

CITY OF HEMPHILL

2013 – 2014

CITY BUDGET

FINAL APPROVED

JUNE 25, 2013

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City Manager

CITY OF HEMPHILL
2013 - 2014
CONSOLIDATED CITY OPERATIONS

DESCRIPTION	TOTAL CITY
<u>Revenues</u>	
UTILITY BILLING	\$ 2,963,280
WATER SALES TO G-M WATER	446,960
GENERAL SALES TAX	412,998
FRANCHISE TAX	5,723
INTEREST INCOME	18,577
GARBAGE BILLING	240,168
FINES	13,485
SECURITY LIGHTS	28,706
PERMITS, FEES, ASSESSMENTS	32,134
TAP FEES	91,431
LATE CHARGES	63,020
GRANT/LOAN RECEIPTS	753,616
MISCELLANEOUS	67,370
TOTAL REVENUE	\$ 5,137,468
 <u>EXPENSES</u>	
SALARIES AND WAGES	\$ 996,302
EMPLOYEE BENEFITS	350,781
PURCHASED UTILITIES - GAS	86,508
PURCHASED UTILITIES - ELECTRIC	1,599,003
PURCHASED UTILITIES - WATER	-
PURCHASED RAW WATER	33,850
MATERIALS AND SUPPLIES	201,512
OFFICE SUPPLIES	6,444
REPAIR AND MAINTENANCE	63,144
PROFESSIONAL, CONSULTING & ENG.	68,122
VEHICLE & EQUIP. - REPAIR & MAINT.	23,388
VEHICLE & EQUIP. - GASOLINE & FUEL	55,597
TRAINING	19,498
DUES, SUBSCRIPTIONS & FEES	16,845
TRAVEL	12,870
DEPRECIATION & AMMORTIZATION	332,333
GENERAL INSURANCE	31,240
WORKER'S COMPENSATION INSURANCE	20,535
TELEPHONE	16,144
UTILITY EXPENSE	93,392
INTEREST EXPENSE	34,525
LEGAL NOTICES	2,794
CONTRACT FEES	275,853
CITY COUNCIL & MAYOR FEES	8,575
PRINCIPAL & INTEREST PAYMENTS - GOVT.	-
JANITORIAL EXPENSE	9,264
POSTAGE	5,495
FIRE DEPT. PENSION EXPENSE	300
UNIFORM EXPENSE	4,022
WATER PLANT TREATMENT CHEMICALS	66,717
MISCELLANEOUS	40,117
CONDEMNATION	15,000
TOTAL EXPENSES	\$ 4,490,170
 SURPLUS / DEFICIT	 \$ 647,298

2013 - 2014
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	412,998										412,998
FRANCHISE TAX	5,723										5,723
INTEREST INCOME	1,373									182	1,555
GARBAGE BILLING				240,168							240,168
FINES							13,485				13,485
SECURITY LIGHTS											-
PERMITS, FEES, ASSESSMENTS	22,660			2,097		1,294	83		1,000		27,134
TAP FEES											-
LATE CHARGES											-
GRANT / LOAN RECEIPTS			9,000					250,000			259,000
MISCELLANEOUS	5,482		5,100	500	3,000		3,166	1,117	702		19,067
ALLOCATION - WATER PLANT TO WATER COST CENTER											-
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											-
TOTAL REVENUES:	\$ 448,236	\$ -	\$ 14,100	\$ 242,765	\$ 3,000	\$ 1,294	\$ 16,734	\$ 251,117	\$ 1,884	\$ -	\$ 979,130
EXPENSES											
SALARIES AND WAGES	204,197	\$ 139,433		\$ 1,047		\$ 14,420	\$ 18,381	\$ 61,737		\$ -	439,215
EMPLOYEE BENEFITS	64,449	44,516		241		5,450	6,278	24,922			145,856
PURCHASED UTILITIES - GAS											-
PURCHASED UTILITIES - ELECTRIC											-
PURCHASED UTILITIES - WATER											-
PURCHASED RAW WATER											-
MATERIALS AND SUPPLIES	4,922	3,689	7,841	1,010	1,370	1,530	418	27,357	800		48,937
OFFICE SUPPLIES	4,522	214									4,736
REPAIR AND MAINTENANCE	24,261	836	876		2,824	250	30	100	469		29,646
PROFESSIONAL, CONSULTING & ENG.	16,245	461	1,588	7,488	1,000	747		500	6,000		34,029
VEHICLE & EQUIP. - REPAIR & MAINT.	95	2,563	5,400	1,200				1,875			11,133
VEHICLE & EQUIP. - GASOLINE & FUEL	1,648	13,855	4,039	2,412				1,695			23,649
TRAINING	7,260	1,050	1,180			150	800				10,440
DUES, SUBSCRIPTIONS & FEES	4,131	157					3,432				7,720
TRAVEL	7,621	900	668			274	1,150				10,613
DEPRECIATION & AMMORTIZATION											-
GENERAL INSURANCE	7,393	2,521	1,974				100	1,974			13,962
WORKER'S COMPENSATION INSURANCE	3,918	2,676	1,438			277	353	1,185			9,847
TELEPHONE	8,423	180	1,031								9,634
UTILITY EXPENSE	5,545		1,863		3,253			25			10,686
INTEREST EXPENSE								7,202			7,202
LEGAL NOTICES	1,423	53				417					1,893
CONTRACT FEES				208,930			295				209,225
CITY COUNCIL & MAYOR FEES	8,575										8,575
PRINCIPAL PAYMENTS - GOVT.											-
JANITORIAL EXPENSE	9,264										9,264
POSTAGE	186	75									261
FIRE DEPT. PENSION EXPENSE			300								300
UNIFORM EXPENSE											-
WATER PLANT TREATMENT CHEMICALS											-
MISCELLANEOUS	25,023	118	402	50	150	50	100				25,893
CONDEMNATION	15,000										15,000
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND	(365,000)										(365,000)
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											-
ALLOCATION - WATER PLANT TO WATER COST CENTER											-
TOTAL EXPENSES	\$ 59,101	\$ 213,297	\$ 28,600	\$ 222,378	\$ 8,597	\$ 23,565	\$ 31,337	\$ 128,572	\$ 7,269	\$ -	722,716
SURPLUS / (DEFECIT)	\$ 389,135	\$ (213,297)	\$ (14,500)	\$ 20,387	\$ (5,597)	\$ (22,271)	\$ (14,603)	\$ 122,545	\$ (5,385)	\$ -	256,414

2013 - 2014
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	\$ 2,267,446	\$ 248,339	\$ 260,107	\$ 187,388	\$ -	\$ -	\$ 2,963,280
WATER SALES TO G-M WATER			446,960				446,960
GENERAL SALES TAX							-
FRANCHISE TAX							-
INTEREST INCOME					17,022		17,022
GARBAGE BILLING							-
FINES							-
SECURITY LIGHTS	28,706						28,706
PERMITS, FEES, ASSESSMENTS	5,000						5,000
TAP FEES	66,825	4,409	19,847	350			91,431
LATE CHARGES				22,460	40,560		63,020
GRANT / LOAN RECEIPTS	219,616		275,000				494,616
MISCELLANEOUS	13,661	996	260	17,612	15,774		48,303
ALLOCATION - WATER PLANT TO WATER COST CENTER							-
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS	18,339	18,339	18,339	18,339	(73,356)		-
TOTAL REVENUES:	\$ 2,619,593	\$ 272,083	\$ 1,020,513	\$ 246,149	\$ -	\$ -	\$ 4,158,338
EXPENSES							
SALARIES AND WAGES	126,596			\$ 37,238	\$ 275,971	\$ 117,282	\$ 557,087
EMPLOYEE BENEFITS	45,625			14,217	103,839	41,244	204,925
PURCHASED UTILITIES - GAS		86,508					86,508
PURCHASED UTILITIES - ELECTRIC	1,553,152	370		2,124		43,357	1,599,003
PURCHASED UTILITIES - WATER							-
PURCHASED RAW WATER						33,850	33,850
MATERIALS AND SUPPLIES	57,829	9,724	20,114	26,386	27,254	11,268	152,575
OFFICE SUPPLIES				281	1,352	75	1,708
REPAIR AND MAINTENANCE	379	241	486	14,658	3,255	14,479	33,498
PROFESSIONAL, CONSULTING & ENG.	2,965	3,092	308	9,375	1,674	16,679	34,093
VEHICLE & EQUIP. - REPAIR & MAINT.	4,008			382	7,198	667	12,255
VEHICLE & EQUIP. - GASOLINE & FUEL	10,204			75	17,029	4,640	31,948
TRAINING	450	150	402	300	6,656	1,100	9,058
DUES, SUBSCRIPTIONS & FEES	250	1,626	350	1,275	1,976	3,648	9,125
TRAVEL	556	250	200	630		621	2,257
DEPRECIATION & AMMORTIZATION	47,309	13,073	20,956	102,129	23,394	125,472	332,333
GENERAL INSURANCE				725	14,225	2,328	17,278
WORKER'S COMPENSATION INSURANCE	2,429			715	5,295	2,249	10,688
TELEPHONE			427	1,658	1,670	2,755	6,510
UTILITY EXPENSE	33,012		15,204	31,312	3,178		82,706
INTEREST EXPENSE				19,485		7,838	27,323
LEGAL NOTICES		144			607	150	901
CONTRACT FEES	10,000			3,751	17,877	35,000	66,628
CITY COUNCIL & MAYOR FEES							-
PRINCIPAL PAYMENTS - GOVT.							-
MANITORIAL EXPENSE							-
POSTAGE					5,234		5,234
FIRE DEPT. PENSION EXPENSE							-
UNIFORM EXPENSE					4,022		4,022
WATER PLANT TREATMENT CHEMICALS				3,311		63,406	66,717
MISCELLANEOUS	185	50	200	501	13,138	150	14,224
CONDEMNATION							-
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND					365,000		365,000
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS	225,086	225,086	225,086	225,086	(900,344)		-
ALLOCATION - WATER PLANT TO WATER COST CENTER			528,258			(528,258)	-
TOTAL EXPENSES	\$ 2,120,035	\$ 340,314	\$ 811,991	\$ 495,614	\$ (500)	\$ -	\$ 3,767,454
SURPLUS / (DEFECIT)	\$ 499,558	\$ (68,231)	\$ 208,522	\$ (249,465)	\$ 500	\$ -	\$ 390,884

City of Hemphill 2013 - 2014 Budget
City of Hemphill - Final

Dept. #	GOVERNMENTAL FUND TYPES										ENTERPRISE FUND TYPES				TOTALS			
	11	12	13	14	15	16	17	18	20	TOTAL GOVERNMENTAL FUNDS	31	32	33	34		35	36	TOTAL ENTERPRISE FUNDS
Revenue	GENERAL	POLICE	FIRE	GARBAGE	PARKS	ANIMAL CONTROL	MUNI. JUDGE	STREETS / DRAINAGE	CEMETERY		ELECTRIC	GAS	WATER	SEWER	OVERHEAD	WATER PLANT		
UTILITY BILLING																		
WATER SALES TO G-M WATER																		
GENERAL SALES TAX	412,998																	2,963,280
FRANCHISE TAX	5,723																	446,960
INTEREST INCOME	1,373								182									412,998
GARBAGE BILLING				240,168														5,723
FINES							13,485								17,022			18,577
SECURITY LIGHTS																		240,168
PERMITS, FEES, ASSESSMENTS	22,660			2,097		1,294	83		1,000									13,485
TAP FEES																		28,706
LATE CHARGES																		5,000
GRANT / LOAN RECEIPTS												4,409						32,134
MISCELLANEOUS	5,482		9,000					250,000					350					91,431
ALLOCATION - WATER PLANT TO WATER COST CENTER			5,100	500	3,000		3,166	1,117	702			275,000	22,460					63,020
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS												996	17,612	15,774				753,616
TOTAL REVENUES:	\$ 446,236	\$ -	\$ 14,100	\$ 242,765	\$ 3,000	\$ 1,294	\$ 16,734	\$ 251,117	\$ 1,884	\$ -	\$ 18,339	\$ 18,339	\$ 1,020,513	\$ 246,149	\$ -	\$ -	\$ 4,156,336	\$ 5,137,468
SALARIES AND WAGES	204,197	\$ 139,433																986,302
EMPLOYEE BENEFITS	64,449	44,516																350,781
PURCHASED UTILITIES - GAS				1,047				61,737										86,508
PURCHASED UTILITIES - ELECTRIC				241				24,922										1,599,003
PURCHASED UTILITIES - WATER																		-
PURCHASED RAW WATER																		-
MATERIALS AND SUPPLIES	4,922	3,669	7,841	1,010	1,370	1,530	418	27,357	800									33,850
OFFICE SUPPLIES	4,522	214																201,512
REPAIR AND MAINTENANCE	24,261	836	876	2,824	2,824	250	30	100	469									6,444
PROFESSIONAL CONSULTING & ENG.	16,245	481	1,588	7,468	1,000	747		500	6,000									33,498
VEHICLE & EQUIP. - REPAIR & MAINT.	95	2,563	5,400	1,200				1,875										63,144
VEHICLE & EQUIP. - GASOLINE & FUEL	1,648	13,855	4,039	2,412				1,695										68,122
TRAINING	7,260	1,050	1,180															23,388
DUES, SUBSCRIPTIONS & FEES	7,821	157	668															55,597
TRAVEL	4,131	900																19,498
DEPRECIATION & AMORTIZATION	7,993	2,521	1,974															16,845
GENERAL INSURANCE	3,918	2,676	1,438															12,870
WORKERS COMPENSATION INSURANCE	8,423	180	1,031															332,333
TELEPHONE	5,545		1,863															12,257
UTILITY EXPENSE																		31,240
INTEREST EXPENSE																		20,535
LEGAL NOTICES	1,423	53																16,144
CONTRACT FEES	8,575																	82,708
CITY COUNCIL & MAYOR FEES																		34,525
PRINCIPAL PAYMENTS - GOVT.																		2,794
JANITORIAL EXPENSE	9,264	75																66,628
POSTAGE	186																	8,575
FIRE DEPT. PENSION EXPENSE			300															9,264
UNIFORM EXPENSE																		5,234
WATER PLANT TREATMENT CHEMICALS																		5,495
MISCELLANEOUS	25,023	118	402	50	150	50	100											300
CONDEMNATION	15,000																	4,022
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND	(365,000)																	66,717
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS																		40,117
ALLOCATION - WATER PLANT TO WATER COST CENTER																		15,000
TOTAL EXPENSES	\$ 59,101	\$ 213,297	\$ 28,600	\$ 222,378	\$ 8,597	\$ 23,565	\$ 31,337	\$ 128,572	\$ 7,269	\$ -	\$ 18,339	\$ 18,339	\$ 1,020,513	\$ 246,149	\$ -	\$ -	\$ 4,156,336	\$ 5,137,468
SURPLUS / (DEFICIT)	\$ 389,135	\$ (213,297)	\$ (14,500)	\$ 20,387	\$ (5,597)	\$ (22,271)	\$ (14,603)	\$ 122,545	\$ (5,385)	\$ -	\$ (68,231)	\$ 208,522	\$ (249,465)	\$ 500	\$ 500	\$ -	\$ 390,884	\$ 647,298

**CITY OF HEMPHILL
2013 - 2014 CITY BUDGET
CAPITAL IMPROVEMENT PROJECTS**

DESCRIPTION	AMOUNT	
<u>GOVERNMENTAL FUND:</u>		
1. Shoretel Phone System	\$ 10,000	
2. Office Furniture	6,000	
3. Police Department - New Car	30,000	
4. Police Department - Video Camera	5,000	
5. Fire Department - Light Tower	7,200	
6. Radio System Upgrade - Narrow Banding	5,000	
7. City Park - Walking Trail and Tennis Court	9,500	
8. City Park - Dixie Field Bathroom	15,000	
9. Streets - Medical Drive, Arnold, Addicks, Butler	250,000	
TOTAL:	337,700	\$ 337,700
<u>ENTERPRISE FUND:</u>		
ELECTRICAL SYSTEM		
1. Electric System Upgrade - "Ike" 2.2 Project	219,616	
2. Capacitors	1,500	
Sub-Total	221,116	\$ 221,116
WATER PLANT		
1. Clarifier Back-Up Motors (TCEQ Required)	8,123	
2. Storage Tank Cleaning	3,800	
3. Chemical Pumps	3,025	
4. Chlorinators and Ejectors (2)	3,000	
5. Turbidimeter Monitor - Low Range	2,700	
6. Chlorine Dual Scales	1,800	
7. Filter Media	1,500	
8. Office Furniture	500	
Sub-Total	24,448	24,448
WASTE WATER		
1. Sanitary Sewer Overflow Initiative	10,000	
2. L/S Rehabilitation	5,000	
Sub-Total	15,000	15,000
WATER SYSTEM		
1. Water Well Project - CDBG Funding	275,000	
2. Milam Street / Arnold Street Upgrade	7,500	
	282,500	282,500
OVERHEAD		
1. Tractor / Bobcat	22,500	
Sub-Total	22,500	\$ 22,500
		\$ 565,564
TOTAL CAPITAL IMPROVEMENTS		\$ 903,264

**CITY OF HEMPHILL
2013 - 2014 CITY BUDGET
CASH FLOW PROJECTION**

JULY 1, 2013 ESTIMATED CASH BALANCE		\$ 1,000,000
ADD: BUDGETED TOTAL CITY SURPLUS / (DEFICIT)		647,298
ADD: NON - CASH EXPENSE ITEMS:		
DEPRECIATION		332,333
LESS: ENTERPRISE FUND NON EXPENSE		
CASH USES:		
PRINCIPAL PAYMENTS ON NOTES AND BONDS		
Streets Debt	21,766	
Water Plant Debt	45,000	
Sewer Plant Debt	7,000	
Sewer Plant Debt - Reserve fund req.	2,500	
	76,266	(76,266)
LESS: CAPITAL IMPROVEMENT PROJECTS - GENERAL GOVERNMENT	337,700	(337,700)
ENTERPRISE FUND		
Water System	282,500	
Electrical System	221,116	
Water Treatment Plant	24,448	
Overhead	22,500	
Waste Water	15,000	
	565,564	(565,564)
NET CASH INCREASE / (DECREASE)		\$ 101
ESTIMATED JUNE 30, 2014 CASH BALANCE		\$ 1,000,101