

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



CITY OF ABERNATHY

BUDGET

For the Fiscal Year

Beginning October 1, 2024

Ending September 30, 2025

Notice

THIS BUDGET SUPPORTS A PROPERTY TAX RATE OF  
\$0.537824/\$100 VALUATION.

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY  
TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$24,667,  
WHICH IS A 3.36% INCREASE FROM LAST YEAR'S BUDGET.

CITY OF ABERNATHY  
LIST OF ELECTED AND APPOINTED OFFICIALS

Elected

Ron Johnson	Mayor
Bilinda Prater	Mayor Pro Tem
Luis Villarreal	Councilman
Eva Cortez	Councilwoman
Tammy Mahan	Councilwoman
Gary Stephenson	Councilman

Appointed

Don Provost	City Manager
Krista Adames	City Secretary
Dwain Read	Chief of Police
Carl Johnson	Municipal Judge
Courtney White	City Attorney

August 27, 2024

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 decreased by 4.01%, amounting to a reduction of \$91,024. This decrease is largely due to a reduction in Capital Improvement purchases across all departments, such as vehicles and large equipment, as well as the reallocation of salaries from the General Fund to the Water Fund. While the city plans to purchase new equipment, including a backhoe and a mower, these acquisitions will be funded through cash reserves from maturing CDs, rather than impacting the General Fund directly. The estimated cost for these purchases is \$101,000, which will be covered by these reserves.

Expenses in the Water/Sewer Fund have increased by 12.44%, or \$168,569. This rise is mainly due to the reallocation of salaries from the General Fund to the Water Fund, higher merit raises, and increased utility maintenance costs. The city plans to acquire new equipment, including a backhoe, a Valve Maintenance Trailer, and engineering services for lead line inventory. These costs, estimated at \$227,303, will be funded through cash reserves from maturing CDs, thus not impacting the Water/Sewer Fund directly.

**PERSONNEL**

Payroll activities are the largest expense, accounting for 45% of the City's budgeted operational expenses. This represents an increase of 5.4% from the 2023-2024 budget year. The upcoming budget projects personnel costs, including benefits, at \$1,647,332, compared to \$1,511,505, or 39.6% of the budget, in the previous fiscal year. The current budget accommodates 20 full-time employees and 2 part-time positions, an increase from 19 full-time and 6 part-time positions in the last fiscal year.

**SALARIES**

In the FY 2024-2025 budget year, employee salaries were increased with a 3.5% Cost of Living Adjustment (COLA) for all staff. Additionally, some salaries received further increases based on performance evaluations.

**INSURANCE**

Medical insurance cost decreased by 2.90%. 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 are averaged at 3.92% per month, based on actuarial determinations provided by the Texas Municipal Retirement System (TMRS). Additional calculation details are provided below.

**TMRS RATES - FY24-25**

**24-25 TMRS Annual Rate Calculations**

<b>Month</b>	<b>% Rate</b>
October	4.08%
November	4.08%
December	4.08%
January	3.87%
February	3.87%
March	3.87%
April	3.87%
May	3.87%
June	3.87%
July	3.87%
August	3.87%
September	3.87%
<b>FY 24-25 Rate</b>	<b>3.92%</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.

The full city budget for fiscal year 2024-2025, detailed in the following narrative, will encompass all major expenditures allocated within the General Funds. In recent years, the City has devoted significant revenue to maintaining public works equipment, primarily due to the age and reliability issues with

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

items such as backhoes, mowers, and ATVs. Last year, a substantial investment was made in the City's Police fleet, as well as in a new vehicle for the recently established Code Enforcement & Animal Control 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, 2024** is **\$653,000**.

**Source of Debt:**

**DEBT INFORMATION**

**TABLE 6 - GENERAL OBLIGATION DEBT SERVICE REQUIREMENTS**

Fiscal Year Ended 9/30	Outstanding Debt			The Certificates <sup>(1)</sup>			Total Debt Service Requirements	Less:	Net Tax Supported Debt Service Requirements
	Principal	Interest	Total	Principal	Interest	Total		Waterworks & Sewer System Self-Supporting Debt	
2024	\$ 98,000	\$20,077	\$118,077	\$ -	\$ -	\$ -	\$ 118,077	\$ 118,077	\$ -
2025	101,000	17,232	118,232	20,000	97,326	117,326	235,558	235,558	-
2026	104,000	14,300	118,300	50,000	66,400	116,400	234,700	234,700	-
2027	107,000	11,283	118,283	50,000	63,900	113,900	232,183	232,183	-
2028	110,000	8,180	118,180	55,000	61,275	116,275	234,455	234,455	-
2029	114,000	4,976	118,976	55,000	58,525	113,525	232,501	232,501	-
2030	117,000	1,673	118,673	60,000	55,650	115,650	234,323	234,323	-
2031	-	-	-	65,000	52,525	117,525	117,525	117,525	-
2032	-	-	-	65,000	49,275	114,275	114,275	114,275	-
2033	-	-	-	70,000	45,900	115,900	115,900	115,900	-
2034	-	-	-	75,000	42,275	117,275	117,275	117,275	-
2035	-	-	-	75,000	38,525	113,525	113,525	113,525	-
2036	-	-	-	80,000	34,650	114,650	114,650	114,650	-
2037	-	-	-	85,000	30,525	115,525	115,525	115,525	-
2038	-	-	-	90,000	26,600	116,600	116,600	116,600	-
2039	-	-	-	95,000	22,900	117,900	117,900	117,900	-
2040	-	-	-	95,000	19,100	114,100	114,100	114,100	-
2041	-	-	-	100,000	15,200	115,200	115,200	115,200	-
2042	-	-	-	105,000	11,100	116,100	116,100	116,100	-
2043	-	-	-	110,000	6,800	116,800	116,800	116,800	-
2044	-	-	-	115,000	2,300	117,300	117,300	117,300	-
	<u>\$751,000</u>	<u>\$77,721</u>	<u>\$828,721</u>	<u>\$1,515,000</u>	<u>\$800,751</u>	<u>\$2,315,751</u>	<u>\$ 3,144,472</u>	<u>\$ 3,144,472</u>	<u>\$ -</u>

(1) Interest on the Certificates has been calculated at the rates shown on the inside cover page hereof.

**CASH AVAILABLE, ALL SOURCES**

As of **August 27, 2024**, available cash includes:

General Fund	\$	915,373.80
Water Fund	\$	1,495,785.01
Other Funds	\$	11,631.10
Restricted Funds	\$	702,105.54
Unrestricted Funds	\$	1,720,684.37
Total Funds (Unrestricted and Restricted)	\$	2,422,789.91

**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 is collaborating with Oller Engineering on a project funded by a certificate of obligation approved in February 2024. Construction of the Ground Storage Water Tank and Booster Station has begun and is expected to be completed by the end of fall 2024. Details on the repayment structure for the certificate of obligation are provided above.

**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,

Donald L. Provost, Jr.,  
City Manager

## GENERAL FUND

OPERATING REVENUES	FY 22-23	FY 23-24	FY 24-25
AD VALOREM TAXES	\$725,476	\$733,480	\$758,147
DELINQUENT AD VALOREM TAXES	\$16,146	\$16,146	\$16,146
PENALTIES AND INTEREST	\$12,256	\$12,256	\$12,256
FRANCHISE FEES	\$153,510	\$217,000	\$200,000
COURT ACH FEES	\$3,000	\$3,000	\$1,000
ONE TIME LRRRA PAYMENT	\$8,400	\$8,400	\$8,400
LICENSES & PERMITS	\$7,500	\$7,500	\$15,000
ANIMAL CONTROL FEES	\$5,996	\$10,000	\$10,000
MUNICIPAL COURT FEES	\$15,000	\$20,000	\$20,000
COURT TECHNOLOGY FEES	\$172	\$172	\$300
COURT SECURITY FEE	\$108	\$108	\$300
MUNICIPAL JURY FUND	\$0	\$0	\$250
TRUANCY PREV. & DIV. FUND	\$0	\$0	\$300
TIME PAYMENT REIMBURSEMENT FEE	\$0	\$0	\$300
MISCELLANEOUS	\$582	\$582	\$1,000
FY 25 FIRE SUPPRESSION & RESCUE	\$0	\$0	\$24,000
LEASES AND RENTS	\$64,000	\$70,000	\$45,000
SANITATION CHARGES	\$293,527	\$300,000	\$316,000
SANITATION FEES (HALE COUNTY)	\$4,800	\$5,200	\$5,200
RECYCLING	\$2,432	\$3,400	\$3,500
SALES TAX INCOME	\$180,000	\$200,000	\$200,000
SALES TAX (AD VALOREM)	\$90,000	\$100,000	\$100,000
MOSQUITO SPRAYING	\$16,027	\$16,500	\$16,500
LIBRARY SERVICES	\$7,800	\$7,800	\$6,000
LIBRARY MISC INCOME	\$306	\$306	\$200
INTEREST INCOME	\$1,100	\$3,000	\$10,000
CODE ENF. COLLECTED	\$400.00	\$5,000	\$2,000
INTERFUND TRANSFER	\$244,919	\$310,000	\$310,000
<b>TOTAL</b>	<b>\$1,853,457</b>	<b>\$2,049,850</b>	<b>\$2,081,799</b>

GRANT PROJECT REVENUE	FY 22-23	FY 23-24	FY 24-25
<b>TOTAL</b>	<b>\$260,000</b>	<b>\$0</b>	<b>\$0</b>

<b>TOTAL REVENUE - ALL SOURCES</b>	<b>\$2,113,457</b>	<b>\$2,049,850</b>	<b>\$2,081,799</b>
------------------------------------	--------------------	--------------------	--------------------

CITY PARKS	FY 22-23	FY 23-24	FY 24-25
------------	----------	----------	----------

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

CONTRACTED MAINTENANCE	\$2,640	\$2,640	\$2,640
CITY PARK MAINTENANCE	\$3,000	\$3,000	\$3,000
<b>TOTAL</b>	<b>\$5,640</b>	<b>\$5,640</b>	<b>\$5,640</b>

JUDICIAL	FY 22-23	FY 23-24	FY 24-25
COURTACH/CC EXPENSE	\$1,000	\$2,000	\$2,000
JUDICIAL EXPENSES	\$14,000	\$12,500	\$12,500
DUES, REGISTRATIONS & MEETINGS	\$1,400	\$2,000	\$2,000
SOFTWARE MAINTANECE	\$4,300	\$2,500	\$3,500
<b>TOTAL</b>	<b>\$20,700</b>	<b>\$19,000</b>	<b>\$20,000</b>

NONDEPARTMENTAL	FY 22-23	FY 23-24	FY 24-25
APPRAISAL DIST. EXPENSE	\$13,500	\$13,500	\$13,500
LEGAL PUBLICATIONS	\$2,601	\$2,500	\$4,200
CODIFICATION	\$1,248	\$2,000	\$2,000
LEGAL	\$10,000	\$12,000	\$15,000
ACCOUNTING	\$8,462	\$10,000	\$10,000
TELEPHONES	\$8,670	\$8,670	\$10,000
UTILITIES	\$14,280	\$16,800	\$16,800
GENERAL INSURANCE/SAFETY	\$21,243	\$25,000	\$23,889
BUILDING INSPECTION FEES	\$10,200	\$10,000	\$10,000
CITY HALL MAINT	\$5,000	\$15,000	\$15,000
SENIOR CITIZENS MAINT	\$1,000	\$1,000	\$1,000
POST OFFICE MAINT	\$1,000	\$1,000	\$1,000
EMS MAINT	\$1,000	\$1,000	\$1,000
CLINIC MAINT	\$1,000	\$1,000	\$1,000
AMERICAN LEGION MAINT	\$1,500	\$1,500	\$1,000
UMC-EMS CONTRACT	\$177,920	\$185,037	\$191,514
ENVIRONMENTAL HEALTH INSP.	\$1,500	\$1,000	\$1,500
LEASE PROPERTY EXPENSE	\$500	\$1,000	\$1,000
<b>TOTAL</b>	<b>\$280,624</b>	<b>\$308,007</b>	<b>\$319,403</b>

LEGISLATIVE	FY 22-23	FY 23-24	FY 24-25
ANNUAL CHRISTMAS DECORATIONS	\$6,500	\$6,500	\$7,500
FIREWORKS	\$0		\$6,000
DUES, REGISTRATIONS & MEETINGS	\$6,000	\$6,000	\$8,000
TRAVEL	\$1,000	\$1,000	\$1,000
<b>TOTAL</b>	<b>\$13,500</b>	<b>\$13,500</b>	<b>\$22,500</b>

ADMINISTRATION	FY 22-23	FY 23-24	FY 24-25
ADMINISTRATIVE AUTO ALLOWANCE	\$500	\$500	\$4,000



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

ABS SOFTWARE/IT	\$850	\$850	\$850
CONSULTING	\$0	\$0	\$4,500
CTSI SOFTWARE	\$5,000	\$28,000	\$33,850
TCP TIMECLOCK SOFTWARE	\$0	\$6,500	\$500
WEBSITE DESIGN FEES	\$9,000	\$1,500	\$1,500
VERKADA CAMERA FEES	\$10,000	\$11,880	\$11,880
DUES, REGISTRATIONS & MEETINGS	\$2,500	\$2,500	\$5,000
OFFICE SUPPLIES	\$4,590	\$4,500	\$4,500
PRINTING	\$600	\$2,600	\$1,000
POSTAGE	\$1,632	\$1,600	\$2,000
ELECTION	\$4,080	\$4,000	\$5,000
CIVIL DEFENSE	\$4,000	\$4,000	\$4,000
<b>TOTAL</b>	<b>\$42,752</b>	<b>\$68,430</b>	<b>\$78,580</b>

<b>SANITATION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
CONTRACT ALLEY SERVICE	\$145,000	\$145,000	\$190,000
CONTRACTED FUEL ADJ. FEES	\$10,000	\$10,000	\$10,000
TRANSFER STATION DISPOSAL	\$27,540	\$27,540	\$25,000
PLAINVIEW RECYCLE PROG.	\$3,000	\$3,600	\$4,500
VECTOR CONTROL (MOSQUITO)	\$10,000	\$10,000	\$10,000
SUPPLIES	\$1,400	\$1,000	\$1,000
EQUIPMENT MAINTENANCE	\$5,100	\$3,000	\$3,000
<b>TOTAL</b>	<b>\$202,040</b>	<b>\$200,140</b>	<b>\$243,500</b>

<b>CODE ENFOR. &amp; ANIMAL CONTROL</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
HOUSE DEMOLITION EXPENSES	\$0	\$30,000	\$50,000
DUES REGISTRATION & TRAININGS	\$0	\$5,000	\$6,000
CEAC SUPPLIES & EQUIPMENT	\$0	\$5,000	\$10,000
TRUCK PURCHASE	\$0	\$45,000	\$0
EQUIPMENT MAINTENANCE	\$0	\$2,000	\$0
ANIMAL CONTROL EQUIP & SUPPLIES	\$5,100	\$10,000	\$0
CEAC COMPLIANCE	\$20,400	\$0	\$4,500
ANIMAL CONTROL BUILDING REPAIRS	\$0	\$1,500	\$3,000
VEHICLE MAINTENANCE	\$0	\$0	\$4,000
VEHICLE FUEL	\$0	\$0	\$5,000
<b>TOTAL</b>	<b>\$25,500</b>	<b>\$98,500</b>	<b>\$82,500</b>

<b>STREETS</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
STREET & POTHOLE REPAIR	\$78,000	\$14,000	\$14,000
SEALCOAT / STREET PAVING	\$10,000	\$50,000	\$60,000
ENGINEERING FEES	\$9,700	\$9,000	\$9,000
STREET SWEEPER PAYMENT	\$0	\$57,630	\$57,630
DUES, REGISTRATIONS & TRAINING	\$1,500	\$1,500	\$1,500
UTILITIES - STREET LIGHTING	\$35,000	\$40,000	\$40,000
SUPPLIES	\$5,610	\$3,000	\$3,000
VEHICLE MAINTENANCE	\$3,500	\$3,500	\$5,000
EQUIPMENT MAINTENANCE	\$13,000	\$13,000	\$10,000

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

STREET SIGN REPAIRS	\$1,000	\$1,000	\$1,000
CAPITAL EQUIPMENT( CAT TRACK LOADER)	\$0	\$42,051	\$42,051
<b>TOTAL</b>	<b>\$157,310</b>	<b>\$234,681</b>	<b>\$243,181</b>

FIRE	FY 22-23	FY 23-24	FY 24-25
FIRE DEPARTMENT FUND	\$26,400	\$26,400	\$26,400
VEHICLE FUEL	\$5,928	\$5,928	\$5,928
FIRE SUPPRESSION & RESCUE	\$0	\$0	\$20,150
BUILDING & GROUNDS	\$3,500	\$3,500	\$3,500
EOC SUPPLIES AND EQUIPMENT	\$1,000	\$1,000	\$1,000
FIRE CODING	\$3,000	\$3,000	\$3,000
<b>TOTAL</b>	<b>\$39,828</b>	<b>\$39,828</b>	<b>\$59,978</b>

POLICE	FY 22-23	FY 23-24	FY 24-25
UNIFORMS	\$2,500	\$2,500	\$2,500
SOFTWARE / IT	\$8,900	\$8,900	\$8,000
RADIO OPERATIONS FEE	\$3,560	\$3,560	\$5,500
DUES, REGISTRATIONS & TRAINING	\$7,000	\$7,000	\$5,000
TRAVEL	\$1,000	\$1,000	\$1000
LEADS ONLINE	\$1,200	\$1,200	\$0
CRIME LAB EXPENSE	\$1,000	\$1,000	\$500
VEHICLE FUEL	\$29,000	\$29,000	\$26,000
SUPPLIES & EQUIPMENT	\$9,000	\$9,000	\$9,000
VEHICLE MAINTENANCE	\$7,000	\$8,000	\$6,000
VEHICLE TECH SUPPORT	\$1,320	\$1,320	\$2,200
VEHICLE REPLACEMENT	\$0	\$160,000	\$0
<b>TOTAL</b>	<b>\$71,480</b>	<b>\$232,480</b>	<b>\$65,700</b>

LIBRARY	FY 22-23	FY 23-24	FY 24-25
LIBRARY SERVICES	\$7,800	\$8,000	\$8,000
CONFERENCE	\$2,000	\$2,500	\$2,500
SPECIAL EVENTS	\$1,000	\$1,500	\$2,000
LIBRARY SUPPLIES	\$1,000	\$1,800	\$1,800
SOFTWARE SUPPORT	\$2,050	\$690	\$690
<b>TOTAL</b>	<b>\$13,850</b>	<b>\$14,490</b>	<b>\$14,990</b>

PAYROLL	FY 22-23	FY 23-24	FY 24-25
JUDICIAL SALARY	\$31,301	\$27,632	\$13,545
CODE ENFORCEMENT	\$0	\$101,493	\$50,917
ADMINISTRATIVE SALARIES	\$161,943	\$164,944	\$211,801
LIBRARY SALARIES	\$35,522	\$38,045	\$41,400
SPS SALARIES	\$120,323	\$55,135	\$121,685
FIRE SALARIES	\$622	\$622	\$7,725

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

POLICE SALARIES	\$336,393	\$361,663	\$377,568
TML - ADMIN. DEPARTMENT	\$26,454	\$36,822	\$36,149
TML LIBRARY	\$11,121	\$13,139	\$12,565
TML - CEAC	\$0	\$36,876	\$18,075
TML - SPS DEPARTMENT	\$33,364	\$13,095	\$25,129
TML - POLICE DEPARTMENT	\$56,146	\$76,712	\$66,622
TML - WORKMAN'S COMP	\$22,053	\$25,000	\$24,799
TMRS - ADMIN. DEPARTMENT	\$5,985	\$3,880	\$8,303
TMRS - LIBRARY	\$1,474	\$3,329	\$1,623
TMRS - CEAC	\$0	\$7,764	\$1,996
TMRS - SPS DEPARTMENT	\$4,362	\$16,089	\$4,121
TMRS - POLICE DEPARTMENT	\$13,960	\$23,298	\$14,801
HR EXPENSES	\$1,015	\$1,015	\$1,000
PAYROLL TAX EXPENSE (FICA)	\$52,487	\$80,590	\$63,167
<b>TOTAL</b>	<b>\$914,525</b>	<b>\$1,087,143</b>	<b>\$1,102,991</b>

## Water/Sewer Fund

REVENUES	FY 22-23	FY 23-24	FY 24-25
ACH/CC FEES	\$5,000	\$9,000	\$9,000
INTEREST INCOME	\$22,557	\$22,557	\$20,000
RECONNECTION FEES	\$5,000	\$5,000	\$5,000
WATER SYSTEM IMPROVEMENT FEE	\$0	\$0	\$173,316
RETURNED CHECK / LATE FEES	\$50,000	\$40,000	\$50,000
LEASE INCOME	\$33,594	\$33,594	\$20,000
METERED WATER SALES	\$790,000	\$790,000	\$790,000
SEWER SERVICE SALES	\$190,000	\$190,000	\$190,000
PAVING LIENS COLLECTED	\$51,706	\$129,265	\$0
MACHANIC LIENS COLLECTED	\$34,518	\$86,295	\$0
TAP FEES & PERMITS	\$2,355	\$6,000	\$6,000
MISCELLANEOUS	\$500	\$500	\$500
<b>TOTAL</b>	<b>\$1,185,230</b>	<b>\$1,312,211</b>	<b>\$1,263,816</b>

  

	FY 22-23	FY 23-24	FY 24-25
Grant Projects	\$185,508	\$140,000	\$0
<b>TOTAL</b>	<b>\$185,508</b>	<b>\$140,000</b>	<b>\$0</b>

  

<b>TOTAL REVENUE - ALL SOURCES</b>	<b>\$1,370,738</b>	<b>\$1,452,211</b>	<b>\$1,263,816</b>
------------------------------------	--------------------	--------------------	--------------------

NONDEPARTMENTAL	FY 22-23	FY 23-24	FY 24-25
ACCOUNTING	\$8,462	\$9,500	\$9,500
JANITORIAL SUPPLIES	\$3,000	\$3,000	\$3,000
CONTRACT JANITORIAL	\$10,816	\$10,816	\$10,816
GENERAL INSURANCE/SAFETY	\$21,243	\$21,243	\$23,889
TELEPHONES	\$8,500	\$8,500	\$10,000
BOND INTEREST & SERVICE	\$118,851	\$120,000	\$118,232
2024 CO WATER PROJECT	\$0	\$0	\$117,326
UTILITIES	\$14,000	\$20,000	\$20,000
CITY HALL MAINT	\$5,000	\$2,000	\$2,000
LEASE PROPERTY EXPENSE	\$1,000	\$1,000	\$1,000
OFFICE PRINTER	\$0	\$0	\$3,480
INTERFUND TRANSFER	\$225,000	\$310,000	\$310,000
<b>TOTAL</b>	<b>\$415,872</b>	<b>\$506,059</b>	<b>\$629,243</b>

ADMINISTRATION	FY 22-23	FY 23-24	FY 24-25
SOFTWARE / IT	\$850	\$850	\$2,000

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

WEBSITE DESIGN/MAINT	\$4,200	\$1,500	\$1,500
CTSI SOFTWARE/IT	\$7,250	\$28,000	\$33,850
iWorQ SOFTWARE	\$0	\$2,500	\$4,900
LEGAL/PUBLICATIONS	\$2,500	\$2,500	\$5,000
DUES, REGISTRATIONS & MEETINGS	\$25	\$4,000	\$4,000
TRAVEL	\$1,000	\$500	\$500
OFFICE SUPPLIES	\$4,500	\$4,500	\$4,500
PRINTING	\$1,000	\$500	\$500
POSTAGE	\$7,500	\$7,500	\$11,000
ACH/CC EXPENSE	\$4,500	\$9,000	\$9,000
EQUIPMENT LEASES/MAINT	\$850	\$850	\$850
LEASES PAYABLE - BNSF	\$950	\$950	\$1,200
<b>TOTAL</b>	<b>\$35,125</b>	<b>\$63,150</b>	<b>\$78,800</b>

WATER / SEWER MAINTENANCE	FY 22-23	FY 23-24	FY 24-25
UNIFORMS	\$5,000	\$6,000	\$7,500
CLFRF (WATER PROJECT)	\$185,508	\$140,000	\$0
ENGINEERING FEES	\$10,000	\$10,000	\$5,000
DUES, REGISTRATIONS & TRAINING	\$5,000	\$7,000	\$7,000
TRAVEL	\$2,000	\$2,000	\$2,000
UTILITIES	\$55,000	\$55,000	\$55,000
STATE FEES & PERMITS	\$5,000	\$5,000	\$5,000
FUEL - GASOLINE	\$22,000	\$25,000	\$25,000
FUEL - DIESEL	\$11,574	\$11,500	\$10,000
SUPPLIES	\$7,500	\$17,000	\$17,000
VEHICLE MAINTENANCE	\$7,500	\$7,500	\$7,500
VERIZON CONNECT GPS	\$0	\$0	\$3,673
EQUIPMENT MAINTENANCE	\$10,000	\$17,000	\$17,000
CAPITAL IMPROVEMENTS-SEWER MACHINE	\$75,000	\$0	\$0
BUILDING & GROUNDS	\$1,500	\$2,500	\$2,500
WATER/SEWER TREATMENT	\$20,000	\$18,000	\$18,000
UTILITY MAINTENANCE	\$123,000	\$123,000	\$123,000
VEHICLE PURCHASE	\$0	\$55,000	\$0
<b>TOTAL</b>	<b>\$545,582</b>	<b>\$501,500</b>	<b>\$305,173</b>

<b>TOTAL OPERATING EXPENSE</b>	<b>\$1,070,709</b>	<b>\$1,013,216</b>
--------------------------------	--------------------	--------------------

PAYROLL	FY 22-23	FY 23-24	FY 24-25
ADMINISTRATIVE SALARIES	\$33,147	\$50,715	\$55,678
FLEET MAINT. SALARIES	\$40,400	\$43,523	\$50,654
W/S MAINT. SALARIES	\$191,278	\$210,312	\$289,564
TML - ADMIN. DEPARTMENT	\$11,121	\$22,790	\$18,075
TML - FLEET MAINT.	\$1,677	\$13,139	\$12,565
TML - MAINTENANCE DEPARTMENT	\$44,486	\$39,711	\$62,823
TML - WORKMAN'S COMP	\$7,235	\$7,235	\$8,136

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

TMRS - ADMIN. DEPARTMENT	\$1,376	\$2,105	\$2,183
TMRS - FLEET MAINT.	\$1,677	\$1,806	\$1,986
TMRS - MAINTENANCE DEPARTMENT	\$7,938	\$8,728	\$11,351
HR EXPENSES	\$1,000	\$1,000	\$1,000
PAYROLL TAX EXPENSE (FICA)	\$20,259	\$23,298	\$30,326
<b>TOTAL</b>		<b>\$424,362</b>	<b>\$544,341</b>

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

## APPENDIX

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