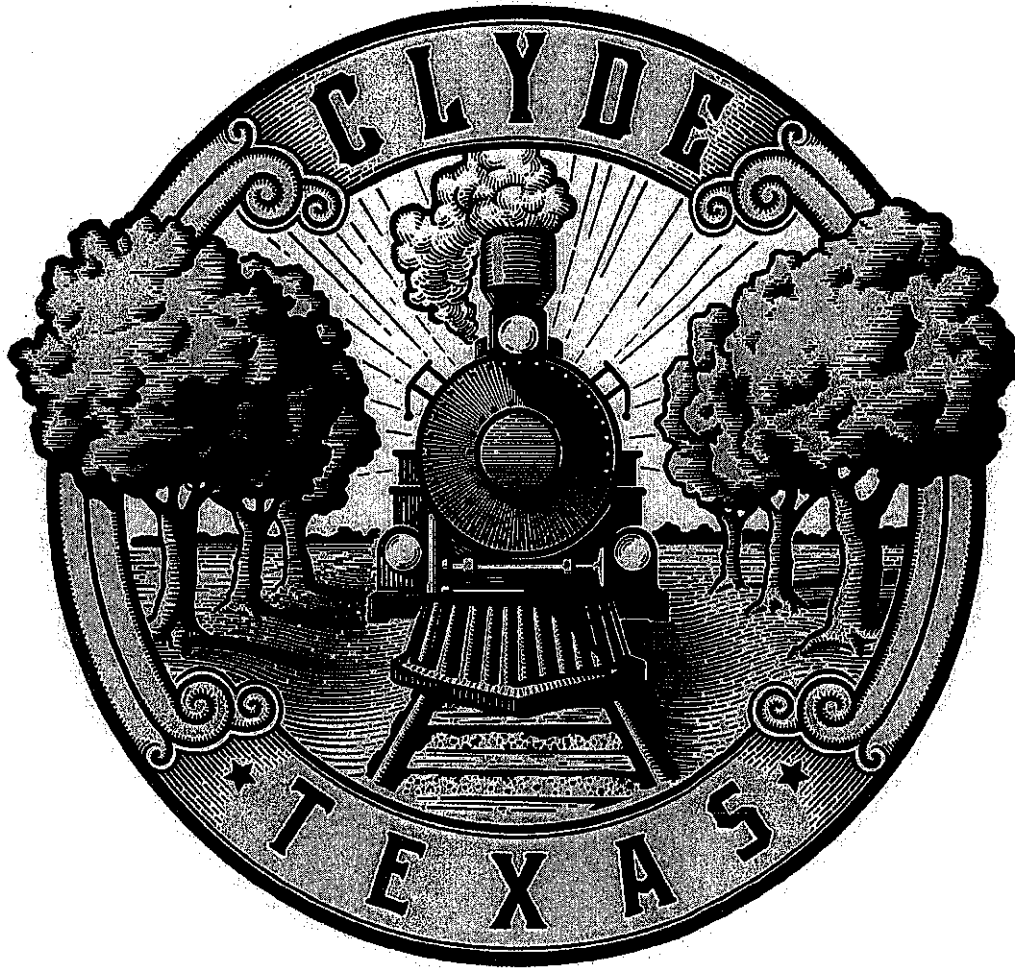


# City of Clyde



## Adopted Budget

2018 - 2019

**City of Clyde, TX  
Fiscal Year 2018-2019  
Budget Cover Page  
September 11, 2018**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$52,134, which is a 6.86 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$5,857.

The members of the governing body voted on the budget as follows:

**FOR:**

**AGAINST:**

**PRESENT** and

not voting:

**ABSENT:**

**Property Tax Rate Comparison**

	<b>2018-2019</b>	<b>2017-2018</b>
Property Tax Rate:	\$0.700000/100	\$0.697300/100
Effective Tax Rate:	\$0.657343/100	\$0.580901/100
Effective Maintenance & Operations Tax Rate:	\$0.281133/100	\$0.501288/100
Rollback Tax Rate:	\$0.714088/100	\$0.731760/100
Debt Rate:	\$0.400000/100	\$0.397300/100

Total debt obligation for City of Clyde, TX secured by property taxes:  
\$0

## General Fund

### Revenue

FUND ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
100 410-105	Interest Income	-5,000	1,750	2,750
100 410-110	Franchise Taxes	-120,000	123,500	120,750
100 410-113	Credit Card Con. Fee - 3.5%	-3,061	2,750	2,950
100 410-115	Property Taxes - Current	-800,000	909,725	927,750
100 410-120	Property Taxes - Delinquent	-13,000	13,250	12,975
100 410-130	Property Tax Penalty	-10,000	11,250	12,250
100 410-135	Sales Tax	-660,000	675,250	745,600
100 410-138	CEDC Administrative Fee	-34,000	34,000	35,000
100 410-140	Permits & Miscellaneous	-1,000	3,100	3,400
100 410-143	Administrative Cost Reimb.	-453,689	257,825	300,100
100 410-180	Misc. - Reimb. (General)	-10,000	3,000	2,500
100 410-182	Emp. Benefits (Scrap Iron) Rev	-3,750	1,000	1,025
100 410-183	Donations	-250	100	100
100 412-167	Nutrition Agcy. Reimbursement	-900	100	100
100 417-160	Building Reimbursement	-7,200	1,800	1,800
100 417-161	Grant Proceeds	-1,000	100	1,000
100 417-408	Memorials & Direct Gifts	-3,000	2,800	2,500
100 417-409	Library Fines, Copies, etc	-2,600	2,850	2,450
100 417-410	Callahan County / Books Rev.	-2,000	2,250	2,250
100 420-180	Misc. - Reimb. (Police)	-108	100	40,100
100 420-183	Vehicle Liquidation	-16,000	8,000	8,250
100 423-158	Mun. Ct. Building Security Fee	-5,500	2,825	4,425
100 423-159	Municipal Court Technology Fee	-7,400	3,750	5,650
100 423-165	INCODE - Fines	-400,000	298,750	299,750
100 423-167	INCODE - Time Payments	-1,073	275	375
100 430-172	Pavilion Rental - CCP	-1,200	6,600	5,775
100 432-165	Camping Fishing & Boating Permits	-5,000	10,150	10,275
100 434-140	Administrative Fee	-1,795	400	500
100 435-140	Animal Contracts	-3,500	1,500	750
100 435-145	Animal Registration Fees	-2,000	750	725
100 435-150	Animal Control Adoption Fee	-1,000	500	1,400
100 435-175	Animal Control Pick Up Fees	-4,500	3,000	3,250
100 435-180	A/C Donations	-100	100	100
100 440-162	Tx Comptroller - Street Lights	-9,000	9,500	9,100
		-2,588,626	2,392,600	2,567,675

## Administration

FUND	ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
100	510-105	Labor & Salaries	267,364	110,325	<b>119,750</b>
100	510-106	Overtime	0	50	<b>50</b>
100	510-107	Longevity	0	260	<b>400</b>
100	510-108	Incentive Pay	0	50	<b>500</b>
100	510-109	End Yr Supplemental Pay (Christmas B	0	250	<b>1,200</b>
100	510-110	Payroll Taxes	20,453	8,450	<b>9,525</b>
100	510-115	Contract Labor	1,000	1,000	<b>1,500</b>
100	510-120	Employer Pd. Insurance	40,071	15,900	<b>16,425</b>
100	510-125	Employer Pd. Retirement	35,346	14,625	<b>15,225</b>
100	510-130	Employee Training	8,000	8,000	<b>8,500</b>
100	510-131	Medical	100	100	<b>100</b>
100	510-135	Materials Supplies & Repair	20,000	21,625	<b>26,400</b>
100	510-136	Incentive Expense	500	1,250	<b>2,500</b>
100	510-138	Festival by the Lake	3,500	2,500	<b>2,500</b>
100	510-139	Boys & Girls Club	50,000	50,000	<b>50,000</b>
100	510-140	Postage	0	1,000	<b>1,025</b>
100	510-141	Emp. Benefit Exp (Scrap Iron)	3,500	1,000	<b>1,025</b>
100	510-142	Hallelujah Night Expense	3,000	2,000	<b>2,000</b>
100	510-143	Credit Card Bank Charges	3,000	3,000	<b>3,075</b>
100	510-144	Maintenance Agree. Contracts	5,000	5,500	<b>6,250</b>
100	510-145	Dues & Subscriptions	2,000	2,250	<b>2,300</b>
100	510-150	Other Mileage	6,500	7,800	<b>7,950</b>
100	510-155	Insurance	5,000	4,750	<b>4,850</b>
100	510-160	Legal & Audit	10,000	10,000	<b>10,250</b>
100	510-161	Voting Expense	4,000	3,500	<b>3,750</b>
100	510-163	Computer Expense	1,000	2,000	<b>2,050</b>
100	510-165	Property Tax Appraisal Fees	30,000	30,000	<b>30,750</b>
100	510-170	Property Tax Collection Fees	7,600	7,900	<b>8,100</b>
100	510-175	Utilities	5,000	9,000	<b>9,225</b>
100	510-180	Telephone	9,600	6,600	<b>5,000</b>
100	510-230	Cash Long & Short	0	0	<b>0</b>
100	510-280	Fixed Asset Purchases	2,819	5,000	<b>5,125</b>
100	510-315	Citizens E.M.S. Subsidy	72,000	70,000	<b>70,000</b>
100	500-270	Sales Tax Transferred to CEDC	0	168,750	<b>185,000</b>
701	570-286	Interest 2010 MRZ	9,575	9,450	<b>9,325</b>
700	570-300	Principal 2010 MRZ	5,000	5,000	<b>5,000</b>
			616,353	588,885	<b>626,625</b>

**Senior Citizens**

FUND	ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
100	512-135	Materials Supplies & Repair	500	500	<b>500</b>
100	512-175	Utilities	4,000	4,250	<b>3,950</b>
100	512-325	Nutrition Agency	12,000	12,000	<b>12,000</b>
			16,500	16,750	<b>16,450</b>

**Cemetery**

FUND	ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
100	515-135	Materials Supplies & Repair	1,000	1,000	<b>1,000</b>
100	515-144	Maintenance Agree. Contracts	1,000	3,000	<b>3,000</b>
100	515-160	Legal and Audit	100	100	<b>100</b>
100	515-175	Utilities	1,000	1,100	<b>1,100</b>
			3,100	5,200	<b>5,200</b>

## Library

FUND	ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
100	517-105	Labor & Salaries	54,225	55,000	<b>59,500</b>
100	517-107	Longevity	0	260	<b>275</b>
100	517-108	Incentive Pay	0	50	<b>100</b>
100	517-109	End Yr Supplemental Pay (Christmas B	0	400	<b>750</b>
100	517-110	Payroll Taxes	4,150	4,250	<b>4,500</b>
100	517-120	Employer Pd. Insurance	6,237	6,375	<b>100</b>
100	517-125	Employer Pd. Retirement	4,322	4,475	<b>4,600</b>
100	517-129	Books	11,100	12,000	<b>12,750</b>
100	517-130	Employee Training	900	900	<b>1,250</b>
100	517-135	Maintenance Repair Small Eqp	1,900	2,500	<b>3,000</b>
100	517-138	Memorials & Direct Gifts Exp.	3,000	3,000	<b>1,500</b>
100	517-139	Library Supplies	1,500	1,750	<b>2,250</b>
100	517-140	Postage	100	100	<b>150</b>
100	517-144	Maintenance Agree. Contracts	2,000	3,500	<b>3,500</b>
100	517-175	Utilities	6,000	6,500	<b>6,750</b>
100	517-282	Property Acquisition Expense	11,299	10,850	<b>11,850</b>
			106,733	111,910	<b>112,825</b>

**Police**

FUND	ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
100	520-105	Labor & Salaries	341,595	392,175	<b>439,100</b>
100	520-106	Overtime / Reserve Salaries	6,000	6,500	<b>6,950</b>
100	520-107	Longevity	0	1,040	<b>1,575</b>
100	520-108	Incentive Pay	0	3,600	<b>4,325</b>
100	520-109	End Yr Supplemental Pay (Christmas B	0	2,625	<b>4,200</b>
100	520-110	Payroll Taxes	26,591	30,100	<b>31,925</b>
100	520-120	Employer Pd. Insurance	56,133	63,600	<b>65,150</b>
100	520-125	Employer Pd. Retirement	45,677	51,975	<b>54,750</b>
100	520-130	Employee Training	500	2,500	<b>2,750</b>
100	520-131	Medical	1,000	1,100	<b>1,100</b>
100	520-133	Training Supplies	1,000	1,250	<b>1,000</b>
100	520-135	Materials Supplies & Repair	6,000	10,500	<b>11,500</b>
100	520-140	Postage	400	800	<b>600</b>
100	520-144	Maintenance Agree. Contracts	11,049	11,500	<b>11,500</b>
100	520-145	Dues & Subscriptions	8,043	2,500	<b>2,500</b>
100	520-155	Insurance	15,348	17,500	<b>25,575</b>
100	520-160	Legal & Audit	300	300	<b>1,250</b>
100	520-163	Computer Expense	500	950	<b>8,750</b>
100	520-175	Utilities	3,500	3,950	<b>3,750</b>
100	520-180	Telephone	8,500	8,750	<b>5,000</b>
100	520-190	Dispatcher Service	22,033	22,050	<b>22,050</b>
100	520-195	Vehicle Expense	2,000	9,250	<b>10,950</b>
100	520-197	Fuel	15,000	17,500	<b>24,775</b>
100	520-205	Uniform Expense	4,500	4,950	<b>4,950</b>
100	520-280	Fixed Asset Purchases	33,315	45,925	<b>44,275</b>
			608,984	712,890	<b>790,250</b>

**Court**

FUND	ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
100	523-105	Labor & Salaries	30,890	31,525	<b>32,475</b>
100	523-106	Judge Contract Labor (1099)	15,000	15,000	<b>15,000</b>
100	523-107	Longevity	0	50	<b>50</b>
100	523-108	Incentive Pay	0	50	<b>50</b>
100	523-109	End Yr Supplemental Pay (Christmas B	0	375	<b>600</b>
100	523-110	Payroll Taxes	2,363	2,600	<b>2,700</b>
100	523-120	Employer Pd. Insurance	6,237	6,375	<b>6,400</b>
100	523-125	Employer Pd. Retirement	4,084	4,100	<b>4,225</b>
100	523-130	Employee Training	1,000	1,750	<b>1,950</b>
100	523-135	Materials Supplies & Repair	2,000	2,250	<b>2,300</b>
100	523-136	Mun. Ct. Bldg. Security Expens	3,000	12,000	<b>10,000</b>
100	523-137	MVBA Law Firm Expense	25,000	25,000	<b>18,500</b>
100	523-138	Municipal Court Technology Exp	1,000	1,000	<b>1,025</b>
100	523-140	Postage	1,000	550	<b>550</b>
100	523-144	Maintenance Agree. Contracts	4,661	4,600	<b>7,500</b>
100	523-145	Dues & Subscriptions	150	175	<b>175</b>
100	523-150	Other Mileage - Court	0	0	<b>0</b>
100	523-155	Insurance	800	875	<b>875</b>
100	523-160	Legal & Audit	9,000	20,000	<b>25,000</b>
100	523-163	Computer Expense	150	250	<b>250</b>
100	523-175	Utilities	1,500	1,750	<b>1,750</b>
100	523-180	Telephone	2,000	2,100	<b>1,500</b>
100	523-249	Collection Service Fees	2,300	2,500	<b>2,250</b>
100	523-250	Fines - State Fees	133,000	93,775	<b>124,500</b>
100	523-280	Fixed Asset Purchases	0	0	<b>250</b>
			245,135	228,650	<b>259,875</b>



Fire

FUND	ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
100	525-104	Drill Pay & City Fires	8,000	8,000	<b>8,500</b>
100	525-135	Materials Supplies & Repair	23,178	21,000	<b>17,500</b>
100	525-155	Insurance	10,000	10,000	<b>10,000</b>
100	525-175	Utilities	6,000	5,750	<b>5,225</b>
100	525-195	Vehicle Expense	5,000	5,000	<b>6,500</b>
100	525-198	Fuel Expense	5,000	4,705	<b>5,500</b>
100	525-218	Personnel Equipment Expense	10,697	10,750	<b>11,750</b>
100	525-280	Fixed Asset Purchases	0	20,370	<b>21,600</b>
100	525-286	MRZ Payment made by FD	60,275	64,400	<b>63,400</b>
			128,150	149,975	<b>149,975</b>

Parks

FUND	ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
100	530-105	Labor & Salaries	63,587	49,700	51,200
100	530-106	Overtime	0	100	750
100	530-107	Longevity	0	50	50
100	530-108	Incentive Pay	0	50	50
100	530-109	End Yr Supplemental Pay (Christmas B	0	500	800
100	530-110	Payroll Taxes	4,864	3,800	3,950
100	530-120	Employer Pd. Insurance	18,711	12,750	12,900
100	530-125	Employer Pd. Retirement	7,876	6,575	6,750
100	530-135	Materials Supplies & Repair	2,500	7,500	7,750
100	530-155	Insurance	2,496	2,775	2,850
100	530-172	Pavillion Rental Refund - CCP	600	500	250
100	530-175	Utilities	19,000	21,000	18,500
100	530-180	Telephone	0	250	250
100	530-195	Vehicle Expense	500	1,000	1,250
100	530-197	Fuel	1,500	2,500	4,100
100	530-205	Uniform Expense	500	750	750
100	530-210	Heavy Equipment Expense	200	1,250	1,250
100	530-280	Fixed Asset Purchases	2,000	2,000	2,050
100	530-295	Clyde Community Park Expense	0	250	250
100	530-584	Professional Services	0	250	250
			124,334	113,550	<b>115,950</b>

**Clyde Lake**

FUND	ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
100	532-105	Labor and Salaries	33,474	39,875	<b>35,000</b>
100	532-107	Longevity	0	520	<b>300</b>
100	532-108	Incentive Pay	0	50	<b>50</b>
100	532-109	End Yr Supplemental Pay (Christmas B	0	300	<b>500</b>
100	532-110	Payroll Taxes	2,561	3,025	<b>2,750</b>
100	532-120	Employer Pd. Insurance	6,237	6,375	<b>6,375</b>
100	532-125	Employer Pd. Retirement	3,697	5,125	<b>4,250</b>
100	532-130	Employee Training	500	250	<b>250</b>
100	532-135	Materials Supplies & Repair	4,500	5,500	<b>5,750</b>
100	532-140	Lake Sign Expense	500	250	<b>250</b>
100	532-145	Lake Improvement Expense	8,000	10,380	<b>10,250</b>
100	532-155	Insurance	900	1,500	<b>1,500</b>
100	532-175	Utilities	10,000	10,500	<b>12,500</b>
100	532-180	Telephone	2,300	2,250	<b>2,250</b>
100	532-195	Vehicle Expense	500	750	<b>750</b>
100	532-197	Fuel	3,000	2,250	<b>2,250</b>
100	532-205	Uniform Expense	500	250	<b>250</b>
100	532-210	Heavy Equipment Expense	1,500	1,500	<b>1,500</b>
			78,169	90,650	<b>86,725</b>

### Code Enforcement

FUND	ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
100	534-105	Labor & Salaries	0	29,300	30,175
100	534-106	Overtime	0	100	100
100	534-107	Longevity	0	50	50
100	534-108	Incentive Pay	0	50	50
100	534-109	End Yr Supplemental Pay (Christmas B	0	250	400
100	534-110	Payroll Taxes	0	2,250	2,325
100	534-120	Employer Pd. Insurance	0	6,375	6,450
100	534-125	Employer Pd. Retirement	0	3,900	3,975
100	534-130	Employee Training	500	250	250
100	534-135	Materials Supplies & Repair	1,000	750	750
100	534-140	Postage	200	250	250
100	534-144	Maintenance Agree. Contracts	90	50	50
100	534-145	Dues & Subscriptions	200	175	175
100	534-155	Insurance	830	875	875
100	534-160	Legal & Audit	1,500	1,500	1,550
100	534-163	Computer Expense	500	400	425
100	534-180	Telephone	1,500	2,250	1,500
100	534-195	Vehicle Expense	1,500	2,500	2,750
100	534-197	Fuel Expense	3,000	2,750	2,950
100	534-205	Uniform Expense	500	500	500
100	534-280	Fixed Asset Purchases	0	100	100
100	534-584	Professional Services (Code Enforcem	0	2,000	2,050
			11,320	56,625	57,700

## Animal Control

FUND	ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
100	535-105	Labor & Salaries	99,112	34,825	<b>35,875</b>
100	535-106	Overtime	2,200	2,500	<b>4,000</b>
100	535-107	Longevity	0	520	<b>50</b>
100	535-108	Incentive Pay	0	520	<b>500</b>
100	535-109	End Yr Supplemental Pay (Christmas B	0	250	<b>800</b>
100	535-110	Payroll Taxes	7,750	2,675	<b>2,875</b>
100	535-120	Employer Pd. Insurance	18,711	6,375	<b>6,525</b>
100	535-125	Employer Pd. Retirement	13,393	4,625	<b>4,750</b>
100	535-130	Employee Training	3,000	2,500	<b>2,550</b>
100	535-131	Medical	500	250	<b>250</b>
100	535-136	Animal Equipment	500	500	<b>400</b>
100	535-137	Animal Shelter	4,000	4,000	<b>4,250</b>
100	535-141	Mosquito Spray	2,000	1,000	<b>500</b>
100	535-142	Mosquito Equipment	300	250	<b>100</b>
100	535-143	Vet Fees	1,500	1,250	<b>1,050</b>
100	535-145	Dues & Subscriptions	300	200	<b>200</b>
100	535-146	A/C License Fees & Renewals	500	250	<b>250</b>
100	535-155	Insurance	983	3,000	<b>3,000</b>
100	535-160	Legal & Audit	2,000	1,000	<b>1,000</b>
100	535-175	Utilities	4,000	4,250	<b>3,950</b>
100	535-180	Telephone	3,000	3,000	<b>2,750</b>
100	535-195	Vehicle Expense	5,000	2,500	<b>2,250</b>
100	535-197	Fuel Expense	4,000	3,500	<b>3,525</b>
100	535-205	Uniform Expense	1,000	1,000	<b>800</b>
100	535-280	Fixed Assets	28,000	5,875	<b>11,750</b>
			201,749	86,615	<b>93,950</b>

## Streets

FUND ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
100 540-105	Labor & Salaries	84,448	47,925	49,400
100 540-106	Overtime	1,000	1,000	2,500
100 540-107	Longevity	0	50	50
100 540-108	Incentive Pay	0	50	50
100 540-109	End Yr Supplemental Pay (Christmas B	0	500	800
100 540-110	Payroll Taxes	6,537	4,025	4,225
100 540-120	Employer Pd. Insurance	18,711	12,700	12,800
100 540-125	Employer Pd. Retirement	8,821	7,000	7,275
100 540-130	Employee Training	100	100	100
100 540-131	Medical	200	200	200
100 540-135	Materials & Supplies	6,000	7,500	8,500
100 540-155	Insurance	5,008	7,250	7,250
100 540-160	Legal & Audit	100	100	100
100 540-175	Utilities	45,000	42,500	41,500
100 540-176	TxDot Street Light Expense	9,000	9,750	9,250
100 540-195	Vehicle Expense	4,000	4,000	4,500
100 540-197	Fuel	6,000	5,000	6,250
100 540-205	Uniform Expense	1,700	1,750	2,250
100 540-210	Heavy Equipment Expense	14,500	5,500	10,000
100 540-280	Fixed Asset Purchases	0	5,000	7,500
100 540-282	Street Light Project	0	500	2,000
100 540-286	Base	15,000	18,000	18,000
100 540-287	UPM	9,000	11,000	17,500
100 540-288	Seal Coat	20,000	32,000	32,500
100 540-289	Culverts & Drainage	1,000	5,000	5,125
100 540-290	Street Signs	1,000	1,500	1,525
100 540-291	Clyde TX Inc - Downtown Exp.	0	500	500
100 540-294	Sidewalk Construction	0	500	500
		257,125	230,900	252,150
<b>General Fund Expenditure Total:</b>		2,397,652	2,392,600	2,567,675

## Enterprise Fund

### Revenue

FUND	ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
300	445-240	Sanitation Revenue	-370,000	415,000	<b>444,500</b>
300	445-245	Sanitation Misc Revenue	0	1,000	<b>500</b>
300	450-205	Water Sales	-1,513,000	1,450,000	<b>1,515,000</b>
300	450-206	Callahan Co WSC - Sales	-100,000	100,000	<b>110,000</b>
300	450-207	Misc. Income & Returned Ck Fee	-900	900	<b>900</b>
300	450-208	Eula Water Supply Corp.	-200,000	200,000	<b>250,000</b>
300	450-209	Extra Water Sales	-2,085	2,500	<b>1,950</b>
300	450-210	Water Taps	-5,800	4,000	<b>4,100</b>
300	450-212	TxDOT Roadside Park Water Sale	-13,000	9,000	<b>9,500</b>
300	450-213	Credit Card Con. Fee - 3.5%	-10,000	11,750	<b>14,000</b>
300	450-215	Water Penalty	-34,758	42,000	<b>44,000</b>
500	450-216	Baird Reimbursement	19,284	19,275	<b>19,275</b>
300	450-245	Interest Income	-4,000	4,000	<b>4,100</b>
300	450-266	Misc. - Reimb. (Enterprise)	0	50,100	<b>450</b>
300	450-270	TxDOT Reimb. Utility Relocate	0	100	<b>100</b>
300	455-220	Sewer Service	-475,000	513,400	<b>512,500</b>
300	455-221	Effluent Water - Shady Oaks	-2,867	2,850	<b>2,250</b>
300	455-225	Sewer Taps	-4,096	4,000	<b>4,250</b>
300	455-235	Irrigation Farm	-2,000	1,000	<b>1,250</b>
300	455-245	Interest Income	-609	250	<b>500</b>
300	455-266	Misc. - Reimb.	0	1,000	<b>1,025</b>
			-2,718,831	2,832,125	<b>2,940,150</b>

## Enterprise Admin

FUND	ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
300	545-105	Labor & Salaries	0	142,250	<b>152,500</b>
300	545-106	Overtime	1,500	100	<b>100</b>
300	545-107	Longevity	0	1,560	<b>2,350</b>
300	545-108	Incentive Pay	0	50	<b>50</b>
300	545-109	End Yr Supplemental Pay (Christmas B	0	1,500	<b>2,400</b>
300	545-110	Payroll Taxes	115	10,925	<b>11,750</b>
300	545-120	Employer Pd Insurance	0	22,250	<b>22,250</b>
300	545-125	Employer Pd Retirement	198	18,900	<b>19,775</b>
300	545-130	Employee Training	0	5,000	<b>5,250</b>
300	545-140	Postage	3,000	3,000	<b>3,500</b>
300	545-144	Maintenance Agree. Contracts	3,500	3,500	<b>3,750</b>
300	550-156	Water Source Purchase	0	0	<b>12,000</b>
300	550-157	Ft Phantom Water Pur. Expense	0	0	<b>0</b>
300	545-200	Administrative Allocation	1,189	257,825	<b>300,100</b>
300	545-245	Landfill Fees	360,000	375,000	<b>406,500</b>
300	545-250	Tire Disposal Expense	500	100	<b>100</b>
			370,002	841,960	<b>942,375</b>



## Water

FUND	ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
300	550-105	Labor & Salaries	70,392	165,425	170,575
300	550-106	Overtime Salaries	8,000	12,000	12,250
300	550-107	Longevity	0	1,560	2,350
300	550-108	Incentive Pay	0	4,080	5,200
300	550-109	End Yr Supplemental Pay (Christmas B	0	1,250	2,000
300	550-110	Payroll Taxes	5,997	13,575	14,250
300	550-120	Employer Pd. Insurance	18,711	31,800	31,900
300	550-125	Employer Pd. Retirement	10,363	23,500	24,250
300	550-130	Employee Training	2,000	2,000	2,050
300	550-131	Medical	400	375	350
300	550-135	Materials Supplies and Repair	1,000	1,750	1,800
300	550-140	Postage	3,500	3,500	2,500
300	550-142	Engineering Consultant Expense	7,000	7,500	8,500
300	550-143	Credit Card Bank Charges	10,000	11,000	12,500
300	550-144	Maintenance Agree. Contracts	11,074	9,500	9,250
300	550-145	Dues & Subscriptions	800	800	750
300	550-155	Insurance	16,850	24,000	24,250
300	550-160	Legal & Audit	12,000	12,250	12,500
300	550-163	Computer Expense	500	500	500
300	550-175	Utilities	40,000	49,750	48,500
300	550-177	Abilene Water Purchases	200,000	200,000	250,000
300	550-180	Telephone	6,500	6,750	5,500
300	550-191	Lake Pumps	2,000	250	2,500
300	550-192	Water Plant	70,000	108,750	35,000
300	550-193	Water Lab	4,000	5,250	5,500
300	550-194	Distribution	35,000	34,000	34,500
300	550-195	Vehicle Expense	5,000	5,750	5,500
300	550-197	Fuel	10,000	8,500	8,750
300	550-200	Admin. Cost Allocation	258,775	0	0
300	550-205	Uniform Expense	4,000	4,000	3,500
300	550-210	Heavy Equipment Expense	5,000	5,500	5,500
300	550-212	Maintenance Yard Expense	2,000	2,250	2,250
300	550-237	LAS Building Expense	2,000	1,500	1,500
300	550-240	Elevated Storage Tank Expense	1,000	1,000	1,000
300	550-275	Bad Debt Expense	12,000	12,000	12,500
300	550-280	Fixed Asset Purchases	0	25,000	25,000
300	550-451	Interest - Series 2013 A	346,763	346,560	346,775
300	550-453	Interest - Series 2013 B	156,775	150,775	146,625
300	550-472	Principal - Series 2013 A	10,000	10,000	10,000
300	550-474	Principal - Series 2013 B	200,000	205,000	210,000
			1,549,400	1,508,950	1,498,125

**Waste Water**

FUND ACCOUNT	DESCRIPTION	16 - 17 BUDGET	ADOPTED 17 - 18	PROPOSED 18 - 19
300 555-105	Labor & Salaries	74,551	112,975	116,400
300 555-106	Overtime Salaries	6,000	8,000	8,200
300 555-107	Longevity	0	2,340	3,525
300 555-108	Incentive Pay	0	3,640	7,275
300 555-109	End Yr Supplemental Pay (Christmas B	0	750	1,200
300 555-110	Payroll Taxes	62	8,750	9,475
300 555-120	Employer Pd. Insurance	12,474	19,075	19,250
300 555-125	Employer Pd. Retirement	10,649	16,200	16,950
300 555-130	Employee Training	900	1,900	1,950
300 555-131	Medical	300	300	250
300 555-135	Materials Supplies and Repair	0	28,845	29,000
300 555-140	Postage	2,500	3,000	2,500
300 555-144	Maintenance Agree. Contracts	8,846	9,500	9,750
300 555-145	Dues & Subscriptions	600	750	750
300 555-155	Insurance	8,144	14,000	14,250
300 555-160	Legal & Audit	6,000	7,500	7,500
300 555-163	Computer Expense	0	500	500
300 555-175	Utilities	28,000	27,500	27,000
300 555-180	Telephone	6,000	6,000	5,950
300 555-194	Fuel	7,000	5,000	5,125
300 555-195	Vehicle Maintenance	0	2,500	2,750
300 555-196	Sewer Plant Operations	30,000	32,500	31,500
300 555-197	Sewer Lab	6,000	7,500	8,500
300 555-198	Collect System	25,000	25,000	25,500
300 555-199	Lift Stations	100,000	4,000	4,250
300 555-200	Admin. Cost Allocation	189,725	0	0
300 555-205	Uniform Expense	2,300	2,300	2,350
300 555-210	Heavy Equipment Expense	3,000	8,000	7,500
300 555-211	Maintenance Yard Expense	1,500	1,500	1,500
300 555-266	Engineering / UPRR Force Main	0	5,000	4,000
300 555-280	Fixed Asset Purchases	50,000	65,000	125,000
		579,551	429,825	499,650
	<b>Enterprise Fund Expenditure Total:</b>	2,498,953	2,780,735	2,940,150
	Total Revenues	-5,307,457	5,224,725	5,507,825
	Total Budgeted Expenditures	4,950,775	5,173,335	5,507,825