

Dellanera Park

Beach User-Restricted	Actual 2017	Actual 2018	Actual 2019	Projected Actual 2020	COVID Adjusted Budget 2020	Proposed Budget 2021	Percent of Budget	Budget Increase or Decrease
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Income

Admissions based on 1,597 vehicles @ \$15.00 per vehicle

DP-51-4200	Vehicle Admissions	20,780	24,425	23,934	27,010	14,625	23,964	1.95%	63.86%
DP-51-4200	VA-Sand Replenishment Fund	4,091	4,948	0	0	0	0	0.00%	0.00%
DP-51-4210	Park Pass Revenue	5,456	7,796	8,078	8,868	1,478	8,075	0.66%	446.53%
DP-51-4650	Grant Proceeds	0	0	60,000	0	0	0	0.00%	100.00%
DP-51-4665	FEMA Reimbursement	0	0	0	0	0	277,000	22.49%	100.00%
DP-51-4215	Camping Admins (29.7% of Income)	208,707	221,008	206,792	165,168	180,451	211,528	17.17%	17.22%
Total Beach User-Restricted Income		239,033	258,177	298,803	201,046	196,553	520,567	42.26%	164.85%

Expense

PERSONNEL

DP-51-5000	Salaries	4,784	4,344	4,628	5,113	5,282	16,704	1.72%	216.22%
DP-51-5038	Overtime	353	71	74	103	400	166	0.02%	(58.50%)
DP-51-5050	Payroll Taxes	386	317	369	393	404	1,278	0.13%	216.22%
DP-51-5055	Pension Plan	0	15	80	146	119	146	0.02%	22.37%
DP-51-5060	Insurance - Employee	0	0	0	0	0	0	0.00%	0.00%
DP-51-5061	Insurance - Contingency	0	0	0	0	0	0	0.00%	0.00%
DP-51-5065	Worker's Compensation	-12	135	118	106	96	304	0.03%	216.21%
DP-51-5075	Uniforms	0	0	0	279	0	0	0.00%	0.00%
DP-51-5080	Salary Contingency	0	0	0	0	0	0	0.00%	0.00%
Total Personnel		5,511	4,882	5,269	6,140	6,302	18,598	1.92%	195.12%

MATERIALS, SUPPLIES & SERVICES

DP-51-5117	Bank Charges	0	26	65	29	0	65	0.01%	0.00%
DP-51-5118	Cash Over /Short	-9	157	-96	-69	0	0	0.00%	0.00%
DP-51-5155	Office Supplies	0	0	40	40	0	0	0.00%	0.00%
DP-51-5162	Signage	0	0	0	0	0	0	0.00%	0.00%
DP-51-5163	Licenses/Permits	0	0	0	0	0	0	0.00%	100.00%
DP-51-5164	Meetings & Seminars	0	0	140	0	200	200	0.02%	100.00%
DP-51-5170	Miscellaneous	0	0	127	0	500	0	0.00%	(100.00%)
DP-51-5187	Tickets	192	0	400	0	1,300	1,600	0.16%	100.00%
DP-51-5195	FEMA/ Storm Expense	0	0	25,619	0	0	15,435	1.59%	100.00%
DP-51-5230	Insurance - Auto/Property	0	0	0	0	165	0	0.00%	0.00%
DP-51-5232	Insurance - Liability	2,138	881	732	566	805	0	0.00%	(100.00%)
DP-51-5204	Professional Fees	0	0	0	17,250	17,250	7,950	0.82%	100.00%
DP-51-5240	M & R Building	0	0	0	0	0	0	0.00%	0.00%
DP-51-5242	M & R Equipment	0	0	0	769	0	0	0.00%	0.00%
DP-51-5407	Grants	0	0	0	0	0	0	0.00%	100.00%
DP-51-5910	Car Counters & Cameras	0	0	0	0	0	0	0.00%	0.00%
DP-51-6000	29.7% Related Beach User	123,201	129,772	180,491	168,993	243,873	249,706	25.74%	2.39%
Total Materials, Supplies & Services		125,522	130,836	207,518	187,577	264,093	274,956	28.34%	4.11%

Net Income Excl Capital & Transfers **108,000** **122,459** **86,016** **7,329** **(73,841)** **227,013**

Dellanera Park

Beach User-Restricted	Actual 2017	Actual 2018	Actual 2019	Projected Actual 2020	COVID Adjusted Budget 2020	Proposed Budget 2021	Percent of Budget	Budget Increase or Decrease
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CAPITAL OUTLAY & DEBT SERVICE

DP-51-5250	Capital Improvements	0	0	0	0	0	0.00%	0.00%
Total Capital Outlay		0	0	0	0	0	0.00%	0.00%

TRANSFERS

DP-51-8003	Beach Cleaning Transfer	15,443	15,443	15,443	0	0	0.00%	0.00%
DP-51-8006	Beach Patrol	33,565	33,565	33,565	0	0	0.00%	0.00%
DP-51-8008	Nourished Beach	0	0	0	0	0	0.00%	100.00%
DP-51-8012	Sand Replenishment Fund	4,091	4,948	3,664	0	0	0.00%	0.00%
DP-51-8000	General Fund Allocation	23,436	26,846	23,880	19,195	19,195	2.28%	15.39%
Total Transfers		76,535	80,802	76,552	19,195	19,195	2.28%	15.39%

Total Beach User-Restricted Expense	207,568	216,520	289,339	212,912	289,589	315,702	32.54%	9.02%
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Net Income: Vehicle Admissions	31,465	41,657	9,464	(11,866)	(93,036)	204,865		
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R.A. Apffel Park

Beach User Fees	Actual 2017	Actual 2018	Actual 2019	Projected Actual 2020	COVID Budget 2020	Proposed Budget 2021	Percent of Budget	Budget Increase or Decrease
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Income

Vehicle Admission Based on 39,769 vehicles: 20% @ \$12 (M-Th) 80% @ \$15 (Fri-Sun)

RA-51-4200	Vehicle Admissions	462,763	544,424	568,137	352,696	409,293	568,137	54.06%	38.81%
RA-51-4200	VA-Sand Replenishment Fund	37,349	43,857	0	0	0	0	0.00%	0.00%
RA-51-4200	Vehicle Admissions Spec Event	0	0	0	0	0	0	0.00%	0.00%
RA-51-4210	Park Pass Revenue	5,456	7,914	8,140	7,516	813	8,140	0.77%	901.85%
RA-51-4008	Sales Tax Refund	0	0	0	0	0	0	0.00%	0.00%
RA-51-4585	Miscellaneous Income	0	0	225	450	0	0	0.00%	0.00%
RA-51-4586	Donations Income	0	833	424	0	500	400	0.04%	0.00%
RA-51-4665	FEMA Reimbursement	0	0	28,943	2,412	392,054	347,000	33.02%	(11.49%)
RA-51-4666	Insurance Reimbursement	0	0	0	0	0	0	0.00%	0.00%
RA-51-4650	Grant-TX Parks & Wildlife	0	0	0	0	0	0	0.00%	0.00%
RA-51-4050	Loan/Line of Credit Proceeds	0	0	0	13,359	40,000	76,300	7.26%	100.00%
RA-51-4750	Transfer-General Fund	0	0	0	0	0	0	0.00%	0.00%
RA-51-4760	Transfer-Sand Replenishment	0	0	0	0	0	0	0.00%	0.00%
RA-51-4756	Transfer-Pocket Park 3	0	0	0	0	0	0	0.00%	0.00%
RA-51-4754	Transfer-Pocket Park 2	0	0	0	0	0	0	0.00%	0.00%
	Nonrecurring Revenue	0	0	0	0	0	0	0.00%	0.00%
	Total Revenue	505,568	597,027	605,869	376,432	842,660	999,977	95.15%	18.67%

Personnel Expense

RA-51-4680	Recovered Labor	0	0	0	0	0	0	0.00%	0.00%
RA-51-5000	Salaries	86,325	110,881	141,356	85,290	148,893	181,139	24.18%	21.66%
RA-51-5002	Field Auditor	5,778	2,997	3,080	139	0	0	0.00%	0.00%
RA-51-5031	Security	67,079	65,188	52,005	38,493	51,100	0	0.00%	(100.00%)
RA-51-5031	Special Event Security	0	0	0	0	0	0	0.00%	0.00%
RA-51-5038	Overtime	631	31	61	18	15	1,000	0.13%	100.00%
RA-51-5042	Incentive	0	0	0	0	0	3,100	0.41%	0.00%
RA-51-5048	Contract Labor	1,826	1,616	11,260	1,201	2,500	2,500	0.33%	0.00%
RA-51-5050	Payroll Taxes	11,985	13,578	16,542	9,320	20,277	13,857	1.85%	(31.66%)
RA-51-5055	Pension Plan	231	982	933	400	4,917	4,260	0.57%	(13.35%)
RA-51-5060	Insurance - Employees	8,975	5,895	7,681	2,061	17,409	18,881	2.52%	8.45%
RA-51-5061	Insurance-Contingency	0	0	0	0	1,741	1,888	0.25%	8.45%
RA-51-5065	Worker's Compensation	3,684	5,473	5,029	4,901	12,168	8,354	1.11%	(31.34%)
RA-51-5070	TEC-Unemployment	6,172	6,733	204	7,465	2,000	2,000	0.27%	0.00%
RA-51-5071	Sick Leave/Vacation Accrual	-1,658	1,123	0	1,401	1,401	621	0.08%	100.00%
RA-51-5075	Uniforms	1,047	1,421	1,686	502	700	1,000	0.13%	42.86%
RA-51-5078	Drug Testing/Backgrd Check	775	893	580	1,470	863	1,725	0.23%	100.00%
RA-51-5079	Employee Recruitment	443	1,351	497	0	550	1,100	0.15%	100.00%
RA-51-5080	Salary Contingency	0	0	0	0	0	3,475	0.46%	0.00%
	Total	193,291	218,159	240,915	152,659	264,535	244,901	32.69%	(7.42%)

R.A. Apffel Park

Beach User Fees	Actual 2017	Actual 2018	Actual 2019	Projected Actual 2020	COVID Budget 2020	Proposed Budget 2021	Percent of Budget	Budget Increase or Decrease
Operating Expense								
RA-51-5100 Alarm System	1,685	1,595	3,065	2,173	2,000	2,000	0.27%	0.00%
RA-51-5110 Auto Mileage Reimbursement	0	0	0	0	0	0	0.00%	0.00%
RA-51-5115 Advertising & Promotions	199	0	0	0	0	0	0.00%	0.00%
RA-51-5116 Bad Debt Expense	0	0	0	0	0	0	0.00%	0.00%
RA-51-5117 Bank Fees	1,459	2,462	2,568	2,873	3,000	3,350	0.45%	11.67%
RA-51-5118 Cash Over Short	12	-224	860	468	0	0	0.00%	0.00%
RA-51-5120 Cleaning Supplies	1,793	1,262	879	1,573	1,575	3,000	0.40%	90.48%
RA-51-5125 Contract Services	19,431	10,710	7,990	12,214	12,966	14,774	1.97%	13.94%
RA-51-5135 Data Processing/Software	1,121	887	1,896	1,032	3,445	1,926	0.26%	(44.09%)
RA-51-5140 Dues & Subscriptions	0	0	0	0	0	0	0.00%	0.00%
RA-51-5155 Office Supplies	735	1,250	1,740	370	750	1,365	0.18%	82.00%
RA-51-5157 Paper Goods	2,974	2,160	2,917	1,017	2,177	3,500	0.47%	60.77%
RA-51-5162 Signage	3,578	4,628	4,757	2,500	2,500	6,000	0.80%	140.00%
RA-51-5163 License/Permits	50	25	25	50	50	50	0.01%	0.00%
RA-51-5164 Meetings and Seminars	3,966	4,510	2,105	185	35	408	0.05%	1062.39%
RA-51-5165 Memberships	350	253	20	0	0	0	0.00%	0.00%
RA-51-5166 Travel/Seminars	0	0	0	0	0	0	0.00%	0.00%
RA-51-5170 Miscellaneous	320	588	731	0	250	0	0.00%	0.00%
RA-51-5175 Office Lease/Rent	0	0	0	234	0	0	0.00%	0.00%
RA-51-5185 Supplies	1,404	1,111	2,644	757	1,475	2,140	0.29%	45.08%
RA-51-5187 Tickets	1,452	613	1,860	1,718	1,400	2,200	0.29%	57.14%
RA-51-5189 Telephone/Cell/Internet	21,165	12,336	10,951	11,122	10,240	8,580	1.15%	(16.21%)
RA-51-5190 Utilities	2,529	3,531	2,786	4,675	4,675	5,800	0.77%	24.06%
RA-51-5192 Emergency Cleanup	0	0	0	0	0	0	0.00%	0.00%
RA-51-5195 FEMA/Storm Expense	20,399	4,337	1,952	4,875	26,429	26,996	3.60%	2.15%
RA-51-5200 Audit Fees	3,288	1,626	3,342	7,184	3,706	3,706	0.49%	0.00%
RA-51-5202 Legal Fees	1,229	518	100	1,625	1,500	1,000	0.13%	(33.33%)
RA-51-5204 Professional Fees	0	0	2,167	1,250	1,250	2,000	0.27%	60.00%
RA-51-5230 Insurance - Property	53,309	65,998	65,119	73,101	87,395	103,389	13.80%	18.30%
RA-51-5232 Insurance - Liability	100	1,670	115	1,186	4,065	4,329	0.58%	6.50%
RA-51-5234 Insurance - Claims	0	0	0	0	0	0	0.00%	0.00%
RA-51-5240 Mtc & Repairs-Building	9,876	18,261	16,230	5,000	5,000	12,850	1.71%	157.00%
RA-51-5242 Mtc & Repairs-Equipment	7,064	10,255	11,564	8,028	6,500	6,750	0.90%	3.85%
RA-51-5254 Small Tools & Equipment	2,092	1,540	2,965	1,279	1,050	1,030	0.14%	(1.90%)
RA-51-5256 Equipment Rental	172	0	4,310	0	0	0	0.00%	0.00%
RA-51-5260 Gasoline	5,293	5,078	2,055	2,385	2,385	4,000	0.53%	67.71%
RA-51-5401 Dumping Fees	1,954	1,107	0	975	975	1,500	0.20%	100.00%
RA-51-5420 Port-o-lets	3,178	1,904	2,446	0	2,500	2,500	0.33%	0.00%
RA-51-5625 First Aid Supplies	0	0	0	200	200	0	0.00%	100.00%
RA-51-5710 Trash Barrel Liners	654	1,054	896	1,000	1,000	1,000	0.13%	0.00%
RA-51-5720 Trash Barrels	0	0	0	0	0	0	0.00%	0.00%
RA-51-5910 Car Counters & Cameras	750	0	0	0	0	0	0.00%	0.00%
RA-51-7001 New Projects	0	0	0	0	0	0	0.00%	0.00%
RA-51-7006 Contingency-Board Approval	60,185	0	0	0	0	0	0.00%	0.00%
RA-51-7100 Radio Expense	770	785	949	880	880	1,130	0.15%	28.41%
RA-51-5257 Cap Asset Replacement Reserve	0	0	0	0	0	0	0.00%	0.00%
Total	234,534	161,829	162,006	151,928	191,373	227,272	30.33%	18.76%
Total Expense	427,825	379,988	402,921	304,587	455,907	472,173	63.02%	3.57%

R.A. Apffel Park

Beach User Fees	Actual 2017	Actual 2018	Actual 2019	Projected Actual 2020	COVID Budget 2020	Proposed Budget 2021	Percent of Budget	Budget Increase or Decrease
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Capital Outlay & Debt Service

RA-51-5251	Debit Service-Principal	0	0	0	0	0	25,876	3.45%	0.00%
RA-51-5156	Interest Expense	489	200	0	87	596	1,335	0.18%	124.04%
RA-51-5253	Lease Payments-Prior Year	1,311	703	-405	0	0	0	0.00%	0.00%
RA-51-5255	Gain/Loss Sale of Asset(4682)	-222	0	-5,954	0	0	0	0.00%	0.00%
RA-51-5250	Capital Improvement	0	0	3,726	0	0	26,700	3.56%	100.00%
RA-51-5830	Landscaping	400	0	0	0	0	2,000	0.27%	100.00%
RA-51-5253	Lease Purchase (Current Year)	0	0	0	0	0	0	0.00%	0.00%
RA-51-5252	Equipment Purchase (Cash)	500	608	0	15,809	5,250	0	0.00%	0.00%
RA-51-5252	Equipment Purchase (Financed)	0	0	0	0	9,000	56,300	7.51%	100.00%
Total Capital Outlay		2,478	1,511	-2,634	15,896	14,846	112,211	14.98%	655.83%

Interfund Transfers

RA-51-8003	Beach Cleaning Transfer	0	0	0	0	0	0	0.00%	0.00%
RA-51-8006	Beach PatrolTransfer (Security)	57,000	57,000	57,000	0	0	91,864	12.26%	0.00%
RA-51-8008	Nourished Beach	0	0	0	0	0	0	0.00%	0.00%
RA-51-8012	Sand Replenishment Fund	37,349	43,857	37,504	0	0	0	0.00%	0.00%
RA-51-8000	General Fund Transfer	50,557	62,295	57,628	43,253	43,253	49,907	6.66%	0.00%
Total Transfers		144,906	163,152	152,131	43,253	43,253	141,771	18.92%	227.77%

Total Parking Expense	575,209	544,650	552,419	363,736	514,006	726,155	96.91%	41.27%
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Net Income	(69,642)	52,378	53,449	12,696	328,653	273,822
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Stewart Beach

BEACH USER FEES	Actual 2017	Actual 2018	Actual 2019	Projected Actual 2020	COVID Adjusted Budget 2020	Proposed Budget 2021	Percentage of Budget	Budget Increase or Decrease
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Income

Vehicle Admission Based on 66,492 vehicles: 30% @ \$12 (M-Th) 70% @ \$15 (Fri-Sun)

SB-51-4200	Vehicle Admissions	794,827	898,746	927,794	648,300	747,891	927,794	30.67%	24.05%
SB-51-4200	Vehicle Adm. Beach Nourishment	146,402	165,365	0	0	0	0	0.00%	0.00%
SB-51-4210	Park Pass Revenue	5,456	7,765	8,107	7,416	813	8,000	0.26%	884.62%
SB-51-4585	Miscellaneous Income	0	0	0	520	0	0	0.00%	0.00%
SB-51-4586	Donations Income	0	431	350	628	2,500	0	0.00%	0.00%
SB-51-4665	FEMA Reimbursement	0	0	18,427	488	0	34,000	1.12%	0.00%
SB-51-4666	Insurance Reimbursement	0	3,120	0	0	0	0	0.00%	0.00%
SB-51-4050	Loan/Line of Credit Proceeds	0	0	0	0	121,000	65,000	2.15%	100.00%
	Nonrecurring Revenue Source	0	0	0	144,864	208,549	48,372	1.60%	0.00%
	Total Admissions	946,685	1,075,427	954,677	802,216	1,080,753	1,083,166	34.21%	0.22%

Expense

PERSONNEL

SB-51-5000	Salaries	173,435	175,634	197,220	186,464	207,582	232,430	7.56%	11.97%
SB-51-5002	Field Auditor	5,778	2,997	3,079	139	0	0	0.00%	0.00%
SB-51-5031	Security	50,794	48,375	46,954	46,609	43,000	0	0.00%	(100.00%)
SB-51-5038	Overtime	1,030	1,354	312	18	313	900	0.03%	187.54%
SB-51-5042	Incentive	0	0	0	0	0	3,100	0.10%	100.00%
SB-51-5048	Contract Labor	1,596	0	1,800	0	0	3,000	0.10%	0.00%
SB-51-5050	Payroll Taxes	17,028	17,325	19,989	17,660	23,819	17,781	0.58%	(25.35%)
SB-51-5055	Pension Plan	4,025	3,174	2,784	4,862	4,910	5,363	0.17%	9.24%
SB-51-5060	Insurance - Employees	25,107	21,490	26,280	31,350	34,114	37,349	1.22%	9.48%
SB-51-5061	Insurance - Contingency	0	0	0	0	3,411	3,735	0.12%	9.48%
SB-51-5065	Worker's Compensation	5,394	6,963	6,823	5,712	14,482	10,168	0.33%	(29.79%)
SB-51-5070	TEC-unemployment	6,642	2,517	3,337	25,972	6,500	6,500	0.21%	0.00%
SB-51-5071	Sick Leave/Vacation Accrual	-5,159	-3,655	4,234	1,583	1,583	5,397	0.18%	240.95%
SB-51-5075	Uniforms	1,720	2,267	2,697	2,291	2,500	2,000	0.07%	(20.00%)
SB-51-5078	Drug Testing/Background Check	1,257	1,637	1,002	2,131	2,105	2,415	0.08%	14.73%
SB-51-5079	Employee Recruitment/Relocate	271	956	2,201	89	79	1,000	0.03%	1160.24%
SB-51-5080	Salary Contingency	0	0	0	0	0	3,975	0.13%	0.00%
	Total Personnel	288,918	281,033	318,713	324,881	344,399	335,113	10.90%	(2.70%)

Stewart Beach

BEACH USER FEES		Actual 2017	Actual 2018	Actual 2019	Projected Actual 2020	COVID Adjusted Budget 2020	Proposed Budget 2021	Percentage of Budget	Budget increase or Decrease
<i>MATERIALS, SUPPLIES & SERVICES</i>									
SB-51-5100	Alarm System	2,070	2,250	1,850	1,865	2,200	2,200	0.07%	0.00%
SB-51-5115	Advertising & Promotions	0	0	0	0	0	0	0.00%	0.00%
SB-51-5117	Bank Fees	4,190	4,527	7,837	3,637	12,081	12,081	0.39%	0.00%
SB-51-5118	Cash Over/Short	2,904	(442)	(282)	(3,205)	0	0	0.00%	0.00%
SB-51-5120	Cleaning Supplies	5,738	3,950	834	2,761	4,000	4,000	0.13%	0.00%
SB-51-5125	Contract Services	27,611	24,209	19,978	24,525	27,200	27,460	0.89%	0.96%
SB-51-5130	Copier Usage	0	0	62	0	150	0	0.00%	100.00%
SB-51-5135	Data Processing/Software	1,249	1,746	2,846	2,800	2,200	1,890	0.06%	(14.09%)
SB-51-5155	Office Supplies	1,663	2,004	787	1,045	1,100	1,500	0.05%	36.36%
SB-51-5157	Paper Goods	1,752	3,544	4,981	2,172	3,000	4,000	0.13%	33.33%
SB-51-5162	Signage	9,486	5,882	3,996	2,200	2,300	10,000	0.33%	334.78%
SB-51-5163	Licenses/Permits	1,320	45	45	20	1,070	570	0.02%	(46.73%)
SB-51-5164	Meeting/Seminars	4,685	4,709	1,211	315	165	1,300	0.04%	687.88%
SB-51-5165	Memberships	775	333	20	0	0	0	0.00%	0.00%
SB-51-5170	Miscellaneous	5,316	374	3,046	10,127	7,000	4,000	0.13%	(42.86%)
SB-51-5185	Materials & Supplies	1,610	1,672	647	420	1,000	1,600	0.05%	60.00%
SB-51-5187	Tickets	1,452	613	3,237	1,718	2,500	3,237	0.11%	29.48%
SB-51-5189	Telephone/Cells/Internet	15,054	20,182	14,398	16,695	20,100	20,980	0.68%	4.38%
SB-51-5190	Utilities	32,331	46,080	44,931	56,200	56,200	56,200	1.83%	0.00%
SB-51-5195	FEMA/Storm Repairs	6,907	3,607	1,726	14,739	3,230	1,160	0.04%	(64.09%)
SB-51-5200	Audit Fees	4,435	2,965	4,834	5,360	5,360	5,360	0.17%	0.00%
SB-51-5202	Legal Fees	2,354	585	750	6,720	1,500	1,500	0.05%	0.00%
SB-51-5204	Professional Fees	5,000	13,315	18,035	16,600	17,750	17,000	0.55%	(4.23%)
SB-51-5230	Insurance - Property	78,565	99,616	130,249	138,141	138,141	167,427	5.45%	21.20%
SB-51-5232	Insurance - Liability	5,645	5,787	5,024	5,358	5,358	5,454	0.18%	1.79%
SB-51-5234	Insurance - Claims	877	0	0	0	0	0	0.00%	0.00%
SB-51-5240	M & R Building	42,184	27,561	31,681	39,290	60,000	51,000	1.66%	(15.00%)
SB-51-5242	M & R Equipment	13,498	13,417	14,259	15,513	15,000	12,500	0.41%	(16.67%)
SB-51-5254	Small Tools & Equipment	1,297	2,671	750	1,000	1,000	1,268	0.04%	26.80%
SB-51-5256	Equipment Rental	770	615	1,892	0	0	0	0.00%	0.00%
SB-51-5260	Gasoline	8,413	7,534	5,698	7,215	10,000	6,000	0.20%	(40.00%)
SB-51-5370	Courier Service	0	10	65	0	0	0	0.00%	0.00%
SB-51-5401	Dumping Fees	1,954	1,302	0	500	500	2,000	0.07%	100.00%
SB-51-5420	Port-o-Lets	2,661	2,331	1,372	5,809	3,876	4,224	0.14%	8.98%
SB-51-5610	Community Awareness	0	0	0	0	0	15,000	0.49%	100.00%
SB-51-5625	First Aid Supplies	0	0	0	0	100	200	0.01%	100.00%
SB-51-5710	Trash Barrel Liners	0	356	846	999	1,000	500	0.02%	(50.00%)
SB-51-5720	Trash Barrels	0	0	0	0	0	0	0.00%	0.00%
SB-51-5910	Car Counters/Cameras	2,547	1,259	0	0	0	4,000	0.13%	0.00%
SB-51-7000	Special Projects	0	15,200	15,000	0	0	0	0.00%	100.00%
SB-51-7001	New Special Projects	0	0	0	0	0	143,000	4.65%	0.00%
SB-51-7006	Contingency-Board Approval	139,982	28,623	181,742	36,224	500,000	391,280	12.73%	(21.74%)
SB-51-7100	Radios	1,220	1,324	900	468	1,050	1,050	0.03%	0.00%
Total Materials, Supplies & Services		437,513	349,759	525,248	417,231	906,131	980,941	31.92%	8.26%
Net Income Excl Capital & Transfers		68,396	267,954	83,833	(93,812)	(169,777)	(388,260)		128.69%

Stewart Beach

BEACH USER FEES		Actual 2017	Actual 2018	Actual 2019	Projected Actual 2020	COVID Adjusted Budget 2020	Proposed Budget 2021	Percentage of Budget	Budget Increase or Decrease
<i>CAPITAL OUTLAY & DEBT SERVICE</i>									
SB-51-5250	Capital Improvements	0	12,024	0	28,778	72,532	65,000	2.11%	(10.38%)
SB-51-5251	Debt Service Principal	0	0	0	0	40,335	22,204	0.72%	(44.95%)
SB-51-5156	Interest Expense	448	187	0	105	2,119	1,625	0.05%	(23.31%)
SB-51-5253	Lease Payments - Prior Year	1,144	269	(405)	0	0	0	0.00%	0.00%
SB-51-5252	Equipment Purchase	1,795	708	8,015	21,617	30,000	12,000	0.39%	(60.00%)
SB-51-5253	Lease Purchase (Current Year)	0	0	0	0	0	0	0.00%	0.00%
SB-51-5255	Gain/Loss on Sale of Equipment	(934)	0	(658)	0	0	0	0.00%	0.00%
SB-51-5830	Landscaping	2,490	0	959	0	0	10,000	0.33%	0.00%
Total Capital Outlay		4,943	13,187	7,911	50,500	144,986	110,829	3.61%	(23.56%)
Total Expense		731,374	643,980	851,872	792,612	1,395,516	1,426,883	46.43%	2.25%
<i>TRANSFERS</i>									
SB-51-8006	Beach Patrol-Security	84,000	84,000	84,000	0	0	90,789	2.95%	0.00%
SB-51-8012	Sand Replenishment Fund	146,402	165,365	130,639	0	0	0	0.00%	0.00%
SB-51-8000	General Fund Allocation	94,668	109,968	93,590	73,603	73,603	84,926	2.76%	15.38%
Total Transfers		325,071	359,333	308,229	73,603	73,603	175,715	5.72%	138.73%
Total Parking Expense		1,056,445	1,003,312	1,160,101	866,215	1,469,119	1,602,598	52.15%	9.09%
Net Parking Income		(109,760)	72,115	(205,424)	(63,999)	(388,366)	(519,433)		

Seawall Parking (Urban Park)

BEACH USER FEES	Actual 2017	Actual 2018	Actual 2019	Projected Actual 2020	COVID Adjusted Budget 2020	Proposed Budget 2021	Percentage of Budget	Budget increase or Decrease
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Income

UP-51-4200	Vehicle Admissions	747,238	800,408	804,074	680,957	721,097	1,184,286	92.75%	64.23%
UP-51-4200	Annual UP Parking Pass Revenue	0	0	0	0	29,250	90,000	7.05%	100.00%
UP-51-4210	Park Pass Revenue	27,188	22,875	24,250	23,700	0	0	0.00%	0.00%
UP-51-4338	Special Event Revenue	1,280	1,280	9,552	7,214	2,560	2,560	0.20%	0.00%
UP-51-4665	FEMA Reimbursement	0	0	0	0	0	0	0.00%	100.00%
UP-51-4666	Insurance Reimbursement	0	0	1,852	0	0	0	0.00%	0.00%
UP-51-4670	City Reimbursement	0	0	0	0	38,400	0	0.00%	100.00%
UP-51-4040	Loan Proceeds-Capital Improvements	0	0	0	0	0	0	0.00%	0.00%
	Nonrecurring Revenue Source	0	0	0	68,273	115,120	0	0.00%	0.00%
	Total Admissions	775,706	824,563	839,728	780,144	906,427	1,276,846	100.00%	40.87%

Expense

PERSONNEL

UP-51-5000	Salaries	228,654	271,637	282,965	257,636	294,752	338,387	26.50%	14.80%
UP-51-5038	Overtime	7,958	4,979	5,522	5,801	6,120	6,153	0.48%	0.54%
UP-51-5042	Incentive	0	0	0	0	0	4,600	0.36%	100.00%
UP-51-5048	Contract Labor	0	0	0	9,456	0	0	0.00%	0.00%
UP-51-5050	Payroll Taxes	17,849	20,795	22,971	19,881	25,131	25,887	2.03%	3.01%
UP-51-5055	Pension Plan	931	2,939	2,595	5,202	8,904	9,368	0.73%	5.22%
UP-51-5060	Insurance - Employees	32,629	33,527	40,754	41,300	33,300	38,371	3.01%	15.23%
UP-51-5061	Insurance - Empl Contingency	0	0	0	0	3,330	3,837	0.30%	15.23%
UP-51-5065	Worker's Compensation	6,660	8,469	6,619	6,325	14,248	12,503	0.98%	(12.25%)
UP-51-5070	TEC-unemployment	0	0	0	33,533	1,500	13,810	1.08%	820.67%
UP-51-5071	Sick Leave/Vacation Accrual	4,392	2,201	88	0	0	3,335	0.26%	0.00%
UP-51-5075	Uniforms	1,588	2,853	2,254	1,755	1,585	7,000	0.55%	341.64%
UP-51-5078	Drug Testing/Background Check	702	775	360	103	552	552	0.04%	0.00%
UP-51-5079	Employee Recruitment	0	0	2,201	0	0	0	0.00%	0.00%
UP-51-5080	Salary Contingency	0	0	0	0	13,140	10,152	0.80%	(22.74%)
	Total Personnel	301,364	348,175	366,329	380,993	402,563	473,955	37.12%	17.73%

Seawall Parking (Urban Park)

BEACH USER FEES		Actual 2017	Actual 2018	Actual 2019	Projected Actual 2020	COVID Adjusted Budget 2020	Proposed Budget 2021	Percentage of Budget	Budget increase or Decrease
MATERIALS, SUPPLIES & SERVICES									
UP-51-5115	Advertising & Promotions	0	178	0	0	0	0	0.00%	0.00%
UP-51-5117	Bank Fees	80,756	88,856	92,538	88,808	104,215	170,387	13.34%	63.50%
UP-51-5121	PBP Convenience Fees	59,987	64,826	67,049	52,785	101,895	53,246	4.17%	(47.74%)
UP-51-5118	Cash Over/Short	219	2	27	566	0	0	0.00%	0.00%
UP-51-5120	Cleaning Supplies	253	918	833	2,334	2,649	4,495	0.35%	69.70%
UP-51-5135	Data Processing/Software	521	872	4,365	3,103	6,845	3,195	0.25%	(53.32%)
UP-51-5155	Office Supplies	911	1,411	654	1,375	1,306	1,000	0.08%	(23.42%)
UP-51-5157	Paper Goods	164	957	2,412	724	1,800	4,300	0.34%	138.89%
UP-51-5162	Signage	5,193	1,723	5,288	311	1,700	7,500	0.59%	341.18%
UP-51-5164	Meeting/Seminars	4,328	4,494	1,637	(1,473)	505	2,595	0.20%	413.86%
UP-51-5165	Memberships	225	186	30	0	0	595	0.05%	0.00%
UP-51-5170	Miscellaneous	0	100	54	0	1,000	2,000	0.16%	100.00%
UP-51-5175	Office Rent	10,644	10,644	10,644	10,644	10,644	10,644	0.83%	0.00%
UP-51-5185	Supplies	2,135	896	999	450	500	1,500	0.12%	200.00%
UP-51-5187	Tickets	192	0	303	0	0	0	0.00%	0.00%
UP-51-5189	Telephone/Cells/Internet	4,132	7,223	6,506	7,859	7,080	7,080	0.55%	0.00%
UP-51-5190	Utilities	0	0	0	0	0	0	0.00%	0.00%
UP-51-5195	FEMA/Storm Damage Expense	0	0	0	0	0	0	0.00%	0.00%
UP-51-5200	Audit Fees	2,071	3,306	2,950	6,236	3,217	3,217	0.25%	0.00%
UP-51-5202	Legal Fees	0	1,361	150	100	1,500	1,500	0.12%	0.00%
UP-51-5204	Professional Fees	0	0	0	0	0	1,250	0.10%	0.00%
UP-51-5230	Insurance - Property	3,644	1,054	1,227	1,411	1,469	1,747	0.14%	18.90%
UP-51-5232	Insurance - Liability	48	4,637	3,819	4,318	4,075	4,075	0.32%	0.00%
UP-51-5240	M & R Building	1,395	7,868	0	10,765	11,500	35,000	2.74%	204.35%
UP-51-5242	M & R Equipment	726	6,521	10,372	5,699	5,800	1,000	0.08%	(82.76%)
UP-51-5254	Small Tools & Equipment	2,802	6,352	1,895	2,114	1,700	3,250	0.25%	91.18%
UP-51-5256	Equipment Rental	0	0	0	0	0	0	0.00%	100.00%
UP-51-5260	Gasoline	3,974	6,152	6,773	5,342	6,500	6,700	0.52%	3.08%
UP-51-5385	Collateral	0	1,986	0	0	1,000	2,000	0.16%	100.00%
UP-51-5625	First Aid Supplies	0	0	0	0	250	0	0.00%	100.00%
UP-51-5635	Training	350	859	0	423	0	0	0.00%	0.00%
UP-51-5710	Trash Barrel Liners	0	1,700	27	0	0	0	0.00%	100.00%
UP-51-7100	Radios	12,661	1,146	540	378	778	900	0.07%	15.68%
UP-51-5258	City - Capital Reserve Fund	116,356	123,684	125,681	102,144	128,000	191,527	15.00%	49.63%
UP-51-5259	City - Maint/Repair/Operations	35,928	10,102	21,115	0	0	107,085	8.39%	0.00%
Total Materials, Supplies & Services		349,614	360,014	367,888	306,414	405,927	627,787	49.17%	54.65%
Net Income (excl Capital & Transfers)		96,260	92,219	69,857	(6,450)	(87,394)	82,544	6.46%	(194.45%)

Seawall Parking (Urban Park)

BEACH USER FEES		Actual 2017	Actual 2018	Actual 2019	Projected Actual 2020	COVID Adjusted Budget 2020	Proposed Budget 2021	Percentage of Budget	Budget increase or Decrease
<i>CAPITAL OUTLAY & DEBT SERVICE</i>									
UP-51-5250	Capital Improvements	0	0	0	0	0	0	0.00%	100.00%
UP-51-5251	FFE/Capital-Financed	0	80	0	0	4,664	0	0.00%	(100.00%)
UP-51-5245	Leasehold Improvements	0	0	0	0	2,375	2,375	0.19%	100.00%
UP-51-5156	Interest Expense	215	190	157	37	77	0	0.00%	(100.00%)
UP-51-5253	Lease Payments - Prior Year	0	80	0	0	0	0	0.00%	0.00%
UP-51-5252	Equipment Purchase	17,650	0	1,170	2,800	2,800	50,300	3.94%	100.00%
UP-51-5253	Lease Purchase (Current Year)	328	0	0	0	0	0	0.00%	0.00%
UP-51-5255	Gain/Loss on Sale of Equipment	(4,367)	(3,538)	0	0	0	0	0.00%	0.00%
UP-51-5830	Landscaping	0	1,000	0	4,000	4,000	4,000	0.31%	100.00%
Total Capital Outlay		13,826	(2,189)	1,326	6,837	13,916	56,675	4.44%	307.27%
Total Expense		664,804	706,000	735,543	694,244	822,406	1,158,417	90.72%	40.86%
<i>TRANSFERS</i>									
UP-51-8000	General Fund Allocation	77,571	82,456	83,788	85,900	85,900	118,429	9.28%	37.87%
Total Transfers		77,571	82,456	83,788	85,900	85,900	118,429	9.28%	0.00%
Total Parking Expense		742,375	788,457	819,331	780,144	908,306	1,276,846	100.00%	0.00%
Net Parking Income		33,331	36,106	20,397	0	(1,880)	0		