

Cover page under section 102.007 Local Government Code
to the City of Jamaica Beach Budget for 2021/2022 Fiscal Year

1. "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 \$ 43,610.62"

2. The recorded vote of each member of the governing body by name voting on the adoption of the budget.

Alderman Green	Yes or No - Absent
Alderman Madray	☒ Yes or No
Alderwoman Jones	☒ Yes or No
Alderwoman Krutz-Hoffman	☒ Yes or No
Mayor Pro-Tem Rupertus	☒ Yes or No

3. The municipality property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, including:

The no-new-revenue tax rate	\$0.158419/\$100
The voter-approved tax rate	\$0.170497/\$100

ORDINANCE No. 2021-08
ADOPTION OF THE BUDGET FOR FY 2021-2022

AN ORDINANCE ADOPTING THE OPERATING BUDGET AND MUNICIPAL BUDGET FOR THE CITY OF JAMAICA BEACH FOR THE FISCAL YEAR COMMENCING ON OCTOBER 1, 2021 AND ENDING ON SEPTEMBER 30, 2022; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in accordance with Texas State Law, the Finance Director of the City of Jamaica Beach as Budget Officer has prepared and submitted a budget covering the period from October 1, 2021 through September 30, 2022 inclusive; and

***WHEREAS**, a public hearing regarding the proposed Operating Budget and Municipal Budget for FY 2021-2022 was published on the City of Jamaica Beach internet web-site and in the official city newspaper; and*

***WHEREAS**, a public hearing regarding the proposed Operating Budget and Municipal Budget for FY 2021-2022 was held on September 7, 2021 and*

***WHEREAS**, notice of this meeting, at which the Budget is to be adopted, has also been given in accordance with State Law; now therefore,*

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JAMAICA BEACH, STATE OF TEXAS:

SECTION 1. BUDGET ADOPTED.

That in the opinion and judgment of the majority of the City of Jamaica Beach Council Members, as signified by "aye votes", the Proposed Operating Budget and Municipal Budget for Fiscal Year 2021-2022 as shown on Attachment "A" to this Ordinance is hereby made a part thereto; by and the same is here by in all things approved and that same is proper and correct.

SECTION 2. SEVERABILITY CLAUSE.

The City Council of the City of Jamaica Beach hereby declares that if any section, paragraph, sentence, clause, phrase or word of this Ordinance is declared unconstitutional or invalid by final judgment of a court of competent jurisdiction, it will not affect the remaining portions of this Ordinance. The City Council declares it would have passed and ordained all the remaining portions of this Ordinance without the inclusion of those portions found to be unconstitutional or invalid.

PASSED, APPROVED AND ADOPTED THIS 20TH DAY OF SEPTEMBER 2021.



CITY OF JAMAICA BEACH FISCAL YEAR 2021-2022 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, 2021 and ending September 30, 2022 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 16, 2021. A Public Hearing to hear any complaints, suggestions, or observations on the proposed budget was conducted on September 7, 2021 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 2021-2022 on September 20, 2021, after holding the public hearing. The City Council recorded vote was the following:

In Favor: Russell Rupertus, Lorraine "Taz" Jones, Gil Madray, Marci Kurtz-Hoffman
Against: 0
Absent: 1 Sherwood Green

ADOPTED PROPERTY TAX RATE:	\$0.170497 PER \$100 OF VALUE
PRECEDING YEAR'S TAX RATE:	\$0.186181 PER \$100 OF VALUE
NO-NEW REVENUE TAX RATE:	\$0.158419 PER \$100 OF VALUE
NO-NEW REVENUE M&O TAX RATE:	\$0.158419 PER \$100 OF VALUE
VOTER-APPROVAL TAX RATE:	\$0.170497 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 \$43,610.62.

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 \$2,409,328.00. The FY 2021-2022 General Fund Budget includes \$638,902.00 of City reserve funds being budgeted for various capital improvement projects. The City also estimated revenue funds to increase by \$43,610.62 from the increase of property valuation, building permits, mixed beverage tax, and Hotel Motel Revenue for an overall budget increase of \$504.62 compared to last year's budget. The General Fund expenses from all funds total \$2,409,328.00 resulting in a balanced budget.

Below is the FY 2021-2022 General Fund Budget of all revenues and expenses:

GENERAL FUND BUDGET

	Actual FY 2020-21	Budget FY 2020-21	Budget FY 2021-2022
GF NON-BUDGETED REVENUE			
506 COURT FINES	51,324.47	0.00	
604 MULTITUSE FEES-COURT	12,704.80	12,000.00	423,702.00
604A COLL AGCY FEES-COURT	5,580.90	0.00	107,200.00
604B LEA FEES-COURT	7,733.52	5,000.00	5,000.00
606 PAYMENT PLAN-COURT	351.00	0.00	103,000.00
607 OVERPAYMENT-COURT	3.60	0.00	638,902.00
608 PD REPORT COPIES/DONATIONS	36.00	0.00	
619 MUNICIPAL SERVICES REIMB.	0.00	0.00	
620 NONBUDGETED REVENUE-			
MISC	9,545.51	0.00	
625 DISASTER RELIEF	9,160.41		
626 HOTEL/MOTEL RESERVE FUND	0.00	10,500.00	
627 STREET PROJECT RESERVE			
FUND	0.00	423,702.00	
628 BULKHEAD RESERVE FUND	0.00	107,200.00	
629 BEACH EROSION RESERVE	0.00	5,000.00	
FUND	0.00	103,000.00	
630 GENERAL FUND RESERVES	0.00		
Total GF NON-BUDGETED REVENUE	96,440.21	666,402.00	475,000.00
MS GARBAGE REVENUE/SALES TAX	0.00	177,000.00	20,000.00
MS NONBUDGETED REVENUES			2,000.00
MS 30012 WATER M&R	0.00	2,000.00	3,000.00
ALLOCATED FUNDS - PROJECTS			
533 STREET PROJECTS			423,702.00
535 BULKHEAD PROJECT			107,200.00
537 BEACH EROSION PROJECT			5,000.00
539 GENERAL FUND RESERVES			103,000.00
Total ALLOCATED FUNDS - PROJECTS			638,902.00
REVENUE			
500 AD VALOREM TAXES-CURRENT			827,930.62
503 FRANCHISE FEES			105,000.00
504 SALES TAXES			115,000.00
505 BUILDING PERMITS			40,000.00
506 COURT FINES			125,000.00
507 OTHER INTEREST INCOME			2,000.00
509 MIXED BEVERAGE TAX			4,000.00
510 PARK USER FEES			2,000.00
511 HOTEL/MOTEL TAX			475,000.00
512 SWIMMING POOL USER FEE			20,000.00
514 MARINA			2,000.00
525 COURT SECURITY			3,000.00

MS 30016A OTHER INTEREST INCOME	0.00	330.00	527 COURT TECHNOLOGY FUND	2,000.00
MS 30019 WTR CHGS REIMB	0.00	1,000.00	529 PARK DONATIONS	10,000.00
MS 30021 SEWER RESERVE FUND	0.00	150,000.00	531 MISC INCOME	10,000.00
MS 30022 WATER RESERVE FUND	0.00	386,620.00	TRANSFER FROM MUNICIPAL FUND	28,000.00
Total MS NONBUDGETED REVENUES	0.00	539,950.00	Total REVENUE	1,770,930.62
MS WATER REVENUES			Total Income	2,409,832.62
MS 30000 WATER-SERVICE FEES	135,945.93	625,000.00	Gross Profit	2,409,832.62
MS 30001 WATER TAP FEES	90.29	4,290.00	EXPENSES	
MS 30002 LATE FEES	0.00	12,000.00	BUILDING DEPT.	
Total MS WATER REVENUES	136,036.22	641,290.00	18004 INSPECTOR/PERMITS	7,500.00
REVENUE			Total BUILDING DEPT.	7,500.00
500 AD VALOREM TAXES-CURRENT	788,660.89	784,320.00	CITY ADMINISTRATION	
501 AD VALOREM TAXES-PRIOR	0.00	3,000.00	11002 SALARIES	125,000.00
502 PEN & INT ON TAXES	0.00	4,000.00	11004 PAYROLL TAXES	9,000.00
503 FRANCHISE FEES	104,592.23	105,000.00	11006 OFFICE SUPPLIES	2,000.00
504 SALES TAXES	139,548.17	100,000.00	11008 POSTAGE	1,000.00
505 BUILDING PERMITS	40,915.08	25,000.00	11010 PRINTING	1,000.00
506 COURT FINES	49,135.24	45,000.00	11012 TELEPHONE	3,000.00
507 INTEREST INCOME-CHECKING	0.00	0.00	11016 INS/WORKERS COMP	600.00
507A OTHER INTEREST INCOME	0.00	2,000.00	11018 GEN. LIABILITY INS	800.00
509 MIXED BEVERAGE TAX	0.00	4,000.00	11020 LIABILITY INSURANCE	2,100.00
510 PARK USER FEES	1,785.00	500.00	11022 GROUP HEALTH	9,500.00
511 HOTEL/MOTEL TAX	551,170.50	300,000.00	11024 LEGAL NOTICE - PAPER	3,000.00
512 SWIMMING POOL USER FEE	16,526.35	20,000.00	11026 ELECTION EXPENSE	8,500.00
514 MARINA	0.00	0.00	11030 LEGAL FEES - ATTORNEY	20,000.00
525 COURT SECURITY	2,566.47	1,500.00	11034 AUDIT	10,500.00
527 COURT TECHNOLOGY FUND	2,177.44	2,000.00	11036 DUES & SUBSCRIPTIONS	4,000.00
529 PARK DONATIONS	3,099.00	10,000.00	11038 EQUIPMENT M & R	1,000.00
531 MISC INCOME	1,978.25	2,000.00	11040 CITY EXPENSES	14,000.00
Total REVENUE	1,702,154.62	1,408,320.00	11042 RETIREMENT	12,500.00

SEWER REVENUES				
MS 30005 SEWER SERVICES FEES	0.00	510,000.00	11044 CONTINGENCY	500.00
MS 30006 SEWER TAP FEES	0.00	800.00	11052 EQUIPMENT PURCHASES	1,000.00
Total SEWER REVENUES	0.00	510,800.00	11054 MILEAGE REIMBURSEMENT	1,000.00
Total Income	1,934,631.05	1,869,040.00	Total CITY ADMINISTRATION	230,000.00
Cost of Goods Sold			CITY HALL	
MS DIRECT COSTS- SEWER			17004 JANITORIAL SERVICE	2,700.00
MS 20010 PERMITS, DUES, FEES	3,686.15	8,000.00	17006 CITY HALL ELECTRICITY	6,100.00
MS 20011 REPAIRS (SEWER)	4,755.38	10,000.00	17008 CITY HALL WATER/SEWER	800.00
MS 20012 TAP EXPENSES (SEWER)	0.00	800.00	17010 BUILDING M & R	45,000.00
MS 20013 SEWER ELECTRICITY	13,682.49	30,000.00	17012 CITY HALL EQUIPMENT M&R	10,000.00
MS 20014 WWTP EXPENSES	10,808.43	75,000.00	17014 INS-FIRE	2,900.00
MS 20015 LIFTSTATIONS M& R	2,676.77	40,000.00	17016 INS-WINDSTORM	7,500.00
MS 20016 SEWER CONTRACTOR FEE	20,111.53	101,000.00	17018 INS-FLOOD	550.00
Total MS DIRECT COSTS- SEWER	55,720.75	264,800.00	17020 INS-LIABILITY	550.00
MS DIRECT COSTS- WATER			17030 CITY HALL	3,000.00
MS 20000 WATER PURCHASES	41,626.25	450,000.00	MISCELLANEOUS	79,100.00
MS 20001 PERMIT, DUES, FEES	210.22	8,000.00	Total CITY HALL	
MS 20002 REPAIRS (WATER)	1,773.81	25,000.00	CITY PARK	
MS 20003 TAP EXPENSES (WATER)	0.00	4,290.00	30004 PARK ELECTRICITY	500.00
MS 20005 MAIN WATER LINE EXPNS	80,759.56	100,000.00	30006 PARK WATER	1,500.00
MS 20006 WATER METER EXPNS	96.42	10,000.00	30008 PARK M & R	3,000.00
MS 20007 WATER CONTRACTOR FEE	5,027.88	25,050.00	30010 PARK MOWING	2,000.00
Total MS DIRECT COSTS- WATER	129,494.14	622,340.00	Total CITY PARK	7,000.00
Total COGS	185,214.89	887,140.00	COURT	
Expense	1,749,416.16	981,900.00	19002 SALARIES	34,000.00
BUILDING DEPT.			19004 PAYROLL TAXES	2,900.00
18004 INSPECTOR/PERMITS	9,105.00	15,000.00	19006 PRINTING	200.00
			19008 PROSECUTOR FEES	4,000.00
			19010 JUDGE EXPENSE	4,500.00
			19012 CLERK EXPENSE	2,500.00

Total BUILDING DEPT.	9,105.00	15,000.00	19016 COURT RETIREMENT	3,500.00
CHILD SUPPORT	0.00	0.00	19018 INSURANCE-GROUP HEALTH	11,000.00
CITY ADMINISTRATION			19020 STATE CRIMINAL COST/FEES	80,000.00
11002 SALARIES	122,824.11	107,090.00	19022 COLL AGCY FEES-COURT	6,000.00
11004 PAYROLL TAXES	8,553.76	9,002.00	Total COURT	148,600.00
11006 OFFICE SUPPLIES	2,323.60	2,000.00	EMS-P/S BLDG	
11008 POSTAGE	10.70	1,500.00	17220 EMS INS(FIRE)-P/S BLDG	350.00
11010 PRINTING	1,064.64	1,000.00	17225 EMS INS(W/STRM)-P/S BLDG	1,100.00
11012 TELEPHONE	2,319.69	3,000.00	17230 EMS INS(FLOOD)-P/S BLDG	100.00
11016 INS/WORKERS COMP	345.48	400.00	Total EMS-P/S BLDG	1,550.00
11018 GEN. LIABILITY INS	(1,514.00)	570.00	EXPENSE - PROJECTS	
11020 LIABILITY INSURANCE	1,894.14	2,080.00	50026 PD VEHICLE/EQUIP PURC	90,000.00
11022 GROUP HEALTH	5,498.69	9,660.00	50035 PARK FUND - EQUIP PURC	25,000.00
11024 LEGAL NOTICE - PAPER	3,549.88	3,000.00	50055 STREET PROJECT RESERVE	423,702.00
11026 ELECTION EXPENSE	10,954.13	8,500.00	50060 BULKHEAD PROJECT	107,200.00
11030 LEGAL FEES - ATTORNEY	20,484.07	20,000.00	50065 BEACH EROSION PROJECT	5,000.00
11034 AUDIT	0.00	10,500.00	50070 GENERAL FUND RESERVES	103,000.00
11036 DUES & SUBSCRIPTIONS	3,004.76	4,000.00	Total EXPENSE - PROJECTS	753,902.00
11038 EQUIPMENT M & R	1,287.73	1,000.00	HOTEL/MOTEL EXPENSES	
11040 CITY EXPENSES	13,061.67	14,000.00	35010 SALARIES	65,000.00
11042 RETIREMENT	10,162.00	10,200.00	35020 PAYROLL TAXES	5,100.00
11044 CONTINGENCY	0.00	500.00	35030 INSURANCE-GROUP HEALTH	10,000.00
11052 EQUIPMENT PURCHASES	0.00	1,000.00	35040 INSURANCE-GENERAL LIAB	100.00
11054 MILEAGE REIMBURSEMENT	128.18	2,000.00	35060 TELEPHONE	500.00
Total CITY ADMINISTRATION	205,953.23	211,002.00	35090 RETIREMENT	4,500.00
CITY HALL			35100 MAINTENANCE	45,000.00
17004 JANITORIAL SERVICE	2,200.00	2,700.00	35110 ELECTRICITY	1,500.00
17006 CITY HALL ELECTRICITY	5,818.09	6,100.00	35120 WATER/SEWER	300.00
17008 CITY HALL WATER/SEWER	553.15	800.00	35150 INSURANCE-FIRE	400.00
17010 BUILDING M & R	25,492.86	25,000.00	35160 INSURANCE-WINDSTORM	1,100.00

17012 CITY HALL EQUIPMENT M&R	2,705.36	4,400.00	35170 INSURANCE-FLOOD	100.00
17014 INS-FIRE	2,587.59	2,820.00	35180 TOURISM SEC. & CAMERA'S	50,000.00
17016 INS-WINDSTORM	7,396.16	7,090.00	35190 MARKETING	5,000.00
17018 INS-FLOOD	430.36	450.00	35200 TOURISM	63,000.00
17020 INS-LIABILITY	438.10	510.00	35210 HOT COLLECTION AGENCY FEE	15,000.00
17022 CITY HALL EQUIPMENT	0.00	5,500.00	Total HOTEL/MOTEL EXPENSES	266,600.00
17030 CITY HALL MISCELLANEOUS	715.01	5,000.00	HTL/MTL-SWIMMING POOL	
Total CITY HALL	48,336.68	60,370.00	40010 SALARIES	65,000.00
CITY PARK			40020 PAYROLL TAXES	8,000.00
30004 PARK ELECTRICITY	383.07	500.00	40025 CONTRACT SERVICES	5,000.00
30006 PARK WATER	693.58	1,500.00	40030 OFFICE SUPPLIES	500.00
30008 PARK M & R	2,172.15	3,000.00	40040 TELEPHONE	1,800.00
30010 PARK MOWING	1,712.11	2,200.00	40050 MERCHANDISE	5,000.00
Total CITY PARK	4,960.91	7,200.00	40060 WATER/SEWER	4,000.00
COURT			40070 ELECTRICITY	5,000.00
19002 SALARIES	30,968.94	33,953.00	40080 MOWING	2,000.00
19004 PAYROLL TAXES	1,940.84	2,980.00	40090 BUILDING/POOL M & R	30,000.00
19006 PRINTING	0.00	200.00	40110 INSURANCE-W/C	1,800.00
19008 PROSECUTOR FEES	3,300.00	4,000.00	40120 INSURANCE-GEN LIAB	500.00
19010 JUDGE EXPENSE	3,850.00	4,500.00	40130 INSURANCE-FIRE	300.00
19012 CLERK EXPENSE	2,383.94	2,000.00	Total HTL/MTL-SWIMMING POOL	128,900.00
19016 COURT RETIREMENT	3,436.00	3,450.00	POLICE DEPT-MARINE DIVISION	
19018 INSURANCE-GROUP HEALTH	2,773.66	11,485.00	14510 GASOLINE	500.00
19020 STATE CRIMINAL COST/FEES	60,081.11	0.00	14515 EQUIP M & R	1,000.00
19022 COLL AGCY FEES-COURT	5,852.82	0.00	14520 EQUIP/SUPPLIES	1,000.00
Total COURT	114,587.31	62,568.00	Total POLICE DEPT-MARINE DIVISION	2,500.00
DEPENDANT HEALTH	0.00	0.00	POLICE DEPT.	
DEPENDENT DENTAL	343.96	0.00	14000 PD SALARIES	367,751.00
EMPLOYEE LIFE	385.81	0.00	14002 PD PART TIME SALARIES	10,000.00

EMS-P/S BLDG					
17220 EMS INS(FIRE)-P/S BLDG	323.45	350.00	14004 PD PAYROLL TAXES		35,000.00
17225 EMS INS(W/STRM)-P/S BLDG	1,020.16	980.00	14006 PD OFFICE SUPPLIES		2,000.00
17230 EMS INS(FLOOD)-P/S BLDG	76.85	80.00	14008 PD PRINTING		1,500.00
Total EMS-P/S BLDG	1,420.46	1,410.00	14010 PD TELEPHONE		6,600.00
GF NON BUDGET ITEMS			14012 PD VEHICLE M & R		5,000.00
50005 OVERPAYMENT-COURT	0.00	0.00	14016 PD EQUIP M & R		4,000.00
50022 SEAT BELT FINES-COURT	0.00	0.00	14020 PD WORKERS COMP		9,400.00
50023 MCTF EXPENSE-COURT	0.00	2,000.00	14022 PD AUTO INSURANCE		5,500.00
50024 MCBS EXPENSE-COURT	0.00	1,500.00	14024 PD LIABILITY		7,225.00
50026 PD VEHICLE/EQUIP PURC	0.00	0.00	14026 PD GROUP HEALTH		81,000.00
50027 PD EDUCATION	0.00	0.00	14030 PD GASOLINE		15,000.00
50028 PD DONATIONS	0.00	0.00	14032 PD EDUCATION		2,000.00
50035 PARK FUND - EQUIP PURC	2,790.78	0.00	14033 PD TRAVEL, MEETINGS		1,000.00
50050 HOTEL/MOTEL TAX FUND	0.00	10,000.00	14034 PD DISPATCH		8,500.00
50055 STREET PROJECT RESERVE	0.00	10,500.00	14035 PD TRUNKED RADIOS		5,000.00
50060 BULKHEAD PROJECT RESERVE	0.00	0.00	14036 PD UNIFORMS		5,000.00
50065 BEACH EROSION RESERVE	0.00	0.00	14038 PD DUES & ANNUAL FEES		8,000.00
50070 GENERAL FUND RESERVES	0.00	0.00	14042 PD VEHICLE/EQUIP PMT		20,000.00
50072 BULKHEAD FUND	0.00	423,702.00	14044 PD CHIEF EXPENSE		1,500.00
50075 BEACH EROSION FUND	0.00	107,200.00	14046 PD RETIREMENT		35,000.00
50080 GENERAL FUND RESERVES	0.00	5,000.00	14048 ANIMAL CONTROL		1,000.00
50100 NON-BUDGET OTHER	31,928.00	103,000.00	14050 PD LEGAL FEES		500.00
60100 DISASTER EXPENSES	2,382.00	0.00	14054 PD BLDG - FLOOD INS		450.00
60101 DISASTER SALARIES	20,926.86	0.00	14056 PD BLDG - WINDSTORM INS		7,500.00
60102 DISASTER PAYROLL TAXES	0.00	0.00	14058 PD BLDG - FIRE INS		2,700.00
GF BETA EXPENSE	6,270.00	0.00	14064 PD BLDG - EQUIP M&R		2,000.00
GF DELTA EXPENSE	4,448.00		14066 PD BLDG - JANITORIAL		2,500.00
Total GF NON BUDGET ITEMS	68,745.64	662,902.00	Total POLICE DEPT.		652,626.00
HOTEL/MOTEL EXPENSES			ROADS, BEACH & CANALS		
			13004 SIGNS - STREET		12,000.00

35010 SALARIES	12,180.90	25,000.00	13006 STREET LIGHTING	5,500.00
35020 PAYROLL TAXES	2,651.83	2,100.00	13008 BEACH M & R	15,000.00
35030 INSURANCE-GROUP HEALTH	1,371.93	2,070.00	13010 INSURANCE-LIABILITY	100.00
35040 INSURANCE-GENERAL LIAB	82.14	100.00	13012 STREET M & R	25,000.00
35060 TELEPHONE	487.82	300.00	13014 DRAINAGE M & R	15,000.00
35090 RETIREMENT	2,350.00	2,350.00	13016 GENERAL M & R	12,000.00
35100 MAINTENANCE	25,060.00	46,023.00	13018 BULKHEAD M & R	20,000.00
35110 ELECTRICITY	996.46	1,500.00	13022 MOWING EQUIP M&R	8,700.00
35120 WATER/SEWER	79.33	300.00	13024 BEACH EROSION/CANAL DREDG	5,000.00
35150 INSURANCE-FIRE	323.45	360.00	13026 MOSQUITO CONTROL	3,000.00
35160 INSURANCE-WINDSTORM	1,020.16	1,000.00	Total ROADS, BEACH & CANALS	121,300.00
35170 INSURANCE-FLOOD	76.85	100.00	TAX OFFICE	
35180 TOURISM SECURITY & M&R	0.00	13,977.00	12004 COLLECTION EXPENSE	700.00
35190 MARKETING	4,997.68	5,000.00	12006 LEGAL NOTICES	1,000.00
35200 TOURISM	22,979.71	63,120.00	12010 APPRAISAL DIST.EXP	6,500.00
35210 HOT COLLECTION AGENCY FEE	0.00	0.00	Total TAX OFFICE	8,200.00
Total HOTEL/MOTEL EXPENSES	74,658.26	163,300.00	VFD-P/S BLDG	
HTL/MTL-SWIMMING POOL			17320 VFD INS(FIRE)-P/S BLDG	350.00
40010 SALARIES	50,610.86	63,000.00	17325 VFD INS(W/STRM)-P/S BLDG	1,100.00
40020 PAYROLL TAXES	5,967.89	7,000.00	17330 VFD INS(FLOOD)-P/S BLDG	100.00
40025 CONTRACT SERVICES	406.00	5,000.00	Total VFD-P/S BLDG	1,550.00
40030 OFFICE SUPPLIES	234.08	500.00	Total Expense	2,409,328.00
40040 TELEPHONE	1,330.20	1,800.00	Net Ordinary Income	504.62
40050 MERCHANDISE	2,795.08	5,000.00	Net Income	504.62
40060 WATER/SEWER	1,295.29	5,000.00		
40070 ELECTRICITY	3,234.06	5,000.00		
40080 MOWING	1,600.00	2,000.00		
40090 BUILDING/POOL M & R	5,777.16	60,000.00		
40110 INSURANCE-W/C	1,669.82	1,800.00		

40120 INSURANCE-GEN LIAB	263.58	400.00
40130 INSURANCE-FIRE	129.38	200.00
Total HTL/MTL-SWIMMING POOL	75,313.40	156,700.00
MS GENERAL & ADMINISTRATIVE		
MS 20020 SALARIES	7,709.02	132,005.00
MS 20021 PAYROLL TAXES	7,239.95	10,955.00
MS 20022 RETIREMENT	0.00	13,400.00
MS 20023 CONTRACT SERVICES	0.00	500.00
MS 20025 OFFICE/OTHER SUPPLIES	1,297.96	2,000.00
MS 20026 PRINTING	0.00	500.00
MS 20027 DATA PROCESSING	1,079.34	24,000.00
MS 20028 POSTAGE	0.00	2,000.00
MS 20029 EQUIPMENT M&R	1,000.09	450.00
MS 20030 INSURANCE-FLOOD	0.00	500.00
MS 20031 INSURANCE-WINDSTORM	0.00	7,350.00
MS 20033 INSURANCE - E&O	0.00	1,450.00
MS 20034 INSURANCE-FIRE	0.00	355.00
MS 20035 INSURANCE- GEN LIAB	0.00	715.00
MS 20036 INSURANCE-GROUP	0.00	17,800.00
MS 20037 INSURANCE-WRKSCMP	0.00	400.00
MS 20038 AUDIT	0.00	10,500.00
MS 20039 TELEPHONE	1,536.71	4,000.00
MS 20040 CITY HALL-ELECTRICITY	1,924.63	3,400.00
MS 20041 CITY HALL-WATER	285.12	500.00
MS 20043 C/HALL EQUIPMENT	0.00	2,000.00
MS 20044 MISCELLANEOUS	2,000.00	5,000.00
MS 20045 CONTINGENCY	0.00	500.00
MS 20046 LEGAL NOTICES	0.00	3,000.00
MS 20048 FIRE HYDRANT EXPENSES	0.00	25,000.00
Total MS GENERAL & ADMINISTRATIVE	24,072.82	268,280.00

MUNICIPAL SERVICES-REIMB		
2-10 MS WATER PURCHASES	0.00	0.00
2-12 MS WATER REPAIRS	0.00	0.00
2-18 MS SEWER ELECTRICITY	4,872.37	0.00
2-20 MS SALARIES	0.00	0.00
2-21 MS PAYROLL TAXES	3,609.98	0.00
2-22 MS RETIREMENT	6,056.74	0.00
2-23 MS CONTRACT SRVC	0.00	0.00
2-25 MS OFFICE & OTHER SUPPLIES	0.00	0.00
2-29 MS EQUIP M & R	0.00	0.00
2-30 MS INSURANCE-FLOOD	0.00	0.00
2-31 MS INSURANCE-WSTORM	0.00	0.00
2-33 MS INSURANCE-E&O	0.00	0.00
2-34 MS INSURANCE-FIRE	0.00	0.00
2-35 MS INSURANCE-GEN LIAB	0.00	0.00
2-36 MS INSURANCE-GROUP	10,909.14	0.00
2-37 MS INSURANCE-WRKSCMP	0.00	0.00
2-39 MS TELEPHONE	98.36	0.00
2-40 MS C/HALL-ELECTRICITY	0.00	0.00
2-41 MS C/HALL-WATER	0.00	0.00
2-43 MS C/HALL EQUIPMENT	540.00	0.00
2-44 MS MISCELLANEOUS	0.00	0.00
Total MUNICIPAL SERVICES-REIMB	26,086.59	0.00
POLICE DEPT-MARINE DIVISION		
14510 GASOLINE	0.00	200.00
14515 EQUIP M & R	0.00	500.00
14520 EQUIP/SUPPLIES	0.00	800.00
Total POLICE DEPT-MARINE DIVISION	0.00	1,500.00
POLICE DEPT.		
14000 PD SALARIES	276,409.99	344,647.00

14002 PD PART TIME SALARIES	15,660.07	10,000.00
14004 PD PAYROLL TAXES	44,892.01	30,280.00
14006 PD OFFICE SUPPLIES	1,327.74	2,000.00
14008 PD PRINTING	206.75	1,500.00
14010 PD TELEPHONE	5,748.84	6,600.00
14012 PD VEHICLE M & R	5,284.41	2,512.00
14016 PD EQUIP M & R	1,953.00	4,000.00
14020 PD WORKERS COMP	9,155.20	9,350.00
14022 PD AUTO INSURANCE	4,806.02	5,450.00
14024 PD LIABILITY	6,927.62	7,225.00
14026 PD GROUP HEALTH	49,114.55	81,050.00
14030 PD GASOLINE	12,109.82	13,011.00
14032 PD EDUCATION	1,550.00	2,000.00
14033 PD TRAVEL, MEETINGS	621.90	1,000.00
14034 PD DISPATCH	7,812.52	8,500.00
14035 PD TRUNKED RADIOS	1,440.00	5,000.00
14036 PD UNIFORMS	6,238.13	5,000.00
14038 PD DUES & ANNUAL FEES	7,381.80	8,000.00
14042 PD VEHICLE/EQUIP PURCHASE	538.48	15,000.00
14044 PD CHIEF EXPENSE	405.96	1,500.00
14046 PD RETIREMENT	37,876.00	35,200.00
14048 ANIMAL CONTROL	825.00	900.00
14050 PD LEGAL FEES	350.00	500.00
14054 P/S BLDG - FLOOD INS	414.99	425.00
14056 P/S BLDG - WINDSTORM INS	7,396.16	7,090.00
14058 P/S BLDG - FIRE INS	2,458.21	2,675.00
14064 P/S BLDG - EQUIP M&R	916.60	2,000.00
14066 P/S BLDG - JANITORIAL	1,870.00	2,500.00
Total POLICE DEPT.	511,691.77	614,915.00
ROADS, BEACH & CANALS		

13004 SIGNS - STREET	1,032.97	8,475.00
13006 STREET LIGHTING	4,956.69	5,200.00
13008 BEACH M & R	10,594.74	15,000.00
13010 INSURANCE-LIABILITY	54.76	100.00
13012 STREET M & R	2,232.74	20,000.00
13014 DRAINAGE M & R	4,724.00	13,000.00
13016 GENERAL M & R	997.18	12,000.00
13018 BULKHEAD M & R	12,434.60	20,000.00
13022 MOWING EQUIP M&R	8,590.00	8,650.00
13024 BEACH EROSION/CANAL DREDG	0.00	5,000.00
13026 MOSQUITO CONTROL	2,100.36	1,000.00
Total ROADS, BEACH & CANALS TAX OFFICE	47,718.04	108,425.00
12004 COLLECTION EXPENSE	346.37	700.00
12006 LEGAL NOTICES	593.40	900.00
12010 APPRAISAL DIST.EXP	4,866.48	6,400.00
Total TAX OFFICE	5,806.25	8,000.00
VFD-P/S BLDG		
17320 VFD INS(FIRE)-P/S BLDG	323.45	350.00
17325 VFD INS(W/STRM)-P/S BLDG	1,020.16	980.00
17330 VFD INS(FLOOD)-P/S BLDG	76.85	100.00
Total VFD-P/S BLDG	1,420.46	1,430.00
6560 - Payroll Expenses	14,519.89	0.00
Total Expense	1,235,126.48	2,343,002.00
	514,289.68	713,620.00
MS GARBAGE EXPENSE/SALES TAX		
MS 22000 GARBAGE CONTRACT SVCS	41,381.34	166,000.00
MS 22001 SALES TAX ON GARBAGE	2,986.78	11,000.00

Total MS GARBAGE EXPENSE/SALES TAX	44,368.12	177,000.00
MS NONBUDGET EXPENSES		
MS 25000 DONATIONS VFD	9,245.65	
MS 25001 DONATIONS EMS	2,281.15	
MS 25002 REFUND SEC DEP	1,700.59	
MS 25007 SEWER RESERVE FUND	0.00	150,000.00
MS 25008 WATER RESERVE FUND	12,165.57	386,620.00
MS BETA EXPENSE	3,740.00	
MS DELTA EXPENSE	2,700.00	
MS LAURA EXPENSE	13,993.00	
Total MS NONBUDGET EXPENSES	45,825.96	536,620.00
	90,194.08	713,620.00
	(90,194.08)	(713,620.00)
	424,095.60	0.00

The FY 2021-2022 Municipal Services Fund Budget revenues from all funds total \$2,046,620.00. This includes allocated funds from last year's budget of \$ 536,620.00. Municipal Reserve Funds being used to upgrade the Blackbeard Lift station of \$150,000.00 and \$386,620.00 budgeted for the Waterline Replacement Capital Improvement Projects. The Municipal Services Fund expenses from all funds total \$2,046,620.00 resulting in a balanced budget.

MUNICIPAL FUND BUDGET

Below is the FY 2021-2022 Municipal Services Fund Budget of all revenues and expenses:

Ordinary Income/Expense		Budget FY 2020-21		Budget FY 2021-2022	
Income		Actual FY 2020-21			
GARBAGE REVENUE/SALES TAX REVENUES		124,909.11	177,000.00		
30010 DONATIONS-VFD		42,527.26	0.00	45,000.00	ALLOCATED DONATIONS
30011 DONATIONS-EMS		10,471.09	0.00	12,000.00	30010 VFD - DONATIONS
30012 WATER M&R		2,780.00	2,000.00	57,000.00	30011 EMS - DONATIONS
30013 SECURITY DEPOSITS		23,000.00	0.00		Total ALLOCATED DONATIONS
30014 RETURNED CHECKS		0.00	0.00		ALLOCATED FUNDS - PROJECTS
30015 RETURNED CK FEES		-80.00	0.00	150,000.00	30021 BLACKBEARD LS PROJECT
30016 INTEREST INCOME CHECKING		0.00	0.00	386,620.00	30022 WATER LINE PROJECT
30016 OTHER INTEREST INCOME		0.00	0.00	536,620.00	Total ALLOCATED FUNDS - PROJECTS
30019 WTR CHGS REIMB		596.90	330.00		REVENUES
30020 CUST SRVC INSP		0.00	1,000.00	3,000.00	30012 WATER M&R
30021 BLACKBEARD LS RESERVE		0.00	0.00	30,000.00	30013 SECURITY DEPOSITS
30022 WATER LINE PROJECT		0.00	150,000.00	500.00	30014 RETURNED CHECKS
30023 MUNI SERV RESERVE FUND		0.00	386,620.00	500.00	30015 RETURNED CK FEES
30025 MISC INCOME		0.00	0.00	300.00	30016 OTHER INTEREST INCOME
Total REVENUES		79,295.25	539,950.00	1,000.00	30019 WTR CHGS REIMB
SEWER REVENUES					30020 CUST SRVC INSP
30005 SEWER-SERVICE FEES		424,278.01	510,000.00	200.00	30026 GARBAGE REVENUE/SALES TAX
30006 SEWER TAP FEES		800.00	800.00	175,000.00	Total REVENUES
Total SEWER REVENUES		425,078.01	510,800.00	210,500.00	SEWER REVENUES
UNDISTRIBUTED OVERPAYMENTS		120,512.42	0.00	510,000.00	30005 SEWER-SERVICE FEES
WATER REVENUES				1,000.00	30006 SEWER TAP FEES
30000 WATER-SERVICE FEES		401,786.51	625,000.00	511,000.00	Total SEWER REVENUES
				100,000.00	UNDISTRIBUTED OVERPAYMENTS
					WATER REVENUES

30001 WATER TAP FEES	4,290.00	4,290.00	30000 WATER-SERVICE FEES	615,000.00
30002 LATE FEES	9,938.70	12,000.00	30001 WATER TAP FEES	4,500.00
Total WATER REVENUES	416,015.21	641,290.00	30002 LATE FEES	12,000.00
Total Income	1,165,810.00	1,869,040.00	Total WATER REVENUES	631,500.00
Cost of Goods Sold			Total Income	2,046,620.00
DIRECT COSTS-SEWER			Cost of Goods Sold	
20010 PERMITS, DUES, FEES	0.00	8,000.00	DIRECT COSTS-SEWER	
20011 REPAIRS (SEWER)	2,366.41	10,000.00	20010 PERMITS, DUES, FEES	8,000.00
20012 TAP EXPENSES (SEWER)	0.00	800.00	20011 REPAIRS (SEWER)	10,000.00
20013 SEWER ELECTRICITY	7,374.59	30,000.00	20012 TAP EXPENSES (SEWER)	800.00
20014 WWTP EXPENSES	50,755.06	75,000.00	20013 SEWER ELECTRICITY	30,000.00
20015 LIFTSTATIONS M & R	35,167.80	40,000.00	20014 WW TREATMENT EXPENSES	75,000.00
20016 SEWER CONTRACTOR FEE	105,333.28	101,000.00	20015 LIFTSTATIONS M & R	40,000.00
Total DIRECT COSTS-SEWER	200,997.14	264,800.00	20016 SEWER CONTRACTOR FEE	105,000.00
DIRECT COSTS-WATER			Total DIRECT COSTS-SEWER	268,800.00
20000 WATER PURCHASES	366,133.15	450,000.00	DIRECT COSTS-WATER	
20001 PERMITS, DUES, FEES	8,829.23	8,000.00	20000 WATER PURCHASES	450,000.00
20002 REPAIRS (WATER)	41,435.63	25,000.00	20001 PERMITS, DUES, FEES	9,000.00
20003 TAP EXPENSES (WATER)	0.00	4,290.00	20002 REPAIRS (WATER)	40,000.00
20005 MAIN WATER LINE EXPENSES	28,969.06	100,000.00	20003 TAP EXPENSES (WATER)	4,000.00
20006 WATER METER EXPENSES	2,865.26	10,000.00	20005 MAIN WATER LINE EXPENSES	100,000.00
20007 WATER CONTRACTOR FEE	21,886.15	25,050.00	20006 WATER METER EXPENSES	10,000.00
Total DIRECT COSTS-WATER	470,118.48	622,340.00	20007 WATER CONTRACTOR FEE	25,000.00
Total COGS	671,115.62	887,140.00	Total DIRECT COSTS-WATER	638,000.00
Gross Profit	494,694.38	981,900.00	Total COGS	906,800.00
Expense			Gross Profit	1,139,820.00
MUNICIPAL FUND			EXPENSES	
20020 SALARIES	58,503.41	132,005.00	MUNICIPAL FUND	
20021 PAYROLL TAXES	412.22	10,955.00	20020 SALARIES	139,000.00

20022 RETIREMENT	680.00	13,400.00	20021 PAYROLL TAXES	11,500.00
20023 CONTRACT SERVICES	0.00	500.00	20022 RETIREMENT	13,500.00
20025 OFFICE & OTHER SUPPLIES	1,920.71	2,000.00	20023 CONTRACT SERVICES	500.00
20026 PRINTING	79.11	500.00	20025 OFFICE & OTHER SUPPLIES	2,000.00
20027 DATA PROCESSING	19,389.92	24,000.00	20026 PRINTING	500.00
20028 POSTAGE	0.00	2,000.00	20027 DATA PROCESSING	25,000.00
20029 EQUIPMENT M&R	48.36	450.00	20028 POSTAGE	2,000.00
20030 INSURANCE-FLOOD	461.10	500.00	20029 EQUIPMENT M&R	500.00
20031 INSURANCE-WINDSTORM	9,685.20	7,350.00	20030 INSURANCE-FLOOD	600.00
20033 INSURANCE-E&O	1,283.80	1,450.00	20031 INSURANCE-WINDSTORM	10,000.00
20034 INSURANCE-FIRE	323.45	355.00	20033 INSURANCE-E&O	1,500.00
20035 INSURANCE-GEN LIAB	619.64	715.00	20034 INSURANCE-FIRE	400.00
20036 INSURANCE-GROUP	0.00	17,800.00	20035 INSURANCE-GEN LIAB	800.00
20037 INSURANCE-WRKSCMP	345.48	400.00	20036 INSURANCE-GROUP	18,000.00
20038 AUDIT	0.00	10,500.00	20037 INSURANCE-WRKSCMP	400.00
20039 TELEPHONE	1,805.12	4,000.00	20038 AUDIT	10,500.00
20040 CITY HALL-ELECTRICITY	978.90	3,400.00	20039 TELEPHONE	4,000.00
20041 CITY HALL-WATER	806.14	500.00	20040 CITY HALL-ELECTRICITY	3,500.00
20043 CITY HALL EQUIPMENT	993.10	2,000.00	20041 CITY HALL-WATER	1,000.00
20044 MISCELLANEOUS	60,417.06	5,000.00	20043 CITY HALL EQUIPMENT	2,000.00
20045 CONTINGENCY	0.00	500.00	20044 MISCELLANEOUS	5,000.00
20046 LEGAL NOTICES	0.00	3,000.00	20045 CONTINGENCY	500.00
20048 FIRE HYDRANT EXPENSES	0.00	25,000.00	20046 LEGAL NOTICES	3,000.00
Total MUNICIPAL FUND	158,752.72	268,280.00	20048 FIRE HYDRANT EXPENSES	47,000.00
Total Expense	158,752.72	268,280.00	Total MUNICIPAL FUND	302,700.00
Net Ordinary Income	335,941.66	713,620.00	TRANSFER TO GENERAL FUND	28,000.00
Other Income/Expense			Total Expense	330,700.00
Other Expense			Net Ordinary Income	809,120.00
GARBAGE EXPENSE/SALES TAX			Other Income/Expense	
22000 GARBAGE CONTRACT SERVICES	164,121.75	166,000.00	Other Expense	

22001 SALES TAX ON GARBAGE	11,030.85	11,000.00	GARBAGE EXPENSE/SALES TAX	
Total GARBAGE EXPENSE/SALES TAX	175,152.60	177,000.00	22000 GARBAGE CONTRACT SERVICES	165,000.00
NONBUDGET EXPENSES			22001 SALES TAX ON GARBAGE	12,000.00
25000 DONATIONS-VFD	41,206.00	0.00	Total GARBAGE EXPENSE/SALES TAX	177,000.00
25001 DONATIONS-EMS	9,959.18	0.00	NONBUDGET EXPENSES	
25002 REFUND SEC DEP	9,204.96	0.00	25000 DONATIONS-VFD	45,000.00
25003 REFUND CREDIT BALANCE	0.00	0.00	25001 DONATIONS-EMS	12,000.00
25005 GEN FUND REIMB	0.00	0.00	25002 REFUND SEC DEP	10,924.69
25006 CUSTOMER SRVC INSP	0.00	0.00	25003 REFUND CREDIT BALANCE	6,602.90
25007 SEWER RESERVE FUND	0.00	150,000.00	25007 BLACKBEARD LS PROJECT	150,000.00
25008 WATER RESERVE FUND	18,968.57	386,620.00	25008 WATER LINE PROJECT	386,620.00
25009 MUNI SERV RESERVE FUND	0.00	0.00	25999 NONBUDGET-MISC	20,000.00
25999 NONBUDGET-MISC	0.00	0.00	Total NONBUDGET EXPENSES	631,147.59
BETA EXPENSES	1,040.00		Total Other Expense	808,147.59
LAURA EXPENSES	11,293.00		Net Other Income	-808,147.59
Total NONBUDGET EXPENSES	91,671.71	536,620.00	Net Income	972.41
NONOPERATING & ADMINISTRATIVE				
Total Other Expense	0.00			
Net Other Income	266,824.31	713,620.00		
	-266,824.31	-713,620.00		
	69,117.35	0.00		

