

CITY OF HEMPHILL

2012 – 2013

CITY BUDGET

FINAL APPROVED

JUNE 19, 2012

TABLE OF CONTENTS

	<u>PAGE NO.</u>
CONSOLIDATED CITY OPERATIONS.....	1
GOVERNMENTAL FUND.....	2
ENTERPRISE FUND.....	3
CITY OPERATIONS BY FUND TYPE AND BY COST CENTER.....	4
CAPITAL IMPROVEMENT PROJECTS.....	5
CASH FLOW PROJECTION.....	6

Prepared By:

Donald P. Iles
City Manager

CITY OF HEMPHILL
2012 - 2013
CONSOLIDATED CITY OPERATIONS

DESCRIPTION	TOTAL CITY
<u>Revenues</u>	
UTILITY BILLING	\$ 3,033,323
WATER SALES TO G-M WATER	476,760
GENERAL SALES TAX	414,373
FRANCHISE TAX	4,611
INTEREST INCOME	24,591
GARBAGE BILLING	234,252
FINES	12,679
SECURITY LIGHTS	27,725
PERMITS, FEES, ASSESSMENTS	31,126
TAP FEES	42,328
LATE CHARGES	31,580
GRANT/LOAN RECEIPTS	837,672
MISCELLANEOUS	379,057
	-
TOTAL REVENUE	\$ 5,550,077
<u>EXPENSES</u>	
SALARIES AND WAGES	\$ 973,395
EMPLOYEE BENEFITS	346,892
PURCHASED UTILITIES - GAS	84,649
PURCHASED UTILITIES - ELECTRIC	1,688,718
PURCHASED UTILITIES - WATER	33,152
PURCHASED RAW WATER	-
MATERIALS AND SUPPLIES	184,174
OFFICE SUPPLIES	7,809
REPAIR AND MAINTENANCE	69,327
PROFESSIONAL, CONSULTING & ENG.	70,538
VEHICLE & EQUIP. - REPAIR & MAINT.	24,145
VEHICLE & EQUIP. - GASOLINE & FUEL	50,066
TRAINING	20,222
DUES, SUBSCRIPTIONS & FEES	13,601
TRAVEL	12,938
DEPRECIATION & AMMORTIZATION	336,992
GENERAL INSURANCE	36,108
WORKER'S COMPENSATION INSURANCE	22,645
TELEPHONE	16,571
UTILITY EXPENSE	79,047
INTEREST EXPENSE	30,873
LEGAL NOTICES	1,861
CAPITAL IMPROVEMENTS - GEN. GOVT.	385,000
CONTRACT FEES	260,824
CITY COUNCIL & MAYOR FEES	8,550
PRINCIPAL & INTEREST PAYMENTS - GOVT.	-
JANITORIAL EXPENSE	8,640
POSTAGE	5,585
FIRE DEPT. PENSION EXPENSE	300
UNIFORM EXPENSE	4,851
CHLORINE EXPENSE	9,273
WATER PLANT TREATMENT CHEMICALS	69,152
MISCELLANEOUS	32,777
CONDEMNATION	15,000
	-
TOTAL EXPENSES	\$ 4,903,675
SURPLUS / DEFICIT	\$ 646,402

2012 - 2013
Governmental Fund Types

Dept. #	<u>GOVERNMENTAL FUND TYPES</u>										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	414,373											414,373
FRANCHISE TAX	4,611											4,611
INTEREST INCOME	1,353									344		1,697
GARBAGE BILLING				234,252								234,252
FINES							12,679					12,679
SECURITY LIGHTS												-
PERMITS, FEES, ASSESSMENTS	23,745			2,010			67		1,200			27,022
TAP FEES												-
LATE CHARGES												-
GRANT / LOAN RECEIPTS	231,876							385,000				616,876
MISCELLANEOUS	12,973	1,597	1,180	695			2,667	750		825		20,687
ALLOCATION - WATER PLANT TO WATER COST CENTER												-
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS												-
TOTAL REVENUES:	\$ 688,931	\$ 1,597	\$ 1,180	\$ 236,957	\$ -	\$ -	\$ 15,413	\$ 385,750	\$ 2,369	\$ -	\$ -	\$ 1,332,197
EXPENSES												
SALARIES AND WAGES	192,454	136,051		2,307		14,291	17,667	61,484				424,254
EMPLOYEE BENEFITS	63,538	39,292		177		5,526	6,282	25,248				140,063
PURCHASED UTILITIES - GAS												-
PURCHASED UTILITIES - ELECTRIC												-
PURCHASED UTILITIES - WATER												-
PURCHASED RAW WATER												-
MATERIALS AND SUPPLIES	5,398	4,202	8,281	2,387	2,333	2,379	184	19,754	450			45,368
OFFICE SUPPLIES	5,378	479					50					5,907
REPAIR AND MAINTENANCE	19,115	850	1,011		2,182	400	200	100	1,000			24,858
PROFESSIONAL, CONSULTING & ENG.	14,697	1,044	1,621	7,706	400	814		1,500	4,000			31,782
VEHICLE & EQUIP. - REPAIR & MAINT.	131	2,974	5,898	1,611				1,439				12,053
VEHICLE & EQUIP. - GASOLINE & FUEL	1,714	13,029	4,271	3,585				1,619				24,218
TRAINING	4,179	1,500	1,680			250	1,300					8,909
DUES, SUBSCRIPTIONS & FEES	4,103	153					142					4,398
TRAVEL	5,210	1,050	1,000			283	1,141					8,684
DEPRECIATION & AMMORTIZATION												-
GENERAL INSURANCE	8,755	2,651	2,366				100	2,366				16,238
WORKER'S COMPENSATION INSURANCE	4,164	2,944	1,585			309	382	1,330				10,714
TELEPHONE	8,519	180	1,050									9,749
UTILITY EXPENSE	6,164		1,323		4,900			50				12,437
INTEREST EXPENSE												-
LEGAL NOTICES	1,301	25				218						1,544
CAPITAL IMPROVEMENTS - GEN. GOVT.								385,000				385,000
CONTRACT FEES	5,000			196,716			224					201,940
CITY COUNCIL & MAYOR FEES	8,550											8,550
PRINCIPAL PAYMENTS - GOVT.												-
JANITORIAL EXPENSE	8,640											8,640
POSTAGE	205	125										330
FIRE DEPT. PENSION EXPENSE			300									300
UNIFORM EXPENSE												-
CHLORINE EXPENSE												-
WATER PLANT TREATMENT CHEMICALS												-
MISCELLANEOUS	20,370	50	417	50	100	50	150					21,187
CONDEMNATION	20,000											20,000
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND	(345,936)											(345,936)
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS												-
ALLOCATION - WATER PLANT TO WATER COST CENTER												-
TOTAL EXPENSES	\$ 61,649	\$ 206,599	\$ 30,803	\$ 214,539	\$ 9,915	\$ 24,520	\$ 27,822	\$ 499,890	\$ 5,450	\$ -	\$ -	\$ 1,081,187
SURPLUS / (DEFECIT)	\$ 627,282	\$ (205,002)	\$ (29,623)	\$ 22,418	\$ (9,915)	\$ (24,520)	\$ (12,409)	\$ (114,140)	\$ (3,081)	\$ -	\$ -	\$ 251,010

2012 - 2013
Enterprise Fund Types

Dept. #	ENTERPRISE FUND TYPES						TOTAL ENTERPRISE FUNDS
	31 ELECTRIC	32 GAS	33 WATER	34 SEWER	35 OVERHEAD	36 WATER PLANT	
Revenues							
UTILITY BILLING	\$ 2,320,845	\$ 249,168	\$ 270,965	\$ 192,345			\$ 3,033,323
WATER SALES TO G-M WATER			476,760				476,760
GENERAL SALES TAX							-
FRANCHISE TAX							-
INTEREST INCOME					22,894		22,894
GARBAGE BILLING							-
FINES							-
SECURITY LIGHTS	27,725						27,725
PERMITS, FEES, ASSESSMENTS			3,804	300			4,104
TAP FEES	40,005	632	800	891			42,328
LATE CHARGES					31,580		31,580
GRANT / LOAN RECEIPTS	219,616						219,616
MISCELLANEOUS	14,618	607	76	8,883	7,366	328,000	359,550
ALLOCATION - WATER PLANT TO WATER COST CENTER							-
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS	15,460	15,460	15,460	15,460	(61,840)		-
TOTAL REVENUES:	\$ 2,638,269	\$ 265,867	\$ 767,865	\$ 217,879	\$ -	\$ 328,000	\$ 4,217,880
EXPENSES							
SALARIES AND WAGES	125,853			\$ 34,035	\$ 271,310	\$ 117,943	\$ 549,141
EMPLOYEE BENEFITS	46,001			14,147	104,851	41,830	206,829
PURCHASED UTILITIES - GAS		84,649					84,649
PURCHASED UTILITIES - ELECTRIC	1,634,770	363		2,846		50,739	1,688,718
PURCHASED UTILITIES - WATER						33,152	33,152
PURCHASED RAW WATER							-
MATERIALS AND SUPPLIES	52,655	12,338	18,650	21,290	25,231	8,642	138,806
OFFICE SUPPLIES				562	1,190	150	1,902
REPAIR AND MAINTENANCE	763	502	905	13,296	6,510	17,493	39,469
PROFESSIONAL, CONSULTING & ENG.	4,475	3,914	336	9,130	1,500	19,401	38,756
VEHICLE & EQUIP. - REPAIR & MAINT.	4,426			593	6,855	218	12,092
VEHICLE & EQUIP. - GASOLINE & FUEL	7,900			65	13,965	3,918	25,848
TRAINING	900	200	1,412	878	6,773	1,050	11,313
DUES, SUBSCRIPTIONS & FEES	339	1,618	342	2,461	100	4,343	9,203
TRAVEL	1,112	300	808	1,134		900	4,254
DEPRECIATION & AMMORTIZATION	46,103	25,246	20,956	99,297	20,695	124,695	336,992
GENERAL INSURANCE				705	16,726	2,439	19,870
WORKER'S COMPENSATION INSURANCE	2,723			736	5,920	2,552	11,931
TELEPHONE				2,357	1,764	2,701	6,822
UTILITY EXPENSE	33,209			30,177	3,224		66,610
INTEREST EXPENSE				19,755		11,118	30,873
LEGAL NOTICES		145				172	317
CAPITAL IMPROVEMENTS - GEN. GOVT.							-
CONTRACT FEES				3,433	19,451	36,000	58,884
CITY COUNCIL & MAYOR FEES							-
PRINCIPAL PAYMENTS - GOVT.							-
JANITORIAL EXPENSE							-
POSTAGE					5,255		5,255
FIRE DEPT. PENSION EXPENSE							-
UNIFORM EXPENSE					4,851		4,851
CHLORINE EXPENSE				2,690		6,583	9,273
WATER PLANT TREATMENT CHEMICALS						69,152	69,152
MISCELLANEOUS	50	79		50	10,921	490	11,590
CONDEMNATION							-
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND					345,936		345,936
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS							-
ALLOCATION - WATER PLANT TO WATER COST CENTER	218,257	218,257	218,257	218,257	(873,028)	(555,681)	-
TOTAL EXPENSES	\$ 2,179,536	\$ 347,611	\$ 817,347	\$ 477,994	\$ -	\$ -	\$ 3,822,488
SURPLUS / (DEFECIT)	\$ 458,733	\$ (81,744)	\$ (49,482)	\$ (260,115)	\$ -	\$ 328,000	\$ 395,392

City of Hemphill 2012 - 2013 Budget
City of Hemphill - Final Approved

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	414,373										414,373
GENERAL SALES TAX	4,611										4,611
FRANCHISE TAX	1,353								344		1,697
INTEREST INCOME											234,252
GARBAGE BILLING				234,252			12,679				12,679
FINES											27,022
SECURITY LIGHTS	23,745			2,010		67			1,200		27,022
PERMITS, FEES, ASSESSMENTS											300
TAP FEES											881
LATE CHARGES										31,580	31,580
GRANT / LOAN RECEIPTS	231,876							385,000			616,876
MISCELLANEOUS	12,973	1,597	1,180	695		2,667		750	825		20,887
ALLOCATION - WATER PLANT TO WATER COST CENTER											
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											
TOTAL REVENUES:	\$ 688,931	\$ 1,597	\$ 1,180	\$ 236,957	\$ -	\$ -	\$ 15,413	\$ 385,750	\$ 2,369	\$ -	\$ 1,332,187
EXPENSES											
SALARIES AND WAGES	192,454	\$ 136,051		\$ 2,307		\$ 14,291	\$ 17,667	\$ 61,484			\$ 424,254
EMPLOYEE BENEFITS	65,538	39,292		177		5,526	6,282	25,248			140,063
PURCHASED UTILITIES - GAS											
PURCHASED UTILITIES - ELECTRIC											
PURCHASED RAW WATER											
MATERIALS AND SUPPLIES	5,398	4,202	8,281	2,387	2,333	2,379	184	19,754	450		45,368
OFFICE SUPPLIES	5,378	479					50				5,857
REPAIR AND MAINTENANCE	19,115	850	1,011	2,182	400	400	200	1,000	1,000		24,858
PROFESSIONAL CONSULTING & ENG.	14,697	1,044	1,621	7,705	814	814	1,500	1,000	4,000		31,782
VEHICLE & EQUIP. - REPAIR & MAINT.	131	2,974	5,898	1,611			1,439				12,053
VEHICLE & EQUIP. - GASOLINE & FUEL	1,714	13,029	4,271	3,585			1,619				24,218
TRAINING	4,179	1,500	1,680			250	1,300				9,009
DUES, SUBSCRIPTIONS & FEES	4,103	153					142				4,398
TRAVEL	5,210	1,050	1,000			283	1,141				8,684
DEPRECIATION & AMMORTIZATION											
GENERAL INSURANCE	8,755	2,651	2,366				100	2,366			16,238
WORKER'S COMPENSATION INSURANCE	4,164	2,944	1,585			309	382	1,330			10,714
TELEPHONE	8,519	180	1,050								9,749
UTILITY EXPENSE	6,164		1,323		4,900			50			12,437
INTEREST EXPENSE											
LEGAL NOTICES	1,301	25				218					1,544
CAPITAL IMPROVEMENTS - GEN. GOVT.								385,000			385,000
CONTRACT FEES	5,000			196,716			224				201,940
CITY COUNCIL & MAYOR FEES	8,550										8,550
PRINCIPAL PAYMENTS - GOVT.											
JANITORIAL EXPENSE	8,640										8,640
POSTAGE	205										330
FIRE DEPT. PENSION EXPENSE		125									300
UNIFORM EXPENSE											
CHLORINE EXPENSE											
WATER PLANT TREATMENT CHEMICALS											
MISCELLANEOUS	20,370	50	417	50	100	50	150				21,187
CONDEMNATION	20,000										20,000
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND	(345,936)										(345,936)
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											
ALLOCATION - WATER PLANT TO WATER COST CENTER											
TOTAL EXPENSES	\$ 61,649	\$ 206,599	\$ 30,803	\$ 214,599	\$ 9,915	\$ 24,520	\$ 27,822	\$ 499,890	\$ 5,450	\$ -	\$ 1,081,187
SURPLUS / (DEFICIT)	\$ 627,282	\$ (205,002)	\$ (29,623)	\$ 22,418	\$ (9,915)	\$ (24,520)	\$ (12,409)	\$ (114,140)	\$ (3,031)	\$ -	\$ 251,010

Dept. #	ENTERPRISE FUND TYPES										TOTAL ENTERPRISE FUNDS
	31	32	33	34	35	36					
	ELECTRIC	GAS	WATER	SEWER	OVERHEAD	WATER PLANT					
TOTAL REVENUES:	\$ 2,320,845	\$ 248,168	\$ 270,965	\$ 182,345	\$ -	\$ -	\$ 3,033,323	\$ -	\$ -	\$ -	\$ 3,033,323
TOTAL EXPENSES:	\$ 2,638,269	\$ 265,867	\$ 767,865	\$ 217,878	\$ -	\$ 328,000	\$ 4,217,860	\$ -	\$ -	\$ -	\$ 5,650,077
SURPLUS / (DEFICIT)	\$ 682,576	\$ (17,699)	\$ 93,090	\$ (35,533)	\$ -	\$ (328,000)	\$ (1,184,537)	\$ -	\$ -	\$ -	\$ (1,184,537)

**CITY OF HEMPHILL
2012 - 2013 CITY BUDGET
CASH FLOW PROJECTION**

JULY 1, 2012 ESTIMATED CASH BALANCE		\$ 1,400,000
BUDGETED TOTAL CITY SURPLUS / (DEFICIT)		646,402
ADD: NON - CASH EXPENSE ITEMS:		
DEPRECIATION		336,992
LESS: ENTERPRISE FUND NON EXPENSE		
CASH USES:		
PRINCIPAL PAYMENTS ON NOTES AND BONDS		
Water Plant Debt	40,000	
Sewer Plant Debt	6,000	
Sewer Plant Debt - Reserve fund req.	2,500	
	48,500	(48,500)
CAPITAL IMPROVEMENT PROJECTS -		
GENERAL GOVERNMENT	331,820	
ENTERPRISE FUND	332,366	
WTP CLARIFIER	656,000	
WTP OTHER	13,950	
	1,334,136	(1,334,136)
NET CASH INCREASE / (DECREASE)		\$ (399,242)
ESTIMATED JUNE 30, 2013 CASH BALANCE		\$ 1,000,758

**CITY OF HEMPHILL
2012 - 2013 CITY BUDGET
CAPITAL IMPROVEMENT PROJECTS**

DESCRIPTION	AMOUNT	
<u>GOVERNMENTAL FUND:</u>		
1. Shoretel Phone System	\$ 15,000	
2. Utility On-Line Bill Pay Software	1,844	
3. Municipal Court Online Pay Software	3,200	
4. Fire Department - Used Pumper	40,000	
5. Police Department - Video Camera	4,900	
6. Radio System Upgrade - Narrow Banding	15,000	
7. Shelter / Work Center Completion	<u>251,876</u>	
TOTAL:	331,820	\$ 331,820
<u>ENTERPRISE FUND:</u>		
ELECTRICAL SYSTEM		
1. Capacitors	6,000	
2. Electric System Upgrade - HISD / Milam St.**	<u>219,616</u>	
Sub-Total	225,616	\$ 225,616
WATER PLANT		
1. Clarifier modifications / Flocculation Equip.*	656,000	
2. Pump House A/C	1,000	
3. Chemical Pumps	2,750	
4. Chlorinators and Ejectors (2)	5,600	
5. Turbidimeter Monitor SC-100's	3,400	
7. Sharp In-line mixer	<u>1,200</u>	
Sub-Total	669,950	669,950
WASTE WATER		
1. L/S Rehabilitation	15,000	
2. Sanitary Sewer Overflow Initiative	<u>10,000</u>	
Sub-Total	25,000	25,000
WATER SYSTEM		
1. Arnold Street Water line extension	12,000	
2. Beckom Road 6" Water Line extension	<u>20,750</u>	
	32,750	32,750
OVERHEAD		
1. Ice Machine for Shop	5,000	
2. Bobcat (used)	14,000	
3. Small Dump Truck (8 yd. - used)	15,000	
4. Tractor and Brush Hog (used)	<u>15,000</u>	
Sub-Total	49,000	\$ 49,000
		<u>\$ 1,002,316</u>
TOTAL CAPITAL IMPROVEMENTS		<u>\$ 1,334,136</u>

* This is the remaining mCPE item and is estimated to be \$656,000 plus engineering. Engineering has been paid for in the past fiscal year. Funding is through cash outlays from both City and GM-WSC.

** Hurricane Ike grant funds for Electric System upgrade

CITY OF HEMPHILL
PUBLIC NOTICE
OPERATING BUDGET
JULY 1, 2012 THROUGH JUNE 30, 2013

GENERAL FUND

PROJECTED REVENUES

CITY SALES TAXES	\$ 414,373
ADVALOREM TAXES	-
MUNICIPAL COURT FINES	12,679
FRANCHISE TAXES	4,611
GARBAGE BILLING	234,252
GRANT RECEIPTS	616,876
SUNDRY RECEIPTS	47,709
INTEREST INCOME	1,697
	<u>1,697</u>
	\$ 1,332,197

PROJECTED EXPENDITURES

PUBLIC SAFETY	\$ 206,599
GENERAL GOVERNMENT	61,649
CITY PARKS / CEMETERY	15,365
MUNICIPAL JUDGE	27,822
ANIMAL CONTROL	24,520
STREETS AND DRAINAGE	499,890
FIRE DEPARTMENT	30,803
CONTRACT GARBAGE FEES	214,539
	<u>214,539</u>
	\$ 1,081,187

UTILITY FUND

UTILITY BILLING - ELECTRIC	\$ 2,388,575
UTILITY BILLING - GAS	249,800
UTILITY BILLING - WATER	275,569
UTILITY BILLING - SEWER	193,536
WATER SALES - G-M	476,760
GRANT RECEIPTS	219,616
INTEREST INCOME	22,894
LATE CHARGES	31,580
MISCELLANEOUS	359,550
	<u>359,550</u>
	\$ 4,217,880

PAYROLL	\$ 549,141
PAYROLL ADDED COST	206,829
PURCHASED UTILITIES	1,719,419
ADMINISTRATIVE	345,936
OPERATING - ELECTRIC	154,655
OPERATING - GAS	44,705
OPERATING - WATER	439,317
OPERATING - SEWER	211,555
OVERHEAD	150,931
	<u>150,931</u>
	\$ 3,822,488

Total Revenue \$ 5,550,077

Total Expenses \$ 4,903,675

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 29, 2012.