

City of Abernathy  
P.O. Box 310  
Abernathy, Texas 79311



**CITY OF ABERNATHY**  
**BUDGET**

For the Fiscal Year  
Beginning October 1, 2023  
Ending September 30, 2024

Notice

**THIS BUDGET SUPPORTS A PROPERTY TAX RATE OF  
\$0.546109/\$100 VALUATION.**

**THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY  
TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$8,004,  
WHICH IS A 1.1% INCREASE FROM LAST YEAR'S BUDGET.**

CITY OF ABERNATHY  
LIST OF ELECTED AND APPOINTED OFFICIALS

Elected

Ron Johnson	Mayor
Jared Shannon	Mayor Pro Tem
Bilinda Prater	Councilwoman
Eva Cortez	Councilwoman
Tammy Mahan	Councilwoman
Gary Stephenson	Councilman

Appointed

Delano Smith	City Manager
Krista Adames	City Secretary
Dwain Read	Chief of Police
Carl Johnson	Municipal Judge
Matt Wade	City Attorney

September 4, 2023

To the Honorable Mayor, Members of the City Council:

In accordance with the Civil Statutes for Texas, please find the attached final version of the budget submitted for your approval and official adoption. The budget is intended to present, in financial terms, the overall plan for providing the municipal services during the forthcoming year for the City of Abernathy.

**OVERVIEW:**

Expenses in the General Fund have increased by 5.79% or \$123,549. This increase is mostly the cost of Capital Improvements purchases such as the replacement of police vehicles.

Expenses in the Water/Sewer Fund have increased by 5.5% or \$75,762. This increase is mostly due to Salaries and Utility Maintenance.

**PERSONNEL**

Payroll activities account for the single largest expense. Payroll amounts to 38.87% of the City's budgeted operational expenses. This is an increase of 1.87% from the 2022-2023 budget year. The upcoming budget has personnel cost with benefits projected at \$1,438,750. In fiscal year 2022-2023, personnel costs were budgeted at \$1,291,733 or 37% of the budget. The current budget includes personnel costs to support 19 full-time employees and 6 part-time positions, compared to last fiscal year's budget of 18 full-time and employees and 4 part-time positions.

**SALARIES**

Employees salaries were increased in the FY 2023-2024 budget year, whereby all employees were given a 5% Cost of Living Adjustment increase with some salaries also being given increases based on Performance Evaluations conducted.

**INSURANCE**

Medical insurance cost increased by 12.99% The city offers 100% coverage for all full-time permanent employees and 50% of dependent coverage for anyone hired prior to September 2012 (and has been continually employed since). As directed by the City Council, a one-year cost share of 25% for dependent employees and all employees are required to purchase dental insurance. The city provides \$15,000 life insurance for all full-time employees with the option to buy additional available to them.

**BENEFITS**

The City's monthly contributions for the upcoming fiscal year was averaged to 4.12% per month based on actuarial determinations provided by TMRS (Texas Municipal Retirement System). More calculation details are provided below.

<b>TMRS RATES - FY23 -24</b>	
<b>23-24 TMRS Annual Rate Calculations</b>	
<b>Month</b>	<b>% Rate</b>
October	4.24%
November	4.24%
December	4.24%
January	4.08%
February	4.08%
March	4.08%
April	4.08%
May	4.08%
June	4.08%
July	4.08%
August	4.08%
September	4.08%
<b>FY 23-24 Rate</b>	<b>4.12%</b>

**GENERAL FUND**

The general fund provides for basic services for the City including Legislative, Administrative, Police, Fire, Emergency Medical, Street Maintenance, Sanitation Services, Parks and Recreation, Library, Municipal Court, Code enforcement and Animal Control. The General Fund receives revenue from property tax, sales tax, and franchise tax as well as transfers from the Water/Sewer fund, and other miscellaneous fees.

A full city budget for fiscal year 2023-2024 following this narrative will include all major expenditures allocated in the General Funds. Also, over the past few years, the City has spent a great deal of revenue on vehicle maintenance – and this was mainly due to the age of those vehicles. The City has made a great effort to update its fleet with better and newer vehicles, with the understanding that limited purchases will occur each year. Last year, a major investment was made in Public Service vehicles since they play an integral role in maintaining the City’s infrastructure (and the Department’s fleet had not been upgraded for some time). This year, an major investment was made in the City’s Police fleet as well as in a vehicle for the City’s Code Enforcement & Animal Control Department (a newly formed department).

**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 Fund include line items such as the Bond Debt Service, Utility Maintenance, other Utilities, and Water Project related funds (all of which are included in the budget listed at the end of this document).

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**OUTSTANDING DEBT**

Balance on all outstanding debt as of **September 1, 2023** is **\$751,000**.

**Source of Debt:**

**2015 Series Certificate of Obligation**

Date	Principle Payment (\$)	Interest Payment	Interest Rate	FY Total Payments (\$)	Principle Balance (\$)	P&I Due - On Time - In Full (\$)
1/8/2015		24,911.00	0.03		1,445,000.00	1,697,868.79
2/15/2016	78,000.00	20,663.50	0.03		1,367,000.00	1,672,957.79
8/15/2016		19,548.10	0.03	118,211.60	1,367,000.00	1,574,294.29
2/15/2017	81,000.00	19,548.10	0.03		1,286,000.00	1,554,746.19
8/15/2017		18,389.80	0.03	118,937.90	1,286,000.00	1,454,198.09
2/15/2018	83,000.00	18,389.80	0.03		1,203,000.00	1,435,808.29
8/15/2018		17,202.19	0.03	118,591.99	1,203,000.00	1,334,418.49
2/15/2019	85,000.00	17,202.90	0.03		1,118,000.00	1,317,216.30
8/15/2019		15,987.40	0.03	118,190.30	1,118,000.00	1,215,013.40
2/15/2020	88,000.00	15,987.40	0.03		1,030,000.00	1,199,026.00
8/15/2020		14,729.00	0.03	118,716.40	1,030,000.00	1,184,297.00
2/15/2021	90,000.00	14,729.00	0.03		940,000.00	1,079,568.00
8/15/2021		13,442.00	0.03	118,171.00	940,000.00	1,066,126.00
2/3/2022	93,000.00	13,442.00	0.03		847,000.00	959,684.00
7/29/2022		12,112.10	0.03	118,554.10	847,000.00	947,571.90
2/15/2023	96,000.00	12,112.00	0.03		751,000.00	839,459.90
8/15/2023		10,739.30	0.03	118,851.30	<b>751,000.00</b>	828,720.60
2/15/2024	98,000.00	10,739.30	0.03		653,000.00	719,981.30

**CASH AVAILABLE, ALL SOURCES**

As of **August 1, 2023**, available cash includes:

General Fund	\$	924,569.98
Water Fund	\$	1,233,279.30
Other Funds	\$	12,510.09
Restricted Funds	\$	268,735.40
Unrestricted Funds	\$	1,901,623.97
Total Funds (Unrestricted and Restricted)	\$	2,170,359.37

**Note:** Certificates of Obligation (CO) 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.

**EMERGENCY FUNDS**

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.

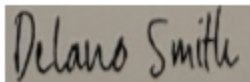
**WATER PROJECT UPDATE**

The City of Abernathy remains in a multi-year water planning process with Oller Engineering that will include financial support from grants, CDs and possible loans. Construction of the Ground Storage Water Tank and Booster Station is expected to commence in the Fall of 2023.

**SUMMARY**

The City staff will continue to monitor the financial situation of the budget in a timely manner, and be prepared to bring any necessary recommendations to the Council at any time during the year should our financial situation change. It is our hope 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,



Delano Smith,  
City Manager

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## GENERAL FUND

OPERATING REVENUES	FY 20-21	FY 21-22	FY 22-23	FY 23-24
AD VALOREM TAXES	\$599,312	\$646,464	\$725,476	\$733,480
DELINQUENT AD VALOREM TAXES	\$14,137	\$14,419	\$16,146	\$16,146
PENALTIES AND INTEREST	\$10,261	\$10,466	\$12,256	\$12,256
FRANCHISE FEES	\$150,500	\$153,510	\$153,510	\$217,000
ACH FEES			\$3,000	\$3,000
LUBBOCK REESE REDEV PAYMENT			\$8,400	\$8,400
LICENSES & PERMITS	\$4,689	\$7,500	\$7,500	\$7,500
ANIMAL CONTROL FEES	\$5,417	\$5,417	\$5,996	\$10,000
MUNICIPAL COURT FEES	\$9,030	\$9,210	\$15,000	\$20,000
COURT TECHNOLOGY FEES	\$168	\$172	\$172	\$172
COURT SECURITY FEE	\$106	\$108	\$108	\$108
MISCELLANEOUS	\$571	\$582	\$582	\$582
LEASES AND RENTS	\$64,000	\$64,000	\$64,000	\$70,000
SANITATION CHARGES	\$287,771	\$293,527	\$293,527	\$300,000
SANITATION FEES (HALE COUNTY)	\$4,800	\$4,800	\$4,800	\$5,200
RECYCLING	\$2,432	\$2,432	\$2,432	\$3,400
SALES TAX INCOME	\$160,000	\$163,200	\$180,000	\$200,000
SALES TAX (AD VALOREM)	\$80,000	\$81,600	\$90,000	\$100,000
MOSQUITO SPRAYING	\$15,713	\$16,027	\$16,027	\$16,500
LIBRARY SERVICES	\$5,600	\$7,800	\$7,800	\$7,800
LIBRARY MISC INCOME	\$300	\$306	\$306	\$306
INTEREST INCOME	\$12,000	\$1,100	\$1,100	\$3,000
TRANSFER FROM SEAL COAT	\$50,000	\$0	\$19,919	\$0
CAPITAL IMPROVEMENT (from water)	\$0	\$10,000	\$0	\$0
FIRE SERVICES	\$0	\$0	\$0	\$32,650
CODE ENFORCEMENT COLLECTED	\$400	\$400	\$400	\$5,000
GENERAL INTERFUND TRANSFER	\$186,055	\$170,000	\$225,000	\$290,000
<b>TOTAL</b>	<b>\$1,613,261</b>	<b>\$1,663,040</b>	<b>\$1,853,457</b>	<b>\$2,062,500</b>

GRANT PROJECT REVENUE	FY 20-21	FY 21-22	FY 22-23	FY 23-24
CLFRF GRANT (Remaining Balance)	\$0	\$0	\$260,000	
TEXAS FOREST SERVICE GRANT HB2604	\$20,000	\$0	\$0	
CARES ACT TRANSFER TO AISD	\$24,600	\$0	\$0	
CRIMINAL JUSTICE GRANT	\$69,192	\$0	\$0	
<b>TOTAL</b>	<b>\$89,192</b>	<b>\$0</b>	<b>\$260,000</b>	<b>\$0</b>

PY FUND BALANCE	FY 20-21	FY 21-22	FY 22-23	FY 23-24
CDBG GRANT FUNDS	\$0	\$0	\$0	\$200,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0.00</b>		

<b>TOTAL REVENUE - ALL SOURCES</b>	<b>\$1,702,453</b>	<b>\$1,663,040</b>	<b>\$2,113,457</b>	<b>\$2,262,500</b>
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CITY PARKS	FY 20-21	FY 21-22	FY 22-23	FY 23-24
CONTRACTED MAINTENANCE	\$1,320	\$2,640	\$2,640	\$2,640
CITY PARK MAINTENANCE	\$32,058	\$5,000	\$3,000	\$3,000
<b>TOTAL</b>	<b>\$33,378</b>	<b>\$7,640</b>	<b>\$5,640</b>	<b>\$5,640</b>

JUDICIAL	FY 20-21	FY 21-22	FY 22-23	FY 23-24
ACH/CC EXPENSE			\$1,000	\$2,000
CAPITAL IMPROVEMENTS		\$2,378	\$0	\$0
JUDICIAL EXPENSES	\$13,500	\$14,000	\$14,000	\$12,500
DUES, REGISTRATIONS & MEETINGS	\$1,400	\$1,400	\$1,400	\$2,000
SOFTWARE MAINTANECE / IT	\$4,300	\$4,300	\$4,300	\$2,500
<b>TOTAL</b>	<b>\$19,200</b>	<b>\$19,700</b>	<b>\$20,700</b>	<b>\$19,000</b>

NONDEPARTMENTAL	FY 20-21	FY 21-22	FY 22-23	FY 23-24
APPRAISAL DIST. EXPENSE	\$13,500	\$13,500	\$13,500	\$13,500
LEGAL PUBLICATIONS	\$2,500	\$2,550	\$2,601	\$2,500
CODIFICATION	\$1,200	\$1,224	\$1,248	\$2,000
LEGAL	\$18,000	\$18,360	\$10,000	\$12,000
ACCOUNTING	\$8,100	\$8,262	\$8,462	\$10,000
TELEPHONES	\$8,500	\$8,670	\$8,670	\$8,670
UTILITIES	\$14,000	\$14,280	\$14,280	\$16,800
GENERAL INSURANCE/SAFETY	\$21,243	\$21,243	\$21,243	\$25,000
BUILDING INSPECTION FEES	\$10,000	\$10,200	\$10,200	\$10,000
CITY HALL MAINT	\$5,000	\$5,000	\$5,000	\$15,000
SENIOR CITIZENS MAINT	\$1,500	\$5,000	\$1,000	\$1,000
POST OFFICE MAINT	\$1,000	\$1,000	\$1,000	\$1,000
EMS MAINT	\$1,000	\$1,000	\$1,000	\$1,000
CLINIC MAINT	\$1,000	\$1,000	\$1,000	\$1,000
AMERICAN LEGION	\$0	\$1,500	\$1,500	\$1,500
UMC-EMS CONTRACT	\$177,000	\$177,000	\$177,920	\$185,037
ENVIRONMENTAL HEALTH INSP.	\$1,500	\$1,500	\$1,500	\$1,000
LEASE PROPERTY EXPENSE	\$0	\$500	\$500	\$1,000
<b>TOTAL</b>	<b>\$269,763</b>	<b>\$291,789</b>	<b>\$280,625</b>	<b>\$308,007</b>

LEGISLATIVE	FY 20-21	FY 21-22	FY 22-23	FY 23-24
ANNUAL CHRISTMAS DECORATIONS			\$6,500	\$6,500
DUES, REGISTRATIONS & MEETINGS	\$6,000	\$6,000	\$6,000	\$6,000
TRAVEL	\$1,000	\$1,000	\$1,000	\$1,000
<b>TOTAL</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$13,500</b>	<b>\$13,500</b>



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ADMINISTRATION	FY 20-21	FY 21-22	FY 22-23	FY 23-24
ADMINISTRATIVE AUTO ALLOWANCE	\$1,000	\$1,020	\$500	\$500
ABS SOFTWARE / IT			\$850	\$850
CTSI SOFTWARE			\$5,000	\$28,000
WEBSITE DESIGN/MAINTENANCE			\$9,000	\$1,500
VERKADA CAMERA FEES			\$10,000	\$11,880
DUES, REGISTRATIONS & MEETINGS	\$2,500	\$2,500	\$2,500	\$2,500
OFFICE SUPPLIES	\$4,500	\$4,590	\$4,590	\$4,500
PRINTING & COPIER	\$450	\$459	\$600	\$2,600
POSTAGE	\$1,600	\$1,632	\$1,632	\$1,600
ELECTION	\$4,000	\$4,080	\$4,080	\$4,000
CIVIL DEFENSE (SIREN MAINTENANCE)	\$2,000	\$4,000	\$4,000	\$4,000
<b>TOTAL</b>	<b>\$16,050</b>	<b>\$18,281</b>	<b>\$42,752</b>	<b>\$61,930</b>

SANITATION	FY 20-21	FY 20-21	FY 22-23	FY 23-24
CONTRACT ALLEY SERVICE	\$145,000	\$145,000	\$145,000	\$145,000
CONTRACTED FUEL ADJ. FEES	\$10,000	\$10,000	\$10,000	\$10,000
TRANSFER STATION DISPOSAL	\$27,000	\$27,540	\$27,540	\$27,540
PLAINVIEW RECYCLE PROG.	\$3,000	\$3,000	\$3,000	\$3,600
VECTOR CONTROL EQUIPMENT (MOSQUITO)	\$13,000	\$13,000	\$10,000	\$10,000
SUPPLIES	\$1,400	\$1,400	\$1,400	\$1,000
EQUIPMENT MAINTENANCE	\$5,000	\$5,100	\$5,100	\$3,000
<b>TOTAL</b>	<b>\$229,400</b>	<b>\$205,040</b>	<b>\$202,040</b>	<b>\$200,140</b>

CODE ENFOR. & ANIMAL CONTROL	FY 20-21	FY 20-21	FY 22-23	FY 23-24
HOUSE DEMOLITION EXPENSES				\$30,000
REGISTRATION & TRAININGS				\$5,000
CEAC SUPPLIES				\$5,000
CLOUD PERMIT SOFTWARE (1ST YEAR)				\$12,000
TRUCK PURCHASE				\$45,000
EQUIPMENT MAINTENANCE				\$2,000
ANIMAL CONTROL EQUIPMENT & SUPPLIES	\$5,000	\$5,100	\$5,100	\$10,000
CODE ENFORCEMENT	\$20,000	\$20,400	\$20,400	\$3,000
ANIMAL CONTROL BUILDING REPAIRS	\$0	\$1,500	\$0	\$1,500
<b>TOTAL</b>	<b>\$229,400</b>	<b>\$27,000</b>	<b>\$25,500</b>	<b>\$113,500</b>

STREETS	FY 20-21	FY 21-22	FY 22-23	FY 23-24
STREET SWEEPER PAYMENT				\$57,630
STREET & POTHOLE REPAIR	\$14,000	\$14,000	\$78,000	\$14,000
SEALCOAT PROJECT Engineering	\$50,000	\$50,000	\$10,000	\$0
STREET-SEWER PROJECTS	\$50,000	\$0	\$0	\$50,000
ENGINEERING FEES	\$9,700	\$9,700	\$9,700	\$9,000
DUES, REGISTRATIONS & TRAINING	\$1,500	\$1,500	\$1,500	\$1,500

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UTILITIES - STREET LIGHTING	\$28,750	\$28,750	\$35,000	\$40,000
SUPPLIES	\$5,500	\$5,610	\$5,610	\$3,000
VEHICLE MAINTENANCE	\$3,000	\$3,500	\$3,500	\$3,500
EQUIPMENT MAINTENANCE	\$13,000	\$13,000	\$13,000	\$13,000
STREET BASE MATERIAL	\$9,000	\$9,000	\$0	\$0
STREET SIGN REPAIRS	\$1,000	\$1,000	\$1,000	\$1,000
CAPTIAL EQUIPMENT (CAT TRACK LOADER)				\$42,051
<b>TOTAL</b>	<b>\$185,450</b>	<b>\$136,060</b>	<b>\$157,310</b>	<b>\$234,681</b>

FIRE	FY 20-21	FY 20-21	FY 22-23	FY 23-24
FIRE DEPARTMENT FUND	26400	26400	\$26,400	\$26,400
VEHICLE FUEL	\$4,000	\$4,000	\$5,928	\$5,928
BUILDING & GROUNDS	\$3,500	\$3,500	\$3,500	\$3,500
EOC SUPPLIES & EQUIPMENT	\$0	\$0	\$1,000	\$1,000
FIRE CODING	\$0	\$0	\$3,000	\$3,000
TEXAS FOREST SERVICE GRANT HB2604	\$20,000	\$20,000	\$0	\$0
E-ONE PUMPER LEASE			\$0	\$0
CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$53,900</b>	<b>\$53,900</b>	<b>\$39,828</b>	<b>\$39,828</b>

POLICE	FY 20-21	FY 21-22	FY 22-23	FY 23-24
UNIFORMS	\$2,500	\$2,500	\$2,500	\$2,500
SOFTWARE / IT	\$7,650	\$7,650	\$8,900	\$8,900
RADIO OPERATIONS FEE	\$3,560	\$3,560	\$3,560	\$3,560
DUES, REGISTRATIONS & TRAINING	\$7,000	\$7,000	\$7,000	\$7,000
TRAVEL	\$1,000	\$1,000	\$1,000	\$1,000
LEADS ONLINE	\$1,200	\$1,200	\$1,200	\$1,200
CRIME LAB EXPENSE	\$1,000	\$1,000	\$1,000	\$1,000
VEHICLE FUEL	\$22,000	\$22,000	\$29,000	\$29,000
SUPPLIES & EQUIPMENT	\$9,000	\$9,000	\$9,000	\$9,000
VEHICLE MAINTENANCE	\$5,000	\$5,000	\$7,000	\$8,000
VEHICLE TECH SUPPORT	\$1,320	\$1,320	\$1,320	\$1,320
CRIMINAL JUSTICE GRANT	\$69,192	\$0	\$0	
VEHICLE REPLACEMENT (Two Vehicles)	\$0	\$0	\$0	\$160,000
<b>TOTAL</b>	<b>\$168,422</b>	<b>\$61,230</b>	<b>\$71,480</b>	<b>\$232,480</b>

LIBRARY	FY 20-21	FY 21-22	FY 22-23	FY 23-24
LIBRARY SERVICES (MAIN BOOKS)	\$7,800	\$7,800	\$7,800	\$8,000
CAPITAL IMPROVEMENTS		\$2,500	\$0	\$0
LIBRARY SUPPLIES			\$1,000	\$1,800
SPECIAL EVENTS			\$1,000	\$1,500
CONFERENCE			\$2,000	\$2,500
SOFTWARE SUPPORT / IT Support	\$1,250	\$1,250	\$2,050	\$690

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**TOTAL                    \$9,050                    \$11,550                    \$13,850                    \$14,490**

PAYROLL	FY 20-21	FY 21-22	FY 22-23	FY 23-24
JUDICIAL SALARY	\$11,285	\$24,736	\$31,301	\$27,787
CODE ENFORCEMENT & ANIMAL CONTROL	\$0	\$15,340	\$0	\$84,815
ADMINISTRATIVE SALARIES	\$158,765	\$138,999	\$161,943	\$164,944
LIBRARY SALARIES	\$25,751	\$26,549	\$35,522	\$38,045
SPS SALARIES	\$80,123	\$88,122	\$120,323	\$55,135
FIRE SALARIES	\$584	\$592	\$622	\$622
POLICE SALARIES	\$241,306	\$249,562	\$336,393	\$355,153
TML - ADMIN. DEPARTMENT	\$26,215	\$26,215	\$26,454	\$29,883
TML LIBRARY	\$9,751	\$9,751	\$11,121	\$12,562
TML - SPS DEPARTMENT	\$19,898	\$19,898	\$33,364	\$37,687
TML - POLICE DEPARTMENT	\$49,745	\$49,745	\$56,146	\$63,386
TML - WORKMAN'S COMP	\$22,053	\$22,053	\$22,053	\$25,000
TMRS - ADMIN. DEPARTMENT	\$5,916	\$5,796	\$5,985	\$3,880
TMRS - LIBRARY	\$1,097	\$1,107	\$1,474	\$3,329
TMRS - SPS DEPARTMENT	\$2,684	\$2,961	\$4,362	\$16,089
TMRS - POLICE DEPARTMENT	\$10,280	\$10,407	\$13,960	\$23,298
HR EXPENSES	\$1,015	\$1,015	\$1,015	\$1,015
PAYROLL TAX EXPENSE (FICA)	\$36,232	\$41,663	\$52,487	\$72,387
<b>TOTAL</b>				
	<b>\$655,525</b>	<b>\$734,512</b>	<b>\$914,527</b>	<b>\$1,015,017</b>

## WATER FUND

REVENUES	FY 20-21	FY 21-22	FY 22-23	FY 23-24
ACH/CC FEES	\$2,484	\$2,500	\$5,000	\$9,000
INTEREST INCOME	\$22,557	\$22,557	\$22,557	\$22,557
RECONNECTION FEES	\$5,000	\$5,000	\$5,000	\$5,000
RETURNED CHECK / LATE FEES	\$20,000	\$20,000	\$50,000	\$40,000
LEASE INCOME	\$33,594	\$33,594	\$33,594	\$33,594
METERED WATER SALES	\$790,000	\$790,000	\$790,000	\$790,000
SEWER SERVICE SALES	\$185,000	\$185,000	\$190,000	\$190,000
TAP FEES & PERMITS	\$2,355	\$2,355	\$2,355	\$6,000
MISCELLANEOUS	\$500	\$500	\$500	\$500
PAVING LIENS COLLECTED	\$32,562	\$0	\$51,706	\$129,265
MACHANIC LIENS COLLECTED	\$20,920	\$0	\$34,518	\$86,295
RETURNS / OVERHEAD / ADJ.	-\$70	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$1,061,490</b>	<b>\$1,061,506</b>	<b>\$1,185,231</b>	<b>\$1,312,211</b>

GRANT PROJECT REVENUE	FY 20-21	FY 21-22	FY 22-23	FY 23-24
CLFRF Grant (WATER PROJECT)	\$0	\$225,000	\$185,508	\$140,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$225,000</b>	<b>\$185,508</b>	<b>\$140,000</b>

<b>TOTAL REVENUE - ALL SOURCES</b>	<b>\$1,061,490</b>	<b>\$1,286,506</b>	<b>\$1,370,739</b>	<b>\$1,452,211</b>
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NONDEPARTMENTAL	FY 20-21	FY 21-22	FY 22-23	FY 23-24
ACCOUNTING	\$8,100	\$8,262	\$8,462	\$9,500
JANITORIAL SUPPLIES	\$3,500	\$3,500	\$3,000	\$3,000
CONTRACT JANITORIAL	\$0	\$8,320	\$10,816	\$10,816
GENERAL INSURANCE/SAFETY	\$21,243	\$21,243	\$21,243	\$25,000
TELEPHONES	\$8,500	\$8,500	\$8,500	\$8,500
BOND INTEREST & SERVICE	\$118,171	\$118,554	\$118,851	\$120,000
UTILITIES	\$14,000	\$14,000	\$14,000	\$20,000
CITY HALL MAINT	\$5,000	\$5,000	\$5,000	\$2,000
LEASE PROPERTY EXPENSE	\$1,000	\$1,000	\$1,000	\$1,000
INTERFUND TRANSFER	\$186,055	\$170,000	\$225,000	\$310,000
<b>TOTAL</b>	<b>\$365,569</b>	<b>\$358,379</b>	<b>\$415,872</b>	<b>\$509,816</b>

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<b>ADMINISTRATION</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
ABS SOFTWARE / IT	\$3,500	\$3,500	\$850	\$850
WEBSITE DESIGN/MAINTENANCE			\$4,200	\$1,500
CTSI SOFTWARE / IT			\$7,250	\$28,000
iWorQ Software				\$2,500
LEGAL/PUBLICATIONS	\$2,500	\$2,500	\$2,500	\$2,500
DUES, REGISTRATIONS & MEETINGS	\$2,500	\$2,500	\$2,500	\$4,000
TRAVEL	\$1,000	\$1,000	\$1,000	\$500
OFFICE SUPPLIES	\$4,500	\$4,500	\$4,500	\$4,500
PRINTING	\$2,000	\$2,000	\$1,000	\$500
POSTAGE	\$6,500	\$6,500	\$7,500	\$7,500
ACH/CC EXPENSE	\$4,500	\$4,500	\$4,500	\$9,000
EQUIPMENT LEASES/MAINT	\$850	\$850	\$850	\$850
LEASES PAYABLE - BNSF	\$950	\$950	\$950	\$950
<b>TOTAL</b>	<b>\$28,800</b>	<b>\$28,800</b>	<b>\$37,600</b>	<b>\$63,150</b>

<b>WATER / SEWER MAINTENANCE</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
CLFRF (WATER PROJECT)		\$225,000	\$185,508	\$140,000
UNIFORMS	\$7,000	\$6,000	\$5,000	\$6,000
ENGINEERING FEES	\$10,000	\$10,000	\$10,000	\$10,000
DUES, REGISTRATIONS & TRAINING	\$5,000	\$5,000	\$5,000	\$7,000
TRAVEL	\$2,000	\$2,000	\$2,000	\$2,000
UTILITIES	\$55,000	\$55,000	\$55,000	\$55,000
STATE FEES & PERMITS	\$9,000	\$9,000	\$5,000	\$5,000
FUEL - GASOLINE	\$17,955	\$16,160	\$22,000	\$25,000
FUEL - DIESEL	\$9,000	\$8,100	\$11,574	\$11,500
SUPPLIES	\$7,500	\$7,500	\$7,500	\$17,000
VEHICLE MAINTENANCE	\$7,500	\$7,500	\$7,500	\$7,500
EQUIPMENT MAINTENANCE	\$17,000	\$17,000	\$10,000	\$17,000
CAPITAL IMPROVEMENTS (SEWER MACHINE)	\$102,381	\$76,063	\$75,000	\$0
BUILDING & GROUNDS	\$2,500	\$2,500	\$1,500	\$2,500
WATER/SEWER TREATMENT	\$17,000	\$17,000	\$20,000	\$18,000
UTILITY MAINTENANCE	\$75,000	\$95,000	\$123,000	\$123,000
<b>TOTAL</b>	<b>\$343,836</b>	<b>\$558,823</b>	<b>\$545,582</b>	<b>\$446,500</b>

<b>TOTAL OPERATING EXPENSE</b>	<b>\$738,205</b>	<b>\$946,002</b>	<b>\$999,054</b>	<b>\$1,019,466</b>
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<b>PAYROLL</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
ADMINISTRATIVE SALARIES	\$30,612	\$30,643	\$33,147	\$50,715
FLEET MAINT. SALARIES	\$29,557	\$35,926	\$40,400	\$43,523
W/S MAINT. SALARIES	\$158,485	\$168,609	\$191,278	\$210,312
TML - ADMIN. DEPARTMENT	\$9,949	\$9,949	\$11,121	\$12,562
TML - FLEET MAINT.	\$10,580	\$10,580	\$11,419	\$12,903

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TML - MAINTENANCE DEPARTMENT	\$39,796	\$39,796	\$44,486	\$50,249
TML - WORKMAN'S COMP	\$7,235	\$7,235	\$7,235	\$7,235
TMRS - ADMIN. DEPARTMENT	\$1,304	\$1,305	\$1,376	\$2,105
TMRS - FLEET MAINT.	\$1,259	\$1,530	\$1,677	\$1,806
TMRS - MAINTENANCE DEPARTMENT	\$6,751	\$7,183	\$7,938	\$8,728
HR EXPENSES	\$1,000	\$1,000	\$1,000	\$1,000
PAYROLL TAX EXPENSE (FICA)	\$16,749	\$16,749	\$20,259	\$23,298
<b>TOTAL</b>	<b>\$313,278</b>	<b>\$330,505</b>	<b>\$371,336</b>	<b>\$424,436</b>