFICE SUPPLIES	200.00	300.00	100.00
65-7304-65-00	UTILITIES - MOBILES & PAGERS	650.00	590.00	(60.00)
65-7305-65-00	ADVERTISING	1,500.00	630.00	(870.00)
65-7310-65-00	DUES & PUBLICATIONS	2,000.00	1,400.00	(600.00)
65-7311-65-00	TRAINING AND TRAVEL	3,000.00	2,500.00	(500.00)
65-7322-65-00	RENTALS	200.00	1,000.00	800.00
65-7336-65-00	SPECIAL SERVICES - BANK CHARGE	-	100.00	100.00
65-7370-65-00	COTTON PICKIN FAIR EXPENSE	10,750.00	10,750.00	-
65-7371-65-00	FARMER'S MARKET EXPENSE	500.00	500.00	-
65-7372-65-00	MOVIE NIGHT EXPENSE	600.00	-	(600.00)
65-7373-65-00	BOND'S ALLEY EXPENSE	2,000.00	2,000.00	-
65-7374-65-00	COOK OFF EXPENSE	1,000.00	4,000.00	3,000.00
65-7375-65-00	SPECIAL EVENTS EXPENSE	1,025.00	-	(1,025.00)
65-7376-65-00	FIRE & ICE EXPENSE	4,250.00	3,250.00	(1,000.00)
65-7377-65-00	CINCO DE MAYO EXPENSE	2,700.00	3,000.00	300.00
65-7505-65-00	COMPUTER MAINTENANCE	-	95.00	95.00
65-7900-65-00	IMPROVEMENT PROGRAMS	-	4,000.00	4,000.00
65-7901-65-00	EXTERIOR IMPROVEMENT PROGRAM	1,000.00	-	(1,000.00)
65-7902-65-00	INTERIOR IMPROVEMENT PROGRAM	1,000.00	-	(1,000.00)
65-7903-65-00	AWNING IMPROVEMENT PROGRAM	2,000.00	-	(2,000.00)
65-7904-65-00	SIGN IMPROVEMENT PROGRAM	2,000.00	-	(2,000.00)
TOTAL EXPENDITURES AND OTHER USES		<u>94,300.00</u>	<u>93,525.00</u>	<u>(775.00)</u>

EXCESS (DEFECIENCY)	-	-
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Hillsboro TEXAS

HOTEL/MOTEL FUND

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

HOTEL MOTEL FUND REVENUES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
54-4140-00-00	H/M OCCUPANCY TAX	320,000.00	360,000.00	40,000.00
54-5230-00-00	INTEREST INCOME - INVESTMENTS	100.00	400.00	300.00
54-5280-00-00	OTHER REVENUE - MISC.	300.00	300.00	-
54-5301-00-00	HISTORIC CITY HALL RENTAL	6,500.00	6,500.00	-
54-5310-00-00	HISTORIC CITY HALL DEPOSITS	1,000.00	1,000.00	-
TOTAL REVENUE AND OTHER SOURCES		<u>327,900.00</u>	<u>368,200.00</u>	<u>40,300.00</u>

HOTEL MOTEL FUND EXPENDITURES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
54-7101-54-00	SALARIES - REGULAR	11,600.00	11,875.00	275.00
54-7111-54-00	MEDICARE TAX	175.00	175.00	-
54-7112-54-00	SOCIAL SECURITY	740.00	470.00	(270.00)
54-7203-54-00	JANITORIAL SUPPLIES	800.00	800.00	-
54-7209-54-00	POSTAGE	50.00	-	(50.00)
54-7221-54-00	OTHER SUPPLIES - MISC.	500.00	500.00	-
54-7301-54-00	ELECTRIC SERVICE	7,000.00	6,000.00	(1,000.00)
54-7302-54-00	TELEPHONE SERVICE	4,200.00	4,500.00	300.00
54-7303-54-00	GAS SERVICE	1,200.00	1,000.00	(200.00)
54-7314-54-00	SPECIAL SERVICES- JANITORIAL	5,000.00	5,000.00	-
54-7321-54-00	MISC. SERVICES	3,000.00	3,000.00	-
54-7322-54-00	RENTALS	2,500.00	1,600.00	(900.00)
54-7324-54-00	SUPPORT FOR OTHER ORGANIZATION	8,000.00	8,000.00	-
54-7333-54-00	TOURISM EVENTS & PROMOTIONS	7,500.00	3,500.00	(4,000.00)
54-7334-54-00	CONTRACTUAL SERVICES	138,000.00	138,000.00	-
54-7346-54-00	SPECIAL SVCS - MAIN ST SUPPORT	44,000.00	45,800.00	1,800.00
54-7347-54-00	LAWMA DEVELOPMENT	10,000.00	-	(10,000.00)
54-7404-54-00	BUILDING MAINTENANCE	3,560.00	3,000.00	(560.00)
54-7506-54-00	ADMIN SERVICES - HOTEL/MOTEL	21,000.00	21,000.00	-
54-7707-54-00	HISTORIC CITY HALL CERT OF OBL	25,000.00	-	(25,000.00)
54-7708-54-00	HISTORIC CITY HALL CO INTEREST	7,725.00	-	(7,725.00)
54-8660-54-00	MINOR EQUIPMENT	2,750.00	1,000.00	(1,750.00)
54-8910-54-00	TRANSFER TO GENERAL FUND	23,600.00	23,600.00	-
TOTAL EXPEDITURES AND OTHER USES		<u>327,900.00</u>	<u>278,820.00</u>	<u>(49,080.00)</u>

EXCESS (DEFECIENCY)	-	89,380.00	89,380.00
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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.

POLICE LOCAL FORFEITURE FUND REVENUES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
51-4300-00-00	Forfeitures Local Sources	-	-	-
51-5416-00-00	Interest Forfeiture Funds	3,500.00	3,500.00	-
TOTAL REVENUES		<u>3,500.00</u>	<u>3,500.00</u>	<u>-</u>

POLICE LOCAL FORFEITURE FUND EXPENDITURES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
51-7101-51-00	Salaries-Regular	-	-	-
51-7205-51-00	Clothing Supplies	500.00	500.00	-
51-7221-51-00	Other Supplies Misc	200.00	200.00	-
51-7229-51-00	Crime Prevention	6,000.00	6,000.00	-
51-7304-51-00	Utilities - Mobiles & Pagers	-	-	-
51-7311-51-00	Training and Travel	2,000.00	2,000.00	-
51-7336-51-00	Bank Service Charge-Forf Funds	125.00	125.00	-
51-7404-51-00	Building Maintenance	4,000.00	4,000.00	-
51-7505-51-00	Computer Maintenance	2,000.00	2,000.00	-
51-7701-51-00	Interest	-	-	-
51-7702-51-00	Principal	-	-	-
51-8660-51-00	Minor Equipment	25,305.00	25,305.00	-
51-8660-51-00	Equipment	10,000.00	10,000.00	-
51-8880-51-00	Vehicles	-	-	-
51-8885-51-00	Computer Equipment	2,000.00	2,000.00	-
TOTAL EXPENDITURES		<u>52,130.00</u>	<u>52,130.00</u>	<u>-</u>

EXCESS (DEFICIENCY)		<u>(48,630.00)</u>	<u>(48,630.00)</u>	<u>-</u>
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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.

POLICE FEDERAL FORFEITURE FUND REVENUES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
50-4300-00-00	Forfeitures Local Sources	-	-	-
50-5416-00-00	Interest Forfeiture Funds	10.00	10.00	-
TOTAL REVENUES		<u>10.00</u>	<u>10.00</u>	<u>-</u>

POLICE FEDERAL FORFEITURE FUND EXPENDITURES				
ACCOUNT	DESCRIPTION	2017 BUDGET	2018 BUDGET	BUDGET CHANGE
50-7205-50-00	Clothes Supplies	1,500.00	1,500.00	-
50-7229-50-00	Crime Prevention	5,000.00	5,000.00	-
50-7304-50-00	Utilities - Mobiles & Pagers	-	-	-
50-7311-50-00	Training and Travel	5,000.00	5,000.00	-
50-7336-50-00	Bank Service Charge-Forf Funds	-	-	-
50-7404-50-00	Building Maintenance	1,000.00	1,000.00	-
50-7505-50-00	Computer Maintenance	1,000.00	1,000.00	-
50-8660-50-00	Minor Equipment	1,000.00	1,000.00	-
50-8860-50-00	Equipment	2,000.00	2,000.00	-
50-8880-50-00	Vehicles	-	-	-
50-8885-50-00	Computer Equipment	2,000.00	2,000.00	-
TOTAL EXPENDITURES		<u>18,500.00</u>	<u>18,500.00</u>	<u>-</u>

EXCESS (DEFICIENCY)		<u>(18,490.00)</u>	<u>(18,490.00)</u>	<u>-</u>
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