

City of Hemphill, Texas

Fiscal Year 07/01/2023-06/30/2024

Budget Cover Page

June 20, 2023

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, 2023-June 30, 2024 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 2023-2024 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 07/01/2023 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 \$0.00 in debt.

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 utility rate structure changes for electric but no rate or rate structure change for water, sewer, garbage, or gas.

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

FOR: Herb Rice, Mayor Pro-Tem/Alderman Place 1 Shelly Starr, Alderwoman Place 2 Kevin Rice, Alderman Place 3 Jamie Westbrook, Alderman Place 4 Glen Chance, Alderman Place 5	AGAINST:
ABSENT:	PRESENT AND NOT VOTING: Robert Hamilton, Mayor

CITY OF HEMPHILL, TEXAS

FY 2023-2024 BUDGET

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FY 2023-2024 BUDGET
CITY OF HEMPHILL, TEXAS
PRINCIPAL OFFICIALS

MAYOR

Robert Hamilton

CITY COUNCIL

Herb Rice, Mayor Pro-Tem/Alderman Place 1

Shelly Starr, Alderwoman Place 2

Kevin Rice, Alderman Place 3

Jamie Westbrook, Alderman Place 4

Glen Chance, Alderman Place 5

CITY MANAGER

Thad Smith

CITY SECRETARY/ACCOUNTANT

Kelli Beall

CHIEF OF POLICE

Roy “David” West

MUNICIPAL CLERK

Peggy Cannon-Clark

WATER AND SEWER PLANT SUPERVISOR

Elsmer “Woodie” Dorsey

CITY ELECTRICAL SUPERVISOR

Michael Brazile

UTILITY SUPERVISOR

Robert Wright

ACKNOWLEDGEMENTS

Special thanks to all the City employees and elected officials who contributed to this budget and who work hard for the citizens of Hemphill.

LETTER FROM THE MAYOR

June 20, 2023

Dear City of Hemphill Resident:

Welcome to the City of Hemphill's financial plan and budget for Fiscal Year 07/01/2023-06/30-2024. 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, City Employees, and the City Council have 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 be involved in expressing their ideas about the future direction of our City. The City has a goal to formulate, implement, and constantly improve our long-range financial and capital improvement planning documents and policies.

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

Sincerely,

Robert Hamilton, Mayor

CITY OF HEMPHILL, TEXAS FY 2021-2022 BUDGET SUMMARY

Date: June 20, 2023

To: Robert Hamilton, Mayor
Herb Rice, Mayor Pro-Tem/Alderman Place 1
Shelly Starr, Alderwoman Place 2
Kevin Rice, Alderman Place 3
Jamie Westbrook, Alderman Place 4
Glen Chance, Alderman Place 5

From: Thad Smith, City Manager

Subject: FY 07/01/2023-06/30/2024 Budget Transmittal Letter and Budget Summary

On behalf of the City of Hemphill staff, I am pleased to submit the Fiscal Year 2023-2024 Budget. The City of Hemphill finds itself, for the most part, in a healthy financial position. The City has not accrued any debt over the latest fiscal year and remains debt free.

The majority of the City's revenue comes from the electric, natural gas, water and garbage departments. Any additional unforeseen revenues will be reinvested or used for needed capital improvements in the future. Additional revenue which is either expected or possible during this next fiscal year include:

1. TxCDBG-CDF Funding for the Elevated Storage Tank - \$270,000
2. GLO/DETCOG Hurricane Harvey Mitigation Funding - \$924,000
3. Possibility of the PHMSA NGDISM Grant through USDOT – Unknown dollar amount
4. Possibility of Charter Communications Pole Attachment Agreement – Unknown dollar amount

All current personnel positions are funded and personnel benefits are stable with no significant benefit changes. The City is expecting an 8% increase in medical insurance under the current plan with TML Health Benefits, the City's health insurance provider, effective 10/1/2023 and a 0.24% increase in the TMRS contribution rate.

The City Council and City staff held a budget workshop, discussions during council meetings, and a public hearing prior to budget adoption. These events allowed the council and staff to properly plan for vital expenditures in the budget and allowed the staff to convey needs and justify requested expenditures.

In preparing this budget document, our goal is to provide a transparent document which can be used to provide accountability and accurate reporting to citizens, city council, and staff. This document is intended to provide significant detail of the City's budget.

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 2023-2024 BUDGET:

Priorities used to define budget development include:

- Accurately forecasting utility revenues and general sales and use tax revenues.
- During the FY 23-24 I anticipate: no increase to any of the City’s utility rates.
- Prioritization and completion of needed/requested 2023-2024 Capital Improvements, based on input from the city council, department heads, and city manager.
- Maintaining personnel benefits and competitive pay rates to attract and retain qualified employees.
- Focus on appropriate service levels for the operation of facilities and infrastructure.
- Identify enhancements and major maintenance for 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 convenience, and decrease expenses.

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 \$1,033,243 in FY 2023-2024, representing a 2.99% increase. Additionally, I expect \$924,000 in GLO mitigation funding to be awarded this year which will be added to the General Fund number above. Enterprise Fund revenues are projected to generate \$4,029,042 in FY 2023-2024, representing a 2.70% increase, mainly due to projected increases in all utility sales. Additionally, the City has approximately \$270,000 in CDBG-CDF funding available which will be added to the Enterprise Fund number above.

General Fund Revenue

Sales Tax Revenue

The largest source of general fund revenue are sales tax receipts or general sales and use taxes. The FY 2023-2024 projected sales tax receipts are based on the average of the last two years of actual receipts, which makes the projected sales tax receipts \$604,289. This is a projected increase of \$25,924, a 4.48% increase.

Garbage/Solid Waste Revenue

The City contracts with a contractor for citizen and business garbage services. The projected sales of garbage services to city customers for FY 2023-2024 is \$330,996 representing a 2.53% decrease.

Other General Fund Revenue

The City also has General Fund revenue in the Municipal Court and Cemetery departments which is projected to total \$14,744 and \$3,350, respectively.

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 2023-2024 budget year is budgeted to be \$2,498,237, which is a increase of \$150,596. This budgeted amount is based on the monthly average of actual sales over the period of July 2021-March 2023. This revenue is dependent on the severity of the weather during the summer and winter months. The City also has \$44,042 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 2023-2024 budget year is \$247,139, a decrease of \$24,362 from the 2022-2023 fiscal year.

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 (100 cubic feet) for natural gas; if the PCA is negative it is subtracted. 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. The City sells treated water to city customers and to G-M Water Supply Corporation (GMWSC) under a wholesale water contract. Currently, residential and commercial customers have a fixed rate per thousand gallons after the first two thousand gallons, and a graduated/increasing scale after that.

Sales-Water should generate \$415,699 in revenue for the 2023-2024 fiscal year, a decrease of \$8,474 from the 2022-2023 fiscal year. Sales-GM Water for the 2023-2024 fiscal year is budgeted at \$336,000, and increase of \$88,668 from last fiscal year. This is based on the worst-case of GMWSC purchasing only the negotiated minimum for twelve months.

Sewer Department Revenue

The City of Hemphill operates a municipally-owned sewer system and a Wastewater Treatment Plant. The City bills city water customers for sewer based on the amount of water used each month. Residential and commercial customers have fixed rate per thousand for the first two thousand gallons a graduated rate after that.

Sales-Sewer will generate \$316,413 in revenue for the 2023-2024 fiscal year, an increase of \$3,233 from the 2022-2023 fiscal year. The City also has \$27,864 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 wastewater 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 2023-2024 fiscal year are budgeted at \$52,998.

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 2023-2024 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. Utility costs (purchased electricity and gas), fuel, treatment chemicals, and supplies have all increased significantly this past year.

Personnel Expenses

The City employees are the greatest asset of this organization and for our citizens. The City employs 24 full-time employees and budgets for three part-time employees. The City Council approved a payroll budget which includes a capped increase based on an employee's annual performance review, targeted merit or training-based increases, and retention-based adjustments. Compensation and benefits are the most significant portion of the City's expenditures, the proposed budget includes an 8% 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; the city manager developed the estimate based on consultation with TML Health Benefits representatives. 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 effective percentage for this budget is 8.03%.

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, licenses, or attend periodic training by state regulatory agencies or by City policy. These employees typically have higher pay rates in order to retain skilled talent. 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 a combination of actual expenditures and conservative estimates. 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, the Rainbow Room, and the 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 assist the Hemphill Volunteer Fire Department with funding, and the need to maintain and expand the city cemetery.

Enterprise/Utility Fund Expenses

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

Operational expenses continue to increase, including purchased utilities, fuel, mandated operational changes, construction, maintenance of utility systems and infrastructure, chemicals, and equipment. The City Manager, Department Heads, 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 water and effluent laboratory tests, and backflow prevention device monitoring for regulatory compliance; additionally, the Railroad Commission of Texas regulates the natural gas system and mandates numerous reports, training, and testing in the natural gas department. Regulations contribute to training and travel expenses as 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. Most budgeted expenditures are based on a combination of actual historical expenditures, cost of services, past city consumption, purchases from wholesale utility providers, and 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, wages, employee benefits, and departmental supplies.

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, wages, employee benefits, and departmental supplies. The City is highly regulated by the Railroad Commission of Texas, so extensive training of gas operators, using contractors with relevant certifications, and compliance requirements drive expenses in this department.

Water Department and Water Plant Department Expenses

These two departments are kept separate for budget purposes allowing the City to track the cost of operating the Water Treatment Plant and the cost to produce water at the plant. The City purchases raw surface water out of Toledo Bend Reservoir under a contract 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 plant and producing 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 wages, employee benefits, purchases-raw water, purchased-electricity, maintenance and repair, water plant chemicals, lab testing fees and professional services. Additionally, the City has a need to expand, replace, and/or maintain their distribution lines soon in certain areas of the City. The main areas of concern are Highway 87 North and several places with lines that are over 50 years old. All water operators must be licensed by TCEQ and attend training or continuing education to renew their license.

Waste Water/Sewer Department Expenses

The City operates a Wastewater Treatment Plant and treats wastewater 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 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 future in certain areas of the City. All wastewater 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, and fuel.

CAPITAL IMPROVEMENTS

The City Manager provided a preliminary list of capital improvements to the council for consideration at the budget workshops held on May 2, 2023 as well as discussing them at the regular council meeting held on May 16, 2023. A final/proposed list of capital improvements is included on page 35 of this budget document.

CASH FLOW PROJECTION

The City's estimated July 1, 2023 beginning cash balance is estimated at \$2,449,102; after all estimated budgeted revenues and expenses are included, depreciation is added back, and capital improvements are subtracted; and the city's estimated June 30, 2023 ending cash balance is estimated to be \$2,172,240, which is an 11.3% decrease.

DEBT AND DEBT SERVICE

The City currently has no debt to service. There are no plans to take on new debt responsibilities during fiscal year, 2023-2024.

CLOSING REMARKS

An extensive amount of time and effort was exerted in order to formulate, improve and produce this budget, and to ensure it could be easily understood and usable for all stakeholders. If you have questions, comments, or concerns feel free to contact Thad Smith or Kelli Beall by phone or at (409) 787-2251 or by e-mail at cityhall@cityofhemphill.com. I would like to thank the City Council and the city staff for their consideration and input to the budgeting process.

CITY OF HEMPHILL, TEXAS
FY 2023-2024 BUDGET
PROFILE OF HEMPHILL, TEXAS

Although the FY 2023-2024 budget is primarily a financial document, the City Council and staff feel it is a great opportunity to acquaint the reader with the City's history, highlights, facilities, and economy. These are part of what make Hemphill 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 October of 1927.

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, 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.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 visitor traffic, 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 1237 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 policies and ordinances. The mayor votes to break a tie. 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 10,471. 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 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 has affordable housing and is 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 is a member of Texas Forest Country Partnership (TFCP), 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: electric, water, natural gas, and sewer. 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 service, 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 and Mission Statements

The City of Hemphill is a small town in the heart of Deep East Texas striving to be an inviting city that residents can be proud of, families want to call home, visitors wish to explore and businesses are eager to invest in.

The City of Hemphill’s dedicated team of elected officials and knowledgeable staff will provide responsive, transparent, and accountable governance in a professional, caring manner while offering a full range of municipal and utility services in an effort to create a friendly and attractive environment for residents, visitors, and businesses to live, work, grow, and play.

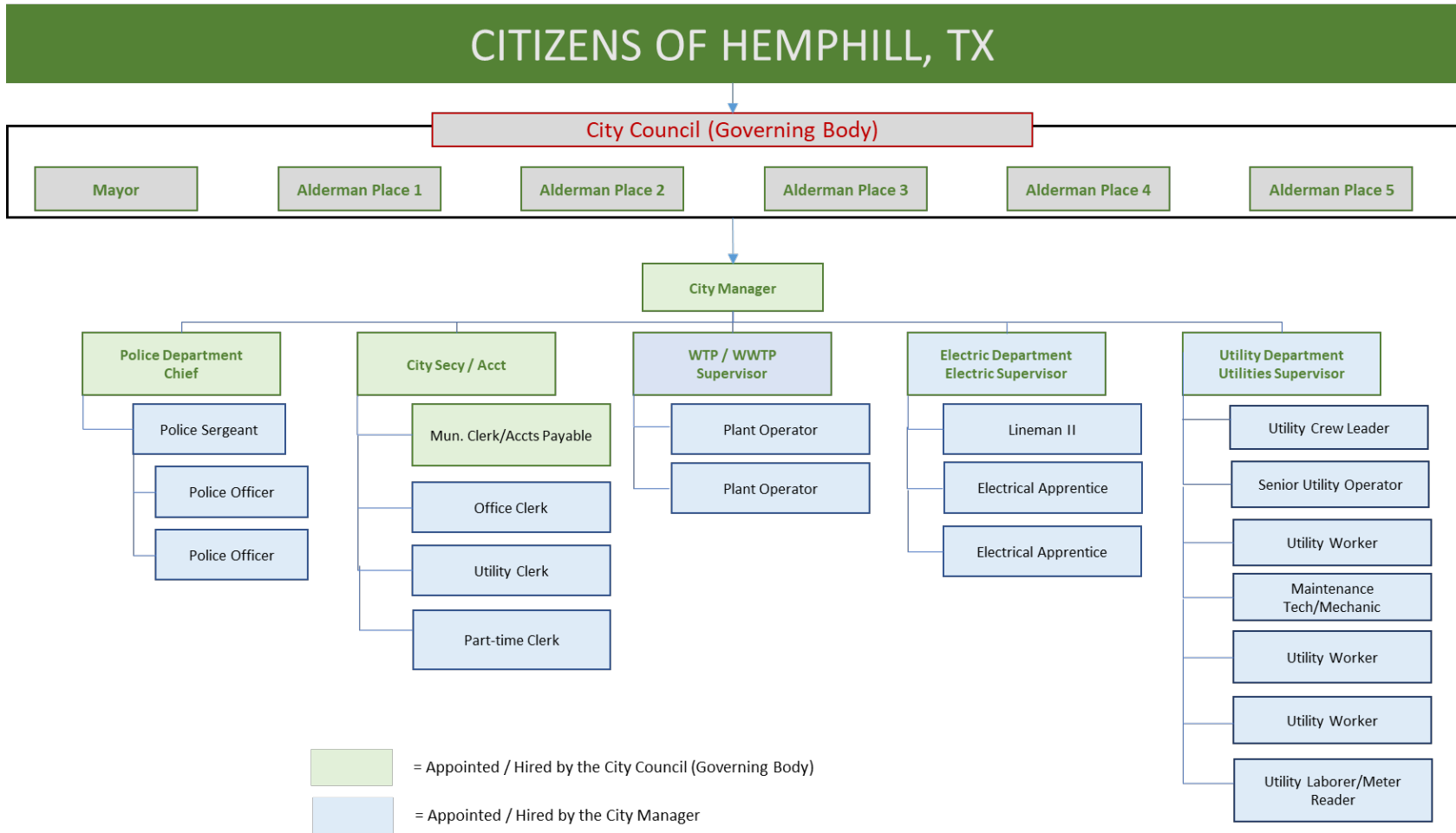
The City maintains a website at the following link: <https://www.cityofhemphill.com/> and a Facebook page, for city announcements only, at: <https://www.facebook.com/CityofHemphill/>.

MAP



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

CITY OF HEMPHILL
 ORGANIZATIONAL CHART



STRATEGIC PLAN

<p style="text-align: center;">MISSION STATEMENT</p> <p>The City of Hemphill’s dedicated team of elected officials and knowledgeable staff <i>will provide</i> Responsive, transparent, and accountable governance in a professional, caring manner <i>while offering a</i> Full range of municipal and utility services <i>in an effort to</i> Create a friendly and attractive environment for residents, visitors, and businesses to live, work, grow, and play.</p>	<p style="text-align: center;">VISION STATEMENT</p> <p>The City of Hemphill is a small town in the heart of Deep East Texas striving to be an inviting city that residents can be proud of, families want to call home, visitors wish to explore, and businesses are eager to invest in.</p>
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CORE VALUES					
<p>1</p> <p>INTEGRITY Honest, Trustworthy, and Dependable</p>	<p>2</p> <p>TRANSPARENT Officials and Staff Make Decisions Openly and Fairly</p>	<p>3</p> <p>RESPECTFUL Mindful and Courteous</p>	<p>4</p> <p>CONSCIENTIOUS Focused on Delivering high-quality service</p>	<p>5</p> <p>DEDICATION Committed to Excellence, Hard work, and Doing the Right Thing</p>	<p>6</p> <p>HOSPITABLE Friendly and Welcoming to All</p>

GOALS					
<p>1</p> <p>Town Beautification and Image Improvement</p>	<p>2</p> <p>Invest in Infrastructure Upgrades and Modernization</p>	<p>3</p> <p>Economic Growth and Development</p>	<p>4</p> <p>Financial Sustainability and Efficient Delivery of Services</p>	<p>5</p> <p>Recruit, Retain, and Develop a Talented and Energized Municipal Workforce</p>	<p>6</p> <p>Actively Engage with and Inform Community Members</p>

2023-2024 City of Hemphill Budget

	July	August	September	October	November	December	January	February	March	April	May	June	2023-2024 Total	2022-2023 Budget	Difference
Revenue															
11-ADMINISTRATION	45,892	80,350	43,354	47,823	74,220	49,312	44,527	87,234	35,498	38,702	77,144	51,292	675,345	639,620	35,725
12-POLICE DEPT.	-	-	-	-	-	-	-	691	-	-	-	-	691	683	8
13-FIRE DEPT.	-	-	-	-	-	-	-	-	-	3,000	-	-	3,000	4,000	(1,000)
14-GARBAGE DEPT.	28,376	27,676	27,676	28,376	27,676	28,376	27,676	27,676	28,376	27,676	27,676	27,676	334,912	342,207	(7,295)
15-PARKS DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16-ANIMAL CONTROL DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17-MUNICIPAL COURT	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	14,744	13,795	949
18-STREETS DEPT.	925,200	-	-	-	-	-	-	-	-	-	-	-	925,200	924,800	400
20-CEMETERY	400	-	350	350	-	950	350	-	350	-	-	600	3,350	2,100	1,250
31-ELECTRICAL DEPT.	247,197	291,328	251,182	208,652	206,916	176,904	203,834	233,841	176,775	154,018	171,926	219,707	2,542,279	2,413,453	128,826
32-GAS DEPT.	14,845	10,882	14,873	13,328	15,311	29,641	39,049	37,494	17,959	24,120	14,170	16,468	248,139	272,501	(24,362)
33-WATER DEPT.	338,080	71,989	65,328	67,533	65,629	62,356	66,517	62,931	61,009	61,029	62,122	65,774	1,050,299	1,049,667	632
34-SEWER DEPT.	29,116	31,541	28,724	30,581	29,772	28,018	30,811	28,128	26,859	26,440	27,013	28,326	345,327	340,814	4,513
35-OVERHEAD	2,728	7,633	2,628	2,588	2,628	8,663	2,628	6,998	2,628	2,588	2,628	8,663	52,998	196,810	(143,813)
36- WATER PLANT DEPT.	-	-	60,000	-	-	-	-	-	-	-	-	-	60,000	-	60,000
	1,633,062	522,626	495,344	400,459	423,380	385,447	416,620	486,221	350,683	338,800	383,907	419,735	6,256,285	6,200,450	55,835
Expense															
11-ADMINISTRATION	66,386	36,951	26,370	43,604	23,851	31,609	44,375	24,159	24,935	34,114	27,784	23,223	407,361	465,090	(57,729)
12-POLICE DEPT.	42,765	28,085	28,085	43,869	28,235	28,085	28,735	28,285	28,085	28,085	28,085	28,085	368,480	401,698	(33,218)
13-FIRE DEPT.	27,777	1,106	992	13,112	870	1,028	1,206	1,201	1,227	928	882	991	51,321	50,975	346
14-GARBAGE DEPT.	29,910	21,935	21,935	22,410	21,285	22,410	21,285	21,935	22,410	21,935	21,935	21,935	271,320	269,127	2,193
15-PARKS DEPT.	9,112	4,676	4,517	7,693	4,474	4,402	4,441	4,451	4,494	4,529	4,529	4,529	61,846	88,077	(26,231)
16-ANIMAL CONTROL DEPT.	1,721	1,401	1,421	1,401	1,421	1,401	1,421	1,401	1,421	1,401	1,421	1,401	17,233	14,644	2,589
17-MUNICIPAL COURT	4,422	3,741	8,227	4,073	3,741	3,741	4,441	3,741	3,741	3,741	3,741	3,741	51,086	49,603	1,483
18-STREETS DEPT.	1,037,708	4,413	5,573	9,169	8,823	4,323	6,123	4,323	5,323	5,123	5,323	4,323	1,100,552	1,006,302	94,250
20-CEMETERY	8,000	-	-	-	-	-	-	-	-	-	-	-	8,000	8,000	-
31-ELECTRICAL DEPT.	229,298	190,016	210,831	199,912	152,509	147,476	143,998	172,707	177,483	132,899	132,008	215,501	2,104,639	2,012,417	92,222
32-GAS DEPT.	23,960	13,968	12,808	15,071	12,503	15,718	20,745	16,023	12,909	12,641	11,404	13,029	180,779	193,004	(12,225)
33-WATER DEPT.	15,953	2,349	2,299	7,990	1,842	6,132	2,286	1,935	2,158	1,978	2,164	18,887	65,973	49,132	16,841
34-SEWER DEPT.	26,483	20,676	20,150	28,319	19,955	19,879	20,635	21,094	19,784	20,120	20,440	90,416	327,952	294,009	33,943
35-OVERHEAD	72,788	51,791	52,575	59,960	53,835	51,089	50,339	50,303	50,782	50,945	51,477	99,338	695,224	709,285	(14,061)
36- WATER PLANT DEPT.	51,328	32,040	21,669	47,884	23,457	21,068	32,418	23,402	25,953	30,437	21,904	111,899	443,459	465,446	(21,987)
	1,647,611	413,147	417,452	504,468	356,799	358,361	382,449	374,960	380,705	348,876	333,098	637,297	6,155,223	6,076,809	78,414
Net Income	(14,549)	109,479	77,892	(104,009)	66,580	27,086	34,172	111,262	(30,023)	(10,075)	50,810	(217,562)	101,062	123,641	(22,579)
16	Net Income w/o Grants & Depr.	(184,964)	109,479	17,892	(104,009)	66,580	34,172	111,262	(30,023)	(13,075)	50,810	74,014	159,223	(101,210)	260,433

Summary of Fund Types

Governmental Fund Types

Revenue	
11-ADMINISTRATION	675,345
12-POLICE DEPT.	691
13-FIRE DEPT.	3,000
14-GARBAGE DEPT.	334,912
15-PARKS DEPT.	-
16-ANIMAL CONTROL DEPT.	-
17-MUNICIPAL COURT	14,744
18-STREETS DEPT.	925,200
20-CEMETERY	3,350
Total Revenues	<u>1,957,243</u>

Expense	
11-ADMINISTRATION	407,361
12-POLICE DEPT.	368,480
13-FIRE DEPT.	51,321
14-GARBAGE DEPT.	271,320
15-PARKS DEPT.	61,846
16-ANIMAL CONTROL DEPT.	17,233
17-MUNICIPAL COURT	51,086
18-STREETS DEPT.	1,100,552
20-CEMETERY	8,000
Total Expenses	<u>2,337,198</u>

Net Income (379,955)

Enterprise Fund Types

Revenue	
31-ELECTRICAL DEPT.	2,542,279
32-GAS DEPT.	248,139
33-WATER DEPT.	1,050,299
34-SEWER DEPT.	345,327
35-OVERHEAD	52,998
36- WATER PLANT DEPT.	<u>60,000</u>
Total Revenues	4,299,042

Expense	
31-ELECTRICAL DEPT.	2,104,639
32-GAS DEPT.	180,779
33-WATER DEPT. & 36- WATER PLANT DEPT.	65,973
34-SEWER DEPT.	327,952
35-OVERHEAD	695,224
36- WATER PLANT DEPT.	<u>443,459</u>
Total Expenses	3,818,024

Net Income 481,017

11-ADMINISTRATION

														2022-2023		
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue																
511-5130	GENERAL SALES & USE TAXES	41,627	74,865	39,105	43,588	68,699	42,803	40,181	74,067	31,186	34,421	68,903	44,844	604,289	578,365	25,924
511-5132	MIXED BEVERAGE TAX REVENUE	40	43	25	67	119	179	74	60	78	44	61	53	843	336	507
511-5142	FRANCHISE TAX	1	1,217	-	-	1,234	-	38	1,217	-	2	3,033	-	6,742	5,184	1,558
511-5145	POLE ATTACHMENT FEES	-	-	-	-	-	-	-	7,656	-	-	-	-	7,656	7,656	-
511-5210	BUSINESS LICENSES & PERMI	10	10	10	10	10	10	10	10	10	10	10	10	120	240	(120)
511-5215	COPIES	12	12	12	12	12	12	12	12	12	12	12	12	144	120	24
511-5610	INTEREST EARNINGS	56	56	56	-	-	2,161	-	-	-	-	-	2,161	4,490	2,022	2,468
511-5640	LEASE REVENUE	2,346	2,346	2,346	2,346	2,346	2,346	2,412	2,412	2,412	2,412	3,325	2,412	29,461	24,097	5,364
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	-
Total Revenue		45,892	80,350	43,354	47,823	74,220	49,312	44,527	87,234	35,498	38,702	77,144	51,292	675,345	639,620	35,725

Expense																	
611-6140	FICA TAXES	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	12,264	12,165	99	
611-6142	HEALTH & LIFE INSURANCE	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	28,635	21,475	7,160	
611-6143	WORKER'S COMPENSATION	-	-	-	827	-	-	-	-	-	-	-	-	827	853	(26)	
611-6146	PENSION EXPENSE	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	12,564	12,333	231	
611-6147	UNEMPLOYMENT TAXES	-	-	-	-	-	-	-	-	-	3,678	-	-	3,678	3,741	(63)	
611-6150	SALARY EXPENSE-ADMINISTRAT	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	98,509	93,074	5,435	
611-6151	WAGES-OFFICE & JANITORIAL	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	61,801	65,949	(4,148)	
611-6152	SALARY-COUNCIL MEMBERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
611-6154	DECORATIONS -CITY HALL	3,500	-	-	-	-	-	-	-	-	-	-	-	3,500	6,100	(2,600)	
611-6155	CHRISTMAS PARTY	-	-	-	-	-	2,000	-	-	-	-	-	-	2,000	2,000	-	
611-6210	PROFESSIONAL SERVICES	1,360	500	500	560	800	500	560	500	500	860	500	500	7,640	12,990	(5,350)	
611-6212	AUDIT SERVICES	-	-	-	-	-	-	17,500	-	-	-	-	-	17,500	17,000	500	
611-6214	CLEANING CONTRACT FEES-CIT	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200	-	
611-6240	POSTAGE	300	300	300	300	300	300	300	300	300	300	300	300	3,600	3,900	(300)	
611-6241	UTILITY EXPENSE-ADMINISTRA	561	633	521	439	309	346	644	579	332	303	306	453	5,427	4,158	1,269	
611-6250	MAINT. & REPAIR	894	6,206	1,523	8,764	894	2,630	2,157	894	1,675	894	5,408	894	32,833	34,007	(1,174)	
611-6252	BUILDING MAINTENANCE	200	6,200	-	-	-	-	-	-	-	-	-	-	6,400	6,400	-	
611-6272	TELEPHONE & TELEGRAPH	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	10,320	1,680	
611-6332	OFFICE SUPPLIES	1,780	280	280	280	280	280	280	280	280	280	280	280	4,860	13,200	(8,340)	
611-6333	DEPARTMENTAL SUPPLIES	350	150	150	150	150	150	150	150	150	150	150	150	2,000	2,000	-	
611-6334	PROMOTIONS	22,000	-	-	150	-	-	500	235	-	125	300	-	23,310	1,310	22,000	
611-6336	DUES & SUBSCRIPTIONS	471	761	2,226	581	598	878	846	701	46	21	21	126	7,280	7,317	(37)	
611-6339	LEGAL NOTICES & ADVERTISIN	90	90	90	90	90	90	90	90	90	90	90	90	1,080	1,200	(120)	
611-6401	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
611-6711	FUEL-GENERAL/ADMIN.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
611-6720	INSURANCE	-	105	-	9,467	-	-	53	-	106	-	-	-	9,731	9,122	609	
611-6723	TRAINING EXPENSES	1,650	450	350	-	-	300	-	-	535	-	-	-	3,285	2,885	400	
611-6724	UNIFORM EXPENSE--CITY HALL	250	-	-	-	-	-	-	-	-	-	-	-	250	150	100	
611-6793	TRAVEL EXPENSES	-	846	-	1,567	-	-	865	-	492	983	-	-	4,753	3,276	1,477	
611-6794	ELECTION EXPENSES	-	-	-	-	-	-	-	-	-	6,000	-	-	6,000	6,000	-	
611-6795	CONDEMNATION EXPENSES	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	81,500	(76,500)	
611-6796	HOUSING AUTHORITY SUPPORT	300	300	300	300	300	300	300	300	300	300	300	300	3,600	3,600	-	
611-6797	EAST SABINE NUTRITION CTR	400	400	400	400	400	400	400	400	400	400	400	400	4,800	4,800	-	
611-6798	COUNCIL MEETING EXPENSE	2,315	15	15	15	15	15	15	15	15	15	15	15	2,480	2,480	-	
611-6799	MISC. EXPENSES	250	-	-	-	-	3,705	-	-	-	-	-	-	3,955	3,985	(30)	
611-6802	UNITED CHR. SVCS SUPPORT F	150	150	150	150	150	150	150	150	150	150	150	150	1,800	1,800	-	
611-6803	RAINBOW ROOM SUPPORT FEE	150	150	150	150	150	150	150	150	150	150	150	150	1,800	1,800	-	
611-6805	JR HUFFMAN PUBL LIBR SUPPO	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-	
Total Expense		66,386	36,951	26,370	43,604	23,851	31,609	44,375	24,159	24,935	34,114	27,784	23,223	407,361	465,090	(57,729)	
Net Income		(20,494)	43,399	16,984	4,218	50,369	17,702	152	63,075	10,562	4,587	49,360	28,069	267,984	174,530	93,454	
Net Income w/o Grants & Depr.		(20,494)	43,399	16,984	4,218	50,369	17,702	152	63,075	10,562	4,587	49,360	28,069	267,984			

12-POLICE DEPT.

													2022-2023															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
512-5513	POLICE TRAINING REVENUE	-	-	-	-	-	-	-	691	-	-	-	691	683	8													
512-5520	PROCEEDS-POLICE DEPT GRANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
Total Revenue		-	-	-	-	-	-	-	691	-	-	-	691	683	8													
Expense																												
612-6140	FICA TAXES	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	17,474	17,354	120													
612-6142	GROUP HEALTH & LIFE INSURA	3,348	3,348	3,348	3,348	3,348	3,348	3,348	3,348	3,348	3,348	3,348	40,175	37,144	3,031													
612-6143	WORKER'S COMPENSATION	-	-	-	7,672	-	-	-	-	-	-	-	7,672	6,328	1,344													
612-6146	PENSION EXPENSE	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	18,068	18,296	(228)													
612-6147	UNEMPLOYEMENT TAXES-POLICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
612-6150	SALARY EXPENSE-POLICE	19,240	19,240	19,240	19,240	19,240	19,240	19,240	19,240	19,240	19,240	19,240	230,878	226,851	4,027													
612-6210	PROFESSIONAL SERVICES	550	-	-	-	-	-	200	-	-	-	-	750	750	-													
612-6240	POSTAGE AND SHIPPING	100	-	-	-	-	-	-	-	-	-	-	100	100	-													
612-6250	MAINTENANCE AND REPAIR	3,480	-	-	-	-	-	-	-	-	-	-	3,480	2,200	1,280													
612-6251.271	MAINT. & REPAIR-#271	100	100	100	100	100	100	100	100	100	100	100	1,200	2,400	(1,200)													
612-6251.272	VEHICLE REPAIR&MAINT#272(T	200	200	200	200	200	200	200	200	200	200	200	2,400	1,800	600													
612-6251.273	VEHICLE REPAIR&MAINT#273	200	200	200	200	200	200	200	200	200	200	200	2,400	1,800	600													
612-6251.274	VEHICLE REPAIR&MAINT #274	125	125	125	125	125	125	125	125	125	125	125	1,500	1,560	(60)													
612-6272	TELEPHONE & TELEGRAPH	160	160	160	160	160	160	160	160	160	160	160	1,920	1,800	120													
612-6333	DEPARTMENTAL SUPPLIES	150	150	150	150	150	150	150	150	150	150	150	1,800	1,200	600													
612-6336	DUES AND SUBSCRIPTIONS	-	-	-	2,200	-	-	-	-	-	-	-	2,200	1,920	280													
612-6339	LEGALS AND ADVERTISING	50	-	-	-	-	-	-	-	-	-	-	50	50	-													
612-6401	CAPITOL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	47,545	(47,545)													
612-6402	EQUIPMENT EXPENSE/POLICE D	9,200	-	-	-	-	-	-	-	-	-	-	9,200	5,500	3,700													
612-6711	FUEL	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	18,000	-													
612-6720	INSURANCE	-	-	-	5,912	150	-	150	-	-	-	-	6,212	6,000	212													
612-6723	TRAINING EXPENSES	100	100	100	100	100	100	100	100	100	100	100	1,200	2,200	(1,000)													
612-6793	TRAVEL EXPENSES	1,200	-	-	-	-	-	500	-	-	-	-	1,700	700	1,000													
612-6799	MISC. EXPENSES	100	-	-	-	-	-	-	-	-	-	-	100	200	(100)													
Total Expense		42,765	28,085	28,085	43,869	28,235	28,085	28,735	28,285	28,085	28,085	28,085	368,480	401,698	(33,218)													
Net Income		(42,765)	(28,085)	(28,085)	(43,869)	(28,235)	(28,085)	(28,735)	(27,593)	(28,085)	(28,085)	(28,085)	(367,788)	(401,015)	33,227													
Net Income w/o Grants & Depr.		(42,765)	(28,085)	(28,085)	(43,869)	(28,235)	(28,085)	(28,735)	(27,593)	(28,085)	(28,085)	(28,085)	(367,788)															

13-FIRE DEPT.

													2022-2023															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
513-5650	GRANT RECEIPTS-FIRE DEPT												-	-	-	-	-	-	-	-	-	3,000	-	-	3,000	4,000	(1,000)	
Total Revenue												-	-	-	-	-	-	-	-	-	3,000	-	-	3,000	4,000	(1,000)		
Expense																												
613-6143	WORKER'S COMP./FIRE DEPART												-	-	-	2,693	-	-	-	-	-	-	-	-	2,693	2,879	(186)	
613-6210	PROFESSIONAL FEES												7,090	-	-	-	-	-	-	-	-	-	-	-	7,090	7,090	-	
613-6241	UTILITY EXPENSE-FIRE DEPT												256	375	261	197	139	297	475	470	246	197	151	260	3,325	2,535	790	
613-6250	MAINTENANCE & REPAIR												4,000	-	-	-	-	-	-	-	-	-	-	-	4,000	2,000	2,000	
613-6251	VEHICLE MAINTENANCE												-	-	-	-	-	-	-	-	-	-	-	-	-	2,116	(2,116)	
613-6251.300	MAINT. & REPAIR- '47 FIRET												100	-	-	-	-	-	-	-	-	-	-	-	100	100	-	
613-6251.301	VEHICLE MAINTENANCE												400	-	-	-	-	-	-	-	-	-	-	-	400	400	-	
613-6251.302	VEHICLE MAINTENANCE												5,400	-	-	-	-	-	-	-	-	-	-	-	5,400	400	5,000	
613-6251.303	VEHICLE MAINTENANCE												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
613-6251.304	VEHICLE MAINTENANCE												400	-	-	-	-	-	-	-	-	-	-	-	400	400	-	
613-6251.305	VEHICLE MAINTENANCE												400	-	-	-	-	-	-	-	-	-	-	-	400	400	-	
613-6251.306	VEHICLE MAINTENANCE												400	-	-	-	-	-	-	-	-	-	-	-	400	7,400	(7,000)	
613-6251.307	VEH MAINT. 97 STEWART STEV												300	-	-	-	-	-	-	-	-	-	-	-	300	300	-	
613-6251.308	Veh.Mtnce-Ladder Trk #308												1,400	-	-	-	-	-	-	-	-	-	-	-	1,400	1,400	-	
613-6251.309	VEH MAINT 2021 KENWORTH												400	-	-	-	-	-	-	-	-	-	-	-	400	400	-	
613-6272	TELEPHONE & TELEGRAPH												206	206	206	206	206	206	206	206	206	206	206	206	2,472	2,076	396	
613-6333	DEPARTMENTAL SUPPLIES												2,125	125	125	125	125	125	125	125	125	125	125	125	3,500	2,004	1,496	
613-6335	RENTAL-FIRE DEPT												-	-	-	-	-	-	-	-	250	-	-	-	250	440	(190)	
613-6336	DUES AND MEMBERSHIPS												-	-	-	-	-	-	-	-	-	-	-	-	-	335	(335)	
613-6401	CAPITOL OUTLAY												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
613-6530	INTEREST EXPENSE-VFD BLDG												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
613-6711	FUEL												400	400	400	400	400	400	400	400	400	400	400	400	4,800	5,100	(300)	
613-6720	INSURANCE												-	-	-	9,491	-	-	-	-	-	-	-	-	-	9,491	8,200	1,291
613-6723	TRAINING-FIRE DEPT												1,000	-	-	-	-	-	-	-	-	-	-	-	-	1,000	1,500	(500)
613-6793	TRAVEL EXPENSE												3,500	-	-	-	-	-	-	-	-	-	-	-	-	3,500	3,500	-
Total Expense												27,777	1,106	992	13,112	870	1,028	1,206	1,201	1,227	928	882	991	51,321	50,975	346		
Net Income												(27,777)	(1,106)	(992)	(13,112)	(870)	(1,028)	(1,206)	(1,201)	(1,227)	2,072	(882)	(991)	(48,321)	(46,975)	(1,346)		
Net Income w/o Grants & Depr.												(27,777)	(1,106)	(992)	(13,112)	(870)	(1,028)	(1,206)	(1,201)	(1,227)	(928)	(882)	(991)	(51,321)				

14-GARBAGE DEPT.

													2022-2023														
													Total	Budget	Difference												
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue																											
514-5411	SALES GARBAGE	27,583	27,583	27,583	27,583	27,583	27,583	27,583	27,583	27,583	27,583	27,583	330,996	339,591	(8,595)												
514-5416	GARBAGE BAGS	90	90	90	90	90	90	90	90	90	90	90	1,080	1,080	-												
514-5610	CITIZEN COLL STATION FEE	3	3	3	3	3	3	3	3	3	3	3	36	36	-												
514-5620	MISC. REVENUE-GARBAGE	700	-	-	700	-	700	-	-	700	-	-	2,800	1,500	1,300												
Total Revenue		28,376	27,676	27,676	28,376	27,676	28,376	27,676	27,676	28,376	27,676	27,676	334,912	342,207	(7,295)												
Expense																											
614-6210	PROFESSIONAL SERVICES	275	-	-	275	-	275	-	-	275	-	-	1,100	900	200												
614-6230	PURCHASES-GARBAGE SERVICE	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	247,620	240,000	7,620												
614-6240	SOLID WASTE DISPOSAL EXPEN	1,300	1,300	1,300	1,300	650	1,300	650	1,300	1,300	1,300	1,300	14,300	11,700	2,600												
614-6251.634	VEHICLE MAINTENANCE #634	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
614-6333	DEPARTMENTAL SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	1,500	(1,500)												
614-6711	FUEL	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
614-6720	Insurance Prop/Liab/W/C	-	-	-	-	-	-	-	-	-	-	-	-	627	(627)												
614-6799	MISC EXPENSE-GARBAGE	7,700	-	-	200	-	200	-	-	200	-	-	8,300	14,400	(6,100)												
Total Expense		29,910	21,935	21,935	22,410	21,285	22,410	21,285	21,935	22,410	21,935	21,935	271,320	269,127	2,193												
Net Income		(1,534)	5,741	5,741	5,966	6,391	5,966	6,391	5,741	5,966	5,741	5,741	63,592	73,080	(9,488)												
Net Income w/o Grants & Depr.		(1,534)	5,741	5,741	5,966	6,391	5,966	6,391	5,741	5,966	5,741	5,741	63,592														

15-PARKS DEPT.

														2022-2023															
														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													259	259	259	259	259	259	259	259	259	259	259	259	3,111	3,356	(245)	
615-6142	HEALTH & LIFE INSURANCE-PA													408	408	408	408	408	408	408	408	408	408	408	408	4,902	9,820	(4,918)	
615-6143	WORKER'S COMPENSATION													-	-	-	2,618	-	-	-	-	-	-	-	-	-	2,618	1,402	1,216
615-6146	PENSION EXPENSE													212	212	212	212	212	212	212	212	212	212	212	2,541	3,006	(465)		
615-6150	UNEMPLOYMENT TAXES													-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
615-6151	WAGES-CITY PARKS													3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	3,329	39,952	43,871	(3,919)		
615-6210	PROFESSIONAL SVCS-PARK													700	-	-	-	-	-	-	-	-	-	-	-	700	-	700	
615-6241	UTILITY EXPENSE-PARKS													273	397	239	207	195	123	162	172	215	250	250	250	2,733	2,428	305	
615-6250	MAINTENANCE AND REPAIR													3,200	-	-	-	-	-	-	-	-	-	-	-	3,200	1,400	1,800	
615-6333	DEPARTMENTAL SUPPLIES													730	70	70	70	70	70	70	70	70	70	70	70	1,500	2,290	(790)	
615-6401	CAPITOL OUTLAY													-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	(20,000)	
615-6720	Insurance Prop/Liab/W/C													-	-	-	589	-	-	-	-	-	-	-	-	589	504	85	
	Total Expense													9,112	4,676	4,517	7,693	4,474	4,402	4,441	4,451	4,494	4,529	4,529	4,529	61,846	88,077	(26,231)	
	Net Income													(9,112)	(4,676)	(4,517)	(7,693)	(4,474)	(4,402)	(4,441)	(4,451)	(4,494)	(4,529)	(4,529)	(4,529)	(61,846)	(88,077)	26,231	
	Net Income w/o Grants & Depr.													(9,112)	(4,676)	(4,517)	(7,693)	(4,474)	(4,402)	(4,441)	(4,451)	(4,494)	(4,529)	(4,529)	(4,529)	(61,846)			

16-ANIMAL CONTROL DEPT.

													2022-2023														
													Total	Budget	Difference												
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue																											
516-5210	PERMITS-ANIMAL DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
516-5430	ANIMAL FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
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	816	714	102											
616-6142	GROUP HEALTH AND LIFE	359	359	359	359	359	359	359	359	359	359	359	359	4,306	3,022	1,284											
616-6146	PENSION EXPENSE	70	70	70	70	70	70	70	70	70	70	70	70	844	753	91											
616-6147	UNEMPLOYMENT TAXES-ANIMAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
616-6151	WAGES - ANIMAL CONTROL	889	889	889	889	889	889	889	889	889	889	889	889	10,668	9,335	1,333											
616-6210	ANIMAL CONTROL FEES	20	-	20	-	20	-	20	-	20	-	20	-	120	240	(120)											
616-6333	DEPARTMENTAL SUPPLIES	15	15	15	15	15	15	15	15	15	15	15	15	180	380	(200)											
616-6723	TRAINING EXPENSES/ANIMAL C	200	-	-	-	-	-	-	-	-	-	-	-	200	100	100											
616-6799	MISC. EXPENSES	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-											
Total Expense		1,721	1,401	1,421	1,401	1,421	1,401	1,421	1,401	1,421	1,401	1,421	1,401	17,233	14,644	2,589											
Net Income		(1,721)	(1,401)	(1,421)	(1,401)	(1,421)	(1,401)	(1,421)	(1,401)	(1,421)	(1,401)	(1,421)	(1,401)	(17,233)	(14,644)	(2,589)											
Net Income w/o Grants & Depr.		(1,721)	(1,401)	(1,421)	(1,401)	(1,421)	(1,401)	(1,421)	(1,401)	(1,421)	(1,401)	(1,421)	(1,401)	(17,233)													

17-MUNICIPAL COURT

													2022-2023															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
517-5510	FINES	850	850	850	850	850	850	850	850	850	850	850	10,200	9600	600													
517-5512	JUDICIAL FEES-LOCAL	1	1	1	1	1	1	1	1	1	1	1	12	12	-													
517-5515	COURT COST-REVENUE	160	160	160	160	160	160	160	160	160	160	160	1,920	2099	(179)													
517-5520	LOCAL TRUANCY PREV & DIV FUND	45	45	45	45	45	45	45	45	45	45	45	540	540	-													
517-5610	Interest Earnings-Mun. Cou	2	2	2	2	2	2	2	2	2	2	2	20	20	0													
517-5630	CREDIT CARD PROC FEE-COURT	20	20	20	20	20	20	20	20	20	20	20	240	216	24													
517-5640	MUNICIPAL CT-TECHNOLOGY FE	77	77	77	77	77	77	77	77	77	77	77	924	720	204													
517-5650	LOCAL MUN CT BLDG SEC FUND	48	48	48	48	48	48	48	48	48	48	48	576	516	60													
517-5655	LOCAL MUN. JURY FUND-CT	1	1	1	1	1	1	1	1	1	1	1	12	12	-													
517-5670	TIME PAYMENT REIMB FEE-CT	25	25	25	25	25	25	25	25	25	25	25	300	60	240													
Total Revenue		1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	14,744	13,795	949													
Expense																												
617-6140	PAYROLL TAXES	149	149	149	149	149	149	149	149	149	149	149	1,783	1,815	(32)													
617-6142	GROUP HEALTH & LIFE INS. -	630	630	630	630	630	630	630	630	630	630	630	7,555	7,024	531													
617-6143	WORKERS COMP INS-MUN CT	-	-	-	5	-	-	-	-	-	-	-	5	6	(1)													
617-6146	PENSION EXPENSE	154	154	154	154	154	154	154	154	154	154	154	1,843	1,914	(71)													
617-6147	UNEMPLOYMENT TAX-MUN CT	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
617-6150	SALARIES-JUDICIAL	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	23,301	23,727	(426)													
617-6220	PROFESSIONAL FEE-MUN. JUDG	800	800	800	800	800	800	800	800	800	800	800	9,600	8,800	800													
617-6225	CREDIT CARD PROCESSING FEE	67	67	67	67	67	67	67	67	67	67	67	804	580	224													
617-6250	REPAIR & MAINTENANCE	300	-	4,237	-	-	-	-	-	-	-	-	4,537	3,890	647													
617-6332	OFF.SUPPLIES-MUNI.COURT	150	-	-	-	-	-	-	-	-	-	-	150	150	-													
617-6333	DEPARTMENTAL SUPPLIES	150	-	-	-	-	-	-	-	-	-	-	150	150	-													
617-6336	DUES & SUBSCRIPTIONS	81	-	-	-	-	-	-	-	-	-	-	81	81	-													
617-6401	CAPITAL OUTLAY MUN. COURT	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
617-6720	INSURANCE-MUNICIPAL COURT	-	-	-	327	-	-	-	-	-	-	-	327	316	11													
617-6723	TRAINING EXPENSE-MUN. COUR	-	-	250	-	-	-	-	-	-	-	-	250	200	50													
617-6793	TRAVEL EXPENSES	-	-	-	-	-	-	700	-	-	-	-	700	950	(250)													
Total Expense		4,422	3,741	8,227	4,073	3,741	3,741	4,441	3,741	3,741	3,741	3,741	51,086	49,603	1,483													
Net Income		(3,193)	(2,512)	(6,999)	(2,844)	(2,512)	(2,512)	(3,212)	(2,512)	(2,512)	(2,512)	(2,512)	(36,342)	(35,808)	(534)													
Net Income w/o Grants & Depr.		(3,193)	(2,512)	(6,999)	(2,844)	(2,512)	(2,512)	(3,212)	(2,512)	(2,512)	(2,512)	(2,512)	(36,342)															

18-STREETS DEPT.

													2022-2023															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
518-5415	SUPPLY SALES/STREETS	1,200	-	-	-	-	-	-	-	-	-	-	1,200	800	400													
518-5650	GRANT RECEIPTS-TCF GRANT	924,000	-	-	-	-	-	-	-	-	-	-	924,000	924,000	-													
Total Revenue		925,200	-	-	-	-	-	-	-	-	-	-	925,200	924,800	400													
Expense																												
618-6140	FICA TAXES	239	239	239	239	239	239	239	239	239	239	239	2,872	3,042	(170)													
618-6142	GROUP HEALTH/LIFE/DENTAL	767	767	767	767	767	767	767	767	767	767	767	9,207	10,548	(1,341)													
618-6143	WORKER'S COMPENSATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
618-6146	PENSION EXPENSE	247	247	247	247	247	247	247	247	247	247	247	2,970	3,207	(237)													
618-6147	UNEMPLOYMENT TAX-STREETS	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
618-6151	WAGES	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069	36,832	39,759	(2,927)													
618-6210	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
618-6250	MAINTENANCE AND REPAIR	1,000	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-													
618-6251.103	VEHICLE MAINTENANCE	250	-	-	-	-	-	-	-	-	-	-	250	250	-													
618-6251.515	MAINTAINER MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	250	(250)													
618-6251.645	INTERNATIONAL DUMP TRUCK	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
618-6251.780	2004 GMC DUMP TRUCK	500	-	-	-	-	-	-	-	-	-	-	500	1,000	(500)													
618-6333	DEPARTMENTAL SUPPLIES	7,650	90	1,250	2,150	4,500	-	1,650	-	1,000	650	1,000	19,940	19,940	-													
618-6339	LEGALS & ADVERTISING	250	-	-	-	-	-	-	-	-	-	-	250	100	150													
618-6402	CAPITAL OUTLAY-STREETS	1,023,585	-	-	-	-	-	-	-	-	-	-	1,023,585	924,000	99,585													
618-6520	INTEREST EXPENSE STR.PAVIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
618-6711	FUEL	150	-	-	150	-	-	150	-	-	150	-	600	900	(300)													
618-6720	INSURANCE	-	-	-	2,546	-	-	-	-	-	-	-	2,546	2,306	240													
Total Expense		1,037,708	4,413	5,573	9,169	8,823	4,323	6,123	4,323	5,323	5,123	5,323	4,323	1,100,552	1,006,302	94,250												
Net Income		(112,508)	(4,413)	(5,573)	(9,169)	(8,823)	(4,323)	(6,123)	(4,323)	(5,323)	(5,123)	(5,323)	(4,323)	(175,352)	(81,502)	(93,850)												
Net Income w/o Grants & Depr.		(12,923)	(4,413)	(5,573)	(9,169)	(8,823)	(4,323)	(6,123)	(4,323)	(5,323)	(5,123)	(5,323)	(4,323)	(75,767)														

20-CEMETERY

													2022-2023			
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue																
520-5000	CEMETERY PLOT REVENUE	350	-	350	350	-	350	350	-	350	-	-	-	2,100	1,750	350
520-5500	CEMETERY DONATIONS	50	-	-	-	-	-	-	-	-	-	-	-	50	50	-
520-5610	INTEREST EARNED CEMETERY F	-	-	-	-	-	600	-	-	-	-	-	600	1,200	300	900
Total Revenue		400	-	350	350	-	950	350	-	350	-	-	600	3,350	2,100	1,250
Expense																
620-6250	REPAIR & MAINTENANCE-CEMET	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
620-6401	CAPITAL OUTLAY-CEMETERY	7,500	-	-	-	-	-	-	-	-	-	-	-	7,500	7,500	-
Total Expense		8,000	-	-	-	-	-	-	-	-	-	-	-	8,000	8,000	-
Net Income		(7,600)	-	350	350	-	950	350	-	350	-	-	600	(4,650)	(5,900)	1,250
Net Income w/o Grants & Depr.		(7,600)	-	350	350	-	950	350	-	350	-	-	600	(4,650)		

31-ELECTRICAL DEPT.

													2022-2023															
													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	244,269	288,413	248,324	205,741	204,038	164,756	200,976	230,953	173,907	151,093	168,998	216,770	2,498,237	2,347,641	150,596												
531-5413	SALES NIGHT LIGHT	2,578	2,565	2,508	2,561	2,528	2,508	2,508	2,538	2,518	2,575	2,578	2,587	30,552	30,652	(100)												
531-5414	ELECTRIC SERVICE FEES	225	225	225	225	225	225	225	225	225	225	225	225	2,700	24,500	(21,800)												
531-5415	SUPPLY SALES - ELECTRICIT	125	125	125	125	125	125	125	125	125	125	125	125	1,500	1,500	-												
531-5620	MISC. INCOME - ELECTRIC	-	-	-	-	-	9,290	-	-	-	-	-	-	9,290	9,160	130												
Total Revenue		247,197	291,328	251,182	208,652	206,916	176,904	203,834	233,841	176,775	154,018	171,926	219,707	2,542,279	2,413,453	128,826												
Expense																												
631-6140	FICA TAXES	958	958	958	958	958	958	958	958	958	958	958	958	11,491	12,665	(1,174)												
631-6142	GROUP HEALTH & LIFE INSURA	2,723	2,723	2,723	2,723	2,723	2,723	2,723	2,723	2,723	2,723	2,723	2,723	32,681	29,974	2,707												
631-6143	WORKER'S COMPENSATION	-	-	-	5,714	-	-	-	-	-	-	-	-	5,714	5,416	298												
631-6146	PENSION EXPENSE	990	990	990	990	990	990	990	990	990	990	990	990	11,881	13,352	(1,471)												
631-6147	UNEMPLOYMENT TAX-ELEC DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
631-6150	SALARIES-ELECTRIC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
631-6151	WAGES/ELECTRICAL	12,604	12,604	12,604	12,604	12,604	12,604	12,604	12,604	12,604	12,604	12,604	12,604	151,246	165,552	(14,306)												
631-6210	PROFESSIONAL SERVICES	18,500	520	-	-	-	-	-	-	-	-	-	-	19,020	19,520	(500)												
631-6230	PURCHASES ELECTRICITY	153,979	163,213	185,192	163,645	126,825	118,046	118,454	147,165	151,638	106,958	106,306	123,968	1,665,388	1,545,851	119,537												
631-6241	UTILITY EXPENSE--ELECTRICA	3,141	3,379	3,414	3,530	3,388	3,428	3,563	3,386	3,595	3,245	3,278	3,253	40,600	33,600	7,000												
631-6250	MAIN & REPAIR	3,000	-	-	500	-	-	-	-	-	500	-	-	4,000	4,000	-												
631-6251.102	VEHICLE REPAIR AND MAINTEN	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	3,500	(2,500)												
631-6251.104	VehMtnC-2019Ford/Vrs Bucket104	3,500	-	-	-	-	-	-	-	-	-	-	-	3,500	3,500	-												
631-6251.105	VEHMAINT-2021 CHEV 4WD DOUBLE	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-												
631-6251.456	VEHICLE MAINTENANCE #456	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-												
631-6251.471	VEHICLE MAINTENANCE #471	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
631-6251.501	VEHICLE MAINTENANCE #501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
631-6251.567	2009 DIGGER TRUCK #567	2,500	-	-	-	-	-	-	-	-	-	-	-	2,500	2,500	-												
631-6251.601	VEHICLE MAINT-2004 BUCKET	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	-												
631-6272	TELEPHONE/CELLULAR PHONE	41	41	41	41	41	41	41	41	41	41	41	41	492	492	-												
631-6333	DEPARTMENTAL SUPPLIES	7,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	53,400	84,200	(30,800)												
631-6336	DUES AND SUBSCRIPTIONS	-	400	-	-	-	-	-	-	-	-	-	-	400	400	-												
631-6711	FUEL	942	987	710	571	780	487	465	639	734	681	909	1,236	9,141	7,061	2,080												
631-6720	INS/PROP/LIBILITY	-	-	-	4,436	-	-	-	-	-	-	-	-	4,436	4,530	(94)												
631-6721	ELECTRICAL - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	65,529	65,529	53,000	12,529												
631-6723	TRAINING EXPENSE	6,020	-	-	-	-	4,000	-	-	-	-	-	-	10,020	8,700	1,320												
631-6724	UNIFORM EXPENSE	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000	2,004	(4)												
631-6793	TRAVEL EXPENSE	6,000	-	-	-	-	-	-	-	-	-	-	-	6,000	8,400	(2,400)												
631-6799	MISCELLANEOUS EXPENSE	200	-	-	-	-	-	-	-	-	-	-	-	200	200	-												
Total Expense		229,298	190,016	210,831	199,912	152,509	147,476	143,998	172,707	177,483	132,899	132,008	215,501	2,104,639	2,012,417	92,222												
Net Income		17,899	101,312	40,351	8,740	54,407	29,427	59,836	61,134	(708)	21,119	39,918	4,205	437,641	401,036	36,605												
Net Income w/o Grants & Depr.		17,899	101,312	40,351	8,740	54,407	29,427	59,836	61,134	(708)	21,119	39,918	69,734	503,170														

32-GAS DEPT.

													2022-2023															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
532-5411	SALES - GAS	13,845	10,882	14,873	13,328	15,311	29,641	39,049	37,494	17,959	24,120	14,170	16,468	247,139	271,501	(24,362)												
532-5413	GAS SERVICE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
532-5415	SUPPLY SALES-GAS	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-												
Total Revenue		14,845	10,882	14,873	13,328	15,311	29,641	39,049	37,494	17,959	24,120	14,170	16,468	248,139	272,501	(24,362)												
Expense																												
632-6140	PAYROLL TAXES	250	250	250	250	250	250	250	250	250	250	250	250	3,003	3,429	(426)												
632-6142	GROUP HEALTH/LIFE/DENTAL	613	613	613	613	613	613	613	613	613	613	613	613	7,352	9,903	(2,551)												
632-6143	WORKER'S COMPENSATION	-	-	-	822	-	-	-	-	-	-	-	-	822	1,014	(192)												
632-6146	PENSION EXPENSE	259	259	259	259	259	259	259	259	259	259	259	259	3,105	3,615	(510)												
632-6150	SALARIES-GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
632-6151	WAGES	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	39,252	44,824	(5,572)												
632-6210	PROFESSIONAL SERVICES	775	2,000	350	875	-	375	25	-	350	775	850	375	6,750	14,300	(7,550)												
632-6230	PURCHASES-GAS	6,866	6,764	7,320	7,372	7,515	7,931	15,626	10,775	6,789	6,598	4,598	4,598	92,750	88,653	4,097												
632-6240	PURCHASED ELECTRICITY	46	46	46	46	46	46	46	46	46	46	46	46	552	480	72												
632-6250	MAINT. & REPAIR	3,250	-	-	-	-	-	-	-	-	-	-	-	3,250	5,250	(2,000)												
632-6333	DEPARTMENTAL SUPPLIES	5,000	450	450	450	450	1,750	450	450	450	450	450	450	11,250	12,325	(1,075)												
632-6336	DUES AND SUBSCRIPTIONS	-	-	-	-	19	990	125	115	630	-	750	-	2,629	2,302	327												
632-6339	LEGAL NOTICES/GAS	-	-	-	-	-	-	-	-	-	175	-	-	175	175	-												
632-6711	FUEL EXPENSE-GAS DEPT	230	316	249	180	80	233	81	245	252	205	318	332	2,720	1,995	725												
632-6720	Insuranc/Prop/Liab/W/C	-	-	-	934	-	-	-	-	-	-	-	-	934	845	89												
632-6721	GAS - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	2,835	2,835	3,019	(184)												
632-6723	TRAINING EXPENSE	3,400	-	-	-	-	-	-	-	-	-	-	-	3,400	875	2,525												
632-6799	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Total Expense		23,960	13,968	12,808	15,071	12,503	15,718	20,745	16,023	12,909	12,641	11,404	13,029	180,779	193,004	(12,225)												
Net Income		(9,115)	(3,086)	2,066	(1,743)	2,808	13,923	18,303	21,471	5,050	11,478	2,766	3,440	67,360	79,497	(12,137)												
Net Income w/o Grants & Depr.		(9,115)	(3,086)	2,066	(1,743)	2,808	13,923	18,303	21,471	5,050	11,478	2,766	6,275	70,195														

33-WATER DEPT.

														2022-2023															
														Total	Budget	Difference													
														July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																													
533-5411	SALES - WATER	36,977	41,700	34,738	37,613	35,335	32,088	35,971	32,642	30,911	30,712	31,706	35,308	415,699	424,173	(8,474)													
533-5412	SALES - G.M. WATER	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	336,000	247,332	88,668													
533-5413	SALES - CITY INTERNAL USAGE	2,303	2,290	2,590	1,920	2,294	2,268	2,547	2,289	2,099	2,317	2,416	2,466	27,800	27,162	638													
533-5414	TAP FEES - WATER	800	-	-	-	-	-	-	-	-	-	-	-	800	1,000	(200)													
533-5420	WATER SERVICE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
533-5500	WATER TANK GRANT RECEIPTS	270,000	-	-	-	-	-	-	-	-	-	-	-	270,000	350,000	(80,000)													
Total Revenue		338,080	71,989	65,328	67,533	65,629	62,356	66,517	62,931	61,009	61,029	62,122	65,774	1,050,299	1,049,667	632													
Expense																													
633-6143	WORKER'S COMPENSATION	-	-	-	2,141	-	-	-	-	-	-	-	-	2,141	3,786	(1,645)													
633-6210	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
633-6241	UTILITY EXPENSE/PUMP STATI	1,543	1,514	1,464	1,727	1,007	1,397	1,451	1,100	1,323	1,143	1,329	1,397	16,395	14,322	2,073													
633-6250	MAINTENANCE & REPAIR	7,700	-	-	-	-	3,900	-	-	-	-	-	-	11,600	-	11,600													
633-6251.503	VEH.MAINT/REPAIR-ONAN GENE	125	-	-	-	-	-	-	-	-	-	-	-	125	125	-													
633-6272	TELEPHONE & TELEGRAPH	-	-	-	-	-	-	-	-	-	-	-	-	-	474	(474)													
633-6333	DEPARTMENTAL SUPPLIES	6,485	835	835	835	835	835	835	835	835	835	835	835	15,670	10,020	5,650													
633-6711	GASOLINE	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-													
633-6720	INS/PROP./LIABILITY	-	-	-	3,287	-	-	-	-	-	-	-	-	3,287	2,423	864													
633-6721	WATER - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	16,655	16,655	17,882	(1,227)													
633-6723	TRAINING EXPENSE - WTR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
633-6793	TRAVEL EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
Total Expense		15,953	2,349	2,299	7,990	1,842	6,132	2,286	1,935	2,158	1,978	2,164	18,887	65,973	49,132	16,841													
Net Income		322,127	69,641	63,029	59,543	63,788	56,224	64,231	60,996	58,851	59,052	59,958	46,888	984,326	1,000,535	(16,209)													
Net Income w/o Grants & Depr.		52,127	69,641	63,029	59,543	63,788	56,224	64,231	60,996	58,851	59,052	59,958	63,543	730,981															

34-SEWER DEPT.

													2022-2023				
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																	
534-5210	PERMITS-SEWER	125	-	125	-	-	-	-	-	-	-	-	-	250	250	-	
534-5411	SALES - SEWER	25,869	29,219	26,277	28,259	27,450	25,696	28,489	25,806	24,537	24,118	24,691	26,004	316,413	313,180	3,233	
534-5414	TAP FEES - SEWER	800	-	-	-	-	-	-	-	-	-	-	-	800	600	200	
534-5430	SLUDGE DISPOSAL FEE	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	27,864	26,784	1,080	
Total Revenue		29,116	31,541	28,724	30,581	29,772	28,018	30,811	28,128	26,859	26,440	27,013	28,326	345,327	340,814	4,513	
Expense																	
634-6140	FICA TAXES	505	505	505	505	505	505	505	505	505	505	505	505	6,061	2,622	3,439	
634-6142	GROUP HEALTH AND LIFE INS	1,802	1,802	1,802	1,802	1,802	1,802	1,802	1,802	1,802	1,802	1,802	1,802	21,625	7,418	14,207	
634-6143	WORKERS COMP INS-SEWER	-	-	-	2,141	-	-	-	-	-	-	-	-	2,141	3,786	(1,645)	
634-6146	PENSION EXPENSE	522	522	522	522	522	522	522	522	522	522	522	522	6,266	2,765	3,501	
634-6147	UNEMPLOYMENT TAX-SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
634-6151	WAGES	6,691	6,691	6,691	6,691	6,691	6,691	6,691	6,691	6,691	6,691	6,691	6,691	80,287	34,281	46,006	
634-6210	PROFESSIONAL SERVICES	883	183	183	183	183	183	183	183	183	183	183	258	2,975	2,900	75	
634-6220	SLUDGE DISPOSAL FEE	1,603	1,603	1,068	1,603	1,068	1,603	1,068	1,603	1,068	1,603	1,068	1,603	16,561	21,535	(4,974)	
634-6240	PURCHASED ELECTRICITY	203	184	168	190	163	195	229	321	310	163	204	176	2,507	2,313	194	
634-6241	UTILITY EXPENSE - SEWER	3,976	4,576	4,515	3,821	4,468	3,800	5,073	4,978	4,213	3,995	4,676	4,322	52,413	49,158	3,255	
634-6250	MAINTENANCE & REPAIR	4,225	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	23,200	44,200	(21,000)	
634-6251.634	VEHICLE MAINTENANCE & REPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
634-6251.712	REPAIR & MAINT GENERATOR	200	-	-	-	-	-	-	-	-	-	-	-	200	200	-	
634-6251.755	VEHICLE MAINTENANCE & REPA	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-	
634-6272	TELEPHONE & TELEGRAPH	165	165	165	165	165	165	165	165	165	165	165	165	1,980	1,800	180	
634-6332	OFFICE SUPPLIES-SEWER PLAN	25	25	25	25	25	25	25	25	25	25	25	25	300	300	-	
634-6333	DEPARTMENTAL SUPPLIES	1,425	925	925	925	925	925	925	925	925	925	925	925	11,600	11,600	-	
634-6335	SEWER DEPT.-RENTAL	85	85	85	85	85	85	85	85	85	85	85	85	1,020	1,020	-	
634-6336	DUES& SUBSCR. /SEWER PLANT	615	-	-	-	-	-	-	-	-	-	-	-	615	-	615	
634-6337	CHLORINE - SEWER PLANT	515	515	515	515	515	515	515	515	515	515	515	515	6,180	4,740	1,440	
634-6338	DUES & SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
634-6339	LEGAL NOTICES	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-	
634-6344	SEWER TREATMENT CHEMICALS	549	549	549	549	549	549	549	549	549	549	549	549	6,591	8,100	(1,509)	
634-6522	INTEREST BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
634-6711	FUEL	93	121	206	108	63	89	72	-	-	167	298	264	1,482	2,095	(613)	
634-6720	INS/PROP/LIABILITY	-	-	-	6,264	-	-	-	-	-	-	-	-	6,264	5,210	1,054	
634-6721	SEWER - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	69,783	69,783	78,366	(8,583)	
634-6723	TRAINING EXPENSE	800	-	-	-	-	-	-	-	-	-	-	-	800	2,000	(1,200)	
634-6740	SWR ANALYSIS LAB FEES	500	500	500	500	500	500	500	500	500	500	500	500	6,000	6,000	-	
634-6793	TRAVEL EXPENSE	500	-	-	-	-	-	-	-	-	-	-	-	500	1,000	(500)	
Total Expense		26,483	20,676	20,150	28,319	19,955	19,879	20,635	21,094	19,784	20,120	20,440	90,416	327,952	294,009	33,943	
Net Income		2,632	10,864	8,574	2,262	9,817	8,139	10,176	7,034	7,074	6,320	6,573	(62,090)	17,376	46,805	(29,429)	
Net Income w/o Grants & Depr.		2,632	10,864	8,574	2,262	9,817	8,139	10,176	7,034	7,074	6,320	6,573	7,693	87,159			

35-OVERHEAD

														2022-2023															
														Total	Budget	Difference													
														July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																													
535-5415	SUPPLY SALES/OVERHEAD	100	-	-	-	-	-	-	-	-	-	-	-	100	480	(380)													
535-5419	RECONNECT FEES	190	190	190	190	190	190	190	190	190	190	190	190	2,280	1,200	1,080													
535-5420	GRANT RECEIPTS	-	-	-	-	-	-	-	-	-	-	-	-	-	154,123	(154,123)													
535-5421	LATE CHARGES	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	25,935	23,400	2,535													
535-5515	NSF CHECK CHARGE	40	-	40	-	40	-	40	-	40	-	40	-	240	480	(240)													
535-5610	INTEREST EARNINGS	-	5,045	-	-	-	6,075	-	4,410	-	-	-	6,075	21,605	13,747	7,858													
535-5620	MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	(1,200)													
535-5630	CREDIT CARD PROC FEES-UTIL	236	236	236	236	236	236	236	236	236	236	236	236	2,838	2,180	658													
Total Revenue		2,728	7,633	2,628	2,588	2,628	8,663	2,628	6,998	2,628	2,588	2,628	8,663	52,998	196,810	(143,813)													
Expense																													
635-6140	FICA TAXES	2,632	2,632	2,632	2,632	2,632	2,632	2,632	2,632	2,632	2,632	2,632	2,632	31,584	30,430	1,154													
635-6142	GROUP HEALTH/LIFE/DENTAL	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	81,984	72,954	9,030													
635-6143	WORKER'S COMPENSATION	-	-	-	2,335	-	-	-	-	-	-	-	-	2,335	1,197	1,138													
635-6146	PENSION EXPENSE	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	32,315	31,410	905													
635-6147	UNEMPLOYMENT TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
635-6150	SALARIES-OVERHEAD	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	98,509	93,074	5,435													
635-6151	WAGES	26,214	26,214	26,214	26,214	26,214	26,214	26,214	26,214	26,214	26,214	26,214	26,214	314,573	304,698	9,875													
635-6210	PROFESSIONAL SERVICES	175	-	-	-	800	-	-	-	-	-	-	-	975	17,250	(16,275)													
635-6225	CREDIT CARD PROCESSING FEE	1,211	1,630	1,239	1,193	1,012	750	822	864	1,041	1,238	1,243	1,320	13,563	10,800	2,763													
635-6240	POSTAGE	275	275	275	275	275	275	275	275	275	275	275	275	3,300	2,640	660													
635-6241	UTILITY EXPENSE - SHOP	747	689	613	590	431	406	485	485	397	368	523	654	6,388	6,244	144													
635-6250	MAINTENANCE & REPAIR	1,000	-	1,000	-	1,500	1,000	-	-	-	-	-	-	4,500	25,200	(20,700)													
635-6251.325	VEH. REPAIR & MAINT - #325	400	-	-	-	-	-	-	-	-	-	-	-	400	500	(100)													
635-6251.436	VEHICLE REPAIR AND MAINTEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
635-6251.444	VEHICLE REPAIR AND MAINTEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
635-6251.504	MAINT.-JOHN DEERE TRACTOR	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-													
635-6251.522	VEHICLE MAINTENANCE #522	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
635-6251.525	VEHICLE MAINT-J D TRACTOR	150	-	-	-	-	-	-	-	-	-	-	-	150	150	-													
635-6251.530	VEH REPAIR&MAINT-FORKLIFT#	750	-	-	-	-	-	-	-	-	-	-	-	750	100	650													
635-6251.548	MAINTENANCE-ONAN GENERATOR	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-													
635-6251.568	REP/MAINT.-98 DITCH WITCH	600	-	-	-	-	-	-	-	-	-	-	-	600	600	-													
635-6251.597	VEH.MAINT-LINCOLN WELDING	25	-	-	-	-	-	-	-	-	-	-	-	25	25	-													
635-6251.600	VEH. MAINT-580M CASE BACKH	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-													
635-6251.609	VEH R&M 2006 CHEV 4-DOO	500	-	-	-	-	-	-	-	-	-	-	-	500	-	500													
631-6251.610	VEH.MAINT-'07 CHEV.3/4T.EL	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-													
635-6251.613	Equip Repair&Mntce-Chipper	200	-	-	-	-	-	-	-	-	-	-	-	200	500	(300)													
635-6251.618	VEHICLE REPAIR&MAINT--#618	500	-	-	-	-	-	-	-	-	-	-	-	500	400	100													
635-6251.645	VEH. MAINT.-INTERN'L DUMP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
635-6251.713	VEHICLE MAINT/ '00 FORD F6	500	-	-	-	-	-	-	-	-	-	-	-	500	550	(50)													
635-6251.725	VEH.MAINT '11GMC SIERRA/DO	500	-	-	-	-	-	-	-	-	-	-	-	500	775	(275)													
635-6251.731	Maint&Repair-Hustl.mower 7	250	-	-	-	-	-	-	-	-	-	-	-	250	400	(150)													
635-6251.733	Veh.Mtnce-2010 Trailm.Trai	100	-	-	-	-	-	-	-	-	-	-	-	100	250	(150)													
635-6251.734	Veh.Mtnce-2011 Bobcat Mini	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	1,250	(250)													
635-6251.740	Veh.Mtnce-2014 GMC Trk #74	500	-	-	-	-	-	-	-	-	-	-	-	500	600	(100)													
635-6251.760	Repair&Mntce-Tr Utility T	200	-	-	-	-	-	-	-	-	-	-	-	200	250	(50)													
635-6251.773	VEH REPAIR & MAINT/MOWER	400	-	-	-	-	-	-	-	-	-	-	-	400	250	150													

635-6251.775	Repair&Mtn-Hustler Mower	550	-	-	-	-	-	-	-	-	-	-	-	550	250	300
635-6251.776	VEH REPAIR & MAINT/'11 SIE	400	-	-	-	-	-	-	-	-	-	-	-	400	700	(300)
635-6251.779	Veh Mtnce-#779-2012 GMC Tr	250	-	-	-	-	-	-	-	-	-	-	-	250	250	-
635-6251.781	VEH R&M BOBCAT SKID STEER	4,500	-	-	-	-	-	-	-	-	-	-	-	4,500	4,500	-
635-6251.782	R&M TRIPLE AXLE TRAILER	50	-	-	-	-	-	-	-	-	-	-	-	50	50	-
635-6251.783	Veh R&M-2019 Chev 4wd Flatbed	200	-	-	-	-	-	-	-	-	-	-	-	200	200	-
635-6272	TELEPHONE - WAREHOUSE	158	158	158	158	158	158	158	158	158	158	158	158	1,896	-	1,896
635-6332	OVERHEAD-OFFICE SUPPLIES	-	-	750	-	-	-	-	-	-	-	-	-	750	750	-
635-6333	DEPARTMENTAL SUPPLIES	2,440	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	13,440	16,000	(2,560)
635-6335	RENTAL	-	-	-	-	-	-	-	-	400	-	-	-	400	350	50
635-6336	DUES & SUBSCRIPTIONS	3,500	-	-	-	-	-	-	-	-	-	-	-	3,500	3,500	-
635-6339	LEGAL NOTICES & ADVERTISIN	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
635-6711	FUEL	1,825	1,459	960	776	828	921	1,019	941	930	1,326	1,699	2,083	14,767	14,558	209
635-6720	INSURANCE	-	-	-	7,053	-	-	-	-	-	-	-	-	7,053	6,480	573
635-6721	DEPRECIATION-OVERHEAD	-	-	-	-	-	-	-	-	-	-	-	45,768	45,768	53,000	(7,232)
635-6723	TRAINING EXPENSE	150	-	-	-	-	-	-	-	-	-	-	-	150	150	-
635-6724	UNIFORM EXPENSE	-	-	-	-	1,250	-	-	-	-	-	-	-	1,250	1,250	-
635-6793	TRAVEL EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	100	(100)
635-6801	BAD DEBT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	1,500	1,500	2,500	(1,000)
	Total Expense	72,788	51,791	52,575	59,960	53,835	51,089	50,339	50,303	50,782	50,945	51,477	99,338	695,224	709,285	(14,061)
	Net Income	(70,060)	(44,159)	(49,947)	(57,373)	(51,207)	(42,427)	(47,712)	(43,306)	(48,154)	(48,357)	(48,850)	(90,675)	(642,226)	(512,475)	(129,751)
	Net Income w/o Grants & Depr.	(70,060)	(44,159)	(49,947)	(57,373)	(51,207)	(42,427)	(47,712)	(43,306)	(48,154)	(48,357)	(48,850)	(44,907)	(596,458)		

36-WATER PLANT DEPT.

													2022-2023															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
Revenue																												
536-5560	Grant Rcpts-CDBG Tank Coating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
536-5620	MISC. INCOME - WATER PLANT	-	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000		
Total Revenue		-	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000		
Expense																												
636-6140	FICA TAXES	717	717	717	717	717	717	717	717	717	717	717	717	717	717	717	717	717	717	717	717	717	717	8,599	9,697	(1,098)		
636-6142	GROUP HEALTH & LIFE INSURA	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	32,036	34,959	(2,923)		
636-6143	WORKER'S COMPENSATION	-	-	-	4,216	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,216	4,152	64		
636-6146	PENSION EXPENSE	741	741	741	741	741	741	741	741	741	741	741	741	741	741	741	741	741	741	741	741	741	741	8,891	10,223	(1,332)		
636-6147	UNEMPLOYMENT TAX-WT PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
636-6151	WAGES - WATER PLANT	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	9,426	113,111	126,752	(13,641)		
636-6210	PROFESSIONAL SERVICES	2,500	100	100	2,500	700	100	2,500	1,300	3,900	2,500	100	100	16,400	51,400	(35,000)												
636-6230	PURCHASES-RAW WATER	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	31,176	31,176	-												
636-6240	PURCHASED ELEC. WATER PLAN	2,734	2,835	3,165	2,895	2,787	2,515	2,821	3,594	3,636	2,952	2,635	2,279	34,846	30,831	4,015												
636-6250	MAINTENANCE & REPAIR	2,700	-	200	2,000	-	-	2,200	-	-	-	200	-	7,300	10,600	(3,300)												
636-6251.510	VEHICLE REPAIR AND MAINTEN	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-												
636-6251.611	R&M Wtr Plant Intake Generator	130	-	-	-	-	-	-	-	-	-	-	-	130	130	-												
636-6251.612	R&M Wtr Plant Office Generator	130	-	-	-	-	-	-	-	-	-	-	-	130	130	-												
636-6251.711	VEHICLE REPAIR & MTNCE #71	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-												
636-6251.784	Veh R&M - 2023 Chev 4wd	400	-	-	-	-	-	-	-	-	-	-	-	400	-	400											400	
636-6272	TELEPHONE & TELEGRAPH	362	362	362	362	362	362	362	362	362	362	362	362	4,344	3,420	924												
636-6333	DEPARTMENTAL SUPPLIES	3,850	450	450	450	450	450	450	450	450	450	450	450	8,800	7,040	1,760												
636-6335	RENTAL	100	100	100	100	100	100	100	100	100	100	100	100	1,200	1,200	-												
636-6336	DUES & SUBSCRIPTIONS	-	333	-	3,126	1,700	-	-	-	-	-	-	-	5,159	5,159	-												
636-6337	CHLORINE-WATER PLANT	650	650	433	650	433	650	650	650	433	650	433	650	6,932	4,200	2,732												
636-6339	LEGALS & ADVERTISING	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-												
636-6344	WATER PLANT TREATMENT CHEM	18,725	10,425	225	6,725	225	225	6,725	225	225	6,725	225	225	50,900	41,200	9,700												
636-6711	FUEL	336	374	223	264	290	255	199	310	436	287	988	316	4,278	2,693	1,585												
636-6720	INSURANCE WATER PLANT	-	-	-	8,186	-	-	-	-	-	-	-	-	8,186	5,804	2,382												
636-6721	WATER PLANT - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	-	91,006	91,006	78,000											13,006	
636-6723	TRAINING EXPENSES	1,200	-	-	-	-	-	-	-	-	-	-	-	1,200	1,500	(300)												
636-6740	WATER ANALYSIS LAB FEES	260	260	260	260	260	260	260	260	260	260	260	260	3,120	4,080	(960)												
636-6793	TRAVEL EXPENSE	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-												
Total Expense		51,328	32,040	21,669	47,884	23,457	21,068	32,418	23,402	25,953	30,437	21,904	111,899	443,459	465,446	(21,987)												
Net Income		(51,328)	(32,040)	38,331	(47,884)	(23,457)	(21,068)	(32,418)	(23,402)	(25,953)	(30,437)	(21,904)	(111,899)	(383,459)	(465,446)	81,987												
Net Income w/o Grants & Depr.		(51,328)	(32,040)	(21,669)	(47,884)	(23,457)	(21,068)	(32,418)	(23,402)	(25,953)	(30,437)	(21,904)	(20,893)	(352,453)														

**CITY OF HEMPHILL
2023 - 2024 CITY BUDGET
CAPITAL IMPROVEMENT PROJECTS**

DESCRIPTION	AMOUNT	
<u>GOVERNMENTAL FUND:</u>		
		\$ -
<u>ENTERPRISE FUND:</u>		
ELECTRICAL SYSTEM		
1. Bucket/Chipper Truck	\$ 100,000	
Sub-Total	\$ 100,000	\$ 100,000
WATER SYSTEM		
1. CDBG Elevated Tank	\$ 270,000	
2. CDBG City Portion - 5%	\$ 17,500	
3. Hydraulic Metal Cutting Chain Saw	\$ 6,000	
Sub-Total	\$ 293,500	\$ 293,500
SEWER PLANT		
1. Clarifier Project	\$ 30,000	
2. Rotor Blade Replacement	\$ 22,000	
3. Ziegler Lift Station Upgrade	\$ 110,000	
Sub-Total	\$ 162,000	\$ 162,000
OVERHEAD		
1. 2 - Hustler Lawn Mowers	\$ 24,000	
2. Equipment Shed	\$ 10,000	
3. Shoring and Trenching Safety Equipment	\$ 8,000	
Sub-Total	\$ 42,000	\$ 42,000
WATER PLANT		
1. CL17 Monitor	\$ 12,000	
2. Intake Upgrade w/ SRA	\$ 60,000	
Sub-Total	\$ 72,000	\$ 72,000
		\$ 669,500
TOTAL CAPITAL IMPROVEMENTS		\$ 669,500
Less:		-
Total City Funds Used for Capital Improvements		\$ 669,500

**CITY OF HEMPHILL
2023 - 2024 CITY BUDGET
CASH FLOW PROJECTION**

JULY 1, 2023 ESTIMATED CASH BALANCE		\$ 2,449,102
BUDGETED TOTAL CITY SURPLUS / (DEFICIT)		101,062
ADD: NON - CASH EXPENSE ITEMS:		
DEPRECIATION		291,576
Cash Available for Debt & Capital Improvements:	392,638	
LESS: ENTERPRISE FUND NON EXPENSE		
CASH USES:		
	-	-
CAPITAL IMPROVEMENT PROJECTS:		
GENERAL GOVERNMENT	-	
ENTERPRISE FUND	669,500	
	669,500	(669,500)
NET CASH INCREASE / (DECREASE)		\$ (276,862)
ESTIMATED JUNE 30, 2024 CASH BALANCE		\$ 2,172,240

CITY OF HEMPHILL
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024
PAYROLL BUDGET

Title	Salary& Wages	Overtime/ Comp	Incentive Pay	FICA	Health/Life	Pension	Unempl	Total
Water Plant Operator	\$ 34,433.10	\$ 1,991.43	\$ 1,275.30	\$ 2,884.04	\$ 9,802.92	\$ 2,982.06	\$ 144.00	\$ 53,512.84
City Secretary / Accountant	\$ 90,062.14	\$ 1,736.18	\$ 3,385.55	\$ 7,281.57	\$ 10,185.50	\$ 7,529.04	\$ 144.00	\$ 120,323.98
Electric Foreman	\$ 63,533.16	\$ 3,669.45	\$ 1,820.00	\$ 5,280.23	\$ 9,802.92	\$ 5,459.69	\$ 144.00	\$ 89,709.45
Acct Pay/Municipal Clerk	\$ 44,394.12	\$ 547.69	\$ 1,660.63	\$ 3,565.09	\$ 15,110.74	\$ 3,686.25	\$ 144.00	\$ 69,108.51
PT Office Assistant	\$ 2,852.00	\$ -	\$ 100.00	\$ 225.83	\$ -	\$ -	\$ 45.63	\$ 3,223.46
Utility Supervisor/Gas Sys Operator	\$ 55,809.00	\$ 4,420.20	\$ 1,607.67	\$ 4,730.52	\$ 9,802.92	\$ 4,891.30	\$ 144.00	\$ 81,405.60
WTP/WWTP Supervisor	\$ 60,758.10	\$ 7,027.86	\$ 2,250.30	\$ 5,357.77	\$ 19,332.69	\$ 5,539.87	\$ 144.00	\$ 100,410.59
Police Patrol Officer	\$ 51,749.89	\$ -	\$ 1,483.41	\$ 4,072.35	\$ 9,802.92	\$ 4,210.75	\$ 144.00	\$ 71,463.32
Utility Laborer/Meter Reader	\$ 30,719.87	\$ 1,751.10	\$ 864.50	\$ 2,550.16	\$ 9,802.92	\$ 2,636.84	\$ 144.00	\$ 48,469.38
Lineman I	\$ 48,557.59	\$ 2,801.40	\$ 1,395.33	\$ 4,035.71	\$ 13,584.72	\$ 4,172.87	\$ 144.00	\$ 74,691.62
Apprentice Lineman / Groundman	\$ 34,749.00	\$ 2,009.70	\$ 715.00	\$ 2,866.74	\$ 10,383.54	\$ 2,964.17	\$ 144.00	\$ 53,832.14
City Manager	\$ 96,662.50	\$ 2,400.00	\$ 2,770.83	\$ 7,790.25	\$ 1,204.65	\$ 8,055.02	\$ 144.00	\$ 119,027.25
Office Clerk	\$ 39,943.90	\$ 467.70	\$ 1,475.76	\$ 3,204.38	\$ 9,802.92	\$ 3,313.29	\$ 144.00	\$ 58,351.96
Plant Operator III	\$ 47,426.59	\$ 8,009.14	\$ 1,774.50	\$ 4,240.83	\$ 19,332.67	\$ 4,384.97	\$ 144.00	\$ 85,312.70
Electric Groundman	\$ 37,479.43	\$ 3,546.45	\$ 1,384.50	\$ 3,138.48	\$ 9,802.92	\$ 3,245.15	\$ 144.00	\$ 58,740.93
Maint. Tech / Mechanic	\$ 44,969.60	\$ 2,759.44	\$ 1,300.09	\$ 3,651.27	\$ 15,110.74	\$ 3,775.37	\$ 144.00	\$ 71,710.50
Police Patrol Officer	\$ 49,875.00	\$ -	\$ 1,000.00	\$ 3,891.94	\$ 9,802.92	\$ 4,024.21	\$ 144.00	\$ 68,738.07
Utility Clerk	\$ 30,826.28	\$ 441.30	\$ 892.41	\$ 2,460.24	\$ 19,045.75	\$ 2,543.85	\$ 144.00	\$ 56,353.83
Utility Crew Leader	\$ 49,979.80	\$ 2,883.45	\$ 1,468.44	\$ 4,156.37	\$ 9,802.92	\$ 4,297.64	\$ 144.00	\$ 72,732.61
Utility Operator	\$ 52,130.00	\$ 2,823.75	\$ 1,950.00	\$ 4,353.14	\$ 10,383.54	\$ 4,501.09	\$ 144.00	\$ 76,285.51
Summer PT	\$ 5,520.00	\$ 172.50	\$ -	\$ 435.48	\$ -	\$ -	\$ 88.32	\$ 6,216.30
Utility Worker	\$ 32,809.23	\$ 1,884.00	\$ 937.30	\$ 2,725.74	\$ 1.44	\$ 2,818.37	\$ 144.00	\$ 41,320.08
Police Sergeant	\$ 56,482.54	\$ -	\$ 2,128.43	\$ 4,483.74	\$ 10,766.12	\$ 4,636.13	\$ 144.00	\$ 78,640.96
Utility Worker	\$ 32,868.94	\$ 1,884.00	\$ 937.30	\$ 2,948.15	\$ 9,802.92	\$ 3,048.34	\$ 144.00	\$ 51,633.65
Police Chief	\$ 65,701.47	\$ -	\$ 2,457.66	\$ 5,026.16	\$ 9,802.92	\$ 5,196.99	\$ 144.00	\$ 88,329.19
Summer PT	\$ 5,520.00	\$ 172.50	\$ -	\$ 435.48	\$ -	\$ -	\$ 88.32	\$ 6,216.30
Utility Worker/Equipment Operator	\$ 39,249.17	\$ 2,283.75	\$ 1,137.50	\$ 3,264.29	\$ 17,222.07	\$ 3,375.23	\$ 144.00	\$ 66,676.00
TOTALS	\$ 1,205,062.41	\$ 55,682.98	\$ 38,172.40	\$ 99,055.92	\$ 269,496.26	\$ 101,288.47	\$ 3,678.27	\$ 1,772,436.71

CITY OF HEMPHILL
 UTILITY RATES
 Effective July 1, 2023

GAS – RESIDENTIAL AND COMMERCIAL: (Rate adopted July 1, 2017)

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: (Rate adopted July 1, 2022)

MINIMUM.....	2000 GALLONS	\$ 34.00
	3000 – 6000 GALLONS (PER 1000 GALLONS)	\$ 4.15
	7000 – 10000 GALLONS (PER 1000 GALLONS)	\$ 4.50
	11000 – 15000 GALLONS (PER 1000 GALLONS)	\$ 5.00
	16000 + GALLONS (PER 1000 GALLONS)	\$ 5.25

WATER – COMMERCIAL: (Rate adopted July 1, 2022)

MINIMUM.....	2000 GALLONS	\$ 34.00
	3000 – 20000 GALLONS (PER 1000 GALLONS)	\$ 4.45
	21000 – 50000 GALLONS (PER 1000 GALLONS)	\$ 4.85
	51000 + GALLONS (PER 1000 GALLONS)	\$ 5.45

Master Meter Account Minimums – Rate Determined by City Manager

ELECTRICITY: (Rate adopted July 1, 2023)

	RESIDENTIAL		COMMERCIAL
MINIMUM:	0-----25 KWH- \$ 12.50		0-----25 KWH- \$ 15.00
Per KWH	26-----500 KWH- \$ 0.1188		26-----500 KWH- \$ 0.1298
Per KWH	OVER 500 KWH- \$ 0.1128		OVER 500 KWH- \$ 0.1207

PLUS OR MINUS ENERGY CHARGE (POWER COST ADJUSTMENT)

NIGHT LIGHT: \$ 9.95 PER MONTH PER LIGHT
 (Rate adopted July 1, 2019)

GARBAGE: (Rate adopted July 1, 2017)

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: (Rate adopted July 1, 2022)

MINIMUM.....	2000 GALLONS	\$	30.00
	3000 – 8000 GALLONS (PER 1000 GALLONS)	\$	4.00
	9000 + GALLONS (PER 1000 GALLONS)	\$	4.75

Master Meter Account Minimums – Rate Determined by City Manager

CITY OF HEMPHILL, TEXAS
ORDINANCE NUMBER #2023-001
BUDGET ORDINANCE AND REVISIONS
FISCAL YEAR ENDING JUNE 30, 2024

An ordinance making appropriations for the support of the City of Hemphill for the fiscal year beginning July 1, 2023 and ending June 30, 2024; adopting the annual budget of the City of Hemphill for the 2023-2024 fiscal year.

Whereas, the budget appended here, for the fiscal year beginning July 1, 2023, and ending June 30, 2024, 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 6, 2023.

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, 2023 and ending June 30, 2024, 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 2023-2024 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, 2023, and Ending June 30, 2024; and,*

PASSED AND APPROVED THIS, THE 20th DAY OF JUNE, 2023.

APPROVED:

Robert Hamilton, Mayor

ATTEST:

Kelli Beall, City Secretary/Accountant