

CITY OF HEMPHILL

2008 – 2009

CITY BUDGET

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Prepared By:
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City Manager

Public Hearing Date: June 11, 2008

Adoption Date: June 17, 2008

**CITY OF HEMPHILL
2008 - 2009
CONSOLIDATED CITY OPERATIONS**

DESCRIPTION	TOTAL CITY
<u>Revenues</u>	
UTILITY BILLING	\$ 2,563,471
WATER SALES TO G-M WATER	411,059
GENERAL SALES TAX	442,783
FRANCHISE TAX	6,861
INTEREST INCOME	41,462
GARBAGE BILLING	189,867
FINES	12,735
SECURITY LIGHTS	27,300
PERMITS, FEES, ASSESSMENTS	15,556
TAP FEES	4,673
LATE CHARGES	28,460
GRANT/LOAN RECEIPTS	16,415
WATER SALES TO SRA	513,702
MISCELLANEOUS	50,379
 TOTAL REVENUE	 \$ 4,324,723
 <u>EXPENSES</u>	
SALARIES AND WAGES	\$ 862,135
EMPLOYEE BENEFITS	276,768
PURCHASED UTILITIES - GAS	161,898
PURCHASED UTILITIES - ELECTRIC	1,314,759
PURCHASED UTILITIES - WATER	549,175
PURCHASED RAW WATER	-
MATERIALS AND SUPPLIES	159,132
OFFICE SUPPLIES	6,445
REPAIR AND MAINTENANCE	56,744
PROFESSIONAL, CONSULTING & ENG.	47,205
VEHICLE & EQUIP. - REPAIR & MAINT.	20,096
VEHICLE & EQUIP. - GASOLINE & FUEL	39,828
TRAINING	16,402
DUES, SUBSCRIPTIONS & FEES	10,041
TRAVEL	7,635
DEPRECIATION & AMMORTIZATION	205,004
GENERAL INSURANCE	36,212
WORKER'S COMPENSATION INSURANCE	25,428
TELEPHONE	14,372
UTILITY EXPENSE	93,531
INTEREST EXPENSE	64,414
LEGAL NOTICES	1,951
CAPITAL IMPROVEMENTS - GEN. GOVT.	-
CONTRACT FEES	202,898
CITY COUNCIL & MAYOR FEES	9,300
PRINCIPAL & INTEREST PAYMENTS - GOVT.	-
JANITORIAL EXPENSE	7,962
POSTAGE	5,485
FIRE DEPT. PENSION EXPENSE	600
UNIFORM EXPENSE	3,801
SABINE RIVER AUTHORITY - OVERHEAD	6,000
WATER PLANT TREATMENT CHEMICALS	47,345
MISCELLANEOUS	23,695
CONDEMNATION	5,000
 TOTAL EXPENSES	 \$ 4,281,261
 SURPLUS / DEFICIT	 \$ 43,462

2008 - 2009
Governmental Fund

Dept #	GOVERNMENTAL FUND TYPES										TOTAL GOVERNMENTAL FUNDS
	11 GENERAL	12 POLICE	13 FIRE	14 GARBAGE	15 PARK	16 ANIMAL CONTROL	17 MUNL JUDGE	18 STREETS / DRAINAGE	20 CEMETERY		
Revenues											
UTILITY BILLING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER SALES TO G-M WATER											
GENERAL SALES TAX	442,783										442,783
FRANCHISE TAX	6,861										6,861
INTEREST INCOME	3,338									752	4,090
GARBAGE BILLING				189,867							189,867
FINES							12,735				12,735
SECURITY LIGHTS											
PERMITS, FEES, ASSESSMENTS	150			3,208						2,000	5,356
TAP FEES											
LATE CHARGES											
GRANT / LOAN RECEIPTS		2,915	13,500								16,415
WATER SALES TO SRA											
MISCELLANEOUS	1,126		12,000			245	1,044	973	635		16,023
ALLOCATION - WATER PLANT TO WATER COST CENTER											
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											
TOTAL REVENUES:	\$ 454,258	\$ 2,915	\$ 25,500	\$ 193,073	\$ -	\$ 245	\$ 13,779	\$ 973	\$ 3,387	\$ -	\$ 694,130
EXPENSES											
SALARIES AND WAGES	\$ 162,099	\$ 148,992				\$ 13,899	\$ 14,174	\$ 56,578		\$ -	\$ 395,742
EMPLOYEE BENEFITS	50,223	44,732				4,487	4,528	20,402			124,382
PURCHASED UTILITIES - GAS											
PURCHASED UTILITIES - ELECTRIC											
PURCHASED UTILITIES - WATER											
PURCHASED RAW WATER											
MATERIALS AND SUPPLIES	2,610	4,957	5,820	2,024	1,581	1,744	100	20,737	250		39,823
OFFICE SUPPLIES	4,742	150					50				4,942
REPAIR AND MAINTENANCE	17,979	3,313	1,415		5,102	3,500		250	500		32,059
PROFESSIONAL, CONSULTING & ENG.	13,665	104	1,758	8,160		413					24,098
VEHICLE & EQUIP. - REPAIR & MAINT.	100	2,300	4,520					3,318			10,238
VEHICLE & EQUIP. - GASOLINE & FUEL	1,108	10,618	3,338					3,308			18,372
TRAINING	3,167	1,212	500			250	500				5,629
DUES, SUBSCRIPTIONS & FEES	4,228	100					80				4,408
TRAVEL	2,112	500	500				473				3,585
DEPRECIATION & AMMORTIZATION											
GENERAL INSURANCE	8,901	2,229	1,973				100	1,973			15,176
WORKER'S COMPENSATION INSURANCE	4,437	4,077	1,835			381	387	1,548			12,665
TELEPHONE	8,473	758	1,035								10,266
UTILITY EXPENSE	6,833		1,052		5,459			189			13,533
INTEREST EXPENSE											
LEGAL NOTICES	1,951										1,951
CAPITAL IMPROVEMENTS - GEN. GOVT.											
CONTRACT FEES				173,566	2,132		8,100			6,300	190,098
CITY COUNCIL & MAYOR FEES	9,300										9,300
PRINCIPAL PAYMENTS - GOVT.											
JANITORIAL EXPENSE	7,962										7,962
POSTAGE	50										50
FIRE DEPT. PENSION EXPENSE			600								600
UNIFORM EXPENSE											
SABINE RIVER AUTHORITY - OVERHEAD											
WATER PLANT TREATMENT CHEMICALS											
MISCELLANEOUS	13,804	100	500	500	250	100	50	100	100		15,504
CONDEMNATION	5,000										5,000
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND	(262,995)										(262,995)
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											
ALLOCATION - WATER PLANT TO WATER COST CENTER											
TOTAL EXPENSES	\$ 65,749	\$ 224,142	\$ 24,844	\$ 184,250	\$ 14,524	\$ 24,784	\$ 28,542	\$ 108,403	\$ 7,150	\$ -	\$ 682,388
SURPLUS / (DEFECIT)	\$ 388,509	\$ (221,227)	\$ 658	\$ 8,823	\$ (14,524)	\$ (24,539)	\$ (14,763)	\$ (107,430)	\$ (3,763)	\$ -	\$ 11,742

2008 - 2009
Enterprise Fund

Dept. #	ENTERPRISE FUND TYPES						TOTAL ENTERPRISE FUNDS
	ELECTRIC	GAS	WATER	SEWER	OVERHEAD	WATER PLANT	
Revenues							
UTILITY BILLING	\$ 1,821,157	\$ 300,140	\$ 284,945	\$ 177,229	\$ -	\$ -	\$ 2,563,471
WATER SALES TO G-M WATER			411,059				411,059
GENERAL SALES TAX							-
FRANCHISE TAX							-
INTEREST INCOME					37,372		37,372
GARBAGE BILLING							-
FINES							-
SECURITY LIGHTS	27,300						27,300
PERMITS, FEES, ASSESSMENTS			1,200	9,000			10,200
TAP FEES	2,796	527	600	750			4,673
LATE CHARGES					28,460		28,460
GRANT / LOAN RECEIPTS							-
WATER SALES TO SRA						513,702	513,702
MISCELLANEOUS	27,018	639	900	100	6,699		34,356
ALLOCATION - WATER PLANT TO WATER COST CENTER			513,702			(513,702)	-
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS	17,883	17,883	17,883	17,883	(71,531)		-
TOTAL REVENUES:	\$ 1,898,154	\$ 319,189	\$ 1,210,289	\$ 204,962	\$ -	\$ -	\$ 3,630,693
EXPENSES							
SALARIES AND WAGES	\$ 100,625			\$ 18,924	\$ 240,518	\$ 106,326	\$ 466,393
EMPLOYEE BENEFITS	30,039			7,205	81,402	33,740	152,386
PURCHASED UTILITIES - GAS		161,898					161,898
PURCHASED UTILITIES - ELECTRIC	1,276,246	300		1,236		36,977	1,314,759
PURCHASED UTILITIES - WATER			513,702			35,473	549,175
PURCHASED RAW WATER							-
MATERIALS AND SUPPLIES	57,600	7,865	20,599	8,711	19,272	5,262	119,309
OFFICE SUPPLIES				100	1,303	100	1,503
REPAIR AND MAINTENANCE	750	237	500	9,148	3,257	10,793	24,685
PROFESSIONAL, CONSULTING & ENG.	2,489	2,413	1,280	3,729	250	12,946	23,107
VEHICLE & EQUIP. - REPAIR & MAINT.	4,162			275	4,897	524	9,858
VEHICLE & EQUIP. - GASOLINE & FUEL	2,938			105	14,968	3,445	21,466
TRAINING	2,250	250	300	450	7,073	450	10,773
DUES, SUBSCRIPTIONS & FEES	320	2,309	205	1,450	50	1,299	5,633
TRAVEL	1,850	250	400	500	150	900	4,050
DEPRECIATION & AMMORTIZATION	31,258	25,126	25,578	38,084	13,111	71,847	205,004
GENERAL INSURANCE				757	16,313	3,966	21,036
WORKER'S COMPENSATION INSURANCE	2,754			517	6,583	2,909	12,763
TELEPHONE		464		435	1,671	1,536	4,106
UTILITY EXPENSE	28,433		14,087	33,841	3,637		79,998
INTEREST EXPENSE				20,790			64,414
LEGAL NOTICES							-
CAPITAL IMPROVEMENTS - GEN. GOV'T.							-
CONTRACT FEES	12,000					800	12,800
CITY COUNCIL & MAYOR FEES							-
PRINCIPAL PAYMENTS - GOV'T.							-
JANITORIAL EXPENSE							-
POSTAGE					5,435		5,435
FIRE DEPT. PENSION EXPENSE							-
UNIFORM EXPENSE					3,801		3,801
SABINE RIVER AUTHORITY - OVERHEAD						6,000	6,000
WATER PLANT TREATMENT CHEMICALS				2,290		45,055	47,345
MISCELLANEOUS	100	202	200	100	7,339	250	8,191
CONDEMNATION							-
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND							-
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS					262,995		262,995
ALLOCATION - WATER PLANT TO WATER COST CENTER	173,506	173,506	173,506	173,506	(694,025)		-
			424,222.00			(424,222.00)	-
TOTAL EXPENSES	\$ 1,727,320	\$ 374,820	\$ 1,174,579	\$ 322,153	\$ -	\$ -	\$ 3,598,873
SURPLUS / (DEFECIT)	\$ 168,834	\$ (55,632)	\$ 35,710	\$ (117,192)	\$ -	\$ -	\$ 31,720

2008 - 2009 Budget
City of Hemphill - Final Proposed

Dept. #	GOVERNMENTAL FUND TYPES										ENTERPRISE FUND TYPES				TOTAL CITY FUNDS			
	11	12	13	14	15	16	17	18	20	TOTAL GOVERNMENTAL FUNDS	ELECTRIC	GAS	WATER	SEWER		OVERHEAD	WATER PLANT	TOTAL ENTERPRISE FUNDS
REVENUES																		
UTILITY BILLING																		
WATER SALES TO G-M WATER																		
GENERAL SALES TAX	442,783																	
FRANCHISE TAX	6,861																	
INTEREST INCOME	3,338																	
GARBAGE BILLING				189,867														
FINES																		
SECURITY LIGHTS																		
PERMITS, FEES, ASSESSMENTS	150																	
TAP FEES				3,206														
LATE CHARGES																		
GRANT / LOAN RECEIPTS		2,915	13,500															
WATER SALES TO SRA																		
MISCELLANEOUS	1,126		12,000															
ALLOCATION - WATER PLANT TO WATER COST CENTER																		
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS																		
TOTAL REVENUES:	\$ 454,258	\$ 2,915	\$ 25,500	\$ 193,073	\$ -	\$ 245	\$ 13,779	\$ 973	\$ 3,387	\$ 684,130	\$ 1,896,154	\$ 319,188	\$ 1,210,289	\$ 204,962	\$ -	\$ -	\$ 3,630,593	\$ 4,324,723
EXPENSES																		
SALARIES AND WAGES	162,089	148,992																
EMPLOYEE BENEFITS	50,223	44,732																
PURCHASED UTILITIES - GAS																		
PURCHASED UTILITIES - ELECTRIC																		
PURCHASED UTILITIES - WATER																		
PURCHASED RAW WATER																		
MATERIALS AND SUPPLIES	2,810	4,957	5,820	2,024	1,581	1,744	100	20,737	250	39,823	57,600	7,865	20,599	8,711	19,272	5,262	119,309	159,132
OFFICE SUPPLIES	4,742	150	1,415			3,500	50	4,842	500	32,059	750	237	500	100	1,303	100	1,503	6,445
REPAIR AND MAINTENANCE	17,979	3,313	1,756	8,160	5,102	413		24,098	250	24,098	2,489	2,413	1,280	9,148	3,257	10,793	24,885	58,744
PROFESSIONAL, CONSULTING & ENG.	100	2,300	4,520					10,238	3,318	10,238	4,162			3,729	250	12,946	23,107	47,205
VEHICLE & EQUIP. - REPAIR & MAINT.	1,108	10,618	3,338					18,372	3,308	18,372	2,938			275	4,897	524	9,858	20,096
VEHICLE & EQUIP. - GASOLINE & FUEL TRAINING	3,167	1,212	500			250	500	5,629	3,308	16,372	2,938			105	14,968	3,445	21,456	39,828
DUES, SUBSCRIPTIONS & FEES	4,228	100	500				80	4,408	500	5,629	2,250	250	300	450	7,073	450	10,773	18,402
TRAVEL	2,112	500	500				473	3,585	500	4,408	320	2,309	205	1,450	50	1,299	5,633	10,041
DEPRECIATION & AMMORTIZATION																		
GENERAL INSURANCE	8,901	2,229	1,973				100	1,973	1,973	15,176				38,084	13,111	71,847	205,004	205,004
WORKER'S COMPENSATION INSURANCE	4,437	4,077	1,835			381	387	12,665	1,548	12,665	2,754			757	16,313	3,966	21,036	38,212
TELEPHONE	8,473	758	1,035					10,266		10,266	1,850			517	8,583	2,909	12,763	25,428
UTILITY EXPENSE	6,833	1,052	1,052					13,533		13,533	28,433	484		33,841	1,671	1,536	79,998	93,531
INTEREST EXPENSE	1,951							1,951		1,951				20,790	3,637	43,824	64,414	64,414
LEGAL NOTICES																		
CAPITAL IMPROVEMENTS - GEN. GOV'T.																		
CONTRACT FEES																		
CITY COUNCIL & MAYOR FEES	9,300						8,100		6,300	190,088	12,000					800	12,800	202,888
PRINCIPAL PAYMENTS - GOV'T.	7,962									9,300								9,300
JANITORIAL EXPENSE	50																	
POSTAGE																		
FIRE DEPT. PENSION EXPENSE			600							7,962								7,962
UNIFORM EXPENSE										50								50
SABINE RIVER AUTHORITY - OVERHEAD										600								600
WATER PLANT TREATMENT CHEMICALS																		
MISCELLANEOUS	13,804	100	500	500	250	100	50		100	15,504	100	202	200	2,290	6,000	45,055	6,000	3,801
CONDEMNATION	5,000									5,000				100	7,339	250	8,191	47,345
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND	(262,995)									(262,995)								
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS																		
ALLOCATION - WATER PLANT TO WATER COST CENTER																		
TOTAL EXPENSES	\$ 65,749	\$ 224,142	\$ 24,844	\$ 184,250	\$ 14,524	\$ 24,784	\$ 28,542	\$ 108,403	\$ 7,150	\$ 682,388	\$ 1,727,320	\$ 374,820	\$ 1,174,579	\$ 322,153	\$ -	\$ (424,222.00)	\$ 3,598,873	\$ 4,281,261
SURPLUS / (DEFICIT)	\$ 388,509	\$ (221,227)	\$ 656	\$ 8,823	\$ (14,524)	\$ (24,539)	\$ (14,763)	\$ (107,430)	\$ (3,763)	\$ 11,742	\$ 168,834	\$ (55,632)	\$ 35,710	\$ (117,192)	\$ -	\$ -	\$ 31,720	\$ 43,462

**CITY OF HEMPHILL
2008 - 2009 CITY BUDGET
CAPITAL IMPROVEMENT PROJECTS**

DESCRIPTION	AMOUNT
<u>GOVERNMENTAL FUND:</u>	
City Hall Renovation, Repair, Furniture and File system	\$ 5,000
Computers for office	3,300
Cemetery Records software	2,200
Park Improvements	14,000
Fire Department - New cab and chassis	30,000
Fire Department - Pump for Unit #306	8,000
Update Ordinance Book	6,500
Toole Building Property Development	15,000
TOTAL:	\$ 84,000
<u>ENTERPRISE FUND:</u>	
ELECTRICAL SYSTEM - O/H primary at HISD campus	40,000
WATER PLANT - Pumps, meters media	12,300
WATER PLANT - Chemical tank replacement	33,000
WATER SYSTEM UPGRADE Beckom Road	6,000
GAS SYSTEM UPGRADE Regulator and Relief Valve	4,500
OVERHEAD - New mower	5,600
OVERHEAD - Meter reading handhelds, upgrade	2,000
TOTAL	\$ 103,400
TOTAL CAPITAL IMPROVEMENTS	\$ 187,400

**CITY OF HEMPHILL
2008 - 2009 CITY BUDGET
CASH FLOW PROJECTION**

JULY 1, 2008 ESTIMATED CASH BALANCE		\$ 1,000,000
BUDGETED TOTAL CITY SURPLUS / (DEFICIT)	\$ 43,462	43,462
ADD: NON - CASH EXPENSE ITEMS:		
DEPRECIATION	205,004	205,004
LESS: ENTERPRISE FUND NON EXPENSE		
CASH USES:		
PRINCIPAL PAYMENTS ON NOTES AND BONDS		
Water Plant Debt	(48,137)	
Sewer Plant Debt	(5,000)	
Sewer Plant Debt - Reserve fund req.	(2,500)	
	<u>(55,637)</u>	(55,637)
CAPITAL IMPROVEMENT PROJECTS - GENERAL GOVERNMENT	(84,000)	
ENTERPRISE FUND	<u>(103,400)</u>	(187,400)
NET CASH INCREASE / (DECREASE)		<u>\$ 5,429</u>
ESTIMATED JUNE 30, 2009 CASH BALANCE		<u><u>\$ 1,005,429</u></u>