

# CITY OF HEMPHILL

2015 – 2016

## CITY BUDGET

Approved by City Council  
JUNE 16, 2015

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Prepared By:

Donald P. Iles  
City Manager

CITY OF HEMPHILL  
2015 - 2016  
CONSOLIDATED CITY OPERATIONS

DESCRIPTION	TOTAL CITY
<b><u>Revenues</u></b>	
UTILITY BILLING	\$ 3,351,028
WATER SALES TO G-M WATER	442,674
GENERAL SALES TAX	428,872
FRANCHISE TAX	4,980
INTEREST INCOME	12,652
GARBAGE BILLING	267,319
FINES	11,942
SECURITY LIGHTS	27,907
PERMITS, FEES, ASSESSMENTS	76,795
TAP FEES	28,788
LATE CHARGES	44,310
GRANT/LOAN RECEIPTS	51,854
MISCELLANEOUS	35,576
<b>TOTAL REVENUE</b>	<b>\$ 4,784,697</b>
<b><u>EXPENSES</u></b>	
SALARIES AND WAGES	\$ 1,127,135
EMPLOYEE BENEFITS	394,571
PURCHASED UTILITIES - GAS	119,817
PURCHASED UTILITIES - ELECTRIC	1,754,549
PURCHASED UTILITIES - WATER	-
PURCHASED RAW WATER	25,130
MATERIALS AND SUPPLIES	208,129
OFFICE SUPPLIES	3,149
REPAIR AND MAINTENANCE	66,487
PROFESSIONAL, CONSULTING & ENG.	71,973
VEHICLE & EQUIP. - REPAIR & MAINT.	26,771
VEHICLE & EQUIP. - GASOLINE & FUEL	58,767
TRAINING	20,149
DUES, SUBSCRIPTIONS & FEES	17,735
TRAVEL	13,952
DEPRECIATION & AMMORTIZATION	360,056
GENERAL INSURANCE	36,633
WORKER'S COMPENSATION INSURANCE	23,999
TELEPHONE	16,839
UTILITY EXPENSE	115,038
INTEREST EXPENSE	24,840
LEGAL NOTICES	3,222
CAPITAL IMPROVEMENTS - GEN. GOVT.	-
CONTRACT FEES	298,574
CITY COUNCIL & MAYOR FEES	8,700
PRINCIPAL & INTEREST PAYMENTS - GOVT.	-
JANITORIAL EXPENSE	11,220
POSTAGE	5,435
FIRE DEPT. PENSION EXPENSE	-
UNIFORM EXPENSE	8,397
WATER PLANT TREATMENT CHEMICALS	62,511
MISCELLANEOUS	40,141
CONDEMNATION	10,000
<b>TOTAL EXPENSES</b>	<b>\$ 4,933,919</b>
<b>SURPLUS / DEFICIT</b>	<b>\$ (149,222)</b>
Add Back \$360,056 Depreciation for Cash Basis	Surplus 210,834

2015 - 2016

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		
<b>Revenues</b>											
UTILITY BILLING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER SALES TO G-M WATER											
GENERAL SALES TAX	428,872										428,872
FRANCHISE TAX	4,980										4,980
INTEREST INCOME	1,431									166	1,597
GARBAGE BILLING				267,319							267,319
FINES							11,942				11,942
SECURITY LIGHTS											
PERMITS, FEES, ASSESSMENTS	48,810			3,348		1,059	60		1,800		55,077
TAP FEES											
LATE CHARGES											
GRANT / LOAN RECEIPTS			8,354								8,354
MISCELLANEOUS	1,057	785	100	900			2,060	1,455	175		6,532
ALLOCATION - WATER PLANT TO WATER COST CENTER											
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											
<b>TOTAL REVENUES:</b>	<b>\$ 485,150</b>	<b>\$ 785</b>	<b>\$ 8,454</b>	<b>\$ 271,567</b>	<b>\$ -</b>	<b>\$ 1,059</b>	<b>\$ 14,062</b>	<b>\$ 1,455</b>	<b>\$ 2,141</b>	<b>\$ -</b>	<b>\$ 784,673</b>
<b>EXPENSES</b>											
SALARIES AND WAGES	216,202	\$ 188,589				\$ 14,125	\$ 17,403	\$ 77,621			\$ 513,940
EMPLOYEE BENEFITS	65,112	60,684				5,727	6,350	32,637			170,510
PURCHASED UTILITIES - GAS											
PURCHASED UTILITIES - ELECTRIC											
PURCHASED UTILITIES - WATER											
PURCHASED RAW WATER											
MATERIALS AND SUPPLIES	5,301	6,619	7,820	638	2,424	1,190	142	22,434	250		46,818
OFFICE SUPPLIES	1,756	75									1,831
REPAIR AND MAINTENANCE	26,712	670	4,055	500	3,907	500			375		36,719
PROFESSIONAL, CONSULTING & ENG.	18,001	396	2,343	4,921	1,000	435		10,000	1,500		38,596
VEHICLE & EQUIP. - REPAIR & MAINT.	120	3,340	6,254	862				1,195			11,771
VEHICLE & EQUIP. - GASOLINE & FUEL	2,106	13,104	5,517	2,310				831			23,868
TRAINING	4,655	1,064	1,335			725	1,200				8,979
DUES, SUBSCRIPTIONS & FEES	5,728	682	165				162				6,737
TRAVEL	4,709	939	1,424			937	2,264				10,273
DEPRECIATION & AMMORTIZATION											
GENERAL INSURANCE	9,195	3,083	2,883	1,039			100	1,951			18,251
WORKER'S COMPENSATION INSURANCE	4,477	3,690	1,680			286	341	1,501			11,975
TELEPHONE	7,892	484	1,014								9,390
UTILITY EXPENSE	5,734		1,959		2,611						10,304
INTEREST EXPENSE								5,985			5,985
LEGAL NOTICES	2,366	78				418					2,862
CAPITAL IMPROVEMENTS - GEN. GOV'T.											
CONTRACT FEES				226,727			354		2,500		229,581
CITY COUNCIL & MAYOR FEES	8,700										8,700
PRINCIPAL PAYMENTS - GOV'T.											
JANITORIAL EXPENSE	11,220										11,220
POSTAGE	2,304	97									2,401
FIRE DEPT. PENSION EXPENSE											
UNIFORM EXPENSE											
WATER PLANT TREATMENT CHEMICALS											
MISCELLANEOUS	25,515	100	116								25,731
CONDEMNATION	10,000										10,000
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND	(368,486)										(368,486)
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											
ALLOCATION - WATER PLANT TO WATER COST CENTER											
<b>TOTAL EXPENSES</b>	<b>\$ 69,319</b>	<b>\$ 283,694</b>	<b>\$ 36,565</b>	<b>\$ 236,997</b>	<b>\$ 9,942</b>	<b>\$ 24,343</b>	<b>\$ 28,316</b>	<b>\$ 154,155</b>	<b>\$ 4,625</b>	<b>\$ -</b>	<b>\$ 847,956</b>
<b>SURPLUS / (DEFECIT)</b>	<b>\$ 415,831</b>	<b>\$ (282,909)</b>	<b>\$ (28,111)</b>	<b>\$ 34,570</b>	<b>\$ (9,942)</b>	<b>\$ (23,284)</b>	<b>\$ (14,254)</b>	<b>\$ (152,700)</b>	<b>\$ (2,484)</b>	<b>\$ -</b>	<b>\$ (63,283)</b>

**2015 - 2016  
Enterprise Fund Types**

Dept. #	ENTERPRISE FUND TYPES						TOTAL ENTERPRISE FUNDS
	31 ELECTRIC	32 GAS	33 WATER	34 SEWER	35 OVERHEAD	36 WATER PLANT	
<b>Revenues</b>							
UTILITY BILLING	\$ 2,595,015	\$ 308,904	\$ 255,804	\$ 191,305		\$ -	\$ 3,351,028
WATER SALES TO G-M WATER			442,674				442,674
GENERAL SALES TAX							-
FRANCHISE TAX							-
INTEREST INCOME					11,055		11,055
GARBAGE BILLING							-
FINES							-
SECURITY LIGHTS	27,907						27,907
PERMITS, FEES, ASSESSMENTS	1,563						1,563
TAP FEES	23,380	1,645	2,000	1,763			28,788
LATE CHARGES					44,310		44,310
GRANT / LOAN RECEIPTS			43,500				43,500
DSLUDGE DISPOSAL FEES				20,155			20,155
MISCELLANEOUS	9,318	1,800	219	220	17,487		29,044
ALLOCATION - WATER PLANT TO WATER COST CENTER							-
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS	18,213	18,213	18,213	18,213	(72,852)		-
<b>TOTAL REVENUES:</b>	<b>\$ 2,675,396</b>	<b>\$ 330,562</b>	<b>\$ 762,410</b>	<b>\$ 231,656</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000,024</b>
<b>EXPENSES</b>							
SALARIES AND WAGES	\$ 167,052			\$ 30,651	\$ 291,194	\$ 124,298	\$ 613,195
EMPLOYEE BENEFITS	59,162			11,683	108,372	44,844	224,061
PURCHASED UTILITIES - GAS		119,817					119,817
PURCHASED UTILITIES - ELECTRIC	1,708,161	536		1,903			1,710,600
PURCHASED UTILITIES - WATER						43,949	43,949
PURCHASED RAW WATER						25,130	25,130
MATERIALS AND SUPPLIES	64,915	12,456	20,724	16,186	33,954	13,076	161,311
OFFICE SUPPLIES				128	1,115	75	1,318
REPAIR AND MAINTENANCE	786	74	1,200	14,355	4,833	8,520	29,768
PROFESSIONAL, CONSULTING & ENG.	4,324	1,976	249	6,477	2,570	17,781	33,377
VEHICLE & EQUIP. - REPAIR & MAINT.	4,433			130	10,132	305	15,000
VEHICLE & EQUIP. - GASOLINE & FUEL	8,282			2,310	19,653	4,654	34,899
TRAINING	970	150	1,620	616	6,959	855	11,170
DUES, SUBSCRIPTIONS & FEES	412	4,032	175	800	50	5,529	10,998
TRAVEL	1,213	75	445	1,212	110	624	3,679
DEPRECIATION & AMMORTIZATION	52,288	3,211	27,735	102,750	21,971	152,101	360,056
GENERAL INSURANCE				713	15,040	2,629	18,382
WORKER'S COMPENSATION INSURANCE	3,253			344	6,008	2,419	12,024
TELEPHONE			448	2,119	1,997	2,885	7,449
UTILITY EXPENSE	38,551		15,993	45,302	4,888		104,734
INTEREST EXPENSE				18,855			18,855
LEGAL NOTICES		145		50	115	50	360
CAPITAL IMPROVEMENTS - GEN. GOVT.							-
CONTRACT FEES	5,000				14,108	49,885	68,993
CITY COUNCIL & MAYOR FEES							-
PRINCIPAL PAYMENTS - GOVT.							-
JANITORIAL EXPENSE							-
POSTAGE					3,034		3,034
FIRE DEPT. PENSION EXPENSE							-
UNIFORM EXPENSE					8,397		8,397
WATER PLANT TREATMENT CHEMICALS				9,865		52,646	62,511
MISCELLANEOUS	250	50	100	595	12,806	609	14,410
CONDEMNATION							-
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND					368,486		368,486
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS	233,948	233,948	233,948	233,948	(935,792)		-
ALLOCATION - WATER PLANT TO WATER COST CENTER			552,864			(552,864)	-
<b>TOTAL EXPENSES</b>	<b>\$ 2,353,000</b>	<b>\$ 376,470</b>	<b>\$ 855,501</b>	<b>\$ 500,992</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,085,963</b>
<b>SURPLUS / (DEFECIT)</b>	<b>\$ 322,396</b>	<b>\$ (45,908)</b>	<b>\$ (93,091)</b>	<b>\$ (269,336)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (85,939)</b>

City of Hemphill 2015 - 2016 Budget  
City of Hemphill - Final Approved

Dept. #	GOVERNMENTAL FUND TYPES							ENTERPRISE FUND TYPES					TOTALS				
	11	12	13	14	15	16	17	18	20	31	32	33		34	35	36	TOTAL ENTERPRISE FUNDS
	GENERAL	POLICE	FIRE	GARBAGE	PARKS	ANIMAL CONTROL	MUNI. JUDGE	STREETS / DRAINAGE	CEMETERY	TOTAL GOVERNMENTAL FUNDS	ELECTRIC	GAS	WATER	SEWER	OVER-HEAD	WATER PLANT	TOTAL ENTERPRISE FUNDS
Revenues																	
UTILITY BILLING																	
WATER SALES TO G-M WATER	428,872									428,872			265,804	191,305			3,351,028
GENERAL SALES TAX	4,980									4,980							442,674
FRANCHISE TAX	1,431								166	1,597							428,872
INTEREST INCOME										267,319							11,055
GARBAGE BILLING			287,319				11,942			11,942							11,055
FINES																	267,319
SECURITY LIGHTS											27,907						27,907
PERMITS, FEES, ASSESSMENTS	48,810			3,348		1,059	60		1,800	55,077							1,563
TAP FEES										1,563							1,563
LATE CHARGES										23,380							23,380
GRANT / LOAN RECEIPTS																	28,768
SLUDGE DISPOSAL FEES										8,354							8,354
MISCELLANEOUS										6,532							6,532
ALLOCATION - WATER PLANT TO WATER COST CENTER	1,057	785	100	900			2,060	1,455	175		1,800	219	220	17,487		29,044	
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS											18,213	18,213	18,213	(72,852)			
<b>TOTAL REVENUES:</b>	<b>\$ 465,150</b>	<b>\$ 785</b>	<b>\$ 8,454</b>	<b>\$ 271,567</b>	<b>\$ -</b>	<b>\$ 1,059</b>	<b>\$ 14,062</b>	<b>\$ 1,455</b>	<b>\$ 2,141</b>	<b>\$ 784,673</b>	<b>\$ 2,595,015</b>	<b>\$ 308,904</b>	<b>\$ 265,804</b>	<b>\$ 191,305</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000,024</b>
<b>EXPENSES</b>																	
SALARIES AND WAGES	216,202	188,589								513,940							613,195
EMPLOYEE BENEFITS	65,112	60,684								170,510							224,061
PURCHASED UTILITIES - GAS											119,817						119,817
PURCHASED UTILITIES - ELECTRIC											536						1,754,549
PURCHASED UTILITIES - WATER																	
MATERIALS AND SUPPLIES	5,301	6,619	7,820	638	2,424	1,190	142	22,434	250	46,818		20,724	16,186	33,954	25,130	25,130	
OFFICE SUPPLIES	1,755	75								1,831					13,076	161,311	
REPAIR AND MAINTENANCE	26,712	670	4,055	500	3,907	500			375	36,719		1,200	14,355	4,633	75	1,318	
PROFESSIONAL CONSULTING & ENG.	18,001	396	2,343	4,921	1,000	435	10,000	1,195	1,500	786						29,768	
VEHICLE & EQUIP. - REPAIR & MAINT.	120	3,340	6,254	862			1,195			4,324		249	6,477	2,570	17,781	33,377	
VEHICLE & EQUIP. - GASOLINE & FUEL	2,106	13,104	5,517	2,310			831			11,771						71,973	
TRAINING	4,655	1,064	1,335							23,868						15,000	
DUES, SUBSCRIPTIONS & FEES	5,728	682	165							8,282						34,955	
TRAVEL	4,709	939	1,424							970		1,620	616	6,955	11,170	58,767	
DEPRECIATION & AMORTIZATION	9,195	3,083	2,883	1,039						412		175	800	30	5,529	17,735	
GENERAL INSURANCE	4,477	3,690	1,680							10,273		445	1,212	110	624	13,952	
WORKER'S COMPENSATION INSURANCE	7,892	484	1,014							52,288		27,735	102,750	21,971	152,101	360,056	
TELEPHONE	5,734	1,959								10,273						10,996	
UTILITY EXPENSE										713						3,679	
LEGAL NOTICES										3,293						18,382	
CAPITAL IMPROVEMENTS - GEN. GOVT.										713						26,633	
CONTRACT FEES	8,700			226,727						18,040						12,024	
CITY COUNCIL & MAYOR FEES										344						23,999	
PRINCIPAL PAYMENTS - GOVT.										2,119						7,449	
JANITORIAL EXPENSE										38,551		15,993	45,302	4,888		104,734	
POSTAGE										5,985						18,855	
FIRE DEPT. PENSION EXPENSE										5,000						360	
UNIFORM EXPENSE																68,993	
WATER PLANT TREATMENT CHEMICALS																8,700	
MISCELLANEOUS	25,515	100	116													3,034	
CONDEMNATION	10,000															8,397	
ALLOCATION - GOVERNMENTAL TO ENTERPRISE FUND	(368,486)															62,511	
ALLOCATION - ENTERPRISE OVERHEAD TO COST CENTERS																14,410	
ALLOCATION - WATER PLANT TO WATER COST CENTER																10,000	
<b>TOTAL EXPENSES</b>	<b>\$ 63,319</b>	<b>\$ 283,694</b>	<b>\$ 36,565</b>	<b>\$ 236,997</b>	<b>\$ 9,942</b>	<b>\$ 24,343</b>	<b>\$ 28,316</b>	<b>\$ 154,155</b>	<b>\$ 4,625</b>	<b>\$ 847,956</b>	<b>\$ 2,363,000</b>	<b>\$ 376,470</b>	<b>\$ 655,501</b>	<b>\$ 500,992</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,065,963</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$ 415,831</b>	<b>\$ (282,909)</b>	<b>\$ (28,111)</b>	<b>\$ (34,570)</b>	<b>\$ (9,942)</b>	<b>\$ (23,284)</b>	<b>\$ (14,254)</b>	<b>\$ (152,700)</b>	<b>\$ (2,484)</b>	<b>\$ (63,283)</b>	<b>\$ 322,396</b>	<b>\$ (45,908)</b>	<b>\$ (93,091)</b>	<b>\$ (289,336)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (85,939)</b>
																	<b>\$ 360,056</b>
																	<b>\$ 210,834</b>

Add Back Non-Cash Expense Surplus / (deficit)

**CITY OF HEMPHILL  
2015 - 2016 CITY BUDGET  
CAPITAL IMPROVEMENT PROJECTS**

<b>DESCRIPTION</b>	<b>AMOUNT</b>	
<b><u>GOVERNMENTAL FUND:</u></b>		
1. Office - New Copier	\$ 8,550	
2. Council Chambers remodel	4,200	
3. City Hall / Yard fencing	7,500	
4. Fire Department - Water Tank for #306	12,089	
5. Park - Pavillion new roof	2,800	
6. Pipe and Equipment shed	25,000	
7. Shelter - Awnings, walkway	7,450	
8. Police Dept. / Body Armour and Body Cameras	4,800	
TOTAL:	72,389	\$ 72,389
<b><u>ENTERPRISE FUND:</u></b>		
<b>ELECTRICAL SYSTEM</b>		
1. Bucket Truck	85,000	
Sub-Total	85,000	\$ 85,000
<b>WATER PLANT</b>		
1. Intake secondary pump / <b>CDBG Grant funds</b>	43,500	
2. "Old" Clarifier repair per TCEQ	25,000	
3. Turbidimeter Heads (2)	5,000	
4. Back-up pumps / motors - Clarifier	3,000	
5. Chemical Pumps	4,000	
6. Chlorinators and Ejectors (2)	3,500	
Sub-Total	84,000	84,000
<b>WASTE WATER</b>		
1. L/S Rehabilitation	2,500	
2. Sanitary Sewer Overflow Initiative	10,000	
Sub-Total	12,500	12,500
<b>WATER SYSTEM</b>		
1. Railroad Street Water line extension	6,000	
	6,000	6,000
<b>OVERHEAD</b>		
1. Bobcat Skidsteer with attachments	80,000	
Sub-Total	80,000	\$ 80,000
		\$ 267,500
<b>TOTAL CAPITAL IMPROVEMENTS</b>		<b>\$ 339,889</b>

**CITY OF HEMPHILL  
2015 - 2016 CITY BUDGET  
CASH FLOW PROJECTION**

JULY 1, 2015 ESTIMATED CASH BALANCE		\$ 1,300,000
BUDGETED TOTAL CITY SURPLUS / (DEFICIT)		(149,222)
ADD: NON - CASH EXPENSE ITEMS:		
DEPRECIATION		360,056
Cash Available for Debt & Capital Improvements: \$210,834		
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	72,389	
ENTERPRISE FUND	183,500	
WTP OTHER	84,000	
	339,889	(339,889)
NET CASH INCREASE / (DECREASE)		\$ (164,555)
ESTIMATED JUNE 30, 2016 CASH BALANCE		\$ 1,135,445

NOTE: Budget includes spending \$164,555 of City reserve funds on Capital Improvement items as approved by City Council.

CITY OF HEMPHILL  
PUBLIC NOTICE  
OPERATING BUDGET  
JULY 1, 2015 THROUGH JUNE 30, 2016

GENERAL FUND

PROJECTED REVENUES

CITY SALES TAXES	\$ 428,872
ADVALOREM TAXES	-
MUNICIPAL COURT FINES	11,942
FRANCHISE TAXES	4,980
GARBAGE BILLING	267,319
GRANT / LOAN RECEIPTS	8,354
SUNDRY RECEIPTS	61,609
INTEREST INCOME	1,597
	<hr/>
	\$ 784,673

PROJECTED EXPENDITURES

PUBLIC SAFETY	\$ 283,694
GENERAL GOVERNMENT	69,319
CITY PARKS / CEMETERY	14,567
MUNICIPAL JUDGE	28,316
ANIMAL CONTROL	24,343
STREETS AND DRAINAGE	154,155
FIRE DEPARTMENT	36,565
CONTRACT GARBAGE FEES	236,997
	<hr/>
	\$ 847,956

UTILITY FUND

UTILITY BILLING - ELECTRIC	\$ 2,657,183
UTILITY BILLING - GAS	312,349
UTILITY BILLING - WATER	258,023
UTILITY BILLING - SEWER	213,443
WATER SALES	442,674
GRANT RECEIPTS	43,500
INTEREST INCOME	11,055
LATE CHARGES	44,310
MISCELLANEOUS	17,487
	<hr/>
	\$ 4,000,024

PAYROLL	\$ 613,195
PAYROLL ADDED COST	224,061
PURCHASED UTILITIES	1,899,496
ADMINISTRATIVE	368,486
OPERATING - ELECTRIC	184,677
OPERATING - GAS	22,169
OPERATING - WATER	383,332
OPERATING - SEWER	222,807
OVERHEAD	167,740
	<hr/>
	\$ 4,085,963

Total Revenue \$ 4,784,697

Total Expenses	\$ 4,933,919
Depreciation Expense	(360,056)
Net Expenses	<hr/> \$ 4,573,863
Operating Surplus	\$ 210,834

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 16, 2015.