



CITY OF JAMAICA BEACH FISCAL YEAR 2022-2023

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, 2022, and ending September 30, 2023, 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 3, 2022. A Public Hearing to hear any complaints, suggestions, or observations on the proposed budget was conducted on September 6, 2022, 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 2022-2023 on September 19, 2022, after holding the public hearing. The City Council recorded vote was the following:

In Favor: S. Green, R. Rupertus, D. Welch, G. Madray, L. Jones
Against: 0
Absent: 0

ADOPTED PROPERTY TAX RATE: \$0.165163 PER \$100 OF VALUE

PRECEDING YEAR'S TAX RATE:
NO-NEW REVENUE TAX RATE:
VOTER-APPROVAL TAX RATE:

\$0.170497 PER \$100 OF VALUE
\$0.153629 PER \$100 OF VALUE
\$0.165613 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 \$66,477.40.

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 12 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 Administrative Assistant.

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 2022-2023 General Fund Budget revenues from all funds total \$2,807,654.00. The FY 2022-2023 General Fund Budget includes \$698,902.00 funds being budgeted for various capital improvement projects, with \$638,902.00 carry over from FY 2022. The City also estimated revenue funds to increase by \$66,477.40 from the increase of property valuation, building permits, mixed beverage tax, and Hotel Motel Revenue for an overall budget increase of \$302.00 compared to last year's budget. The General Fund expenses from all funds total \$2,536,352.00 resulting in a balanced budget.

Below is the FY 2022-2023 General Fund Budget of all revenues and expenses:

GENERAL FUND		Actual FY 2021-22	Budget FY 2021-22	Proposed Budget FY 2022-23
REVENUE				
500 AD VALOREM TAXES-CURRENT	500 AD VALOREM TAXES-CURRENT	873,764.60	827,930.62	940,252.00
503 FRANCHISE FEES	503 FRANCHISE FEES	100,962.60	105,000.00	120,000.00
504 SALES TAXES	504 SALES TAXES	108,630.52	115,000.00	130,000.00
505 BUILDING PERMITS	505 BUILDING PERMITS	89,238.00	40,000.00	70,000.00
506 COURT FINES	506 COURT FINES	129,187.64	125,000.00	180,000.00
507 INTEREST INCOME-CHECKING	507 OTHER INTEREST INCOME	0.00	0.00	2,000.00
507 OTHER INTEREST INCOME	509 MIXED BEVERAGE TAX	0.00	2,000.00	5,000.00
509 MIXED BEVERAGE TAX	510 PARK USER FEES	2,648.57	4,000.00	2,000.00
510 PARK USER FEES	511 HOTEL/MOTEL TAX	250.00	2,000.00	650,000.00
511 HOTEL/MOTEL TAX	512 SWIMMING POOL USER FEE	656,378.40	475,000.00	15,000.00
512 SWIMMING POOL USER FEE	514 MARINA	13,234.13	20,000.00	5,000.00
514 MARINA	525 COURT SECURITY	5,014.01	2,000.00	4,000.00
525 COURT SECURITY	527 COURT TECHNOLOGY	2,842.70	3,000.00	3,500.00
527 COURT TECHNOLOGY FUND	529 PARK DONATIONS	2,655.91	2,000.00	2,000.00
529 PARK DONATIONS	531 MISC INCOME	2,027.00	10,000.00	10,000.00
531 MISC INCOME	533 BEACH USER FEE	22,564.35	10,000.00	30,000.00
TRANSFER FROM MUNICIPAL FUND				
Total REVENUE	Total REVENUE	0.00	28,000.00	2,168,752.00
Total Income	Rollover Funds from 2022	2,009,398.43	1,770,930.62	638,902.00
	Total Income	2,009,398.43	1,770,930.62	2,807,654.00
Gross Profit				
EXPENSE				
BUILDING DEPT.				
18004 INSPECTOR/PERMITS	18004 INSPECTOR/PERMITS			15,000.00
Total BUILDING DEPT.	Total BUILDING DEPT.	13,890.66	7,500.00	15,000.00
CITY ADMINISTRATION				
11002 SALARIES	11002 CA SALARIES	13,890.66	7,500.00	148,000.00
	11004 PAYROLL TAXES	70,059.26	125,000.00	11,500.00

11004 PAYROLL TAXES	6,910.10	9,000.00	11006 OFFICE SUPPLIES	2,500.00
11006 OFFICE SUPPLIES	2,802.00	2,000.00	11008 POSTAGE	1,000.00
11008 POSTAGE	0.00	1,000.00	11010 PRINTING	1,000.00
11010 PRINTING	990.29	1,000.00	11012 TELEPHONE	4,000.00
11012 TELEPHONE	2,692.63	3,000.00	11016 INS/WORKERS COMP	2,700.00
11016 INS/WORKERS COMP	-40.00	600.00	11018 GEN. LIABILITY INS	900.00
11018 GEN. LIABILITY INS	800.00	800.00	11020 LIABILITY INSURANCE	2,500.00
11020 LIABILITY INSURANCE	2,100.00	2,100.00	11022 GROUP HEALTH	23,000.00
11022 GROUP HEALTH	8,010.99	9,500.00	11024 LEGAL NOTICE	3,000.00
11024 LEGAL NOTICE - PAPER	1,162.41	3,000.00	11026 ELECTION EXPENSE	8,500.00
11026 ELECTION EXPENSE	0.00	8,500.00	11030 LEGAL FEES	20,000.00
11030 LEGAL FEES - ATTORNEY	21,858.50	20,000.00	11034 AUDIT	10,500.00
11034 AUDIT	0.00	10,500.00	11036 DUES & REGISTRATION	6,000.00
11036 DUES & SUBSCRIPTIONS	3,945.07	4,000.00	11038 EQUIPMENT M & R	1,000.00
11038 EQUIPMENT M & R	2,845.19	1,000.00	11040 CITY EXPENSES	21,000.00
11040 CITY EXPENSES	18,617.94	14,000.00	11042 RETIREMENT	15,000.00
11042 RETIREMENT	2,204.40	12,500.00	11044 CONTINGENCY	500.00
11044 CONTINGENCY	520.60	500.00	11052 EQUIPMENT PURCHASES	1,000.00
11052 EQUIPMENT PURCHASES	996.90	1,000.00	11054 MILEAGE REIMBURSEMENT	1,000.00
11054 MILEAGE REIMBURSEMENT	216.72	1,000.00	Total CITY ADMINISTRATION	284,600.00
Total CITY ADMINISTRATION	146,693.00	230,000.00	CITY HALL	
CITY HALL			17004 JANITORIAL SERVICE	3,000.00
17004 JANITORIAL SERVICE	2,400.00	2,700.00	17006 CH ELECTRICITY	6,500.00
17006 CITY HALL ELECTRICITY	5,544.64	6,100.00	17008 CH WATER/SEWER	800.00
17008 CITY HALL WATER/SEWER	406.55	800.00	17010 BUILDING M & R	45,000.00
17010 BUILDING M & R	31,807.00	45,000.00	17012 CH EQUIPMENT M & R	10,000.00
17012 CITY HALL EQUIPMENT M&R	4,881.60	10,000.00	17014 INS-FIRE	3,000.00
17014 INS-FIRE	2,900.00	2,900.00	17016 INS-WINDSTORM	7,700.00
17016 INS-WINDSTORM	5,978.00	7,500.00	17018 INS-FLOOD	650.00
17018 INS-FLOOD	430.36	550.00	17020 INS-LIABILITY	1,000.00
17020 INS-LIABILITY	550.00	550.00	17030 CH MISCELLANEOUS	5,000.00
17030 CITY HALL MISCELLANEOUS	2,843.50	3,000.00	Total CITY HALL	82,650.00
Total CITY HALL	57,741.65	79,100.00	CITY PARK	
CITY PARK			30004 PARK ELECTRICITY	500.00
30004 PARK ELECTRICITY	389.62	500.00	30006 PARK WATER	1,500.00
30006 PARK WATER	325.00	1,500.00	30008 PARK M & R	5,000.00
30008 PARK M & R	3,005.66	3,000.00	30010 PARK MOWING	2,000.00

30010 PARK MOWING	1.815.26	2,000.00	30012 JANITORIAL	2,500.00
Total CITY PARK	5,535.54	7,000.00	Total CITY PARK	11,500.00
COURT			COURT	
19002 SALARIES	34,797.99	34,000.00	19002 SALARIES	30,000.00
19004 PAYROLL TAXES	2,621.75	2,900.00	19004 PAYROLL TAXES	3,000.00
19006 PRINTING	0.00	200.00	19006 PRINTING	200.00
19008 PROSECUTOR FEES	2,750.00	4,000.00	19008 PROSECUTOR FEES	6,000.00
19010 JUDGE EXPENSE	3,500.00	4,500.00	19010 JUDGE EXPENSE	6,000.00
19012 CLERK EXPENSE	2,498.08	2,500.00	19012 CLERK EXPENSE	5,500.00
19016 COURT RETIREMENT	2,059.50	3,500.00	19016 COURT RETIREMENT	2,800.00
19018 INSURANCE-GROUP HEALTH	8,149.31	11,000.00	19018 INSURANCE-GROUP HEALTH	15,000.00
19020 STATE CRIMINAL COST/FEES	55,118.09	80,000.00	19020 STATE CRIMINAL COST/FEES	80,000.00
19022 COLL AGCY FEES-COURT	964.00	6,000.00	19022 COLL AGCY FEES-COURT	6,000.00
Total COURT	112,458.72	148,600.00	Total COURT	154,500.00
EMS-P/S BLDG			EMS-P/S BLDG	
17220 EMS INS(FIRE)-P/S BLDG	350.00	350.00	17220 EMS INS(FIRE)-P/S BLDG	400.00
17225 EMS INS(W/STRM)-P/S BLDG	1,100.00	1,100.00	17225 EMS INS(W/STRM)-P/S BLDG	1,200.00
17230 EMS INS(FLOOD)-P/S BLDG	76.85	100.00	17230 EMS INS(FLOOD)-P/S BLDG	200.00
Total EMS-P/S BLDG	1,526.85	1,550.00	Total EMS-P/S BLDG	1,800.00
EXPENSE - PROJECTS			EXPENSE-PROJECTS	
50026 PD VEHICLE/EQUIP PURC	90,000.00	90,000.00	50055 STREET PROJECT - RESERVE	423,702.00
50035 PARK FUND - EQUIP PURC	25,000.00	25,000.00	50060 BULKHEAD PROJECTS	107,200.00
50055 STREET PROJECT RESERVE	0.00	423,702.00	50065 BEACH EROSION PROJECT	5,000.00
50060 BULKHEAD PROJECT RESERVE	0.00	107,200.00	50066 BEAUTIFICATION / LANDSCAPING	30,000.00
50065 BEACH EROSION RESERVE	0.00	5,000.00	50070 GENERAL FUND RESERVES	103,000.00
50070 GENERAL FUND RESERVES	0.00	103,000.00	50068 BEACH USER FEE	30,000.00
50100 NON-BUDGET OTHER	2,300.00	0.00	Total EXPENSE - PROJECTS	698,902.00
Total EXPENSE - PROJECTS	117,300.00	753,902.00	HOTEL/MOTEL FUND	
HOTEL/MOTEL EXPENSES			35010 SALARIES	102,000.00
35010 SALARIES	10,037.86	65,000.00	35020 PAYROLL TAXES	9,500.00
35020 PAYROLL TAXES	4,333.19	5,100.00	35030 INSURANCE-GROUP HEALTH	23,000.00
35030 INSURANCE-GROUP HEALTH	9,581.84	10,000.00	35040 INSURANCE-GENERAL LIAB	1,200.00
35040 INSURANCE-GENERAL LIAB	0.00	100.00	35060 TELEPHONE	1,700.00
35060 TELEPHONE	1,035.77	500.00	35090 RETIREMENT	13,700.00
35090 RETIREMENT	1,615.38	4,500.00	35100 BEACH MAINTENANCE	45,000.00
35100 MAINTENANCE	19,913.61	45,000.00	35110 ELECTRICITY	1,500.00

35110 ELECTRICITY	1,196.35	1,500.00	35120 WATER/SEWER	300.00
35120 WATER/SEWER	0.00	300.00	35150 INSURANCE-FIRE	500.00
35150 INSURANCE-FIRE	400.00	400.00	35160 INSURANCE-WINDSTORM	1,200.00
35160 INSURANCE-WINDSTORM	1,100.00	1,100.00	35170 INSURANCE-FLOOD	200.00
35170 INSURANCE-FLOOD	76.85	100.00	35180 TOURISM SECURITY	20,000.00
35180 TOURISM SEC. & CAMERA'S	5,000.00	50,000.00	35190 MARKETING	5,000.00
35190 MARKETING	3,938.00	5,000.00	35200 TOURISM	63,000.00
35200 TOURISM	27,306.21	63,000.00	35210 HOT COLLECTION AGENCY FEE	0.00
35210 HOT COLLECTION AGENCY FEE	6,100.00	15,000.00		
Total HOTEL/MOTEL EXPENSES	91,635.06	266,600.00	Total HOTEL/MOTEL FUND	287,800.00
HTL/MTL-SWIMMING POOL			HTL/MTL-SWIMMING POOL	
40010 SALARIES	59,577.93	65,000.00	40010 SALARIES	75,000.00
40020 PAYROLL TAXES	5,711.57	8,000.00	40020 PAYROLL TAXES	11,000.00
40025 CONTRACT SERVICES	4,700.00	5,000.00	40025 COMPLIANCE SUPPLIES	5,000.00
40030 OFFICE SUPPLIES	0.00	500.00	40030 OFFICE SUPPLIES	500.00
40040 TELEPHONE	1,836.69	1,800.00	40040 TELEPHONE	3,000.00
40050 MERCHANDISE	4,849.05	5,000.00	40050 MERCHANDISE	6,000.00
40060 WATER/SEWER	864.13	4,000.00	40060 WATER/SEWER	3,000.00
40070 ELECTRICITY	4,352.54	5,000.00	40070 ELECTRICITY	5,000.00
40080 MOWING	518.39	2,000.00	40090 BUILDING/POOL M & R	30,000.00
40090 BUILDING/POOL M & R	22,041.66	30,000.00	40110 INSURANCE-W/C	1,900.00
40110 INSURANCE-W/C	1,800.00	1,800.00	40120 INSURANCE-GEN LIAB	1,600.00
40120 INSURANCE-GEN LIAB	500.00	500.00	40130 INSURANCE-FIRE	400.00
40130 INSURANCE-FIRE	300.00	300.00	Total HTL/MTL-SWIMMING POOL	142,400.00
Total HTL/MTL-SWIMMING POOL	107,051.96	128,900.00	POLICE DEPT-MARINE DIVISION	
POLICE DEPT-MARINE DIVISION			14510 GASOLINE	1,000.00
14510 GASOLINE	0.00	500.00	14515 EQUIP M & R	1,500.00
14515 EQUIP M & R	856.64	1,000.00	14520 EQUIP/SUPPLIES	1,500.00
14520 EQUIP/SUPPLIES	465.48	1,000.00	Total POLICE DEPT-MARINE DIVISION	4,000.00
Total POLICE DEPT-MARINE DIVISION	1,322.12	2,500.00	POLICE DEPT.	
POLICE DEPT.			14000 PD SALARIES	403,000.00
14000 PD SALARIES	421,479.04	367,751.00	14002 PD PART TIME SALARIES	10,000.00
14002 PD PART TIME SALARIES	9,745.22	10,000.00	14004 PD PAYROLL TAXES	46,000.00
14004 PD PAYROLL TAXES	36,785.96	35,000.00	14006 PD OFFICE SUPPLIES	2,000.00
14006 PD OFFICE SUPPLIES	1,041.12	2,000.00	14008 PD PRINTING	1,500.00
14008 PD PRINTING	716.02	1,500.00	14010 PD TELEPHONE	7,800.00
14010 PD TELEPHONE	5,720.86	6,600.00	14012 PD VEHICLE M & R	5,000.00
			14016 PD EQUIP M & R	4,000.00

14012 PD VEHICLE M & R	8,990.83	5,000.00	14020 PD WORKERS COMP	9,600.00
14016 PD EQUIP M & R	3,718.13	4,000.00	14022 PD AUTO INSURANCE	6,200.00
14020 PD WORKERS COMP	8,760.00	9,400.00	14024 PD LIABILITY	7,400.00
14022 PD AUTO INSURANCE	0.00	5,500.00	14026 PD GROUP HEALTH	105,000.00
14024 PD LIABILITY	7,225.00	7,225.00	14030 PD GASOLINE	15,000.00
14026 PD GROUP HEALTH	71,959.77	81,000.00	14032 PD EDUCATION	2,000.00
14030 PD GASOLINE	20,747.89	15,000.00	14033 PD TRAVEL, MEETINGS	1,000.00
14032 PD EDUCATION	-571.80	2,000.00	14034 PD DISPATCH	8,500.00
14033 PD TRAVEL, MEETINGS	1,335.07	1,000.00	14035 PD TRUNKED RADIOS	5,000.00
14034 PD DISPATCH	7,427.89	8,500.00	14036 PD UNIFORMS	5,000.00
14035 PD TRUNKED RADIOS	2,092.18	5,000.00	14038 PD DUES & ANNUAL FEES	8,000.00
14036 PD UNIFORMS	7,014.78	5,000.00	14042 PD VEHICLE/EQUIP PURCHASE	20,000.00
14038 PD DUES & ANNUAL FEES	12,897.00	8,000.00	14044 PD CHIEF EXPENSE	1,500.00
14042 PD VEHICLE/EQUIP PURCHASE	-2,699.42	20,000.00	14046 PD RETIREMENT	41,000.00
14044 PD CHIEF EXPENSE	949.75	1,500.00	14048 ANIMAL CONTROL	900.00
14046 PD RETIREMENT	34,835.34	35,000.00	14050 PD LEGAL FEES	500.00
14048 ANIMAL CONTROL	750.00	1,000.00	14054 P/S BLDG - FLOOD INS	550.00
14050 PD LEGAL FEES	0.00	500.00	14056 P/S BLDG - WINDSTORM INS	7,700.00
14054 PD BLDG - FLOOD INS	414.99	450.00	14058 P/S BLDG - FIRE INS	2,800.00
14056 PD BLDG - WINDSTORM INS	7,500.00	7,500.00	14064 P/S BLDG - EQUIP M&R	2,000.00
14058 PD BLDG - FIRE INS	2,700.00	2,700.00	14066 P/S BLDG - JANITORIAL	3,000.00
14064 PD BLDG - EQUIP M&R	1,657.44	2,000.00	Total POLICE DEPT.	731,950.00
14066 PD BLDG - JANITORIAL	2,040.00	2,500.00	ROADS, BEACH & CANALS	
Total POLICE DEPT.	675,233.06	652,626.00	13004 STREET SIGNS	10,000.00
ROADS, BEACH & CANALS			13006 STREET LIGHTING	5,500.00
13004 SIGNS - STREET	12,210.71	12,000.00	13008 BEACH M & R	15,000.00
13006 STREET LIGHTING	4,474.29	5,500.00	13010 INSURANCE-LIABILITY	1,200.00
13008 BEACH M & R	4,522.68	15,000.00	13012 STREET M & R	15,000.00
13010 INSURANCE-LIABILITY	100.00	100.00	13014 DRAINAGE M & R	30,000.00
13012 STREET M & R	1,720.00	25,000.00	13016 GENERAL M & R	12,000.00
13014 DRAINAGE M & R	14,840.00	15,000.00	13018 BULKHEAD M & R	15,000.00
13016 GENERAL M & R	7,336.65	12,000.00	13022 MOWING EQUIP M&R	5,000.00
13018 BULKHEAD M & R	0.00	20,000.00	13026 MOSQUITO CONTROL	2,000.00
13022 MOWING EQUIP M&R	4,500.00	8,700.00	Total ROADS, BEACH & CANALS	110,700.00
13024 BEACH EROSION/CANAL DREDG	0.00	5,000.00	TAX OFFICE	
13026 MOSQUITO CONTROL	615.00	3,000.00	12004 COLLECTION EXPENSE	700.00

Total ROADS, BEACH & CANALS	50,319.33	121,300.00	12006 LEGAL NOTICES	500.00
TAX OFFICE			12010 APPRAISAL DIST.EXP	7,500.00
12004 COLLECTION EXPENSE	342.30	700.00	Total TAX OFFICE	8,700.00
12006 LEGAL NOTICES	0.00	1,000.00	VFD-P/S BLDG	
12010 APPRAISAL DIST.EXP	8,617.37	6,500.00	17320 VFD INS(FIRE)-P/S BLDG	450.00
Total TAX OFFICE	8,959.67	8,200.00	17325 VFD INS(W/STRM)-P/S BLDG	1,200.00
VFD-P/S BLDG			17330 VFD INS(FLOOD)-P/S BLDG	200.00
17320 VFD INS(FIRE)-P/S BLDG	350.00	350.00	Total VFD-P/S BLDG	1,850.00
17325 VFD INS(W/STRM)-P/S BLDG	1,100.00	1,100.00	Total Expense	2,536,352.00
17330 VFD INS(FLOOD)-P/S BLDG	76.85	100.00	Total Income	2,807,654.00
Total VFD-P/S BLDG	1,526.85	1,550.00		271,302.00
Total Expense	1,391,194.47	2,409,328.00	Transfer to Municipal	271,000.00
Net Ordinary Income	2,009,398.43	1,770,930.62		
	2,009,398.43	1,770,930.62	NET INCOME	302.00
ALLOCATED FUNDS				
NET INCOME	117,300.00	638,902.00		
	735,503.96	504.62		

The FY 2022-2023 Municipal Services Fund Budget revenues from all funds total \$1,783,700.00 This includes allocated funds of \$454,783.76 which includes a Waterline Replacement Capital Improvement Project \$339,783.76 and Repair/rehab to the Bayside Lift Station in the amount of \$115,000.00. Transfer from General Fund of \$271,000.00 to cover these projects. The Municipal Fund expenses from all funds total \$1,783,433.76 for an overall increase of \$266.24 resulting in a balanced budget.

Actual FY 2021-22	Budget FY 2021-22	Proposed FY 2022/2023
ALLOCATED DONATIONS		
30010 VFD - DONATIONS	45,000.00	52,000.00
30011 EMS - DONATIONS	9,379.42	13,000.00
Total ALLOCATED DONATIONS	47,494.47	65,000.00
REVENUES		
30012 WATER M&R	2,030.00	5,000.00
30013 SECURITY DEPOSITS	17,000.00	30,000.00
30014 RETURNED CHECKS	0.00	500.00

30015 RETURNED CK FEES	0.00	500.00	30015 RETURNED CHECK FEE	500.00
30016 INTEREST INCOME CHECKING	0.00	0.72	30016 OTHER INTEREST INCOME	500.00
30016 OTHER INTEREST INCOME	0.00	300.00	30019 WTR CHGS REIMBURSEMENT	1,000.00
30019 WTR CHGS REIMB	430.00	1,000.00	30020 CUST SERVICE INSPECTION	200.00
30020 CUST SRVC INSP	0.00	200.00	30026 GARBAGE REVENUE/SALES	178,000.00
30026 GARBAGE REVENUE/SALES TAX	133,360.80	175,000.00		
Total REVENUES	152,820.80	210,500.72	SEWER REVENUES	215,700.00
SEWER REVENUES			30005 SEWER-SERVICE FEES	510,000.00
30005 SEWER-SERVICE FEES	401,274.53	510,000.00	30006 SEWER TAP FEES	7,500.00
30006 SEWER TAP FEES	0.00	1,000.00		517,500.00
Total SEWER REVENUES	401,274.53	511,000.00	UNDISTRIBUTED OVERPAYMENTS	40,000.00
UNDISTRIBUTED OVERPAYMENTS	27,630.57	100,000.00		557,500.00
WATER REVENUES			WATER REVENUES	
30000 WATER-SERVICE FEES	501,213.78	615,000.00	30000 WATER-SERVICE FEES	650,000.00
30001 WATER TAP FEES	2,145.00	4,500.00	30001 WATER TAP FEES	4,500.00
30002 LATE FEES	10,308.48	12,000.00	30002 LATE CHARGES	20,000.00
Total WATER REVENUES	513,667.26	631,500.00	TOTAL WATER REVENUE	674,500.00
Total Income	1,142,887.63	1,510,000.72	Total Revenue	1,512,700.00
Cost of Goods Sold			Transfer from General Fund	271,000.00
DIRECT COSTS-SEWER			Total	1,783,700.00
20010 PERMITS, DUES, FEES	50.00	8,000.00	EXPENSES	
20011 REPAIRS (SEWER)	9,972.91	10,000.00	20010 PERMITS, DUES, FEES	1,000.00
20012 TAP EXPENSES (SEWER)	0.00	800.00	20011 REPAIRS (SEWER)	12,000.00
20013 SEWER ELECTRICITY	25,531.02	30,000.00	20012 TAP EXPENSES (SEWER)	500.00
20014 WW TREATMENT EXPENSES	34,727.87	75,000.00	20013 SEWER ELECTRICITY	26,000.00
20015 LIFTSTATIONS M & R	39,474.44	40,000.00	20014 WW TREATMENT EXPENSES	70,000.00
20016 SEWER CONTRACTOR FEE	102,749.48	105,000.00	20015 LIFTSTATIONS M & R	50,000.00
Total DIRECT COSTS-SEWER	212,505.72	268,800.00	20016 SEWER CONTRACTOR FEES	105,000.00
DIRECT COSTS-WATER			DIRECT COSTS-SEWER	264,500.00
20000 WATER PURCHASES	356,631.92	450,000.00	WATER	
20001 PERMITS, DUES, FEES	6,286.44	9,000.00	20000 WATER PURCHASES	400,000.00
20002 REPAIRS (WATER)	52,413.81	40,000.00	20001 PERMITS, DUES, FEES	7,500.00
20003 TAP EXPENSES (WATER)	0.00	4,000.00	20002 REPAIRS (WATER)	50,000.00
20005 MAIN WATER LINE EXPENSES	43,971.83	100,000.00	20003 TAP EXPENSES (WATER)	2,000.00
20006 WATER METER EXPENSES	9,314.46	10,000.00	20005 MAIN WATER LINE EXPENSES	60,000.00

2007 WATER CONTRACTOR FEE	47,194.71	25,000.00	2006 WATER METER EXPENSES	10,000.00
Total DIRECT COSTS-WATER	515,813.17	638,000.00	2007 WATER CONTRACTOR FEE	60,000.00
Total COGS	728,318.89	906,800.00	DIRECT COSTS-WATER	589,500.00
Gross Profit	414,568.74	603,200.72	ADMINISTRATION EXPENSES	
Expense			2020 SALARIES	80,000.00
MUNICIPAL FUND			2021 PAYROLL TAXES	9,500.00
2020 SALARIES	92,797.52	139,000.00	2022 RETIREMENT	8,000.00
2021 PAYROLL TAXES	9,928.62	11,500.00	2023 CONTRACT SERVICES	250.00
2022 RETIREMENT	0.00	13,500.00	2025 OFFICE & OTHER SUPPLIES	250.00
2023 CONTRACT SERVICES	0.00	500.00	2026 PRINTING	500.00
2025 OFFICE & OTHER SUPPLIES	0.00	2,000.00	2027 DATA PROCESSING	24,000.00
2026 PRINTING	300.00	500.00	2028 POSTAGE	250.00
			2029 EQUIPMENT	
2027 DATA PROCESSING	21,905.51	25,000.00	M&R	500.00
2028 POSTAGE	0.00	2,000.00	2030 INSURANCE-FLOOD	600.00
2029 EQUIPMENT M&R	224.10	500.00	2031 INSURANCE-WINDSTORM	10,500.00
2030 INSURANCE-FLOOD	476.10	600.00	2033 INSURANCE-E&O	1,600.00
2031 INSURANCE-WINDSTORM	10,000.00	10,000.00	2034 INSURANCE-FIRE	500.00
2033 INSURANCE-E&O	1,500.00	1,500.00	2035 INSURANCE-GEN LIAB	3,000.00
2034 INSURANCE-FIRE	400.00	400.00	2036 INSURANCE-GROUP	23,000.00
2035 INSURANCE-GEN LIAB	794.78	800.00	2037 INSURANCE-WRKSCMP	1,000.00
2036 INSURANCE-GROUP	5,560.80	18,000.00	2038 AUDIT	10,500.00
2037 INSURANCE-WRKSCMP	400.00	400.00	2039 TELEPHONE	3,000.00
2038 AUDIT	0.00	10,500.00	2040 CITY HALL-ELECTRICITY	3,200.00
2039 TELEPHONE	2,395.15	4,000.00	2041 CITY HALL-WATER	1,000.00
2040 CITY HALL-ELECTRICITY	2,773.21	3,500.00	2043 C/HALL EQUIPMENT	2,000.00
2041 CITY HALL-WATER	971.26	1,000.00	2044 MISCELLANEOUS	3,000.00
2043 CITY HALL EQUIPMENT	1,838.46	2,000.00	2045 CONTINGENCY	500.00
2044 MISCELLANEOUS	1,835.61	5,000.00	2046 LEGAL NOTICES	1,000.00
2045 CONTINGENCY	0.00	500.00	2048 FIRE HYDRANT EXPENSES	22,000.00
2046 LEGAL NOTICES	467.35	3,000.00	TRANSFER TO GENERAL FUND	0.00
2048 FIRE HYDRANT EXPENSES	26,395.00	47,000.00	TOTAL ADMINISTRATION EXPENSES	209,650.00
MUNICIPAL FUND - Other	0.00	0.00		
Total MUNICIPAL FUND	180,963.47	302,700.00	22000 GARBAGE CONTRACT SERVICES	185,000.00
TRANSFER TO GENERAL FUND	0.00	28,000.00	22001 SALES TAX ON GARBAGE	15,000.00
Total Expense	180,963.47	330,700.00	Total GARBAGE EXPENSE/SALES TAX	200,000.00
Other Expense			ALLOCATED FUNDS - PROJECTS	
			30021 BLACKBEARD LIFTSTATION	0.00

339,783.76	
115,000.00	
0.00	
454,783.76	
65,000.00	
1,783,433.76	
1,783,700.00	
266.24	

30022 WATER LINE PROJECT
30024 LIFT STATION # 7 BSIDE PROJECT
30026 SEWER PLANT REPAIR PROJECT

Allocated Donations - EMS & VFD

Total Expense

Net Income

165,000.00	
12,000.00	
177,000.00	
45,000.00	
12,000.00	
10,924.69	
6,602.90	
150,000.00	
386,620.00	
20,000.00	
0.00	
631,147.59	
2,045,647.59	
535,646.87	
	536620
	973.13

158,603.20	
11,464.63	
170,067.83	
47,405.40	
11,679.66	
0.00	
0.00	
0.00	
0.00	
6,254.24	
0.00	
65,339.30	
1,144,689.49	
1,801.86	

GARBAGE EXPENSE/SALES TAX	
22000 GARBAGE CONTRACT SERVICES	
22001 SALES TAX ON GARBAGE	
Total GARBAGE EXPENSE/SALES TAX	
NONBUDGET EXPENSES	
25000 DONATIONS-VFD	
25001 DONATIONS-EMS	
25002 REFUND SEC DEP	
25003 REFUND CREDIT BALANCE	
25007 BLACKBEARD LS PROJECT	
25008 WATER LINE PROJECT	
25999 NONBUDGET-MISC	
NONBUDGET EXPENSES - Other	
Total NONBUDGET EXPENSES	
Total Expense	
Net Income	
ALLOCATED FOR PROJECTS	
Net Profit	