City of Abernathy

Budget

For the Fiscal year
Beginning October 1, 2019
Ending September 30, 2020

Notice

THIS BUDGET SUPPORTS AN UNCHANGED PROPERTY TAX RATE OF $0.5900/$100.00 VALUATION.

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR’S BUDGET BY AN AMOUNT OF $25,151 WHICH IS A 4.340 PERCENT INCREASE FROM LAST YEAR’S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS $4,192.
# CITY OF ABERNATHY

## LIST OF ELECTED AND APPOINTED OFFICIALS

### Elected

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lindsey L. Webb</td>
<td>Mayor</td>
</tr>
<tr>
<td>Ron Johnson</td>
<td>Mayor Pro-Tem</td>
</tr>
<tr>
<td>Jared Shannon</td>
<td>Councilman</td>
</tr>
<tr>
<td>Bilinda Prater</td>
<td>Councilwoman</td>
</tr>
<tr>
<td>Matt Riley</td>
<td>Councilman</td>
</tr>
<tr>
<td>Gary Stone</td>
<td>Councilman</td>
</tr>
</tbody>
</table>

### Appointed

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mike Cypert</td>
<td>City Manager</td>
</tr>
<tr>
<td>Krista Adames</td>
<td>City Secretary</td>
</tr>
<tr>
<td>Luis Villarreal</td>
<td>Chief of Police</td>
</tr>
<tr>
<td>Carl Johnson</td>
<td>Municipal Judge</td>
</tr>
<tr>
<td>Matt Wade</td>
<td>City Attorney</td>
</tr>
</tbody>
</table>
City of Abernathy
P.O. Box 310
Abernathy, Texas 79311

July 26, 2019

To the Honorable Mayor, Members of the City Council, and Citizens of Abernathy:

In accordance with the Civil Statutes of the State of Texas, the proposed budget for the fiscal year beginning October 1, 2019 is submitted for your review and consideration. The budget is intended to present, in financial terms, the overall plan for providing municipal services during the forthcoming year. This budget provides funding for the continued basic level of services offered by the City.

OVERVIEW

Expenses in the General Fund have decreased by 1.88% or $15,338.

Expenses in the Water/Sewer Fund have increased by 2.04% or $21,675. The increase includes a transfer of funds from the Water Fund to the General Fund totaling $232,169.

PERSONNEL

Payroll activities account for the single largest expense. Payroll amounts to 39.26% (when debt service and grant project funds have been removed) of the City's budgeted operational expenses. Personnel cost with benefits total $1,010,766. In FY 18-19, personnel costs were calculated at $1,062,672 or 41.39% of the O&M budget.

In the proposed budget, and as directed by city council, the librarian position has transitioned from part-time to full-time status. Additionally, the maintenance department staffing levels have been decreased by 2 full-time employees and 1 part-time employee. The budget provides funding for 16 full-time and 7 part-time positions.

Salaries

Employee salaries were increased in the FY 2019-2020 budget for all employees. The U.S. Bureau of Labor Statistics CPI Report for March, 2019 was used to calculate the inflation adjusted wage rate increases at 1.9%.

Insurance

Medical insurance costs decreased 5% for FY 2019-2020. The city offers 100% coverage for all full-time permanent employees and 50% of dependant coverage for any employee was hired prior to September, 2012 and who has been continually employed since. As directed by the City Council, a one-year cost share of 25% for dependant coverage was added for any employee hired on or after September 12, 2012. Employees are required to purchase Dental Insurance. The City provides $15,000 life insurance for all full-time employees.
GENERAL FUND

The General Fund provides for basic services of the city including Legislative, Administration, Police Department, Fire Department, Street Maintenance, Sanitation Services, Parks and Recreation, Library, Municipal Court, Code Enforcement and Animal Control.

The General Fund receives revenues from property tax, sales tax, and franchise tax as well as a transfer from the Water/Sewer Fund, and other miscellaneous fees. The Ad Valorem tax base has increased 4.34% with total net taxable value of $111,117,231. This increase includes $710,508 in new property added to the tax rolls since the previous year totals. No change to the ad valorem tax rate of $0.5900/$100 valuation has been proposed.

Major expenditures allocated in the General Fund Include:

- Streets - Sealcoat Project: $50,000
- Contract Garbage Collection: $157,300
- EMS Contract: $161,720

Capital Improvement Projects for the General Fund Include

- TDA-CDBG Streets Paving Grant: $309,650
- Street Repairs – 9th & H: $25,500
- Storm Warning Upgrades: $18,500
- Police Department Vehicles: $52,965

WATER/SEWER FUND

Proprietary Funds are used to account for the city’s “businesslike” activities. A portion of the funds generated in the city’s Water/Sewer Fund are transferred to the General Fund.

Major expenditures allocated in the Water/Sewer Include:

- Bond Debt Service: $118,717
- Water Production Utilities: $55,000
- Utility Maintenance: $75,000

Capital Improvement Projects for the Water/Sewer Fund Include

- Equipment – Trenchless Excavator: $52,100
OUTSTANDING DEBT

Balance of all outstanding debt as of October 1, 2019 is $1,030,000.

Source of Debt:

2015 Series Certificate of Obligation

<table>
<thead>
<tr>
<th>Date</th>
<th>Principal Payment</th>
<th>Interest Payment</th>
<th>FY Total Payments</th>
<th>Principal Balance</th>
<th>P&amp;I Due - On Time - In Full</th>
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<tbody>
<tr>
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<td>1,673.10</td>
<td>120,346.20</td>
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</tr>
</tbody>
</table>

CASH AVAILABLE, ALL SOURCES

As of July 1, 2019, available cash includes:

General Fund $882,794.77
Water Sewer Fund $1,165,181.55
All Funds Total $2,047,976.32
Restricted Funds $253,594.71
Unrestricted Funds $1,794,381.61
RESERVE FUND STRATEGY

In the FY 17-18 financial audit, the City of Abernathy reported a cash balance of $1,860,385 at the end of the fiscal year; $1,587,886 unrestricted and $272,499 being dedicated and set aside for Water/Sewer capital improvement projects and debt service.

Budgeting – When the city’s anticipated revenue will not cover expenses, reserve funds may be used to balance the budget.

Capital Improvement Projects – The reserve balance can be used to fund (typically larger) capital projects including but not limited to the purchase of equipment, buildings, and other tangible assets or capital improvements.

Emergency Fund - Emergency funds typically consist of a 3-6 months insurance for continued operating expenses following a natural disaster or other calamity where the city’s ability to generate or receive income might be affected. In the past, the city has consistently maintained a 6-month balance. For the purposes of this budget, a healthy 6-month emergency fund should maintain a balance of $1,487,949.

Debt – As of October 1st, the principal balance on all city debt is $1,030,000.00 having been issued in the form of a 2015 series certificate of obligation with a coupon interest rate of 2.86%. Certificates of Obligation are typically issued without voter approval and backed by tax revenue, fee revenues, or a combination of the two. The City's CO’s are secured by a combination of property taxes and a limited pledge of the City's combined water and wastewater system revenue.

Each month, the City Secretary transfers $10,000 of water/sewer funds into an interest & sinking account for debt service, in keeping with the terms of the agreement issuing the debt. Once any funds have been placed into an I&S account, they cannot be transferred out except for the purpose of debt service.

On February 1, 2018, the city had an unused CO balance of $188,876.60. Those funds were placed into an I&S certificate of deposit. The first date the city can use these funds to pay down debt with a call-payment is February 15, 2022.

Long Range Planning – Two large expenditures have been identified and anticipated in the city’s future; airport decommission with the FAA and water source development.

Airport - The City accepted the Abernathy Municipal Airport in 1948 from the U.S. War Assets Administration with the understanding that the property would be used as a public airport. After discussing the financial circumstances involving the airport with both the FAA and TxDOT, the City Council ceased aviation operations on the property in 2013. All Airport assets were transferred to the General Fund. During these discussions with the FAA leading up to the closure, it was determined that the city might have to pay a fair market value for the land involved in order to get a deed of release to remove the caveat requiring the property to be used as a public airport. The property has critical water infrastructure on the property necessitating the need to maintain ownership.
The completion of the process remains unresolved at this time and the final amount required to satisfy the FAA and/or GAS has yet to be established.

**Water Source Development** - In 2015, the City hired Parkhill Smith and Cooper to conduct a water supply evaluation to anticipate the life span of the city’s well fields in the Ogallala Aquifer as a public drinking water source. This study concluded that under normal cyclical weather patterns, the City’s wells have an estimated supply sufficient to meet our needs until 2037 and under drought conditions, that timeline was reduced significantly.

In 2016, the city concluded a study of the Dockum Aquifer as a probable water source and it was determined that it could potentially meet the city’s needs reaching 75 years or more into the future. In order to utilize the Dockum, infrastructure costs were estimated to be $6,687,940.

**SUMMARY**

City staff will continue to monitor the financial situation in a timely manner and will be prepared to bring recommendations to the Council at any time during the year if serious declines in revenues or unexpected expenses are foreseen.

I would like to express my appreciation to the Mayor and Council. What the staff works on and presents would be meaningless if the Council was not interested in striving for a professional, well operated organization. I appreciate the opportunity to work for you, and will always attempt to be attentive to the desires of the Council.

It is hoped that this budget reflects the thinking and policies of the City Council and is representative of the desires of the Citizens of Abernathy.

Respectfully submitted,

Mike Cypert, City Manager
## GENERAL FUND BUDGET

### OPERATING REVENUES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>FY 18-19</th>
<th>FY 19-20</th>
<th>Change</th>
<th>17-18 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>014004</td>
<td>Discount Current Taxes</td>
<td>-$8,580.00</td>
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<td>$8,580</td>
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<tr>
<td>014007</td>
<td>Ad Valorem Taxes</td>
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<tr>
<td>014014</td>
<td>Delinquent Ad Valorem Taxes</td>
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<td>014028</td>
<td>Franchise Fees</td>
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<td>$155,457.33</td>
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<td>014035</td>
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<td>$4,000</td>
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<td>Animal Control Fees</td>
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<tr>
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<tr>
<td>014077</td>
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<td>$70,684.00</td>
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<td>014084</td>
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<tr>
<td>014091</td>
<td>Sanitation Fees (Hale County)</td>
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<td>$4,800</td>
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<td>$4,800.00</td>
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<tr>
<td>014094</td>
<td>Recycling</td>
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<tr>
<td>014105</td>
<td>Sales Tax Income</td>
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<tr>
<td>014112</td>
<td>Sales Tax (Ad Valorem)</td>
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<td>014119</td>
<td>Mosquito Spraying</td>
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<tr>
<td>014127</td>
<td>Library Services</td>
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<tr>
<td>014128</td>
<td>Library Misc Income</td>
<td>$150</td>
<td>$250</td>
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<tr>
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<td>Interest Income</td>
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<tr>
<td>014140</td>
<td>Sale of Property</td>
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<td>014150</td>
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<td>14235</td>
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**TOTAL** | **$1,571,859** | **$1,591,163** | **$19,304** | **$1,604,897** |

### GRANT PROJECT REVENUE

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>FY 18-19</th>
<th>FY 19-20</th>
<th>Change</th>
<th>17-18 Actual</th>
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<tbody>
<tr>
<td>014409</td>
<td>CDBG Grant Funds</td>
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<td>014414</td>
<td>17-18 CJD Body Armor Grant</td>
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<td>014417</td>
<td>Criminal Justice Grant</td>
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<td>$28,000</td>
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**TOTAL** | **$303,515** | **$282,675** | **-$20,840** | **$3,975.00** |
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<th>PY FUND BALANCE</th>
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<th>FY 19-20</th>
<th>CHANGE</th>
<th>17-18 Actual</th>
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<tr>
<td>CDBG GRANT FUNDS MATCH</td>
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<td>$0.00</td>
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<td><strong>TOTAL REVENUE - ALL SOURCES</strong></td>
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<td><strong>$1,912,323</strong></td>
<td><strong>-$28,115</strong></td>
<td><strong>$1,608,872</strong></td>
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<th>17-18 Actual</th>
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<td><strong>TOTAL</strong></td>
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<td><strong>$12,320</strong></td>
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<th>JUDICIAL</th>
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<th>17-18 Actual</th>
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<tbody>
<tr>
<td>015056 JUDICIAL EXPENSES</td>
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<td>015063 DUES, REGISTRATIONS &amp; MEETINGS</td>
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<td>015077 SOFTWARE PURCHASE</td>
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<th>NONDEPARTMENTAL</th>
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<th>FY 19-20</th>
<th>CHANGE</th>
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<td>17-18 Actual</td>
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**LEGISLATIVE**

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**ADMINISTRATION**

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**SANITATION**

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</table>

<table>
<thead>
<tr>
<th></th>
<th>TOTAL EXPENSE</th>
<th>FY 18-19</th>
<th>FY 19-20</th>
<th>CHANGE</th>
<th>17-18 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>$1,949,018</strong></td>
<td><strong>$1,912,323</strong></td>
<td><strong>$15,338</strong></td>
<td><strong>$1,379,562</strong></td>
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<tr>
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<td>TOTAL REVENUES</td>
<td><strong>$1,940,438</strong></td>
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<td>NET SURPLUS (DEFICIT)</td>
<td>-$8,580</td>
<td>$0</td>
<td>-$43,453</td>
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# Water/Sewer Fund Budget

## Revenues

<table>
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<tr>
<th>Item Code</th>
<th>Description</th>
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<th>FY 19-20</th>
<th>Change (FY 18-19 - FY 19-20)</th>
<th>17-18 Actual</th>
</tr>
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<tbody>
<tr>
<td>024007</td>
<td>ACH/CC Fees</td>
<td>$1,250</td>
<td>$1,900</td>
<td>$650</td>
<td>$1,332.00</td>
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<td>024021</td>
<td>Reconnection Fees</td>
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<td>Returned Check / Late Fees</td>
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<td>024035</td>
<td>Lease Income</td>
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<td>Utility Liens Collected</td>
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<td>$1,063,575</td>
<td>$21,675</td>
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## Grant Project Revenue

<table>
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<tr>
<th>Item Code</th>
<th>Description</th>
<th>FY 18-19</th>
<th>FY 19-20</th>
<th>Change (FY 18-19 - FY 19-20)</th>
<th>17-18 Actual</th>
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<tbody>
<tr>
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## Total Revenue - All Sources

<table>
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<tr>
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<th>Description</th>
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<th>FY 19-20</th>
<th>Change (FY 18-19 - FY 19-20)</th>
<th>17-18 Actual</th>
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<tbody>
<tr>
<td>025007</td>
<td>Accounting</td>
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<td>$7,700.00</td>
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<tr>
<td>025021</td>
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<td>$3,000</td>
<td>$3,500</td>
<td>$500</td>
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<tr>
<td>025035</td>
<td>General Insurance/Safety</td>
<td>$21,243</td>
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<tr>
<td>025049</td>
<td>Telephones</td>
<td>$8,500</td>
<td>$8,500</td>
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<td>$6,673.94</td>
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<tr>
<td>025063</td>
<td>Bond Interest &amp; Service</td>
<td>$118,195</td>
<td>$118,717</td>
<td>$522</td>
<td>$118,592.72</td>
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<tr>
<td>025067</td>
<td>Utilities</td>
<td>$16,000</td>
<td>$14,000</td>
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<tr>
<td><strong>Total</strong></td>
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<td>$1,041,900</td>
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<td>$1,116,447.02</td>
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## Nondepartmental

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<th>FY 19-20</th>
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<tr>
<td>025007</td>
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<td>$7,700</td>
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<td>$3,500</td>
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<tr>
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<td>$21,243</td>
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<td>$19,247.69</td>
</tr>
<tr>
<td>025049</td>
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<td>$8,500</td>
<td>$0</td>
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</tr>
<tr>
<td>025063</td>
<td>Bond Interest &amp; Service</td>
<td>$118,195</td>
<td>$118,717</td>
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<td>$118,592.72</td>
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<tr>
<td>025067</td>
<td>Utilities</td>
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<td>$14,000</td>
<td>-$2,000</td>
<td>$10,554.68</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
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<td>FY 19-20</td>
<td>CHANGE</td>
<td>17-18 Actual</td>
</tr>
<tr>
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<tr>
<td>025069</td>
<td>CITY HALL MAINT</td>
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**ADMINISTRATION**

<table>
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<th>FY 19-20</th>
<th>CHANGE</th>
<th>17-18 Actual</th>
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<tbody>
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**WATER / SEWER MAINTENANCE**

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<th>Code</th>
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<th>FY 19-20</th>
<th>CHANGE</th>
<th>17-18 Actual</th>
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<td>FY 18-19</td>
<td>FY 19-20</td>
<td>CHANGE</td>
<td>17-18 Actual</td>
<td></td>
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<tr>
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<td>----------</td>
<td>--------</td>
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<table>
<thead>
<tr>
<th>TOTAL EXPENSE</th>
<th>FY 18-19</th>
<th>FY 19-20</th>
<th>CHANGE</th>
<th>17-18 Actual</th>
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</thead>
<tbody>
<tr>
<td>$1,041,900</td>
<td>$1,063,575</td>
<td>$21,675</td>
<td>$925,987</td>
<td></td>
</tr>
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<td>TOTAL REVENUES</td>
<td>$1,041,900</td>
<td>$1,063,575</td>
<td>$21,675</td>
<td>$1,116,447</td>
</tr>
<tr>
<td>NET SURPLUS (DEFICIT)</td>
<td>$0</td>
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<td>$0</td>
<td>$190,460</td>
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<tr>
<td></td>
<td>Lubbock</td>
<td>Hale</td>
<td>Total</td>
<td></td>
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<tr>
<td>-------------------------</td>
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<td>--------------</td>
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<tr>
<td><strong>Certified Totals</strong></td>
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<tr>
<td>Total Net Taxable Value</td>
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<td>Total Value of Protested Property</td>
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<td>Total Tax Value, over 65 and Disabled</td>
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<td>0.94</td>
<td></td>
</tr>
<tr>
<td><strong>Anticipated Levy Amount</strong></td>
<td>= $147,162</td>
<td>$432,250</td>
<td>$579,412</td>
<td></td>
</tr>
</tbody>
</table>

**Proposed Tax Rate** $0.5900  
**Budgeted Tax Levy** $579,412