

CITY OF HEMPHILL

2017 – 2018

CITY BUDGET

Final Approved

COUNCIL CONSIDERATION

June 20, 2017

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CITY OF HEMPHILL
2017 - 2018
CONSOLIDATED CITY OPERATIONS

DESCRIPTION		TOTAL CITY
<u>Revenues</u>		
UTILITY BILLING	\$	3,413,844
WATER SALES TO G-M WATER		314,753
GENERAL SALES TAX		478,359
FRANCHISE TAX		4,510
INTEREST INCOME		11,894
GARBAGE BILLING		308,780
FINES		12,628
SECURITY LIGHTS		29,424
PERMITS, FEES, ASSESSMENTS		79,316
TAP FEES		18,318
LATE CHARGES		42,130
GRANT/LOAN RECEIPTS		1,025,000
SLUDGE DISPOSAL FEES		8,841
MISCELLANEOUS		18,170
TOTAL REVENUE	\$	5,765,967
<u>EXPENSES</u>		
SALARIES AND WAGES	\$	1,135,772
EMPLOYEE BENEFITS		458,150
PURCHASED UTILITIES - GAS		79,671
PURCHASED UTILITIES - ELECTRIC		1,721,916
PURCHASED UTILITIES - WATER		-
PURCHASED RAW WATER		26,526
MATERIALS AND SUPPLIES		149,356
OFFICE SUPPLIES		1,939
REPAIR AND MAINTENANCE		87,367
PROFESSIONAL, CONSULTING & ENG.		58,712
VEHICLE & EQUIP. - REPAIR & MAINT.		30,452
VEHICLE & EQUIP. - GASOLINE & FUEL		37,853
TRAINING		16,333
DUES, SUBSCRIPTIONS & FEES		18,548
TRAVEL		15,428
DEPRECIATION & AMMORTIZATION		354,541
GENERAL INSURANCE		39,234
WORKER'S COMPENSATION INSURANCE		30,928
TELEPHONE		17,590
UTILITY EXPENSE		125,217
INTEREST EXPENSE		23,635
LEGAL NOTICES		3,966
CAPITAL IMPROVEMENTS - GEN. GOVT.		-
CONTRACT FEES		262,872
CITY COUNCIL & MAYOR FEES		8,400
PRINCIPAL & INTEREST PAYMENTS - GOVT.		-
JANITORIAL EXPENSE		11,895
POSTAGE		5,252
FIRE DEPT. PENSION EXPENSE		-
UNIFORM EXPENSE		11,435
WATER PLANT TREATMENT CHEMICALS		33,537
MISCELLANEOUS		62,222
CONDEMNATION		-
TOTAL EXPENSES	\$	4,828,747
SURPLUS / DEFICIT	\$	937,220
Add Back \$354,541 Depreciation for Cash Basis	Surplus	<u>1,291,761</u>

2017 - 2018
Governmental Fund Types

Dept. #	11	12	13	14	15	16	17	18	20	TOTAL
	GENERAL	POLICE	FIRE	GARBAGE	PARKS	ANIMAL CONTROL	MUNI. JUDGE	STREETS / DRAINAGE	CEMETERY	GOVERNMENTAL FUNDS
Revenues										
UTILITY BILLING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER SALES TO G-M WATER										
GENERAL SALES TAX	478,359									478,359
FRANCHISE TAX	4,510									4,510
INTEREST INCOME	1,364									1,364
GARBAGE BILLING				308,780					241	308,780
FINES							12,628			12,628
SECURITY LIGHTS										
PERMITS, FEES, ASSESSMENTS	50,744			1,838		202	64		2,100	54,948
TAP FEES										
LATE CHARGES										
GRANT / LOAN RECEIPTS										
SLUDGE DISPOSAL FEES										
MISCELLANEOUS	777	2,035	500	650		30	2,210	411	325	6,938
ALLOCATION - WATER PLANT TO WATER COST CENTER										
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS										
TOTAL REVENUES:	\$ 535,754	\$ 2,035	\$ 500	\$ 311,268	\$ -	\$ 232	\$ 14,902	\$ 411	\$ 2,666	\$ 867,766
EXPENSES										
SALARIES AND WAGES	193,167	191,378				14,371	21,942	52,387		473,245
EMPLOYEE BENEFITS	60,070	73,224				6,791	8,357	27,311		175,753
PURCHASED UTILITIES - GAS										
PURCHASED UTILITIES - ELECTRIC										
PURCHASED UTILITIES - WATER										
PURCHASED RAW WATER										
MATERIALS AND SUPPLIES	6,375	4,492	10,974	765	1,169	827	154	8,852	600	34,208
OFFICE SUPPLIES	1,502	50								1,552
REPAIR AND MAINTENANCE	29,427	913	4,152		11,802	125		500	150	47,069
PROFESSIONAL, CONSULTING & ENG.	20,026	1,551	2,565	4,182	600	280	1,200			30,404
VEHICLE & EQUIP. - REPAIR & MAINT.	644	1,993	7,524	975				826		11,962
VEHICLE & EQUIP. - GASOLINE & FUEL	2,262	11,338	3,281	1,551				426		18,858
TRAINING	2,150	750	1,875			250	600			5,625
DUES, SUBSCRIPTIONS & FEES	7,105	1,517	250				156			9,028
TRAVEL	5,451	947	2,239			400	2,128			11,165
DEPRECIATION & AMMORTIZATION										
GENERAL INSURANCE	8,145	4,197	5,653	1,344	336		100	3,053		22,828
WORKER'S COMPENSATION INSURANCE	890	5,963	2,008	2,039	1,915		10	2,749		15,574
TELEPHONE	8,352	260	1,027							9,639
UTILITY EXPENSE	4,812		1,436		3,298					9,546
INTEREST EXPENSE								5,500		5,500
LEGAL NOTICES / EXPENSES	2,999	75				488				3,562
CAPITAL IMPROVEMENTS - GEN. GOVT.										
CONTRACT FEES		1,849	2,198	244,245			401		1,200	249,893
CITY COUNCIL & MAYOR FEES	8,400									8,400
PRINCIPAL PAYMENTS - GOVT.										
JANITORIAL EXPENSE	11,895									11,895
POSTAGE	2,910	124								3,034
FIRE DEPT. PENSION EXPENSE										
UNIFORM EXPENSE	300	1,000								1,300
WATER PLANT TREATMENT CHEMICALS										
MISCELLANEOUS	45,415	1,004	342			100				46,861
CONDEMNATION										
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND										(359,920)
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS										
ALLOCATION - WATER PLANT TO WATER COST CENTER										
TOTAL EXPENSES	\$ 422,297	\$ 302,625	\$ 45,524	\$ 255,101	\$ 19,120	\$ 23,632	\$ 35,048	\$ 101,604	\$ 1,950	\$ 846,981
SURPLUS / (DEFECIT)	\$ 113,457	\$ (300,590)	\$ (45,024)	\$ 56,167	\$ (19,120)	\$ (23,400)	\$ (20,146)	\$ (101,193)	\$ 716	\$ 20,787

2017 - 2018
Enterprise Fund Types

Dept. #	31	32	33	34	35	36	TOTAL
	ELECTRIC	GAS	WATER	SEWER	OVERHEAD	WATER PLANT	ENTERPRISE FUNDS
Revenues							
UTILITY BILLING	\$ 2,602,247	\$ 260,526	\$ 320,554	\$ 230,517			\$ 3,413,844
WATER SALES TO G-M WATER			314,753				314,753
GENERAL SALES TAX							-
FRANCHISE TAX							-
INTEREST INCOME							-
GARBAGE BILLING					10,289		10,289
FINES							-
SECURITY LIGHTS	29,424						29,424
PERMITS, FEES, ASSESSMENTS	1,245	1,651		21,472			24,368
TAP FEES	11,188		5,730	1,400			18,318
LATE CHARGES							-
GRANT / LOAN RECEIPTS					42,130		42,130
SLUDGE DISPOSAL FEES					750,000	275,000	1,025,000
MISCELLANEOUS	8,841						8,841
ALLOCATION - WATER PLANT TO WATER COST CENTER			2,484	939	7,809		11,232
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS	15,057	15,057	15,057	15,057	(60,228)		-
TOTAL REVENUES:	\$ 2,668,002	\$ 277,234	\$ 658,578	\$ 269,385	\$ 750,000	\$ 275,000	\$ 4,898,199
EXPENSES							
SALARIES AND WAGES	\$ 170,205	\$ 38,050		\$ 37,703	\$ 293,430	\$ 123,139	\$ 662,527
EMPLOYEE BENEFITS	74,841	19,840		20,811	118,439	48,466	282,397
PURCHASED UTILITIES - GAS		79,671					79,671
PURCHASED UTILITIES - ELECTRIC	1,686,859	438		1,882		32,737	1,721,916
PURCHASED UTILITIES - WATER							-
PURCHASED RAW WATER						26,526	26,526
MATERIALS AND SUPPLIES	50,316	5,858	10,436	9,107	26,970	12,461	115,148
OFFICE SUPPLIES					337	50	387
REPAIR AND MAINTENANCE	415	125	300	23,232	5,020	11,206	40,298
PROFESSIONAL, CONSULTING & ENG.	2,301	2,321	1,115	6,865	122	15,584	28,308
VEHICLE & EQUIP. - REPAIR & MAINT.	7,414			50	10,517	509	18,490
VEHICLE & EQUIP. - GASOLINE & FUEL	4,331		75	968	11,089	2,532	18,995
TRAINING	1,680	250	705	667	6,855	551	10,708
DUES, SUBSCRIPTIONS & FEES	401	2,366	88	450		6,215	9,520
TRAVEL	1,763	150	800	1,000	100	450	4,263
DEPRECIATION & AMMORTIZATION	50,743	3,194	26,283	96,090	25,345	152,886	354,541
GENERAL INSURANCE	2,676	598	1,262	3,686	3,720	4,464	16,406
WORKER'S COMPENSATION INSURANCE	4,047	1,359	2,595	2,472	2,286	2,595	15,354
TELEPHONE		322	459	1,825	2,420	2,925	7,951
UTILITY EXPENSE	37,982		16,711	55,687	5,291		115,671
INTEREST EXPENSE				18,135			18,135
LEGAL NOTICES / EXPENSES		304				100	404
CAPITAL IMPROVEMENTS - GEN. GOVT.							-
CONTRACT FEES	10,000			2,979			12,979
CITY COUNCIL & MAYOR FEES							-
PRINCIPAL PAYMENTS - GOVT.							-
JANITORIAL EXPENSE							-
POSTAGE					2,218		2,218
FIRE DEPT. PENSION EXPENSE							-
UNIFORM EXPENSE					10,135		10,135
WATER PLANT TREATMENT CHEMICALS				7,357		26,180	33,537
MISCELLANEOUS	98			1,140	13,018	1,105	15,361
CONDEMNATION							-
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND					359,920		359,920
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS	224,308	224,308	224,308	224,308	(897,232)		-
ALLOCATION - WATER PLANT TO WATER COST CENTER			470,681			(470,681)	-
TOTAL EXPENSES	\$ 2,330,380	\$ 379,154	\$ 755,818	\$ 516,414	\$ -	\$ -	\$ 3,981,766
SURPLUS / (DEFECIT)	\$ 337,622	\$ (101,920)	\$ (97,240)	\$ (247,029)	\$ 750,000	\$ 275,000	\$ 916,433

**2017 - 2018 CITY BUDGET
CASH FLOW PROJECTION**

JULY 1, 2017 ESTIMATED CASH BALANCE		\$ 1,100,000
BUDGETED TOTAL CITY SURPLUS / (DEFICIT)		937,220
ADD: NON - CASH EXPENSE ITEMS:		
DEPRECIATION		354,541
Cash Available for Debt & Capital Improvements:	1,291,761	
LESS: ENTERPRISE FUND NON EXPENSE		
CASH USES:		
PRINCIPAL PAYMENTS ON NOTES AND BONDS		
Street Paving Debt	25,000	
Sewer Plant Debt	8,000	
Sewer Plant Debt - Reserve fund req.	-	
	33,000	(33,000)
CAPITAL IMPROVEMENT PROJECTS -		
GENERAL GOVERNMENT	5,400	
ENTERPRISE FUND	228,000	
WTP OTHER - Tank Coating	275,000	
ECONOMIC DEVELOPMENT PROJECT	750,000	
	1,258,400	(1,258,400)
NET CASH INCREASE / (DECREASE)		\$ 361
ESTIMATED JUNE 30, 2018 CASH BALANCE		\$ 1,100,361

**CITY OF HEMPHILL
2017 - 2018 CITY BUDGET
CAPITAL IMPROVEMENT PROJECTS**

DESCRIPTION	AMOUNT	
<u>GOVERNMENTAL FUND:</u>		
1. Police Department - Police Car	\$	-
2. Streets - Milam St. Repair		-
3. Park Improvements		-
4. Volunteer Fire Department - Vehicles		5,400
5. Volunteer Fire Department - Building		-
TOTAL:	5,400	\$ 5,400
<u>ENTERPRISE FUND:</u>		
ELECTRICAL SYSTEM		
1. Bucket Truck	\$ 90,000	
Sub-Total	90,000	\$ 90,000
WATER PLANT		
1. Tank Coating Project	275,000	
2. Valves, Electronics, Motors,	12,000	
3. Pond Cleaning	40,000	
Sub-Total	327,000	327,000
WASTE WATER		
1. Ziegler Lift Station	25,000	
Sub-Total	25,000	25,000
WATER SYSTEM		
	-	-
OVERHEAD		
1. Utility Truck and Trailer	\$	-
2. Skid Steer with Equipment		35,000
3. Utility Trackhoe		26,000
Sub-Total	61,000	\$ 61,000
		\$ 503,000
ECONOMIC DEVELOPMENT PROJECT - Tex Cap Fund		\$ 750,000
TOTAL CAPITAL IMPROVEMENTS		\$ 1,258,400

CITY OF HEMPHILL
PUBLIC NOTICE
OPERATING BUDGET
JULY 1, 2017 THROUGH JUNE 30, 2018

GENERAL FUND

PROJECTED REVENUES

CITY SALES TAXES	\$ 478,359
ADVALOREM TAXES	-
MUNICIPAL COURT FINES	12,628
FRANCHISE TAXES	4,510
GARBAGE BILLING	308,780
GRANT / LOAN RECEIPTS	
SUNDRY RECEIPTS	61,886
INTEREST INCOME	1,605
	<u>1,605</u>
	\$ 867,768

PROJECTED EXPENDITURES

PUBLIC SAFETY	\$ 302,625
GENERAL GOVERNMENT	62,377
CITY PARKS / CEMETERY	21,070
MUNICIPAL JUDGE	35,048
ANIMAL CONTROL	23,632
STREETS AND DRAINAGE	101,604
FIRE DEPARTMENT	45,524
CONTRACT GARBAGE FEES	255,101
	<u>255,101</u>
	\$ 846,981

ENTERPRISE FUND

UTILITY BILLING - ELECTRIC	\$ 2,631,671
UTILITY BILLING - GAS	260,526
UTILITY BILLING - WATER	320,554
UTILITY BILLING - SEWER	230,517
WATER SALES	314,753
GRANT RECEIPTS	1,025,000
INTEREST INCOME	10,289
LATE CHARGES	42,130
MISCELLANEOUS	62,759
	<u>62,759</u>
	\$ 4,898,199

PAYROLL	\$ 662,527
PAYROLL ADDED COST	282,397
PURCHASED UTILITIES	1,801,587
ADMINISTRATIVE	359,920
OPERATING - ELECTRIC	174,167
OPERATING - GAS	16,847
OPERATING - WATER	327,168
OPERATING - SEWER	231,710
OVERHEAD	125,443
	<u>125,443</u>
	\$ 3,981,766

Total Revenue \$ 5,765,967

Total Expense	\$ 4,828,747
Less: Depreciation Expense	354,541
Net Expense	<u>\$ 4,474,206</u>
Operating Surplus	\$ 1,291,761
Capital Improvements	\$ 1,258,400
Debt Service	33,000
Year End Surplus	<u>\$ 361</u>

This summary and background information is publicly available at the office of the City Secretary at:
Hemphill City Hall, 211 Starr St., Hemphill, Texas. Budget approved June 21, 2016.