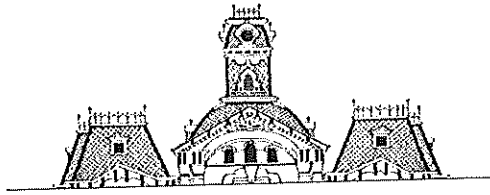


# City of Hillsboro

## Annual Budget

### 2023-2024





**HILLSBORO**  
WHERE CONNECTION HAPPENS

# **CITY OF HILLSBORO**

**ANNUAL BUDGET  
FISCAL YEAR  
2024**





# Annual Adopted Operating Budget

## Fiscal year 2023-2024

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

### CITY COUNCIL RECORD VOTE

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

Eric Fleming, Councilmember – Aye

Larry Lloyd, Councilmember – Aye

Dana Robinson, Councilmember – Aye

Jay Jolly, Councilmember – Aye

Leeann Richmond, Councilmember – Absent

Frances Zarate, Councilmember – Absent

“This budget will raise more total property taxes than last year’s budget by an amount of \$747,630.27, which is a 14.2045% increase from last year’s budget, and of that amount \$144,002.96 is tax revenue to be raised from new property added to the tax roll this year.”

Fiscal Year	Property Tax Rate	No-New Revenue Tax Rate	No-New Revenue M&O Tax Rate	Voter-Approval Rate	Debt Rate
2023-2024	0.806400	0.735300	0.592700	0.830400	0.152800
2022-2023	0.806400	0.735300	0.653600	0.876700	0.152800

Total debt obligation for the City of Hillsboro secured by property taxes: \$10,048,158



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## City Manager's Message

TO: Honorable Mayor and City Council  
FROM: Megan Henderson, City Manager  
DATE: September 30, 2023  
SUBJECT: Submission of FY 2023-24 Proposed Budget

It is a privilege to offer this proposed budget for the City of Hillsboro, Fiscal Year 2023-24. Staff anticipates some effects from economic contraction created by inflation and high interest rates; however, housing and commercial development continue with only slight changes due to market conditions. Sales tax revenues have slipped from last year's highs but remain strong.

Continued drought conditions in summer and significant freeze events in winter have challenged the water distribution system, and the city continues to be in a Stage 1 Drought contingency category.

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

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

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

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

### **Property Tax Rate**

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

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

- The property tax rate for the City of Hillsboro is \$0.806400 per \$100 of property value for the 2023-24 fiscal year. This rate, which has been unchanged for eight years, is the lowest rate since 2009.
- Two factors combine together to establish the amount in property taxes that are paid each year by the citizens of Hillsboro. The amount of property tax a person has to pay is determined by multiplying the appraised value of property owned by that person by the property tax rate. The appraised value of property is established by the Hill County Appraisal District. The property tax rate is established by the City of Hillsboro. The amount of property tax a person pays may go up or down depending on whether the value of their property is increasing or decreasing and whether the tax rate is increasing, decreasing, or staying the same. In recent years in Hillsboro, even though the property tax rate has stayed the same or decreased a small amount, many people have paid an increasing amount in property taxes because the market value of the property they own has increased.
- The property tax rate is divided into two parts. The first part is used to cover debt service requirements secured by property tax revenues. The second part is used to help pay for maintenance and operation of the public services provided by the City of Hillsboro. Of the total property tax rate of \$0.806400 per \$100 of valuation for the 2023-24 fiscal year, \$0.13290 is dedicated to payment of debt on bonds that have been issued by the City and \$0.67350 is for general maintenance and operations.
- Property tax revenue helps fund many of the basic services provided for the citizens of Hillsboro including Police, Fire, Emergency Medical Services, Street Maintenance, Parks Maintenance, Library, and the administrative services that support these services.

### **Budget Development and Philosophy**

The annual operating budget is where the priorities and goals for Hillsboro's development, set by the City Council, become specific tasks for specific people. If there isn't enough revenue to support the people and fulfill the tasks, the goals and priorities can't be met. This fiscal year will see the City of Hillsboro continue its focus on preparation for a growing future, guided by the Strategic Plan. The following outlines some of the ways this year's budget will implement the strategic goals and priorities.



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

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

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

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

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

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

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

This budget prioritizes staff retention and recruitment. Midway through the last fiscal year we adopted significant increases for streets and public safety personnel, and this fiscal year we add targeted salary adjustments that make positions in our other departments more competitive.

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

The study of the City's water system, intended to complete in fiscal 2023, will instead be finished in fiscal 2024. An analysis of rates and programming necessary to improve water system quality will be undertaken, and staff will begin to outline a new process to replace water lines and reduce water loss. The City will also continue to define and implement a street condition improvement program.

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

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

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

In fiscal 2024 the City will continue its integrated Community and Economic Development team to tackle retention and recruitment of businesses of all kinds, it will continue its partnership with Glaser

Retail Partners to redevelop the outlet mall area, and it will partner with Hill County to bring consultants The Retail Coach to assist in retail business attraction.

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

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

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

1. **Balanced General Operating Fund.** Expenditures do not exceed revenues.
2. **No Increase to the Tax Rate.** The total property tax rate remains the same at \$0.806400 per \$100 of valuation. This rate is the same as it has been since 2015 and less than it was from 2008 to 2014.
3. **Sustainability.** The budget does not use one-time revenues to meet recurring annual expenditures. Additional funding from recurring annual revenues is assigned to efforts to maintain the City's aging infrastructure to sustain the presence of this important and necessary resource for the community.
4. **Stewardship.** The City Council and staff recognize that we are the stewards of the taxes and fees that are paid by the citizens to provide public services for the community. It is our job to see that these funds are spent wisely and carefully to provide needed and desired public services in the community.

### **Funds**

The 2023-24 budget is designed to address the goals and priorities established by the City Council and to sustain the services provided by the City while staying within the budgeting philosophies outlined above. The budget is divided into funds to comply with good accounting practices and, in some cases, legal requirements. The two largest funds in the City's budget are the General Fund and the Water and Wastewater Fund. These two funds account for approximately 77 percent of the City's total budget. Summaries of these funds are as follows:

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

Property tax revenue is budgeted for \$4,650,000, which is a \$526,900 increase in FY 2023-24, or a 12.78 percent increase over last year. This increase is due to an increase in appraised values.

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

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

The Hillsboro City Sales Tax is broken down as follows:

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

Sales Tax revenue experienced a sharp decline during the pandemic and has grown significantly since then. The 2022-23 budget forecasts an increase of \$300,000 from the amount budgeted for last year.

**Water and Wastewater Fund:** The Water and Wastewater Fund is used to budget expenditures for operations in water distribution, wastewater collection, wastewater treatment, and utility billing. This fund is supported almost completely by revenues from fees charged for water service and sewer service. Revenues from water and sewer sales are projected to increase approximately \$587,950 or 12.37% in FY 2023-24 compared to the FY 2022-23 budget.

## **Public Services**

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

### **Public Works Infrastructure Services**

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

### **Public Safety Services**

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

### **Quality of Life Services**

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

### **Community and Economic Development Services**

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

### **Administration and Support of the Above Services to the Community**

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

### **Condition of Local Economy**

The City's two largest sources of revenue are property tax revenue and sales tax revenue. These two sources make up approximately 78.4 percent of the General Fund budget and approximately 38.6% of the total budget of the City. Both of these sources of revenue are sensitive to changes in the local economy.

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

### **Conclusion**

In the FY 2023-24 budget, City leadership renews its commitment to maintaining and improving established priority programs: economic development, community beautification, quality-of-life facilities and activities such as the City Library, Parks, Recreation, and Airport, and Public Safety. In addition, we add significant



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

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

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

Sincerely,

A handwritten signature in dark ink, appearing to read 'M Henderson', with a long horizontal flourish extending to the right.

Megan Henderson  
City Manager



**CITY COUNCIL MEMBERS**  
**CITY OF HILLSBORO**

**MAYOR**

**M. SCOTT JOHNSON**

**MAYOR PRO TEM**

**LEANN RICHMOND, PLACE FIVE**

**COUNCIL MEMBERS**

**ERIC FLEMING, PLACE ONE**

**LARRY LLOYD, PLACE TWO**

**DANA ROBINSON, PLACE THREE**

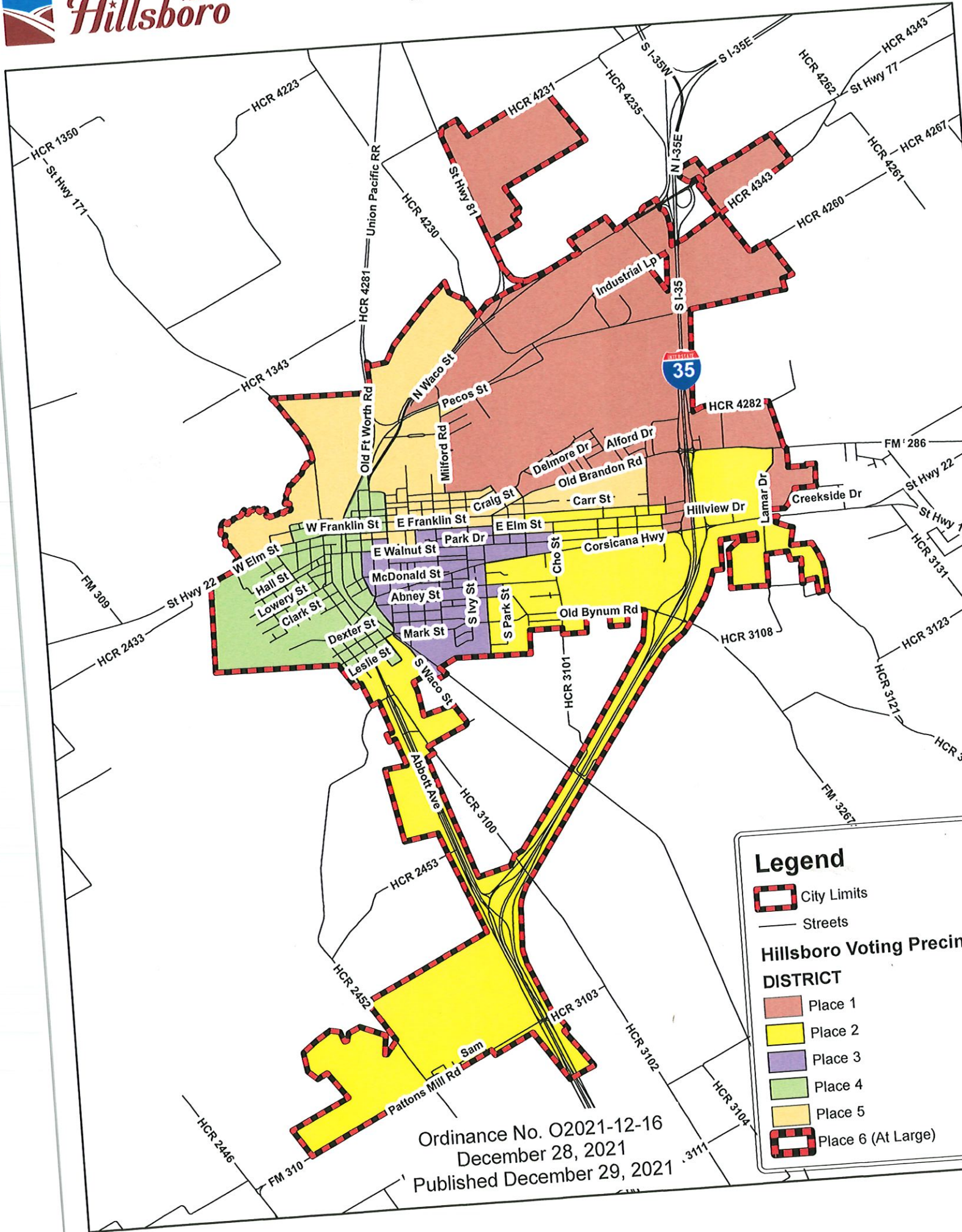
**FRANCES ZARATE, PLACE FOUR**

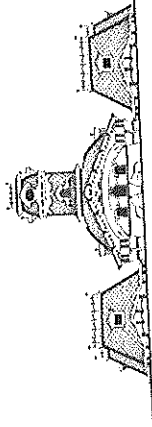
**JAY JOLLY, PLACE SIX**

**CITY MANAGER**

**MEGAN HENDERSON**

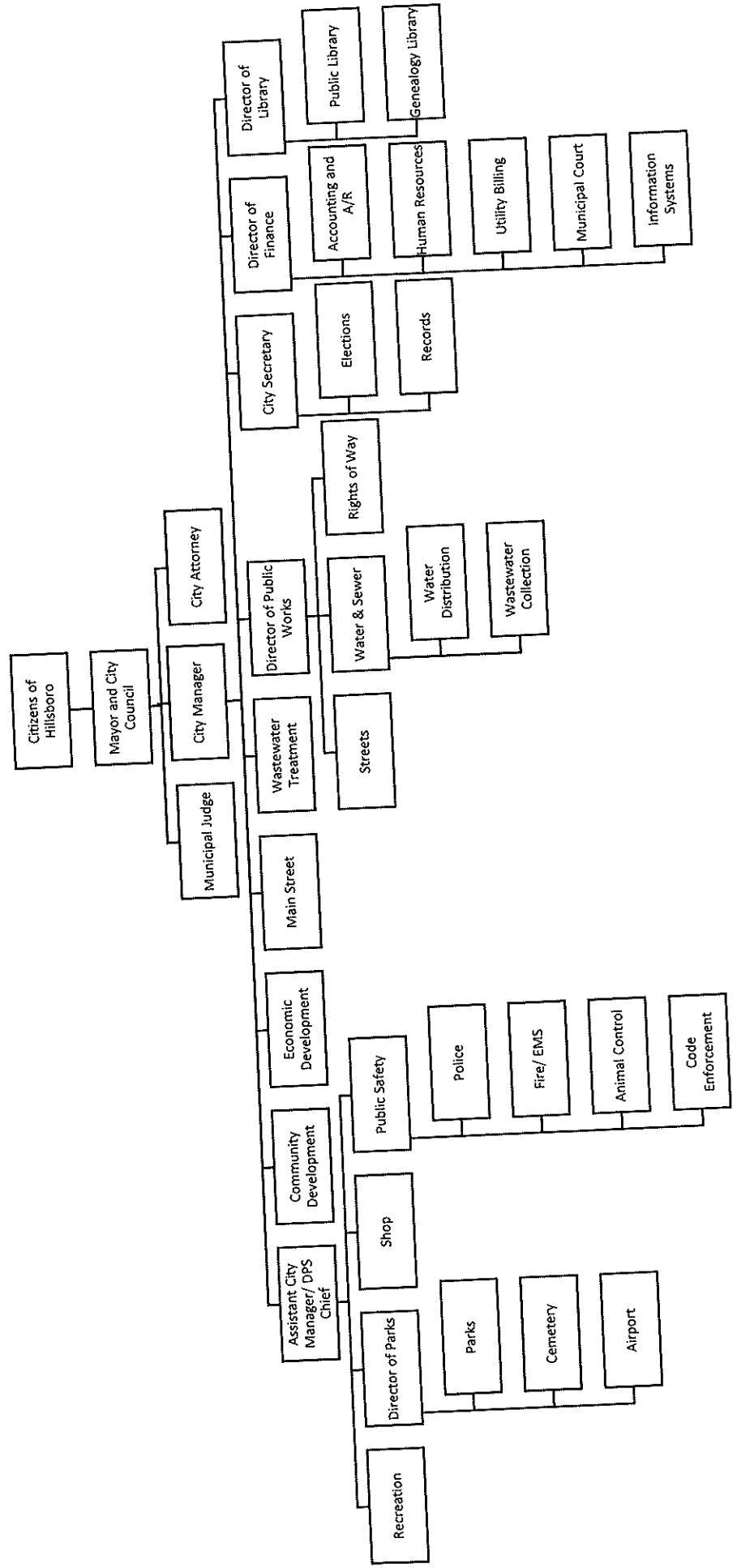
# VOTING PRECINCTS





# HILLSBORO

WHERE CONNECTION HAPPENS





## **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  
BUDGET CALENDAR  
FISCAL YEAR 2023-2024**

July 18, 2023	<b>Budget Workshop</b> - Hear a Presentation and Deliberate on a Report by the City Manager and the Finance Director Concerning Preliminary Budget Projections
July 25, 2023	Deadline for Chief Appraiser to Certify Rolls to Taxing Units
August 1, 2023	<b>Budget Workshop</b> - Hear a Presentation and Deliberate on a Report by the City Manager and the Finance Director Concerning Preliminary Budget Projections
August 15, 2023	<b>Regular Council Meeting</b> -Hear and Deliberate on a Presentation Regarding the Proposed 2023-2024 Budget
August 15, 2023	<b>Regular Council Meeting</b> -Propose a 2023 Ad Valorem Tax Rate and Set Dates for Public Hearings
August 21, 2023	<b>Publication</b> of Public Notice and Hearings on the Proposed 2023-2024 Operating Budget in Hillsboro Newspaper
Sept. 19, 2023	<b>Regular Council Meeting</b> - Hold a Public Hearing, First Reading and Deliberate on an Ordinance Amending the Fiscal Year 2022-2023 Budget.
Sept. 19, 2023	<b>Regular Council Meeting</b> - Hold a Public Hearing to Adopt a 2022 Ad Valorem Tax Rate That Exceeds the No-New-Revenue Tax Rate (NNR) But Does Not Exceed the Voter-Approval Tax Rate (VAR)
Sept. 19, 2023	<b>Regular Council Meeting</b> - Hold a Public Hearing, First Reading and Deliberate on an Ordinance Adopting the Tax Rate for the Fiscal Year 2023-2024
Sept. 26, 2023	<b>Special Council Meeting</b> - Hold a Public Hearing, Second Reading and Deliberate and Act on an Ordinance Amending the Fiscal Year 2022-2023 Budget.
Sept. 26, 2023	<b>Special Council Meeting</b> - Hold a Public Hearing, Second Reading, Deliberate and Act on an Ordinance Adopting the Budget for Fiscal Year 2023-2024
Sept. 26, 2023	<b>Special Council Meeting</b> - Hold a Public Hearing, Second Reading, Deliberate and Act on an Ordinance Adopting the Tax Rate for the Fiscal Year 2023-2024

Office of City Secretary (254) 582-3271 Ext. 2410 [jguy@hillsborotx.org](mailto:jguy@hillsborotx.org)



## **GENERAL FUND**

The General Fund is the City of Hillsboro's largest fund. This fund is expected to receive and disburse \$12,641,900 in the 2023-24 fiscal year in support of 21 departments and divisions. Human Resources Department is a new department for 2024. This fund receives revenues from as many as 55 different sources. The largest sources are sales tax, property taxes, franchise fees paid by utility companies, ambulance fees, and fines and tickets.

**CITY OF HILLSBORO  
GENERAL FUND SUMMARY**

	<b>ACTUAL 9/30/22</b>	<b>BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
<b>REVENUES</b>						
Taxes:						
Ad valorem	3,707,339.51	4,243,000.00	4,142,804.16	4,200,000.00	4,770,000.00	527,000.00
Sales	4,609,745.79	3,687,600.00	5,190,108.60	5,190,000.00	4,600,000.00	912,400.00
Franchise	597,312.52	552,000.00	529,275.74	544,000.00	679,000.00	127,000.00
Other	72,832.49	70,500.00	72,714.03	78,000.00	78,000.00	7,500.00
Licenses and permits	204,079.90	44,000.00	86,170.33	88,300.00	70,000.00	26,000.00
Fines and forfeitures	460,136.86	472,600.00	601,402.66	616,550.00	533,900.00	61,300.00
Intergovernmental	17,510.33	559,600.00	568,944.61	570,850.00	552,200.00	(7,400.00)
Interest and penalties	40,373.20	14,000.00	218,918.61	220,000.00	100,000.00	86,000.00
Charges for services	143,393.15	133,000.00	102,109.44	125,000.00	133,000.00	-
Cemetery lot sales and fees	47,058.39	43,100.00	26,450.00	33,100.00	43,100.00	-
Contributions	158,891.65	170,550.00	182,066.44	202,620.00	205,950.00	35,400.00
Other	217,598.00	30,250.00	157,797.32	163,715.00	29,750.00	(500.00)
Total revenues	<u>10,276,271.79</u>	<u>10,020,200.00</u>	<u>11,878,761.94</u>	<u>12,032,135.00</u>	<u>11,794,900.00</u>	<u>1,774,700.00</u>
<b>EXPENDITURES</b>						
Legislative	18,973.04	20,980.00	2,032.93	4,670.00	21,100.00	120.00
Human Resources	-	-	-	-	103,220.00	103,220.00
Administration	601,485.22	715,600.00	449,003.70	526,625.00	706,600.00	(9,000.00)
City Secretary	(296.00)	174,770.00	141,030.47	165,320.00	102,270.00	102,270.00
Streets	614,114.57	922,350.00	1,218,016.24	1,381,435.00	1,440,280.00	517,930.00
Police	3,135,811.52	4,986,380.00	4,429,542.35	4,817,335.00	4,881,280.00	(105,100.00)
Library	492,650.55	541,050.00	517,644.13	587,760.00	635,350.00	94,300.00
Fire	1,836,378.90	1,803,245.00	2,111,559.66	2,287,935.00	1,944,575.00	141,330.00
Municipal Court	198,040.86	250,935.00	243,951.73	270,110.00	274,005.00	23,070.00
Parks	357,547.08	416,565.00	368,095.14	424,510.00	437,465.00	20,900.00
Recreation	297,174.38	392,065.00	273,763.28	327,055.00	333,215.00	(58,850.00)
Maintenance shop	192,881.08	230,750.00	183,719.38	237,540.00	241,710.00	10,960.00
Cemetery	110,410.94	102,950.00	92,713.45	108,300.00	104,360.00	1,410.00
Community development	382,540.91	229,495.00	301,558.40	339,655.00	243,845.00	14,350.00
Legal	51,968.90	51,725.00	47,261.39	51,725.00	50,725.00	(1,000.00)
Finance	329,478.69	331,410.00	354,784.60	390,590.00	335,310.00	3,900.00
Information systems	111,809.72	126,975.00	121,795.28	137,660.00	128,175.00	1,200.00
Animal control	85,545.84	115,145.00	170,942.72	201,850.00	97,310.00	(17,835.00)
Code Enforcement	313,179.33	298,455.00	337,024.85	382,900.00	391,750.00	93,295.00
Main Street	-	168,355.00	45,526.96	59,920.00	169,355.00	1,000.00
Total expenditures	<u>9,129,695.53</u>	<u>11,879,200.00</u>	<u>11,409,966.66</u>	<u>12,702,895.00</u>	<u>12,641,900.00</u>	<u>937,470.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,146,576.26</u>	<u>(1,859,000.00)</u>	<u>468,795.28</u>	<u>(670,760.00)</u>	<u>(847,000.00)</u>	<u>837,230.00</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Capital Lease Proceeds	-	1,382,000.00	846,856.79	850,000.00	270,000.00	(1,112,000.00)
Transfer in	327,000.00	527,000.00	-	527,000.00	577,000.00	50,000.00
Transfers Out	(104,952.45)	(50,000.00)	-	(50,000.00)	-	50,000.00
Total other financing sources (uses)	<u>222,047.55</u>	<u>1,859,000.00</u>	<u>846,856.79</u>	<u>1,327,000.00</u>	<u>847,000.00</u>	<u>(1,012,000.00)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>1,368,623.81</u>	<u>-</u>	<u>1,315,652.07</u>	<u>656,240.00</u>	<u>-</u>	<u>(174,770.00)</u>
<b>FUND BALANCES, BEGINNING</b>	<u>3,034,597.57</u>	<u>4,403,221.38</u>	<u>4,403,221.38</u>	<u>4,403,221.38</u>	<u>4,403,221.38</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>4,403,221.38</u>	<u>4,403,221.38</u>	<u>5,718,873.45</u>	<u>5,059,461.38</u>	<u>4,403,221.38</u>	<u>-</u>



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

	ACTUAL 9/30/22	BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>EXPENDITURES</b>						
Legislative						
Personnel	209.05	200.00	197.85	200.00	200.00	-
Supplies	889.61	800.00	45.96	800.00	800.00	-
Services	17,814.71	19,920.00	1,718.69	3,600.00	20,040.00	120.00
Maintenance	59.67	60.00	70.43	70.00	60.00	-
Total Legislative	18,973.04	20,980.00	2,032.93	4,670.00	21,100.00	120.00
Human Resources						
Personnel	-	-	-	-	99,195.00	99,195.00
Supplies	-	-	-	-	1,000.00	1,000.00
Services	-	-	-	-	2,525.00	2,525.00
Maintenance	-	-	-	-	500.00	500.00
Minor Equipment	-	-	-	-	103,220.00	103,220.00
Total Human Resources	-	-	-	-	-	-
Administration						
Personnel	340,715.65	253,350.00	183,832.99	227,275.00	267,850.00	14,500.00
Supplies	4,668.23	4,500.00	2,190.05	5,000.00	4,500.00	-
Services	238,521.36	451,750.00	261,445.76	288,350.00	428,250.00	(23,500.00)
Maintenance	16,511.69	5,000.00	1,292.88	5,000.00	5,000.00	-
Minor Equipment	1,068.29	1,000.00	242.02	1,000.00	1,000.00	-
Capital Outlay	-	-	-	-	-	-
Total Administration	601,485.22	715,600.00	449,003.70	526,625.00	706,600.00	(9,000.00)
City Secretary						
Personnel	-	147,770.00	126,879.04	147,120.00	79,470.00	79,470.00
Supplies	(144.00)	3,050.00	1,841.66	3,050.00	2,800.00	2,800.00
Services	(152.00)	19,700.00	7,396.18	13,150.00	16,250.00	16,250.00
Maintenance	-	3,250.00	4,873.76	1,000.00	2,750.00	2,750.00
Minor Equipment	-	1,000.00	39.83	1,000.00	1,000.00	1,000.00
Capital Outlay	-	-	-	-	-	-
Total City Secretary	(296.00)	174,770.00	141,030.47	165,320.00	102,270.00	102,270.00
Streets						
Personnel	315,054.44	462,020.00	607,697.32	714,100.00	925,450.00	463,430.00
Supplies	27,353.82	31,915.00	41,753.54	45,165.00	34,415.00	2,500.00
Services	137,283.35	154,975.00	154,298.48	162,300.00	158,650.00	3,675.00
Maintenance	65,476.33	142,270.00	118,689.06	161,900.00	214,520.00	72,250.00
Minor Equipment	-	-	9,442.01	11,000.00	-	-
Capital Outlay	34,016.87	120,000.00	274,971.76	275,800.00	40,000.00	(80,000.00)
Debt Service	34,929.76	11,170.00	11,164.07	11,170.00	67,245.00	56,075.00
Total Streets	614,114.57	922,350.00	1,218,016.24	1,381,435.00	1,440,280.00	517,930.00
Police						
Personnel	2,410,851.63	3,189,800.00	2,988,793.50	3,320,575.00	3,931,810.00	742,010.00
Supplies	176,231.81	170,300.00	163,709.21	181,750.00	163,700.00	(6,600.00)
Services	179,780.27	171,270.00	203,416.95	223,700.00	183,220.00	11,950.00
Maintenance	55,870.13	55,200.00	60,945.92	66,500.00	54,500.00	(700.00)
Minor Equipment	43,894.37	18,000.00	22,370.23	25,000.00	18,000.00	-
Capital Outlay	149,391.06	1,262,000.00	870,514.29	880,000.00	270,000.00	(992,000.00)
Debt Service	119,792.25	119,810.00	119,792.25	119,810.00	260,050.00	140,240.00
Total Police	3,135,811.52	4,986,380.00	4,429,542.35	4,817,335.00	4,881,280.00	(105,100.00)
Library						
Personnel	375,854.28	401,600.00	406,204.76	449,760.00	499,750.00	98,150.00
Supplies	9,483.12	11,650.00	10,521.90	12,500.00	11,650.00	-
Services	55,386.28	62,800.00	45,517.22	62,800.00	61,450.00	(1,350.00)
Maintenance	21,051.29	19,000.00	18,591.94	21,200.00	19,500.00	500.00

	ACTUAL 9/30/22	BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
Minor Equipment	5,618.11	10,000.00	8,945.92	10,500.00	7,000.00	(3,000.00)
Capital Outlay	25,257.47	36,000.00	27,862.39	31,000.00	36,000.00	-
Total Library	492,650.55	541,050.00	517,644.13	587,760.00	635,350.00	94,300.00
Fire	1,329,544.81	1,234,050.00	1,529,366.57	1,666,200.00	1,472,250.00	238,200.00
Personnel	112,352.25	127,300.00	146,618.03	164,405.00	128,150.00	850.00
Supplies	106,032.65	146,800.00	103,459.57	117,500.00	147,800.00	1,000.00
Services	39,339.31	47,100.00	22,309.01	28,000.00	46,100.00	(1,000.00)
Maintenance	10,217.56	10,000.00	12,115.47	14,000.00	10,000.00	-
Minor Equipment	-	-	62,143.27	62,200.00	-	-
Capital Outlay	238,892.32	237,995.00	235,547.74	235,630.00	140,275.00	(97,720.00)
Debt Service	1,836,378.90	1,803,245.00	2,111,559.66	2,287,935.00	1,944,575.00	141,330.00
Total Fire						
Municipal Court	161,504.90	212,660.00	211,961.87	232,610.00	230,010.00	17,350.00
Personnel	6,055.82	5,475.00	3,054.09	5,450.00	5,695.00	220.00
Supplies	29,819.88	30,300.00	27,606.43	30,650.00	35,800.00	5,500.00
Services	660.26	1,500.00	1,329.34	1,400.00	1,500.00	-
Maintenance	-	1,000.00	-	-	1,000.00	-
Minor Equipment	-	-	-	-	-	-
Capital Outlay	198,040.86	250,935.00	243,951.73	270,110.00	274,005.00	23,070.00
Total Municipal Court						
Parks	213,482.43	272,500.00	233,445.25	271,975.00	300,650.00	28,150.00
Personnel	31,645.27	32,850.00	31,927.25	39,050.00	32,600.00	(250.00)
Supplies	18,772.41	21,375.00	20,306.00	23,775.00	21,875.00	500.00
Services	77,185.03	75,830.00	64,580.31	71,700.00	68,330.00	(7,500.00)
Maintenance	5,460.95	3,000.00	6,835.34	7,000.00	3,000.00	-
Minor Equipment	-	-	-	-	-	-
Capital Outlay	11,000.99	11,010.00	11,000.99	11,010.00	11,010.00	-
Debt Service	357,547.08	416,565.00	368,095.14	424,510.00	437,465.00	20,900.00
Total Parks						
Recreation	214,500.32	229,720.00	158,340.03	178,360.00	234,470.00	4,750.00
Personnel	18,549.84	24,400.00	20,698.49	26,250.00	24,550.00	150.00
Supplies	30,688.61	58,050.00	36,592.05	62,550.00	58,300.00	250.00
Services	28,495.26	10,150.00	12,040.08	13,650.00	10,150.00	-
Maintenance	199.99	1,000.00	1,659.47	1,800.00	1,000.00	-
Minor Equipment	-	64,000.00	39,692.80	39,700.00	-	(64,000.00)
Capital Outlay	4,740.36	4,745.00	4,740.36	4,745.00	4,745.00	-
Debt Service	297,174.38	392,065.00	273,763.28	327,055.00	333,215.00	(58,850.00)
Total Recreation						
Maintenance shop	48,667.23	69,540.00	-	-	69,320.00	(220.00)
Personnel	46,600.74	57,050.00	28,521.19	47,750.00	54,050.00	(3,000.00)
Supplies	6,197.31	7,340.00	10,670.55	11,890.00	7,340.00	-
Services	91,327.66	95,820.00	144,437.40	177,400.00	110,500.00	14,680.00
Maintenance	88.14	1,000.00	90.24	500.00	500.00	(500.00)
Minor Equipment	-	-	-	-	-	-
Capital Outlay	192,881.08	230,750.00	183,719.38	237,540.00	241,710.00	10,960.00
Total Maintenance shop						
Cemetery	23,522.49	26,040.00	27,035.17	29,700.00	27,400.00	1,360.00
Personnel	253.64	250.00	718.67	800.00	300.00	50.00
Supplies	74,943.27	74,510.00	62,677.65	74,950.00	74,510.00	-
Services	631.54	2,150.00	1,189.56	1,650.00	2,150.00	-
Maintenance	-	-	1,092.40	1,200.00	-	-
Minor Equipment	11,060.00	-	-	-	-	-
Capital Outlay	110,410.94	102,950.00	92,713.45	108,300.00	104,360.00	1,410.00
Total Cemetery						
Community development	102,620.05	160,395.00	178,088.87	200,355.00	160,045.00	(350.00)
Personnel	2,338.02	3,500.00	792.21	2,500.00	2,500.00	(1,000.00)
Supplies						

	ACTUAL 9/30/22	BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
Services	69,309.43	59,100.00	62,377.01	74,300.00	74,800.00	15,700.00
Maintenance	1,559.67	5,500.00	7,003.24	8,000.00	5,500.00	-
Minor Equipment	2,099.52	1,000.00	1,286.68	1,500.00	1,000.00	-
Capital Outlay	204,614.22	-	52,010.39	53,000.00	-	-
Total Community development	382,540.91	229,495.00	301,558.40	339,655.00	243,845.00	14,350.00
Legal	48,911.56	48,605.00	46,500.53	48,605.00	48,605.00	-
Personnel	2,938.00	2,970.00	620.00	2,970.00	1,970.00	(1,000.00)
Services	119.34	150.00	140.86	150.00	150.00	-
Maintenance	51,968.90	51,725.00	47,261.39	51,725.00	50,725.00	(1,000.00)
Total Legal						
Finance	273,389.22	274,660.00	273,044.78	303,780.00	275,960.00	1,300.00
Personnel	6,964.25	5,600.00	5,884.51	6,500.00	5,600.00	-
Supplies	48,084.04	48,750.00	60,421.95	64,805.00	51,350.00	2,600.00
Services	1,041.18	1,400.00	2,235.70	2,300.00	1,400.00	-
Maintenance	-	1,000.00	1,592.66	1,600.00	1,000.00	-
Minor Equipment	-	-	11,605.00	11,605.00	-	-
Capital Outlay	329,478.69	331,410.00	354,784.60	390,590.00	335,310.00	3,900.00
Total Finance						
Information systems	93,849.46	102,325.00	96,583.96	102,085.00	103,325.00	1,000.00
Personnel	961.66	1,650.00	1,447.14	1,750.00	1,650.00	-
Supplies	5,689.06	9,550.00	4,567.68	9,175.00	9,750.00	200.00
Services	5,037.18	5,950.00	5,298.85	7,650.00	5,950.00	-
Maintenance	6,272.36	1,500.00	9,778.41	11,000.00	1,500.00	-
Minor Equipment	-	6,000.00	4,119.24	6,000.00	6,000.00	-
Capital Outlay	111,809.72	126,975.00	121,795.28	137,660.00	128,175.00	1,200.00
Total Information systems						
Animal control	61,151.94	87,735.00	146,877.78	167,640.00	68,900.00	(18,835.00)
Personnel	10,792.77	12,500.00	14,445.97	18,000.00	13,500.00	1,000.00
Supplies	1,133.51	3,350.00	1,925.96	4,150.00	3,350.00	-
Services	8,641.59	11,060.00	6,705.26	11,060.00	11,060.00	-
Maintenance	3,826.03	500.00	987.75	1,000.00	500.00	-
Minor Equipment	85,545.84	115,145.00	170,942.72	201,850.00	97,310.00	(17,835.00)
Total Animal control						
Code Enforcement	130,625.00	142,955.00	146,736.51	164,050.00	211,250.00	68,295.00
Personnel	12,864.92	13,300.00	8,240.53	13,600.00	13,300.00	-
Supplies	146,040.58	122,700.00	162,926.97	182,050.00	147,700.00	25,000.00
Services	19,944.43	16,500.00	15,757.96	19,500.00	16,500.00	-
Maintenance	3,704.40	3,000.00	3,362.88	3,700.00	3,000.00	-
Minor Equipment	-	-	-	-	-	-
Capital Outlay	313,179.33	298,455.00	337,024.85	382,900.00	391,750.00	93,295.00
Total Code Enforcement						
Main Street	-	142,955.00	41,234.49	54,970.00	142,955.00	-
Personnel	-	5,100.00	1,084.68	1,200.00	5,100.00	-
Supplies	-	7,300.00	3,137.36	3,600.00	8,300.00	1,000.00
Services	-	10,000.00	70.43	150.00	10,000.00	-
Maintenance	-	3,000.00	-	-	3,000.00	-
Minor Equipment	-	-	-	-	-	-
Capital Outlay	-	168,355.00	45,526.96	59,920.00	169,355.00	1,000.00
Total Main Street						
Total expenditures	9,129,695.53	11,879,200.00	11,409,966.66	12,702,895.00	12,641,900.00	937,470.00

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

Fund	Acct #	Description	ACTUAL 9/30/2022	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>REVENUES</b>								
10	4000-00-00	Ad Valorem Taxes Current	3,590,829.95	4,123,100.00	4,054,284.27	4,100,000.00	4,650,000.00	526,900.00
10	4001-00-00	Ad Valorem Taxes Delinquent	87,128.92	95,000.00	59,262.36	70,000.00	90,000.00	(5,000.00)
10	4002-00-00	Ad Valorem Taxes Rebates	(30,052.39)	(30,100.00)	(24,915.95)	(25,000.00)	(25,000.00)	5,100.00
10	4003-00-00	Penalty & Interest	59,433.03	55,000.00	54,173.48	55,000.00	55,000.00	-
		<b>TOTAL AD VALOREM TAXES</b>	3,707,339.51	4,243,000.00	4,142,804.16	4,200,000.00	4,770,000.00	527,000.00
10	4004-00-00	Sales Tax Revenue	4,622,062.16	3,700,000.00	5,190,108.60	5,190,000.00	4,600,000.00	900,000.00
10	4008-00-00	Sales Tax Rebates	(12,316.37)	(12,400.00)	-	-	-	12,400.00
		<b>TOTAL SALES TAXES</b>	4,609,745.79	3,687,600.00	5,190,108.60	5,190,000.00	4,600,000.00	912,400.00
10	4010-00-00	Franchise Tax - Electric	387,144.84	350,000.00	188,540.39	200,000.00	350,000.00	-
10	4011-00-00	Franchise Tax - Phone	22,660.63	33,000.00	30,852.14	33,000.00	35,000.00	2,000.00
10	4012-00-00	Franchise Tax - Gas	140,175.39	125,000.00	266,784.23	267,000.00	250,000.00	125,000.00
10	4013-00-00	Franchise Tax - Cable	3,683.64	4,000.00	2,669.48	4,000.00	4,000.00	-
10	4014-00-00	Franchise Tax - Refuse	43,648.02	40,000.00	40,429.50	40,000.00	40,000.00	-
		<b>TOTAL FRANCHISE TAXES</b>	597,312.52	552,000.00	529,275.74	544,000.00	679,000.00	127,000.00
10	4006-00-00	Mixed Alcoholic Taxes	17,555.75	15,500.00	17,161.99	18,000.00	18,000.00	2,500.00
10	4007-00-00	Bingo Receipts Tax	55,276.74	55,000.00	55,552.04	60,000.00	60,000.00	5,000.00
		<b>TOTAL OTHER TAXES</b>	72,832.49	70,500.00	72,714.03	78,000.00	78,000.00	7,500.00
10	4110-00-00	Plumbing Permits	110,962.00	6,000.00	14,093.50	14,000.00	8,000.00	2,000.00
10	4112-00-00	Mechanical Permits	4,290.00	3,500.00	2,690.00	3,500.00	3,500.00	-
10	4113-00-00	Sign Permits	1,732.00	1,800.00	3,693.40	3,800.00	2,000.00	200.00
10	4114-00-00	Swimming Pool Permits	80.00	-	160.00	-	-	-
10	4115-00-00	Building Permits	70,505.40	20,000.00	48,896.13	50,000.00	40,000.00	20,000.00
10	4116-00-00	Zoning Plan/Plat Fees	2,450.00	2,000.00	1,525.00	2,000.00	2,000.00	-
10	4120-00-00	Peddler Permits	1,890.00	1,300.00	2,580.00	2,600.00	2,200.00	900.00
10	4126-00-00	Garage Sale Permits	980.00	1,000.00	1,045.00	1,000.00	1,000.00	-
10	4129-00-00	Miscellaneous Permits	2,975.50	2,500.00	7,737.30	7,000.00	5,000.00	2,500.00
10	4130-00-00	License Fees	2,730.00	2,000.00	2,325.00	2,400.00	2,400.00	400.00
10	4132-00-00	Historic Preservation Incentives	400.00	400.00	-	-	400.00	-
10	4133-00-00	Liquor License	5,085.00	3,500.00	1,425.00	2,000.00	3,500.00	-
		<b>TOTAL LICENSE AND PERMITS</b>	204,079.90	44,000.00	86,170.33	88,300.00	70,000.00	26,000.00
10	5000-00-00	Municipal Court Technology	10,092.79	13,000.00	15,632.39	15,000.00	13,000.00	-
10	5001-00-00	Municipal Court Security	11,399.03	13,000.00	18,565.45	18,000.00	15,000.00	2,000.00
10	5003-00-00	Pay Plan City	2,352.04	2,500.00	4,015.27	3,500.00	3,000.00	500.00
10	5004-00-00	Municipal Court Jury Fund	201.67	200.00	360.07	350.00	200.00	-
10	5005-00-00	MC Truancy Prevention Fund	10,085.26	11,000.00	18,003.14	16,500.00	12,000.00	1,000.00
10	5010-00-00	Police Fines	245,829.44	250,000.00	381,816.44	390,000.00	300,000.00	50,000.00
10	5014-00-00	North American CMV Citations	177,870.15	175,000.00	151,788.28	160,000.00	180,000.00	5,000.00
10	5015-00-00	Library Fines	1,396.48	900.00	1,837.35	1,200.00	1,200.00	300.00
10	5020-00-00	Hot Check Fees	-	-	30.00	-	-	-
10	5021-00-00	Court Collection Fees	-	6,000.00	4,603.54	6,500.00	6,000.00	-
10	5110-00-00	Animal Control Fees	910.00	1,000.00	429.29	1,000.00	1,000.00	-
10	5130-00-00	Fire/EMS Rescue Revenue	-	-	4,321.44	4,500.00	2,500.00	2,500.00
		<b>TOTAL FINES AND FORFEITURES</b>	460,136.86	472,600.00	601,402.66	616,550.00	533,900.00	61,300.00
10	4212-00-00	State Grants - Police Depart	-	-	-	-	-	-
10	4213-00-00	State Grants	-	-	-	-	-	-
10	4223-00-00	E-Rate Discount Reimb	15,414.88	7,400.00	-	-	-	(7,400.00)
10	4229-00-00	Opioid Abatement Settlement	-	-	14,631.71	14,650.00	-	-
10	4231-00-00	Grants - ARPA	-	550,000.00	554,312.90	554,000.00	550,000.00	-
10	5002-00-00	LEOSE - Peace Officer Allocation	2,095.45	2,200.00	-	2,200.00	2,200.00	-
		<b>TOTAL INTERGOVERNMENTAL</b>	17,510.33	559,600.00	568,944.61	570,850.00	552,200.00	(7,400.00)
10	5410-00-00	Interest-Investments	40,373.20	14,000.00	218,918.61	220,000.00	100,000.00	86,000.00
		<b>TOTAL INTEREST AND PENALTIES</b>	40,373.20	14,000.00	218,918.61	220,000.00	100,000.00	86,000.00
10	4315-00-00	Photocopies	3,398.58	3,500.00	3,836.44	3,500.00	3,500.00	-
10	5011-00-00	Fire - Collection Fees	5,671.20	8,000.00	-	-	8,000.00	-
10	5125-00-00	Park Facility Use Fees	1,525.00	1,500.00	150.00	1,500.00	1,500.00	-
10	5126-00-00	EMS Collection	132,798.37	120,000.00	98,123.00	120,000.00	120,000.00	-
		<b>TOTAL CHARGES FOR SERVICES</b>	143,393.15	133,000.00	102,109.44	125,000.00	133,000.00	-
10	5127-00-00	Cemetery Open/Close Fee	6,300.00	7,000.00	5,875.00	7,000.00	7,000.00	-
10	5220-00-00	Cemetery Lot Sales	39,657.39	35,000.00	19,925.00	25,000.00	35,000.00	-
10	5224-00-00	Cemetery Curbing Permits	1,101.00	1,000.00	400.00	1,000.00	1,000.00	-



Fund	Acct #	Description	ACTUAL 9/30/2022	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
10	5225-00-00	Cemetery Contractor Permits	-	100.00	250.00	100.00	100.00	-
		<b>TOTAL CEMETARY LOT SALES AND FEES</b>	47,058.39	43,100.00	26,450.00	33,100.00	43,100.00	-
10	5216-00-00	Contributions Memorial Tree Bench	1,350.00	-	-	-	-	-
10	5218-00-00	Contributions Park	-	-	-	-	-	-
10	5219-00-00	Contributions Cemetery	2.68	-	52.68	50.00	-	-
10	5272-00-00	Contributions Gifts/Memorials	-	-	-	-	-	-
10	5273-00-00	Contributions Cleanup Hillsboro	365.00	250.00	420.00	420.00	250.00	-
10	5274-00-00	Contributions HISD Recreation	-	20,000.00	3,500.00	3,500.00	20,000.00	-
10	5276-00-00	Contributions Hill College	40,388.72	48,000.00	24,207.84	48,000.00	48,000.00	-
10	5277-00-00	Contributions HISD SRO	107,051.00	100,000.00	138,306.44	138,000.00	135,000.00	35,000.00
10	5278-00-00	Contributions Fire Prevent Dist	7,500.00	-	7,500.00	7,500.00	-	-
10	5282-00-00	Fire and EMS Donations	1,300.00	1,300.00	1,000.00	1,300.00	1,300.00	-
10	5284-00-00	Police Department Donations	493.00	500.00	7,079.48	3,400.00	900.00	400.00
10	5286-00-00	Recreation Donations	441.25	500.00	-	450.00	500.00	-
		<b>TOTAL CONTRIBUTIONS</b>	158,891.65	170,550.00	182,066.44	202,620.00	205,950.00	35,400.00
10	4135-00-00	Cemetery Monument	975.00	750.00	625.00	750.00	750.00	-
10	4210-00-00	Insurance Proceeds	70,496.56	-	28,551.40	29,000.00	-	-
10	5018-00-00	Restitution Collected	-	-	2,086.15	2,050.00	-	-
10	5116-00-00	Concessions Parks & Rec	565.21	1,000.00	1,085.70	500.00	500.00	(500.00)
10	5120-00-00	Sponsorship/Donation	705.33	-	-	-	-	-
10	5121-00-00	Tournament Income	4,721.00	500.00	-	500.00	500.00	-
10	5211-00-00	Shortages/Overages-Court	-	-	-	-	-	-
10	5244-00-00	Tax Sale	52,983.00	-	85,579.84	85,550.00	-	-
10	5260-00-00	Sale of Salvage	2,610.27	-	3,925.38	3,900.00	-	-
10	5265-00-00	Sale Street Material	-	-	-	-	-	-
10	5269-00-00	Lien Recoveries	-	-	3,465.00	3,465.00	-	-
10	5425-00-00	Miscellaneous Rev	25,662.93	13,000.00	6,606.98	13,000.00	13,000.00	-
10	5426-00-00	Miscellaneous Admin	-	-	(405.51)	-	-	-
10	5430-00-00	Reimb Exp Zoning/Plats	58,878.70	15,000.00	26,277.38	25,000.00	15,000.00	-
		<b>TOTAL OTHER REVENUES</b>	217,598.00	30,250.00	157,797.32	163,715.00	29,750.00	(500.00)
		<b>TOTAL REVENUE</b>	10,276,271.79	10,020,200.00	11,878,761.94	12,032,135.00	11,794,900.00	1,774,700.00

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

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2022</i>	<i>ADOPTED BUDGET 9/30/23</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2024 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
		<b>TOTAL LEGISLATIVE PERSONNEL</b>						
10	7111-01-00	Medicare Tax	9.56	15.00	13.22	15.00	15.00	-
10	7112-01-00	FICA Benefits	40.92	55.00	56.42	55.00	55.00	-
10	7113-01-00	Life Insurance	156.53	125.00	125.12	125.00	125.00	-
10	7116-01-00	Workers Comp Insurance	2.04	5.00	3.09	5.00	5.00	-
		<b>TOTAL LEGISLATIVE PERSONNEL</b>	209.05	200.00	197.85	200.00	200.00	-
		<b>TOTAL LEGISLATIVE SUPPLIES</b>						
10	7201-01-00	General Office Supplies	72.61	250.00	41.97	250.00	250.00	-
10	7209-01-00	Postage	-	50.00	-	50.00	50.00	-
10	7221-01-00	Other Supplies-Misc	817.00	500.00	3.99	500.00	500.00	-
		<b>TOTAL LEGISLATIVE SUPPLIES</b>	889.61	800.00	45.96	800.00	800.00	-
		<b>TOTAL LEGISLATIVE SERVICES</b>						
10	7310-01-00	Dues and Publications	-	1,400.00	102.51	500.00	1,400.00	-
10	7311-01-00	Training and Travel	2,025.71	3,000.00	153.52	1,500.00	3,000.00	-
10	7313-01-00	Special Services - Council Pay	660.00	720.00	910.00	1,000.00	840.00	120.00
10	7316-01-00	Special Services - Elections	129.00	7,000.00	552.66	600.00	7,000.00	-
10	7321-01-00	Misc. Services	-	300.00	-	-	300.00	-
10	7322-01-00	Rentals	-	-	-	-	-	-
10	7322-01-00	Rentals	-	7,500.00	-	-	7,500.00	-
10	7346-01-00	Membership High Speed Rail	-	-	-	-	-	-
10	7349-01-00	Spec Svcs Redistricting	15,000.00	-	-	-	-	-
		<b>TOTAL LEGISLATIVE SERVICES</b>	17,814.71	19,920.00	1,718.69	3,600.00	20,040.00	120.00
		<b>TOTAL LEGISLATIVE MAINTENANCE</b>						
10	7505-01-00	Computer Maintenance	59.67	60.00	70.43	70.00	60.00	-
		<b>TOTAL LEGISLATIVE MAINTENANCE</b>	59.67	60.00	70.43	70.00	60.00	-
		<b>TOTAL LEGISLATIVE</b>	18,973.04	20,980.00	2,032.93	4,670.00	21,100.00	120.00

**CITY OF HILLSBORO**  
**HUMAN RESOURCES: LINE ITEM COMPARISON**

<b>Fund</b>	<b>Acct #</b>	<b>Description</b>	<b>ACTUAL 9/30/2022</b>	<b>ADOPTED BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
10	7101-10-00	Salaries-Regular	-	-	-	-	70,000.00	70,000.00
10	7102-10-00	Salaries-Overtime	-	-	-	-	50.00	50.00
10	7103-10-00	Longevity Pay	-	-	-	-	1,020.00	1,020.00
10	7111-10-00	Medicare Tax	-	-	-	-	4,350.00	4,350.00
10	7112-10-00	Social Security Tax	-	-	-	-	70.00	70.00
10	7113-10-00	Life Insurance	-	-	-	-	15,300.00	15,300.00
10	7114-10-00	Hospitalization Insurance	-	-	-	-	8,180.00	8,180.00
10	7115-10-00	TMRS Retirement	-	-	-	-	225.00	225.00
10	7116-10-00	Workers Comp Insurance	-	-	-	-	-	-
10	7118-10-00	Gym/Health Club Dues	-	-	-	-	99,195.00	99,195.00
		<b>HUMAN RESOURCES PERSONNEL</b>	-	-	-	-		
10	7201-10-00	General Office Supplies	-	-	-	-	500.00	500.00
10	7209-10-00	Postage	-	-	-	-	500.00	500.00
10	7221-10-00	Other Supplies - Misc	-	-	-	-	1,000.00	1,000.00
		<b>HUMAN RESOURCES SUPPLIES</b>	-	-	-	-		
10	7301-10-00	Electric Service	-	-	-	-	-	-
10	7302-10-00	Telephone Service	-	-	-	-	-	-
10	7303-10-00	Gas Service	-	-	-	-	-	-
10	7304-10-00	Utilities Mobile & Pagers	-	-	-	-	-	-
10	7305-10-00	Advertising	-	-	-	-	-	-
10	7308-10-00	Printing	-	-	-	-	-	-
10	7309-10-00	General Insurance	-	-	-	-	-	-
10	7310-10-00	Dues & Publication	-	-	-	-	1,825.00	1,825.00
10	7311-10-00	Training & Travel	-	-	-	-	200.00	200.00
10	7314-10-00	Special Services - Janitorial	-	-	-	-	500.00	500.00
10	7320-10-00	City Staff Expense	-	-	-	-	-	-
10	7321-10-00	Misc Services	-	-	-	-	-	-
10	7322-10-00	Rentals	-	-	-	-	2,525.00	2,525.00
		<b>HUMAN RESOURCES SERVICES</b>	-	-	-	-		
10	7401-10-00	Office Equipment Maintenance	-	-	-	-	-	-
10	7404-10-00	Building Maintenance	-	-	-	-	-	-
10	7505-10-00	Maintenance	-	-	-	-	-	-
		<b>HUMAN RESOURCES MAINTENANCE</b>	-	-	-	-		
10	8660-10-00	Minor Equipment	-	-	-	-	500.00	500.00
10	8661-10-00	Minor Computer Equipment	-	-	-	-	500.00	500.00
		<b>HUMAN RESOURCES MINOR EQUIPMENT</b>	-	-	-	-		
		<b>TOTAL HUMAN RESOURCES</b>	-	-	-	-	103,220.00	103,220.00

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

Fund	Acct #	Description	ACTUAL 9/30/2022	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
10	7101-11-00	Salaries-Regular	254,261.46	185,500.00	140,646.14	160,000.00	197,000.00	11,500.00
10	7102-11-00	Salaries-Overtime	-	500.00	-	-	500.00	-
10	7103-11-00	Longevity Pay	1,296.00	50.00	-	-	700.00	650.00
10	7111-11-00	Medicare Tax	3,501.08	2,700.00	2,035.26	2,700.00	2,900.00	200.00
10	7112-11-00	Social Security Tax	14,970.55	11,500.00	8,702.49	11,500.00	12,300.00	800.00
10	7113-11-00	Life Insurance	201.69	150.00	68.40	150.00	150.00	-
10	7114-11-00	Hospitalization Insurance	36,932.94	29,000.00	14,651.46	29,000.00	30,500.00	1,500.00
10	7115-11-00	TMRS Retirement	28,111.12	22,700.00	17,159.17	22,700.00	23,000.00	300.00
10	7116-11-00	Workers Comp Insurance	706.19	600.00	450.07	600.00	650.00	50.00
10	7118-11-00	Gym/Health Club Dues	185.60	150.00	120.00	125.00	150.00	-
10	7119-11-00	Vision	-	-	-	-	-	-
10	7120-11-00	Long Term Disability	549.02	500.00	-	500.00	-	(500.00)
		<b>ADMINISTRATIVE PERSONNEL</b>	340,715.65	253,350.00	183,832.99	227,275.00	267,850.00	14,500.00
10	7201-11-00	General Office Supplies	2,534.00	2,500.00	80.21	2,000.00	2,500.00	-
10	7203-11-00	Janitorial Supplies	1,192.47	700.00	-	700.00	700.00	-
10	7209-11-00	Postage	181.66	300.00	120.84	300.00	300.00	-
10	7221-11-00	Other Supplies - Misc	760.10	1,000.00	1,989.00	2,000.00	1,000.00	-
10	7237-11-00	Pandemic/Epidemic	-	-	-	-	-	-
		<b>ADMINISTRATIVE SUPPLIES</b>	4,668.23	4,500.00	2,190.05	5,000.00	4,500.00	-
10	7301-11-00	Electric Service	7,792.11	4,000.00	7,140.20	8,000.00	6,000.00	2,000.00
10	7302-11-00	Telephone Service	2,732.50	3,000.00	1,529.60	2,000.00	2,800.00	(200.00)
10	7303-11-00	Gas Service	374.30	350.00	-	-	-	(350.00)
10	7304-11-00	Utilities Mobile & Pagers	1,440.92	1,500.00	1,322.13	1,500.00	1,500.00	-
10	7305-11-00	Advertising	287.65	1,000.00	300.25	500.00	1,000.00	-
10	7308-11-00	Printing	329.00	50.00	902.14	1,000.00	1,000.00	950.00
10	7309-11-00	General Insurance	6,722.11	4,000.00	8,678.00	9,500.00	8,000.00	4,000.00
10	7310-11-00	Dues & Publication	8,300.66	4,500.00	4,494.04	5,000.00	5,000.00	500.00
10	7311-11-00	Training & Travel	7,068.59	2,000.00	5,035.11	6,000.00	5,000.00	3,000.00
10	7314-11-00	Special Services - Janitorial	2,675.00	1,200.00	1,795.38	2,000.00	1,800.00	600.00
10	7315-11-00	City Manager Search	-	-	-	-	-	-
10	7319-11-00	Special Services - Hill CAD	168,457.79	164,000.00	194,979.21	164,000.00	168,000.00	4,000.00
10	7320-11-00	City Staff Expense	6,396.25	2,000.00	9,095.69	10,000.00	2,000.00	-
10	7321-11-00	Misc Services	13,544.79	500.00	13,414.88	14,000.00	10,000.00	9,500.00
10	7322-11-00	Rentals	6,195.60	4,500.00	3,326.47	4,500.00	4,500.00	-
10	7328-11-00	Special Services - Records	1,132.66	-	-	-	-	-
10	7333-11-00	Employee Physicals	185.00	-	294.00	300.00	-	-
10	7336-11-00	Filing Fees	1,424.50	900.00	782.33	900.00	900.00	-
10	7343-11-00	Moving Exp-City Manager	-	-	-	750.00	750.00	-
10	7345-11-00	Special Services - Bldg Maintenance	778.29	750.00	-	50,000.00	200,000.00	(50,000.00)
10	7351-11-00	Contingency	-	250,000.00	-	8,400.00	2,500.00	2,500.00
10	7353-11-00	Seasonal Displays	2,683.64	-	8,356.33	-	7,500.00	-
10	7357-11-00	HC CPS Support	-	7,500.00	-	-	-	-
		<b>ADMINISTRATIVE SERVICES</b>	238,521.36	451,750.00	261,445.76	288,350.00	428,250.00	(23,500.00)
10	7401-11-00	Office Equipment Maintenance	12,543.30	2,500.00	113.57	2,500.00	2,500.00	-
10	7404-11-00	Building Maintenance	3,707.02	2,000.00	591.64	2,000.00	2,000.00	-
10	7505-11-00	Maintenance	261.37	500.00	587.67	500.00	500.00	-
		<b>ADMINISTRATIVE MAINTENANCE</b>	16,511.69	5,000.00	1,292.88	5,000.00	5,000.00	-
10	8660-11-00	Minor Equipment	75.78	-	-	-	-	-
10	8661-11-00	Minor Computer Equipment	992.51	1,000.00	242.02	1,000.00	1,000.00	-
		<b>ADMINISTRATIVE MINOR EQUIPMENT</b>	1,068.29	1,000.00	242.02	1,000.00	1,000.00	-
10	8845-11-00	Building Improvements	-	-	-	-	-	-
		<b>ADMINISTRATIVE CAPITAL OUTLAY</b>	-	-	-	-	-	-
		<b>TOTAL ADMINISTRATIVE</b>	601,485.22	715,600.00	449,003.70	526,625.00	706,600.00	(9,000.00)

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

<b>Fund</b>	<b>Acct #</b>	<b>Description</b>	<b>ACTUAL 9/30/2022</b>	<b>ADOPTED BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
10	7101-12-00	Salaries-Regular	-	100,500.00	88,082.29	100,500.00	57,000.00	(43,500.00)
			-	500.00	-	-	-	(500.00)
10	7102-12-00	Salaries-Overtime	-	600.00	576.00	600.00	-	(600.00)
10	7103-12-00	Longevity Pay	-	1,500.00	1,269.20	1,500.00	850.00	(650.00)
10	7111-12-00	Medicare Tax	-	6,400.00	5,426.89	6,400.00	3,550.00	(2,850.00)
10	7112-12-00	Social Security Tax	-	150.00	125.40	150.00	70.00	(80.00)
10	7113-12-00	Life Insurance	-	25,000.00	20,173.14	25,000.00	11,000.00	(14,000.00)
10	7114-12-00	Hospitalization Insurance	-	12,500.00	10,782.41	12,500.00	6,700.00	(5,800.00)
10	7115-12-00	TMRS Retirement	-	350.00	283.71	350.00	180.00	(170.00)
10	7116-12-00	Workers Comp Insurance	-	120.00	160.00	120.00	120.00	-
10	7118-12-00	Gym/Health Club Dues	-	150.00	-	-	-	(150.00)
10	7120-12-00	Long Term Disability	-	147,770.00	126,879.04	147,120.00	79,470.00	(68,300.00)
		<b>CITY SECRETARY PERSONNEL</b>						
			(144.00)	1,500.00	1,211.07	1,500.00	1,500.00	-
10	7201-12-00	General Office Supplies	-	500.00	177.38	500.00	500.00	-
10	7203-12-00	Janitorial Supplies	-	300.00	46.69	300.00	300.00	-
10	7209-12-00	Postage	-	750.00	406.52	750.00	500.00	(250.00)
10	7221-12-00	Other Supplies - Misc	-	3,050.00	1,841.66	3,050.00	2,800.00	(250.00)
		<b>CITY SECRETARY SUPPLIES</b>						
			-	2,000.00	-	-	1,000.00	(1,000.00)
10	7301-12-00	Electric Service	-	1,000.00	-	-	500.00	(500.00)
10	7302-12-00	Telephone Service	-	350.00	-	-	-	(350.00)
10	7303-12-00	Gas Service	-	800.00	-	-	500.00	(300.00)
10	7304-12-00	Utilities Mobile & Pagers	-	750.00	-	-	500.00	(250.00)
10	7305-12-00	Advertising	-	50.00	176.80	50.00	50.00	-
10	7308-12-00	Printing	-	3,750.00	-	-	3,750.00	-
10	7309-12-00	General Insurance	(47.00)	2,500.00	1,587.67	2,500.00	2,500.00	-
10	7310-12-00	Dues & Publication	(105.00)	2,000.00	3,417.90	4,000.00	2,500.00	500.00
10	7311-12-00	Training & Travel	-	1,200.00	1,912.50	2,200.00	1,400.00	200.00
10	7314-12-00	Special Services - Janitorial	-	500.00	197.85	500.00	500.00	-
10	7321-12-00	Misc Services	-	1,500.00	47.00	1,500.00	750.00	(750.00)
10	7322-12-00	Rentals	-	1,400.00	56.46	1,400.00	1,400.00	-
10	7328-12-00	Special Services - Records	-	900.00	-	-	900.00	-
10	7336-12-00	Filing Fees	-	1,000.00	-	1,000.00	-	(1,000.00)
10	7345-12-00	Special Services - Bldg Maintenance	-	19,700.00	7,396.18	13,150.00	16,250.00	(3,450.00)
		<b>CITY SECRETARY SERVICES</b>						
			-	2,000.00	4,643.48	6,000.00	2,000.00	-
10	7401-12-00	Office Equipment Maintenance	-	750.00	230.28	750.00	750.00	-
10	7404-12-00	Building Maintenance	-	500.00	-	500.00	-	(500.00)
10	7505-12-00	Maintenance	-	3,250.00	4,873.76	7,250.00	2,750.00	(500.00)
		<b>CITY SECRETARY MAINTENANCE</b>						
			-	-	-	-	-	-
10	8660-12-00	Minor Equipment	-	1,000.00	39.83	1,000.00	1,000.00	-
10	8661-12-00	Minor Computer Equipment	-	1,000.00	39.83	1,000.00	1,000.00	-
		<b>CITY SECRETARY MINOR EQUIPMENT</b>						
			-	-	-	-	-	-
10	8845-12-00	Building Improvements	-	-	-	-	-	-
		<b>CITY SECRETARY CAPITAL OUTLAY</b>						
			-	-	-	-	-	-
		<b>TOTAL CITY SECRETARY</b>	(296.00)	174,770.00	141,030.47	171,570.00	102,270.00	(72,500.00)

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

<b>Fund</b>	<b>Acct #</b>	<b>Description</b>	<b>ACTUAL 9/30/2022</b>	<b>ADOPTED BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
10	7101-13-00	Salaries-Regular	211,633.93	288,000.00	375,943.30	439,000.00	600,000.00	312,000.00
10	7102-13-00	Salaries-Overtime	1,030.29	3,500.00	4,009.51	5,000.00	3,500.00	-
10	7103-13-00	Longevity Pay	2,976.00	2,850.00	3,408.00	3,500.00	2,200.00	(650.00)
10	7111-13-00	Medicare Tax	2,906.31	4,300.00	5,462.27	6,000.00	8,750.00	4,450.00
10	7112-13-00	Social Security Tax	12,426.64	18,200.00	23,355.78	25,000.00	37,300.00	19,100.00
10	7113-13-00	Life Insurance	273.96	420.00	554.02	600.00	900.00	480.00
10	7114-13-00	Hospitalization Insurance	45,498.03	76,000.00	90,627.69	120,000.00	142,000.00	66,000.00
10	7115-13-00	TMRS Retirement	23,995.43	36,000.00	46,959.02	55,000.00	70,500.00	34,500.00
10	7116-13-00	Workers Comp Insurance	11,983.23	17,300.00	22,680.94	25,000.00	35,300.00	18,000.00
10	7120-13-00	Long Term Disability	569.98	450.00	-	-	-	(450.00)
10	7121-13-00	Contract Labor	-	-	34,696.79	35,000.00	10,000.00	10,000.00
		<b>STREETS PERSONNEL</b>	<b>313,293.80</b>	<b>447,020.00</b>	<b>607,697.32</b>	<b>714,100.00</b>	<b>910,450.00</b>	<b>463,430.00</b>
10	7201-13-00	General Office Supplies	57.94	500.00	24.77	250.00	500.00	-
10	7203-13-00	Janitorial Supplies	-	200.00	634.55	700.00	200.00	-
10	7205-13-00	Clothing Supplies	4,449.59	3,500.00	6,856.69	8,000.00	4,500.00	1,000.00
10	7206-13-00	Minor Tools	107.65	1,000.00	2,145.18	2,500.00	2,000.00	1,000.00
10	7208-13-00	Safety Supplies	324.98	1,000.00	296.51	300.00	1,000.00	-
10	7221-13-00	Other Supplies - Misc	2,560.30	2,000.00	2,666.75	3,000.00	2,500.00	500.00
10	7224-13-00	Fuel Expense	19,644.93	20,000.00	28,956.34	30,000.00	20,000.00	-
		<b>STREETS SUPPLIES</b>	<b>27,145.39</b>	<b>28,200.00</b>	<b>41,580.79</b>	<b>44,750.00</b>	<b>30,700.00</b>	<b>2,500.00</b>
10	7301-13-00	Electric Service	-	-	-	-	-	-
10	7302-13-00	Telephone Service	1,342.55	1,300.00	2,501.04	2,600.00	2,500.00	1,200.00
10	7303-13-00	Gas Service	1,273.91	1,300.00	1,219.84	1,300.00	1,300.00	-
10	7304-13-00	Utilities Mobile & Pagers	660.48	1,000.00	914.76	1,200.00	1,000.00	-
10	7305-13-00	Advertising	-	-	160.00	200.00	-	-
10	7308-13-00	Printing	-	25.00	-	-	-	(25.00)
10	7309-13-00	General Insurance	32,721.00	35,000.00	40,003.88	42,000.00	37,000.00	2,000.00
10	7311-13-00	Training & Travel	-	200.00	62.00	100.00	200.00	-
10	7314-13-00	Special Services - Janitorial	-	500.00	-	-	500.00	-
10	7320-13-00	City Staff Expense	-	-	3,003.00	3,100.00	-	-
10	7321-13-00	Misc Services	-	-	85.59	300.00	300.00	-
10	7322-13-00	Rentals	148.31	300.00	-	-	5,000.00	-
10	7323-13-00	Engineering Services	-	5,000.00	-	-	110,000.00	-
10	7332-13-00	Electric Street Lights	100,382.10	110,000.00	104,924.37	110,000.00	110,000.00	-
10	7333-13-00	Employee Physicals	755.00	350.00	1,424.00	1,500.00	350.00	-
		<b>STREETS SERVICES</b>	<b>137,283.35</b>	<b>154,975.00</b>	<b>154,298.48</b>	<b>162,300.00</b>	<b>158,650.00</b>	<b>3,675.00</b>
10	7401-13-00	Office Equipment Maintenance	11.39	-	-	-	-	-
10	7402-13-00	Motor Vehicle Maintenance	892.07	1,000.00	4,036.49	5,000.00	2,500.00	1,500.00
10	7404-13-00	Building Maintenance	816.21	500.00	282.09	600.00	500.00	-
10	7405-13-00	Street Light Maintenance	-	800.00	608.00	800.00	800.00	-
10	7420-13-00	Street Maintenance	41,023.57	60,000.00	14,988.76	45,000.00	65,000.00	5,000.00
10	7435-13-00	Signs,Fence, Sldewalk Maint	87.08	3,500.00	10,763.47	12,000.00	8,000.00	4,500.00
10	7501-13-00	Maintenance-Asphalt/Hot Mix	3,882.12	40,000.00	73,325.08	80,000.00	80,000.00	40,000.00
10	7502-13-00	Maintenance-Rock/Sand/Gravel	16,127.68	18,000.00	-	-	18,000.00	-
10	7503-13-00	Maintenance-Oil/Tack/Sealer	-	500.00	-	-	500.00	-
10	7504-13-00	Maintenance-Crack Sealant	-	2,000.00	10,012.90	12,000.00	20,000.00	18,000.00
10	7505-13-00	Maintenance-Culvert Material	119.34	750.00	3,863.84	4,000.00	4,000.00	3,250.00
10	7506-13-00	Maintenance-Cement/Lime	-	2,000.00	761.58	2,000.00	2,000.00	-
10	7507-13-00	Street Material Misc	666.87	3,600.00	46.85	500.00	3,600.00	-
10	7508-13-00	Computer Maintenance	-	120.00	-	-	120.00	-
10	7606-13-00	Storm Drainage Maintenance	-	7,500.00	-	-	7,500.00	-
		<b>STREETS MAINTENANCE</b>	<b>63,626.33</b>	<b>140,270.00</b>	<b>118,689.06</b>	<b>161,900.00</b>	<b>212,520.00</b>	<b>72,250.00</b>
10	8660-13-00	Minor Equipment	-	-	-	8,279.78	9,000.00	-
10	8661-13-00	Minor Computer Equipment	-	-	1,162.23	2,000.00	-	-
		<b>STREETS MINOR EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>9,442.01</b>	<b>11,000.00</b>	<b>-</b>	<b>-</b>



<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2022</i>	<i>ADOPTED BUDGET 9/30/23</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2024 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
			-	120,000.00	248,800.00	248,800.00	-	(120,000.00)
10	8860-13-00	Machinery/Equipment	34,016.87	-	26,171.76	27,000.00	40,000.00	40,000.00
10	8880-13-00	Motor Vehicles	34,016.87	120,000.00	274,971.76	275,800.00	40,000.00	(80,000.00)
		<b>STREETS CAPITAL OUTLAY</b>						
			10,264.48	10,560.00	10,555.98	10,560.00	10,890.00	330.00
10	7716-13-00	Lease Payments - Principal	899.61	610.00	608.09	610.00	310.00	(300.00)
10	7717-13-00	Lease Payments - Interest	23,008.68	-	-	-	43,650.00	43,650.00
10	7720-13-00	Lease Payments-Equipment	756.99	-	-	-	12,395.00	12,395.00
10	7721-13-00	Lease Payments-Interest	34,929.76	11,170.00	11,164.07	11,170.00	67,245.00	56,075.00
		<b>STREETS DEBT SERVICE</b>						
			610,295.50	901,635.00	1,217,843.49	1,381,020.00	1,419,565.00	517,930.00
		<b>TOTAL STREETS</b>						

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

<b>Fund</b>	<b>Acct #</b>	<b>Description</b>	<b>ACTUAL 9/30/2022</b>	<b>ADOPTED BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
10	7101-14-00	Salaries-Regular	1,646,054.92	2,125,000.00	1,995,225.97	2,180,000.00	2,680,000.00	555,000.00
10	7102-14-00	Salaries-Overtime	82,695.85	60,000.00	114,042.75	125,000.00	60,000.00	-
10	7103-14-00	Longevity Pay	15,792.00	16,500.00	17,472.00	17,475.00	16,510.00	10.00
10	7111-14-00	Medicare Tax	22,867.87	31,500.00	30,091.64	34,000.00	39,500.00	8,000.00
10	7112-14-00	Social Security Tax	96,451.25	133,000.00	128,667.66	135,000.00	167,000.00	34,000.00
10	7113-14-00	Life Insurance	1,753.84	2,600.00	2,222.34	2,600.00	2,900.00	300.00
10	7114-14-00	Hospitalization Insurance	311,281.90	470,000.00	374,841.94	470,000.00	539,000.00	69,000.00
10	7115-14-00	TMRS Retirement	189,840.19	262,000.00	258,550.33	270,000.00	315,000.00	53,000.00
10	7116-14-00	Workers Comp Insurance	38,550.38	84,300.00	65,659.86	84,300.00	110,500.00	26,200.00
10	7118-14-00	Gym/Health Club Dues	1,474.06	1,400.00	2,019.01	2,200.00	1,400.00	-
10	7120-14-00	Long Term Disability	4,089.37	3,500.00	-	-	-	(3,500.00)
		<b>POLICE PERSONNEL</b>	<b>2,410,851.63</b>	<b>3,189,800.00</b>	<b>2,988,793.50</b>	<b>3,320,575.00</b>	<b>3,931,810.00</b>	<b>742,010.00</b>
10	7201-14-00	General Office Supplies	4,675.71	9,000.00	8,581.56	9,000.00	7,000.00	(2,000.00)
10	7202-14-00	Motor Vehicle Supplies	2,254.32	2,000.00	1,899.19	2,000.00	2,000.00	-
10	7203-14-00	Janitorial Supplies	2,466.32	2,700.00	2,868.17	3,000.00	2,700.00	-
10	7205-14-00	Clothing Supplies	15,454.92	16,000.00	25,149.77	26,000.00	17,000.00	1,000.00
10	7206-14-00	Minor Tools	-	400.00	15.19	50.00	-	(400.00)
10	7208-14-00	Safety Supplies	4,819.71	8,500.00	11,458.63	12,000.00	8,500.00	-
10	7209-14-00	Postage	2,067.36	700.00	1,695.12	2,000.00	1,500.00	800.00
10	7221-14-00	Other Supplies - Misc	5,965.89	5,000.00	7,120.61	7,500.00	6,000.00	1,000.00
10	7222-14-00	K-9 Supplies	2,765.81	1,500.00	3,145.17	3,200.00	3,000.00	1,500.00
10	7224-14-00	Fuel Expense	110,790.45	95,000.00	87,775.68	95,000.00	95,000.00	-
10	7227-14-00	Inmate Care	1,800.97	4,000.00	1,263.43	4,000.00	3,000.00	(1,000.00)
10	7228-14-00	Evidence	7,133.59	15,000.00	7,690.83	10,000.00	7,500.00	(7,500.00)
10	7229-14-00	Crime Prevention	16,036.76	10,500.00	5,045.86	8,000.00	10,500.00	-
10	7237-14-00	Pandemic/Epidemic	-	-	-	-	-	-
		<b>POLICE SUPPLIES</b>	<b>176,231.81</b>	<b>170,300.00</b>	<b>163,709.21</b>	<b>181,750.00</b>	<b>163,700.00</b>	<b>(6,600.00)</b>
10	7301-14-00	Electric Service	21,234.25	20,000.00	17,358.85	20,000.00	20,000.00	-
10	7302-14-00	Telephone Service	19,713.66	25,000.00	19,001.80	25,000.00	25,000.00	-
10	7303-14-00	Gas Service	3,511.50	4,000.00	3,014.46	4,000.00	4,000.00	-
10	7304-14-00	Utilities Mobile & Pagers	28,840.68	26,000.00	27,489.38	30,000.00	26,000.00	-
10	7305-14-00	Advertising	-	-	160.00	200.00	-	-
10	7306-14-00	CMVE Weigh Ins	921.00	1,000.00	647.79	1,000.00	1,000.00	-
10	7308-14-00	Printing	200.25	600.00	1,036.15	1,200.00	600.00	-
10	7309-14-00	General Insurance	61,909.50	60,000.00	69,740.32	72,000.00	68,000.00	8,000.00
10	7310-14-00	Dues & Publication	9,122.15	6,000.00	5,528.61	6,000.00	6,000.00	-
10	7311-14-00	Training & Travel	15,301.55	12,000.00	43,700.21	45,000.00	14,000.00	2,000.00
10	7314-14-00	Special Services - Janitorial	6,730.00	7,500.00	6,030.00	7,500.00	7,500.00	-
10	7320-14-00	City Staff Expense	-	-	-	-	2,000.00	2,000.00
10	7321-14-00	Misc Services	-	300.00	-	-	-	(300.00)
10	7322-14-00	Rentals	6,232.39	5,620.00	2,833.75	4,000.00	5,620.00	-
10	7333-14-00	Employee Physicals	4,585.42	2,000.00	5,269.05	6,000.00	2,000.00	-
10	7361-14-00	Credit Card Service Fees	1,477.92	1,250.00	1,606.58	1,800.00	1,500.00	250.00
		<b>POLICE SERVICES</b>	<b>179,780.27</b>	<b>171,270.00</b>	<b>203,416.95</b>	<b>223,700.00</b>	<b>183,220.00</b>	<b>11,950.00</b>
10	7401-14-00	Office Equipment Maintenance	-	1,500.00	-	-	-	(1,500.00)
10	7402-14-00	Motor Vehicle Maintenance	19,017.69	15,000.00	17,252.11	18,000.00	15,000.00	-
10	7403-14-00	Machinery Tool Maintenance	-	200.00	-	-	-	(200.00)
10	7404-14-00	Building Maintenance	11,807.10	9,000.00	13,263.64	14,000.00	10,000.00	1,000.00
10	7430-14-00	Radio Maintenance	-	2,500.00	730.00	2,500.00	2,500.00	-
10	7505-14-00	Computer Maintenance	25,045.34	27,000.00	29,700.17	32,000.00	27,000.00	-
		<b>POLICE MAINTENANCE</b>	<b>55,870.13</b>	<b>55,200.00</b>	<b>60,945.92</b>	<b>66,500.00</b>	<b>54,500.00</b>	<b>(700.00)</b>
10	7718-14-00	Cap Lease Vehicles - Principal	70,513.27	72,520.00	72,515.84	72,520.00	74,580.00	2,060.00
10	7719-14-00	Cap Lease Vehicles - Interest	6,179.96	4,180.00	4,177.39	4,180.00	2,120.00	(2,060.00)
10	7724-14-00	Principal - Police Cars 2019	29,983.74	31,190.00	31,072.35	31,190.00	32,480.00	1,290.00
10	7725-14-00	Interest - Police Cars 2019	3,828.73	2,630.00	2,740.12	2,630.00	1,340.00	(1,290.00)

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2022</i>	<i>ADOPTED BUDGET 9/30/23</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2024 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
			7,838.35	8,110.00	8,105.75	8,110.00	8,390.00	280.00
10	7726-14-00	Police Car - Principal SRO					900.00	(280.00)
10	7727-14-00	Police Car - Interest SRO	1,448.20	1,180.00	1,180.80	1,180.00	109,230.00	109,230.00
10	7728-14-00	Equipment Lease - Principal	-	-	-	-	31,010.00	31,010.00
10	7729-14-00	Equipment Lease - Interest	-	-	-	-	260,050.00	140,240.00
		<b>POLICE DEBT SERVICE</b>	119,792.25	119,810.00	119,792.25	119,810.00		
			28,694.39	9,000.00	15,589.61	17,000.00	9,000.00	-
10	8660-14-00	Minor Equipment		9,000.00	6,780.62	8,000.00	9,000.00	-
10	8661-14-00	Minor Computer Equipment	15,199.98	9,000.00	22,370.23	25,000.00	18,000.00	-
		<b>POLICE MINOR EQUIPMENT</b>	43,894.37	18,000.00				
			-	-	-	-	-	-
10	8845-14-00	Building Improvements						(804,000.00)
10	8860-14-00	Machinery/Equipment		804,000.00	542,362.09	550,000.00		(188,000.00)
10	8880-14-00	Motor Vehicles	142,860.00	458,000.00	328,152.20	330,000.00	270,000.00	
10	8885-14-00	Computer Equipment	6,531.06	-	-	-	-	-
10	8890-14-00	Office Equip-Furniture-Fixture		-	-	-	-	-
		<b>POLICE CAPITAL OUTLAY</b>	149,391.06	1,262,000.00	870,514.29	880,000.00	270,000.00	(992,000.00)
			3,135,811.52	4,986,380.00	4,429,542.35	4,817,335.00	4,881,280.00	(105,100.00)
		<b>TOTAL POLICE</b>						

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

Fund	Acct #	Description	ACTUAL 9/30/2022	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
10	7101-15-00	Salaries-Regular	271,030.03	280,500.00	293,320.36	320,000.00	342,000.00	61,500.00
10	7102-15-00	Salaries-Overtime	3,934.72	1,000.00	2,485.81	2,800.00	1,000.00	-
10	7103-15-00	Longevity Pay	3,456.00	2,750.00	2,640.00	2,800.00	2,800.00	50.00
10	7111-15-00	Medicare Tax	3,761.02	4,150.00	4,262.87	4,500.00	5,000.00	850.00
10	7112-15-00	Social Security Tax	16,081.53	17,600.00	18,227.33	19,500.00	21,400.00	3,800.00
10	7113-15-00	Life Insurance	285.64	350.00	342.00	360.00	450.00	100.00
10	7114-15-00	Hospitalization Insurance	45,237.38	58,500.00	47,269.78	58,500.00	85,100.00	26,600.00
10	7115-15-00	TMRS Retirement	30,492.81	35,000.00	36,376.84	40,000.00	40,500.00	5,500.00
10	7116-15-00	Workers Comp Insurance	1,022.47	1,300.00	1,279.77	1,300.00	1,500.00	200.00
10	7118-15-00	Gym/Health Club Dues	-	-	-	-	-	(450.00)
10	7120-15-00	Long Term Disability	552.68	450.00	-	-	-	-
		<b>LIBRARY PERSONNEL</b>	<b>375,854.28</b>	<b>401,600.00</b>	<b>406,204.76</b>	<b>449,760.00</b>	<b>499,750.00</b>	<b>98,150.00</b>
10	7201-15-00	General Office Supplies	6,483.82	6,500.00	7,645.43	8,000.00	6,500.00	-
10	7203-15-00	Janitorial Supplies	1,052.80	3,000.00	1,089.41	2,500.00	3,000.00	-
10	7209-15-00	Postage	1,672.81	2,000.00	1,787.06	2,000.00	2,000.00	-
10	7221-15-00	Other Supplies - Misc	194.72	-	-	-	150.00	-
10	7224-15-00	Fuel Expense	78.97	150.00	-	-	-	-
		<b>LIBRARY SUPPLIES</b>	<b>9,483.12</b>	<b>11,650.00</b>	<b>10,521.90</b>	<b>12,500.00</b>	<b>11,650.00</b>	<b>-</b>
10	7301-15-00	Electric Service	7,077.35	8,500.00	6,054.62	8,500.00	8,500.00	-
10	7302-15-00	Telephone Service	10,867.35	15,000.00	4,467.65	15,000.00	15,000.00	-
10	7303-15-00	Gas Service	1,636.55	1,200.00	1,744.47	1,800.00	1,750.00	550.00
10	7304-15-00	Utilities Mobile & Pagers	1,198.39	1,000.00	1,080.00	1,200.00	1,200.00	200.00
10	7305-15-00	Advertising	28.60	-	-	-	-	-
10	7308-15-00	Printing	160.00	100.00	-	100.00	200.00	100.00
10	7309-15-00	General Insurance	5,034.00	5,500.00	6,154.43	6,400.00	5,800.00	300.00
10	7310-15-00	Dues & Publication	1,947.85	2,000.00	2,755.90	3,000.00	2,000.00	-
10	7311-15-00	Training & Travel	14,915.73	14,000.00	10,517.64	12,000.00	14,000.00	-
10	7314-15-00	Special Services - Janitorial	5,950.00	10,000.00	9,350.00	10,000.00	7,500.00	(2,500.00)
10	7322-15-00	Rentals	2,962.99	2,500.00	1,421.22	2,500.00	2,500.00	-
10	7326-15-00	Special Services - Consultants	3,240.47	3,000.00	1,683.29	2,000.00	3,000.00	-
10	7333-15-00	Employee Physicals	367.00	-	288.00	300.00	-	-
		<b>LIBRARY SERVICES</b>	<b>55,386.28</b>	<b>62,800.00</b>	<b>45,517.22</b>	<b>62,800.00</b>	<b>61,450.00</b>	<b>(1,350.00)</b>
10	7401-15-00	Office Equipment Maintenance	6,382.10	5,000.00	6,949.10	7,200.00	5,500.00	500.00
10	7404-15-00	Building Maintenance	14,039.29	13,000.00	10,938.54	13,000.00	13,000.00	-
10	7505-15-00	Maintenance	629.90	1,000.00	704.30	1,000.00	1,000.00	-
		<b>LIBRARY MAINTENANCE</b>	<b>21,051.29</b>	<b>19,000.00</b>	<b>18,591.94</b>	<b>21,200.00</b>	<b>19,500.00</b>	<b>500.00</b>
10	7701-15-00	Principal - Capital Lease	-	-	-	-	-	-
10	7702-15-00	Interest - Capital Lease	-	-	-	-	-	-
		<b>LIBRARY DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	8660-15-00	Minor Equipment	2,108.31	2,000.00	680.39	1,500.00	2,000.00	-
10	8661-15-00	Minor Computer Equipment	3,509.80	8,000.00	8,265.53	9,000.00	5,000.00	(3,000.00)
		<b>LIBRARY MINOR EQUIPMENT EXPENSE</b>	<b>5,618.11</b>	<b>10,000.00</b>	<b>8,945.92</b>	<b>10,500.00</b>	<b>7,000.00</b>	<b>(3,000.00)</b>
10	8845-15-00	Building Improvements	-	-	-	-	-	-
10	8870-15-00	Library Books New	19,989.42	30,000.00	22,361.17	25,000.00	30,000.00	-
10	8872-15-00	Magazines & Periodicals	5,268.05	6,000.00	5,501.22	6,000.00	6,000.00	-
		<b>LIBRARY CAPITAL OUTLAY</b>	<b>25,257.47</b>	<b>36,000.00</b>	<b>27,862.39</b>	<b>31,000.00</b>	<b>36,000.00</b>	<b>-</b>
		<b>TOTAL LIBRARY</b>	<b>492,650.55</b>	<b>541,050.00</b>	<b>517,644.13</b>	<b>587,760.00</b>	<b>635,350.00</b>	<b>94,300.00</b>

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

<b>Fund</b>	<b>Acct #</b>	<b>Description</b>	<b>ACTUAL 9/30/2022</b>	<b>ADOPTED BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
10	7101-16-00	Salaries-Regular	864,648.43	760,000.00	977,412.47	1,065,000.00	942,000.00	182,000.00
10	7102-16-00	Salaries-Overtime	91,565.45	90,000.00	107,615.24	120,000.00	90,000.00	-
10	7103-16-00	Longevity Pay	6,768.00	6,600.00	5,040.00	5,200.00	5,850.00	(750.00)
10	7111-16-00	Medicare Tax	13,221.03	11,100.00	15,673.61	17,000.00	13,750.00	2,650.00
10	7112-16-00	Social Security Tax	56,530.90	47,500.00	67,018.34	70,000.00	58,700.00	11,200.00
10	7113-16-00	Life Insurance	896.36	1,000.00	1,030.95	1,200.00	1,050.00	50.00
10	7114-16-00	Hospitalization Insurance	156,028.83	186,000.00	181,806.91	195,000.00	205,500.00	19,500.00
10	7115-16-00	TMRS Retirement	106,278.84	93,500.00	124,733.02	140,000.00	110,500.00	17,000.00
10	7116-16-00	Workers Comp Insurance	31,292.48	35,950.00	48,397.53	52,000.00	43,900.00	7,950.00
10	7118-16-00	Gym/Health Club Dues	697.83	1,000.00	638.50	800.00	1,000.00	-
10	7118-16-00	Long Term Disability	1,616.66	1,400.00	-	-	-	(1,400.00)
		<b>FIRE PERSONNEL</b>	<b>1,329,544.81</b>	<b>1,234,050.00</b>	<b>1,529,366.57</b>	<b>1,666,200.00</b>	<b>1,472,250.00</b>	<b>238,200.00</b>
10	7201-16-00	General Office Supplies	657.51	1,000.00	337.85	1,000.00	1,000.00	-
10	7202-16-00	Motor Vehicle Supplies	1,852.04	1,150.00	2,527.08	2,700.00	2,000.00	850.00
10	7203-16-00	Janitorial Supplies	1,126.09	1,200.00	1,092.75	1,200.00	1,200.00	-
10	7205-16-00	Clothing Supplies	6,369.40	6,500.00	8,012.23	8,500.00	6,500.00	-
10	7206-16-00	Minor Tools	-	-	54.68	55.00	-	-
10	7208-16-00	Safety Supplies	957.93	800.00	479.09	800.00	800.00	-
10	7209-16-00	Postage	-	150.00	54.40	150.00	150.00	-
10	7210-16-00	Firefighting Supplies	7,826.45	25,000.00	46,257.18	55,000.00	25,000.00	-
10	7221-16-00	Other Supplies - Misc.	7,540.26	6,500.00	7,843.77	8,000.00	6,500.00	-
10	7224-16-00	Fuel Expense	33,700.85	35,000.00	28,710.72	30,000.00	35,000.00	-
10	7225-16-00	Machinery-Tool-Implement	-	-	6,750.64	7,000.00	-	-
10	7237-16-00	Pandemic/Epidemic	-	-	-	-	-	-
10	7240-16-00	EMS Supplies	52,321.72	50,000.00	44,497.64	50,000.00	50,000.00	-
		<b>FIRE SUPPLIES</b>	<b>112,352.25</b>	<b>127,300.00</b>	<b>146,618.03</b>	<b>164,405.00</b>	<b>128,150.00</b>	<b>850.00</b>
10	7301-16-00	Electric Service	10,145.29	10,000.00	9,192.26	10,000.00	10,000.00	-
10	7302-16-00	Telephone Service	12,113.77	12,000.00	12,700.03	13,000.00	13,000.00	1,000.00
10	7304-16-00	Utilities Mobile & Pagers	5,315.11	5,500.00	6,479.75	7,000.00	6,000.00	500.00
10	7305-16-00	Advertising	-	-	160.00	200.00	-	-
10	7307-16-00	Training & Travel - Fire	11,444.72	10,000.00	16,493.14	18,000.00	10,000.00	-
10	7308-16-00	Printing	298.00	300.00	-	300.00	300.00	-
10	7309-16-00	General Insurance	13,843.52	15,000.00	16,924.70	18,000.00	16,000.00	1,000.00
10	7310-16-00	Dues & Publication	10,877.01	10,000.00	6,826.32	7,500.00	7,500.00	(2,500.00)
10	7311-16-00	Volunteer Firemens Pay	-	500.00	2,000.00	2,000.00	500.00	-
10	7312-16-00	Fire Academy	10,084.00	22,000.00	2,625.00	5,000.00	22,000.00	-
10	7320-16-00	City Staff Expense	-	-	-	-	1,000.00	1,000.00
10	7321-16-00	Special Services - Disposal	745.20	1,000.00	780.60	1,000.00	1,000.00	-
10	7322-16-00	Rentals	5,599.18	6,500.00	3,800.19	4,000.00	6,500.00	-
10	7324-16-00	Special Services - CODE RED	6,480.00	6,500.00	6,480.00	7,000.00	6,500.00	-
10	7329-16-00	Special Services-Med Director	14,596.65	16,500.00	14,538.50	16,500.00	16,500.00	-
10	7330-16-00	Special Services-EMS Billing	-	12,000.00	1,269.28	2,500.00	12,000.00	-
10	7333-16-00	Employee Physicals	940.00	1,000.00	2,010.00	2,500.00	1,000.00	-
10	7335-16-00	Special Services-PPE	3,550.20	18,000.00	1,179.80	3,000.00	18,000.00	-
		<b>FIRE SERVICES</b>	<b>106,032.65</b>	<b>146,800.00</b>	<b>103,459.57</b>	<b>117,500.00</b>	<b>147,800.00</b>	<b>1,000.00</b>
10	7401-16-00	Office Equipment Maintenance	-	2,000.00	-	-	1,000.00	(1,000.00)
10	7402-16-00	Motor Vehicle Maintenance	22,322.58	25,000.00	7,074.92	10,000.00	25,000.00	-
10	7403-16-00	Machinery Tool Implement Maint	-	500.00	1,081.20	1,500.00	500.00	-
10	7404-16-00	Building Maintenance	6,315.63	7,500.00	7,896.43	10,000.00	7,500.00	-
10	7406-16-00	Motor Vehicle Maintenance-EMS	8,533.78	9,000.00	-	-	9,000.00	-
10	7430-16-00	Radio Maintenance	-	500.00	2,427.87	2,500.00	500.00	-
10	7490-16-00	Emergency Mgmt Equip	714.97	-	-	-	-	-
10	7505-16-00	Computer Maintenance	1,452.35	2,600.00	3,828.59	4,000.00	2,600.00	-
		<b>FIRE MAINTENANCE</b>	<b>39,339.31</b>	<b>47,100.00</b>	<b>22,309.01</b>	<b>28,000.00</b>	<b>46,100.00</b>	<b>(1,000.00)</b>
10	8660-16-00	Minor Equipment	6,448.65	2,000.00	8,320.81	9,000.00	2,000.00	-

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2022</i>	<i>ADOPTED BUDGET 9/30/23</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2024 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	8661-16-00	Minor Computer Equipment	3,768.91	8,000.00	3,794.66	5,000.00	8,000.00	-
		<b>FIRE MINOR EQUIPMENT</b>	10,217.56	10,000.00	12,115.47	14,000.00	10,000.00	-
10	7703-16-00	Capital lease principal	61,612.35	63,525.00	61,619.00	61,620.00	65,500.00	1,975.00
10	7704-16-00	Capital lease interest	7,997.19	6,090.00	7,990.54	8,000.00	4,125.00	(1,965.00)
10	7705-16-00	Principal - Ladder Truck	92,758.27	93,730.00	92,766.65	92,800.00	-	(93,730.00)
10	7706-16-00	Interest - Ladder Truck	5,939.97	4,030.00	2,587.01	2,590.00	-	(4,030.00)
10	7726-16-00	Principal - Engine	59,511.87	61,630.00	61,626.19	61,630.00	63,800.00	2,170.00
10	7727-16-00	Interest - Engine	11,072.67	8,990.00	8,958.35	8,990.00	6,850.00	(2,140.00)
		<b>FIRE DEBT SERVICE</b>	238,892.32	237,995.00	235,547.74	235,630.00	140,275.00	(97,720.00)
10	8860-16-00	Mach/Equip	-	-	62,143.27	62,200.00	-	-
10	8880-16-00	Motor Vehicles	-	-	-	-	-	-
		<b>FIRE CAPITAL OUTLAY</b>	-	-	62,143.27	62,200.00	-	-
		<b>TOTAL FIRE</b>	1,836,378.90	1,803,245.00	2,111,559.66	2,287,935.00	1,944,575.00	141,330.00



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

<b>Fund</b>	<b>Acct #</b>	<b>Description</b>	<b>ACTUAL 9/30/2022</b>	<b>ADOPTED BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
10	7101-17-00	Salaries-Regular	116,817.44	146,700.00	144,169.06	162,000.00	162,000.00	15,300.00
10	7102-17-00	Salaries-Overtime	712.93	500.00	1,242.72	1,400.00	1,500.00	1,000.00
10	7103-17-00	Longevity Pay	1,200.00	1,300.00	1,200.00	1,200.00	1,350.00	50.00
10	7111-17-00	Medicare Tax	1,592.66	2,150.00	2,078.71	2,150.00	2,400.00	250.00
10	7112-17-00	Social Security Tax	6,809.95	9,100.00	8,888.29	9,100.00	10,200.00	1,100.00
10	7113-17-00	Life Insurance	132.02	210.00	205.20	210.00	210.00	-
10	7114-17-00	Hospitalization Insurance	20,838.94	36,900.00	35,807.91	36,900.00	32,800.00	(4,100.00)
10	7115-17-00	TMRS Retirement	12,847.95	15,200.00	17,901.18	19,100.00	19,100.00	3,900.00
10	7116-17-00	Workers Comp Insurance	321.78	400.00	468.80	550.00	450.00	50.00
10	7120-17-00	Long Term Disability	231.23	200.00	-	-	-	(200.00)
10	7121-17-00	Contract Labor	-	-	-	-	-	-
		<b>MUNICIPAL COURT PERSONNEL</b>	<b>161,504.90</b>	<b>212,660.00</b>	<b>211,961.87</b>	<b>232,610.00</b>	<b>230,010.00</b>	<b>17,350.00</b>
10	7201-17-00	General Office Supplies	2,863.15	2,280.00	1,597.15	2,500.00	2,500.00	220.00
10	7203-17-00	Janitorial Supplies	-	245.00	-	-	245.00	-
10	7209-17-00	Postage	2,401.02	2,200.00	1,397.60	2,200.00	2,200.00	-
10	7221-17-00	Other Supplies - Misc.	791.65	750.00	59.34	750.00	750.00	-
10	7237-17-00	Pandemic/Epidemic	-	-	-	-	-	-
		<b>MUNICIPAL COURT SUPPLIES</b>	<b>6,055.82</b>	<b>5,475.00</b>	<b>3,054.09</b>	<b>5,450.00</b>	<b>5,695.00</b>	<b>220.00</b>
10	7301-17-00	Electric Service	907.39	1,000.00	721.49	1,000.00	1,000.00	-
10	7302-17-00	Telephone Service	7,688.34	8,000.00	12,623.49	12,700.00	12,000.00	4,000.00
10	7303-17-00	Gas Service	344.82	400.00	376.22	400.00	400.00	-
10	7304-17-00	Utilities Mobile & Pagers	948.40	1,000.00	870.01	1,000.00	1,000.00	-
10	7308-17-00	Printing	1,000.00	1,000.00	2,200.00	2,400.00	1,000.00	-
10	7309-17-00	General Insurance	1,258.52	1,500.00	1,538.62	1,700.00	1,500.00	-
10	7310-17-00	Dues & Publication	-	250.00	-	-	250.00	-
10	7311-17-00	Training & Travel	495.76	750.00	549.06	750.00	750.00	-
10	7314-17-00	Special Services - Janitorial	2,376.00	2,400.00	3,531.00	3,700.00	2,400.00	-
10	7317-17-00	Special Services - Jury	708.00	500.00	90.00	500.00	500.00	-
10	7322-17-00	Rentals	1,142.00	1,500.00	536.87	1,500.00	1,500.00	-
10	7333-17-00	Employee Physicals	180.00	-	-	-	-	-
10	7338-17-00	Special Services-Assoc Judge	-	3,000.00	-	-	3,000.00	-
10	7900-17-00	Security Fund	2,858.39	3,000.00	600.00	1,000.00	3,000.00	-
10	7901-17-00	Technology Fund	9,912.26	6,000.00	3,969.67	4,000.00	7,500.00	1,500.00
		<b>MUNICIPAL COURT SERVICES</b>	<b>29,819.88</b>	<b>30,300.00</b>	<b>27,606.43</b>	<b>30,650.00</b>	<b>35,800.00</b>	<b>5,500.00</b>
10	7404-17-00	Building Maintenance	361.90	1,200.00	977.19	1,000.00	1,200.00	-
10	7505-17-00	Maintenance	298.36	300.00	352.15	400.00	300.00	-
		<b>MUNICIPAL COURT MAINTENANCE</b>	<b>660.26</b>	<b>1,500.00</b>	<b>1,329.34</b>	<b>1,400.00</b>	<b>1,500.00</b>	<b>-</b>
10	8660-17-00	Minor Equipment	-	-	-	-	-	-
10	8661-17-00	Minor Computer Equipment	-	1,000.00	-	-	1,000.00	-
		<b>MUNICIPAL COURT MAINTENANCE</b>	<b>-</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>	<b>-</b>
10	8840-17-00	Buildings	-	-	-	-	-	-
		<b>MUNICIPAL COURT CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>TOTAL MUNICIPAL COURT</b>	<b>198,040.86</b>	<b>250,935.00</b>	<b>243,951.73</b>	<b>270,110.00</b>	<b>274,005.00</b>	<b>23,070.00</b>

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

Fund	Acct #	Description	ACTUAL 9/30/2022	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
10	7101-18-00	Salaries-Regular	119,418.04	145,000.00	142,938.79	163,000.00	214,900.00	69,900.00
10	7102-18-00	Salaries-Overtime	2,122.65	1,500.00	5,043.67	5,500.00	1,500.00	-
10	7103-18-00	Longevity Pay	2,256.00	1,800.00	3,408.00	3,600.00	300.00	(1,500.00)
10	7111-18-00	Medicare Tax	1,628.65	3,300.00	2,149.46	2,400.00	1,600.00	(1,700.00)
10	7112-18-00	Social Security Tax	6,964.15	13,800.00	9,190.85	10,500.00	6,700.00	(7,100.00)
10	7113-18-00	Life Insurance	158.17	250.00	264.80	275.00	250.00	-
10	7114-18-00	Hospitalization Insurance	29,181.25	43,100.00	40,684.38	43,100.00	44,800.00	1,700.00
10	7115-18-00	TMRS Retirement	13,023.61	27,200.00	18,441.69	27,200.00	12,600.00	(14,600.00)
10	7116-18-00	Workers Comp Insurance	1,951.56	6,250.00	4,206.04	6,250.00	3,000.00	(3,250.00)
10	7118-18-00	Gym/Health Club Dues	-	-	133.94	150.00	-	-
10	7120-18-00	Long Term Disability	386.54	300.00	-	-	-	(300.00)
10	7121-18-00	Contract Labor	36,391.81	30,000.00	6,983.63	10,000.00	15,000.00	(15,000.00)
		<b>PARKS PERSONNEL</b>	<b>213,482.43</b>	<b>272,500.00</b>	<b>233,445.25</b>	<b>271,975.00</b>	<b>300,650.00</b>	<b>28,150.00</b>
10	7201-18-00	General Office Supplies	17.99	550.00	137.19	550.00	550.00	-
10	7202-18-00	Motor Vehicle Supplies	-	-	-	-	-	-
10	7203-18-00	Janitorial Supplies	2,675.71	4,000.00	2,479.80	4,000.00	4,000.00	-
10	7204-18-00	Chemical Supplies	15.42	1,000.00	27.99	1,000.00	1,000.00	-
10	7205-18-00	Clothing Supplies	3,214.79	2,500.00	3,543.77	4,000.00	2,500.00	-
10	7206-18-00	Minor Tools	77.51	500.00	113.43	500.00	500.00	-
10	7208-18-00	Safety Supplies	236.25	750.00	246.46	300.00	500.00	(250.00)
10	7209-18-00	Postage	-	50.00	-	-	50.00	-
10	7221-18-00	Other Supplies - Misc.	38.16	500.00	660.24	700.00	500.00	-
10	7224-18-00	Fuel Expense	23,527.95	20,000.00	23,920.19	25,000.00	20,000.00	-
10	7225-18-00	Machinery Tool - Implement	1,841.49	3,000.00	798.18	3,000.00	3,000.00	-
		<b>PARKS SUPPLIES</b>	<b>31,645.27</b>	<b>32,850.00</b>	<b>31,927.25</b>	<b>39,050.00</b>	<b>32,600.00</b>	<b>(250.00)</b>
10	7301-18-00	Electric Service	10,173.29	11,000.00	9,257.90	11,000.00	11,000.00	-
10	7302-18-00	Telephone Service	1,349.27	2,000.00	2,501.01	2,600.00	2,000.00	-
10	7304-18-00	Utilities Mobile & Pagers	1,441.66	1,500.00	1,322.13	1,500.00	1,500.00	-
10	7308-18-00	Printing	-	75.00	-	75.00	75.00	-
10	7309-18-00	General Insurance	5,034.00	5,500.00	6,154.43	6,500.00	5,500.00	-
10	7310-18-00	Dues & Publication	345.88	300.00	76.94	300.00	300.00	-
10	7311-18-00	Training & Travel	50.00	250.00	172.01	250.00	250.00	-
10	7314-18-00	Special Services - Janitorial	-	500.00	-	500.00	500.00	-
10	7320-18-00	City Staff Expense	-	-	-	-	500.00	500.00
10	7322-18-00	Rentals	148.31	250.00	85.58	250.00	250.00	-
10	7333-18-00	Employee Physicals	230.00	-	736.00	800.00	-	-
10	7345-18-00	Spec Services - Bldg Maintenance	-	-	-	-	-	-
		<b>PARKS SERVICES</b>	<b>18,772.41</b>	<b>21,375.00</b>	<b>20,306.00</b>	<b>23,775.00</b>	<b>21,875.00</b>	<b>500.00</b>
10	7401-18-00	Office Equip Maintenance	11.39	-	-	-	-	-
10	7402-18-00	Motor Vehicle Maintenance	45.00	250.00	1,201.72	1,400.00	250.00	-
10	7404-18-00	Building Maintenance	3,624.82	4,000.00	2,252.04	3,000.00	1,500.00	(2,500.00)
10	7420-18-00	Park Maintenance	25,928.68	30,000.00	16,919.83	20,000.00	20,000.00	(10,000.00)
10	7423-18-00	Landscaping - Maint & Improv	40,555.80	35,000.00	35,225.00	38,000.00	40,000.00	5,000.00
10	7425-18-00	Landscaping - Downtown Maint	6,900.00	6,400.00	8,700.00	9,000.00	6,400.00	-
10	7505-18-00	Computer Maintenance	119.34	180.00	281.72	300.00	180.00	-
		<b>PARKS MAINTENANCE</b>	<b>77,185.03</b>	<b>75,830.00</b>	<b>64,580.31</b>	<b>71,700.00</b>	<b>68,330.00</b>	<b>(7,500.00)</b>
10	7703-18-00	Note Interest Payment	5,362.18	5,645.00	5,614.67	5,645.00	5,945.00	300.00
10	7704-18-00	Note Principal Payment	898.45	620.00	645.96	620.00	320.00	(300.00)
10	7710-18-00	Lease Principal	4,358.38	4,485.00	4,482.16	4,485.00	4,610.00	125.00
10	7711-18-00	Lease Interest	381.98	260.00	258.20	260.00	135.00	(125.00)
		<b>PARKS Debt Service</b>	<b>11,000.99</b>	<b>11,010.00</b>	<b>11,000.99</b>	<b>11,010.00</b>	<b>11,010.00</b>	<b>-</b>
10	8660-18-00	Minor Equipment	4,547.21	2,000.00	6,835.34	7,000.00	2,000.00	-
10	8661-18-00	Minor Computer Equipment	913.74	1,000.00	-	-	1,000.00	-
		<b>PARKS MINOR EQUIPMENT</b>	<b>5,460.95</b>	<b>3,000.00</b>	<b>6,835.34</b>	<b>7,000.00</b>	<b>3,000.00</b>	<b>-</b>

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2022</i>	<i>ADOPTED BUDGET 9/30/23</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2024 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	8855-18-00	Park Improvements	-	-	-	-	-	-
10	8860-18-00	Machinery/Equipment	-	-	-	-	-	-
10	8880-18-00	Motor Vehicles	-	-	-	-	-	-
		<b>PARKS CAPITAL OUTLAY</b>	-	-	-	-	-	-
		<b>TOTAL PARKS</b>	357,547.08	416,565.00	368,095.14	424,510.00	437,465.00	20,900.00

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

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2022</i>	<i>ADOPTED BUDGET 9/30/23</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2024 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-19-00	Salaries-Regular	144,184.40	146,750.00	102,380.87	110,000.00	150,800.00	4,050.00
10	7102-19-00	Salaries-Overtime	1,914.12	1,500.00	1,492.79	1,800.00	1,500.00	-
10	7103-19-00	Longevity Pay	1,200.00	1,400.00	1,056.00	1,400.00	1,900.00	500.00
10	7111-19-00	Medicare Tax	2,029.93	2,200.00	1,506.55	2,200.00	2,250.00	50.00
10	7112-19-00	Social Security Tax	8,679.72	9,200.00	6,441.69	9,200.00	9,500.00	300.00
10	7113-19-00	Life Insurance	227.43	280.00	189.05	280.00	280.00	-
10	7114-19-00	Hospitalization Insurance	36,044.99	43,600.00	29,422.07	35,000.00	43,800.00	200.00
10	7115-19-00	TMRS Retirement	15,532.98	18,100.00	12,654.59	14,000.00	17,900.00	(200.00)
10	7116-19-00	Workers Comp Insurance	3,703.80	4,200.00	2,934.56	4,200.00	4,300.00	100.00
10	7117-19-00	Unemployment Benefits	-	-	-	-	-	-
10	7118-19-00	Gym Health Care Dues	258.15	240.00	261.86	280.00	240.00	-
10	7120-19-00	Long Term Disability	318.40	250.00	-	-	-	(250.00)
10	7121-19-00	Contract Labor	406.40	2,000.00	-	-	2,000.00	-
		<b>RECREATION PERSONNEL</b>	<b>214,500.32</b>	<b>229,720.00</b>	<b>158,340.03</b>	<b>178,360.00</b>	<b>234,470.00</b>	<b>4,750.00</b>
10	7201-19-00	General Office Supplies	464.60	500.00	346.71	500.00	500.00	-
10	7202-19-00	Motor Vehicle Supplies	625.35	100.00	1,084.59	1,200.00	250.00	150.00
10	7203-19-00	Janitorial Supplies	1,124.22	1,300.00	1,274.07	1,300.00	1,300.00	-
10	7204-19-00	Chemical Supplies	-	3,000.00	-	1,500.00	3,000.00	-
10	7205-19-00	Clothing Supplies	3,393.23	2,500.00	3,417.12	4,000.00	2,500.00	-
10	7206-19-00	Minor Tools	-	250.00	-	-	250.00	-
10	7207-19-00	Concession supplies	1,128.86	750.00	291.93	750.00	750.00	-
10	7208-19-00	Safety Supplies	188.29	500.00	-	500.00	500.00	-
10	7221-19-00	Other Supplies - Misc	11,132.84	12,000.00	13,135.30	14,000.00	12,000.00	-
10	7224-19-00	Fuel Expense	492.45	3,500.00	1,148.77	2,500.00	3,500.00	-
		<b>RECREATION SUPPLIES</b>	<b>18,549.84</b>	<b>24,400.00</b>	<b>20,698.49</b>	<b>26,250.00</b>	<b>24,550.00</b>	<b>150.00</b>
10	7301-19-00	Electric Service	26,376.89	25,000.00	20,310.07	25,000.00	25,000.00	-
10	7304-19-00	Utilities Mobile & Pagers	1,990.91	1,800.00	1,322.13	1,800.00	1,800.00	-
10	7310-19-00	Dues & Publication	-	250.00	-	250.00	250.00	-
10	7311-19-00	Training & Travel	2,028.53	500.00	400.29	500.00	500.00	-
10	7320-19-00	City Staff Expense	-	-	-	-	250.00	250.00
10	7322-19-00	Rentals	-	500.00	4,555.00	5,000.00	500.00	-
10	7333-19-00	Employee Physicals	230.00	-	-	-	-	-
10	7345-19-00	Spec Services - Bldg Maintenance	62.28	-	-	-	-	-
10	7358-19-00	Girls and Boys Club Support	-	30,000.00	10,004.56	30,000.00	30,000.00	-
		<b>RECREATION SERVICES</b>	<b>30,688.61</b>	<b>58,050.00</b>	<b>36,592.05</b>	<b>62,550.00</b>	<b>58,300.00</b>	<b>250.00</b>
10	7402-19-00	Motor Vehicle Maintenance	311.48	50.00	268.81	350.00	50.00	-
10	7404-19-00	Building Maintenance	190.18	-	-	-	-	-
10	7420-19-00	Park Maintenance	27,993.60	10,000.00	11,559.98	13,000.00	10,000.00	-
10	7505-19-00	Computer Maintenance	-	100.00	211.29	300.00	100.00	-
		<b>RECREATION MAINTENANCE</b>	<b>28,495.26</b>	<b>10,150.00</b>	<b>12,040.08</b>	<b>13,650.00</b>	<b>10,150.00</b>	<b>-</b>
10	8660-19-00	Minor Equipment	199.99	500.00	1,659.47	1,800.00	500.00	-
10	8661-19-00	Minor Computer Equipment	-	500.00	-	-	500.00	-
		<b>RECREATION MINOR EQUIPMENT</b>	<b>199.99</b>	<b>1,000.00</b>	<b>1,659.47</b>	<b>1,800.00</b>	<b>1,000.00</b>	<b>-</b>
10	8855-19-00	Park Improvements	-	64,000.00	-	-	-	(64,000.00)
10	8860-19-00	Machinery/Equipment	-	-	-	-	-	-
10	8880-19-00	Motor Vehicles	-	-	39,692.80	39,700.00	-	-
		<b>RECREATION CAPITAL OUTLAY</b>	<b>-</b>	<b>64,000.00</b>	<b>39,692.80</b>	<b>39,700.00</b>	<b>-</b>	<b>(64,000.00)</b>
10	7710-19-00	Lease - Principal	4,358.38	4,485.00	4,482.16	4,485.00	4,610.00	125.00
10	7711-19-00	Lease - Interest	381.98	260.00	258.20	260.00	135.00	(125.00)
		<b>RECREATION DEBT SERVICE</b>	<b>4,740.36</b>	<b>4,745.00</b>	<b>4,740.36</b>	<b>4,745.00</b>	<b>4,745.00</b>	<b>-</b>
		<b>TOTAL RECREATION</b>	<b>297,174.38</b>	<b>392,065.00</b>	<b>273,763.28</b>	<b>327,055.00</b>	<b>333,215.00</b>	<b>(58,850.00)</b>

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

Fund	Acct #	Description	ACTUAL 9/30/2022	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
10	7101-20-00	Salaries-Regular	33,363.39	45,900.00	-	-	45,900.00	-
10	7102-20-00	Salaries-Overtime	-	500.00	-	-	500.00	-
10	7103-20-00	Longevity Pay	1,152.00	-	-	-	-	-
10	7111-20-00	Medicare Tax	496.31	700.00	-	-	700.00	-
10	7112-20-00	Social Security Tax	2,122.20	2,900.00	-	-	2,900.00	-
10	7113-20-00	Life Insurance	38.90	70.00	-	-	70.00	-
10	7114-20-00	Hospitalization Insurance	5,500.23	10,800.00	-	-	11,000.00	200.00
10	7115-20-00	TMRS Retirement	3,987.48	5,600.00	-	-	5,400.00	(200.00)
10	7116-20-00	Workers Comp Insurance	1,877.40	2,850.00	-	-	2,850.00	-
10	7118-20-00	Gym/Health Club Dues	68.67	120.00	-	-	-	(120.00)
10	7118-20-00	Long Term Disability	60.65	100.00	-	-	-	(100.00)
		<b>MAINTENANCE SHOP PERSONNEL</b>	48,667.23	69,540.00	-	-	69,320.00	(220.00)
10	7201-20-00	General Office Supplies	-	125.00	-	125.00	125.00	-
10	7202-20-00	Motor Vehicle Supplies	281.69	225.00	-	225.00	225.00	-
10	7203-20-00	Janitorial Supplies	-	50.00	-	50.00	50.00	-
10	7204-20-00	Chemical Supplies	-	350.00	-	350.00	350.00	-
10	7205-20-00	Clothing Supplies	817.97	600.00	-	600.00	600.00	-
10	7206-20-00	Minor Tools	220.87	500.00	17.95	500.00	500.00	-
10	7208-20-00	Safety Supplies	40.84	500.00	-	500.00	500.00	-
10	7221-20-00	Other Supplies - Misc.	71.40	-	659.01	700.00	-	-
10	7224-20-00	Fuel Expense	542.96	1,500.00	1,404.96	1,500.00	1,500.00	-
10	7225-20-00	Machinery Tool - Implement	2,840.59	2,200.00	-	2,200.00	2,200.00	-
10	7500-20-00	Consumables	5,315.47	6,000.00	4,373.00	6,000.00	6,000.00	-
10	7501-20-00	Vehicle Supplies	26,727.81	30,000.00	21,292.25	30,000.00	30,000.00	-
10	7502-20-00	Equipment Supplies	9,741.14	15,000.00	774.02	5,000.00	12,000.00	(3,000.00)
		<b>MAINTENANCE SHOP SUPPLIES</b>	46,600.74	57,050.00	28,521.19	47,750.00	54,050.00	(3,000.00)
10	7302-20-00	Telephone Service	1,835.00	2,000.00	2,953.16	3,200.00	2,000.00	-
10	7308-20-00	Printing	-	100.00	-	100.00	100.00	-
10	7309-20-00	General Insurance	2,517.00	2,800.00	3,077.23	3,200.00	2,800.00	-
10	7311-20-00	Training & Travel	-	190.00	-	190.00	190.00	-
10	7321-20-00	Special Services - Disposal	-	500.00	-	500.00	500.00	-
10	7322-20-00	Rentals	345.31	250.00	3,140.16	3,200.00	250.00	-
10	7333-20-00	Employee Physicals	-	-	-	-	-	-
10	7347-20-00	Spec Services - Software	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	-
		<b>MAINTENANCE SHOP SERVICES</b>	6,197.31	7,340.00	10,670.55	11,890.00	7,340.00	-
10	7401-20-00	Office Equipment Maintenance	-	200.00	-	200.00	-	(200.00)
10	7404-20-00	Building Maintenance	502.39	500.00	80.58	200.00	500.00	-
10	7503-20-00	Tires	15,044.52	26,000.00	12,920.14	18,000.00	26,000.00	-
10	7504-20-00	Outside Repair Service - Vehicles	62,287.70	35,000.00	111,190.02	125,000.00	50,000.00	15,000.00
10	7505-20-00	Outside Repair Service - Equipment	13,421.86	25,000.00	11,394.32	25,000.00	25,000.00	-
10	7508-20-00	Computer Maintenance	-	120.00	-	-	-	(120.00)
10	7516-20-00	Outside Repair Service - Fire	71.19	9,000.00	8,852.34	9,000.00	9,000.00	-
		<b>MAINTENANCE SHOP MAINTENANCE</b>	91,327.66	95,820.00	144,437.40	177,400.00	110,500.00	14,680.00
10	8660-20-00	Minor Equipment	-	500.00	90.24	500.00	500.00	-
10	8661-20-00	Minor Computer Equipment	88.14	500.00	-	-	-	(500.00)
		<b>SHOP MINOR EQUIPMENT</b>	88.14	1,000.00	90.24	500.00	500.00	(500.00)
10	8860-20-00	Machinery/Equipment	-	-	-	-	-	-
		<b>SHOP CAPITAL OUTLAY</b>	-	-	-	-	-	-
		<b>TOTAL MAINTENANCE SHOP</b>	192,881.08	230,750.00	183,719.38	237,540.00	241,710.00	10,960.00

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

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2022</i>	<i>ADOPTED BUDGET 9/30/23</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2024 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-21-00	Salaries-Regular	19,136.30	20,800.00	21,778.60	24,000.00	21,900.00	1,100.00
10	7102-21-00	Salaries-Overtime	-	-	-	-	-	-
10	7111-21-00	Medicare Tax	263.02	350.00	315.79	350.00	320.00	(30.00)
10	7112-21-00	Social Security Tax	1,124.74	1,290.00	1,350.27	1,500.00	1,360.00	70.00
10	7115-21-00	TMRS Retirement	2,101.60	2,450.00	2,456.43	2,700.00	2,650.00	200.00
10	7116-21-00	Workers Comp Insurance	896.83	1,150.00	1,134.08	1,150.00	1,170.00	20.00
		<b>CEMETERY PERSONNEL</b>	<b>23,522.49</b>	<b>26,040.00</b>	<b>27,035.17</b>	<b>29,700.00</b>	<b>27,400.00</b>	<b>1,360.00</b>
10	7201-21-00	General Office Supplies	193.12	100.00	121.64	130.00	100.00	-
10	7206-21-00	Minor Tools	44.62	-	180.96	200.00	-	-
10	7208-21-00	Safety Supplies	-	50.00	349.99	350.00	50.00	-
10	7209-21-00	Postage	15.90	50.00	7.74	50.00	50.00	-
10	7225-21-00	Machinery/Tools Implement Maint	-	50.00	-	-	50.00	-
10	7231-21-00	Cemetery Grounds Supplies	-	-	58.34	70.00	50.00	50.00
		<b>CEMETERY SUPPLIES</b>	<b>253.64</b>	<b>250.00</b>	<b>718.67</b>	<b>800.00</b>	<b>300.00</b>	<b>50.00</b>
10	7301-21-00	Electric Service	252.97	1,250.00	121.27	300.00	500.00	(750.00)
10	7302-21-00	Telephone Service	2,336.09	1,400.00	2,581.60	2,800.00	2,000.00	600.00
10	7304-21-00	Utilities - Mobiles & Pagers	492.52	900.00	452.12	900.00	900.00	-
10	7309-21-00	General Insurance	629.24	600.00	769.30	800.00	750.00	150.00
10	7310-21-00	Dues & Publications	-	150.00	-	-	150.00	-
10	7311-21-00	Training and Travel	50.00	60.00	-	-	60.00	-
10	7320-21-00	Special Services -Landscaping	71,034.14	70,000.00	58,667.77	70,000.00	70,000.00	-
10	7322-21-00	Rentals	148.31	150.00	85.59	150.00	150.00	-
		<b>CEMETERY SERVICES</b>	<b>74,943.27</b>	<b>74,510.00</b>	<b>62,677.65</b>	<b>74,950.00</b>	<b>74,510.00</b>	<b>-</b>
10	7404-21-00	Building Maintenance	-	250.00	75.00	250.00	250.00	-
10	7420-21-00	Cemetery Maintenance	631.54	1,900.00	1,114.56	1,400.00	1,900.00	-
		<b>CEMETERY MAINTENANCE</b>	<b>631.54</b>	<b>2,150.00</b>	<b>1,189.56</b>	<b>1,650.00</b>	<b>2,150.00</b>	<b>-</b>
10	8660-21-00	Minor Equipment	-	-	-	-	-	-
10	8661-21-00	Minor Computer Equipment	-	-	1,092.40	1,200.00	-	-
		<b>CEMETERY MINOR EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>1,092.40</b>	<b>1,200.00</b>	<b>-</b>	<b>-</b>
10	8850-21-00	Improvements	11,060.00	-	-	-	-	-
		<b>CEMETERY CAPITAL OUTLAY</b>	<b>11,060.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>TOTAL CEMETERY</b>	<b>110,410.94</b>	<b>102,950.00</b>	<b>92,713.45</b>	<b>108,300.00</b>	<b>104,360.00</b>	<b>1,410.00</b>



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

Fund	Acct #	Description	ACTUAL 9/30/2022	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
10	7101-22-00	Salaries-Regular	71,664.26	107,000.00	123,841.79	142,000.00	97,200.00	(9,800.00)
10	7102-22-00	Salaries-Overtime	-	500.00	-	-	500.00	-
10	7103-22-00	Longevity Pay	144.00	370.00	192.00	200.00	410.00	40.00
10	7111-22-00	Medicare Tax	917.51	1,600.00	1,756.72	1,900.00	1,420.00	(180.00)
10	7112-22-00	Social Security Tax	3,923.25	6,650.00	7,511.66	8,000.00	6,050.00	(600.00)
10	7113-22-00	Life Insurance	93.21	205.00	157.34	205.00	205.00	-
10	7114-22-00	Hospitalization Insurance	17,204.63	30,500.00	28,997.87	30,500.00	42,550.00	12,050.00
10	7115-22-00	TMRS Retirement	8,342.72	13,100.00	15,184.55	17,000.00	11,400.00	(1,700.00)
10	7116-22-00	Workers Comp Insurance	190.27	350.00	396.94	500.00	310.00	(40.00)
10	7118-22-00	Gym/Health Club Dues	-	-	50.00	50.00	-	-
10	7120-22-00	Long Term Disability	140.20	120.00	-	-	-	(120.00)
10	7121-22-00	Contract Labor	-	-	-	-	-	-
		<b>COMMUNITY DEVELOPMENT PERSONNEL</b>	102,620.05	160,395.00	178,088.87	200,355.00	160,045.00	(350.00)
10	7201-22-00	General Office Supplies	1,445.60	1,500.00	322.78	1,500.00	1,500.00	-
10	7209-22-00	Postage	558.86	500.00	231.25	500.00	500.00	-
10	7221-22-00	Other Supplies - Misc.	333.56	500.00	238.18	500.00	500.00	-
10	7224-22-00	Fuel Expense	-	1,000.00	-	-	-	(1,000.00)
		<b>COMMUNITY DEVELOPMENT SUPPLIES</b>	2,338.02	3,500.00	792.21	2,500.00	2,500.00	(1,000.00)
10	7302-22-00	Telephone Service	2,760.02	2,500.00	867.63	2,500.00	2,500.00	-
10	7304-22-00	Utilities - Mobile & Pagers	492.52	1,200.00	452.12	1,200.00	1,200.00	-
10	7305-22-00	Advertising	2,863.85	1,500.00	1,556.02	1,800.00	1,500.00	-
10	7308-22-00	Printing	-	500.00	-	-	500.00	-
10	7309-22-00	General Insurance	629.24	600.00	769.31	800.00	800.00	200.00
10	7310-22-00	Dues & Publications	765.00	2,800.00	731.32	2,000.00	2,800.00	-
10	7311-22-00	Training and Travel	1,944.51	2,000.00	963.67	2,000.00	2,000.00	-
10	7314-22-00	Special Services - Comp Plan	19,675.00	30,000.00	1,060.00	2,500.00	25,000.00	(5,000.00)
10	7320-22-00	City Staff Expense	-	-	-	-	500.00	500.00
10	7321-22-00	Misc Services	22,832.31	2,000.00	4,515.40	5,000.00	2,000.00	-
10	7322-22-00	Rentals	1,564.98	1,000.00	1,245.79	1,500.00	1,000.00	-
10	7323-22-00	Engineering Services	15,601.00	15,000.00	40,215.75	45,000.00	15,000.00	-
10	7333-22-00	Employee Physicals	181.00	-	-	-	-	-
10	7370-22-00	Contributions HIM	-	-	10,000.00	10,000.00	20,000.00	20,000.00
		<b>COMMUNITY DEVELOPMENT SERVICES</b>	69,309.43	59,100.00	62,377.01	74,300.00	74,800.00	15,700.00
10	7401-22-00	Office Equipment Maintenance	-	500.00	-	500.00	500.00	-
10	7404-22-00	Building Maintenance	-	-	5,200.00	5,500.00	-	-
10	7505-22-00	Maintenance - Computer Equipment	1,559.67	5,000.00	1,803.24	2,000.00	5,000.00	-
		<b>COMM DEVELOPMENT MAINTENANCE</b>	1,559.67	5,500.00	7,003.24	8,000.00	5,500.00	-
10	8660-22-00	Minor Equipment	33.99	-	1,286.68	1,500.00	-	-
10	8661-22-00	Minor Computer Equipment	2,065.53	1,000.00	-	-	1,000.00	-
		<b>COMMUNITY DEVELOPMENT MINOR EQUIP</b>	2,099.52	1,000.00	1,286.68	1,500.00	1,000.00	-
10	8845-22-00	Building Improvements	204,614.22	-	52,010.39	53,000.00	-	-
10	8860-22-00	Machinery/Equipment	-	-	-	-	-	-
		<b>COMMUNITY DEVELOPMENT CAP OUTLAY</b>	204,614.22	-	52,010.39	53,000.00	-	-
		<b>TOTAL COMMUNITY DEVELOPMENT</b>	382,540.91	229,495.00	301,558.40	339,655.00	243,845.00	14,350.00

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

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2022</i>	<i>ADOPTED BUDGET 9/30/23</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2024 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-24-00	Salaries Regular	45,478.29	45,000.00	43,068.00	45,000.00	45,000.00	-
10	7111-24-00	Medicare Tax	626.99	660.00	624.49	660.00	660.00	-
10	7112-24-00	Social Security Tax	2,680.89	2,800.00	2,670.22	2,800.00	2,800.00	-
10	7116-24-00	Workers Compensation Insurance	125.39	145.00	137.82	145.00	145.00	-
		<b>LEGAL PERSONNEL</b>	48,911.56	48,605.00	46,500.53	48,605.00	48,605.00	-
10	7310-24-00	Dues and Publications	-	370.00	-	370.00	370.00	-
10	7311-24-00	Training and Travel	-	100.00	-	100.00	100.00	-
10	7321-24-00	Misc Services	-	-	-	-	-	-
10	7324-24-00	Special Services - Outside Legal	2,938.00	2,500.00	620.00	2,500.00	1,500.00	(1,000.00)
		<b>LEGAL SERVICES</b>	2,938.00	2,970.00	620.00	2,970.00	1,970.00	(1,000.00)
10	7505-24-00	Computer Maintenance	119.34	150.00	140.86	150.00	150.00	-
		<b>Maintenance</b>	119.34	150.00	140.86	150.00	150.00	-
		<b>TOTAL LEGAL</b>	51,968.90	51,725.00	47,261.39	51,725.00	50,725.00	(1,000.00)

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

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2022</i>	<i>ADOPTED BUDGET 9/30/23</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2024 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-25-00	Salaries Regular	206,489.25	199,000.00	202,591.17	226,500.00	195,000.00	(4,000.00)
10	7102-25-00	Salaries-Overtime	480.90	500.00	-	-	500.00	-
10	7103-25-00	Longevity Pay	1,248.00	1,250.00	528.00	530.00	525.00	(725.00)
10	7111-25-00	Medicare Tax	2,855.54	2,950.00	2,904.00	3,000.00	2,850.00	(100.00)
10	7112-25-00	Social Security Tax	12,209.90	12,450.00	12,416.79	14,000.00	12,200.00	(250.00)
10	7113-25-00	Life Insurance	159.88	210.00	178.83	210.00	210.00	-
10	7114-25-00	Hospitalization Insurance	25,905.46	32,700.00	29,090.43	32,700.00	41,050.00	8,350.00
10	7115-25-00	TMRS Retirement	22,913.08	24,500.00	24,654.93	26,000.00	23,000.00	(1,500.00)
10	7116-25-00	Workers Compensation Insurance	578.56	650.00	650.06	800.00	625.00	(25.00)
10	7118-25-00	Gym/Health Club Dues	-	-	30.57	40.00	-	-
10	7120-25-00	Long Term Disability	548.65	450.00	-	-	-	(450.00)
		<b>FINANCE PERSONNEL</b>	<b>273,389.22</b>	<b>274,660.00</b>	<b>273,044.78</b>	<b>303,780.00</b>	<b>275,960.00</b>	<b>1,300.00</b>
10	7201-25-00	General Office Supplies	2,931.43	2,500.00	2,785.91	2,800.00	2,500.00	-
10	7203-25-00	Janitorial Supplies	-	-	33.00	-	-	-
10	7209-25-00	Postage	2,149.24	2,000.00	1,473.03	2,000.00	2,000.00	-
10	7221-25-00	Other Supplies - Misc	1,883.58	1,100.00	1,592.57	1,700.00	1,100.00	-
10	7224-25-00	Fuel Expense	-	-	-	-	-	-
		<b>FINANCE SUPPLIES</b>	<b>6,964.25</b>	<b>5,600.00</b>	<b>5,884.51</b>	<b>6,500.00</b>	<b>5,600.00</b>	<b>-</b>
10	7301-25-00	Electric Service	848.12	1,000.00	651.92	1,000.00	1,000.00	-
10	7302-25-00	Telephone Service	3,091.49	2,700.00	4,393.82	3,800.00	2,700.00	-
10	7303-25-00	Gas Service	344.85	750.00	376.23	750.00	750.00	-
10	7304-25-00	Mobiles and Pagers	422.52	500.00	452.12	500.00	500.00	-
10	7305-25-00	Advertising	521.60	500.00	640.00	700.00	500.00	-
10	7308-25-00	Printing	1,625.30	1,200.00	777.55	800.00	1,200.00	-
10	7309-25-00	General Insurance	629.23	700.00	769.30	800.00	800.00	100.00
10	7310-25-00	Dues & Publications	1,627.98	2,000.00	1,346.48	2,000.00	2,000.00	-
10	7311-25-00	Training and Travel	52.64	1,500.00	1,404.08	1,500.00	1,500.00	-
10	7314-25-00	Special Services - Janitorial	936.00	1,200.00	1,391.00	1,200.00	1,200.00	-
10	7318-25-00	Special Services - Auditors	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	-
10	7320-25-00	City Staff Expense	-	-	-	-	500.00	500.00
10	7321-25-00	Misc. Services	8,462.39	-	-	-	-	-
10	7322-25-00	Rentals	1,312.47	2,200.00	1,325.96	2,200.00	2,200.00	-
10	7326-25-00	Special Services - Consultants	11,687.50	18,000.00	29,485.83	32,000.00	20,000.00	2,000.00
10	7328-25-00	Special Services - Records	521.95	500.00	1,064.26	1,200.00	500.00	-
10	7333-25-00	Employee Physicals	-	-	293.00	300.00	-	-
10	7336-25-00	Special Services - Bank Charge	-	-	50.40	55.00	-	-
10	7339-25-00	Special Services - Penalties	-	-	-	-	-	-
		<b>FINANCE SERVICES</b>	<b>48,084.04</b>	<b>48,750.00</b>	<b>60,421.95</b>	<b>64,805.00</b>	<b>51,350.00</b>	<b>2,600.00</b>
10	7401-25-00	Office Equipment Maintenance	-	-	-	-	-	-
10	7404-25-00	Building Maintenance	981.51	1,000.00	977.19	1,000.00	1,000.00	-
10	7505-25-00	Computer Maintenance	59.67	400.00	1,258.51	1,300.00	400.00	-
		<b>FINANCE MAINTENANCE</b>	<b>1,041.18</b>	<b>1,400.00</b>	<b>2,235.70</b>	<b>2,300.00</b>	<b>1,400.00</b>	<b>-</b>
10	8660-25-00	Minor Equipment	-	-	-	-	-	-
10	8661-25-00	Minor Computer Equipment	-	1,000.00	1,592.66	1,600.00	1,000.00	-
		<b>FINANCE MINOR EQUIPMENT</b>	<b>-</b>	<b>1,000.00</b>	<b>1,592.66</b>	<b>1,600.00</b>	<b>1,000.00</b>	<b>-</b>
10	8840-25-00	Buildings	-	-	-	-	-	-
10	8845-25-00	Building Improvement	-	-	11,605.00	11,605.00	-	-
		<b>FINANCE CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>11,605.00</b>	<b>11,605.00</b>	<b>-</b>	<b>-</b>
		<b>TOTAL FINANCE</b>	<b>329,478.69</b>	<b>331,410.00</b>	<b>354,784.60</b>	<b>390,590.00</b>	<b>335,310.00</b>	<b>3,900.00</b>

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

<b>Fund</b>	<b>Acct #</b>	<b>Description</b>	<b>ACTUAL 9/30/2022</b>	<b>ADOPTED BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
10	7101-26-00	Salaries Regular	69,027.13	72,000.00	69,187.75	72,000.00	74,200.00	2,200.00
10	7103-26-00	Longevity Pay	192.00	240.00	240.00	240.00	290.00	50.00
10	7111-26-00	Medicare Tax	916.57	1,050.00	971.04	1,050.00	1,080.00	30.00
10	7112-26-00	Social Security Tax	3,919.21	4,500.00	4,152.05	4,500.00	4,650.00	150.00
10	7113-26-00	Life Insurance	61.75	70.00	68.40	70.00	70.00	-
10	7114-26-00	Hospitalization Insurance	11,470.89	14,750.00	12,905.53	14,750.00	13,700.00	(1,050.00)
10	7115-26-00	TMRS Retirement	7,579.40	8,850.00	8,462.11	8,850.00	8,700.00	(150.00)
10	7116-26-00	Workers Compensation Insurance	511.92	625.00	597.08	625.00	635.00	10.00
10	7118-26-00	Gym/Health Club Dues	-	-	-	-	-	(240.00)
10	7120-26-00	Long Term Disability	170.59	240.00	-	-	-	1,000.00
		<b>INFORMATION SYSTEMS PERSONNEL</b>	93,849.46	102,325.00	96,583.96	102,085.00	103,325.00	
10	7201-26-00	General Office Supplies	273.98	500.00	583.60	600.00	500.00	-
10	7203-26-00	Janitorial Supplies	-	200.00	-	200.00	200.00	-
10	7205-26-00	Clothing Supplies	-	50.00	-	50.00	50.00	-
10	7221-26-00	Other Supplies - Misc	10.39	50.00	63.29	50.00	50.00	-
10	7224-26-00	Fuel Expense	677.29	850.00	800.25	850.00	850.00	-
		<b>INFORMATION SYSTEMS SUPPLIES</b>	961.66	1,650.00	1,447.14	1,750.00	1,650.00	
10	7301-26-00	Electric Service	906.76	1,000.00	721.49	750.00	1,000.00	-
10	7302-26-00	Telephone Service	1,607.86	2,000.00	1,323.92	2,000.00	2,000.00	-
10	7303-26-00	Gas Service	344.81	1,000.00	376.21	1,000.00	1,000.00	-
10	7304-26-00	Utilities - Mobile & Pagers	948.54	1,800.00	870.29	1,800.00	1,800.00	-
10	7308-26-00	Printing	-	-	-	25.00	-	-
10	7309-26-00	General Insurance	629.23	700.00	769.31	800.00	800.00	100.00
10	7311-26-00	Training and Travel	175.00	1,000.00	53.71	1,000.00	1,000.00	-
10	7314-26-00	Special Services - Janitorial	288.00	300.00	428.00	300.00	300.00	-
10	7320-26-00	City Staff Expense	-	-	-	750.00	1,000.00	-
10	7321-26-00	Contractual Services	762.30	1,000.00	-	750.00	750.00	-
10	7322-26-00	Rentals	26.56	750.00	24.75	750.00	750.00	-
10	7328-26-00	Special Services - Records	-	-	-	-	-	-
		<b>INFORMATION SYSTEMS SERVICES</b>	5,689.06	9,550.00	4,567.68	9,175.00	9,750.00	200.00
10	7401-26-00	Office Equipment Maintenance	-	-	-	-	-	-
10	7402-26-00	Motor Vehicle Maintenance	7.50	50.00	32.64	50.00	50.00	-
10	7404-26-00	Building Maintenance	-	-	537.13	600.00	-	-
10	7411-26-00	Web Site Administration	2,094.99	3,000.00	2,099.99	3,000.00	3,000.00	-
10	7501-26-00	Maintenance - Software	1,696.00	1,400.00	2,534.15	3,000.00	1,400.00	-
10	7505-26-00	Maintenance - Computer Equip	1,238.69	1,500.00	94.94	1,000.00	1,500.00	-
		<b>INFORMATION SYSTEMS MAINTENANCE</b>	5,037.18	5,950.00	5,298.85	7,650.00	5,950.00	-
10	8660-26-00	Minor Equipment	224.16	-	4,585.28	5,000.00	-	-
10	8661-26-00	Minor Computer Equipment	6,048.20	1,500.00	5,193.13	6,000.00	1,500.00	-
		<b>INFORMATION SYSTEMS MINOR EQUIP</b>	6,272.36	1,500.00	9,778.41	11,000.00	1,500.00	-
10	8851-26-00	Web Site Design	-	-	-	-	-	-
10	8886-26-00	Network Equipment	-	6,000.00	4,119.24	6,000.00	6,000.00	-
		<b>INFORMATION SYSTEMS CAPITAL OUTLAY</b>	-	6,000.00	4,119.24	6,000.00	6,000.00	-
		<b>TOTAL INFORMATION SYSTEMS</b>	111,809.72	126,975.00	121,795.28	137,660.00	128,175.00	1,200.00

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

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2022</i>	<i>ADOPTED BUDGET 9/30/23</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2024 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7101-27-00	Salaries Regular	24,467.44	47,600.00	87,398.00	101,400.00	33,600.00	(14,000.00)
10	7102-27-00	Salaries-Overtime	3,385.09	2,000.00	2,740.69	3,000.00	2,000.00	-
10	7103-27-00	Longevity Pay	-	50.00	-	-	-	(50.00)
10	7111-27-00	Medicare Tax	377.18	695.00	1,296.33	1,500.00	490.00	(205.00)
10	7112-27-00	Social Security Tax	1,612.62	3,000.00	5,542.95	5,700.00	2,090.00	(910.00)
10	7113-27-00	Life Insurance	45.30	70.00	115.41	120.00	70.00	-
10	7114-27-00	Hospitalization Insurance	6,654.67	10,800.00	23,625.71	26,000.00	11,000.00	200.00
10	7115-27-00	TMRS Retirement	3,062.05	5,850.00	11,102.33	13,000.00	2,880.00	(2,970.00)
10	7116-27-00	Workers Compensation Insurance	1,133.48	2,400.00	4,443.41	4,800.00	1,650.00	(750.00)
10	7118-27-00	Gym/Health Club Dues	79.52	120.00	112.49	120.00	120.00	-
10	7120-27-00	Long Term Disability	85.54	150.00	-	-	-	(150.00)
10	7121-27-00	Contract Labor	20,249.05	15,000.00	10,500.46	12,000.00	15,000.00	-
10	7121-27-00	Contract Labor	61,151.94	87,735.00	146,877.78	167,640.00	68,900.00	(18,835.00)
		<b>ANIMAL CONTROL PERSONNEL</b>						
10	7201-27-00	General Office Supplies	-	250.00	26.94	250.00	250.00	-
10	7202-27-00	Motor Vehicle Supplies	17.99	200.00	-	200.00	200.00	-
10	7205-27-00	Clothing Supplies	766.95	900.00	679.46	900.00	900.00	-
10	7208-27-00	Safety Supplies	-	650.00	-	650.00	650.00	-
10	7209-27-00	Postage	-	-	-	-	-	-
10	7121-27-00	Other Supplies - Misc	1,065.67	1,500.00	912.86	1,500.00	1,500.00	-
10	7223-27-00	Animal Supplies	5,297.12	5,000.00	7,002.81	8,000.00	5,000.00	-
10	7224-27-00	Fuel Expense	3,645.04	3,500.00	5,823.90	6,000.00	4,500.00	1,000.00
10	7234-27-00	Veterinary Expenses	-	500.00	-	500.00	500.00	-
10	7237-27-00	Pandemic/Epidemic	-	-	-	-	-	-
10	7237-27-00	Pandemic/Epidemic	10,792.77	12,500.00	14,445.97	18,000.00	13,500.00	1,000.00
		<b>ANIMAL CONTROL SUPPLIES</b>						
10	7304-27-00	Utilities - Mobile & Pagers	973.30	1,200.00	889.96	1,200.00	1,200.00	-
10	7310-27-00	Dues & Publications	-	450.00	-	450.00	450.00	-
10	7311-27-00	Training and Travel	150.00	1,700.00	300.00	1,700.00	1,700.00	-
10	7333-27-00	Employee Physicals	10.21	-	736.00	800.00	-	-
10	7333-27-00	Employee Physicals	1,133.51	3,350.00	1,925.96	4,150.00	3,350.00	-
		<b>ANIMAL CONTROL SERVICES</b>						
10	7402-27-00	Motor Vehicle Maintenance	34.08	500.00	54.00	500.00	500.00	-
10	7404-27-00	Building Maintenance	8,547.84	10,500.00	6,439.97	10,500.00	10,500.00	-
10	7505-27-00	Computer Maintenance	59.67	60.00	211.29	60.00	60.00	-
10	7505-27-00	Computer Maintenance	8,641.59	11,060.00	6,705.26	11,060.00	11,060.00	-
		<b>ANIMAL CONTROL MAINTENANCE</b>						
10	8660-27-00	Minor Equipment	421.55	-	987.75	1,000.00	500.00	500.00
10	8661-27-00	Minor Computer Equipment	3,404.48	500.00	-	-	-	(500.00)
10	8661-27-00	Minor Computer Equipment	3,826.03	500.00	987.75	1,000.00	500.00	-
		<b>ANIMAL CONTROL MINOR EQUIPMENT</b>						
		<b>TOTAL ANIMAL CONTROL</b>	85,545.84	115,145.00	170,942.72	201,850.00	97,310.00	(17,835.00)

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

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2022</i>	<i>ADOPTED BUDGET 9/30/23</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2024 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
10	7121-28-00	Contract Labor	1,760.64	15,000.00	-	-	15,000.00	-
		<b>ROW PERSONNEL</b>	1,760.64	15,000.00	-	-	15,000.00	-
10	7204-28-00	Chemical Supplies	-	400.00	-	-	400.00	-
10	7221-28-00	Other Supplies - Misc.	5.14	415.00	172.75	415.00	415.00	-
10	7224-28-00	Fuel Expense	-	2,500.00	-	-	2,500.00	-
10	7225-28-00	Machinery Tool - Implement	203.29	400.00	-	-	400.00	-
		<b>ROW SUPPLIES</b>	208.43	3,715.00	172.75	415.00	3,715.00	-
10	7345-28-00	Special Services - Bldg Maintenance	-	-	-	-	-	-
		<b>ROW SERVICES</b>	-	-	-	-	-	-
10	7610-28-00	Maintenance	1,850.00	2,000.00	-	-	2,000.00	-
		<b>ROW MAINTENANCE</b>	1,850.00	2,000.00	-	-	2,000.00	-
10	8660-28-00	Minor Equipment	-	-	-	-	-	-
		<b>ROW MINOR EQUIPMENT</b>	-	-	-	-	-	-
10	8860-28-00	Machinery/Equipment	-	-	-	-	-	-
		<b>RIGHT OF WAY CAPITAL OUTLAY</b>	-	-	-	-	-	-
		<b>TOTAL RIGHT OF WAY</b>	3,819.07	20,715.00	172.75	415.00	20,715.00	-



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

<i>Fund</i>	<i>Acct #</i>	<i>Description</i>	<i>ACTUAL 9/30/2022</i>	<i>ADOPTED BUDGET 9/30/23</i>	<i>ACTUAL YEAR TO DATE</i>	<i>YEAR END PROJECTION</i>	<i>ADOPTED 2024 BUDGET</i>	<i>BUDGET DIFFERENCE</i>
			86,328.12	92,500.00	99,546.81	112,500.00	146,800.00	54,300.00
10	7101-30-00	Salaries Regular			578.76	1,000.00	2,000.00	(500.00)
10	7102-30-00	Salaries Overtime	2,611.11	2,500.00	384.00	400.00	480.00	45.00
10	7103-30-00	Longevity Pay	2,160.00	435.00	1,379.38	1,500.00	2,150.00	810.00
10	7111-30-00	Medicare Tax	1,177.63	1,340.00	5,898.05	6,000.00	9,150.00	3,400.00
10	7112-30-00	Social Security Tax	5,035.57	5,750.00	136.80	150.00	205.00	65.00
10	7113-30-00	Life Insurance	124.11	140.00	23,684.02	25,500.00	32,800.00	7,300.00
10	7114-30-00	Hospitalization Insurance	21,551.65	25,500.00	12,275.56	14,000.00	17,200.00	5,900.00
10	7115-30-00	TMRS Retirement	9,278.08	11,300.00	2,853.13	3,000.00	465.00	(2,385.00)
10	7116-30-00	Workers Compensation Insurance	1,995.01	2,850.00	-	-	-	(240.00)
10	7118-30-00	Gym/Health Club Dues	109.98	240.00	-	-	-	(400.00)
10	7120-30-00	Long Term Disability	253.74	400.00	-	-	-	68,295.00
		<b>CODE ENFORCEMENT PERSONNEL</b>	130,625.00	142,955.00	146,736.51	164,050.00	211,250.00	
			1,928.87	2,000.00	435.26	2,000.00	2,000.00	-
10	7201-30-00	General Office Supplies	58.25	200.00	456.01	500.00	200.00	-
10	7202-30-00	Motor Vehicle Supplies	197.04	500.00	282.50	500.00	500.00	-
10	7203-30-00	Janitorial Supplies	115.45	500.00	303.81	500.00	500.00	-
10	7205-30-00	Clothing Supplies	-	-	65.45	-	-	-
10	7208-30-00	Safety Supplies	3,149.59	3,000.00	4,945.31	5,000.00	4,000.00	1,000.00
10	7209-30-00	Postage	431.14	600.00	124.45	600.00	600.00	-
10	7221-30-00	Other Supplies - Misc	6,984.58	6,500.00	1,627.74	4,500.00	5,500.00	(1,000.00)
10	7224-30-00	Fuel Expense	-	-	-	-	-	-
10	7237-30-00	Pandemic/Epidemic	-	-	-	-	-	-
		<b>CODE ENFORCEMENT SUPPLIES</b>	12,864.92	13,300.00	8,240.53	13,600.00	13,300.00	
			39.96	-	-	-	-	-
10	7302-30-00	Telephone Service	1,435.20	2,000.00	1,332.33	2,000.00	2,000.00	-
10	7304-30-00	Utilities - Mobile & Pagers	383.45	-	837.50	1,000.00	-	-
10	7305-30-00	Advertising	313.21	200.00	365.45	200.00	200.00	-
10	7308-30-00	Printing	42.75	200.00	65.00	200.00	200.00	-
10	7310-30-00	Dues & Publications	500.00	1,000.00	59.52	300.00	1,000.00	-
10	7311-30-00	Training & Travel	53,806.19	30,000.00	65,844.98	75,000.00	55,000.00	25,000.00
10	7312-30-00	Sub Standard Housing Program	1,540.00	1,400.00	1,370.00	1,400.00	1,400.00	-
10	7314-30-00	Special Services - Janitorial	69,199.92	69,200.00	66,316.59	69,200.00	69,200.00	-
10	7321-30-00	Special Services - Miscellaneous	2,494.28	2,500.00	1,431.96	2,500.00	2,500.00	-
10	7322-30-00	Rentals	180.00	-	-	-	-	-
10	7333-30-00	Employee Physicals	-	-	1,750.00	1,750.00	-	-
10	7337-30-00	Special Services-Inspections	13,489.68	15,000.00	20,354.00	25,000.00	15,000.00	-
10	7360-30-00	Nuisance Abatement	2,615.94	1,200.00	3,199.64	3,500.00	1,200.00	-
10	7361-30-00	Credit Card Service Fees	146,040.58	122,700.00	162,926.97	182,050.00	147,700.00	25,000.00
		<b>CODE ENFORCEMENT SERVICES</b>						
			1,062.46	1,500.00	70.78	1,500.00	1,500.00	-
10	7402-30-00	Motor Vehicle Maintenance	6,643.29	5,000.00	3,546.32	5,000.00	5,000.00	-
10	7404-30-00	Building Maintenance	12,238.68	10,000.00	12,140.86	13,000.00	10,000.00	-
10	7505-30-00	Computer Maintenance	19,944.43	16,500.00	15,757.96	19,500.00	16,500.00	-
		<b>CODE ENFORCEMENT MAINTENANCE</b>						
			299.92	-	312.55	500.00	-	-
10	8660-30-00	Minor Equipment	3,404.48	3,000.00	3,050.33	3,200.00	3,000.00	-
10	8661-30-00	Minor Computer Equipment	3,704.40	3,000.00	3,362.88	3,700.00	3,000.00	-
		<b>CODE ENFORCEMENT MINOR EQUIPMENT</b>						
			-	-	-	-	-	-
10	8885-30-00	Computer Equipment	-	-	-	-	-	-
		<b>CODE ENFORCEMENT CAPITAL OUTLAY</b>						
			-	-	-	-	-	-
		<b>TOTAL CODE ENFORCEMENT</b>	313,179.33	298,455.00	337,024.85	14.00	391,750.00	93,295.00

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

<b>Fund</b>	<b>Acct #</b>	<b>Description</b>	<b>ACTUAL 9/30/2022</b>	<b>ADOPTED BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
			-	92,500.00	28,635.31	40,000.00	92,500.00	-
10	7101-65-00	Salaries Regular	-	2,500.00	-	-	2,500.00	-
10	7102-65-00	Salaries Overtime	-	435.00	336.00	350.00	435.00	-
10	7103-65-00	Longevity Pay	-	1,340.00	415.07	450.00	1,340.00	-
10	7111-65-00	Medicare Tax	-	5,750.00	1,774.88	2,500.00	5,750.00	-
10	7112-65-00	Social Security Tax	-	140.00	39.87	50.00	140.00	-
10	7113-65-00	Life Insurance	-	25,500.00	6,480.35	7,200.00	25,500.00	-
10	7114-65-00	Hospitalization Insurance	-	11,300.00	3,460.33	4,300.00	11,300.00	-
10	7115-65-00	TMRS Retirement	-	2,850.00	92.68	120.00	2,850.00	-
10	7116-65-00	Workers Compensation Insurance	-	240.00	-	-	240.00	-
10	7118-65-00	Gym/Health Club Dues	-	400.00	-	-	-	(400.00)
10	7120-65-00	Long Term Disability	-	-	-	-	-	(400.00)
		<b>MAIN STREET PERSONNEL</b>	-	142,955.00	41,234.49	54,970.00	142,555.00	-
			-	2,000.00	181.98	200.00	2,400.00	400.00
10	7201-65-00	General Office Supplies	-	500.00	-	-	500.00	-
10	7203-65-00	Janitorial Supplies	-	2,000.00	-	-	2,000.00	-
10	7209-65-00	Postage	-	600.00	902.70	1,000.00	600.00	-
10	7221-65-00	Other Supplies - Misc	-	5,100.00	1,084.68	1,200.00	5,500.00	400.00
		<b>MAIN STREET SUPPLIES</b>	-	-	-	-	2,000.00	-
10	7304-65-00	Utilities - Mobile & Pagers	-	-	892.49	1,000.00	1,000.00	1,000.00
10	7305-65-00	Advertising	-	200.00	920.00	1,000.00	200.00	-
10	7308-65-00	Printing	-	200.00	761.70	850.00	200.00	-
10	7310-65-00	Dues & Publications	-	1,000.00	-	-	1,000.00	-
10	7311-65-00	Training & Travel	-	1,400.00	450.00	550.00	1,400.00	-
10	7314-65-00	Special Services - Janitorial	-	2,500.00	113.17	200.00	2,500.00	-
10	7322-65-00	Rentals	-	7,300.00	3,137.36	3,600.00	8,300.00	1,000.00
		<b>MAIN STREET SERVICES</b>	-	10,000.00	70.43	150.00	10,000.00	-
10	7505-65-00	Maintenance	-	10,000.00	70.43	150.00	10,000.00	-
		<b>MAIN STREET MAINTENANCE</b>	-	-	-	-	-	-
10	8660-65-00	Minor Equipment	-	3,000.00	-	-	3,000.00	-
10	8661-65-00	Minor Computer Equipment	-	3,000.00	-	-	3,000.00	-
		<b>MAIN STREET MINOR EQUIPMENT</b>	-	-	-	-	-	-
10	8885-65-00	Computer Equipment	-	-	-	-	-	-
		<b>MAIN STREET CAPITAL OUTLAY</b>	-	-	-	-	-	-
		<b>TOTAL MAIN STREET</b>	-	168,355.00	45,526.96	59,920.00	169,355.00	1,000.00

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

<b>Fund</b>	<b>Acct #</b>	<b>Description</b>	<b>ACTUAL 9/30/2022</b>	<b>ADOPTED BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
10	5250-00-00	Sale of Fixed Asset	-	-	-	-	-	-
		<b>TOTAL SALE CAPITAL ASSETS</b>	-	-	-	-	-	-
10	4210-00-00	Insurance Proceeds	-	-	-	-	-	-
		<b>TOTAL INSURANCE RECOVERIES</b>	-	-	-	-	-	-
10	7999-00-00	Capital Lease Proceeds	-	1,382,000.00	846,856.79	850,000.00	270,000.00	(1,112,000.00)
		<b>TOTAL CAPITAL LEASES</b>	-	1,382,000.00	846,856.79	850,000.00	270,000.00	(1,112,000.00)
10	4383-00-00	Admin Services Hotel/Motel	21,000.00	21,000.00	-	21,000.00	21,000.00	-
10	4384-00-00	Admin Services EDC	12,000.00	12,000.00	-	12,000.00	12,000.00	-
10	4385-00-00	Admin Services W/WW	-	200,000.00	-	200,000.00	200,000.00	-
10	7911-00-00	Transfer From Sanitation	294,000.00	294,000.00	-	-	294,000.00	-
10	7954-00-00	Transfer From Hotel/Motel	-	-	-	-	50,000.00	50,000.00
10	7966-00-00	Transfer From EDC	-	-	-	-	-	-
		<b>TOTAL OPERATING TRANSFERS IN</b>	327,000.00	527,000.00	-	527,000.00	577,000.00	50,000.00
10	8904-00-00	Transfer to Airport	(11,500.00)	-	-	-	-	-
10	8958-00-00	Transfer to Safe Routes	(133.25)	-	-	-	-	-
10	8959-00-00	Transfer to CDBG Sidewalk	(191.10)	-	-	(50,000.00)	-	50,000.00
10	8965-00-00	Transfer to Tourism	(5,130.00)	(50,000.00)	-	-	-	-
10	8970-00-00	Transfer To Street Improvement Fund	-	-	-	-	-	-
10	8974-00-00	Transfer to Capital Fund	(87,998.10)	-	-	-	-	-
10	8976-00-00	Transfer to Water Sewer	-	-	-	-	-	-
10	8978-00-00	Transfer to Capital Fund	-	-	-	(50,000.00)	-	50,000.00
		<b>TOTAL OPERATING TRANSFERS OUT</b>	(104,952.45)	(50,000.00)	-	(50,000.00)	-	-
		<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	222,047.55	477,000.00	846,856.79	1,327,000.00	847,000.00	(1,012,000.00)



# 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 2023-24 fiscal year \$0.132900 of the City of Hillsboro's \$0.806400 property tax rate is dedicated to this fund.

**CITY OF HILLSBORO  
DEBT SERVICE FUND SUMMARY**

	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>REVENUES</b>						
Taxes	924,999.75	930,000.00	982,799.43	930,000.00	957,170.00	27,170.00
Interest and Penalties	563.38	265.00	2,678.34	265.00	2,000.00	1,735.00
Other revenue	-	-	14,380.55	-	-	-
<b>Total revenues</b>	<u>925,563.13</u>	<u>930,265.00</u>	<u>999,858.32</u>	<u>930,265.00</u>	<u>959,170.00</u>	<u>28,905.00</u>
<b>EXPENDITURES</b>						
Services	6,250.00	7,500.00	7,025.00	7,500.00	5,500.00	(2,000.00)
Debt Service - Principal	765,000.00	730,000.00	730,000.00	730,000.00	775,000.00	45,000.00
Debt Service - Interest	240,635.59	192,765.00	192,840.28	192,765.00	178,670.00	(14,095.00)
<b>Total expenditures</b>	<u>1,011,885.59</u>	<u>930,265.00</u>	<u>929,865.28</u>	<u>930,265.00</u>	<u>959,170.00</u>	<u>28,905.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(86,322.46)</u>	<u>-</u>	<u>69,993.04</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(86,322.46)</u>	<u>-</u>	<u>69,993.04</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING</b>	<u>220,505.17</u>	<u>134,182.71</u>	<u>134,182.71</u>	<u>134,182.71</u>	<u>134,182.71</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>134,182.71</u>	<u>134,182.71</u>	<u>204,175.75</u>	<u>134,182.71</u>	<u>134,182.71</u>	<u>-</u>

CITY OF HILLSBORO  
DEBT SERVICE: LINE ITEM COMPARISON

DEBT SERVICE: LINE ITEM COMPARISON								
			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
REVENUES								
TAXES								
85	4000-00-00	Ad Valorem Taxes - Current	885,957.05	900,000.00	954,001.69	900,000.00	922,170.00	22,170.00
85	4001-00-00	Ad Valorem Taxes - Delinquent	22,750.37	20,000.00	15,516.65	20,000.00	20,000.00	-
85	4003-00-00	Penalty and Interest	16,292.33	10,000.00	13,281.09	10,000.00	15,000.00	5,000.00
	TOTAL TAXES		924,999.75	930,000.00	982,799.43	930,000.00	957,170.00	27,170.00
INTEREST AND PENALTIES								
85	5410-00-00	Interest - Investments	563.38	265.00	2,678.34	265.00	2,000.00	1,735.00
	TOTAL INTEREST AND PENALTIES		563.38	265.00	2,678.34	265.00	2,000.00	1,735.00
Other Revenue								
85	5425-00-00	Miscellaneous	-	-	14,380.55	-	-	-
	TOTAL OTHER REVENUE		-	-	14,380.55	-	-	-
	TOTAL REVENUES		925,563.13	930,265.00	999,858.32	930,265.00	959,170.00	28,905.00
EXPENDITURES								
SERVICES								
85	7705-85-00	Paying Agent Fees	6,250.00	7,500.00	7,025.00	7,500.00	5,500.00	(2,000.00)
	TOTAL SERVICES		6,250.00	7,500.00	7,025.00	7,500.00	5,500.00	(2,000.00)
DEBT SERVICE - PRINCIPAL								
85	7800-85-00	2012 - Principal	220,000.00	130,000.00	130,000.00	130,000.00	130,000.00	-
85	7818-85-00	2016 - Principal	420,000.00	400,000.00	400,000.00	400,000.00	410,000.00	10,000.00
85	7820-85-00	2020 - Principal	125,000.00	130,000.00	130,000.00	130,000.00	130,000.00	-
85	7822-85-00	2021 - Principal	-	70,000.00	70,000.00	70,000.00	105,000.00	35,000.00
	TOTAL DEBT SERVICE - PRINCIPAL		765,000.00	730,000.00	730,000.00	730,000.00	775,000.00	45,000.00
DEBT SERVICE - INTEREST								
85	7801-85-00	2012 Series - Interest	43,200.00	36,600.00	36,600.00	36,600.00	32,700.00	(3,900.00)
85	7819-85-00	2016 Series - Interest	37,968.79	31,020.00	31,116.25	31,020.00	24,420.00	(6,600.00)
85	7821-85-00	2020 Series - Interest	13,795.85	12,365.00	12,346.53	12,365.00	10,870.00	(1,495.00)
85	7823-85-00	2021 Series - Interest	145,670.95	112,780.00	112,777.50	112,780.00	110,680.00	(2,100.00)
	TOTAL DEBT SERVICE - INTEREST		240,635.59	192,765.00	192,840.28	192,765.00	178,670.00	(14,095.00)
	TOTAL EXPENDITURES		1,011,885.59	930,265.00	929,865.28	930,265.00	959,170.00	28,905.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			(86,322.46)	-	69,993.04	-	-	-
OTHER FINANCING SOURCES (USES)								
85	5400-00-00	Bond Proceeds	-	-	-	-	-	-
85	5491-00-00	Transfer from General Fund	-	-	-	-	-	-
85	8845-85-00	Payments to escrow	-	-	-	-	-	-
	TOTAL FINANCING SOURCES (USES)		-	-	-	-	-	-
NET CHANGE IN FUND BALANCE			(86,322.46)	-	69,993.04	-	-	-
FUND BALANCES, BEGINNING								
85	3199-00-00	Fund Balance	220,505.17	134,182.71	134,182.71	134,182.71	134,182.71	-
	TOTAL FUND BALANCES, BEGINNING		220,505.17	134,182.71	134,182.71	134,182.71	134,182.71	-
FUND BALANCES, ENDING			134,182.71	134,182.71	204,175.75	134,182.71	134,182.71	-



# **WATER/WASTEWATER FUND**

The Water and Sewer Fund is the City of Hillsboro's second largest fund. This fund is expected to receive and disburse \$5,918,500 in the 2023-24 fiscal year in support of the operations and maintenance of the water distribution system, wastewater collection system, wastewater treatment, and the utility billing office. Revenues come from payment by citizens for water and sewer services each month.

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

	<u>ACTUAL</u> <u>9/30/22</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>9/30/23</u>	<u>ACTUAL</u> <u>YEAR</u> <u>TO DATE</u>	<u>YEAR</u> <u>END</u> <u>PROJECTION</u>	<u>ADOPTED</u> <u>2024</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>
<b>OPERATING REVENUES</b>						
Water and sewer sales	4,424,037.69	4,750,000.00	3,588,758.92	4,085,000.00	5,337,950.00	587,950.00
Other service charges	104,987.91	100,300.00	78,515.63	86,400.00	120,300.00	20,000.00
Intergovernmental	88,253.48	759,000.00	776,062.20	777,000.00	75,000.00	(684,000.00)
Miscellaneous income	62,791.09	54,670.00	49,618.24	52,960.00	55,250.00	580.00
Total operating revenues	<u>4,680,070.17</u>	<u>5,663,970.00</u>	<u>4,492,954.99</u>	<u>5,001,360.00</u>	<u>5,588,500.00</u>	<u>(75,470.00)</u>
<b>OPERATING EXPENSES</b>						
Water purchase	2,308,356.00	2,505,000.00	2,478,180.00	2,800,000.00	2,800,000.00	295,000.00
Personnel	956,294.16	1,148,340.00	1,502,632.58	1,563,075.00	1,498,410.00	350,070.00
Supplies	108,742.77	104,810.00	75,101.04	80,450.00	98,260.00	(6,550.00)
Services	230,105.38	255,990.00	208,396.77	221,035.00	235,240.00	(20,750.00)
Maintenance	492,724.05	470,850.00	603,574.60	631,090.00	457,690.00	(13,160.00)
Minor equipment	5,733.95	4,500.00	1,551.13	3,000.00	4,500.00	-
Depreciation and amortization	488,090.23	-	-	493,900.00	510,000.00	510,000.00
Capital outlay	-	-	1,977,870.21	-	-	-
Total operating expenses	<u>4,590,046.54</u>	<u>4,489,490.00</u>	<u>6,847,306.33</u>	<u>5,792,550.00</u>	<u>5,604,100.00</u>	<u>1,114,610.00</u>
	<u>90,023.63</u>	<u>1,174,480.00</u>	<u>(2,354,351.34)</u>	<u>(791,190.00)</u>	<u>(15,600.00)</u>	<u>(1,190,080.00)</u>
<b>OPERATING INCOME (LOSS)</b>						
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest income	6,128.69	3,000.00	32,480.19	35,000.00	30,000.00	27,000.00
Contributions	-	-	50,000.00	50,000.00	-	-
Interest expense	(83,000.60)	(977,480.00)	(975,924.04)	(321,400.00)	(114,400.00)	863,080.00
Total nonoperating revenues (expenses)	<u>(76,871.91)</u>	<u>(974,480.00)</u>	<u>(893,443.85)</u>	<u>(236,400.00)</u>	<u>(84,400.00)</u>	<u>890,080.00</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>13,151.72</u>	<u>200,000.00</u>	<u>(3,247,795.19)</u>	<u>(1,027,590.00)</u>	<u>(100,000.00)</u>	<u>(300,000.00)</u>
<b>OTHER SOURCES(USES)</b>						
Transfers in	-	-	-	-	300,000.00	300,000.00
Transfer (Out)	-	(200,000.00)	-	(200,000.00)	(200,000.00)	-
Capital Lease Proceeds	-	-	69,643.15	69,500.00	-	-
Total operating transfers from (to)	<u>-</u>	<u>(200,000.00)</u>	<u>69,643.15</u>	<u>(130,500.00)</u>	<u>100,000.00</u>	<u>300,000.00</u>
<b>CHANGE IN NET POSITION</b>	<u>13,151.72</u>	<u>-</u>	<u>(3,178,152.04)</u>	<u>(1,158,090.00)</u>	<u>-</u>	<u>-</u>
<b>NET POSITION, BEGINNING</b>	<u>9,286,280.73</u>	<u>10,797,755.37</u>	<u>10,797,755.37</u>	<u>10,797,755.37</u>	<u>10,797,755.37</u>	<u>-</u>
<b>NET POSITION, ENDING</b>	<u>9,299,432.45</u>	<u>10,797,755.37</u>	<u>7,619,603.33</u>	<u>9,639,665.37</u>	<u>10,797,755.37</u>	<u>-</u>



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

	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>OPERATING EXPENSES</b>						
Water purchase	2,308,356.00	2,505,000.00	2,478,180.00	2,800,000.00	2,800,000.00	295,000.00
Personnel						
Water	387,665.57	479,360.00	738,540.46	769,310.00	791,875.00	312,515.00
Sewer	415,921.92	278,270.00	399,488.26	417,715.00	320,720.00	42,450.00
Utility Billing	152,706.67	231,810.00	197,336.10	203,090.00	214,340.00	(17,470.00)
Treatment Plant	-	158,900.00	167,267.76	172,960.00	171,475.00	12,575.00
Total Personnel	<u>956,294.16</u>	<u>1,148,340.00</u>	<u>1,502,632.58</u>	<u>1,563,075.00</u>	<u>1,498,410.00</u>	<u>350,070.00</u>
Supplies						
Water	42,257.19	41,060.00	37,751.03	41,400.00	35,310.00	(5,750.00)
Sewer	43,717.04	22,050.00	15,422.10	16,450.00	19,250.00	(2,800.00)
Utility Billing	22,768.54	21,400.00	20,526.95	21,500.00	23,400.00	2,000.00
Treatment Plant	-	20,300.00	1,400.96	1,100.00	20,300.00	-
Total Supplies	<u>108,742.77</u>	<u>104,810.00</u>	<u>75,101.04</u>	<u>80,450.00</u>	<u>98,260.00</u>	<u>(6,550.00)</u>
Services						
Water	98,246.72	116,350.00	80,064.81	85,550.00	88,450.00	(27,900.00)
Sewer	79,147.27	15,950.00	59,232.01	35,660.00	21,100.00	5,150.00
Utility Billing	52,711.39	54,990.00	52,624.37	55,975.00	56,790.00	1,800.00
Treatment Plant	-	68,700.00	16,475.58	43,850.00	68,900.00	200.00
Total Services	<u>230,105.38</u>	<u>255,990.00</u>	<u>208,396.77</u>	<u>221,035.00</u>	<u>235,240.00</u>	<u>(20,750.00)</u>
Maintenance						
Water	207,249.99	169,610.00	305,801.16	314,350.00	181,450.00	11,840.00
Sewer	284,933.13	200,000.00	144,505.59	160,300.00	175,000.00	(25,000.00)
Utility Billing	540.93	740.00	1,238.48	1,440.00	740.00	-
Treatment Plant	-	100,500.00	152,029.37	155,000.00	100,500.00	-
Total Maintenance	<u>492,724.05</u>	<u>470,850.00</u>	<u>603,574.60</u>	<u>631,090.00</u>	<u>457,690.00</u>	<u>(13,160.00)</u>
Minor equipment						
Water	3,899.99	1,500.00	-	1,000.00	1,500.00	-
Sewer	-	-	-	-	-	-
Utility Billing	1,833.96	2,000.00	1,551.13	2,000.00	2,000.00	-
Treatment Plant	-	1,000.00	-	-	1,000.00	-
Total Minor equipment	<u>5,733.95</u>	<u>4,500.00</u>	<u>1,551.13</u>	<u>3,000.00</u>	<u>4,500.00</u>	<u>-</u>
Depreciation and amortization	488,090.23	-	-	493,900.00	510,000.00	510,000.00
Capital outlay						
Water	-	-	1,908,227.06	-	-	-
Sewer	-	-	69,643.15	-	-	-
Utility Billing	-	-	-	-	-	-
Treatment Plant	-	-	-	-	-	-
Total Capital outlay	<u>-</u>	<u>-</u>	<u>1,977,870.21</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total operating expenses</b>	<u>4,590,046.54</u>	<u>4,489,490.00</u>	<u>6,847,306.33</u>	<u>5,792,550.00</u>	<u>5,604,100.00</u>	<u>1,114,610.00</u>

CITY OF HILLSBORO  
REVENUES AND OTHER INCOME: LINE ITEM COMPARISON

			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
Water and Sewer sales								
31	4305-00-00	Water Sales	3,170,274.34	3,400,000.00	2,538,360.78	2,920,000.00	3,837,950.00	437,950.00
31	4310-00-00	Sewer Sales	1,253,763.35	1,350,000.00	1,050,398.14	1,165,000.00	1,500,000.00	150,000.00
31	4320-00-00	Sanitation Service	-	-	-	-	-	-
	TOTAL WATER/SEWER SALES		4,424,037.69	4,750,000.00	3,588,758.92	4,085,000.00	5,337,950.00	587,950.00
Other Services and Charges								
31	4330-00-00	Water Tap Fees	5,000.00	5,000.00	5,535.00	5,600.00	7,500.00	2,500.00
31	4340-00-00	Sewer Tap Fees	8,200.00	5,000.00	5,400.00	5,500.00	7,500.00	2,500.00
31	4360-00-00	Service Call Charges	280.00	300.00	110.00	300.00	300.00	-
31	4365-00-00	Brush Surcharge fee	-	-	-	-	-	-
31	4370-00-00	Service Fees Collected	27,127.91	25,000.00	19,820.71	20,000.00	30,000.00	5,000.00
31	4371-00-00	Penalty/Late Fees	64,380.00	65,000.00	47,649.92	55,000.00	75,000.00	10,000.00
	TOTAL OTHER SERVICES AND CHARGES		104,987.91	100,300.00	78,515.63	86,400.00	120,300.00	20,000.00
Intergovernmental								
31	4202-00-00	Federal Grants - EDA	-	-	-	-	-	-
31	4220-00-00	Reimb-Aquilla Water District	88,253.48	9,000.00	119,488.91	120,000.00	75,000.00	66,000.00
31	4321-00-00	ARPA FUNDS	-	750,000.00	656,573.29	657,000.00	-	(750,000.00)
	TOTAL INTERGOVERNMENTAL		88,253.48	759,000.00	776,062.20	777,000.00	75,000.00	(684,000.00)
Miscellaneous Income								
31	1104-00-00	Accounts Pay Collection Fees	-	-	53.78	290.00	-	-
31	5020-00-00	Hot Check Fees	630.00	270.00	330.00	600.00	500.00	230.00
31	5021-00-00	Collection Fees	(321.65)	(500.00)	(53.78)	(150.00)	(150.00)	350.00
31	5022-00-00	Bad Debt Recoveries	1,608.20	2,900.00	268.89	350.00	2,900.00	-
31	5210-00-00	Shortages/Overages	34.90	-	(121.50)	(130.00)	-	-
31	5260-00-00	Sale of Salvage	-	-	-	-	-	-
31	5280-00-00	Other revenue - Misc	60,839.64	52,000.00	49,140.85	52,000.00	52,000.00	-
31	5285-00-00	Water Tower Rental - Nextel	-	-	-	-	-	-
	TOTAL MISCELLANEOUS INCOME		62,791.09	54,670.00	49,618.24	52,960.00	55,250.00	580.00
	TOTAL OPERATING REVENUES		4,680,070.17	5,663,970.00	4,492,954.99	5,001,360.00	5,588,500.00	(75,470.00)
Interest Income								
31	5230-00-00	Interest Income Investments	6,128.69	3,000.00	32,480.19	35,000.00	30,000.00	27,000.00
	TOTAL INTEREST INCOME		6,128.69	3,000.00	32,480.19	35,000.00	30,000.00	27,000.00
Contributions								
31	4327-00-00	Contributions Water	-	-	50,000.00	50,000.00	-	-
	TOTAL CONTRIBUTIONS		-	-	50,000.00	50,000.00	-	-

City of Hillsboro  
WATER: LINE ITEM COMPARISON

			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>Water Purchases</b>								
31	7500-01-00	Purchase of water	1,998,336.00	2,185,000.00	2,149,812.00	2,450,000.00	2,450,000.00	265,000.00
31	7501-01-00	Raw Water Costs	310,020.00	320,000.00	328,368.00	350,000.00	350,000.00	30,000.00
	<b>TOTAL WATER PURCHASES</b>		2,308,356.00	2,505,000.00	2,478,180.00	2,800,000.00	2,800,000.00	295,000.00
<b>Personnel</b>								
31	7101-01-00	Salaries - Regular	262,545.86	312,000.00	454,923.81	475,000.00	526,800.00	214,800.00
			25,962.75	18,000.00	61,931.74	65,000.00	18,000.00	-
31	7102-01-00	Salaries - Overtime	1,584.00	1,430.00	1,728.00	2,000.00	1,245.00	(185.00)
31	7103-01-00	Longevity Pay	3,877.52	4,540.00	7,434.28	7,600.00	7,700.00	3,160.00
31	7111-01-00	Medicare Tax	16,578.47	19,450.00	31,788.15	33,000.00	32,800.00	13,350.00
31	7112-01-00	Social Security Tax	337.02	390.00	651.04	700.00	780.00	390.00
31	7113-01-00	Life Insurance	54,076.09	74,500.00	97,993.66	99,000.00	124,600.00	50,100.00
31	7114-01-00	Hospitalization Insurance	14,345.98	38,300.00	63,430.69	68,000.00	61,650.00	23,350.00
31	7115-01-00	TMRs Retirement	7,775.39	10,400.00	16,651.97	17,000.00	18,300.00	7,900.00
31	7116-01-00	Workers Compensation Insurance	582.49	350.00	-	-	-	(350.00)
31	7120-01-00	Long Term Disability	-	-	2,007.12	2,010.00	-	-
31	7121-01-00	Contract Labor	-	-	738,540.46	769,310.00	791,875.00	312,515.00
	<b>TOTAL WATER PERSONNEL</b>		387,665.57	479,360.00	738,540.46	769,310.00	791,875.00	312,515.00
<b>Supplies</b>								
31	7201-01-00	General Office Supplies	338.03	1,000.00	279.81	500.00	1,000.00	-
			105.71	200.00	365.93	400.00	200.00	-
31	7202-01-00	Motor Vehicle Supplies	58.00	500.00	220.86	500.00	500.00	-
31	7203-01-00	Janitorial Supplies	582.00	1,110.00	-	-	1,110.00	-
31	7204-01-00	Chemical Supplies	7,349.72	6,000.00	9,516.22	10,000.00	7,000.00	1,000.00
31	7205-01-00	Clothing Supplies	877.72	2,000.00	1,362.19	1,500.00	2,000.00	-
31	7206-01-00	Minor Tools	531.03	2,000.00	224.33	500.00	500.00	(1,500.00)
31	7208-01-00	Safety Supplies	70.40	750.00	406.10	500.00	500.00	(250.00)
31	7209-01-00	Postage	3,881.79	1,500.00	1,489.88	1,500.00	1,500.00	-
31	7221-01-00	Other Supplies - Misc	28,175.73	25,000.00	23,134.80	25,000.00	20,000.00	(5,000.00)
31	7224-01-00	Fuel Expense	287.06	1,000.00	750.91	1,000.00	1,000.00	-
31	7225-01-00	Machinery Tool Implement Supplies	42,257.19	41,060.00	37,751.03	41,400.00	35,310.00	(5,750.00)
	<b>TOTAL WATER SUPPLIES</b>		42,257.19	41,060.00	37,751.03	41,400.00	35,310.00	(5,750.00)
<b>Services</b>								
31	7301-01-00	Electric Service	21,245.82	18,000.00	19,142.12	20,000.00	18,000.00	-
			1,345.28	4,000.00	2,501.04	3,000.00	4,000.00	-
31	7302-01-00	Telephone Service	3,467.29	4,000.00	1,219.81	2,000.00	2,500.00	(1,500.00)
31	7303-01-00	Gas Service	1,231.72	1,750.00	1,124.88	1,750.00	1,750.00	-
31	7304-01-00	Utilities - Mobile & Pagers	147.00	-	-	-	-	-
31	7305-01-00	Advertising	9,095.92	12,000.00	10,770.25	11,000.00	10,000.00	(2,000.00)
31	7309-01-00	General Insurance	-	100.00	407.00	500.00	500.00	400.00
31	7310-01-00	Dues and Publications	470.29	2,000.00	407.48	500.00	1,000.00	(1,000.00)
31	7311-01-00	Training and Travel	43,660.86	60,000.00	33,668.64	35,000.00	40,000.00	(20,000.00)
31	7316-01-00	Permitting Fees & Testing	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-
31	7318-01-00	Special Services - Audit	-	-	-	-	500.00	500.00
31	7320-01-00	City Staff Expense	5,172.20	1,500.00	1,102.00	1,200.00	1,500.00	-
31	7321-01-00	Misc. Services	1,135.34	1,500.00	85.59	100.00	1,200.00	(300.00)
31	7322-01-00	Rentals	4,082.00	5,000.00	4,553.00	5,000.00	5,000.00	-
31	7323-01-00	Engineering Services	693.00	500.00	2,208.00	2,500.00	500.00	-
31	7333-01-00	Employee Physicals	-	4,000.00	-	-	-	(4,000.00)
31	7339-01-00	Special Services - CCR	4,500.00	-	875.00	1,000.00	-	-
31	7347-01-00	Fines	98,246.72	116,350.00	80,064.81	85,550.00	88,450.00	(27,900.00)
	<b>TOTAL WATER SERVICES</b>		98,246.72	116,350.00	80,064.81	85,550.00	88,450.00	(27,900.00)
<b>Maintenance</b>								
31	7401-01-00	Office Equipment Maintenance	11.39	600.00	-	-	500.00	(100.00)
			128.95	250.00	104.50	250.00	250.00	-
31	7402-01-00	Motor Vehicle Maintenance	481.71	200.00	300.49	300.00	200.00	-
31	7403-01-00	Machinery Tool Implement Maint.	1,261.26	1,000.00	1,800.61	2,000.00	2,000.00	1,000.00
31	7404-01-00	Building Maintenance	30,823.66	15,000.00	18,070.65	18,000.00	18,000.00	3,000.00
31	7502-01-00	Rock, Sand, Gravel	88,761.35	120,000.00	224,140.27	230,000.00	120,000.00	-
31	7503-01-00	Water Line Maintenance	59.67	60.00	704.30	800.00	500.00	440.00
			68,395.63	12,500.00	43,353.97	45,000.00	20,000.00	7,500.00
31	7505-01-00	Computer Maintenance	17,326.37	20,000.00	17,326.37	18,000.00	20,000.00	-
31	7508-01-00	Water Meter Maintenance						
31	7720-01-00	Downtown Elev. Tank Contract						

			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
	<b>TOTAL WATER MAINTENANCE</b>		207,249.99	169,610.00	305,801.16	314,350.00	181,450.00	11,840.00
<b>Minor Equipment</b>								
31	8660-01-00	Minor Equipment	3,899.99	1,000.00	-	500.00	1,000.00	-
31	8661-01-00	Minor Computer Equipment	-	500.00	-	500.00	500.00	-
	<b>TOTAL WATER MINOR EQUIP</b>		3,899.99	1,500.00	-	1,000.00	1,500.00	-
<b>Capital Outlay</b>								
31	8860-01-00	Machinery/Equipment	-	-	6,875.00	6,875.00	-	-
31	8880-01-00	Motor Vehicles	-	-	17,055.49	17,060.00	-	-
31	8895-01-00	Computer Equipment and Software	-	-	-	-	-	-
31	8831-01-22	Wastewater Improvements	-	-	-	-	-	-
31	8832-01-22	Improvements - Engineer	-	-	41,800.65	42,000.00	-	-
31	8833-01-22	Improvements - Construction	-	-	1,655,888.87	1,656,000.00	-	-
31	8836-01-22	Administrative Expenses	-	-	-	-	-	-
31	8865-01-24	Improvements Meter Project	-	-	186,607.05	187,000.00	-	-
31	8888-01-00	Capital Outlay Contra	-	-	-	(1,908,935.00)	-	-
	<b>TOTAL WATER CAPITAL OUTLAY</b>		-	-	1,908,227.06	-	-	-
<b>Depreciation and Amortization</b>								
31	7710-01-00	Depreciation	504,190.72	-	-	510,000.00	510,000.00	510,000.00
31	7600-01-00	Amortization	(16,100.49)	-	-	(16,100.00)	-	-
	<b>TOTAL WATER DEPR/AMORT</b>		488,090.23	-	-	493,900.00	510,000.00	510,000.00
<b>Interest and fiscal charges</b>								
31	7705-01-00	Paying Agent Fees	-	1,550.00	-	1,550.00	1,550.00	-
31	7712-01-00	Capital Lease Meters -Principal	-	314,960.00	314,957.69	315,000.00	323,140.00	8,180.00
31	7713-01-00	Capital Lease Meters -Interest	-	43,080.00	43,077.34	43,100.00	34,900.00	(8,180.00)
31	7714-01-00	2022 Bond Principal	-	185,000.00	185,000.00	185,000.00	245,000.00	60,000.00
31	7715-01-00	2022 Bond Interest	-	229,600.00	229,599.47	229,600.00	170,750.00	(58,850.00)
31	7718-01-00	Principal - EQUIPMENT LEASE	-	16,135.00	16,216.74	16,300.00	16,600.00	465.00
31	7719-01-00	INTEREST - EQUIPMENT LEASE	12,040.10	930.00	848.30	850.00	465.00	(465.00)
31	7721-01-00	Principal - TWDB	-	140,000.00	140,000.00	140,000.00	145,000.00	5,000.00
31	7722-01-00	Interest - TWDB	59,110.50	46,225.00	46,224.50	46,300.00	44,740.00	(1,485.00)
31	7899-01-00	Principal Contra Account	-	-	-	(656,300.00)	(883,890.00)	(883,890.00)
	<b>TOTAL WATER INT &amp; FISCAL CHGS</b>		71,150.60	977,480.00	975,924.04	321,400.00	98,255.00	(879,225.00)
	<b>TOTAL WATER</b>		3,606,916.29	4,290,360.00	6,524,488.56	4,826,910.00	4,506,840.00	216,480.00

CITY OF HILLSBORO  
SEWER: LINE ITEM COMPARISON

			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>Personnel</b>								
31	7101-02-00	Salaries - Regular	260,587.10	146,300.00	214,380.97	220,000.00	184,000.00	37,700.00
31	7102-02-00	Salaries - Overtime	20,619.58	20,000.00	22,574.09	25,000.00	20,000.00	-
31	7103-02-00	Longevity Pay	1,680.00	1,090.00	240.00	250.00	1,250.00	160.00
31	7111-02-00	Medicare Tax	3,621.52	2,450.00	3,304.79	3,500.00	2,700.00	250.00
31	7112-02-00	Social Security Tax	15,486.17	10,400.00	14,130.69	16,015.00	11,550.00	1,150.00
31	7113-02-00	Life Insurance	303.88	120.00	315.72	350.00	70.00	(50.00)
31	7114-02-00	Hospitalization Insurance	58,422.52	51,810.00	57,666.68	60,000.00	53,000.00	1,190.00
31	7115-02-00	Workers Compensation Insurance	29,799.17	20,450.00	28,943.83	30,000.00	21,700.00	1,250.00
31	7116-02-00	TMRS Retirement	8,330.96	5,250.00	7,257.91	7,500.00	6,450.00	1,200.00
31	7118-02-00	Gym/Health Club Dues	-	-	44.41	100.00	-	-
31	7120-02-00	Long Term Disability	443.30	400.00	-	-	-	(400.00)
31	7121-02-00	Contract Labor	16,627.72	20,000.00	50,629.17	55,000.00	20,000.00	-
31	7121-02-00	Contract Labor	415,921.92	278,270.00	399,488.26	417,715.00	320,720.00	42,450.00
		<b>TOTAL SEWER PERSONNEL</b>						
<b>Supplies</b>								
31	7201-02-00	General Office Supplies	443.00	1,000.00	11.99	50.00	500.00	(500.00)
31	7202-02-00	Motor Vehicle Supplies	-	-	-	-	-	-
31	7203-02-00	Janitorial Supplies	-	500.00	818.40	900.00	500.00	-
31	7204-02-00	Chemical Supplies	22,822.66	7,000.00	1,099.14	1,200.00	2,500.00	(4,500.00)
31	7205-02-00	Clothing Supplies	740.27	550.00	652.83	750.00	750.00	200.00
31	7206-02-00	Minor Tools	917.98	500.00	16.14	50.00	500.00	-
31	7208-02-00	Safety Supplies	614.99	1,000.00	373.63	500.00	1,000.00	-
31	7221-02-00	Other Supplies - Misc	3,661.47	1,000.00	5,826.33	6,000.00	3,000.00	2,000.00
31	7224-02-00	Fuel Expense	11,578.73	9,000.00	6,182.91	6,500.00	9,000.00	-
31	7225-02-00	Machinery Tool Implement Supplies	2,937.94	1,500.00	440.73	500.00	1,500.00	-
31	7237-02-00	Pandemic/Epidemic	-	-	-	-	-	-
		<b>TOTAL SEWER SUPPLIES</b>	43,717.04	22,050.00	15,422.10	16,450.00	19,250.00	(2,800.00)
<b>Services</b>								
31	7301-02-00	Electric Service	46,619.23	5,000.00	29,803.16	5,000.00	5,000.00	-
31	7302-02-00	Telephone Service	444.06	250.00	454.12	500.00	250.00	-
31	7303-02-00	Gas Service	1,572.98	1,000.00	3,621.95	3,600.00	3,500.00	2,500.00
31	7304-02-00	Utilities - Mobile & Pagers	1,648.30	800.00	1,359.85	1,600.00	1,600.00	800.00
31	7309-02-00	General Insurance	6,292.49	3,400.00	7,693.06	8,000.00	5,250.00	1,850.00
31	7310-02-00	Dues and Publications	-	250.00	-	-	250.00	-
31	7311-02-00	Training and Travel	66.61	-	131.93	250.00	-	-
31	7316-02-00	Permitting Fees & Testing	17,723.95	5,000.00	11,872.70	12,000.00	5,000.00	-
31	7322-02-00	Rentals	151.31	250.00	4,085.59	4,500.00	250.00	-
31	7333-02-00	Employee Physicals	646.00	-	-	-	-	-
31	7335-02-00	Sludge Disposal	3,982.34	-	209.65	210.00	-	-
		<b>TOTAL SEWER SERVICES</b>	79,147.27	15,950.00	59,232.01	35,660.00	21,100.00	5,150.00
<b>Maintenance</b>								
31	7401-02-00	Office Equipment Maintenance	-	-	-	-	-	-
31	7402-02-00	Motor Vehicle Maintenance	10.00	-	-	-	-	-
31	7404-02-00	Building Maintenance	766.33	-	1,745.57	1,800.00	-	-
31	7505-02-00	Computer Maintenance	119.34	-	140.86	250.00	-	-
31	7601-02-00	Sewage Disposal Plant Maint.	114,135.58	-	159.52	250.00	-	-
31	7602-02-00	Sewer Line Maintenance	20,207.55	50,000.00	63,756.04	68,000.00	50,000.00	(25,000.00)
31	7603-02-00	Sewer Lift Station Maintenance	149,694.33	150,000.00	78,703.60	90,000.00	125,000.00	(25,000.00)
		<b>TOTAL SEWER MAINTENANCE</b>	284,933.13	200,000.00	144,505.59	160,300.00	175,000.00	(25,000.00)
<b>Minor Equipment</b>								
31	8660-02-00	Minor Equipment	-	-	-	-	-	-
31	8661-02-00	Minor Computer Equipment	-	-	-	-	-	-
		<b>TOTAL SEWER MINOR EQUIPMENT</b>	-	-	-	-	-	-
<b>Capital Outlay</b>								
31	8860-02-00	Machinery and Equipment	-	-	69,643.15	70,000.00	-	-
31	8880-02-00	Motor Vehicles	-	-	-	(70,000.00)	-	-
31		Capital Outlay Contra	-	-	69,643.15	-	-	-
		<b>TOTAL SEWER CAPITAL OUTLAY</b>	-	-	-	-	-	-
<b>Interest and fiscal charges</b>								
31	7712-02-00	Equipment Lease - Principal	-	-	-	-	12,575.00	12,575.00

			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
			-	-	-	-	3,570.00	3,570.00
31	7713-02-00	Equipment Lease - Interest	-	-	-	-	-	-
31	7718-02-00	2012 Bond Principal	-	-	-	-	-	-
31	7719-02-00	2012 Bond Interest	11,850.00	-	-	-	16,145.00	16,145.00
		<b>TOTAL INT &amp; FISCAL CHGS</b>	11,850.00	-	-	-		
		<b>TOTAL SEWER</b>	835,569.36	516,270.00	688,291.11	630,125.00	552,215.00	35,945.00

CITY OF HILLSBORO  
UTILITY BILLING: LINE ITEM COMPARISON

			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>Personnel</b>								
31	7101-03-00	Salaries - Regular	107,128.09	151,600.00	136,786.31	140,000.00	160,800.00	9,200.00
31	7102-03-00	Salaries - Overtime	73.53	500.00	-	-	500.00	-
31	7103-03-00	Longevity Pay	1,152.00	1,350.00	1,248.00	1,350.00	1,250.00	(100.00)
31	7111-03-00	Medicare Tax	1,535.97	2,250.00	1,987.26	2,250.00	1,710.00	(540.00)
31	7112-03-00	Social Security Tax	6,567.58	9,500.00	8,497.34	8,600.00	7,300.00	(2,200.00)
31	7113-03-00	Life Insurance	137.39	190.00	194.24	190.00	140.00	(50.00)
31	7114-03-00	Hospitalization Insurance	23,181.81	46,900.00	31,134.29	33,000.00	28,300.00	(18,600.00)
31	7115-03-00	TMRS Retirement	12,300.96	18,700.00	16,869.94	17,000.00	13,800.00	(4,900.00)
31	7116-03-00	Workers Compensation Insurance	315.36	500.00	441.66	500.00	380.00	(120.00)
31	7118-03-00	Gym/Health Club Dues	105.52	120.00	177.06	200.00	160.00	40.00
31	7120-03-00	Long Term Disability	208.46	200.00	-	-	-	(200.00)
31	7121-03-00	Contract Labor	-	-	-	-	-	-
		<b>TOTAL UTILITY BILLING PERSONNEL</b>	<b>152,706.67</b>	<b>231,810.00</b>	<b>197,336.10</b>	<b>203,090.00</b>	<b>214,340.00</b>	<b>(17,470.00)</b>
<b>Supplies</b>								
31	7201-03-00	General Office Supplies	4,261.14	3,100.00	1,641.90	2,000.00	3,100.00	-
31	7205-03-00	Clothing Supplies	-	-	-	-	-	-
31	7209-03-00	Postage	17,883.55	18,000.00	18,444.17	19,000.00	20,000.00	2,000.00
31	7221-03-00	Other Supplies - Misc	623.85	300.00	440.88	500.00	300.00	-
31	7237-03-00	Pandemic/Epidemic	-	-	-	-	-	-
		<b>TOTAL UTILITY BILLING SUPPLIES</b>	<b>22,768.54</b>	<b>21,400.00</b>	<b>20,526.95</b>	<b>21,500.00</b>	<b>23,400.00</b>	<b>2,000.00</b>
<b>Services</b>								
31	7301-03-00	Electric Service	951.63	1,200.00	732.47	1,200.00	1,200.00	-
31	7302-03-00	Telephone Service	3,048.62	2,700.00	4,324.28	4,500.00	4,500.00	1,800.00
31	7303-03-00	Gas Service	344.82	500.00	376.20	500.00	500.00	-
31	7308-03-00	Printing	12,340.70	11,200.00	11,568.62	12,000.00	11,200.00	-
31	7309-03-00	General Insurance	-	-	-	-	-	-
31	7311-03-00	Training and Travel	-	250.00	-	-	250.00	-
31	7314-03-00	Special Services - Janitorial	3,600.00	4,200.00	5,250.00	5,500.00	4,200.00	-
31	7321-03-00	Misc. Services	-	-	-	-	-	-
31	7322-03-00	Rentals	662.75	750.00	481.92	750.00	750.00	-
31	7333-03-00	Employee Physicals	180.00	-	288.00	300.00	-	-
31	7336-03-00	Special Services - Bank Charge	181.36	190.00	221.71	225.00	190.00	-
31	7340-03-00	Special Services - Consulting	3,762.50	10,000.00	3,855.00	5,000.00	10,000.00	-
31	7361-03-00	Credit Card Service Fee	27,639.01	24,000.00	25,526.17	26,000.00	24,000.00	-
		<b>TOTAL UTILITY BILLING SERVICES</b>	<b>52,711.39</b>	<b>54,990.00</b>	<b>52,624.37</b>	<b>55,975.00</b>	<b>56,790.00</b>	<b>1,800.00</b>
<b>Maintenance</b>								
31	7404-03-00	Building Maintenance	361.92	500.00	1,027.19	1,200.00	500.00	-
31	7505-03-00	Computer Maintenance	179.01	240.00	211.29	240.00	240.00	-
		<b>TOTAL UTILITY BILLING MAINTENANCE</b>	<b>540.93</b>	<b>740.00</b>	<b>1,238.48</b>	<b>1,440.00</b>	<b>740.00</b>	<b>-</b>
<b>Minor Equipment</b>								
31	8660-03-00	Minor Equipment	-	-	-	-	-	-
31	8661-03-00	Minor Computer Equipment	1,833.96	2,000.00	1,551.13	2,000.00	2,000.00	-
		<b>TOTAL UTILITY BILLING MINOR EQUIP</b>	<b>1,833.96</b>	<b>2,000.00</b>	<b>1,551.13</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>-</b>
<b>Capital Outlay</b>								
31	8841-03-00	Building	-	-	-	-	-	-
		<b>TOTAL UTILITY BILLING CAPITAL OL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>TOTAL UTILITY BILLING</b>	<b>230,561.49</b>	<b>310,940.00</b>	<b>273,277.03</b>	<b>284,005.00</b>	<b>297,270.00</b>	<b>(13,670.00)</b>

CITY OF HILLSBORO  
TREATMENT PLANT: LINE ITEM COMPARISON

			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>Personnel</b>								
31	7101-04-00	Salaries - Regular	-	103,800.00	108,799.96	110,000.00	116,855.00	13,055.00
31	7102-04-00	Salaries - Overtime	-	2,000.00	6,451.25	6,600.00	2,000.00	-
31	7103-04-00	Longevity Pay	-	1,590.00	720.00	720.00	820.00	(770.00)
31	7111-04-00	Medicare Tax	-	1,700.00	1,633.66	1,700.00	1,700.00	-
31	7112-04-00	Social Security Tax	-	7,200.00	6,985.31	7,200.00	7,300.00	100.00
31	7113-04-00	Life Insurance	-	140.00	136.80	140.00	375.00	235.00
31	7114-04-00	Hospitalization Insurance	-	27,800.00	24,392.42	27,800.00	28,300.00	500.00
31	7115-04-00	TMRS Retirement	-	14,100.00	14,153.25	14,800.00	13,750.00	(350.00)
31	7116-04-00	Workers Compensation Insurance	-	370.00	3,995.11	4,000.00	375.00	5.00
31	7120-04-00	Long Term Disability	-	200.00	-	-	-	(200.00)
		<b>TOTAL TREATMENT PLANT PERSONNEL</b>	-	158,900.00	167,267.76	172,960.00	171,475.00	12,575.00
<b>Supplies</b>								
31	7201-04-00	General Office Supplies	-	1,000.00	-	-	1,000.00	-
31	7202-04-00	Motor Vehicle Supplies	-	500.00	143.24	500.00	500.00	-
31	7203-04-00	Janitorial Supplies	-	300.00	-	-	300.00	-
31	7204-04-00	Chemical Supplies	-	11,000.00	-	-	11,000.00	-
31	7205-04-00	Clothing Supplies	-	2,500.00	-	-	2,500.00	-
31	7206-04-00	Minor Tools	-	500.00	-	-	500.00	-
31	7208-04-00	Safety Supplies	-	500.00	-	-	500.00	-
31	7221-04-00	Other Supplies - Misc	-	500.00	-	600.00	3,000.00	-
31	7224-04-00	Fuel Expense	-	3,000.00	1,257.72	-	500.00	-
31	7225-04-00	Machinery Tool Implement Supplies	-	500.00	-	-	500.00	-
		<b>TOTAL TREATMENT PLANT SUPPLIES</b>	-	20,300.00	1,400.96	1,100.00	20,300.00	-
<b>Services</b>								
31	7301-04-00	Electric Service	-	45,000.00	5,657.71	30,000.00	45,000.00	-
31	7302-04-00	Telephone Service	-	250.00	-	-	250.00	-
31	7303-04-00	Gas Service	-	500.00	-	-	500.00	-
31	7304-04-00	Utilities - Mobile & Pagers	-	800.00	-	-	800.00	-
31	7309-04-00	General Insurance	-	3,400.00	-	-	3,400.00	-
31	7310-04-00	Dues and Publications	-	250.00	111.00	-	250.00	-
31	7311-04-00	Training and Travel	-	500.00	837.46	850.00	700.00	200.00
31	7314-04-00	Special Services - Janitorial	-	-	-	-	-	-
31	7316-04-00	Permitting Fees & Testing	-	15,000.00	9,250.85	10,000.00	15,000.00	-
31	7335-04-00	Sludge Disposal	-	3,000.00	618.56	3,000.00	3,000.00	-
		<b>TOTAL TREATMENT PLANT SERVICES</b>	-	68,700.00	16,475.58	43,850.00	68,900.00	200.00
<b>Maintenance</b>								
31	7404-04-00	Building Maintenance	-	500.00	-	-	500.00	-
31	7601-04-00	Sewage Disposal Plant Maint.	-	100,000.00	152,029.37	155,000.00	100,000.00	-
		<b>TOTAL TREATMENT PLANT MAINTENANCE</b>	-	100,500.00	152,029.37	155,000.00	100,500.00	-
<b>Minor Equipment</b>								
31	8660-04-00	Minor Equipment	-	-	-	-	-	-
31	8661-04-00	Minor Computer Equipment	-	1,000.00	-	-	1,000.00	-
		<b>TOTAL TREATMENT PLANT MINOR EQUIPMENT</b>	-	1,000.00	-	-	1,000.00	-
<b>Capital Outlay</b>								
31	8860-04-00	Machinery and Equipment	-	-	-	-	-	-
		<b>TOTAL TREATMENT PLANT CAPITAL OUTLAY</b>	-	-	-	-	-	-
<b>Interest and fiscal charges</b>								
31	7716-04-00	2010 Bond Principal	-	-	-	-	-	-
31	7717-04-00	2010 Bond Interest	-	-	-	-	-	-
		<b>TOTAL TREATMENT PLANT INT &amp; FISCAL CHGS</b>	-	-	-	-	-	-
		<b>TOTAL TREATMENT PLANT</b>	-	349,400.00	337,173.67	372,910.00	362,175.00	12,775.00



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

			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<i>Transfers In</i>								
31	5490-00-00	Operating Transfers In	-	-	-	-	-	-
31	7966-00-00	Transfer From EDC	-	-	-	-	300,000.00	300,000.00
	<b>TOTAL TRANSFERS IN</b>		-	-	-	-	300,000.00	300,000.00
<i>Transfers Out</i>								
31	8904-01-00	Transfer to Airport	-	-	-	-	-	-
31	8910-01-00	Transfer to General	-	(200,000.00)	-	(200,000.00)	(200,000.00)	-
31	8952-00-00	Transfer to CDBG	-	-	-	-	-	-
31	8985-01-00	Transfer to Debt Service	-	-	-	-	-	-
	<b>TOTAL TRANSFERS OUT</b>		-	(200,000.00)	-	(200,000.00)	(200,000.00)	-
31	7999-00-00	Capital Lease Proceeds	-	-	69,643.15	69,500.00	-	-
	<b>TOTAL CAPITAL LEASE</b>		-	-	69,643.15	69,500.00	-	-



# **SANITATION FUND**

The Sanitation Fund is expected to receive and disburse \$1,190,000 in the 2023-2024 fiscal year. Revenues come from the monthly solid waste disposal that is charged to customers in Hillsboro. This fund supports weekly garbage pickup, weekly recycling, and monthly pickup of large and bulky items.

**CITY OF HILLSBORO, TEXAS  
SANITATION FUND SUMMARY**

	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>OPERATING REVENUES</b>						
CHARGES FOR SERVICES:						
SANITATION SALES	<u>1,221,327.22</u>	<u>1,150,000.00</u>	<u>1,100,989.90</u>	<u>1,150,000.00</u>	<u>1,190,000.00</u>	<u>40,000.00</u>
TOTAL OPERATING REVENUES	<u>1,221,327.22</u>	<u>1,150,000.00</u>	<u>1,100,989.90</u>	<u>1,150,000.00</u>	<u>1,190,000.00</u>	<u>40,000.00</u>
<b>OPERATING EXPENSES</b>						
SERVICES	<u>862,249.80</u>	<u>851,000.00</u>	<u>748,736.20</u>	<u>851,000.00</u>	<u>891,000.00</u>	<u>40,000.00</u>
MAINTENANCE	<u>4,117.71</u>	<u>5,000.00</u>	<u>1,263.22</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>866,367.51</u>	<u>856,000.00</u>	<u>749,999.42</u>	<u>856,000.00</u>	<u>896,000.00</u>	<u>40,000.00</u>
<b>OPERATING INCOME (LOSS)</b>	<u>354,959.71</u>	<u>294,000.00</u>	<u>350,990.48</u>	<u>294,000.00</u>	<u>294,000.00</u>	<u>-</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>354,959.71</u>	<u>294,000.00</u>	<u>350,990.48</u>	<u>294,000.00</u>	<u>294,000.00</u>	<u>-</u>
TRANSFERS OUT	<u>(294,000.00)</u>	<u>(294,000.00)</u>	<u>-</u>	<u>(294,000.00)</u>	<u>(294,000.00)</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	<u>60,959.71</u>	<u>-</u>	<u>350,990.48</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL NET POSITION, BEGINNING</b>	<u>338,339.22</u>	<u>399,298.93</u>	<u>399,298.93</u>	<u>399,298.93</u>	<u>399,298.93</u>	<u>-</u>
<b>TOTAL NET POSITION, ENDING</b>	<u>399,298.93</u>	<u>399,298.93</u>	<u>750,289.41</u>	<u>399,298.93</u>	<u>399,298.93</u>	<u>-</u>

## CITY OF HILLSBORO

## SANITATION: LINE ITEM COMPARISON

FUND	Account	Description	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>REVENUES</b>								
11	4320-00-00	SALES SANITATION	1,221,327.22	1,150,000.00	1,100,989.90	1,150,000.00	1,190,000.00	40,000.00
		TOTAL SANITATION SALES	1,221,327.22	1,150,000.00	1,100,989.90	1,150,000.00	1,190,000.00	40,000.00
		<b>TOTAL REVENUE</b>	<b>1,221,327.22</b>	<b>1,150,000.00</b>	<b>1,100,989.90</b>	<b>1,150,000.00</b>	<b>1,190,000.00</b>	<b>40,000.00</b>
<b>EXPENDITURES</b>								
11	7314-11-00	SPECIAL SERVICES - ALLIED WASTE	862,249.80	851,000.00	748,736.20	851,000.00	891,000.00	40,000.00
		TOTAL SERVICES	862,249.80	851,000.00	748,736.20	851,000.00	891,000.00	40,000.00
11	7410-11-00	CITY WIDE CLEANUP	4,117.71	5,000.00	1,263.22	5,000.00	5,000.00	-
		TOTAL MAINTENANCE	4,117.71	5,000.00	1,263.22	5,000.00	5,000.00	-
		<b>TOTAL EXPENDITURES</b>	<b>866,367.51</b>	<b>856,000.00</b>	<b>749,999.42</b>	<b>856,000.00</b>	<b>896,000.00</b>	<b>40,000.00</b>
		<b>OPERATING INCOME</b>	<b>354,959.71</b>	<b>294,000.00</b>	<b>350,990.48</b>	<b>294,000.00</b>	<b>294,000.00</b>	<b>-</b>
<b>OTHER SOURCES(USES)</b>								
11	8910-11-00	TRANSFER TO GENERAL	(294,000.00)	(294,000.00)	-	(294,000.00)	(294,000.00)	-
		TOTAL TRANSFERS OUT	(294,000.00)	(294,000.00)	-	(294,000.00)	(294,000.00)	-
		<b>CHANGE IN NET POSITION</b>	<b>60,959.71</b>	<b>-</b>	<b>350,990.48</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	3199-00-00	FUND BALANCE	338,339.22	399,298.93	399,298.93	399,298.93	399,298.93	-
		TOTAL NET POSITION, BEGINNING	338,339.22	399,298.93	399,298.93	399,298.93	399,298.93	-
		<b>TOTAL NET POSITION, ENDING</b>	<b>399,298.93</b>	<b>399,298.93</b>	<b>750,289.41</b>	<b>399,298.93</b>	<b>399,298.93</b>	<b>-</b>



## **AIRPORT FUND**

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

CITY OF HILLSBORO  
AIRPORT FUND SUMMARY

	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>OPERATING REVENUES</b>						
Other Services and Charges	325,118.20	334,500.00	340,375.21	372,500.00	423,000.00	88,500.00
Total operating revenues	325,118.20	334,500.00	340,375.21	372,500.00	423,000.00	88,500.00
<b>OPERATING EXPENSES</b>						
Personnel	60,868.86	95,160.00	93,133.90	102,605.00	160,530.00	65,370.00
Supplies	221,854.21	193,050.00	253,284.26	257,630.00	221,430.00	28,380.00
Services	37,790.93	32,480.00	25,022.39	29,750.00	28,460.00	(4,020.00)
Maintenance	11,737.15	12,210.00	29,396.10	31,225.00	31,980.00	19,770.00
Minor Equipment	265.99	700.00	4,209.72	4,300.00	600.00	(100.00)
Capital Outlay	-	68,900.00	-	-	-	(68,900.00)
Depreciation	55,991.00	-	-	56,000.00	-	-
Total operating expenses	388,508.14	402,500.00	405,046.37	481,510.00	443,000.00	40,500.00
<b>TOTAL OPERATING INCOME (EXPENSE)</b>	(63,389.94)	(68,000.00)	(64,671.16)	(109,010.00)	(20,000.00)	48,000.00
<b>NONOPERATING REVENUE (EXPENSE)</b>						
Intergovernmental	-	18,000.00	-	10,000.00	20,000.00	2,000.00
Total nonoperating revenues(expense)	-	18,000.00	-	10,000.00	20,000.00	2,000.00
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	(63,389.94)	(50,000.00)	(64,671.16)	(99,010.00)	-	50,000.00
<b>OPERATING TRANSFERS FROM (TO) OTHER FUNDS</b>						
Transfers In	11,500.00	50,000.00	-	50,000.00	-	-
Total operating transfers from (to) other funds	11,500.00	50,000.00	-	50,000.00	-	-
<b>CHANGE IN NET POSITION</b>	(51,889.94)	-	(64,671.16)	(49,010.00)	-	50,000.00
<b>NET POSITION BEGINNING</b>	1,609,875.38	1,557,985.44	1,557,985.44	1,557,985.44	1,557,985.44	-
<b>NET POSITION ENDING</b>	1,557,985.44	1,557,985.44	1,493,314.28	1,508,975.44	1,557,985.44	50,000.00

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

			ACTUAL 9/30/2022	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
OPERATING REVENUES								
Other Services and Charges								
			3,256.21	2,500.00	428.40	2,500.00	3,000.00	500.00
04	5120-00-00	Ground Leases	41,336.79	60,000.00	44,534.41	60,000.00	85,000.00	25,000.00
04	5132-00-00	T Hanger Rentals	5,029.00	-	-	-	-	-
04	5134-00-00	Lease Revenue	275,496.20	272,000.00	295,412.40	310,000.00	335,000.00	63,000.00
04	5222-00-00	Airport Fuel Sales	325,118.20	334,500.00	340,375.21	372,500.00	423,000.00	88,500.00
	TOTAL OTHER SERVICES AND CHARGES							
			325,118.20	334,500.00	340,375.21	372,500.00	423,000.00	88,500.00
TOTAL OPERATING REVENUES								
OPERATING EXPENSES								
Personnel								
			45,987.38	67,000.00	66,790.98	75,000.00	116,800.00	49,800.00
04	7101-04-00	Salaries - Regular	-	670.00	-	-	1,270.00	600.00
04	7103-04-00	Longevity Pay	603.54	950.00	926.96	950.00	1,600.00	650.00
04	7111-04-00	Medicare Tax	2,580.93	4,000.00	3,963.75	4,200.00	7,200.00	3,200.00
04	7112-04-00	Social Security Tax	35.75	40.00	56.62	70.00	60.00	20.00
04	7113-04-00	Life Insurance	7,104.84	13,000.00	11,437.82	13,000.00	22,000.00	9,000.00
04	7114-04-00	Hospitalization Insurance	3,520.90	8,000.00	8,189.59	8,000.00	9,800.00	1,800.00
04	7115-04-00	TMRS Retirement	1,035.52	1,500.00	1,765.81	1,385.00	1,800.00	300.00
04	7116-04-00	Workmens Comp Insurance	-	-	2.37	-	-	-
04	7118-04-00	Gym/Health Club Dues	60,868.86	95,160.00	93,133.90	102,605.00	160,530.00	65,370.00
	TOTAL PERSONNEL							
Supplies								
			180.88	350.00	856.62	900.00	900.00	550.00
04	7201-04-00	General Office Supplies	216.05	250.00	344.15	250.00	500.00	250.00
04	7203-04-00	Janitorial Supplies	-	-	179.94	180.00	180.00	180.00
04	7205-04-00	Clothing Supplies	-	-	398.00	400.00	400.00	400.00
04	7208-04-00	Safety Supplies	82.24	100.00	164.50	150.00	100.00	-
04	7209-04-00	Postage	491.37	350.00	1,262.57	950.00	350.00	-
04	7221-04-00	Other Supplies - Misc.	1,330.34	2,000.00	4,750.64	4,800.00	4,000.00	2,000.00
04	7224-04-00	Fuel Expense	300.00	-	530.91	-	-	-
04	7225-04-00	Mach Tool Implement Supplies	108,601.60	90,000.00	77,909.66	90,000.00	70,000.00	(20,000.00)
04	7230-04-00	LL Fuel - Aviation	110,651.73	100,000.00	166,887.27	160,000.00	145,000.00	45,000.00
04	7231-04-00	Jet Fuel - Aviation	221,854.21	193,050.00	253,284.26	257,630.00	221,430.00	28,380.00
	TOTAL SUPPLIES							
Services								
			9,687.55	8,000.00	9,534.49	10,000.00	9,000.00	1,000.00
04	7301-04-00	Electric Service	2,326.44	2,500.00	4,853.07	5,000.00	2,500.00	-
04	7302-04-00	Telephone Service	638.44	600.00	622.15	650.00	600.00	-
04	7304-04-00	Utilities - Mobiles & Pagers	-	-	-	-	-	-
04	7305-04-00	Advertising	2,120.75	2,400.00	2,427.50	2,400.00	2,400.00	-
04	7306-04-00	Water Service	-	100.00	-	-	100.00	-
04	7308-04-00	Printing	891.00	950.00	891.00	900.00	930.00	(20.00)
04	7309-04-00	General Insurance	40.00	100.00	-	-	100.00	-
04	7310-04-00	Dues & Publications	1,120.03	1,200.00	1,291.55	1,300.00	1,200.00	-
04	7311-04-00	Training and Travel	2,030.00	2,000.00	1,680.00	2,000.00	2,000.00	-
04	7314-04-00	Special Services - Janitorial	1,675.00	1,000.00	1,425.00	1,500.00	1,000.00	-
04	7319-04-00	Contractual Outside Services	3,655.72	3,630.00	2,227.63	4,000.00	3,630.00	-
04	7321-04-00	Credit Card Service Fees	1,674.00	4,000.00	70.00	2,000.00	1,000.00	(3,000.00)
04	7324-00-00	Misc Services	11,932.00	6,000.00	-	-	6,000.00	-
04	7334-04-00	Special Services - AWOS NADIN	37,790.93	32,480.00	25,022.39	29,750.00	30,460.00	(2,020.00)
	TOTAL SERVICES							
Maintenance								
				210.00	15.00	25.00	180.00	(30.00)
04	7402-04-00	Motor Vehicle Maintenance	1,281.94	2,000.00	195.58	200.00	1,000.00	(1,000.00)
04	7404-04-00	Building Maintenance	10,455.21	10,000.00	3,753.99	5,000.00	7,800.00	(2,200.00)
04	7420-04-00	Airport Maintenance	-	-	19,431.53	20,000.00	15,000.00	15,000.00
04	7902-04-00	RAMP Grant Maintenance	-	-	6,000.00	6,000.00	6,000.00	6,000.00
04	7903-04-00	VIRTOWER RAMP Eligible	11,737.15	12,210.00	29,396.10	31,225.00	29,980.00	17,770.00
	TOTAL MAINTENANCE							

			ACTUAL 9/30/2022	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
Minor Equipment								
04	8660-04-00	Minor Equipment	265.99		4,209.72	4,300.00	-	-
04	8661-04-00	Minor Computer Equipment	-	700.00	-	-	600.00	(100.00)
	TOTAL MINOR EQUIPMENT		265.99	700.00	4,209.72	4,300.00	600.00	(100.00)
Capital Outlay								
04	8800-04-00	Land Purchase	-	-	233,544.00	234,000.00	-	-
04	8850-04-00	Improvements Other Than Buildings	-	50,000.00	34,990.82	35,000.00	-	(50,000.00)
04	8860-04-00	Machinery/Equipment	-	18,900.00	16,893.98	17,000.00	-	(18,900.00)
04		Capital Outlay Contra	-	-	(285,428.80)	(286,000.00)	-	-
	TOTAL CAPITAL OUTLAY		-	68,900.00	-	-	-	(68,900.00)
Depreciation								
04	7500-04-00	Depreciation Expense	55,991.00	-	-	56,000.00	-	-
	TOTAL DEPRECIATION		55,991.00	-	-	56,000.00	-	-
TOTAL OPERATING EXPENSES			388,508.14	402,500.00	405,046.37	481,510.00	443,000.00	40,500.00
TOTAL OPERATING INCOME (EXPENSE)			(63,389.94)	(68,000.00)	(64,671.16)	(109,010.00)	(20,000.00)	48,000.00
NONOPERATING REVENUE (EXPENSE)								
04	4205-00-00	State Grants	-	18,000.00	-	10,000.00	20,000.00	2,000.00
	TOTAL NONOPERATING REVENUE(EXPENSE)		-	18,000.00	-	10,000.00	20,000.00	2,000.00
OPERATING TRANSFERS IN (OUT)								
Transfers In								
04	7910-00-00	Operating Transfer In	11,500.00	50,000.00	-	50,000.00	-	(50,000.00)
04	7931-00-00	Operating Transfer In	-	-	-	-	-	-
	TOTAL TRANSFER		11,500.00	50,000.00	-	50,000.00	-	(50,000.00)
CHANGE IN NET ASSETS			(51,889.94)	-	(64,671.16)	(49,010.00)	-	-
NET ASSETS BEGINNING								
Net Assets								
04	3199-00-00	Fund Balance	1,609,875.38	1,557,985.44	1,557,985.44	1,557,985.44	1,557,985.44	-
	TOTAL NET ASSETS BEGINNING		1,609,875.38	1,557,985.44	1,557,985.44	1,557,985.44	1,557,985.44	-
NET ASSETS ENDING			1,557,985.44	1,557,985.44	1,493,314.28	1,508,975.44	1,557,985.44	-





# **ECONOMIC DEVELOPMENT FUND**

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

**CITY OF HILLSBORO**  
**ECONOMIC DEVELOPMENT SUMMARY**

	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>REVENUES</b>						
Taxes:						
Sales	420,187.30	320,000.00	471,827.84	480,000.00	320,000.00	-
Intergovernmental	-	-	-	-	-	-
Interest	15,245.17	4,500.00	87,887.37	85,000.00	4,500.00	-
Other	43,981.33	10,000.00	25,241.21	10,000.00	10,000.00	-
Total revenues	<u>479,413.80</u>	<u>334,500.00</u>	<u>584,956.42</u>	<u>575,000.00</u>	<u>334,500.00</u>	<u>-</u>
<b>EXPENDITURES</b>						
Current:						
Personnel	100,009.24	98,250.00	92,720.36	98,250.00	91,555.00	(6,695.00)
Supplies	221.19	800.00	413.72	800.00	800.00	-
Services	39,719.27	93,100.00	46,306.44	93,100.00	103,100.00	10,000.00
Maintenance	30,566.17	92,500.00	44,095.43	93,925.00	92,500.00	-
Minor Equipment	-	2,000.00	-	-	2,000.00	-
Capital outlay	250,756.25	1,240,000.00	3,500.00	3,500.00	1,240,000.00	-
Total expenditures	<u>421,272.12</u>	<u>1,526,650.00</u>	<u>187,035.95</u>	<u>289,575.00</u>	<u>1,529,955.00</u>	<u>3,305.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	58,141.68	(1,192,150.00)	397,920.47	285,425.00	(1,195,455.00)	(3,305.00)
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(12,000.00)	(12,000.00)	-	(12,000.00)	(312,000.00)	(300,000.00)
Total other financing sources (uses)	<u>(12,000.00)</u>	<u>(12,000.00)</u>	<u>-</u>	<u>(12,000.00)</u>	<u>(312,000.00)</u>	<u>(300,000.00)</u>
<b>NET CHANGE IN FUND BALANCE</b>	46,141.68	(1,204,150.00)	397,920.47	273,425.00	(1,507,455.00)	(303,305.00)
<b>FUND BALANCE, BEGINNING</b>	<u>2,311,356.74</u>	<u>2,347,498.42</u>	<u>2,347,498.42</u>	<u>2,320,122.66</u>	<u>2,347,498.42</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>2,357,498.42</u>	<u>1,143,348.42</u>	<u>2,745,418.89</u>	<u>2,593,547.66</u>	<u>840,043.42</u>	<u>(303,305.00)</u>

CITY OF HILLSBORO  
ECONOMIC DEVELOPMENT: LINE ITEM COMPARISON

			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
REVENUES								
Sales Tax								
			420,187.30	320,000.00	471,827.84	480,000.00	320,000.00	-
66	4004-00-00	Sales Tax Revenue	420,187.30	320,000.00	471,827.84	480,000.00	320,000.00	-
	TOTAL SALES TAX							
Intergovernmental								
66	4206-00-00	Grant Revenue		-	-	-	-	-
	TOTAL INTERGOVERNMENTAL							
Interest								
66	5230-00-00	Interest Income - Investments	15,245.17	4,500.00	87,887.37	85,000.00	4,500.00	-
	TOTAL INTEREST		15,245.17	4,500.00	87,887.37	85,000.00	4,500.00	-
Other								
66	5270-00-00	Farm Revenue-Crop Share	43,981.33	10,000.00	25,241.21	10,000.00	10,000.00	-
66	5280-00-00	Other Revenue-Miscellaneous	-	-	-	-	-	-
	TOTAL OTHER		43,981.33	10,000.00	25,241.21	10,000.00	10,000.00	-
TOTAL REVENUES			479,413.80	334,500.00	584,956.42	575,000.00	334,500.00	-
EXPENDITURES								
Personnel								
66	7101-66-00	Salaries	76,140.96	71,300.00	68,263.02	71,300.00	61,900.00	(9,400.00)
66	7103-66-00	Longevity	336.00	260.00	384.00	260.00	290.00	30.00
66	7111-66-00	Medicare	1,115.67	1,100.00	990.86	1,100.00	935.00	(165.00)
66	7112-66-00	Social Security	4,770.52	4,500.00	4,236.50	4,500.00	4,000.00	(500.00)
66	7113-66-00	Life Insurance	54.49	80.00	46.81	80.00	60.00	(20.00)
66	7114-66-00	Hospitaliation	8,692.07	11,850.00	10,213.28	11,850.00	18,600.00	6,750.00
66	7115-66-00	TMRS	8,464.99	8,750.00	8,366.24	8,750.00	5,520.00	(3,230.00)
66	7116-66-00	Workers comp	223.22	250.00	219.65	250.00	250.00	-
66	7120-66-00	Long Term Disability	211.32	160.00	-	160.00	-	(160.00)
	TOTAL PERSONNEL		100,009.24	98,250.00	92,720.36	98,250.00	91,555.00	(6,695.00)
Supplies								
66	7201-66-00	GENERAL OFFICE SUPPLIES	174.19	300.00	413.72	300.00	300.00	-
66	7209-66-00	Postage	-	200.00	-	200.00	200.00	-
66	7221-66-00	OTHER SUPPLIES - MISC	47.00	300.00	-	300.00	300.00	-
	TOTAL SUPPLIES		221.19	800.00	413.72	800.00	800.00	-
Services								
66	7301-66-00	Electric Service	389.22	500.00	-	500.00	500.00	-
66	7302-66-00	Telephone Service	1,505.43	1,200.00	1,223.55	1,200.00	1,200.00	-
66	7304-66-00	Utilities-mobiles & pagers	1,976.62	1,800.00	1,423.88	1,800.00	1,800.00	-
66	7305-66-00	Advertising	-	7,000.00	1,601.86	7,000.00	7,000.00	-
66	7306-66-00	Website Maintenance	500.00	20,000.00	19,050.00	20,000.00	20,000.00	-
66	7308-66-00	Printing	-	100.00	-	100.00	100.00	-
66	7310-66-00	Dues and Publications	1,059.15	2,500.00	270.00	2,500.00	2,500.00	-
66	7311-66-00	Training and Travel	11,451.35	11,000.00	5,898.24	11,000.00	11,000.00	-
66	7312-66-00	Events	-	3,000.00	-	3,000.00	3,000.00	-
66	7314-66-00	Special Services	2,500.00	5,000.00	-	5,000.00	15,000.00	10,000.00
66	7318-66-00	Special Services - Audit	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-
66	7322-66-00	Rentals - copiers	357.05	1,000.00	361.27	1,000.00	1,000.00	-
66	7332-66-00	Special Services - Bank Fees	-	-	-	-	-	-
66	7333-66-00	EMPLOYEE PHYSICALS	-	-	-	-	-	-
66	7335-66-00	Special Services - Legal	17,980.45	30,000.00	14,477.64	30,000.00	30,000.00	-
66	7336-66-00	FILING FEES	-	8,000.00	-	8,000.00	8,000.00	-
66	7340-66-00	Special Services - Consulting	-	8,000.00	-	8,000.00	8,000.00	-
	TOTAL SERVICES		39,719.27	93,100.00	46,306.44	93,100.00	103,100.00	10,000.00

			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
REVENUES								
Maintenance								
66	7410-66-00	Industrial Park Maintenance	-	-	1,425.00	1,425.00	-	-
66	7450-66-00	Railroad Maintenance	30,506.50	90,000.00	42,600.00	90,000.00	90,000.00	-
66	7503-66-00	Land Maintenance	-	2,000.00	-	2,000.00	2,000.00	-
66	7505-66-00	Computer Maintenance	59.67	500.00	70.43	500.00	500.00	-
	TOTAL MAINTENANCE		30,566.17	92,500.00	44,095.43	93,925.00	92,500.00	-
MINOR EQUIPMENT								
66	8660-66-00	Minor Equipment	-	-	-	-	-	-
66	8861-66-00	Minor Computer Equipment	-	2,000.00	-	-	2,000.00	-
	TOTAL MINOR EQUIPMENT		-	2,000.00	-	-	2,000.00	-
Capital Outlay								
66	8800-66-00	Land	-	-	1,500.00	1,500.00	-	-
66	8860-66-00	Other Incentives	-	400,000.00	-	-	400,000.00	-
66	8893-66-00	Incentives - Johns Mannville	250,000.00	-	-	-	-	-
66	8870-66-00	Existing Industrial Park	-	-	-	-	-	-
66	8898-66-00	Business Park Development	756.25	800,000.00	2,000.00	2,000.00	800,000.00	-
66	8911-66-00	Transfer To Tx Capital Fund	-	-	-	-	-	-
66	8911-66-00	Transfer To Tx Capital Fund	-	40,000.00	-	-	40,000.00	-
66	8899-66-00	EDC 20 Ac Development	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY		250,756.25	1,240,000.00	3,500.00	3,500.00	1,240,000.00	-
TOTAL EXPENDITURES			421,272.12	1,526,650.00	187,035.95	289,575.00	1,529,955.00	3,305.00
EXCESS(DEFICIENCY)			58,141.68	(1,192,150.00)	397,920.47	285,425.00	(1,195,455.00)	(3,305.00)
OTHER FINANCING SOURCES(USES)								
Transfers In								
66	7904-00-00	Operating Transfers In	-	-	-	-	-	-
	TOTAL TRANSFERS IN		-	-	-	-	-	-
Transfers Out								
66	7315-66-00	Admin Services	(12,000.00)	(12,000.00)	-	(12,000.00)	(12,000.00)	-
66	7706-66-00	Operating Transfers Out General	-	-	-	-	-	-
66	8931-66-00	Transfer to Water/Sewer	-	-	-	-	(300,000.00)	(300,000.00)
	TOTAL TRANSFERS OUT		(12,000.00)	(12,000.00)	-	(12,000.00)	(312,000.00)	(300,000.00)
TOTAL OTHER FINANCING SOURCES(USES)			(12,000.00)	(12,000.00)	-	(12,000.00)	(312,000.00)	(300,000.00)
NET CHANGE IN FUND BALANCE			46,141.68	(1,204,150.00)	397,920.47	273,425.00	(1,507,455.00)	(303,305.00)
FUND BALANCE , BEGINNING								
Fund Balance								
66	3199-00-00	Fund Balance	2,311,356.74	2,347,498.42	2,347,498.42	2,347,498.42	2,347,498.42	-
	TOTAL FUND BALANCE,BEGINNING		2,311,356.74	2,347,498.42	2,347,498.42	2,347,498.42	2,347,498.42	-
FUND BALANCE , ENDING			2,357,498.42	1,143,348.42	2,745,418.89	2,620,923.42	840,043.42	(303,305.00)



# TOURISM FUND

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

**CITY OF HILLSBORO  
TOURISM FUND SUMMARY**

	<b>ACTUAL 9/30/22</b>	<b>ADOPTED BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
<b>REVENUES</b>						
Interest	96.62	50.00	531.86	700.00	50.00	-
Intergovernmental	2,400.00	-	-	-	-	-
Contributions	12,013.00	-	-	-	-	-
Other	20,555.39	3,500.00	42,053.86	90,990.00	60,365.00	56,865.00
Total revenues	<u>35,065.01</u>	<u>3,550.00</u>	<u>42,585.72</u>	<u>91,690.00</u>	<u>60,415.00</u>	<u>56,865.00</u>
<b>EXPENDITURES</b>						
Personnel	65,372.98	44,235.00	33,575.36	38,640.00	81,100.00	36,865.00
Supplies	1,782.16	250.00	37,871.52	40,700.00	75,250.00	75,000.00
Services	56,478.10	23,765.00	63,234.25	65,350.00	33,765.00	10,000.00
Maintenance	59.67	300.00	-	-	300.00	-
Total expenditures	<u>123,692.91</u>	<u>68,550.00</u>	<u>134,681.13</u>	<u>144,690.00</u>	<u>190,415.00</u>	<u>121,865.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(88,627.90)	(65,000.00)	(92,095.41)	(53,000.00)	(130,000.00)	(65,000.00)
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	88,630.00	65,000.00	-	210,000.00	130,000.00	65,000.00
Total other financing sources (uses)	<u>88,630.00</u>	<u>65,000.00</u>	<u>-</u>	<u>210,000.00</u>	<u>130,000.00</u>	<u>65,000.00</u>
<b>NET CHANGE IN FUND BALANCE</b>	2.10	-	(92,095.41)	157,000.00	-	-
<b>FUND BALANCE, BEGINNING</b>	-	2.10	2.10	2.10	2.10	-
<b>FUND BALANCE, ENDING</b>	<u>2.10</u>	<u>2.10</u>	<u>(92,093.31)</u>	<u>157,002.10</u>	<u>2.10</u>	<u>-</u>

CITY OF HILLSBORO  
TOURISM: LINE ITEM COMPARISON

			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>REVENUES</b>								
<b>MISCELLANEOUS</b>								
65	5260-00-00	Autumnfest Proceeds	4,061.00	-	15,770.00	47,970.00	3,865.00	3,865.00
65	5261-00-00	Farmer's Market Proceeds	1,910.00	1,500.00	320.00	320.00	1,500.00	-
65	5263-00-00	BONO'S ALLEY PROCEEDS	100.00	2,000.00	(55.00)	-	2,000.00	-
65	5265-00-00	FIRE & ICE PROCEEDS	-	-	100.00	-	-	-
65	5266-00-00	Juneteenth Proceeds	-	-	-	-	-	-
65	5267-00-00	Churrofest Proceeds	2,898.00	-	7,938.00	8,500.00	8,000.00	8,000.00
65	5269-00-00	Eclipse Proceeds	-	-	8,877.27	25,000.00	45,000.00	45,000.00
65	5280-00-00	OTHER REVENUE-MISC	11,586.39	-	9,103.59	9,200.00	-	-
	<b>TOTAL MISCELLANEOUS</b>		20,555.39	3,500.00	42,053.86	90,990.00	60,365.00	56,865.00

<b>INTERGOVERNMENTAL</b>								
65	4205-00-00	State Grants	2,400.00	-	-	-	-	-
	<b>TOTAL INTEREST REVENUE</b>		2,400.00	-	-	-	-	-

<b>Contributions</b>								
65	5216-00-00	Donations -Other	10,013.00	-	-	-	-	-
65	5281-00-00	Contributions - Other	2,000.00	-	-	-	-	-
	<b>TOTAL CONTRIBUTIONS OTHER</b>		12,013.00	-	-	-	-	-

<b>Interest Revenue</b>								
65	5410-00-00	Interest Income	96.62	50.00	531.86	700.00	50.00	-
	<b>TOTAL INTEREST REVENUE</b>		96.62	50.00	531.86	700.00	50.00	-

<b>TOTAL REVENUES</b>			35,065.01	3,550.00	42,585.72	91,690.00	60,415.00	56,865.00
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**EXPENDITURES**

<b>Personnel</b>								
65	7101-65-00	Salaries-Regular	47,090.83	26,500.00	22,776.36	26,500.00	60,500.00	34,000.00
65	7102-65-00	Salaries-Overtime	-	250.00	-	-	-	(250.00)
65	7103-65-00	Longevity	288.00	240.00	-	-	20.00	(220.00)
65	7111-65-00	Medicare Tax	648.05	770.00	320.50	350.00	880.00	110.00
65	7112-65-00	Social Security Tax	2,771.16	3,290.00	1,370.39	1,700.00	3,750.00	460.00
65	7113-65-00	Life Insurance	61.04	40.00	34.20	40.00	50.00	10.00
65	7114-65-00	Hospitalization Insurance	9,089.03	6,450.00	6,172.21	6,450.00	10,500.00	4,050.00
65	7115-65-00	TMRS Retirement	5,178.82	6,475.00	2,828.82	3,500.00	5,200.00	(1,275.00)
65	7116-65-00	Workers Comp Insurance	129.88	170.00	72.88	100.00	200.00	30.00
65	7120-65-00	LONG TERM DISABILITY	116.17	50.00	-	-	-	(50.00)
	<b>TOTAL PERSONNEL</b>		65,372.98	44,235.00	33,575.36	38,640.00	81,100.00	36,865.00

<b>Supplies</b>								
65	7201-65-00	General Office Supplies	1,762.93	200.00	566.89	600.00	200.00	-
65	7221-65-00	Other Supplies Misc	19.23	50.00	-	-	50.00	-
65	7209-69-00	Postage - Eclipse	-	-	66.78	100.00	-	-
65	7221-69-00	Other Supplies Misc - Eclipse	-	-	37,237.85	40,000.00	75,000.00	75,000.00
	<b>TOTAL SUPPLIES</b>		1,782.16	250.00	37,871.52	40,700.00	75,250.00	75,000.00

<b>SERVICES</b>								
65	7301-65-00	Electric Expense	12.95	-	-	-	-	-
65	7302-65-00	Telephone Expense	1,732.38	-	1,529.60	1,600.00	-	-
65	7304-65-00	Utilities - Mobiles & Pagers	492.52	-	452.12	500.00	-	-
65	7305-65-00	Advertising	3,270.51	-	290.59	300.00	-	-
65	7310-65-00	Dues & Publications	2,861.71	1,000.00	1,303.11	1,500.00	1,000.00	-
65	7311-65-00	Travel & Training	2,416.62	1,000.00	1,018.61	1,200.00	1,200.00	200.00
65	7322-65-00	Rentals	1,264.49	1,000.00	988.85	1,000.00	1,000.00	-
65	7330-65-00	Misc Services - Entertainment	-	-	2,000.00	2,800.00	4,800.00	4,800.00
65	7336-65-00	Special Services - Bank Charge	84.66	-	-	-	-	-
65	7361-65-00	Miscellaneous Services	-	-	149.68	150.00	-	-

CITY OF HILLSBORO  
TOURISM: LINE ITEM COMPARISON

			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
65	7370-65-00	Autumnfest Expense	14,269.33	200.00	27,687.03	28,000.00	200.00	-
65	7371-65-00	Farmer's Market Expense	2,323.00	365.00	1,290.54	1,500.00	365.00	-
65	7373-65-00	BOND'S ALLEY EXPENSES	2,563.64	1,700.00	399.50	400.00	1,700.00	-
65	7375-65-00	Special Events Expense	855.00	-	-	-	-	-
65	7376-65-00	FIRE & ICE EXPENSE	7,599.58	7,000.00	7,821.00	8,000.00	7,000.00	-
65	7377-65-00	Churrofest Expense	13,112.79	8,000.00	13,495.73	13,500.00	13,000.00	5,000.00
65	7900-65-00	IMPROVEMENT PROGRAMS	3,618.92	3,500.00	-	-	-	(3,500.00)
65	7904-65-00	Sign Improvement Program	-	-	2,259.00	2,300.00	3,500.00	3,500.00
65	7314-68-00	Miscellaneous Svcs - Janitorial	-	-	2,250.00	2,300.00	-	-
65	7305-69-00	Advetising - Eclipse	-	-	298.89	300.00	-	-
		<b>TOTAL SERVICES</b>	<b>56,478.10</b>	<b>23,765.00</b>	<b>63,234.25</b>	<b>65,350.00</b>	<b>33,765.00</b>	<b>10,000.00</b>

**MAINTENANCE**

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

**CAPITAL OUTLAY**

65	8891-65-00	Other Improvements	-	-	12,000.00	12,000.00	-	-
		<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>-</b>	<b>-</b>

<b>TOTAL EXPENDITURES</b>	<b>123,692.91</b>	<b>68,550.00</b>	<b>146,681.13</b>	<b>156,690.00</b>	<b>190,415.00</b>	<b>121,865.00</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(88,627.90)</b>	<b>(65,000.00)</b>	<b>(104,095.41)</b>	<b>(65,000.00)</b>	<b>(130,000.00)</b>	<b>(65,000.00)</b>

**OTHER SOURCES (USES)**

**Transfer In**

65	7910-00-00	Transfer From General Fund	5,130.00	-	-	50,000.00	-	-
65	7954-00-00	Transfer From Hotel/Motel	83,500.00	65,000.00	-	160,000.00	130,000.00	65,000.00
		<b>TOTAL TRANSFER IN</b>	<b>88,630.00</b>	<b>65,000.00</b>	<b>-</b>	<b>210,000.00</b>	<b>130,000.00</b>	<b>65,000.00</b>

Net Increase (Decrease)

<b>2.10</b>	<b>-</b>	<b>(104,095.41)</b>	<b>145,000.00</b>	<b>-</b>	<b>-</b>
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**FUND BALANCE, BEGINNING**

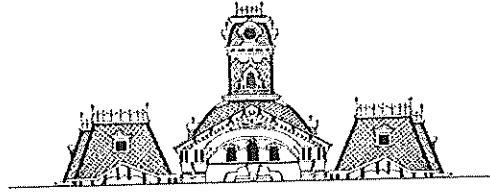
**Fund Balance**

65	3199-00-00	Fund Balance	-	2.10	2.10	2.10	2.10	-
		<b>TOTAL FUND BALANCE, BEGINNING</b>	<b>-</b>	<b>2.10</b>	<b>2.10</b>	<b>2.10</b>	<b>2.10</b>	<b>-</b>

**FUND BALANCE, ENDING**

		<b>2.10</b>	<b>2.10</b>	<b>(104,093.31)</b>	<b>145,002.10</b>	<b>2.10</b>	<b>-</b>
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# **HILLSBORO**

WHERE CONNECTION HAPPENS

## **HOTEL/MOTEL FUND**

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

CITY OF HILLSBORO  
HOTEL/MOTEL FUND SUMMARY

<b>REVENUES</b>	<b>ACTUAL 9/30/22</b>	<b>ADOPTED BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
Taxes:						
Hotel/Motel	476,116.97	400,000.00	471,420.92	470,000.00	488,000.00	88,000.00
Interest	1,007.57	500.00	5,351.85	5,300.00	5,000.00	4,500.00
Rentals	12,511.00	8,300.00	7,097.00	8,300.00	8,300.00	-
Contributions	45,478.85	-	17,897.83	18,000.00	-	-
Miscellaneous	239.00	250.00	-	-	250.00	-
<b>Total revenues</b>	<b>535,353.39</b>	<b>409,050.00</b>	<b>501,767.60</b>	<b>501,600.00</b>	<b>501,550.00</b>	<b>92,500.00</b>
<b>EXPENDITURES</b>						
Personnel	-	-	2,871.60	2,994.00	-	-
Supplies	1,361.13	1,600.00	46.81	150.00	1,600.00	-
Services	150,670.17	129,500.00	94,273.35	135,000.00	143,250.00	13,750.00
Maintenance	1,867.18	2,200.00	3,385.25	4,000.00	2,200.00	-
Minor Equipment	600.00	6,000.00	-	1,000.00	3,500.00	(2,500.00)
Capital Outlay	5,900.00	183,750.00	-	-	150,000.00	(33,750.00)
<b>TOTAL EXPENDITURES</b>	<b>160,398.48</b>	<b>323,050.00</b>	<b>100,577.01</b>	<b>143,144.00</b>	<b>300,550.00</b>	<b>(22,500.00)</b>
<b>EXCESS(DEFICIENCY)</b>	<b>374,954.91</b>	<b>86,000.00</b>	<b>401,190.59</b>	<b>358,456.00</b>	<b>201,000.00</b>	<b>115,000.00</b>
<b>OTHER FINANCING SOURCES(USES)</b>						
Transfers Out	(104,500.00)	(86,000.00)	-	(86,000.00)	(201,000.00)	(115,000.00)
<b>NET CHANGE IN FUND BALANCE</b>	<b>270,454.91</b>	<b>-</b>	<b>401,190.59</b>	<b>272,456.00</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, BEGINNING</b>	<b>1,977,776.73</b>	<b>2,248,231.64</b>	<b>2,248,231.64</b>	<b>2,248,231.64</b>	<b>2,248,231.64</b>	<b>-</b>
<b>FUND BALANCE, ENDING</b>	<b>2,248,231.64</b>	<b>2,248,231.64</b>	<b>2,649,422.23</b>	<b>2,520,687.64</b>	<b>2,248,231.64</b>	<b>-</b>

CITY OF HILLSBORO  
HOTEL/MOTEL: LINE ITEM COMPARISON

		ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
REVENUES							
Taxes							
54	4140-00-00	H/M Occupancy Tax	476,116.97	400,000.00	471,420.92	470,000.00	88,000.00
			476,116.97	400,000.00	471,420.92	470,000.00	88,000.00
	TOTAL TAXES						
INTEREST							
54	5230-00-00	Interest Income - Investments	1,007.57	500.00	5,351.85	5,300.00	4,500.00
			1,007.57	500.00	5,351.85	5,300.00	4,500.00
	TOTAL INTEREST						
Rentals							
54	5301-00-00	Historic City Hall Rental	12,511.00	7,500.00	6,700.00	7,500.00	-
				800.00	397.00	800.00	-
54	5310-00-00	Historic City Hall Deposits					-
			12,511.00	8,300.00	7,097.00	8,300.00	-
	TOTAL RENTALS						
Contributions							
54	4139-00-00	Chamber Reimbursements	45,478.85	-	17,897.83	18,000.00	-
			45,478.85	-	17,897.83	18,000.00	-
	TOTAL CONTRIBUTIONS						
Miscellaneous							
54	5280-00-00	Other Revenue - Misc	239.00	250.00	-	250.00	-
			239.00	250.00	-	250.00	-
	TOTAL MISCELLANEOUS						
	TOTAL REVENUES		535,353.39	409,050.00	501,767.60	501,600.00	92,500.00
EXPENDITURES							
Personnel							
54	7101-54-00	Salaries - Regular			1,923.07	2,000.00	-
					26.99	27.00	-
54	7111-54-00	Medicare Tax			115.43	120.00	-
							-
54	7112-54-00	Social Security Tax			561.11	600.00	-
							-
54	7114-54-00	Health Insurance			238.84	240.00	-
							-
54	7115-54-00	TMRS Retirement			6.16	7.00	-
							-
54	7116-54-00	Workers Comp Ins			2,871.60	2,994.00	-
			-	-			-
	TOTAL PERSONNEL						
Supplies							
54	7201-54-00	Office Supplies		50.00	-	50.00	-
				50.00	38.94	50.00	-
54	7203-54-00	Janitorial Supplies			7.87	50.00	-
			1,361.13	1,500.00		1,500.00	-
54	7221-54-00	Other Supplies - Misc			46.81	150.00	-
			1,361.13	1,600.00		1,600.00	-
	TOTAL SUPPLIES						
Services							
54	7301-54-00	Electric Service	3,924.39	4,000.00	2,708.29	3,000.00	-
							-
54	7302-54-00	Telephone Service	2,771.61	1,000.00	3,288.91	4,000.00	3,200.00
							250.00
54	7303-54-00	Gas Service	1,470.92	1,500.00	1,247.99	1,500.00	1,750.00
							(2,000.00)
54	7314-54-00	Special Services - Janitorial	9,159.00	8,000.00	3,037.50	5,000.00	6,000.00
							1,500.00
54	7321-54-00	Misc. Services	3,760.13	3,500.00	4,790.86	5,000.00	5,000.00
							1,300.00
54	7322-54-00	Rentals	626.73	-	342.68	500.00	1,300.00
							-
54	7324-54-00	Support for Other Organizations	16,000.00	8,000.00	(16,000.00)	8,000.00	8,000.00
							-
54	7334-54-00	Tourism Events & Promotions	3,500.00	3,500.00	7,857.12	8,000.00	25,000.00
							21,500.00
54	7333-54-00	Contractual Services	109,400.00	100,000.00	87,000.00	100,000.00	88,000.00
							(12,000.00)
54	7345-54-00	Special Services - Bldg Maintenance	57.39	-	-	-	-
			150,670.17	129,500.00	94,273.35	135,000.00	143,250.00
	TOTAL SERVICES						
Maintenance							
54	7404-54-00	Building Maintenance	1,867.18	2,200.00	3,385.25	4,000.00	2,200.00
			1,867.18	2,200.00	3,385.25	4,000.00	2,200.00
	TOTAL MAINTENANCE						
Minor Equipment							
54	8660-54-00	Minor Equipment	600.00	1,000.00	-	500.00	1,000.00
							-

			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
54	8661-54-00	Minor Computer Equipment	-	5,000.00	-	500.00	2,500.00	(2,500.00)
	<b>TOTAL MINOR EQUIPMENT</b>		600.00	6,000.00	-	1,000.00	3,500.00	(2,500.00)

**Capital Outlay**

54	8841-54-00	Old City Hall Renovations	-	-	-	-	-	-
54	8845-54-00	Building Improvements	5,900.00	183,750.00	-	-	150,000.00	(33,750.00)
	<b>TOTAL CAPITAL OUTLAY</b>		5,900.00	183,750.00	-	-	150,000.00	(33,750.00)

<b>TOTAL EXPENDITURES</b>			160,398.48	323,050.00	100,577.01	143,144.00	300,550.00	(22,500.00)
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<b>EXCESS(DEFICIENCY)</b>			374,954.91	86,000.00	401,190.59	358,456.00	201,000.00	115,000.00
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**OTHER FINANCING SOURCES(USES)**

**Transfers Out**

54	7506-54-00	Administrative Services-Hotel Motel	(21,000.00)	(21,000.00)	-	(21,000.00)	(21,000.00)	-
54	8910-54-00	Transfer To General Fund	-	-	-	-	(50,000.00)	(50,000.00)
54	8965-54-00	Transfer To Tourism	(83,500.00)	(65,000.00)	-	(65,000.00)	(130,000.00)	(65,000.00)
	<b>TOTAL TRANSFERS OUT</b>		(104,500.00)	(86,000.00)	-	(86,000.00)	(201,000.00)	(115,000.00)

<b>TOTAL OTHER FINANCING SOURCES(USES)</b>			(104,500.00)	(86,000.00)	-	(86,000.00)	(201,000.00)	(115,000.00)
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<b>NET CHANGE IN FUND BALANCE</b>			270,454.91	-	401,190.59	272,456.00	-	-
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**FUND BALANCE, BEGINNING**

**Fund Balance**

54	3199-00-00	Fund Balance	1,977,776.73	2,248,231.64	2,248,231.64	2,248,231.64	2,248,231.64	-
	<b>TOTAL FUND BALANCE, BEGINNING</b>		1,977,776.73	2,248,231.64	2,248,231.64	2,248,231.64	2,248,231.64	-

<b>FUND BALANCE, ENDING</b>			2,248,231.64	2,248,231.64	2,649,422.23	2,520,687.64	2,248,231.64	-
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# **POLICE LOCAL FORFEITURE FUND**

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

**CITY OF HILLSBORO  
LOCAL FORFEITURES SUMMARY**

	<b>ACTUAL 9/30/22</b>	<b>ADOPTED BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
<b>REVENUES</b>						
Forfeitures	72,137.72	-	2,113.52	2,114.00	26,600.00	26,600.00
Interest	1,036.80	1,500.00	15,763.09	16,000.00	13,000.00	11,500.00
Total revenues	73,174.52	1,500.00	17,876.61	18,114.00	39,600.00	38,100.00
<b>EXPENDITURES</b>						
Personnel	50,806.97	58,780.00	-	-	-	(58,780.00)
Supplies	-	-	-	-	-	-
Services	2,003.00	-	450.00	450.00	-	-
Maintenance	1,750.00	6,000.00	-	-	6,000.00	-
Minor equipment	8,846.99	8,000.00	-	-	8,000.00	-
Capital outlay	8,334.00	-	30,782.48	30,782.48	-	-
Debt service	-	25,600.00	25,564.41	25,565.00	25,600.00	-
Total expenditures	71,740.96	98,380.00	56,796.89	56,797.48	39,600.00	(58,780.00)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,433.56	(96,880.00)	(38,920.28)	(38,683.48)	-	96,880.00
<b>OTHER FINANCING SOURCES</b>						
Capital lease proceeds	72,535.00	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	73,968.56	(96,880.00)	(38,920.28)	(38,683.48)	-	96,880.00
<b>FUND BALANCE, BEGINNING</b>	359,156.88	360,979.10	360,979.10	360,979.10	360,979.10	-
<b>FUND BALANCE, ENDING</b>	433,125.44	264,099.10	322,058.82	322,295.62	360,979.10	96,880.00

**CITY OF HILLSBORO  
POLICE LOCAL FORFEITURE**

**OTHER SOURCES (USES)**



# **POLICE FEDERAL FORFEITURE FUND**

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



**CITY OF HILLSBORO  
FEDERAL FORFEITURES SUMMARY**

	<b>ACTUAL 9/30/22</b>	<b>ADOPTED BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
<b>REVENUES</b>						
Forfeitures	-	-	-	-	-	-
Interest	69.26	400.00	844.22	845.00	400.00	-
Total revenues	69.26	400.00	844.22	845.00	400.00	-
<b>EXPENDITURES</b>						
Supplies	-	5,000.00	-	-	400.00	(4,600.00)
Services	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Minor equipment	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	5,000.00	-	-	400.00	(4,600.00)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	69.26	(4,600.00)	844.22	845.00	-	4,600.00
<b>FUND BALANCE, BEGINNING</b>	17,168.64	17,430.66	17,430.66	17,430.66	17,430.66	-
<b>FUND BALANCE, ENDING</b>	17,237.90	12,830.66	18,274.88	18,275.66	17,430.66	4,600.00

**CITY OF HILLSBORO**  
**FEDERAL FORFEITURE: LINE ITEM COMPARISON**

		ACTUAL 9/30/22	BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>REVENUES</b>							
<i>Fines and Forfeitures</i>							
50	4300-00-00	-	-	-	-	-	-
	Forfeitures	-	-	-	-	-	-
	<b>TOTAL FINES AND FORFEITURES</b>						
<i>Interest Revenue</i>							
50	5416-00-00	192.76	400.00	844.22	845.00	400.00	-
	Interest Forfeiture Funds	192.76	400.00	844.22	845.00	400.00	-
	<b>TOTAL INTEREST REVENUE</b>						
	<b>TOTAL REVENUES</b>	192.76	400.00	844.22	845.00	400.00	-
<b>EXPENDITURES</b>							
<i>Supplies</i>							
50	7205-50-00	-	-	-	-	-	-
	Clothes Supplies	-	-	-	-	-	-
50	7229-50-00	-	5,000.00	-	-	400.00	(4,600.00)
	Crime Prevention	-	5,000.00	-	-	400.00	(4,600.00)
	<b>TOTAL SUPPLIES</b>						
<i>SERVICES</i>							
50	7304-50-00	-	-	-	-	-	-
	Utilities - Mobiles & Pagers	-	-	-	-	-	-
50	7311-50-00	-	-	-	-	-	-
	Training and Travel	-	-	-	-	-	-
50	7336-50-00	-	-	-	-	-	-
	Bank Service Charge-Forf Funds	-	-	-	-	-	-
	<b>TOTAL SERVICES</b>						
<i>Maintenance</i>							
50	7404-50-00	-	-	-	-	-	-
	Building Maintenance	-	-	-	-	-	-
50	7505-50-00	-	-	-	-	-	-
	Computer Maintenance	-	-	-	-	-	-
	<b>TOTAL MAINTENANCE</b>						
<i>Minor Equipment</i>							
50	8660-50-00	-	-	-	-	-	-
	Minor Equipment	-	-	-	-	-	-
50	8661-50-00	-	-	-	-	-	-
	Minor Computer Equipment	-	-	-	-	-	-
	<b>TOTAL MINOR EQUIPMENT</b>						
<i>Capital Outlay</i>							
50	8860-50-00	-	-	-	-	-	-
	Equipment	-	-	-	-	-	-
50	8880-50-00	-	-	-	-	-	-
	Vehicles	-	-	-	-	-	-
50	8885-50-00	-	-	-	-	-	-
	Computer Equipment	-	-	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>						
	<b>TOTAL EXPENDITURES</b>	-	5,000.00	-	-	400.00	(4,600.00)
	<b>EXCESS (DEFICIENCY)</b>	192.76	(4,600.00)	844.22	845.00	-	4,600.00
<b>FUND BALANCE, BEGINNING</b>							
<i>Fund Balance</i>							
50	3199-00-00	17,237.90	17,430.66	17,430.66	17,430.66	17,430.66	-
	Fund Balance	17,237.90	17,430.66	17,430.66	17,430.66	17,430.66	-
	<b>TOTAL FUND BALANCE, BEGINNING</b>						
	<b>FUND BALANCE, ENDING</b>	17,430.66	12,830.66	18,274.88	18,275.66	17,430.66	4,600.00



# **TAX INCREMENT FUND**

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

**CITY OF HILLSBORO  
TAX INCREMENT FUND #1 SUMMARY**

	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
<b>REVENUES</b>					
Taxes	8,060.48	23,800.00	24,515.65	88,000.00	64,200.00
Intergovernmental	2,629.92	2,000.00	7,406.31	15,000.00	13,000.00
Total revenues	<u>10,690.40</u>	<u>25,800.00</u>	<u>31,921.96</u>	<u>103,000.00</u>	<u>77,200.00</u>
<b>EXPENDITURES</b>					
Supplies	-	-	-	-	-
Services	-	-	-	-	-
Maintenance	-	-	-	-	-
Minor equipment	-	-	-	-	-
Capital outlay	-	25,800.00	-	103,000.00	77,200.00
Total expenditures	<u>-</u>	<u>25,800.00</u>	<u>-</u>	<u>103,000.00</u>	<u>77,200.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	10,690.40	-	31,921.96	-	-
<b>FUND BALANCE, BEGINNING</b>	<u>-</u>	<u>10,690.40</u>	<u>10,690.40</u>	<u>10,690.40</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>10,690.40</u>	<u>10,690.40</u>	<u>42,612.36</u>	<u>10,690.40</u>	<u>-</u>

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

			ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
REVENUES								
TAXES								
43	4000-00-00	Ad Valorem Taxes - Current	8,060.48	23,800.00	24,515.65	25,000.00	88,000.00	64,200.00
43	4001-00-00	Ad Valorem Taxes - Delinquent	-	-	-	-	-	-
	TOTAL TAXES		8,060.48	23,800.00	24,515.65	25,000.00	88,000.00	64,200.00
INTERGOVERNMENTAL								
43	4202-00-00	County TIRZ Proceeds	2,629.92	2,000.00	7,406.31	7,500.00	15,000.00	13,000.00
	TOTAL INTEREST REVENUE		2,629.92	2,000.00	7,406.31	7,500.00	15,000.00	13,000.00
TOTAL REVENUES			10,690.40	25,800.00	31,921.96	32,500.00	103,000.00	77,200.00
EXPENDITURES								
Supplies								
43	7201-43-00	Supplies	-	-	-	-	-	-
	TOTAL SUPPLIES		-	-	-	-	-	-
SERVICES								
43	7304-43-00	Utilities - Mobiles & Pagers	-	-	-	-	-	-
	TOTAL SERVICES		-	-	-	-	-	-
Maintenance								
43	7404-43-00	Building Maintenance	-	-	-	-	-	-
	TOTAL MAINTENANCE		-	-	-	-	-	-
Minor Equipment								
43	8660-43-00	Minor Equipment	-	-	-	-	-	-
	TOTAL MINOR EQUIPMENT		-	-	-	-	-	-
Capital Outlay								
43	8830-43-00	Improvements	-	25,800.00	-	-	103,000.00	77,200.00
	TOTAL CAPITAL OUTLAY		-	25,800.00	-	-	103,000.00	77,200.00
TOTAL EXPENDITURES			-	25,800.00	-	-	103,000.00	77,200.00
EXCESS (DEFICIENCY)			10,690.40	-	31,921.96	32,500.00	-	-
FUND BALANCE, BEGINNING								
Fund Balance								
43	3199-00-00	Fund Balance	-	10,690.40	10,690.40	10,690.40	10,690.40	-
	TOTAL FUND BALANCE, BEGINNING		-	10,690.40	10,690.40	10,690.40	10,690.40	-
FUND BALANCE, ENDING			10,690.40	10,690.40	42,612.36	43,190.40	10,690.40	-



# OUTLET MALL FUND

The City of Hillsboro entered a public/private partnership in 2023 to redevelop the Hillsboro Outlet Mall. Outlet Mall Fund revenues come from leased commercial spaces, and the expenses include the costs of maintenance and operations of the facilities and preparations for redevelopment.

**CITY OF HILLSBORO  
OUTLET MALL FUND SUMMARY**

	<b>ACTUAL 9/30/22</b>	<b>ADOPTED BUDGET 9/30/23</b>	<b>ACTUAL YEAR TO DATE</b>	<b>YEAR END PROJECTION</b>	<b>ADOPTED 2024 BUDGET</b>	<b>BUDGET DIFFERENCE</b>
<b>OPERATING REVENUES</b>						
Other Services and Charges	-	-	29,795.12	30,000.00	144,000.00	144,000.00
Total operating revenues	-	-	29,795.12	30,000.00	144,000.00	144,000.00
<b>OPERATING EXPENSES</b>						
Personnel	-	-	140.89	145.00	4,000.00	4,000.00
Supplies	-	-	14,963.59	15,100.00	97,500.00	97,500.00
Services	-	-	10,855.28	10,900.00	42,500.00	42,500.00
Maintenance	-	-	-	-	-	-
Minor Equipment	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total operating expenses	-	-	25,959.76	26,145.00	144,000.00	144,000.00
<b>TOTAL OPERATING INCOME (EXPENSE)</b>	-	-	3,835.36	30,000.00	-	-
<b>NONOPERATING REVENUE (EXPENSE)</b>						
Intergovernmental	-	-	-	-	-	-
Total nonoperating revenues(expense)	-	-	-	-	-	-
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	-	-	3,835.36	30,000.00	-	-
<b>OPERATING TRANSFERS FROM (TO) OTHER FUNDS</b>						
Transfers in	-	-	-	-	-	-
Total operating transfers from (to) other funds	-	-	-	-	-	-
<b>CHANGE IN NET POSITION</b>	-	-	3,835.36	30,000.00	-	-
<b>NET POSITION BEGINNING</b>	-	-	-	-	-	-
<b>NET POSITION ENDING</b>	-	-	3,835.36	30,000.00	-	-

City of Hillsboro  
Outlet Mall  
7/27/23

7/27/23

			Actual 9/30/2022	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
OPERATING REVENUES								
Other Services and Charges								
34	5132-00-00	Lease Proceeds	-	-	15,753.45	16,000.00	144,000.00	144,000.00
34	5280-00-00	Other Income Miscellaneous	-	-	14,041.67	14,000.00	-	-
	TOTAL OTHER SERVICES AND CHARGES		-	-	29,795.12	30,000.00	144,000.00	144,000.00
TOTAL OPERATING REVENUES			-	-	29,795.12	30,000.00	144,000.00	144,000.00
OPERATING EXPENSES								
Personnel								
34	7101-34-00	Salaries - Regular	-	-	-	-	-	-
	TOTAL PERSONNEL		-	-	-	-	-	-
Supplies								
34	7201-34-00	General Office Supplies	-	-	-	-	-	-
34	7203-34-00	Janitorial Supplies	-	-	-	-	2,000.00	2,000.00
34	7221-34-00	Other Supplies - Misc.	-	-	140.89	145.00	2,000.00	2,000.00
	TOTAL SUPPLIES		-	-	140.89	145.00	4,000.00	4,000.00
Services								
34	7301-34-00	Electric Service	-	-	6,109.28	6,200.00	34,000.00	34,000.00
34	7302-34-00	Telephone Service	-	-	-	-	-	-
34	7304-34-00	Utilities - Mobiles & Pagers	-	-	-	-	-	-
34	7305-34-00	Advertising	-	-	97.80	100.00	1,000.00	1,000.00
34	7306-34-00	Water Service	-	-	-	-	5,000.00	5,000.00
34	7308-34-00	Printing	-	-	-	-	1,000.00	1,000.00
34	7309-34-00	General Insurance	-	-	-	-	20,000.00	20,000.00
34	7310-34-00	Dues & Publications	-	-	-	-	-	-
34	7319-34-00	Special Services - Management Co	-	-	-	-	12,000.00	12,000.00
34	7322-34-00	Rentals	-	-	-	-	-	-
34	7322-34-00	Rentals	-	-	-	-	24,500.00	24,500.00
34	7323-34-00	Special Services - Engineering	-	-	-	-	-	-
34	7335-34-00	Misc Services - Legal	-	-	8,756.51	8,800.00	-	-
	TOTAL SERVICES		-	-	14,963.59	15,100.00	97,500.00	97,500.00
Maintenance								
34	7401-34-00	Office Equipment Maintenance	-	-	-	-	-	-
34	7404-34-00	Building Maintenance	-	-	10,855.28	10,900.00	35,000.00	35,000.00
34	7423-34-00	Landscaping	-	-	-	-	7,500.00	7,500.00
34	7424-34-00	Grounds Maintenance	-	-	-	-	-	-
	TOTAL MAINTENANCE		-	-	10,855.28	10,900.00	42,500.00	42,500.00
Minor Equipment								
34	8660-34-00	Minor Equipment	-	-	-	-	-	-
34	8661-34-00	Minor Computer Equipment	-	-	-	-	-	-
	TOTAL MINOR EQUIPMENT		-	-	-	-	-	-
Capital Outlay								
34	8840-34-00	Improvements Other Than Buildings	-	-	4,680,327.85	4,680,400.00	-	-
34		Capital Outlay Contra	-	-	(4,680,327.85)	(4,680,400.00)	-	-
	TOTAL CAPITAL OUTLAY		-	-	-	-	-	-
Depreciation								
34	7500-34-00	Depreciation Expense	-	-	-	-	-	-
	TOTAL DEPRECIATION		-	-	-	-	-	-
TOTAL OPERATING EXPENSES			-	-	25,959.76	-	144,000.00	144,000.00
TOTAL OPERATING INCOME (EXPENSE)			-	-	3,835.36	30,000.00	-	-
NONOPERATING REVENUE (EXPENSE)								
34	5276-00-00	Contributions	-	-	-	-	-	-
	TOTAL NONOPERATING REVENUE(EXPENSE)		-	-	-	-	-	-
OPERATING TRANSFERS IN (OUT)								
Transfers In								
34	7910-00-00	Operating Transfer In	-	-	-	-	-	-



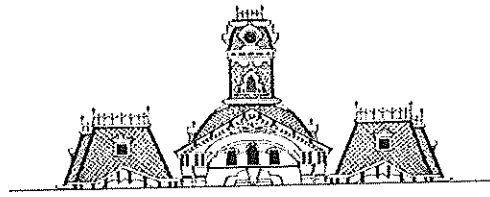
	Actual 9/30/2022	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
TOTAL TRANSFER	-	-	-	-	-	-

CHANGE IN NET ASSETS	-	-	3,835.36	30,000.00	-	-
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NET ASSETS BEGINNING

Net Assets						
34	3199-00-00	Fund Balance	-	-	-	-
	TOTAL NET ASSETS BEGINNING		-	-	-	-

NET ASSETS ENDING	-	-	3,835.36	30,000.00	-	-
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# **HILLSBORO**

WHERE CONNECTION HAPPENS

## **APPENDIX**

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF HILLSBORO

Taxing Unit Name

214 EAST ELM, PO BOX 568, HILLSBORO, 76645

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

(254) 582-3271

Phone (area code and number)

www.hillsborotx.org

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 671,988,419
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 66,306,444
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 605,681,975
4.	<b>2022 total adopted tax rate.</b>	\$ 0.8064 /\$100
5.	<b>2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value.</b>	
	A. Original 2022 ARB values:.....	\$ 5,798,270
	B. 2022 values resulting from final court decisions:.....	-\$ 3,935,980
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 1,862,290
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value:.....	\$ 0
	B. 2022 disputed value:.....	-\$ 0
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 1,862,290

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

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

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

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

Line	No. Non-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.</b>	\$ <u>607,544,265</u>
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory.<sup>5</sup></b>	\$ <u>0</u>
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</b> <b>A. Absolute exemptions. Use 2022 market value:.....</b> \$ <u>5,297,570</u> <b>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:.....</b> + \$ <u>550,160</u> <b>C. Value loss. Add A and B.<sup>6</sup></b>	\$ <u>5,847,730</u>
11.	<b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</b> <b>A. 2022 market value:.....</b> \$ <u>158,372</u> <b>B. 2023 productivity or special appraised value:.....</b> - \$ <u>760</u> <b>C. Value loss. Subtract B from A.<sup>7</sup></b>	\$ <u>157,612</u>
12.	<b>Total adjustments for lost value. Add Lines 9, 10C and 11C.</b>	\$ <u>6,005,342</u>
13.	<b>2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup>If the taxing unit has no captured appraised value in line 18D, enter 0.</b>	\$ <u>7,637,064</u>
14.	<b>2022 total value. Subtract Line 12 and Line 13 from Line 8.</b>	\$ <u>593,901,859</u>
15.	<b>Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.</b>	\$ <u>4,789,224</u>
16.	<b>Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.<sup>9</sup></b>	\$ <u>516</u>
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16.<sup>10</sup></b>	\$ <u>4,789,740</u>
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></b> <b>A. Certified values:.....</b> \$ <u>771,178,525</u> <b>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:.....</b> + \$ <u>0</u> <b>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:.....</b> - \$ <u>0</u> <b>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup>.....</b> - \$ <u>9,976,544</u> <b>E. Total 2023 value. Add A and B, then subtract C and D.</b>	\$ <u>761,201,981</u>

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value. If any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....	\$ 0
	<b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> .....	+ \$ 0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 0
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 76,730,551
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 684,471,430
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 795,830
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 17,857,510
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 18,653,340
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 665,818,090
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.7193/\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ 0.0000/\$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.6536/\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 607,544,265

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>14</sup> Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

<sup>16</sup> Tex. Tax Code § 26.012(6)(B)

<sup>17</sup> Tex. Tax Code § 26.012(6)

<sup>18</sup> Tex. Tax Code § 26.012(17)

<sup>19</sup> Tex. Tax Code § 26.012(17)

<sup>20</sup> Tex. Tax Code § 26.04(c)

<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Notes: Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>3,970,909</u>
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. .... + \$ <u>355</u></p> <p><b>B. 2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. .... - \$ <u>24,634</u></p> <p><b>C. 2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ <u>0</u></p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>-24,279</u></p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ <u>3,946,630</u>
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>665,818,090</u>
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.5927</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b> If not applicable or less than zero, enter 0.	
	<p><b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. .... \$ <u>0</u></p> <p><b>B. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ <u>0</u></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.0000</u> /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ <u>0.0000</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b> If not applicable or less than zero, enter 0.	
	<p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ <u>0</u></p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ <u>0</u></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.0000</u> /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ <u>0.0000</u> /\$100

<sup>22</sup> (Reserved for expansion)

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441

## 2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b> If not applicable or less than zero, enter 0. <p>A. <b>2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. <b>2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
37.	<b>Rate adjustment for county hospital expenditures.<sup>26</sup></b> If not applicable or less than zero, enter 0. <p>A. <b>2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p>B. <b>2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p>A. <b>Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>0</u></p> <p>B. <b>Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0.0000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.5927</u> /\$100
40.	<b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>1,458,570</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.2190</u>/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.8117</u> /\$100
41.	<b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.8401</u> /\$100

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

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	<b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup></b>  Enter debt amount ..... \$ <u>1,564,643</u> <b>B. Subtract unencumbered fund amount used to reduce total debt.</b> ..... - \$ <u>0</u> <b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b> ..... - \$ <u>0</u> <b>D. Subtract amount paid from other resources</b> ..... - \$ <u>605,478</u> <b>E. Adjusted debt. Subtract B, C and D from A.</b> ..... \$ <u>959,165</u>	
43.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>49,248</u>
44.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>909,917</u>
45.	<b>2023 anticipated collection rate.</b> <b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>100.00</u> % <b>B.</b> Enter the 2022 actual collection rate. .... <u>97.68</u> % <b>C.</b> Enter the 2021 actual collection rate. .... <u>103.47</u> % <b>D.</b> Enter the 2020 actual collection rate. .... <u>102.68</u> % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup> ..... <u>100.00</u> %	
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>909,917</u>
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>684,471,430</u>
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1329</u> /\$100
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.9730</u> /\$100
D49.	<b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)

<sup>28</sup> Tex. Tax Code § 26.012(f)

<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)

<sup>30</sup> Tex. Tax Code § 26.04(b)

<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.0000</u> /\$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>1,458,570</u>
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>684,471,430</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.2130</u> /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.7193</u> /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.9730</u> /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.7600</u> /\$100

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

Not Applicable

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

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

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

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

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

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

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

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

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

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

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

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

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.8767</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.0916</u> /\$100
	C. Subtract B from A.....	\$ <u>0.7851</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.8064</u> /\$100
	E. Subtract D from C.....	\$ <u>-0.0212</u> /\$100
64.	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.8980</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.0410</u> /\$100
	C. Subtract B from A.....	\$ <u>0.8570</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.8064</u> /\$100
	E. Subtract D from C.....	\$ <u>0.0506</u> /\$100
65.	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ <u>0.8474</u> /\$100
	B. Unused increment rate (Line 64).....	\$ <u>0.0000</u> /\$100
	C. Subtract B from A.....	\$ <u>0.8474</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.8064</u> /\$100
	E. Subtract D from C.....	\$ <u>0.0410</u> /\$100
66.	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ <u>0.0704</u> /\$100
67.	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.8304</u> /\$100

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

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

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

<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

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

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

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

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$ <u>0.5927</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>684,471,430</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0730</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ <u>0.1329</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.7986</u> /\$100

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

Not Applicable

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ _____/\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____/\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ _____/\$100

<sup>44</sup> Tex. Tax Code §26.042(b)<sup>45</sup> Tex. Tax Code §26.042(f)<sup>46</sup> Tex. Tax Code §26.042(c)<sup>47</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.7193 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

**Voter-approval tax rate.** ..... \$ 0.8304 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 67

**De minimis rate.** ..... \$ 0.7986 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

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

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

**print  
here**

Kristi Hill

Printed Name of Taxing Unit Representative

**sign  
here**

Taxing Unit Representative

08/01/2023

Date

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