



## **CITY OF JAMAICA BEACH FISCAL YEAR 2019-2020 BUDGET**

The City Council of the City of Jamaica Beach, Texas, has considered the proposed budget of revenues and expenses for the Fiscal Year (FY) beginning October 1, 2019 and ending September 30, 2020 after conducting numerous Budget Workshop Meetings that allowed for open discussion and input between City Council, City Departments Heads and the public. Notice of said public meetings was given as required by the Texas Open Meetings Act. The information received from said meetings was compiled to create a balanced budget of revenues and expenditures for conducting affairs of the City of Jamaica Beach.

The Mayor of the City of Jamaica Beach, Texas filed the proposed budget with the City Secretary on August 15, 2019. A Public Hearing to hear any complaints, suggestions, or observations on the proposed budget was conducted on September 16, 2019 at 6:00 p.m. in the City Hall Council Chambers, after publishing the notice as required by law.

### **CITY COUNCIL RECORDED VOTE:**

As members of the governing body, the City Council of the City of Jamaica Beach, Texas voted on the adoption of the budget for the Fiscal Year 2019-2020 on September 16, 2019, after holding the public hearing. The City Council recorded vote was the following:

*In Favor: Sherwood Green, Marci Kurtz, Terry Rizzo, Russell Rupertus, Clay Morris*

*Against:*

*Absent:*

ADOPTED PROPERTY TAX RATE:	\$0.193253 PER \$100 OF VALUE
PRECEDING YEAR'S TAX RATE:	\$0.197135 PER \$100 OF VALUE
EFFECTIVE TAX RATE:	\$0.193253 PER \$100 OF VALUE
EFFECTIVE M&O TAX RATE:	\$0.193253 PER \$100 OF VALUE
ROLLBACK TAX RATE:	\$0.208713 PER \$100 OF VALUE

The City of Jamaica Beach has no outstanding debt obligations.

**THIS BUDGET WILL RAISE THE SAME AMOUNT OF REVENUE FROM PROPERTY TAXES AS LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$3,195.**

The City of Jamaica Beach operates as a General Law Type A municipality, as regulated under the Texas Local Government Code. The City has a total of 10 full time employees working in various departments, including City Administration, Police, Municipal Court and Utility Billing. The City contracts with a variety of companies for professional services, such as Legal, Engineering, Building Official/Inspectors, Public Works and Public Utilities related to the Water and Wastewater System. This year’s budget includes hiring a full time General Maintenance Laborer.

The City budget is organized into two different Funds. The Funds are utilized to better classify the financial characteristics of the operations in each fund. The General Fund primarily accounts for the governmental activities of the City (excluding utility operations) and is generally supported by the tax rate, sales tax, fees and fines. Funds received from Hotel Occupancy Tax, Court Security and Court Technology fines are “restricted” funds that can only be used for specified expenditures. The Municipal Services Fund is set up as a propriety fund, which accounts for the business activities of the City’s utility operations.

The FY 2019-2020 General Fund Budget revenues from all funds total \$2,320,965. The significant increase this year is primarily due to \$927,290 of City reserve funds being budgeted for various capital improvement projects and equipment purchases. The City also estimated revenue funds to increase by \$73,507 from the increase of property valuation and hotel tax, for an overall budget increase of \$1,000,797 when compared to last year’s budget. The General Fund expenses from all funds total \$2,320,965 resulting in a balanced budget.

Below is the FY 2019-2020 General Fund Budget of all revenues and expenses:

**GENERAL FUND BUDGET**

Ordinary Revenue/Expense	PROJECTED FY 2018-19	BUDGET FY 2018-19	AMENDED BUDGET FY 2018-19	APPROVED BUDGET FY 2019-20
<b>REVENUES</b>				
<b>NON-BUDGETED REVENUE</b>				
603 TAX-COURT FINES	60,905.96	0.00	0.00	0.00
604 MULTIUSE FEES-COURT	26,018.20	12,000.00	12,000.00	12,000.00
604A COLL AGCY FEES-COURT	1,931.84	0.00	0.00	0.00
604B LEA FEES-COURT	6,261.86	3,000.00	3,000.00	3,000.00
605A MCBS FEES-COURT	2,381.68	0.00	0.00	1,500.00
605B MCTF FEES-COURT	3,175.95	0.00	0.00	2,000.00
606 PAYMENT PLAN-COURT	132.95	0.00	0.00	0.00
607 OVERPAYMENT-COURT	31.43	0.00	0.00	0.00
608 PD REPORT COPIES/DONATIONS	140,798.83	0.00	0.00	0.00
609 PARK DONATIONS	5,865.76	0.00	0.00	50,000.00
618 MISC FEES-DONATIONS	0.00	0.00	0.00	0.00
619 MUNICIPAL SERVICES REIMB.	0.00	0.00	0.00	0.00
620 NONBUDGETED REVENUE-MISC	3,309.64	0.00	0.00	0.00
626 HOTEL/MOTEL RESERVE FUND	0.00	0.00	0.00	145,000.00

627 INFRASTRUCTURE RESERVE FUND	0.00	0.00	0.00	470,550.00
628 BULKHEAD RESERVE FUND	0.00	0.00	0.00	12,490.00
629 BEACH EROSION RESERVE FUND	0.00	0.00	0.00	5,000.00
630 GENERAL FUND RESERVES	0.00	0.00	0.00	240,750.00
<b>Total NON-BUDGETED REVENUE</b>	<b>250,814.10</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>942,290.00</b>
<b>BUDGETED REVENUE</b>				
500 AD VALOREM TAXES-CURRENT	768,080.11	761,768.00	761,768.00	780,175.00
501 AD VALOREM TAXES-PRIOR	6,479.83	3,000.00	3,000.00	3,000.00
502 PEN & INT ON TAXES	3,896.24	4,000.00	4,000.00	4,000.00
503 FRANCHISE FEES	111,697.26	105,000.00	105,000.00	105,000.00
504 SALES TAXES	94,689.83	97,000.00	97,000.00	97,000.00
505 BUILDING PERMITS	21,382.00	15,000.00	15,000.00	15,000.00
506 COURT FINES	54,270.06	40,000.00	40,000.00	45,000.00
507 INTEREST INCOME-CHECKING	60.83	100.00	100.00	0.00
507A OTHER INTEREST INCOME	7,994.58	4,000.00	4,000.00	4,000.00
509 MIXED BEVERAGE TAX	4,498.91	3,300.00	3,300.00	3,500.00
510 PARK USER FEES	2,400.00	2,000.00	2,000.00	2,000.00
511 HOTEL/MOTEL TAX	393,594.60	250,000.00	250,000.00	300,000.00
512 SWIMMING POOL USER FEE	25,442.00	20,000.00	20,000.00	20,000.00
<b>Total BUDGETED REVENUE</b>	<b>1,494,486.25</b>	<b>1,305,168.00</b>	<b>1,305,168.00</b>	<b>1,378,675.00</b>
<b>Total REVENUES</b>	<b>1,745,300.35</b>	<b>1,320,168.00</b>	<b>1,320,168.00</b>	<b>2,320,965.00</b>
Gross Profit	1,745,300.35	1,320,168.00	1,320,168.00	2,320,965.00
<b>EXPENSES</b>				
<b>BUILDING DEPT.</b>				
18004 INSPECTOR/PERMITS	6,990.00	10,000.00	10,000.00	10,000.00
<b>Total BUILDING DEPT.</b>	<b>6,990.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>CITY ADMINISTRATION</b>				
11002 CA SALARIES	86,981.78	87,000.00	87,000.00	104,450.00
11004 PAYROLL TAXES	6,745.05	7,200.00	7,200.00	8,370.00
11006 OFFICE SUPPLIES	1,708.42	2,000.00	2,000.00	2,000.00
11008 POSTAGE	954.94	1,000.00	1,000.00	1,500.00
11010 CA PRINTING	402.13	1,000.00	1,000.00	1,000.00
11012 CA TELEPHONE	3,070.92	3,350.00	3,350.00	3,200.00
11016 INS/WORKERS COMP	343.19	400.00	400.00	400.00
11018 GEN. LIABILITY INS	539.87	550.00	550.00	600.00
11020 CA PUB OFFICIAL LIAB INS	1,973.48	2,000.00	2,000.00	2,000.00
11022 CA GROUP HEALTH	12,479.96	14,510.00	14,510.00	11,025.00
11024 LEGAL NOTICE	1,553.00	5,000.00	5,000.00	5,000.00
11026 ELECTION EXPENSE	9,082.40	5,000.00	9,100.00	8,500.00
11030 LEGAL FEES	18,097.44	30,000.00	25,900.00	25,000.00
11034 AUDIT	9,500.00	9,500.00	9,500.00	10,000.00
11036 DUES & REGISTRATION	2,346.88	4,000.00	4,000.00	4,000.00
11038 CA EQUIPMENT M & R	267.52	1,000.00	1,000.00	1,000.00
11040 CITY EXPENSES	4,719.09	10,000.00	10,000.00	14,740.00
11042 CA RETIREMENT	7,513.45	7,515.00	7,515.00	9,820.00

11044 CA CONTINGENCY	0.00	500.00	500.00	500.00
11052 CA EQUIPMENT PURCHASES	1,000.00	1,000.00	1,000.00	1,000.00
11054 MILEAGE REIMBURSEMENT	991.40	2,500.00	2,500.00	2,000.00
Total CITY ADMINISTRATION	170,270.92	195,025.00	195,025.00	216,105.00
CITY HALL				
17004 JANITORIAL SERVICE	2,600.00	2,700.00	2,700.00	2,700.00
17006 CH ELECTRICITY	6,807.66	9,600.00	9,600.00	7,000.00
17008 CH WATER/SEWER	760.14	1,800.00	1,800.00	1,000.00
17010 BUILDING M & R	20,284.90	30,191.00	30,191.00	28,025.00
17012 CH EQUIPMENT M & R	2,933.98	3,000.00	3,000.00	4,000.00
17014 INS-FIRE	2,373.95	2,400.00	2,400.00	2,600.00
17016 INS-WINDSTORM	6,445.25	6,850.00	6,850.00	6,525.00
17018 INS-FLOOD	410.76	500.00	500.00	450.00
17020 INS-LIABILITY	496.43	500.00	500.00	500.00
17022 CITY HALL EQUIPMENT	75.65	1,000.00	1,000.00	5,500.00
17030 CH MISCELLANEOUS	784.00	1,000.00	1,000.00	5,800.00
Total CITY HALL	43,972.72	59,541.00	59,541.00	64,100.00
CITY PARK				
30004 PARK ELECTRICITY	479.90	1,200.00	1,200.00	700.00
30006 PARK WATER	1,037.33	1,300.00	1,300.00	1,200.00
30008 PARK M & R	3,157.34	4,000.00	4,000.00	3,000.00
30010 PARK MOWING	2,060.18	4,000.00	4,000.00	1,250.00
Total CITY PARK	6,734.75	10,500.00	10,500.00	6,150.00
CORPORATION COURT				
19002 SALARIES	20,997.52	21,000.00	21,000.00	33,000.00
19004 PAYROLL TAXES	1,611.32	1,850.00	1,850.00	2,750.00
19006 PRINTING	0.00	240.00	240.00	240.00
19008 PROSECUTOR FEES	3,900.00	4,000.00	4,000.00	4,000.00
19010 JUDGE EXPENSE	4,400.00	4,500.00	4,500.00	4,500.00
19012 CLERK EXPENSE	195.58	2,000.00	2,000.00	2,000.00
19016 COURT RETIREMENT	2,053.90	2,187.00	2,187.00	3,310.00
19018 INSURANCE-GROUP HEALTH	144.21	7,260.00	7,260.00	740.00
Total CORPORATION COURT	33,302.53	43,037.00	43,037.00	50,540.00
EMS-P/S BLDG				
17220 EMS INS(FIRE)-P/S BLDG	296.74	300.00	300.00	325.00
17225 EMS INS(W/STRM)-P/S BLDG	889.00	1,000.00	1,000.00	900.00
17230 EMS INS(FLOOD)-P/S BLDG	73.35	100.00	100.00	100.00
Total EMS-P/S BLDG	1,259.09	1,400.00	1,400.00	1,325.00
HOTEL/MOTEL FUND				
35010 SALARIES	21,448.63	21,500.00	21,500.00	27,300.00
35020 PAYROLL TAXES	1,659.26	1,800.00	1,800.00	2,250.00
35030 INSURANCE-GROUP HEALTH	3,170.81	3,300.00	3,300.00	4,800.00
35040 INSURANCE-GENERAL LIAB	93.08	100.00	100.00	115.00
35060 TELEPHONE	339.16	400.00	400.00	400.00

35090 RETIREMENT	1,938.20	1,975.00	1,975.00	2,250.00
35100 MAINTENANCE	0.00	0.00	0.00	50,000.00
35110 ELECTRICITY	1,134.63	1,600.00	1,600.00	1,500.00
35120 WATER/SEWER	126.71	300.00	300.00	300.00
35150 INSURANCE-FIRE	296.74	300.00	300.00	350.00
35160 INSURANCE-WINDSTORM	889.00	1,000.00	1,000.00	900.00
35170 INSURANCE-FLOOD	73.35	100.00	100.00	100.00
35180 TOURISM SECURITY	15,000.00	15,000.00	15,000.00	10,000.00
35190 MARKETING	0.00	5,000.00	5,000.00	5,000.00
35200 BEACH TOURISM	3,600.42	33,925.00	33,925.00	43,235.00
<b>Total HOTEL/MOTEL FUND</b>	<b>49,769.99</b>	<b>86,300.00</b>	<b>86,300.00</b>	<b>148,500.00</b>
<b>HTL/MTL-SWIMMING POOL</b>				
40010 SALARIES	36,762.06	70,000.00	70,000.00	63,000.00
40020 PAYROLL TAXES	3,286.06	8,500.00	8,500.00	6,200.00
40025 CONTRACT SERVICES	1,913.75	6,000.00	4,300.00	3,000.00
40030 OFFICE SUPPLIES	332.96	500.00	500.00	500.00
40040 TELEPHONE	1,536.22	1,800.00	1,800.00	1,800.00
40050 MERCHANDISE	1,189.48	1,000.00	1,500.00	3,000.00
40060 WATER/SEWER	3,631.30	5,500.00	5,500.00	6,000.00
40070 ELECTRICITY	4,651.21	3,500.00	4,700.00	5,000.00
40080 MOWING	1,200.00	1,500.00	1,500.00	750.00
40090 BUILDING/POOL M & R	46,247.06	63,150.00	63,150.00	60,000.00
40110 INSURANCE-W/C	1,730.56	1,800.00	1,800.00	1,800.00
40120 INSURANCE-GEN LIAB	288.98	300.00	300.00	300.00
40130 INSURANCE-FIRE	118.70	150.00	150.00	150.00
<b>Total HTL/MTL-SWIMMING POOL</b>	<b>102,888.34</b>	<b>163,700.00</b>	<b>163,700.00</b>	<b>151,500.00</b>
<b>NON BUDGET ITEMS</b>				
50005 OVERPAYMENT-COURT	0.00	0.00	0.00	0.00
50015 TAX-COURT COSTS	61,687.99	0.00	0.00	0.00
50021 COLL AGCY FEES-COURT	641.65	0.00	0.00	0.00
50022 SEAT BELT FINES-COURT	199.85	0.00	0.00	0.00
50023 MCTF EXPENSE-COURT	0.00	0.00	0.00	2,000.00
50024 MCBS EXPENSE-COURT	540.00	0.00	0.00	1,500.00
50026 PD VEHICLE/EQUIP PURC	15,276.47	0.00	0.00	0.00
50027 PD EDUCATION	0.00	0.00	0.00	0.00
50028 PD DONATIONS	110,680.49	0.00	0.00	0.00
50035 PARK FUND	16,259.29	0.00	0.00	50,000.00
50050 HOTEL/MOTEL TAX FUND	0.00	0.00	0.00	145,000.00
50070 INFRASTRUCTURE FUND	27,558.42	0.00	0.00	470,550.00
50072 BULKHEAD FUND	0.00	0.00	0.00	12,490.00
50075 BEACH EROSION FUND	7,300.00	0.00	0.00	5,000.00
50080 GENERAL FUND RESERVES	0.00	0.00	0.00	240,750.00
50100 NON-BUDGET OTHER	76,409.67	0.00	0.00	0.00
<b>Total NON BUDGET ITEMS</b>	<b>316,553.83</b>	<b>0.00</b>	<b>0.00</b>	<b>927,290.00</b>
<b>POLICE DEPT-MARINE DIVISION</b>				

14510 GASOLINE	0.00	500.00	500.00	200.00
14515 EQUIP M & R	489.16	500.00	500.00	500.00
14520 EQUIP/SUPPLIES	777.78	1,000.00	1,000.00	800.00
Total POLICE DEPT-MARINE DIVISION POLICE DEPT.	1,266.94	2,000.00	2,000.00	1,500.00
14000 PD SALARIES	325,234.53	339,000.00	339,000.00	342,000.00
14002 PD PART TIME SALARIES	9,260.00	10,000.00	10,000.00	10,000.00
14004 PD PAYROLL TAXES	25,993.77	29,900.00	29,900.00	28,825.00
14006 PD OFFICE SUPPLIES	1,918.79	2,000.00	2,000.00	2,000.00
14008 PD PRINTING	131.04	1,500.00	1,500.00	1,500.00
14010 PD TELEPHONE	10,144.22	12,700.00	12,500.00	11,000.00
14012 PD VEHICLE M & R	3,685.38	4,000.00	4,000.00	4,000.00
14016 PD EQUIP M & R	617.50	4,000.00	4,000.00	4,000.00
14020 PD WORKERS COMP	9,373.90	9,650.00	9,650.00	9,900.00
14022 PD AUTO INSURANCE	4,897.22	4,900.00	4,900.00	5,300.00
14024 PD LIABILITY	7,270.62	7,300.00	7,300.00	6,900.00
14026 PD GROUP HEALTH	71,337.48	79,100.00	79,100.00	81,050.00
14030 PD GASOLINE	15,527.76	15,000.00	15,600.00	17,000.00
14032 PD EDUCATION	1,290.92	2,000.00	2,000.00	2,000.00
14033 PD TRAVEL, MEETINGS	283.16	1,000.00	400.00	1,000.00
14034 PD DISPATCH	8,562.82	8,400.00	8,600.00	8,400.00
14035 PD TRUNKED RADIOS	1,875.00	4,000.00	4,000.00	4,000.00
14036 PD UNIFORMS	3,427.59	3,500.00	3,500.00	5,000.00
14038 PD DUES & ANNUAL FEES	5,144.57	8,000.00	8,000.00	8,000.00
14042 PD VEHICLE/EQUIP PURCHASE	31,740.00	31,740.00	31,740.00	15,000.00
14044 PD CHIEF EXPENSE	1,247.90	1,500.00	1,500.00	1,500.00
14046 PD RETIREMENT	32,666.18	34,275.00	34,275.00	33,850.00
14048 ANIMAL CONTROL	900.00	900.00	900.00	900.00
14050 PD LEGAL FEES	0.00	500.00	500.00	500.00
14054 P/S BLDG - FLOOD INS	396.09	500.00	500.00	430.00
14056 P/S BLDG - WINDSTORM INS	6,445.25	6,900.00	6,900.00	6,525.00
14058 P/S BLDG - FIRE INS	2,255.25	2,300.00	2,300.00	2,500.00
14064 P/S BLDG - EQUIP M&R	1,412.71	2,000.00	2,000.00	2,000.00
14066 P/S BLDG - JANITORIAL	2,210.00	2,500.00	2,500.00	2,500.00
Total POLICE DEPT.	585,249.65	629,065.00	629,065.00	617,580.00
ROADS, BEACH & CANALS				
13004 TRAFFIC SIGNS	4,112.30	4,000.00	4,200.00	5,000.00
13006 STREET LIGHTING	5,236.47	6,600.00	6,600.00	5,500.00
13008 BEACH M & R	15,004.00	20,000.00	20,000.00	15,000.00
13010 INSURANCE-LIABILITY	62.05	100.00	100.00	100.00
13012 STREET M & R	23,426.79	25,000.00	25,000.00	25,000.00
13014 DRAINAGE M & R	6,836.00	20,000.00	20,000.00	27,000.00
13016 GENERAL M & R	2,125.00	3,000.00	2,800.00	8,150.00
13018 BULKHEAD M & R	7,526.46	20,000.00	20,000.00	20,000.00
13022 CITY MOWING	6,190.00	8,000.00	8,000.00	5,300.00

13024 BEACH EROSION/CANAL DREDG	0.00	2,000.00	2,000.00	5,000.00
13026 MOSQUITO CONTROL	574.01	1,500.00	1,500.00	1,000.00
<b>Total ROADS, BEACH &amp; CANALS</b>	<b>71,093.08</b>	<b>110,200.00</b>	<b>110,200.00</b>	<b>117,050.00</b>
<b>TAX OFFICE</b>				
12004 COLLECTION EXPENSE	688.38	500.00	700.00	700.00
12006 LEGAL NOTICES	654.68	1,000.00	800.00	900.00
12010 APPRAISAL DIST.EXP	5,365.15	6,500.00	6,500.00	6,400.00
<b>Total TAX OFFICE</b>	<b>6,708.21</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>8,000.00</b>
<b>VFD-P/S BLDG</b>				
17320 VFD INS(FIRE)-P/S BLDG	296.74	300.00	300.00	325.00
17325 VFD INS(W/STRM)-P/S BLDG	889.00	1,000.00	1,000.00	900.00
17330 VFD INS(FLOOD)-P/S BLDG	73.35	100.00	100.00	100.00
<b>Total VFD-P/S BLDG</b>	<b>1,259.09</b>	<b>1,400.00</b>	<b>1,400.00</b>	<b>1,325.00</b>
<b>Total EXPENSES</b>	<b>1,397,319.14</b>	<b>1,320,168.00</b>	<b>1,320,168.00</b>	<b>2,320,965.00</b>
Net Ordinary Income	347,981.21	0.00	0.00	0.00
<b>Net Income</b>	<b>347,981.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The FY 2019-2020 Municipal Services Fund Budget revenues from all funds total \$1,416,000. The significant increase this year is primarily due to \$125,000 of City municipal water reserve funds being budgeted for the waterline replacement capital improvement project and equipment purchases and \$25,000 of City municipal services reserve funds being budgeted for new fire hydrants. The Municipal Services Fund expenses from all funds total \$1,416,000 resulting in a balanced budget.

There were no budget amendments made to the FY 2018-2019 Municipal Services Budget.

Below is the FY 2019-2020 Municipal Services Fund Budget of all revenues and expenses:

### **MUNICIPAL SERVICES FUND BUDGET**

Ordinary Income/Expense	PROJECTED FY 2018-19	BUDGET FY 2018-19	APPROVED BUDGET FY 2019-20
<b>REVENUES</b>			
GARBAGE REVENUE/SALES TAX	171,362.90	170,000.00	175,500.00
<b>NONBUDGETED REVENUES</b>			
30010 DONATIONS-VFD	56,103.87	0.00	0.00
30011 DONATIONS-EMS	13,640.41	0.00	0.00
30012 WATER M&R	2,800.00	3,000.00	3,000.00
30013 SECURITY DEPOSITS	19,000.00	0.00	0.00
30014 RETURNED CHECKS	-2,356.46	0.00	0.00
30015 RETURNED CK FEES	111.00	0.00	0.00
30016 INTEREST INCOME CHECKING	201.52	300.00	0.00
30016A OTHER INTEREST INCOME	4,760.22	2,000.00	2,500.00
30019 WTR CHGS REIMB	1,384.70	400.00	0.00
30020 CUST SRVC INSP	150.00	300.00	0.00

30021 SEWER RESERVE FUND	0.00	50,000.00	0.00
30022 WATER RESERVE FUND	0.00	0.00	125,000.00
30023 MUNI SERV RESERVE FUND	0.00	0.00	25,000.00
30025 NONBUDGET-MISC	0.00	0.00	0.00
<b>Total NONBUDGETED REVENUES</b>	<b>95,795.26</b>	<b>56,000.00</b>	<b>155,500.00</b>
<b>SEWER REVENUES</b>			
30005 SEWER-SERVICE FEES	531,626.50	528,000.00	458,000.00
30006 SEWER TAP FEES	2,000.00	1,200.00	1,200.00
<b>Total SEWER REVENUES</b>	<b>533,626.50</b>	<b>529,200.00</b>	<b>459,200.00</b>
<b>UNDISTRIBUTED OVERPAYMENTS</b>	<b>32,210.83</b>	<b>0.00</b>	<b>0.00</b>
<b>WATER REVENUES</b>			
30000 WATER-SERVICE FEES	537,073.10	535,000.00	610,000.00
30001 WATER TAP FEES	3,600.00	1,800.00	1,800.00
30002 LATE FEES	14,000.00	14,000.00	14,000.00
<b>Total WATER REVENUES</b>	<b>554,673.10</b>	<b>550,800.00</b>	<b>625,800.00</b>
<b>Total Income</b>	<b>1,387,668.59</b>	<b>1,306,000.00</b>	<b>1,416,000.00</b>
<b>Cost of Goods Sold</b>			
<b>DIRECT COSTS-SEWER</b>			
20010 PERMITS, DUES, FEES	4,373.90	8,000.00	8,000.00
20011 REPAIRS (SEWER)	41,361.57	50,000.00	20,000.00
20012 TAP EXPENSES (SEWER)	500.00	1,000.00	1,000.00
20013 SEWER ELECTRICITY	30,747.83	32,000.00	32,000.00
20014 WWTP EXPENSES	58,288.45	80,000.00	100,000.00
20015 LIFTSTATIONS M & R	46,641.58	50,000.00	75,000.00
<b>Total DIRECT COSTS-SEWER</b>	<b>181,913.33</b>	<b>221,000.00</b>	<b>236,000.00</b>
<b>DIRECT COSTS-WATER</b>			
20000 WATER PURCHASES	370,065.59	415,000.00	415,000.00
20001 PERMITS, DUES, FEES	6,906.76	8,000.00	8,000.00
20002 REPAIRS (WATER)	45,082.86	50,000.00	30,000.00
20003 TAP EXPENSES (WATER)	923.00	1,000.00	1,000.00
20005 MAIN WATER LINE EXPENSES	37,087.16	80,000.00	90,000.00
20006 WATER METER EXPENSES	13,397.37	15,000.00	15,000.00
<b>Total DIRECT COSTS-WATER</b>	<b>473,462.74</b>	<b>569,000.00</b>	<b>559,000.00</b>
<b>Total COGS</b>	<b>655,376.07</b>	<b>790,000.00</b>	<b>795,000.00</b>
<b>Gross Profit</b>	<b>732,292.52</b>	<b>516,000.00</b>	<b>621,000.00</b>
<b>EXPENSES</b>			
<b>GENERAL &amp; ADMINISTRATIVE</b>			
20020 SALARIES	143,881.99	144,000.00	144,200.00
20021 PAYROLL TAXES	11,103.92	12,000.00	11,700.00
20022 RETIREMENT	13,534.03	13,800.00	13,000.00
20023 CONTRACT SERVICES	3,760.00	4,500.00	1,350.00
20025 OFFICE & OTHER SUPPLIES	1,729.66	2,000.00	2,000.00
20026 PRINTING	456.37	500.00	500.00
20027 DATA PROCESSING	21,582.94	25,000.00	24,000.00
20028 POSTAGE	950.00	1,000.00	2,000.00
20029 EQUIPMENT M&R	548.36	1,000.00	450.00
20030 INSURANCE-FLOOD	440.10	550.00	500.00
20031 INSURANCE-WINDSTORM	6,667.50	7,100.00	6,750.00
20033 INSURANCE-E&O	1,373.96	1,400.00	1,400.00
20034 INSURANCE-FIRE	296.74	300.00	350.00
20035 INSURANCE-GEN LIAB	686.47	700.00	700.00
20036 INSURANCE-GROUP	21,444.57	27,700.00	24,500.00



20037 INSURANCE-WRKSCMP	362.65	400.00	400.00
20038 AUDIT	9,500.00	9,500.00	10,000.00
20039 TELEPHONE	4,319.72	4,750.00	5,000.00
20040 CITY HALL-ELECTRICITY	3,468.34	4,800.00	3,800.00
20041 CITY HALL-WATER	406.55	900.00	600.00
20043 C/HALL EQUIPMENT	2,283.53	3,000.00	3,000.00
20044 MISCELLANEOUS	1,587.75	4,300.00	10,000.00
20045 CONTINGENCY	0.00	500.00	500.00
20046 LEGAL NOTICES	1,000.00	1,000.00	3,300.00
20048 FIRE HYDRANT EXPENSES	0.00	25,000.00	25,500.00
Total GENERAL & ADMINISTRATIVE	251,385.15	295,700.00	295,500.00
<b>Total EXPENSES</b>	<b>251,385.15</b>	<b>295,700.00</b>	<b>295,500.00</b>
Net Ordinary Income	480,907.37	220,300.00	325,500.00
Other Income/Expense			
<b>OTHER EXPENSES</b>			
GARBAGE EXPENSE/SALES TAX			
22000 GARBAGE CONTRACT SERVICES	160,050.33	160,000.00	165,000.00
22001 SALES TAX ON GARBAGE	9,998.89	10,000.00	10,500.00
Total GARBAGE EXPENSE/SALES TAX	170,049.22	170,000.00	175,500.00
NONBUDGET EXPENSES			
25000 DONATIONS-VFD	56,442.79	0.00	0.00
25001 DONATIONS-EMS	13,931.51	0.00	0.00
25002 REFUND SEC DEP	10,341.98	0.00	0.00
25003 REFUND CREDIT BALANCE	270.01	0.00	0.00
25005 GEN FUND REIMB	1,935,225.94	0.00	0.00
25006 CUSTOMER SRVC INSP	0.00	300.00	0.00
25007 SEWER RESERVE FUND	22,300.00	50,000.00	0.00
25008 WATER RESERVE FUND	0.00	0.00	125,000.00
25009 MUNI SERV RESERVE FUND	10,000.00	0.00	25,000.00
25999 NONBUDGET-MISC	0.00	0.00	0.00
<b>Total NONBUDGET EXPENSES</b>	<b>2,048,512.23</b>	<b>50,300.00</b>	<b>150,000.00</b>
<b>Total OTHER EXPENSES</b>	<b>2,218,561.45</b>	<b>220,300.00</b>	<b>325,500.00</b>
Net Other Income	-2,218,561.45	-220,300.00	-325,500.00
<b>Net Income</b>	<b>-1,737,654.08</b>	<b>0.00</b>	<b>0.00</b>