

*2014-2015*



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 revenue from property taxes than last year's budget by an amount of \$86,313, which is a 2.759118% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$20,809.

Upon calling for a vote for approval of an ordinance adopting the City of Hillsboro 2014-15 Fiscal Year Budget, the members of the City Council voted as follows:

City Council	Aye	Nay	Absent
Jim Riggins, Councilmember - Place 1	✓		
Andy Smith, Councilmember - Place 2	✓		
Dana Robinson, Councilmember - Place 3	✓		
Francis Zarate, Councilmember - Place 4	✓		
John Versluis, 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:

Tax Year	2014	2013
Fiscal Year	2014-15	2013-14
Proposed Rate	\$ 0.818331	\$ 0.818331
Total Adopted Rate	\$ 0.818331	\$ 0.818331
Adopted Operating Rate	\$ 0.565831	\$ 0.558331
Adopted Debt Rate	\$ 0.252500	\$ 0.260000
Effective Tax Rate	\$ 0.798600	\$ 0.834692
Effective Tax Rate (M&O)	\$ 0.743700	\$ 0.757849
Maximum Operating Rate (M&O)	\$ 0.803100	\$ 0.818476
Debt Rate (I&S)	\$ 0.287000	\$ 0.295262
Rollback Rate	\$ 0.892700	\$ 0.911778

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	\$ 12,073,710	\$ 1,003,284
Self-Supporting	\$ 1,463,170	\$ 270,788
Total Debt	\$ 13,536,880	\$ 1,274,072

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.



Everything Within Reach

## City Manager's Message

TO: Honorable Mayor and City Council  
FROM: John Hatchel, Interim City Manager  
DATE: September 16, 2014  
SUBJECT: Submission of FY 2015 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 2015 Budget is cognizant of the economic conditions facing Hillsboro. While positive economic signs are occurring, our community continues to feel the effects of the economic slowdown and this budget reflects that by maintaining the tax rate at \$0.818331. The General Fund allocates \$7,467,490, a decrease of \$920,670 (10.98% decrease) from FY 2014. The majority of this decrease is due to the purchases of public safety and street equipment which was budgeted in FY 2014. This year's budget includes various longevity step and merit increases for employees and the purchase of maintenance equipment. Also, it reflects the dissolution of one department and the reduction in activity of another department. The Water and Wastewater Fund does not anticipate a rate increase for the fiscal year. The Water and Wastewater Fund budget reflects a deficit of \$1,400,000. However, the deficit (for wastewater improvements) will be funded with the proceeds collected from a legal settlement received in FY 2013.

### **Budget Philosophy**

The proposed budget anticipates minor economic growth through FY 2014. 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. Maintains Current Tax Rate – The total property tax remains at \$0.818331.
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 expenditures and plans for the future. (Exception: Water and Wastewater uses the settlement portion as discussed above.)

## General Fund

Proposed expenditures for FY 2015 assume that the total property tax rate \$.0818331 per \$100 is maintained. This is the same rate that was approved in FY 2008, FY2009, FY2010, FY2011, FY2012, FY 2013 and FY2014. The proposed tax rate is greater than the \$.0798600 effective tax rate for FY 2015. M&O rate increased to \$.0565831 and the debt service rate decreased to \$.0252500.

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. This budget achieves these goals by including:

- Planning for future budgets
- Staff reorganization
- Capital purchases

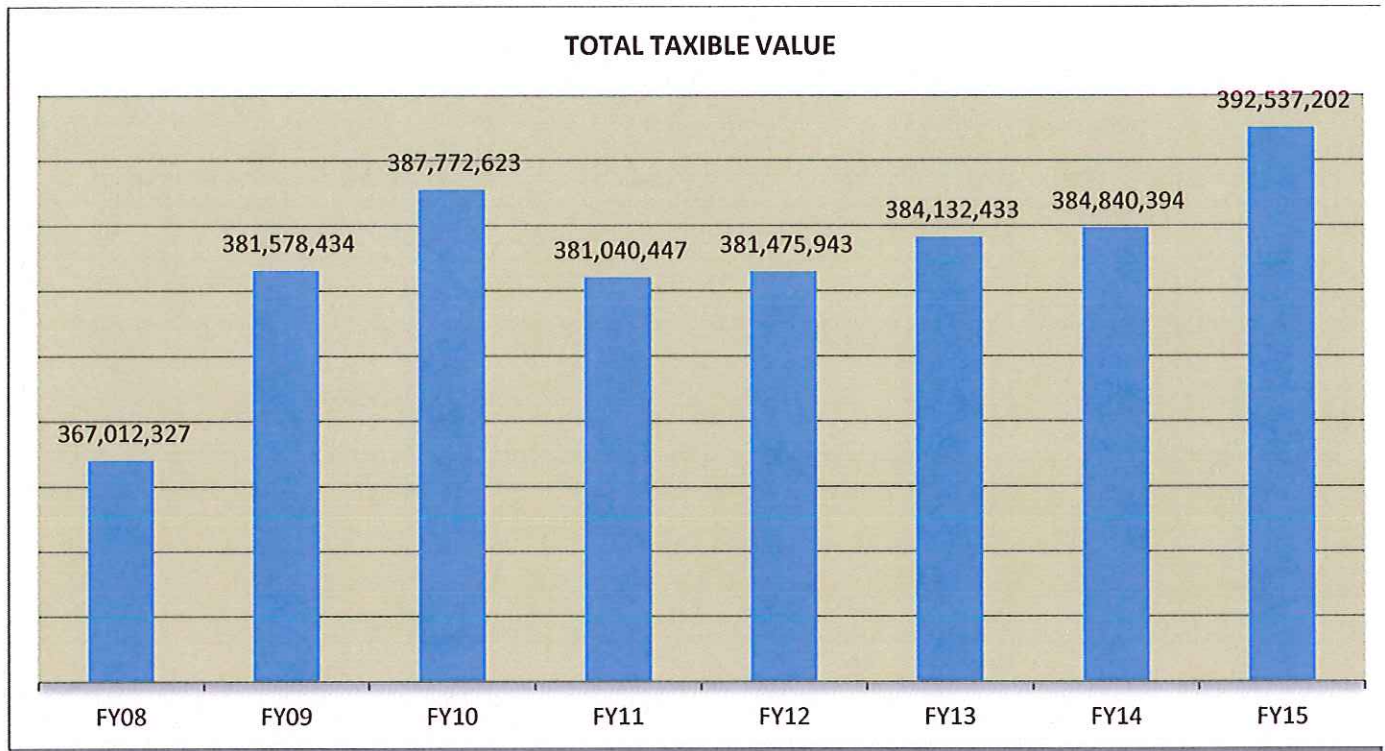
Due to the current economic climate, other than sales tax collections, revenues increased modestly or remain flat and no significant programming cuts were made this fiscal year. As long as the City's economy remains constant, the City can maintain its current level of services with relatively minor adjustments during each annual budget. The significant adjustments made for the FY 2015 Budget are shown:

- No increase in Health Care rates.
- Reorganization of the Emergency Management Department
- Reduction of activities within the Recreation Department
- There is no planned draw down of fund balance this year.

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 a \$90,000(4.43%) increase in fiscal year 2015, this increase is due to an increase in appraised values and the increase in the M&O portion of the tax rate.

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:

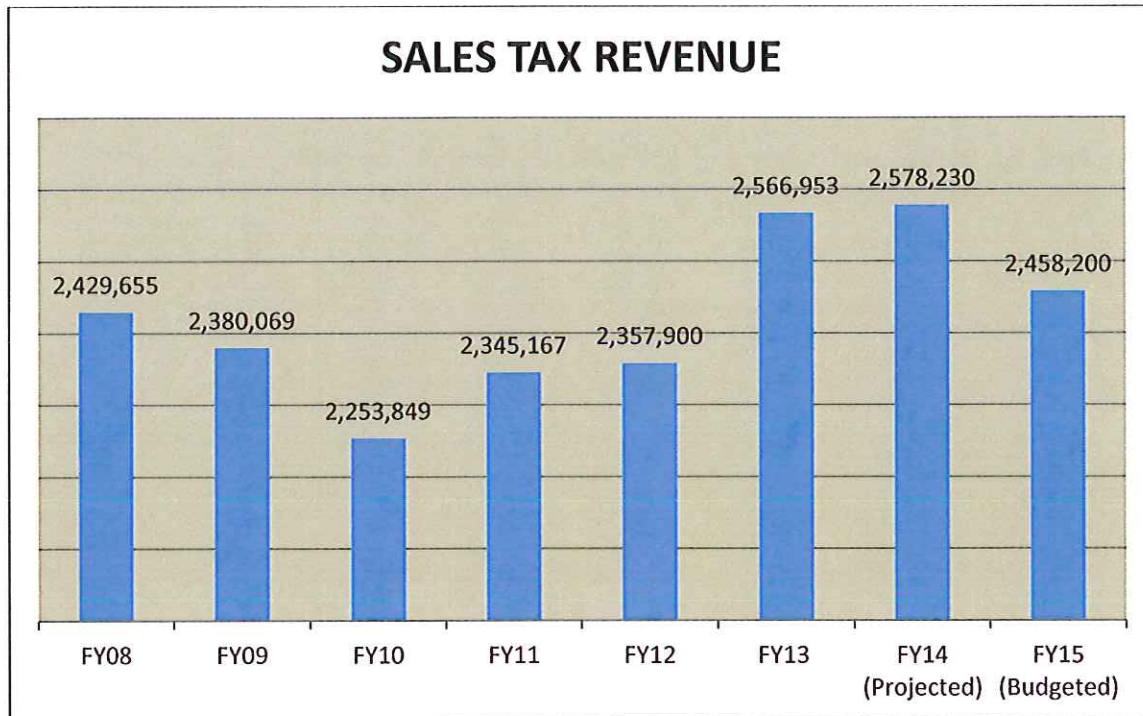
- State Sales Tax .06250
- Hillsboro City Tax .01500
- Hill County Tax .00500

The Hillsboro City Sales tax is broken down as follows:

- Economic/Industrial Development Section 4A .001250
- Property Tax Relief .003750
- Regular Rate .010000

Sales taxes have continued to show modest, but steady growth, and in keeping with our conservative philosophy and concern about the national economy, we are forecasting an increase of in our largest revenue source. Sales tax revenues are projected to increase slightly over FY2013 estimates. The FY 2015 budget estimate of \$2,458,200 is 2% above the original FY 2014 adopted budget of \$2,410,000.

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

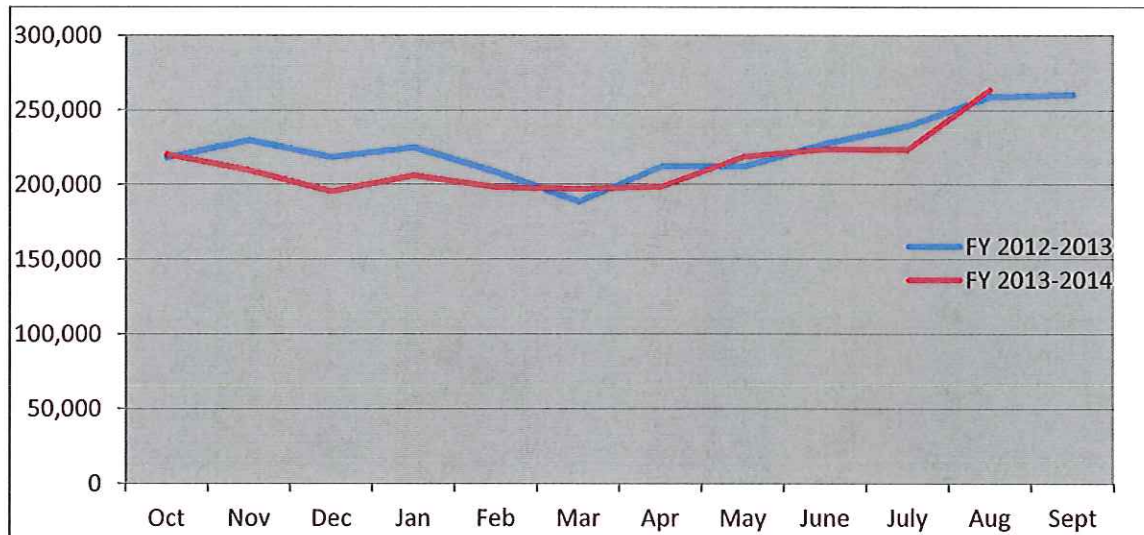
The same economic factors have been used as the basis for the Water and Wastewater Fund budget. This budget proposal strikes a balance that minimizes the impact to the ratepayer while meeting the Fund's financial obligations and building the Fund's cash balance.

Proposed utility operations expenditures require no adjustments to the water or wastewater rates. Several wastewater projects designed to address major system replacement and repair needs and to

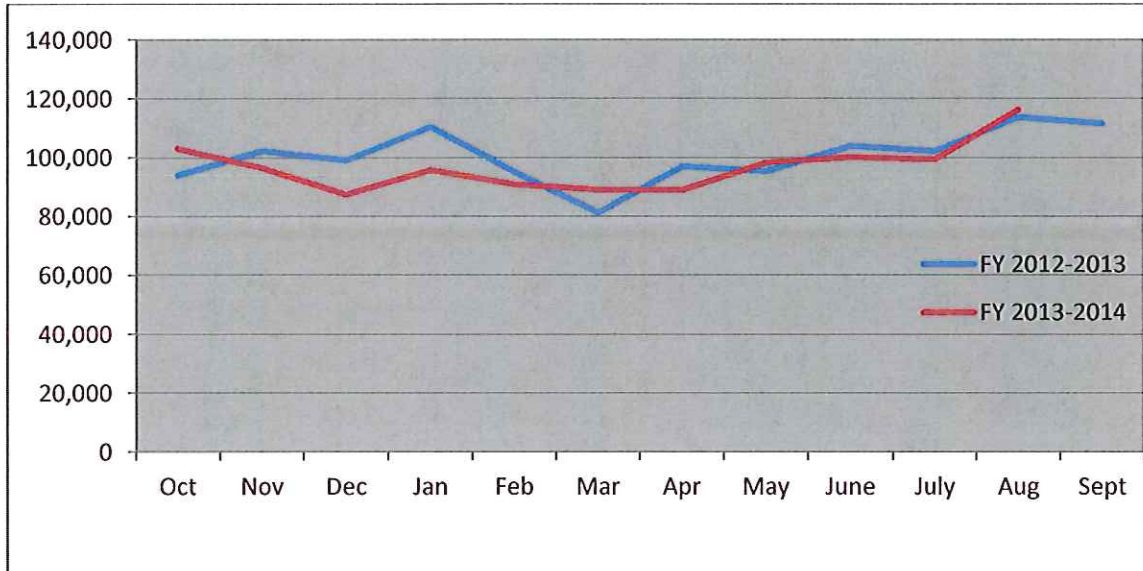
increase system capacity to serve economic growth will occur in FY 2015. These projects will be funded by proceeds from settlements and federal grants awarded to the City. The completion of these projects will address major system deficiencies.

Revenues in the Water and Wastewater Fund are projected to decrease approximately \$67,800 or 1.40% from the FY 2013-2014 Budget. The decrease is based on climatic conditions and no rate increase is needed for the FY 2014-2015 Budget. Future 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.

**BILLED WATER SALES**

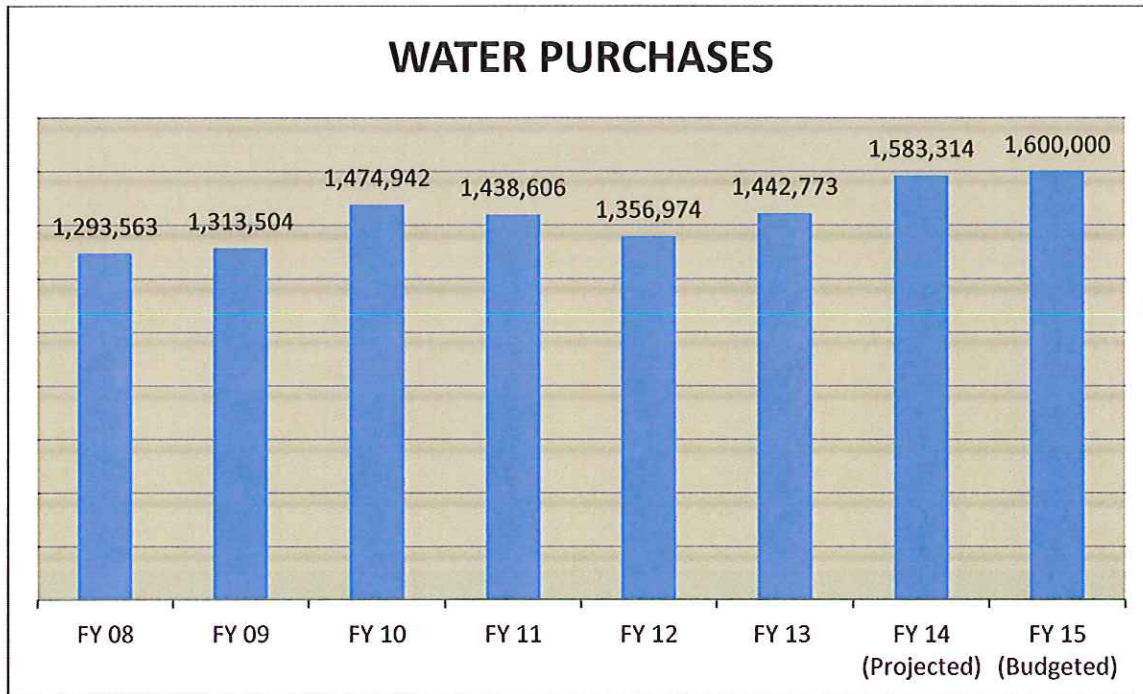


### BILLED SEWER SALES



Water and Wastewater expenditures are expected to decrease by \$67,800 or 1.08%. The majority of expenditures are the planned wastewater improvements of \$1,400,000. Additionally wastewater improvements of \$700,000 will be funded by the EPA State Tribunal Assistance Grant and, capital equipment purchases include two (2) crew trucks.

Water purchases for the year remain stable. The following chart illustrates water purchases over the past several years.





### AIRPORT FUND

The Airport Fund reflects a slight increase in hanger rentals. This increase is anticipated with the completion of a new hangar project approved and funded with Federal grants. Based on FY 2014 activity, a decrease in fuel sales of \$20,000 is projected.

### HOTEL/MOTEL FUND

An increase is projected for Hotel/Motel collections in FY 2015 based on historic collections. With this increase, support to organizations was able to remain unchanged.

### DEBT SERVICE FUND

The interest and sinking portion of the ad valorem tax rate is set at \$0.252500 per \$100 valuation. This rate will be sufficient to support the debt service requirements for FY 2015.

### Conclusion

The FY 2015 Proposed Budget reflects the City's efforts to meet desired levels of services while limiting expenditures in static economic climate. This budget does not have an increase in property taxes or water/wastewater rates.

Budgeted expenditures for each department have been based upon an evaluation of the departments' programs and priorities. Understanding the core function of every City operation was instrumental in determining how the major spending cuts could be achieved without sacrificing the basic services that the community needs and expects.

I would like to thank all of the staff that has 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 2014-15 and beyond.

Sincerely,



John Hatchel  
Interim City Manager



# *Hillsboro* TEXAS

## **CITY COUNCIL MEMBERS**

### **CITY OF HILLSBORO**

#### MAYOR

EDITH TURNER OMBERG

#### MAYOR PRO TEM

JIM RIGGINS, PLACE ONE

#### COUNCIL MEMBERS

ANDY SMITH, PLACE TWO

DANA ROBINSON, PLACE THREE

FRANCIS ZARATE, PLACE FOUR

JOHN VERSLUIS, PLACE FIVE

SCOTT JOHNSON, PLACE SIX

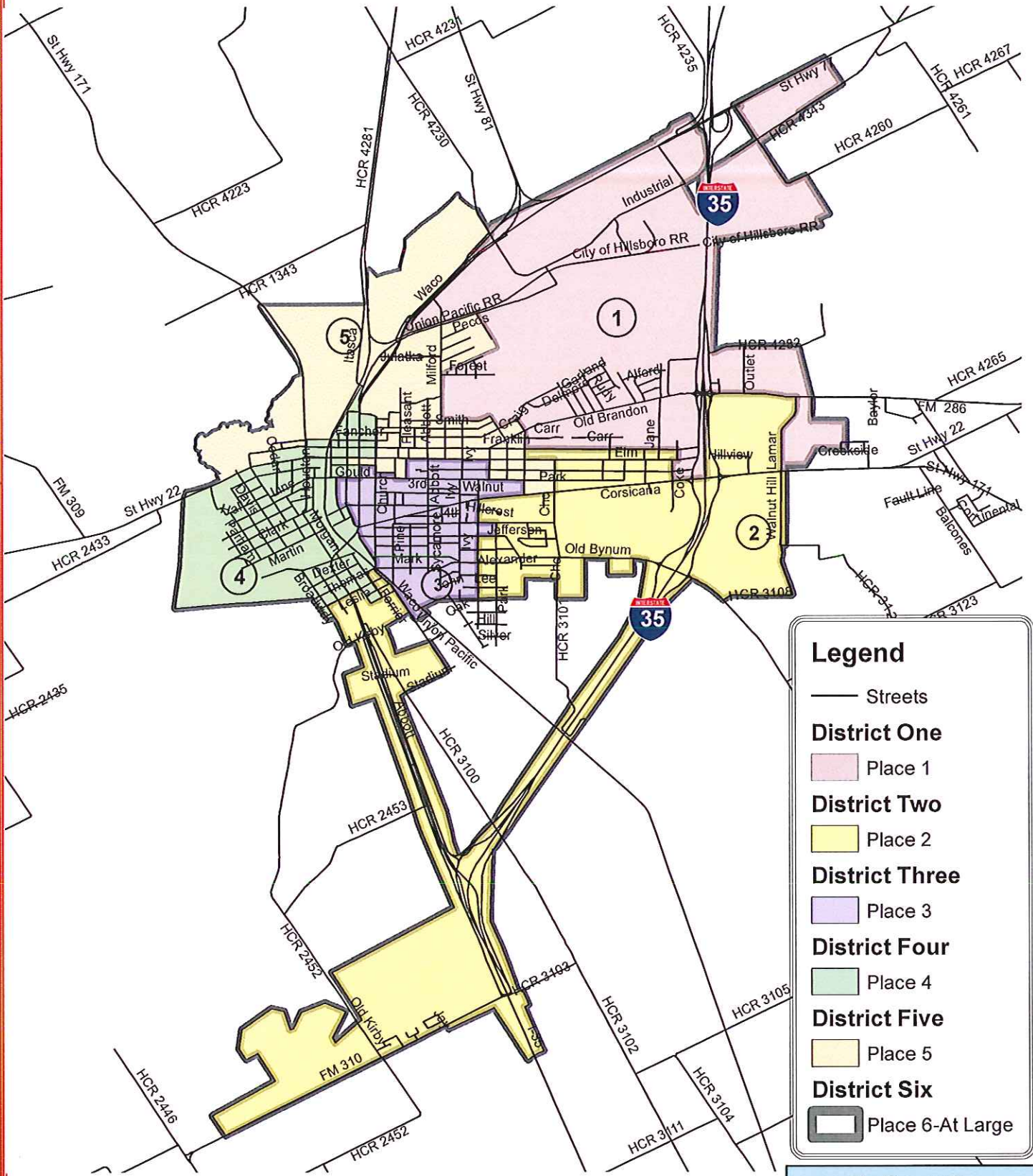
#### INTERIM CITY MANAGER

JOHN HATCHEL



# Hillsboro TEXAS

## VOTING PRECINCTS

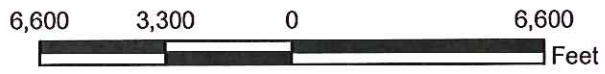


**Legend**

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

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

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



[cd@hillsborotx.org](mailto:cd@hillsborotx.org)

## **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 2014-2015

- July 15, 2014      **Budget Workshop**-Hear a Presentation and Deliberate on a Report by the City Manager and Finance Director Concerning Preliminary Budget Projections
- July 15, 2014      **Regular Council Meeting**
- July 25, 2014      Deadline for chief appraiser to certify rolls to taxing units
- August 5, 2014      **Regular Council Meeting**
- August 19, 2014      **Regular Council Meeting** - Propose a 2014 Ad Valorem Tax Rate and set dates for public hearings
- August 26, 2014      **Special Council Meeting** – Hold a First Public Hearing to Adopt a 2014 Ad Valorem Tax Rate That Exceeds the Effective Tax Rate
- Sept. 2, 2014      **Regular Council Meeting** - Hold a Second Public Hearing to Adopt a 2014 Ad Valorem Tax Rate That Exceeds the Effective Tax Rate
- Sept. 2, 2014      **Regular Council Meeting** - Hold a Public Hearing, First Reading and Deliberate on an Ordinance Adopting the Budget for Fiscal Year 2014-2015
- Sept. 2, 2014      **Regular Council Meeting** - Hold a Public Hearing, First Reading and Deliberate on an Ordinance Adopting the Tax Rate for the Fiscal Year 2014-2015
- Sept. 2, 2014      **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 2014 Setting Specific Tax Rates, Applicable to All Real, Personal and Mixed Property Situated Within the City of Hillsboro
- Sept. 16, 2014      **Regular Council Meeting** - Hold a Public Hearing, Second Reading, Deliberate and Act on an Ordinance Adopting the Budget for Fiscal Year 2014-2015
- Sept. 16, 2014      **Regular Council Meeting** - Hold a Public Hearing, Second Reading, Deliberate and Act on an Ordinance Adopting the Tax Rate for the Fiscal Year 2014-2015

JUNE						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

6/11-17 Department meetings regarding budget requests

JULY						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

07/15 Budget work session, Presentation concerning Preliminary Budget Projections.

AUGUST						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Council Budget Work Sessions, as necessary

08/22 Publication notice to newspaper

08/26 Public Hearing, First reading Tax Ordinance

SEPTEMBER						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

09/02 Public Hearing, First reading Budget and Second hearing Tax Ordinance

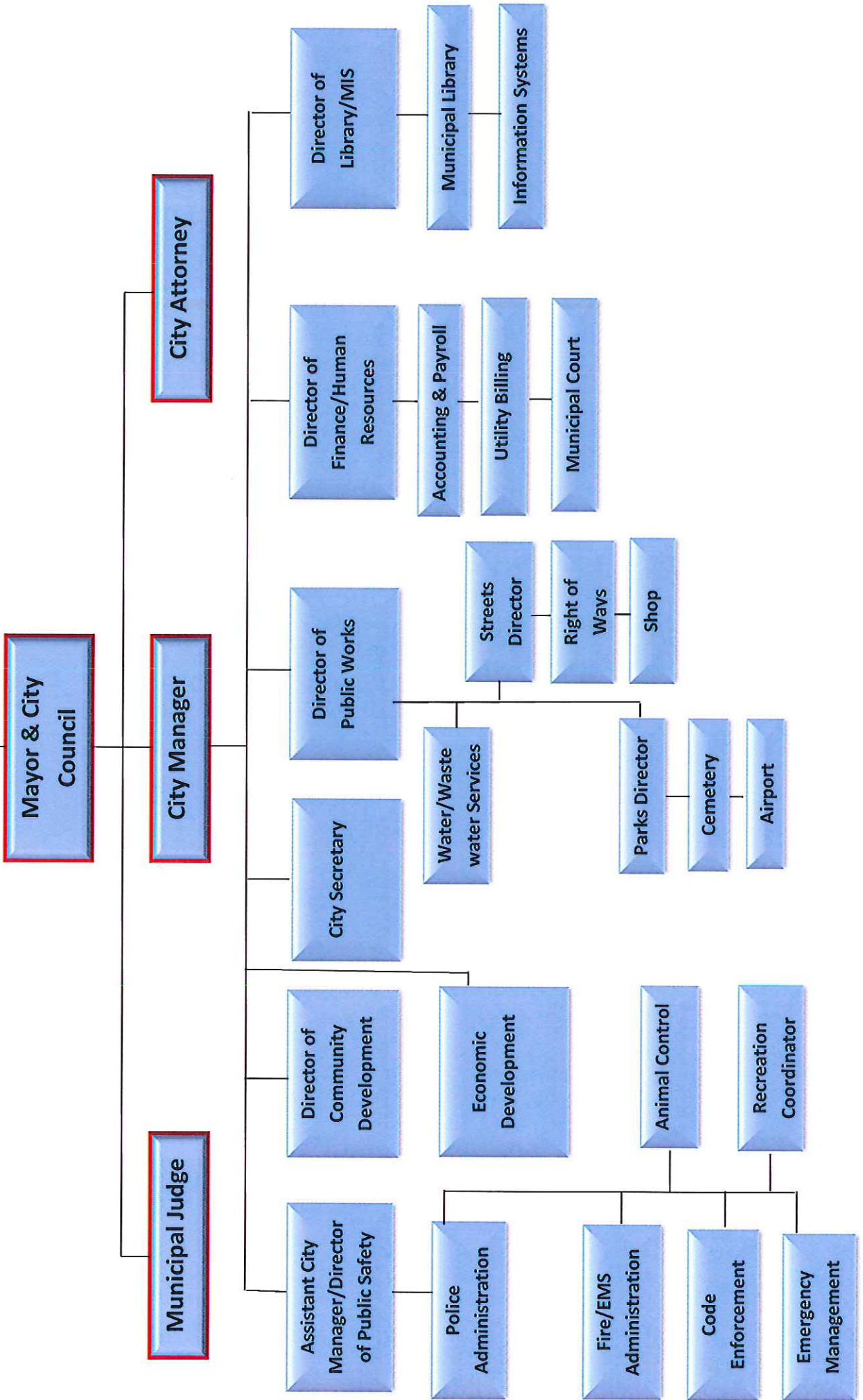
09/16 Public Hearing, Second reading Budget and Tax Ordinance

OCTOBER						
S	M	T	W	T	F	S
			1			

10/01 Fiscal Year 2015 begins



# Citizens of Hillsboro





*Hillsboro* **TEXAS**

# **AIRPORT FUND**



AIRPORT FUND		2015		
Account	Description	2014 BUDGET	Proposed BUDGET	Dollar Change
04-4200-00-00	FEDERAL GRANTS	450,000.00	400,000.00	(50,000.00)
04-4205-00-00	STATE GRANTS	-	-	-
04-5120-00-00	GROUND LEASES	1,750.00	2,000.00	250.00
04-5132-00-00	HANGER RENTALS	40,000.00	45,000.00	5,000.00
04-5222-00-00	AIRPORT FUEL SALES	250,000.00	230,000.00	(20,000.00)
04-5223-00-00	AIRPORT MISC. SALES	1,000.00	1,000.00	-
04-5224-00-00	MISCELLANEOUS REIMBURSEMENTS	1,000.00	1,000.00	-
04-5276-00-00	CONTRIBUTIONS	50,000.00	-	(50,000.00)
04-5490-00-00	OPERATING TRANSFERS IN	-	-	-
04-7911-00-00	Transfer From Sanitation	10,000.00	4,000.00	(6,000.00)
04-7931-00-00	TRANSFER FROM WATER/SEWER	47,000.00	47,000.00	-
<b>TOTAL REVENUE AND OTHER SOURCES</b>		<u>850,750.00</u>	<u>730,000.00</u>	<u>(120,750.00)</u>

04-7101-04-00	SALARIES-REGULAR	34,400.00	15,500.00	(18,900.00)
04-7103-04-00	LONGEVITY PAY	530.00	220.00	(310.00)
04-7104-04-00	ADD PAY IN LIEU OF RAISES	-	-	-
04-7111-04-00	MEDICARE TAX	510.00	230.00	(280.00)
04-7112-04-00	SOCIAL SECURITY TAX	2,170.00	970.00	(1,200.00)
04-7113-04-00	LIFE INSURANCE	40.00	15.00	(25.00)
04-7114-04-00	HOSPITALIZATION INSURANCE	-	2,500.00	2,500.00
04-7115-04-00	TMRS RETIREMENT	4,100.00	1,850.00	(2,250.00)
04-7116-04-00	WORKMENS COMP INSURANCE	990.00	410.00	(580.00)
04-7118-04-00	GYM/HEALTH CLUB DUES	-	-	-
04-7121-04-00	CONTRACT LABOR	-	8,000.00	8,000.00
04-7201-04-00	OFFICE SUPPLIES	500.00	500.00	-
04-7202-04-00	MOTOR VEHICLE SUPPLIES	200.00	200.00	-
04-7203-04-00	JANITORIAL SUPPLIES	300.00	300.00	-
04-7204-04-00	CHEMICAL SUPPLIES	300.00	-	(300.00)
04-7206-04-00	MINOR TOOLS	75.00	-	(75.00)
04-7208-04-00	SAFETY SUPPLIES	385.00	130.00	(255.00)
04-7209-04-00	POSTAGE	125.00	125.00	-
04-7210-04-00	VENDING SUPPLIES	300.00	300.00	-
04-7221-04-00	OTHER SUPPLIES-MISC.	100.00	100.00	-
04-7224-04-00	FUEL EXPENSE	1,500.00	1,000.00	(500.00)
04-7225-04-00	MACHINERY-TOOL-IMPLEMENTS	500.00	-	(500.00)
04-7230-04-00	LL FUEL - AVIATION	145,000.00	145,000.00	-
04-7231-04-00	JET FUEL - AVIATION	85,000.00	85,000.00	-
04-7301-04-00	ELECTRIC SERVICE	7,000.00	8,000.00	1,000.00
04-7302-04-00	TELEPHONE SERVICE	2,750.00	2,200.00	(550.00)
04-7304-04-00	UTILITIES-MOBILES & PAGERS	-	-	-
04-7305-04-00	ADVERTISING	250.00	250.00	-
04-7306-04-00	WATER SERVICE	17,000.00	18,500.00	1,500.00
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	400.00	400.00	-
04-7311-04-00	TRAINING AND TRAVEL	825.00	300.00	(525.00)
04-7316-04-00	PERMITTING AND TESTING FEES	400.00	400.00	-

AIRPORT FUND		2015		
Account	Description	2014 BUDGET	Proposed BUDGET	Dollar Change
04-7319-04-00	CONTRACTUAL OUTSIDE SERVICES	1,000.00	1,000.00	-
04-7321-04-00	CREDIT CARD SERVICE FEES	3,000.00	3,000.00	-
04-7322-04-00	RENTALS	500.00	500.00	-
04-7334-04-00	SPECIAL SERVICES - AWOS NADIN	5,000.00	2,000.00	(3,000.00)
04-7401-04-00	OFFICE EQUIPMENT MAINTENANCE	200.00	200.00	-
04-7402-04-00	MOTOR VEHICLE MAINTENANCE	100.00	100.00	-
04-7403-04-00	MACHINERY TOOL-IMPLEMENT MAINT	1,000.00	1,000.00	-
04-7404-04-00	BUILDING MAINTENANCE	500.00	500.00	-
04-7420-04-00	AIRPORT MAINTENANCE	15,000.00	15,000.00	-
04-7710-04-00	DEPRECIATION	-	-	-
04-7901-04-00	AWOS GRANT	-	2,000.00	2,000.00
04-7902-04-00	RAMP GRANT MAINTENANCE	-	1,000.00	1,000.00
04-8660-04-00	MINOR EQUIPMENT	-	-	-
04-8851-04-00	Improvements - Hanger	500,000.00	400,000.00	(100,000.00)
04-8860-04-00	MACHINERY/EQUIPMENT	17,500.00	10,000.00	(7,500.00)
<b>TOTAL EXPEDITURES AND OTHER USES</b>		<u>850,750.00</u>	<u>730,000.00</u>	<u>(120,750.00)</u>
<b>EXCESS (DEFICIENCY)</b>		<u>-</u>	<u>-</u>	<u>(241,500.00)</u>



*Hillsboro* TEXAS

# GENERAL FUND

**GENERAL FUND**

Account	Description	2015		
		2014 BUDGET	Proposed BUDGET	Dollar Change
10-4000-00-00	AD VALOREM TAXES-CURRENT	2,030,000.00	2,120,000.00	90,000.00
10-4001-00-00	AD VALOREM TAXES DELINQUENT	85,000.00	80,000.00	(5,000.00)
10-4002-00-00	AD VALOREM TAXES-REBATES	(25,000.00)	(25,000.00)	-
10-4003-00-00	PENALTY & INTEREST	45,000.00	48,000.00	3,000.00
10-4004-00-00	SALES TAX REVENUE	2,410,000.00	2,458,200.00	48,200.00
10-4006-00-00	MIXED ALCOHOLIC BEVERAGE TAX	9,000.00	9,000.00	-
10-4007-00-00	BINGO RECEIPTS TAX	30,000.00	32,230.00	2,230.00
10-4010-00-00	FRANCHISE TAX - ELECTRIC	335,000.00	335,000.00	-
10-4011-00-00	FRANCHISE TAX - PHONE	40,000.00	45,000.00	5,000.00
10-4012-00-00	FRANCHISE TAX - GAS	80,000.00	76,000.00	(4,000.00)
10-4013-00-00	FRANCHISE TAX - CABLE	20,000.00	15,000.00	(5,000.00)
10-4014-00-00	FRANCHISE TAX - REFUSE	20,000.00	15,000.00	(5,000.00)
10-4110-00-00	PLUMBING PERMITS	6,000.00	7,000.00	1,000.00
10-4112-00-00	MECHANICAL PERMITS	2,000.00	3,000.00	1,000.00
10-4113-00-00	SIGN PERMITS	5,500.00	5,750.00	250.00
10-4114-00-00	SWIMMING POOL PERMITS	-	-	-
10-4115-00-00	BUILDING PERMITS	23,000.00	26,000.00	3,000.00
10-4116-00-00	ZONING/PLAN REVIEW/PLAT FEES	2,000.00	2,500.00	500.00
10-4120-00-00	PEDDLERS PERMITS	1,000.00	450.00	(550.00)
10-4125-00-00	ELECTRIC PERMITS	6,000.00	5,000.00	(1,000.00)
10-4126-00-00	GARAGE SALE PERMITS	2,200.00	2,000.00	(200.00)
10-4129-00-00	MISC. PERMITS	4,000.00	3,500.00	(500.00)
10-4130-00-00	LICENSE FEES	7,000.00	7,000.00	-
10-4132-00-00	HISTORIC PRESERV. INCENTIVES	-	500.00	500.00
10-4133-00-00	LIQUOR LICENSE	2,750.00	2,750.00	-
10-4135-00-00	CEMETERY MONUMENT	-	500.00	500.00
10-4202-00-00	FEMA GRANT REVENUE	-	-	-
10-4204-00-00	FEDERAL GRANT - POLICE DEPT	-	-	-
10-4205-00-00	AHIM TRAINING REIMB	3,000.00	-	(3,000.00)
10-4206-00-00	DEPLOYMENT REIMB - EXPENSES	10,000.00	-	(10,000.00)
10-4207-00-00	DEPLOYMENT REIMB - SALARIES	20,000.00	7,500.00	(12,500.00)
10-4208-00-00	GRANTS - LIBRARY	-	-	-
10-4209-00-00	SMITH GRANT PROCEEDS	-	-	-
10-4210-00-00	INSURANCE PROCEEDS	21,000.00	5,000.00	(16,000.00)
10-4223-00-00	E-RATE DISCOUNT REIMBURSEMENT	20,650.00	-	(20,650.00)
10-4315-00-00	PHOTOCOPIES	6,000.00	6,500.00	500.00
10-4383-00-00	ADMIN SERVICES-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	250,000.00	250,000.00	-
10-5000-00-00	MUNICIPAL CT TECHNOLOGY FUND	25,000.00	25,000.00	-
10-5001-00-00	MUNICIPAL COURT SECURITY FUND	22,000.00	22,000.00	-
10-5003-00-00	PAY PLAN - CITY	1,000.00	500.00	(500.00)
10-5010-00-00	POLICE FINES	700,000.00	700,000.00	-
10-5013-00-00	SALE OF POLICE PROPERTY	-	-	-
10-5014-00-00	NORTH AMERICAN CMV CITATIONS	250,000.00	250,000.00	-
10-5015-00-00	LIBRARY FINES	1,250.00	1,250.00	-
10-5020-00-00	HOT CHECK FEES	200.00	200.00	-
10-5021-00-00	COURT-COLLECTION FEES	10,000.00	10,000.00	-
10-5025-00-00	CONVENIENCE FEE	3,750.00	8,000.00	4,250.00

<b>GENERAL FUND</b>				
Account	Description	2014	2015	Dollar Change
		BUDGET	Proposed BUDGET	
10-5110-00-00	ANIMAL CONTROL FEES	1,500.00	1,500.00	-
10-5115-00-00	CONCERTS AND EVENTS	500.00	-	(500.00)
10-5116-00-00	CONCESSIONS PARKS & REC	15,000.00	-	(15,000.00)
10-5117-00-00	FIELD RENTAL	3,500.00	-	(3,500.00)
10-5118-00-00	REGISTRATION INCOME	20,000.00	5,000.00	(15,000.00)
10-5119-00-00	RECR PROGRAM INCOME	3,000.00	-	(3,000.00)
10-5120-00-00	SPONSORSHIP/DONATIONS RECR	7,500.00	-	(7,500.00)
10-5121-00-00	TOURNAMENT INCOME	5,000.00	-	(5,000.00)
10-5124-00-00	MVA'S NON RESIDENT COLLECTION	12,000.00	-	(12,000.00)
10-5125-00-00	PARK FACILITY USE FEES	5,000.00	7,000.00	2,000.00
10-5126-00-00	EMS COLLECTIONS	250,000.00	290,000.00	40,000.00
10-5127-00-00	CEMETERY OPEN/CLOSE FEES	9,000.00	9,500.00	500.00
10-5135-00-00	BUILDING FACILITY RENTAL	-	-	-
10-5140-00-00	MACHINE RENTAL-STREET DEPT	80,000.00	80,000.00	-
10-5210-00-00	SHORTAGES AND OVERAGES	-	-	-
10-5211-00-00	SHORT/OVER - COURT	-	-	-
10-5216-00-00	CONTRIB MEMORIAL TREE BENCH	500.00	-	(500.00)
10-5218-00-00	CONTRIBUTIONS PARK	50.00	100.00	50.00
10-5219-00-00	CONTRIBUTIONS CEMETERY	-	100.00	100.00
10-5220-00-00	CEMETERY LOT SALES	17,000.00	17,000.00	-
10-5224-00-00	CEMETERY CURBING PERMITS	300.00	300.00	-
10-5225-00-00	CEMETERY CONTRACTOR PERMITS	1,000.00	750.00	(250.00)
10-5260-00-00	SALE OF SALVAGE	100.00	200.00	100.00
10-5265-00-00	SALE/INSTALL STREET MATERIAL	500.00	250.00	(250.00)
10-5272-00-00	CONTRIBUTIONS-GIFTS & MEMORIAL	500.00	210.00	(290.00)
10-5273-00-00	CONTRIBUTIONS CLEANUP HILLSBOR	250.00	500.00	250.00
10-5274-00-00	CONTRIBUTIONS HISD RECR	25,000.00	-	(25,000.00)
10-5275-00-00	MOWING & DEMOLITION	1,000.00	-	(1,000.00)
10-5276-00-00	CONTRIBUTIONS - HILL College	-	61,000.00	61,000.00
10-5277-00-00	CONTRIBUTIONS - HISD SRO	56,760.00	58,000.00	1,240.00
10-5278-00-00	CONTRIB FIRE PREVENTION DIST	7,500.00	7,500.00	-
10-5282-00-00	FIRE & EMS DONATIONS	1,000.00	750.00	(250.00)
10-5283-00-00	POLICE DONATIONS - K9	-	-	-
10-5284-00-00	POLICE DEPARTMENT DONATIONS	-	-	-
10-5410-00-00	INTEREST - INVESTMENTS	6,500.00	6,500.00	-
10-5425-00-00	MISCELLANEOUS REVENUE	20,300.00	15,000.00	(5,300.00)
10-5426-00-00	MISCELLANEOUS - ADMIN	-	-	-
10-5430-00-00	REIMBURSED EXP-ZONING/PLATS/PL	8,500.00	8,000.00	(500.00)
10-7911-00-00	TRANSFER FROM SANITATION	305,000.00	305,000.00	-
10-7999-00-00	CAPITAL LEASE PROCEEDS	1,007,100.00	-	(1,007,100.00)

<b>TOTAL REVENUE AND OTHER SOURCES</b>	<u>8,388,160.00</u>	<u>7,467,490.00</u>	<u>(920,670.00)</u>
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Account	Description	2014	2015	Dollar Change
		BUDGET	Proposed BUDGET	
10-7111-01-00	MEDICARE TAX	40.00	35.00	(5.00)

<b>GENERAL FUND</b>				
<b>Account</b>	<b>Description</b>	<b>2014 BUDGET</b>	<b>2015</b>	<b>Dollar</b>
			<b>Proposed BUDGET</b>	<b>Change</b>
10-7112-01-00	FICA BENEFITS	150.00	145.00	(5.00)
10-7113-01-00	LIFE INSURANCE	100.00	120.00	20.00
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	300.00	300.00	-
10-7221-01-00	OTHER SUPPLIES-MISC	750.00	750.00	-
10-7304-01-00	UTILITIES - MOBILES & PAGERS	500.00	500.00	-
10-7308-01-00	PRINTING	500.00	400.00	(100.00)
10-7310-01-00	DUES & PUBLICATIONS	500.00	500.00	-
10-7311-01-00	TRAINING AND TRAVEL	3,500.00	3,500.00	-
10-7313-01-00	SPECIAL SERVICES - COUNCIL PAY	2,400.00	1,800.00	(600.00)
10-7316-01-00	SPECIAL SERVICES - ELECTIONS	7,000.00	7,000.00	-
10-7321-01-00	MISC SERVICES	250.00	250.00	-
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	-
	<b>Total Legislative</b>	<b>24,550.00</b>	<b>23,860.00</b>	<b>(690.00)</b>
10-7101-11-00	SALARIES - REGULAR	203,800.00	200,000.00	(3,800.00)
10-7102-11-00	SALARIES - OVERTIME	300.00	1,000.00	700.00
10-7103-11-00	LONGEVITY PAY	720.00	624.00	(96.00)
10-7104-11-00	ADD PAY IN LIEU OF RAISES	-	-	-
10-7111-11-00	MEDICARE TAX	2,965.00	2,950.00	(15.00)
10-7112-11-00	SOCIAL SECURITY TAX	12,300.00	12,450.00	150.00
10-7113-11-00	LIFE INSURANCE	185.00	185.00	-
10-7114-11-00	HOSPITALIZATION INSURANCE	28,675.00	31,700.00	3,025.00
10-7115-11-00	TMRS RETIREMENT	23,950.00	23,500.00	(450.00)
10-7116-11-00	WORKERS COMPENSATION INSURANCE	790.00	750.00	(40.00)
10-7118-11-00	GYM/HEALTH CLUB DUES	120.00	120.00	-
10-7121-11-00	CONTRACT LABOR	-	65,600.00	65,600.00
10-7201-11-00	GENERAL OFFICE SUPPLIES	3,000.00	3,000.00	-
10-7202-11-00	MOTOR VEHICLE SUPPLIES	100.00	100.00	-
10-7203-11-00	JANITORIAL SUPPLIES	850.00	850.00	-
10-7209-11-00	POSTAGE	800.00	800.00	-
10-7221-11-00	OTHER SUPPLIES - MISC.	1,500.00	1,500.00	-
10-7224-11-00	FUEL EXPENSE	400.00	400.00	-
10-7301-11-00	ELECTRIC SERVICE	7,350.00	7,350.00	-
10-7302-11-00	TELEPHONE SERVICE	5,000.00	5,000.00	-
10-7304-11-00	UTILITIES - MOBILE & PAGERS	3,250.00	2,000.00	(1,250.00)
10-7305-11-00	ADVERTISING	750.00	750.00	-
10-7308-11-00	PRINTING	-	-	-
10-7309-11-00	GENERAL INSURANCE	4,050.00	4,600.00	550.00
10-7310-11-00	DUES & PUBLICATIONS	6,300.00	6,000.00	(300.00)
10-7311-11-00	TRAINING AND TRAVEL	5,000.00	5,000.00	-
10-7314-11-00	SPECIAL SERVICES - JANITORIAL	2,400.00	2,400.00	-
10-7315-11-00	SPECIAL SERVICES - CITY MGR SEARCH	-	23,000.00	23,000.00
10-7319-11-00	SPECIAL SERVICES - HILL CAD	95,900.00	101,300.00	5,400.00
10-7321-11-00	MISC SERVICES	1,500.00	1,500.00	-
10-7322-11-00	RENTALS	5,000.00	2,000.00	(3,000.00)
10-7328-11-00	SPECIAL SERVICES - RECORDS	500.00	500.00	-
10-7333-11-00	EMPLOYEE PHYSICALS	-	-	-

<b>GENERAL FUND</b>				
<b>Account</b>	<b>Description</b>	<b>2014 BUDGET</b>	<b>2015 Proposed BUDGET</b>	<b>Dollar Change</b>
10-7336-11-00	FILING FEES	100.00	100.00	-
10-7339-11-00	SPEC SVCS - MAIN STREET SUPP	16,050.00	16,050.00	-
10-7345-11-00	SPEC SERVICES-BLDG MAINTENANCE	2,000.00	2,000.00	-
10-7401-11-00	OFFICE EQUIPMENT MAINTENANCE	3,000.00	4,200.00	1,200.00
10-7404-11-00	BUILDING MAINTENANCE	2,000.00	2,000.00	-
10-8660-11-00	MINOR EQUIPMENT	2,000.00	4,000.00	2,000.00
	<b>Total Administrative</b>	<b>442,605.00</b>	<b>535,279.00</b>	<b>92,674.00</b>
10-7101-13-00	SALARIES - REGULAR	134,000.00	212,480.00	78,480.00
10-7102-13-00	SALARIES - OVERTIME	6,000.00	6,000.00	-
10-7103-13-00	LONGEVITY PAY	1,300.00	2,250.00	950.00
10-7104-13-00	ADD PAY IN LIEU OF RAISES	-	-	-
10-7111-13-00	MEDICARE TAX	1,970.00	3,120.00	1,150.00
10-7112-13-00	SOCIAL SECURITY TAX	8,390.00	13,350.00	4,960.00
10-7113-13-00	LIFE INSURANCE	290.00	390.00	100.00
10-7114-13-00	HOSPITALIZATION INSURANCE	36,450.00	55,300.00	18,850.00
10-7115-13-00	TMRS RETIREMENT	15,830.00	25,200.00	9,370.00
10-7116-13-00	WORKERS COMPENSATION INSURANCE	12,250.00	17,650.00	5,400.00
10-7117-13-00	UNEMPLOYMENT BENEFITS	-	-	-
10-7201-13-00	GENERAL OFFICE SUPPLIES	200.00	200.00	-
10-7202-13-00	MOTOR VEHICLE SUPPLIES	-	-	-
10-7203-13-00	JANITORIAL SUPPLIES	150.00	10.00	(140.00)
10-7205-13-00	CLOTHING SUPPLIES	1,000.00	1,200.00	200.00
10-7206-13-00	MINOR TOOLS	2,500.00	2,500.00	-
10-7208-13-00	SAFETY SUPPLIES	2,500.00	2,500.00	-
10-7209-13-00	POSTAGE	100.00	-	(100.00)
10-7221-13-00	OTHER SUPPLIES - MISC.	2,000.00	2,500.00	500.00
10-7224-13-00	FUEL EXPENSE	38,000.00	38,000.00	-
10-7225-13-00	MACHINERY TOOL - IMPLEMENT	2,000.00	2,000.00	-
10-7301-13-00	ELECTRIC SERVICE	-	-	-
10-7302-13-00	TELEPHONE SERVICE	1,000.00	1,000.00	-
10-7303-13-00	GAS SERVICE	1,695.00	1,695.00	-
10-7304-13-00	UTILITIES - MOBILES & PAGERS	2,000.00	2,000.00	-
10-7305-13-00	ADVERTISING	120.00	120.00	-
10-7308-13-00	PRINTING	100.00	100.00	-
10-7309-13-00	GENERAL INSURANCE	19,600.00	22,600.00	3,000.00
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	1,000.00	1,000.00	-
10-7321-13-00	SPECIAL SERVICES - DISPOSAL	1,000.00	1,000.00	-
10-7322-13-00	RENTALS	1,000.00	1,000.00	-
10-7323-13-00	ENGINEERING SERVICES	-	-	-
10-7332-13-00	ELECTRIC-STREET LIGHTS	94,000.00	98,000.00	4,000.00
10-7333-13-00	EMPLOYEE PHYSICALS	-	-	-
10-7345-13-00	SPEC SERVICES-BLDG MAINTENANCE	300.00	300.00	-
10-7401-13-00	OFFICE EQUIPMENT MAINTENANCE	-	-	-
10-7404-13-00	BUILDING MAINTENANCE	500.00	500.00	-
10-7405-13-00	STREET LIGHT MAINTENANCE	1,000.00	800.00	(200.00)
10-7420-13-00	STREET MAINTENANCE	-	-	-
10-7435-13-00	SIGNS, FENCE, SIDEWALK MAINT	3,000.00	3,000.00	-

<b>GENERAL FUND</b>				
<b>Account</b>	<b>Description</b>	<b>2014 BUDGET</b>	<b>2015</b>	
			<b>Proposed BUDGET</b>	<b>Dollar Change</b>
10-7501-13-00	MAINTENANCE-ASPHALT/HOT MIX	12,000.00	12,000.00	-
10-7502-13-00	MAINTENANCE-ROCK/SAND/GRAVEL	6,000.00	5,000.00	(1,000.00)
10-7503-13-00	MAINTENANCE-OIL/TACK/SEALER	500.00	500.00	-
10-7504-13-00	MAINTENANCE-CRACK SEALANT	500.00	500.00	-
10-7505-13-00	MAINTENANCE-CULVERT MATERIAL	1,000.00	750.00	(250.00)
10-7506-13-00	MAINTENANCE-CEMENT/LIME	2,000.00	2,000.00	-
10-7507-13-00	STREET MATERIAL-MISC	3,600.00	3,600.00	-
10-7720-13-00	LEASE PAYMENTS-EQUIPMENT	35,985.00	-	(35,985.00)
10-7721-13-00	LEASE PAYMENTS INTEREST	1,315.00	-	(1,315.00)
10-7722-13-00	PRINCIPAL - BACKHOE	28,500.00	22,500.00	(6,000.00)
10-7723-13-00	INTEREST- BACKHOE	-	3,280.00	3,280.00
10-8860-13-00	MACHINERY/EQUIPMENT	130,000.00	-	(130,000.00)
	<b>Total Streets</b>	<b>613,245.00</b>	<b>568,495.00</b>	<b>(44,750.00)</b>
10-7101-14-00	SALARIES - REGULAR	1,427,000.00	1,466,500.00	39,500.00
10-7102-14-00	SALARIES - OVERTIME	40,000.00	40,000.00	-
10-7103-14-00	LONGEVITY PAY	13,780.00	13,820.00	40.00
10-7104-14-00	ADD PAY IN LIEU OF RAISES	-	-	-
10-7111-14-00	MEDICARE TAX	20,900.00	21,500.00	600.00
10-7112-14-00	SOCIAL SECURITY TAX	89,350.00	91,800.00	2,450.00
10-7113-14-00	LIFE INSURANCE	2,100.00	2,100.00	-
10-7114-14-00	HOSPITALIZATION INSURANCE	258,950.00	275,000.00	16,050.00
10-7115-14-00	TMRS RETIREMENT	163,750.00	171,900.00	8,150.00
10-7116-14-00	WORKERS COMPENSATION INSURANCE	36,750.00	35,700.00	(1,050.00)
10-7118-14-00	GYM/HEALTH CLUB DUES	1,200.00	1,440.00	240.00
10-7121-14-00	CONTRACT LABOR	-	-	-
10-7201-14-00	GENERAL OFFICE SUPPLIES	10,000.00	10,000.00	-
10-7202-14-00	MOTOR VEHICLE SUPPLIES	3,000.00	3,000.00	-
10-7203-14-00	JANITORIAL SUPPLIES	1,500.00	1,500.00	-
10-7205-14-00	CLOTHING SUPPLIES	15,000.00	15,000.00	-
10-7206-14-00	MINOR TOOLS	2,000.00	750.00	(1,250.00)
10-7208-14-00	SAFETY SUPPLIES	8,000.00	8,000.00	-
10-7209-14-00	POSTAGE	950.00	950.00	-
10-7221-14-00	OTHER SUPPLIES - MISC.	5,000.00	5,000.00	-
10-7222-14-00	K-9 SUPPLIES	1,000.00	1,000.00	-
10-7223-14-00	ANIMAL CONTROL	-	-	-
10-7224-14-00	FUEL EXPENSE	88,000.00	95,000.00	7,000.00
10-7227-14-00	INMATE CARE	4,500.00	4,500.00	-
10-7228-14-00	EVIDENCE	15,000.00	15,000.00	-
10-7229-14-00	CRIME PREVENTION	8,000.00	8,000.00	-
10-7301-14-00	ELECTRIC SERVICE	15,000.00	15,000.00	-
10-7302-14-00	TELEPHONE SERVICE	13,000.00	15,000.00	2,000.00
10-7303-14-00	GAS SERVICE	2,000.00	2,000.00	-
10-7304-14-00	UTILITIES - MOBILES & PAGERS	22,000.00	22,000.00	-
10-7305-14-00	ADVERTISING	700.00	700.00	-
10-7308-14-00	PRINTING	3,000.00	3,000.00	-
10-7309-14-00	GENERAL INSURANCE	36,300.00	40,000.00	3,700.00
10-7310-14-00	DUES & PUBLICATIONS	3,500.00	3,500.00	-
10-7311-14-00	TRAINING AND TRAVEL	22,000.00	22,000.00	-
10-7314-14-00	SPECIAL SERVICES - JANITORIAL	10,000.00	10,000.00	-



**GENERAL FUND**

		2015		
Account	Description	2014 BUDGET	Proposed BUDGET	Dollar Change
10-7321-14-00	MISC. SERVICES	500.00	500.00	-
10-7322-14-00	RENTALS	5,000.00	5,000.00	-
10-7326-14-00	SPECIAL SERVICES - CONSULTANTS	350.00	-	(350.00)
10-7333-14-00	EMPLOYEE PHYSICALS	2,000.00	2,000.00	-
10-7345-14-00	SPEC SERVICES-BLDG MAINTENANCE	8,000.00	8,000.00	-
10-7361-14-00	CREDIT CARD SERVICE FEES	1,000.00	1,000.00	-
10-7401-14-00	OFFICE EQUIPMENT MAINTENANCE	5,000.00	4,500.00	(500.00)
10-7402-14-00	MOTOR VEHICLE MAINTENANCE	12,000.00	10,000.00	(2,000.00)
10-7403-14-00	MACHINERY TOOL-IMPLEMENT MAINT	1,000.00	1,000.00	-
10-7404-14-00	BUILDING MAINTENANCE	6,000.00	6,000.00	-
10-7430-14-00	RADIO MAINTENANCE	6,000.00	6,000.00	-
10-7505-14-00	COMPUTER MAINTENANCE	22,000.00	20,000.00	(2,000.00)
10-8660-14-00	MINOR EQUIPMENT	7,000.00	7,000.00	-
10-8845-14-00	BUILDING IMPROVEMENTS	-	-	-
10-8860-14-00	MACHINERY/EQUIPMENT	-	-	-
10-8880-14-00	MOTOR VEHICLES	60,000.00	-	(60,000.00)
10-8885-14-00	COMPUTER EQUIPMENT	-	-	-
	<b>Total Police</b>	<b>2,479,080.00</b>	<b>2,491,660.00</b>	<b>12,580.00</b>
10-7101-15-00	SALARIES - REGULAR	206,850.00	217,500.00	10,650.00
10-7102-15-00	SALARIES - OVERTIME	1,000.00	1,000.00	-
10-7103-15-00	LONGEVITY PAY	3,950.00	2,928.00	(1,022.00)
10-7104-15-00	ADD PAY IN LIEU OF RAISES	-	-	-
10-7111-15-00	MEDICARE TAX	3,060.00	3,250.00	190.00
10-7112-15-00	SOCIAL SECURITY TAX	13,070.00	13,750.00	680.00
10-7113-15-00	LIFE INSURANCE	235.00	235.00	-
10-7114-15-00	HOSPITALIZATION INSURANCE	31,300.00	30,600.00	(700.00)
10-7115-15-00	TMRS RETIREMENT	24,670.00	25,900.00	1,230.00
10-7116-15-00	WORKERS COMPENSATION INSURANCE	790.00	830.00	40.00
10-7118-15-00	GYM/HEALTH CLUB DUES	300.00	360.00	60.00
10-7201-15-00	GENERAL OFFICE SUPPLIES	5,500.00	6,500.00	1,000.00
10-7203-15-00	JANITORIAL SUPPLIES	2,000.00	3,000.00	1,000.00
10-7206-15-00	MINOR TOOLS	-	-	-
10-7209-15-00	POSTAGE	1,800.00	2,000.00	200.00
10-7224-15-00	FUEL EXPENSE	550.00	550.00	-
10-7301-15-00	ELECTRIC SERVICE	9,000.00	11,500.00	2,500.00
10-7302-15-00	TELEPHONE SERVICE	11,000.00	10,000.00	(1,000.00)
10-7303-15-00	GAS SERVICE	1,200.00	1,200.00	-
10-7304-15-00	UTILITIES - MOBILES & PAGERS	900.00	900.00	-
10-7305-15-00	ADVERTISING	100.00	100.00	-
10-7308-15-00	PRINTING	25.00	25.00	-
10-7309-15-00	GENERAL INSURANCE	3,020.00	3,500.00	480.00
10-7310-15-00	DUES & PUBLICATIONS	1,500.00	2,000.00	500.00
10-7311-15-00	TRAINING AND TRAVEL	3,000.00	6,000.00	3,000.00
10-7314-15-00	SPECIAL SERVICES - JANITORIAL	10,200.00	10,200.00	-
10-7322-15-00	RENTALS	1,000.00	2,500.00	1,500.00
10-7326-15-00	SPECIAL SERVICES - CONSULTANTS	-	-	-
10-7333-15-00	EMPLOYEE PHYSICALS	200.00	-	(200.00)
10-7345-15-00	SPEC SERVICES-BLDG MAINTENANCE	1,000.00	1,000.00	-
10-7401-15-00	OFFICE EQUIPMENT MAINTENANCE	5,200.00	5,000.00	(200.00)

**GENERAL FUND**

Account	Description	2015		
		2014 BUDGET	Proposed BUDGET	Dollar Change
10-7404-15-00	BUILDING MAINTENANCE	15,000.00	15,000.00	-
10-7701-15-00	PRINCIPAL - CAPITAL LEASE	9,880.00	9,845.00	(35.00)
10-7702-15-00	INTEREST - CAPITAL LEASE	865.00	900.00	35.00
10-8660-15-00	MINOR EQUIPMENT	1,000.00	1,000.00	-
10-8840-15-00	BUILDINGS	-	-	-
10-8845-15-00	BUILDING IMPROVEMENT	-	20,000.00	20,000.00
10-8870-15-00	LIBRARY BOOKS - NEW	27,500.00	27,500.00	-
10-8872-15-00	MAGAZINES & PERIODICALS - NEW	5,000.00	5,000.00	-
	<b>Total Library</b>	<b>401,665.00</b>	<b>441,573.00</b>	<b>39,908.00</b>
10-7101-16-00	SALARIES - REGULAR	770,300.00	745,000.00	(25,300.00)
10-7102-16-00	SALARIES - OVERTIME	90,000.00	90,000.00	-
10-7103-16-00	LONGEVITY PAY	6,770.00	6,000.00	(770.00)
10-7104-16-00	ADD PAY IN LIEU OF RAISES	-	-	-
10-7111-16-00	MEDICARE TAX	11,270.00	10,500.00	(770.00)
10-7112-16-00	SOCIAL SECURITY TAX	48,190.00	44,790.00	(3,400.00)
10-7113-16-00	LIFE INSURANCE	1,150.00	980.00	(170.00)
10-7114-16-00	HOSPITALIZATION INSURANCE	136,600.00	127,100.00	(9,500.00)
10-7115-16-00	TMRS RETIREMENT	87,450.00	81,000.00	(6,450.00)
10-7116-16-00	WORKERS COMPENSATION INSURANCE	20,740.00	20,000.00	(740.00)
10-7118-16-00	GYM/HEALTH CLUB DUES	1,500.00	1,680.00	180.00
10-7201-16-00	GENERAL OFFICE SUPPLIES	4,500.00	4,500.00	-
10-7202-16-00	MOTOR VEHICLE SUPPLIES	750.00	750.00	-
10-7203-16-00	JANITORIAL SUPPLIES	4,000.00	4,000.00	-
10-7205-16-00	CLOTHING SUPPLIES	10,000.00	10,000.00	-
10-7206-16-00	MINOR TOOLS	1,500.00	1,000.00	(500.00)
10-7208-16-00	SAFETY SUPPLIES	1,500.00	1,500.00	-
10-7209-16-00	POSTAGE	300.00	300.00	-
10-7210-16-00	FIREFIGHTING SUPPLIES	10,000.00	9,000.00	(1,000.00)
10-7221-16-00	OTHER SUPPLIES - MISC.	6,000.00	6,000.00	-
10-7224-16-00	FUEL EXPENSE	36,000.00	40,000.00	4,000.00
10-7225-16-00	MACHINERY-TOOL-IMPLEMENT	750.00	750.00	-
10-7240-16-00	EMS SUPPLIES	30,000.00	30,000.00	-
10-7301-16-00	ELECTRIC SERVICE	11,500.00	11,500.00	-
10-7302-16-00	TELEPHONE SERVICE	5,500.00	5,500.00	-
10-7304-16-00	UTILITIES - MOBILE & PAGERS	4,000.00	4,000.00	-
10-7305-16-00	ADVERTISING	300.00	300.00	-
10-7307-16-00	TRAINING & TRAVEL - FIRE	10,000.00	10,000.00	-
10-7308-16-00	PRINTING	1,000.00	1,000.00	-
10-7309-16-00	GENERAL INSURANCE	8,300.00	9,600.00	1,300.00
10-7310-16-00	DUES & PUBLICATIONS	8,000.00	8,000.00	-
10-7311-16-00	VOLUNTEER FIREMEN'S PAY	1,000.00	500.00	(500.00)
10-7321-16-00	SPECIAL SERVICES-DISPOSAL	2,500.00	2,500.00	-
10-7322-16-00	RENTALS	3,000.00	3,000.00	-
10-7325-16-00	AMBULANCE SUPPLIES	-	-	-
10-7329-16-00	SPECIAL SERVICES - MED. DIR.	16,000.00	16,000.00	-
10-7330-16-00	SPECIAL SERVICES EMS BILLING	12,000.00	18,000.00	6,000.00
10-7333-16-00	EMPLOYEE PHYSICALS	3,600.00	3,600.00	-
10-7335-16-00	SPECIAL SERVICES - PPE	16,000.00	15,000.00	(1,000.00)
10-7351-16-00	INSURANCE/SETTLEMENTS	-	-	-

**GENERAL FUND**

Account	Description	2015		
		2014 BUDGET	Proposed BUDGET	Dollar Change
10-7401-16-00	OFFICE EQUIPMENT MAINTENANCE	3,500.00	3,500.00	-
10-7402-16-00	MOTOR VEHICLE MAINT - FIRE	4,500.00	6,700.00	2,200.00
10-7403-16-00	MACHINERY-TOOL-IMPLEMENT MAINT	1,500.00	500.00	(1,000.00)
10-7404-16-00	BUILDING MAINTENANCE	12,000.00	8,000.00	(4,000.00)
10-7406-16-00	MOTOR VEHICLE MAINT - EMS	1,500.00	1,500.00	-
10-7430-16-00	RADIO MAINT - FIRE	2,500.00	2,500.00	-
10-7703-16-00	CAPITAL LEASE PRINCIPAL	49,100.00	50,840.00	1,740.00
10-7704-16-00	CAPITAL LEASE INTEREST	5,390.00	3,650.00	(1,740.00)
10-7705-16-00	PRINCIPAL - LADDER TRUCK	99,650.00	73,600.00	(26,050.00)
10-7706-16-00	LEASE - LADDER TRUCK	-	25,200.00	25,200.00
10-7707-16-00	PRINCIPAL - CHASE VEH	10,290.00	8,650.00	(1,640.00)
10-7708-16-00	INTEREST - CHASE VEH	-	790.00	790.00
10-8660-16-00	MINOR EQUIPMENT	3,000.00	3,000.00	-
10-8860-16-00	MACHINERY/EQUIPMENT	848,300.00	-	(848,300.00)
10-8880-16-00	MOTOR VEHICLES	28,800.00	-	(28,800.00)
	<b>Total Fire</b>	<b>2,452,000.00</b>	<b>1,531,780.00</b>	<b>(920,220.00)</b>
10-7101-17-00	SALARIES - REGULAR	101,190.00	113,600.00	12,410.00
10-7102-17-00	SALARIES - OVERTIME	1,000.00	1,000.00	-
10-7103-17-00	LONGEVITY PAY	1,650.00	1,632.00	(18.00)
10-7104-17-00	ADD PAY IN LIEU OF RAISES	-	-	-
10-7111-17-00	MEDICARE TAX	1,500.00	1,700.00	200.00
10-7112-17-00	SOCIAL SECURITY TAX	7,750.00	7,600.00	(150.00)
10-7113-17-00	LIFE INSURANCE	165.00	175.00	10.00
10-7114-17-00	HOSPITALIZATION INSURANCE	21,100.00	23,500.00	2,400.00
10-7115-17-00	TMRS RETIREMENT	11,750.00	11,400.00	(350.00)
10-7116-17-00	WORKERS COMPENSATION INSURANCE	400.00	180.00	(220.00)
10-7117-17-00	UNEMPLOYMENT BENEFITS	-	-	-
10-7118-17-00	GYM/HEALTH CLUB DUES	240.00	-	(240.00)
10-7201-17-00	GENERAL OFFICE SUPPLIES	2,750.00	2,750.00	-
10-7203-17-00	JANITORIAL SUPPLIES	300.00	300.00	-
10-7209-17-00	POSTAGE	1,750.00	1,000.00	(750.00)
10-7221-17-00	OTHER SUPPLIES - MISC.	1,000.00	1,000.00	-
10-7301-17-00	ELECTRIC SERVICE	4,500.00	4,500.00	-
10-7302-17-00	TELEPHONE SERVICE	4,500.00	6,500.00	2,000.00
10-7303-17-00	GAS SERVICE	500.00	500.00	-
10-7304-17-00	UTILITIES - MOBILES & PAGERS	650.00	650.00	-
10-7305-17-00	ADVERTISING	50.00	50.00	-
10-7308-17-00	PRINTING	2,500.00	2,000.00	(500.00)
10-7309-17-00	GENERAL INSURANCE	755.00	900.00	145.00
10-7310-17-00	DUES & PUBLICATIONS	300.00	300.00	-
10-7311-17-00	TRAINING AND TRAVEL	1,250.00	1,000.00	(250.00)
10-7314-17-00	SPECIAL SERVICES - JANITORIAL	1,200.00	1,200.00	-
10-7317-17-00	SPECIAL SERVICES-JURY SERVICE	500.00	500.00	-
10-7321-17-00	MISC SERVICES	-	-	-
10-7322-17-00	RENTALS	1,500.00	1,500.00	-
10-7333-17-00	EMPLOYEE PHYSICALS	-	-	-
10-7338-17-00	SPECIAL SERVICES - ASSOC JUDGE	3,000.00	3,000.00	-
10-7345-17-00	SPEC SERVICES-BLDG MAINTENANCE	1,800.00	1,800.00	-
10-7350-17-00	INSURANCE - BOND & MISC.	2,000.00	2,000.00	-

<b>GENERAL FUND</b>				
Account	Description	2014	2015	Dollar Change
		BUDGET	Proposed BUDGET	
10-7361-17-00	CREDIT CARD SERVICE FEES	13,000.00	13,000.00	-
10-7401-17-00	OFFICE EQUIPMENT MAINTENANCE	500.00	500.00	-
10-7404-17-00	BUILDING MAINTENANCE	1,500.00	1,000.00	(500.00)
10-7900-17-00	SECURITY FUND	4,000.00	2,000.00	(2,000.00)
10-7901-17-00	TECHNOLOGY FUND	10,000.00	6,000.00	(4,000.00)
10-8660-17-00	MINOR EQUIPMENT	-	-	-
	<b>Total Municipal Court</b>	<b>206,550.00</b>	<b>214,737.00</b>	<b>8,187.00</b>
10-7101-18-00	SALARIES - REGULAR	166,350.00	170,500.00	4,150.00
10-7102-18-00	SALARIES - OVERTIME	2,000.00	2,000.00	-
10-7103-18-00	LONGEVITY PAY	3,160.00	3,385.00	225.00
10-7104-18-00	ADD PAY IN LIEU OF RAISES	-	-	-
10-7111-18-00	MEDICARE TAX	2,460.00	2,530.00	70.00
10-7112-18-00	SOCIAL SECURITY TAX	10,510.00	10,850.00	340.00
10-7113-18-00	LIFE INSURANCE	300.00	300.00	-
10-7114-18-00	HOSPITALIZATION INSURANCE	42,100.00	43,700.00	1,600.00
10-7115-18-00	TMRS RETIREMENT	19,850.00	20,450.00	600.00
10-7116-18-00	WORKERS COMPENSATION INSURANCE	6,070.00	6,250.00	180.00
10-7118-18-00	GYM/HEALTH CLUB DUES	120.00	120.00	-
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	3,500.00	4,000.00	500.00
10-7204-18-00	CHEMICAL SUPPLIES	4,000.00	5,000.00	1,000.00
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	1,250.00	1,250.00	-
10-7209-18-00	POSTAGE	150.00	150.00	-
10-7221-18-00	OTHER SUPPLIES - MISC.	500.00	500.00	-
10-7224-18-00	FUEL EXPENSE	13,000.00	16,000.00	3,000.00
10-7225-18-00	MACHINERY-TOOL-IMPLEMENT	4,000.00	4,000.00	-
10-7301-18-00	ELECTRIC SERVICE	23,200.00	23,200.00	-
10-7302-18-00	TELEPHONE SERVICE	1,000.00	1,000.00	-
10-7304-18-00	UTILITIES - MOBILES & PAGERS	1,000.00	1,000.00	-
10-7305-18-00	ADVERTISING	150.00	150.00	-
10-7308-18-00	PRINTING	25.00	25.00	-
10-7309-18-00	GENERAL INSURANCE	3,020.00	3,500.00	480.00
10-7310-18-00	DUES & PUBLICATIONS	600.00	600.00	-
10-7311-18-00	TRAINING AND TRAVEL	500.00	500.00	-
10-7314-18-00	SPECIAL SERVICES - JANITORIAL	720.00	720.00	-
10-7321-18-00	MISC. SERVICES	-	-	-
10-7322-18-00	RENTALS	1,000.00	1,000.00	-
10-7328-18-00	SPECIAL SERVICES - MISC.	-	-	-
10-7333-18-00	EMPLOYEE PHYSICALS	500.00	300.00	(200.00)
10-7345-18-00	SPEC SERVICES-BLDG MAINTENANCE	750.00	750.00	-
10-7401-18-00	OFFICE EQUIPMENT MAINTENANCE	100.00	100.00	-
10-7402-18-00	MOTOR VEHICLES MAINTENANCE	-	-	-
10-7404-18-00	BUILDING MAINTENANCE	2,500.00	2,500.00	-
10-7420-18-00	PARK MAINTENANCE	18,000.00	25,000.00	7,000.00
10-8660-18-00	MINOR EQUIPMENT	3,000.00	3,000.00	-
10-8860-18-00	MACHINERY/EQUIPMENT	25,000.00	10,000.00	(15,000.00)

<b>GENERAL FUND</b>				
Account	Description	2014 BUDGET	2015	
			Proposed BUDGET	Dollar Change
10-8880-18-00	MOTOR VEHICLES	25,500.00	-	(25,500.00)
10-8885-18-00	COMPUTER EQUIPMENT	12,000.00	-	(12,000.00)
	<b>Total Parks</b>	<b>435,135.00</b>	<b>401,580.00</b>	<b>(33,555.00)</b>
10-7101-19-00	SALARIES - REGULAR	35,050.00	-	(35,050.00)
10-7111-19-00	MEDICARE TAX	510.00	-	(510.00)
10-7112-19-00	SOCIAL SECURITY TAX	2,180.00	-	(2,180.00)
10-7113-19-00	LIFE INSURANCE	55.00	-	(55.00)
10-7114-19-00	HOSPITALIZATION INSURANCE	7,050.00	-	(7,050.00)
10-7115-19-00	TMRS RETIREMENT	4,100.00	-	(4,100.00)
10-7116-19-00	WORKERS COMPENSATION INSURANCE	1,555.00	-	(1,555.00)
10-7121-19-00	CONTRACT LABOR	8,000.00	7,000.00	(1,000.00)
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	750.00	-	(750.00)
10-7206-19-00	MINOR TOOLS	500.00	-	(500.00)
10-7207-19-00	CONCESSION SUPPLIES	-	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	-	(500.00)
10-7224-19-00	FUEL EXPENSE	1,000.00	-	(1,000.00)
10-7225-19-00	MACHINERY-TOOL-IMPLEMENT	500.00	-	(500.00)
10-7304-19-00	UTILITIES - MOBILES & PAGERS	500.00	-	(500.00)
10-7310-19-00	DUES & PUBLICATIONS	200.00	-	(200.00)
10-7311-19-00	TRAINING AND TRAVEL	750.00	-	(750.00)
10-7322-19-00	RENTALS	500.00	-	(500.00)
10-7333-19-00	EMPLOYEE PHYSICALS	200.00	-	(200.00)
10-7345-19-00	SPEC SERVICES-BLDG MAINTENANCE	500.00	-	(500.00)
10-7401-19-00	OFFICE EQUIPMENT MAINTENANCE	-	-	-
10-7404-19-00	BUILDING MAINTENANCE	1,000.00	-	(1,000.00)
10-7420-19-00	PARK MAINTENANCE	10,000.00	-	(10,000.00)
10-7421-19-00	GROUND MAINTENANCE	8,000.00	-	(8,000.00)
10-8660-19-00	MINOR EQUIPMENT	1,500.00	-	(1,500.00)
10-8860-19-00	MACHINERY/EQUIPMENT	-	-	-
	<b>Total Recreation</b>	<b>86,500.00</b>	<b>7,500.00</b>	<b>(79,000.00)</b>
10-7101-20-00	SALARIES - REGULAR	83,400.00	84,500.00	1,100.00
10-7102-20-00	SALARIES - OVERTIME	1,000.00	1,000.00	-
10-7103-20-00	LONGEVITY PAY	920.00	1,176.00	256.00
10-7104-20-00	ADD PAY IN LIEU OF RAISES	-	-	-
10-7111-20-00	MEDICARE TAX	1,230.00	1,265.00	35.00
10-7112-20-00	SOCIAL SECURITY TAX	5,230.00	5,450.00	220.00
10-7113-20-00	LIFE INSURANCE	125.00	125.00	-
10-7114-20-00	HOSPITALIZATION INSURANCE	16,150.00	16,800.00	650.00
10-7115-20-00	TMRS RETIREMENT	9,870.00	10,250.00	380.00
10-7116-20-00	WORKERS COMPENSATION INSURANCE	3,740.00	3,900.00	160.00
10-7118-20-00	GYM/HEALTH CLUB DUES	-	-	-
10-7201-20-00	GENERAL OFFICE SUPPLIES	225.00	225.00	-
10-7203-20-00	JANITORIAL SUPPLIES	750.00	500.00	(250.00)
10-7204-20-00	CHEMICAL SUPPLIES	500.00	500.00	-

<b>GENERAL FUND</b>				
<b>Account</b>	<b>Description</b>	<b>2014 BUDGET</b>	<b>2015</b>	<b>Dollar Change</b>
			<b>Proposed BUDGET</b>	
10-7205-20-00	CLOTHING SUPPLIES	750.00	750.00	-
10-7206-20-00	MINOR TOOLS	3,000.00	3,000.00	-
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	2,000.00	2,000.00	-
10-7302-20-00	TELEPHONE SERVICE	1,500.00	1,500.00	-
10-7308-20-00	PRINTING	-	-	-
10-7309-20-00	GENERAL INSURANCE	1,510.00	1,800.00	290.00
10-7310-20-00	DUES & PUBLICATIONS	300.00	-	(300.00)
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	2,500.00	1,500.00	(1,000.00)
10-7322-20-00	RENTALS	500.00	500.00	-
10-7347-20-00	SPECIAL SVCS - SOFTWARE	3,000.00	3,600.00	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	15,000.00	-
10-7505-20-00	OUTSIDE REPAIR SERVICE-EQUIPME	10,000.00	10,000.00	-
10-7516-20-00	OUTSIDE REPAIR SERVICE-FIRE	8,000.00	8,000.00	-
10-8660-20-00	MINOR EQUIPMENT	5,000.00	5,000.00	-
10-8860-20-00	MACHINERY/EQUIPMENT	10,000.00	-	(10,000.00)
	<b>Total Shop</b>	<b>283,855.00</b>	<b>275,996.00</b>	<b>(7,859.00)</b>
10-7101-21-00	SALARIES - REGULAR	12,150.00	12,300.00	150.00
10-7111-21-00	MEDICARE TAX	185.00	185.00	-
10-7112-21-00	SOCIAL SECURITY TAX	785.00	785.00	-
10-7115-21-00	TMRS RETIREMENT	2,900.00	2,900.00	-
10-7116-21-00	WORKERS COMPENSATION INSURANCE	685.00	725.00	40.00
10-7201-21-00	GENERAL OFFICE SUPPLIES	400.00	400.00	-
10-7203-21-00	JANITORIAL SUPPLIES	25.00	25.00	-
10-7204-21-00	CHEMICAL SUPPLIES	500.00	500.00	-
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	300.00	300.00	-
10-7209-21-00	POSTAGE	50.00	50.00	-
10-7221-21-00	OTHER SUPPLIES - MISC.	100.00	100.00	-
10-7224-21-00	FUEL EXPENSE	250.00	250.00	-
10-7225-21-00	MACHINERY-TOOL-IMPLEMENT MAINT	275.00	275.00	-
10-7231-21-00	CEMETERY GROUNDS SUPPLIES	500.00	500.00	-
10-7301-21-00	ELECTRIC SERVICE	900.00	900.00	-
10-7302-21-00	TELEPHONE SERVICE	950.00	950.00	-
10-7304-21-00	UTILITIES - MOBILES & PAGERS	500.00	500.00	-
10-7305-21-00	ADVERTISING	80.00	80.00	-
10-7309-21-00	GENERAL INSURANCE	380.00	440.00	60.00
10-7310-21-00	DUES & PUBLICATIONS	75.00	75.00	-
10-7311-21-00	TRAINING AND TRAVEL	250.00	250.00	-

<b>GENERAL FUND</b>				
Account	Description	2014	2015	Dollar Change
		BUDGET	Proposed BUDGET	
10-7320-21-00	SPECIAL SERVICES - LANDSCAPING	72,500.00	55,000.00	(17,500.00)
10-7322-21-00	RENTALS	500.00	500.00	-
10-7401-21-00	OFFICE EQUIPMENT MAINTENANCE	100.00	100.00	-
10-7403-21-00	MACHINERY-TOOL-IMPLEMENT MAINT	250.00	250.00	-
10-7404-21-00	BUILDING MAINTENANCE	500.00	500.00	-
10-7420-21-00	CEMETERY MAINTENANCE	1,000.00	1,000.00	-
	<b>Total Cemetary</b>	<b>97,640.00</b>	<b>80,390.00</b>	<b>(17,250.00)</b>
10-7101-22-00	SALARIES - REGULAR	102,050.00	129,200.00	27,150.00
10-7102-22-00	SALARIES - OVERTIME	1,000.00	1,000.00	-
10-7103-22-00	LONGEVITY PAY	865.00	960.00	95.00
10-7104-22-00	ADD PAY IN LIEU OF RAISES	-	-	-
10-7111-22-00	MEDICARE TAX	1,500.00	1,890.00	390.00
10-7112-22-00	SOCIAL SECURITY TAX	6,380.00	8,065.00	1,685.00
10-7113-22-00	LIFE INSURANCE	125.00	185.00	60.00
10-7114-22-00	HOSPITALIZATION INSURANCE	17,100.00	24,900.00	7,800.00
10-7115-22-00	TMRS RETIREMENT	12,050.00	15,230.00	3,180.00
10-7116-22-00	WORKERS COMPENSATION INSURANCE	395.00	460.00	65.00
10-7118-22-00	GYM/HEALTH CLUB DUES	240.00	240.00	-
10-7201-22-00	GENERAL OFFICE SUPPLIES	1,000.00	1,000.00	-
10-7202-22-00	MOTOR VEHICLE SUPPLIES	100.00	100.00	-
10-7205-22-00	CLOTHING SUPPLIES	-	-	-
10-7208-22-00	SAFETY SUPPLIES	-	-	-
10-7209-22-00	POSTAGE	750.00	750.00	-
10-7221-22-00	OTHER SUPPLIES - MISC.	400.00	400.00	-
10-7224-22-00	FUEL EXPENSE	750.00	750.00	-
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	400.00	400.00	-
10-7309-22-00	GENERAL INSURANCE	380.00	450.00	70.00
10-7310-22-00	DUES & PUBLICATIONS	1,300.00	1,300.00	-
10-7311-22-00	TRAINING AND TRAVEL	4,000.00	3,000.00	(1,000.00)
10-7314-22-00	SPECIAL SERVICES - COMP. PLAN	-	-	-
10-7321-22-00	MISC. SERVICES	2,000.00	2,000.00	-
10-7322-22-00	RENTALS	1,500.00	1,500.00	-
10-7323-22-00	ENGINEERING SERVICES	6,500.00	6,500.00	-
10-7337-22-00	SPECIAL SERVICES - INSPECTORS	70,000.00	85,000.00	15,000.00
10-7360-22-00	NUISANCE ABATEMENT	-	-	-
10-7401-22-00	OFFICE EQUIPMENT MAINTENANCE	500.00	1,000.00	500.00
10-7402-22-00	MOTOR VEHICLE MAINTENANCE	-	-	-
10-7505-22-00	MAINTENANCE-COMPUTER EQUIP	8,000.00	8,000.00	-
10-8660-22-00	MINOR EQUIPMENT	1,000.00	500.00	(500.00)
10-8885-22-00	COMPUTER EQUIPMENT(GIS SERVER)	-	7,000.00	7,000.00
10-7324-22-01	SPECIAL SERVICES-OUTSIDE LEGAL	3,000.00	3,000.00	-
	<b>Total Community Development</b>	<b>246,785.00</b>	<b>308,280.00</b>	<b>61,495.00</b>
10-7201-23-00	GENERAL OFFICE SUPPLIES	-	-	-
10-7221-23-00	OTHER SUPPLIES-MISC	-	-	-
10-7310-23-00	DUES & PUBLICATIONS	-	-	-

<b>GENERAL FUND</b>				
Account	Description	2015		
		2014 BUDGET	Proposed BUDGET	Dollar Change
	<b>Total Marketing and Development</b>	-	-	-
10-7101-24-00	SALARIES - REGULAR	29,275.00	29,275.00	-
10-7104-24-00	ADD PAY IN LIEU OF RAISES	-	-	-
10-7111-24-00	MEDICARE TAX	425.00	425.00	-
10-7112-24-00	SOCIAL SECURITY TAX	1,815.00	1,815.00	-
10-7116-24-00	WORKERS COMPENSATION INSURANCE	115.00	115.00	-
10-7310-24-00	DUES & PUBLICATIONS	500.00	500.00	-
10-7324-24-00	SPECIAL SERVICES-OUTSIDE LEGAL	750.00	1,000.00	250.00
	<b>Total Legal</b>	<b>32,880.00</b>	<b>33,130.00</b>	<b>250.00</b>
10-7101-25-00	SALARIES - REGULAR	150,500.00	148,170.00	(2,330.00)
10-7102-25-00	SALARIES - OVERTIME	500.00	500.00	-
10-7103-25-00	LONGEVITY PAY	1,300.00	1,460.00	160.00
10-7104-25-00	ADD PAY IN LIEU OF RAISES	-	-	-
10-7111-25-00	MEDICARE TAX	2,225.00	2,200.00	(25.00)
10-7112-25-00	SOCIAL SECURITY TAX	9,500.00	9,400.00	(100.00)
10-7113-25-00	LIFE INSURANCE	165.00	150.00	(15.00)
10-7114-25-00	HOSPITALIZATION INSURANCE	23,600.00	25,800.00	2,200.00
10-7115-25-00	TMRS RETIREMENT	18,000.00	17,800.00	(200.00)
10-7116-25-00	WORKERS COMPENSATION INSURANCE	590.00	540.00	(50.00)
10-7118-25-00	GYM/HEALTH CLUB DUES	120.00	360.00	240.00
10-7201-25-00	GENERAL OFFICE SUPPLIES	2,750.00	3,000.00	250.00
10-7205-25-00	CLOTHING SUPPLIES	-	-	-
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	1,200.00	1,200.00	-
10-7305-25-00	ADVERTISING	100.00	100.00	-
10-7308-25-00	PRINTING	500.00	750.00	250.00
10-7309-25-00	GENERAL INSURANCE	380.00	440.00	60.00
10-7310-25-00	DUES & PUBLICATIONS	1,750.00	1,300.00	(450.00)
10-7311-25-00	TRAINING AND TRAVEL	1,000.00	1,000.00	-
10-7314-25-00	SPECIAL SERVICES - JANITORIAL	1,500.00	1,500.00	-
10-7318-25-00	SPECIAL SERVICES - AUDITORS	14,000.00	12,000.00	(2,000.00)
10-7322-25-00	RENTALS	3,000.00	3,500.00	500.00
10-7326-25-00	SPECIAL SERVICES - CONSULTANTS	13,000.00	14,000.00	1,000.00
10-7328-25-00	SPECIAL SERVICES - MISC.	1,800.00	1,400.00	(400.00)
10-7336-25-00	SPECIAL SERVICES - BANK CHARGE	6,700.00	6,700.00	-
10-7401-25-00	OFFICE EQUIPMENT MAINTENANCE	750.00	750.00	-
10-8660-25-00	MINOR EQUIPMENT	1,500.00	5,000.00	3,500.00
10-8885-25-00	COMPUTER EQUIPMENT	-	5,000.00	5,000.00
	<b>Total Finance</b>	<b>258,330.00</b>	<b>266,020.00</b>	<b>7,690.00</b>
10-7101-26-00	SALARIES - REGULAR	63,340.00	66,850.00	3,510.00
10-7102-26-00	SALARIES - OVERTIME	-	-	-
10-7103-26-00	LONGEVITY PAY	195.00	240.00	45.00
10-7104-26-00	ADD PAY IN LIEU OF RAISES	-	-	-
10-7111-26-00	MEDICARE TAX	930.00	980.00	50.00
10-7112-26-00	SOCIAL SECURITY TAX	3,950.00	4,160.00	210.00



<b>GENERAL FUND</b>				
<b>Account</b>	<b>Description</b>	<b>2014</b>	<b>2015</b>	<b>Dollar Change</b>
		<b>BUDGET</b>	<b>Proposed BUDGET</b>	
10-7113-26-00	LIFE INSURANCE	65.00	125.00	60.00
10-7114-26-00	HOSPITALIZATION INSURANCE	15,400.00	15,950.00	550.00
10-7115-26-00	TMRS RETIREMENT	7,450.00	7,850.00	400.00
10-7116-26-00	WORKERS COMPENSATION INSURANCE	240.00	255.00	15.00
10-7118-26-00	GYM/HEALTH CLUB DUES	120.00	240.00	120.00
10-7201-26-00	GENERAL OFFICE SUPPLIES	500.00	1,000.00	500.00
10-7205-26-00	CLOTHING SUPPLIES	500.00	1,000.00	500.00
10-7224-26-00	FUEL EXPENSE	1,000.00	1,500.00	500.00
10-7302-26-00	TELEPHONE SERVICE	500.00	500.00	-
10-7304-26-00	UTILITIES - MOBILE & PAGERS	1,000.00	1,800.00	800.00
10-7309-26-00	GENERAL INSURANCE	380.00	440.00	60.00
10-7311-26-00	TRAINING AND TRAVEL	1,650.00	2,000.00	350.00
10-7321-26-00	CONTRACTUAL SERVICES	750.00	750.00	-
10-7333-26-00	EMPLOYEE PHYSICALS	-	-	-
10-7401-26-00	OFFICE EQUIPMENT MAINTENANCE	200.00	400.00	200.00
10-7411-26-00	WEB SITE ADMINISTRATION	3,500.00	5,000.00	1,500.00
10-7501-26-00	MAINTENANCE - SOFTWARE	3,000.00	3,000.00	-
10-7505-26-00	MAINTENANCE - COMPUTER EQUIPME	2,000.00	1,500.00	(500.00)
10-8660-26-00	MINOR EQUIPMENT	-	1,000.00	1,000.00
10-8851-26-00	WEB SITE DESIGN	10,000.00	5,000.00	(5,000.00)
10-8886-26-00	NETWORK EQUIPMENT	8,000.00	5,000.00	(3,000.00)
	<b>Total MIS</b>	<b>124,670.00</b>	<b>126,540.00</b>	<b>1,870.00</b>
10-7101-27-00	SALARIES-REGULAR	25,000.00	22,800.00	(2,200.00)
10-7102-27-00	SALARIES-OVERTIME	3,000.00	2,500.00	(500.00)
10-7104-27-00	ADD PAY IN LIEU OF RAISES	-	-	-
10-7111-27-00	MEDICARE TAX	360.00	340.00	(20.00)
10-7112-27-00	SOCIAL SECURITY TAX	1,550.00	1,450.00	(100.00)
10-7113-27-00	LIFE INSURANCE	55.00	55.00	-
10-7114-27-00	HOSPITALIZATION INSURANCE	7,050.00	7,300.00	250.00
10-7115-27-00	TMRS RETIREMENT	2,910.00	2,675.00	(235.00)
10-7116-27-00	WORKERS COMPENSATION INSURANCE	870.00	800.00	(70.00)
10-7118-27-00	GYM/HEALTH CLUB DUES	120.00	120.00	-
10-7121-27-00	CONTRACT LABOR	5,000.00	3,500.00	(1,500.00)
10-7201-27-00	GENERAL OFFICE SUPPLIES	1,000.00	750.00	(250.00)
10-7202-27-00	MOTOR VEHICLE SUPPLIES	500.00	250.00	(250.00)
10-7205-27-00	CLOTHING SUPPLIES	1,700.00	1,700.00	-
10-7208-27-00	SAFETY SUPPLIES	1,000.00	750.00	(250.00)
10-7221-27-00	OTHER SUPPLIES-MISC	-	500.00	500.00
10-7223-27-00	ANIMAL CONTROL	3,500.00	3,500.00	-
10-7224-27-00	FUEL EXPENSE	5,000.00	6,000.00	1,000.00
10-7304-27-00	UTILITIES - MOBILES & PAGERS	1,000.00	1,000.00	-
10-7310-27-00	DUES & PUBLICATIONS	100.00	100.00	-
10-7311-27-00	TRAINING AND TRAVEL	1,500.00	1,000.00	(500.00)
10-7333-27-00	EMPLOYEE PHYSICALS	250.00	250.00	-
10-7401-27-00	OFFICE EQUIPMENT MAINTENANCE	-	-	-
10-7402-27-00	MOTOR VEHICLE MAINTENANCE	1,000.00	500.00	(500.00)
10-7404-27-00	BUILDING MAINTENANCE	9,000.00	10,000.00	1,000.00
10-8660-27-00	MINOR EQUIPMENT	1,000.00	400.00	(600.00)
	<b>Total Animal Control</b>	<b>72,465.00</b>	<b>68,240.00</b>	<b>(4,225.00)</b>

<b>GENERAL FUND</b>				
<b>Account</b>	<b>Description</b>	<b>2014 BUDGET</b>	<b>2015</b>	<b>Dollar Change</b>
			<b>Proposed BUDGET</b>	
10-7121-28-00	CONTRACT LABOR	22,000.00	22,000.00	-
10-7204-28-00	CHEMICAL SUPPLIES	1,000.00	1,000.00	-
10-7205-28-00	CLOTHING SUPPLIES	200.00	-	(200.00)
10-7206-28-00	MINOR TOOLS	200.00	-	(200.00)
10-7208-28-00	SAFETY SUPPLIES	250.00	-	(250.00)
10-7221-28-00	OTHER SUPPLIES-MISC	250.00	600.00	350.00
10-7224-28-00	FUEL EXPENSE	2,500.00	2,500.00	-
10-7225-28-00	MACHINERY-TOOL-IMPLEMENT	1,000.00	500.00	(500.00)
	<b>Total ROW's</b>	<b>27,400.00</b>	<b>26,600.00</b>	<b>(800.00)</b>
10-7101-29-00	SALARIES-REGULAR	1,440.00	-	(1,440.00)
10-7104-29-00	ADD PAY IN LIEU OF RAISES	-	-	-
10-7111-29-00	MEDICARE TAX	25.00	-	(25.00)
10-7112-29-00	SOCIAL SECURITY TAX	90.00	-	(90.00)
10-7113-29-00	LIFE INSURANCE	-	-	-
10-7114-29-00	HOSPITALIZATION INSURANCE	-	-	-
10-7115-29-00	TMRS RETIREMENT	170.00	-	(170.00)
10-7116-29-00	WORKERS COMPENSATION INSURANCE	10.00	-	(10.00)
10-7118-29-00	GYM/HEALTH CLUB DUES	-	-	-
10-7201-29-00	GENERAL OFFICE SUPPLIES	1,500.00	-	(1,500.00)
10-7202-29-00	MOTOR VEHICLE SUPPLIES	500.00	-	(500.00)
10-7203-29-00	JANITORIAL SUPPLIES	-	-	-
10-7205-29-00	CLOTHING SUPPLIES	1,500.00	-	(1,500.00)
10-7209-29-00	POSTAGE	100.00	-	(100.00)
10-7221-29-00	OTHER SUPPLIES-MISC	1,000.00	-	(1,000.00)
10-7224-29-00	FUEL EXPENSE	4,000.00	-	(4,000.00)
10-7302-29-00	TELEPHONE SERVICE	-	-	-
10-7304-29-00	UTILITIES - MOBILES & PAGERS	1,500.00	-	(1,500.00)
10-7310-29-00	DUES & PUBLICATIONS	500.00	-	(500.00)
10-7311-29-00	TRAINING AND TRAVEL	6,500.00	-	(6,500.00)
10-7314-29-00	SPECIAL SERVICES - JANITORIAL	-	-	-
10-7315-29-00	DEPLOYMENT EXPENSE	5,000.00	-	(5,000.00)
10-7322-29-00	RENTALS	1,250.00	-	(1,250.00)
10-7334-29-00	AHIM TRAINING EXPENSE	1,000.00	-	(1,000.00)
10-7402-29-00	MOTOR VEHICLE MAINT - FIRE	500.00	-	(500.00)
10-7405-29-00	COMPUTER MAINTENANCE	-	-	-
10-7430-29-00	RADIO MAINTENANCE	-	-	-
10-8660-29-00	MINOR EQUIPMENT	500.00	-	(500.00)
	<b>Total Emergency Management</b>	<b>27,085.00</b>	<b>-</b>	<b>(27,085.00)</b>
10-7101-30-00	SALARIES-REGULAR	24,650.00	25,600.00	950.00
10-7102-30-00	SALARIES-OVERTIME	-	-	-
10-7111-30-00	MEDICARE TAX	340.00	375.00	35.00
10-7112-30-00	SOCIAL SECURITY TAX	1,530.00	1,590.00	60.00
10-7113-30-00	LIFE INSURANCE	50.00	55.00	5.00
10-7114-30-00	HOSPITALIZATION INSURANCE	7,050.00	7,300.00	250.00
10-7115-30-00	TMRS RETIREMENT	2,150.00	3,000.00	850.00
10-7116-30-00	WORKERS COMPENSATION INSURANCE	800.00	850.00	50.00
10-7201-30-00	GENERAL OFFICE SUPPLIES	500.00	500.00	-

<b>GENERAL FUND</b>				
<b>Account</b>	<b>Description</b>	<b>2014 BUDGET</b>	<b>2015</b>	
			<b>Proposed BUDGET</b>	<b>Dollar Change</b>
10-7202-30-00	MOTOR VEHICLE SUPPLIES	500.00	-	(500.00)
10-7205-30-00	CLOTHING SUPPLIES	500.00	500.00	-
10-7206-30-00	MINOR TOOLS	100.00	-	(100.00)
10-7208-30-00	SAFETY SUPPLIES	250.00	250.00	-
10-7209-30-00	POSTAGE	500.00	100.00	(400.00)
10-7224-30-00	FUEL EXPENSE	4,000.00	4,000.00	-
10-7302-30-00	TELEPHONE SERVICE	500.00	-	(500.00)
10-7304-30-00	UTILITIES - MOBILES & PAGERS	1,000.00	750.00	(250.00)
10-7305-30-00	ADVERTISING	200.00	200.00	-
10-7308-30-00	PRINTING	500.00	100.00	(400.00)
10-7310-30-00	DUES & PUBLICATIONS	350.00	250.00	(100.00)
10-7311-30-00	TRAINING AND TRAVEL	750.00	750.00	-
10-7312-30-00	SUB-STANDARD HOUSING PROGRAM	6,000.00	6,000.00	-
10-7322-30-00	RENTALS	500.00	-	(500.00)
10-7360-30-00	NUISANCE ABATEMENT	15,000.00	12,500.00	(2,500.00)
10-7402-30-00	MOTOR VEHICLE MAINT	-	160.00	160.00
10-7505-30-00	COMPUTER MAINTENANCE	8,000.00	1,000.00	(7,000.00)
10-8660-30-00	MINOR EQUIPMENT	-	-	-
	<b>Total Code Enforcement</b>	<b>75,720.00</b>	<b>65,830.00</b>	<b>(9,890.00)</b>
10-7706-19-00	Transfer To Airport	-	-	-
	<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPEDITURES AND OTHER USES</b>		<b><u>8,388,160.00</u></b>	<b><u>7,467,490.00</u></b>	<b><u>(920,670.00)</u></b>
<b>EXCESS (DEFICIENCY)</b>		<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>



*Hillsboro* TEXAS

# SANITATION FUND

SANITATION FUND		2015		
ACCOUNT	Description	2014 BUDGET	Proposed BUDGET	Dollar Change

11-4320-00-00	SALES-SANITATION	970,000.00	920,000.00	(50,000.00)
11-4365-00-00	BRUSH RECEIPTS	120,000.00	125,000.00	5,000.00

<b>TOTAL REVENUE AND OTHER SOURCES</b>		<u>1,090,000.00</u>	<u>1,045,000.00</u>	<u>(45,000.00)</u>
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11-7314-00-00	SPECIAL SERVICES-ALLIED WASTE	830,000.00	810,000.00	(20,000.00)
11-7317-00-00	SPECIAL SERVICES-TREE REMOVAL	-	-	-
11-7410-00-00	CITY WIDE CLEANUP	7,500.00	7,000.00	(500.00)
11-7500-00-00	DEPRECIATION EXPENSE	-	-	-
11-8904-00-00	TRANSFER TO AIRPORT	10,000.00	4,000.00	(6,000.00)
11-8910-00-00	TRANSFER TO GENERAL	305,000.00	305,000.00	-

<b>TOTAL EXPEDITURES AND OTHER USES</b>		<u>1,152,500.00</u>	<u>1,126,000.00</u>	<u>(26,500.00)</u>
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<b>EXCESS (DEFICIENCY)</b>		<u>(62,500.00)</u>	<u>(81,000.00)</u>	<u>(71,500.00)</u>
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*Hillsboro* **TEXAS**

**WATER/WASTEWATER  
FUND**

**WATER/SEWER FUND**

Account	Description	2015		
		2014 BUDGET	Proposed BUDGET	Dollar Change
31-1104-00-00	ACCOUNTS PAY-COLLECTION FEES	-	-	-
31-4201-00-00	FEDERAL GRANTS(2008 STAG)	478,000.00	430,000.00	(48,000.00)
31-4222-00-00	T/A AMENDMENT REIMBURSEMENT	3,600.00	-	(3,600.00)
31-4304-00-00	WATER SALES OTHER	-	-	-
31-4305-00-00	WATER SALES	2,910,000.00	2,910,000.00	-
31-4310-00-00	SEWER SERVICE	1,280,000.00	1,280,000.00	-
31-4330-00-00	WATER TAP FEES	8,000.00	7,000.00	(1,000.00)
31-4340-00-00	SEWER TAP FEES	3,000.00	2,000.00	(1,000.00)
31-4360-00-00	SERVICE CALL CHARGES	1,000.00	1,000.00	-
31-4370-00-00	SERVICE FEES COLLECTED	20,000.00	20,000.00	-
31-4371-00-00	PENALTY/LATE FEES COLLECTED	70,000.00	72,000.00	2,000.00
31-5020-00-00	HOT CHECK FEES	2,000.00	2,000.00	-
31-5022-00-00	BAD DEBT RECOVERIES	1,500.00	1,500.00	-
31-5210-00-00	SHORTAGES AND OVERAGES	-	-	-
31-5230-00-00	INTEREST INCOME-INVESTMENTS	2,500.00	1,500.00	(1,000.00)
31-5280-00-00	OTHER REVENUE - MISC.	50,000.00	50,000.00	-
31-5285-00-00	WATER TOWER RENTAL - NEXTEL	20,000.00	4,800.00	(15,200.00)
31-5021-00-00	COLLECTION FEES	-	-	-
31-5510-00-00	CONTRIBUTIONS - LAWSUIT SETTL	-	-	-

<b>TOTAL REVENUE AND OTHER SOURCES</b>	<u>4,849,600.00</u>	<u>4,781,800.00</u>	<u>(67,800.00)</u>
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**WATER/SEWER FUND**

Account	Description	2015		
		2014 BUDGET	Proposed BUDGET	Dollar Change
31-7101-01-00	SALARIES - REGULAR	256,800.00	280,000.00	23,200.00
31-7102-01-00	SALARIES - OVERTIME	23,000.00	20,000.00	(3,000.00)
31-7103-01-00	LONGEVITY PAY	5,520.00	5,600.00	80.00
31-7104-01-00	ADD PAY IN LIEU OF RAISES	-	-	-
31-7111-01-00	MEDICARE TAX	3,725.00	4,100.00	375.00
31-7112-01-00	SOCIAL SECURITY TAX	15,950.00	17,200.00	1,250.00
31-7113-01-00	LIFE INSURANCE	370.00	350.00	(20.00)
31-7114-01-00	HOSPITALIZATION INSURANCE	58,700.00	58,200.00	(500.00)
31-7115-01-00	TMRS RETIREMENT	30,050.00	32,500.00	2,450.00
31-7116-01-00	WORKERS COMPENSATION INSURANCE	10,975.00	10,900.00	(75.00)
31-7118-01-00	GYM/HEALTH CLUB DUES	400.00	-	(400.00)
31-7201-01-00	GENERAL OFFICE SUPPLIES	1,200.00	1,000.00	(200.00)
31-7202-01-00	MOTOR VEHICLE SUPPLIES	-	100.00	100.00
31-7203-01-00	JANITORIAL SUPPLIES	750.00	500.00	(250.00)
31-7204-01-00	CHEMICAL SUPPLIES	100.00	300.00	200.00
31-7205-01-00	CLOTHING SUPPLIES	1,000.00	1,000.00	-
31-7206-01-00	MINOR TOOLS	2,000.00	2,000.00	-
31-7208-01-00	SAFETY SUPPLIES	2,500.00	2,500.00	-
31-7209-01-00	POSTAGE	-	100.00	100.00
31-7221-01-00	OTHER SUPPLIES - MISC.	2,000.00	2,000.00	-
31-7224-01-00	FUEL EXPENSE	8,000.00	8,000.00	-
31-7225-01-00	MACHINERY-TOOL-IMPLEMENT SUPPL	3,000.00	3,000.00	-
31-7301-01-00	ELECTRIC SERVICE	15,000.00	17,500.00	2,500.00
31-7302-01-00	TELEPHONE SERVICE	4,000.00	4,500.00	500.00
31-7303-01-00	GAS SERVICE	3,500.00	3,500.00	-
31-7304-01-00	UTILITIES - MOBLIES & PAGERS	2,200.00	2,200.00	-
31-7305-01-00	ADVERTISING	200.00	-	(200.00)
31-7308-01-00	PRINTING	-	-	-
31-7309-01-00	GENERAL INSURANCE	5,500.00	6,300.00	800.00
31-7310-01-00	DUES & PUBLICATIONS	500.00	500.00	-
31-7311-01-00	TRAINING & TRAVEL	500.00	500.00	-
31-7314-01-00	SPECIAL SERVICES-JANITORIAL	1,600.00	1,600.00	-
31-7316-01-00	PERMITTING FEES AND TESTING	12,000.00	12,000.00	-
31-7318-01-00	SPECIAL SERVICES-AUDIT	4,000.00	4,000.00	-
31-7321-01-00	MISC. SERVICES	5,000.00	4,000.00	(1,000.00)
31-7322-01-00	RENTALS	1,500.00	1,500.00	-
31-7323-01-00	ENGINEERING SERVICES	-	-	-
31-7324-01-00	SPECIAL SERVICES-LEGAL	80,000.00	50,000.00	(30,000.00)
31-7333-01-00	EMPLOYEE PHYSICALS	200.00	-	(200.00)
31-7337-01-00	SPECIAL SERVICES - MMI	3,000.00	3,000.00	-
31-7338-01-00	SPECIAL SERVICES - TANK INSPEC	1,700.00	1,700.00	-
31-7339-01-00	SPECIAL SERVICES - CCR	3,250.00	3,250.00	-
31-7345-01-00	SPEC SERVICES-BLDG MAINTENANCE	500.00	-	(500.00)
31-7361-01-00	CREDIT CARD SERVICE FEES	-	-	-
31-7401-01-00	OFFICE EQUIPMENT MAINTENANCE	500.00	-	(500.00)
31-7403-01-00	MACHINERY-TOOL-IMPLEMENT MAINT	3,000.00	3,000.00	-
31-7404-01-00	BUILDING MAINTENANCE	2,000.00	1,500.00	(500.00)
31-7500-01-00	PURCHASE OF WATER	1,639,890.00	1,600,000.00	(39,890.00)



**WATER/SEWER FUND**

Account	Description	2015		
		2014 BUDGET	Proposed BUDGET	Dollar Change
31-7502-01-00	ROCK-SAND-GRAVEL	10,000.00	9,000.00	(1,000.00)
31-7503-01-00	WATER LINE MAINTENANCE	120,000.00	120,000.00	-
31-7508-01-00	WATER METER MAINTENANCE	15,000.00	20,000.00	5,000.00
31-7600-01-00	AMORTIZATION EXP - BOND COSTS	-	-	-
31-7601-01-00	SEWAGE DISPOSAL PLANT MAINT	-	-	-
31-7710-01-00	DEPRECIATION	-	-	-
31-7713-01-00	CHASE LEASE PAYMENTS	-	-	-
31-7718-01-00	PRINCIPAL - BACKHOE	-	16,100.00	16,100.00
31-7719-01-00	INTEREST - BACKHOE	-	1,900.00	1,900.00
31-7720-01-00	DOWNTOWN ELEV. TANK CONTRACT	12,700.00	12,700.00	-
31-8660-01-00	MINOR EQUIPMENT	5,000.00	2,500.00	(2,500.00)
31-8860-01-00	MACHINERY/EQUIPMENT	120,000.00	-	(120,000.00)
31-8880-01-00	MOTOR VEHICLES	-	29,000.00	29,000.00
31-8904-01-00	TRANSFER TO AIRPORT	47,000.00	47,000.00	-
31-8910-01-00	TRANSFER TO GENERAL	250,000.00	250,000.00	-
	<b>Total Water</b>	<b>2,795,280.00</b>	<b>2,678,100.00</b>	<b>(117,180.00)</b>
31-7101-02-00	SALARIES - REGULAR	201,000.00	168,750.00	(32,250.00)
31-7102-02-00	SALARIES - OVERTIME	25,000.00	25,000.00	-
31-7103-02-00	LONGEVITY PAY	820.00	1,340.00	520.00
31-7104-02-00	ADD PAY IN LIEU OF RAISES	-	-	-
31-7111-02-00	MEDICARE TAX	2,950.00	2,980.00	30.00
31-7112-02-00	SOCIAL SECURITY TAX	12,485.00	12,750.00	265.00
31-7113-02-00	LIFE INSURANCE	375.00	375.00	-
31-7114-02-00	HOSPITALIZATION INSURANCE	53,800.00	54,300.00	500.00
31-7115-02-00	TMRS RETIREMENT	23,525.00	24,000.00	475.00
31-7116-02-00	WORKERS COMPENSATION INSURANCE	6,100.00	6,250.00	150.00
31-7118-02-00	GYM/HEALTH CLUB DUES	320.00	360.00	40.00
31-7121-02-00	CONTRACT LABOR	-	26,000.00	26,000.00
31-7201-02-00	GENERAL OFFICE SUPPLIES	750.00	750.00	-
31-7203-02-00	JANITORIAL SUPPLIES	1,000.00	1,000.00	-
31-7204-02-00	CHEMICAL SUPPLIES	35,000.00	32,500.00	(2,500.00)
31-7205-02-00	CLOTHING SUPPLIES	1,000.00	750.00	(250.00)
31-7206-02-00	MINOR TOOLS	1,000.00	1,000.00	-
31-7208-02-00	SAFETY SUPPLIES	1,000.00	750.00	(250.00)
31-7221-02-00	OTHER SUPPLIES - MISC.	250.00	-	(250.00)
31-7224-02-00	FUEL EXPENSE	28,000.00	35,000.00	7,000.00
31-7225-02-00	MACHINERY-TOOL-IMPLEMENT SUPPL	1,500.00	1,500.00	-
31-7301-02-00	ELECTRIC SERVICE	65,000.00	70,000.00	5,000.00
31-7302-02-00	TELEPHONE SERVICE	2,000.00	2,000.00	-
31-7303-02-00	GAS SERVICE	1,000.00	1,000.00	-
31-7304-02-00	UTILITIES - MOBLIES & PAGERS	2,000.00	2,000.00	-
31-7305-02-00	ADVERTISING	200.00	-	(200.00)
31-7309-02-00	GENERAL INSURANCE	3,800.00	4,400.00	600.00
31-7310-02-00	DUES & PUBLICATIONS	500.00	250.00	(250.00)
31-7311-02-00	TRAINING & TRAVEL	500.00	500.00	-
31-7314-02-00	SPECIAL SERVICES-JANITORIAL	2,000.00	1,000.00	(1,000.00)
31-7316-02-00	PERMITTING FEES & TESTING	30,000.00	30,000.00	-
31-7321-02-00	MISC. SERVICES	12,000.00	5,000.00	(7,000.00)
31-7322-02-00	RENTALS	500.00	500.00	-

**WATER/SEWER FUND**

Account	Description	2015		
		2014 BUDGET	Proposed BUDGET	Dollar Change
31-7333-02-00	EMPLOYEE PHYSICALS	600.00	200.00	(400.00)
31-7335-02-00	SLUDGE DISPOSAL	42,000.00	34,000.00	(8,000.00)
31-7340-02-00	SPECIAL SERVICES - CONSULTING	2,000.00	-	(2,000.00)
31-7345-02-00	SPEC SERVICES-BLDG MAINTENANCE	240.00	-	(240.00)
31-7347-02-00	FINES - WASTEWATER COMPLIANCE	-	-	-
31-7401-02-00	OFFICE EQUIPMENT MAINTENANCE	250.00	-	(250.00)
31-7403-02-00	MACHINERY-TOOL-IMPLEMENT MAINT	500.00	500.00	-
31-7404-02-00	BUILDING MAINTENANCE	500.00	500.00	-
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	35,000.00	-
31-7716-02-00	2010 BOND PRINCIPAL WATER	65,000.00	65,000.00	-
31-7717-02-00	2010 BOND INTEREST WATER	2,845.00	1,545.00	(1,300.00)
31-7718-02-00	2012 BOND PRINCIPAL	320,000.00	325,000.00	5,000.00
31-7719-02-00	2012 BOND INTEREST	82,450.00	76,050.00	(6,400.00)
31-8660-02-00	MINOR EQUIPMENT	500.00	500.00	-
31-8831-02-00	WASTEWATER IMPROVEMENTS	1,400,000.00	-	(1,400,000.00)
31-8831-02-21	MOTOR VEHICLES	-	29,000.00	29,000.00
31-8831-02-21	WASTEWATER IMPROVEMENTS 2005 STAG	-	-	-
31-8831-02-22	WASTEWATER IMPROVEMENTS	725,000.00	1,400,000.00	675,000.00
31-8832-02-22	IMPROVEMENTS - ENGINEER	-	-	-
31-8835-02-22	IMPROVEMENTS - TESTING	-	-	-
31-8832-02-23	IMPROVEMENTS - ENGINEER	-	700,000.00	700,000.00
	<b>Total Sewer</b>	<b>3,272,260.00</b>	<b>3,259,300.00</b>	<b>(12,960.00)</b>
31-7101-03-00	SALARIES - REGULAR	63,900.00	98,000.00	34,100.00
31-7102-03-00	SALARIES - OVERTIME	500.00	500.00	-
31-7103-03-00	LONGEVITY PAY	675.00	950.00	275.00
31-7104-03-00	ADD PAY IN LIEU OF RAISES	-	-	-
31-7111-03-00	MEDICARE TAX	940.00	1,700.00	760.00
31-7112-03-00	SOCIAL SECURITY TAX	4,005.00	7,250.00	3,245.00
31-7113-03-00	LIFE INSURANCE	125.00	150.00	25.00
31-7114-03-00	HOSPITALIZATION INSURANCE	15,500.00	30,100.00	14,600.00
31-7115-03-00	TMRS RETIREMENT	7,445.00	13,450.00	6,005.00
31-7116-03-00	WORKERS COMPENSATION INSURANCE	250.00	400.00	150.00
31-7117-03-00	UNEMPLOYMENT BENEFITS	-	-	-
31-7118-03-00	GYM/HEALTH CLUB DUES	120.00	100.00	(20.00)
31-7201-03-00	GENERAL OFFICE SUPPLIES	2,000.00	2,000.00	-
31-7205-03-00	CLOTHING SUPPLIES	-	-	-
31-7209-03-00	POSTAGE	14,500.00	14,500.00	-
31-7221-03-00	OTHER SUPPLIES - MISC.	1,050.00	1,050.00	-
31-7308-03-00	PRINTING	12,000.00	12,000.00	-
31-7309-03-00	GENERAL INSURANCE	-	1,200.00	1,200.00
31-7311-03-00	TRAINING AND TRAVEL	-	-	-
31-7314-03-00	SPECIAL SERVICES - JANITORIAL	1,000.00	1,000.00	-
31-7321-03-00	MISC. SERVICES	50.00	50.00	-
31-7322-03-00	RENTALS	500.00	500.00	-
31-7336-03-00	SPECIAL SERVICES - BANK CHRG	1,000.00	1,000.00	-
31-7340-03-00	SPECIAL SERVICES - CONSULTING	6,000.00	6,000.00	-
31-7361-03-00	CREDIT CARD SERVICE FEES	10,000.00	10,000.00	-

**WATER/SEWER FUND**

Account	Description	2015		Dollar Change
		2014 BUDGET	Proposed BUDGET	
31-7404-03-00	BUILDING MAINTENANCE	500.00	500.00	-
31-7708-03-00	BAD DEBT EXPENSE	25,000.00	25,000.00	-
31-8660-03-00	MINOR EQUIPMENT	3,000.00	5,000.00	2,000.00
31-8885-03-00	COMPUTER EQUIPMENT	12,000.00	12,000.00	-
	<i>Total Utility Billing</i>	182,060.00	244,400.00	62,340.00

<b>TOTAL EXPEDITURES AND OTHER USES</b>	<u>6,249,600.00</u>	<u>6,181,800.00</u>	<u>(67,800.00)</u>
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<b>TOTAL EXCESS (DEFECIENCY)</b>	<u>(1,400,000.00)</u>	<u>(1,400,000.00)</u>	<u>-</u>
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*Hillsboro* TEXAS

**HOTEL/MOTEL FUND**

## HOTEL MOTEL FUND

Account	Description	2015		
		2014 BUDGET	Proposed BUDGET	Dollar Change
54-4140-00-00	H/M OCCUPANCY TAX	275,000.00	283,800.00	15,800.00
54-5230-00-00	INTEREST INCOME-INVESTMENTS	200.00	-	(200.00)
54-5250-00-00	PROCEEDS FROM SALE OF ASSETS	-	-	-
54-5280-00-00	OTHER REVENUE-MISC.	100.00	490.00	400.00
54-5300-00-00	CONVENTION CENTER RENTAL	-	-	-
54-5301-00-00	HISTORIC CITY HALL RENTAL	7,000.00	6,000.00	400.00
54-5310-00-00	HISTORIC CITY HALL DEPOSITS	-	-	-
<b>TOTAL REVENUE AND OTHER SOURCES</b>		<u>282,300.00</u>	<u>290,290.00</u>	<u>16,400.00</u>

54-7101-54-00	SALARIES-REGULAR	-	7,200.00	7,200.00
54-7111-54-00	MEDICARE TAX	-	105.00	105.00
54-7112-54-00	SOCIAL SECURITY	-	450.00	450.00
54-7115-54-00	TMRS RETIREMENT	-	845.00	845.00
54-7117-54-00	UNEMPLOYMENT BENEFITS	-	-	-
54-7203-54-00	JANITORIAL SUPPLIES	1,000.00	800.00	(200.00)
54-7206-54-00	MINOR TOOLS	100.00	100.00	-
54-7209-54-00	POSTAGE	2,000.00	755.00	(1,245.00)
54-7221-54-00	OTHER SUPPLIES - MISC.	1,500.00	750.00	(750.00)
54-7301-54-00	ELECTRIC SERVICE	9,000.00	8,500.00	(500.00)
54-7302-54-00	TELEPHONE SERVICE	3,000.00	3,000.00	-
54-7303-54-00	GAS SERVICE	1,000.00	1,200.00	200.00
54-7304-54-00	UTILITIES - MOBILE/PAGERS	800.00	800.00	-
54-7310-54-00	DUES & PUBLICATIONS	-	-	-
54-7311-54-00	TRAVEL & TRAINING	-	-	-
54-7314-54-00	SPECIAL SERVICES-JANITORIAL	6,000.00	5,000.00	(1,000.00)
54-7321-54-00	MISC. SERVICES	2,700.00	2,500.00	(200.00)
54-7322-54-00	RENTALS	2,500.00	2,700.00	200.00
54-7324-54-00	SUPPORT FOR OTHER ORGANIZATION	8,000.00	8,000.00	(1,000.00)
54-7325-54-00	Special Svs - Outside Legal	5,000.00	4,000.00	(1,000.00)
54-7326-54-00	SPECIAL SERVICES - CONSULTANTS	-	5,000.00	5,000.00
54-7330-54-00	SPEC SRVCS - HISTORIC PRESERV	3,000.00	9,000.00	6,000.00
54-7331-54-00	SPEC SRVCS - MAIN ST. GRANTS	16,000.00	10,000.00	(6,000.00)
54-7333-54-00	TOURISM EVENTS & PROMOTIONS	10,000.00	10,000.00	-
54-7334-54-00	CONTRACTUAL SERVICES	138,000.00	138,000.00	-
54-7345-54-00	SPEC SERVICES-BLDG MAINTENANCE	2,000.00	2,000.00	-
54-7346-54-00	SPECIAL SVCS - MAIN ST. SUPPORT	12,700.00	12,700.00	-
54-7404-54-00	BUILDING MAINTENANCE	4,300.00	4,300.00	-
54-7506-54-00	ADMIN SERVICES-HOTEL/MOTEL	21,000.00	21,000.00	-
54-7707-54-00	HISTORIC CITY HALL CERT OF OBL	20,000.00	20,000.00	-
54-7708-54-00	HISTORIC CITY HALL CO INTEREST	9,800.00	8,835.00	(965.00)
54-8660-54-00	MINOR EQUIPMENT	2,900.00	2,750.00	(150.00)

**HOTEL MOTEL FUND**

Account	Description	2014 BUDGET	2015 Proposed BUDGET	Dollar Change
	TOTAL EXPEDITURES AND OTHER USES	<u>282,300.00</u>	<u>290,290.00</u>	<u>(1,610.00)</u>

	EXCESS (DEFICIENCY)	<u>-</u>	<u>-</u>	<u>14,790.00</u>
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*Hillsboro* **TEXAS**

**ECONOMIC  
DEVELOPMENT FUND**

**ECONOMIC DEVELOPMENT FUND**

Account	Description	2015		
		2014 BUDGET	Proposed BUDGET	Dollar Change
66-4004-00-00	SALES TAX REVENUE	209,000.00	213,180.00	4,180.00
66-4222-00-00	T/A Amendment Reimbursement	43,625.00	-	(43,625.00)
66-5230-00-00	INTEREST INCOME-INVESTMENTS	7,000.00	9,000.00	2,000.00
66-5270-00-00	FARM REVENUE-CROP SHARE	12,000.00	10,000.00	(2,000.00)

<b>TOTAL REVENUE AND OTHER SOURCES</b>	<u>271,625.00</u>	<u>232,180.00</u>	<u>(39,445.00)</u>
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66-7101-66-00	SALARIES-REGULAR	14,400.00	55,000.00	40,600.00
66-7104-66-00	ADD PAY IN LIEU OF RAISES	-	-	-
66-7111-66-00	MEDICARE TAX	300.00	800.00	500.00
66-7112-66-00	SOCIAL SECURITY TAX	900.00	3,450.00	2,550.00
66-7113-66-00	LIFE INSURANCE	-	65.00	65.00
66-7114-66-00	HEALTH INSURANCE	-	7,300.00	7,300.00
66-7115-66-00	TMRS RETIREMENT	2,000.00	6,450.00	4,450.00
66-7116-66-00	WORKERS COMPENSATION INSURANCE	55.00	200.00	145.00
66-7209-66-00	POSTAGE	200.00	200.00	-
66-7221-66-00	OTHER SUPPLIES - MISC	-	-	-
66-7301-66-00	ELECTRIC SERVICE	1,200.00	1,200.00	-
66-7304-66-00	UTILITIES-MOBILES-PAGERS	-	-	-
66-7305-66-00	ADVERTISING	5,000.00	5,000.00	-
66-7308-66-00	PRINTING	100.00	100.00	-
66-7310-66-00	DUES & PUBLICATIONS	1,350.00	750.00	(600.00)
66-7311-66-00	TRAINING AND TRAVEL	1,000.00	4,000.00	3,000.00
66-7312-66-00	EVENTS	3,500.00	3,000.00	(500.00)
66-7314-66-00	SPECIAL SERVICES	10,000.00	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	-	2,400.00	2,400.00
66-7332-66-00	SPECIAL SERVICES-BANK FEES	240.00	240.00	-
66-7335-66-00	SPECIAL SERVICES - LEGAL	15,000.00	15,000.00	-
66-7336-66-00	FILING FEES	-	-	-
66-7340-66-00	SPECIAL SERVICES - CONSULTING	-	50,000.00	50,000.00
66-7450-66-00	RAILROAD MAINTENANCE	12,500.00	11,000.00	(2,500.00)
66-8660-66-00	MINOR EQUIPMENT	-	-	-
66-8860-66-00	OTHER INCENTIVES	400,000.00	400,000.00	-
66-8870-66-00	EXISTING INDUSTRIAL PARK	10,000.00	1,000.00	(9,000.00)
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	90,000.00	40,000.00	(50,000.00)

<b>TOTAL EXPEDITURES AND OTHER USES</b>	<u>1,583,745.00</u>	<u>1,628,155.00</u>	<u>43,410.00</u>
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<b>EXCESS (DEFICIENCY)</b>	<u>(1,312,120.00)</u>	<u>(1,395,975.00)</u>	<u>3,965.00</u>
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*Hillsboro* **TEXAS**

# **DEBT SERVICE FUND**

**DEBT SERVICE FUND**

Account	Description	2014	2015	Dollar Change
		BUDGET	Proposed BUDGET	
85-4000-00-00	AD VALOREM TAXES - CURRENT	957,000.00	958,000.00	1,000.00
85-4001-00-00	AD VALOREM TAXES - DELINQUENT	30,325.00	29,000.00	(1,325.00)
85-4003-00-00	PENALTY AND INTEREST	22,500.00	20,000.00	(2,500.00)
85-5410-00-00	INTEREST - INVESTMENTS	1,300.00	1,000.00	(300.00)
<b>TOTAL REVENUE AND OTHER SOURCES</b>		<u>1,011,125.00</u>	<u>1,008,000.00</u>	<u>(3,125.00)</u>

85-7705-85-00	PAYING AGENT FEES	7,500.00	4,715.00	(2,785.00)
85-7800-85-00	2012 SERIES - PRINCIPAL	135,000.00	135,000.00	-
85-7801-85-00	2012 SERIES - INTEREST	75,300.00	72,600.00	(2,700.00)
85-7804-85-00	2010 SERIES - PRINCIPAL	240,000.00	245,000.00	5,000.00
85-7805-85-00	2010 SERIES - INTEREST	80,100.00	75,300.00	(4,800.00)
85-7812-85-00	2008 SERIES - PRINCIPAL	80,000.00	85,000.00	5,000.00
85-7813-85-00	2008 SERIES - INTEREST	91,425.00	85,825.00	(5,600.00)
85-7816-85-00	2006 SERIES - PRINCIPAL	180,000.00	190,000.00	10,000.00
85-7817-85-00	2006 SERIES - INTEREST	121,800.00	114,560.00	(7,240.00)

<b>TOTAL EXPEDITURES AND OTHER USES</b>		<u>1,011,125.00</u>	<u>1,008,000.00</u>	<u>(3,125.00)</u>
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<b>EXCESS (DEFICIENCY)</b>		<u>-</u>	<u>-</u>	<u>(6,250.00)</u>
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