

City of Hemphill, Texas
Fiscal Year 07/01/2020-06/30/2021
Budget Cover Page
June 16, 2020

In accordance with section 102.007(d) of the Texas Local Government Code, the City of Hemphill is providing the following information:

The July 1, 2020-June 30, 2021 budget will raise the same amount of revenue from property taxes as last year’s budget. The property tax revenue to be raised from new property tax added to the tax roll this year is \$0.00.

The City of Hemphill has not levied an ad valorem tax since 1990 and the 2020-2021 fiscal year budget does not include the levy of an ad valorem (also known as a property tax). Therefore, the City of Hemphill property tax rates for the preceding and current fiscal year including the adopted rate, effective tax, effective maintenance and operations tax rate, rollback tax rate and debt rate remain at \$0.00

The amount of City debt obligations secured by property taxes at 07/01/2020 is \$0.00. The City currently has no General Obligation bonds or Certificates of Obligation. General Obligation bonds are direct obligations of the City payable from ad valorem taxes levied, and Certificates of Obligation are direct obligations of the City payable from ad valorem taxes levied which are additionally secured by subordinate pledge of the surplus of net revenue of the City’s electric, natural gas, water, and sewer funds. The City currently has \$377,000 in USDA Rural Development Revenue Bonds, which are secured by a pledge of surplus net revenue of the City’s water and sewer funds. The City currently has \$96,000 in debt in the form of time warrants due to Bank of Montgomery of Hemphill, which is for street paving.

The City of Hemphill does not currently levy an ad valorem tax. The City’s revenues come from utility sales of electricity, water, natural gas, sewer, and garbage, from wholesale water sales to G-M Water Supply Corporation, and from general sales and use tax. The City receives a few other miscellaneous revenues and user fees. This budget includes no utility rate increases for any utility rates.

The members of the governing body voted on the budget as follows:

<p>FOR:</p> <p style="text-align: center;">Herb Rice, Alderman Place 1 Shelly Starr, Alderwoman Place 2 Ray Tomlinson, Alderman Place 3 Lee M. Dutton, Jr., Mayor Pro-Tem/Alderman Place 4 James A. “Jamie” Westbrook, Alderman Place 5</p>	<p>AGAINST:</p>
<p>ABSENT:</p>	<p>PRESENT AND NOT VOTING:</p> <p style="text-align: center;">Robert Hamilton, Mayor (only votes to break a tie)</p>

CITY OF HEMPHILL, TEXAS
FY 2020-2021 BUDGET
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FY 2020-2021 BUDGET
CITY OF HEMPHILL, TEXAS
PRINCIPAL OFFICIALS

MAYOR

ROBERT HAMILTON

CITY COUNCIL

Herb Rice, Alderman Place 1

Shelly Starr, Alderwoman Place 2

Ray Tomlinson, Alderman Place 3

Lee M. Dutton, Jr., Mayor Pro-Tem/Alderman Place 4

James A. “Jamie” Westbrook, Alderman Place 5

CITY MANAGER

Laure Morgan, CPM, TRMC, CMC, MPA

CITY SECRETARY/ACCOUNTANT

Kelli Beall

CITY UTILITY SUPERVISOR

Calvin “Lynn” Clark

CITY ELECTRICAL SUPERVISOR

Hunter Morgan

CHIEF OF POLICE

Roy “David” West

MUNICIPAL JUDGE

Peggy Cannon

WATER AND SEWER PLANT SUPERVISOR

Elsmer “Woodie” Dorsey

ACKNOWLEDGEMENTS

Special thanks to all the City employees who contributed to this budget and who work hard to minimize expenditures.

June 16, 2020

Dear City of Hemphill Resident:

Welcome to the City of Hemphill's financial plan and budget for Fiscal Year 07/01/2020-06/30-2021. We expect this document will provide significant information in an easy to read and understandable format. I know that the City Manager, City Secretary/Accountant, Supervisors, and City Employees as well as the City Council has worked hard to make this budget as transparent and successful as possible. The City Council and I express our gratitude to those who have participated in this budget process.

A budget serves many purposes. It is a financial planning tool, a way for the City Council to allocate financial resources in a way that accomplishes our goals. It is a communication device that provides information to the council and the citizens on how our City operates. The budget is also a policy document, whereby the City Council establishes certain policy goals and the general direction for the City for the current budget years and the future. Last but not least, the budget is an operations guide, providing insight into the services provided and managed by the City departments and how those tasks are accomplished at both the service level and financial level.

The City of Hemphill is a General Law Type A City that operates a wide range of municipal services. This is unique for such a small municipality in Texas. The City of Hemphill does not currently levy an ad valorem tax and has not assessed an ad valorem tax since 1990; hence, the main sources of City revenues are provided by utility sales of electricity, natural gas, water, sewer, and garbage and from general sales and use tax revenue. The City of Hemphill applies for grant funding when possible to supplement revenues for some capital improvements and infrastructure and for the fire and police departments. The City of Hemphill strives to be progressive in using this revenue to make long-term investments into the community in the areas of public safety, parks, and critical infrastructure.

The City of Hemphill, Mayor, the City Council, City Manager, and City staff takes planning the future of our City seriously and encourages everyone to attend City Council meetings and to get involved in expressing their concerns about the future direction of our City. The City has a goal to formulate and implement a long-range financial plan and capital improvements plan within the next year.

If you have questions about the budget format or about any items in the budget, contact Laure Morgan, City Manager or Kelli Beall, City Secretary/Accountant.

Sincerely,

Robert Hamilton, Mayor

CITY OF HEMPHILL, TEXAS

Date: June 16, 2020

To: Robert Hamilton, Mayor
Herb Rice, Alderman Place 1
Shelly Starr, Alderwoman Place 2
Ray Tomlinson, Alderman Place 3
Lee M. Dutton, Jr., Mayor Pro-Tem/Alderman Place 4
James A. "Jamie" Westbrook, Alderman Place 5

From: Laure Morgan, City Manager, CPM, TRMC, CMC, MPA

Subject: FY 07/01/2020-06/30/2021 Budget Transmittal Letter and Budget Summary

On behalf of the City of Hemphill staff, I am pleased to submit the Fiscal Year 2020-2021 Budget. The City of Hemphill finds itself, for the most part, in a healthy financial position, because of financial decisions made over the last several years. The City of Hemphill is, however, facing some financial challenges, beginning in fiscal year 07/01/2021-06/30/2022, due to the City's wholesale water contract with G-M Water Supply Corporation terminating, resulting in the loss of approximately \$330,000 in revenue each year; in addition, the City will possibly face a loss of revenue in the next two to five years, due to the possible relocation of Brookshire Bros. Grocery Store and Pharmacy outside our electric service territory, which will result in an approximate \$235,000 loss of electric revenue. The City plans to develop a long-range strategic, financial and capital improvements plan to replace these revenue streams and to implement strategic planning and performance management in order to make more long-range plans for the future. The City plans to cut expenses and look at other alternatives to replace a portion of the lost revenue, and the City may have to consider the possibility of increasing utility rates and/or levying an ad valorem tax in the next few years, if other solutions cannot be found. The majority of the City's capital improvements that were needed in the prior fiscal year that could not be postponed and one was funded with a grant.

The electric, natural gas, water and garbage departments are generating a profit, and with the water and sewer rate increases approved by the city council in the 2019-2020, those departments are more profitable, so that the City will be able to make needed capital improvements and debt obligations, and, hopefully, pay off the small amount of existing debt early. Any additional unforeseen revenues will be reinvested or used for needed capital improvements in the future. All current personnel positions are funded and personnel benefits are stable with no significant benefit changes. The City is projecting a 9% increase in medical insurance under the current plan with TML Health Benefits, the City's health insurance provider, effective 10/1/2020, but the

City is looking at changing their plan to a more affordable one for both the employee and the dependent coverage. At the time this budget was passed, the City was still evaluating possible options and considering an option that could be a savings to budget.

The current economic situation and the need to continue to cut unneeded expenditures in the budget, while still funding needed capital improvements, drove the format and allocations made in this year's budget. These factors made budget development challenging for the staff members who prepared it this year, Laure Morgan, City Manager, and Kelli Beall, City Secretary/Accountant; however, the reformatting of the budget in 2019-2020 made budget tracking and reporting throughout the year easier. This reformatting made the 2020-2021 budget easier to formulate, track and draft and will continue to make future budgets easier to develop.

The City Council and City staff held three budget workshops, prior to budget adoption, in order for the council and staff to properly plan for vital expenditures in the budget and to allow the staff to convey needs and justify requested expenditures.

In preparing this budget document, our goal is to provide a transparent document that can be used to provide accountability and accurate reporting to citizens, city council and staff. This is a work in progress; hence, we know as time goes by that we will find better ways to present this information. This transparent document is intended to provide significant detail of the City's budget as it relates to the four recognized purposes of a budget book below.

- 1) Budget as a Financial Document—This budget document provides thorough information about the composition, past performance, and current assumptions of our revenue streams. Information is intended to be clear in how the City spends the money with which it is entrusted.
- 2) Budget as a Planning Document—This budget book describes the way the City will achieve its goals through on-going operations and special projects.
- 3) Budget as a Policy Document—This budget describes policies that guide the management of the City—such as purchasing, investment, debt and fund balance policies or a description of policies that guide financial decisions.
- 4) Budget as a Communications Tool—Overall, the budget is a communication tool that summarizes information in an understandable format for public's consumption.

The following pages will provide a summary of the factors affecting the budget including major individual funds, their purpose, revenue sources, and proposed expenditures.

GENERAL COMMENTS ON FY 2020-2021 BUDGET:

Priorities used to define budget development include:

- Stabilization of revenues and expenses, especially accurately forecasting utility revenues and general sales and use tax revenues.
- Prioritization and completion of needed/requested 2020-2021 Capital Improvements, based on input from the city council, department heads and city manager.

- Future development of a long-range financial and capital improvements program for the first time during the 2020-2021 fiscal year.
- Optimization of utility rates especially with upcoming G-M Water Supply Contract ending on June 20, 2021 and decrease subsidy/allocation to water and sewer departments from other utility departments, by possibly increasing water and sewer rates to make these departments more profitable in the 2021-2022 Fiscal Year. The City had a water and sewer rate study done in conjunction with the Public Utility Commission, and the City Manager and City Secretary/Accountant plan to do a revenue projection based on the recommendation of the study.
- Maintaining affordable personnel benefits and competitive pay rates to attract and retain qualified employees.
- Focus on optimum service levels for the operation of facilities and infrastructure.
- Enhancement and major maintenance to components of the utility systems. This includes applying for grants where and when available.
- Continue to fund enhancement of the City's appearance and community.
- Continue to encourage business development and job growth.
- Technology upgrades as they can be afforded to improve service quality and decrease expenses.
- Apply for available grants to help supplement needed improvements.

REVENUES

The City has a diversified stream of revenue from utility sales, garbage sales, general sales and use tax, and wholesale water sales to G-M Water Supply Corporation. General Fund revenues are projected to generate \$1,054,049 in FY 2020-2021, so this represents a 23.6% increase, mainly due to an anticipated increase in general sales and use tax and a \$200,000 Texas A&M Forest Service grant that will be received by the Hemphill Volunteer Fire Department for a new tanker truck. Utility Fund revenues are projected to generate \$3,587,146 in FY 2020-2021, so this represents an 12.8% decrease, mainly due to projected decreases in all utility sales and the fact that the City will not be receiving a CDBG grant in this fiscal year.

General Fund Revenue

Sales Tax Revenue

The largest source of general fund revenue is sales tax receipts or general sales and use tax. The FY 2020-2021 projected sales tax receipts were based on historical receipts and adding or subtracting audit adjustments from each month, which makes the projected sales tax receipts \$454,361. This is a projected increase of \$25,708, a 6.00% increase. Remaining conservative with these projections allows for adjustments to operations and capital expenditures.

Garbage/Solid Waste Revenue

The City contracts with a contractor for citizen and business garbage services. The City just awarded the contract to Ameri-Tex Services in February of 2020, when they purchased the prior contractor's business. The projected sales of garbage to city customers for FY 2020-2021 is

\$313,500, which is an increase of 0.77% over FY 2019-2020, mainly due to an increase in the terms of the contract. The base rate for commercial and residential garbage service did not increase when the new contractor took over. There were some changes in dumpster rates.

Other General Fund Revenue

The City also has General Fund revenue in the Municipal Court and Cemetery departments which is projected to total \$23,012 and \$2,248, respectively. The City expects to receive grant funding for the Volunteer Fire Department in the amount of \$200,000 from the Texas A&M Forest Service for a new tanker truck.

Enterprise/Utility Fund Revenue

Electric Department Revenue

The City of Hemphill operates a municipally-owned electric distribution system, and the city purchases wholesale electricity from Deep East Texas Electric Cooperative, under a contract agreement. Sales-Electricity for 2020-2021 budget year is budgeted to be \$2,245,875, which is a decrease of \$129,898 or 5.5% from the 2019-2020 fiscal year, due to lower historical sales and a milder winter in 2020. This budgeted amount is based on actual sales for the trailing twelve-month period of April 2019-March 2020. This revenue is dependent on the severity of the weather during the summer and winter months. The City also has \$42,844 of revenue budgeted for Sales-Night Light, Electric Service Fees, Supply Sales-Electric, and Miscellaneous Income Electric.

Gas Department Revenue

The City of Hemphill operates a municipally-owned natural gas distribution system, and the city purchases wholesale natural gas from Magnum Gas, under a contract agreement. The City also pays pipeline fees to Tennessee Gas. Sales-Gas for the 2020-2021 budget year is budgeted at \$226,245, a decrease of \$55,304 or 19.6% from the 2019-2020 fiscal year. This is based on decreasing gas sales, due to a mild winter in 2019-2020 and actual sales of gas for the trailing twelve-month period.

Power Cost Adjustments

Since approximately 1995, the City has added a monthly power cost adjustment (PCA) to residential and commercial utility bills with electric and natural gas service. This is because electricity and natural gas are traded commodities, and the price of those commodities fluctuates with supply and demand. The City bases the monthly PCA's for electric and natural gas on the price charged to the city by the suppliers, which are Deep East Texas Electric Cooperative for electric and Magnum Gas for natural gas. If the PCA is positive, then it is added to the customer's bill per kWh for electric and per ccf for natural gas. The PCA amounts are placed on the consent agenda of the city council meeting each month for approval. The amounts are computed by the City Manager, when the monthly prices are received from the suppliers. The electric and natural gas base utility rates have not been increased since July 1, 2017.

Water Department Revenue

The City of Hemphill operates a municipally-owned water distribution system and the C.C. Rice Water Treatment Plant located at 4040 Palo Gaucho Xing, Hemphill. The City sells treated water to city customers, and the city also sells wholesale water to G-M Water Supply Corporation under a wholesale water contract that will terminate in June of 2021. There is a possibility that this contract may be extended until December 2021 or a few months past that. When the contract with GMWSC ends, the City will not be getting approximately \$330,000 of revenue each year. Residential customers have fixed rate per thousand after the first two thousand gallons, but Commercial customers will have graduated/increasing scale after the first two thousand gallons. (Refer to copy of rates attached to budget) The City had a water and sewer rate study conducted in 2019 through the Public Utility Commission by Phillip Givens of Superior Management of Texas. The objectives of the rate study were the following:

1. Revenue Stability
2. Financial Integrity
3. Fair Distribution of Shared Cost
4. Customer Comprehension
5. Administrative Implementation
6. Water Conservation
7. Sustainability

The rate study was used to take into account what the possible water and sewer rates should be when GMWSC stops buying wholesale treated water from the city. The City Manager and City Secretary/Accountant will due a financial analysis to assess the projected revenue that can be generated by adopting his recommendations in order to possibly adopt those rates for the 2021-2022 fiscal year. A further financial analysis will be done to assess the projected savings in expenditures that will be realized when GMWSC stops buying wholesale treated water from the city. This will be reported to the council between the months of July 2020-December 2020 to determine the method(s) to use to make up the projected loss in revenue.

Sales-Water, with the current rate structure, will generate \$373,844 in revenue for the 2020-2021 fiscal year, a decrease of \$74,548 or 16.6% from the 2019-2020 fiscal year. Sales-GM Water for the 2020-2021 fiscal year is budgeted at \$329,352, which is an increase of \$4,380 or 1.35% from the 2019-2020, due to an automatic rate increase written into the contract with GMWSC. This is based on the trailing twelve months of water usage for city customers and the GMWSC contract.

Sewer Department Revenue

The City of Hemphill operates a municipally-owned sewer system and the Waste Water Treatment Plant located at 951 Beckcom Road, Hemphill. The City bills city water customers for sewer based on the amount of water that is used each month. Residential and commercial

customers have fixed rate per thousand after the first two thousand gallons. (Refer to copy of utility rates attached to budget)

Sales-Sewer will generate \$275,811 in revenue for the 2020-2021 fiscal year, a decrease of \$7,204 or 2.55% from the 2019-2020 fiscal year. The rate increase implemented in 2019-2020 has minimized the net loss to treat sewer, compared to previous years; however, due to the nature of sewer treatment, operation and regulation, this department operates at a net loss. The City also has \$24,383 budgeted for Sludge Disposal Fees, which are fees generated from waste haulers who have a permit to dispose of their sewer sludge at the city's waste water treatment plant.

Other Enterprise/Utility Fund Revenue

The City operates an Overhead Department and a Water Plant Department. The Overhead Department's revenue consists of Late Charges added to the customers' utility bills/accounts, interest earnings, supply sales, and other miscellaneous revenues, so the total of these revenues for the Overhead Department for the 2020-2021 fiscal year are budgeted at \$45,237. Late charges have decreased and are anticipated to decrease, based on a stricter payment and extension for payment policy implemented by the City.

The Water Plant Department is operated so that the City can accurately compute the cost to the city to operate the plant and treat water. There is no revenue anticipated for the Water Plant Department for the 2020-2021 fiscal year.

EXPENSES

The greatest challenge to formulating the City's budget is providing consistent levels of service, complying with regulatory requirements, and maintaining infrastructure without increasing expenditures disproportionately to revenues, especially since the City assesses no ad valorem tax. Construction, materials and utility costs have increased and personnel expenses continue to grow. This year the city's staff worked hard to manage budgeted expenses, cut unnecessary expenses in recognition of flat or lower revenue projections in several departments and the impending loss of GMWSC wholesale water sales in June of 2021. The city's staff and the city council also recognized the need in the 2019-2020 fiscal year to increase water and sewer rates due to increasing expenses and regulatory requirements in both departments, especially at the water and waste water treatment plants. The rate study conducted by Superior Management takes into account these historical figures and the need to generate revenue to generate a profit for the water and sewer departments, so those recommendations from the rate study will possibly be implemented in the 2021-2022 fiscal year.

Personnel Expenses

The City employees are the greatest asset to this organization and to our citizens. The City employs 25 full-time employees and one-part time employee, but City Council members, which are not included in the preceding numbers, were also previously paid through the City's payroll system. The number of employees has been reduced by one-full time employee in this 2020-2021 fiscal year payroll budget. Beginning in May 2020, City council members no longer receive

any monetary compensation. Compensation and benefits are the most significant portion of the City's expenditures in the budget, the proposed budget includes a 9% increase in medical insurance. The City pays 100% of each employee's medical, dental, and vision insurance coverage, and, if the employee needs dependent/family coverage, the City pays 50% of the spouse, dependent, or family coverage for medical, dental, and vision insurance. The City's fund year for health insurance runs from October 1-September 30 of each year. The City receives their renewal rerate from TML Health Benefits in early June of each year, so the City may not know the exact percentage that their health insurance will change before the budget is adopted each year; hence; the city manager sometimes must estimate any increase based on consultation with TML Health Benefits representatives. The City will look at other health plan options offered by TML Health Benefits or other providers in order to look cost savings in this area of employee benefits. The City is a member Texas Municipal Retirement System of Texas (TMRS), which maintains the pension benefits for city employees in Texas. The employee pays in 5% of their gross pay for retirement, and the City matches it 2 to 1, based on a percentage that fluctuates each year and is determined by TMRS. The percentage for 2020 is 7.68%, and the percentage for 2021 is 7.88%.

Each employee can receive pay increases/adjustments by completing additional training, completing certifications, licenses or additional education, taking on additional responsibilities in the department they currently work in or another city department, or through a favorable probationary performance evaluation after 90 days of employment or annual performance evaluation, upon the recommendation of their supervisor and approval by the city manager.

Further in this budget document, our Organizational Chart is included. Our payroll budget is also included as part of this document. Many of our employees work in multiple departments, so, as a result of this, their salary/pay and benefits are expensed to multiple departments on a percentage basis. Many of our employees are required to hold certain education, certificates or licenses or attend periodic training by state regulatory agencies or by the City, so these employees typically have higher pay rates in order to prevent them from going to work for another entity at a better pay rate once they get these certificates, training or licenses. Many employees have received budgeted and approved Cost of Living Adjustments in past years, which has also increased their pay rate. Personnel costs in each department are shown on each department's budget.

General Fund Expenses

General Fund expenses are the cost to run all general government departments, which are administration, police, fire, garbage, parks, animal control, municipal court, streets, and cemetery. Administration department expenses are allocated to both the general and enterprise fund departments based on the percentage of administrative expenses that each department uses. Budgeted expenses in the general fund were based on both historical and conservative estimates, and several unnecessary expenses were eliminated. The General Fund expenses include funds that further a public purpose in the form of monthly or annual donations or services provided to Hemphill Housing Authority, East Sabine Senior Services, Salvation Army/United Christian Services, JR Huffman Public Library, and Patricia Huffman Smith Remembering Columbia

Museum. In addition, the Enterprise fund subsidizes the General fund in the form of interfund transfers and allocations. A detailed list of budgeted expenditures in each General Fund department are listed in the budget.

Current challenges facing the City in the General Fund are the need to resurface and maintain city streets, increasing costs in the police department due to state agency requirements, the need to continually assist the Hemphill Volunteer Fire Department with funding, and the need to maintain, map, and expand the city cemetery. Due to city growth, the City is also running out of office space at city hall, so there is a need to plan for an expansion of city hall within the next five to ten years. The City Manager and City Secretary/Accountant are also planning to change the City's accounting and billing software in order to save expenses in this area; hence, they will be working on a plan to make this transition within the next two years. The City also needs to work on generating more revenue for the General Fund and making the General Fund revenues support the General Fund, instead of relying on allocations/transfers from the Enterprise/Utility Fund. This will allow for more revenue to be reinvested into infrastructure and utility systems.

Enterprise/Utility Fund Expenses

Transfer expenditures to the General Fund make up a large percentage of all Enterprise/Utility Fund expenses. Personnel costs are also substantial, and salary, benefits, and other personnel costs are shown in each department's budget.

Operational expenses continue to increase, including mandated operational changes, construction, maintenance of utility systems and infrastructure, chemicals, and equipment. The City Manager, Utility Department Supervisors and employees are continually looking at ways to cut costs and preserve the life of existing assets. The City is highly regulated by Texas Commission on Environmental Quality, so the utility system is required to perform weekly, monthly, quarterly, and yearly stringent water and effluent laboratory tests and backflow prevention device monitoring for regulatory compliance; in addition, the Railroad Commission of Texas also regulates the natural gas system and mandates numerous reports, training and testing in the natural gas system. Regulation by regulatory agencies contributes to training and travel expenses and well as required changes to systems. The age of the systems in combination with increasing customer demand requires continuous maintenance of all utility distribution systems, storage tanks, the water treatment plant, the waste water treatment plant, equipment, and vehicles. With staff striving to cut unnecessary expenditures and costs, there is a 6.51% total decrease in the cost to operate all city utility systems. Most expenditures are based on historical expenses, cost of services and historical city consumption and purchases from wholesale utility providers, and providers as well as conservative estimates.

Electrical Department Expenses

The City purchases wholesale electricity from Deep East Texas Electric Cooperative under a contract. The largest expenses in this department are wholesale electric purchases, salaries/wages, employee benefits, and departmental supplies. In order to attract trained and competent electric linemen, the city has to compete with other electric companies, such as Oncor, Entergy and Deep East Texas Electric Cooperative, which offer much more attractive pay

rates and benefits; hence, the city tries to offer a competitive pay rate for these positions in order to retain educated and trained staff.

Natural Gas Department Expenses

The City purchases natural gas from Magnum Gas under a contract agreement and pays Kinder Morgan and Tennessee Gas for gas storage and pipeline fees. The largest expenses in this department are wholesale gas purchases, storage and pipeline fees, salaries/wages, employee benefits, and departmental supplies. The City is highly regulated by the Railroad Commission of Texas, so extensive training of gas operators and compliance requirements also drives up expenses in this department.

Water Department and Water Plant Department Expenses

These two departments are kept separate for budget purposes in order for the city to track the cost of operating the Water Treatment Plant and to track the cost to produce water at the plant. The City purchases raw surface water out of Toledo Bend Reservoir under a contact with the Sabine River Authority of Texas. The cost of the distribution system is tracked in the Water Department, and the cost of operating the Water Plant and cost to produce and treat water is tracked in the Water Plant Department. The City is experiencing increasing costs in both these departments due to regulatory requirements and the increasing cost to maintain facilities, distribution lines, and maintenance of infrastructure. The largest expenses in this department are salaries/wages, employee benefits, purchases-raw water, purchased-electricity, maintenance and repair, water plant chemicals, lab testing fees and professional services. The City anticipates a reduction of expenditures in the 2021-2022 budget year when the City's wholesale water supply contract with G-M Water Supply Corporation terminates, but the expenditure reduction will be mostly in the categories of water plant chemicals and wages/salaries, due to the fact that the plant will be producing less water and to the fact that this will not require the plant to be manned for as many hours during the week; however, due to regulatory requirements and the design of the plant, most of the expenditures to run the plant are fixed. In addition, the City has a need to expand, replace, and/or maintain their distribution lines in the near future in certain areas of the City, mainly in the area of Highway 87 North and in places with lines that are over 50-75 years old, and the City needs to paint the exterior and repair the overhead tank in town and coat the ground storage tank in town. The City will apply for Texas CDBG grant funding for some of these projects, when the city is eligible for these funding cycles. In addition, all water operators have to be licensed by TCEQ and must attend training and continuing education to renew their license. One large expenditure that must occur this year is cleaning of the sludge ponds at the plant at an estimated cost of \$35,880, listed in professional fees; however, this is a cost savings compared to other years when this has been done (it occurs every 2-3 years), since the city is partnering with GMWSC to get the ponds at both plants cleaned at the same time. This cleaning is a TCEQ requirement.

Waste Water/Sewer Department Expenses

The City operates a Waste Water Treatment Plant and treats waste water for city sewer customers. The City is experiencing increasing costs in this department due to regulatory

requirements and the increasing cost to maintain the plant/facilities, distribution lines, and maintenance of infrastructure. The largest expenses in this department are salaries/wages, employee benefits, the cost to run the plant, water used at the plant to keep it running, utility expense, maintenance and repair, sewer treatment chemicals, lab testing fees and professional services. In addition, the City has a need to expand, replace, and/or maintain their distribution lines in the near future in certain areas of the City. In addition, all waste water operators have to be licensed by TCEQ and must attend training and continuing education to renew their license.

Overhead Department

The Overhead Department expenses are tracked in order to keep up with expenses that cannot be tied to one particular department. Since some employees work in several departments, including some administrative staff, and since several city vehicles are used in more than one department, those expenses are tracked/expensed in the Overhead department. Overhead expenses are reallocated to other departments in the General and Enterprise Fund, based on the percentage of overhead expenses that each of those department uses. The largest expenditures in the Overhead Department are salaries/wages, employee benefits, maintenance and repair, vehicle maintenance and repair, departmental supplies, fuel, and safety training.

CAPITAL IMPROVEMENTS

The initial list of capital improvements to be funded in the 2020-2021 fiscal year was long, as each department submits their initial requests, which had to be narrowed down. The City Manager and the City Secretary cut some initial requests and then formulated a preliminary list for the council to consider at the three budget workshops held on May 5, 2020, May 28, 2020, and June 8, 2020. After initial consideration and communication of priorities for the immediate and future fiscal years, the final/proposed list of capital improvements was to be funded was made. Refer to the list of Capital Improvements page in the Budget Document.

Our City Electrical Supervisor of over 25 years is retired March 1, 2020, and another city electric lineman was promoted to Electrical Supervisor. Capital improvements identified as vital were the Brookshire Bros. store bank and East Main Street Reroute, change of 43 electric poles, 2nd part of 3 identified sections for city reconduct, and a new service truck for the electrical department. These were funded to allow for more efficient operation of the city's electrical system and to cut down on the use of the bucket truck.

At the Water Treatment Plant, the top two capital improvements were funded, since they were most crucial, which is replacing generator transfer switches and a raw water flow meter. Replacing the SCADA system was postponed until the next fiscal year.

The City Utility Supervisor and his departments has identified a need start replacing one truck per year in the city's fleet, due to several trucks being past their useful life. After the third budget workshop, it was decided that a ¾ truck would be purchased for the overhead department, only if there was funding for it later on in the budget year; therefore, this was not included in capital improvements. If this truck is to be purchased later in the budget year, a budget amendment will be drafted and approved by the council. A used small SUV or small truck will

be purchased for the City Manager, and the truck currently being driven by the city manager will be transferred to the utility department. The utility department will dispose of at least one older truck and any other surplus equipment through online auction/bid.

CASH FLOW PROJECTION

The City's estimated 2020-2021 beginning cash balance is estimated at \$1,238,423, and after all estimated budgeted revenues and expenses are included, depreciation is added back, budgeted debt service is subtracted, and capital improvements are subtracted, the city's estimated 2020-2021 ending cash balance is estimated to be \$1,181,160, which is a 4.6% decrease.

DEBT AND DEBT SERVICE

The debt service that will be paid during the 2020-2021 fiscal year totals, \$105,000. Refer to Cash Flow Projection document in the budget. Next fiscal year, 2021-2022, our debt service requirement will only be \$9,000 as the city council decided to pay the \$96,000 remaining balance for intend to pay off the time warrant/loan for street paving in July 2020 in order save on interest expense this year and future fiscal years. The City Council decided to take the recommendation of the City Manager and City Secretary/Accountant to pay off the street paving note earlier than anticipated, as by the time it is was projected to be paid off (4 years), the City will be in need of additional street paving, since the debt would not be have been retired until June of 2024, if the City continues to pay \$25,000 per year. The current total debt owed by the City is \$473,000 or \$394 per capita as compared to \$529,000 or \$441 per capita last year. The principal balance on the UDSA revenue bonds for the waste water treatment/sewer plant is \$377,000, and the balance on the street paving note will be \$96,000.00, as we will pay \$27,000 on the principal in June 2020. The note payable interest rate at Bank of Montgomery is 1% over our CD rate of 1.75% and was amortized over ten years. The time warrant/note is set up on a 1-year term, renewable each year; however, in order to save interest expense, the City Council decided in the budget workshop to pay off the \$96,000 on this time warrant/note in July of 2020. The City will be paying \$9,000 on the principal in this fiscal year on the UDSA revenue bonds for the waste water treatment/sewer plant. The City Manager plans to work on a plan for the 2021-2022 budgets and beyond to pay additional principal on these bonds to pay them off earlier or possibly refinance them with another lender at a lower interest rate, further reducing the city's debt and interest expense.

ALLOCATIONS/INTERFUND TRANSFERS

City Budgets prior to the 2019-2020 budget had used the following allocation structure:

- 1) 30% of all General Fund Department Expenditures were reallocated to the Overhead department; and
- 2) All Overhead department Expenditures, including the 30% allocation of all General Fund Expenditures, were reallocated evenly over the Electric, Gas, Water, and Sewer departments at 25% each.

The City Manager and City Secretary/Accountant did not agree with this prior allocation procedure, so with the 2019-2020 Budget the allocation was changed. The Enterprise/Utility Fund must subsidize the Governmental/General Fund, and the external auditor does an interfund transfer adjusting journal entry each year to allocate cash from the Enterprise fund to the General

Fund. The City Manager and the City Secretary/Accountant contacted Goff and Herrington, PC, the city's external audit firm, to try to get their input and understanding of the former city manager's method of general fund and overhead allocations to different departments. They explained to Goff & Herrington, PC, that from an accounting standpoint that the prior allocation method did not make sense. It was proposed to make allocations in which the administrative and overhead department allocations are based on the percentage that each department in each fund comprises or uses. The auditing firm agreed, so allocations were changed to this expense allocation system for allocating administrative and overhead department expenses to each department for all budgets going forward. This does not change the overall profit and loss, but just the profit and loss of each department. This allocation change is applied to this 2020-2021 budget.

CLOSING REMARKS

An extensive amount of time and effort was exerted in order to formulate, improve and produce this budget, in order to make it a budget that is easily understood and usable to all stakeholders. If after reading it, you have questions, please feel free to contact us by phone at (409) 787-2251 or feel free to e-mail me or Kelli Beall at lmorgan@cityofhemphill.com or kbeall@cityofhemphill.com. I would like to thank the citizens who attended the Public Budget Hearing and the council for their input and for the time they took to understand the issues that are facing the City in the future.

CITY OF HEMPHILL, TEXAS
FY 2020-2021 BUDGET
PROFILE OF HEMPHILL, TEXAS

Although the FY 2020-2021 budget is primarily a financial document, the City Council and staff feel it is also a great opportunity to acquaint you with some of the City's history, highlights, facilities, and economy of Hemphill, which make it a great place to visit, live, work, and do business.

History

In 1858, Sabine County organized the community of Hemphill, named for Texas Supreme Court Justice John Hemphill. An election determined that the county seat would be moved from Milam to this new settlement in the center of Sabine County. The town site was surveyed and laid out on an 80-acre tract owned by Richard Fendall Slaughter and his wife, Anna (Holman). A post office was established in Hemphill in 1859.

Builders constructed the first courthouse in Hemphill shortly after the community's establishment; it was replaced in 1864 by another building, which burned down in 1875. Builders completed another courthouse in 1877, which was eventually replaced by the current structure in 1906. Other significant early institutions included Sabine Valley University, established in 1879, and First National Bank, which opened in 1907 and closed during the Great Depression. Hemphill Common School District No. 1 organized in the late 1800s, and by 1890 listed three trustees, two teachers and eighty-eight students.

The population of Hemphill increased steadily between 1850 and 1930, due in great part to the presence of the Knox Sawmill in the western part of town. Temple Lumber Company later bought the mill, which burned in 1937. Combined with post-World War II rural-to-urban migration trends and the lack of major thoroughfares in the town, the closing of the sawmill promoted a decline in the community's population. Today, Hemphill remains the seat of the Sabine County government, and is home to several national, state and local offices, remaining a community of vital importance in the state of Texas (McDonald, www.texasscapes.com).

Economy and Overview of Hemphill

Whether you are looking for a place to stay off the beaten path for a vacation or for a lifetime, you will find Hemphill, Texas one of the most welcoming and relaxing communities in the state. The City of Hemphill invites you to visit our city tucked away in the scenic Pineywoods of East Texas. Hemphill, founded in 1858, is the seat of Sabine County, a vast timber area. The City of Hemphill was incorporated in December of 1939.

Today, Hemphill is a commercial center for lumber and a major gateway to the immense Toledo Bend Reservoir; therefore, it is a mecca for fishing, hunting, and forest/nature and water related activities. The Bassmaster Elite Series designated Toledo Bend Reservoir on the Louisiana-

Texas border as a renowned fishery, and *B.A.S./Bassmaster Magazine*. announced that the lake has earned the top spot on Bassmaster's 100 Best Bass Lakes list for 2015 and 2016; therefore, it attracts amateur and professional fisherman from around the globe. Gallows, more than 80 years old, is still in place in the four-cell county jail museum, and our city is home to the Patricia Huffman Smith "Remembering Columbia" NASA Museum. Our city and county are rich in Texas history. Sabine County is also home to the Sabine National Forest.

The Sabine River Authority of Texas has a plan to open a recreational facility on Toledo Bend Reservoir in the near future which will attract bass tournaments and other types of recreational activities, so the City and County looks for this to expand visitors, business development, and tourism to our county and city.

The major employers in the City are Hemphill ISD, Brookshire Bros, Ritter Lumber, Sabine County, Sabine County Hospital, and other health providers located within our city.

City Government

The City of Hemphill has a population of 1198 and is a General Law Type A municipality, which elects a mayor and five alderman at-large; in addition, the City operates under the Council-Manager form of government in which the council passes legislation and policy and the City Manager implements the laws and policy. The mayor can only vote to break a tie. The projected/estimated population for the 2020 census is 1293. The alderman and mayor serve two-year staggered terms. The City Council is responsible for casting a vision and direction for the city, enacting legislation in the form of ordinances and resolutions, adopting and amending budgets, making appointments to boards and commissions, and determining the general policies of the City. The City Manager is responsible for the day-to-day operations of the City and implementing policy, legislation, and budgets enacted by the City Council. The Hemphill City Council meets on the third Tuesday of each month at 5:30 pm in the city council chambers located in the building behind City Hall at 211 Starr St., Hemphill, Texas. (Refer to the City's Organizational Chart)

More About our City, County and City Location and Direction

The population of Sabine County is approximately 10,542. At the City of Hemphill, we are working to enhance the quality of life, to improve city services, and to provide transparent and accountable governance. Hemphill is located close to the border between Texas and Louisiana; therefore, we are close to the larger cities of Nacogdoches, Lufkin, Center, Beaumont, and Shreveport, Louisiana. Hemphill is surrounded by the Sabine National Forest and Toledo Bend Reservoir.

The City also prides itself in working with our state and other local governments as well as community organizations to make a better community for everyone. The City also has affordable housing and is also home to Hemphill I.S.D and Sabine County Hospital. The City has two health, rehabilitation, and nursing home facilities within minutes of the city center. City officials in conjunction with other county officials are currently pursuing economic development strategies and opportunities to further develop our city and county. Currently, the city is proud to

be involved in a successful economic development initiative in conjunction with Sabine County and other regional leaders. The City Manager is on the board of Texas Forest Country Partnership (TFCP), and TFCP promotes economic development and job creation in the Texas Forest Country Region.

At the City of Hemphill and in Sabine County, we take pride in the fact that our citizens are both friendly, helpful, and altruistic; for example, during the Space Shuttle Columbia disaster, our citizens banded together to provide help and assistance to recovery workers and to help in the recovery. The City of Hemphill is definitely a unique community, but we also feel that our community is one of the most friendly, peaceful, and welcoming places in the state and nation that you can choose to visit or to live. The natural beauty of our city and county are unique to the state and the nation. Bring your family and friends for a day or for a lifetime.

City Services

The City of Hemphill owns its municipal utilities which are electric, water, natural gas, and sewer, and, as such, the city obtains revenue from these utilities as well as from general sales and use tax; therefore, the City does not currently levy an ad valorem tax, which makes it attractive for business development. The City provides assistance to the JR Huffman Public Library, East Sabine Senior Services, Hemphill Housing Authority, the Hemphill Dixie League, Patricia Huffman Smith “Remembering Columbia” NASA Museum, our local Salvation Army, and the Hemphill Volunteer Fire Department; in addition, the City provides four full-time police officers for police protection within the city limits. The City also provides garbage, animal control, parks, and solid waste disposal services. The City also maintains a city cemetery.

Demographics of Hemphill and Sabine County

Additional demographic information about Hemphill and Sabine County can be found at the following link/website:

<https://www.census.gov/quickfacts/fact/dashboard/sabinecountytexas/RHI825217>

Vision Statement

The City of Hemphill, let us make our hometown, your hometown.

Mission Statement:

The City of Hemphill will continually strive to improve the quality of life and services in Hemphill, through development of our City’s economy, efficiency, transparency, ethical conduct, and accountability.

Website and Facebook Page

The City maintains a website at the following link:

<https://www.cityofhemphill.com/> .

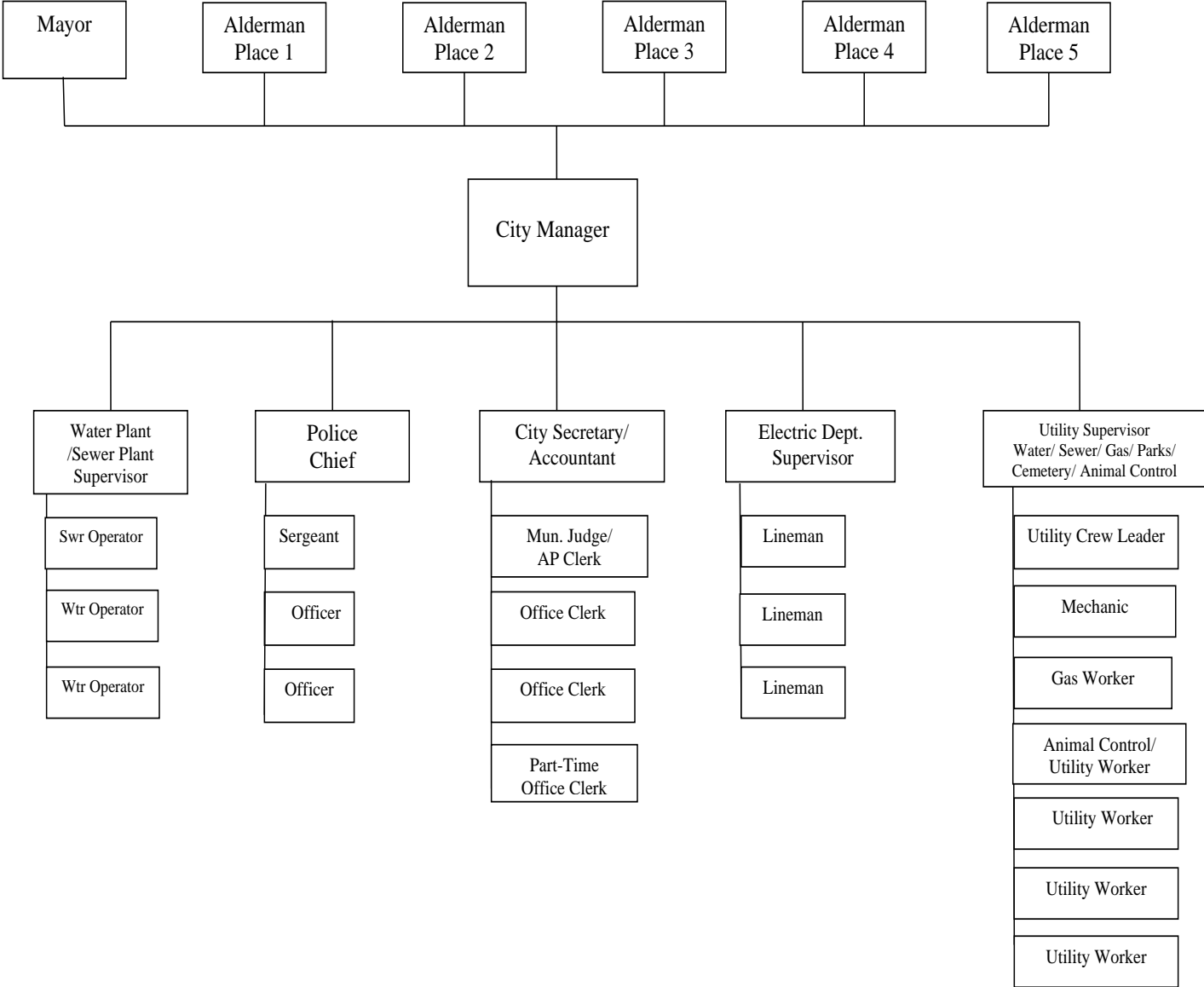
The City recently redesigned our city website, in order to make it more transparent and provide more readily available information. The City also has a Facebook page for city announcements only, which can be found at: <https://www.facebook.com/CityofHemphill/>.



RED DOT ON THE ABOVE MAP OF TEXAS
INDICATES THE APPROXIMATE LOCATION OF THE
CITY OF HEMPHILL

CITY OF HEMPHILL

ORGANIZATIONAL CHART



2020-2021 City of Hemphill Budget

													2019-2020		
	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue															
11-ADMINISTRATION	36,497	56,259	35,230	33,742	62,171	34,881	33,860	60,048	32,489	31,159	58,093	37,683	512,111	484,930	27,181
12-POLICE DEPT.	150	150	150	-	-	-	-	852	-	-	-	-	1,302	34,453	(33,151)
13-FIRE DEPT.	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000
14-GARBAGE DEPT.	26,248	26,248	26,248	26,248	26,248	26,248	26,248	26,248	26,248	26,248	26,248	26,248	314,976	312,600	2,376
15-PARKS DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16-ANIMAL CONTROL DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17-MUNICIPAL COURT	1,918	1,917	1,918	1,918	1,918	1,917	1,918	1,918	1,918	1,917	1,918	1,917	23,012	18,812	4,200
18-STREETS DEPT.	400	-	-	-	-	-	-	-	-	-	-	-	400	-	400
20-CEMETERY	429	29	29	329	29	329	329	329	29	329	29	29	2,248	2,222	26
31-ELECTRICAL DEPT.	212,606	206,499	295,057	166,492	193,526	162,912	153,954	191,601	162,671	170,846	147,002	225,555	2,288,720	2,419,351	(130,631)
32-GAS DEPT.	10,878	9,339	11,699	10,412	19,883	28,651	26,284	33,805	28,853	22,023	12,065	12,352	226,245	282,049	(55,804)
33-WATER DEPT.	64,194	62,826	65,512	62,034	64,171	60,049	58,743	62,299	59,466	55,667	54,561	56,804	726,326	802,061	(75,735)
34-SEWER DEPT.	28,345	28,051	27,582	24,256	29,071	25,018	25,695	24,562	24,770	20,262	20,335	22,673	300,618	302,875	(2,257)
35-OVERHEAD	3,164	3,188	4,964	3,166	3,330	5,076	3,344	3,340	5,033	3,007	3,164	4,462	45,237	53,226	(7,989)
36- WATER PLANT DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	255,987	(255,987)
	584,829	394,505	468,388	328,597	400,346	345,081	330,375	405,003	341,476	331,459	323,413	387,723	4,641,195	4,968,566	(327,371)
Expense															
11-ADMINISTRATION	47,524	34,241	22,822	51,452	23,333	32,962	41,992	24,800	22,597	35,637	23,563	23,238	384,161	379,180	4,981
12-POLICE DEPT.	35,418	25,877	25,839	37,330	25,765	25,919	28,184	25,554	26,064	26,654	26,550	26,107	335,260	365,953	(30,693)
13-FIRE DEPT.	244,884	1,048	948	11,421	873	873	873	873	1,148	1,145	873	873	265,833	33,210	232,623
14-GARBAGE DEPT.	21,239	18,739	18,739	19,500	18,739	18,739	18,739	18,739	18,739	18,739	18,739	18,739	228,129	252,756	(24,627)
15-PARKS DEPT.	5,456	1,056	1,056	3,206	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	19,220	14,830	4,390
16-ANIMAL CONTROL DEPT.	1,378	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	15,438	14,782	656
17-MUNICIPAL COURT	2,787	5,977	2,758	2,847	3,058	2,558	2,735	2,989	2,558	2,558	2,558	2,558	35,944	34,489	1,455
18-STREETS DEPT.	7,390	3,130	5,290	4,997	5,540	2,040	3,690	2,040	5,040	2,690	3,040	2,040	46,927	69,173	(22,246)
20-CEMETERY	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
31-ELECTRICAL DEPT.	158,676	136,196	140,676	146,831	135,676	139,276	137,676	135,676	135,676	136,176	135,676	182,970	1,721,179	1,942,003	(220,824)
32-GAS DEPT.	15,084	12,030	10,362	13,973	10,326	12,942	17,068	17,792	9,349	18,026	14,326	16,069	167,348	165,391	1,957
33-WATER DEPT.	3,349	1,697	1,682	7,627	1,708	1,850	1,685	1,612	1,757	1,661	1,656	19,369	45,653	44,844	809
34-SEWER DEPT.	28,805	16,562	21,533	23,681	16,472	23,895	14,301	15,545	22,769	14,899	14,868	102,857	316,186	317,294	(1,108)
35-OVERHEAD	79,248	55,213	61,648	64,194	59,065	57,481	54,809	55,318	55,696	55,690	55,544	69,464	723,371	762,999	(39,628)
36- WATER PLANT DEPT.	67,874	24,047	24,889	43,767	22,596	21,317	31,428	22,841	21,724	32,341	21,635	125,317	459,776	437,464	22,312
	719,612	337,091	339,520	432,105	325,484	342,186	355,514	326,112	325,451	348,551	321,362	591,937	4,764,926	4,834,868	(69,942)
Net Income	(134,783)	57,414	128,868	(103,509)	74,863	2,895	(25,140)	78,891	16,025	(17,092)	2,052	(204,214)	(123,731)	133,698	(257,429)
Net Income w/o Grants & Depr.	(134,933)	57,264	128,718	(103,509)	74,863	2,895	(25,140)	78,891	16,025	(17,092)	2,052	70,640	150,673	196,625	(45,952)

Summary of Fund Types

Governmental Fund Types

Revenue	
11-ADMINISTRATION	512,111
12-POLICE DEPT.	1,302
13-FIRE DEPT.	200,000
14-GARBAGE DEPT.	314,976
15-PARKS DEPT.	-
16-ANIMAL CONTROL DEPT.	-
17-MUNICIPAL COURT	23,012
18-STREETS DEPT.	400
20-CEMETERY	2,248
Total Revenues	<u>1,054,049</u>

Expense	
11-ADMINISTRATION	384,161
12-POLICE DEPT.	335,260
13-FIRE DEPT.	265,833
14-GARBAGE DEPT.	228,129
15-PARKS DEPT.	19,220
16-ANIMAL CONTROL DEPT.	15,438
17-MUNICIPAL COURT	35,944
18-STREETS DEPT.	46,927
20-CEMETERY	500
Total Expenses	<u>1,331,414</u>

Net Income (277,365)

Enterprise Fund Types

Revenue	
31-ELECTRICAL DEPT.	2,288,720
32-GAS DEPT.	226,245
33-WATER DEPT.	726,326
34-SEWER DEPT.	300,618
35-OVERHEAD	45,237
36- WATER PLANT DEPT.	-
Total Revenues	<u>3,587,146</u>

Expense	
31-ELECTRICAL DEPT.	1,721,179
32-GAS DEPT.	167,348
33-WATER DEPT. & 36- WATER PLANT DEPT.	45,653
34-SEWER DEPT.	316,186
35-OVERHEAD	723,371
36- WATER PLANT DEPT.	459,776
Total Expenses	<u>3,433,512</u>

Net Income 153,634

11-ADMINISTRATION

													2019-2020		
	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue															
511-5112 DELINQUENT TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5113 PROPERTY TAXES - PENALTIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5130 GENERAL SALES & USE TAXES	32,760	49,899	31,637	30,057	49,632	31,288	30,180	55,187	28,896	27,465	53,269	34,090	454,361	428,653	25,708
511-5132 MIXED BEVERAGE TAX REVENUE	128	-	-	88	-	-	84	-	-	97	-	-	397	664	(267)
511-5142 FRANCHISE TAX	16	2,767	-	4	1,290	-	3	1,268	-	4	1,230	-	6,582	3,688	2,894
511-5145 POLE ATTACHMENT FEES	-	-	-	-	7,656	-	-	-	-	-	-	-	7,656	7,656	-
511-5210 BUSINESS LICENSES & PERMI	50	50	50	50	50	50	50	50	50	50	50	50	600	612	(12)
511-5215 COPIES	10	10	10	10	10	10	10	10	10	10	10	10	120	156	(36)
511-5220 FILING FEES-SUBDIVISION OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5265 FEMA HURRICANE REIMB FUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5415 SUPPLY SALES-ADMIN.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5515 NSF CHECK CHARGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5610 INTEREST EARNINGS	150	150	150	150	150	150	150	150	150	150	150	150	1,800	2,268	(468)
511-5618 GRANT RECEIPTS-MISC GEN'L	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
511-5620 MISCELLANEOUS REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
511-5630 CONDEMNATION REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5635 MISC GEN'L CC PROC FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5640 LEASE REVENUE	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	18,996	19,633	(637)
511-5700 SURCHARGE UTIL SVC IN ETJ	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600	21,600	-
511-5712 TRANSFER FROM UTILITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	36,497	56,259	35,230	33,742	62,171	34,881	33,860	60,048	32,489	31,159	58,093	37,683	512,111	484,930	27,181

Expense																
611-6140 FICA TAXES	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	12,426	12486	(60)	
611-6142 HEALTH & LIFE INSURANCE	1,954	1,954	1,954	1,954	1,954	1,954	1,954	1,954	1,954	1,954	1,954	1,954	23,444	23414	30	
611-6143 WORKER'S COMPENSATION	-	-	-	946	-	-	-	-	-	-	-	-	946	1152	(206)	
611-6146 PENSION EXPENSE	996	996	996	996	996	996	996	996	996	996	996	996	11,950	11743	207	
611-6147 UNEMPLOYMENT TAXES	-	-	-	-	-	-	-	-	-	-	3,744	-	3,744	32	3,712	
611-6150 SALARY EXPENSE-ADMINISTRAT	7,655	7,655	7,655	7,655	7,655	7,655	7,655	7,655	7,655	7,655	7,655	7,655	91,866	88613	3,253	
611-6151 WAGES-OFFICE & JANITORIAL	5,881	5,881	5,881	5,881	5,881	5,881	5,881	5,881	5,881	5,881	5,881	5,881	70,568	74608	(4,040)	
611-6152 SALARY-COUNCIL MEMBERS	-	-	-	-	-	-	-	-	-	-	-	-	-	8550	(8,550)	
611-6154 DECORATIONS -CITY HALL	800	-	-	-	-	-	-	-	-	-	-	-	800	800	-	
611-6155 CHRISTMAS PARTY	-	-	-	-	-	2,000	-	-	-	-	-	-	2,000	2000	-	
611-6210 PROFESSIONAL SERVICES	995	350	350	430	415	350	430	350	350	495	350	350	5,215	5150	65	
611-6212 AUDIT SERVICES	-	-	-	-	-	-	15,500	-	-	-	-	-	15,500	14800	700	
611-6214 CLEANING CONTRACT FEES-CIT	600	600	600	600	600	600	600	600	600	600	600	600	7,200	8525	(1,325)	
611-6240 POSTAGE	300	300	300	300	300	300	300	300	300	300	300	300	3,600	3600	-	
611-6241 UTILITY EXPENSE-ADMINISTRA	340	340	340	340	340	340	340	340	340	340	340	340	4,080	4680	(600)	
611-6250 MAINT. & REPAIR	1,975	11,778	975	7,774	1,871	2,475	2,066	975	975	975	2,241	975	35,055	31800	3,255	
611-6251.725 VEH.MAINT '11GMC SIERRA/DO	500	20	20	20	20	20	20	20	20	20	20	20	720	720	-	
611-6252 BUILDING MAINTENANCE	200	-	-	-	-	-	-	-	-	-	-	-	200	200	-	
611-6272 TELEPHONE & TELEGRAPH	635	635	635	635	635	635	635	635	635	635	635	635	7,620	8136	(516)	
611-6332 OFFICE SUPPLIES	2,175	275	275	3,275	275	275	275	275	275	275	275	275	8,200	5800	2,400	
611-6333 DEPARTMENTAL SUPPLIES	200	200	200	200	200	200	200	200	200	200	200	200	2,400	4320	(1,920)	
611-6334 PROMOTIONS	300	-	-	150	-	-	-	225	-	125	-	-	800	1035	(235)	
611-6335 RENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	
611-6336 DUES & SUBSCRIPTIONS	789	156	541	1,220	91	3,396	2,187	16	316	417	16	111	9,256	9444	(188)	
611-6339 LEGAL NOTICES & ADVERTISIN	100	100	100	100	100	100	100	100	100	100	100	100	1,200	2400	(1,200)	
611-6401 CAPITAL OUTLAY	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	4600	5,400	
611-6711 FUEL-GENERAL/ADMIN.	100	100	100	100	100	100	100	100	100	100	100	100	1,200	1440	(240)	
611-6720 INSURANCE	-	105	-	7,802	-	-	53	158	-	-	-	-	8,117	9002	(885)	
611-6723 TRAINING EXPENSES	2,875	25	-	-	-	20	-	-	-	-	-	-	2,920	6045	(3,125)	
611-6724 UNIFORM EXPENSE--CITY HALL	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-	
611-6793 TRAVEL EXPENSES	1,154	871	-	974	-	-	-	2,120	-	725	-	846	6,690	9300	(2,610)	
611-6794 ELECTION EXPENSES	-	-	-	8,200	-	-	-	-	-	8,200	-	-	16,400	4000	12,400	
611-6795 CONDEMNATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	
611-6796 HOUSING AUTHORITY SUPPORT	300	300	300	300	300	300	300	300	300	300	300	300	3,600	3600	-	
611-6797 EAST SABINE NUTRITION CTR	400	400	400	400	400	400	400	400	400	400	400	400	4,800	4800	-	
611-6798 COUNCIL MEETING EXPENSE	15	15	15	15	15	15	15	15	15	15	15	15	180	180	-	
611-6799 MISC. EXPENSES	-	-	-	-	-	3,765	800	-	-	-	-	-	4,565	5305	(740)	
611-6800 PENALTIES	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	
611-6802 UNITED CHR. SVCS SUPPORT F	150	150	150	150	150	150	150	150	150	150	150	150	1,800	1800	-	
611-6805 JR HUFFMAN PUBL LIBR SUPPO	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	5000	-	
611-6816 TRANSFER TO ENTERPRISE	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	
611-6999 Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	
Total Expense	47,524	34,241	22,822	51,452	23,333	32,962	41,992	24,800	22,597	35,637	23,563	23,238	384,161	379,180	4,981	
Net Income	(11,028)	22,018	12,408	(17,710)	38,838	1,919	(8,132)	35,249	9,892	(4,478)	34,530	14,445	127,950	105,750	22,200	
Net Income w/o Grants & Depr.	(11,028)	22,018	12,408	(17,710)	38,838	1,919	(8,132)	35,249	9,892	(4,478)	34,530	14,445	127,950			

12-POLICE DEPT.

													2019-2020															
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
512-5513	POLICE TRAINING REVENUE	-	-	-	-	-	-	-	852	-	-	-	852	853	(1)													
512-5520	PROCEEDS-POLICE DEPT GRANT	150	150	150	-	-	-	-	-	-	-	-	450	33,600	(33,150)													
512-5620	MISCELLANEOUS REVENUE-POLI	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
Total Revenue		150	150	150	-	-	-	-	852	-	-	-	1,302	34,453	(33,151)													
Expense																												
612-6140	FICA TAXES	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	16,113	15,786	327													
612-6142	GROUP HEALTH & LIFE INSURA	3,832	3,832	3,832	3,832	3,832	3,832	3,832	3,832	3,832	3,832	3,832	45,985	44,092	1,893													
612-6143	WORKER'S COMPENSATION	-	-	-	6,000	-	-	-	-	-	-	-	6,000	7,065	(1,065)													
612-6146	PENSION EXPENSE	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	16,387	16,435	(48)													
612-6147	UNEMPLOYMENT TAXES-POLICE	-	-	-	-	-	-	-	-	-	-	-	-	36	(36)													
612-6150	SALARY EXPENSE-POLICE	17,553	17,553	17,553	17,553	17,553	17,553	17,553	17,553	17,553	17,553	17,553	210,631	206,348	4,283													
612-6210	PROFESSIONAL SERVICES	250	-	-	-	-	-	160	-	-	-	-	410	460	(50)													
612-6240	POSTAGE AND SHIPPING	100	-	-	-	-	-	-	-	-	-	-	100	-	100													
612-6250	MAINTENANCE AND REPAIR	300	-	-	-	-	-	1,920	-	-	-	-	2,220	2,220	-													
612-6251.271	MAINT. & REPAIR-#271	130	130	130	130	130	130	130	130	130	130	130	1,560	1,560	-													
612-6251.272	VEHICLE REPAIR&MAINT#272(T	130	130	130	130	130	130	130	130	130	130	130	1,560	1,560	-													
612-6251.273	VEHICLE REPAIR&MAINT#273	130	130	130	130	130	130	130	130	130	130	130	1,560	1,560	-													
612-6251.274	VEHICLE REPAIR&MAINT #274	130	130	130	130	130	130	130	130	130	130	130	1,560	-	1,560													
612-6272	TELEPHONE & TELEGRAPH	150	150	150	150	150	150	150	150	150	150	150	1,800	2,220	(420)													
612-6333	DEPARTMENTAL SUPPLIES	3,100	100	100	100	100	100	100	100	100	100	100	4,200	4,200	-													
612-6336	DUES AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	-	-	-	668	(668)													
612-6339	LEGALS AND ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
612-6401	CAPITOL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	33,600	(33,600)													
612-6402	EQUIPMENT EXPENSE/POLICE D	5,500	-	-	-	-	-	-	-	-	-	-	5,500	8,716	(3,216)													
612-6403	CAPITAL OUTLAY/POLICE CAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
612-6520	INTEREST EXPENSE/POLICE CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
612-6711	FUEL	1,105	914	876	838	802	731	801	431	1,101	1,680	1,586	12,009	14,424	(2,415)													
612-6720	INSURANCE	-	-	-	5,529	-	225	-	-	-	11	-	5,765	3,633	2,132													
612-6723	TRAINING EXPENSES	100	100	100	100	100	100	100	100	100	100	100	1,200	1,020	180													
612-6793	TRAVEL EXPENSES	-	-	-	-	-	-	500	-	-	-	-	500	250	250													
612-6799	MISC. EXPENSES	200	-	-	-	-	-	-	-	-	-	-	200	100	100													
612-6999	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
Total Expense		35,418	25,877	25,839	37,330	25,765	25,919	28,184	25,554	26,064	26,654	26,550	335,260	365,953	(30,693)													
Net Income		(35,268)	(25,727)	(25,689)	(37,330)	(25,765)	(25,919)	(28,184)	(24,702)	(26,064)	(26,654)	(26,550)	(333,958)	(331,500)	(2,458)													
Net Income w/o Grants & Depr.		(35,418)	(25,877)	(25,839)	(37,330)	(25,765)	(25,919)	(28,184)	(24,702)	(26,064)	(26,654)	(26,550)	(334,408)															

13-FIRE DEPT.

													2019-2020														
													Total	Budget	Difference												
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue																											
513-5415	SUPPLY SALES-FIRE DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
513-5500	DONATIONS-FIRE DEPARTMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
513-5610	INTEREST EARNINGS-VFD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	
513-5620	MISC INCOME/REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
513-5625	FEMA GRANT RECEIPTS-V. F.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
513-5650	GRANT RECEIPTS-FIRE DEPT	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000	
513-5900	LOAN PROCEEDS-FIRE TRK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000	
Expense																											
613-6143	WORKER'S COMP./FIRE DEPART	-	-	-	3,632	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,632	3287	345	
613-6210	PROFESSIONAL FEES	2,650	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	5,400	2200	3,200	
613-6240	FIRE DEPT-POSTAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	
613-6241	UTILITY EXPENSE-FIRE DEPT	175	175	175	175	175	175	175	175	175	175	175	175	175	175	175	175	175	175	175	175	175	175	2,100	2400	(300)	
613-6250	MAINTENANCE & REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	(15)	
613-6251	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	
613-6251.300	MAINT. & REPAIR- '47 FIRE	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	15	-	
613-6251.301	VEHICLE MAINTENANCE	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400	1015	(615)	
613-6251.302	VEHICLE MAINTENANCE	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400	215	185	
613-6251.303	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1015	(1,015)	
613-6251.304	VEHICLE MAINTENANCE	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	415	85	
613-6251.305	VEHICLE MAINTENANCE	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400	215	185	
613-6251.306	VEHICLE MAINTENANCE	3,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,400	365	3,035	
613-6251.307	VEH MAINT. 97 STEWART STEV	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	315	(15)	
613-6251.308	Veh.Mtnce-Ladder Trk #308	2,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,700	1415	1,285	
613-6272	TELEPHONE & TELEGRAPH	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	972	972	-	
613-6333	DEPARTMENTAL SUPPLIES	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	2,004	2004	-	
613-6335	RENTAL-FIRE DEPT	-	-	-	-	-	-	-	-	-	-	-	190	272	-	-	-	-	-	-	-	-	-	-	462	467	(5)
613-6336	DUES AND MEMBERSHIPS	-	175	75	-	-	-	-	-	-	-	-	85	-	-	-	-	-	-	-	-	-	-	-	335	335	-
613-6339	LEGAL NOTICES & ADVERTISIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	
613-6401	CAPITOL OUTLAY	231,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	231,096	0	231,096	
613-6530	INTEREST EXPENSE-VFD BLDG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	218	(218)	
613-6711	FUEL	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	2,400	3000	(600)	
613-6720	INSURANCE	-	-	-	6,916	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,916	6342	574
613-6723	TRAINING-FIRE DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4350	(4,350)	
613-6793	TRAVEL EXPENSE	2,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,400	2635	(235)	
613-6799	MISC. EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	
Total Expense		244,884	1,048	948	11,421	873	873	873	873	1,148	1,145	873	873	265,833	33,210	232,623											
Net Income		(44,884)	(1,048)	(948)	(11,421)	(873)	(873)	(873)	(873)	(1,148)	(1,145)	(873)	(873)	(65,833)	(33,210)	(32,623)											
Net Income w/o Grants & Depr.		(44,884)	(1,048)	(948)	(11,421)	(873)	(873)	(873)	(873)	(1,148)	(1,145)	(873)	(873)	(65,833)													

*Rec'd \$30,000 for truck sold in 2020

14-GARBAGE DEPT.

													2019-2020			
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue																
514-5411	SALES GARBAGE	26,125	26,125	26,125	26,125	26,125	26,125	26,125	26,125	26,125	26,125	26,125	26,125	313,500	311100	2,400
514-5416	GARBAGE BAGS	120	120	120	120	120	120	120	120	120	120	120	120	1,440	1500	(60)
514-5430	SOLID WASTE COLL. SITE REV	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
514-5610	CITIZEN COLL STATION FEE	3	3	3	3	3	3	3	3	3	3	3	3	36	0	36
514-5620	MISC. REVENUE-GARBAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
Total Revenue		26,248	26,248	26,248	26,248	26,248	26,248	26,248	26,248	26,248	26,248	26,248	26,248	314,976	312,600	2,376
Expense																
614-6143	WORKERS COMP INS-GARBAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
614-6146	PENSION EXPENSE-GARBAGE DE	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
614-6210	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
614-6230	PURCHASES-GARBAGE SERVICE	18,275	18,275	18,275	18,275	18,275	18,275	18,275	18,275	18,275	18,275	18,275	18,275	219,300	244236	(24,936)
614-6240	SOLID WASTE DISPOSAL EXPEN	359	359	359	359	359	359	359	359	359	359	359	359	4,308	3996	312
614-6251.631	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
614-6251.634	VEHICLE MAINTENANCE #634	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	250	750
614-6333	DEPARTMENTAL SUPPLIES	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500	1500	-
614-6401	CAPITAL OUTLAY-SOLID WASTE	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
614-6711	FUEL	105	105	105	105	105	105	105	105	105	105	105	105	1,260	1080	180
614-6720	Insurance Prop/Liab/W/C	-	-	-	761	-	-	-	-	-	-	-	-	761	1694	(933)
614-6799	MISC EXPENSE-GARBAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
614-6999	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
Total Expense		21,239	18,739	18,739	19,500	18,739	18,739	18,739	18,739	18,739	18,739	18,739	18,739	228,129	252,756	(24,627)
Net Income		5,009	7,509	7,509	6,748	7,509	7,509	7,509	7,509	7,509	7,509	7,509	7,509	86,847	59,844	27,003
Net Income w/o Grants & Depr.		5,009	7,509	7,509	6,748	7,509	7,509	7,509	7,509	7,509	7,509	7,509	7,509	86,847		

15-PARKS DEPT.

													2019-2020															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
515-5620	MISC REVENUE-PARKS DEPT												-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	
Total Revenue													-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Expense																												
615-6140	FICA TAXES												39	39	39	39	39	39	39	39	39	39	39	39	472	462	10	
615-6142	HEALTH & LIFE INSURANCE-PA												192	192	192	192	192	192	192	192	192	192	192	192	2,304	2300	4	
615-6143	WORKER'S COMPENSATION												-	-	-	1,664	-	-	-	-	-	-	-	-	-	1,664	1122	542
615-6146	PENSION EXPENSE												40	40	40	40	40	40	40	40	40	40	40	40	480	479	1	
615-6150	UNEMPLOYMENT TAXES												-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	(2)
615-6151	WAGES-CITY PARKS												514	514	514	514	514	514	514	514	514	514	514	514	6,173	6043	130	
615-6210	PROFESSIONAL SVCS-PARK												-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
615-6241	UTILITY EXPENSE-PARKS												210	210	210	210	210	210	210	210	210	210	210	210	2,520	2280	240	
615-6250	MAINTENANCE AND REPAIR												3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000	500	2,500
615-6333	DEPARTMENTAL SUPPLIES												1,460	60	60	60	60	60	60	60	60	60	60	60	2,120	1270	850	
615-6401	CAPITOL OUTLAY												-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
615-6711	FUEL												-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
615-6720	Insurance Prop/Liab/W/C												-	-	-	487	-	-	-	-	-	-	-	-	-	487	372	115
615-6790	MISC EXPENSE-CITY PARK												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
615-6999	Depreciation												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense													5,456	1,056	1,056	3,206	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	19,220	14,830	4,390	
Net Income													(5,456)	(1,056)	(1,056)	(3,206)	(1,056)	(1,056)	(1,056)	(1,056)	(1,056)	(1,056)	(1,056)	(1,056)	(19,220)	(14,830)	(4,390)	
Net Income w/o Grants & Depr.													(5,456)	(1,056)	(1,056)	(3,206)	(1,056)	(1,056)	(1,056)	(1,056)	(1,056)	(1,056)	(1,056)	(1,056)	(19,220)			

16-ANIMAL CONTROL DEPT.

													2019-2020														
													Total	Budget	Difference												
													July	August	September	October	November	December	January	February	March	April	May	June			
Revenue																											
516-5210	PERMITS-ANIMAL DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
516-5430	ANIMAL FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-											
516-5620	MISC REVENUE-ANIMAL DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
Total Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
Expense																											
616-6140	FICA TAXES-ANIMAL DEPT	68	68	68	68	68	68	68	68	68	68	68	68	817	778	39											
616-6142	GROUP HEALTH AND LIFE	202	202	202	202	202	202	202	202	202	202	202	202	2,419	2,417	2											
616-6143	WORKERS COMP INS-ANIMAL CO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
616-6146	PENSION EXPENSE	73	73	73	73	73	73	73	73	73	73	73	73	880	806	74											
616-6147	UNEMPLOYMENT TAXES-ANIMAL	-	-	-	-	-	-	-	-	-	-	-	-	-	2	(2)											
616-6151	WAGES - ANIMAL CONTROL	900	900	900	900	900	900	900	900	900	900	900	900	10,802	10,175	627											
616-6210	ANIMAL CONTROL FEES	20	20	20	20	20	20	20	20	20	20	20	20	240	252	(12)											
616-6250	MAINTENANCE AND REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
616-6333	DEPARTMENTAL SUPPLIES	15	15	15	15	15	15	15	15	15	15	15	15	180	252	(72)											
616-6336	DUES & SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
616-6723	TRAINING EXPENSES/ANIMAL C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
616-6724	UNIFORM EXPENSE-ANIMAL CON	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
616-6793	TRAVEL EXPENSES-ANIMAL DEP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
616-6799	MISC. EXPENSES	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-											
616-6999	Depreciaton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
Total Expense		1,378	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	15,438	14,782	656											
Net Income		(1,378)	(1,278)	(1,278)	(1,278)	(1,278)	(1,278)	(1,278)	(1,278)	(1,278)	(1,278)	(1,278)	(1,278)	(15,438)	(14,782)	(656)											
Net Income w/o Grants & Depr.		(1,378)	(1,278)	(1,278)	(1,278)	(1,278)	(1,278)	(1,278)	(1,278)	(1,278)	(1,278)	(1,278)	(1,278)	(15,438)													

17-MUNICIPAL COURT

													2019-2020														
													Total	Budget	Difference												
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue																											
517-5510	FINES	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	15000	3,000												
517-5512	JUDICIAL FEES-LOCAL	12	12	12	12	12	12	12	12	12	12	12	144	156	(12)												
517-5513	JUVENILE CASE MGMT FEE	-	-	-	-	-	-	-	-	-	-	-	-	0	-												
517-5515	COURT COST-REVENUE	250	250	250	250	250	250	250	250	250	250	250	3,000	1800	1,200												
517-5516	NSF FEES-MUNICIPAL COURT	-	-	-	-	-	-	-	-	-	-	-	-	0	-												
517-5517	LOCAL FTP FEES--OMNIBASE	-	-	-	-	-	-	-	-	-	-	-	-	0	-												
517-5520	TRUANT CONDUCT COURT COST	-	-	-	-	-	-	-	-	-	-	-	-	50	(50)												
517-5610	Interest Earnings-Mun. Cou	1	-	1	1	1	-	1	1	1	-	1	8	6	2												
517-5620	MISC REVENUE-MUN COURT	-	-	-	-	-	-	-	-	-	-	-	-	0	-												
517-5630	CREDIT CARD PROC FEE-COURT	35	35	35	35	35	35	35	35	35	35	35	420	360	60												
517-5640	MUNICIPAL CT-TECHNOLOGY FE	65	65	65	65	65	65	65	65	65	65	65	780	780	-												
517-5650	MUNICIPAL CT-SECURITY FEE	55	55	55	55	55	55	55	55	55	55	55	660	660	-												
Total Revenue		1,918	1,917	1,918	1,918	1,918	1,917	1,918	1,918	1,918	1,917	1,918	1,917	23,012	18,812	4,200											
Expense																											
617-6140	PAYROLL TAXES	140	140	140	140	140	140	140	140	140	140	140	1,682	1651	31												
617-6142	GROUP HEALTH & LIFE INS. -	384	384	384	384	384	384	384	384	384	384	384	4,607	4599	8												
617-6143	WORKERS COMP INS-MUN CT	-	-	-	8	-	-	-	-	-	-	-	8	10	(2)												
617-6146	PENSION EXPENSE	143	143	143	143	143	143	143	143	143	143	143	1,710	1761	(51)												
617-6147	UNEMPLOYMENT TAX-MUN CT	-	-	-	-	-	-	-	-	-	-	-	-	5	(5)												
617-6150	SALARIES-JUDICIAL	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	21,982	21583	399												
617-6210	PROFESSIONAL FEES-MUN COUR	-	-	-	-	-	-	-	-	-	-	-	-	0	-												
617-6220	PROFESSIONAL FEE-MUN. JUDG	-	-	-	-	-	-	-	-	-	-	-	-	0	-												
617-6225	CREDIT CARD PROCESSING FEE	60	60	60	60	60	60	60	60	60	60	60	720	540	180												
617-6250	REPAIR & MAINTENANCE	-	3,419	-	-	-	-	-	-	-	-	-	3,419	3101	318												
617-6332	OFF.SUPPLIES-MUNI.COURT	-	-	-	-	-	-	-	-	-	-	-	-	0	-												
617-6333	DEPARTMENTAL SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	50	(50)												
617-6336	DUES & SUBSCRIPTIONS	75	-	-	-	-	-	-	-	-	-	-	75	111	(36)												
617-6401	CAPITAL OUTLAY MUN. COURT	-	-	-	-	500	-	-	-	-	-	-	500	0	500												
617-6720	INSURANCE-MUNICIPAL COURT	-	-	-	280	-	-	-	-	-	-	-	280	282	(2)												
617-6723	TRAINING EXPENSE-MUN. COUR	-	-	200	-	-	-	-	-	-	-	-	200	200	-												
617-6793	TRAVEL EXPENSES	153	-	-	-	-	177	430	-	-	-	-	761	596	165												
617-6799	MISC. EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	0	-												
Total Expense		2,787	5,977	2,758	2,847	3,058	2,558	2,735	2,989	2,558	2,558	2,558	2,558	35,944	34,489	1,455											
Net Income		(869)	(4,060)	(840)	(929)	(1,140)	(641)	(817)	(1,071)	(640)	(641)	(640)	(641)	(12,932)	(15,677)	2,745											
Net Income w/o Grants & Depr.		(869)	(4,060)	(840)	(929)	(1,140)	(641)	(817)	(1,071)	(640)	(641)	(640)	(641)	(12,932)													

18-STREETS DEPT.

													2019-2020															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
518-5415	SUPPLY SALES/STREETS	400	-	-	-	-	-	-	-	-	-	-	400		400													
518-5620	MISC. REVENUE-STREETS	-	-	-	-	-	-	-	-	-	-	-	-	0	-													
518-5650	GRANT RECEIPTS-TCF GRANT	-	-	-	-	-	-	-	-	-	-	-	-	0	-													
Total Revenue		400	-	-	-	-	-	-	-	-	-	-	400	-	400													
Expense																												
618-6140	FICA TAXES	107	107	107	107	107	107	107	107	107	107	107	1,289	1703	(414)													
618-6142	GROUP HEALTH/LIFE/DENTAL	394	394	394	394	394	394	394	394	394	394	394	4,723	7017	(2,294)													
618-6143	WORKER'S COMPENSATION	-	-	-	-	-	-	-	-	-	-	-	-	2858	(2,858)													
618-6146	PENSION EXPENSE	113	113	113	113	113	113	113	113	113	113	113	1,360	1764	(404)													
618-6147	UNEMPLOYMENT TAX-STREETS	-	-	-	-	-	-	-	-	-	-	-	-	7	(7)													
618-6150	SALARIES-STREETS	-	-	-	-	-	-	-	-	-	-	-	-	0	-													
618-6151	WAGES	1,415	1,415	1,415	1,415	1,415	1,415	1,415	1,415	1,415	1,415	1,415	16,976	22262	(5,286)													
618-6210	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)													
618-6241	UTILITY EXPENSE-STREETS	-	-	-	-	-	-	-	-	-	-	-	-	0	-													
618-6250	MAINTENANCE AND REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	0	-													
618-6251	VEHICLE REPAIR & MAINT.	-	-	-	-	-	-	-	-	-	-	-	-	0	-													
618-6251.103	VEHICLE MAINTENANCE	100	-	-	-	-	-	-	-	-	-	-	100	100	-													
618-6251.456	VEHICLE MAINTENANCE #456	500	-	-	-	-	-	-	-	-	-	-	500	500	-													
618-6251.515	MAINTAINER MAINTENANCE	100	-	-	-	-	-	-	-	-	-	-	100	100	-													
618-6251.645	INTERNATIONAL DUMP TRUCK	150	-	-	-	-	-	-	-	-	-	-	150	165	(15)													
618-6333	DEPARTMENTAL SUPPLIES	4,150	1,090	3,250	650	3,500	-	1,650	-	3,000	650	1,000	18,940	22997	(4,057)													
618-6339	LEGALS & ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	0	-													
618-6401	CAP.OUTLAY-STREET PAVING G	-	-	-	-	-	-	-	-	-	-	-	-	0	-													
618-6402	CAPITAL OUTLAY-STREETS	-	-	-	-	-	-	-	-	-	-	-	-	0	-													
618-6520	INTEREST EXPENSE STR.PAVIN	350	-	-	-	-	-	-	-	-	-	-	350	5220	(4,870)													
618-6711	FUEL	11	11	11	11	11	11	11	11	11	11	11	132	600	(468)													
618-6720	INSURANCE	-	-	-	2,307	-	-	-	-	-	-	-	2,307	3380	(1,073)													
618-6724	UNIFORM EXPENSE/STREETS	-	-	-	-	-	-	-	-	-	-	-	-	0	-													
618-6799	MISC. EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	0	-													
618-6999	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	0	-													
Total Expense		7,390	3,130	5,290	4,997	5,540	2,040	3,690	2,040	5,040	2,690	3,040	2,040	46,927	69,173	(22,246)												
Net Income		(6,990)	(3,130)	(5,290)	(4,997)	(5,540)	(2,040)	(3,690)	(2,040)	(5,040)	(2,690)	(3,040)	(2,040)	(46,527)	(69,173)	22,646												
Net Income w/o Grants & Depr.		(6,990)	(3,130)	(5,290)	(4,997)	(5,540)	(2,040)	(3,690)	(2,040)	(5,040)	(2,690)	(3,040)	(2,040)	(46,527)														

20-CEMETERY

													2019-2020															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
520-5000	CEMETERY PLOT REVENUE	300	-	-	300	-	300	300	300	-	300	-	-	1,800	1,800	-												
520-5500	CEMETERY DONATIONS	100	-	-	-	-	-	-	-	-	-	-	-	100	50	50												
520-5610	INTEREST EARNED CEMETERY F	29	29	29	29	29	29	29	29	29	29	29	29	348	372	(24)												
Total Revenue		429	29	29	329	29	329	329	329	29	329	29	29	2,248	2,222	26												
Expense																												
620-6210	PROFESSIONAL/OUTSIDE SERVI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
620-6250	REPAIR & MAINTENANCE-CEMET	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-												
620-6401	CAPITAL OUTLAY-CEMETERY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Total Expense		500	-	-	-	-	-	-	-	-	-	-	-	500	500	-												
Net Income		(71)	29	29	329	29	329	329	329	29	329	29	29	1,748	1,722	26												
Net Income w/o Grants & Depr.		(71)	29	29	329	29	329	329	329	29	329	29	29	1,748														

31-ELECTRICAL DEPT.

													2019-2020																	
													Total	Budget	Difference															
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference			
Revenue																														
531-5210	PERMITS-ELECTRICAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
531-5411	SALES - ELECTRICITY	209,803	203,696	292,254	163,689	190,723	150,900	151,151	188,798	159,868	168,043	144,199	222,752	2,245,875	2,375,773	(129,898)														
531-5413	SALES NIGHT LIGHT	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	30,264	29,472	792														
531-5414	ELECTRIC SERVICE FEES	256	256	256	256	256	256	256	256	256	256	256	256	3,072	4,500	(1,428)														
531-5415	SUPPLY SALES - ELECTRICIT	25	25	25	25	25	25	25	25	25	25	25	25	300	756	(456)														
531-5500	GRANT RECEIPTS-ELEC DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
531-5620	MISC. INCOME - ELECTRIC	-	-	-	-	-	9,208	-	-	-	-	-	-	9,208	8,850	358														
Total Revenue		212,606	206,499	295,057	166,492	193,526	162,912	153,954	191,601	162,671	170,846	147,002	225,555	2,288,720	2,419,351	(130,631)														
Expense																														
631-6140	FICA TAXES	931	931	931	931	931	931	931	931	931	931	931	931	11,174	15,474	(4,300)														
631-6142	GROUP HEALTH & LIFE INSURA	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	29,532	39,914	(10,382)														
631-6143	WORKER'S COMPENSATION	-	-	-	5,465	-	-	-	-	-	-	-	-	5,465	4,553	912														
631-6146	PENSION EXPENSE	947	947	947	947	947	947	947	947	947	947	947	947	11,364	16,026	(4,662)														
631-6147	UNEMPLOYMENT TAX-ELEC DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	34	(34)														
631-6150	SALARIES-ELECTRIC	-	-	-	-	-	-	-	-	-	-	-	-	-	53,141	(53,141)														
631-6151	WAGES/ELECTRICAL	12,172	12,172	12,172	12,172	12,172	12,172	12,172	12,172	12,172	12,172	12,172	12,172	146,064	149,139	(3,075)														
631-6210	PROFESSIONAL SERVICES	12,000	2,520	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	34,520	12,020	22,500														
631-6230	PURCHASES ELECTRICITY	110,423	110,423	110,423	110,423	110,423	110,423	110,423	110,423	110,423	110,423	110,423	110,423	1,325,074	1,448,253	(123,179)														
631-6241	UTILITY EXPENSE--ELECTRICA	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	31,030	32,865	(1,835)														
631-6250	MAIN & REPAIR	2,000	-	-	500	-	-	1,500	-	-	500	-	-	4,500	5,500	(1,000)														
631-6251.011	REPAIR & MAIN - HAND HELD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
631-6251.102	VEHICLE REPAIR AND MAINTEN	1,000	-	-	1,000	-	-	500	-	-	-	-	-	2,500	2,500	-														
631-6251.104	VEHICLE REPAIR AND MAINTEN	500	-	2,000	-	-	-	-	-	-	-	-	-	2,500	3,500	(1,000)														
631-6251.471	VEHICLE MAINTENANCE #471	300	-	-	-	-	-	-	-	-	-	-	-	300	300	-														
631-6251.501	VEHICLE MAINTENANCE #501	200	-	-	-	-	-	-	-	-	-	-	-	200	100	100														
631-6251.567	2009 DIGGER TRUCK #567	500	-	-	-	-	-	-	-	-	-	-	-	500	1,500	(1,000)														
631-6251.601	VEHICLE MAINT-2004 BUCKET	1,500	-	3,000	-	-	-	-	-	-	-	-	-	4,500	4,500	-														
631-6251.610	VEH.MAINT-'07 CHEV.3/4T.EL	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-														
631-6272	TELEPHONE/CELLULAR PHONE	50	50	50	50	50	50	50	50	50	50	50	50	600	612	(12)														
631-6332	OFFICE SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
631-6333	DEPARTMENTAL SUPPLIES	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	42,000	65,000	(23,000)														
631-6336	DUES AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	440	(440)														
631-6339	LEGAL NOTICES/ELECTRICAL D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
631-6711	FUEL	450	450	450	450	450	450	450	450	450	450	450	450	5,400	6,000	(600)														
631-6720	INS/PROP/LIBILITY	-	-	-	4,190	-	-	-	-	-	-	-	-	4,190	3,021	1,169														
631-6721	ELECTRICAL - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	47,295	47,295	66,739	(19,444)														
631-6723	TRAINING EXPENSE	3,000	-	-	-	-	3,600	-	-	-	-	-	-	6,600	5,000	1,600														
631-6724	UNIFORM EXPENSE	156	156	156	156	156	156	156	156	156	156	156	156	1,872	1,872	-														
631-6793	TRAVEL EXPENSE	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000	3,500	(500)														
631-6799	MISCELLANEOUS EXPENSE	500	-	-	-	-	-	-	-	-	-	-	-	500	-	500														
Total Expense		158,676	136,196	140,676	146,831	135,676	139,276	137,676	135,676	135,676	136,176	135,676	182,970	1,721,179	1,942,003	(220,824)														
Net Income		53,930	70,303	154,381	19,661	57,850	23,636	16,278	55,925	26,995	34,671	11,326	42,584	567,540	477,348	90,192														
Net Income w/o Grants & Depr.		53,930	70,303	154,381	19,661	57,850	23,636	16,278	55,925	26,995	34,671	11,326	89,879	614,835																

32-GAS DEPT.

													2019-2020															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
532-5411	SALES - GAS	10,878	9,339	11,699	10,412	19,883	28,651	26,284	33,805	28,853	22,023	12,065	12,352	226,245	281,549	(55,304)												
532-5413	GAS SERVICE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)												
532-5414	TAP FEES - GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
532-5415	SUPPLY SALES-GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
532-5620	MISC REVENUE-GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Total Revenue		10,878	9,339	11,699	10,412	19,883	28,651	26,284	33,805	28,853	22,023	12,065	12,352	226,245	282,049	(55,804)												
Expense																												
632-6140	PAYROLL TAXES	394	394	394	394	394	394	394	394	394	394	394	394	4,729	3,254	1,475												
632-6142	GROUP HEALTH/LIFE/DENTAL	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	14,284	14,436	(152)												
632-6143	WORKER'S COMPENSATION	-	-	-	826	-	-	-	-	-	-	-	-	826	826	-												
632-6146	PENSION EXPENSE	405	405	405	405	405	405	405	405	405	405	405	405	4,858	3,371	1,487												
632-6150	SALARIES-GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	9	(9)												
632-6151	WAGES	5,162	5,162	5,162	5,162	5,162	5,162	5,162	5,162	5,162	5,162	5,162	5,162	61,939	42,533	19,406												
632-6210	PROFESSIONAL SERVICES	705	1,725	-	771	-	-	15	-	-	552	763	-	4,531	3,639	892												
632-6230	PURCHASES-GAS	3,880	2,748	847	3,970	2,758	4,963	9,335	10,300	1,156	8,391	5,427	5,308	59,083	78,219	(19,136)												
632-6240	PURCHASED ELECTRICITY	38	38	37	35	37	36	36	39	37	37	37	37	444	468	(24)												
632-6250	MAINT. & REPAIR	550	-	-	-	-	-	-	-	-	-	-	-	550	550	-												
632-6272	GAS EMERGENCY PHONE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
632-6333	DEPARTMENTAL SUPPLIES	2,520	250	250	250	250	250	250	250	250	250	250	250	5,270	7,000	(1,730)												
632-6336	DUES AND SUBSCRIPTIONS	-	-	-	-	19	440	125	-	617	1,235	563	-	2,999	4,292	(1,293)												
632-6339	LEGAL NOTICES/GAS	-	-	-	-	-	-	-	-	-	275	-	-	275	275	-												
632-6520	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
632-6711	FUEL EXPENSE-GAS DEPT	240	118	176	123	111	103	157	52	138	135	135	135	1,624	-	1,624												
632-6720	Insuranc/Prop/Liab/W/C	-	-	-	847	-	-	-	-	-	-	-	-	847	675	172												
632-6721	GAS - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	3,188	3,188	3,194	(6)												
632-6723	TRAINING EXPENSE	-	-	1,900	-	-	-	-	-	-	-	-	-	1,900	2,250	(350)												
632-6724	UNIFORM EXPENSE/GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
632-6741	PERMITS/GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
632-6799	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	400	(400)												
Total Expense		15,084	12,030	10,362	13,973	10,326	12,942	17,068	17,792	9,349	18,026	14,326	16,069	167,348	165,391	1,957												
Net Income		(4,206)	(2,691)	1,337	(3,561)	9,558	15,709	9,215	16,013	19,504	3,998	(2,261)	(3,717)	58,897	116,658	(57,761)												
Net Income w/o Grants & Depr.		(4,206)	(2,691)	1,337	(3,561)	9,558	15,709	9,215	16,013	19,504	3,998	(2,261)	(529)	62,085														

33-WATER DEPT.

													2019-2020															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
533-5411	SALES - WATER	34,323	33,475	37,862	31,076	34,583	31,050	29,639	32,608	30,326	26,133	25,106	27,662	373,844	448,392	(74,548)												
533-5412	SALES - G.M. WATER	27,446	27,446	27,446	27,446	27,446	27,446	27,446	27,446	27,446	27,446	27,446	27,446	329,352	324,972	4,380												
533-5413	SALES - CITY INTERNAL USAGE	2,125	1,905	204	3,512	2,142	1,552	1,658	2,245	1,694	2,088	2,009	1,696	22,830	27,597	(4,767)												
533-5414	TAP FEES - WATER	300	-	-	-	-	-	-	-	-	-	-	-	300	600	(300)												
533-5415	SUPPLY SALES - WATER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
533-5420	WATER SERVICE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)												
533-5500	WATER TANK GRANT RECEIPTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
533-5550	GRANT RECPTS TCF-POLYMER PROJ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
533-5620	MISC. REVENUE-WATER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Total Revenue		64,194	62,826	65,512	62,034	64,171	60,049	58,743	62,299	59,466	55,667	54,561	56,804	726,326	802,061	(75,735)												
Expense																												
633-6143	WORKER'S COMPENSATION	-	-	-	3,632	-	-	-	-	-	-	-	-	3,632	1,121	2,511												
633-6210	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	460	(460)												
633-6240	PURCHASED ELECTRICITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
633-6241	UTILITY EXPENSE/PUMP STATI	1,203	1,075	1,060	1,006	1,086	1,003	1,063	990	1,135	1,040	1,034	1,061	12,757	14,012	(1,255)												
633-6250	MAINTENANCE & REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
633-6251.503	VEH.MAINT/REPAIR-ONAN GENE	-	-	-	125	-	-	-	-	-	-	-	-	125	125	-												
633-6272	TELEPHONE & TELEGRAPH	38	39	39	39	39	39	39	39	39	38	38	38	464	461	3												
633-6333	DEPARTMENTAL SUPPLIES	583	583	583	583	583	583	583	583	583	583	583	583	6,996	6,504	492												
633-6335	RENTAL- WTR DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
633-6336	DUES & SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
633-6339	LEGAL NOTICES & ADVERTISIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
633-6520	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
633-6711	GASOLINE	-	-	-	-	-	-	-	-	-	-	-	-	-	156	(156)												
633-6720	INS/PROP./LIABILITY	-	-	-	2,241	-	-	-	-	-	-	-	-	2,241	1,988	253												
633-6721	WATER - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	17,687	17,687	18,017	(330)												
633-6723	TRAINING EXPENSE - WTR	925	-	-	-	-	225	-	-	-	-	-	-	1,150	1,500	(350)												
633-6793	TRAVEL EXPENSES	600	-	-	-	-	-	-	-	-	-	-	-	600	500	100												
633-6799	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Total Expense		3,349	1,697	1,682	7,627	1,708	1,850	1,685	1,612	1,757	1,661	1,656	19,369	45,653	44,844	809												
Net Income		60,845	61,129	63,830	54,407	62,463	58,198	57,058	60,688	57,709	54,006	52,905	37,435	680,673	757,217	(76,544)												
Net Income w/o Grants & Depr.		60,845	61,129	63,830	54,407	62,463	58,198	57,058	60,688	57,709	54,006	52,905	55,121	698,360														

34-SEWER DEPT.

													2019-2020															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
534-5210	PERMITS-SEWER	125	-	-	-	-	-	-	-	-	-	-	125	250	(125)													
534-5411	SALES - SEWER	24,725	24,026	26,493	23,314	26,557	23,410	22,545	24,562	23,513	18,942	18,142	19,583	275,811	283,015	(7,204)												
534-5414	TAP FEES - SEWER	300	-	-	-	-	-	-	-	-	-	-	-	300	300	-												
534-5415	SUPPLY SALES - SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
534-5420	SEWER SERVICE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
534-5430	SLUDGE DISPOSAL FEE	3,195	4,025	1,089	942	2,514	1,608	3,150	-	1,257	1,320	2,193	3,090	24,383	19,310	5,073												
534-5470	GRANT RECPTS TCF-POLYMER PROJ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
534-5620	MISC. INCOME-SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Total Revenue		28,345	28,051	27,582	24,256	29,071	25,018	25,695	24,562	24,770	20,262	20,335	22,673	300,618	302,875	(2,257)												
Expense																												
634-6140	FICA TAXES	311	311	311	311	311	311	311	311	311	311	311	311	3,737	3,359	378												
634-6142	GROUP HEALTH AND LIFE INS	996	996	996	996	996	996	996	996	996	996	996	996	11,952	10,905	1,047												
634-6143	WORKERS COMP INS-SEWER	-	-	-	3,632	-	-	-	-	-	-	-	-	3,632	3,950	(318)												
634-6146	PENSION EXPENSE	300	300	300	300	300	300	300	300	300	300	300	300	3,606	7,016	(3,410)												
634-6147	UNEMPLOYMENT TAX-SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	9	(9)												
634-6150	SALARIES-SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
634-6151	WAGES	4,071	4,071	4,071	4,071	4,071	4,071	4,071	4,071	4,071	4,071	4,071	4,071	48,851	43,904	4,947												
634-6210	PROFESSIONAL SERVICES	467	467	467	467	467	467	467	467	467	467	467	467	5,604	5,604	-												
634-6220	SLUDGE DISPOSAL FEE	350	350	350	350	350	350	350	350	350	350	350	350	4,200	4,200	-												
634-6240	PURCHASED ELECTRICITY	153	168	142	139	139	151	138	196	210	169	174	216	1,994	2,121	(127)												
634-6241	UTILITY EXPENSE - SEWER	4,100	3,654	1,865	4,075	4,075	2,773	3,083	4,250	2,966	3,822	3,757	3,128	41,548	49,341	(7,793)												
634-6250	MAINTENANCE & REPAIR	11,667	1,667	1,667	1,667	1,667	11,667	1,667	1,667	1,667	1,667	1,667	1,667	40,000	31,500	8,500												
634-6251.634	VEHICLE MAINTENANCE & REPA	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	250	750												
634-6251.712	REPAIR & MAINT GENERATOR	200	-	-	-	-	-	-	-	-	-	-	-	200	100	100												
634-6251.755	VEHICLE MAINTENANCE & REPA	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-												
634-6272	TELEPHONE & TELEGRAPH	148	149	149	149	149	149	148	148	148	148	148	148	1,779	1,774	5												
634-6332	OFFICE SUPPLIES-SEWER PLAN	25	25	25	25	25	25	25	25	25	25	25	25	300	300	-												
634-6333	DEPARTMENTAL SUPPLIES	1,617	667	667	667	667	667	667	667	667	667	667	667	8,950	11,496	(2,546)												
634-6335	SEWER DEPT.-RENTAL	90	90	90	90	90	90	90	90	90	90	90	90	1,080	1,200	(120)												
634-6336	DUES& SUBSCR. /SEWER PLANT	400	-	-	-	-	-	-	-	-	-	-	-	400	500	(100)												
634-6337	CHLORINE - SEWER PLANT	325	325	325	325	325	325	325	325	325	325	325	325	3,900	3,871	29												
634-6338	DUES & SUBSCRIPTIONS	525	-	-	-	-	-	-	-	-	-	-	-	525	725	(200)												
634-6339	LEGAL NOTICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
634-6344	SEWER TREATMENT CHEMICALS	792	792	792	792	792	792	792	792	792	792	792	792	9,500	8,520	980												
634-6409	MATCHING FUNDS FOR GRANT - SEWEI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
634-6520	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
634-6522	INTEREST BONDS	-	-	8,483	-	-	-	-	8,483	-	-	-	-	16,966	17,370	(404)												
634-6711	FUEL	184	445	248	84	213	176	285	55	316	115	143	174	2,438	1,200	1,238												
634-6720	INS/PROP/LIABILITY	-	-	-	4,957	-	-	-	-	-	-	-	-	4,957	4,040	917												
634-6721	SEWER - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	88,546	88,546	93,393	(4,847)												
634-6723	TRAINING EXPENSE	-	1,000	-	-	1,000	-	-	-	-	-	-	-	2,000	3,000	(1,000)												
634-6724	UNIFORM EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
634-6740	SWR ANALYSIS LAB FEES	585	585	585	585	585	585	585	585	585	585	585	585	7,020	6,396	624												
634-6793	TRAVEL EXPENSE	-	500	-	-	250	-	-	250	-	-	-	-	1,000	750	250												
634-6799	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Total Expense		28,805	16,562	21,533	23,681	16,472	23,895	14,301	15,545	22,769	14,899	14,868	102,857	316,186	317,294	(1,108)												
Net Income		(460)	11,489	6,048	575	12,599	1,123	11,394	9,017	2,001	5,363	5,467	(80,184)	(15,568)	(14,419)	(1,149)												
Net Income w/o Grants & Depr.		(460)	11,489	6,048	575	12,599	1,123	11,394	9,017	2,001	5,363	5,467	8,362	72,978														

35-OVERHEAD

													2019-2020															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
535-5210	PERMITS/UTILITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
535-5300	BAD DEBT RECOVERY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
535-5415	SUPPLY SALES/OVERHEAD	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167	2,000	4,896	(2,896)		
535-5418	TRIP CHARGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
535-5419	RECONNECT FEES	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	3,240	3,240	-		
535-5420	PROCEEDS/LEASE/PURCHASE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
535-5421	LATE CHARGES	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	22,200	25,860	(3,660)		
535-5515	NSF CHECK CHARGE	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	600	720	(120)		
535-5610	INTEREST EARNINGS	727	751	2,327	729	893	2,439	908	904	2,396	570	727	1,826	15,197	16,710	(1,513)												
535-5620	MISCELLANEOUS REVENUE	-	-	200	-	-	200	-	-	200	-	-	200	800	600	200												
535-5630	CREDIT CARD PROC FEES-UTIL	100	100	100	100	100	100	100	100	100	100	100	1,200	1,200														
535-5790	SUPPLY SALES - CITY EMPLOYEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Revenue		3,164	3,188	4,964	3,166	3,330	5,076	3,344	3,340	5,033	3,007	3,164	4,462	45,237	53,226	(7,989)												
Expense																												
635-6140	FICA TAXES	2,915	2,915	2,915	2,915	2,915	2,915	2,915	2,915	2,915	2,915	2,915	2,915	34,977	36,366	(1,389)												
635-6142	GROUP HEALTH/LIFE/DENTAL	7,234	7,234	7,234	7,234	7,234	7,234	7,234	7,234	7,234	7,234	7,234	7,234	86,812	100,562	(13,750)												
635-6143	WORKER'S COMPENSATION	-	-	-	1,240	-	-	-	-	-	-	-	-	1,240	-	1,240												
635-6146	PENSION EXPENSE	2,911	2,911	2,911	2,911	2,911	2,911	2,911	2,911	2,911	2,911	2,911	2,911	34,933	38,641	(3,708)												
635-6147	UNEMPLOYMENT TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	88	(88)												
635-6150	SALARIES-OVERHEAD	14,195	14,195	14,195	14,195	14,195	14,195	14,195	14,195	14,195	14,195	14,195	14,195	170,345	182,165	(11,820)												
635-6151	WAGES	23,916	23,916	23,916	23,916	23,916	23,916	23,916	23,916	23,916	23,916	23,916	23,916	286,988	293,205	(6,217)												
635-6210	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	400	-	-	-	-	400	400	-												
635-6225	CREDIT CARD PROCESSING FEE	625	625	625	625	625	625	625	625	625	625	625	625	7,500	7,200	300												
635-6240	POSTAGE	190	190	190	190	190	190	190	190	190	190	190	190	2,280	2,280	-												
635-6241	UTILITY EXPENSE - SHOP	619	616	616	542	498	510	488	718	475	498	361	491	6,432	7,296	(864)												
635-6250	MAINTENANCE & REPAIR	310	310	1,810	310	3,310	1,810	310	310	310	310	310	310	9,720	13,585	(3,865)												

635-6251.325	VEH. REPAIR & MAINT - #325	500	-	-	-	-	-	-	-	-	-	-	-	500	400	100
635-6251.436	VEHICLE REPAIR AND MAINTEN	500	-	-	-	-	-	-	-	-	-	-	-	500	700	(200)
635-6251.444	VEHICLE REPAIR AND MAINTEN	250	-	-	-	-	-	-	-	-	-	-	-	250	250	-
635-6251.504	MAINT.-JOHN DEERE TRACTOR	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	750	250
635-6251.522	VEHICLE MAINTENANCE #522	150	-	-	-	-	-	-	-	-	-	-	-	150	150	-
635-6251.525	VEHICLE MAINT-J D TRACTOR	150	-	-	-	-	-	-	-	-	-	-	-	150	100	50
635-6251.530	VEH REPAIR&MAINT-FORKLIFT#	50	-	-	-	-	-	-	-	-	-	-	-	50	100	(50)
635-6251.568	REP/MAINT.-98 DITCH WITCH	50	-	-	-	-	-	-	-	-	-	-	-	50	50	-
635-6251.597	VEH.MAINT-LINCOLN WELDING	25	-	-	-	-	-	-	-	-	-	-	-	25	25	-
635-6251.600	VEH. MAINT-580M CASE BACKH	750	-	-	-	-	-	-	-	-	-	-	-	750	750	-
635-6251.613	Equip Repair&Mntce-Chipper	500	-	-	-	-	-	-	-	-	-	-	-	500	150	350
635-6251.618	VEHICLE REPAIR&MAINT-#618	300	-	-	-	-	-	-	-	-	-	-	-	300	300	-
635-6251.645	VEH. MAINT.-INTERN'L DUMP	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500	1,500	-
635-6251.713	VEHICLE MAINT/'00 FORD F6	2,050	-	-	-	-	-	-	-	-	-	-	-	2,050	850	1,200
635-6251.731	Maint&Repair-Hustl.mower 7	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
635-6251.733	Veh.Mtnce-2010 Trailm.Trai	1,250	-	-	-	-	-	-	-	-	-	-	-	1,250	200	1,050
635-6251.734	Veh.Mtnce-2011 Bobcat Mini	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000	1,000	1,000
635-6251.740	Veh.Mtnce-2014 GMC Trk #74	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
635-6251.760	Repair&Mtnce-Tr Utility T	1,200	-	-	-	-	-	-	-	-	-	-	-	1,200	100	1,100
635-6251.773	VEH REPAIR & MAINT/MOWER	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
635-6251.775	Repair&Mtnce-Hustler Mower	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
635-6251.776	VEH REPAIR & MAINT/'11 SIE	250	-	-	-	-	-	-	-	-	-	-	-	250	250	-
635-6251.779	Veh Mtnce-#779-2012 GMC Tr	200	-	-	-	-	-	-	-	-	-	-	-	200	200	-
635-6251.780	VEH MAINT#780 2004 GMC DUMPTRK	2,500	-	-	-	1,000	-	-	-	-	-	-	-	3,500	1,000	2,500
635-6251.781	VEH R&M BOBCAT SKID STEER	500	-	4,000	-	-	-	-	-	-	-	-	-	4,500	-	4,500
635-6251.782	R&M TRIPLE AXLE TRAILER	50	-	-	-	-	-	-	-	-	-	-	-	50	-	50
635-6272	TELEPHONE - WAREHOUSE	-	-	-	-	-	-	-	-	-	-	-	-	-	612	(612)
635-6332	OVERHEAD-OFFICE SUPPLIES	-	-	750	-	-	-	-	-	-	-	-	-	750	500	250
635-6333	DEPARTMENTAL SUPPLIES	3,667	1,667	1,667	4,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	25,000	27,492	(2,492)
635-6335	RENTAL	-	-	-	-	-	-	-	190	-	-	-	-	190	1,128	(938)
635-6336	DUES & SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
635-6339	LEGAL NOTICES & ADVERTISIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
635-6401	CAPITOL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
635-6520	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
635-6522	INTEREST - BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
635-6711	FUEL	1,141	634	819	706	354	508	358	237	1,067	1,229	1,220	1,013	9,287	13,825	(4,538)
635-6720	INSURANCE	-	-	-	4,744	-	-	-	-	-	-	-	-	4,744	4,188	556
635-6721	DEPRECIATION-OVERHEAD	-	-	-	-	-	-	-	-	-	-	-	13,998	13,998	16,951	(2,953)
635-6723	TRAINING EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	6,990	(6,990)
635-6724	UNIFORM EXPENSE	-	-	-	-	1,250	-	-	-	-	-	-	-	1,250	-	1,250
635-6790	SUPPL/CHARGES-EMPL PERSONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
635-6793	TRAVEL EXPENSES	100	-	-	-	-	-	-	-	-	-	-	-	100	-	100
635-6799	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
635-6800	PENALTIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
635-6801	BAD DEBT EXPENSE	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000
	Total Expense	79,248	55,213	61,648	64,194	59,065	57,481	54,809	55,318	55,696	55,690	55,544	69,464	723,371	762,999	(39,628)
	Net Income	(76,084)	(52,025)	(56,684)	(61,028)	(55,735)	(52,405)	(51,465)	(51,978)	(50,663)	(52,683)	(52,381)	(65,002)	(678,133)	(709,773)	31,640
	Net Income w/o Grants & Depr.	(76,084)	(52,025)	(56,684)	(61,028)	(55,735)	(52,405)	(51,465)	(51,978)	(50,663)	(52,683)	(52,381)	(51,004)	(664,135)		

36-WATER PLANT DEPT.

													2019-2020															
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
536-5560	Grant Rcpts-CDBG Tank Coating	-	-	-	-	-	-	-	-	-	-	-	-	-	255,987	(255,987)												
536-5620	MISC. INCOME - WATER PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
Total Revenue		-	-	-	-	-	-	-	-	-	-	-	-	255,987	(255,987)													
Expense																												
636-6140	FICA TAXES	745	745	745	745	745	745	745	745	745	745	745	8,945	7,544	1,401													
636-6142	GROUP HEALTH & LIFE INSURA	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	35,137	25,817	9,320													
636-6143	WORKER'S COMPENSATION	-	-	-	4,335	-	-	-	-	-	-	-	4,335	8,626	(4,291)													
636-6146	PENSION EXPENSE	758	758	758	758	758	758	758	758	758	758	758	9,097	8,011	1,086													
636-6147	UNEMPLOYMENT TAX-WT PLANT	-	-	-	-	-	-	-	-	-	-	-	-	20	(20)													
636-6150	SALARIES-WATER PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
636-6151	WAGES - WATER PLANT	-	9,743	9,743	9,743	9,743	9,743	9,743	9,743	9,743	9,743	9,743	107,178	98,610	8,568													
636-6210	PROFESSIONAL SERVICES	35,880	100	3,900	2,200	100	100	2,200	1,300	100	2,800	100	48,880	25,988	22,892													
636-6213	ENGINEERING SERVICES WTR P	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
636-6230	PURCHASES-RAW WATER	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,249	30,726	(477)													
636-6240	PURCHASED ELEC. WATER PLAN	2,580	2,365	2,381	2,273	2,267	2,646	2,675	3,050	2,951	2,932	2,736	31,320	32,968	(1,648)													
636-6250	MAINTENANCE & REPAIR	3,208	200	200	3,208	200	200	3,208	200	200	3,208	200	14,432	15,700	(1,269)													
636-6251.510	VEHICLE REPAIR AND MAINTEN	100	-	-	-	-	-	-	-	-	-	-	100	100	-													
636-6251.711	VEHICLE REPAIR & MTNCE #71	1,000	-	-	-	-	-	-	-	-	-	-	1,000	500	500													
636-6272	TELEPHONE & TELEGRAPH	274	274	274	274	274	274	274	274	274	274	274	3,288	3,264	24													
636-6333	DEPARTMENTAL SUPPLIES	1,000	500	500	500	500	500	500	500	500	500	500	6,500	5,004	1,496													
636-6335	RENTAL	125	125	125	125	125	125	125	125	125	125	125	1,500	1,275	225													
636-6336	DUES & SUBSCRIPTIONS	-	333	-	3,126	1,700	-	-	-	-	-	-	5,159	7,336	(2,177)													
636-6337	CHLORINE-WATER PLANT	266	266	266	266	266	266	266	266	266	266	266	3,192	3,192	-													
636-6339	LEGALS & ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
636-6344	WATER PLANT TREATMENT CHEM	13,300	2,600	100	5,100	100	100	5,100	100	100	5,100	100	31,900	28,124	3,776													
636-6401	Capital Outlay-Water Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
636-6520	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
636-6711	FUEL	289	388	247	245	168	210	184	130	312	241	439	3,104	3,000	104													
636-6720	INSURANCE WATER PLANT	-	-	-	5,219	-	-	-	-	-	-	-	5,219	4,796	423													
636-6721	WATER PLANT - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	104,141	104,141	120,667	(16,526)													
636-6723	TRAINING EXPENSES	1,500	-	-	-	-	-	-	-	-	-	-	1,500	1,500	-													
636-6724	UNIFORM EXPENSE/WATER PLAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
636-6740	WATER ANALYSIS LAB FEES	200	200	200	200	200	200	200	200	200	200	200	2,400	3,996	(1,596)													
636-6793	TRAVEL EXPENSE	1,200	-	-	-	-	-	-	-	-	-	-	1,200	700	500													
636-6799	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
Total Expense		67,874	24,047	24,889	43,767	22,596	21,317	31,428	22,841	21,724	32,341	21,635	125,317	459,776	22,312													
Net Income		(67,874)	(24,047)	(24,889)	(43,767)	(22,596)	(21,317)	(31,428)	(22,841)	(21,724)	(32,341)	(21,635)	(125,317)	(459,776)	(278,299)													
Net Income w/o Grants & Depr.		(67,874)	(24,047)	(24,889)	(43,767)	(22,596)	(21,317)	(31,428)	(22,841)	(21,724)	(32,341)	(21,635)	(21,176)	(355,635)														

**CITY OF HEMPHILL
2020 - 2021 CITY BUDGET
CAPITAL IMPROVEMENT PROJECTS**

DESCRIPTION	AMOUNT
<u>GOVERNMENTAL FUND:</u>	
	\$ -
<u>ENTERPRISE FUND:</u>	
ELECTRICAL SYSTEM	
1. Brookshire Bros Bank & East Main Re-Route	\$ 12,645
2. 43 Poles to change out City wide	15,000
3. 2 out of 3 Sections for City Reconduct - 1st Section	15,000
4. Service Truck	40,372
Sub-Total	\$ 83,017 \$ 83,017
WATER PLANT	
1. Generator Transfer Switches	\$ 10,370
2. RAW Water Flow Meter	10,000
Sub-Total	\$ 20,370 \$ 20,370
	\$ 103,387
TOTAL CAPITAL IMPROVEMENTS	\$ 103,387
Less:	-
Total City Funds Used for Capital Improvements	\$ 103,387

**CITY OF HEMPHILL
2020 - 2021 CITY BUDGET
CASH FLOW PROJECTION**

JULY 1, 2020 ESTIMATED CASH BALANCE		\$ 1,238,423
BUDGETED TOTAL CITY SURPLUS / (DEFICIT)		(123,731)
ADD: NON - CASH EXPENSE ITEMS:		
DEPRECIATION		274,855
Cash Available for Debt & Capital Improvements:	151,124	
LESS: ENTERPRISE FUND NON EXPENSE		
CASH USES:		
PRINCIPAL PAYMENTS ON NOTES AND BONDS		
Street Paving Debt	96,000	
Sewer Plant Debt	<u>9,000</u>	
	105,000	(105,000)
CAPITAL IMPROVEMENT PROJECTS - GENERAL GOVERNMENT	-	
ENTERPRISE FUND	<u>103,387</u>	
	103,387	(103,387)
NET CASH INCREASE / (DECREASE)		<u>\$ (57,263)</u>
ESTIMATED JUNE 30, 2021 CASH BALANCE		<u><u>\$ 1,181,160</u></u>

CITY OF HEMPHILL
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021
PRELIMINARY PAYROLL BUDGET

Title	Salary& Wages	Overtime/ Comp	Incentive Pay	FICA	Health/Life	Pension	Unempl	Total
Water Plant Operator 2	\$ 31,573.79	\$ 1,846.49	\$ 1,182.48	\$ 2,647.11	\$ 9,214.83	\$ 2,692.09	\$ 144.00	\$ 49,300.79
City Secretary/Accountant	\$ 78,700.70	\$ -	\$ 2,294.58	\$ 6,196.14	\$ 9,569.07	\$ 6,301.43	\$ 144.00	\$ 103,205.92
Utility Laborer	\$ 29,775.20	\$ 748.13	\$ 249.95	\$ 2,354.16	\$ 9,214.83	\$ 2,394.16	\$ 144.00	\$ 44,880.42
Accounts Payable Clerk/Municipal Judge	\$ 40,000.65	\$ 2,473.93	\$ 1,489.80	\$ 3,363.28	\$ 9,214.83	\$ 3,420.43	\$ 144.00	\$ 60,106.91
Utility Supervisor	\$ 70,995.00	\$ 4,818.80	\$ 2,665.13	\$ 6,003.64	\$ 9,214.83	\$ 6,105.66	\$ 144.00	\$ 99,947.05
General Laborer	\$ 23,394.80	\$ 611.82	\$ 687.35	\$ 1,889.09	\$ 9,214.83	\$ 1,921.19	\$ 144.00	\$ 37,863.08
WTP Supervisor & WWTP Operator	\$ 54,950.39	\$ 3,978.77	\$ 2,048.28	\$ 4,664.77	\$ 12,962.96	\$ 4,744.05	\$ 144.00	\$ 83,493.23
Police Officer	\$ 45,787.50	\$ -	\$ 965.63	\$ 3,576.61	\$ 12,962.96	\$ 3,637.39	\$ 144.00	\$ 67,074.10
Utility Crew Leader	\$ 52,520.00	\$ 2,283.75	\$ 1,516.67	\$ 4,308.51	\$ 9,214.83	\$ 4,381.73	\$ 144.00	\$ 74,369.49
Apprentice Groundman	\$ 27,253.20	\$ 2,008.50	\$ 541.67	\$ 2,279.96	\$ 9,214.83	\$ 2,318.70	\$ 144.00	\$ 43,760.85
Electric Supervisor	\$ 63,925.33	\$ 5,268.45	\$ 1,880.67	\$ 5,437.20	\$ 11,731.23	\$ 5,529.59	\$ 144.00	\$ 93,916.47
City Manager	\$ 90,828.15	\$ 8,538.00	\$ 3,370.50	\$ 7,859.35	\$ 9,214.83	\$ 7,992.91	\$ 144.00	\$ 127,947.75
Office/Utility Billing Clerk	\$ 37,917.15	\$ 1,664.89	\$ 1,400.88	\$ 3,135.19	\$ 9,677.07	\$ 3,188.47	\$ 144.00	\$ 57,127.66
Water Treatment Plant Operator	\$ 33,937.87	\$ 5,721.86	\$ 991.29	\$ 3,109.80	\$ 17,999.72	\$ 3,162.65	\$ 144.00	\$ 65,067.19
Waste Water Trmt Plant Operator	\$ 32,722.56	\$ 2,363.40	\$ 962.29	\$ 2,757.69	\$ 9,214.83	\$ 2,804.55	\$ 144.00	\$ 50,969.32
Maintenance Technician	\$ 39,915.20	\$ 1,302.17	\$ 1,152.67	\$ 3,241.31	\$ 14,130.21	\$ 3,296.39	\$ 144.00	\$ 63,181.94
Police Officer	\$ 48,880.44	\$ -	\$ 1,850.99	\$ 3,880.95	\$ 14,130.21	\$ 3,946.91	\$ 144.00	\$ 72,833.50
Clerk - Senior Level	\$ 35,939.90	\$ 1,219.68	\$ 1,360.96	\$ 2,946.82	\$ 9,212.07	\$ 2,996.90	\$ 144.00	\$ 53,820.33
Util/Parks Laborer/Meter Reader	\$ 31,304.00	\$ 907.35	\$ 921.22	\$ 2,534.64	\$ 9,214.83	\$ 2,577.71	\$ 144.00	\$ 47,603.75
Utility Laborer Water/Waste Water/Animal	\$ 40,064.27	\$ 4,168.32	\$ 1,482.00	\$ 3,460.10	\$ 9,677.07	\$ 3,518.90	\$ 144.00	\$ 62,514.66
Elect. Line Worker II	\$ 45,333.60	\$ 3,950.55	\$ 1,319.50	\$ 3,871.18	\$ 9,214.83	\$ 3,936.96	\$ 144.00	\$ 67,770.62
Elect. Line Worker I	\$ 40,107.60	\$ 2,329.20	\$ 834.17	\$ 3,310.23	\$ 9,214.83	\$ 3,366.48	\$ 144.00	\$ 59,306.51
Police Sergeant	\$ 50,676.00	\$ -	\$ 1,909.62	\$ 4,022.80	\$ 9,677.07	\$ 4,091.16	\$ 144.00	\$ 70,520.65
Part Time Office Clerk/PT Meter Reader	\$ 16,999.98	\$ 165.47	\$ 501.92	\$ 1,351.55			\$ 144.00	\$ 19,162.93
Police Chief	\$ 58,382.46	\$ -	\$ 2,178.45	\$ 4,632.91	\$ 9,214.83	\$ 4,711.64	\$ 144.00	\$ 79,264.29
Sr. Utility Worker	\$ 43,219.76	\$ 1,255.95	\$ 1,618.50	\$ 3,526.21	\$ 9,677.07	\$ 3,586.13	\$ 144.00	\$ 63,027.61
	\$ -			\$ -			\$ -	\$ -
TOTALS	\$ 1,165,105.49	\$ 57,625.47	\$ 37,377.16	\$ 96,361.21	\$ 261,199.50	\$ 96,624.20	\$ 3,744.00	\$ 1,718,037.02

CITY OF HEMPHILL
 UTILITY RATES
 Effective July 1, 2019

GAS – RESIDENTIAL AND COMMERCIAL: *

MINIMUM.....	0-----500 CUBIC FEET	\$ 16.69
	500---20,000 CUBIC FEET	\$ 1.0391/ccf
	20,000 & ABOVE	\$ 0.9152/ccf

Plus or minus Energy Charge – (Power Cost Adjustment)

WATER – RESIDENTIAL: *

MINIMUM.....	2000 GALLONS	\$ 34.00
	ALL OVER 2000 GALLONS (PER 1000 GALLONS)	\$ 4.05

WATER-COMMERCIAL

MINIMUM.....	2000 GALLONS	\$ 34.00
	3,000-20,000 GALLONS (per thousand gallons)	\$ 4.05
	21,000-50,000 GALLONS (per thousand gallons)	\$ 4.50
	51,000 GALLONS AND OVER (per thousand gallons)	\$ 5.00

Master Meter Account Minimums – Rate Determined by City Manager

ELECTRICITY: *

	RESIDENTIAL	COMMERCIAL
MINIMUM:	0-----25 KWH- \$ 10.82	0-----25 KWH- \$ 11.90
Per KWH	26-----500 KWH- \$ 0.1103	26-----500 KWH- \$ 0.1238
Per KWH	OVER 500 KWH- \$ 0.0965	OVER 500 KWH- \$ 0.1064

Plus or minus Energy Charge – (Power Cost Adjustment)

NIGHT LIGHT: * \$ 9.95 PER MONTH PER LIGHT

GARBAGE: *

RESIDENTIAL	\$ 24.15	PER MONTH
COMMERCIAL	\$ 25.20	PER MONTH MINIMUM - WITH

HIGHER RATES ON LARGER QUANTITY CUSTOMERS. THESE RATES WILL BE DETERMINED ON AN INDIVIDUAL BASIS.

SEWER – RESIDENTIAL AND COMMERCIAL: *

MINIMUM \$ 30.00
EXCESS OVER MONTHLY MINIMUM:

ADDITIONAL BILLING OF \$ 3.75 PER THOUSAND GALLONS OF
METERED WATER CONSUMPTION EXCEEDING 2,000 GALLONS

Master Meter Account Minimums – Rate Determined by City Manager

CITY OF HEMPHILL, TEXAS
ORDINANCE NUMBER #2020-001
BUDGET ORDINANCE AND REVISIONS
FISCAL YEAR ENDING JUNE 30, 2021

An ordinance making appropriations for the support of the City of Hemphill for the fiscal year beginning July 1, 2020 and ending June 30, 2021, appropriating money to pay interest and principal due on the City's indebtedness; and adopting the annual budget of the City of Hemphill for the 2020-2021 fiscal year.

Whereas, the budget appended here, for the fiscal year beginning July 1, 2020, and ending June 30, 2021, was presented to the City Council by the Mayor and City Manager and a public hearing was ordered by the City Council and a public hearing was held on Tuesday, June 2, 2020.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HEMPHILL:

Section 1: *That the appropriations for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021, for the support of the general government of the City of Hemphill, Texas, be fixed and determined for said terms in accordance with the expenditure shown in the City's fiscal year 2020-2021 Budget, a copy of which is appended hereto;*

;

Section 2: *That the budget, as shown in words and figures, is hereby approved in all respects and adopted as the City of Hemphill's budget for the fiscal year beginning July 1, 2020, and Ending June 30, 2021; and,*

Section 3: *That there is hereby appropriated the amount shown in said budget necessary to provide for the payment of the principal and interest and the retirement of the bonded debt of the City.*

PASSED AND APPROVED THIS, THE 16th DAY OF JUNE, 2020.

APPROVED:

Robert Hamilton, Mayor

ATTEST:

Kelli Beall, City Secretary/Accountant