

CITY OF HEMPHILL

2016 – 2017

CITY BUDGET

ADOPTED

**BY HEMPHILL CITY COUNCIL
June 21, 2016**

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:

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City Manager

Public Hearing Date: June 10th, 2016

Adoption: June 21st, 2016

**CITY OF HEMPHILL
2016 - 2017
CONSOLIDATED CITY OPERATIONS**

DESCRIPTION		CITY TOTAL
<u>Revenues</u>		
UTILITY BILLING	\$	3,313,316
WATER SALES TO G-M WATER		338,036
GENERAL SALES TAX		479,473
FRANCHISE TAX		5,360
INTEREST INCOME		12,563
GARBAGE BILLING		280,007
FINES		13,259
SECURITY LIGHTS		28,138
PERMITS, FEES, ASSESSMENTS		115,552
TAP FEES		29,098
LATE CHARGES		43,005
GRANT / LOAN RECEIPTS		16,800
SLUDGE DISPOSAL FEES		21,626
MISCELLANEOUS		120,469
		4,816,702
TOTAL REVENUE	\$	4,816,702
<u>EXPENSES</u>		
SALARIES AND WAGES	\$	1,110,748
EMPLOYEE BENEFITS		442,702
PURCHASED UTILITIES - GAS		94,317
PURCHASED UTILITIES - ELECTRIC		1,745,508
PURCHASED UTILITIES - WATER		-
PURCHASED RAW WATER		28,594
MATERIALS AND SUPPLIES		193,728
OFFICE SUPPLIES		2,596
REPAIR AND MAINTENANCE		75,210
PROFESSIONAL, CONSULTING & ENG.		52,131
VEHICLE & EQUIP. - REPAIR & MAINT.		28,928
VEHICLE & EQUIP. - GASOLINE & FUEL		43,582
TRAINING		18,688
DUES, SUBSCRIPTIONS & FEES		16,529
TRAVEL		15,055
DEPRECIATION & AMMORTIZATION (Non-Cash)		356,316
GENERAL INSURANCE		38,034
WORKER'S COMPENSATION INSURANCE		26,848
TELEPHONE		17,312
UTILITY EXPENSE		123,312
INTEREST EXPENSE		23,995
LEGAL NOTICES / EXPENSES		49,049
CAPITAL IMPROVEMENTS - GEN. GOV'T.		-
CONTRACT FEES		289,083
CITY COUNCIL & MAYOR FEES		8,825
PRINCIPAL PAYMENTS - GOV'T.		-
JANITORIAL EXPENSE		11,815
POSTAGE		6,154
FIRE DEPT. PENSION EXPENSE		-
UNIFORM EXPENSE		8,489
WATER PLANT TREATMENT CHEMICALS		54,879
MISCELLANEOUS		43,859
CONDEMNATION		-
		4,926,286
TOTAL EXPENSES	\$	4,926,286
SURPLUS / DEFICIT	\$	(109,584)
Add Back \$356,316 Depreciation for Cash Basis	Surplus	246,732

2016 - 2017
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	479,473										479,473
FRANCHISE TAX	5,360										5,360
INTEREST INCOME	1,465										1,465
GARBAGE BILLING				280,007						214	280,007
FINES							13,259				13,259
SECURITY LIGHTS											
PERMITS, FEES, ASSESSMENTS	49,405			2,356		703	69			1,800	54,333
TAP FEES											
LATE CHARGES											
GRANT / LOAN RECEIPTS			16,800								16,800
SLUDGE DISPOSAL FEES											16,800
MISCELLANEOUS	821	1,349		782			2,647	1,209	125		6,933
ALLOCATION - WATER PLANT TO WATER COST CENTER											
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											
TOTAL REVENUES:	\$ 536,524	\$ 1,349	\$ 16,800	\$ 283,145	\$ -	\$ 703	\$ 15,975	\$ 1,209	\$ 2,139	\$ -	\$ 857,844
EXPENSES											
SALARIES AND WAGES	206,183	\$ 192,154				\$ 14,209	\$ 19,019	\$ 46,157			\$ 477,722
EMPLOYEE BENEFITS	69,418	76,507				6,594	7,561	21,818			181,898
PURCHASED UTILITIES - GAS											
PURCHASED UTILITIES - ELECTRIC											
PURCHASED UTILITIES - WATER											
PURCHASED RAW WATER											
MATERIALS AND SUPPLIES	5,904	5,702	9,053	1,061	1,135	931	142	21,882	600		46,410
OFFICE SUPPLIES	1,808	50									1,858
REPAIR AND MAINTENANCE	31,113	841	4,526		1,750	250		1,000	100		39,580
PROFESSIONAL, CONSULTING & ENG.	17,770	423	2,198	500	500	360					21,751
VEHICLE & EQUIP. - REPAIR & MAINT.	191	1,935	5,957	2,015				1,632			11,730
VEHICLE & EQUIP. - GASOLINE & FUEL	2,197	10,848	2,953	1,637				723			18,368
TRAINING	5,202	1,000	1,156			450	900				8,708
DUES, SUBSCRIPTIONS & FEES	5,364	520	250				159				6,293
TRAVEL	7,834	953	1,676			500	2,124				13,087
DEPRECIATION & AMMORTIZATION											
GENERAL INSURANCE	8,800	2,917	2,248	1,061			100	2,248			17,374
WORKER'S COMPENSATION INSURANCE	5,116	4,298	1,819			274	412	1,687			13,606
TELEPHONE	8,381	511	1,022								9,914
UTILITY EXPENSE	5,479		1,550		2,998						10,027
INTEREST EXPENSE								5,500			5,500
LEGAL NOTICES / EXPENSES	2,995	117				488					3,600
CAPITAL IMPROVEMENTS - GEN. GOVT.											
CONTRACT FEES			2,650	228,090			441		2,500		233,681
CITY COUNCIL & MAYOR FEES	8,825										8,825
PRINCIPAL PAYMENTS - GOVT.											
JANITORIAL EXPENSE	11,815										11,815
POSTAGE	3,469	116									3,585
FIRE DEPT. PENSION EXPENSE											
UNIFORM EXPENSE											
WATER PLANT TREATMENT CHEMICALS											
MISCELLANEOUS	28,873	111	336			100			75		29,495
CONDEMNATION											
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND	(349,374)										(349,374)
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											
ALLOCATION - WATER PLANT TO WATER COST CENTER											
TOTAL EXPENSES	\$ 87,363	\$ 299,003	\$ 37,394	\$ 234,364	\$ 6,383	\$ 24,156	\$ 30,858	\$ 102,647	\$ 3,275	\$ -	\$ 825,443
SURPLUS / (DEFECIT)	\$ 449,161	\$ (297,654)	\$ (20,594)	\$ 48,781	\$ (6,383)	\$ (23,453)	\$ (14,883)	\$ (101,438)	\$ (1,136)	\$ -	\$ 32,401

2016 - 2017
Enterprise Fund Types

Dept. #	<u>ENTERPRISE FUND TYPES</u>						TOTAL ENTERPRISE FUNDS
	31 ELECTRIC	32 GAS	33 WATER	34 SEWER	35 OVERHEAD	36 WATER PLANT	
Revenues							
UTILITY BILLING	\$ 2,513,440	\$ 301,860	\$ 292,353	\$ 205,663			\$ 3,313,316
WATER SALES TO G-M WATER			338,036				338,036
GENERAL SALES TAX							-
FRANCHISE TAX							-
INTEREST INCOME							-
GARBAGE BILLING					10,884		10,884
FINES							-
SECURITY LIGHTS	28,138						-
PERMITS, FEES, ASSESSMENTS	1,219						28,138
TAP FEES	19,801			21,626		60,000	82,845
LATE CHARGES		1,695	4,070	3,532			29,098
GRANT / LOAN RECEIPTS					43,005		43,005
DSLUDGE DISPOSAL FEES							-
MISCELLANEOUS	8,862	500	900	187	13,087	90,000	-
ALLOCATION - WATER PLANT TO WATER COST CENTER							113,536
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS	16,744	16,744	16,744	16,744	(66,976)		-
TOTAL REVENUES:	\$ 2,588,204	\$ 320,799	\$ 652,103	\$ 247,752	\$ -	\$ 150,000	\$ 3,958,858
EXPENSES							
SALARIES AND WAGES							
EMPLOYEE BENEFITS	\$ 166,148	\$ 36,374		\$ 31,740	\$ 273,338	\$ 125,426	\$ 633,026
PURCHASED UTILITIES - GAS	67,146	18,928		13,478	109,933	51,319	260,804
PURCHASED UTILITIES - ELECTRIC		94,317					94,317
PURCHASED UTILITIES - WATER	1,707,555	487		1,944		35,522	1,745,508
PURCHASED RAW WATER							-
MATERIALS AND SUPPLIES						28,594	28,594
OFFICE SUPPLIES	57,220	7,169	18,821	15,321	35,001	13,786	147,318
REPAIR AND MAINTENANCE				75	613	50	738
PROFESSIONAL, CONSULTING & ENG.	814	195	600	18,565	4,629	10,827	35,630
VEHICLE & EQUIP. - REPAIR & MAINT.	2,523	1,709	458	6,911	734	18,045	30,380
VEHICLE & EQUIP. - GASOLINE & FUEL	4,908			75	11,923	292	17,198
TRAINING	5,124			834	16,549	2,717	25,224
DUES, SUBSCRIPTIONS & FEES	485	1,200	450	250	7,025	570	9,980
TRAVEL	484	3,785	175	450	50	5,292	10,236
DEPRECIATION & AMMORTIZATION	679	250	350	200	100	389	1,968
GENERAL INSURANCE	52,230	3,203	27,717	100,118	24,330	148,718	356,316
WORKER'S COMPENSATION INSURANCE				709	16,979	2,972	20,660
TELEPHONE	3,717	857		684	5,238	2,746	13,242
UTILITY EXPENSE		516	456	1,902	1,872	2,652	7,398
INTEREST EXPENSE	37,982		16,908	52,951	5,444		113,285
LEGAL NOTICES				18,495			18,495
CAPITAL IMPROVEMENTS - GEN. GOVT.		149		50	75	45,175	45,449
CONTRACT FEES							-
CITY COUNCIL & MAYOR FEES	10,000			4,442	500	40,460	55,402
PRINCIPAL PAYMENTS - GOVT.							-
JANITORIAL EXPENSE							-
POSTAGE							-
FIRE DEPT. PENSION EXPENSE					2,569		2,569
UNIFORM EXPENSE							-
WATER PLANT TREATMENT CHEMICALS					8,489		8,489
MISCELLANEOUS				6,992		47,887	54,879
CONDEMNATION	87	25	87	510	13,095	560	14,364
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND							-
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS					349,374		349,374
ALLOCATION - WATER PLANT TO WATER COST CENTER	221,965	221,965	221,965	221,965	(887,860)		(887,860)
TOTAL EXPENSES			538,999			(538,999)	-
SURPLUS / (DEFECIT)	\$ 2,339,067	\$ 391,129	\$ 826,986	\$ 498,661	\$ -	\$ 45,000	\$ 4,100,843
	\$ 249,137	\$ (70,330)	\$ (174,883)	\$ (250,909)	\$ -	\$ 105,000	\$ (141,985)

**CITY OF HEMPHILL
2016 - 2017 CITY BUDGET
CAPITAL IMPROVEMENT PROJECTS**

DESCRIPTION	AMOUNT
<u>GOVERNMENTAL FUND:</u>	
1. Police Department - Police Car	\$ 52,000
2. Streets - Milam St. Repair (4-way to Hornet Dr. only) Note - 4-way to Smith St. estimated @ \$61,500	40,643
3. Fire Department - High Pressure Hoses for Rescue Tool	3,400
4. Fire Department - Truck Equipment - Tires / Light Bars	3,300
5. Gen Govt. - Online Bill Pay, Incode Module	1,256
TOTAL:	100,599 \$ 100,599
 <u>ENTERPRISE FUND:</u>	
ELECTRICAL SYSTEM	
1. "Old" Bucket Truck Rehab	\$ 4,000
Sub-Total	4,000 \$ 4,000
WATER PLANT	
1. Tank Coating Project	\$ 87,000
2. Pumps, motors, controls, analyzer, intake check valve	19,300
Sub-Total	106,300 \$ 106,300
WASTE WATER	
Sub-Total	\$ - -
WATER SYSTEM	
Sub-Total	\$ - -
GAS SYSTEM	
Sub-Total	\$ - -
OVERHEAD	
Sub-Total	\$ - -
	\$ 110,300
TOTAL CAPITAL IMPROVEMENTS	\$ 210,899

**2016 - 2017
Unfunded Capital Items**

Bucket Truck	\$ 85,000
Skid Steer with Attachments	65,000
Utility Truck and Trailer	38,000
Equipment shed and parts storage building	43,200
Gas Leak Detection Equipment Upgrade	3,500
Sanitary Sewer Overflow Initiative	10,000
Incode Computer system Upgrades - Paperless system	22,796
Incode , Incompass Agenda software and Tablets for Council	8,100
Park Improvements	10,000
Condemnation	25,000
Fire Department Equipment	6,400
Portion of Milam Street Resurfacing Project	20,857
Arnold Street Water line extension	11,000
Milam Street Water line extension	6,500
	\$ 355,353

NOTE: These items will be added to Capital Improvement Plan and prioritized for future years.

**CITY OF HEMPHILL
2016 - 2017 CITY BUDGET
CASH FLOW PROJECTION**

JULY 1, 2016 ESTIMATED CASH BALANCE		\$ 1,125,000
BUDGETED TOTAL CITY SURPLUS / (DEFICIT)		(109,584)
ADD: NON - CASH EXPENSE ITEMS:		
DEPRECIATION		356,316
Cash Available for Debt & Capital Improvements:	246,732	
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.	2,500	
	35,500	(35,500)
CAPITAL IMPROVEMENT PROJECTS -		
GENERAL GOVERNMENT	100,599	
ENTERPRISE FUND	110,300	
WTP OTHER	-	
	210,899	(210,899)
NET CASH INCREASE / (DECREASE)		\$ 333
ESTIMATED JUNE 30, 2017 CASH BALANCE		\$ 1,125,333

CITY OF HEMPHILL
PUBLIC NOTICE
OPERATING BUDGET
JULY 1, 2016 THROUGH JUNE 30, 2017

GENERAL FUND

PROJECTED REVENUES

CITY SALES TAXES	\$ 479,473
ADVALOREM TAXES	-
MUNICIPAL COURT FINES	13,259
FRANCHISE TAXES	5,360
GARBAGE BILLING	280,007
GRANT / LOAN RECEIPTS	16,800
SUNDRY RECEIPTS	61,266
INTEREST INCOME	1,679
	<u>857,844</u>
	\$ 857,844

PROJECTED EXPENDITURES

PUBLIC SAFETY	\$ 299,003
GENERAL GOVERNMENT	87,363
CITY PARKS / CEMETERY	9,658
MUNICIPAL JUDGE	30,858
ANIMAL CONTROL	24,156
STREETS AND DRAINAGE	102,647
FIRE DEPARTMENT	37,394
CONTRACT GARBAGE FEES	234,364
	<u>825,443</u>
	\$ 825,443

ENTERPRISE FUND

UTILITY BILLING - ELECTRIC	\$ 2,562,598
UTILITY BILLING - GAS	303,555
UTILITY BILLING - WATER	296,423
UTILITY BILLING - SEWER	230,821
WATER SALES	338,036
GRANT RECEIPTS	-
INTEREST INCOME	10,884
LATE CHARGES	43,005
MISCELLANEOUS	173,536
	<u>3,958,858</u>
	\$ 3,958,858

PAYROLL	\$ 633,026
PAYROLL ADDED COST	260,804
PURCHASED UTILITIES	1,868,419
ADMINISTRATIVE	349,374
OPERATING - ELECTRIC	176,253
OPERATING - GAS	19,058
OPERATING - WATER	409,160
OPERATING - SEWER	229,534
OVERHEAD	155,215
	<u>4,100,843</u>
	\$ 4,100,843

Total Revenue \$ 4,816,702

Total Expense	\$ 4,926,286
Less: Depreciation Expense	356,316
Net Expense	<u>\$ 4,569,970</u>
Operating Surplus	\$ 246,732
Capital Improvements	\$ 210,899
Debt Service	35,500
Year End Surplus	<u>\$ 333</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.