

**TOWN OF SEABROOK ISLAND**

**ORDINANCE NO. 2020-19**

**ADOPTED DECEMBER 15, 2020**

**AN ORDINANCE TO ADOPT A BUDGET FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2021, AND ENDING DECEMBER 31, 2021**

**WHEREAS**, Section 5-7-260(3) of the South Carolina Code of Laws and Section 2-260 of the Town Code for the Town of Seabrook Island require that the Town Council adopt, by ordinance, a budget pursuant to public notice; and

**WHEREAS**, pursuant to Section 6-1-320 of the South Carolina Code of Laws, a public hearing was advertised and held at 2:25 p.m. on Tuesday, December 15, 2020, in Town Council Chambers, with public input duly noted; and

**WHEREAS**, the proposed budget has been found to be in balance with estimated revenues equal to estimated expenditures for the General Fund and all Restricted and Designated Funds;

**NOW, THEREFORE**, pursuant to the authority granted by the Constitution and the General Assembly of the State of South Carolina, **BE IT ORDAINED BY THE MAYOR AND COUNCIL FOR THE TOWN OF SEABROOK ISLAND:**

**SECTION 1. Adoption.**

The annual budget for the Town of Seabrook Island, which document is attached hereto as "Exhibit A" and incorporated by reference as if fully set forth in this ordinance, is hereby adopted. The budget referenced herein is in balance, with estimated revenues (inclusive of the use of fund balance reserves) equal to estimated expenditures in the amount of \$1,712,430. The same shall constitute the Official Budget of the Town of Seabrook Island for Fiscal Year 2021 (hereafter, the "FY 2021 Budget.")

**SECTION 2. Funds.**

To facilitate operations, the following funds shall be established and maintained in FY 2021:

- General Fund
- Restricted Funds: State Accommodations Tax Fund  
County Accommodations Tax Fund  
Alcohol Tax Fund
- Designated Funds: Emergency Fund  
Road and Drainage Fund  
Town Facilities Fund  
Vehicle Replacement Fund

The estimated revenues and expenditures for each fund, as well as all transfers between funds, shall be as provided for in the FY 2021 Budget, or as may be modified hereafter pursuant to state and local law.

Any excess funds remaining within the General Fund, the three Restricted Funds or the four Designated Funds at the conclusion of FY 2021 shall remain within each respective fund's "fund balance" unless transferred or otherwise expended by Town Council.

Any interest revenues generated by the General Fund and the four Designated Funds shall be credited to the General Fund; any interest revenues generated by the three Restricted Funds shall be credited to each respective Restricted Fund.

### **SECTION 3. Administration.**

Pursuant to Section 2-260(b) of the Town Code, the Mayor shall be responsible for the administration of the FY 2021 Budget. The Mayor shall have the authority to approve any reasonable unbudgeted expenditure which may exceed a particular line item budget, but which will not cause the total annual expenditures to exceed the total amount of the FY 2021 Budget. The Mayor shall have the authority to transfer any sum from one budget line item to another, or from one department or division to another department or division; provided, however, any transfer between funds must be approved by the Town Council, and any change in the FY 2021 Budget which would increase or decrease the total of all authorized expenditures must also be approved by the Town Council.

### **SECTION 4. Use of Funds and Excess Funds.**

Revenues obtained from any source may be used for any appropriation named in the FY 2021 Budget; provided, however, this provision shall not apply to revenues which are specifically restricted by this ordinance, the Town Code, or the South Carolina Code of Laws. Actual revenues in excess of budgeted amounts may be administered by resolution of the Town Council.

### **Section 5. Premium Subsidy for Employee Medical Insurance.**

Pursuant to the Town's Employee Handbook, as adopted by Ordinance 2018-12 on November 27, 2018, the Town Council has elected to subsidize the employee portion of the monthly medical insurance premium for eligible full-time, active employees, at a rate of \$97.68 per employee, per month during FY 2021. Employees shall be responsible for the full cost of any additional premiums for covered dependents; supplemental insurance programs including, but not limited to, Dental Plus, vision, life, dependent life and long-term disability; as well as any tobacco or other surcharges, if applicable. Town Council's election to offer this subsidy is not intended to create any obligation for the Town, and the subsidy authorized by this section may be reduced or eliminated at any time by Town Council.

### **SECTION 6. Requirement for Entities Receiving an Appropriation of Town Funds.**

Any entity receiving an appropriation of public funds from the Town during FY 2021 shall be required to provide a detailed report describing the purpose(s) for which town funds were used. This report shall be submitted to the Town Administrator on or before December 31, 2021, on a form made available by the Town Administrator for that purpose.

The Mayor is hereby authorized to execute a Memorandum of Agreement with a responsible individual from each entity receiving a direct appropriation of public funds from the Town during FY 2021. The purpose of the Memorandum of Agreement is to outline the standard terms, conditions and reporting requirements associated with each entity's receipt and use of public funds. Public funds which are appropriated to an outside entity must be used to advance a legitimate public purpose.

**SECTION 7. Restriction on the Use of Local Government Funds for Lobbying Activities.**

The Town shall not use any taxpayer funds received from the South Carolina Local Government Fund to compensate employees for lobbying activities engaged in on behalf of the Town.

**SECTION 8. Severability.**

If any section, subsection, paragraph, clause, or provision of this ordinance shall be deemed to be unconstitutional, unenforceable, or otherwise invalid by the final decision of a court of competent jurisdiction, it shall be construed to have been the legislative intent of Town Council to pass said ordinance without such unconstitutional provision, and the validity of all remaining sections, subsections, paragraphs, clauses, or provisions of said ordinance shall not be affected thereby. If said ordinance, or any provision thereof, is held by the final decision of a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

**SECTION 9. Conflicting Ordinances Repealed.**

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

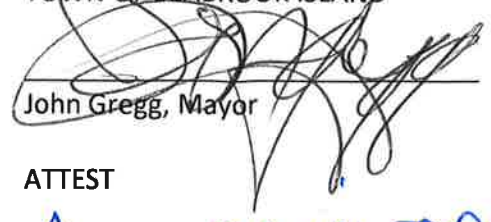
**SECTION 10. Effective Date.**

This ordinance shall be effective from and after the date of adoption, and shall cover the fiscal year beginning on January 1, 2021, and ending on December 31, 2021.

**SIGNED AND SEALED** this 16TH day of DECEMBER, 2020, having been duly adopted by the Town Council for the Town of Seabrook Island on the 15TH day of DECEMBER, 2020.

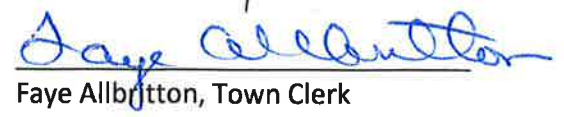
First Reading: November 17, 2020  
Public Hearing: December 15, 2020  
Second Reading: December 15, 2020

TOWN OF SEABROOK ISLAND



John Gregg, Mayor

ATTEST



Faye Allbritton, Town Clerk

**Exhibit A**  
**To Ordinance 2020-19**

Town of Seabrook Island  
FY 2021 Budget



**Town of Seabrook Island**  
Annual Operating Budget for FY 2021

**FY 2021 Budget Summary (All Funds)**

	GENERAL FUND	RESTRICTED FUNDS			DESIGNATED FUNDS				TOTAL
	GENERAL FUND	STATE ATAX FUND	COUNTY ATAX FUND	ALCOHOL TAX FUND	EMERGENCY FUND	ROAD & DRAINAGE FUND	TOWN FACILITIES FUND	VEHICLE REPLACEMENT FUND	TOTAL COMBINED (ALL FUNDS)
<b>TOTAL REVENUES</b>	\$ 1,367,000	\$ 148,000	\$ 20	\$ 3,100	\$ -	\$ -	\$ -	\$ -	\$ 1,518,120
<b>TOTAL EXPENDITURES</b>	\$ 1,384,630	\$ 235,250	\$ 5,000	\$ 10,000	\$ -	\$ 50,000	\$ -	\$ 28,000	\$ 1,712,880
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	\$ (17,630)	\$ (87,250)	\$ (4,980)	\$ (6,900)	\$ -	\$ (50,000)	\$ -	\$ (28,000)	\$ (194,760)
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers In (Out)	\$ (369,000)	\$ -	\$ -	\$ -	\$ 100,000	\$ 220,000	\$ -	\$ 49,000	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ (369,000)	\$ -	\$ -	\$ -	\$ 100,000	\$ 220,000	\$ -	\$ 49,000	\$ -
<b>NET CHANGE IN FUND BALANCE</b>	\$ (386,630)	\$ (87,250)	\$ (4,980)	\$ (6,900)	\$ 100,000	\$ 170,000	\$ -	\$ 21,000	\$ (194,760)
<b>EST. FUND BALANCE, BEGINNING OF YEAR *</b>	\$ 2,207,376	\$ 170,250	\$ 7,458	\$ 32,235	\$ 1,983,364	\$ 424,317	\$ 250,000	\$ 15,000	\$ 5,090,000
<b>EST. FUND BALANCE, END OF YEAR</b>	\$ 1,820,746	\$ 83,000	\$ 2,478	\$ 25,335	\$ 2,083,364	\$ 594,317	\$ 250,000	\$ 36,000	\$ 4,895,240

**FY 2021 Budget Overview (All Funds)**

	GENERAL FUND	RESTRICTED FUNDS			DESIGNATED FUNDS				TOTAL
	GENERAL FUND	STATE ATAX FUND	COUNTY ATAX FUND	ALCOHOL TAX FUND	EMERGENCY FUND	ROAD & DRAINAGE FUND	TOWN FACILITIES FUND	VEHICLE REPLACEMENT FUND	TOTAL COMBINED (ALL FUNDS)
<b>REVENUES</b>									
Aid to Subdivisions - State	\$ 40,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,600
Building Permit Fees - County	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Business License Fees	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Business License Fees - MASC	\$ 235,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,000
Contractual Reimbursements	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Court Fines	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Credit Card Convenience Fees	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750
Facility Rentals	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
Franchise Fees - ATT U-verse	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Franchise Fees - Berkeley Electric	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Franchise Fees - Comcast	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000
Interest - Checking Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest - Investment Pool	\$ 25	\$ 750	\$ 20	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 895
Local Option Sales Tax - County	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Miscellaneous Income	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,000
Planning & Zoning Fees	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275
Sale of Assets	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000
State ATAX	\$ 500	\$ 147,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,750
County ATAX	\$ 32,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,750
Alcohol Tax	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
<b>TOTAL REVENUES</b>	<b>\$ 1,367,000</b>	<b>\$ 148,000</b>	<b>\$ 20</b>	<b>\$ 3,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,518,120</b>
<b>EXPENDITURES</b>									
Salaries - Gross Wages	\$ 474,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 474,685
Salaries - Overtime	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
FICA	\$ 36,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,459
Medical Insurance	\$ 26,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,420
SC Retirement	\$ 54,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,856
Advertising	\$ 12,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,200
Advertising - Tourism	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Service Charges	\$ 1,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,950
Capital Expenditures	\$ 106,100	\$ -	\$ -	\$ 10,000	\$ -	\$ 50,000	\$ -	\$ 28,000	\$ 194,100
Community Promotions	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Contingency	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Contracted Services - Beach Patrol	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Contracted Services - IT	\$ 43,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,560
Contracted Services - Landscaping	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Contracted Services - Other	\$ 28,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,800
Council & Committee Expense	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Court Expenses	\$ 4,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,700
Election Expenses	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Emergency Communications	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Emergency Fund Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Preparedness	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000
Equipment Rentals	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Furniture & Equipment	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500
Insurance - Auto	\$ 3,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,750
Insurance - Equipment	\$ 13,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,250
Insurance - Fidelity Bond	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750
Insurance - Tort Liability	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Insurance - Workers Comp	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Maintenance - Beach	\$ 2,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,750
Maintenance - Seabrook Island Road	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Maintenance - Town Hall	\$ 74,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,000
Maintenance - Vehicles	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750
Memberships, Dues & Subscriptions	\$ 19,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,650
Office Materials & Supplies	\$ 7,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,800
Planning & Zoning	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750
Postage	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Pre-Employment Expenses	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
Printing & Scanning Services	\$ 10,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,200
Professional Services - Accounting	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000
Professional Services - Auditor	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Professional Services - Engineering	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Professional Services - Legal	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Professional Services - Other	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Seabrook Island Turtle Patrol	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Events	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Special Projects - Roadway	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Court Assessment	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Telecommunications	\$ 19,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,700
Travel & Training	\$ 11,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500
Uniforms	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350
Utilities	\$ 23,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000
Victim's Advocate Assessment	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Victim's Advocate Surcharge	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
Website	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Tourism Promotion (30%)	\$ -	\$ 46,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,500
Tourism Related Expenditures (65%)	\$ -	\$ 188,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 188,750
County ATAX Expense	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,384,630</b>	<b>\$ 235,250</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 28,000</b>	<b>\$ 1,712,880</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (17,630)</b>	<b>\$ (87,250)</b>	<b>\$ (4,980)</b>	<b>\$ (6,900)</b>	<b>\$ -</b>	<b>\$ (50,000)</b>	<b>\$ -</b>	<b>\$ (28,000)</b>	<b>\$ (194,760)</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers In (Out)	\$ (369,000)	\$ -	\$ -	\$ -	\$ 100,000	\$ 220,000	\$ -	\$ 49,000	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (369,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 220,000</b>	<b>\$ -</b>	<b>\$ 49,000</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (386,630)</b>	<b>\$ (87,250)</b>	<b>\$ (4,980)</b>	<b>\$ (6,900)</b>	<b>\$ 100,000</b>	<b>\$ 170,000</b>	<b>\$ -</b>	<b>\$ 21,000</b>	<b>\$ (194,760)</b>
<b>EST. FUND BALANCE, BEGINNING OF YEAR *</b>	<b>\$ 2,207,376</b>	<b>\$ 170,250</b>	<b>\$ 7,458</b>	<b>\$ 32,235</b>	<b>\$ 1,983,364</b>	<b>\$ 424,317</b>	<b>\$ 250,000</b>	<b>\$ 15,000</b>	<b>\$ 5,090,000</b>
<b>EST. FUND BALANCE, END OF YEAR</b>	<b>\$ 1,820,746</b>	<b>\$ 83,000</b>	<b>\$ 2,478</b>	<b>\$ 25,335</b>	<b>\$ 2,083,364</b>	<b>\$ 594,317</b>	<b>\$ 250,000</b>	<b>\$ 36,000</b>	<b>\$ 4,895,240</b>

# FY 2021 General Fund Summary

		FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>							
4401	Aid to Subdivisions - State	\$ 38,712	\$ 40,154	\$ 40,600	\$ 40,600	\$ -	0.0%
4501	Building Permit Fees - County	\$ 17,498	\$ 15,952	\$ 13,500	\$ 15,000	\$ 1,500	11.1%
4100	Business License Fees	\$ 421,836	\$ 443,309	\$ 375,000	\$ 350,000	\$ (25,000)	-6.7%
4150	Business License Fees - MASC	\$ 285,633	\$ 232,974	\$ 230,000	\$ 235,000	\$ 5,000	2.2%
TBD	Contractual Reimbursements	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	0.0%
4250	Court Fines	\$ 10,711	\$ 9,072	\$ 5,000	\$ 5,000	\$ -	0.0%
4620	Credit Card Convenience Fees	\$ -	\$ -	\$ 750	\$ 750	\$ -	0.0%
4690	Facility Rentals	\$ -	\$ 50	\$ 100	\$ 100	\$ -	0.0%
4205	Franchise Fees - ATT U-verse	\$ 5,075	\$ 5,262	\$ 4,850	\$ 5,000	\$ 150	3.1%
4201	Franchise Fees - Berkeley Electric	\$ 172,254	\$ 162,768	\$ 155,200	\$ 165,000	\$ 9,800	6.3%
4206	Franchise Fees - Comcast	\$ 54,267	\$ 56,857	\$ 50,450	\$ 52,000	\$ 1,550	3.1%
4970	Grant Funding	\$ -	\$ 125,000	\$ -	\$ -	\$ -	#DIV/0!
4605	Interest - Checking Account	\$ 25	\$ 26	\$ 25	\$ 25	\$ -	0.0%
4601	Interest - Investment Pool	\$ 94,122	\$ 107,735	\$ 50,000	\$ 50,000	\$ -	0.0%
4301	Local Option Sales Tax - County	\$ 272,339	\$ 280,344	\$ 200,000	\$ 240,000	\$ 40,000	20.0%
4701	Miscellaneous Income	\$ 206	\$ 286	\$ 200	\$ 275	\$ 75	37.5%
4500	Planning & Zoning Fees	\$ 32,289	\$ 36,258	\$ 24,000	\$ 145,000	\$ 121,000	504.2%
4750	Sale of Assets	\$ -	\$ 7,176	\$ 225	\$ 500	\$ 275	122.2%
4004	State ATAX (\$25K+5%)	\$ 33,184	\$ 34,338	\$ 29,000	\$ 32,750	\$ 3,750	12.9%
	<b>TOTAL REVENUES</b>	<b>\$ 1,438,152</b>	<b>\$ 1,557,561</b>	<b>\$ 1,208,900</b>	<b>\$ 1,367,000</b>	<b>\$ 158,100</b>	<b>13.1%</b>
<b>EXPENDITURES</b>							
5005	Salaries - Gross Wages	\$ 275,502	\$ 283,335	\$ 361,527	\$ 474,685	\$ 113,158	31.3%
TBD	Salaries - Overtime	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.0%
5010	FICA	\$ 20,797	\$ 21,473	\$ 27,843	\$ 36,459	\$ 8,616	30.9%
5014	Medical Insurance	\$ 16,413	\$ 18,819	\$ 26,142	\$ 26,420	\$ 278	1.1%
5015	SC Retirement	\$ 32,778	\$ 34,034	\$ 51,742	\$ 54,856	\$ 3,114	6.0%
6260	Advertising	\$ 10,781	\$ 11,571	\$ 14,000	\$ 12,200	\$ (1,800)	-12.9%
6262	Advertising - Tourism	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6208	Bank Service Charges	\$ -	\$ 954	\$ 1,950	\$ 1,950	\$ -	0.0%
6301	Capital Expenditures	\$ 49,087	\$ 67,397	\$ 10,000	\$ 106,100	\$ 96,100	961.0%
6288	Community Promotions	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	#DIV/0!
6290	Contingency	\$ 48,285	\$ 5,582	\$ 24,886	\$ 30,000	\$ 5,114	20.5%
6291	Contracted Services - Beach Patrol	\$ 10,000	\$ 29,450	\$ 59,000	\$ 20,000	\$ (39,000)	-66.1%
6292	Contracted Services - IT	\$ 30,201	\$ 28,667	\$ 40,500	\$ 43,560	\$ 3,060	7.6%
6293	Contracted Services - Landscaping	\$ -	\$ 135,386	\$ 127,000	\$ 125,000	\$ (2,000)	-1.6%
6295	Contracted Services - Other	\$ -	\$ 20,600	\$ 27,950	\$ 28,800	\$ 850	3.0%
6051	Council & Committee Expense	\$ 1,279	\$ 1,674	\$ 1,500	\$ 1,500	\$ -	0.0%
6401	Court Expenses	\$ 9,836	\$ 9,144	\$ 4,700	\$ 4,700	\$ -	0.0%
6205	Election Expenses	\$ -	\$ 1,781	\$ -	\$ 2,000	\$ 2,000	#DIV/0!
6151	Emergency Communications	\$ -	\$ 23,072	\$ 9,510	\$ 7,500	\$ (2,010)	-21.1%
6220	Emergency Preparedness	\$ 35,970	\$ 26,235	\$ 33,000	\$ 31,000	\$ (2,000)	-6.1%
6235	Equipment Rentals	\$ 3,151	\$ 5,623	\$ 6,000	\$ 6,000	\$ -	0.0%
6101	Furniture & Equipment	\$ -	\$ 3,556	\$ 5,300	\$ 8,500	\$ 3,200	60.4%
5165	Insurance - Auto	\$ 17,280	\$ 1,742	\$ 3,900	\$ 3,750	\$ (150)	-3.8%
5163	Insurance - Equipment	\$ -	\$ 9,973	\$ 12,400	\$ 13,250	\$ 850	6.9%
5162	Insurance - Fidelity Bond	\$ -	\$ 535	\$ 750	\$ 750	\$ -	0.0%
5161	Insurance - Tort Liability	\$ -	\$ 7,384	\$ 9,500	\$ 10,000	\$ 500	5.3%
5164	Insurance - Workers Comp	\$ -	\$ 434	\$ 3,000	\$ 2,000	\$ (1,000)	-33.3%
5305	Maintenance - Beach	\$ -	\$ 2,966	\$ 8,900	\$ 2,750	\$ (6,150)	-69.1%
5261	Maintenance - Seabrook Island Road	\$ 96,636	\$ 1,785	\$ 35,000	\$ 30,000	\$ (5,000)	-14.3%
5301	Maintenance - Town Hall	\$ 22,696	\$ 3,201	\$ 16,000	\$ 74,000	\$ 58,000	362.5%
5310	Maintenance - Vehicles	\$ -	\$ 309	\$ 1,000	\$ 750	\$ (250)	-25.0%
6201	Memberships, Dues & Subscriptions	\$ 3,110	\$ 15,576	\$ 17,400	\$ 19,650	\$ 2,250	12.9%
5361	Office Materials & Supplies	\$ 7,525	\$ 5,228	\$ 6,800	\$ 7,800	\$ 1,000	14.7%
5365	Planning & Zoning	\$ -	\$ 86	\$ 1,000	\$ 750	\$ (250)	-25.0%
5363	Postage	\$ -	\$ 2,940	\$ 6,700	\$ 5,000	\$ (1,700)	-25.4%
5020	Pre-Employment Expenses	\$ -	\$ -	\$ 500	\$ 300	\$ (200)	-40.0%
5366	Printing & Scanning Services	\$ 4,889	\$ 5,256	\$ 8,500	\$ 10,200	\$ 1,700	20.0%
5202	Professional Services - Accounting	\$ 13,272	\$ 12,869	\$ 14,000	\$ 14,000	\$ -	0.0%
5201	Professional Services - Auditor	\$ 12,300	\$ 12,300	\$ 15,000	\$ 15,000	\$ -	0.0%
5203	Professional Services - Engineering	\$ -	\$ 104,098	\$ 55,000	\$ 35,000	\$ (20,000)	-36.4%
5204	Professional Services - Legal	\$ 43,342	\$ 42,581	\$ 45,000	\$ 30,000	\$ (15,000)	-33.3%
5209	Professional Services - Other	\$ 7,115	\$ 74,573	\$ 50,000	\$ 15,000	\$ (35,000)	-70.0%
5220	Seabrook Island Turtle Patrol	\$ -	\$ 1,500	\$ -	\$ -	\$ -	#DIV/0!
6261	Special Events	\$ 5,199	\$ 5,228	\$ 8,500	\$ 8,000	\$ (500)	-5.9%
6302	Special Projects - Roadway	\$ 442,735	\$ 157,124	\$ -	\$ -	\$ -	#DIV/0!
6404	State Court Assessment	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	0.0%
5405	Telecommunications	\$ 13,903	\$ 9,833	\$ 14,500	\$ 19,700	\$ 5,200	35.9%
6285	Travel & Training	\$ 2,507	\$ 4,313	\$ 6,500	\$ 11,500	\$ 5,000	76.9%
5380	Uniforms	\$ -	\$ -	\$ 1,650	\$ 1,350	\$ (300)	-18.2%
5401	Utilities	\$ 25,910	\$ 19,405	\$ 30,000	\$ 23,000	\$ (7,000)	-23.3%
6403	Victim's Advocate Assessment	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.0%
6402	Victim's Advocate Surcharge	\$ -	\$ -	\$ 800	\$ 800	\$ -	0.0%
6216	Website	\$ -	\$ 409	\$ 550	\$ 600	\$ 50	9.1%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,273,878</b>	<b>\$ 1,230,000</b>	<b>\$ 1,208,900</b>	<b>\$ 1,384,630</b>	<b>\$ 175,730</b>	<b>14.5%</b>
	<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 164,274</b>	<b>\$ 327,560</b>	<b>\$ -</b>	<b>\$ (17,630)</b>	<b>\$ (17,630)</b>	<b>100.0%</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
	Transfer Out - Emergency Fund	\$ -	\$ -	\$ (2,000,000)	\$ (100,000)	\$ 1,900,000	-95.0%
	Transfer Out - Road & Drainage Fund	\$ -	\$ -	\$ (500,000)	\$ (220,000)	\$ 280,000	-56.0%
	Transfer Out - Town Facilities Fund	\$ -	\$ -	\$ (250,000)	\$ -	\$ 250,000	-100.0%
	Transfer Out - Vehicle Replacement Fund	\$ -	\$ -	\$ (15,000)	\$ (49,000)	\$ (34,000)	226.7%
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,765,000)</b>	<b>\$ (369,000)</b>	<b>\$ 2,396,000</b>	<b>-86.7%</b>



NET CHANGE IN FUND BALANCE	\$ 164,274	\$ 327,560	\$ (2,765,000)	\$ (386,630)	\$ 2,378,370	-86.0%
FUND BALANCE, BEGINNING OF YEAR	\$ 4,468,531	\$ 4,632,804	\$ 4,972,376	\$ 2,207,376	\$ (2,765,000)	-55.6%
FUND BALANCE, END OF YEAR	\$ 4,632,804	\$ 4,960,364	\$ 2,207,376	\$ 1,820,746	\$ (386,630)	-17.5%

## FY 2021 State ATAX Fund Summary

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>						
7002 State ATAX (30%)	\$ 49,104	\$ 56,029	\$ 24,000	\$ 46,500	\$ 22,500	93.8%
7003 State ATAX (65%)	\$ 106,391	\$ 121,395	\$ 52,000	\$ 100,750	\$ 48,750	93.8%
7004 Interest Income	\$ -	\$ -	\$ 400	\$ 750	\$ 350	87.5%
<b>TOTAL REVENUES</b>	<b>\$ 155,495</b>	<b>\$ 177,424</b>	<b>\$ 76,400</b>	<b>\$ 148,000</b>	<b>\$ 71,600</b>	<b>93.7%</b>
<b>EXPENDITURES</b>						
8001 Tourism Related Expenditures (65%)	\$ 141,593	\$ 118,039	\$ 110,750	\$ 188,750	\$ 78,000	70.4%
8002 Tourism Promotion (30%)	\$ 49,104	\$ 56,029	\$ 24,000	\$ 46,500	\$ 22,500	93.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 190,696</b>	<b>\$ 174,068</b>	<b>\$ 134,750</b>	<b>\$ 235,250</b>	<b>\$ 100,500</b>	<b>74.6%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (35,202)</b>	<b>\$ 3,356</b>	<b>\$ (58,350)</b>	<b>\$ (87,250)</b>	<b>\$ (28,900)</b>	<b>49.5%</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (35,202)</b>	<b>\$ 3,356</b>	<b>\$ (58,350)</b>	<b>\$ (87,250)</b>	<b>\$ (28,900)</b>	<b>49.5%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>\$ 165,329</b>	<b>\$ 130,127</b>	<b>\$ 129,667</b>	<b>\$ 170,250</b>	<b>\$ 40,583</b>	<b>31.3%</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 130,127</b>	<b>\$ 133,483</b>	<b>\$ 71,317</b>	<b>\$ 83,000</b>	<b>\$ 11,683</b>	<b>16.4%</b>

## FY 2021 County ATAX Fund Summary

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>						
7101 County ATAX	\$ 43,000	\$ 48,500	\$ -	\$ -	\$ -	#DIV/0!
7104 Interest Income	\$ -	\$ -	\$ 60	\$ 20	\$ (40)	-66.7%
<b>TOTAL REVENUES</b>	<b>\$ 43,000</b>	<b>\$ 48,500</b>	<b>\$ 60</b>	<b>\$ 20</b>	<b>\$ (40)</b>	<b>-66.7%</b>
<b>EXPENDITURES</b>						
8010 County ATAX Expense	\$ 49,600	\$ 79,788	\$ 15,000	\$ 5,000	\$ (10,000)	-66.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 49,600</b>	<b>\$ 79,788</b>	<b>\$ 15,000</b>	<b>\$ 5,000</b>	<b>\$ (10,000)</b>	<b>-66.7%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (6,600)</b>	<b>\$ (31,288)</b>	<b>\$ (14,940)</b>	<b>\$ (4,980)</b>	<b>\$ 9,960</b>	<b>-66.7%</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (6,600)</b>	<b>\$ (31,288)</b>	<b>\$ (14,940)</b>	<b>\$ (4,980)</b>	<b>\$ 9,960</b>	<b>-66.7%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>\$ 60,209</b>	<b>\$ 53,609</b>	<b>\$ 22,321</b>	<b>\$ 7,458</b>	<b>\$ (14,863)</b>	<b>-66.6%</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 53,609</b>	<b>\$ 22,321</b>	<b>\$ 7,381</b>	<b>\$ 2,478</b>	<b>\$ (4,903)</b>	<b>-66.4%</b>

## FY 2021 Alcohol Tax Fund Summary

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>						
7405 Alcohol Tax	\$ 3,850	\$ 5,000	\$ 3,000	\$ 3,000	\$ -	0.0%
TBD Interest Income	\$ -	\$ -	\$ 70	\$ 100	\$ 30	42.9%
<b>TOTAL REVENUES</b>	<b>\$ 3,850</b>	<b>\$ 5,000</b>	<b>\$ 3,070</b>	<b>\$ 3,100</b>	<b>\$ 30</b>	<b>1.0%</b>
<b>EXPENDITURES</b>						
8505 Capital Expenditures	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 3,850</b>	<b>\$ 5,000</b>	<b>\$ (6,930)</b>	<b>\$ (6,900)</b>	<b>\$ 30</b>	<b>-0.4%</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 3,850</b>	<b>\$ 5,000</b>	<b>\$ (6,930)</b>	<b>\$ (6,900)</b>	<b>\$ 30</b>	<b>-0.4%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>\$ 17,180</b>	<b>\$ 21,030</b>	<b>\$ 26,030</b>	<b>\$ 32,235</b>	<b>\$ 6,205</b>	<b>23.8%</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 21,030</b>	<b>\$ 26,030</b>	<b>\$ 19,100</b>	<b>\$ 25,335</b>	<b>\$ 6,235</b>	<b>32.6%</b>

## FY 2021 Emergency Fund Summary

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>						
7950 Emergency Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>EXPENDITURES</b>						
8050 Emergency Fund Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer In - General Fund	\$ -	\$ -	\$ 2,000,000	\$ 100,000	\$ (1,900,000)	-95.0%
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ 100,000</b>	<b>\$ (1,900,000)</b>	<b>-95.0%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ 100,000</b>	<b>\$ (1,900,000)</b>	<b>-95.0%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,983,364</b>	<b>\$ 1,983,364</b>	<b>#DIV/0!</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ 2,083,364</b>	<b>\$ 83,364</b>	<b>4.2%</b>

## FY 2021 Road & Drainage Fund Summary

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>						
----- Road & Drainage Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>EXPENDITURES</b>						
8068 Capital Expenditures	\$ -	\$ -	\$ 170,000	\$ 50,000	\$ (120,000)	-70.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 170,000</b>	<b>\$ 50,000</b>	<b>\$ (120,000)</b>	<b>-70.6%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (170,000)</b>	<b>\$ (50,000)</b>	<b>\$ 120,000</b>	<b>-70.6%</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer In - General Fund	\$ -	\$ -	\$ 500,000	\$ 220,000	\$ (280,000)	-56.0%
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 220,000</b>	<b>\$ (280,000)</b>	<b>-56.0%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 330,000</b>	<b>\$ 170,000</b>	<b>\$ (160,000)</b>	<b>-48.5%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 424,317</b>	<b>\$ 424,317</b>	<b>#DIV/0!</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 330,000</b>	<b>\$ 594,317</b>	<b>\$ 264,317</b>	<b>80.1%</b>

## FY 2021 Town Facilities Fund Summary

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>						
----- Town Facilities Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>EXPENDITURES</b>						
8078 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer In - General Fund	\$ -	\$ -	\$ 250,000	\$ -	\$ (250,000)	-100.0%
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ (250,000)</b>	<b>-100.0%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ (250,000)</b>	<b>-100.0%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>#DIV/0!</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>0.0%</b>

## FY 2021 Vehicle Replacement Fund Summary

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>						
----- Vehicle Replacement Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>EXPENDITURES</b>						
8081 Capital Expenditures	\$ -	\$ -	\$ -	\$ 28,000	\$ 28,000	#DIV/0!

<b>TOTAL EXPENDITURES</b>	\$	-	\$	-	\$	-	\$	<b>28,000</b>	\$	<b>28,000</b>	<b>#DIV/0!</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	\$	-	\$	-	\$	-	\$	<b>(28,000)</b>	\$	<b>(28,000)</b>	<b>#DIV/0!</b>
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfer In - General Fund	\$	-	\$	-	\$	15,000	\$	49,000	\$	34,000	226.7%
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$	-	\$	-	\$	<b>15,000</b>	\$	<b>49,000</b>	\$	<b>34,000</b>	<b>226.7%</b>
<b>NET CHANGE IN FUND BALANCE</b>	\$	-	\$	-	\$	<b>15,000</b>	\$	<b>21,000</b>	\$	<b>6,000</b>	<b>40.0%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	\$	-	\$	-	\$	-	\$	15,000	\$	15,000	#DIV/0!
<b>FUND BALANCE, END OF YEAR</b>	\$	-	\$	-	\$	<b>15,000</b>	\$	<b>36,000</b>	\$	<b>21,000</b>	<b>140.0%</b>