2026-2027 Fiscal Year Annual Budget

This coversheet is submitted in compliance with Chapter 102 of the Texas Local Government Code:

This budget will raise more total property taxes than last year's budget by an amount of $22,280, which is a 2.73% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $14,128.61.

Property Tax

Previous Year Rate	0.547299/100
2026-27 Proposed Rate	0.536508/100
2026-2027 No New Revenue Rate	0.515750/100
2026-2027 Voter Approval Rate	0.536508/100
2026-2027 De minimus Rate	0.873396/100

Hale County

Median-Valued Homestead Property for Current Fiscal Year:	$149,690.00
Property Tax Bill for Current Fiscal Year ($0.547299)	$819.925
Median-Valued Homestead Property for Upcoming Fiscal Year:	$156,017.00
Property Tax Bill for Upcoming Fiscal Year ($0.536508)	$837.04

Lubbock County

Median-Valued Homestead Property for Current Fiscal Year:	$139,896.00
Property Tax Bill for Current Fiscal Year ($0.547299)	$765.65
Median-Valued Homestead Property for Upcoming Fiscal Year:	$150,017.00
Property Tax Bill for Upcoming Fiscal Year ($0.536508)	$804.85

The total amount of municipal debt obligations for Fiscal Year 2026-2027: $232,183.00

Council Record Vote

Eva Cortez		Robert Prater	
Tammy Mahan		Gary Stephenson	
Matt Speer			

Annual Budget Fiscal Year October 1, 2026, thru September 30, 2027

MAYOR

Harold Buffe

MAYOR PRO-TEM

Matt Speer

COUNCIL MEMBERS

Robert Prater
Eva Cortez
Tammy Mahan
Gary Stephenson

CITY ADMINISTRATOR

Julie Arrington

STAFF

Krista Adames	City Secretary
Pyne Gregory	Interim Chief of Police
Luis Villarreal	Municipal Judge
Ricky Patterson	Public Works Director
Jessica Wilbanks	Library Director

City Attorney	Slater Elza Underwood Law Firm

August 1, 2026

Dear Mayor and Members of the City Council:

In accordance with the Texas Local Government Code the annual budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027, has been submitted for your consideration. The budget, as filed with the City Secretary, presents in summary form revenues and expenditures for each of the funds. The budget was discussed with City Council in full detail over a couple of work sessions and will be presented formally at a public hearing in September.

The Fiscal Year 2026-2027 Adopted Budget is structurally balanced and supports sound fiscal and operational policies. It is a strategic policy document that aligns financial and employee resources with the City of Abernathy. It provides for investments in safety, employees, transparency, development, and recognizes community partnerships. In governance policy terms it is a "means" document that outlines staff's strategies and tactics to accomplish the vision or "ends" articulated by you, as the governing body, representing the residents/owners of Abernathy.

Philosophy
The Annual Operating Budget is based on staff's understanding of Council's vision and plans for future development for the city. These elements include, but are not limited to,:

- Infrastructure Development – The infrastructure of the city is what guarantees the quality of life, protection of the resident's assets and ensure financial responsibility. The City of Abernathy has done a good job at maintaining the utilities and keeping the infrastructure updated and functioning. As we continue to maintain the infrastructure, we also must be mindful of future growth and the new infrastructure that will be required and maintained in the future. This philosophy led to the creation of the Water System Improvement Fee that was added to the water bills three years ago. This year the Council continued to monitor the infrastructure for growth of capacity, reviewed and evaluated the water infrastructure and developed a maintenance plan. To continue to monitor and begin a sewer maintenance plan the city will need to increase the sewer rates. This year the rate was increased by $5.00; however, there is a need to once again raise the rate another $5.00 allowing a solid maintenance plan to be created. The last time the sewer rates were increased, prior to last year, was 1996 and both the city's needs and the cost of material have significantly increased.

- Community Engagement – The City of Abernathy is experiencing small growth in the community, and the City Council has expressed their enthusiasm to build community engagement efforts. The social media pages will continue to provide routine posts regarding community happenings. The city assists the American Legion with the 4th of July Parade and the Abernathy Chamber of Commerce with the Christmas parade and event. This year the city held its first Movies in the Park with three movies shown this summer. It was a success with the help of Ryan Companies who donated the raffle prizes. It is the council's objective to collaborate with the community and continue to build their engagement.

- Economic Development – The City Council of the City of Abernathy does not have a formal Economic Development Board. In the absence of this board the City Council is able to make limited economic development decisions. The City Council in its capacity of economic development and the City Administrator are key participants in the development and design of the city.

- Regional Coordination –The administration and staff continue to build relationships by sharing ideas and information among our peers in the region. It is the city's philosophy that regional coordination is the best way to ensure the city is being fiscally responsible with the taxpayer's money.

Leadership
Leadership rests on two components:
- City Council for governance leadership
- City administration and senior staff for the staff and organizational leadership

Strategies and Tactics
These strategies were identified to ensure that the FY2026-2027 Budget meets today's needs and positions the City of Abernathy for a positive financial future. The focus has also been to develop a spending plan that is attentive to tax rate management.

The strategy and tactics employed by city staff will be focused in six areas:

1. **Delivery of Services –** The focus on delivery of service fall into three (3) areas: Customer Service, Procedures, and Training.

   Customer Service. Customer service creates trust and transparency. Each department is expected to provide excellent customer service. It is for this reason we send our employees to customer service training and cross train employees to others duties.

   Transparency is key to community collaborations and relationships. The City's Facebook pages have been more active in building and providing transparency for the citizens and we will continue our efforts. Any existing transparency failures that are identified will continue to be solved as soon as practicable.

   Procedures. The ordinances of the city provide health and safety guidelines and guide employees to acceptable decisions and approvals. Procedures are how the staff perform this task. The City of Abernathy has few procedures for performing job duties. Staff will continue to create and adopt procedures for performing key job functions. This year expense procedures were created through the Procurement Policy that has streamlined our process for paying bills. The procurement policy will be streamlined and make purchases more efficient. Staff have utilized some of the noted procedures; however, most of them are not written down. The City of Abernathy has been blessed with long-term employees. Staff will continue to work on writing the current well-known procedures and build written procedure manuals until we get them accomplished.

   Training. Historically, the City of Abernathy staff attended training sparingly. It is our philosophy today, that training is an intangible asset to the city, the community, and the employee. Training keeps the city updated on the newest requirements of the State and the newest trends of the industry to help facilitate financial savings and improved services to the community. Many of our department heads have achieved state certifications in their areas of expertise.

2. **Infrastructure Development –** The focus on infrastructure falls into four (4) areas: Water, Wastewater, Streets and Drainage, and Asset Management.

   Water. Abernathy will acquire a new 14-inch water line from the data center development that is approximately two miles long and runs north from 16th Street east of I-27. The City signed a contract with the Utility Services Co. for water infrastructure maintenance and inspections for the two storage tanks in need of service. In FY26-27, the City will expand the contract to include all storage tanks in the system. There is a need for the water meters to be upgraded to new automated read meters. This will be the big project for this year to build a plan to accomplish this goal. The council will need to review and decide on the need for a water utility impact fee and assessment.

   Wastewater. There is a current lift station that sits below grade with two pumps underground. This lift Station will require rehabilitation with the pumps being raised to the surface and housing installed. The wastewater lines are some of the deepest lines contained in our infrastructure. It is for this reason that staff plan to ensure our utility crews have the proper shoring equipment to ensure the safety of our employees as they perform their responsibilities. During this fiscal year staff will review the requirements for a sewer impact fee assessment and adoption.

   Streets and Drainage. Many of the street repairs requested were placed on hold due to administration changes and the cost of material. Seal coating is a 5-year protective coating for streets. Abernathy used to have a seal coat program and plan, but it has been nonexistent for a few years. This year staff will redevelopment a program and plan for seal coating the streets and street repairs.

   Asset Management. The IT Contractor has created an Information Technology asset management list that is provided to administration quarterly. This helps to expedite the annual audit and track the depreciation of our IT assets, ensuring they are properly cared for and/or replaced at a proper time. An Asset Management Policy outlines the management of the current municipal assets.

   Parks are considered an asset of the city. They provide quality of life to the community and much enjoyment to the children. Abernathy has a large park on the west side of town and smaller parks closer to downtown. The large park has much potential that includes a 9-hole disc golf course, a walking trail, and is stocked with fish. Repairs and upgrades are needed to the playground equipment, the walking trail, and the disc golf course. The city will need to develop a Master Park Plan for future grants.

3. **Planning and Development –** The planning and development of the city has not been a priority in the past. This past year there has been an increase in city development. The city has acquired 4 new restaurants and anticipates some larger developments and homes to be built in the next year. A total of 30 building permits has been issued this year, and we are anticipating the same if not more this next year. This information requires a revisit to the structure of the Animal Control, Code

Enforcement, and Building Inspections departments. The new structure will work closely with developers and builders to assist them in navigating the city ordinances, building code requirements, subdivision ordinance, and the zoning ordinances. The city is in the process of implementing a new software program to allow for electronic communication and real time inspection results to the builders and developers. The Zoning Ordinance will be updated with better clarity of expectations and costs. The city is in need of a certified and trained building official.

4. **Economic Development –** the Economic Development Corporations are key in working with the city to help facilitate and guide the growth of the city to the areas needed. The city is reviewing the need to create and implement a Chapter 380 Agreement for downtown businesses to assist in the Economic Development efforts. The City of Abernathy does not currently have an economic Development Corporation. This allows the City Council to work on some smaller economic development incentives.

5. **Human Resources –** Abernathy does not have a Human Resource Department. The current Personnel Policy is missing some of the recent legal requirements and will require an update. The City Secretary and the City Administrator share the Human Resource responsibilities. A Personnel Policy ensures the city is protecting the staff and the institution by providing clear expectations, consequences, and situational procedures. Furthermore, to ensure the city is following proper state and federal requirement for human resources. A checklist to ensure proper steps are followed and the creation of an onboarding/off boarding packet to include all the information needed for the employee to be successful should be created and required.

6. **Financial Responsibility-** The Council adopted its first ever Procurement Policy for the City to work under. This policy has made a difference in the efficiency of our payables and receivables. We will continue to train staff on the General Accepted Accounting Principles (GAAP) and the Government Accounting Standard Board (GASB) for municipalities. This budget reorganizes some of the revenues and expenses to ensure they align with the GAAP and the GASB policies.

Summary
The Fiscal Year 2026-27 Annual Operating Budget for the City of Abernathy addresses the priorities identified during the development of the Budget and through staff's understanding of Council's vision and plans for future development.

I appreciate the on-going discussions and feedback this year. It has been essential in the preparation of the proposed budget document. I also want to thank staff for their dedication, diligence and fiscal accountability in providing services to the citizens of the community. You are what makes the city sustainable and enjoyable.

Sincerely,

Julie Arrington

Julie Arrington, MPA, TRMC, CPO
City Administrator

General Fund Overview

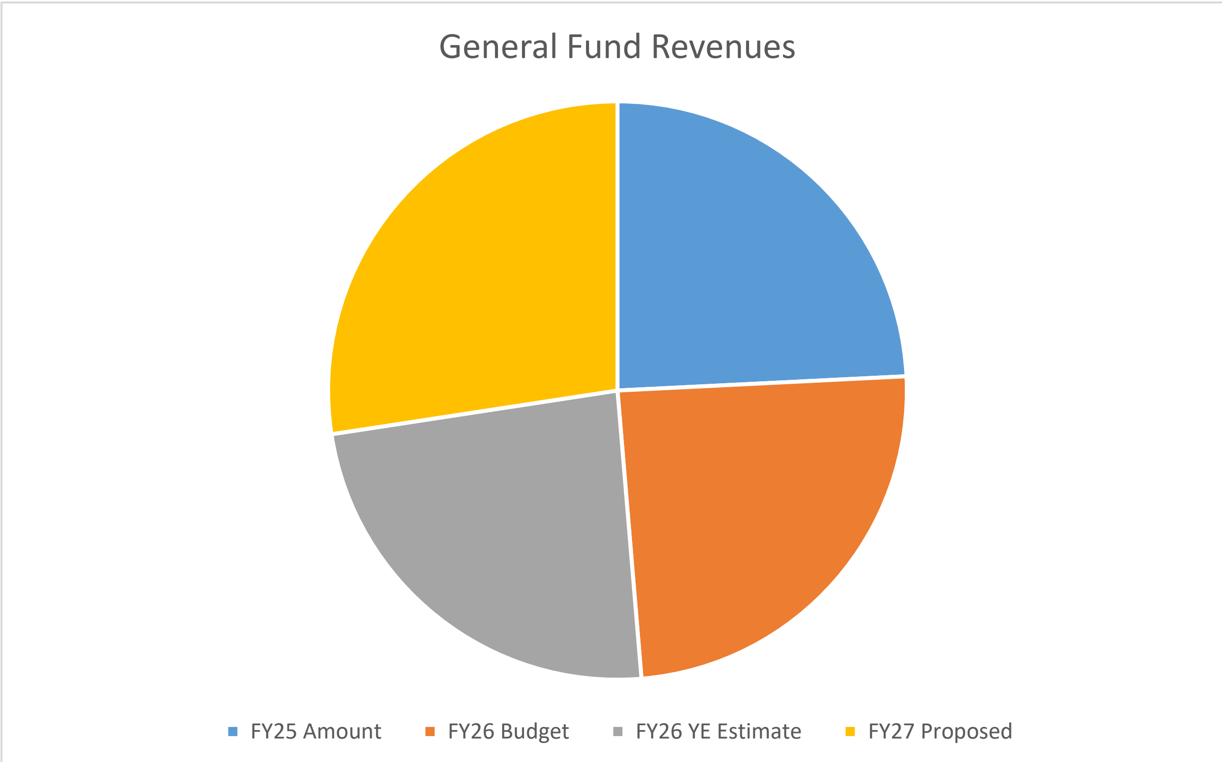
The General Fund and Utility Fund budgets were organized differently last year to be more compliant with the Generally Accepting Accounting Principles (GAAP) and the Governmental Accounting Standard Board (GASB). These budgets became true Maintenance & Operation Budgets. This means only the funds required for maintaining and operating the city will be shown in the General and Utility Fund Budgets. All revenues that are earmarked for specific purposes were removed from the budgets and placed into a Special Revenue Fund. All Liabilities have been moved to a liability account. The City of Abernathy had CD's that matured this year. They were cashed out and placed in the Money Market Accounts. These accounts were purposed for the General Fund or Utility Fund Reserves. Reserve Funds are used for emergency purposes and only hold no more than 6 months of average expenses. This year the city created a Capital Improvement Projects (CIP) Fund for the General Fund and the Utility Fund. This fund acts as a savings account and any overage of the Reserve Fund or the Maintenance and Operation Budget will be deposited into the CIP Fund. This allows the city to save money for large projects or expensive equipment. Any items that are traditionally shown in the General Fund but are purposed for one of these other funds were moved to their respective fund. The revenues increased $251,736.78 above last year's budget, which is a 9% increase.

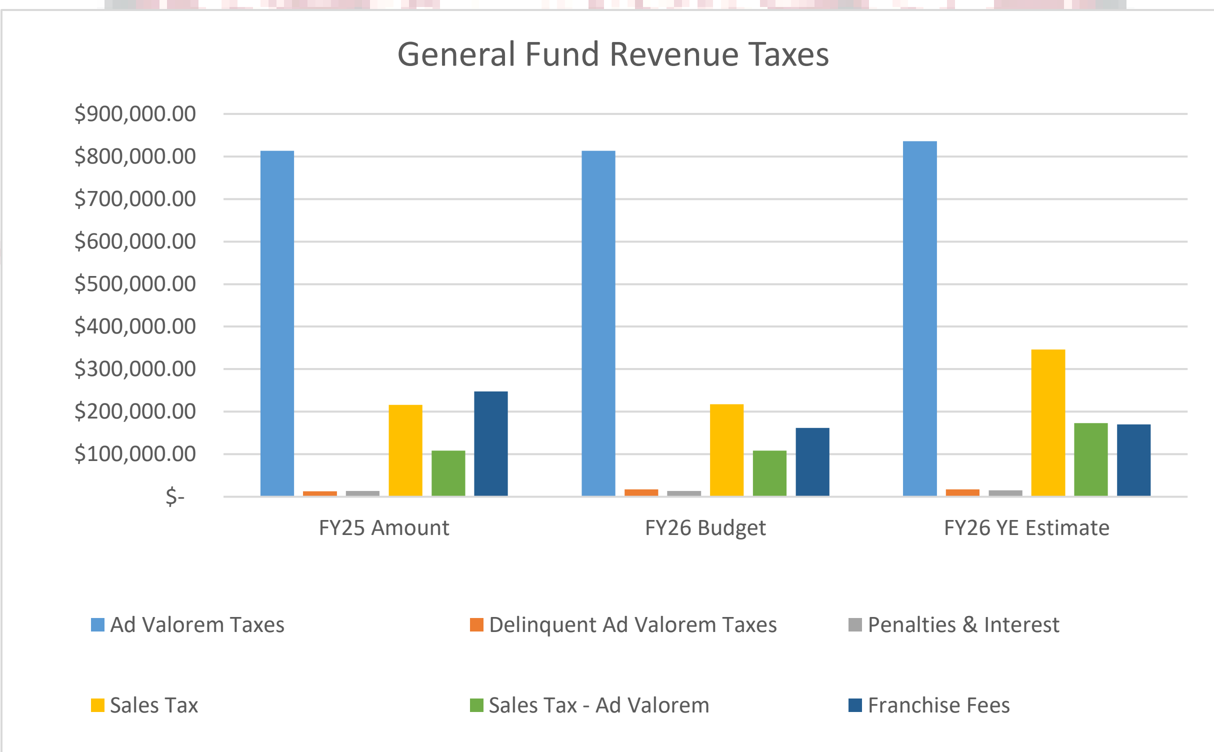
The personnel cost was increased by 9% due to the 3% cost of living and the increase in a few positions to make them competitive for new hires. There was a 50% reduction in uniforms, the maintenance for buildings and grounds, and membership dues. There was a reduction in the expenses for the general business insurance, legal advertising, postage, department supplies, maintenance of machines & equipment, utilities, fuel, and training. The overall expense budget increased 12% over last year's budget.

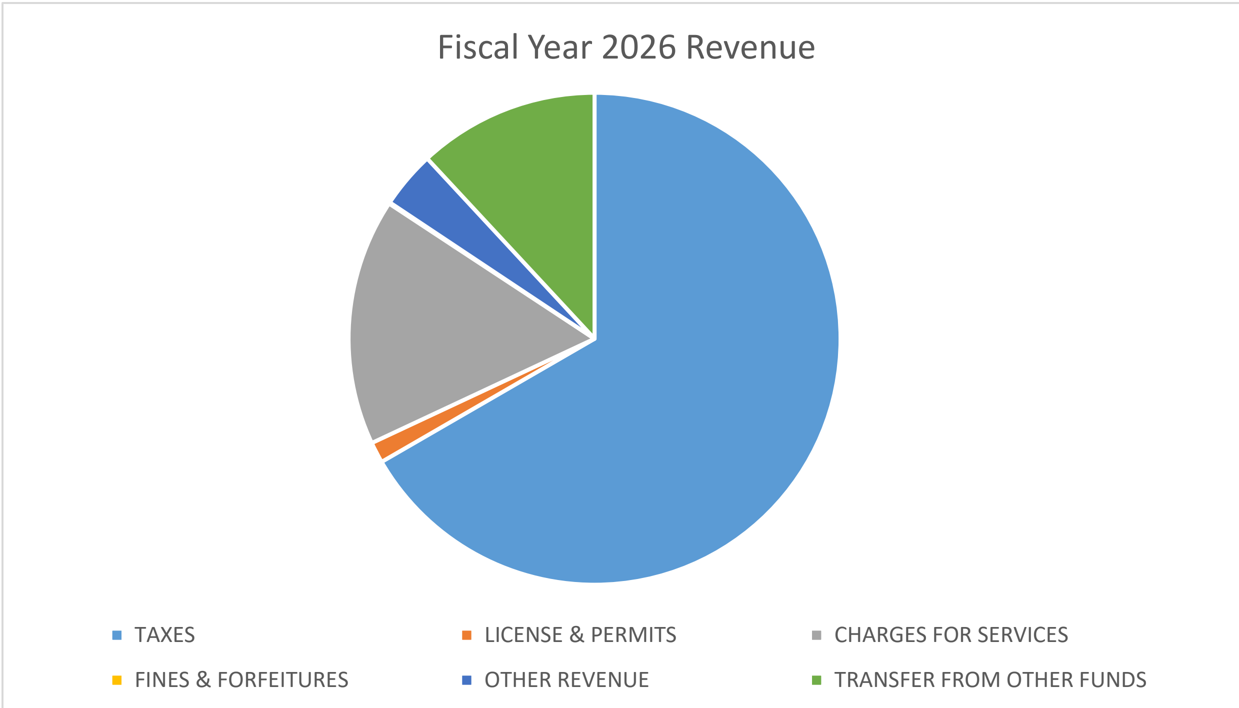
Cash Available All Sources

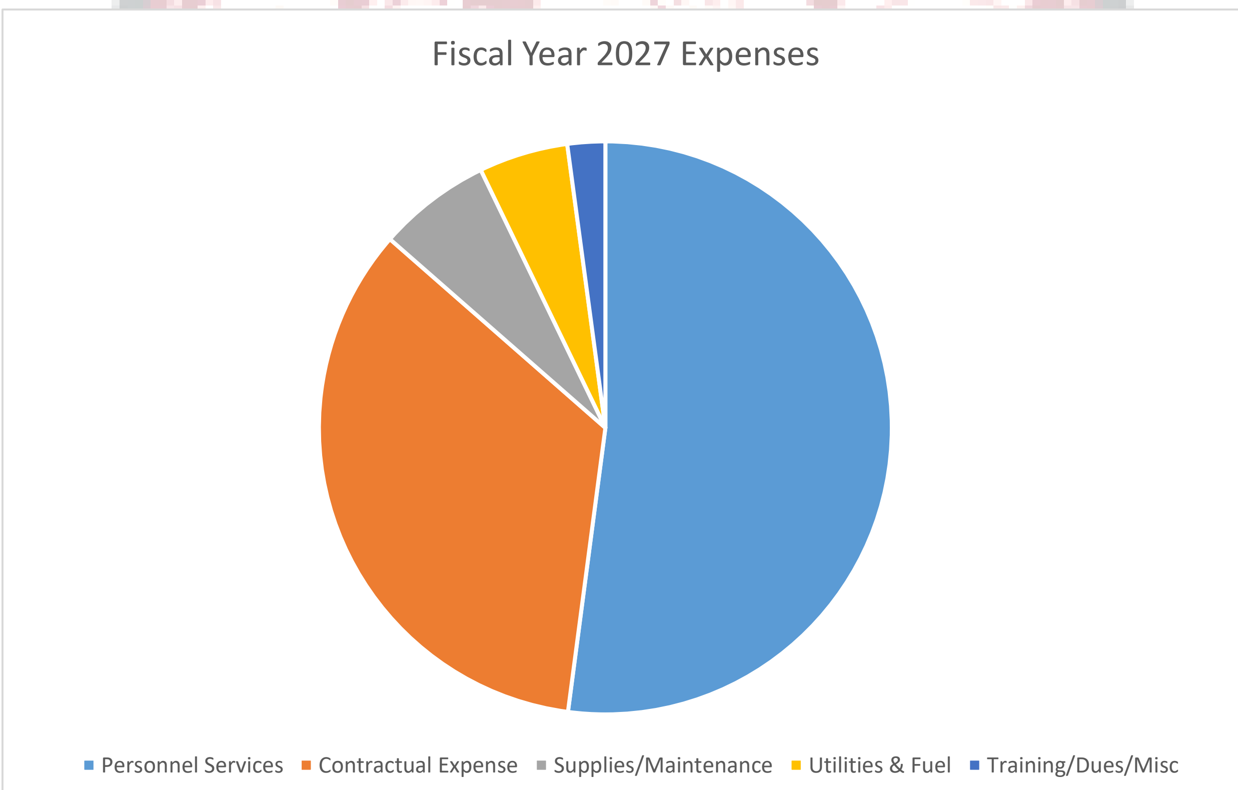
As of August 1, 2026 available cash includes:

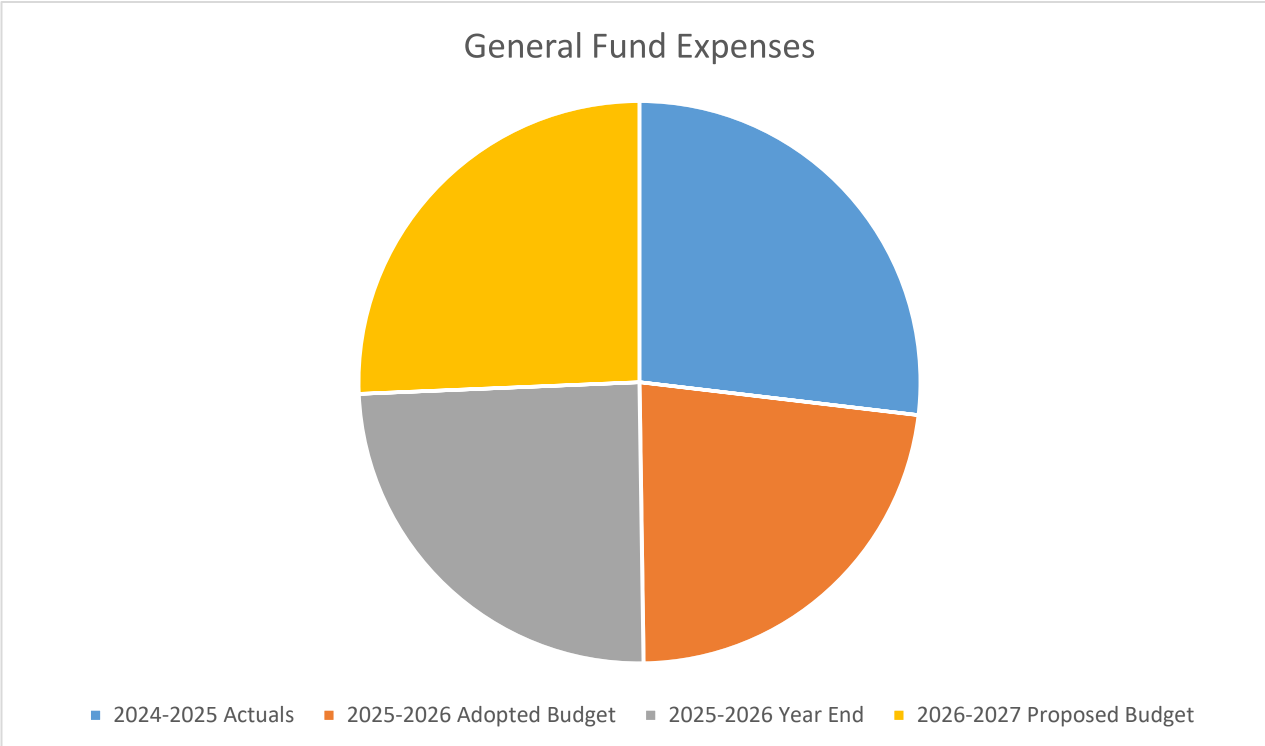
General Fund	$ 45,959.66
Utility Fund	$ 247,925.00
General Reserve Funds	$ 36,861.85
Utility Reserve Funds	$ 603,520.01
Special Revenue Funds (Restricted)	$ 18,667.84
I & S Fund (Restricted)	$ 0.00
Utility Debt Fund (Restricted)	$ 74,601.60
General Fund CIP	$ 0.00
Utility Fund CIP	$ 0.00
Airport Fund	$ 168,710.60
Total Funds (Unrestricted and Restricted)	$ 1,196,246.56


General Fund Revenues
FY25 Amount
FY26 Budget
FY26 YE Estimate
FY27 Proposed


General Fund Revenue Taxes
$900,000.00
$800,000.00
$700,000.00
$600,000.00
$500,000.00
$400,000.00
$300,000.00
$200,000.00
$100,000.00
$-
FY25 Amount
FY26 Budget
FY26 YE Estimate
Ad Valorem Taxes
Delinquent Ad Valorem Taxes
Penalties & Interest
Sales Tax
Sales Tax - Ad Valorem
Franchise Fees


Fiscal Year 2026 Revenue
TAXES
LICENSE & PERMITS
CHARGES FOR SERVICES
FINES & FORFEITURES
OTHER REVENUE
TRANSFER FROM OTHER FUNDS


Fiscal Year 2027 Expenses
Personnel Services
Contractual Expense
Supplies/Maintenance
Utilities & Fuel
Training/Dues/Misc

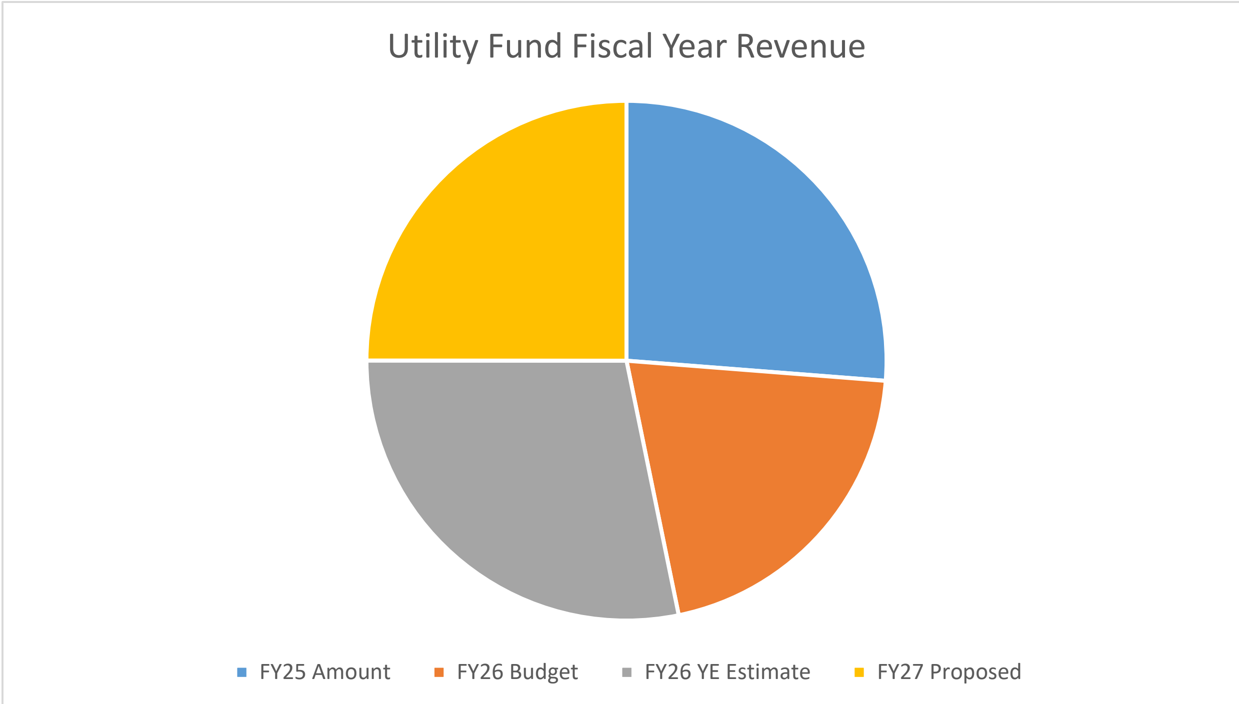

General Fund Expenses
2024-2025 Actuals
2025-2026 Adopted Budget
2025-2026 Year End
2026-2027 Proposed Budget

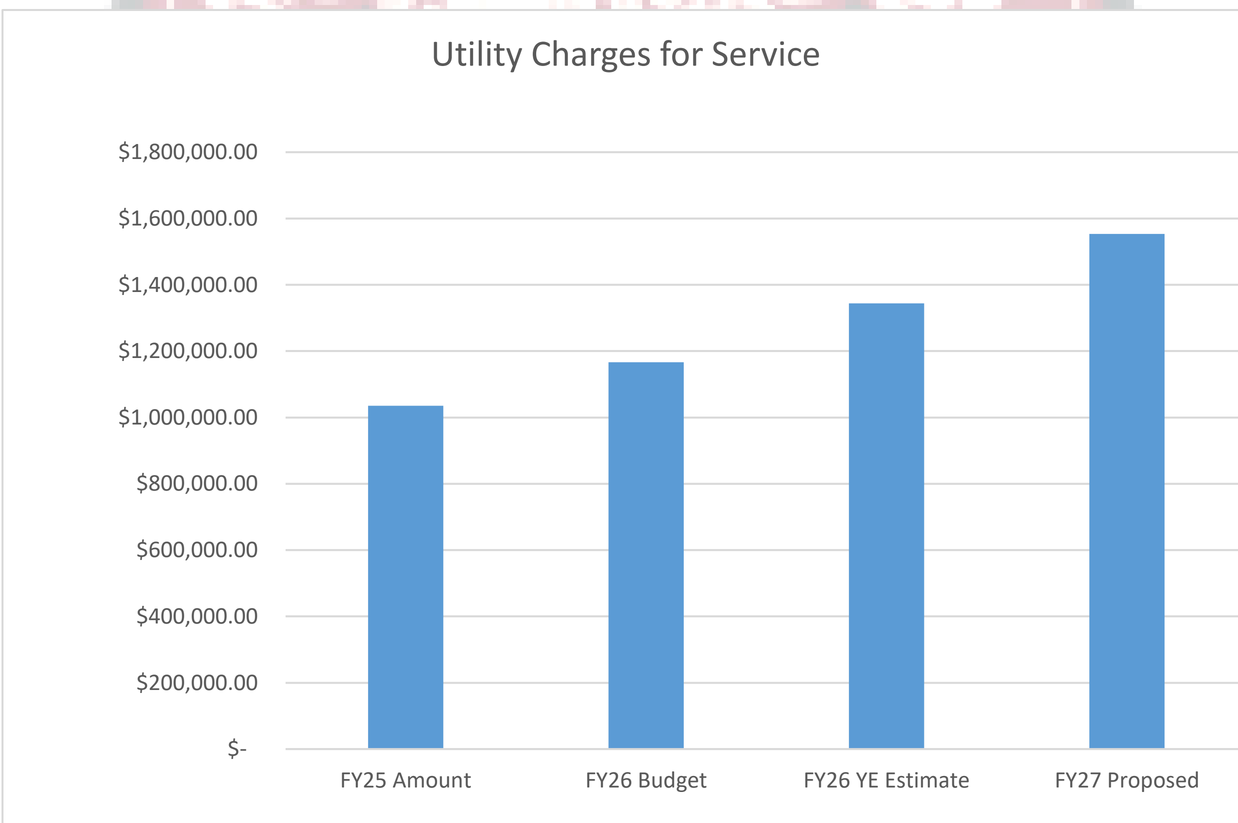
Utility Fund Overview

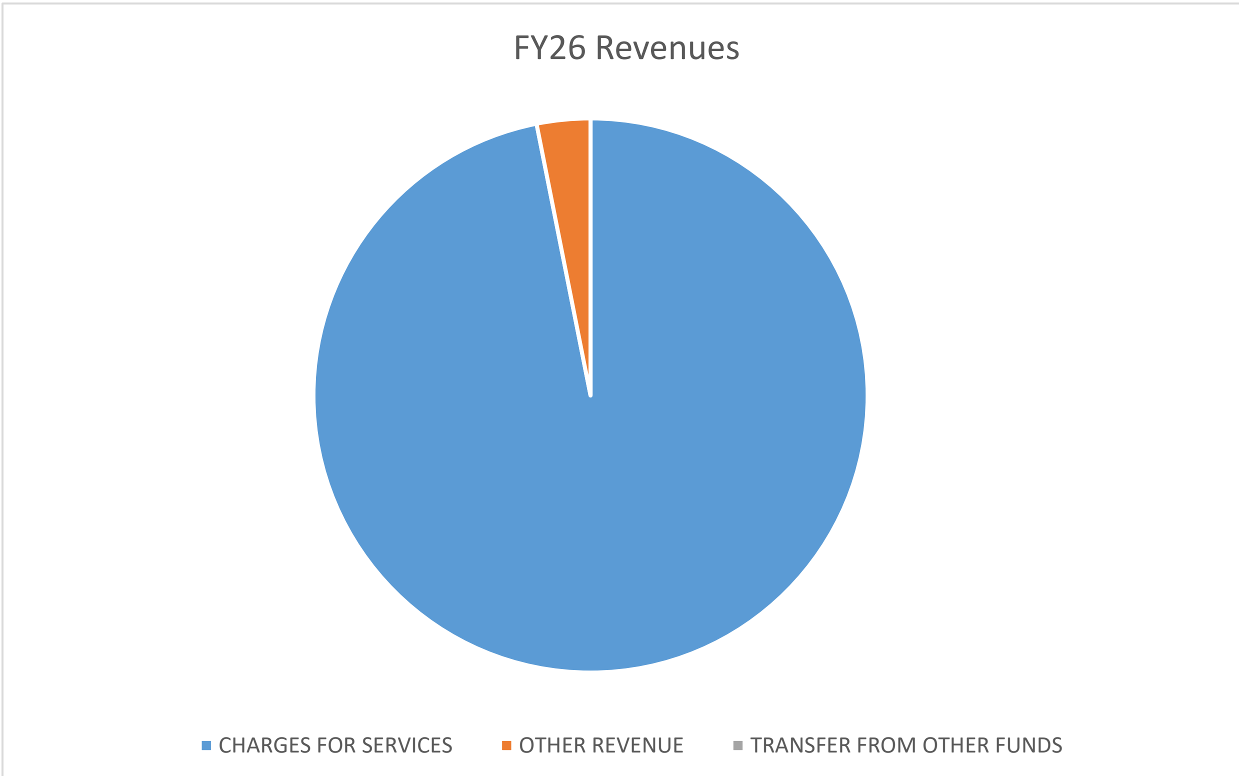
The Water Fund will not receive revenue from the General Fund or the Reserve Fund this year. There is an 43% increase to the metered water sales. The update to the sewer charges will bring in an estimated additional $71,674.56 in revenues. This is a 27% increase over last year's budget. The lease income increased by 67%. The ACH fees were removed from the revenue and placed in a liability account. The Water Improvement System fee was removed from the revenues and placed in the Utility Debt Fund where the payment will also be made from. This allows the city to show the payment in and payment out in a more effective way. The result is a total increase of $285,355.36 over last year's budget a total of 22%.

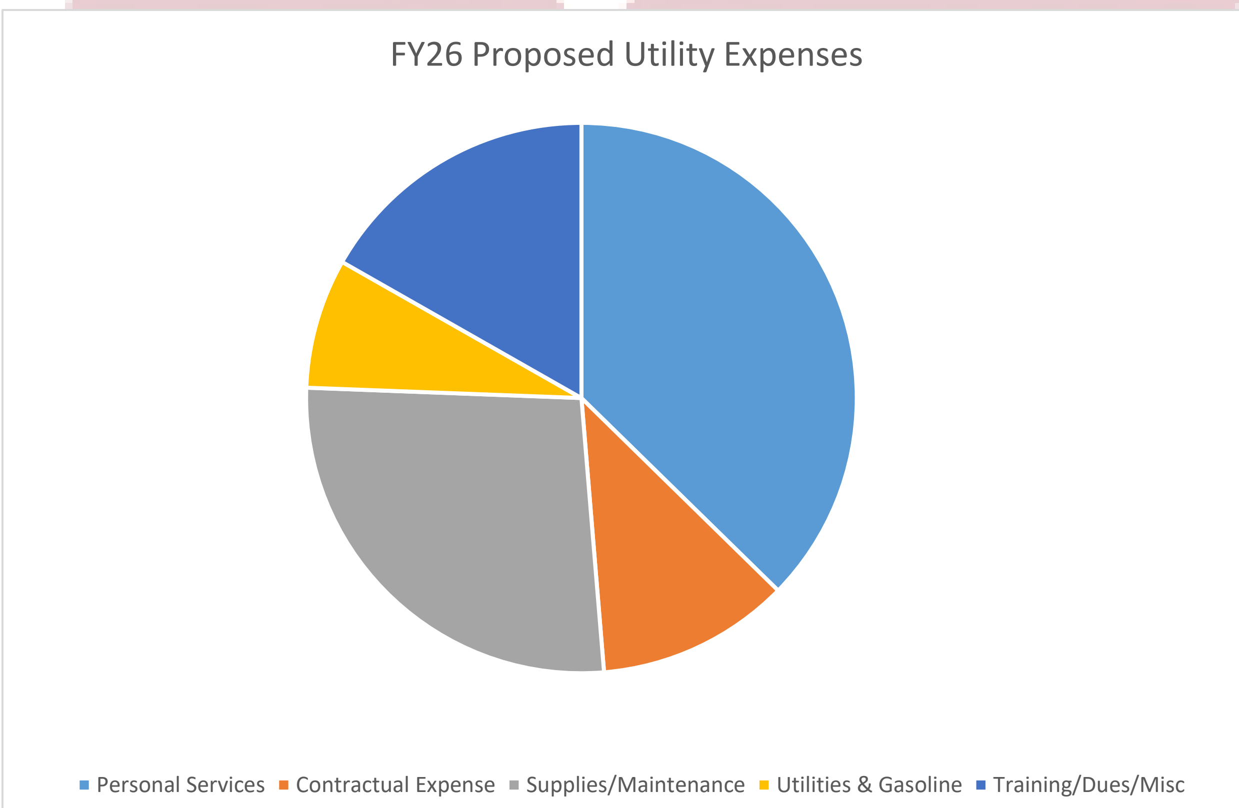
The Utility Fund Expenses were significantly reduced in the legal advertising, contracts & agreements, office supplies, department supplies, telephone, and membership dues. Personnel was increased by 11%. The insurance was increased due to adding properties to the list of assets. Professional Services increased 54% due to the amount of well repairs that were required. Technology services increased for the automated pumping system and the cybersecurity needs. Postage increased by 38% due to the separation from the General Fund allocated to the Utility Fund to accurately reflect the cost of water bills and past due notices. Maintenance machine & equipment and the maintenance of infrastructure items were increased by over 50%. This accurately reflects the maintenance cost instead of having them co-mingled with contracts and agreements. This budget will allocate $24,118.57 to the Utility CIP Fund.

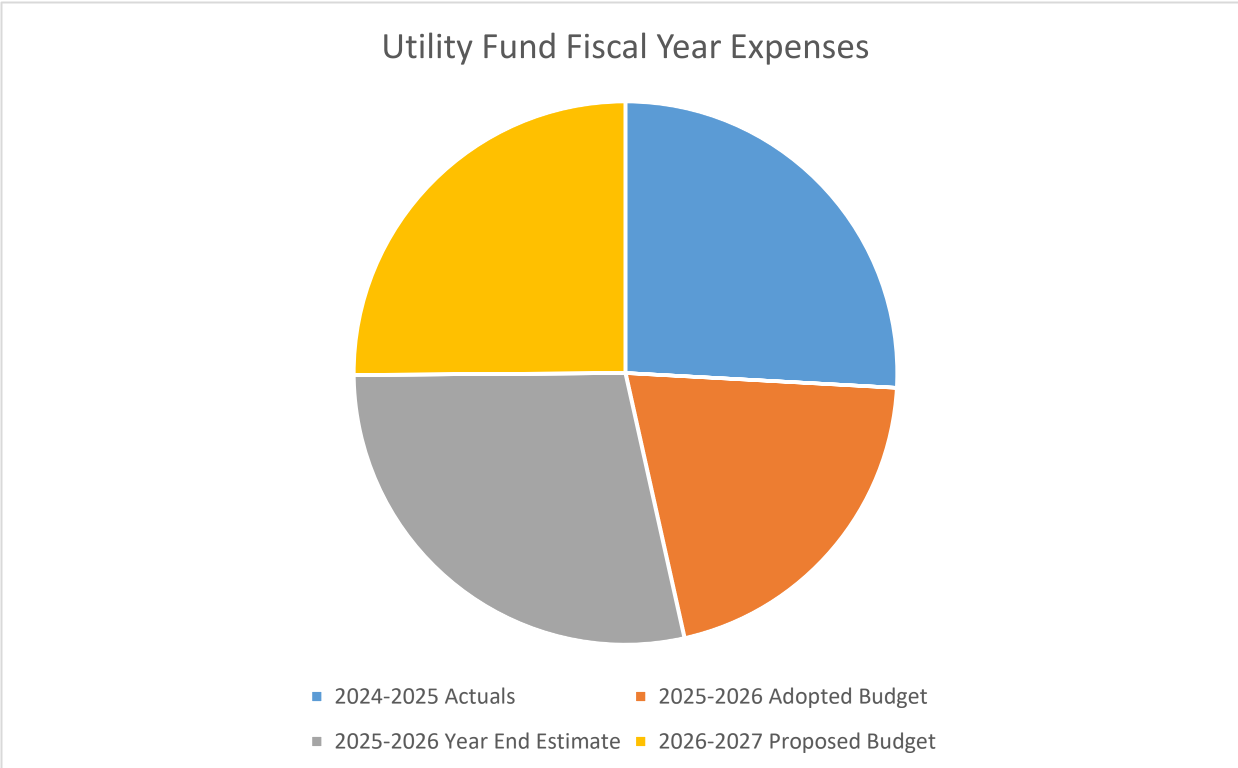
Historically, the Utility Fund budget would arbitrarily transfer the amount of money needed to cover the General Fund budget and ensure it balances. This is not good practice and has been changed. The transfer to the General Fund is now tied to a Cost Allocation Plan. The Cost Allocation Plan outlines the cost that will be allocated to pay for the services the Utility Fund from the General Fund or another fund. The Utility Fund pays 50% of the salary and benefits for the Administration personnel that are key employees to both the Utility Fund and the General Fund. The utility Fund pays an associated Franchise Fee of 5% of the net profit to the General Fund for locating the utilities on city property. The Utility Fund pays 50% of the cost for the Street Sweeper and the Skid Steer which are used for water and sewer leak repairs. The Utility Fund will transfer $210,038.24 to the General Fund for these expenses.


Utility Fund Fiscal Year Revenue
FY25 Amount
FY26 Budget
FY26 YE Estimate
FY27 Proposed


Utility Charges for Service
$1,800,000.00
$1,600,000.00
$1,400,000.00
$1,200,000.00
$1,000,000.00
$800,000.00
$600,000.00
$400,000.00
$200,000.00
$-
FY25 Amount
FY26 Budget
FY26 YE Estimate
FY27 Proposed


FY26 Revenues
CHARGES FOR SERVICES
OTHER REVENUE
TRANSFER FROM OTHER FUNDS


FY26 Proposed Utility Expenses
Personal Services
Contractual Expense
Supplies/Maintenance
Utilities & Gasoline
Training/Dues/Misc


Utility Fund Fiscal Year Expenses
2024-2025 Actuals
2025-2026 Adopted Budget
2025-2026 Year End Estimate
2026-2027 Proposed Budget

Special Revenues

Outstanding Debt

The balance of all outstanding debt as of September 1, 2026 is $2,556,137.

<u>Source of Debt</u>

Fiscal Year End 09/30	Principal Water I & S 2030	Interest	Total	Principal Water I & S 2024	Interest	Total	Total Debt Service Requirements	Less: Waterworks & Sewer System Self Supporting Debt	Net Tax Supported Debt Service Requirements
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	55,252	117,525	117,525	117,252	-
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	-
	751,000	77,721	828,721	1,515,000	800,751	2,315,751	3,144,472	3,144,472	

<u>**Note:**</u> 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.

Budget Summary

All Funds

CITY OF ABERNATHY
GENERAL FUND - REVENUE

	Description	FY25 Amount	FY26 Budget	FY26 YE Estimate	FY27 Proposed
TAXES					
	Ad Valorem Taxes	$ 772,591.81	$ 813,679.81	$ 813,679.81	$ 835,960.19
	Delinquent Ad Valorem Taxes	$ 20,555.85	$ 12,610.36	$ 17,154.28	$ 17,394.25
	Penalties & Interest	$ 20,349.20	$ 13,822.90	$ 13,822.90	$ 15,205.19
	Sales Tax	$ 216,235.21	$ 216,147.87	$ 217,406.22	$ 346,528.00
	Sales Tax - Ad Valorem	$ 108,117.60	$ 108,073.93	$ 108,703.12	$ 173,264.00
	PILOT				
	Franchise Fees	$ 162,670.52	$ 247,828.91	$ 162,063.52	$ 170,166.69
	Total Revenue	**$ 1,300,520.19**	**$ 1,412,163.78**	**$ 1,332,829.85**	**$ 1,558,518.32**
LICENSE & PERMITS					
	License & Permits	$ 23,541.34	$ 40,011.72	$ 31,265.14	$ 32,203.09
	Total Revenue	**$ 23,541.34**	**$ 40,011.72**	**$ 31,265.14**	**$ 32,203.09**
CHARGES FOR SERVICES					
	Court CC Fees			$ 49.47	
	Court ACH Fees	$ 418.44	$ -	$ 29.76	$ -
	Animal Control Fees	$ 3,765.00	$ 4,897.64	$ 2,533.20	$ 2,659.86
	Sanitation Charges	$ 333,983.16	$ 343,760.21	$ 335,011.46	$ 363,049.00
	Sanitation Fees Hale Co	$ 4,400.00	$ 4,494.55	$ 4,800.00	$ 5,040.00
	Recycling	$ 3,740.00	$ 3,500.00	$ 4,107.36	$ 4,312.73
	Library Services	$ 3,500.00	$ 5,000.00	$ 4,200.00	$ 4,410.00
	Total Revenue	**$ 349,806.60**	**$ 361,652.40**	**$ 350,731.25**	**$ 379,471.58**
FINES & FORFEITURES					
	Municipal Court Fees	$ 20,326.10	$ 25,000.00	$ 1,543.19	$ 2,000.00
	Court Technology Fees	$ 408.00	$ -	$ 33.60	$ -
	Court Security Fees	$ 489.10	$ -	$ 41.16	$ -
	Municipal Jury fees	$ 15.90	$ -	$ 0.84	$ -
	Truancy Prev & Div Fund	$ 494.90	$ -	$ 42.00	$ -
	Time Payment Reimb Fee	$ 550.10	$ 450.00	$ 18.00	$ -
	Code Enforcement	50	$ 100.00	$ -	$ -
	Total Revenue	**$ 22,334.10**	**$ 25,550.00**	**$ 1,678.79**	**$ 2,000.00**
OTHER REVENUE					
	Miscellaneous	$ 1,013.01	$ 1,500.00	$ 42.00	
	FY 25 Fire Suppression & Rescue	$ 27,950.00	$ 31,265.00	$ 31,265.00	$ 31,265.00
	Leases & Rents	$ 53,880.76	$ 55,000.00	$ 32,393.96	$ 47,415.00
	Mosquito Spraying	$ 17,249.93	$ 19,150.00	$ 17,237.53	$ -
	Libarary Misc	$ 494.98	$ 650.00	$ 271.20	$ -
	Interest	$ 7,566.11	$ 10,000.00	$ 5,219.54	$ 5,219.54
	Insurance Settlements	$ 10,973.90	$ -	$ 36,337.23	$ -

	One Time LRRA Payment	$ 6,000.00	$ 8,400.00	$ 3,600.00	$ 3,600.00
	Sale of Property	$ 19,502.00	$ -	$ -	$ -
	Total Revenue	**$ 144,630.69**	**$ 125,965.00**	**$ 126,366.47**	**$ 87,499.54**
TRANSFER FROM OTHER FUNDS					
	Utility Interfund	$ 200,000.00	$ 121,051.22	$ 195,962.96	$ 210,038.24
	PD Grant Fund	$ 9,288.50	$ -	$ -	$ 11,943.00
	Utility Reserve Fund	$ -	$ -		$ 56,457.12
	Gov Fiscal	$ 14,912.62	$ -	$ -	$ -
	Reserves		$ -	$ -	$ -
	Total Revenue	**$ 224,201.12**	**$ 121,051.22**	**$ 195,962.96**	**$ 278,438.36**
	Total Revenue	**$ 2,065,034.04**	**$ 2,086,394.12**	**$ 2,038,834.45**	**$ 2,338,130.90**

CITY OF ABERNATHY
GENERAL FUND

Acc. Num.	Account Description	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Year End	2026-2027 Proposed Budget
Personnel Services					
17021	Salaries	$ 830,665.97	$ 840,839.32	$ 884,071.79	$ 920,571.87
17600	Payroll Taxes	$ 60,042.92	$ 64,846.21	$ 66,827.59	$ 69,449.84
17105	Retirement	$ 30,012.40	$ 51,106.30	$ 54,557.44	$ 68,450.28
17049	Employee Benefits	$ 157,867.18	$ 160,240.71	$ 153,311.44	$ 156,576.08
15316	Uniforms	$ 1,307.70	$ 3,500.00	$ 2,882.35	$ 1,800.00
	Service Awards	$ -	$ 600.00	$ -	$ -
	Employee Events	$ -	$ -	$ -	$ 1,000.00
	Car Allowance	$ 9,325.18	$ -	$ -	$ -
SUBTOTAL PERSONNEL SERVICES		**$ 1,089,221.35**	**$1,121,132.54**	**$ 1,161,650.61**	**$ 1,217,848.08**
Contractual Expense					
	Refuse Collection	$ 182,074.49	$ 206,764.92	$ 217,103.17	$ 217,103.17
	Contract Labor	$ -	$ -	$ -	$ -
15336	Equip Payment & Rental	$ 394.55	$ 450.00	$ 475.52	$ 47,035.45
	Insurance Contract	$ 62,126.61	$ 62,126.61	$ 66,785.23	$ 55,130.04
15112	Legal Advertising	$ 3,912.97	$ 7,000.00	$ 6,550.00	$ 6,000.00
	Appraisal District	$ 20,585.50	$ 19,675.00	$ 19,773.27	$ 19,675.00
	Election Expense	$ -	$ 5,000.00	$ -	$ 5,000.00
	Professional Services	$ 26,999.00	$ 37,000.00	$ 66,025.09	$ 49,275.00
	Agency Fees	$ 235.00	$ -	$ -	$ 250.00
15302	Technology & Software	$ 69,085.49	$ 73,877.97	$ 73,166.82	$ 83,523.75
	Contracts & Agreements	$ 367,781.33	$ 152,925.00	$ 229,560.84	$ 320,426.54
SUBTOTAL CONTRACTUAL		**$ 733,194.94**	**$ 564,819.50**	**$ 679,439.94**	**$ 803,418.95**
Supplies/Maintenance					
15343	Postage Service	$ 985.74	$ 2,000.00	$ 1,627.44	$ 1,200.00
	Printing	$ -	$ 800.00	$ 1,609.28	$ 1,100.00
15329	Office Supplies	$ 4,972.15	$ 5,425.00	$ 7,576.92	$ 6,000.00
	Dept Supplies	$ 71,837.28	$ 73,500.00	$ 56,506.67	$ 62,000.00
	EOC Supplies & Equip	$ -	$ 1,000.00	$ -	$ -
	Maint Building & Grounds	$ 18,009.55	$ 23,382.46	$ 18,110.69	$ 13,000.00
	Maint Machine & Equip	$ 22,110.26	$ 23,000.00	$ 21,260.92	$ 20,000.00

	Maint Vehicles	$ 20,863.30	$ 23,500.00	$ 29,634.11	$ 28,541.16
	Maint Parks	$ 3,883.29	$ 4,500.00	$ 7,559.73	$ 5,000.00
	Maint Infrastructure	$ 12,550.00	$ 12,500.00	$ 14,750.93	$ 12,500.00
SUBTOTAL SUPPLIES/MAINTENANCE		**$ 155,211.57**	**$ 169,607.46**	**$ 158,636.69**	**$ 149,341.16**
Utilities & Fuel					
	Telephone	$ 7,643.77	$ 8,340.00	$ 18,685.82	$ 13,914.72
	Utilities	$ 79,095.66	$ 75,000.00	$ 74,703.60	$ 69,370.00
	Fuel	$ 34,323.84	$ 36,500.00	$ 34,237.67	$ 34,438.00
SUBTOTAL UTILITIES & GASOLINE		**$ 121,063.27**	**$ 119,840.00**	**$ 127,627.09**	**$ 117,722.72**
Training/Dues/Misc					
	Special Events	$ 11,458.60	$ 15,000.00	$ 18,538.77	$ 15,300.00
15315	Training & Travel	$ 7,882.79	$ 40,200.00	$ 39,500.00	$ 28,500.00
15317	Membership Dues	$ 16,137.15	$ 10,000.00	$ 3,700.00	$ 4,000.00
	Hospitality	$ -	$ -	$ -	$ -
	Contingency & Misc	$ 314,126.05	$ -	$ 47,417.32	$ -
	Council Expense	$ -	$ 2,000.00	$ 2,025.94	$ 2,000.00
	Abatements	$ -	$ -	$ -	$ -
	Transfer to CIP	$ -	$ 43,794.61	$ -	$ -
	Transfer to Utility Fund	$ -	$ -	$ -	$ -
	Transfer to Reserve Fund	$ -	$ -	$ -	$ -
SUBTOTAL TRAINING/DUES/MISC		**$ 349,604.59**	**$ 110,994.61**	**$ 111,182.03**	**$ 49,800.00**
TOTAL EXPENSE		$ 2,448,295.72	$2,086,394.11	$ 2,238,536.36	$ 2,338,130.90
Ending Total Balance		**$ (383,261.68)**	**$ 0.01**	**$ (199,701.90)**	**$ 0.00**

CITY OF ABERNATHY
WATER WASTEWATER FUND - REVENUE

Description	FY25 Amount	FY26 Budget	FY26 YE Estimate	FY27 Proposed
TAXES				-
				$ -
Total Income	**$ -**	**$ -**	**$ -**	**$ -**
CHARGES FOR SERVICES				
Bulk Water Sales				
Metered Water Sales	$ 788,128.37	$ 826,000.00	$ 1,071,129.24	$ 1,178,242.16
Sewer Sales	$ 178,731.86	$ 265,956.00	$ 247,001.32	$ 337,956.00
Misc			$ -	$ -
Water/Sewer Tap Fee	$ 11,675.00	$ 15,750.00	$ 5,562.00	$ 6,118.20
Late Charges/Penalties	$ 52,547.80	$ 55,000.00	$ 25,817.15	$ 26,000.00
Reconnects	$ 4,125.00	$ 4,200.00	$ 5,070.00	$ 5,500.00
Adjustments	$ -		$ (10,359.00)	$ -
Total Income	**$ 1,035,208.03**	**$ 1,166,906.00**	**$ 1,344,220.70**	**$ 1,553,816.36**
OTHER REVENUE				
Interest Income	$ 20,033.15	$ 24,100.00	$ 12,403.36	$ 15,000.00
Insurance Refund	$ -	$ -	$ 6,964.24	$ -
ACH Fees	$ 12,469.21	$ -	$ 15,800.87	$ -
Lease Income	$ 18,053.38	$ 21,000.00	$ 35,056.71	$ 35,100.00
2024 CO Water System Improv	$ 172,856.63	$ -	$ 162,988.52	$ -
Miscellaneous Income	$ 44.78	$ 55.00	$ 30.37	$ -
Paving Liens	$ 47,005.53	$ 63,000.00	$ -	$ -
Mechanic Liens	$ 20,920.28	$ 28,000.00	$ -	$ -
Utility Liens	$ 10,460.14	$ 15,500.00	$ -	$ -
	$ -		$ -	$ -
Total Income	**$ 301,843.10**	**$ 151,655.00**	**$ 233,244.07**	**$ 50,100.00**
TRANSFER FROM OTHER FUNDS				
Transfer from Reserve Fund	$ 246,953.70	$ -	$ -	$ -
Transfer from Debt Service			$ 234,700.00	$ -
Transfer from CIP Fund	$ -	$ -	$ -	$ -
Transfer from General Funds	$ 100,000.00	$ -	$ -	$ -
Total Transfer Income	**$ 346,953.70**	**$ -**	**$ 234,700.00**	**$ -**
Total Income	**$ 1,684,004.83**	**$ 1,318,561.00**	**$ 1,812,164.77**	**$ 1,603,916.36**

CITY OF ABERNATHY
WATER WASTEWATER FUND

Acc. Num.	Account Description	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Year End Estimate	2026-2027 Proposed Budget
Personal Services					
	Salaries	$ 417,397.39	$ 399,469.92	$ 446,174.74	$ 427,597.66
	Payroll Taxes	$ 50.00	$ 30,919.45	$ 34,132.37	$ 32,711.22
	Employee Benefits	$ 72,515.75	$ 77,334.96	$ 104,880.38	$ 87,400.32
	Retirement	$ 18,451.62	$ 29,241.20	$ 15,406.00	$ 34,122.29
	Uniforms	$ 4,638.10	$ 4,700.00	$ 7,896.78	$ 16,650.00
	Service Awards	$ -	$ -	$ -	$ 300.00
SUBTOTAL PERSONNEL SERVICES		**$ 513,052.86**	**$ 541,665.53**	**$ 608,490.26**	**$ 598,781.50**
Contractual Expense					
	Equipment Rental	$ -	$ -	$ -	$ 42,991.45
	Insurance Contract	$ 39,718.54	$ 39,740.55	$ 48,219.09	$ 50,630.04
	Legal Advertising	$ 5,187.30	$ 5,200.00	$ 478.80	$ 500.00
	Professional Services	$ 12,810.00	$ 20,025.00	$ 24,261.92	$ 30,800.00
	Agency Expenses	$ 4,564.40	$ 5,311.00	$ 4,725.00	$ 5,000.00
	Technology Services	$ 41,137.37	$ 40,050.54	$ 41,899.79	$ 50,000.00
	Contracts & Agreements	$ 30,909.36	$ 9,650.00	$ 4,787.41	$ 2,250.00
	Bond Payments & Interest	$ 308,410.71	$ -	$ 234,700.00	$ -
SUBTOTAL CONTRACTUAL		**$ 442,737.68**	**$ 119,977.09**	**$ 359,072.01**	**$ 182,171.49**
Supplies/Maintenance					
	Postage Service	$ 10,180.66	$ 10,500.00	$ 12,261.24	$ 14,500.00
	Printing	$ 62.89	$ 100.00	$ 112.73	$ 100.00
	Office Supplies	$ 6,783.19	$ 6,000.00	$ 2,125.56	$ 2,000.00
	Dept Supplies	$ 45,929.00	$ 50,000.00	$ 15,962.17	$ 20,000.00
	Maint Bldg & Grnds	$ 22,073.80	$ 2,500.00	$ 1,410.00	$ 2,500.00
	Maint Mach & Equip	$ 13,380.18	$ 15,000.00	$ 25,331.95	$ 25,000.00
	Maint Vehicles	$ 9,675.11	$ 10,500.00	$ 13,370.24	$ 13,000.00
	Maint Infrastructure	$ 222,291.55	$ 228,960.30	$ 293,473.73	$ 354,500.00
SUBTOTAL SUPPLIES/MAINTENANCE		**$ 330,376.38**	**$ 323,560.30**	**$ 364,047.62**	**$ 431,600.00**
Utilities & Gasoline					
	Telephone	$ 7,714.68	$ 8,500.00	$ 10,224.13	$ 5,956.56
	Utilities	$ 78,146.75	$ 80,491.15	$ 98,571.72	$ 90,000.00
	Fuel	$ 26,317.11	$ 26,500.00	$ 27,329.39	$ 26,500.00
SUBTOTAL UTILITIES & GASOLINE		**$ 112,178.54**	**$ 115,491.15**	**$ 136,125.24**	**$ 122,456.56**
Training/Dues/Misc					
	Travel & Training	$ 5,121.60	$ 8,000.00	$ 6,892.15	$ 9,500.00
	Membership Dues	$ 5,180.52	$ 5,300.00	$ 1,223.99	$ 1,250.00
	Contingency	$ 43,426.35	$ -	$ 16,492.61	$ -
	Utility Debt Fund	$ -	$ 64,967.70	$ -	$ 24,000.00
	CIP/Reserve	$ -	$ 18,548.02	$ 123,857.92	$ 24,118.57
	GF Interfund Transfer	$ 200,000.00	$ 121,051.22	$ 195,962.96	$ 210,038.24
SUBTOTAL TRAINING/DUES/MISC		**$ 253,728.47**	**$ 217,866.94**	**$ 344,429.63**	**$ 268,906.81**
TOTAL EXPENSE		$ 1,652,073.93	$ 1,318,561.01	$ 1,812,164.77	$ 1,603,916.36
ENDING BALANCE		**$ 31,930.90**	**$ (0.01)**	**$ 0.00**	**$ 0.00**

SPECIAL REVENUE FUNDS

CITY OF ABERNATHY
SPECIAL REVENUE FUND

Acc. Num.	Account Description	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Year End Estimate	2026-2027 Proposed Base
Revenue Summary					
	Beginning Balance		$ -	$ 14,344.12	$ 33,071.30
Other Revenues					
	Library Donations		$ -	$ 5,040.00	$ -
	Interest		$ -	$ -	$ 1,000.00
	Police Forfeiture		$ -		$ -
	Police Seizure Fund		$ -	$ 690.00	$ -
	Federal Assistance		$ -	$ -	$ -
	PD Grant			$ 11,943.27	$ -
	GOV Fiscal		$ -	$ -	$ -
	Mun Ct Security		$ 300.00	$ -	$ -
	Mun Ct Technology		$ 300.00	$ -	$ -
	Mun Ct Jury Fund		$ 250.00	$ -	$ -
	Mun Ct Truancy Fund		$ 300.00	$ -	$ -
	Municipal Court		$ -	$ 1,053.91	$ 1,500.00
		$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ 1,150.00**	**$ 18,727.18**	**$ 2,500.00**
Transfers from Other Funds					
	Transfer from Utility Fund	$ -	$ -	$ -	$ -
	Transfer from General Fund	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL REVENUE		**$ -**	**$ 1,150.00**	**$ 33,071.30**	**$ 35,571.30**
Expense Summary					
Contractual Services					
	Security City Hall	$ -	$ -	$ -	$ 1,166.00
	Police Forfeiture	$ -	$ -	$ -	$ -
	Police Seizure Fund	$ -	$ -	$ -	$ -
	Federal Assistance	$ -	$ -	$ -	$ -
	PD Training Grant	$ -	$ -	$ -	$ 11,943.00
	Municipal Court	$ -	$ -	$ -	$ -
	New Construction	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ 13,109.00**
Supplies					
	Street Repairs	$ -	$ -	$ -	$ -
	New Equipment	$ -	$ -	$ -	$ -
	Equipment Repairs	$ -	$ -	$ -	$ -
	New Vehicles	$ -	$ -	$ -	$ -
	Vehicle Equip & Repairs	$ -	$ -	$ -	$ -
	Dept Supplies	$ -	$ -	$ -	$ -
	Library	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
Fixed Charges					
	Contingency	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE		$ -	$ -	$ -	$ 13,109.00
NET INCOME		**$ -**	**$ 1,150.00**	**$ 33,071.30**	**$ 22,462.30**

CITY OF ABERNATHY
RESERVE GENERAL FUND

Acc. Num.	Account Description	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Year End Estimate	2026-2027 Proposed Base
Revenue Summary					
	Beginning Balance				$ -
Other Revenues					
	Cash on hand	$ -	$ 127,958.25	$ 64,964.97	$ 51,404.13
	CD's	$ -	$ -	$ -	$ -
	Interest	$ -	$ -	$ 4,700.00	$ 5,748.00
		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ 127,958.25**	**$ 69,664.97**	**$ 57,152.13**
Transfers from Other Funds					
	Transfer from Utility Fund	$ -	$ -	$ -	$ -
	Transfer from General Fund	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL REVENUE		**$ -**	**$ 127,958.25**	**$ 69,664.97**	**$ 57,152.13**
Expense Summary					
Contractual Services					
	Transfer to General Fund	$ -	$ -	$ 18,260.84	$ -
	Transfer to Utility Fund	$ -	$ -	$ -	$ -
	Transfer to Special Revenue Fund	$ -	$ -	$ -	$ -
	Transfer to CIP	$ -	$ 192,086.51	$ -	$ -
	Airport	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ 192,086.51**	**$ 18,260.84**	**$ -**
Fixed Charges					
		$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE		$ -	$ 192,086.51	$ 18,260.84	$ -
NET INCOME		**$ -**	**$ (64,128.26)**	**$ 51,404.13**	**$ 57,152.13**

CITY OF ABERNATHY
AIRPORT FUND

Acc. Num.	Account Description	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Year End Estimate	2026-2027 Proposed Base
Revenue Summary					
	Beginning Balance				$ -
Other Revenues					
	Cash on hand	$ -	$ 166,620.25	$ 166,620.25	$ 45,045.38
	CD's	$ -	$ -	$ -	$ -
	Interest (0.003112)	$ -	$ 3,675.13	$ 3,675.13	$ 6,271.08
		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ 170,295.38**	**$ 170,295.38**	**$ 51,316.46**
Transfers from Other Funds					
	Transfer from Utility Fund	$ -	$ -	$ -	$ -
	Transfer from General Fund	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL REVENUE		**$ -**	**$ 170,295.38**	**$ 170,295.38**	**$ 51,316.46**
Expense Summary					
Contractual Services					
	Transfer to General Fund	$ -	$ -	$ -	$ -
	Transfer to Utility Fund	$ -	$ -	$ -	$ -
	Transfer to Special Revenue	$ -	$ -	$ -	$ -
	Transfer to CIP	$ -	$ -	$ -	$ -
	Obstruction Survey	$ -	$ -	$ 125,250.00	$ 41,750.00
Category Total		**$ -**	**$ -**	**$ 125,250.00**	**$ 41,750.00**
Fixed Charges					
		$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE		$ -	$ -	$ 125,250.00	$ 41,750.00
NET INCOME		**$ -**	**$ 170,295.38**	**$ 45,045.38**	**$ 9,566.46**

CITY OF
ABERNATHY
CIP GENERAL FUND

Acc. Num.	Account Description	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Year End Estimate	2026-2027 Proposed Base
Revenue Summary					
	Beginning Balance				$ 120,398.70
Other Revenues					
	Cash on hand	$ -	$ -	$ -	$ -
	CD's	$ -	$ -	$ -	$ -
	Interest	$ -	$ -	$ -	$ 1,200.00
Category Total		**$ -**	**$ -**	**$ -**	**$ 1,200.00**
Transfers from Other Funds					
	Transfer from Utility Fund	$ -	$ -	$ -	$ -
	Transfer from GF Reserves	$ -	$ -	$ -	$ -
	Transfer from UF Reserves	$ -	$ -	$ 120,398.70	
	Transfer from General Fund	$ -	$ 100,162.34	$ -	$ -
Category Total		**$ -**	**$ 100,162.34**	**$ 120,398.70**	**$ -**
TOTAL REVENUE		**$ -**	**$ 100,162.34**	**$ 120,398.70**	**$ 121,598.70**
Expense Summary					
Contractual Services					
	Sweeper	$ -	$ 57,624.02	$ -	$ -
	Trackloader	$ -	$ 42,538.32	$ -	$ -
	Park Maintenance -	$ -	$ -	$ -	$ -
	Airport Fund	$ -	$ -	$ -	$ -
	New Construction	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ 100,162.34**	**$ -**	**$ -**
Supplies					
	Street Repairs	$ -	$ -	$ -	$ -
	New Equipment	$ -	$ -	$ -	$ -
	Equipment Repairs	$ -	$ -	$ -	$ -
	New Vehicles	$ -	$ -	$ -	$ -
	Vehicle Equip & Repairs	$ -	$ -	$ -	$ -
	AC Dept Supplies	$ -	$ -	$ -	$ -
	Library	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
Fixed Charges					
	Contingency	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE		$ -	$ 100,162.34	$ -	$ -
NET INCOME		**$ -**	**$ -**	**$ 120,398.70**	**$ 121,598.70**

CITY OF ABERNATHY
INTEREST & SINKING FUND

Acc. Num.	Account Description	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Year End Estimate	2026-2027 Proposed Buget
Revenue Summary					
- -	Beginning Balance				$ -
Taxes					
	I & S Property Tax				$ -
				$ -	
Category Total		$ -	$ -	$ -	$ -
Other Revenues					
	Carry Over			$ -	$ -
		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
		$ 124,800.00	$ -	$ -	$ -
		$ 112,602.24	$ -	$ -	$ -
		$ 354,908.02	$ -	$ -	$ -
Category Total		**$ 592,310.26**	**$ -**	**$ -**	**$ -**
Transfers from Other Funds					
	Transfer from General Fund	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL REVENUE		**$ 592,310.26**	**$ -**	**$ -**	**$ -**
Expense Summary					
Contractual Services					
	Paying Agent Fees	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
Debt Services					
	Bonds	$ 592,310.26	$ -	$ -	$ -
Category Total		**$ 592,310.26**	**$ -**	**$ -**	**$ -**
Capital Outlay					
					$ -
					$ -
					$ -
					$ -
					$ -
		$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE		$ 592,310.26	$ -	$ -	$ -
NET INCOME		**$ -**	**$ -**	**$ -**	**$ -**

CITY OF ABERNATHY RESERVE UTILITY FUND

Acc. Num.	Account Description	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Year End Estimate	2026-2027 Proposed Base
Revenue Summary					
	Beginning Balance				$ -
Other Revenues					
	Cash on hand	$ -	$ 46,074.56	$ 294,598.06	$488,848.03
	CD's	$ -	$ 303,418.59	$ 301,351.03	$ -
	Interest	$ -	$ -	$ 13,297.64	$ 18,000.00
		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ 349,493.15**	**$ 609,246.73**	**$506,848.03**
Transfers from Other Funds					
	Transfer from Utility Fund	$ -	$ -	$ -	$ -
	Transfer from General Fund	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL REVENUE		**$ -**	**$ 349,493.15**	**$ 609,246.73**	**$506,848.03**
Expense Summary					
Contractual Services					
	Transfer to Utility Fund	$ -	$ -	$ -	$ -
	Transfer to General Fund	$ -	$ -	$ -	$ 56,457.12
	Transfer to Spec Revenue Fund	$ -	$ -	$ -	$ -
	Transfer to UF CIP	$ -	$ -	$ -	$ -
	Transfer to GF CIP	$ -	$ -	$ 120,398.70	$ -
		$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ 120,398.70**	**$ 56,457.12**
Fixed Charges					
	Contingency	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE		$ -	$ -	$ 120,398.70	$ 56,457.12
NET INCOME		**$ -**	**$ 349,493.15**	**$ 488,848.03**	**$450,390.91**

CITY OF
ABERNATHY
CIP UTILITY FUND

Acc. Num.	Account Description	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Year End Estimate	2026-2027 Proposed Base
Revenue Summary					
	Beginning Balance				$ 123,857.92
Other Revenues					
	Cash on hand	$ -	$ -	$ -	$ 123,857.92
	CD's	$ -	$ -	$ -	$ -
	Interest	$ -	$ -	$ -	$ 1,200.00
		$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ 125,057.92**
Transfers from Other Funds					
	Transfer from UF Reserves			$ -	
	Transfer from Utility Fund	$ -	$ 18,548.02	$123,857.92	$ 24,118.57
	Transfer from General Fund	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$123,857.92**	**$ 24,118.57**
TOTAL REVENUE		**$ -**	**$ -**	**$123,857.92**	**$ 149,176.49**
Expense Summary					
Contractual Services					
	Water Well Repair	$ -	$ -	$ -	$ -
	New Water Well	$ -	$ -	$ -	$ -
	Water Lines New/Upgrades	$ -	$ -	$ -	$ -
	Sewer Plant	$ -	$ -	$ -	$ -
	Sewer Lines	$ -	$ -	$ -	$ -
	New Equip	$ -	$ -	$ -	$ -
	Equip Repair	$ -	$ -	$ -	$ -
	New Vehicle	$ -	$ -	$ -	$ -
	Vehicle Repairs	$ -	$ -	$ -	$ -
	Water Meters	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
Supplies					
		$ -	$ -	$ -	
		$ -	$ -	$ -	
		$ -	$ -	$ -	
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
Fixed Charges					
	Contingency	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSE		$ -	$ -	$ -	$ -
NET INCOME		**$ -**	**$ -**	**$123,857.92**	**$ 149,176.49**

CITY OF ABERNATHY UTILITY DEBT FUND

Acc. Num.	Account Description	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Year End Estimate	2026-2027 Proposed Base
Revenue Summary					
_ _	Beginning Balance			$ -	$ -
Other Revenues					
	Carry Over	$ -	$ -	$ -	$ 59,956.63
	Cash on Hand	$ -	$ -		$ -
	2030 CO Bond - Utility Fund	$ -	$ -	$ 120,000.00	$ 24,000.00
	2024 CO Water System Improv	$ -	$ 172,856.63	$ 172,856.63	$ 150,000.00
	Interest	$ -	$ -	$ 1,800.00	$ 1,955.28
		$ 124,800.00	$ -	$ -	$ -
		$ 112,602.24	$ -	$ -	$ -
		$ 354,908.02	$ -	$ -	$ -
Category Total		**$ 592,310.26**	**$ 172,856.63**	**$ 294,656.63**	**$ 235,911.91**
Transfers from Other Funds					
	Transfer from Utility Fund	$ -	$ 64,967.70	$ -	$ -
Category Total		**$ -**	**$ 64,967.70**	**$ -**	**$ -**
TOTAL REVENUE		**$ 592,310.26**	**$ 237,824.33**	**$ 294,656.63**	**$ 235,911.91**
Expense Summary					
Contractual Services					
	Project Engineering			$ -	$ -
	Paying Agent Fees	$ -	$ -	$ -	$ -
Category Total		**$ -**	**$ -**	**$ -**	**$ -**
Debt Services					
Water I & S 2030		$ -	$ 118,300.00	$ 118,300.00	$ 118,283.00
Water I & S 2024			$ 116,400.00	$ 116,400.00	$ 113,900.00
					$ -
Category Total		**$ -**	**$ 118,300.00**	**$ 234,700.00**	**$ 232,183.00**
Transfers to Other Funds					
	Transfer to Utility Fund	$ -		$ -	$ -
Category Total				$ -	$ -
Capital Outlay					
GIS		$ 443,635.02	$ 746.20	$ -	$ -
		$ 108,943.32	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
Category Total		**$ 552,578.34**	**$ 746.20**	**$ -**	**$ -**
TOTAL EXPENSE		$ 552,578.34	$ 119,046.20	$ 234,700.00	$ 232,183.00
NET INCOME		**$ 39,731.92**	**$ 118,778.13**	**$ 59,956.63**	**$ 3,728.91**