



CITY OF JAMAICA BEACH FISCAL YEAR 2023-2024 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, 2023 and ending September 30, 2024 after conducting numerous Budget Workshop Meetings that allowed for open discussion and input between City Council, City Department 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 September 1, 2023. A Public Hearing to hear any complaints, suggestions, or observations on the proposed budget was conducted on September 14, 2023 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 2023-2024 on September 14, 2023, after holding the public hearing. The City Council recorded vote was the following:

In Favor:

Against:

Absent:

ADOPTED PROPERTY TAX RATE:	\$0.139594 PER \$100 OF VALUE
PRECEDING YEAR'S TAX RATE:	\$0.165163 PER \$100 OF VALUE
NO-NEW REVENUE TAX RATE:	\$0.134865 PER \$100 OF VALUE
VOTER-APPROVAL TAX RATE:	\$0.139594 PER \$100 OF VALUE

The City of Jamaica Beach has no outstanding debt obligations.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.5% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-26.02.

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 City Administrator and a part-time Technology Support Specialist.

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 2023-2024 General Fund Budget revenues from all funds total \$2,683,711.00 compared to last year's combined revenue of \$2,807,654.00. The decrease this year is primarily due to a reduction in planned capital improvement project costs. The General Fund expenses from all operating costs total \$2,570,491.00. Excess Hotel/Motel Tax of \$35,782.00 will be maintained in encumbered funds. \$77,439.00 will be transferred to the Municipal Fund resulting in a balanced budget.

The FY 2023-2024 Municipal Services Fund Budget revenues from all funds total \$1,632,239.00. City Municipal Reserve Funds of \$847,319.00 will be used to upgrade water lines resulting in total expenses of \$2,479,319.00 resulting in a balanced budget.

Below is the FY 2023-2024 General and Municipal Services Fund Budget of all revenues and expenses.

Fiscal Year 2023-2024 Budget

GENERAL FUND	ACTUAL	PROJECTED	BUDGET		PROPOSED BUDGET
	FY 2022-23	FY 2022-23	FY 2022-23		FY 2023-24
REVENUE				REVENUE	
500 AD VALOREM TAXES-CURRENT	940,018	942,000	940,252	500 AD VALOREM TAXES-CURRENT	973,161
503 FRANCHISE FEES	86,405	94,260	120,000	503 FRANCHISE FEES	100,000
504 SALES TAXES	157,169	171,457	130,000	504 SALES TAXES	165,000
				534 DEDICATED 1.0% SALES TAX	54,450
505 BUILDING PERMITS	36,248	39,543	70,000	505 BUILDING PERMITS	30,000
506 COURT FINES	330,624	360,681	180,000	506 COURT FINES	400,000
507 INTEREST INCOME	40,000	60,000	2,000	507 INTEREST INCOME	258,000
509 MIXED BEVERAGE TAX	7,942	8,664	5,000	509 MIXED BEVERAGE TAX	8,000
510 PARK USER FEES	1,299	1,400	2,000	510 PARK USER FEES	1,500
511 HOTEL/MOTEL TAX	517,406	564,443	650,000	511 HOTEL/MOTEL TAX	600,000
512 SWIMMING POOL USER FEE	26,825	27,000	15,000	512 SWIMMING POOL USER FEE	25,000
514 MARINA	5,020	5,476	5,000	514 MARINA	5,000
525 COURT SECURITY	6,773	8,128	4,000	525 COURT SECURITY	8,500
527 COURT TECHNOLOGY	5,632	6,758	3,500	527 COURT TECHNOLOGY	7,100
529 PARK DONATIONS	4,060	4,060	2,000	529 PARK DONATIONS	2,000
				530 MISC DONATIONS	5,000
531 MISC INCOME	39,630	39,630	10,000	531 MISC INCOME	8,000
				532 MISC FEES	3,000
533 BEACH USER FEE	0.00	0	30,000	533 BEACH USER FEE	30,000
Total REVENUE	2,205,051	2,333,500	2,168,752	Total REVENUE	2,683,711
Rollover Funds from 2022	380,000	380,000	638,902		
Total Income	2,585,051	2,713,500	2,807,654	Total Income	2,683,711
EXPENSE				EXPENSE	
BUILDING DEPT.				BUILDING DEPT.	
18004 INSPECTOR/PERMITS	17,597	21,116	15,000	18004 INSPECTOR/PERMITS	20,000
Total BUILDING DEPT.	17,597	21,116	15,000	Total BUILDING DEPT.	20,000
CITY ADMINISTRATION				CITY ADMINISTRATION	
11002 CA SALARIES	169,256	184,643	148,000	11002 CA SALARIES	200,000
11004 PAYROLL TAXES	13,128	14,321	11,500	11004 PAYROLL TAXES	15,300
				11005 TRAINING	4,400
11006 OFFICE SUPPLIES	6,545	7,854	2,500	11006 OFFICE SUPPLIES	2,500
11008 POSTAGE	355	426	1,000	11008 POSTAGE	1,000
11010 PRINTING	599	719	1,000	11010 PRINTING	1,000
				11013 INTERNET/CABLE	2,500
11012 TELEPHONE	3,501	4,201	4,000	11014 TECHNOLOGY	9,000
11016 INS/WORKERS COMP	2,700	2,700	2,700	11012 TELEPHONE	1,500
11018 GEN. LIABILITY INS	900	900	900	11016 INS/WORKERS COMP	2,900
11020 LIABILITY INSURANCE	2,500	2,500	2,500	11018 GEN. LIABILITY INS	1,000
11022 GROUP HEALTH	22,195	26,634	23,000	11020 LIABILITY INSURANCE	2,800
11024 LEGAL NOTICE	1,064	1,277	3,000	11022 GROUP HEALTH	40,000
11026 ELECTION EXPENSE	0	0	8,500	11024 LEGAL NOTICE	1,500
11030 LEGAL FEES	7,054	8,465	20,000	11026 ELECTION EXPENSE	8,500
11034 AUDIT	15,000	15,000	10,500	11030 LEGAL FEES	20,000
11036 DUES & REGISTRATION	7,592	8,000	6,000	11034 AUDIT	45,000
11038 EQUIPMENT M & R	3,978	4,774	1,000	11036 DUES & REGISTRATION	2,000
				11038 EQUIPMENT M & R	2,000
11040 CITY EXPENSES	22,806	27,367	21,000	11039 CONTRACT SERVICES	30,000
11042 RETIREMENT	5,190	5,190	15,000	11040 CITY EXPENSES	15,000
11044 CONTINGENCY	400	480	500	11042 RETIREMENT	18,000
11052 EQUIPMENT PURCHASES	869	1,043	1,000	11044 CONTINGENCY	500
11054 MILEAGE REIMBURSEMENT	0	0	1,000	11052 EQUIPMENT PURCHASES	1,000
Total CITY ADMINISTRATION	285,632	316,494	284,600	Total CITY ADMINISTRATION	428,400
CITY HALL				CITY HALL	
17004 JANITORIAL SERVICE	3,295	3,954	3,000	17004 JANITORIAL SERVICE	4,000
17006 CH ELECTRICITY	6,005	7,206	6,500	17006 CH ELECTRICITY	7,300
17008 CH WATER/SEWER	277	332	800	17008 CH WATER/SEWER	400
17010 BUILDING M & R	25,646	40,000	45,000	17010 BUILDING M & R	45,000
17012 CH EQUIPMENT M & R	5,456	6,547	10,000	17012 CH EQUIPMENT M & R	5,000
17014 INS-FIRE	3,000	3,000	3,000	17014 INS-FIRE	3,200
17016 INS-WINDSTORM	6,700	6,700	7,700	17016 INS-WINDSTORM	7,000
17018 INS-FLOOD	293	293	650	17018 INS-FLOOD	300
17020 INS-LIABILITY	1,000	1,000	1,000	17020 INS-LIABILITY	1,000
17030 CH MISCELLANEOUS	4,676	5,000	5,000	17030 CH MISCELLANEOUS	2,000
Total CITY HALL	56,348	74,033	82,650	Total CITY HALL	75,200

Fiscal Year 2023-2024 Budget

CITY PARK				CITY PARK			
30004 PARK ELECTRICITY	305	366	500	30004 PARK ELECTRICITY	500		
30006 PARK WATER	392	470	1,500	30006 PARK WATER	500		
30008 PARK M & R	15,084	18,101	5,000	30008 PARK M & R	23,000		
30010 PARK MOWING	3,682	4,418	2,000	30010 PARK MOWING	6,000		
30012 JANITORIAL	1,557	1,868	2,500	30012 JANITORIAL	2,000		
Total CITY PARK	21,020	25,224	11,500	Total CITY PARK	32,000		
COURT				COURT			
19002 SALARIES	25,635	27,965	30,000	19002 SALARIES	68,000		
19004 PAYROLL TAXES	1,961	2,139	3,000	19004 PAYROLL TAXES	5,202		
19006 PRINTING	34	41	200	19006 PRINTING	500		
19008 PROSECUTOR FEES	4,950	5,940	6,000	19008 PROSECUTOR FEES	6,000		
19010 JUDGE EXPENSE	6,900	8,280	6,000	19010 JUDGE EXPENSE	8,500		
				19011 TRAINING	2,000		
				19013 COURT TECHNOLOGY	7,000		
19012 CLERK EXPENSE	8,484	10,181	5,500	19012 CLERK EXPENSE	3,000		
				19015 POSTAGE	1,000		
19016 COURT RETIREMENT	2,798	3,358	2,800	19016 COURT RETIREMENT	4,800		
19018 INSURANCE-GROUP HEALTH	10,592	12,710	15,000	19018 INSURANCE-GROUP HEALTH	16,320		
19020 STATE CRIMICAL COST/FEES	134,980	161,976	80,000	19020 STATE CRIMICAL COST/FEES	180,000		
19022 COLL AGCY FEES-COURT	2,773	3,328	6,000	19022 COLL AGCY FEES-COURT	4,000		
Total COURT	199,107	235,918	154,500	Total COURT	306,322		
EMS-P/S BLDG				EMS-P/S BLDG			
17215 EMS EQUIP M&R-P/S BLDG	943	943		17215 EMS EQUIP M&R-P/S BLDG	500		
17220 EMS INS(FIRE)-P/S BLDG	400	400	400	17220 EMS INS(FIRE)-P/S BLDG	450		
17225 EMS INS(W/STRM)-P/S BLDG	1,238	1,238	1,200	17225 EMS INS(W/STRM)-P/S BLDG	1,300		
17230 EMS INS(FLOOD)-P/S BLDG	200	200	200	17230 EMS INS(FLOOD)-P/S BLDG	220		
Total EMS-P/S BLDG	2,781	2,781	1,800	Total EMS-P/S BLDG	2,470		
EXPENSE - PROJECTS				EXPENSE-PROJECTS			
50026 PD VEHICLE/EQUIP PURC	0	0	0	50026 PD VEHICLE/EQUIP PURC	0		
50035 PARK FUND - EQUIP PURC	0	0	0	50035 PARK FUND - EQUIP PURC	0		
50055 STREET PROJECT - RESERVE	380,000	380,000	423,702	50055 STREET PROJECT / SALES TAX	54,450		
50060 BULKHEAD PROJECTS	0	0	107,200	50060 BULKHEAD PROJECTS	160,000		
50065 BEACH EROSION PROJECT	0	0	5,000	50065 BEACH EROSION PROJECT	1,000		
50066 BEAUTIFICATION / LANDSCAPING	14,436	14,436	30,000	50066 BEAUTIFICATION / LANDSCAPING	5,000		
50068 BEACH USER FEE	0	0	30,000	50068 BEACH USER FEE	30,000		
50070 GENERAL FUND RESERVES	35,000	35,000	103,000	50070 GENERAL FUND RESERVES			
				50072 COURT SECURITY	10,000		
Total EXPENSE - PROJECTS	429,436	429,436	698,902	Total EXPENSE - PROJECTS	260,450		
HOTEL/MOTEL EXPENSES				HOTEL/MOTEL FUND			
35010 SALARIES	40,261	43,921	102,000	35010 SALARIES	100,000		
35020 PAYROLL TAXES	3,080	3,360	9,500	35020 PAYROLL TAXES	7,650		
35030 INSURANCE-GROUP HEALTH	15,052	18,062	23,000	35030 INSURANCE-GROUP HEALTH	20,000		
35040 INSURANCE-GENERAL LIAB	0	0	1,200	35040 INSURANCE-GENERAL LIAB	1,200		
				35050 INTERNET/CABLE	600		
35060 TELEPHONE	1,475	1,770	1,700	35060 TELEPHONE	1,200		
				35070 CONTRACT SERVICES	5,000		
35090 RETIREMENT	8,695	8,695	13,700	35090 RETIREMENT	9,000		
35100 BEACH MAINTENANCE	46,686	50,930	45,000	35100 BEACH MAINTENANCE	52,000		
35110 ELECTRICITY	1,093	1,312	1,500	35110 ELECTRICITY	1,500		
35120 WATER/SEWER	0	0	300	35120 WATER/SEWER	300		
				35125 DUMPSTER SERVICES	7,600		
35150 INSURANCE-FIRE	500	500	500	35126 DUMPSTER SERVICES TAX	551		
35160 INSURANCE-WINDSTORM	1,200	1,200	1,200	35150 INSURANCE-FIRE	600		
35170 INSURANCE-FLOOD	200	200	200	35160 INSURANCE-WINDSTORM	1,250		
35180 TOURISM SECURITY	32,019	34,930	20,000	35170 INSURANCE-FLOOD	250		
35190 MARKETING	4,851	5,821	5,000	35180 TOURISM SECURITY	35,000		
35200 TOURISM	43,958	47,954	63,000	35190 MARKETING	8,000		
35210 HOT COLLECTION AGENCY	13,909	27,818	0	35200 TOURISM	70,000		
				35210 HOT COLLECTION AGENCY	15,000		
Total HOTEL/MOTEL EXPENSES	212,979	246,473	287,800	Total HOTEL/MOTEL FUND	336,701		

Fiscal Year 2023-2024 Budget

HTL/MTL-SWIMMING POOL				HTL/MTL-SWIMMING POOL			
40010 SALARIES	60,875	66,409	75,000	40010 SALARIES	95,000		
40020 PAYROLL TAXES	4,657	5,080	11,000	40020 PAYROLL TAXES	7,268		
40025 COMPLIANCE SUPPLIES	4,806	5,767	5,000	40025 COMPLIANCE SUPPLIES	4,000		
				40027 CHEMICALS	10,000		
40030 OFFICE SUPPLIES	258	310	500	40030 OFFICE SUPPLIES	500		
				40035 INTERNET/CABLE	2,000		
40040 TELEPHONE	2,580	3,096	3,000	40040 TELEPHONE	1,500		
				40045 POOL FURNITURE	5,000		
40050 MERCHANDISE	551	661	6,000	40050 MERCHANDISE	1,000		
40060 WATER/SEWER	390	468	3,000	40060 WATER/SEWER	3,000		
40070 ELECTRICITY	3,095	3,714	5,000	40070 ELECTRICITY	5,000		
40090 BUILDING/POOL M & R	21,389	25,667	30,000	40090 BUILDING/POOL M & R	40,000		
40110 INSURANCE-W/C	1,900	1,900	1,900	40110 INSURANCE-W/C	2,000		
40120 INSURANCE-GEN LIAB	1,600	1,600	1,600	40120 INSURANCE-GEN LIAB	1,800		
40130 INSURANCE-FIRE	400	400	400	40130 INSURANCE-FIRE	450		
Total HTL/MTL-SWIMMING POOL	102,501	115,072	142,400	Total HTL/MTL-SWIMMING POOL	178,518		
POLICE DEPT-MARINE DIVISION				POLICE DEPT-MARINE/UTV DIVISION			
14510 GASOLINE	1,068	1,602	1,000	14510 GASOLINE	2,000		
14515 EQUIP M & R	1,166	1,399	1,500	14515 EQUIP M & R	1,500		
14520 EQUIP/SUPPLIES	1,368	1,642	1,500	14520 EQUIP/SUPPLIES	1,500		
Total POLICE DEPT-MARINE DIVISION	3,602	4,643	4,000	Total POLICE DEPT-MARINE DIVISION	5,000		
POLICE DEPT.				POLICE DEPT.			
14000 PD SALARIES	407,858	444,936	403,000	14000 PD SALARIES	420,000		
14002 PD PART TIME SALARIES	8,390	9,153	10,000	14002 PD PART TIME SALARIES	10,000		
14004 PD PAYROLL TAXES	31,201	34,038	46,000	14004 PD PAYROLL TAXES	32,130		
14006 PD OFFICE SUPPLIES	2,068	2,482	2,000	14006 PD OFFICE SUPPLIES	2,500		
14008 PD PRINTING	1,358	1,630	1,500	14008 PD PRINTING	1,500		
				14011 PD TECHNOLOGY	32,000		
14010 PD TELEPHONE	6,529	7,835	7,800	14009 PD INTERNET/CABLE	4,000		
14012 PD VEHICLE M & R	5,835	7,002	5,000	14010 PD TELEPHONE	3,800		
14016 PD EQUIP M & R	4,429	5,315	4,000	14012 PD VEHICLE M & R	8,000		
14020 PD WORKERS COMP	13,031	13,031	9,600	14016 PD EQUIP M & R	5,000		
14022 PD AUTO INSURANCE	5,911	5,911	6,200	14020 PD WORKERS COMP	13,000		
14024 PD LIABILITY	7,400	7,400	7,400	14022 PD AUTO INSURANCE	6,200		
14026 PD GROUP HEALTH	78,274	93,929	105,000	14024 PD LIABILITY	7,800		
14030 PD GASOLINE	16,097	19,316	15,000	14026 PD GROUP HEALTH	115,000		
14032 PD EDUCATION	3,121	3,121	2,000	14030 PD GASOLINE	20,000		
14033 PD TRAVEL, MEETINGS	2,068	2,068	1,000	14032 PD EDUCATION	8,000		
14034 PD DISPATCH	8,063	8,563	8,500	14033 PD TRAVEL, MEETINGS	3,000		
14035 PD TRUNKED RADIOS	5,689	5,689	5,000	14034 PD DISPATCH	8,500		
14036 PD UNIFORMS	7,450	7,450	5,000	14035 PD TRUNKED RADIOS	12,000		
14038 PD DUES & ANNUAL FEES	12,625	12,625	8,000	14036 PD UNIFORMS	12,000		
14042 PD VEHICLE/EQUIP PURCHASE	19,299	19,299	20,000	14038 PD DUES & ANNUAL FEES	10,000		
				14042 PD VEHICLE/EQUIP LEASE	20,000		
14044 PD CHIEF EXPENSE	1,276	1,500	1,500	14043 PD PUBLIC AFFAIRS	3,000		
14046 PD RETIREMENT	16,494	16,494	41,000	14044 PD CHIEF EXPENSE	1,500		
14048 ANIMAL CONTROL	900	900	900	14046 PD RETIREMENT	42,000		
14050 PD LEGAL FEES	0		500	14048 ANIMAL CONTROL	900		
14054 P/S BLDG - FLOOD INS	292	292	550	14050 PD LEGAL FEES	500		
14056 P/S BLDG - WINDSTORM INS	6,700	6,700	7,700	14054 P/S BLDG - FLOOD INS	600		
14058 P/S BLDG - FIRE INS	2,800	2,800	2,800	14056 P/S BLDG - WINDSTORM INS	7,000		
14064 P/S BLDG - EQUIP M&R	657	657	2,000	14058 P/S BLDG - FIRE INS	3,000		
14066 P/S BLDG - JANITORIAL	3,295	3,295	3,000	14064 P/S BLDG - EQUIP M&R	1,000		
Total POLICE DEPT.	679,110	743,429	731,950	Total POLICE DEPT.	817,430		
ROADS, BEACH & CANALS				ROADS, BEACH & CANALS			
13004 STREET SIGNS	8,413	8,913	10,000	13004 STREET SIGNS	5,000		
13006 STREET LIGHTING	5,561	6,000	5,500	13006 STREET ELECTRICITY	5,000		
13008 BEACH M & R	11,363	13,636	15,000	13008 BEACH M & R	12,000		
13010 INSURANCE-LIABILITY	1,200	1,200	1,200	13010 INSURANCE-LIABILITY	1,300		
13012 STREET M & R	13,681	16,417	15,000	13012 STREET & LIGHTING M & R	15,000		
13014 DRAINAGE M & R	16,523	19,828	30,000	13014 DRAINAGE M & R	30,000		
13016 GENERAL M & R	18,673	22,408	12,000	13016 GENERAL M & R	12,000		
13018 BULKHEAD M & R	12,500	12,500	15,000	13018 BULKHEAD M & R	10,000		
13022 MOWING EQUIP M&R	3,350	4,020	5,000	13022 MOWING EQUIP M&R	5,000		
13026 MOSQUITO CONTROL	1,719	2,063	2,000	13026 MOSQUITO CONTROL	2,000		
Total ROADS, BEACH & CANALS	92,983	106,984	110,700	Total ROADS, BEACH & CANALS	97,300		

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TAX OFFICE			TAX OFFICE		
12004 COLLECTION EXPENSE	343	343	700	12004 COLLECTION EXPENSE	700
12006 LEGAL NOTICES	0	0	500	12006 LEGAL NOTICES	500
12010 APPRAISAL DIST.EXP	6,254	6,254	7,500	12010 APPRAISAL DIST.EXP	7,500
Total TAX OFFICE	6,597	6,597	8,700	Total TAX OFFICE	8,700
VFD-P/S BLDG			VFD-P/S BLDG		
17320 VFD INS(FIRE)-P/S BLDG	450	450	450	17320 VFD INS(FIRE)-P/S BLDG	500
17325 VFD INS(W/STRM)-P/S BLDG	1,238	1,238	1,200	17325 VFD INS(W/STRM)-P/S BLDG	1,250
17330 VFD INS(FLOOD)-P/S BLDG	200	200	200	17330 VFD INS(FLOOD)-P/S BLDG	250
Total VFD-P/S BLDG	1,888	1,888	1,850	Total VFD-P/S BLDG	2,000
Total Expense	2,111,581	2,330,088	2,536,352	Total Expense	2,570,491
Net Ordinary Income	2,585,051	2,713,500	2,807,654	NET REVENUE	2,683,711
	473,470	383,412	271,302	NET EXCESS REVENUE	113,220
			271,000		
			302		
Transfer to Municipal				Encumbered HOT Tax	35,782
NET INCOME				Final Excess Revenue	77,439
Encumbered HOT Tax	169,543	164,038		Transfer to Municipal Fund	77,439
Unencumbered Funds	303,927	219,375		Balance	0
MUNICIPAL FUND					
ALLOCATED DONATIONS			ALLOCATED DONATIONS		
30010 VFD - DONATIONS	43,722	47,697	52,000	30010 VFD - DONATIONS	52,000
30011 EMS - DONATIONS	9,860	10,756	13,000	30010 EMS - DONATIONS	13,000
Total ALLOCATED DONATIONS	53,582	58,453	65,000	Total ALLOCATED DONATIONS	65,000
REVENUES			REVENUES		
30012 WATER M&R	1,440	1,571	5,000	30012 WATER APP FEE	1,500
30013 SECURITY DEPOSITS	13,500	14,727	30,000	30013 SECURITY DEPOSITS	0
30014 RETURED CHECKS	0	0	500	30014 RETURED CHECKS	0
30015 RETURNED CHECK FEE	0	0	500	30015 RETURNED CHECK FEE	0
30016 OTHER INTEREST INCOME	0	0	500	30016 OTHER INTEREST INCOME	0
30019 WTR CHGS REIMBURSEMENT	390	425	1,000	30019 WTR CHGS REIMBURSEMENT	300
30020 CUST SERVICE INSPECTION	0	0	200	30020 INSPECTIONS/CALLOUTS	1,000
30026 GARBAGE REVENUE/SALES	134,832	147,089	178,000	30026 GARBAGE REVENUE/SALES	230,000
Total REVENUES	150,162	163,813	215,700	Total REVENUES	232,800
SEWER REVENUES			SEWER REVENUES		
30005 SEWER-SERVICE FEES	453,163	494,360	510,000	30005 SEWER-SERVICE FEES	535,000
30006 SEWER TAP FEES	15,171	15,171	7,500	30006 SEWER TAP FEES	7,500
Total SEWER REVENUES	468,334	509,531	517,500	Total SEWER REVENUES	542,500
UNDISTRIBUTED OVERPAYMENTS			40,000	UNDISTRIBUTED OVERPAYMENTS	
			557,500		
WATER REVENUES			WATER REVENUES		
30000 WATER-SERVICE FEES	622,455	679,042	650,000	30000 WATER-SERVICE FEES	700,000
30001 WATER TAP FEES	0	0	4,500	30001 WATER TAP FEES	4,500
30002 LATE FEES	12,033	13,127	20,000	30002 LATE CHARGES	10,000
Total WATER REVENUES	634,488	692,169	674,500	TOTAL WATER REVENUE	714,500
Total REVENUE	1,306,566	1,423,966	1,512,700	Total REVENUE	1,554,800
Transfer from General Fund			271,000	Transfer from General Fund	77,439
Total	1,306,566	1,423,966	1,783,700	Total	1,632,239
EXPENSES-SEWER			EXPENSES-SEWER		
20010 PERMITS, DUES, FEES	2,850	3,109	1,000	20010 PERMITS, DUES, FEES	3,000
20011 REPAIRS (SEWER)	63,992	75,000	12,000	20011 REPAIRS (SEWER)	50,000
20012 TAP EXPENSES (SEWER)	0	0	500	20012 TAP EXPENSES (SEWER)	7,500
20013 SEWER ELECTRICITY	29,787	32,495	26,000	20013 SEWER ELECTRICITY	35,000
20014 WW TREATMENT EXPENSES	34,275	37,391	70,000	20014 WW TREATMENT EXPENSES	60,000
20015 LIFTSTATIONS M & R	59,017	64,382	50,000	20015 LIFTSTATIONS M & R	70,000
20016 SEWER CONTRACTOR FEES	123,997	135,269	105,000	20016 SEWER CONTRACTOR FEES	135,000
				20017 SEWER PLANT WATER	1,000
Total DIRECT COSTS-SEWER	313,918	347,647	264,500	Total DIRECT COSTS-SEWER	361,500

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DIRECT COSTS-WATER				WATER			
20000 WATER PURCHASES	313,964	342,506	400,000	20000 WATER PURCHASES		375,000	
20001 PERMITS, DUES, FEES	7,074	7,717	7,500	20001 PERMITS, DUES, FEES		8,000	
20002 REPAIRS (WATER)	228,672	249,460	50,000	20002 REPAIRS (WATER)		150,000	
20003 TAP EXPENSES (WATER)	1,500	1,500	2,000	20003 TAP EXPENSES (WATER)		4,500	
20005 MAIN WATER LINE EXPENSES	61,470	67,058	60,000	20005 MAIN WATER LINE EXPENSES		75,000	
20006 WATER METER EXPENSES	25,423	27,734	10,000	20006 WATER METER EXPENSES		30,000	
20007 WATER CONTRACTOR FEE	87,307	95,244	60,000	20007 WATER CONTRACTOR FEE		100,000	
Total DIRECT COSTS-WATER	725,410	791,220	589,500	Total DIRECT COSTS-WATER		742,500	
EXPENSE							
MUNICIPAL FUND				ADMINISTRATION EXPENSES			
20020 SALARIES	63,073	68,807	80,000	20020 SALARIES		106,350	
20021 PAYROLL TAXES	4,825	5,264	9,500	20021 PAYROLL TAXES		8,136	
20022 RETIREMENT	0	0	8,000	20022 RETIREMENT		9,885	
20023 CONTRACT SERVICES	0	0	250	20023 CONTRACT SERVICES		5,000	
20025 OFFICE & OTHER SUPPLIES	0	0	250	20025 OFFICE & OTHER SUPPLIES		500	
20026 PRINTING	0	0	500	20026 PRINTING		500	
20027 DATA PROCESSING	17,890	19,516	24,000	20027 DATA PROCESSING		24,000	
20028 POSTAGE	0	0	250	20028 POSTAGE		500	
20029 EQUIPMENT M&R	37	40	500	20029 EQUIPMENT M&R		500	
20030 INSURANCE-FLOOD	600	600	600	20030 INSURANCE-FLOOD		650	
20031 INSURANCE-WINDSTORM	10,430	10,430	10,500	20031 INSURANCE-WINDSTORM		11,000	
20033 INSURANCE-E&O	1,600	1,600	1,600	20033 INSURANCE-E&O		1,700	
20034 INSURANCE-FIRE	500	500	500	20034 INSURANCE-FIRE		600	
20035 INSURANCE-GEN LIAB	3,000	3,000	3,000	20035 INSURANCE-GEN LIAB		3,200	
20036 INSURANCE-GROUP	2,465	12,000	23,000	20036 INSURANCE-GROUP		22,848	
20037 INSURANCE-WRKSCMP	2,144	2,144	1,000	20037 INSURANCE-WRKSCMP		2,300	
20038 AUDIT	15,000	15,000	10,500	20038 AUDIT		45,000	
20039 TELEPHONE	3,361	3,667	3,000	20039 TELEPHONE		6,500	
20040 CITY HALL-ELECTRICITY	2,715	2,962	3,200	20040 CITY HALL-ELECTRICITY		3,200	
20041 CITY HALL-WATER	862	940	1,000	20041 CITY HALL-WATER		1,000	
				20042 INTERNET/CABLE		2,500	
20043 C/HALL EQUIPMENT	188	205	2,000	20043 C/HALL EQUIPMENT		1,000	
20044 MISCELLANEOUS	2,104	2,104	3,000	20044 MISCELLANEOUS		2,000	
20045 CONTINGENCY	0	0	500	20045 CONTINGENCY		0	
20046 LEGAL NOTICES	818	892	1,000	20046 LEGAL NOTICES		1,000	
				20047 TECHNOLOGY		1,000	
20048 FIRE HYDRANT EXPENSES	14,985	20,485	22,000	20048 FIRE HYDRANT EXPENSES		0	
TRANSFER TO GENERAL FUND	0	0	0	TRANSFER TO GENERAL FUND		0	
Total MUNICIPAL FUND	146,597	170,157	209,650	TOTAL ADMINISTRATION EXPENSES		260,869	
TRANSFER TO GENERAL FUND	0	0					
Total Expense	146,597	170,157	209,650				
GARBAGE EXPENSE/SALES TAX				GARBAGE EXPENSE/SALES TAX			
22000 GARBAGE CONTRACT SERVICES	150,488	164,169	185,000	22000 GARBAGE CONTRACT SERVICES		187,000	
22001 SALES TAX ON GARBAGE	9,553	10,421	15,000	22001 SALES TAX ON GARBAGE		13,558	
Total GARBAGE EXPENSE/SALES TAX	160,041	174,590	200,000	Total GARBAGE EXPENSE/SALES TAX		200,558	
ALLOCATED FUNDS - PROJECTS				ALLOCATED FUNDS - PROJECTS			
30021 BLACKBEARD LIFTSTATION	0	0	0	30028 LIFT STATION REVAMP		60,000	
30022 WATER LINE PROJECT	256,058	311,000	339,784	30022 WATER LINE PROJECT		1,000,000	
30024 LIFT STATION # 7 BSIDE PROJECT	51,408	150,000	115,000	30024 LIFT STATION # 7 BSIDE PROJECT		0	
30026 SEWER PLANT REPAIR PROJECT	0	0	0	30026 SEWER PLANT REPAIR PROJECT		50,000	
Total ALLOCATED FUNDS - PROJECTS	307,466	461,000	454,784			1,110,000	
Allocated Donations - EMS & VFD	53,582	58,453	65,000			65,000	
Total Expense	1,707,014	2,003,066	1,783,434	Total Expense		2,479,558	
Net Income	-400,448	-579,101	266			-847,319	
Transfer from General Fund	303,927	219,375		Transfer from Municipal Fund Reserves		847,319	
(Unencumbered Funds)							
Adjusted Net Income	-96,521	-359,726					