

COPY

CITY OF HEMPHILL

2018 – 2019

CITY BUDGET

**COUNCIL CONSIDERATION
June 19, 2018**

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City Manager

Public Hearing Date: June 13th, 2018

Adoption: June 19th, 2018

CITY OF HEMPHILL
2018 - 2019
CONSOLIDATED CITY OPERATIONS

DESCRIPTION	TOTAL CITY
<u>Revenues</u>	
UTILITY BILLING	\$ 3,261,981
WATER SALES TO G-M WATER	291,189
GENERAL SALES TAX	508,654
FRANCHISE TAX	6,061
INTEREST INCOME	11,504
GARBAGE BILLING	301,780
FINES	11,001
SECURITY LIGHTS	29,341
PERMITS, FEES, ASSESSMENTS	54,699
TAP FEES	6,529
LATE CHARGES	42,090
GRANT/LOAN RECEIPTS	1,598,000
MISCELLANEOUS	45,942
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TOTAL REVENUE	\$ 6,168,771
<u>EXPENSES</u>	
SALARIES AND WAGES	\$ 1,194,025
EMPLOYEE BENEFITS	494,614
PURCHASED UTILITIES - GAS	76,397
PURCHASED UTILITIES - ELECTRIC	1,661,107
PURCHASED UTILITIES - WATER	-
PURCHASED RAW WATER	28,038
MATERIALS AND SUPPLIES	132,331
OFFICE SUPPLIES	2,526
REPAIR AND MAINTENANCE	76,004
PROFESSIONAL, CONSULTING & ENG.	65,944
VEHICLE & EQUIP. - REPAIR & MAINT.	28,309
VEHICLE & EQUIP. - GASOLINE & FUEL	39,759
TRAINING	17,031
DUES, SUBSCRIPTIONS & FEES	18,147
TRAVEL	15,063
DEPRECIATION & AMMORTIZATION	342,297
GENERAL INSURANCE	43,596
WORKER'S COMPENSATION INSURANCE	35,588
TELEPHONE	19,583
UTILITY EXPENSE	121,941
INTEREST EXPENSE	21,900
LEGAL NOTICES	3,670
CAPITAL IMPROVEMENTS - GEN. GOVT.	-
CONTRACT FEES	260,673
CITY COUNCIL & MAYOR FEES	8,750
PRINCIPAL & INTEREST PAYMENTS - GOVT.	-
JANITORIAL EXPENSE	11,940
POSTAGE	5,500
FIRE DEPT. PENSION EXPENSE	-
UNIFORM EXPENSE	10,985
WATER PLANT TREATMENT CHEMICALS	43,581
MISCELLANEOUS	59,237
CONDEMNATION	-
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TOTAL EXPENSES	\$ 4,838,536
SURPLUS / DEFICIT	\$ 1,330,235
Add Back \$342,297 Depreciation for Cash Basis	Surplus 1,672,532

2018 - 2019
Governmental Fund Types

Dept. #	GOVERNMENTAL FUND TYPES										TOTAL GOVERNMENTAL FUNDS
	11 GENERAL	12 POLICE	13 FIRE	14 GARBAGE	15 PARKS	16 ANIMAL CONTROL	17 MUNI. JUDGE	18 STREETS / DRAINAGE	20 CEMETERY		
Revenues											
UTILITY BILLING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER SALES TO G-M WATER											
GENERAL SALES TAX	508,654										508,654
FRANCHISE TAX	6,061										6,061
INTEREST INCOME	1,510									283	1,793
GARBAGE BILLING				301,780							301,780
FINES							11,001				11,001
SECURITY LIGHTS											
PERMITS, FEES, ASSESSMENTS	49,098			1,786		703	60			1,200	52,847
TAP FEES											
LATE CHARGES											
GRANT / LOAN RECEIPTS	300,000							200,000			500,000
MISCELLANEOUS	777	1,728	500				2,196	350		100	5,651
ALLOCATION - WATER PLANT TO WATER COST CENTER											
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											
TOTAL REVENUES:	\$ 866,100	\$ 1,728	\$ 500	\$ 303,566	\$ -	\$ 703	\$ 13,257	\$ 200,350	\$ 1,583	\$ -	\$ 1,387,787
EXPENSES											
SALARIES AND WAGES	204,216	\$ 197,445				\$ 15,242	\$ 24,473	\$ 39,178			\$ 480,554
EMPLOYEE BENEFITS	64,884	82,005				8,848	9,088	21,534			186,359
PURCHASED UTILITIES - GAS											
PURCHASED UTILITIES - ELECTRIC											
PURCHASED UTILITIES - WATER											
PURCHASED RAW WATER											
MATERIALS AND SUPPLIES	5,885	4,981	10,068	500	1,015	346	107	9,851	600		33,353
OFFICE SUPPLIES	2,064	50									2,114
REPAIR AND MAINTENANCE	28,989	671	1,177		750	500	2,953	250	150		35,440
PROFESSIONAL, CONSULTING & ENG.	27,031	1,393	2,745	4,031	600	150					35,950
VEHICLE & EQUIP. - REPAIR & MAINT.	170	1,568	8,125	752				166			10,781
VEHICLE & EQUIP. - GASOLINE & FUEL	2,727	13,150	2,548	1,086				280			19,791
TRAINING	1,817	700	2,813			150	400				5,880
DUES, SUBSCRIPTIONS & FEES	7,702	1,236	335				132				9,405
TRAVEL	5,536	800	2,978			150	2,258				11,722
DEPRECIATION & AMMORTIZATION											
GENERAL INSURANCE	9,058	4,085	6,269	1,479	370		100	3,555			24,916
WORKER'S COMPENSATION INSURANCE	996	6,867	2,312	2,348	2,206		10	3,166			17,905
TELEPHONE	8,902	407	1,036								10,345
UTILITY EXPENSE	5,380		1,971		3,452						10,803
INTEREST EXPENSE								4,125			4,125
LEGAL NOTICES	2,855	50				400					3,305
CAPITAL IMPROVEMENTS - GEN. GOVT.											
CONTRACT FEES		1,849	500	242,835			418		600		246,202
CITY COUNCIL & MAYOR FEES	8,750										8,750
PRINCIPAL PAYMENTS - GOVT.											
JANITORIAL EXPENSE	11,940										11,940
POSTAGE	2,973	87									3,060
FIRE DEPT. PENSION EXPENSE											
UNIFORM EXPENSE											
WATER PLANT TREATMENT CHEMICALS											
MISCELLANEOUS	43,567	500	286								44,353
CONDEMNATION											
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND											(365,115)
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											
ALLOCATION - WATER PLANT TO WATER COST CENTER											
TOTAL EXPENSES	\$ 445,442	\$ 317,844	\$ 43,163	\$ 253,031	\$ 8,393	\$ 25,786	\$ 39,939	\$ 82,105	\$ 1,350	\$ -	\$ 851,938
SURPLUS / (DEFICIT)	\$ 420,658	\$ (316,116)	\$ (42,663)	\$ 50,535	\$ (8,393)	\$ (25,083)	\$ (26,682)	\$ 118,245	\$ 233	\$ -	\$ 535,849

2018 - 2019
Enterprise Fund Types

Dept. #	<u>ENTERPRISE FUND TYPES</u>						TOTAL ENTERPRISE FUNDS
	31	32	33	34	35	36 WATER PLANT	
	ELECTRIC	GAS	WATER	SEWER	OVERHEAD		
Revenues							
UTILITY BILLING	\$ 2,465,321	\$ 258,213	\$ 314,713	\$ 223,734			\$ 3,261,981
WATER SALES TO G-M WATER			291,189				291,189
GENERAL SALES TAX							-
FRANCHISE TAX							-
INTEREST INCOME					9,711		9,711
GARBAGE BILLING							-
FINES							-
SECURITY LIGHTS	29,341						29,341
PERMITS, FEES, ASSESSMENTS	1,227			625			1,852
TAP FEES	4,600	600	650	679			6,529
LATE CHARGES				600	41,490		42,090
GRANT / LOAN RECEIPTS	350,000		75,000	175,000	223,000	275,000	1,098,000
MISCELLANEOUS	8,875		500	20,809	10,107		40,291
ALLOCATION - WATER PLANT TO WATER COST CENTER							-
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS							-
TOTAL REVENUES:	\$ 2,859,364	\$ 258,813	\$ 682,052	\$ 421,447	\$ 284,308	\$ 275,000	\$ 4,780,984
EXPENSES							
SALARIES AND WAGES	\$ 163,773	\$ 56,572		\$ 42,221	\$ 324,804	\$ 126,101	\$ 713,471
EMPLOYEE BENEFITS	68,987	25,872		17,007	144,597	51,792	308,255
PURCHASED UTILITIES - GAS		76,397					76,397
PURCHASED UTILITIES - ELECTRIC	1,625,730	457		1,975		32,945	1,661,107
PURCHASED UTILITIES - WATER							-
PURCHASED RAW WATER						28,038	28,038
MATERIALS AND SUPPLIES	42,023	6,034	7,107	10,800	27,457	5,557	98,978
OFFICE SUPPLIES					362	50	412
REPAIR AND MAINTENANCE	250	75	150	18,990	9,498	11,601	40,564
PROFESSIONAL, CONSULTING & ENG.	2,967	2,818	460	7,940	791	15,018	29,994
VEHICLE & EQUIP. - REPAIR & MAINT.	10,327		125	120	6,227	729	17,528
VEHICLE & EQUIP. - GASOLINE & FUEL	4,042		424	1,119	11,671	2,712	19,968
TRAINING	1,920	200	235	1,502	7,044	250	11,151
DUES, SUBSCRIPTIONS & FEES	439	2,212	75	500		5,516	8,742
TRAVEL	1,500	100	150	1,351	40	200	3,341
DEPRECIATION & AMMORTIZATION	46,572	3,194	25,303	96,904	15,491	154,833	342,297
GENERAL INSURANCE	2,950	653	1,498	4,190	4,166	5,223	18,680
WORKER'S COMPENSATION INSURANCE	4,661	1,565	2,989	2,846	2,633	2,989	17,683
TELEPHONE		334	460	1,772	3,213	3,459	9,238
UTILITY EXPENSE	35,858		15,062	52,619	7,599		111,138
INTEREST EXPENSE				17,775			17,775
LEGAL NOTICES		226			89	50	365
CAPITAL IMPROVEMENTS - GEN. GOVT.							-
CONTRACT FEES	10,000			4,471			14,471
CITY COUNCIL & MAYOR FEES							-
PRINCIPAL PAYMENTS - GOVT.							-
JANITORIAL EXPENSE							-
POSTAGE					2,440		2,440
FIRE DEPT. PENSION EXPENSE							-
UNIFORM EXPENSE					10,985		10,985
WATER PLANT TREATMENT CHEMICALS				12,368		31,213	43,581
MISCELLANEOUS	100		50	755	12,994	985	14,884
CONDEMNATION							-
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND					365,115		365,115
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS	239,304	239,304	239,304	239,304	(957,216)		-
ALLOCATION - WATER PLANT TO WATER COST CENTER			479,261			(479,261)	-
TOTAL EXPENSES	\$ 2,261,403	\$ 416,013	\$ 772,653	\$ 536,529	\$ -	\$ -	\$ 3,986,598
SURPLUS / (DEFECIT)	\$ 597,961	\$ (157,200)	\$ (90,601)	\$ (115,082)	\$ 284,308	\$ 275,000	\$ 794,386

**CITY OF HEMPHILL
2018 - 2019 CITY BUDGET
CAPITAL IMPROVEMENT PROJECTS**

DESCRIPTION	AMOUNT
<u>GOVERNMENTAL FUND:</u>	
1. Police Department - Police Car	\$ 50,000
2. Street Paving - Milam Street	47,000
3. Court Security	2,400
4. iWorQ Software	3,000
5. Park Improvements	12,600
6. Polymer Project - Streets	200,000
7. Polymer Project - Admin Cost	300,000
TOTAL:	\$ 615,000 \$ 615,000
 <u>ENTERPRISE FUND:</u>	
ELECTRICAL SYSTEM	
1. Bucket Truck	\$ 80,000
2. Polymer Project - System Upgrade	350,000
Sub-Total	\$ 430,000 \$ 430,000
WATER PLANT	
1. Tank Coating Project	\$ 275,000
2. Valves, Electronics, Motors,	16,000
3. Polymer Project - Sytem Upgrade	75,000
Sub-Total	\$ 366,000 \$ 366,000
WASTE WATER	
1. Ziegler Lift Station	\$ 50,000
2. Polymer Project - System Upgrade	75,000
3. Plant Improvements	16,000
Sub-Total	\$ 125,000 \$ 125,000
WATER SYSTEM	
1. Polymer Project - System Upgrade	\$ 75,000
Sub-Total	\$ 75,000 \$ 75,000
OVERHEAD	
1. Utility Truck	\$ 28,000
2. Skid Steer with Equipment	35,000
3. Covered Storage for Vehicles	30,000
Sub-Total	\$ 93,000 \$ 93,000
	\$ 1,089,000
 TOTAL CAPITAL IMPROVEMENTS	 \$ 1,704,000

**CITY OF HEMPHILL
2018 - 2019 CITY BUDGET
CASH FLOW PROJECTION**

JULY 1, 2018 ESTIMATED CASH BALANCE		\$ 1,250,000
BUDGETED TOTAL CITY SURPLUS / (DEFICIT)		1,672,532
ADD: NON - CASH EXPENSE ITEMS:		
DEPRECIATION		342,297
Cash Available for Debt & Capital Improvements:	2,014,829	
LESS: ENTERPRISE FUND NON EXPENSE		
CASH USES:		
PRINCIPAL PAYMENTS ON NOTES AND BONDS		
Street Paving Debt	25,000	
Sewer Plant Debt	9,000	
Sewer Plant Debt - Reserve fund req.	-	
	34,000	(34,000)
CAPITAL IMPROVEMENT PROJECTS -		
GENERAL GOVERNMENT	565,000	
ENTERPRISE FUND	1,139,000	
WTP OTHER - Tank Coating	275,000	
	1,979,000	(1,979,000)
NET CASH INCREASE / (DECREASE)		\$ 1,829
ESTIMATED JUNE 30, 2019 CASH BALANCE		\$ 1,251,829