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 $2,381,832.62. 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 $307,110.62 compared to last year's budget. The General Fund expenses from all funds total $2,381,832.62 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
GF NON-BUDGETED REVENUE		
506 COURT FINES	51,324.47	0.00
604 MULTIUSE FEES-COURT	12,704.80	12,000.00
604A COLL AGCY FEES-COURT	5,580.90	0.00
604B LEA FEES-COURT	7,733.52	5,000.00
606 PAYMENT PLAN-COURT	351.00	0.00
607 OVERPAYMENT-COURT	3.60	0.00
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 FUND	0.00	5,000.00
630 GENERAL FUND RESERVES	0.00	103,000.00
Total GF NON-BUDGETED REVENUE	96,440.21	666,402.00
MS GARBAGE REVENUE/SALES TAX	0.00	177,000.00
MS NONBUDGETED REVENUES		
MS 30012 WATER M&R	0.00	2,000.00
MS 30016A OTHER INTEREST	0.00	330.00

	Budget
Income	
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
507A 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
527 COURT TECHNOLOGY FUND	2,000.00

INCOME		
MS 30019 WTR CHGS REIMB	0.00	1,000.00
MS 30021 SEWER RESERVE FUND	0.00	150,000.00
MS 30022 WATER RESERVE FUND	0.00	386,620.00
Total MS NONBUDGETED REVENUES	0.00	539,950.00
MS WATER REVENUES		
MS 30000 WATER-SERVICE FEES	135,945.93	625,000.00
MS 30001 WATER TAP FEES	90.29	4,290.00
MS 30002 LATE FEES	0.00	12,000.00
Total MS WATER REVENUES	136,036.22	641,290.00
REVENUE		
500 AD VALOREM TAXES-CURRENT	788,660.89	784,320.00
501 AD VALOREM TAXES-PRIOR	0.00	3,000.00
502 PEN & INT ON TAXES	0.00	4,000.00
503 FRANCHISE FEES	104,592.23	105,000.00
504 SALES TAXES	139,548.17	100,000.00
505 BUILDING PERMITS	40,915.08	25,000.00
506 COURT FINES	49,135.24	45,000.00
507 INTEREST INCOME-CHECKING	0.00	0.00
507A OTHER INTEREST INCOME	0.00	2,000.00
509 MIXED BEVERAGE TAX	0.00	4,000.00
510 PARK USER FEES	1,785.00	500.00
511 HOTEL/MOTEL TAX	551,170.50	300,000.00
512 SWIMMING POOL USER FEE	16,526.35	20,000.00
514 MARINA	0.00	0.00
525 COURT SECURITY	2,566.47	1,500.00
527 COURT TECHNOLOGY FUND	2,177.44	2,000.00
529 PARK DONATIONS	3,099.00	10,000.00
531 MISC INCOME	1,978.25	2,000.00
Total REVENUE	1,702,154.62	1,408,320.00

529 PARK DONATIONS	10,000.00
531 MISC INCOME	10,000.00
TRANSFER FROM MUNICIPAL FUND	28,000.00
Total REVENUE	1,770,930.62
Total Income	2,409,832.62
Gross Profit	2,409,832.62
Expense	
BUILDING DEPT.	
18004 INSPECTOR/PERMITS	7,500.00
Total BUILDING DEPT.	7,500.00
CITY ADMINISTRATION	
11002 SALARIES	125,000.00
11004 PAYROLL TAXES	9,000.00
11006 OFFICE SUPPLIES	2,000.00
11008 POSTAGE	1,000.00
11010 PRINTING	1,000.00
11012 TELEPHONE	3,000.00
11016 INS/WORKERS COMP	600.00
11018 GEN. LIABILITY INS	800.00
11020 LIABILTY INSURANCE	2,100.00
11022 GROUP HEALTH	9,500.00
11024 LEGAL NOTICE - PAPER	3,000.00
11026 ELECTION EXPENSE	8,500.00
11030 LEGAL FEES - ATTORNEY	20,000.00
11034 AUDIT	10,500.00
11036 DUES & SUBSCRIPTIONS	4,000.00
11038 EQUIPMENT M & R	1,000.00
11040 CITY EXPENSES	14,000.00
11042 RETIREMENT	12,500.00

SEWER REVENUES		
MS 30005 SEWER SERVICES FEES	0.00	510,000.00
MS 30006 SEWER TAP FEES	0.00	800.00
Total SEWER REVENUES	0.00	510,800.00
Total Income	1,934,631.05	#REF!
Cost of Goods Sold		
MS DIRECT COSTS- SEWER		
MS 20010 PERMITS, DUES, FEES	3,686.15	8,000.00
MS 20011 REPAIRS (SEWER)	4,755.38	10,000.00
MS 20012 TAP EXPENSES (SEWER)	0.00	800.00
MS 20013 SEWER ELECTRICITY	13,682.49	30,000.00
MS 20014 WWTP EXPENSES	10,808.43	75,000.00
MS 20015 LIFTSTATIONS M& R	2,676.77	40,000.00
MS 20016 SEWER CONTRACTOR FEE	20,111.53	101,000.00
Total MS DIRECT COSTS- SEWER	55,720.75	264,800.00
MS DIRECT COSTS- WATER		
MS 20000 WATER PURCHASES	41,626.25	450,000.00
MS 20001 PERMIT, DUES, FEES	210.22	8,000.00
MS 20002 REPAIRS (WATER)	1,773.81	25,000.00
MS 20003 TAP EXPENSES (WATER)	0.00	4,290.00
MS 20005 MAIN WATER LINE EXPNS	80,759.56	100,000.00
MS 20006 WATER METER EXPNS	96.42	10,000.00
MS 20007 WATER CONTRACTOR FEE	5,027.88	25,050.00
Total MS DIRECT COSTS- WATER	129,494.14	622,340.00
Total COGS	185,214.89	887,140.00
	1,749,416.16	#REF!
Expense		
BUILDING DEPT.		
18004 INSPECTOR/PERMITS	9,105.00	15,000.00

11044 CONTINGENCY	500.00
11052 EQUIPMENT PURCHASES	1,000.00
11054 MILEAGE REIMBURSEMENT	1,000.00
Total CITY ADMINISTRATION	230,000.00
CITY HALL	
17004 JANITORIAL SERVICE	2,700.00
17006 CITY HALL ELECTRICITY	6,100.00
17008 CITY HALL WATER/SEWER	800.00
17010 BUILDING M & R	45,000.00
17012 CITY HALL EQUIPMENT M&R	10,000.00
17014 INS-FIRE	2,900.00
17016 INS-WINDSTORM	7,500.00
17018 INS-FLOOD	550.00
17020 INS-LIABILITY	550.00
17030 CITY HALL MISCELLANEOUS	3,000.00
Total CITY HALL	79,100.00
CITY PARK	
30004 PARK ELECTRICITY	500.00
30006 PARK WATER	1,500.00
30008 PARK M & R	3,000.00
30010 PARK MOWING	2,000.00
Total CITY PARK	7,000.00
COURT	
19002 SALARIES	34,000.00
19004 PAYROLL TAXES	2,900.00
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
CHILD SUPPORT	0.00	0.00
CITY ADMINISTRATION		
11002 SALARIES	122,824.11	107,090.00
11004 PAYROLL TAXES	8,553.76	9,002.00
11006 OFFICE SUPPLIES	2,323.60	2,000.00
11008 POSTAGE	10.70	1,500.00
11010 PRINTING	1,064.64	1,000.00
11012 TELEPHONE	2,319.69	3,000.00
11016 INS/WORKERS COMP	345.48	400.00
11018 GEN. LIABILITY INS	(1,514.00)	570.00
11020 LIABILTY INSURANCE	1,894.14	2,080.00
11022 GROUP HEALTH	5,498.69	9,660.00
11024 LEGAL NOTICE - PAPER	3,549.88	3,000.00
11026 ELECTION EXPENSE	10,954.13	8,500.00
11030 LEGAL FEES - ATTORNEY	20,484.07	20,000.00
11034 AUDIT	0.00	10,500.00
11036 DUES & SUBSCRIPTIONS	3,004.76	4,000.00
11038 EQUIPMENT M & R	1,287.73	1,000.00
11040 CITY EXPENSES	13,061.67	14,000.00
11042 RETIREMENT	10,162.00	10,200.00
11044 CONTINGENCY	0.00	500.00
11052 EQUIPMENT PURCHASES	0.00	1,000.00
11054 MILEAGE REIMBURSEMENT	128.18	2,000.00
Total CITY ADMINISTRATION	205,953.23	211,002.00
CITY HALL		
17004 JANITORIAL SERVICE	2,200.00	2,700.00
17006 CITY HALL ELECTRICITY	5,818.09	6,100.00
17008 CITY HALL WATER/SEWER	553.15	800.00
17010 BUILDING M & R	25,492.86	25,000.00

19016 COURT RETIREMENT	3,500.00
19018 INSURANCE-GROUP HEALTH	11,000.00
19020 STATE CRIMINAL COST/FEES	80,000.00
19022 COLL AGCY FEES-COURT	6,000.00
Total COURT	148,600.00
EMS-P/S BLDG	
17220 EMS INS(FIRE)-P/S BLDG	350.00
17225 EMS INS(W/STRM)-P/S BLDG	1,100.00
17230 EMS INS(FLOOD)-P/S BLDG	100.00
Total EMS-P/S BLDG	1,550.00
EXPENSE - PROJECTS	
50026 PD VEHICLE/EQUIP PURC	90,000.00
50035 PARK FUND - EQUIP PURC	25,000.00
50055 STREET PROJECT RESERVE	423,702.00
50060 BULKHEAD PROJECT RESERVE	107,200.00
50065 BEACH EROSION RESERVE	5,000.00
50070 GENERAL FUND RESERVES	103,000.00
Total EXPENSE - PROJECTS	753,902.00
HOTEL/MOTEL EXPENSES	
35010 SALARIES	65,000.00
35020 PAYROLL TAXES	5,100.00
35030 INSURANCE-GROUP HEALTH	10,000.00
35040 INSURANCE-GENERAL LIAB	100.00
35060 TELEPHONE	500.00
35090 RETIREMENT	4,500.00
35100 MAINTENANCE	45,000.00
35110 ELECTRICITY	1,500.00
35120 WATER/SEWER	300.00
35150 INSURANCE-FIRE	400.00
35160 INSURANCE-WINDSTORM	1,100.00

17012 CITY HALL EQUIPMENT M&R	2,705.36	4,400.00
17014 INS-FIRE	2,587.59	2,820.00
17016 INS-WINDSTORM	7,396.16	7,090.00
17018 INS-FLOOD	430.36	450.00
17020 INS-LIABILITY	438.10	510.00
17022 CITY HALL EQUIPMENT	0.00	5,500.00
17030 CITY HALL MISCELLANEOUS	715.01	5,000.00
Total CITY HALL	48,336.68	60,370.00
CITY PARK		
30004 PARK ELECTRICITY	383.07	500.00
30006 PARK WATER	693.58	1,500.00
30008 PARK M & R	2,172.15	3,000.00
30010 PARK MOWING	1,712.11	2,200.00
Total CITY PARK	4,960.91	7,200.00
COURT		
19002 SALARIES	30,968.94	33,953.00
19004 PAYROLL TAXES	1,940.84	2,980.00
19006 PRINTING	0.00	200.00
19008 PROSECUTOR FEES	3,300.00	4,000.00
19010 JUDGE EXPENSE	3,850.00	4,500.00
19012 CLERK EXPENSE	2,383.94	2,000.00
19016 COURT RETIREMENT	3,436.00	3,450.00
19018 INSURANCE-GROUP HEALTH	2,773.66	11,485.00
19020 STATE CRIMINAL COST/FEES	60,081.11	0.00
19022 COLL AGCY FEES-COURT	5,852.82	0.00
Total COURT	114,587.31	62,568.00
DEPENDANT HEALTH	0.00	0.00
DEPENDENT DENTAL	343.96	0.00
EMPLOYEE LIFE	385.81	0.00

35170 INSURANCE-FLOOD	100.00
35180 TOURISM SEC. & CAMERA'S	50,000.00
35190 MARKETING	5,000.00
35200 TOURISM	63,000.00
35210 HOT COLLECTION AGENCY FEE	15,000.00
Total HOTEL/MOTEL EXPENSES	266,600.00
HTL/MTL-SWIMMING POOL	
40010 SALARIES	65,000.00
40020 PAYROLL TAXES	8,000.00
40025 CONTRACT SERVICES	5,000.00
40030 OFFICE SUPPLIES	500.00
40040 TELEPHONE	1,800.00
40050 MERCHANDISE	5,000.00
40060 WATER/SEWER	4,000.00
40070 ELECTRICITY	5,000.00
40080 MOWING	2,000.00
40090 BUILDING/POOL M & R	30,000.00
40110 INSURANCE-W/C	1,800.00
40120 INSURANCE-GEN LIAB	500.00
40130 INSURANCE-FIRE	300.00
Total HTL/MTL-SWIMMING POOL	128,900.00
POLICE DEPT-MARINE DIVISION	
14510 GASOLINE	500.00
14515 EQUIP M & R	1,000.00
14520 EQUIP/SUPPLIES	1,000.00
Total POLICE DEPT-MARINE DIVISION	2,500.00
POLICE DEPT.	
14000 PD SALARIES	367,751.00
14002 PD PART TIME SALARIES	10,000.00

EMS-P/S BLDG		
17220 EMS INS(FIRE)-P/S BLDG	323.45	350.00
17225 EMS INS(W/STRM)-P/S BLDG	1,020.16	980.00
17230 EMS INS(FLOOD)-P/S BLDG	76.85	80.00
Total EMS-P/S BLDG	1,420.46	1,410.00
GF NON BUDGET ITEMS		
50005 OVERPAYMENT-COURT	0.00	0.00
50022 SEAT BELT FINES-COURT	0.00	0.00
50023 MCTF EXPENSE-COURT	0.00	2,000.00
50024 MCBS EXPENSE-COURT	0.00	1,500.00
50026 PD VEHICLE/EQUIP PURC	0.00	0.00
50027 PD EDUCATION	0.00	0.00
50028 PD DONATIONS	0.00	0.00
50035 PARK FUND - EQUIP PURC	2,790.78	10,000.00
50050 HOTEL/MOTEL TAX FUND	0.00	10,500.00
50055 STREET PROJECT RESERVE	0.00	0.00
50060 BULKHEAD PROJECT RESERVE	0.00	0.00
50065 BEACH EROSION RESERVE	0.00	0.00
50070 GENERAL FUND RESERVES	0.00	423,702.00
50072 BULKHEAD FUND	0.00	107,200.00
50075 BEACH EROSION FUND	0.00	5,000.00
50080 GENERAL FUND RESERVES	0.00	103,000.00
50100 NON-BUDGET OTHER	31,928.00	0.00
60100 DISASTER EXPENSES	2,382.00	0.00
60101 DISASTER SALARIES	20,926.86	0.00
60102 DISASTER PAYROLL TAXES	0.00	0.00
GF BETA EXPENSE	6,270.00	
GF DELTA EXPENSE	4,448.00	
Total GF NON BUDGET ITEMS	68,745.64	662,902.00

14004 PD PAYROLL TAXES	35,000.00
14006 PD OFFICE SUPPLIES	2,000.00
14008 PD PRINTING	1,500.00
14010 PD TELEPHONE	6,600.00
14012 PD VEHICLE M & R	5,000.00
14016 PD EQUIP M & R	4,000.00
14020 PD WORKERS COMP	9,400.00
14022 PD AUTO INSURANCE	5,500.00
14024 PD LIABILITY	7,225.00
14026 PD GROUP HEALTH	81,000.00
14030 PD GASOLINE	15,000.00
14032 PD EDUCATION	2,000.00
14033 PD TRAVEL, MEETINGS	1,000.00
14034 PD DISPATCH	8,500.00
14035 PD TRUNKED RADIOS	5,000.00
14036 PD UNIFORMS	5,000.00
14038 PD DUES & ANNUAL FEES	8,000.00
14042 PD VEHICLE/EQUIP PURCHASE	20,000.00
14044 PD CHIEF EXPENSE	1,500.00
14046 PD RETIREMENT	35,000.00
14048 ANIMAL CONTROL	1,000.00
14050 PD LEGAL FEES	500.00
14054 PD BLDG - FLOOD INS	450.00
14056 PD BLDG - WINDSTORM INS	7,500.00
14058 PD BLDG - FIRE INS	2,700.00
14064 PD BLDG - EQUIP M&R	2,000.00
14066 PD BLDG - JANITORIAL	2,500.00
Total POLICE DEPT.	652,626.00
ROADS, BEACH & CANALS	

HOTEL/MOTEL EXPENSES		
35010 SALARIES	12,180.90	25,000.00
35020 PAYROLL TAXES	2,651.83	2,100.00
35030 INSURANCE-GROUP HEALTH	1,371.93	2,070.00
35040 INSURANCE-GENERAL LIAB	82.14	100.00
35060 TELEPHONE	487.82	300.00
35090 RETIREMENT	2,350.00	2,350.00
35100 MAINTENANCE	25,060.00	46,023.00
35110 ELECTRICITY	996.46	1,500.00
35120 WATER/SEWER	79.33	300.00
35150 INSURANCE-FIRE	323.45	360.00
35160 INSURANCE-WINDSTORM	1,020.16	1,000.00
35170 INSURANCE-FLOOD	76.85	100.00
35180 TOURISM SECURITY & M&R	0.00	13,977.00
35190 MARKETING	4,997.68	5,000.00
35200 TOURISM	22,979.71	63,120.00
35210 HOT COLLECTION AGENCY FEE	0.00	0.00
Total HOTEL/MOTEL EXPENSES	74,658.26	163,300.00
HTL/MTL-SWIMMING POOL		
40010 SALARIES	50,610.86	63,000.00
40020 PAYROLL TAXES	5,967.89	7,000.00
40025 CONTRACT SERVICES	406.00	5,000.00
40030 OFFICE SUPPLIES	234.08	500.00
40040 TELEPHONE	1,330.20	1,800.00
40050 MERCHANDISE	2,795.08	5,000.00
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

13004 SIGNS - STREET	12,000.00
13006 STREET LIGHTING	5,500.00
13008 BEACH M & R	15,000.00
13010 INSURANCE-LIABILITY	100.00
13012 STREET M & R	25,000.00
13014 DRAINAGE M & R	15,000.00
13016 GENERAL M & R	12,000.00
13018 BULKHEAD M & R	20,000.00
13022 MOWING EQUIP M&R	8,700.00
13024 BEACH EROSION/CANAL DREDG	5,000.00
13026 MOSQUITO CONTROL	3,000.00
Total ROADS, BEACH & CANALS	121,300.00
TAX OFFICE	
12004 COLLECTION EXPENSE	700.00
12006 LEGAL NOTICES	1,000.00
12010 APPRAISAL DIST.EXP	6,500.00
Total TAX OFFICE	8,200.00
VFD-P/S BLDG	
17320 VFD INS(FIRE)-P/S BLDG	350.00
17325 VFD INS(W/STRM)-P/S BLDG	1,100.00
17330 VFD INS(FLOOD)-P/S BLDG	100.00
Total VFD-P/S BLDG	1,550.00
Total Expense	2,409,328.00
Net Ordinary Income	504.62
Net Income	504.62

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	47,718.04	108,425.00
TAX OFFICE		
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 $2,051,620.72. 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 $2,051,620.72 resulting in a balanced budget.

MUNICIPAL FUND BUDGET

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

	Actual FY 2020-21	Budget FY 2020-21
Ordinary Income/Expense		
Income		
GARBAGE REVENUE/SALES TAX	124,909.11	177,000.00
REVENUES		
30010 DONATIONS-VFD	42,527.26	0.00
30011 DONATIONS-EMS	10,471.09	0.00
30012 WATER M&R	2,780.00	2,000.00
30013 SECURITY DEPOSITS	23,000.00	0.00
30014 RETURNED CHECKS	0.00	0.00
30015 RETURNED CK FEES	-80.00	0.00
30016 INTEREST INCOME CHECKING	0.00	0.00
30016 OTHER INTEREST INCOME	0.00	330.00
30019 WTR CHGS REIMB	596.90	1,000.00
30020 CUST SRVC INSP	0.00	0.00
30021 BLACKBEARD LS RESERVE	0.00	150,000.00
30022 WATER LINE PROJECT	0.00	386,620.00
30023 MUNI SERV RESERVE FUND	0.00	0.00
30025 MISC INCOME	0.00	0.00
Total REVENUES	79,295.25	539,950.00
SEWER REVENUES		
30005 SEWER-SERVICE FEES	424,278.01	510,000.00
30006 SEWER TAP FEES	800.00	800.00
Total SEWER REVENUES	425,078.01	510,800.00

	Budget
Ordinary Income/Expense	
Income	
ALLOCATED DONATIONS	
30010 VFD - DONATIONS	45,000.00
30011 EMS - DONATIONS	12,000.00
Total ALLOCATED DONATIONS	57,000.00
ALLOCATED FUNDS - PROJECTS	
30021 BLACKBEARD LS PROJECT	150,000.00
30022 WATER LINE PROJECT	386,620.00
Total ALLOCATED FUNDS - PROJECTS	536,620.00
REVENUES	
30012 WATER M&R	3,000.00
30013 SECURITY DEPOSITS	30,000.00
30014 RETURNED CHECKS	500.00
30015 RETURNED CK FEES	500.00
30016 OTHER INTEREST INCOME	300.00
30019 WTR CHGS REIMB	1,000.00
30020 CUST SRVC INSP	200.00
30026 GARBAGE REVENUE/SALES TAX	175,000.00
Total REVENUES	210,500.00
SEWER REVENUES	
30005 SEWER-SERVICE FEES	510,000.00
30006 SEWER TAP FEES	1,000.00

UNDISTRIBUTED OVERPAYMENTS	120,512.42	0.00
WATER REVENUES		
30000 WATER-SERVICE FEES	401,786.51	625,000.00
30001 WATER TAP FEES	4,290.00	4,290.00
30002 LATE FEES	9,938.70	12,000.00
Total WATER REVENUES	416,015.21	641,290.00
Total Income	1,165,810.00	1,869,040.00
Cost of Goods Sold		
DIRECT COSTS-SEWER		
20010 PERMITS, DUES, FEES	0.00	8,000.00
20011 REPAIRS (SEWER)	2,366.41	10,000.00
20012 TAP EXPENSES (SEWER)	0.00	800.00
20013 SEWER ELECTRICITY	7,374.59	30,000.00
20014 WWTP EXPENSES	50,755.06	75,000.00
20015 LIFTSTATIONS M & R	35,167.80	40,000.00
20016 SEWER CONTRACTOR FEE	105,333.28	101,000.00
Total DIRECT COSTS-SEWER	200,997.14	264,800.00
DIRECT COSTS-WATER		
20000 WATER PURCHASES	366,133.15	450,000.00
20001 PERMITS, DUES, FEES	8,829.23	8,000.00
20002 REPAIRS (WATER)	41,435.63	25,000.00
20003 TAP EXPENSES (WATER)	0.00	4,290.00
20005 MAIN WATER LINE EXPENSES	28,969.06	100,000.00
20006 WATER METER EXPENSES	2,865.26	10,000.00
20007 WATER CONTRACTOR FEE	21,886.15	25,050.00
Total DIRECT COSTS-WATER	470,118.48	622,340.00
Total COGS	671,115.62	887,140.00
Gross Profit	494,694.38	981,900.00
Expense		

Total SEWER REVENUES	511,000.00
UNDISTRIBUTED OVERPAYMENTS	100,000.00
WATER REVENUES	
30000 WATER-SERVICE FEES	615,000.00
30001 WATER TAP FEES	4,500.00
30002 LATE FEES	12,000.00
Total WATER REVENUES	631,500.00
Total Income	2,046,620.00
Cost of Goods Sold	
DIRECT COSTS-SEWER	
20010 PERMITS, DUES, FEES	8,000.00
20011 REPAIRS (SEWER)	10,000.00
20012 TAP EXPENSES (SEWER)	800.00
20013 SEWER ELECTRICITY	30,000.00
20014 WW TREATMENT EXPENSES	75,000.00
20015 LIFTSTATIONS M & R	40,000.00
20016 SEWER CONTRACTOR FEE	105,000.00
Total DIRECT COSTS-SEWER	268,800.00
DIRECT COSTS-WATER	
20000 WATER PURCHASES	450,000.00
20001 PERMITS, DUES, FEES	9,000.00
20002 REPAIRS (WATER)	40,000.00
20003 TAP EXPENSES (WATER)	4,000.00
20005 MAIN WATER LINE EXPENSES	100,000.00
20006 WATER METER EXPENSES	10,000.00
20007 WATER CONTRACTOR FEE	25,000.00
Total DIRECT COSTS-WATER	638,000.00
Total COGS	906,800.00
Gross Profit	1,139,820.00

MUNICIPAL FUND		
20020 SALARIES	58,503.41	132,005.00
20021 PAYROLL TAXES	412.22	10,955.00
20022 RETIREMENT	680.00	13,400.00
20023 CONTRACT SERVICES	0.00	500.00
20025 OFFICE & OTHER SUPPLIES	1,920.71	2,000.00
20026 PRINTING	79.11	500.00
20027 DATA PROCESSING	19,389.92	24,000.00
20028 POSTAGE	0.00	2,000.00
20029 EQUIPMENT M&R	48.36	450.00
20030 INSURANCE-FLOOD	461.10	500.00
20031 INSURANCE-WINDSTORM	9,685.20	7,350.00
20033 INSURANCE-E&O	1,283.80	1,450.00
20034 INSURANCE-FIRE	323.45	355.00
20035 INSURANCE-GEN LIAB	619.64	715.00
20036 INSURANCE-GROUP	0.00	17,800.00
20037 INSURANCE-WRKSCMP	345.48	400.00
20038 AUDIT	0.00	10,500.00
20039 TELEPHONE	1,805.12	4,000.00
20040 CITY HALL-ELECTRICITY	978.90	3,400.00
20041 CITY HALL-WATER	806.14	500.00
20043 CITY HALL EQUIPMENT	993.10	2,000.00
20044 MISCELLANEOUS	60,417.06	5,000.00
20045 CONTINGENCY	0.00	500.00
20046 LEGAL NOTICES	0.00	3,000.00
20048 FIRE HYDRANT EXPENSES	0.00	25,000.00
Total MUNICIPAL FUND	158,752.72	268,280.00
Total Expense	158,752.72	268,280.00
Net Ordinary Income	335,941.66	713,620.00
Other Income/Expense		

Expense	
MUNICIPAL FUND	
20020 SALARIES	139,000.00
20021 PAYROLL TAXES	11,500.00
20022 RETIREMENT	13,500.00
20023 CONTRACT SERVICES	500.00
20025 OFFICE & OTHER SUPPLIES	2,000.00
20026 PRINTING	500.00
20027 DATA PROCESSING	25,000.00
20028 POSTAGE	2,000.00
20029 EQUIPMENT M&R	500.00
20030 INSURANCE-FLOOD	600.00
20031 INSURANCE-WINDSTORM	10,000.00
20033 INSURANCE-E&O	1,500.00
20034 INSURANCE-FIRE	400.00
20035 INSURANCE-GEN LIAB	800.00
20036 INSURANCE-GROUP	18,000.00
20037 INSURANCE-WRKSCMP	400.00
20038 AUDIT	10,500.00
20039 TELEPHONE	4,000.00
20040 CITY HALL-ELECTRICITY	3,500.00
20041 CITY HALL-WATER	1,000.00
20043 CITY HALL EQUIPMENT	2,000.00
20044 MISCELLANEOUS	5,000.00
20045 CONTINGENCY	500.00
20046 LEGAL NOTICES	3,000.00
20048 FIRE HYDRANT EXPENSES	47,000.00
Total MUNICIPAL FUND	302,700.00
TRANSFER TO GENERAL FUND	28,000.00
Total Expense	330,700.00

Other Expense		
GARBAGE EXPENSE/SALES TAX		
22000 GARBAGE CONTRACT SERVICES	164,121.75	166,000.00
22001 SALES TAX ON GARBAGE	11,030.85	11,000.00
Total GARBAGE EXPENSE/SALES TAX	175,152.60	177,000.00
NONBUDGET EXPENSES		
25000 DONATIONS-VFD	41,206.00	0.00
25001 DONATIONS-EMS	9,959.18	0.00
25002 REFUND SEC DEP	9,204.96	0.00
25003 REFUND CREDIT BALANCE	0.00	0.00
25005 GEN FUND REIMB	0.00	0.00
25006 CUSTOMER SRVC INSP	0.00	0.00
25007 SEWER RESERVE FUND	0.00	150,000.00
25008 WATER RESERVE FUND	18,968.57	386,620.00
25009 MUNI SERV RESERVE FUND	0.00	0.00
25999 NONBUDGET-MISC	0.00	0.00
BETA EXPENSES	1,040.00	
LAURA EXPENSES	11,293.00	
Total NONBUDGET EXPENSES	91,671.71	536,620.00
NONOPERATING & ADMINISTRATIVE	0.00	
Total Other Expense	266,824.31	713,620.00
Net Other Income	-266,824.31	-713,620.00
	69,117.35	0.00

Net Ordinary Income	809,120.00
Other Income/Expense	
Other Expense	
GARBAGE EXPENSE/SALES TAX	
22000 GARBAGE CONTRACT SERVICES	165,000.00
22001 SALES TAX ON GARBAGE	12,000.00
Total GARBAGE EXPENSE/SALES TAX	177,000.00
NONBUDGET EXPENSES	
25000 DONATIONS-VFD	45,000.00
25001 DONATIONS-EMS	12,000.00
25002 REFUND SEC DEP	10,924.69
25003 REFUND CREDIT BALANCE	6,602.90
25007 BLACKBEARD LS PROJECT	150,000.00
25008 WATER LINE PROJECT	386,620.00
25999 NONBUDGET-MISC	20,000.00
Total NONBUDGET EXPENSES	631,147.59
Total Other Expense	808,147.59
Net Other Income	-808,147.59
Net Income	972.41