

City of Hemphill, Texas

Fiscal Year 07/01/2024-06/30/2025

Budget Cover Page

June 18, 2024

In accordance with section 102.007(d) of the Texas Local Government Code, the City of Hemphill is providing the following information:

The July 1, 2024-June 30, 2025 budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property tax added to the tax roll this year is \$0.00.

The City of Hemphill has not levied an ad valorem tax since 1990 and the 2024-2025 fiscal year budget does not include the levy of an ad valorem (also known as a property tax). Therefore, the City of Hemphill property tax rates for the preceding and current fiscal year including the adopted rate, effective tax, effective maintenance and operations tax rate, rollback tax rate and debt rate remain at \$0.00

The amount of City debt obligations secured by property taxes at 07/01/2024 is \$0.00. The City currently has no General Obligation bonds or Certificates of Obligation. General Obligation bonds are direct obligations of the City payable from ad valorem taxes levied, and Certificates of Obligation are direct obligations of the City payable from ad valorem taxes levied which are additionally secured by subordinate pledge of the surplus of net revenue of the City's electric, natural gas, water, and sewer funds. The City currently has \$0.00 in debt.

The City of Hemphill does not currently levy an ad valorem tax. The City's revenues come from utility sales of electricity, water, natural gas, sewer, and garbage, from wholesale water sales to G-M Water Supply Corporation, and from general sales and use tax. The City receives a few other miscellaneous revenues and user fees. This budget does not include utility rate structure changes for electric, water, sewer, garbage, or gas.

The members of the governing body voted on the budget as follows:

FOR: Herb Rice, Mayor Pro-Tem/Alderman Place 1 Shelly Starr, Alderwoman Place 2 Kevin Rice, Alderman Place 3 Jamie Westbrook, Alderman Place 4 Glen Chance, Alderman Place 5	AGAINST:
ABSENT:	PRESENT AND NOT VOTING: Stephen Crowell, Mayor

CITY OF HEMPHILL, TEXAS

FY 2024-2025 BUDGET

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FY 2024-2025 BUDGET
CITY OF HEMPHILL, TEXAS
PRINCIPAL OFFICIALS

MAYOR

Stephen Crowell

CITY COUNCIL

Herb Rice, Mayor Pro-Tem/Alderman Place 1

Shelly Starr, Alderwoman Place 2

Kevin Rice, Alderman Place 3

Jamie Westbrook, Alderman Place 4

Glen Chance, Alderman Place 5

CITY MANAGER

Thad Smith

CITY SECRETARY/ACCOUNTANT

Kelli Beall

CHIEF OF POLICE

Roy “David” West

ASSOCIATE MUNICIPAL JUDGE

Michelle Morgan

WATER AND SEWER PLANT SUPERVISOR

Elsmer “Woodie” Dorsey

CITY ELECTRICAL SUPERVISOR

Michael Brazile

UTILITY SUPERVISOR

Robert Wright

ACKNOWLEDGEMENTS

Special thanks to all the City employees and elected officials who contributed to this budget and who work hard for the citizens of Hemphill.

LETTER FROM THE MAYOR

June 18, 2024

Dear City of Hemphill Residents,

It is my privilege to present the annual budget for our City. A comprehensive plan that outlines our financial priorities for the coming year 07/01/2024 to 06/30/2025. This budget represents a balanced and thoughtful approach to managing our City's finances. The budget is designed to address the current needs of our community while strategically investing in our future. I am confident that we can achieve the goals set forth in this budget and continue to make our City a better place to live and work.

The City of Hemphill is a General Law Type A City that operates a wide range of municipal services. This is unique for such a small municipality in Texas. The City of Hemphill does not currently levy an ad valorem tax and has not assessed an ad valorem tax since 1990; hence, the main sources of City revenues are provided by utility sales of electricity, natural gas, water, sewer, and garbage and from general sales and use tax revenue. The City of Hemphill applies for grant funding, when possible, to supplement revenues for capital improvements and infrastructure and for the fire and police departments. The City of Hemphill strives to be progressive in using this revenue to make long-term investments into the community in the areas of public safety, parks, and critical infrastructure.

I would like to express my gratitude to the City Council, our City Manager, City Accountant/Secretary and all department heads as your hard work and dedication are critical to our City's success.

Together, we will work toward a brighter future for the City of Hemphill.

Sincerely

Stephen Crowell
Mayor

CITY OF HEMPHILL, TEXAS FY 2024-2025 BUDGET SUMMARY

Date: June 18, 2024

To: Stephen Crowell, Mayor
Herb Rice, Mayor Pro-Tem/Alderman Place 1
Shelly Starr, Alderwoman Place 2
Kevin Rice, Alderman Place 3
Jamie Westbrook, Alderman Place 4
Glen Chance, Alderman Place 5

From: Thad Smith, City Manager

Subject: FY 07/01/2024-06/30/2025 Budget Transmittal Letter and Budget Summary

On behalf of the City of Hemphill staff, I am pleased to submit the Fiscal Year 2024-2025 Budget. The City of Hemphill finds itself, for the most part, in a healthy financial position. The City has not accrued any debt over the latest fiscal year and remains debt free.

The majority of the City's revenue comes from the electric, natural gas, water and garbage departments. Any additional unforeseen revenues will be reinvested or used for needed capital improvements in the future. Additional revenue which is either expected or possible during this next fiscal year include:

1. GLO/DETCOG Hurricane Harvey Mitigation Funding - \$924,000
2. Possibility of Charter Communications Pole Attachment Agreement starting– Unknown dollar amount

All current personnel positions are funded and personnel benefits are stable with no significant benefit changes. The City is expecting an 0% increase in medical insurance under the current plan with TX Health Benefits, the City's health insurance provider, effective 10/1/2024 and a 1.74% increase in the TMRS contribution rate from 8.03% to 8.17%.

The City Council and City staff held two budget workshops, discussions during council meetings, and a public hearing prior to budget adoption. These events allowed the council and staff to properly plan for vital expenditures in the budget and allowed the staff to convey needs and justify requested expenditures.

In preparing this budget document, our goal is to provide a transparent document which can be used to provide accountability and accurate reporting to citizens, city council, and staff. This document is intended to provide significant detail of the City's budget.

The following pages will provide a summary of the factors affecting the budget including major individual funds, their purpose, revenue sources, and proposed expenditures.

GENERAL COMMENTS ON FY 2024-2025 BUDGET:

Priorities used to define budget development include:

- Accurately forecasting utility revenues and general sales and use tax revenues.
- During the FY 24-25 I anticipate: no increase to any of the City's utility rates.
- Prioritization and completion of needed/requested 2024-2025 Capital Improvements, based on input from the city council, department heads, and city manager.
- Maintaining personnel benefits and competitive pay rates to attract and retain qualified employees.
- Focus on appropriate service levels for the operation of facilities and infrastructure.
- Identify enhancements and major maintenance for components of the utility systems, this includes applying for grants where and when available.
- Continue to fund enhancement of the City's appearance and community.
- Continue to encourage business development and job growth.
- Technology upgrades as they can be afforded to improve service quality and convenience, and decrease expenses.

REVENUES

The City has a diversified stream of revenue from utility sales, garbage sales, general sales and use tax, and wholesale water sales to G-M Water Supply Corporation. General Fund revenues are projected to generate \$1,046,414 in FY 2024-2025, representing a 1.27% increase over the previous fiscal year. Additionally, I expect \$924,000 in GLO mitigation funding to be released this year which will be added to the General Fund number above. Enterprise Fund revenues are projected to generate \$4,128,794 in FY 2024-2025, representing a 2.48% increase, mainly due to projected increases in all utility sales.

General Fund Revenue

Sales Tax Revenue

The largest source of general fund revenue are sales tax receipts or general sales and use taxes. The FY 2024-2025 projected sales tax receipts are based on the average of the last three years of actual receipts, which makes the projected sales tax receipts \$599,441. This is a projected decrease of \$4,848, a -0.80% decrease.

Garbage/Solid Waste Revenue

The City contracts with a contractor for citizen and business garbage services. The projected sales of garbage services to city customers for FY 2024-2025 is \$342,756 representing a 3.55% increase.

Other General Fund Revenue

The City also has General Fund revenue in the Municipal Court and Cemetery departments which is projected to total \$9,000 and \$1,750, respectively.

Enterprise/Utility Fund Revenue

Electric Department Revenue

The City of Hemphill operates a municipally-owned electric distribution system, and the city purchases wholesale electricity from Deep East Texas Electric Cooperative, under a contract agreement. Sales-Electricity for 2024-2025 budget year is budgeted to be \$2,619,418, which is a increase of \$121,181. This budgeted amount is based on the monthly average of actual sales over the period of July 2023-March 2024. This revenue is dependent on the severity of the weather during the summer and winter months. The City also has \$41,411 of revenue budgeted for Sales-Night Light, Electric Service Fees, Supply Sales-Electric, and Miscellaneous Income Electric.

Gas Department Revenue

The City of Hemphill operates a municipally-owned natural gas distribution system, and the city purchases wholesale natural gas from Magnum Gas, under a contract agreement. The City also pays pipeline fees to Tennessee Gas. Sales-Gas for the 2024-2025 budget year is \$221,256, a decrease of \$25,883 from the 2023-2024 fiscal year.

Power Cost Adjustments

Since approximately 1995, the City has added a monthly power cost adjustment (PCA) to residential and commercial utility bills with electric and natural gas service. This is because electricity and natural gas are traded commodities, and the price of those commodities fluctuates with supply and demand. The City bases the monthly PCA's for electric and natural gas on the price charged to the city by the suppliers, which are Deep East Texas Electric Cooperative for electric and Magnum Gas for natural gas. If the PCA is positive, then it is added to the customer's bill per kWh for electric and per ccf (100 cubic feet) for natural gas; if the PCA is negative it is subtracted. The PCA amounts are placed on the consent agenda of the city council meeting each

month for approval. The amounts are computed by the City Manager, when the monthly prices are received from the suppliers.

Water Department Revenue

The City of Hemphill operates a municipally-owned water distribution system and the C.C. Rice Water Treatment Plant. The City sells treated water to city customers and to G-M Water Supply Corporation (GMWSC) under a wholesale water contract. Currently, residential and commercial customers have a fixed rate per thousand gallons after the first two thousand gallons, and a graduated/increasing scale after that.

Sales-Water should generate \$425,172 in revenue for the 2024-2025 fiscal year, an increase of \$9,473 from the 2023-2024 fiscal year. Sales-GM Water for the 2024-2025 fiscal year is budgeted at \$349,752, an increase of \$13,752 from last fiscal year. This is based on GMWSC purchasing only the negotiated minimum for twelve months.

Sewer Department Revenue

The City of Hemphill operates a municipally-owned sewer system and a Wastewater Treatment Plant. The City bills city water customers for sewer based on the amount of water used each month. Residential and commercial customers have fixed rate per thousand for the first two thousand gallons a graduated rate after that.

Sales-Sewer will generate \$318,361 in revenue for the 2024-2025 fiscal year, an increase of \$1,948 from the 2023-2024 fiscal year. The City also has \$27,864 budgeted for Sludge Disposal Fees, which are fees generated from waste haulers who have a permit to dispose of their sewer sludge at the city's wastewater treatment plant.

Other Enterprise/Utility Fund Revenue

The City operates an Overhead Department and a Water Plant Department. The Overhead Department's revenue consists of Late Charges added to the customers' utility bills/accounts, interest earnings, supply sales, and other miscellaneous revenues, so the total of these revenues for the Overhead Department for the 2024-2025 fiscal year are budgeted at \$93,786.

The Water Plant Department is operated so that the City can accurately compute the cost to the city to operate the plant and treat water. There is no revenue anticipated for the Water Plant Department for the 2024-2025 fiscal year.

EXPENSES

The greatest challenge to formulating the City's budget is providing consistent levels of service, complying with regulatory requirements, and maintaining infrastructure without increasing expenditures disproportionately to revenues, especially since the City assesses no ad valorem tax. Utility costs (purchased electricity and gas), fuel, treatment chemicals, and supplies have all increased significantly this past year.

Personnel Expenses

The City employees are the greatest asset of this organization and for our citizens. The City employs 24 full-time employees and budgets for two part-time employees. The City Council approved a payroll budget which includes a capped increase based on an employee's annual performance review, targeted merit or training-based increases, and retention-based adjustments. Compensation and benefits are the most significant portion of the City's expenditures, the proposed budget includes an 0% increase in medical insurance. The City pays 100% of each employee's medical, dental, and vision insurance coverage, and, if the employee needs dependent/family coverage, the City pays 50% of the spouse, dependent, or family coverage for medical, dental, and vision insurance. The City's fund year for health insurance runs from October 1-September 30 of each year. The City receives their renewal rerate from TX Health Benefits Pool in early June of each year; the city manager developed the estimate based on consultation with TX Health Benefits Pool representatives. The City is a member of Texas Municipal Retirement System of Texas (TMRS), which maintains the pension benefits for city employees in Texas. The employee pays in 5% of their gross pay for retirement, and the City matches it 2 to 1, based on a percentage that fluctuates each year and is determined by TMRS. The effective percentage for this budget is 8.17%.

Each employee can receive pay increases/adjustments by completing additional training, completing certifications, licenses or additional education, taking on additional responsibilities in the department they currently work in or another city department, or through a favorable probationary performance evaluation after 90 days of employment or annual performance evaluation, upon the recommendation of their supervisor and approval by the city manager.

Further in this budget document, our Organizational Chart is included. Our payroll budget is also included as part of this document. Many of our employees work in multiple departments, so, as a result of this, their salary/pay and benefits are expensed to multiple departments on a percentage basis. Many of our employees are required to have education, certificates, licenses, or attend periodic training by state regulatory agencies or by City policy. These employees typically have higher pay rates in order to retain skilled talent. Many employees have received budgeted and approved Cost of Living Adjustments in past years, which has also increased their pay rate. Personnel costs in each department are shown on each department's budget.

General Fund Expenses

General Fund expenses are the cost to run all general government departments, which are administration, police, fire, garbage, parks, animal control, municipal court, streets, and cemetery. Administration department expenses are allocated to both the general and enterprise fund departments based on the percentage of administrative expenses that each department uses. Budgeted expenses in the general fund were based on a combination of actual expenditures and conservative estimates. The General Fund expenses include funds that further a public purpose in the form of monthly or annual donations or services provided to Hemphill Housing Authority, East Sabine Senior Services, Salvation Army/United Christian Services, JR Huffman Public Library, the Sabine County Community Partners (formerly the Rainbow Room), and the Patricia Huffman

Smith Remembering Columbia Museum. In addition, the Enterprise fund subsidizes the General fund in the form of interfund transfers and allocations. A detailed list of budgeted expenditures in each General Fund department are listed in the budget.

Current challenges facing the City in the General Fund are the need to resurface and maintain city streets, increasing costs in the police department due to federal and state agency requirements, the need to assist the Hemphill Volunteer Fire Department with funding, and the need to maintain and expand the city cemetery.

Enterprise/Utility Fund Expenses

Transfer expenditures to the General Fund make up a large percentage of all Enterprise/Utility Fund expenses. Personnel costs are substantial; salary, benefits, and other personnel related costs are shown in each department's budget.

Operational expenses continue to increase, including purchased utilities, fuel, mandated operational changes, construction, maintenance of utility systems and infrastructure, chemicals, and equipment. The City Manager, Department Heads, and employees are continually looking at ways to cut costs and preserve the life of existing assets. The City is highly regulated by Texas Commission on Environmental Quality, so the utility system is required to perform weekly, monthly, quarterly, and yearly water and effluent laboratory tests, and backflow prevention device monitoring for regulatory compliance; additionally, the Railroad Commission of Texas regulates the natural gas system and mandates numerous reports, training, and testing in the natural gas department. Regulations contribute to training and travel expenses as well as required changes to systems. The age of the systems in combination with increasing customer demand requires continuous maintenance of all utility distribution systems, storage tanks, the water treatment plant, the waste water treatment plant, equipment, and vehicles. Most budgeted expenditures are based on a combination of actual historical expenditures, cost of services, past city consumption, purchases from wholesale utility providers, and conservative estimates.

Electrical Department Expenses

The City purchases wholesale electricity from Deep East Texas Electric Cooperative under a contract. The largest expenses in this department are wholesale electric purchases, wages, employee benefits, and departmental supplies.

Natural Gas Department Expenses

The City purchases natural gas from Magnum Gas under a contract agreement and pays Kinder/Morgan and Tennessee Gas for gas storage and pipeline fees. The largest expenses in this department are wholesale gas purchases, storage and pipeline fees, wages, employee benefits, and departmental supplies. The City is highly regulated by the Railroad Commission of Texas, so extensive training of gas operators, using contractors with relevant certifications, and compliance requirements drive expenses in this department.

Water Department and Water Plant Department Expenses

These two departments are kept separate for budget purposes allowing the City to track the cost of operating the Water Treatment Plant and the cost to produce water at the plant. The City purchases raw surface water out of Toledo Bend Reservoir under a contract with the Sabine River Authority of Texas. The cost of the distribution system is tracked in the Water Department and the cost of operating the plant and producing water is tracked in the Water Plant Department. The City is experiencing increasing costs in both these departments due to regulatory requirements and the increasing cost to maintain facilities, distribution lines, and maintenance of infrastructure. The largest expenses in this department are wages, employee benefits, purchases-raw water, purchased-electricity, maintenance and repair, water plant chemicals, lab testing fees and professional services. Additionally, the City has a need to expand, replace, and/or maintain their distribution lines soon in certain areas of the City. The main areas of concern are Highway 87 North and several places with lines that are over 50 years old. All water operators must be licensed by TCEQ and attend training or continuing education to renew their license.

Waste Water/Sewer Department Expenses

The City operates a Wastewater Treatment Plant and treats wastewater for city sewer customers. The City is experiencing increasing costs in this department due to regulatory requirements and the increasing cost to maintain the plant/facilities, distribution lines, and maintenance of infrastructure. The largest expenses in this department are wages, employee benefits, the cost to run the plant, water used at the plant to keep it running, utility expense, maintenance and repair, sewer treatment chemicals, lab testing fees and professional services. In addition, the City has a need to expand, replace, and/or maintain their distribution lines in the future in certain areas of the City. All wastewater operators have to be licensed by TCEQ and must attend training and continuing education to renew their license.

Overhead Department

The Overhead Department expenses are tracked in order to keep up with expenses that cannot be tied to one particular department. Since some employees work in several departments, including some administrative staff, and since several city vehicles are used in more than one department, those expenses are tracked/expensed in the Overhead department. Overhead expenses are reallocated to other departments in the General and Enterprise Fund, based on the percentage of overhead expenses that each of those department uses. The largest expenditures in the Overhead Department are salaries/wages, employee benefits, maintenance and repair, vehicle maintenance and repair, departmental supplies, and fuel.

CAPITAL IMPROVEMENTS

The City Manager provided a preliminary list of capital improvements to the council for consideration at the budget workshops held on April 29 and May 14, 2024 as well as discussing them at the regular council meeting held on May 21, 2024. A final/proposed list of capital improvements is included on page 35 of this budget document.

CASH FLOW PROJECTION

The City's estimated July 1, 2024 beginning cash balance is estimated at \$2,695,382; after all estimated budgeted revenues and expenses are included, depreciation is added back, and capital improvements are subtracted; and the city's estimated June 30, 2025 ending cash balance is estimated to be \$2,079,855.

DEBT AND DEBT SERVICE

The City currently has no debt to service. There are no plans to take on new debt responsibilities during fiscal year, 2024-2025.

CLOSING REMARKS

An extensive amount of time and effort was exerted in order to formulate, improve and produce this budget, and to ensure it could be easily understood and usable for all stakeholders. If you have questions, comments, or concerns feel free to contact Thad Smith or Kelli Beall by phone or at (409) 787-2251 or by e-mail at City_Hall@cityofhemphill.com. I would like to thank the City Council and the city staff for their consideration and input to the budgeting process.

CITY OF HEMPHILL, TEXAS
FY 2024-2025 BUDGET
PROFILE OF HEMPHILL, TEXAS

Although the FY 2024-2025 budget is primarily a financial document, the City Council and staff feel it is a great opportunity to acquaint the reader with the City's history, highlights, facilities, and economy. These are part of what make Hemphill a great place to visit, live, work, and do business.

History

In 1858, Sabine County organized the community of Hemphill, named for Texas Supreme Court Justice John Hemphill. An election determined that the county seat would be moved from Milam to this new settlement in the center of Sabine County. The town site was surveyed and laid out on an 80-acre tract owned by Richard Fendall Slaughter and his wife, Anna (Holman). A post office was established in Hemphill in 1859.

Builders constructed the first courthouse in Hemphill shortly after the community's establishment; it was replaced in 1864 by another building, which burned down in 1875. Builders completed another courthouse in 1877, which was eventually replaced by the current structure in 1906. Other significant early institutions included Sabine Valley University, established in 1879, and First National Bank, which opened in 1907 and closed during the Great Depression. Hemphill Common School District No. 1 organized in the late 1800s, and by 1890 listed three trustees, two teachers and eighty-eight students.

The population of Hemphill increased steadily between 1850 and 1930, due in great part to the presence of the Knox Sawmill in the western part of town. Temple Lumber Company later bought the mill, which burned in 1937. Combined with post-World War II rural-to-urban migration trends and the lack of major thoroughfares in the town, the closing of the sawmill promoted a decline in the community's population. Today, Hemphill remains the seat of the Sabine County government, and is home to several national, state and local offices, remaining a community of vital importance in the state of Texas (McDonald, www.texasscapes.com).

Economy and Overview of Hemphill

Whether you are looking for a place to stay off the beaten path for a vacation or for a lifetime, you will find Hemphill, Texas one of the most welcoming and relaxing communities in the state. The City of Hemphill invites you to visit our city, tucked away in the scenic Pineywoods of East Texas. Hemphill, founded in 1858, is the seat of Sabine County, a vast timber area. The City of Hemphill was incorporated in October of 1927.

Today, Hemphill is a commercial center for lumber and a major gateway to the immense Toledo Bend Reservoir; therefore, it is a mecca for fishing, hunting, forest/nature, and water related activities. The Bassmaster Elite Series designated Toledo Bend Reservoir on the Louisiana-Texas border as a renowned fishery, and B.A.S.S./*Bassmaster Magazine* announced that the lake has

earned the top spot on Bassmaster’s 100 Best Bass Lakes list for 2015 and 2016; therefore, it attracts amateur and professional fisherman from around the globe. Gallows, more than 80 years old, is still in place in the four-cell county jail museum, and our city is home to the Patricia Huffman Smith “Remembering Columbia” NASA Museum. Our city and county are rich in Texas history. Sabine County is also home to the Sabine National Forest.

The Sabine River Authority of Texas has a plan to open a recreational facility on Toledo Bend Reservoir in the near future which will attract bass tournaments and other types of recreational activities, so the City and County looks for this to expand visitor traffic, business development, and tourism to our County and City.

The major employers in the City are Hemphill ISD, Brookshire Bros, Ritter Lumber, Sabine County, Sabine County Hospital, and other health providers located within our city.

City Government

The City of Hemphill has a population of approximately 1200 and is a General Law Type A municipality, which elects a mayor and five alderman at-large; in addition, the City operates under the Council-Manager form of government in which the council passes legislation and policy and the City Manager implements the policies and ordinances. The mayor votes to break a tie. The alderman and mayor serve two-year staggered terms. The City Council is responsible for casting a vision and direction for the city, enacting legislation in the form of ordinances and resolutions, adopting and amending budgets, making appointments to boards and commissions, and determining the general policies of the City. The City Manager is responsible for the day-to-day operations of the City and implementing policy, legislation, and budgets enacted by the City Council. The Hemphill City Council meets on the third Tuesday of each month at 5:30 pm in the city council chambers located in the building behind City Hall at 211 Starr St., Hemphill, Texas. (Refer to the City’s Organizational Chart)

More About our City, County and City Location and Direction

The population of Sabine County is approximately 10,500. At the City of Hemphill, we are working to enhance the quality of life, to improve city services, and to provide transparent and accountable governance. Hemphill is located close to the border between Texas and Louisiana; therefore, we are close to the larger cities of Nacogdoches, Lufkin, Center, Beaumont, and Shreveport, Louisiana. Hemphill is surrounded by the Sabine National Forest and Toledo Bend Reservoir.

The City prides itself in working with our state and other local governments as well as community organizations to make a better community for everyone. The City has affordable housing and is home to Hemphill I.S.D and Sabine County Hospital. The City has two health, rehabilitation, and nursing home facilities within minutes of the city center. City officials in conjunction with other county officials are pursuing economic development strategies and opportunities to further develop our city and county. Currently, the city is proud to be involved in a successful economic development initiative in conjunction with Sabine County and other regional leaders. The City is

a member of Texas Forest Country Partnership (TFCP), TFCP promotes economic development and job creation in the Texas Forest Country Region.

At the City of Hemphill and in Sabine County, we take pride in the fact that our citizens are both friendly, helpful, and altruistic; for example, during the Space Shuttle Columbia disaster, our citizens banded together to provide help and assistance to recovery workers and to help in the recovery. The City of Hemphill is definitely a unique community, but we also feel that our community is one of the most friendly, peaceful, and welcoming places in the state and nation that you can choose to visit or to live. The natural beauty of our city and county are unique to the state and the nation. Bring your family and friends for a day or for a lifetime.

City Services

The City of Hemphill owns its municipal utilities: electric, water, natural gas, and sewer. The city obtains revenue from these utilities as well as from general sales and use tax; therefore, the City does not currently levy an ad valorem tax, which makes it attractive for business development. The City provides assistance to the JR Huffman Public Library, East Sabine Senior Services, Hemphill Housing Authority, the Hemphill Dixie League, Patricia Huffman Smith “Remembering Columbia” NASA Museum, our local Salvation Army, and the Hemphill Volunteer Fire Department; in addition, the City provides four full-time police officers for police protection within the city limits. The City also provides garbage service, parks, and solid waste disposal services. The City also maintains a city cemetery.

Demographics of Hemphill and Sabine County

Additional demographic information about Hemphill and Sabine County can be found at the following link/website:

<https://www.census.gov/quickfacts/fact/dashboard/sabinecountytexas/RHI825217>

Vision and Mission Statements

The City of Hemphill is a small town in the heart of Deep East Texas striving to be an inviting city that residents can be proud of, families want to call home, visitors wish to explore and businesses are eager to invest in.

The City of Hemphill’s dedicated team of elected officials and knowledgeable staff will provide responsive, transparent, and accountable governance in a professional, caring manner while offering a full range of municipal and utility services in an effort to create a friendly and attractive environment for residents, visitors, and businesses to live, work, grow, and play.

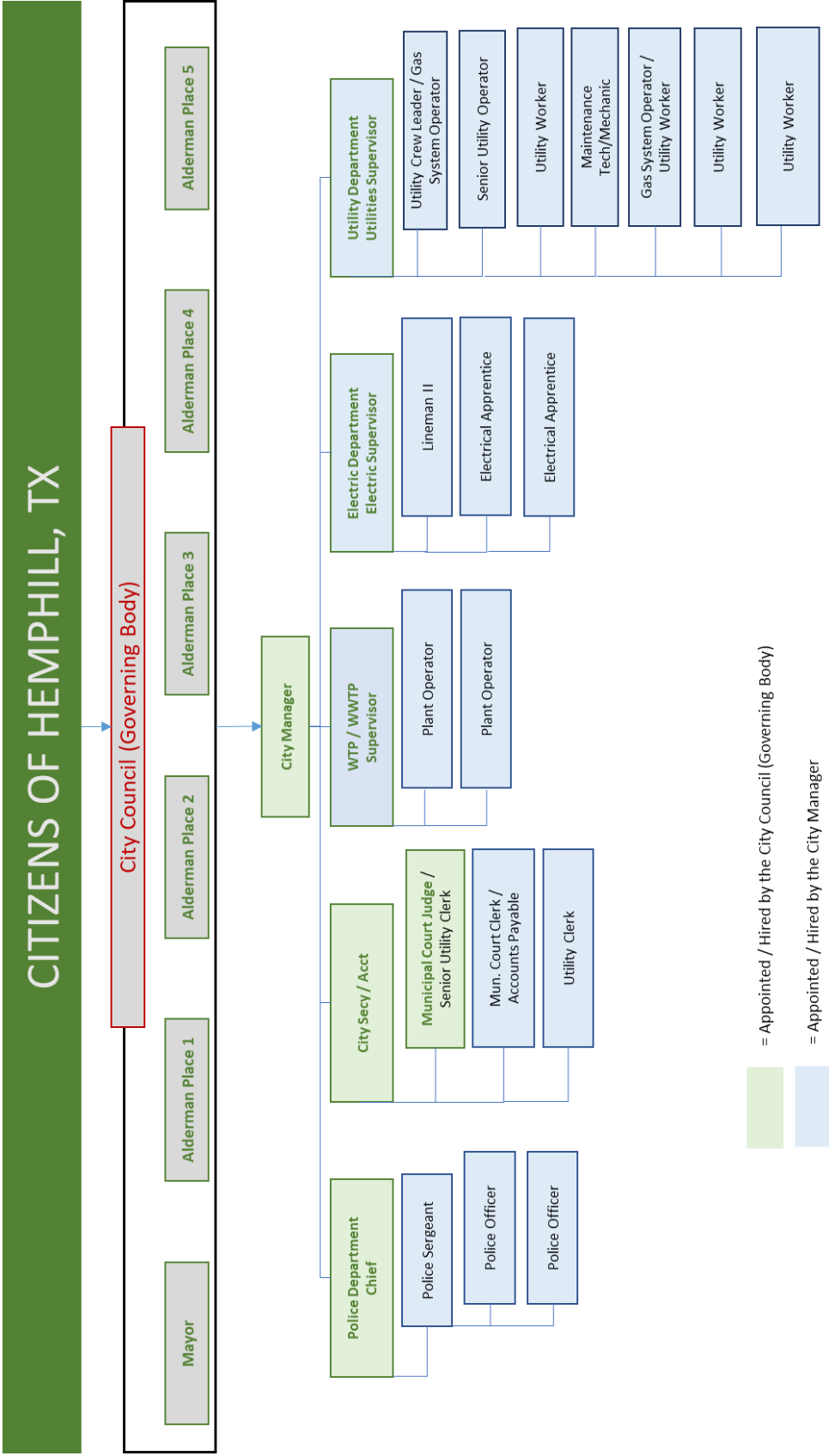
The City maintains a website at the following link: <https://www.cityofhemphill.com/> and a Facebook page, for city announcements only, at: <https://www.facebook.com/CityofHemphill/>.

MAP



RED DOT ON THE ABOVE MAP OF TEXAS
INDICATES THE APPROXIMATE LOCATION OF THE
CITY OF HEMPHILL

CITY OF HEMPHILL
 ORGANIZATIONAL CHART



= Appointed / Hired by the City Council (Governing Body)
 = Appointed / Hired by the City Manager

STRATEGIC PLAN

<p>MISSION STATEMENT</p> <p>The City of Hemphill's dedicated team of elected officials and knowledgeable staff <i>will provide</i> Responsive, transparent, and accountable governance in a professional, caring manner <i>while offering a</i> Full range of municipal and utility services <i>in an effort to</i> Create a friendly and attractive environment for residents, visitors, and businesses to live, work, grow, and play.</p>	<p>VISION STATEMENT</p> <p>The City of Hemphill is a small town in the heart of Deep East Texas striving to be an inviting city that residents can be proud of, families want to call home, visitors wish to explore, and businesses are eager to invest in.</p>
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CORE VALUES					
1	2	3	4	5	6
INTEGRITY Honest, Trustworthy, and Dependable	TRANSPARENT Officials and Staff Make Decisions Openly and Fairly	RESPECTFUL Mindful and Courteous	CONSCIENTIOUS Focused on Delivering high-quality service	DEDICATION Committed to Excellence, Hard work, and Doing the Right Thing	HOSPITABLE Friendly and Welcoming to All

GOALS					
1	2	3	4	5	6
Town Beautification and Image Improvement	Invest in Infrastructure Upgrades and Modernization	Economic Growth and Development	Financial Sustainability and Efficient Delivery of Services	Recruit, Retain, and Develop a Talented and Energized Municipal Workforce	Actively Engage with and Inform Community Members

2024-2025 City of Hemphill Budget

	2024-2025												2023-2024		
	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue															
11-ADMINISTRATION	55,252	78,366	44,684	46,959	72,272	44,766	45,022	85,524	37,332	41,106	75,785	52,226	679,294	703,201	(23,907)
12-POLICE DEPT.	-	-	-	-	-	-	-	803	-	-	-	-	803	691	112
13-FIRE DEPT.	-	-	-	-	-	-	-	-	-	2,600	-	-	2,600	3,000	(400)
14-GARBAGE DEPT.	29,366	28,656	28,656	29,366	28,656	29,356	28,666	28,656	29,356	28,666	28,656	28,656	346,712	334,912	11,800
15-PARKS DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16-ANIMAL CONTROL DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17-MUNICIPAL COURT	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	13,184	14,744	(1,560)
18-STREETS DEPT.	925,200	-	-	-	-	-	-	-	-	-	-	-	925,200	925,200	-
20-CEMETERY	406	-	350	350	815	-	350	-	350	-	-	-	2,621	3,350	(729)
31-ELECTRICAL DEPT.	283,994	311,508	266,407	231,858	189,910	179,336	217,563	227,621	162,299	166,541	196,155	227,637	2,660,829	2,542,279	118,550
32-GAS DEPT.	11,987	10,878	10,620	11,571	24,234	13,278	35,150	43,629	19,425	15,994	14,025	11,464	222,256	248,139	(25,883)
33-WATER DEPT.	76,029	73,165	71,295	65,281	66,568	63,002	64,831	66,331	61,107	62,793	68,023	65,770	804,198	1,050,299	(246,101)
34-SEWER DEPT.	32,012	31,437	31,336	27,721	28,494	27,241	27,758	28,684	26,188	27,361	30,718	28,776	347,725	345,327	2,398
35-OVERHEAD	18,414	2,814	2,854	2,814	2,854	2,814	2,854	10,264	2,854	13,419	2,854	28,977	93,786	52,998	40,788
36- WATER PLANT DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,433,759	537,923	457,301	417,020	414,901	360,892	423,293	492,611	340,011	359,579	417,315	444,604	6,099,208	6,224,140	(124,932)
Expense															
11-ADMINISTRATION	54,888	35,738	37,585	37,641	27,525	32,026	45,203	25,648	24,340	35,118	27,141	24,443	407,295	462,818	(55,523)
12-POLICE DEPT.	120,860	31,760	31,760	47,323	31,910	31,760	32,160	31,960	31,760	31,760	31,760	31,760	486,533	368,479	118,054
13-FIRE DEPT.	23,254	1,106	1,081	13,728	901	899	1,064	1,290	1,186	906	929	916	47,260	59,531	(12,271)
14-GARBAGE DEPT.	29,910	21,285	21,935	21,760	21,285	22,410	21,285	21,935	22,410	21,285	21,935	21,285	268,720	271,320	(2,600)
15-PARKS DEPT.	26,007	4,875	4,879	8,437	4,852	4,791	4,794	4,761	4,811	5,117	5,152	4,846	83,322	61,846	21,476
16-ANIMAL CONTROL DEPT.	919	799	799	799	819	799	819	799	799	799	819	799	9,767	17,234	(7,467)
17-MUNICIPAL COURT	8,036	6,046	10,106	5,596	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	71,751	51,086	20,665
18-STREETS DEPT.	1,024,694	2,734	3,894	7,456	7,144	2,644	4,294	2,644	3,644	3,294	3,644	2,644	1,068,726	1,100,552	(31,826)
20-CEMETERY	14,000	-	-	-	-	-	-	750	-	-	-	-	14,750	8,000	6,750
31-ELECTRICAL DEPT.	226,720	218,173	227,370	224,511	156,817	144,813	147,618	188,990	152,455	143,480	149,096	203,295	2,183,338	2,112,939	70,399
32-GAS DEPT.	25,853	14,242	10,953	13,152	8,795	17,815	15,217	15,072	21,415	15,525	13,418	14,724	186,182	186,064	118
33-WATER DEPT.	14,083	2,949	2,717	9,431	2,187	2,663	2,460	2,292	2,514	3,026	3,303	16,219	63,844	66,773	(2,929)
34-SEWER DEPT.	36,121	20,537	20,021	29,578	20,099	20,530	21,041	21,587	20,621	20,740	21,384	101,250	353,508	337,682	15,826
35-OVERHEAD	72,129	49,782	51,715	59,346	52,930	48,712	49,508	49,694	49,623	49,373	49,868	85,745	668,425	698,585	(30,160)
36- WATER PLANT DEPT.	102,780	29,886	25,216	52,275	26,546	25,496	35,638	26,887	29,463	34,661	24,293	134,889	548,028	442,460	105,568
	1,780,252	439,910	450,031	531,032	367,056	360,605	386,347	399,553	370,284	370,330	357,987	648,062	6,461,449	6,245,369	216,080
	(346,493)	98,013	7,270	(114,013)	47,845	288	36,945	93,057	(30,273)	(10,751)	59,328	(203,458)	(362,241)	(21,229)	(341,012)
Net Income	(346,493)	98,013	7,270	(114,013)	47,845	288	36,945	93,057	(30,273)	(10,751)	59,328	(203,458)	(362,241)	(21,229)	(341,012)
Net Income w/o Grants & Depr.	(270,493)	98,013	7,270	(114,013)	47,845	288	36,945	93,057	(30,273)	(13,351)	59,328	77,610	(7,773)	69,081	(76,854)

Summary of Fund Types

Governmental Fund Types

Revenue	
11-ADMINISTRATION	679,294
12-POLICE DEPT.	803
13-FIRE DEPT.	2,600
14-GARBAGE DEPT.	346,712
15-PARKS DEPT.	-
16-ANIMAL CONTROL DEPT.	-
17-MUNICIPAL COURT	13,184
18-STREETS DEPT.	925,200
20-CEMETERY	<u>2,621</u>
Total Revenues	1,970,414

Expense	
11-ADMINISTRATION	407,295
12-POLICE DEPT.	486,533
13-FIRE DEPT.	47,260
14-GARBAGE DEPT.	268,720
15-PARKS DEPT.	83,322
16-ANIMAL CONTROL DEPT.	9,767
17-MUNICIPAL COURT	71,751
18-STREETS DEPT.	1,068,726
20-CEMETERY	<u>14,750</u>
Total Expenses	2,458,124

Net Income (487,710)

Enterprise Fund Types

Revenue	
31-ELECTRICAL DEPT.	2,660,829
32-GAS DEPT.	222,256
33-WATER DEPT.	804,198
34-SEWER DEPT.	347,725
35-OVERHEAD	93,786
36- WATER PLANT DEPT.	<u>-</u>
Total Revenues	4,128,794

Expense	
31-ELECTRICAL DEPT.	2,183,338
32-GAS DEPT.	186,182
33-WATER DEPT. & 36- WATER PLANT DEPT.	63,844
34-SEWER DEPT.	353,508
35-OVERHEAD	668,425
36- WATER PLANT DEPT.	<u>548,028</u>
Total Expenses	4,003,325

Net Income 125,469

11-ADMINISTRATION

Revenue	2023-2024												Difference		
	July	August	September	October	November	December	January	February	March	April	May	June		Total	Budget
511-5130 GENERAL SALES & USE TAXES	42,796	72,775	40,249	42,562	66,628	40,322	40,549	72,215	32,910	36,656	69,217	42,561	599,441	604,289	(4,848)
511-5132 MIXED BEVERAGE TAX REVENUE	119	92	114	120	131	110	123	86	89	100	127	129	1,343	843	500
511-5142 FRANCHISE TAX	16	1,179	-	11	1,247	-	17	1,234	-	16	1,195	-	4,915	6,742	(1,827)
511-5145 POLE ATTACHMENT FEES	-	-	-	-	-	-	-	7,656	-	-	-	-	7,656	7,656	-
511-5210 BUSINESS LICENSES & PERMI	30	30	30	30	30	30	30	30	30	30	30	30	360	120	240
511-5215 COPIES	12	12	12	12	12	12	12	12	12	12	12	12	144	144	-
511-5610 INTEREST EARNINGS	56	56	56	-	-	-	-	-	-	-	-	5,202	5,370	4,490	880
511-5618 GRANT RECEIPTS-MISC GEN'L	-	-	-	-	-	-	-	-	-	-	-	-	-	27,856	(27,856)
511-5640 LEASE REVENUE	2,423	2,423	2,423	2,423	2,423	2,491	2,491	2,491	2,491	2,491	3,404	2,491	30,465	29,461	1,004
511-5700 SURCHARGE UTIL SVC IN ETJ	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600	21,600	-
511-5900 GAIN/LOSS ON SALE OF ASSETS	8,000	-	-	-	-	-	-	-	-	-	-	-	8,000	-	8,000
Total Revenue	55,252	78,366	44,684	46,959	72,272	44,766	45,022	85,524	37,332	41,106	75,785	52,226	679,294	703,201	(31,907)

Expense	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	12,933	12,264	669
611-6140 FICA TAXES	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	33,633	28,635	4,998
611-6142 HEALTH & LIFE INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	776	827	(51)
611-6143 WORKER'S COMPENSATION	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102	13,223	12,564	659	
611-6146 PENSION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	3,678	106	
611-6147 UNEMPLOYMENT TAXES	8,539	8,539	8,539	8,539	8,539	8,539	8,539	8,539	8,539	8,539	8,539	8,539	102,462	98,509	3,953	
611-6150 SALARY EXPENSE-ADMINISTRAT	5,550	5,550	5,550	5,550	5,550	5,550	5,550	5,550	5,550	5,550	5,550	5,550	66,598	61,801	4,797	
611-6151 WAGES-OFFICE & JANITORIAL	4,100	-	-	-	-	-	-	-	-	-	-	-	4,100	3,500	600	
611-6154 DECORATIONS -CITY HALL	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	-	
611-6155 CHRISTMAS PARTY	1,360	500	500	560	500	560	500	500	860	500	500	500	7,890	63,096	(55,206)	
611-6210 PROFESSIONAL SERVICES	-	-	-	-	-	18,000	-	-	-	-	-	-	18,000	17,500	500	
611-6212 AUDIT SERVICES	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,200	-	
611-6214 CLEANING CONTRACT FEES-CIT	357	357	357	357	357	357	357	357	357	357	357	357	4,280	3,600	680	
611-6240 POSTAGE	505	584	563	398	279	256	491	624	260	282	379	379	4,941	5,427	(486)	
611-6241 UTILITY EXPENSE-ADMINISTRA	894	10,301	11,178	910	2,020	2,126	1,698	910	910	910	3,820	910	36,587	32,833	3,754	
611-6250 MAINT. & REPAIR	12,200	-	-	-	-	-	-	-	-	-	-	-	12,200	6,400	5,800	
611-6252 BUILDING MAINTENANCE	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	12,000	-	
611-6272 TELEPHONE & TELEGRAPH	1,280	280	280	280	280	280	280	280	280	280	280	280	4,360	4,860	(500)	
611-6332 OFFICE SUPPLIES	120	120	120	120	120	120	120	120	120	120	120	120	1,440	2,000	(560)	
611-6333 DEPARTMENTAL SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	-	23,310	(22,735)	
611-6334 PROMOTIONS	3,471	761	2,626	421	1,606	976	1,006	716	46	21	21	136	11,811	7,280	4,531	
611-6336 DUES & SUBSCRIPTIONS	75	75	75	75	75	75	75	75	75	75	75	75	900	1,080	(180)	
611-6339 LEGAL NOTICES & ADVERTISIN	-	105	-	10,028	53	-	53	-	106	-	-	-	10,345	9,731	614	
611-6720 INSURANCE	1,840	180	-	80	-	315	-	80	-	80	-	-	2,575	3,285	(710)	
611-6723 TRAINING EXPENSES	250	789	-	700	-	-	-	-	-	-	-	-	2,866	4,753	(1,887)	
611-6724 UNIFORM EXPENSE--CITY HALL	-	-	-	-	-	-	-	-	-	-	-	-	6,000	6,000	-	
611-6793 TRAVEL EXPENSES	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500	5,000	(3,500)	
611-6794 ELECTION EXPENSES	300	300	300	300	300	300	300	300	300	300	300	300	3,600	3,600	-	
611-6795 CONDEMNATION EXPENSES	400	400	400	400	400	400	400	400	400	400	400	400	4,800	4,800	-	
611-6796 HOUSING AUTHORITY SUPPORT	15	15	15	1,115	15	15	15	15	15	15	15	15	1,280	2,480	(1,200)	
611-6797 EAST SABINE NUTRITION CTR	250	-	200	-	-	-	-	-	-	-	-	-	3,785	3,955	(170)	
611-6798 COUNCIL MEETING EXPENSE	150	150	150	150	150	150	150	150	150	150	150	150	1,800	1,800	-	
611-6799 MISC. EXPENSES	150	150	150	150	150	150	150	150	150	150	150	150	1,800	1,800	-	
611-6802 UNITED CHR. SVCS SUPPORT F	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-	
611-6803 RAINBOW ROOM SUPPORT FEE	54,888	35,738	37,585	37,641	27,525	32,026	45,203	25,648	24,340	35,118	27,141	24,443	407,295	462,818	(55,523)	
611-6805 JR HUFFMAN PUBL LIBR SUPPO	364	42,629	7,099	9,318	44,746	12,740	(180)	59,876	12,992	5,988	48,644	27,783	271,999	240,383	23,616	
Total Expense	364	42,629	7,099	9,318	44,746	12,740	(180)	59,876	12,992	5,988	48,644	27,783	271,999	240,383	23,616	
Net Income	364	42,629	7,099	9,318	44,746	12,740	(180)	59,876	12,992	5,988	48,644	27,783	271,999	240,383	23,616	
Net Income w/o Grants & Depr.	364	42,629	7,099	9,318	44,746	12,740	(180)	59,876	12,992	5,988	48,644	27,783	271,999	240,383	23,616	

12-POLICE DEPT.

	2023-2024												Difference		
	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue															
512-5513 POLICE TRAINING REVENUE	-	-	-	-	-	-	-	803	-	-	-	-	803	691	112
Total Revenue								803					803	691	112
Expense															
612-6140 FICA TAXES	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	19,893	17,474	2,419
612-6142 GROUP HEALTH & LIFE INSURA	4,142	4,142	4,142	4,142	4,142	4,142	4,142	4,142	4,142	4,142	4,142	4,142	49,702	40,175	9,527
612-6143 WORKER'S COMPENSATION	-	-	-	6,166	-	-	-	-	-	-	-	-	6,166	7,672	(1,506)
612-6146 PENSION EXPENSE	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	21,063	18,068	2,995
612-6150 SALARY EXPENSE-POLICE	21,670	21,670	21,670	21,670	21,670	21,670	21,670	21,670	21,670	21,670	21,670	21,670	260,042	230,878	29,164
612-6210 PROFESSIONAL SERVICES	550	-	-	-	-	-	-	200	-	-	-	-	750	750	-
612-6240 POSTAGE AND SHIPPING	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
612-6250 MAINTENANCE AND REPAIR	1,400	-	-	-	-	-	-	-	-	-	-	-	1,400	3,480	(2,080)
612-6251.271 MAINT. & REPAIR-#271	900	100	100	100	100	100	100	100	100	100	100	100	2,000	1,200	800
612-6251.272 VEHICLE REPAIR&MAINT#272(T	1,000	200	200	200	200	200	200	200	200	200	200	200	3,200	2,400	800
612-6251.273 VEHICLE REPAIR&MAINT#273	1,000	200	200	200	200	200	200	200	200	200	200	200	3,200	2,400	800
612-6251.274 VEHICLE REPAIR&MAINT #274	925	125	125	125	125	125	125	125	125	125	125	125	2,300	1,500	800
612-6272 TELEPHONE & TELEGRAPH	160	160	160	160	160	160	160	160	160	160	160	160	1,920	1,920	-
612-6333 DEPARTMENTALSUPPLIES	150	150	150	150	150	150	150	150	150	150	150	150	1,800	1,800	-
612-6336 DUES AND SUBSCRIPTIONS	-	-	-	2,000	-	-	-	-	-	-	-	-	2,000	2,200	(200)
612-6339 LEGALS AND ADVERTISING	50	-	-	-	-	-	-	-	-	-	-	-	50	50	-
612-6401 CAPITOL OUTLAY	77,000	-	-	-	-	-	-	-	-	-	-	-	77,000	-	77,000
612-6402 EQUIPMENT EXPENSE/POLICE D	5,500	-	-	-	-	-	-	-	-	-	-	-	5,500	9,200	(3,700)
612-6711 FUEL	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	18,000	-
612-6720 INSURANCE	-	-	-	7,397	150	-	150	-	-	-	-	-	7,697	6,212	1,485
612-6723 TRAINING EXPENSES	100	100	100	100	100	100	100	100	100	100	100	100	1,200	1,200	-
612-6793 TRAVEL EXPENSES	1,200	-	-	-	-	-	250	-	-	-	-	-	1,450	1,700	(250)
612-6799 MISC. EXPENSES	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
Total Expense	120,860	31,760	31,760	47,323	31,910	31,760	32,160	31,960	31,760	31,760	31,760	31,760	486,533	368,479	118,054
Net Income	(120,860)	(31,760)	(31,760)	(47,323)	(31,910)	(31,760)	(32,160)	(31,157)	(31,760)	(31,760)	(31,760)	(31,760)	(485,730)	(367,788)	(117,942)
Net Income w/o Grants & Depr.	(120,860)	(31,760)	(31,760)	(47,323)	(31,910)	(31,760)	(32,160)	(31,157)	(31,760)	(31,760)	(31,760)	(31,760)	(485,730)	(367,788)	(117,942)

13-FIRE DEPT.

	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
2023-2024															
Revenue															
513-5650 GRANT RECEIPTS-FIRE DEPT	-	-	-	-	-	-	-	-	-	2,600	-	-	2,600	3,000	(400)
Total Revenue	-	-	-	-	-	-	-	-	-	2,600	-	-	2,600	3,000	(400)
Expense															
613-6143 WORKER'S COMP./FIRE DEPART	-	-	-	2,588	-	-	-	-	-	-	-	-	2,588	2,693	(105)
613-6210 PROFESSIONAL FEES	2,690	-	-	-	-	-	-	-	-	-	-	-	2,690	7,090	(4,400)
613-6241 UTILITY EXPENSE-FIRE DEPT	317	359	334	196	154	152	317	543	189	159	182	169	3,071	3,325	(254)
613-6250 MAINTENANCE & REPAIR	4,000	-	-	-	-	-	-	-	-	-	-	-	4,000	4,000	-
613-6251.300 MAINT. & REPAIR- '47 FIRE	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
613-6251.301 VEHICLE MAINTENANCE	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
613-6251.302 VEHICLE MAINTENANCE	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
613-6251.304 VEHICLE MAINTENANCE	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
613-6251.305 VEHICLE MAINTENANCE	4,400	-	-	-	-	-	-	-	-	-	-	-	4,400	4,400	-
613-6251.306 VEHICLE MAINTENANCE	500	-	-	-	-	-	-	-	-	-	-	-	500	400	100
613-6251.307 VEH MAINT. 97 STEWART STEV	300	-	-	-	-	-	-	-	-	-	-	-	300	300	-
613-6251.308 Veh.Mtnce-Ladder Trk #308	1,400	-	-	-	-	-	-	-	-	-	-	-	1,400	1,400	-
613-6251.309 VEH MAINT 2021 KENWORTH	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
613-6272 TELEPHONE & TELEGRAPH	222	222	222	222	222	222	222	222	222	222	222	222	2,664	2,472	192
613-6333 DEPARTMENTAL SUPPLIES	3,325	125	125	125	125	125	125	125	125	125	125	125	4,700	3,500	1,200
613-6335 RENTAL-FIRE DEPT	-	-	-	-	-	-	-	-	250	-	-	-	250	250	-
613-6711 FUEL	400	400	400	400	400	400	400	400	400	400	400	400	4,800	4,800	-
613-6720 INSURANCE	-	-	-	10,197	-	-	-	-	-	-	-	-	10,197	9,491	706
613-6723 TRAINING-FIRE DEPT	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-
613-6793 TRAVEL EXPENSE	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000	3,500	(500)
Total Expense	23,254	1,106	1,081	13,728	901	899	1,064	1,290	1,186	906	929	916	47,260	59,531	(12,271)
Net Income	(23,254)	(1,106)	(1,081)	(13,728)	(901)	(899)	(1,064)	(1,290)	(1,186)	1,694	(929)	(916)	(44,660)	(56,531)	11,871
Net Income w/o Grants & Depr.	(23,254)	(1,106)	(1,081)	(13,728)	(901)	(899)	(1,064)	(1,290)	(1,186)	(906)	(929)	(916)	(47,260)		

14-GARBAGE DEPT.

	July	August	September	October	November	December	January	February	March	April	May	June	Total	2023-2024 Budget	Difference
Revenue															
514-5411 SALES GARBAGE	28,563	28,563	28,563	28,563	28,563	28,563	28,563	28,563	28,563	28,563	28,563	28,563	342,756	330,996	11,760
514-5416 GARBAGE BAGS	100	90	90	100	90	90	100	90	90	100	90	90	1,120	1,080	40
514-5610 CITIZEN COLL STATION FEE	3	3	3	3	3	3	3	3	3	3	3	3	36	36	-
514-5620 MISC. REVENUE-GARBAGE	700	-	-	700	-	700	-	-	700	-	-	-	2,800	2,800	-
Total Revenue	29,366	28,656	28,656	29,366	28,656	29,356	28,666	28,656	29,356	28,666	28,656	28,656	346,712	334,912	11,800
Expense															
614-6210 PROFESSIONAL SERVICES	275	-	-	275	-	275	-	-	275	-	-	-	1,100	1,100	-
614-6230 PURCHASES-GARBAGE SERVICE	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	247,620	247,620	-
614-6240 SOLID WASTE DISPOSAL EXPEN	1,300	650	1,300	650	650	1,300	650	1,300	1,300	650	1,300	650	11,700	14,300	(2,600)
614-6799 MISC EXPENSE-GARBAGE	7,700	-	-	200	-	200	-	-	200	-	-	-	8,300	8,300	-
Total Expense	29,910	21,285	21,935	21,760	21,285	22,410	21,285	21,935	22,410	21,285	21,935	21,285	268,720	271,320	(2,600)
Net Income	(544)	7,371	6,721	7,606	7,371	6,946	7,381	6,721	6,946	7,381	6,721	7,371	77,992	63,592	14,400
Net Income w/o Grants & Depr.	(544)	7,371	6,721	7,606	7,371	6,946	7,381	6,721	6,946	7,381	6,721	7,371	77,992	63,592	14,400

15-PARKS DEPT.

		2023-2024												Difference	
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget
Revenue															
515-5620	MISC REVENUE-PARKS DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Revenue															
Expense															
615-6140	FICA TAXES	287	287	287	287	287	287	287	287	287	287	287	287	3,450	3,111
615-6142	HEALTH & LIFE INSURANCE-PA	416	416	416	416	416	416	416	416	416	416	416	416	4,989	4,902
615-6143	WORKER'S COMPENSATION	-	-	-	2,977	-	-	-	-	-	-	-	-	2,977	2,618
615-6146	PENSION EXPENSE	244	244	244	244	244	244	244	244	244	244	244	244	2,931	2,541
615-6151	WAGES-CITY PARKS	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	44,229	39,952
615-6210	PROFESSIONAL SVCS-PARK	350	-	-	-	-	-	-	-	-	-	-	-	350	700
615-6241	UTILITY EXPENSE-PARKS	263	182	186	143	159	98	101	68	117	424	459	153	2,352	2,733
615-6250	MAINTENANCE AND REPAIR	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	3,200
615-6333	DEPARTMENTAL SUPPLIES	1,760	60	60	60	60	60	60	60	60	60	60	60	2,420	1,500
615-6401	CAPITOL OUTLAY	14,000	-	-	-	-	-	-	-	-	-	-	-	14,000	-
615-6720	Insurance Prop/Liab/W/C	-	-	-	623	-	-	-	-	-	-	-	-	623	589
Total Expense		26,007	4,875	4,879	8,437	4,852	4,791	4,794	4,761	4,811	5,117	5,152	4,846	83,322	61,846
Net Income		(26,007)	(4,875)	(4,879)	(8,437)	(4,852)	(4,791)	(4,794)	(4,761)	(4,811)	(5,117)	(5,152)	(4,846)	(83,322)	(61,846)
Net Income w/o Grants & Depr.		(26,007)	(4,875)	(4,879)	(8,437)	(4,852)	(4,791)	(4,794)	(4,761)	(4,811)	(5,117)	(5,152)	(4,846)	(83,322)	(61,846)

16-ANIMAL CONTROL DEPT.

	July	August	September	October	November	December	January	February	March	April	May	June	Total	2023-2024 Budget	Difference
Revenue															
516-5210 PERMITS-ANIMAL DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
516-5430 ANIMAL FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
516-5620 MISC REVENUE-ANIMAL DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expense															
616-6140 FICA TAXES-ANIMAL DEPT	44	44	44	44	44	44	44	44	44	44	44	44	523	816	(293)
616-6142 GROUP HEALTH AND LIFE	125	125	125	125	125	125	125	125	125	125	125	125	1,497	4,306	(2,809)
616-6146 PENSION EXPENSE	46	46	46	46	46	46	46	46	46	46	46	46	554	844	(290)
616-6151 WAGES - ANIMAL CONTROL	570	570	570	570	570	570	570	570	570	570	570	570	6,834	10,668	(3,834)
616-6210 ANIMAL CONTROL FEES	20	-	-	-	20	-	20	-	-	-	20	-	80	120	(40)
616-6333 DEPARTMENTAL SUPPLIES	15	15	15	15	15	15	15	15	15	15	15	15	180	180	-
616-6723 TRAINING EXPENSES/ANIMAL C	-	-	-	-	-	-	-	-	-	-	-	-	-	200	(200)
616-6799 MISC. EXPENSES	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
Total Expense	919	799	799	799	819	799	819	799	799	799	819	799	9,767	17,234	(7,467)
Net Income	(919)	(799)	(799)	(799)	(819)	(799)	(819)	(799)	(799)	(799)	(819)	(799)	(9,767)	(17,234)	7,467
Net Income w/o Grants & Depr.	(919)	(799)	(799)	(799)	(819)	(799)	(819)	(799)	(799)	(799)	(819)	(799)	(9,767)	(17,234)	7,467

17-MUNICIPAL COURT

	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
2023-2024															
Revenue															
517-5510 FINES	750	750	750	750	750	750	750	750	750	750	750	750	9,000	10200	(1,200)
517-5512 JUDICIAL FEES-LOCAL	1	1	1	1	1	1	1	1	1	1	1	1	12	12	-
517-5515 COURT COST-REVENUE	150	150	150	150	150	150	150	150	150	150	150	150	1,800	1920	(120)
517-5520 LOCAL TRUANCY PREV & DIV FUND	45	45	45	45	45	45	45	45	45	45	45	45	540	540	-
517-5610 Interest Earnings-Mun. Cou	2	2	2	2	2	2	2	2	2	2	2	2	20	20	0
517-5630 CREDIT CARD PROC FEE-COURT	25	25	25	25	25	25	25	25	25	25	25	25	300	240	60
517-5640 MUNICIPAL CT-TECHNOLOGY FEE	70	70	70	70	70	70	70	70	70	70	70	70	840	924	(84)
517-5650 LOCAL MUN CT BLDG SEC FUND	43	43	43	43	43	43	43	43	43	43	43	43	516	576	(60)
517-5655 LOCAL MUN. JURY FUND-CT	1	1	1	1	1	1	1	1	1	1	1	1	12	12	-
517-5670 TIME PAYMENT REIMB FEE-CT	12	12	12	12	12	12	12	12	12	12	12	12	144	300	(156)
Total Revenue	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	13,184	14,744	(1,560)
Expense															
617-6140 PAYROLL TAXES	258	258	258	258	258	258	258	258	258	258	258	258	3,093	1,783	1,310
617-6142 GROUP HEALTH & LIFE INS. -	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	15,486	7,555	7,931
617-6143 WORKERS COMP INS-MUN CT	-	-	-	5	-	-	-	-	-	-	-	-	5	5	-
617-6146 PENSION EXPENSE	273	273	273	273	273	273	273	273	273	273	273	273	3,275	1,843	1,432
617-6150 SALARIES-JUDICIAL	3,370	3,370	3,370	3,370	3,370	3,370	3,370	3,370	3,370	3,370	3,370	3,370	40,436	23,301	17,135
617-6220 PROFESSIONAL FEE-MUN. JUDG	800	800	-	-	-	-	-	-	-	-	-	-	1,600	9,600	(8,000)
617-6225 CREDIT CARD PROCESSING FEE	55	55	55	55	55	55	55	55	55	55	55	55	660	804	(144)
617-6250 REPAIR & MAINTENANCE	300	-	4,560	-	-	-	-	-	-	-	-	-	4,860	4,537	323
617-6332 OFF-SUPPLIES-MUNI.COURT	150	-	-	-	-	-	-	-	-	-	-	-	150	150	-
617-6333 DEPARTMENTAL SUPPLIES	150	-	-	-	-	-	-	-	-	-	-	-	150	150	-
617-6336 DUES & SUBSCRIPTIONS	190	-	-	-	-	-	-	-	-	-	-	-	190	81	109
617-6720 INSURANCE-MUNICIPAL COURT	-	-	-	345	-	-	-	-	-	-	-	-	345	327	18
617-6723 TRAINING EXPENSE-MUN. COUR	-	-	300	-	-	-	-	-	-	-	-	-	300	250	50
617-6793 TRAVEL EXPENSES	1,200	-	-	-	-	-	-	-	-	-	-	-	1,200	700	500
Total Expense	8,036	6,046	10,106	5,596	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	71,751	51,086	20,665
Net Income	(6,937)	(4,947)	(9,007)	(4,497)	(4,147)	(4,147)	(4,147)	(4,147)	(4,147)	(4,147)	(4,147)	(4,147)	(58,567)	(36,342)	(22,225)
Net Income w/o Grants & Depr.	(6,937)	(4,947)	(9,007)	(4,497)	(4,147)	(4,147)	(4,147)	(4,147)	(4,147)	(4,147)	(4,147)	(4,147)	(58,567)		

18-STREETS DEPT.

		2023-2024												Difference	
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget
Revenue															
518-5415	SUPPLY SALES/STREETS	1,200	-	-	-	-	-	-	-	-	-	-	-	1,200	1200
518-5650	GRANT RECEIPTS-TCF GRANT	924,000	-	-	-	-	-	-	-	-	-	-	-	924,000	924,000
Total Revenue		925,200	-	-	-	-	-	-	-	-	-	-	-	925,200	925,200
Expense															
618-6140	FICA TAXES	156	156	156	156	156	156	156	156	156	156	156	156	1,867	2,872
618-6142	GROUP HEALTH/LIFE/DENTAL	333	333	333	333	333	333	333	333	333	333	333	333	3,991	9,207
618-6146	PENSION EXPENSE	165	165	165	165	165	165	165	165	165	165	165	165	1,977	2,970
618-6151	WAGES	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	23,888	36,832
618-6210	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
618-6250	MAINTENANCE AND REPAIR	13,500	-	-	-	-	-	-	-	-	-	-	-	13,500	1,000
618-6251.103	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	250
618-6251.780	2004 GMC DUMP TRUCK	500	-	-	-	-	-	-	-	-	-	-	-	500	500
618-6333	DEPARTMENTAL SUPPLIES	7,650	90	1,250	2,150	4,500	-	1,650	-	1,000	650	1,000	-	19,940	19,940
618-6339	LEGALS & ADVERTISING	250	-	-	-	-	-	-	-	-	-	-	-	250	250
618-6402	CAPITAL OUTLAY-STREETS	1,000,000	-	-	-	-	-	-	-	-	-	-	-	1,000,000	1,023,585
618-6711	FUEL	150	-	-	-	-	-	-	-	-	-	-	-	150	600
618-6720	INSURANCE	-	-	-	2,662	-	-	-	-	-	-	-	-	2,662	2,546
Total Expense		1,024,694	2,734	3,894	7,456	7,144	2,644	4,294	2,644	3,644	3,294	3,644	2,644	1,068,726	1,100,552
Net Income		(99,494)	(2,734)	(3,894)	(7,456)	(7,144)	(2,644)	(4,294)	(2,644)	(3,644)	(3,294)	(3,644)	(2,644)	(143,526)	(175,352)
Net Income w/o Grants & Depr.		(23,494)	(2,734)	(3,894)	(7,456)	(7,144)	(2,644)	(4,294)	(2,644)	(3,644)	(3,294)	(3,644)	(2,644)	(67,526)	31,826

20-CEMETERY

	July	August	September	October	November	December	January	February	March	April	May	June	Total	2023-2024 Budget	Difference
Revenue															
520-5000 CEMETERY PLOT REVENUE	350	-	350	350	-	-	350	-	350	-	-	-	1,750	2,100	(350)
520-5500 CEMETERY DONATIONS	56	-	-	-	-	-	-	-	-	-	-	-	56	50	6
520-5610 INTEREST EARNED CEMETERY F	-	-	-	-	815	-	-	-	-	-	-	-	815	1,200	(385)
Total Revenue	406	-	350	350	815	-	350	-	350	-	-	-	2,621	3,350	(729)
Expense															
620-6210 PROFESSIONAL/OUTSIDE SERVI	3,500	-	-	-	-	-	-	750	-	-	-	-	4,250	-	4,250
620-6250 REPAIR & MAINTENANCE-CEMET	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
620-6401 CAPITAL OUTLAY-CEMETERY	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	7,500	2,500
Total Expense	14,000	-	-	-	-	-	-	750	-	-	-	-	14,750	8,000	6,750
Net Income	(13,594)	-	350	350	815	-	350	(750)	350	-	-	-	(12,129)	(4,650)	(7,479)
Net Income w/o Grants & Depr.	(13,594)	-	350	350	815	-	350	(750)	350	-	-	-	(12,129)		

31-ELECTRICAL DEPT.

	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue															
531-5411 SALES - ELECTRICITY	281,106	308,859	263,794	229,010	187,307	167,513	214,784	225,088	159,765	163,668	193,520	225,004	2,619,418	2,498,237	121,181
531-5413 SALES NIGHT LIGHT	2,537	2,524	2,488	2,498	2,478	2,448	2,429	2,409	2,409	2,523	2,510	2,508	29,761	30,552	(791)
531-5414 ELECTRIC SERVICE FEES	225	-	-	225	-	-	225	-	-	225	-	-	900	2,700	(1,800)
531-5415 SUPPLY SALES - ELECTRICIT	125	125	125	125	125	125	125	125	125	125	125	125	1,500	1,500	-
531-5620 MISC. INCOME - ELECTRIC	-	-	-	-	-	9,250	-	-	-	-	-	-	9,250	9,290	(40)
Total Revenue	283,994	311,508	266,407	231,858	189,910	179,336	217,563	227,621	162,299	166,541	196,155	227,637	2,660,829	2,542,279	118,550
Expense															
631-6140 FICA TAXES	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	13,279	11,491	1,788
631-6142 GROUP HEALTH & LIFE INSURA	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	34,922	32,681	2,241
631-6143 WORKER'S COMPENSATION	-	-	-	4,375	-	-	-	-	-	-	-	-	4,375	5,714	(1,339)
631-6146 PENSION EXPENSE	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	14,060	11,881	2,179
631-6151 WAGES/ELECTRICAL	14,561	14,561	14,561	14,561	14,561	14,561	14,561	14,561	14,561	14,561	14,561	14,561	174,737	151,246	23,491
631-6210 PROFESSIONAL SERVICES	13,500	520	-	-	-	-	-	-	-	-	-	-	14,020	19,020	(5,000)
631-6230 PURCHASES ELECTRICITY	154,395	190,527	200,816	187,973	130,352	114,235	121,234	162,547	125,907	116,490	122,223	136,084	1,762,784	1,665,388	97,396
631-6241 UTILITY EXPENSE--ELECTRICA	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	33,600	40,600	(7,000)
631-6250 MAIN & REPAIR	2,000	-	-	1,000	-	-	-	-	-	500	-	-	3,500	12,300	(8,800)
631-6251.102 VEHICLE REPAIR AND MAINTEN	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	(1,000)
631-6251.104 VehMtnC-2019Ford/Vrs Bucket104	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000	3,500	(1,500)
631-6251.105 VEHMAINT-2021 CHEV 4WD DOUBLE	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
631-6251.106 VehR&M-2012F-750 Forstr	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
631-6251.456 VEHICLE MAINTENANCE #456	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500
631-6251.567 2009 DIGGER TRUCK #567	2,500	-	-	-	-	-	-	-	-	-	-	-	2,500	2,500	-
631-6251.601 VEHICLE MAINT-2004 BUCKET	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500	3,000	(1,500)
631-6272 TELEPHONE/CELLULAR PHONE	40	40	40	40	40	40	40	40	40	40	40	40	480	492	(12)
631-6333 DEPARTMENTAL SUPPLIES	6,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	45,000	53,400	(8,400)
631-6336 DUES AND SUBSCRIPTIONS	6,000	400	-	-	-	-	-	-	-	-	-	-	6,400	400	6,000
631-6711 FUEL	535	636	465	345	375	388	295	353	458	400	783	741	5,772	9,141	(3,369)
631-6720 INS/PROP/LIABILITY	-	-	-	4,729	-	-	-	-	-	-	-	-	4,729	4,436	293
631-6721 ELECTRICAL - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	-	40,380	65,529	(25,149)
631-6723 TRAINING EXPENSE	7,000	-	-	-	-	4,100	-	-	-	-	-	-	11,100	10,020	1,080
631-6724 UNIFORM EXPENSE	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	2,000	(1,000)
631-6793 TRAVEL EXPENSE	6,000	-	-	-	-	-	-	-	-	-	-	-	6,000	6,000	-
631-6799 MISCELLANEOUS EXPENSE	200	-	-	-	-	-	-	-	-	-	-	-	200	200	-
Total Expense	226,720	218,173	227,370	224,511	156,817	144,813	147,618	188,990	152,455	143,480	149,096	203,295	2,183,338	2,112,939	70,399
Net Income	57,274	93,335	39,037	7,347	33,094	34,523	69,944	38,632	9,844	23,061	47,060	24,342	477,491	429,340	48,151
Net Income w/o Grants & Depr.	57,274	93,335	39,037	7,347	33,094	34,523	69,944	38,632	9,844	23,061	47,060	64,722	517,871		

32-GAS DEPT.

	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
2023-2024															
Revenue															
532-5411 SALES - GAS	10,987	10,878	10,620	11,571	24,234	13,278	35,150	43,629	19,425	15,994	14,025	11,464	221,256	247,139	(25,883)
532-5413 GAS SERVICE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
532-5414 TAP FEES - GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
532-5415 SUPPLY SALES-GAS	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-
Total Revenue	11,987	10,878	10,620	11,571	24,234	13,278	35,150	43,629	19,425	15,994	14,025	11,464	222,256	248,139	(25,883)
Expense															
632-6140 PAYROLL TAXES	407	407	407	407	407	407	407	407	407	407	407	407	4,886	3,003	1,883
632-6142 GROUP HEALTH/LIFE/DENTAL	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	13,704	7,352	6,352
632-6143 WORKER'S COMPENSATION	-	-	-	982	-	-	-	-	-	-	-	-	982	822	160
632-6146 PENSION EXPENSE	431	431	431	431	431	431	431	431	431	431	431	431	5,174	3,105	2,069
632-6151 WAGES	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	63,875	39,252	24,623
632-6210 PROFESSIONAL SERVICES	2,780	2,000	350	980	-	375	30	-	350	780	950	375	8,970	6,750	2,220
632-6230 PURCHASES-GAS	771	4,252	2,599	2,593	808	7,441	7,108	7,068	12,474	6,587	3,738	3,423	58,862	92,750	(33,888)
632-6240 PURCHASED ELECTRICITY	55	55	55	55	55	55	55	55	55	55	55	55	660	552	108
632-6250 MAINT. & REPAIR	4,750	-	-	-	-	-	-	-	-	-	-	-	4,750	3,250	1,500
632-6333 DEPARTMENTAL SUPPLIES	6,350	450	450	450	450	1,750	450	450	450	450	450	450	12,600	16,535	(3,935)
632-6336 DUES AND SUBSCRIPTIONS	-	-	-	-	19	750	125	115	630	-	750	-	2,389	2,629	(240)
632-6339 LEGAL NOTICES/GAS	-	-	-	-	-	-	-	-	-	175	-	-	175	175	-
632-6711 FUEL EXPENSE-GAS DEPT	144	182	196	257	160	140	146	81	152	174	172	283	2,087	2,720	(633)
632-6720 Insuranc/Prop/Liab/W/C	-	-	-	532	-	-	-	-	-	-	-	-	532	934	(402)
632-6721 GAS - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	2,835	2,835	2,835	-
632-6723 TRAINING EXPENSE	3,700	-	-	-	-	-	-	-	-	-	-	-	3,700	3,400	300
632-6799 MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense	25,853	14,242	10,953	13,152	8,795	17,815	15,217	15,072	21,415	15,525	13,418	14,724	186,182	186,064	118
Net Income	(13,866)	(3,364)	(333)	(1,581)	15,439	(4,537)	19,933	28,557	(1,989)	469	607	(3,261)	36,074	62,075	(26,001)
Net Income w/o Grants & Depr.	(13,866)	(3,364)	(333)	(1,581)	15,439	(4,537)	19,933	28,557	(1,989)	469	607	(426)	38,909		

33-WATER DEPT.

		2023-2024												Difference		
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	
Revenue																
533-5411 SALES - WATER		43,463	41,756	39,999	33,903	34,821	31,655	32,995	34,708	29,948	31,476	36,054	34,395	425,172	415,699	9,473
533-5412 SALES - G.M. WATER		29,146	29,146	29,146	29,146	29,146	29,146	29,146	29,146	29,146	29,146	29,146	29,146	349,752	336,000	13,752
533-5413 SALES - CITY INTERNAL USAGE		2,620	2,263	2,151	2,232	2,600	2,202	2,690	2,477	2,014	2,171	2,824	2,230	28,474	27,800	674
533-5414 TAP FEES - WATER		800	-	-	-	-	-	-	-	-	-	-	-	800	800	-
533-5415 SUPPLY SALES - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
533-5420 WATER SERVICE FEES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
533-5500 WATER TANK GRANT RECEIPTS		-	-	-	-	-	-	-	-	-	-	-	-	-	270,000	(270,000)
Total Revenue		76,029	73,165	71,295	65,281	66,568	63,002	64,831	66,331	61,107	62,793	68,023	65,770	804,198	1,050,299	(246,101)
Expense																
633-6143 WORKER'S COMPENSATION		-	-	-	2,882	-	-	-	-	-	-	-	-	2,882	2,141	741
633-6210 PROFESSIONAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
633-6241 UTILITY EXPENSE/PUMP STATI		1,758	1,749	1,517	1,914	987	1,463	1,260	1,092	1,314	1,826	2,103	1,815	18,797	16,395	2,402
633-6250 MAINTENANCE & REPAIR		3,900	-	-	-	-	-	-	-	-	-	-	-	3,900	12,400	(8,500)
633-6251.503 VEH.MAINT/REPAIR-ONAN GENE		125	-	-	-	-	-	-	-	-	-	-	-	125	125	-
633-6333 DEPARTMENTAL SUPPLIES		8,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	21,400	15,670	5,730
633-6711 GASOLINE		100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
633-6720 INS/PROP./LIABILITY		-	-	-	3,435	-	-	-	-	-	-	-	-	3,435	3,287	148
633-6721 WATER - DEPRECIATION		-	-	-	-	-	-	-	-	-	-	-	13,205	13,205	-	
633-6723 TRAINING EXPENSE - WTR		-	-	-	-	-	-	-	-	-	-	-	-	-	16,655	(3,451)
633-6793 TRAVEL EXPENSES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense		14,083	2,949	2,717	9,431	2,187	2,663	2,460	2,292	2,514	3,026	3,303	16,219	63,844	66,773	(2,929)
Net Income		61,947	70,216	68,579	55,850	64,381	60,339	62,371	64,039	58,594	59,768	64,721	49,551	740,354	983,526	(243,172)
Net Income w/o Grants & Depr.		61,947	70,216	68,579	55,850	64,381	60,339	62,371	64,039	58,594	59,768	64,721	62,756	753,559		

34-SEWER DEPT.

	2023-2024												Total	Budget	Difference		
	July	August	September	October	November	December	January	February	March	April	May	June					
Revenue																	
534-5210 PERMITS-SEWER	125	-	125	-	-	125	-	-	125	-	-	-	-	-	-	500	250
534-5411 SALES - SEWER	28,565	29,115	28,889	25,399	26,172	24,794	25,436	26,362	23,741	25,039	28,396	26,454	-	-	-	318,361	316,413
534-5414 TAP FEES - SEWER	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	800
534-5415 SUPPLY SALES - SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
534-5420 SEWER SERVICE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
534-5430 SLUDGE DISPOSAL FEE	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	27,864	27,864
Total Revenue	32,012	31,437	31,336	27,721	28,494	27,241	27,758	28,684	26,188	27,361	30,718	28,776	347,725	345,327	2,398		
Expense																	
634-6140 FICA TAXES	558	558	558	558	558	558	558	558	558	558	558	558	6,696	6,061	635		
634-6142 GROUP HEALTH AND LIFE INS	1,684	1,684	1,684	1,684	1,684	1,684	1,684	1,684	1,684	1,684	1,684	1,684	20,212	21,625	(1,413)		
634-6143 WORKERS COMP INS-SEWER	-	-	-	2,882	-	-	-	-	-	-	-	-	2,882	2,141	741		
634-6146 PENSION EXPENSE	591	591	591	7,374	7,374	7,374	7,374	7,374	7,374	7,374	7,374	7,374	7,090	6,266	824		
634-6151 WAGES	7,374	7,374	7,374	7,374	7,374	7,374	7,374	7,374	7,374	7,374	7,374	7,374	88,494	80,287	8,207		
634-6210 PROFESSIONAL SERVICES	700	-	-	-	-	-	-	-	-	-	-	75	775	2,975	(2,200)		
634-6220 SLUDGE DISPOSAL FEE	1,603	1,603	1,068	1,603	1,068	1,603	1,068	1,603	1,068	1,603	1,068	2,137	17,096	16,561	535		
634-6240 PURCHASED ELECTRICITY	170	173	174	193	170	205	204	261	385	204	601	352	3,090	2,507	583		
634-6241 UTILITY EXPENSE - SEWER	4,425	4,183	4,200	3,943	4,283	4,145	5,190	5,144	4,589	4,356	5,137	4,335	53,930	52,413	1,517		
634-6250 MAINTENANCE & REPAIR	12,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	30,200	31,931	(1,731)		
634-6251.712 REPAIR & MAINT GENERATOR	200	-	-	-	-	-	-	-	-	-	-	-	200	200	-		
634-6251.755 VEHICLE MAINTENANCE & REPA	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-		
634-6272 TELEPHONE & TELEGRAPH	162	162	162	162	162	162	162	162	162	162	162	162	1,944	1,980	(36)		
634-6332 OFFICE SUPPLIES-SEWER PLAN	25	25	25	25	25	25	25	25	25	25	25	25	300	1,300	(1,000)		
634-6333 DEPARTMENTAL SUPPLIES	1,425	925	925	925	925	925	925	925	925	925	925	925	11,600	11,600	-		
634-6335 SEWER DEPT.-RENTAL	85	85	85	85	85	85	85	85	85	85	85	85	1,020	1,020	-		
634-6336 DUES& SUBSCR./SEWER PLANT	345	-	-	-	-	-	-	-	-	-	-	-	345	615	(270)		
634-6337 CHLORINE - SEWER PLANT	475	475	475	475	475	475	475	475	475	475	475	475	5,700	6,180	(480)		
634-6339 LEGAL NOTICES	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-		
634-6344 SEWER TREATMENT CHEMICALS	449	449	449	449	449	449	449	449	449	449	449	449	5,383	6,591	(1,208)		
634-6711 FUEL	75	75	75	75	75	75	75	75	75	75	75	75	900	1,482	(582)		
634-6720 INS/PROP/LIABILITY	-	-	-	6,379	-	-	-	-	-	-	-	-	6,379	6,264	115		
634-6721 SEWER - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	-	79,773	69,783	9,990		
634-6723 TRAINING EXPENSE	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500	800	700		
634-6740 SWR ANALYSIS LAB FEES	575	575	575	575	575	575	575	575	575	575	575	575	6,900	6,000	900		
634-6793 TRAVEL EXPENSE	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-		
Total Expense	36,121	20,537	20,021	29,578	20,099	20,530	21,041	21,587	20,621	20,740	21,384	101,250	353,508	337,682	15,826		
Net Income	(4,109)	10,900	11,315	(1,857)	8,395	6,711	6,716	7,097	5,568	6,621	9,334	(72,475)	(5,783)	7,645	(13,428)		
Net Income w/o Grants & Depr.	(4,109)	10,900	11,315	(1,857)	8,395	6,711	6,716	7,097	5,568	6,621	9,334	7,298	73,990	73,990			

35-OVERHEAD

2023-2024

	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue															
535-5415 SUPPLY SALES/OVERHEAD	-	-	-	-	-	-	-	-	-	-	-	-	-	100	(100)
535-5419 RECONNECT FEES	249	249	249	249	249	249	249	249	249	249	249	249	2,993	2,280	713
535-5421 LATE CHARGES	2,149	2,149	2,149	2,149	2,149	2,149	2,149	2,149	2,149	2,149	2,149	2,149	25,790	25,935	(145)
535-5515 NSF CHECK CHARGE	40	40	40	40	40	40	40	40	40	40	40	40	240	240	-
535-5610 INTEREST EARNINGS	15,560	-	-	-	-	-	-	7,450	-	10,605	-	26,163	59,778	21,605	38,173
535-5620 MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
535-5630 CREDIT CARD PROC FEES-UTIL	415	415	415	415	415	415	415	415	415	415	415	415	4,985	2,838	2,147
535-5900 GAIN/LOSS ON SALE OF ASSETS	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000	-	3,000
Total Revenue	18,414	2,814	2,854	2,814	2,854	2,814	2,854	10,264	2,854	13,419	2,854	28,977	93,786	52,998	40,788
Expense															
635-6140 FICA TAXES	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	2,561	30,726	31,584	(858)
635-6142 GROUP HEALTH/LIFE/DENTAL	6,081	6,081	6,081	6,081	6,081	6,081	6,081	6,081	6,081	6,081	6,081	6,081	72,966	81,984	(9,018)
635-6143 WORKER'S COMPENSATION	-	-	-	2,281	-	-	-	-	-	-	-	-	2,281	2,335	(54)
635-6146 PENSION EXPENSE	2,652	2,652	2,652	2,652	2,652	2,652	2,652	2,652	2,652	2,652	2,652	2,652	31,823	32,315	(492)
635-6150 SALARIES-OVERHEAD	8,539	8,539	8,539	8,539	8,539	8,539	8,539	8,539	8,539	8,539	8,539	8,539	102,462	98,509	3,953
635-6151 WAGES	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	299,290	314,573	(15,283)
635-6210 PROFESSIONAL SERVICES	175	-	-	-	800	-	-	-	-	-	-	-	975	975	-
635-6225 CREDIT CARD PROCESSING FEE	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	16,105	13,563	2,542
635-6240 POSTAGE	316	316	316	316	316	316	316	316	316	316	316	316	3,797	3,300	497
635-6241 UTILITY EXPENSE - SHOP	807	784	738	555	512	458	737	696	285	412	484	563	7,032	6,388	644
635-6250 MAINTENANCE & REPAIR	1,000	-	1,000	-	2,000	-	-	-	-	-	-	-	4,000	7,860	(3,860)
635-6251.325 VEH. REPAIR & MAINT - #325	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
635-6251.504 MAINT.-JOHN DEERE TRACTOR	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-
635-6251.525 VEHICLE MAINT.-J D TRACTOR	-	-	-	-	-	-	-	-	-	-	-	-	-	150	(150)
635-6251.530 VEH REPAIR&MAINT-FORKLIFT#	400	-	-	-	-	-	-	-	-	-	-	-	400	750	(350)
635-6251.548 MAINTENANCE-ONAN GENERATOR	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
635-6251.568 REP/MAINT.-98 DITCH WITCH	200	-	-	-	-	-	-	-	-	-	-	-	200	600	(400)
635-6251.597 VEH.-MAINT-LINCOLN WELDING	25	-	-	-	-	-	-	-	-	-	-	-	25	25	-
635-6251.600 VEH. MAINT-580M CASE BACKH	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
635-6251.609 VEH R&M 2006 CHEV 4-DOO	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
631-6251.610 VEH.MAINT-'07 CHEV.3/4T.EL	400	-	-	-	-	-	-	-	-	-	-	-	400	500	(100)
635-6251.613 Equip Repair&Mntce-Chipper	200	-	-	-	-	-	-	-	-	-	-	-	200	200	-
635-6251.618 VEHICLE REPAIR&MAINT--#618	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
635-6251.713 VEHICLE MAINT/'00 FORD F6	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
635-6251.725 VEH.MAINT '11GMC SIERRA/DO	750	-	-	-	-	-	-	-	-	-	-	-	750	500	250
635-6251.731 Maint&Repair-Hustl.mower 7	700	-	-	-	-	-	-	-	-	-	-	-	700	250	450
635-6251.733 Veh.Mtnce-2010 Trailim.Trail	200	-	-	-	-	-	-	-	-	-	-	-	200	100	100
635-6251.734 Veh.Mtnce-2011 Bobcat Mini	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-
635-6251.740 Veh.Mtnce-2014 GMC Trk #74	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
635-6251.760 Repair&Mtnce-Tr Utility T	150	-	-	-	-	-	-	-	-	-	-	-	150	200	(50)
635-6251.773 VEH REPAIR & MAINT/MOWER	300	-	-	-	-	-	-	-	-	-	-	-	300	400	(100)
635-6251.775 Repair&Mtnce-Hustler Mower	300	-	-	-	-	-	-	-	-	-	-	-	300	550	(250)
635-6251.776 VEH REPAIR & MAINT/'11 SIE	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
635-6251.779 Veh Mtnce-#779-2012 GMC Tr	400	-	-	-	-	-	-	-	-	-	-	-	400	250	150
635-6251.781 VEH R&M BOBCAT SKID STEER	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500	4,500	(3,000)
635-6251.782 R&M TRIPLE AXLE TRAILER	400	-	-	-	-	-	-	-	-	-	-	-	400	50	350

635-6251.783 Veh R&M-2019 Chev 4wd Flatbed	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	100
635-6272 TELEPHONE - WAREHOUSE	198	198	198	198	198	198	198	198	198	198	198	198	198	198	198	198	198	198	198	198	1,896	480
635-6332 OVERHEAD-OFFICE SUPPLIES	-	-	750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	750	-
635-6333 DEPARTMENTAL SUPPLIES	3,600	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	13,440	2,260
635-6335 RENTAL	-	-	-	-	-	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	400	-
635-6336 DUES & SUBSCRIPTIONS	6,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500	3,200
635-6339 LEGAL NOTICES & ADVERTISING	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	-
635-6711 FUEL	1,293	1,269	1,498	1,261	1,189	1,042	1,269	1,208	1,232	1,654	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	14,767	91
635-6720 INSURANCE	-	-	-	7,520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,053	467
635-6721 DEPRECIATION-OVERHEAD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,768	(11,231)
635-6723 TRAINING EXPENSE	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	50
635-6724 UNIFORM EXPENSE	-	-	-	-	700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	700	(550)
635-6793 TRAVEL EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
635-6801 BAD DEBT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense	72,129	49,782	51,715	59,346	52,930	48,712	49,508	49,694	49,373	49,868	85,745	1,500	668,425	1,500	698,585	(30,160)						
Net Income	(53,715)	(46,968)	(48,861)	(56,532)	(50,076)	(45,898)	(46,655)	(39,430)	(35,954)	(47,014)	(56,768)	(574,639)	(645,587)	(645,587)	(645,587)	(645,587)						
Net Income w/o Grants & Depr.	(53,715)	(46,968)	(48,861)	(56,532)	(50,076)	(45,898)	(46,655)	(39,430)	(35,954)	(47,014)	(22,231)	(540,102)	(540,102)	(540,102)	(540,102)	(540,102)						

36-WATER PLANT DEPT.

	2023-2024														
	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Revenue															
536-5560 Grant Rcpts-CDBG Tank Coating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
536-5620 MISC. INCOME - WATER PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expense															
636-6140 FICA TAXES	885	885	885	885	885	885	885	885	885	885	885	885	10,618	8,599	2,019
636-6142 GROUP HEALTH & LIFE INSURA	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	31,835	32,036	(201)
636-6143 WORKER'S COMPENSATION	-	-	-	4,270	-	-	-	-	-	-	-	-	4,270	4,216	54
636-6146 PENSION EXPENSE	937	937	937	937	937	937	937	937	937	937	937	937	11,243	8,891	2,352
636-6151 WAGES - WATER PLANT	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	139,766	113,111	26,655
636-6210 PROFESSIONAL SERVICES	42,400	-	200	2,400	600	200	2,400	1,200	4,600	2,400	-	200	56,600	16,400	40,200
636-6230 PURCHASES-RAW WATER	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	33,660	31,176	2,484
636-6240 PURCHASED ELEC. WATER PLAN	3,134	3,267	3,445	3,189	2,983	2,719	2,918	4,164	3,540	2,754	2,728	2,633	37,474	34,846	2,628
636-6250 MAINTENANCE & REPAIR	12,500	-	200	2,000	-	-	2,200	-	-	1,500	200	-	18,600	7,300	11,300
636-6251.510 VEHICLE REPAIR AND MAINTEN	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
636-6251.611 R&M Wtr Plant Intake Generator	130	-	-	-	-	-	-	-	-	-	-	-	130	130	-
636-6251.612 R&M Wtr Plant Office Generator	130	-	-	-	-	-	-	-	-	-	-	-	130	130	-
636-6251.711 VEHICLE REPAIR & MTNCE #71	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
636-6251.784 Veh R&M - 2023 Chev 4wd	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-
636-6272 TELEPHONE & TELEGRAPH	367	367	367	367	367	367	367	367	367	367	367	367	4,404	4,344	60
636-6333 DEPARTMENTAL SUPPLIES	1,900	700	700	700	700	700	700	700	700	700	700	700	9,600	7,800	1,800
636-6335 RENTAL	125	125	125	125	125	125	125	125	125	125	125	125	1,500	1,200	300
636-6336 DUES & SUBSCRIPTIONS	-	333	-	3,126	1,700	117	-	-	-	-	-	-	5,276	5,159	117
636-6337 CHLORINE-WATER PLANT	650	650	433	650	433	650	650	650	433	650	433	650	6,932	6,932	-
636-6339 LEGALS & ADVERTISING	100	-	-	-	-	-	-	-	-	-	-	-	100	100	-
636-6344 WATER PLANT TREATMENT CHEM	18,725	4,725	225	6,725	225	225	6,725	225	225	6,725	225	225	45,200	50,900	(5,700)
636-6711 FUEL	317	517	319	443	211	1,191	352	254	271	239	314	448	4,874	4,278	596
636-6720 INSURANCE WATER PLANT	-	-	-	9,078	-	-	-	-	-	-	-	-	9,078	8,186	892
636-6721 WATER PLANT - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	-	110,339	91,006	19,333
636-6723 TRAINING EXPENSES	1,200	-	-	-	-	-	-	-	-	-	-	-	1,200	1,200	-
636-6740 WATER ANALYSIS LAB FEES	275	275	275	275	275	275	275	275	275	275	275	275	3,300	3,120	180
636-6793 TRAVEL EXPENSE	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	500	500
Total Expense	102,780	29,886	25,216	52,275	26,546	25,496	35,638	26,887	29,463	34,661	24,293	134,889	548,028	442,460	105,568
Net Income	(102,780)	(29,886)	(25,216)	(52,275)	(26,546)	(25,496)	(35,638)	(26,887)	(29,463)	(34,661)	(24,293)	(134,889)	(548,028)	(442,460)	(105,568)
Net Income w/o Grants & Depr.	(102,780)	(29,886)	(25,216)	(52,275)	(26,546)	(25,496)	(35,638)	(26,887)	(29,463)	(34,661)	(24,293)	(24,550)	(437,690)		

**CITY OF HEMPHILL
2024 - 2025 CITY BUDGET
CAPITAL IMPROVEMENT PROJECTS**

DESCRIPTION	AMOUNT	
<u>GOVERNMENTAL FUND:</u>		
		\$ -
<u>ENTERPRISE FUND:</u>		
ELECTRICAL SYSTEM		
1. Spare Pad Mount for Emergency Backup	\$ 30,000	
Sub-Total	\$ 30,000	\$ 30,000
SEWER PLANT		
1. Clarifier Project	\$ 83,895	
Sub-Total	\$ 83,895	\$ 83,895
OVERHEAD		
1. Lowboy Trailer	\$ 5,800	
2. 1 ton Truck	\$ 68,000	
3. Tractor	\$ 42,000	
4. Heavy Equipment Trailer	\$ 12,500	
Sub-Total	\$ 128,300	\$ 128,300
WATER PLANT		
1. Roof on Pump Building	\$ 6,000	
2. Electrical Improvements	\$ 6,000	
3. Laser Turbidimeter	\$ 7,500	
4. Wet Well Repairs	\$ 6,000	
4. Clarifier Repairs	\$ 24,000	
Sub-Total	\$ 49,500	\$ 49,500
		\$ 291,695
TOTAL CAPITAL IMPROVEMENTS		\$ 291,695
Less:		-
Total City Funds Used for Capital Improvements		\$ 291,695

**CITY OF HEMPHILL
2024 - 2025 CITY BUDGET
CASH FLOW PROJECTION**

JULY 1, 2024 ESTIMATED CASH BALANCE		\$ 2,634,123
BUDGETED TOTAL CITY SURPLUS / (DEFICIT)		(362,241)
ADD: NON - CASH EXPENSE ITEMS:		
DEPRECIATION		281,068
Cash Available for Debt & Capital Improvements:	(81,173)	
LESS: ENTERPRISE FUND NON EXPENSE		
CASH USES:		
	-	-
CAPITAL IMPROVEMENT PROJECTS:		
GENERAL GOVERNMENT	-	
ENTERPRISE FUND	291,695	
	291,695	(291,695)
NET CASH INCREASE / (DECREASE)		\$ (372,868)
ESTIMATED JUNE 30, 2025 CASH BALANCE		\$ 2,261,255

CITY OF HEMPHILL
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025
PAYROLL BUDGET

Title	Salary & Wages	Overtime/ Comp	Incentive Pay	FICA	Health/Life	Pension	Unempl	Total
Water Plant Operator	\$ 41,600.00	\$ 2,436.00	\$ 1,560.00	\$ 3,488.09	\$ 9,977.78	\$ 3,693.28	\$ 144.00	\$ 62,899.15
City Secretary / Accountant	\$ 92,764.10	\$ 1,788.27	\$ 3,487.12	\$ 7,500.02	\$ 9,977.78	\$ 7,941.20	\$ 144.00	\$ 123,602.48
Electric Foreman	\$ 68,082.12	\$ 3,932.54	\$ 1,951.04	\$ 5,658.38	\$ 9,977.78	\$ 5,991.22	\$ 144.00	\$ 95,737.08
Utility Clerk	\$ 30,844.67	\$ 219.00	\$ 238.33	\$ 2,394.60	\$ 18,903.02	\$ 2,535.46	\$ 144.00	\$ 55,279.09
Police Chief	\$ 11,616.00	\$ -	\$ -	\$ 888.62	\$ 14,918.66	\$ -	\$ 144.00	\$ 27,567.29
Utility Supervisor/Gas Sys Operator	\$ 61,074.00	\$ 4,402.20	\$ 1,759.33	\$ 5,143.52	\$ 9,977.78	\$ 5,446.08	\$ 144.00	\$ 87,946.91
WTP/WWTP Supervisor	\$ 64,696.32	\$ 3,741.70	\$ 2,396.16	\$ 5,418.81	\$ 13,751.18	\$ 5,737.57	\$ 144.00	\$ 95,885.74
Police Patrol Officer	\$ 54,882.40	\$ -	\$ 4,085.21	\$ 4,511.02	\$ 9,977.78	\$ 4,776.38	\$ 144.00	\$ 78,376.79
Utility Laborer/Meter Reader	\$ 39,736.67	\$ 2,268.75	\$ 1,122.33	\$ 3,299.27	\$ 14,437.34	\$ 3,493.35	\$ 144.00	\$ 64,501.71
Lineman I	\$ 53,051.12	\$ 1,534.07	\$ 1,528.19	\$ 4,292.67	\$ 14,633.18	\$ 4,545.18	\$ 144.00	\$ 79,728.43
Apprentice Lineman / Groundman	\$ 39,173.33	\$ 1,818.75	\$ 1,122.33	\$ 3,221.75	\$ 9,977.78	\$ 3,411.27	\$ 144.00	\$ 58,869.22
City Manager	\$ 99,562.33	\$ 4,469.12	\$ 2,853.96	\$ 8,176.73	\$ 1,108.46	\$ 8,657.72	\$ 144.00	\$ 124,972.33
Senior Billing / Municipal Court Judge	\$ 48,210.93	\$ 1,035.00	\$ 1,638.00	\$ 3,892.62	\$ 10,460.54	\$ 4,121.60	\$ 144.00	\$ 69,502.70
Plant Operator III	\$ 51,461.06	\$ 4,908.85	\$ 1,925.04	\$ 4,312.30	\$ 18,903.00	\$ 4,565.96	\$ 144.00	\$ 86,220.22
Electric Groundman	\$ 41,712.23	\$ 2,743.27	\$ 1,540.50	\$ 3,400.85	\$ 9,977.78	\$ 3,600.90	\$ 144.00	\$ 63,119.53
Maint. Tech / Mechanic	\$ 48,318.40	\$ 3,362.02	\$ 1,794.00	\$ 3,953.55	\$ 14,920.10	\$ 4,186.11	\$ 144.00	\$ 76,678.20
Police Patrol Officer	\$ 55,802.71	\$ -	\$ 444.58	\$ 4,302.92	\$ 18,903.02	\$ 4,556.03	\$ 144.00	\$ 84,153.26
Acct Pay/Municipal Court Clerk	\$ 38,040.46	\$ 268.20	\$ 1,084.72	\$ 3,013.59	\$ 9,977.78	\$ 3,190.86	\$ 144.00	\$ 55,719.62
Utility Crew Leader	\$ 53,616.63	\$ 2,314.28	\$ 2,025.37	\$ 4,433.66	\$ 9,977.78	\$ 4,694.46	\$ 144.00	\$ 77,206.17
Utility Operator	\$ 55,779.10	\$ 1,617.04	\$ 2,086.50	\$ 4,550.42	\$ 10,460.54	\$ 4,818.09	\$ 144.00	\$ 79,455.70
Summer PT	\$ 5,760.00	\$ 180.00	\$ -	\$ 454.41	\$ -	\$ -	\$ 92.16	\$ 6,486.57
Utility Worker	\$ 38,864.80	\$ 2,220.00	\$ 1,122.33	\$ 3,228.85	\$ 1.44	\$ 3,418.78	\$ 144.00	\$ 49,000.20
Police Sergeant	\$ 62,525.00	\$ -	\$ 5,856.13	\$ 5,231.16	\$ 10,843.10	\$ 5,538.87	\$ 144.00	\$ 90,138.26
Utility Worker	\$ 38,740.00	\$ 1,248.75	\$ 1,122.33	\$ 3,410.20	\$ 9,977.78	\$ 3,610.80	\$ 144.00	\$ 58,253.86
Police Chief	\$ 65,320.63	\$ -	\$ 11,125.00	\$ 5,848.09	\$ 9,977.78	\$ 6,192.10	\$ 144.00	\$ 98,607.59
Summer PT	\$ 5,760.00	\$ 180.00	\$ -	\$ 454.41	\$ -	\$ -	\$ 92.16	\$ 6,486.57
Utility Worker/Equipment Operator	\$ 41,912.00	\$ 2,436.00	\$ 1,213.33	\$ 3,485.44	\$ 9,977.78	\$ 3,690.47	\$ 144.00	\$ 62,859.03
TOTALS	\$ 1,308,907.00	\$ 49,123.81	\$ 55,081.85	\$ 107,965.96	\$ 281,977.03	\$ 112,413.73	\$ 3,784.32	\$ 1,919,253.69

CITY OF HEMPHILL
 UTILITY RATES
 Effective March 1, 2024

GAS – RESIDENTIAL AND COMMERCIAL: (Rate adopted July 1, 2017)

MINIMUM.....	0-----500 CUBIC FEET	\$ 16.69
	500----20,000 CUBIC FEET	\$ 1.0391/ccf
	20,000 & ABOVE	\$ 0.9152/ccf

PLUS OR MINUS ENERGY CHARGE (POWER COST ADJUSTMENT)

WATER – RESIDENTIAL: (Rate adopted July 1, 2022)

MINIMUM.....	2000 GALLONS	\$ 34.00
	3000 – 6000 GALLONS (PER 1000 GALLONS)	\$ 4.15
	7000 – 10000 GALLONS (PER 1000 GALLONS)	\$ 4.50
	11000 – 15000 GALLONS (PER 1000 GALLONS)	\$ 5.00
	16000 + GALLONS (PER 1000 GALLONS)	\$ 5.25

WATER – COMMERCIAL: (Rate adopted July 1, 2022)

MINIMUM.....	2000 GALLONS	\$ 34.00
	3000 – 20000 GALLONS (PER 1000 GALLONS)	\$ 4.45
	21000 – 50000 GALLONS (PER 1000 GALLONS)	\$ 4.85
	51000 + GALLONS (PER 1000 GALLONS)	\$ 5.45

Master Meter Account Minimums – Rate Determined by City Manager

ELECTRICITY: (Rate adopted July 1, 2023)

	RESIDENTIAL		COMMERCIAL
MINIMUM:	0-----25 KWH- \$ 12.50		0-----25 KWH- \$ 15.00
Per KWH	26-----500 KWH- \$ 0.1188		26-----500 KWH- \$ 0.1298
Per KWH	OVER 500 KWH- \$ 0.1128		OVER 500 KWH- \$ 0.1207

PLUS OR MINUS ENERGY CHARGE (POWER COST ADJUSTMENT)

NIGHT LIGHT: \$ 9.95 PER MONTH PER LIGHT
 (Rate adopted July 1, 2019)

GARBAGE: (Rate adopted February 20, 2024)

RESIDENTIAL	\$ 24.85	PER MONTH
COMMERCIAL	\$ 27.50	PER MONTH MINIMUM - WITH

**ADDITIONAL POLYCARBONATE IS \$4.37 EACH
 *HIGHER RATES ON LARGER QUANTITY CUSTOMERS. THESE RATES WILL BE DETERMINED ON AN INDIVIDUAL BASIS.

SEWER – RESIDENTIAL AND COMMERCIAL: (Rate adopted July 1, 2022)

MINIMUM.....	2000 GALLONS	\$ 30.00
	3000 – 8000 GALLONS (PER 1000 GALLONS)	\$ 4.00
	9000 + GALLONS (PER 1000 GALLONS)	\$ 4.75

Master Meter Account Minimums – Rate Determined by City Manager

Dumpster	Rate Effective 2/1/2024				
	1 x per week	2 x per week	3 x per week	4 x per week	5 x per week
2-yd	\$73.05	\$88.96	\$110.18	\$163.22	\$173.83
3-yd	\$83.65	\$99.57	\$120.79	\$179.14	\$189.74
4-yd	\$99.57	\$138.82	\$179.14	\$205.66	\$237.48
6-yd	\$163.22	\$232.18	\$311.75	\$401.92	\$502.71
8-yd	\$189.74	\$285.23	\$412.53	\$539.84	\$571.67

Roll-off	Rate Effective 2/1/2024		
	Daily rental	Cost per haul	Delivery cost
12-yd	\$ 4.77	\$ 477.41	\$ 106.09
15-yd	\$ 4.77	\$ 503.93	\$ 106.09
20-yd	\$ 4.77	\$ 535.75	\$ 106.09
30-yd	\$ 4.77	\$ 615.32	\$ 106.09

CITY OF HEMPHILL, TEXAS
ORDINANCE NUMBER #2024-001
BUDGET ORDINANCE AND REVISIONS
FISCAL YEAR ENDING JUNE 30, 2025

An ordinance making appropriations for the support of the City of Hemphill for the fiscal year beginning July 1, 2024 and ending June 30, 2025; adopting the annual budget of the City of Hemphill for the 2024-2025 fiscal year.

Whereas, the budget appended here, for the fiscal year beginning July 1, 2024, and ending June 30, 2025, was presented to the City Council by the Mayor and City Manager and a public hearing was ordered by the City Council and a public hearing was held on Monday, June 17, 2024.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HEMPHILL:

Section 1: *That the appropriations for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025, for the support of the general government of the City of Hemphill, Texas, be fixed and determined for said terms in accordance with the expenditure shown in the City's fiscal year 2024-2025 Budget, a copy of which is appended hereto;*

Section 2: *That the budget, as shown in words and figures, is hereby approved in all respects and adopted as the City of Hemphill's budget for the fiscal year beginning July 1, 2024, and Ending June 30, 2025; and,*

PASSED AND APPROVED THIS, THE 18th DAY OF JUNE, 2024.

APPROVED:

Stephen Crowell, Mayor

ATTEST:

Kelli Beall, City Secretary/Accountant