

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

Lindsey L. Webb	Mayor
Ron Johnson	Mayor Pro-Tem
Jared Shannon	Councilman
Bilinda Prater	Councilwoman
Matt Riley	Councilman
Gary Stone	Councilman

APPOINTED

Mike Cypert	City Manager
Krista Adames	City Secretary
Luis Villarreal	Chief of Police
Carl Johnson	Municipal Judge
Matt Wade	City Attorney

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 – 9 th & 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
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OUTSTANDING DEBT

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

Source of Debt:

2015 Series Certificate of Obligation

Date	Principal Payment	Interest Payment	FY Total Payments	Principal Balance	P&I Due - On Time - In Full
2-15-20	88,000.00	15,987.40		1,030,000.00	1,199,026.00
8-15-20		14,729.00	118,716.40	1,030,000.00	1,184,297.00
2-15-21	90,000.00	14,729.00		940,000.00	1,079,568.00
8-15-21		13,442.00	118,171.00	940,000.00	1,066,126.00
2-15-22	93,000.00	13,442.00		847,000.00	959,684.00
8-15-22		12,112.10	118,554.10	847,000.00	947,571.90
2-15-23	96,000.00	12,112.10		751,000.00	839,459.80
8-15-23		10,739.30	118,851.40	751,000.00	828,720.50
2-15-24	98,000.00	10,739.30		653,000.00	719,981.20
8-15-24		9,337.90	118,077.20	653,000.00	710,643.30
2-15-25	101,000.00	9,337.90		552,000.00	600,305.40
8-15-25		7,893.60	118,231.50	552,000.00	592,411.80
2-15-26	104,000.00	7,893.60		448,000.00	480,518.20
8-15-26		6,406.40	118,300.00	448,000.00	474,111.80
2-15-27	107,000.00	6,406.40		341,000.00	360,705.40
8-15-27		4,876.30	118,282.70	341,000.00	355,829.10
2-15-28	110,000.00	4,876.30		231,000.00	240,952.80
8-15-28		3,303.30	118,179.60	231,000.00	237,649.50
2-15-29	114,000.00	3,303.30		117,000.00	120,346.20
8-15-29		1,673.10	118,976.40	117,000.00	118,673.10
2-15-30	117,000.00	1,673.10	120,346.20	0.00	0.00

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		FY 18-19	FY 19-20	CHANGE	17-18 Actual
014004	DISCOUNT CURRENT TAXES	-\$8,580.00	\$0	\$8,580	-\$9,377.40
014007	AD VALOREM TAXES	\$554,261	\$579,412	\$25,151	\$534,943.29
014014	DELINQUENT AD VALOREM TAXES	\$12,500	\$12,500	\$0	\$9,538.91
014021	PENALTIES AND INTEREST	\$10,000	\$12,000	\$2,000	\$13,547.23
014028	FRANCHISE FEES	\$145,000	\$150,000	\$5,000	\$155,457.33
014035	LICENSES & PERMITS	\$4,000	\$8,000	\$4,000	\$5,244.64
014037	ANIMAL CONTROL FEES	\$3,000	\$3,000	\$0	\$2,987.00
014049	MUNICIPAL COURT FEES	\$15,500	\$7,800	-\$7,700	\$8,081.07
014056	COURT TECHNOLOGY FEES	\$75	\$100	\$25	\$117.65
014057	COURT SECURITY FEE	\$50	\$67	\$17	\$65.91
014070	MISCELLANEOUS	\$1,000	\$1,000	\$0	\$1,673.71
014077	LEASES AND RENTS	\$69,000	\$69,000	\$0	\$70,684.00
014084	SANITATION CHARGES	\$276,040	\$286,800	\$10,760	\$268,489.07
014091	SANITATION FEES (HALE COUNTY)	\$4,800	\$4,800	\$0	\$4,800.00
014094	RECYCLING	\$3,500	\$3,500	\$0	\$4,436.90
014105	SALES TAX INCOME	\$125,000	\$125,000	\$0	\$123,969.70
014112	SALES TAX (AD VALOREM)	\$62,500	\$62,500	\$0	\$61,984.88
014119	MOSQUITO SPRAYING	\$15,500	\$15,500	\$0	\$15,512.76
014127	LIBRARY SERVICES	\$5,585	\$5,585	\$0	\$5,585.25
014128	LIBRARY MISC INCOME	\$150	\$250	\$100	\$588.79
014133	INTEREST INCOME	\$2,000	\$11,180	\$9,180	\$1,947.12
014140	SALE OF PROPERTY	\$1,000	\$1,000	\$0	\$0.00
014149	CODE ENF. COLLECTED	\$0	\$0	\$0	\$2,475.31
014150	PAVING LIENS COLLECTED	\$0	\$0	\$0	\$45,244.52
14235	INSURANCE SETTLEMENTS	\$0	\$0	\$0	\$34,155.99
014398	INTERFUND TRANSFER	\$269,978	\$232,169	-\$37,809	\$242,743.00
	TOTAL	\$1,571,859	\$1,591,163	\$19,304	\$1,604,897

GRANT PROJECT REVENUE		FY 18-19	FY 19-20	CHANGE	17-18 Actual
014409	CDBG GRANT FUNDS	\$275,000	\$254,675	-\$20,325	\$0.00
014414	17-18 CJD BODY ARMOR GRANT	\$0	\$0	\$0	\$3,975.00
014417	CRIMINAL JUSTICE GRANT	\$28,515	\$28,000	-\$515	\$0.00
	TOTAL	\$303,515	\$282,675	-\$20,840	\$3,975.00

PY FUND BALANCE		FY 18-19	FY 19-20	CHANGE	17-18 Actual
	CDBG GRANT FUNDS MATCH	\$55,000	\$38,485	-\$16,515	\$0.00
	CAPITAL PROJECTS	\$10,064	\$0	-\$10,064	\$0.00
	TOTAL	\$65,064	\$38,485	-\$26,579	\$0.00
	TOTAL REVENUE - ALL SOURCES	\$1,940,438	\$1,912,323	-\$28,115	\$1,608,872

CITY PARKS		FY 18-19	FY 19-20	CHANGE	17-18 Actual
015013	CONTRACTED MAINTENANCE	\$1,320	\$1,320	\$0	\$1,100.00
015014	CITY PARK MAINTENANCE	\$11,000	\$11,000	\$0	\$6,305.33
	TOTAL	\$12,320	\$12,320	\$0	\$7,405

JUDICIAL		FY 18-19	FY 19-20	CHANGE	17-18 Actual
015056	JUDICIAL EXPENSES	\$13,500	\$13,500	\$0	\$5,474.67
015063	DUES, REGISTRATIONS & MEETINGS	\$1,400	\$1,400	\$0	\$600.00
015077	SOFTWARE PURCHASE	\$0	\$2,500	\$2,500	\$0.00
	TOTAL	\$14,900	\$17,400	\$2,500	\$6,075

NONDEPARTMENTAL		FY 18-19	FY 19-20	CHANGE	17-18 Actual
015105	APPRAISAL DIST. EXPENSE	\$13,500	\$13,500	\$0	\$11,364.98
015112	LEGAL PUBLICATIONS	\$2,500	\$2,500	\$0	\$2,785.09
015113	CODIFICATION	\$1,200	\$1,200	\$0	\$560.00
015119	LEGAL	\$18,000	\$18,000	\$0	\$9,267.83
015126	ACCOUNTING	\$7,700	\$8,000	\$300	\$7,700.00
015147	TELEPHONES	\$8,500	\$8,500	\$0	\$8,188.33
015151	UTILITIES	\$16,000	\$14,000	-\$2,000	\$9,368.57
015154	GENERAL INSURANCE/SAFETY	\$21,243	\$21,243	\$0	\$19,492.69
015161	BUILDING INSPECTION FEES	\$0	\$10,000	\$10,000	\$0.00
015189	CITY HALL MAINT	\$5,000	\$5,000	\$0	\$5,609.40
015195	SENIOR CITIZENS MAINT	\$1,500	\$1,500	\$0	\$193.65
015196	POST OFFICE MAINT	\$1,000	\$1,000	\$0	\$329.65

015197	EMS MAINT	\$1,000	\$1,000	\$0	\$222.93
015203	CLINIC MAINT	\$1,000	\$1,000	\$0	\$0.00
015209	UMC-EMS CONTRACT	\$158,705	\$161,720	\$3,015	\$154,982.40
015210	ENVIRONMENTAL HEALTH INSP.	\$1,450	\$1,500	\$50	\$1,437.00
015211	LEASE PROPERTY EXPENSE	\$750	\$0	-\$750	\$0.00
015212	AIRPORT CLOSING EXPENSE		\$0	\$0	\$252.70
TOTAL		\$259,048	\$269,663	\$10,615	\$231,503

LEGISLATIVE		FY 17-18	FY 19-20	CHANGE	17-18 Actual
015266	DUES, REGISTRATIONS & MEETINGS	\$6,000	\$6,000	\$0	\$5,246.24
015273	TRAVEL	\$1,000	\$1,000	\$0	\$85.02
TOTAL		\$7,000	\$7,000	\$0	\$5,331

ADMINISTRATION		FY 18-19	FY 19-20	CHANGE	17-18 Actual
015301	ADMINISTRATIVE AUTO ALLOWANCE	\$6,000	\$6,000	\$0	\$6,000.00
015315	DUES, REGISTRATIONS & MEETINGS	\$2,500	\$2,500	\$0	\$2,616.23
015329	OFFICE SUPPLIES	\$4,500	\$4,500	\$0	\$4,414.00
015336	PRINTING	\$450	\$450	\$0	\$256.87
015343	POSTAGE	\$1,200	\$1,600	\$400	\$971.92
015350	ELECTION	\$4,000	\$4,000	\$0	\$832.93
015385	CIVIL DEFENSE	\$2,000	\$20,500	\$18,500	\$4,261.44
TOTAL		\$20,650	\$39,550	\$18,900	\$19,353

SANITATION		FY 18-19	FY 19-20	CHANGE	17-18 Actual
015434	CONTRACT ALLEY SERVICE	\$145,850	\$147,300	\$1,450	\$138,397.50
015435	CONTRACTED FUEL ADJ. FEES	\$10,000	\$10,000	\$0	\$0.00
015448	TRANSFER STATION DISPOSAL	\$25,000	\$27,000	\$2,000	\$25,796.37
015452	PLAINVIEW RECYCLE PROG.	\$3,000	\$3,000	\$0	\$2,368.74
015469	VECTOR CONTROL (MOSQUITO)	\$15,500	\$13,000	-\$2,500	\$764.00
015476	SUPPLIES	\$1,400	\$1,400	\$0	\$1,501.98
015483	EQUIPMENT MAINTENANCE	\$5,000	\$5,000	\$0	\$5,821.68
015497	ANIMAL CONTROL	\$4,000	\$5,000	\$1,000	\$3,316.28
015501	CODE ENFORCEMENT	\$16,000	\$16,000	\$0	\$10,540.65
015503	BUILDING & GROUNDS	\$1,000	\$0	-\$1,000	\$847.91
TOTAL		\$226,750	\$227,700	\$950	\$189,355

STREETS		FY 18-19	FY 19-20	CHANGE	17-18 Actual
015525	STREET & POTHOLE REPAIR	\$14,000	\$14,000	\$0	\$4,905.32
015531	SEALCOAT PROJECT	\$50,000	\$50,000	\$0	\$40,984.64
015532	ENGINEERING FEES	\$7,500	\$9,700	\$2,200	\$3,258.51
015539	DUES, REGISTRATIONS & TRAINING	\$1,500	\$1,500	\$0	\$596.39
015546	UTILITIES - STREET LIGHTING	\$28,750	\$28,750	\$0	\$26,779.24
015553	FUEL - GASOLINE	\$8,950	\$0	-\$8,950	\$9,331.92
015554	FUEL - DIESEL	\$5,000	\$0	-\$5,000	\$2,453.33
015560	UNIFORMS	\$3,000	\$3,000	\$0	\$2,099.54
015567	SUPPLIES	\$5,500	\$5,500	\$0	\$5,930.34
015574	VEHICLE MAINTENANCE	\$3,000	\$3,000	\$0	\$2,320.60
015581	EQUIPMENT MAINTENANCE	\$13,000	\$13,000	\$0	\$13,015.11
015602	STREET BASE MATERIAL	\$9,000	\$9,000	\$0	\$5,200.78
015608	STREET SIGN REPAIRS	\$1,000	\$1,000	\$0	\$471.78
015609	CAPITAL IMPROVEMENTS (9TH)	\$0	\$25,500	\$25,500	\$0.00
015610	CDBG PAVING GRANT	\$330,000	\$309,675	-\$20,325	\$0.00
	TOTAL	\$480,200	\$473,625	-\$6,575	\$117,348

FIRE		FY 18-19	FY 19-20	CHANGE	17-18 Actual
015616	FIRE DEPARTMENT FUND	\$26,400	\$26,400	\$0	\$26,400.00
015651	VEHICLE FUEL	\$4,000	\$4,000	\$0	\$4,394.57
015672	BUILDING & GROUNDS	\$3,500	\$3,500	\$0	\$1,500.00
015679	CAPITAL IMPROVEMENTS	\$68,500	\$0	-\$68,500	\$0.00
	TOTAL	\$102,400	\$33,900	-\$68,500	\$32,295

POLICE		FY 18-19	FY 19-20	CHANGE	17-18 Actual
015728	UNIFORMS	\$2,500	\$2,500	\$0	\$2,453.30
015735	SOFTWARE / IT	\$6,500	\$6,650	\$150	\$0.00
015738	RADIO OPERATIONS FEE	\$0	\$3,560	\$3,560	\$0.00
015742	DUES, REGISTRATIONS & TRAINING	\$7,000	\$7,000	\$0	\$4,130.41
015749	TRAVEL	\$1,000	\$1,000	\$0	\$960.02
015756	CRIMINAL JUSTICE GRANT	\$28,515	\$38,000	\$9,485	\$0.00
015757	LEADS ONLINE	\$1,200	\$1,200	\$0	\$0.00
015758	CRIME LAB EXPENSE	\$750	\$1,000	\$250	\$489.00
015791	VEHICLE FUEL	\$22,000	\$22,000	\$0	\$16,898.16

015812	SUPPLIES & EQUIPMENT		\$9,000	\$9,000	\$0	\$8,764.70
015819	VEHICLE MAINTENANCE		\$4,000	\$5,000	\$1,000	\$7,600.83
015820	VEHICLE TECH SUPPORT		\$1,200	\$1,320	\$120	\$374.25
015826	VEHICLE REPLACEMENT		\$0	\$42,965	\$42,965	\$33,578.17
	TOTAL		\$83,665	\$141,195	\$57,530	\$75,249

LIBRARY			FY 18-19	FY 19-20	CHANGE	17-18 Actual
015868	LIBRARY SERVICES		\$7,800	\$7,800	\$0	\$5,594.06
015872	SOFTWARE SUPPORT		\$582	\$500	-\$82	\$781.38
	TOTAL		\$8,382	\$8,300	-\$82	\$6,375

PAYROLL			FY 18-19	FY 19-20	CHANGE	17-18 Actual
017007	JUDICIAL SALARY		\$11,075	\$11,285	\$210	\$9,492.31
017014	CUSTODIAL SALARY (PT)		\$10,280	\$10,500	\$220	\$9,664.00
017021	ADMINISTRATIVE SALARIES		\$138,300	\$140,925	\$2,625	\$132,336.84
017022	LIBRARY SALARIES		\$11,025	\$25,370	\$14,345	\$11,702.00
017029	SPS SALARIES	5%OT	\$140,946	\$77,900	-\$63,046	\$119,386.21
017035	FIRE SALARIES		\$573	\$575	\$2	\$559.92
017042	POLICE SALARIES	9% OT	\$223,200	\$232,235	\$9,035	\$236,076.28
017049	TML - ADMIN. DEPARTMENT		\$24,922	\$23,665	-\$1,257	\$19,955.87
017050	TML LIBRARY		\$0	\$9,950	\$9,950	\$0.00
017056	TML - SPS DEPARTMENT		\$41,915	\$19,900	-\$22,015	\$32,170.56
017063	TML - POLICE DEPARTMENT		\$52,393	\$49,745	-\$2,648	\$42,662.96
017071	TML - WORKMAN'S COMP	2.50%	\$16,062	\$16,065	\$3	\$14,173.79
017105	TMRS - ADMIN. DEPARTMENT	4.17%	\$6,200	\$5,880	-\$320	\$5,210.17
017106	TMRS - LIBRARY	4.17%	\$0	\$1,060	\$1,060	\$187.64
017112	TMRS - SPS DEPARTMENT	4.17%	\$5,147	\$3,250	-\$1,897	\$4,827.89
017119	TMRS - POLICE DEPARTMENT	4.17%	\$9,665	\$9,685	\$20	\$10,150.75
017133	HR EXPENSES		\$1,000	\$1,000	\$0	\$20.90
017600	PAYROLL TAX EXPENSE (FICA)	7.66%	\$41,000	\$42,680	\$1,680	\$40,695.26
	TOTAL		\$733,703	\$681,670	-\$52,033	\$689,273.35

	FY 18-19	FY 19-20	CHANGE	17-18 Actual
TOTAL EXPENSE	\$1,949,018	\$1,912,323	\$15,338	\$1,379,562
TOTAL REVENUES	\$1,940,438	\$1,912,323	-\$28,115	\$1,608,872
NET SURPLUS (DEFICIT)	-\$8,580	\$0	-\$43,453	\$229,310

WATER/SEWER FUND BUDGET

REVENUES		FY 18-19	FY 19-20	CHANGE	17-18 Actual
024007	ACH/CC FEES	\$1,250	\$1,900	\$650	\$1,332.00
024014	INTEREST INCOME	\$2,400	\$18,875	\$16,475	\$3,185.68
024021	RECONNECTION FEES	\$5,200	\$6,000	\$800	\$5,725.00
024028	RETURNED CHECK / LATE FEES	\$26,000	\$26,000	\$0	\$28,696.11
024035	LEASE INCOME	\$29,250	\$33,000	\$3,750	\$33,395.67
024150	UTILITY LIENS COLLECTED	\$0	\$0	\$0	\$26,053.50
024152	ROW PAYMENTS	\$0	\$0	\$0	\$36,575.00
024153	HI PLAINS DRILL. WATERLINE	\$0	\$0	\$0	\$2,300.00
024056	METERED WATER SALES	\$790,000	\$790,000	\$0	\$787,866.47
024063	SEWER SERVICE SALES	\$185,000	\$185,000	\$0	\$187,367.25
024070	TAP FEES & PERMITS	\$1,800	\$1,800	\$0	\$1,717.75
024084	MISCELLANEOUS	\$1,000	\$1,000	\$0	\$2,232.59
TOTAL		\$1,041,900	\$1,063,575	\$21,675	\$1,116,447

GRANT PROJECT REVENUE		FY 18-19	FY 19-20	CHANGE	17-18 Actual
Grant Projects		\$0	\$0	\$0	\$0.00
TOTAL		\$0	\$0	\$0	\$0.00

TOTAL REVENUE - ALL SOURCES	\$1,041,900	\$1,063,575	\$21,675	\$1,116,447.02
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NONDEPARTMENTAL		FY 18-19	FY 19-20	CHANGE	17-18 Actual
025007	ACCOUNTING	\$7,700	\$8,000	\$300	\$7,700.00
025021	JANITORIAL SUPPLIES	\$3,000	\$3,500	\$500	\$2,886.71
025035	GENERAL INSURANCE/SAFETY	\$21,243	\$21,243	\$0	\$19,247.69
025049	TELEPHONES	\$8,500	\$8,500	\$0	\$6,673.94
025063	BOND INTEREST & SERVICE	\$118,195	\$118,717	\$522	\$118,592.72
025067	UTILITIES	\$16,000	\$14,000	-\$2,000	\$10,554.68

025069	CITY HALL MAINT	\$5,000	\$5,000	\$0	\$3,114.27
025070	LEASE PROPERTY EXPENSE	\$1,000	\$1,000	\$0	\$5,050.74
025137	INTERFUND TRANSFER	\$269,978	\$232,169	-\$37,809	\$242,743.00
	TOTAL	\$450,616	\$412,129	-\$38,487	\$416,564

ADMINISTRATION		FY 18-19	FY 19-20	CHANGE	17-18 Actual
025147	SOFTWARE / IT	\$2,000	\$2,500	\$500	\$3,873.87
025154	LEGAL/PUBLICATIONS	\$2,500	\$2,500	\$0	\$1,160.04
025168	DUES, REGISTRATIONS & MEETINGS	\$2,500	\$2,500	\$0	\$1,147.93
025175	TRAVEL	\$1,000	\$1,000	\$0	\$0.00
025182	OFFICE SUPPLIES	\$4,500	\$4,500	\$0	\$4,449.94
025189	PRINTING	\$2,000	\$2,000	\$0	\$1,731.42
025196	POSTAGE	\$6,500	\$6,500	\$0	\$5,765.30
025231	ACH/CC EXPENSE	\$4,200	\$4,500	\$300	\$4,242.41
025245	EQUIPMENT LEASES/MAINT	\$820	\$850	\$30	\$893.23
025252	LEASES PAYABLE - BNSF	\$900	\$950	\$50	\$919.16
	TOTAL	\$26,920	\$27,800	\$880	\$24,183

WATER / SEWER MAINTENANCE		FY 18-19	FY 19-20	CHANGE	17-18 Actual
025462	UNIFORMS	\$7,500	\$7,500	\$0	\$7,062.22
025476	ENGINEERING FEES	\$10,000	\$10,000	\$0	\$7,818.32
025483	DUES, REGISTRATIONS & TRAINING	\$5,000	\$5,000	\$0	\$2,346.90
025490	TRAVEL	\$1,500	\$2,000	\$500	\$2,092.24
025525	UTILITIES	\$53,000	\$55,000	\$2,000	\$54,918.29
025539	STATE FEES & PERMITS	\$9,000	\$9,000	\$0	\$4,489.52
025546	FUEL - GASOLINE	\$11,000	\$19,950	\$8,950	\$9,703.36
025547	FUEL - DIESEL	\$5,000	\$10,000	\$5,000	\$2,453.33
025567	SUPPLIES	\$6,000	\$7,000	\$1,000	\$5,843.18
025574	VEHICLE MAINTENANCE	\$7,000	\$7,000	\$0	\$1,866.00
025581	EQUIPMENT MAINTENANCE	\$17,000	\$17,000	\$0	\$10,842.03
025588	CAPITAL IMPROVEMENTS	\$18,000	\$52,100	\$34,100	\$0.00
025595	BUILDING & GROUNDS	\$1,000	\$2,000	\$1,000	\$1,016.14
025602	WATER/SEWER TREATMENT	\$15,000	\$16,000	\$1,000	\$11,658.99
025609	UTILITY MAINTENANCE	\$70,000	\$75,000	\$5,000	\$63,000.11
	TOTAL	\$236,000	\$294,550	\$58,550	\$185,111

TOTAL OPERATING EXPENSE**\$713,536****\$734,479****\$20,943****\$625,858**

PAYROLL		FY 18-19	FY 19-20	CHANGE	17-18 Actual
027007	ADMINISTRATIVE SALARIES	\$32,770	\$33,400	\$630	\$31,059.99
027009	FLEET MAINT. SALARIES	\$0	\$29,120	\$29,120	\$0.00
027014	W/S MAINT. SALARIES	\$195,175	\$170,525	-\$24,650	\$186,452.12
027021	TML - ADMIN. DEPARTMENT	\$12,461	\$9,950	-\$2,511	\$9,978.00
027028	TML - FLEET MAINT.	\$0	\$10,580	\$10,580	\$0.00
027056	TML - MAINTENANCE DEPARTMENT	\$52,393	\$39,796	-\$12,597	\$39,699.28
027071	TML - WORKMAN'S COMP	-1.30% \$7,235	\$7,235	\$0	\$6,804.59
027077	TMRS - ADMIN. DEPARTMENT	4.17% \$1,420	\$1,395	-\$25	\$1,335.33
027080	TMRS - FLEET MAINT.	4.17% \$0	\$1,215	\$1,215	\$7,736.80
027084	TMRS - MAINTENANCE DEPARTMENT	4.17% \$8,450	\$7,110	-\$1,340	\$0.00
027133	HR EXPENSES	\$1,000	\$1,000	\$0	\$17,063.36
027600	PAYROLL TAX EXPENSE (FICA)	\$17,460	\$17,770	\$310	\$0.00
TOTAL		\$328,364	\$329,096	\$732	\$300,129.47

	FY 18-19	FY 19-20	CHANGE	17-18 Actual
TOTAL EXPENSE	\$1,041,900	\$1,063,575	\$21,675	\$925,987
TOTAL REVENUES	\$1,041,900	\$1,063,575	\$21,675	\$1,116,447
NET SURPLUS (DEFICIT)	\$0	\$0	\$0	\$190,460

**AD VALOREM
TAX WORKSHEET**

Certified Totals		Lubbock	Hale	Total
		7/25/2019	7/24/2019	
Total Net Taxable Value		\$27,753,192	\$83,364,039	\$111,117,231
Total Value of Protested Property	+	\$0	\$0	\$0
Transfer Adjustments		\$0	\$0	\$0
Total Tax Value, over 65 and Disabled	-	\$4,231,987	\$17,610,081	\$0
Adjusted Tax Value	=	\$23,521,205	\$65,753,958	\$89,275,163
Projected tax rate	x	0.5900	0.5900	0.5900
Projected Levy without over 65/Disabled ceiling	=	\$138,775	\$387,948	\$526,723
Total Levy to be collected over 65/Disabled	+	\$17,780	\$71,892	\$89,672
Total Levy	=	\$156,555	\$459,840	\$616,396
Anticipated Collection Rate (percentage)	x	0.94	0.94	0.94
Anticipated Levy Amount	=	\$147,162	\$432,250	\$579,412

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