

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.



**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).

**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  |  **751,000.00**  |  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

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** |
| **TOTAL** | **$1,613,261** | **$1,663,040** | **$1,853,457** | **$2,062,500** |
|  |  |   |   |   |
| **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 |   |
| **TOTAL** | **$89,192** | **$0** | **$260,000** | **$0** |
|  |  |   |   |   |
| **PY FUND BALANCE** | **FY 20-21** | **FY 21-22** | **FY 22-23** | **FY 23-24** |
|  |  |  |  |  |
| CDBG GRANT FUNDS | $0 | $0 | $0 | $200,000 |
| **TOTAL** | **$0**  | **$0.00**  |  |  |
|  |  |   |   |   |
| **TOTAL REVENUE - ALL SOURCES** | **$1,702,453** | **$1,663,040** | **$2,113,457** | **$2,262,500** |
|  |  |   |   |   |
|  |  |   |   |   |
|  **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 |
| **TOTAL** | **$33,378** | **$7,640** | **$5,640** | **$5,640** |
|  |  |   |   |   |
|  **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 |
| **TOTAL** | **$19,200** | **$19,700** | **$20,700** | **$19,000** |
|  |  |   |   |   |
|  **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 |
| **TOTAL** | **$269,763** | **$291,789** | **$280,625** | **$308,007** |
|  |  |   |   |   |
|  **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 |
| **TOTAL** | **$7,000** | **$7,000** | **$13,500** | **$13,500** |
|  |  |   |   |   |
|  **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 |
| **TOTAL** | **$16,050** | **$18,281** | **$42,752** | **$61,930** |
|  |   |   |   |   |
|  **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 |
| **TOTAL** | **$229,400** | **$205,040** | **$202,040** | **$200,140** |
|  |   |   |   |   |
| **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 |
| **TOTAL** | **$229,400** | **$27,000** | **$25,500** | **$113,500** |
|  |   |   |   |   |
|  **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 |
| 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 |
| **TOTAL** | **$185,450** | **$136,060** | **$157,310** | **$234,681** |
|  |   |   |   |   |
|  **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 |
| **TOTAL** | **$53,900** | **$53,900** | **$39,828** | **$39,828** |
|  |  |   |   |   |
|  |  |   |   |   |
|  **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 |
| CRIMNAL JUSTICE GRANT | $69,192 | $0 | $0 |   |
| VEHICLE REPLACEMENT (Two Vehicles) | $0 | $0 | $0 | $160,000 |
| **TOTAL** | **$168,422** | **$61,230** | **$71,480** | **$232,480** |
|  |  |   |   |   |
|  **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 |
| **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** |
|   |   |   |   |   |
| **TOTAL** | **$655,525** | **$734,512** | **$914,527** | **$1,015,017** |

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 |
| **TOTAL** | **$1,061,490** | **$1,061,506** | **$1,185,231** | **$1,312,211** |
|  |  |   |   |   |
| **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 |
| **TOTAL** | **$0** | **$225,000** | **$185,508** | **$140,000** |
|  |  |   |   |   |
|  |   |   |   |   |
| **TOTAL REVENUE - ALL SOURCES** | **$1,061,490** | **$1,286,506** | **$1,370,739** | **$1,452,211** |
|  |  |  |  |  |
|  |  |   |   |   |
|  **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 |
| **TOTAL** | **$365,569** | **$358,379** | **$415,872** | **$509,816** |
|  |   |   |   |   |
|  |  |  |  |  |
|  |  |   |   |   |
|  **ADMINISTRATION** | **FY 20-21** | **FY 21-22** | **FY 22-23** | **FY 23-24** |
|  |   |   |   |   |
| 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 |
| **TOTAL** | **$28,800** | **$28,800** | **$37,600** | **$63,150** |
|  |  |   |   |   |
|  **WATER / SEWER MAINTENANCE** | **FY 20-21** | **FY 21-22** | **FY 22-23** | **FY 23-24** |
| 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 |
| **TOTAL** | **$343,836** | **$558,823** | **$545,582** | **$446,500** |
|  |  |   |   |   |
|  |   |   |   |   |
| **TOTAL OPERATING EXPENSE** | **$738,205** | **$946,002** | **$999,054** | **$1,019,466** |
|  |  |   |   |   |
|  **PAYROLL** | **FY 20-21** | **FY 21-22** | **FY 22-23** | **FY 23-24** |
|  |  |   |   |   |
| 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 |
| 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 |
| **TOTAL** | **$313,278** | **$330,505** | **$371,336** | **$424,436** |

APPENDIX

*Please see attached calculation sheet prepared by Appraisal District.*