CITY OF JAMAICA BEACH
FISCAL YEAR 2020-2021 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, 2020 and ending September 30, 2021 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 18, 2020. A Public Hearing to hear any complaints, suggestions, or observations on the proposed budget was conducted on September 21, 2020 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 2020-2021 on September 28, 2020, after holding the public hearing. The City Council recorded vote was the following:

In Favor: Sherwood Green, Marci Hoffman, Terry Rizzo, Russell Rupertus, Clay Morris
Against:
Absent:

ADOPTED PROPERTY TAX RATE:	$0.186181 PER $100 OF VALUE
PRECEDING YEAR'S TAX RATE:	$0.193253 PER $100 OF VALUE
NO-NEW REVENUE TAX RATE:	$0.186181 PER $100 OF VALUE
NO-NEW REVENUE M&O TAX RATE:	$0.186181 PER $100 OF VALUE
VOTER-APPROVAL TAX RATE:	$0.192703 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 $4,578.00.

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 part 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 2020-2021 General Fund Budget revenues from all funds total $2,074,722.00. The decrease this year is primarily due to a $267,888.00 reduction in planned capital improvement project costs. The FY 2020-2021 General Fund Budget includes $659,402.00 of City reserve funds being budgeted for various capital improvement projects. The City also estimated revenue funds to increase by $14,145.00 from the increase of property valuation, building permits, and mixed beverage tax, for an overall budget decrease of $246,243.00 when compared to last year's budget. The General Fund expenses from all funds total $2,074,722.00 resulting in a balanced budget.

Below is the FY 2020-2021 General Fund Budget of all revenues and expenses:

GENERAL FUND BUDGET

	PROJECTED FY 2019-20	BUDGET FY 2019-20	AMENDED BUDGET FY 2019-20	APPROVED BUDGET FY 2020-21
Ordinary Revenue/Expense				
REVENUES				
NON-BUDGETED REVENUE				
603 TAX-COURT FINES	57,965.35	0.00	0.00	0.00
604 MULTIUSE FEES-COURT	15,025.55	12,000.00	12,000.00	12,000.00
604A COLL AGCY FEES-COURT	6,161.49	0.00	0.00	0.00
604B LEA FEES-COURT	9,162.01	3,000.00	3,000.00	5,000.00
605A MCBS FEES-COURT	2,666.94	1,500.00	1,500.00	1,500.00
605B MCTF FEES-COURT	2,766.08	2,000.00	2,000.00	2,000.00
606 PAYMENT PLAN-COURT	423.20	0.00	0.00	0.00
607 OVERPAYMENT-COURT	1.10	0.00	0.00	0.00
608 PD REPORT COPIES/DONATIONS	35,118.87	0.00	0.00	0.00
609 PARK DONATIONS	6,670.00	50,000.00	50,000.00	10,000.00
618 MISC FEES-DONATIONS	9,305.00	0.00	0.00	2,000.00
619 MUNICIPAL SERVICES REIMB.	11,606.87	0.00	0.00	0.00

620 NONBUDGETED REVENUE-MISC	11,880.00	0.00	0.00	0.00
626 HOTEL/MOTEL RESERVE FUND	0.00	145,000.00	145,000.00	10,500.00
627 INFRASTRUCTURE RESERVE FUND	0.00	470,550.00	470,550.00	423,702.00
628 BULKHEAD RESERVE FUND	0.00	12,490.00	12,490.00	107,200.00
629 BEACH EROSION RESERVE FUND	0.00	5,000.00	5,000.00	5,000.00
630 GENERAL FUND RESERVES	0.00	240,750.00	240,750.00	103,000.00
Total NON-BUDGETED REVENUE	168,752.46	942,290.00	942,290.00	681,902.00
BUDGETED REVENUE				
500 AD VALOREM TAXES-CURRENT	776,114.50	780,175.00	780,175.00	784,320.00
501 AD VALOREM TAXES-PRIOR	8,791.22	3,000.00	3,000.00	3,000.00
502 PEN & INT ON TAXES	5,430.38	4,000.00	4,000.00	4,000.00
503 FRANCHISE FEES	104,818.45	105,000.00	105,000.00	105,000.00
504 SALES TAXES	107,269.29	97,000.00	97,000.00	100,000.00
505 BUILDING PERMITS	47,805.00	15,000.00	15,000.00	25,000.00
506 COURT FINES	53,900.30	45,000.00	45,000.00	45,000.00
507 INTEREST INCOME-CHECKING	0.52	0.00	0.00	0.00
507A OTHER INTEREST INCOME	5,599.01	4,000.00	4,000.00	2,000.00
509 MIXED BEVERAGE TAX	4,516.62	3,500.00	3,500.00	4,000.00
510 PARK USER FEES	1,000.00	2,000.00	2,000.00	500.00
511 HOTEL/MOTEL TAX	412,793.31	300,000.00	300,000.00	300,000.00
512 SWIMMING POOL USER FEE	13,517.00	20,000.00	20,000.00	20,000.00
Total BUDGETED REVENUE	1,541,555.60	1,378,675.00	1,378,675.00	1,392,820.00
Total REVENUES	**1,710,308.06**	**2,320,965.00**	**2,320,965.00**	**2,074,722.00**
Gross Profit	1,710,308.06	2,320,965.00	2,320,965.00	2,074,722.00
EXPENSES				
BUILDING DEPT.				
18004 INSPECTOR/PERMITS	9,924.30	10,000.00	11,000.00	15,000.00
Total BUILDING DEPT.	9,924.30	10,000.00	11,000.00	15,000.00
CITY ADMINISTRATION				
11002 CA SALARIES	99,194.71	104,450.00	104,450.00	107,090.00
11004 PAYROLL TAXES	7,761.20	8,370.00	8,370.00	9,002.00
11006 OFFICE SUPPLIES	1,072.75	2,000.00	2,000.00	2,000.00
11008 POSTAGE	1,500.00	1,500.00	1,500.00	1,500.00
11010 CA PRINTING	627.05	1,000.00	1,000.00	1,000.00
11012 CA TELEPHONE	2,689.27	3,200.00	3,200.00	3,000.00
11016 INS/WORKERS COMP	349.17	400.00	400.00	400.00
11018 GEN. LIABILITY INS	534.50	600.00	600.00	570.00
11020 CA PUB OFFICIAL LIAB INS	1,975.64	2,000.00	2,000.00	2,080.00
11022 CA GROUP HEALTH	6,743.82	11,025.00	11,025.00	9,660.00
11024 LEGAL NOTICE	1957.55	5,000.00	5,000.00	3,000.00
11026 ELECTION EXPENSE	0.00	8,500.00	8,500.00	8,500.00
11030 LEGAL FEES	10,935.30	25,000.00	25,000.00	20,000.00
11034 AUDIT	10,500.00	10,000.00	10,500.00	10,500.00
11036 DUES & REGISTRATION	4,203.88	4,000.00	4,000.00	4,000.00

11038 CA EQUIPMENT M & R	422.06	1,000.00	1,000.00	1,000.00
11040 CITY EXPENSES	5755.96	14,740.00	13,740.00	14,000.00
11042 CA RETIREMENT	9,761.31	9,820.00	9,820.00	10,200.00
11044 CA CONTINGENCY	0.00	500.00	0.00	500.00
11052 CA EQUIPMENT PURCHASES	0.00	1,000.00	1,000.00	1,000.00
11054 MILEAGE REIMBURSEMENT	516.20	2,000.00	2,000.00	2,000.00
Total CITY ADMINISTRATION	166,500.37	216,105.00	215,105.00	211,002.00
CITY HALL				
17004 JANITORIAL SERVICE	2,400.00	2,700.00	2,700.00	2,700.00
17006 CH ELECTRICITY	5,522.65	7,000.00	7,000.00	6,100.00
17008 CH WATER/SEWER	678.30	1,000.00	1,000.00	800.00
17010 BUILDING M & R	25,355.74	28,025.00	28,025.00	25,000.00
17012 CH EQUIPMENT M & R	4,016.28	4,000.00	4,020.00	4,400.00
17014 INS-FIRE	2,556.62	2,600.00	2,600.00	2,820.00
17016 INS-WINDSTORM	6,445.25	6,525.00	6,525.00	7,090.00
17018 INS-FLOOD	416.36	450.00	450.00	450.00
17020 INS-LIABILITY	483.57	500.00	500.00	510.00
17022 CITY HALL EQUIPMENT	0.00	5,500.00	5,500.00	5,500.00
17030 CH MISCELLANEOUS	2,774.99	5,800.00	5,800.00	5,000.00
Total CITY HALL	50,649.76	64,100.00	64,100.00	60,370.00
CITY PARK				
30004 PARK ELECTRICITY	412.05	700.00	445.00	500.00
30006 PARK WATER	1,453.40	1,200.00	1,455.00	1,500.00
30008 PARK M & R	2,591.36	3,000.00	2,220.00	3,000.00
30010 PARK MOWING	2,025.00	1,250.00	2,030.00	2,200.00
Total CITY PARK	6,481.81	6,150.00	6,150.00	7,200.00
CORPORATION COURT				
19002 SALARIES	32,788.55	33,000.00	33,000.00	33,953.00
19004 PAYROLL TAXES	2,630.68	2,750.00	2,750.00	2,980.00
19006 PRINTING	0.00	240.00	240.00	200.00
19008 PROSECUTOR FEES	3,600.00	4,000.00	4,000.00	4,000.00
19010 JUDGE EXPENSE	4,300.00	4,500.00	4,500.00	4,500.00
19012 CLERK EXPENSE	1,912.00	2,000.00	2,000.00	2,000.00
19016 COURT RETIREMENT	3,304.94	3,310.00	3,310.00	3,450.00
19018 INSURANCE-GROUP HEALTH	818.59	740.00	740.00	11,485.00
Total CORPORATION COURT	49,354.76	50,540.00	50,540.00	62,568.00
EMS-P/S BLDG				
17220 EMS INS(FIRE)-P/S BLDG	319.58	325.00	325.00	350.00
17225 EMS INS(W/STRM)-P/S BLDG	889.00	900.00	900.00	980.00
17230 EMS INS(FLOOD)-P/S BLDG	74.35	100.00	100.00	80.00
Total EMS-P/S BLDG	1,282.93	1,325.00	1,325.00	1,410.00
HOTEL/MOTEL FUND				
35010 SALARIES	22,043.75	27,300.00	27,300.00	25,000.00
35020 PAYROLL TAXES	1,722.37	2,250.00	2,250.00	2,100.00

35030 INSURANCE-GROUP HEALTH	1,963.18	4,800.00	4,800.00	2,070.00
35040 INSURANCE-GENERAL LIAB	90.67	115.00	115.00	100.00
35060 TELEPHONE	240.00	400.00	400.00	300.00
35090 RETIREMENT	2,231.07	2,250.000	2,250.00	2,350.00
35100 MAINTENANCE	0.00	50,000.00	50,000.00	46,023.00
35110 ELECTRICITY	920.45	1,500.00	1,500.00	1,500.00
35120 WATER/SEWER	113.08	300.00	300.00	300.00
35150 INSURANCE-FIRE	319.58	350.00	350.00	360.00
35160 INSURANCE-WINDSTORM	889.00	900.00	900.00	1,000.00
35170 INSURANCE-FLOOD	74.35	100.00	100.00	100.00
35180 TOURISM SECURITY	0.00	10,000.00	10,000.00	13,977.00
35190 MARKETING	3,800.00	5,000.00	5,000.00	5,000.00
35200 BEACH TOURISM	10,417.74	43,235.00	43,235.00	63,120.00
Total HOTEL/MOTEL FUND	44,825.30	148,500.00	148,500.00	163,300.00
HTL/MTL-SWIMMING POOL				
40010 SALARIES	18,117.17	63,000.00	63,000.00	63,000.00
40020 PAYROLL TAXES	1,465.25	6,200.00	6,200.00	7,000.00
40025 CONTRACT SERVICES	0.00	3,000.00	3,000.00	5,000.00
40030 OFFICE SUPPLIES	0.00	500.00	500.00	500.00
40040 TELEPHONE	1,444.19	1,800.00	1,800.00	1,800.00
40050 MERCHANDISE	36.90	3,000.00	3,000.00	5,000.00
40060 WATER/SEWER	1,762.98	6,000.00	6,000.00	5,000.00
40070 ELECTRICITY	4,162.92	5,000.00	5,000.00	5,000.00
40080 MOWING	1,440.00	750.00	1,450.00	2,000.00
40090 BUILDING/POOL M & R	10,944.96	60,000.00	59,300.00	60,000.00
40110 INSURANCE-W/C	1,687.67	1,800.00	1,800.00	1,800.00
40120 INSURANCE-GEN LIAB	286.06	300.00	300.00	400.00
40130 INSURANCE-FIRE	127.83	150.00	150.00	200.00
Total HTL/MTL-SWIMMING POOL	41,475.93	151,500.00	151,500.00	156,700.00
NON BUDGET ITEMS				
50005 OVERPAYMENT-COURT	0.00	0.00	0.00	0.00
50015 TAX-COURT COSTS	60,617.02	0.00	0.00	0.00
50021 COLL AGCY FEES-COURT	5,782.36	0.00	0.00	0.00
50022 SEAT BELT FINES-COURT	0.00	0.00	0.00	0.00
50023 MCTF EXPENSE-COURT	437.40	2,000.00	2,000.00	2,000.00
50024 MCBS EXPENSE-COURT	0.00	1,500.00	1,500.00	1,500.00
50026 PD VEHICLE/EQUIP PURC	50,648.67	0.00	0.00	0.00
50027 PD EDUCATION	0.00	0.00	0.00	0.00
50028 PD DONATIONS	0.00	0.00	0.00	0.00
50035 PARK FUND	17,922.94	50,000.00	50,000.00	10,000.00
50050 HOTEL/MOTEL TAX FUND	42,524.35	145,000.00	145,000.00	10,500.00
50070 INFRASTRUCTURE FUND	0.00	470,550.00	470,550.00	423,702.00
50072 BULKHEAD FUND	0.00	12,490.00	12,490.00	107,200.00
50075 BEACH EROSION FUND	0.00	5,000.00	5,000.00	5,000.00
50080 GENERAL FUND RESERVES	0.00	240,750.00	240,750.00	103,000.00

50100 NON-BUDGET OTHER	53,835.55	0.00	0.00	0.00
60100 DISASTER EXPENSES	13,642.45	0.00	0.00	0.00
60101 DISASTER SALARIES	11,101.81	0.00	0.00	0.00
60102 DISASTER PAYROLL TAXES	849.29	0.00	0.00	0.00
Total NON BUDGET ITEMS	257,361.84	927,290.00	927,290.00	662,902.00
POLICE DEPT-MARINE DIVISION				
14510 GASOLINE	106.41	200.00	200.00	200.00
14515 EQUIP M & R	253.80	500.00	500.00	500.00
14520 EQUIP/SUPPLIES	608.00	800.00	800.00	800.00
Total POLICE DEPT-MARINE DIVISION	950.21	1,500.00	1,500.00	1,500.00
POLICE DEPT.				
14000 PD SALARIES	326,438.34	342,000.00	332,000.00	344,647.00
14002 PD PART TIME SALARIES	19,020.00	10,000.00	20,000.00	10,000.00
14004 PD PAYROLL TAXES	27,490.84	28,825.00	28,825.00	30,280.00
14006 PD OFFICE SUPPLIES	216.81	2,000.00	1,000.00	2,000.00
14008 PD PRINTING	1,219.19	1,500.00	1,500.00	1,500.00
14010 PD TELEPHONE	6,112.32	11,000.00	6,200.00	6,600.00
14012 PD VEHICLE M & R	4,445.85	4,000.00	5,000.00	2,512.00
14016 PD EQUIP M & R	1,415.74	4,000.00	2,000.00	4,000.00
14020 PD WORKERS COMP	9,253.03	9,900.00	9,900.00	9,350.00
14022 PD AUTO INSURANCE	5,045.94	5,300.00	5,300.00	5,450.00
14024 PD LIABILITY	6,877.64	6,900.00	6,900.00	7,225.00
14026 PD GROUP HEALTH	76,994.10	81,050.00	81,050.00	81,050.00
14030 PD GASOLINE	11,054.94	17,000.00	17,000.00	13,011.00
14032 PD EDUCATION	1,935.00	2,000.00	2,000.00	2,000.00
14033 PD TRAVEL, MEETINGS	487.15	1,000.00	1,000.00	1,000.00
14034 PD DISPATCH	8,048.70	8,400.00	8,400.00	8,500.00
14035 PD TRUNKED RADIOS	4,657.50	4,000.00	5,000.00	5,000.00
14036 PD UNIFORMS	4,444.99	5,000.00	5,000.00	5,000.00
14038 PD DUES & ANNUAL FEES	6,425.59	8,000.00	8,000.00	8,000.00
14042 PD VEHICLE/EQUIP PURCHASE	15,000.00	15,000.00	15,000.00	15,000.00
14044 PD CHIEF EXPENSE	1,015.79	1,500.00	1,500.00	1,500.00
14046 PD RETIREMENT	33,666.33	33,850.00	33,850.00	35,200.00
14048 ANIMAL CONTROL	900.00	900.00	900.00	900.00
14050 PD LEGAL FEES	6,002.50	500.00	6,300.00	500.00
14054 P/S BLDG - FLOOD INS	401.49	430.00	430.00	425.00
14056 P/S BLDG - WINDSTORM INS	6,445.25	6,525.00	6,525.00	7,090.00
14058 P/S BLDG - FIRE INS	2,428.79	2,500.00	2,500.00	2,675.00
14064 P/S BLDG - EQUIP M&R	1,551.49	2,000.00	2,000.00	2,000.00
14066 P/S BLDG - JANITORIAL	1,955.00	2,500.00	2,500.00	2,500.00
Total POLICE DEPT.	590,950.31	617,580.00	617,580.00	614,915.00
ROADS, BEACH & CANALS				
13004 TRAFFIC SIGNS	3,247.30	5,000.00	5,000.00	8,475.00
13006 STREET LIGHTING	4,939.98	5,500.00	5,500.00	5,200.00
13008 BEACH M & R	13,488.58	15,000.00	15,000.00	15,000.00

13010 INSURANCE-LIABILITY	60.45	100.00	100.00	100.00
13012 STREET M & R	5,115.85	25,000.00	25,000.00	20,000.00
13014 DRAINAGE M & R	7,450.00	27,000.00	27,000.00	13,000.00
13016 GENERAL M & R	2,990.00	8,150.00	5,800.00	12,000.00
13018 BULKHEAD M & R	8,350.00	20,000.00	20,000.00	20,000.00
13022 CITY MOWING	7,630.00	5,300.00	7,650.00	8,650.00
13024 BEACH EROSION/CANAL DREDG	0.00	5,000.00	5,000.00	5,000.00
13026 MOSQUITO CONTROL	584.43	1,000.00	1,000.00	1,000.00
Total ROADS, BEACH & CANALS	53,856.59	117,050.00	117,050.00	108,425.00
TAX OFFICE				
12004 COLLECTION EXPENSE	344.40	700.00	700.00	700.00
12006 LEGAL NOTICES	0.00	900.00	900.00	900.00
12010 APPRAISAL DIST.EXP	6,205.81	6,400.00	6,400.00	6,400.00
Total TAX OFFICE	6,550.21	8,000.00	8,000.00	8,000.00
VFD-P/S BLDG				
17320 VFD INS(FIRE)-P/S BLDG	319.58	325.00	325.00	350.00
17325 VFD INS(W/STRM)-P/S BLDG	889.00	900.00	900.00	980.00
17330 VFD INS(FLOOD)-P/S BLDG	74.35	100.00	100.00	100.00
Total VFD-P/S BLDG	1,282.93	1,325.00	1,325.00	1430.00
Total EXPENSES	**1,297,108.97**	**2,320,965.00**	**2,320,965.00**	**2,074,722.00**
Net Ordinary Income	413,199.09	0.00	0.00	0.00
Net Income	**413,199.09**	**0.00**	**0.00**	**0.00**

The FY 2020-2021 Municipal Services Fund Budget revenues from all funds total $1,869,040.00. The significant increase this year is primarily due to $150,000.00 of City Municipal Sewer Reserve Funds being used to upgrade the Blackbeard Liftstation and $386,620.00 in Water Reserve Funds being budgeted for the Waterline Replacement Capital Improvement Projects. The Municipal Services Fund expenses from all funds total $1,869,040.00 resulting in a balanced budget.

Below is the FY 2020-2021 Municipal Services Fund Budget of all revenues and expenses:

MUNICIPAL SERVICES FUND BUDGET

	PROJECTED FY 2019-20	BUDGET FY 2019-20	AMENDED BUDGET FY 2019-20	PROPOSED BUDGET FY 2020-21
Ordinary Income/Expense				
REVENUES				
GARBAGE REVENUE/SALES TAX	177,000.00	175,500.00	175,500.00	177,000.00
NONBUDGETED REVENUES				
30010 DONATIONS-VFD	56,100.00	0.00	0.00	0.00
30011 DONATIONS-EMS	13,850.00	0.00	0.00	0.00
30012 WATER M&R	3,360.00	3,000.00	3,000.00	2,000.00
30013 SECURITY DEPOSITS	24,000.00	0.00	0.00	0.00

30014 RETURNED CHECKS	-2,232.60	0.00	0.00	0.00
30015 RETURNED CK FEES	-45.00	0.00	0.00	0.00
30016 INTEREST INCOME CHECKING	0.72	0.00	0.00	0.00
30016A OTHER INTEREST INCOME	2,795.37	2,500.00	2,500.00	330.00
30019 WTR CHGS REIMB	3,877.05	0.00	0.00	1,000.00
30020 CUST SRVC INSP	200.00	0.00	0.00	0.00
30021 SEWER RESERVE FUND	0.00	0.00	0.00	150,000.00
30022 WATER RESERVE FUND	0.00	125,000.00	125,000.00	386,620.00
30023 MUNI SERV RESERVE FUND	0.00	25,000.00	25,000.00	0.00
30025 NONBUDGET-MISC	0.00	0.00	0.00	0.00
Total NONBUDGETED REVENUES	101,905.54	155,500.00	155,500.00	539,950.00
SEWER REVENUES				
30005 SEWER-SERVICE FEES	539,475.00	458,000.00	539,475.00	510,000.00
30006 SEWER TAP FEES	3,600.00	1,200.00	1,200.00	800.00
Total SEWER REVENUES	543,075.00	459,200.00	540,675.00	510,800.00
UNDISTRIBUTED OVERPAYMENTS	26,777.14	0.00	0.00	0.00
WATER REVENUES				
30000 WATER-SERVICE FEES	603,000.00	610,000.00	610,000.00	625,000.00
30001 WATER TAP FEES	14,670.00	1,800.00	14,670.00	4,290.00
30002 LATE FEES	11,998.55	14,000.00	14,000.00	12,000.00
Total WATER REVENUES	629,668.55	625,800.00	638,670.00	641,290.00
Total REVENUES	**1,478,426.23**	**1,416,000.00**	**1,510,345.00**	**1,869,040.00**
Cost of Goods Sold				
DIRECT COSTS-SEWER				
20010 PERMITS, DUES, FEES	3,752.90	8,000.00	8,000.00	8,000.00
20011 REPAIRS (SEWER)	2,431.11	20,000.00	2,845.00	10,000.00
20012 TAP EXPENSES (SEWER)	0.00	1,000.00	1,000.00	800.00
20013 SEWER ELECTRICITY	27,174.15	32,000.00	32,000.00	30,000.00
20014 WWTP EXPENSES	124,532.54	100,000.00	125,000.00	75,000.00
20015 LIFTSTATIONS M & R	104,503.81	75,000.00	105,000.00	40,000.00
20016 SEWER CONTRACTOR FEE	0.00	0.00	0.00	101,000.00
Total DIRECT COSTS-SEWER	262,394.51	236,000.00	273,845.00	264,800.00
DIRECT COSTS-WATER				
20000 WATER PURCHASES	449,482.05	415,000.00	450,000.00	450,000.00
20001 PERMITS, DUES, FEES	6,824.20	8,000.00	8,000.00	8,000.00
20002 REPAIRS (WATER)	41,839.14	30,000.00	42,000.00	25,000.00
20003 TAP EXPENSES (WATER)	10,480.00	1,000.00	10,500.00	4,290.00
20005 MAIN WATER LINE EXPENSES	87,332.90	90,000.00	90,000.00	100,000.00
20006 WATER METER EXPENSES	3,907.80	15,000.00	15,000.00	10,000.00
20007 WATER CONTRACTOR FEE	0.00	0.00	0.00	25,050.00
Total DIRECT COSTS-WATER	599,866.09	559,000.00	615,500.00	622,340.00
Total COGS	862,260.60	795,000.00	889,345.00	887,140.00

Gross Profit	616,165.63	621,000.00	621,000.00	981,900.00
EXPENSES				
GENERAL & ADMINISTRATIVE				
20020 SALARIES	128,556.22	144,200.00	144,200.00	132,005.00
20021 PAYROLL TAXES	10,079.36	11,700.00	11,700.00	10,955.00
20022 RETIREMENT	12,968.76	13,000.00	13,000.00	13,400.00
20023 CONTRACT SERVICES	1,175.00	1,350.00	1,350.00	500.00
20025 OFFICE & OTHER SUPPLIES	1,072.75	2,000.00	2,000.00	2,000.00
20026 PRINTING	385.99	500.00	500.00	500.00
20027 DATA PROCESSING	19,563.31	24,000.00	24,000.00	24,000.00
20028 POSTAGE	1,602.38	2,000.00	2,000.00	2,000.00
20029 EQUIPMENT M&R	145.09	450.00	450.00	450.00
20030 INSURANCE-FLOOD	446.10	500.00	500.00	500.00
20031 INSURANCE-WINDSTORM	6,667.50	6,750.00	6,750.00	7,350.00
20033 INSURANCE-E&O	1,376.41	1,400.00	1,400.00	1,450.00
20034 INSURANCE-FIRE	319.58	350.00	350.00	355.00
20035 INSURANCE-GEN LIAB	670.98	700.00	700.00	715.00
20036 INSURANCE-GROUP	16,758.12	24,500.00	24,500.00	17,800.00
20037 INSURANCE-WRKSCMP	349.17	400.00	400.00	400.00
20038 AUDIT	10,500.00	10,000.00	10,500.00	10,500.00
20039 TELEPHONE	3,838.97	5,000.00	5,000.00	4,000.00
20040 CITY HALL-ELECTRICITY	2,761.32	3,800.00	3,800.00	3,400.00
20041 CITY HALL-WATER	339.18	600.00	600.00	500.00
20043 C/HALL EQUIPMENT	2,090.70	3,000.00	3,000.00	2,000.00
20044 MISCELLANEOUS	2,501.59	10,000.00	10,000.00	5,000.00
20045 CONTINGENCY	0.00	500.00	0.00	500.00
20046 LEGAL NOTICES	705.50	3,300.00	3,300.00	3,000.00
20048 FIRE HYDRANT EXPENSES	3,600.00	25,500.00	25,500.00	25,000.00
Total GENERAL & ADMINISTRATIVE	228,473.98	295,500.00	295,500.00	268,280.00
Total EXPENSES	**228,473.98**	**295,500.00**	**295,500.00**	**268,280.00**
Net Ordinary Income	387,691.65	325,500.00	325,500.00	713,620.00
Other Income/Expense				
Other Expense				
GARBAGE EXPENSE/SALES TAX				
22000 GARBAGE CONTRACT SERVICES	164,794.75	165,000.00	165,000.00	166,000.00
22001 SALES TAX ON GARBAGE	10,237.16	10,500.00	10,500.00	11,000.00
Total GARBAGE EXPENSE/SALES TAX	175,031.91	175,500.00	175,500.00	177,000.00
NONBUDGET EXPENSES				
25000 DONATIONS-VFD	56,062.64	0.00	0.00	0.00
25001 DONATIONS-EMS	13,825.36	0.00	0.00	0.00
25002 REFUND SEC DEP	11,174.69	0.00	0.00	0.00
25003 REFUND CREDIT BALANCE	6,609.75	0.00	0.00	0.00
25005 GEN FUND REIMB	0.00	0.00	0.00	0.00
25006 CUSTOMER SRVC INSP	0.00	0.00	0.00	0.00

25007 SEWER RESERVE FUND	0.00	0.00	0.00	150,000.00
25008 WATER RESERVE FUND	69,747.67	125,000.00	125,000.00	386,620.00
25009 MUNI SERV RESERVE FUND	0.00	25,000.00	25,000.00	0.00
25999 NONBUDGET-MISC	2,135.70	0.00	0.00	0.00
Total NONBUDGET EXPENSES	**159,555.81**	**150,000.00**	**150,000.00**	**536,620.00**
Total OTHER EXPENSES	**334,587.72**	**325,500.00**	**325,500.00**	**713,620.00**
Net Other Income	-334,587.72	-325,500.00	-325,500.00	-713,620.00
Net Income	53,103.93	0.00	0.00	0.00