

City of Hemphill, Texas

Fiscal Year 07/01/2025-06/30/2026

Budget Cover Page

June 17, 2025

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, 2025-June 30, 2026 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 2025-2026 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 07/01/2025 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 does not include utility rate structure changes for electric, water, sewer, garbage, or gas.

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

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

CITY OF HEMPHILL, TEXAS

FY 2025-2026 BUDGET

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FY 2025-2026 BUDGET
CITY OF HEMPHILL, TEXAS
PRINCIPAL OFFICIALS

MAYOR

Stephen Crowell

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

James Michael Mills

ASSOCIATE MUNICIPAL JUDGE

Michelle Morgan

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 17, 2025

Dear City of Hemphill Residents,

It is my privilege to present the annual budget for our City. A comprehensive plan that outlines our financial priorities for the coming year 07/01/2025 to 06/30/2026. This budget represents a balanced and thoughtful approach to managing our City's finances. The budget is designed to address the current needs of our community while strategically investing in our future. I am confident that we can achieve the goals set forth in this budget and continue to make our City a better place to live and work.

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 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.

I would like to express my gratitude to the City Council, our City Manager, City Accountant/Secretary and all department heads as your hard work and dedication are critical to our City's success.

Together, we will work toward a brighter future for the City of Hemphill.

Sincerely

Stephen Crowell
Mayor

CITY OF HEMPHILL, TEXAS FY 2025-2026 BUDGET SUMMARY

Date: June 17, 2025

To: Stephen Crowell, 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 07/01/2025-06/30/2026 Budget Transmittal Letter and Budget Summary

On behalf of the City of Hemphill staff, I am pleased to submit the Fiscal Year 2025-2026 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. GLO/DETCOG Hurricane Harvey Mitigation Funding - \$809,000
2. Possibility of Charter Communications Pole Attachment Agreement starting– Unknown dollar amount

All current personnel positions are funded and personnel benefits are stable with no significant benefit changes. The City is expecting a 4% increase in medical insurance under the current plan with TX Health Benefits, the City's health insurance provider, effective 10/1/2024 and a 2.2% increase in the TMRS contribution rate from 8.17% to 8.35%.

The City Council and City staff held two budget workshops, 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 2025-2026 BUDGET:

Priorities used to define budget development include:

- Accurately forecasting utility revenues and general sales and use tax revenues.
- During the FY 25-26 I anticipate: no increase to any of the City's utility rates.
- Prioritization and completion of needed/requested 2025-2026 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 public spaces.
- Continue to encourage business development and job growth.

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 \$1,057,921 in FY 2025-2026, representing a 1.1% increase over the previous fiscal year. Additionally, I expect \$809,000 in GLO mitigation funding to be released this year which will be added to the General Fund number above. Enterprise Fund revenues are projected to generate \$3,843,890 in FY 2025-2026, representing a 6.9% decrease, mainly due to projected decrease in wholesale water sales.

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 2025-2026 projected sales tax receipts are based on the average of the last three years of actual receipts, which makes the projected sales tax receipts \$617,810. This is a projected increase of \$18,269, a 3.1% 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 2025-2026 is \$347,154 representing a 1.28% increase.

Other General Fund Revenue

The City also has General Fund revenue in the Municipal Court and Cemetery departments which is projected to total \$14,064 and \$2,436, 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 2025-2026 budget year is budgeted to be \$2,418,234, which is a decrease of \$201,184. This budgeted amount is based on the monthly average of actual sales over the period of July 2024-May 2025. This revenue is dependent on the severity of the weather during the summer and winter months. The City also has \$40,183 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 2025-2026 budget year is \$253,984, a increase of \$32,728 from the 2024-2025 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 and each month the PCA is printed on customer bills.

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 \$399,484 in revenue for the 2025-2026 fiscal year, a decrease of \$25,688 from the 2024-2025 fiscal year. Sales-GM Water for the 2025-2026 fiscal year is budgeted at \$226,956, a decrease of \$122,796 from last fiscal year. This is based on 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 \$311,551 in revenue for the 2025-2026 fiscal year, a decrease of \$6,810 from the 2024-2025 fiscal year. The City also has \$30,000 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 2025-2026 fiscal year are budgeted at \$115,738.

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 2025-2026 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 infrastructure maintenance costs, fuel, treatment chemicals, and supplies have all increased significantly the past few years.

Personnel Expenses

The City employees are the greatest asset of this organization and for our citizens. The City employs 23 full-time employees and budgets for two 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 4% 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 TX Health Benefits Pool in early June of each year; the city manager developed the estimate based on consultation with TX Health Benefits Pool representatives. The City is a member of 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 city contribution percentage for this year's budget is 8.35%.

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 have 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 Sabine County Community Partners (formerly 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, the need to assist the Hemphill Volunteer Fire Department with funding, and the need to maintain and improve the city's utility infrastructure.

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 related 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 6 and May 13, 2025 as well as discussing them at the regular council meeting held on May 20, 2025. 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, 2025 beginning cash balance is estimated at \$2,734,527; 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, 2026 ending cash balance is estimated to be \$1,944,683.

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, 2025-2026.

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 City_Hall@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 2025-2026 BUDGET
PROFILE OF HEMPHILL, TEXAS

Although the FY 2025-2026 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.

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.

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. In 2025, the 89th Legislature of Texas passed HCR 75 awarding Hemphill the capital designation of the Bass Fishing Capital of Texas

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 approximately 1100 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 10,500. 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 on 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 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.

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/>.

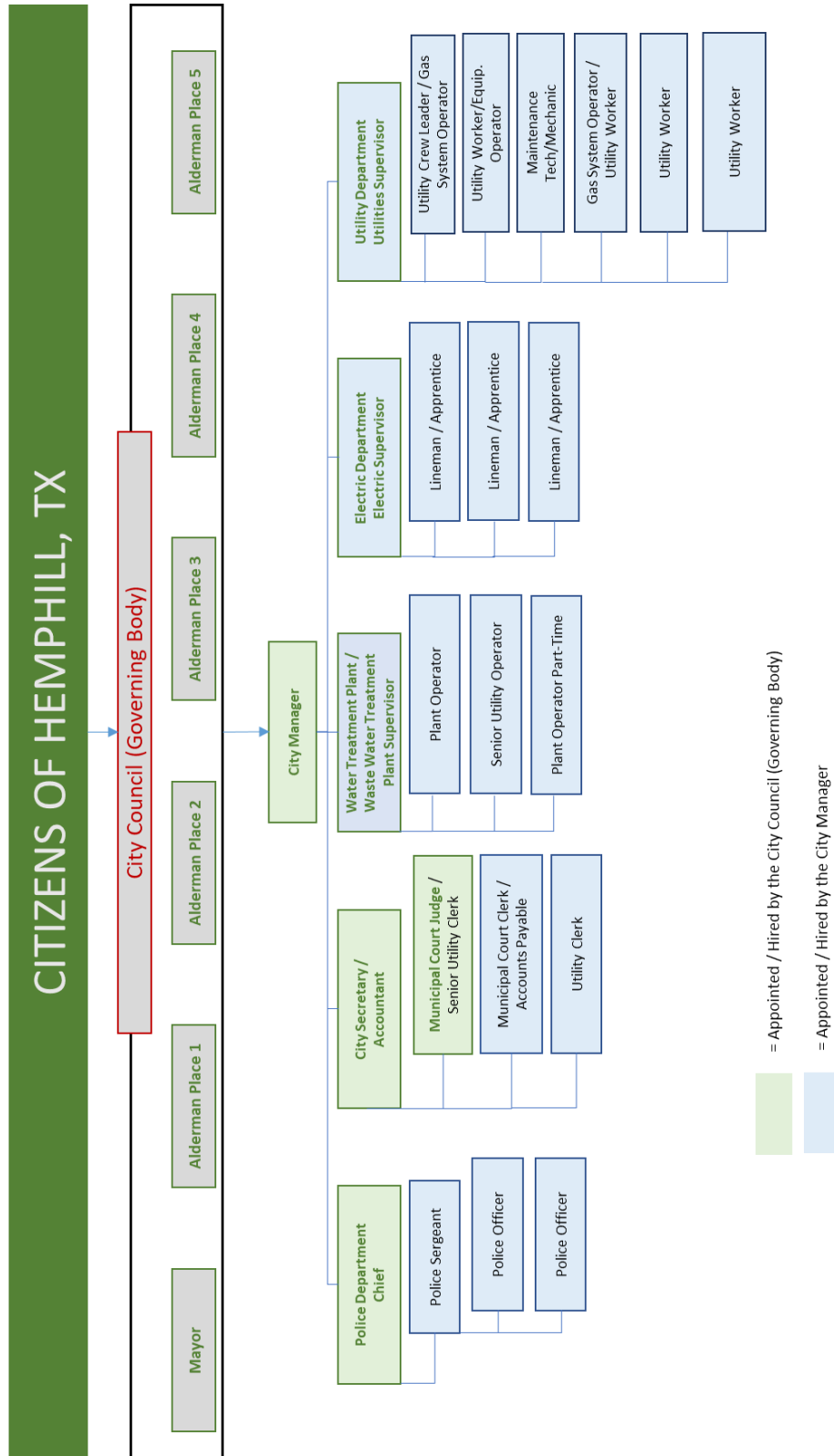
MAP



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

CITY OF HEMPHILL

ORGANIZATIONAL CHART



MISSION STATEMENT		VISION STATEMENT			
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.		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.			
CORE VALUES					
1 INTEGRITY Honest, Trustworthy, and Dependable	2 TRANSPARENT Officials and Staff Make Decisions Openly and Fairly	3 RESPECTFUL Mindful and Courteous	4 CONSCIENTIOUS Focused on Delivering high-quality service	5 DEDICATION Committed to Excellence, Hard work, and Doing the Right Thing	6 HOSPITABLE Friendly and Welcoming to All
GOALS					
1 Town Beautification and Image Improvement	2 Invest in Infrastructure Upgrades and Modernization	3 Economic Growth and Development	4 Financial Sustainability and Efficient Delivery of Services	5 Recruit, Retain, and Develop a Talented and Energized Municipal Workforce	6 Actively Engage with and Inform Community Members

2025-2026 City of Hemphill Budget

													2025-2026	2024-2025	
	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue															
11-ADMINISTRATION	49,965	76,964	46,318	48,395	73,273	45,589	47,726	85,482	42,834	44,762	79,166	47,879	688,355	671,294	17,061
12-POLICE DEPT.	-	-	-	-	-	-	-	802	975	-	-	-	1,777	24,129	(22,352)
13-FIRE DEPT.	-	-	-	-	-	-	-	-	-	2,600	-	-	2,600	2,600	-
14-GARBAGE DEPT.	28,505	28,505	28,505	29,005	28,505	29,005	29,360	29,360	29,860	29,360	29,360	29,360	348,690	346,712	1,978
15-PARKS DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16-ANIMAL CONTROL DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17-MUNICIPAL COURT	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	14,064	13,184	880
18-STREETS DEPT.	809,000	-	-	-	-	-	-	-	-	-	-	-	809,000	925,200	(116,200)
20-CEMETERY	356	680	350	350	-	-	350	-	350	-	-	-	2,436	2,621	(185)
31-ELECTRICAL DEPT.	242,843	231,477	253,747	198,289	189,764	160,950	205,621	204,657	192,695	150,734	176,050	211,405	2,418,234	2,660,829	(242,595)
32-GAS DEPT.	15,486	9,220	11,371	12,641	20,389	15,488	35,751	46,407	28,984	20,125	17,122	22,000	254,984	222,256	32,728
33-WATER DEPT.	58,687	52,483	55,479	53,719	57,065	52,089	55,463	53,178	53,461	53,524	54,013	53,257	652,418	804,198	(151,780)
34-SEWER DEPT.	30,460	27,419	29,128	28,134	29,888	27,402	29,462	28,537	28,305	27,961	28,271	28,086	343,051	347,725	(4,674)
35-OVERHEAD	8,251	11,686	8,909	13,504	9,096	9,176	9,591	9,071	9,111	9,116	9,156	9,071	115,738	93,786	21,952
36- WATER PLANT DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,244,724	439,607	434,981	385,209	409,151	340,872	414,496	458,665	387,747	339,353	394,310	402,230	5,651,346	6,114,534	(463,188)
Expense															
11-ADMINISTRATION	140,863	45,366	26,874	37,947	25,720	32,489	43,354	25,181	24,449	35,353	26,770	24,039	488,405	407,294	81,111
12-POLICE DEPT.	66,410	34,710	29,760	46,996	30,610	29,860	30,085	29,960	29,760	29,760	29,760	29,760	417,427	509,077	(91,650)
13-FIRE DEPT.	41,892	909	906	13,743	858	764	827	1,175	1,329	804	848	845	64,899	47,260	17,639
14-GARBAGE DEPT.	23,400	21,900	23,200	22,375	22,550	23,025	22,538	23,188	24,313	22,538	23,188	23,188	275,400	268,720	6,680
15-PARKS DEPT.	40,898	6,008	6,006	9,407	6,018	5,985	5,930	5,965	5,948	6,056	6,219	6,017	110,458	83,321	27,137
16-ANIMAL CONTROL DEPT.	976	856	856	856	876	856	876	856	856	856	876	856	10,454	9,768	686
17-MUNICIPAL COURT	5,427	3,237	9,950	3,586	3,237	3,237	3,237	3,237	3,237	3,237	3,237	3,237	48,102	71,750	(23,648)
18-STREETS DEPT.	1,038,120	4,010	5,170	8,863	8,420	3,920	5,570	3,920	4,920	4,570	4,920	3,920	1,096,326	1,076,125	20,201
20-CEMETERY	17,500	-	-	-	-	-	-	750	-	-	-	-	18,250	14,750	3,500
31-ELECTRICAL DEPT.	226,074	182,589	198,760	192,434	155,705	144,253	130,335	163,592	162,667	132,663	137,922	191,956	2,018,949	2,183,338	(164,389)
32-GAS DEPT.	30,215	12,180	9,162	11,489	8,457	14,546	13,290	13,850	17,745	13,795	14,532	9,706	168,967	186,181	(17,214)
33-WATER DEPT.	17,267	2,768	2,507	7,811	2,382	2,271	2,255	2,212	2,319	2,962	3,056	17,061	64,872	63,844	1,028
34-SEWER DEPT.	42,066	21,578	20,817	29,249	21,102	21,264	21,918	22,338	22,984	21,435	22,005	102,979	369,735	353,509	16,226
35-OVERHEAD	84,614	54,028	54,894	62,077	56,662	52,297	53,274	52,688	53,230	53,502	53,937	88,300	719,502	673,718	45,784
36- WATER PLANT DEPT.	62,935	27,583	23,613	51,436	24,709	22,617	35,299	24,480	24,244	34,614	22,885	146,673	501,088	548,029	(46,941)
	1,838,658	417,725	412,477	498,270	367,305	357,384	368,788	373,391	378,000	362,145	350,154	648,536	6,372,832	6,496,684	(123,852)
Net Income	(593,933)	21,882	22,504	(113,061)	41,846	(16,513)	45,708	85,274	9,747	(22,791)	44,156	(246,305)	(721,486)	(382,150)	(339,336)
Net Income w/o Grants & Depr.	(377,933)	21,882	22,504	(113,061)	41,846	(16,513)	45,708	85,274	9,747	(25,391)	44,156	51,301	(210,480)	(20,286)	(190,194)

Summary of Fund Types

Governmental Fund Types

Revenue	
11-ADMINISTRATION	688,355
12-POLICE DEPT.	1,777
13-FIRE DEPT.	2,600
14-GARBAGE DEPT.	348,690
15-PARKS DEPT.	-
16-ANIMAL CONTROL DEPT.	-
17-MUNICIPAL COURT	14,064
18-STREETS DEPT.	809,000
20-CEMETER	2,436
Total Revenues	<u>1,866,921</u>

Expense	
11-ADMINISTRATION	488,405
12-POLICE DEPT.	417,427
13-FIRE DEPT.	64,899
14-GARBAGE DEPT.	275,400
15-PARKS DEPT.	110,458
16-ANIMAL CONTROL DEPT.	10,454
17-MUNICIPAL COURT	48,102
18-STREETS DEPT.	1,096,326
20-CEMETER	18,250
Total Expenses	<u>2,529,720</u>

Net Income (662,798)

Enterprise Fund Types

Revenue	
31-ELECTRICAL DEPT.	2,418,234
32-GAS DEPT.	254,984
33-WATER DEPT.	652,418
34-SEWER DEPT.	343,051
35-OVERHEAD	115,738
36- WATER PLANT DEPT.	-
Total Revenues	<u>3,784,424</u>

Expense	
31-ELECTRICAL DEPT.	2,018,949
32-GAS DEPT.	168,967
33-WATER DEPT. & 36- WATER PLANT DEPT.	64,872
34-SEWER DEPT.	369,735
35-OVERHEAD	719,502
36- WATER PLANT DEPT.	501,088
Total Expenses	<u>3,843,112</u>

Net Income (58,688)

11-ADMINISTRATION

														2024-2025		
														Total	Budget	Difference
Revenue																
511-5112	DELINQUENT TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-		-
511-5113	PROPERTY TAXES - PENALTIES	-	-	-	-	-	-	-	-	-	-	-	-	-		-
511-5130	GENERAL SALES & USE TAXES	45,144	70,984	41,531	43,579	67,338	40,635	42,803	72,950	37,937	39,880	72,024	43,005	617,810	599,441	18,369
511-5132	MIXED BEVERAGE TAX REVENUE	111	96	94	106	47	191	142	110	134	102	107	111	1,350	1,343	7
511-5142	FRANCHISE TAX	17	1,191	-	18	1,196	-	18	3	-	17	1,223	-	3,682	4,915	(1,233)
511-5145	POLE ATTACHMENT FEES	-	-	-	-	-	-	-	7,656	-	-	-	-	7,656	7,656	-
511-5210	BUSINESS LICENSES & PERMI	30	30	30	30	30	30	30	30	30	30	30	30	360	360	-
511-5215	COPIES	12	12	12	12	12	12	12	12	12	12	12	12	144	144	-
511-5610	INTEREST EARNINGS	360	360	360	360	360	360	360	360	360	360	360	360	4,320	5,370	(1,050)
511-5618	GRANT RECEIPTS-MISC GEN'L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5640	LEASE REVENUE	2,491	2,491	2,491	2,491	2,491	2,561	2,561	2,561	2,561	2,561	3,610	2,561	31,433	30,465	968
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		49,965	76,964	46,318	48,395	73,273	45,589	47,726	85,482	42,834	44,762	79,166	47,879	688,355	671,294	17,061

Expense																	
611-6140	FICA TAXES	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	13,117	12,933	184	
611-6142	HEALTH & LIFE INSURANCE	2,017	2,017	2,017	2,017	2,017	2,017	2,017	2,017	2,017	2,017	2,017	2,017	24,207	33,633	(9,426)	
611-6143	WORKER'S COMPENSATION	-	-	-	713	-	-	-	-	-	-	-	-	713	776	(63)	
611-6146	PENSION EXPENSE	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	14,163	13,223	940	
611-6147	UNEMPLOYMENT TAXES	-	-	-	-	-	-	-	-	-	3,647	-	-	3,647	3,784	(137)	
611-6150	SALARY EXPENSE-ADMINISTRAT	8,567	8,567	8,567	8,567	8,567	8,567	8,567	8,567	8,567	8,567	8,567	8,567	102,798	102,462	336	
611-6151	WAGES-OFFICE & JANITORIAL	5,722	5,722	5,722	5,722	5,722	5,722	5,722	5,722	5,722	5,722	5,722	5,722	68,667	66,598	2,069	
611-6152	SALARY-COUNCIL MEMBERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
611-6154	DECORATIONS -CITY HALL	5,100	-	-	-	-	-	-	-	-	-	-	-	5,100	4,100	1,000	
611-6155	CHRISTMAS PARTY	-	-	-	-	-	2,000	-	-	-	-	-	-	2,000	2,000	-	
611-6210	PROFESSIONAL SERVICES	1,360	500	500	560	1,050	500	560	500	500	860	500	500	7,890	7,890	-	
611-6212	AUDIT SERVICES	-	-	-	-	-	-	18,500	-	-	-	-	-	18,500	18,000	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	357	357	357	357	357	357	357	357	357	357	357	357	4,280	4,280	-	
611-6241	UTILITY EXPENSE-ADMINISTRA	431	320	347	298	267	219	316	569	470	252	283	303	4,075	4,941	(867)	
611-6250	MAINT. & REPAIR	910	20,480	910	910	910	2,075	910	910	910	910	3,820	910	34,565	36,587	(2,022)	
611-6252	BUILDING MAINTENANCE	12,200	-	-	-	-	-	-	-	-	-	-	-	12,200	12,200	-	
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	12,000	-	
611-6332	OFFICE SUPPLIES	1,280	280	280	280	280	280	280	280	280	280	280	280	4,360	4,360	-	
611-6333	DEPARTMENTAL SUPPLIES	570	110	110	110	110	110	110	110	110	110	110	110	1,780	1,440	340	
611-6334	PROMOTIONS	20,000	-	-	150	-	-	-	300	-	125	-	-	20,575	575	20,000	
611-6336	DUES & SUBSCRIPTIONS	3,516	801	2,701	21	1,391	1,944	46	721	46	21	21	141	11,374	11,811	(437)	
611-6339	LEGAL NOTICES & ADVERTISIN	75	75	75	75	75	75	75	75	75	75	75	75	900	900	-	
611-6401	CAPITAL OUTLAY	60,000	-	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	
611-6711	FUEL-GENERAL/ADMIN.	-	100	100	100	100	100	100	100	100	100	100	100	1,100	-	1,100	
611-6720	INSURANCE	-	105	-	10,057	-	-	53	-	106	-	-	39	10,360	10,345	15	
611-6723	TRAINING EXPENSES	1,840	180	315	80	-	315	-	80	315	80	-	-	3,205	2,575	630	
611-6724	UNIFORM EXPENSE--CITY HALL	250	-	-	-	-	-	-	-	-	-	-	-	250	250	-	
611-6793	TRAVEL EXPENSES	-	879	-	1,557	-	-	867	-	-	1,357	-	-	4,660	2,866	1,794	
611-6794	ELECTION EXPENSES	-	-	-	-	-	-	-	-	-	6,000	-	-	6,000	6,000	-	
611-6795	CONDEMNATION EXPENSES	6,500	-	-	-	-	-	-	-	-	-	-	-	6,500	1,500	5,000	
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	45	-	-	1,500	-	-	-	-	-	-	45	45	1,635	1,280	355	
611-6799	MISC. EXPENSES	250	-	-	-	-	3,335	-	-	-	-	-	-	3,585	3,785	(200)	
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		140,863	45,366	26,874	37,947	25,720	32,489	43,354	25,181	24,449	35,353	26,770	24,039	488,405	407,294	81,111	
Net Income		(90,898)	31,598	19,444	10,448	47,553	13,100	4,372	60,301	18,385	9,409	52,396	23,840	199,949	264,000	(64,051)	
Net Income w/o Grants & Depr.		(90,898)	31,598	19,444	10,448	47,553	13,100	4,372	60,301	18,385	9,409	52,396	23,840	199,949			

12-POLICE DEPT.

														2024-2025		
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue																-
512-5513	POLICE TRAINING REVENUE	-	-	-	-	-	-	-	802	975	-	-	-	1,777	803	974
Total Revenue		-	-	-	-	-	-	-	802	975	-	-	-	1,777	24,129	(22,352)
Expense																
612-6140	FICA TAXES	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	18,338	19,893	(1,555)
612-6142	GROUP HEALTH & LIFE INSURA	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	50,339	49,702	637
612-6143	WORKER'S COMPENSATION	-	-	-	6,788	-	-	-	-	-	-	-	-	6,788	6,166	622
612-6146	PENSION EXPENSE	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	19,801	21,063	(1,262)
612-6150	SALARY EXPENSE-POLICE	19,977	19,977	19,977	19,977	19,977	19,977	19,977	19,977	19,977	19,977	19,977	19,977	239,718	260,042	(20,324)
612-6210	PROFESSIONAL SERVICES	550	-	-	-	-	-	-	200	-	-	-	-	750	750	-
612-6240	POSTAGE AND SHIPPING	150	-	-	-	-	-	-	-	-	-	-	-	150	100	50
612-6250	MAINTENANCE AND REPAIR	1,400	-	-	-	-	-	-	-	-	-	-	-	1,400	1,400	-
612-6251.271	MAINT. & REPAIR-#271	900	100	100	100	100	100	100	100	100	100	100	100	2,000	2,000	-
612-6251.272	VEHICLE REPAIR&MAINT#272(T	4,000	200	200	200	200	200	200	200	200	200	200	200	6,200	3,200	3,000
612-6251.273	VEHICLE REPAIR&MAINT#273	900	100	100	100	100	100	100	100	100	100	100	100	2,000	3,200	(1,200)
612-6251.274	VEHICLE REPAIR&MAINT #274	950	150	150	150	150	150	150	150	150	150	150	150	2,600	2,300	300
612-6272	TELEPHONE & TELEGRAPH	160	160	160	160	160	160	160	160	160	160	160	160	1,920	1,920	-
612-6333	DEPARTMENTAL SUPPLIES	200	200	200	200	200	200	200	200	200	200	200	200	2,400	1,800	600
612-6336	DUES AND SUBSCRIPTIONS	19,800	-	-	2,120	-	-	-	-	-	-	-	-	21,920	21,800	120
612-6339	LEGALS AND ADVERTISING	50	-	-	-	-	-	-	-	-	-	-	-	50	50	-
612-6401	CAPITOL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	77,000	(77,000)
612-6402	EQUIPMENT EXPENSE/POLICE D	7,200	-	-	700	700	-	-	-	-	-	-	-	8,600	8,244	356
612-6711	FUEL	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	16,800	18,000	(1,200)
612-6720	INSURANCE	-	-	-	7,628	150	100	75	-	-	-	-	-	7,953	7,697	256
612-6723	TRAINING EXPENSES	100	5,050	100	100	100	100	100	100	100	100	100	100	6,150	1,200	4,950
612-6793	TRAVEL EXPENSES	1,200	-	-	-	-	-	250	-	-	-	-	-	1,450	1,450	-
612-6799	MISC. EXPENSES	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
Total Expense		66,410	34,710	29,760	46,996	30,610	29,860	30,085	29,960	29,760	29,760	29,760	29,760	417,427	509,077	(91,650)
Net Income		(66,410)	(34,710)	(29,760)	(46,996)	(30,610)	(29,860)	(30,085)	(29,158)	(28,785)	(29,760)	(29,760)	(29,760)	(415,650)	(484,948)	69,298
Net Income w/o Grants & Depr.		(66,410)	(34,710)	(29,760)	(46,996)	(30,610)	(29,860)	(30,085)	(29,158)	(28,785)	(29,760)	(29,760)	(29,760)	(415,650)		

13-FIRE DEPT.

														2024-2025		
														Total	Budget	Difference
Revenue																
513-5650	GRANT RECEIPTS-FIRE DEPT	-	-	-	-	-	-	-	-	-	2,600	-	-	2,600	2,600	-
Total Revenue		-	-	-	-	-	-	-	-	-	2,600	-	-	2,600	2,600	-
Expense																
613-6143	WORKER'S COMP./FIRE DEPART	-	-	-	2,329	-	-	-	-	-	-	-	-	2,329	2,588	(259)
613-6210	PROFESSIONAL FEES	3,250	-	-	-	-	-	-	-	-	-	-	-	3,250	2,690	560
613-6241	UTILITY EXPENSE-FIRE DEPT	265	232	229	197	181	87	150	498	382	127	171	168	2,686	3,071	(385)
613-6250	MAINTENANCE & REPAIR	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000	4,000	(2,000)
613-6251.300	MAINT. & REPAIR- '47 FIRE T	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
613-6251.301	VEHICLE MAINTENANCE	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
613-6251.302	VEHICLE MAINTENANCE	10,400	-	-	-	-	-	-	-	-	-	-	-	10,400	400	10,000
613-6251.303	VEH MAINT 2021 KENWORTH	400	-	-	-	-	-	-	-	-	-	-	-	400	-	400
613-6251.304	VEHICLE MAINTENANCE	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
613-6251.305	VEHICLE MAINTENANCE	10,400	-	-	-	-	-	-	-	-	-	-	-	10,400	4,400	6,000
613-6251.306	VEHICLE MAINTENANCE	10,500	-	-	-	-	-	-	-	-	-	-	-	10,500	500	10,000
613-6251.307	VEH MAINT. 97 STEWART STEV	300	-	-	-	-	-	-	-	-	-	-	-	300	300	-
613-6251.308	Veh.Mtnce-Ladder Trk #308	400	-	-	-	-	-	-	-	-	-	-	-	400	1,400	(1,000)
613-6251.309	VEH MAINT 2021 KENWORTH	-	-	-	-	-	-	-	-	-	-	-	-	-	400	(400)
613-6272	TELEPHONE & TELEGRAPH	252	252	252	252	252	252	252	252	252	252	252	252	3,024	2,664	360
613-6333	DEPARTMENTAL SUPPLIES	125	125	125	125	125	125	125	125	125	125	125	125	1,500	4,700	(3,200)
613-6335	RENTAL-FIRE DEPT	-	-	-	-	-	-	-	-	270	-	-	-	270	250	20
613-6711	FUEL	300	300	300	300	300	300	300	300	300	300	300	300	3,600	4,800	(1,200)
613-6720	INSURANCE	-	-	-	10,540	-	-	-	-	-	-	-	-	10,540	10,197	343
613-6723	TRAINING-FIRE DEPT	200	-	-	-	-	-	-	-	-	-	-	-	200	1,000	(800)
613-6793	TRAVEL EXPENSE	2,200	-	-	-	-	-	-	-	-	-	-	-	2,200	3,000	(800)
Total Expense		41,892	909	906	13,743	858	764	827	1,175	1,329	804	848	845	64,899	47,260	17,639
Net Income		(41,892)	(909)	(906)	(13,743)	(858)	(764)	(827)	(1,175)	(1,329)	1,796	(848)	(845)	(62,299)	(44,660)	(17,639)
Net Income w/o Grants & Depr.		(41,892)	(909)	(906)	(13,743)	(858)	(764)	(827)	(1,175)	(1,329)	(804)	(848)	(845)	(64,899)		

14-GARBAGE DEPT.

														2024-2025		
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue																
514-5411	SALES GARBAGE	28,502	28,502	28,502	28,502	28,502	28,502	29,357	29,357	29,357	29,357	29,357	29,357	347,154	342,756	4,398
514-5416	GARBAGE BAGS	-	-	-	-	-	-	-	-	-	-	-	-	-	1,120	(1,120)
514-5610	CITIZEN COLL STATION FEE	3	3	3	3	3	3	3	3	3	3	3	3	36	36	-
514-5620	MISC. REVENUE-GARBAGE	-	-	-	500	-	500	-	-	500	-	-	-	1,500	2,800	(1,300)
Total Revenue		28,505	28,505	28,505	29,005	28,505	29,005	29,360	29,360	29,860	29,360	29,360	29,360	348,690	346,712	1,978
Expense																
614-6210	PROFESSIONAL SERVICES	-	-	-	275	-	275	-	-	275	-	-	-	825	1,100	(275)
614-6230	PURCHASES-GARBAGE SERVICE	21,250	21,250	21,250	21,250	21,250	21,250	21,888	21,888	21,888	21,888	21,888	21,888	258,825	247,620	11,205
614-6240	SOLID WASTE DISPOSAL EXPEN	1,950	650	1,950	650	1,300	1,300	650	1,300	1,950	650	1,300	1,300	14,950	11,700	3,250
614-6799	MISC EXPENSE-GARBAGE	200	-	-	200	-	200	-	-	200	-	-	-	800	8,300	(7,500)
Total Expense		23,400	21,900	23,200	22,375	22,550	23,025	22,538	23,188	24,313	22,538	23,188	23,188	275,400	268,720	6,680
Net Income		5,105	6,605	5,305	6,630	5,955	5,980	6,823	6,173	5,548	6,823	6,173	6,173	73,290	77,992	(4,702)
Net Income w/o Grants & Depr.		5,105	6,605	5,305	6,630	5,955	5,980	6,823	6,173	5,548	6,823	6,173	6,173	73,290		

15-PARKS DEPT.

														2024-2025		
														Total	Budget	Difference
Revenue																
515-5620	MISC REVENUE-PARKS DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
Total Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expense																
615-6140	FICA TAXES	290	290	290	290	290	290	290	290	290	290	290	290	3,482	3,450	32
615-6142	HEALTH & LIFE INSURANCE-PA	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	15,401	4,989	10,412
615-6143	WORKER'S COMPENSATION	-	-	-	2,791	-	-	-	-	-	-	-	-	2,791	2,977	(186)
615-6146	PENSION EXPENSE	247	247	247	247	247	247	247	247	247	247	247	247	2,963	2,931	32
615-6151	WAGES-CITY PARKS	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	45,518	44,229	1,289
615-6210	PROFESSIONAL SVCS-PARK	350	-	-	-	-	-	-	-	-	-	-	-	350	350	-
615-6241	UTILITY EXPENSE-PARKS	374	234	233	193	244	211	157	192	174	283	445	243	2,984	2,352	632
615-6250	MAINTENANCE AND REPAIR	600	100	100	100	100	100	100	100	100	100	100	100	1,700	5,000	(3,300)
615-6333	DEPARTMENTAL SUPPLIES	1,960	60	60	60	60	60	60	60	60	60	60	60	2,620	2,420	200
615-6401	CAPITOL OUTLAY	32,000	-	-	-	-	-	-	-	-	-	-	-	32,000	14,000	18,000
615-6720	Insurance Prop/Liab/W/C	-	-	-	649	-	-	-	-	-	-	-	-	649	623	26
Total Expense		40,898	6,008	6,006	9,407	6,018	5,985	5,930	5,965	5,948	6,056	6,219	6,017	110,458	83,321	27,137
Net Income		(40,898)	(6,008)	(6,006)	(9,407)	(6,018)	(5,985)	(5,930)	(5,965)	(5,948)	(6,056)	(6,219)	(6,017)	(110,458)	(83,321)	(27,137)
Net Income w/o Grants & Depr.		(40,898)	(6,008)	(6,006)	(9,407)	(6,018)	(5,985)	(5,930)	(5,965)	(5,948)	(6,056)	(6,219)	(6,017)	(110,458)		

16-ANIMAL CONTROL DEPT.

														2024-2025		
														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	47	47	47	47	47	47	47	47	47	47	47	47	565	523	42
616-6142	GROUP HEALTH AND LIFE	128	128	128	128	128	128	128	128	128	128	128	128	1,539	1,497	42
616-6146	PENSION EXPENSE	51	51	51	51	51	51	51	51	51	51	51	51	610	554	56
616-6151	WAGES - ANIMAL CONTROL	615	615	615	615	615	615	615	615	615	615	615	615	7,381	6,834	547
616-6210	ANIMAL CONTROL FEES	20	-	-	-	20	-	20	-	-	-	20	-	80	80	-
616-6333	DEPARTMENTAL SUPPLIES	15	15	15	15	15	15	15	15	15	15	15	15	180	180	-
616-6799	MISC. EXPENSES	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
Total Expense		976	856	856	856	876	856	876	856	856	856	876	856	10,454	9,768	686
Net Income		(976)	(856)	(856)	(856)	(876)	(856)	(876)	(856)	(856)	(856)	(876)	(856)	(10,454)	(9,768)	(686)
Net Income w/o Grants & Depr.		(976)	(856)	(856)	(856)	(876)	(856)	(876)	(856)	(856)	(856)	(876)	(856)	(10,454)		

17-MUNICIPAL COURT

													2024-2025		
													Total	Budget	Difference
Revenue															
517-5510	FINES	800	800	800	800	800	800	800	800	800	800	800	9,600	9000	600
517-5512	JUDICIAL FEES-LOCAL	1	1	1	1	1	1	1	1	1	1	1	12	12	-
517-5515	COURT COST-REVENUE	150	150	150	150	150	150	150	150	150	150	150	1,800	1800	-
517-5520	LOCAL TRUANCY PREV & DIV FUND	50	50	50	50	50	50	50	50	50	50	50	600	540	60
517-5610	Interest Earnings-Mun. Cou	3	3	3	3	3	3	3	3	3	3	3	36	20	16
517-5630	CREDIT CARD PROC FEE-COURT	30	30	30	30	30	30	30	30	30	30	30	360	300	60
517-5640	MUNICIPAL CT-TECHNOLOGY FE	70	70	70	70	70	70	70	70	70	70	70	840	840	-
517-5650	LOCAL MUN CT BLDG SEC FUND	43	43	43	43	43	43	43	43	43	43	43	516	516	-
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	24	24	24	24	24	24	24	24	24	24	24	288	144	144
Total Revenue		1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	14,064	13,184	880
Expense															
617-6140	PAYROLL TAXES	177	177	177	177	177	177	177	177	177	177	177	2,123	3,093	(970)
617-6142	GROUP HEALTH & LIFE INS. -	517	517	517	517	517	517	517	517	517	517	517	6,203	15,486	(9,283)
617-6143	WORKERS COMP INS-MUN CT	-	-	-	4	-	-	-	-	-	-	-	4	5	(1)
617-6146	PENSION EXPENSE	191	191	191	191	191	191	191	191	191	191	191	2,292	3,275	(983)
617-6150	SALARIES-JUDICIAL	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	27,751	40,436	(12,685)
617-6220	PROFESSIONAL FEE-MUN. JUDG	-	-	-	-	-	-	-	-	-	-	-	-	1,600	(1,600)
617-6225	CREDIT CARD PROCESSING FEE	40	40	40	40	40	40	40	40	40	40	40	480	660	(180)
617-6250	REPAIR & MAINTENANCE	300	-	6,413	-	-	-	-	-	-	-	-	6,713	4,860	1,853
617-6332	OFF.SUPPLIES-MUNI.COURT	150	-	-	-	-	-	-	-	-	-	-	150	150	-
617-6333	DEPARTMENTAL SUPPLIES	150	-	-	-	-	-	-	-	-	-	-	150	150	-
617-6336	DUES & SUBSCRIPTIONS	190	-	-	-	-	-	-	-	-	-	-	190	190	-
617-6720	INSURANCE-MUNICIPAL COURT	-	-	-	345	-	-	-	-	-	-	-	345	345	-
617-6723	TRAINING EXPENSE-MUN. COUR	-	-	300	-	-	-	-	-	-	-	-	300	300	-
617-6793	TRAVEL EXPENSES	1,400	-	-	-	-	-	-	-	-	-	-	1,400	1,200	200
Total Expense		5,427	3,237	9,950	3,586	3,237	3,237	3,237	3,237	3,237	3,237	3,237	48,102	71,750	(23,648)
Net Income		(4,255)	(2,065)	(8,778)	(2,414)	(2,065)	(2,065)	(2,065)	(2,065)	(2,065)	(2,065)	(2,065)	(34,038)	(58,566)	24,528
Net Income w/o Grants & Depr.		(4,255)	(2,065)	(8,778)	(2,414)	(2,065)	(2,065)	(2,065)	(2,065)	(2,065)	(2,065)	(2,065)	(34,038)		

18-STREETS DEPT.

														2024-2025		
														Total	Budget	Difference
Revenue																
518-5415	SUPPLY SALES/STREETS	-	-	-	-	-	-	-	-	-	-	-	-	-	1200	(1,200)
518-5650	GRANT RECEIPTS-TCF GRANT	809,000	-	-	-	-	-	-	-	-	-	-	-	809,000	924,000	(115,000)
Total Revenue		809,000	-	-	-	-	-	-	-	-	-	-	-	809,000	925,200	(116,200)
Expense																
618-6140	FICA TAXES	202	202	202	202	202	202	202	202	202	202	202	202	2,419	1,867	552
618-6142	GROUP HEALTH/LIFE/DENTAL	866	866	866	866	866	866	866	866	866	866	866	866	10,393	3,991	6,402
618-6146	PENSION EXPENSE	218	218	218	218	218	218	218	218	218	218	218	218	2,612	1,977	635
618-6151	WAGES	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	31,619	23,888	7,731
618-6250	MAINTENANCE AND REPAIR	500	-	-	-	-	-	-	-	-	-	-	-	500	13,500	(13,000)
618-6251.780	2004 GMC DUMP TRUCK	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	500	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)
618-6402	CAPITAL OUTLAY-STREETS	1,025,000	-	-	-	-	-	-	-	-	-	-	-	1,025,000	1,007,400	17,600
618-6711	FUEL	50	-	-	-	-	-	-	-	-	-	-	-	50	150	(100)
618-6720	INSURANCE	-	-	-	2,793	-	-	-	-	-	-	-	-	2,793	2,662	131
Total Expense		1,038,120	4,010	5,170	8,863	8,420	3,920	5,570	3,920	4,920	4,570	4,920	3,920	1,096,326	1,076,125	20,201
Net Income		(229,120)	(4,010)	(5,170)	(8,863)	(8,420)	(3,920)	(5,570)	(3,920)	(4,920)	(4,570)	(4,920)	(3,920)	(287,326)	(150,925)	(136,401)
Net Income w/o Grants & Depr.		(13,120)	(4,010)	(5,170)	(8,863)	(8,420)	(3,920)	(5,570)	(3,920)	(4,920)	(4,570)	(4,920)	(3,920)	(71,326)		

20-CEMETERY

														2024-2025		
														Total	Budget	Difference
Revenue																
520-5000	CEMETERY PLOT REVENUE	350	-	350	350	-	-	350	-	350	-	-	-	1,750	1,750	-
520-5500	CEMETERY DONATIONS	6	-	-	-	-	-	-	-	-	-	-	-	6	56	(50)
520-5610	INTEREST EARNED CEMETERY F	-	680	-	-	-	-	-	-	-	-	-	-	680	815	(135)
Total Revenue		356	680	350	350	-	-	350	-	350	-	-	-	2,436	2,621	(185)
Expense																
620-6210	PROFESSIONAL/OUTSIDE SERVI	13,500	-	-	-	-	-	-	750	-	-	-	-	14,250	4,250	10,000
620-6250	REPAIR & MAINTENANCE-CEMET	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
620-6401	CAPITAL OUTLAY-CEMETERY	3,500	-	-	-	-	-	-	-	-	-	-	-	3,500	10,000	(6,500)
Total Expense		17,500	-	-	-	-	-	-	750	-	-	-	-	18,250	14,750	3,500
Net Income		(17,144)	680	350	350	-	-	350	(750)	350	-	-	-	(15,814)	(12,129)	(3,685)
Net Income w/o Grants & Depr.		(17,144)	680	350	350	-	-	350	(750)	350	-	-	-	(15,814)		

31-ELECTRICAL DEPT.

														2024-2025		
														Total	Budget	Difference
														Total	Budget	Difference
Revenue														Total	Budget	Difference
531-5411	SALES - ELECTRICITY	240,100	228,974	251,269	195,582	187,285	148,991	202,947	202,198	190,236	148,000	173,571	208,896	2,378,050	2,619,418	(241,368)
531-5413	SALES NIGHT LIGHT	2,419	2,403	2,379	2,382	2,379	2,359	2,349	2,359	2,359	2,409	2,379	2,409	28,583	29,761	(1,178)
531-5414	ELECTRIC SERVICE FEES	225	-	-	225	-	-	225	-	-	225	-	-	900	900	-
531-5415	SUPPLY SALES - ELECTRICIT	100	100	100	100	100	100	100	100	100	100	100	100	1,200	1,500	(300)
531-5620	MISC. INCOME - ELECTRIC	-	-	-	-	-	9,500	-	-	-	-	-	-	9,500	9,250	250
Total Revenue		242,843	231,477	253,747	198,289	189,764	160,950	205,621	204,657	192,695	150,734	176,050	211,405	2,418,234	2,660,829	(242,595)
Expense														Total	Budget	Difference
631-6140	FICA TAXES	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	13,412	13,279	133
631-6142	GROUP HEALTH & LIFE INSURA	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	32,459	34,922	(2,463)
631-6143	WORKER'S COMPENSATION	-	-	-	4,743	-	-	-	-	-	-	-	-	4,743	4,375	368
631-6146	PENSION EXPENSE	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	14,481	14,060	421
631-6151	WAGES/ELECTRICAL	14,714	14,714	14,714	14,714	14,714	14,714	14,714	14,714	14,714	14,714	14,714	14,714	176,565	174,737	1,828
631-6210	PROFESSIONAL SERVICES	13,500	520	-	-	-	-	-	-	-	-	-	-	14,020	14,020	-
631-6230	PURCHASES ELECTRICITY	139,921	155,696	173,089	156,176	130,087	114,672	104,817	138,256	136,919	106,618	112,127	122,790	1,591,168	1,762,784	(171,616)
631-6241	UTILITY EXPENSE--ELECTRICA	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	30,960	33,600	(2,640)
631-6250	MAIN & REPAIR	3,000	-	-	1,000	-	-	-	-	-	500	-	-	4,500	3,500	1,000
631-6251.104	VehMtn-2019Ford/Vrs Bucket104	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	-
631-6251.105	VEHMAINT-2021 CHEV 4WD DOUBLI	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	500	500
631-6251.106	VehR&M-2012F-750 Forestr	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
631-6251.567	2009 DIGGER TRUCK #567	2,500	-	-	-	-	-	-	-	-	-	-	-	2,500	2,500	-
631-6251.601	VEHICLE MAINT-2004 BUCKET	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500	1,500	-
631-6251.609	VEH R&M 2006 CHEV 4-DOO	800	-	-	-	-	-	-	-	-	-	-	-	800	-	800
631-6272	TELEPHONE/CELLULAR PHONE	40	40	40	40	40	40	40	40	40	40	40	40	480	480	-
631-6333	DEPARTMENTAL SUPPLIES	15,000	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	45,800	45,000	800
631-6336	DUES AND SUBSCRIPTIONS	6,000	400	-	-	-	-	-	-	-	-	-	-	6,400	6,400	-
631-6711	FUEL	489	810	508	514	454	219	354	173	585	382	632	775	5,895	5,772	123
631-6720	INS/PROP/LIBILITY	-	-	-	4,837	-	-	-	-	-	-	-	-	4,837	4,729	108
631-6721	ELECTRICAL - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	43,228	43,228	40,380	2,848
631-6723	TRAINING EXPENSE	10,800	-	-	-	-	4,200	-	-	-	-	-	-	15,000	11,100	3,900
631-6724	UNIFORM EXPENSE	500	-	-	-	-	-	-	-	-	-	-	-	500	1,000	(500)
631-6793	TRAVEL EXPENSE	6,000	-	-	-	-	-	-	-	-	-	-	-	6,000	6,000	-
631-6799	MISCELLANEOUS EXPENSE	200	-	-	-	-	-	-	-	-	-	-	-	200	200	-
Total Expense		226,074	182,589	198,760	192,434	155,705	144,253	130,335	163,592	162,667	132,663	137,922	191,956	2,018,949	2,183,338	(164,389)
Net Income		16,770	48,888	54,987	5,856	34,059	16,697	75,286	41,065	30,029	18,071	38,128	19,449	399,285	477,491	(78,206)
Net Income w/o Grants & Depr.		16,770	48,888	54,987	5,856	34,059	16,697	75,286	41,065	30,029	18,071	38,128	62,677	442,513		

32-GAS DEPT.

														2024-2025		
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue																
532-5411	SALES - GAS	14,486	9,220	11,371	12,641	20,389	15,488	35,751	46,407	28,984	20,125	17,122	22,000	253,984	221,256	32,728
532-5415	SUPPLY SALES-GAS	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-
Total Revenue		15,486	9,220	11,371	12,641	20,389	15,488	35,751	46,407	28,984	20,125	17,122	22,000	254,984	222,256	32,728
Expense																
632-6140	PAYROLL TAXES	356	356	356	356	356	356	356	356	356	356	356	356	4,276	4,886	(610)
632-6142	GROUP HEALTH/LIFE/DENTAL	385	385	385	385	385	385	385	385	385	385	385	385	4,620	13,704	(9,084)
632-6143	WORKER'S COMPENSATION	-	-	-	981	-	-	-	-	-	-	-	-	981	982	(1)
632-6146	PENSION EXPENSE	385	385	385	385	385	385	385	385	385	385	385	385	4,617	5,174	(557)
632-6151	WAGES	4,658	4,658	4,658	4,658	4,658	4,658	4,658	4,658	4,658	4,658	4,658	4,658	55,902	63,875	(7,973)
632-6210	PROFESSIONAL SERVICES	3,980	2,000	300	1,030	-	300	30	-	300	780	1,000	300	10,020	8,970	1,050
632-6230	PURCHASES-GAS	1,826	3,699	2,374	2,375	1,970	5,809	6,667	7,336	10,328	6,366	6,305	2,808	57,863	58,862	(999)
632-6240	PURCHASED ELECTRICITY	55	55	55	55	55	55	55	55	55	55	55	55	660	660	-
632-6250	MAINT. & REPAIR	4,950	-	-	-	-	-	-	-	-	-	-	-	4,950	4,750	200
632-6333	DEPARTMENTAL SUPPLIES	11,675	475	475	475	475	1,925	475	475	475	475	475	475	18,350	12,600	5,750
632-6336	DUES AND SUBSCRIPTIONS	-	-	-	-	19	525	125	120	630	-	750	-	2,169	2,389	(220)
632-6339	LEGAL NOTICES/GAS	-	-	-	-	-	-	-	-	-	175	-	-	175	175	-
632-6711	FUEL EXPENSE-GAS DEPT	244	167	174	248	153	147	153	79	172	159	162	242	2,101	2,087	14
632-6720	Insuranc/Prop/Liab/W/C	-	-	-	541	-	-	-	-	-	-	-	-	541	532	9
632-6721	GAS - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	41	41	2,835	(2,794)
632-6723	TRAINING EXPENSE	1,700	-	-	-	-	-	-	-	-	-	-	-	1,700	3,700	(2,000)
Total Expense		30,215	12,180	9,162	11,489	8,457	14,546	13,290	13,850	17,745	13,795	14,532	9,706	168,967	186,181	(17,214)
Net Income		(14,729)	(2,961)	2,209	1,152	11,932	943	22,461	32,557	11,239	6,330	2,590	12,294	86,018	36,075	49,943
Net Income w/o Grants & Depr.		(14,729)	(2,961)	2,209	1,152	11,932	943	22,461	32,557	11,239	6,330	2,590	12,335	86,059		

33-WATER DEPT.

														2024-2025		
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue																
533-5411	SALES - WATER	36,960	31,671	34,500	32,828	35,806	31,292	33,913	32,351	32,497	32,452	32,745	32,468	399,484	425,172	(25,688)
533-5412	SALES - G.M. WATER	18,913	18,913	18,913	18,913	18,913	18,913	18,913	18,913	18,913	18,913	18,913	18,913	226,956	349,752	(122,796)
533-5413	SALES - CITY INTERNAL USAGE	2,014	1,899	2,066	1,978	2,346	1,884	2,636	1,914	2,051	2,159	2,355	1,876	25,178	28,474	(3,296)
533-5414	TAP FEES - WATER	800	-	-	-	-	-	-	-	-	-	-	-	800	800	-
Total Revenue		58,687	52,483	55,479	53,719	57,065	52,089	55,463	53,178	53,461	53,524	54,013	53,257	652,418	804,198	(151,780)
																-
Expense																-
633-6143	WORKER'S COMPENSATION	-	-	-	1,776	-	-	-	-	-	-	-	-	1,776	2,882	(1,106)
633-6241	UTILITY EXPENSE/PUMP STATI	1,442	1,568	1,307	1,387	1,182	1,071	1,055	1,012	1,119	1,762	1,856	1,544	16,306	18,797	(2,491)
633-6250	MAINTENANCE & REPAIR	7,400	-	-	-	-	-	-	-	-	-	-	-	7,400	3,900	3,500
633-6251.503	VEH.MAINT/REPAIR-ONAN GENE	125	-	-	-	-	-	-	-	-	-	-	-	125	125	-
633-6333	DEPARTMENTAL SUPPLIES	8,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	21,400	21,400	-
633-6711	GASOLINE	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
633-6720	INS/PROP./LIABILITY	-	-	-	3,448	-	-	-	-	-	-	-	-	3,448	3,435	13
633-6721	WATER - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	14,317	14,317	13,205	1,112
Total Expense		17,267	2,768	2,507	7,811	2,382	2,271	2,255	2,212	2,319	2,962	3,056	17,061	64,872	63,844	1,028
Net Income		41,419	49,715	52,973	45,908	54,683	49,818	53,207	50,966	51,142	50,562	50,957	36,196	587,545	740,354	(152,809)
Net Income w/o Grants & Depr.		41,419	49,715	52,973	45,908	54,683	49,818	53,207	50,966	51,142	50,562	50,957	50,513	601,862		

34-SEWER DEPT.

													2024-2025		
													Total	Budget	Difference
Revenue															
534-5210	PERMITS-SEWER	125	-	125	-	-	125	-	-	125	-	-	500	500	-
534-5411	SALES - SEWER	26,835	24,919	26,503	25,634	27,388	24,777	26,962	26,037	25,680	25,461	25,771	311,551	318,361	(6,810)
534-5414	TAP FEES - SEWER	1,000	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-
534-5430	SLUDGE DISPOSAL FEE	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	27,864	2,136
Total Revenue		30,460	27,419	29,128	28,134	29,888	27,402	29,462	28,537	28,305	27,961	28,271	343,051	347,725	(4,674)
Expense															
634-6140	FICA TAXES	585	585	585	585	585	585	585	585	585	585	585	7,018	6,696	322
634-6142	GROUP HEALTH AND LIFE INS	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	22,334	20,212	2,122
634-6143	WORKERS COMP INS-SEWER	-	-	-	1,776	-	-	-	-	-	-	-	1,776	2,882	(1,106)
634-6146	PENSION EXPENSE	631	631	631	631	631	631	631	631	631	631	631	7,578	7,090	488
634-6151	WAGES	7,730	7,730	7,730	7,730	7,730	7,730	7,730	7,730	7,730	7,730	7,730	92,756	88,494	4,262
634-6210	PROFESSIONAL SERVICES	4,200	-	-	-	-	-	-	-	-	-	75	4,275	775	3,500
634-6220	SLUDGE DISPOSAL FEE	1,603	1,603	1,068	1,603	1,068	1,603	1,068	1,068	1,068	1,603	1,068	15,493	17,096	(1,603)
634-6240	PURCHASED ELECTRICITY	320	430	403	374	371	383	406	475	401	256	330	4,521	3,090	1,431
634-6241	UTILITY EXPENSE - SEWER	4,800	4,372	4,171	3,932	4,488	4,104	5,269	5,620	6,340	4,402	5,432	57,017	53,930	3,087
634-6250	MAINTENANCE & REPAIR	12,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	30,200	30,200	-
634-6251.712	REPAIR & MAINT GENERATOR	200	-	-	-	-	-	-	-	-	-	-	200	200	-
634-6251.755	VEHICLE MAINTENANCE & REPA	500	-	-	-	-	-	-	-	-	-	-	500	500	-
634-6272	TELEPHONE & TELEGRAPH	162	162	162	162	162	162	162	162	162	162	162	1,944	1,944	-
634-6332	OFFICE SUPPLIES-SEWER PLAN	25	25	25	25	25	25	25	25	25	25	25	300	300	-
634-6333	DEPARTMENTAL SUPPLIES	4,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	15,000	11,600	3,400
634-6335	SEWER DEPT.-RENTAL	80	80	80	80	80	80	80	80	80	80	80	960	1,020	(60)
634-6336	DUES& SUBSCR. /SEWER PLANT	345	-	-	-	-	-	-	-	-	-	-	345	345	-
634-6337	CHLORINE - SEWER PLANT	475	475	475	475	475	475	475	475	475	475	475	5,700	5,700	-
634-6339	LEGAL NOTICES	100	-	-	-	-	-	-	-	-	-	-	100	100	-
634-6344	SEWER TREATMENT CHEMICALS	450	450	450	450	450	450	450	450	450	450	450	5,400	5,383	17
634-6711	FUEL	75	-	-	-	-	-	-	-	-	-	-	75	900	(825)
634-6720	INS/PROP/LIABILITY	-	-	-	6,391	-	-	-	-	-	-	-	6,391	6,379	12
634-6721	SEWER - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	82,202	82,202	79,773	2,429
634-6723	TRAINING EXPENSE	500	-	-	-	-	-	-	-	-	-	-	500	1,500	(1,000)
634-6740	SWR ANALYSIS LAB FEES	575	575	575	575	575	575	575	575	575	575	575	6,900	6,900	-
634-6793	TRAVEL EXPENSE	250	-	-	-	-	-	-	-	-	-	-	250	500	(250)
Total Expense		42,066	21,578	20,817	29,249	21,102	21,264	21,918	22,338	22,984	21,435	22,005	369,735	353,509	16,226
Net Income		(11,607)	5,841	8,311	(1,116)	8,786	6,138	7,544	6,200	5,321	6,526	6,266	(74,893)	(26,684)	(20,900)
Net Income w/o Grants & Depr.		(11,607)	5,841	8,311	(1,116)	8,786	6,138	7,544	6,200	5,321	6,526	6,266	7,309	55,518	

35-OVERHEAD

														2024-2025		
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue																
535-5419	RECONNECT FEES	270	225	270	225	270	270	225	225	225	270	270	225	2,970	2,993	(23)
535-5421	LATE CHARGES	1,920	1,650	2,100	2,160	1,500	1,620	2,040	1,560	1,560	1,560	1,560	1,560	20,790	25,790	(5,000)
535-5515	NSF CHECK CHARGE	40	-	40	-	40	-	40	-	40	-	40	-	240	240	-
535-5610	INTEREST EARNINGS	5,322	9,112	5,800	10,420	6,587	6,587	6,587	6,587	6,587	6,587	6,587	6,587	83,350	59,778	23,572
535-5630	CREDIT CARD PROC FEES-UTIL	699	699	699	699	699	699	699	699	699	699	699	699	8,388	4,985	3,403
535-5900	GAIN/LOSS ON SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	(3,000)
Total Revenue		8,251	11,686	8,909	13,504	9,096	9,176	9,591	9,071	9,111	9,116	9,156	9,071	115,738	93,786	21,952
Expense																
635-6140	FICA TAXES	2,727	2,727	2,727	2,727	2,727	2,727	2,727	2,727	2,727	2,727	2,727	2,727	32,721	30,726	1,995
635-6142	GROUP HEALTH/LIFE/DENTAL	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	6,734	80,807	72,966	7,841
635-6143	WORKER'S COMPENSATION	-	-	-	1,073	-	-	-	-	-	-	-	-	1,073	2,281	(1,208)
635-6146	PENSION EXPENSE	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	35,065	31,823	3,242
635-6150	SALARIES-OVERHEAD	8,567	8,567	8,567	8,567	8,567	8,567	8,567	8,567	8,567	8,567	8,567	8,567	102,798	102,462	336
635-6151	WAGES	27,271	27,271	27,271	27,271	27,271	27,271	27,271	27,271	27,271	27,271	27,271	27,271	327,251	299,290	27,961
635-6210	PROFESSIONAL SERVICES	175	-	-	-	800	-	-	-	-	-	-	-	975	975	-
635-6225	CREDIT CARD PROCESSING FEE	1,331	1,726	1,729	1,570	1,885	1,390	1,695	1,374	1,711	1,600	1,600	1,600	19,211	16,105	3,106
635-6240	POSTAGE	485	485	485	485	485	485	485	485	485	485	485	485	5,820	3,797	2,023
635-6241	UTILITY EXPENSE - SHOP	613	529	516	384	362	160	467	453	411	276	369	392	4,931	7,032	(2,101)
635-6250	MAINTENANCE & REPAIR	1,000	-	1,000	-	2,000	-	-	-	-	-	-	-	4,000	4,000	-
635-6251.325	VEH. REPAIR & MAINT - #325	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500	400	1,100
635-6251.504	MAINT.-JOHN DEERE TRACTOR	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-
635-6251.530	VEH REPAIR&MAINT-FORKLIFT#	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
635-6251.548	MAINTENANCE-ONAN GENERATOR	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
635-6251.568	REP/MAINT.-98 DITCH WITCH	100	-	-	-	-	-	-	-	-	-	-	-	100	200	(100)
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)
631-6251.610	VEH.MAINT-'07 CHEV.3/4T.EL	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
635-6251.613	Equip Repair&Mntce-Chipper	200	-	-	-	-	-	-	-	-	-	-	-	200	200	-
635-6251.618	VEHICLE REPAIR&MAINT--#618	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
635-6251.713	VEHICLE MAINT/'00 FORD F6	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
635-6251.725	VEH.MAINT '11GMC SIERRA/DO	750	-	-	-	-	-	-	-	-	-	-	-	750	750	-
635-6251.731	Maint&Repair-Hustl.mower 7	700	-	-	-	-	-	-	-	-	-	-	-	700	700	-
635-6251.733	Veh.Mtnce-2010 Trailm.Trai	200	-	-	-	-	-	-	-	-	-	-	-	200	200	-
635-6251.734	Veh.Mtnce-2011 Bobcat Mini	6,000	-	-	-	-	-	-	-	-	-	-	-	6,000	6,295	(295)
635-6251.735	R&M - 2016 Kubota Excavator	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000
635-6251.740	Veh.Mtnce-2014 GMC Trk #74	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
635-6251.760	Repair&Mtnce-Tr Utility T	150	-	-	-	-	-	-	-	-	-	-	-	150	150	-
635-6251.761	R&M 2021 - TEXA 14' DOVETAIL	150	-	-	-	-	-	-	-	-	-	-	-	150	-	150
635-6251.771	R&M 2023-61 HUSTLER MOWER 54"	150	-	-	-	-	-	-	-	-	-	-	-	150	-	150
635-6251.772	R&M 2023-62 HUSTLER MOWER 54"	150	-	-	-	-	-	-	-	-	-	-	-	150	-	150
635-6251.773	VEH REPAIR & MAINT/MOWER	400	-	-	-	-	-	-	-	-	-	-	-	400	300	100
635-6251.775	Repair&Mtnce-Hustler Mower	400	-	-	-	-	-	-	-	-	-	-	-	400	300	100
635-6251.776	VEH REPAIR & MAINT/'11 SIE	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
635-6251.779	Veh Mtnce-#779-2012 GMC Tr	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-

635-6251.781	VEH R&M BOBCAT SKID STEER	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500	1,500	-
635-6251.782	R&M TRIPLE AXLE TRAILER	-	-	-	-	-	-	-	-	-	-	-	-	-	400	(400)
635-6251.783	Veh R&M-2019 Chev 4wd Flatbed	400	-	-	-	-	-	-	-	-	-	-	-	400	300	100
635-6251.785	VEH R&M KUBOTA MX5400 TRACTOR	150	-	-	-	-	-	-	-	-	-	-	-	150	-	150
635-6251.786	R&M 25' KEARNEY TRAILER	150	-	-	-	-	-	-	-	-	-	-	-	150	-	150
635-6251.787	VEH R&M 2025 CHEV 4WD UTIL BED	150	-	-	-	-	-	-	-	-	-	-	-	150	-	150
635-6272	TELEPHONE - WAREHOUSE	198	198	198	198	198	198	198	198	198	198	198	198	2,376	2,376	-
635-6332	OVERHEAD-OFFICE SUPPLIES	-	-	750	-	-	-	-	-	-	-	-	-	750	750	-
635-6333	DEPARTMENTAL SUPPLIES	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	13,200	15,700	(2,500)
635-6335	RENTAL	-	-	-	-	-	-	-	-	400	-	-	-	400	400	-
635-6336	DUES & SUBSCRIPTIONS	6,600	-	-	-	-	-	-	-	-	-	-	-	6,600	6,700	(100)
635-6339	LEGAL NOTICES & ADVERTISIN	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
635-6711	FUEL	1,866	1,770	896	1,385	912	744	1,109	858	705	1,623	1,965	1,464	15,297	14,858	439
635-6720	INSURANCE	-	-	-	7,662	-	-	-	-	-	-	-	-	7,662	7,520	142
635-6721	DEPRECIATION-OVERHEAD	-	-	-	-	-	-	-	-	-	-	-	34,341	34,341	34,537	(196)
635-6723	TRAINING EXPENSE	4,000	-	-	-	-	-	-	-	-	-	-	-	4,000	200	3,800
635-6724	UNIFORM EXPENSE	-	-	-	-	700	-	-	-	-	-	-	-	700	700	-
635-6801	BAD DEBT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	500	500	1,500	(1,000)
Total Expense		84,614	54,028	54,894	62,077	56,662	52,297	53,274	52,688	53,230	53,502	53,937	88,300	719,502	673,718	45,784
Net Income		(76,363)	(42,342)	(45,985)	(48,573)	(47,566)	(43,121)	(43,683)	(43,617)	(44,119)	(44,386)	(44,781)	(79,229)	(603,764)	(579,932)	(23,832)
Net Income w/o Grants & Depr.		(76,363)	(42,342)	(45,985)	(48,573)	(47,566)	(43,121)	(43,683)	(43,617)	(44,119)	(44,386)	(44,781)	(44,888)	(569,423)		

36-WATER PLANT DEPT.

														2024-2025		
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue																
536-5620	MISC. INCOME - WATER PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expense																
636-6140	FICA TAXES	749	749	749	749	749	749	749	749	749	749	749	749	8,984	10,618	(1,634)
636-6142	GROUP HEALTH & LIFE INSURA	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	25,686	31,835	(6,149)
636-6143	WORKER'S COMPENSATION	-	-	-	4,189	-	-	-	-	-	-	-	-	4,189	4,270	(81)
636-6146	PENSION EXPENSE	808	808	808	808	808	808	808	808	808	808	808	808	9,701	11,243	(1,542)
636-6151	WAGES - WATER PLANT	10,455	10,455	10,455	10,455	10,455	10,455	10,455	10,455	10,455	10,455	10,455	10,455	125,455	139,766	(14,311)
636-6210	PROFESSIONAL SERVICES	6,200	-	500	2,400	600	350	2,400	1,200	1,000	2,400	-	500	17,550	56,600	(39,050)
636-6230	PURCHASES-RAW WATER	3,038	3,038	3,038	3,038	3,038	3,038	3,038	3,272	3,272	3,272	3,272	3,272	37,626	33,660	3,966
636-6240	PURCHASED ELEC. WATER PLAN	2,620	2,677	2,745	2,714	2,534	2,412	2,885	3,462	3,403	2,657	2,746	2,551	33,408	37,474	(4,066)
636-6250	MAINTENANCE & REPAIR	4,525	-	200	2,000	-	-	2,200	-	-	1,500	200	-	10,625	18,600	(7,975)
636-6251.510	VEHICLE REPAIR AND MAINTEN	-	-	-	-	-	-	-	-	-	-	-	-	-	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	750	-	-	-	-	-	-	-	-	-	-	-	750	400	350
636-6251.784	Veh R&M - 2023 Chev 4wd	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
636-6272	TELEPHONE & TELEGRAPH	367	367	367	367	367	367	367	367	367	367	367	367	4,404	4,404	-
636-6333	DEPARTMENTAL SUPPLIES	3,750	700	700	700	700	700	700	700	700	700	700	700	11,450	9,600	1,850
636-6335	RENTAL	100	100	100	100	100	100	100	100	100	100	100	100	1,200	1,500	(300)
636-6336	DUES & SUBSCRIPTIONS	-	555	-	3,126	2,000	120	-	-	-	-	-	-	5,801	5,276	525
636-6337	CHLORINE-WATER PLANT	650	650	433	650	433	650	650	433	433	650	433	650	6,715	6,932	(217)
636-6339	LEGALS & ADVERTISING	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
636-6344	WATER PLANT TREATMENT CHEM	21,225	4,725	225	8,225	225	225	8,225	225	225	8,225	225	225	52,200	45,200	7,000
636-6711	FUEL	423	343	877	360	285	228	306	294	316	316	414	404	4,567	4,874	(307)
636-6720	INSURANCE WATER PLANT	-	-	-	9,140	-	-	-	-	-	-	-	-	9,140	9,078	62
636-6721	WATER PLANT - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	123,477	123,477	110,339	13,138
636-6723	TRAINING EXPENSES	2,600	-	-	-	-	-	-	-	-	-	-	-	2,600	1,200	1,400
636-6740	WATER ANALYSIS LAB FEES	275	275	275	275	275	275	275	275	275	275	275	275	3,300	3,300	-
636-6793	TRAVEL EXPENSE	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500	1,000	500
Total Expense		62,935	27,583	23,613	51,436	24,709	22,617	35,299	24,480	24,244	34,614	22,885	146,673	501,088	548,029	(46,941)
Net Income		(62,935)	(27,583)	(23,613)	(51,436)	(24,709)	(22,617)	(35,299)	(24,480)	(24,244)	(34,614)	(22,885)	(146,673)	(501,088)	(548,029)	46,941
Net Income w/o Grants & Depr.		(62,935)	(27,583)	(23,613)	(51,436)	(24,709)	(22,617)	(35,299)	(24,480)	(24,244)	(34,614)	(22,885)	(23,196)	(377,611)		

**CITY OF HEMPHILL
2025 - 2026 CITY BUDGET
CAPITAL IMPROVEMENT PROJECTS**

DESCRIPTION	AMOUNT	
<u>GOVERNMENTAL FUND:</u>		
		<u>\$ -</u>
<u>ENTERPRISE FUND:</u>		
ELECTRICAL SYSTEM		
1. Reconduct Phase 2 (Planning)	\$ 5,000	
Sub-Total	<u>\$ 5,000</u>	\$ 5,000
SEWER PLANT		
1. Ziegler Lift Station Project	\$ 197,000	
Sub-Total	<u>\$ 197,000</u>	\$ 197,000
OVERHEAD		
1. Trench Box w/ Connection Kit	\$ 7,400	
2. Equipment Yard Fence	\$ 10,000	
3. Generator for City Hall Buildings	\$ 58,000	
4. UTV's for Meter Reading (2)	\$ 22,400	
Sub-Total	<u>\$ 97,800</u>	\$ 97,800
WATER PLANT		
1. 5,000 Gallon Caustic Tank Replacement	\$ 51,000	
2. New Service Pump	\$ 8,000	
3. Air Conditioner	\$ 7,164	
Sub-Total	<u>\$ 66,164</u>	\$ 66,164
		<u>\$ 365,964</u>
TOTAL CAPITAL IMPROVEMENTS		\$ 365,964
Less:		-
Total City Funds Used for Capital Improvements		<u>\$ 365,964</u>

**CITY OF HEMPHILL
2025 - 2026 CITY BUDGET
CASH FLOW PROJECTION**

JULY 1, 2025 ESTIMATED CASH BALANCE		\$ 2,734,527
BUDGETED TOTAL CITY SURPLUS / (DEFICIT)		(721,486)
ADD: NON - CASH EXPENSE ITEMS:		
DEPRECIATION		297,606
Cash Available for Debt & Capital Improvements:	(423,880)	
LESS: ENTERPRISE FUND NON EXPENSE		
CASH USES:		
	<hr/>	<hr/>
	-	-
CAPITAL IMPROVEMENT PROJECTS:		
GENERAL GOVERNMENT	-	
ENTERPRISE FUND	365,964	
	<hr/>	
	365,964	(365,964)
NET CASH INCREASE / (DECREASE)		<hr/>
		\$ (789,844)
ESTIMATED JUNE 30, 2026 CASH BALANCE		<hr/>
		\$ 1,944,683

CITY OF HEMPHILL
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
PAYROLL BUDGET

Title	Salary& Wages	Overtime/ Comp	Incentive Pay	FICA	Health/Life	Pension	Unempl	Total
Water Plant Operator - Contractor	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00
City Secretary / Accountant	\$ 98,189.78	\$ -	\$ 3,682.12	\$ 7,793.20	\$ 10,257.72	\$ 8,414.62	\$ 144.00	\$ 128,481.44
Electric Foreman	\$ 71,220.06	\$ 3,085.52	\$ 2,041.43	\$ 5,840.55	\$ 10,257.72	\$ 6,306.26	\$ 144.00	\$ 98,895.54
Utility Clerk	\$ 36,474.62	\$ 128.63	\$ 1,040.43	\$ 2,879.74	\$ 14,129.84	\$ 3,109.37	\$ 144.00	\$ 57,906.63
Police Chief	\$ 76,075.00	\$ -	\$ 2,137.92	\$ 5,983.29	\$ 18,700.20	\$ 6,460.39	\$ 144.00	\$ 109,500.79
Utilities Supervisor/Gas Sys Operator	\$ 65,346.67	\$ 4,710.00	\$ 1,880.67	\$ 5,503.21	\$ 10,257.72	\$ 5,942.02	\$ 144.00	\$ 93,784.28
WTP/WWTP Supervisor	\$ 69,506.67	\$ 3,015.00	\$ 2,652.00	\$ 5,750.79	\$ 14,129.84	\$ 6,209.34	\$ 144.00	\$ 101,407.64
Police Patrol Officer	\$ 47,639.00	\$ -	\$ 1,173.90	\$ 3,734.19	\$ 10,257.72	\$ 4,031.95	\$ 144.00	\$ 66,980.75
Utility Worker	\$ 44,408.00	\$ 1,923.00	\$ 1,219.40	\$ 3,637.61	\$ 14,851.07	\$ 3,927.66	\$ 144.00	\$ 70,110.74
Apprentice	\$ 40,721.71	\$ 1,422.39	\$ 838.50	\$ 3,288.17	\$ 10,453.56	\$ 3,550.36	\$ 144.00	\$ 60,418.70
Apprentice Lineman	\$ 47,060.00	\$ 2,186.25	\$ 1,304.33	\$ 3,867.12	\$ 10,257.72	\$ 4,175.48	\$ 144.00	\$ 68,994.90
City Manager	\$ 100,785.36	\$ -	\$ 2,939.57	\$ 7,934.96	\$ 1,107.84	\$ 8,567.68	\$ 144.00	\$ 121,479.41
Senior Billing / Municipal Court Judge	\$ 52,208.87	\$ 1,113.75	\$ 1,911.00	\$ 4,225.37	\$ 10,740.48	\$ 4,562.30	\$ 144.00	\$ 74,905.77
Plant Operator III	\$ 54,220.39	\$ 5,974.80	\$ 2,028.00	\$ 4,604.93	\$ 19,436.84	\$ 4,972.12	\$ 144.00	\$ 91,381.08
Apprentice Lineman	\$ 44,992.65	\$ 3,616.74	\$ 1,661.40	\$ 3,718.62	\$ 10,257.72	\$ 4,015.14	\$ 144.00	\$ 68,406.27
Maint. Tech / Mechanic	\$ 51,174.10	\$ 3,200.42	\$ 1,906.32	\$ 4,159.65	\$ 15,333.83	\$ 4,491.34	\$ 144.00	\$ 80,409.65
Police Patrol Officer	\$ 44,001.00	\$ -	\$ 1,222.25	\$ 3,459.58	\$ 10,257.72	\$ 3,735.44	\$ 144.00	\$ 62,819.99
Acct Pay/Municipal Court Clerk	\$ 42,923.21	\$ 306.90	\$ 1,226.07	\$ 3,400.90	\$ 10,257.72	\$ 3,672.08	\$ 144.00	\$ 61,930.88
Utility Crew Leader	\$ 56,891.90	\$ 2,455.65	\$ 2,149.09	\$ 4,704.49	\$ 10,257.72	\$ 5,079.62	\$ 144.00	\$ 81,682.48
Utility Operator	\$ 58,465.55	\$ 1,272.77	\$ 2,187.90	\$ 4,737.36	\$ 10,740.48	\$ 5,115.11	\$ 144.00	\$ 82,663.16
Summer PT	\$ 6,240.00	\$ 195.00	\$ -	\$ 492.28	\$ -	\$ -	\$ 99.84	\$ 7,027.12
Gas System Operator/Utility Worker	\$ 46,217.60	\$ 2,640.00	\$ 1,334.67	\$ 3,839.71	\$ 7.80	\$ 4,145.88	\$ 144.00	\$ 58,329.66
Police Sergeant	\$ 65,022.65	\$ -	\$ 2,446.34	\$ 5,161.38	\$ 11,123.04	\$ 5,572.94	\$ 144.00	\$ 89,470.36
Utility Laborer / Meter Reader	\$ 8,450.00	\$ 1,260.00	\$ 1,173.90	\$ 832.62	\$ 10,257.72	\$ 899.01	\$ 135.20	\$ 23,008.45
Summer PT	\$ 6,240.00	\$ 195.00	\$ -	\$ 492.28	\$ -	\$ -	\$ 99.84	\$ 7,027.12
Utility Worker/Equipment Operator	\$ 45,264.96	\$ 2,630.88	\$ 1,310.40	\$ 3,764.28	\$ 10,257.72	\$ 4,064.44	\$ 144.00	\$ 67,436.68
Utility Laborer / Meter Reader	\$ 32,760.00	\$ 1,620.00	\$ 260.00	\$ 2,649.96	\$ 19,436.24	\$ 2,861.26	\$ 144.00	\$ 59,731.46
TOTALS	\$ 1,319,499.74	\$ 42,952.69	\$ 41,727.62	\$ 106,456.20	\$ 273,026.01	\$ 113,881.80	\$ 3,646.88	\$ 1,901,190.95

CITY OF HEMPHILL
UTILITY RATES
Effective March 1, 2024

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 February 1, 2025)

RESIDENTIAL	\$ 25.30	PER MONTH
COMMERCIAL	\$ 28.03	PER MONTH MINIMUM - WITH

**ADDITIONAL POLYCARB IS \$4.50 EACH

*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

Dumpster	Rate Effective 2/1/2025				
	Once weekly	Twice weekly	Three times	Four times	Five times
2-yd	\$74.64	\$91.03	\$112.88	\$167.52	\$178.45
3-yd	\$85.56	\$101.95	\$123.81	\$183.91	\$194.84
4-yd	\$101.95	\$142.39	\$183.91	\$211.23	\$244.01
6-yd	\$167.52	\$238.55	\$320.50	\$413.38	\$517.19
8-yd	\$194.84	\$293.18	\$424.31	\$555.44	\$588.22

Roll-off	Rate Effective 2/1/2025			
	Daily rental	Cost per haul	Delivery cost	Overage fee per ton
12-yd	\$4.92	\$491.73	\$109.27	\$43.71
15-yd	\$4.92	\$519.05	\$109.27	\$43.71
20-yd	\$4.92	\$551.83	\$109.27	\$43.71
30-yd	\$4.92	\$633.78	\$109.27	\$43.71

CITY OF HEMPHILL, TEXAS
ORDINANCE NUMBER #2025-001
BUDGET ORDINANCE AND REVISIONS
FISCAL YEAR ENDING JUNE 30, 2026

An ordinance making appropriations for the support of the City of Hemphill for the fiscal year beginning July 1, 2025 and ending June 30, 2026; adopting the annual budget of the City of Hemphill for the 2025-2026 fiscal year.

Whereas, the budget appended here, for the fiscal year beginning July 1, 2025, and ending June 30, 2026, 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 10, 2025.

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, 2025 and ending June 30, 2026, 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 2025-2026 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, 2025, and Ending June 30, 2026; and,*

PASSED AND APPROVED THIS, THE 17th DAY OF JUNE, 2025.

APPROVED:

Stephen Crowell, Mayor

ATTEST:

Kelli Beall, City Secretary/Accountant