

CITY OF HEMPHILL

2014 – 2015

CITY BUDGET

FINAL APPROVED

JUNE 17, 2014

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CITY OF HEMPHILL
2014 - 2015
CONSOLIDATED CITY OPERATIONS

DESCRIPTION	TOTAL CITY
<u>REVENUES</u>	
UTILITY BILLING	\$ 3,283,210
WATER SALES TO G-M WATER	440,594
GENERAL SALES TAX	516,448
FRANCHISE TAX	5,944
INTEREST INCOME	11,192
GARBAGE BILLING	270,024
FINES	11,306
SECURITY LIGHTS	27,886
PERMITS, FEES, ASSESSMENTS	53,873
TAP FEES	70,451
LATE CHARGES	45,540
GRANT / LOAN RECEIPTS	280,000
SLUDGE DISPOSAL FEES	21,636
MISCELLANEOUS	31,068
TOTAL REVENUE	\$ 5,069,172
<u>EXPENSES</u>	
SALARIES AND WAGES	\$ 1,092,373
EMPLOYEE BENEFITS	400,393
PURCHASED UTILITIES - GAS	104,771
PURCHASED UTILITIES - ELECTRIC	1,780,830
PURCHASED RAW WATER	36,542
MATERIALS AND SUPPLIES	209,773
OFFICE SUPPLIES	2,702
REPAIR AND MAINTENANCE	66,205
PROFESSIONAL, CONSULTING & ENG.	69,454
VEHICLE & EQUIP. - REPAIR & MAINT.	28,846
VEHICLE & EQUIP. - GASOLINE & FUEL	60,142
TRAINING	21,035
DUES, SUBSCRIPTIONS & FEES	15,528
TRAVEL	11,383
DEPRECIATION & AMMORTIZATION	327,108
GENERAL INSURANCE	38,893
WORKER'S COMPENSATION INSURANCE	23,131
TELEPHONE	16,764
UTILITY EXPENSE	104,800
INTEREST EXPENSE	26,045
LEGAL NOTICES	3,797
CAPITAL IMPROVEMENTS - GEN. GOVT.	-
CONTRACT FEES	304,747
CITY COUNCIL & MAYOR FEES	8,575
PRINCIPAL PAYMENTS - GOVT.	-
JANITORIAL EXPENSE	8,752
POSTAGE	5,931
FIRE DEPT. PENSION EXPENSE	-
UNIFORM EXPENSE	5,689
WATER PLANT TREATMENT CHEMICALS	65,781
MISCELLANEOUS	43,262
CONDEMNATION	5,000
TOTAL EXPENSES	\$ 4,888,252
SURPLUS / DEFICIT	\$ 180,920

2014 - 2015

Governmental Fund Types

Dept. #	GOVERNMENTAL FUND TYPES										TOTAL GOVERNMENTAL FUNDS
	11	12	13	14	15	16	17	18	20		
	GENERAL	POLICE	FIRE	GARBAGE	PARKS	ANIMAL CONTROL	MUNI. JUDGE	STREETS / DRAINAGE	CEMETERY		
Revenues											
UTILITY BILLING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER SALES TO G-M WATER											
GENERAL SALES TAX	516,448										516,448
FRANCHISE TAX	5,944										5,944
INTEREST INCOME	1,292								180		1,472
GARBAGE BILLING				270,024							270,024
FINES							11,306				11,306
SECURITY LIGHTS											
PERMITS, FEES, ASSESSMENTS	48,716			1,889		1,225	68		1,500		53,498
TAP FEES											
LATE CHARGES											
GRANT / LOAN RECEIPTS			5,000								5,000
MISCELLANEOUS											
ALLOCATION - WATER PLANT TO WATER COST CENTER	698	779	100	269			2,547	1,734	354		6,481
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											
TOTAL REVENUES:	\$ 573,098	\$ 779	\$ 5,100	\$ 272,282	\$ -	\$ 1,225	\$ 13,921	\$ 1,734	\$ 2,034	\$ -	\$ 870,173
EXPENSES											
SALARIES AND WAGES	203,148	182,607		1,052		14,685	16,719	62,745			480,956
EMPLOYEE BENEFITS	64,633	61,272		303		6,006	6,426	27,425			166,065
PURCHASED UTILITIES - GAS											
PURCHASED UTILITIES - ELECTRIC											
PURCHASED RAW WATER											
MATERIALS AND SUPPLIES	6,927	3,488	6,501	250	1,036	1,441	320	23,596	252		43,811
OFFICE SUPPLIES	922	410									1,332
REPAIR AND MAINTENANCE	26,602	730	1,049		4,662	1,000		50	400		34,493
PROFESSIONAL, CONSULTING & ENG.	19,709	299	2,590	6,954	1,000	606		1,100	2,500		34,758
VEHICLE & EQUIP. - REPAIR & MAINT.	115	2,104	7,793	948				1,735			12,695
VEHICLE & EQUIP. - GASOLINE & FUEL	2,021	12,672	7,533	1,190				1,012			24,428
TRAINING	5,198	1,400	1,610			150	1,679				10,035
DUES, SUBSCRIPTIONS & FEES	4,559	160	165				178				5,062
TRAVEL	4,147	1,200	1,232			150	1,145				7,874
DEPRECIATION & AMMORTIZATION											
GENERAL INSURANCE	9,566	2,897	2,269	1,178			100	2,269			18,279
WORKER'S COMPENSATION INSURANCE	4,167	3,746	1,619			301	343	1,287			11,463
TELEPHONE	8,232	147	1,012								9,391
UTILITY EXPENSE	5,992		2,489		2,973			25			11,479
INTEREST EXPENSE								6,875			6,875
LEGAL NOTICES	2,578	58				443					3,079
CAPITAL IMPROVEMENTS - GEN. GOVT.											
CONTRACT FEES				223,232			256		5,000		228,488
CITY COUNCIL & MAYOR FEES	8,575										8,575
PRINCIPAL PAYMENTS - GOVT.											
JANITORIAL EXPENSE	8,752										8,752
POSTAGE	571	50									621
FIRE DEPT. PENSION EXPENSE											
UNIFORM EXPENSE											
WATER PLANT TREATMENT CHEMICALS											
MISCELLANEOUS	28,196	125	252	50	100	25	50		100		28,898
CONDEMNATION	5,000										5,000
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND	(344,976)										(344,976)
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											
ALLOCATION - WATER PLANT TO WATER COST CENTER											
TOTAL EXPENSES	\$ 74,632	\$ 273,365	\$ 36,114	\$ 235,157	\$ 9,771	\$ 24,807	\$ 27,216	\$ 128,119	\$ 8,252	\$ -	\$ 817,433
SURPLUS / (DEFECIT)	\$ 498,466	\$ (272,586)	\$ (31,014)	\$ 37,125	\$ (9,771)	\$ (23,582)	\$ (13,295)	\$ (126,385)	\$ (6,218)	\$ -	\$ 52,740

2014 - 2015
Enterprise Fund Types

Dept. #	<u>ENTERPRISE FUND TYPES</u>					36 WATER PLANT	TOTAL ENTERPRISE FUNDS
	31 ELECTRIC	32 GAS	33 WATER	34 SEWER	35 OVERHEAD		
Revenues							
UTILITY BILLING	\$ 2,523,623	\$ 298,027	\$ 268,453	\$ 193,107	\$ -	\$ -	\$ 3,283,210
WATER SALES TO G-M WATER			440,594				440,594
GENERAL SALES TAX							-
FRANCHISE TAX							-
INTEREST INCOME					9,720		9,720
GARBAGE BILLING							-
FINES							-
SECURITY LIGHTS	27,886						27,886
PERMITS, FEES, ASSESSMENTS				375			375
TAP FEES	61,903	3,637	3,500	1,411			70,451
LATE CHARGES					45,540		45,540
GRANT / LOAN RECEIPTS			275,000				275,000
DSLUDGE DISPOSAL FEES				21,636			21,636
MISCELLANEOUS	10,259	475	623	550	12,680		24,587
ALLOCATION - WATER PLANT TO WATER COST CENTER							-
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS	16,985	16,985	16,985	16,985	(67,940)		-
TOTAL REVENUES:	\$ 2,640,656	\$ 319,124	\$ 1,005,155	\$ 234,064	\$ -	\$ -	\$ 4,198,999
EXPENSES							
SALARIES AND WAGES	\$ 161,773	\$ -	\$ -	\$ 31,832	\$ 294,052	\$ 123,760	\$ 611,417
EMPLOYEE BENEFITS	59,945			12,983	115,509	45,891	234,328
PURCHASED UTILITIES - GAS		104,771					104,771
PURCHASED UTILITIES - ELECTRIC	1,733,359	394		1,709		45,368	1,780,830
PURCHASED RAW WATER						36,542	36,542
MATERIALS AND SUPPLIES	67,763	10,448	21,722	24,428	28,905	12,696	165,962
OFFICE SUPPLIES				221	1,049	100	1,370
REPAIR AND MAINTENANCE	421	198	907	13,514	4,373	12,299	31,712
PROFESSIONAL, CONSULTING & ENG.	3,868	2,663	292	10,075	5,147	12,651	34,696
VEHICLE & EQUIP. - REPAIR & MAINT.	5,282			270	10,143	456	16,151
VEHICLE & EQUIP. - GASOLINE & FUEL	11,022			1,190	19,080	4,422	35,714
TRAINING	900	500	950	871	6,801	978	11,000
DUES, SUBSCRIPTIONS & FEES	412	3,178	175	1,275	91	5,335	10,466
TRAVEL	1,080	480	350	775	171	653	3,509
DEPRECIATION & AMMORTIZATION	46,372	553	23,097	104,622	23,433	129,031	327,108
GENERAL INSURANCE				725	16,979	2,910	20,614
WORKER'S COMPENSATION INSURANCE	2,747			653	5,730	2,538	11,668
TELEPHONE			435	2,249	1,803	2,886	7,373
UTILITY EXPENSE	35,687		16,715	36,287	4,632		93,321
INTEREST EXPENSE				19,170			19,170
LEGAL NOTICES		144		50	449	75	718
CAPITAL IMPROVEMENTS - GEN. GOVT.							-
CONTRACT FEES				4,629	18,197	53,433	76,259
CITY COUNCIL & MAYOR FEES							-
PRINCIPAL PAYMENTS - GOVT.							-
EDITORIAL EXPENSE							-
POSTAGE					5,310		5,310
FIRE DEPT. PENSION EXPENSE							-
UNIFORM EXPENSE					5,689		5,689
WATER PLANT TREATMENT CHEMICALS				5,029		60,752	65,781
MISCELLANEOUS	551	50	343	392	12,393	635	14,364
CONDEMNATION							-
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND							-
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS	231,228	231,228	231,228	231,228	344,976 (924,912)		344,976
ALLOCATION - WATER PLANT TO WATER COST CENTER			553,411			(553,411)	-
TOTAL EXPENSES	\$ 2,362,410	\$ 354,607	\$ 849,625	\$ 504,177	\$ -	\$ -	\$ 4,070,819
SURPLUS / (DEFECIT)	\$ 278,246	\$ (35,483)	\$ 155,530	\$ (270,113)	\$ -	\$ -	\$ 128,180

City of Hemphill - Final Draft, 3.75% rate increase, two fireman, 4th officer, reduced capital outlays

City of Hemphill 2014 - 2015 Budget

Dept #	11	12	13	14	15	16	17	18	20	TOTAL	31	32	33	34	35	36	TOTAL	TOTALS	
	GENERAL	POLICE	FIRE	GARBAGE	PARKS	ANIMAL CONTROL	MUNI. JUDGE	STREETS/ DRAINAGE CEMETERY	GOVERNMENTAL FUNDS		ELECTRIC	GAS	WATER	SEWER	OVERHEAD	WATER PLANT	ENTERPRISE FUNDS		
Revenue																			
UTILITY BILLING																			
WATER SALES TO G-M WATER																			
GENERAL SALES TAX	516,448																	3,283,210	3,283,210
FRANCHISE TAX	5,944																	440,594	440,594
INTEREST INCOME	1,292																	5,944	5,944
GARBAGE BILLING				270,024														8,720	270,024
FINES																		11,192	11,192
SECURITY LIGHTS																		27,888	27,888
PERMITS, FEES, ASSESSMENTS	48,716			1,989														70,451	70,451
TAP FEES																		45,540	45,540
LATE CHARGES																		275,000	275,000
GRANT / LOAN RECEIPTS																		21,636	21,636
SLUDGE DISPOSAL FEES																		24,587	24,587
MISCELLANEOUS																			
ALLOCATION - WATER PLANT TO WATER	688	779	100	289			2,547	1,734	354	6,481	10,259	475	823	550	12,980				
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS																			
TOTAL REVENUES:	\$ 573,086	\$ 779	\$ 5,100	\$ 272,282	\$ -	\$ -	\$ 1,225	\$ 13,921	\$ 2,034	\$ 870,173	\$ 2,640,958	\$ 319,124	\$ 1,005,155	\$ 234,064	\$ -	\$ -	\$ 4,198,989	\$ 5,089,172	
EXPENSES																			
SALARIES AND WAGES	203,148	\$ 182,807																	
EMPLOYEE BENEFITS	64,833	61,272																	
PURCHASED UTILITIES - GAS																			
PURCHASED UTILITIES - ELECTRIC																			
PURCHASED RAW WATER																			
MATERIALS AND SUPPLIES	6,927	3,488		6,501															
OFFICE SUPPLIES	922	410																	
REPAIR AND MAINTENANCE	28,892	730		1,046															
PROFESSIONAL, CONSULTING & ENG.	19,709	289		2,890															
VEHICLE & EQUIP. - REPAIR & MAINT.	115	2,104		7,783															
VEHICLE & EQUIP. - GASOLINE & FUEL	2,021	12,672		7,533															
TRAINING	5,196	1,400		1,610															
DUES, SUBSCRIPTIONS & FEES	4,589	180		165															
TRAVEL	4,147	1,200		1,232															
DEPRECIATION & AMMORTIZATION																			
GENERAL INSURANCE	9,568	2,897		2,368															
WORKERS COMPENSATION INSURANCE	4,167	3,746		1,618															
TELEPHONE	8,232	147		1,012															
UTILITY EXPENSE	5,992			2,489															
INTEREST EXPENSE																			
LEGAL NOTICES	2,578	88																	
CAPITAL IMPROVEMENTS - GEN. GOVT.																			
CONTRACT FEES																			
CITY COUNCIL & MAYOR FEES	8,575						223,232												
PRINCIPAL PAYMENTS - GOVT.																			
LANITORIAL EXPENSE	8,752																		
POSTAGE	571	50																	
FIRE DEPT. PENSION EXPENSE																			
UNIFORM EXPENSE																			
WATER PLANT TREATMENT CHEMICALS	28,198	125		252															
MISCELLANEOUS	5,000																		
CONDEMNATION																			
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND	(344,976)																		
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS																			
ALLOCATION - WATER PLANT TO WATER COST CENTER																			
TOTAL EXPENSES	\$ 746,822	\$ 273,385	\$ 36,114	\$ 235,157	\$ 9,771	\$ 24,807	\$ 27,216	\$ 128,119	\$ 9,252	\$ 817,433	\$ 2,382,410	\$ 354,607	\$ 849,625	\$ 504,177	\$ -	\$ -	\$ 4,070,819	\$ 4,889,252	
SURPLUS / (DEFICIT)	\$ 498,486	\$ (272,589)	\$ (31,014)	\$ 37,125	\$ (9,771)	\$ (23,582)	\$ (13,285)	\$ (128,385)	\$ (6,219)	\$ 52,740	\$ 278,246	\$ (35,483)	\$ 155,530	\$ (270,143)	\$ -	\$ -	\$ 128,180	\$ 180,920	

**CITY OF HEMPHILL
2014 - 2015 CITY BUDGET
CAPITAL IMPROVEMENT PROJECTS**

DESCRIPTION	AMOUNT
<u>GOVERNMENTAL FUND:</u>	
1. City Limits "Welcome Signs"	\$ 6,000
2. Utility On-Line Bill Pay Software and Municipal Court Notification	-
3. Council Chamber upgrades	2,044
4. Fire Department - Fire Hall A/C Unit	3,500
5. Fire Department - Tires and Light Bars	4,500
6. Police Department -New Officer Start Up	4,300
7. Parks and Recreation - Equipment	7,450
	<u>5,000</u>
TOTAL:	\$ 32,794 \$ 32,794
 <u>ENTERPRISE FUND:</u>	
ELECTRICAL SYSTEM	
1. Capacitors	\$ 3,000
Sub-Total	<u>\$ 3,000</u> \$ 3,000
 WATER PLANT	
1. Filter media rehab	\$ 25,000
2. SCADA System Up-Grade	10,000
3. Chemical Pumps	3,500
4. Chlorinators and Ejectors (2)	3,300
5. Pump for pond return water	3,800
6. Chlorine Scales and Jar testing Equipment	4,800
7. Mower for plant	9,000
8. Metal Roof for Water Plant Building	8,000
Sub-Total	<u>\$ 67,400</u> \$ 67,400
9. Water Well Project - Grant Funds	\$ 275,000
- City Funds	50,000
Sub-Total	<u>\$ 325,000</u> \$ 325,000
 WASTE WATER	
1. L/S Rehabilitation	\$ 3,500
2. Sanitary Sewer Overflow Initiative	10,000
Sub-Total	<u>\$ 13,500</u> \$ 13,500
 WATER SYSTEM	
1. Arnold Street Water line extension	\$ 6,000
Sub-Total	<u>\$ 6,000</u> \$ 6,000
 OVERHEAD	
1. Fencing around Shop and City Yard	\$ 12,500
2. Lift for Shop	5,000
3. Trailer for Welding Machine	1,400
4. Utility Saw - Diamond Chain type	3,000
Sub-Total	<u>\$ 21,900</u> \$ 21,900
	<u>\$ 436,800</u>
 TOTAL CAPITAL IMPROVEMENTS	 <u><u>\$ 469,594</u></u>

NOTE: Capital items eliminated from this year's budget

1. Bucket Truck -	\$ 138,000
2. Police Car -	33,000
3. Utility Truck-	28,000
4. Cemetery Fencing-	20,000
5. Utility Tractor-	26,500
6. Court On-Line Payment software	3,200
7. Lawnmower	9,000
TOTAL	<u>\$ 257,700</u>

**CITY OF HEMPHILL
2014 - 2015 CITY BUDGET
CASH FLOW PROJECTION**

JULY 1, 2014 ESTIMATED CASH BALANCE		\$ 1,200,000
BUDGETED TOTAL CITY SURPLUS / (DEFICIT)		180,920
ADD: NON - CASH EXPENSE ITEMS:		
DEPRECIATION		327,108
LESS: ENTERPRISE FUND NON EXPENSE		
CASH USES:		
PRINCIPAL PAYMENTS ON NOTES AND BONDS		
Street Paving Debt	\$ 25,000	
Sewer Plant Debt	7,000	
Sewer Plant Debt - Reserve fund req.	2,500	
	<u>34,500</u>	(34,500)
CAPITAL IMPROVEMENT PROJECTS - GENERAL GOVERNMENT	\$ 32,794	
ENTERPRISE FUND	44,400	
WATER WELL PROJECT (Grant)	275,000	
WATER WELL PROJECT (City Funds)	50,000	
WTP OTHER	67,400	
	<u>469,594</u>	(469,594)
NET CASH INCREASE / (DECREASE)		<u>\$ 3,934</u>
ESTIMATED JUNE 30, 2015 CASH BALANCE		<u>\$ 1,203,934</u>