

TOWN OF SEABROOK ISLAND

Town Council Meeting
May 23, 2023– 2:30 PM

Town Hall, Council Chambers
2001 Seabrook Island Road
Seabrook Island, SC 29455



[Watch Live Stream \(YouTube\)](#)

Virtual Participation: Individuals who wish to participate in the meeting via Zoom may call (843) 768-9121 or email kwatkins@townofseabrookisland.org for log-in information prior to the meeting.

AGENDA

1. **Call to Order – Roll Call – Freedom of Information – Pledge of Allegiance**
2. **Approval of Minutes:**
 - Town Council Regular Meeting Minutes – April 25, 2023
 - Town Council Work Session Meeting Minutes – May 9, 2023
 - Town Council Joint Work Session with Planning Commission Meeting Minutes – May 17, 2023
3. **Presentations:** *There are no presentations*
4. **Public Hearing Items:** *There are no public hearing items*
5. **Citizens Comments:** *Any citizen may speak pertaining to any item listed on the meeting agenda which does not require a public hearing. Each speaker shall be limited to 3 minutes in which to make his or her comments. Town council shall allow no more than 30 minutes for citizen comments. Preference shall be given to individuals who have signed up or otherwise notified the town clerk/treasurer of a desire to speak prior to the start of the meeting.*
6. **Reports of Town Boards, Commissions, and Committees:**
 - **Advisory Committees**
 - Community Promotions and Engagement Committee
 - Environment and Wildlife Committee
 - Public Safety Committee
 - Public Works Committee
 - **Special Committees**
 - **Ad Hoc Committees**
 - **Board of Zoning Appeals**
 - **Planning Commission**
 - **State Accommodations Tax Advisory Committee**
 - **Utility Commission**

7. Reports Town Officers:

- **Mayor**
 - Update Concerning Town's Application for Public Assistance (Hurricane Ian)
 - Update Concerning Charleston Regional Hazard Mitigation Plan
 - Update from Recent Information Discussions with Representatives of Community Organizations
 - Update Concerning State Budget Proviso 113.11
 - Resident Request for Town Regulation of Noise
- **Town Administrator**
- **Assistant Town Administrator**
 - Report of Financials for the Month of April 2023
 - Update on the FY 2022 Audit
- **Town Attorney**
- **Zoning Administrator**
 - Code Enforcement Summary
- **Communications & Events Manager**

8. Ordinances for Second Reading: *There are no ordinances for second reading*

9. Ordinances for First Reading:

- Ord. 2023-04: An ordinance amending the annual operating budget for the fiscal year beginning January 1, 2023, and ending December 31, 2023

10. Other Action Items:

- Accommodations Tax Advisory Committee Appointment: Appointment to the Accommodations Tax Advisory Committee for the vacant hospitality term ending 2024.

11. Items for Information or Discussion: *There are no Items for Information or Discussion*

12. Citizen Comments: *Any citizen may speak pertaining to any town matter, except personnel matters. Each speaker shall be limited to 3 minutes in which to make his or her comments. Town council shall allow no more than 30 minutes for citizen comments. Preference shall be given to individuals who have signed up or otherwise notified the town clerk/treasurer of a desire to speak prior to the start of the meeting.*

13. Council Comments

14. Adjournment

TOWN OF SEABROOK ISLAND

Town Council Meeting

April 25, 2023

[Watch Live Stream \(YouTube\)](#)



MINUTES

1. Call to Order – Roll Call – Freedom of Information – Pledge of Allegiance

Mayor Gregg called the April 25, 2023, Town Council Regular Meeting to order at 2:30PM. Councilwomen Finke and Fox, Councilmen Goldstein and Kortvelesy, Town Administrator Cronin, Zoning Administrator Newman, Communications & Events Manager Ochoa, and Town Clerk Watkins participated in the meeting. The Town Clerk confirmed that notice of the meeting was properly posted, and the requirements of the Freedom of Information Act had been met.

2. Approval of Minutes:

- Town Council Regular Meeting Minutes – March 28, 2023
- Town Council Work Session Meeting Minutes – April 11, 2023

Councilwoman Finke moved to approve the previous meeting minutes of March 28th; Councilwoman Fox seconded.

Councilwoman Finke noted a correction under item 6 for Environment & Wildlife Committee meeting to be Councilwoman Finke rather than Fox.

A vote was taken on the minutes as corrected, all voted in favor.

The previous meeting minutes of March 28th were approved.

Councilwoman Finke moved to approve the previous meeting minutes of April 11th; Councilwoman Fox seconded. All voted in favor.

The previous meeting minutes of April 11th were approved.

3. Presentations:

- Paul McLaughlin, 3061 Baywood Drive: Presentation on most recent Short-Term Rental Ad Hoc Committee Update and Preserve Seabrook's policy proposals for the Town of Seabrook Island and the Seabrook Island Property Owners' Association (SIPOA)

Paul McLaughlin presented to Council on the most recent Short-Term Rental Ad Hoc Committee Update and Preserve Seabrook's policy proposals for the Town of Seabrook Island and the Seabrook Island Property Owners' Association (SIPOA).

4. Public Hearing Items:

- Ord. 2023-03: An ordinance authorizing and directing the Town of Seabrook Island to enter into an intergovernmental agreement relating to South Carolina Local Revenue Services; to participate in one or more local revenue services programs; to execute and deliver one or more participant program supplements; and other matters relating thereto.

Mayor Gregg opened the public hearing for Ord. 2023-30 at 2:50PM.

No public comments were made, the public hearing was closed at 2:51PM.

5. Citizens Comments:

Town Clerk Watkins listed the individuals who submitted public comments prior to the meeting.

A copy of the comments is available with these minutes and upon request.

Nancy Buck, Coastal Getaways, spoke about the rentals on Seabrook Island in relation to Mr. McLaughlin's presentation.

Gena Go, 2666 Fox Layer Court, commented on short-term rentals specifically as they relate to her property and would like to have stricter regulations from the Town.

Kerry Wick, Perry Wick Court, inquired if the Town would like to have a dialogue with Preserve Seabrook.

Terrance Little, look up address, inquired about what it would take to have a dialogue with Preserve Seabrook.

Paul McLaughlin, 3061 Baywood Drive, commented on the commentary made by previous members of the public.

Councilwoman Finke commented on the ad hoc committee with community discussions.

Sue Myrick, Captain Sams Inlet, commented on Council's discussions currently.

Paul McLaughlin, 3061 Baywood Drive, commented on Sue Myrick's background in public governance.

Jay Cottingham, commented on the short-term rentals as they relate to her property on Seabrook Island.

6. Reports of Town Boards, Commissions, and Committees:

- **Advisory Committees**
 - Community Promotions and Engagement Committee

Councilwoman Fox summarized the Community Promotions and Engagement Committee meeting on April 20th and noted the internet went out at the end of the meeting which caused the by an internet outage.

Councilwoman Fox noted upcoming events as follows: Disaster Awareness Day, Incorporation Day, Chow Town Food Truck Rodeo.

- Environment and Wildlife Committee

Councilwoman Finke summarized the April 24th Environment and Wildlife Committee Meeting.

Members of the audience inquired about who to contact for an injured animal on the side of the road, and how to contact beach patrol.

- Public Safety Committee

Councilman Kortvelesy summarized the Public Safety Committee Meeting of April 18th.

Councilman Kortvelesy noted the upcoming Disaster Awareness Day on June 1st at the Island House on Seabrook Island from 10:00AM to 1:00PM.

Councilman Kortvelesy summarized what the Disaster Recovery Council is and what the next training will be on and will be held on June 20th.

- Public Works Committee

Councilman Goldstein updated Council on the status of road improvements to Seabrook Island Road, and the proposed Town Hall Annex and Town Garage.

Members of the audience inquired about projects at Seafields and MUSC as they relate to Seabrook Island Road improvements.

The council discussed the potential traffic circle by Bohicket Marina.

- **Special Committees**

None.

- **Ad Hoc Committees**

Councilwomen Finke and Fox commented on the Short-Term Rental Ad Hoc Committee response as it relates to the presentation by Preserve Seabrook and potential policy changes to be proposed to Council by September.

Members of the audience and the ad hoc committee discussed how the data is interpreted in the ad hoc committee report.

- **Board of Zoning Appeals**

None.

- **Planning Commission**

None.

- **State Accommodations Tax Advisory Committee**

None.

- **Utility Commission**

Commissioner Smith-Jones the Utility Commission meeting held on April 20th and the financials and operations for March.

The Council inquired about the level of damage that the Utility Commission could potentially have if a category 4 or category 5 hit the Town of Seabrook Island and will be brought up during the Disaster Recovery Council.

7. Reports Town Officers:

- **Mayor**

- Update Concerning Town's Application for Public Assistance (Hurricane Ian)

Mayor Gregg noted the Town's request for public assistance for Hurricane Ian is still pending, and no payments have been received.

- Update Concerning Charleston Regional Hazard Mitigation Plan

Mayor Gregg updated the Council on the status of the Town's portion of the Charleston Regional Hazard Mitigation Plan.

- Update from Recent Informal Discussions with Representatives of the Club, Marina, and Seabrook Island Property Owners Association (SIPOA)

Mayor Gregg summarized an information discussion had on April 12th with representatives of the Club, Marina, and Seabrook Island Property Owner's Association.

- Follow-up Regarding Letter Expressing Opposition of the Town to State Budget Proviso 113.11 (Providing for Budgetary Consequences to Municipalities that Prohibit Short-Term Rentals)

Mayor Gregg inquired if the Town should still send a letter in opposition to the budget proviso.

Town Administrator Cronin recommended a letter should still be sent in relation to the proviso and for the house bill H3253 as it relates to short-term rentals.

Members of the audience and Council discussed the proposed bill and the budget proviso.

- **Town Administrator**

- Update on Seabrook Island Road Pathway Improvements

Town Administrator Cronin updated Council on the improvements to Seabrook Island Road and the bike path improvements.

A discussion was had on the improvements to the bike path with regards to potential pedestrian lights along the path.

- **Town Clerk/Treasurer**

- Report of Financials for the Month of March 2023

Town Clerk Watkins summarized the March Financials as follows:

- Total fund balance ending on March 31, 2023, was \$8,451,586 an amount about \$1,617,742 more than the balance as of March 31, 2022.
- Unrestricted revenue for March totaled \$153,072 representing about 29.3% for the 2023 annual budget and being about \$50,621 more than for the same period in 2022.
- Expenditures for March totaled \$121,062 which is 21.0% of the 2023 annual budget. Expenditures for the year were about \$13,125 less compared to the same period of 2022.
- Excess of revenues over expenditures was \$32,010 for March compared to an excess expenditure over revenues of \$31,736 in the same period of 2022, representing an increase in revenue from this year compared to last.

Town Administrator Cronin added that April is when business licenses are renewed and will see this reflected in the April financials.

- **Town Attorney**

None.

- **Zoning Administrator**

- Code Enforcement Summary

Zoning Administrator Newman summarized the code enforcement summary since the previous Council meeting.

A discussion was had on violations for short-term rentals specifically for parking in the landscape.

- **Communications & Events Manager**

None.

8. Ordinances for Second Reading:

- Ord. 2023-03: An ordinance authorizing and directing the Town of Seabrook Island to enter into an intergovernmental agreement relating to South Carolina Local Revenue Services; to participate in one or more local revenue services programs; to execute and deliver one or more participant program supplements; and other matters relating thereto.

Councilwoman Finke moved to approve Ord. 2023-03; Councilwoman Fox seconded. All voted in favor.

Ord. 2023-03 passed second reading and was adopted.

9. Ordinances for First Reading:

None.

10. Other Action Items:

- Committee Appointment: Request to remove Joe Pontuti for cause (unresponsive to inquiries as to intentions for continued service following ending of relationship with Seabrook Island Club).

Mayor Gregg reminded members of Council that the Town was informed that Accommodations Tax (“ATAX”) Advisory Committee member Mr. Pontuti’s relationship with Seabrook Island Club has ended. Efforts to contact Mr. Pontuti to assess his continued willingness and qualification to serve on the ATAX Advisory Committee have been unsuccessful.

Mayor Gregg moved to remove Mr. Pontuti from the ATAX Advisory Committee; Councilwoman Fox seconded. All voted in favor.

Mr. Pontuti was removed from the ATAX Advisory Committee.

- Local Revenue Services Agreement: Agreement concerning with the Municipal Association of South Carolina for the Town’s participation in South Carolina Local Revenue Services.

Mayor Gregg summarized the Local Revenue Services Agreement.

Mayor Gregg moved to approve the Local Revenue Services Agreement; Councilwoman Fox seconded. All voted in favor.

The Local Revenue Services Agreement was approved.

- Proclamation: A proclamation for the Town of Seabrook Island to proclaim May 7 to May 13, 2023, as “Shorebirds Celebration Week”.

Councilwoman Finke summarized the proclamation for the Shorebirds Celebration Week for May 7th to May 13th.

Councilwoman Finke noted the Shorebird Festival will be held on May 12th.

Councilwoman Finke moved to approve the Proclamation to proclaim May 7 to May 13, 2023, as “Shorebirds Celebration Week”; Councilwoman Fox seconded. All voted in favor.

The Proclamation to proclaim May 7 to May 13, 2023, was approved.

11. Items for Information or Discussion:

None.

12. Citizen Comments:

James Geiger, 2642 Seabrook Island Road, commented on the presentation by Preserve Seabrook and to have an open discussion on short-term rentals.

13. Council Comments

Councilwoman Fox thanked residents for coming to the Town Council meeting.

14. Adjournment

Councilwoman Finke moved to adjourn the meeting; Councilwoman Fox seconded. All voted in favor.

The meeting adjourned at 4:16PM.

Date: May 22, 2023

Prepared by: *Katharine E. Watkins*
Assistant Town Administrator

TOWN OF SEABROOK ISLAND

Town Council – Work Session

May 9, 2023

[Watch Live Stream \(YouTube\)](#)



AGENDA

Call to Order – Roll Call – Freedom of Information

Mayor Gregg called the May 9, 2023, Town Council Work Session to order at 1:04PM. Councilwomen Finke and Fox (virtual), Councilmen Goldstein and Kortvelesy, Town Administrator Joe Cronin, Zoning Administrator Tyler Newman, and Assistant Town Administrator Katharine Watkins participated in the meeting. The Assistant Town Administrator confirmed that notice of the meeting was properly posted, and the requirements of the Freedom of Information Act had been met.

Mayor John Gregg

- Update of Town of Seabrook Island Request for Public Assistance (Hurricane Ian)

Mayor Gregg updated Council members on the status of the Town's request for public assistance for Hurricane Ian.

- Update Concerning Town's Capabilities Assessment for Charleston Regional Hazard Mitigation Plan

Mayor Gregg updated the Council on the status of the Town's portion of the Charleston Regional Hazard Mitigation Plan.

Town Council Members:

- **Jeri Finke**

Councilwoman Finke inquired about the status of Sea Fields, the retirement community on Seabrook Island Road by the traffic circle.

- **Patricia Fox**

Councilwoman Fox noted the upcoming events of the Chow Town Food Truck Rodeo's beginning on May 31st, Disaster Awareness Day on June 1st.

Councilwoman Fox noted that the upcoming Community Promotions and Engagement Committee meeting on May 18th.

Councilwoman Fox summarized the most recent long-range planning meeting of the Seabrook Island Property Owners Association.

- **Barry Goldstein**

Councilman Goldstein updated Council on the status of the proposed Town Hall Annex and Garage.

- **Dan Kortvelesy**

Councilman Kortvelesy summarized the most recent Johns Island Task Force meeting regarding the proposed development on Resurrection Road behind the Town of Kiawah Island Town Hall.

Town Administrator Joe Cronin

- Reminder of upcoming Joint Town Council and Planning Commission Work Session on Wednesday May 17th at 1:30PM.

Town Administrator Cronin reminded the Council of the upcoming Joint Town Council and Planning Commission Work Session on Wednesday May 17th at 1:30PM regarding the potential annexation of the parcel next to Bohicket Marina.

Town Administrator Cronin noted nothing will be voted on at the Work Session, this meeting is an informational meeting as outlined in the Town's Development Standards Ordinance and summarized the next steps in the proposed annexation process.

- Discussion of potential Budget Amendment for Fiscal Year 2023

Town Administrator Joe Cronin summarized the proposed Budget Amendment for Fiscal Year 2023 regarding the anticipated costs for the proposed Town Hall Annex and Garage.

- Update on the Improvements to the Bike Path

Town Administrator Cronin updated the Council on the bike path improvements along Seabrook Island Road.

Other Action Items

- Contract Extension: Request to approve a contract extension with Phillips and Jordan for On-Call Debris Removal Services

Town Administrator Cronin summarized the request to approve a contract extension with Phillips and Jordan for On-Call Debris Removal Services.

The Council inquired if the Seabrook Island Property Owners Association and the Town of Kiawah Island use Phillips and Jordan as well for debris removal.

Councilman Kortvelesy moved to approve a contract extension with Phillips and Jordan for On-Call Debris Removal Services; Councilwoman Finke seconded. All voted in favor.

The contract extension with Phillips and Jordan for On-Call Debris Removal Services was approved.

- Res. 2023-25: A resolution to appoint and commission Marris Meyer as a Code Enforcement Officer for the proper security and general welfare of the Town of Seabrook Island
- Res. 2023-26: A resolution to appoint and commission Sinclair Wright as a Code Enforcement Officer for the proper security and general welfare of the Town of Seabrook Island

Town Administrator Cronin summarized Res. 2023-25 and 2023-26 to appoint Marris Meyer and Sinclair Wright as part-time code enforcement officers. Town Administrator Cronin summarized Ms. Meyer's and Mr. Wright's background.

Councilwoman Finke moved to approve Res. 2023-25; Councilman Kortvelesy seconded. All voted in favor.

Res. 2023-25 was approved.

Councilwoman Finke moved to approve Res. 2023-26; Councilman Kortvelesy seconded. All voted in favor. All voted in favor.

Res. 2023-26 was approved.

Executive Session

- **Discussion of Personnel Matter (S.C. Code Sec. 30-4-70(a)(1))**
 - *Please Note: Town Council may take action on Executive Session Items listed on the agenda when they come back into Public Session*

Councilwoman Finke move to adjourn into Executive Session; Councilman Kortvelesy seconded. All voted in favor.

Council adjourned into Executive Session at 1:54PM.

Councilwoman Finke moved to come out of Executive Session; Councilman Kortvelesy seconded. All voted in favor.

Council came back from Executive Session at 2:06PM.

Action Items

- Appointment of Clerk of Court for the Town of Seabrook Island

Town Administrator Cronin recommended appointing Beth Rinehimer as Clerk of Court.

Councilwoman Finke moved to appoint Beth Rinehimer as the Clerk of Court; Councilman Kortvelesy seconded. All voted in favor.

Beth Rinehimer was appointed as the Clerk of Court.

Adjourn

Councilwoman Finke moved to adjourn; Councilman Kortvelesy seconded. All voted in favor.

The meeting adjourned at 2:07 PM.

Date: May 9, 2023

Prepared by: *Katharine E. Watkins*
Assistant Town Administrator

TOWN OF SEABROOK ISLAND

Town Council – Joint Work Session with the Planning Commission
May 17, 2023



[Watch Live Stream \(YouTube\)](#)

AGENDA

Call to Order – Roll Call – Freedom of Information

Mayor Gregg called the May 17, 2023, Town Council Joint Work Session with the Planning Commission to order at 1:30PM. Councilwomen Finke and Fox, Councilmen Goldstein (virtual) and Kortvelesy were present. Members of the Planning Commission present were Chairman Stan Ullner, Wayne Billian, Tom Hund, Jim Newton, and Sharon Welch (virtual). Staff present were Town Administrator Joe Cronin, Zoning Administrator Tyler Newman, Communications & Events Manager Robin Ochoa, and Assistant Town Administrator Katharine Watkins. The Assistant Town Administrator confirmed that notice of the meeting was properly posted, and the requirements of the Freedom of Information Act had been met.

Joint Work Session with Planning Commission

- Discussion of proposed annexation and development of parcel adjacent to Bohicket Marina
 - *Please Note: This item is for information/discussion only. No action will be taken during this meeting.*

Michael Shuler (owner), Todd Richardson (architect), and Jennifer Bihl (traffic engineer) presented to Town Council and Planning Commission their proposal for the annexation and development of the parcel adjacent to Bohicket Marina.

Council Members and Commissioners discussed with the applicants' various aspects of the proposed annexation and development of the parcel with Zoning Administrator Newman and Town Administrator Cronin.

Council Members and Commissioners inquired about the effect this proposed project will have on the Seabrook Island Utility Commission. Utility Commissioner Jim Ferland summarized what the potential impact would be.

Mr. Hund and Ms. Welch left the meeting early.

Members of the audience inquired about the hotel accommodations in the proposed development if the parcel were annexed.

Town Administrator Cronin and Zoning Administrator Newman summarized the next steps in the process.

Commissioners and Town Council clarified the proposed requests in the next steps.

Adjourn

The Mayor adjourned the meeting at 3:13 PM.

Date: May 17, 2023

Prepared by: *Katharine E. Watkins*
Assistant Town Administrator

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2023-04

ADOPTED _____

AN ORDINANCE AMENDING THE ANNUAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023, AND ENDING DECEMBER 31, 2023

WHEREAS, on December 13, 2022, the Mayor and Council of the Town of Seabrook Island gave final reading approval to Ordinance No. 2022-07, thereby adopting an annual operating budget for the Town of Seabrook Island for the fiscal year beginning January 1, 2023, and ending December 31, 2023 (hereafter, "FY 2023"); and

WHEREAS, consistent with state statute, the adopted budget for FY 2023 was in balance, with total estimated revenues (inclusive of the use of fund balance reserves) equal to total estimated expenditures in the amount of \$2,766,942; and

WHEREAS, the Mayor and Council desire to amend the FY 2023 budget for the purpose of committing funds for capital improvements; and

WHEREAS, the Mayor and Council have determined that it is necessary and proper to amend the FY 2023 annual operating budget to account for these financial impacts; and

WHEREAS, pursuant to Section 6-1-320 of the South Carolina Code of Laws, a public hearing on the amended budget was advertised and held on Tuesday, June 27, 2023, in Town Council Chambers, with public input duly noted; and

WHEREAS, the amended 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 amended 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 ~~-\$2,766,942.00~~ \$6,258,357.00. The same shall constitute the Official Amended Budget of the Town of Seabrook Island for Fiscal Year 2023 (hereafter, the "FY 2023 Amended Budget.")

SECTION 2. Funds.

To facilitate operations, the following funds shall be established and maintained in FY 2023:

- General Fund
- Restricted Funds:
 - Accommodations Tax (State) Fund
 - Accommodations Tax (Town) Fund
 - Accommodations Tax (County) Fund
 - Alcohol Tax Fund
 - ARPA Fund
 - Court Fund
 - Short-Term Rental (STR) Permit Fund
- Designated Funds:
 - Conservation Fund
 - Emergency Fund
 - Road and Drainage Fund
 - Town Facilities Fund
 - Vehicle & Equipment 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 2023 Amended Budget, or as may be modified hereafter pursuant to state and local law.

Any excess funds remaining within the General Fund, the seven Restricted Funds or the five Designated Funds at the conclusion of FY 2023 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, the ARPA Fund, and the five Designated Funds shall be credited to the General Fund; any interest revenues generated by the six remaining Restricted Funds shall be credited to each respective Restricted Fund.

SECTION 3. Administration.

Pursuant to Section 2-602(D)(1) of the Town Code, the Mayor shall be responsible for the administration of the FY 2023 Amended 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 2023 Amended 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 2023 Amended 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 2023 Amended 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 2023. 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 2023 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, 2023, 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 2023. 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, 2023, and ending on December 31, 2023.

SIGNED AND SEALED this ____ day of _____, 2023, having been duly adopted by the Town Council for the Town of Seabrook Island on the ____ day of _____, 20223

First Reading: May 23, 2023
Public Hearing: June 27, 2023
Second Reading: June 27, 2023

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Asst. Town
Administrator

Exhibit A
To Ordinance 2020-06

Town of Seabrook Island
FY 2020 Amended Budget



Town of Seabrook Island
FY 2023 Budget

FY 2023 Budget Summary (All Funds)

	GENERAL FUND	RESTRICTED FUNDS							DESIGNATED FUNDS				TOTAL	
	GENERAL FUND	ATAX (STATE) FUND	ATAX (TOWN) FUND	ATAX (COUNTY) FUND	ALCOHOL TAX FUND	ARPA FUND	COURT FUND	STR PERMIT FUND	CONSERVATION FUND	EMERGENCY FUND	ROAD & DRAINAGE FUND	TOWN FACILITIES FUND	VEHICLE & EQUIP REPLACEMENT FUND	TOTAL COMBINED (ALL FUNDS)
TOTAL REVENUES	\$ 1,878,744	\$ 428,250	\$ 180,250	\$ 95,200	\$ 5,150	\$ -	\$ 18,063	\$ 234,000	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 2,840,257
TOTAL EXPENDITURES	\$ 1,722,198	\$ 525,500	\$ -	\$ 140,000	\$ 20,000	\$ -	\$ 24,244	\$ -	\$ -	\$ -	\$ 100,000	\$ 3,600,000	\$ 40,000	\$ 6,171,942
REVENUES OVER (UNDER) EXPENDITURES	\$ 156,546	\$ (97,250)	\$ 180,250	\$ (44,800)	\$ (14,850)	\$ -	\$ (6,181)	\$ 234,000	\$ 600	\$ -	\$ (100,000)	\$ (3,600,000)	\$ (40,000)	\$ (3,331,685)
OTHER FINANCING SOURCES (USES)														
Transfers In	\$ 250,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,369	\$ -	\$ 50,000	\$ 100,000	\$ 50,000	\$ 3,289,915	\$ 96,800	\$ 3,854,511
Transfers Out	\$ (2,316,094)	\$ (322,902)	\$ (75,000)	\$ -	\$ -	\$ (914,915)	\$ -	\$ (225,600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,854,511)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,065,667)	\$ (322,902)	\$ (75,000)	\$ -	\$ -	\$ (914,915)	\$ 17,369	\$ (225,600)	\$ 50,000	\$ 100,000	\$ 50,000	\$ 3,289,915	\$ 96,800	\$ -
NET CHANGE IN FUND BALANCE	\$ (1,909,121)	\$ (420,152)	\$ 105,250	\$ (44,800)	\$ (14,850)	\$ (914,915)	\$ 11,188	\$ 8,400	\$ 50,600	\$ 100,000	\$ (50,000)	\$ (310,085)	\$ 56,800	\$ (3,331,685)
EST. FUND BALANCE, BEGINNING OF YEAR *	\$ 2,917,353	\$ 444,871	\$ -	\$ 57,004	\$ 40,882	\$ 914,915	\$ -	\$ -	\$ -	\$ 2,220,639	\$ 1,309,107	\$ 396,500	\$ 40,000	\$ 8,341,271
EST. FUND BALANCE, END OF YEAR	\$ 1,008,232	\$ 24,719	\$ 105,250	\$ 12,204	\$ 26,032	\$ -	\$ 11,188	\$ 8,400	\$ 50,600	\$ 2,320,639	\$ 1,259,107	\$ 86,415	\$ 96,800	\$ 5,009,586

FY 2023 Budget Overview (All Funds)

	GENERAL FUND	RESTRICTED FUNDS							DESIGNATED FUNDS				TOTAL	
	GENERAL FUND	ATAX (STATE) FUND	ATAX (TOWN) FUND	ATAX (COUNTY) FUND	ALCOHOL TAX FUND	ARPA FUND	COURT FUND	STR PERMIT FUND	CONSERVATION FUND	EMERGENCY FUND	ROAD & DRAINAGE FUND	TOWN FACILITIES FUND	VEHICLE & EQUIP REPLACEMENT FUND	TOTAL COMBINED (ALL FUNDS)
REVENUES														
Aid to Subdivisions - State	\$ 48,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,044
Building Permit Fees - County	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Business License Fees	\$ 675,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 675,000
Business License Fees - MASC	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Contractual Reimbursements	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Credit Card Convenience Fees	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Facility Rentals	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50
Franchise Fees - ATT U-verse	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Franchise Fees - Berkeley Electric	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000
Franchise Fees - Comcast	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Grant Funding	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Interest - Checking Account	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50
Interest - Investment Pool	\$ 125,000	\$ 750	\$ 250	\$ 200	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,350
Local Option Sales Tax - County	\$ 365,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 365,000
Miscellaneous Income	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Planning & Zoning Fees	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Sale of Assets	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
ATAX (State)	\$ 47,500	\$ 427,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,000
ATAX (Town)	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000
ATAX (County)	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000
Alcohol Tax	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
ARPA Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Law Enforcement Surcharge (State)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
State Assessment (County 11.16%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
State Assessment (State 88.84%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,163
Victim Advocate Surcharge (County)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
STR Permit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,000
Payment in Lieu of Mitigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
Tree Removal Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
TOTAL REVENUES	\$ 1,878,744	\$ 428,250	\$ 180,250	\$ 95,200	\$ 5,150	\$ -	\$ 18,063	\$ 234,000	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 2,840,257
EXPENDITURES														
Salaries - Gross Wages	\$ 761,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 765,672
Salaries - Overtime	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
FICA	\$ 58,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,876
Medical Insurance	\$ 77,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,781
SC Retirement	\$ 127,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,950
Advertising	\$ 13,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,100
Advertising - Tourism	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Service Charges	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Capital Expenditures	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Community Promotions	\$ 7,500	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 3,600,000	\$ 40,000	\$ 3,767,500
Contingency	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Contracted Services - Beach Patrol	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services - IT	\$ 42,000	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,000
Contracted Services - Landscaping	\$ 57,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,500
Contracted Services - Other	\$ 18,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,500
Council & Committee Expense	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Court Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credit Card Processing Charges	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Election Expenses	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000

Emergency Communications	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Emergency Preparedness	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,000
Equipment Rentals	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000
Fuel, Gas & Oil	\$ 7,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,200
Furniture & Equipment	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Insurance - Auto	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Insurance - Equipment	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,500
Insurance - Fidelity Bond	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
Insurance - Tort Liability	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Insurance - Workers Comp	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Maintenance - Beach	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Maintenance - Seabrook Island Road	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Maintenance - Town Hall	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Maintenance - Vehicles & Equipment	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Materials & Supplies - Buildings & Grounds	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Materials & Supplies - Office	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,500
Memberships, Dues & Subscriptions	\$ 39,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,150
Planning & Zoning	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Postage	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Pre-Employment Expenses	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Printing & Scanning Services	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Professional Services - Accounting	\$ 16,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500
Professional Services - Auditor	\$ 15,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,500
Professional Services - Engineering	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Professional Services - Legal	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Professional Services - Other	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000
Seabrook Island Turtle Patrol	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Events	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Special Projects - Roadway	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Court Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ 24,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,300
Travel & Training	\$ 15,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500
Uniforms	\$ 5,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,600
Utilities	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000
Victim's Advocate Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Victim's Advocate Surcharge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
Tourism Related Expenditures (65%)	\$ -	\$ 390,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,500
Tourism Promotion (30%)	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000
County ATAX Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jury Trials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,650
Law Enforcement Surcharge (State)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Professional Services - Auditor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
State Assessment (County 11.16%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
State Assessment (State 88.84%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,163
Victim Advocate Surcharge (County)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Emergency Fund Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,722,198	\$ 525,500	\$ -	\$ 140,000	\$ 20,000	\$ -	\$ 24,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 3,600,000	\$ 40,000	\$ -	\$ -	\$ 6,171,942
REVENUES OVER (UNDER) EXPENDITURES	\$ 156,546	\$ (97,250)	\$ 180,250	\$ (44,800)	\$ (14,850)	\$ -	\$ (6,181)	\$ 234,000	\$ 600	\$ -	\$ -	\$ (100,000)	\$ (3,600,000)	\$ (40,000)	\$ -	\$ -	\$ -	\$ -	\$ (3,331,685)
OTHER FINANCING SOURCES (USES)																			
Transfers In	\$ 250,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,369	\$ -	\$ 50,000	\$ 100,000	\$ 50,000	\$ 3,289,915	\$ 96,800	\$ 3,854,511	\$ -	\$ -	\$ -	\$ -	\$ 3,854,511
Transfers Out	\$ (2,316,094)	\$ (322,902)	\$ (75,000)	\$ -	\$ -	\$ (914,915)	\$ -	\$ (225,600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,854,511)	\$ -	\$ -	\$ -	\$ -	\$ (3,854,511)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,065,667)	\$ (322,902)	\$ (75,000)	\$ -	\$ -	\$ (914,915)	\$ 17,369	\$ (225,600)	\$ 50,000	\$ 100,000	\$ 50,000	\$ 3,289,915	\$ 96,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ (1,909,121)	\$ (420,152)	\$ 105,250	\$ (44,800)	\$ (14,850)	\$ (914,915)	\$ 11,188	\$ 8,400	\$ 50,600	\$ 100,000	\$ (50,000)	\$ (310,085)	\$ 56,800	\$ (3,331,685)	\$ -	\$ -	\$ -	\$ -	\$ (3,331,685)
EST. FUND BALANCE, BEGINNING OF YEAR *	\$ 2,917,353	\$ 444,871	\$ -	\$ 57,004	\$ 40,882	\$ 914,915	\$ -	\$ -	\$ -	\$ 2,220,639	\$ 1,309,107	\$ 396,500	\$ 40,000	\$ 8,341,271	\$ -	\$ -	\$ -	\$ -	\$ 8,341,271
EST. FUND BALANCE, END OF YEAR	\$ 1,008,232	\$ 24,719	\$ 105,250	\$ 12,204	\$ 26,032	\$ -	\$ 11,188	\$ 8,400	\$ 50,600	\$ 2,320,639	\$ 1,259,107	\$ 86,415	\$ 96,800	\$ 5,009,586	\$ -	\$ -	\$ -	\$ -	\$ 5,009,586

FY 2023 General Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	FY 2023 AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES									
4401	Aid to Subdivisions - State	\$ 40,154.42	\$ 40,637.80	\$ 43,857.74	\$ 47,700.79	\$ 48,044.00	\$ 48,044.00	\$ -	0.0%
4004	ATAX (State)	\$ 34,338.10	\$ 37,105.26	\$ 47,121.43	\$ 48,706.12	\$ 47,500.00	\$ 47,500.00	\$ -	0.0%
4501	Building Permit Fees - County	\$ 15,952.44	\$ 19,769.59	\$ 29,798.38	\$ 35,255.69	\$ 25,000.00	\$ 25,000.00	\$ -	0.0%
4100	Business License Fees	\$ 443,308.66	\$ 467,197.40	\$ 560,842.15	\$ 693,590.54	\$ 625,000.00	\$ 675,000.00	\$ 50,000.00	8.0%
4150	Business License Fees - MASC	\$ 232,973.90	\$ 245,005.32	\$ 259,126.97	\$ 277,585.99	\$ 250,000.00	\$ 250,000.00	\$ -	0.0%
4240	Contractual Reimbursements	\$ -	\$ -	\$ 672.50	\$ 1,175.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.0%
4250	Court Fines	\$ 9,071.88	\$ 7,775.00	\$ 11,504.40	\$ 11,303.13	\$ -	\$ -	\$ -	#DIV/0!
4620	Credit Card Convenience Fees	\$ -	\$ -	\$ 145.38	\$ 3,933.79	\$ 7,500.00	\$ 7,500.00	\$ -	0.0%
4690	Facility Rentals	\$ 50.00	\$ 50.00	\$ -	\$ -	\$ 50.00	\$ 50.00	\$ -	0.0%
4205	Franchise Fees - ATT U-verse	\$ 5,261.64	\$ 5,551.00	\$ 5,006.22	\$ 4,400.91	\$ 5,000.00	\$ 5,000.00	\$ -	0.0%
4201	Franchise Fees - Berkeley Electric	\$ 162,767.61	\$ 161,268.23	\$ 168,363.23	\$ 163,524.86	\$ 170,000.00	\$ 170,000.00	\$ -	0.0%
4206	Franchise Fees - Comcast	\$ 56,856.71	\$ 58,858.07	\$ 60,228.03	\$ 63,445.57	\$ 55,000.00	\$ 55,000.00	\$ -	0.0%
4970	Grant Funding	\$ 125,000.00	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	0.0%
4605	Interest - Checking Account	\$ 26.39	\$ 21.40	\$ 32.84	\$ 123.72	\$ 50.00	\$ 50.00	\$ -	0.0%
4601	Interest - Investment Pool	\$ 107,734.93	\$ 39,013.20	\$ 6,456.47	\$ 103,505.89	\$ 25,000.00	\$ 125,000.00	\$ 100,000.00	400.0%
4301	Local Option Sales Tax - County	\$ 280,344.04	\$ 303,741.44	\$ 365,189.82	\$ 401,530.58	\$ 365,000.00	\$ 365,000.00	\$ -	0.0%
4701	Miscellaneous Income	\$ 286.02	\$ 1,981.70	\$ 240.87	\$ 1,149.86	\$ 500.00	\$ 500.00	\$ -	0.0%
4500	Planning & Zoning Fees	\$ 36,257.85	\$ 34,023.00	\$ 197,900.00	\$ 198,791.42	\$ 75,000.00	\$ 75,000.00	\$ -	0.0%
4750	Sale of Assets	\$ 7,176.00	\$ -	\$ -	\$ 300.00	\$ 100.00	\$ 100.00	\$ -	0.0%
	TOTAL REVENUES	\$ 1,557,560.59	\$ 1,421,998.41	\$ 1,756,486.43	\$ 2,056,023.86	\$ 1,728,744.00	\$ 1,878,744.00	\$ 150,000.00	8.7%
EXPENDITURES									
5005	Salaries - Gross Wages	\$ 283,335.14	\$ 317,143.52	\$ 366,656.72	\$ 510,239.80	\$ 761,472.00	\$ 761,472.00	\$ -	0.0%
5006	Salaries - Overtime	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	0.0%
5010	FICA	\$ 21,472.69	\$ 25,645.90	\$ 26,595.48	\$ 38,575.66	\$ 58,554.00	\$ 58,554.00	\$ -	0.0%
5014	Medical Insurance	\$ 18,818.82	\$ 23,112.69	\$ 25,692.83	\$ 42,210.06	\$ 77,781.00	\$ 77,781.00	\$ -	0.0%
5015	SC Retirement	\$ 34,033.92	\$ 37,487.04	\$ 51,068.57	\$ 81,448.01	\$ 127,191.00	\$ 127,191.00	\$ -	0.0%
6260	Advertising	\$ 11,571.15	\$ 13,247.46	\$ 13,736.09	\$ 11,252.30	\$ 13,100.00	\$ 13,100.00	\$ -	0.0%
6262	Advertising - Tourism	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6208	Bank Service Charges	\$ 953.96	\$ 782.50	\$ 1,559.52	\$ 2,003.97	\$ 2,500.00	\$ 2,500.00	\$ -	0.0%
6301	Capital Expenditures	\$ 67,397.10	\$ 5,204.48	\$ 30,798.58	\$ 43,926.62	\$ 55,000.00	\$ 55,000.00	\$ -	0.0%
6288	Community Promotions	\$ -	\$ -	\$ 2,300.00	\$ 6,943.37	\$ 7,500.00	\$ 7,500.00	\$ -	0.0%
6290	Contingency	\$ 5,582.38	\$ 18,670.55	\$ 8,935.99	\$ 20,398.06	\$ 30,000.00	\$ 30,000.00	\$ -	0.0%
6291	Contracted Services - Beach Patrol	\$ 29,450.00	\$ 58,920.08	\$ 59,282.00	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6292	Contracted Services - IT	\$ 28,666.54	\$ 30,713.90	\$ 32,557.91	\$ 40,420.30	\$ 42,000.00	\$ 42,000.00	\$ -	0.0%
6293	Contracted Services - Landscaping	\$ 135,385.74	\$ 95,991.50	\$ 82,029.46	\$ 26,479.13	\$ 57,500.00	\$ 57,500.00	\$ -	0.0%
6295	Contracted Services - Other	\$ 20,599.59	\$ 18,793.16	\$ 24,660.35	\$ 29,992.15	\$ 18,500.00	\$ 18,500.00	\$ -	0.0%
6051	Council & Committee Expense	\$ 1,674.14	\$ 262.80	\$ 1,233.77	\$ 652.73	\$ 1,500.00	\$ 1,500.00	\$ -	0.0%
6401	Court Expenses	\$ 9,144.38	\$ 5,200.00	\$ 5,200.00	\$ 1,075.00	\$ -	\$ -	\$ -	#DIV/0!
6209	Credit Card Processing Charges	\$ -	\$ -	\$ 133.06	\$ 3,694.25	\$ 7,500.00	\$ 7,500.00	\$ -	0.0%
TBD	Donations	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ (100,000.00)	-100.0%
6205	Election Expenses	\$ 1,780.59	\$ -	\$ -	\$ 3,227.50	\$ 4,000.00	\$ 4,000.00	\$ -	0.0%
6151	Emergency Communications	\$ 23,071.52	\$ 7,903.06	\$ 5,736.00	\$ 4,788.00	\$ 7,500.00	\$ 7,500.00	\$ -	0.0%
6220	Emergency Preparedness	\$ 26,235.31	\$ 16,498.04	\$ 29,064.94	\$ 13,183.07	\$ 34,000.00	\$ 34,000.00	\$ -	0.0%
6235	Equipment Rentals	\$ 5,623.47	\$ 5,278.59	\$ 6,357.11	\$ 7,013.80	\$ 21,000.00	\$ 21,000.00	\$ -	0.0%
TBD	Fuel, Gas & Oil	\$ -	\$ -	\$ -	\$ -	\$ 7,200.00	\$ 7,200.00	\$ -	0.0%
6101	Furniture & Equipment	\$ 3,555.83	\$ 5,787.05	\$ 6,726.97	\$ 23,337.36	\$ 15,000.00	\$ 15,000.00	\$ -	0.0%
5165	Insurance - Auto	\$ 1,742.44	\$ 2,087.13	\$ 2,215.34	\$ 2,444.85	\$ 4,500.00	\$ 4,500.00	\$ -	0.0%
5163	Insurance - Equipment	\$ 9,972.60	\$ 12,269.72	\$ 12,239.46	\$ 15,079.45	\$ 17,500.00	\$ 17,500.00	\$ -	0.0%
5162	Insurance - Fidelity Bond	\$ 535.00	\$ 697.00	\$ 764.00	\$ 764.00	\$ 800.00	\$ 800.00	\$ -	0.0%
5161	Insurance - Tort Liability	\$ 7,384.00	\$ 9,234.00	\$ 11,214.00	\$ 13,736.00	\$ 15,000.00	\$ 15,000.00	\$ -	0.0%
5164	Insurance - Workers Comp	\$ 434.00	\$ 1,407.00	\$ 2,890.00	\$ 2,811.00	\$ 7,500.00	\$ 7,500.00	\$ -	0.0%
5305	Maintenance - Beach	\$ 2,966.17	\$ 9,334.01	\$ 3,748.96	\$ 3,458.34	\$ 5,000.00	\$ 5,000.00	\$ -	0.0%
5261	Maintenance - Seabrook Island Road	\$ 1,785.00	\$ 10,849.47	\$ 16,559.68	\$ 2,097.25	\$ 20,000.00	\$ 20,000.00	\$ -	0.0%
5301	Maintenance - Town Hall	\$ 3,201.20	\$ 16,825.29	\$ 55,323.41	\$ 9,568.92	\$ 4,000.00	\$ 4,000.00	\$ -	0.0%
5310	Maintenance - Vehicles & Equipment	\$ 309.00	\$ 190.75	\$ 170.65	\$ 7,721.73	\$ 4,000.00	\$ 4,000.00	\$ -	0.0%
5362	Materials & Supplies - Buildings & Grounds	\$ -	\$ -	\$ -	\$ 31,859.75	\$ 30,000.00	\$ 30,000.00	\$ -	0.0%
5361	Materials & Supplies - Office	\$ 5,227.57	\$ 6,903.44	\$ 9,832.59	\$ 8,041.90	\$ 9,500.00	\$ 9,500.00	\$ -	0.0%
6201	Memberships, Dues & Subscriptions	\$ 15,575.74	\$ 16,666.96	\$ 18,342.90	\$ 42,474.92	\$ 39,150.00	\$ 39,150.00	\$ -	0.0%
5365	Planning & Zoning	\$ 86.00	\$ 596.23	\$ 251.10	\$ 84.00	\$ 500.00	\$ 500.00	\$ -	0.0%
5363	Postage	\$ 2,939.96	\$ 2,237.89	\$ 3,730.29	\$ 2,865.38	\$ 4,500.00	\$ 4,500.00	\$ -	0.0%
5020	Pre-Employment Expenses	\$ -	\$ -	\$ 829.49	\$ 2,515.67	\$ 1,500.00	\$ 1,500.00	\$ -	0.0%
5366	Printing & Scanning Services	\$ 5,256.19	\$ 2,831.91	\$ 9,156.50	\$ 11,645.20	\$ 7,500.00	\$ 7,500.00	\$ -	0.0%
5202	Professional Services - Accounting	\$ 12,869.09	\$ 16,387.69	\$ 16,326.26	\$ 14,962.94	\$ 16,500.00	\$ 16,500.00	\$ -	0.0%
5201	Professional Services - Auditor	\$ 12,300.00	\$ 14,000.00	\$ 14,000.00	\$ 14,900.00	\$ 15,500.00	\$ 15,500.00	\$ -	0.0%
5203	Professional Services - Engineering	\$ 104,097.58	\$ 5,666.56	\$ 12,885.67	\$ 11,561.51	\$ 15,000.00	\$ 15,000.00	\$ -	0.0%
5204	Professional Services - Legal	\$ 42,581.17	\$ 9,087.50	\$ 1,386.10	\$ 12,943.32	\$ 25,000.00	\$ 25,000.00	\$ -	0.0%
5209	Professional Services - Other	\$ 74,572.83	\$ 38,405.47	\$ 8,828.02	\$ 16,821.83	\$ 52,000.00	\$ 52,000.00	\$ -	0.0%
5220	Seabrook Island Turtle Patrol	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6261	Special Events	\$ 5,228.25	\$ 7,622.03	\$ 5,805.79	\$ 8,815.74	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%
6302	Special Projects - Roadway	\$ 157,123.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6404	State Court Assessment	\$ -	\$ 2,399.09	\$ 2,937.81	\$ 5,863.66	\$ -	\$ -	\$ -	#DIV/0!
5405	Telecommunications	\$ 9,832.81	\$ 9,971.93	\$ 13,421.86	\$ 18,842.92	\$ 24,300.00	\$ 24,300.00	\$ -	0.0%
6285	Travel & Training	\$ 4,313.07	\$ 505.86	\$ 1,397.07	\$ 3,563.43	\$ 15,750.00	\$ 15,750.00	\$ -	0.0%
5380	Uniforms	\$ -	\$ -	\$ -	\$ 1,290.83	\$ 5,600.00	\$ 5,600.00	\$ -	0.0%
5401	Utilities	\$ 19,405.36	\$ 21,423.66	\$ 39,160.87	\$ 21,922.41	\$ 27,000.00	\$ 27,000.00	\$ -	0.0%
6403	Victim's Advocate Assessment	\$ -	\$ 335.92	\$ 632.83	\$ 532.41	\$ -	\$ -	\$ -	#DIV/0!
6402	Victim's Advocate Surcharge	\$ -	\$ 725.00	\$ 900.00	\$ 625.00	\$ -	\$ -	\$ -	#DIV/0!
6216	Website	\$ 409.40	\$ 553.40	\$ 862.95	\$ 80.00	\$ 800.00	\$ 800.00	\$ -	0.0%
	TOTAL EXPENDITURES	\$ 1,230,000.48	\$ 905,857.23	\$ 1,046,138.95	\$ 1,200,755.50	\$ 1,822,198.00	\$ 1,722,198.00	\$ (100,000.00)	-5.5%
REVENUES OVER (UNDER) EXPENDITURES									
		\$ 327,560.11	\$ 516,141.18	\$ 710,347.48	\$ 855,268.36	\$ (93,454.00)	\$ 156,546.00	\$ 250,000.00	-267.5%
OTHER FINANCING SOURCES (USES)									
	Transfer In - ATAX (County) Fund	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Transfer In - ATAX (State) Fund	\$ -	\$ -	\$ -	\$ -	\$ 72,027.00	\$ 72,027.00	\$ -	0.0%
	Transfer In - STR Permit Fund	\$ -	\$ -	\$ -	\$ -	\$ 178,400.00	\$ 178,400.00	\$ -	0.0%
	Transfer Out - Court	\$ -	\$ -	\$ -	\$ -	\$ (22,000.00)	\$ (17,369.05)	\$ 4,630.95	-21.0%
	Transfer Out - Conservation Fund	\$ -	\$ -	\$ -	\$ -	\$ (50,000.00)	\$ (50,000.00)	\$ -	0.0%
	Transfer Out - Emergency Fund	\$ -	\$ (2,000,000.00)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)	\$ -	0.0%
	Transfer Out - Road & Drainage Fund	\$ -	\$ (500,000.00)	\$ (220,000.00)	\$ (750,000.00)	\$ (50,000.00)	\$ (50,000.00)	\$ -	0.0%
	Transfer Out - Town Facilities Fund	\$ -	\$ (250,000.00)	\$ -	\$ (160,000.00)	\$ (1,050,000.00)	\$ (2,050,000.00)	\$ (1,000,000.00)	95.2%
	Transfer Out - Vehicle & Equipment Replacemen	\$ -	\$ (15,000.00)	\$ (49,000.00)	\$ (15,000.00)	\$ (48,725.00)	\$ (48,725.00)	\$ -	0.0%
	TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (2,765,000.00)	\$ (329,000.00)	\$ (1,025,000.00)	\$ (1,070,298.00)	\$ (2,065,667.05)	\$ (995,369.05)	93.0%
NET CHANGE IN FUND BALANCE									
		\$ 327,560.11	\$ (2,248,858.82)	\$ 381,347.48	\$ (169,731.64)	\$ (1,163,752.00)	\$ (1,909,121.05)	\$ (745,369.05)	64.0%
FUND BALANCE, BEGINNING OF YEAR									
		\$ 4,627,035.70	\$ 4,954,595.81	\$ 2,705,736.99	\$ 3,087,084.47	\$ 2,122,743.00	\$ 2,917,352.83	\$ 794,609.83	37.4%
FUND BALANCE, END OF YEAR									
		\$ 4,954,595.81	\$ 2,705,736.99	\$ 3,087,084.47	\$ 2				

FY 2023 ATAX (State) Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	FY 2023 AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES								
7002 State ATAX (30%)	\$ 56,028.66	\$ 72,631.53	\$ 132,728.62	\$ 142,236.72	\$ 135,000.00	\$ 135,000.00	\$ -	0.0%
7003 State ATAX (65%)	\$ 121,395.42	\$ 157,368.31	\$ 287,578.65	\$ 308,179.56	\$ 292,500.00	\$ 292,500.00	\$ -	0.0%
7004 Interest Income	\$ -	\$ 941.19	\$ 237.30	\$ 5,030.70	\$ 750.00	\$ 750.00	\$ -	0.0%
TOTAL REVENUES	\$ 177,424.08	\$ 230,941.03	\$ 420,544.57	\$ 455,446.98	\$ 428,250.00	\$ 428,250.00	\$ -	0.0%
EXPENDITURES								
8001 Tourism Related Expenditures (65%)	\$ 118,039.44	\$ 86,350.95	\$ 153,450.02	\$ 208,142.62	\$ 395,500.00	\$ 390,500.00	\$ (5,000.00)	-1.3%
8002 Tourism Promotion (30%)	\$ 56,028.66	\$ 72,631.53	\$ 132,728.62	\$ 142,236.72	\$ 135,000.00	\$ 135,000.00	\$ -	0.0%
TOTAL EXPENDITURES	\$ 174,068.10	\$ 158,982.48	\$ 286,178.64	\$ 350,379.34	\$ 530,500.00	\$ 525,500.00	\$ (5,000.00)	-0.9%
REVENUES OVER (UNDER) EXPENDITURES	\$ 3,355.98	\$ 71,958.55	\$ 134,365.93	\$ 105,067.64	\$ (102,250.00)	\$ (97,250.00)	\$ 5,000.00	-4.9%
OTHER FINANCING SOURCES (USES)								
Transfer Out - General Fund	\$ -	\$ -	\$ -	\$ -	\$ (72,027.00)	\$ (72,027.00)	\$ -	0.0%
Transfer Out - Town Facilities Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (250,000.00)	\$ (250,000.00)	#DIV/0!
Transfer Out - Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ (875.00)	\$ (875.00)	\$ -	0.0%
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ (72,902.00)	\$ (322,902.00)	\$ (250,000.00)	342.9%
NET CHANGE IN FUND BALANCE	\$ 3,355.98	\$ 71,958.55	\$ 134,365.93	\$ 105,067.64	\$ (175,152.00)	\$ (420,152.00)	\$ (245,000.00)	139.9%
FUND BALANCE, BEGINNING OF YEAR	\$ 130,122.48	\$ 133,478.46	\$ 205,437.01	\$ 339,802.94	\$ 349,377.00	\$ 444,870.58	\$ 95,493.58	27.3%
FUND BALANCE, END OF YEAR	\$ 133,478.46	\$ 205,437.01	\$ 339,802.94	\$ 444,870.58	\$ 174,225.00	\$ 24,718.58	\$ (149,506.42)	-85.8%

FY 2023 ATAX (Town) Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	FY 2023 AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES								
TBD Town ATAX	\$ -	\$ -	\$ -	\$ -	\$ 180,000.00	\$ 180,000.00	\$ -	0.0%
TBD Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ -	0.0%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 180,250.00	\$ 180,250.00	\$ -	0.0%
EXPENDITURES								
TBD Contracted Services - Beach Patrol	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ (40,000.00)	-100.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ (40,000.00)	-100.0%
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 140,250.00	\$ 180,250.00	\$ 40,000.00	28.5%
OTHER FINANCING SOURCES (USES)								
Transfer Out - Town Facilities Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (75,000.00)	\$ (75,000.00)	#DIV/0!
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (75,000.00)	\$ (75,000.00)	#DIV/0!
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 140,250.00	\$ 105,250.00	\$ (35,000.00)	-25.0%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ 140,250.00	\$ 105,250.00	\$ (35,000.00)	-25.0%

FY 2023 ATAX (County) Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	FY 2023 AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES								
7101 County ATAX	\$ 48,500.00	\$ -	\$ 80,387.42	\$ 62,038.29	\$ 95,000.00	\$ 95,000.00	\$ -	0.0%
7104 Interest Income	\$ -	\$ 137.93	\$ 19.34	\$ 1,099.92	\$ 200.00	\$ 200.00	\$ -	0.0%
TOTAL REVENUES	\$ 48,500.00	\$ 137.93	\$ 80,406.76	\$ 63,138.21	\$ 95,200.00	\$ 95,200.00	\$ -	0.0%
EXPENDITURES								
TBD Contracted Services - Beach Patrol	\$ 79,788.00	\$ 15,000.00	\$ 5,000.00	\$ 45,000.00	\$ 95,000.00	\$ 140,000.00	\$ 45,000.00	47.4%
TBD Contracted Services - Other	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL EXPENDITURES	\$ 79,788.00	\$ 15,000.00	\$ 9,000.00	\$ 45,000.00	\$ 95,000.00	\$ 140,000.00	\$ 45,000.00	47.4%
REVENUES OVER (UNDER) EXPENDITURES	\$ (31,288.00)	\$ (14,862.07)	\$ 71,406.76	\$ 18,138.21	\$ 200.00	\$ (44,800.00)	\$ (45,000.00)	-22500.0%
OTHER FINANCING SOURCES (USES)								
Transfer Out - General Fund	\$ -	\$ -	\$ (40,000.00)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (40,000.00)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
NET CHANGE IN FUND BALANCE	\$ (31,288.00)	\$ (14,862.07)	\$ 31,406.76	\$ 18,138.21	\$ 200.00	\$ (44,800.00)	\$ (45,000.00)	-22500.0%
FUND BALANCE, BEGINNING OF YEAR	\$ 53,609.22	\$ 22,321.22	\$ 7,459.15	\$ 38,865.91	\$ 38,866.00	\$ 57,004.12	\$ 18,138.12	46.7%
FUND BALANCE, END OF YEAR	\$ 22,321.22	\$ 7,459.15	\$ 38,865.91	\$ 57,004.12	\$ 39,066.00	\$ 12,204.12	\$ (26,861.88)	-68.8%

FY 2023 Alcohol Tax Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	FY 2023 AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES								
7405 Alcohol Tax	\$ 5,000.00	\$ 6,000.00	\$ 3,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.0%
7404 Interest Income	\$ -	\$ 208.66	\$ 36.62	\$ 604.53	\$ 150.00	\$ 150.00	\$ -	0.0%
TOTAL REVENUES	\$ 5,000.00	\$ 6,208.66	\$ 3,036.62	\$ 5,604.53	\$ 5,150.00	\$ 5,150.00	\$ -	0.0%
EXPENDITURES								
8505 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	0.0%
REVENUES OVER (UNDER) EXPENDITURES	\$ 5,000.00	\$ 6,208.66	\$ 3,036.62	\$ 5,604.53	\$ (14,850.00)	\$ (14,850.00)	\$ -	0.0%
OTHER FINANCING SOURCES (USES)								
Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
NET CHANGE IN FUND BALANCE	\$ 5,000.00	\$ 6,208.66	\$ 3,036.62	\$ 5,604.53	\$ (14,850.00)	\$ (14,850.00)	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR	\$ 21,032.16	\$ 26,032.16	\$ 32,240.82	\$ 35,277.44	\$ 40,659.00	\$ 40,881.97	\$ 222.97	0.5%

FUND BALANCE, END OF YEAR \$ 26,032.16 \$ 32,240.82 \$ 35,277.44 \$ 40,881.97 \$ 25,809.00 \$ 26,031.97 \$ 222.97 0.9%

FY 2023 ARPA Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023		CHANGE (\$)	CHANGE (%)
					ADOPTED	AMENDED		
REVENUES								
7501 ARPA Distribution	\$ -	\$ -	\$ 464,239.49	\$ 464,239.49	\$ -	\$ -	\$ -	#DIV/0!
7504 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL REVENUES	\$ -	\$ -	\$ 464,239.49	\$ 464,239.49	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES								
8045 ARPA Expenditures	\$ -	\$ -	\$ 13,563.90	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL EXPENDITURES	\$ -	\$ -	\$ 13,563.90	\$ -	\$ -	\$ -	\$ -	#DIV/0!
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 450,675.59	\$ 464,239.49	\$ -	\$ -	\$ -	#DIV/0!
OTHER FINANCING SOURCES (USES)								
Transfer Out - Town Facilities Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (914,915.08)	\$ (914,915.08)	#DIV/0!
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (914,915.08)	\$ (914,915.08)	#DIV/0!
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 450,675.59	\$ 464,239.49	\$ -	\$ (914,915.08)	\$ (914,915.08)	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ 450,675.59	\$ 914,915.08	\$ 914,915.08	\$ -	0.0%
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 450,675.59	\$ 914,915.08	\$ 914,915.08	\$ -	\$ (914,915.08)	-100.0%

FY 2023 Court Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023		CHANGE (\$)	CHANGE (%)
					ADOPTED	AMENDED		
REVENUES								
TBD Court Fines	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00	\$ -	0.0%
TBD Law Enforcement Surcharge (State)	\$ -	\$ -	\$ -	\$ -	\$ 1,250.00	\$ 1,250.00	\$ -	0.0%
TBD State Assessment (County 11.16%)	\$ -	\$ -	\$ -	\$ -	\$ 900.00	\$ 900.00	\$ -	0.0%
TBD State Assessment (State 88.84%)	\$ -	\$ -	\$ -	\$ -	\$ 7,163.00	\$ 7,163.00	\$ -	0.0%
TBD Victim Advocate Surcharge (County)	\$ -	\$ -	\$ -	\$ -	\$ 1,250.00	\$ 1,250.00	\$ -	0.0%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 18,063.00	\$ 18,063.00	\$ -	0.0%
EXPENDITURES								
TBD Salaries - Gross Wages	\$ -	\$ -	\$ -	\$ -	\$ 4,200.00	\$ 4,200.00	\$ -	0.0%
TBD FICA	\$ -	\$ -	\$ -	\$ -	\$ 322.00	\$ 322.00	\$ -	0.0%
TBD SC Retirement	\$ -	\$ -	\$ -	\$ -	\$ 759.00	\$ 759.00	\$ -	0.0%
TBD Jury Trials	\$ -	\$ -	\$ -	\$ -	\$ 1,650.00	\$ 1,650.00	\$ -	0.0%
TBD Law Enforcement Surcharge (State)	\$ -	\$ -	\$ -	\$ -	\$ 1,250.00	\$ 1,250.00	\$ -	0.0%
TBD Professional Services - Auditor	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
TBD Professional Services - Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	#DIV/0!
TBD State Assessment (County 11.16%)	\$ -	\$ -	\$ -	\$ -	\$ 900.00	\$ 900.00	\$ -	0.0%
TBD State Assessment (State 88.84%)	\$ -	\$ -	\$ -	\$ -	\$ 7,163.00	\$ 7,163.00	\$ -	0.0%
TBD Travel & Training	\$ -	\$ -	\$ -	\$ -	\$ 750.00	\$ 750.00	\$ -	0.0%
TBD Victim Advocate Surcharge (County)	\$ -	\$ -	\$ -	\$ -	\$ 1,250.00	\$ 1,250.00	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 19,244.00	\$ 24,244.00	\$ 5,000.00	26.0%
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ (1,181.00)	\$ (6,181.00)	\$ (5,000.00)	423.4%
OTHER FINANCING SOURCES (USES)								
Transfers In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 22,000.00	\$ 17,369.05	\$ (4,630.95)	-21.0%
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 22,000.00	\$ 17,369.05	\$ (4,630.95)	-21.0%
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 20,819.00	\$ 11,188.05	\$ (9,630.95)	-46.3%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ 20,819.00	\$ 11,188.05	\$ (9,630.95)	-46.3%

FY 2023 STR Permit Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023		CHANGE (\$)	CHANGE (%)
					ADOPTED	AMENDED		
REVENUES								
TBD STR Permit Fees	\$ -	\$ -	\$ -	\$ -	\$ 234,000.00	\$ 234,000.00	\$ -	0.0%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 234,000.00	\$ 234,000.00	\$ -	0.0%
EXPENDITURES								
STR Permit Fund Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 234,000.00	\$ 234,000.00	\$ -	0.0%
OTHER FINANCING SOURCES (USES)								
Transfer Out - General Fund	\$ -	\$ -	\$ -	\$ -	\$ (178,400.00)	\$ (178,400.00)	\$ -	0.0%
Transfer Out - Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ (47,200.00)	\$ (47,200.00)	\$ -	0.0%
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ (225,600.00)	\$ (225,600.00)	\$ -	0.0%
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 8,400.00	\$ 8,400.00	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ 8,400.00	\$ 8,400.00	\$ -	0.0%

FY 2023 Conservation Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	FY 2023 AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES								
TBD								
	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	0.0%
TBD								
	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	0.0%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ -	0.0%
EXPENDITURES								
TBD								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ -	0.0%
OTHER FINANCING SOURCES (USES)								
	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	0.0%
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	0.0%
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 50,600.00	\$ 50,600.00	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ 50,600.00	\$ 50,600.00	\$ -	0.0%

FY 2023 Emergency Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	FY 2023 AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES								
7950	\$ -	\$ 25,902.76	\$ 13,030.48	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL REVENUES	\$ -	\$ 25,902.76	\$ 13,030.48	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES								
8050	\$ -	\$ 18,293.94	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL EXPENDITURES	\$ -	\$ 18,293.94	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 7,608.82	\$ 13,030.48	\$ -	\$ -	\$ -	\$ -	#DIV/0!
OTHER FINANCING SOURCES (USES)								
	\$ -	\$ 2,000,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 2,000,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
NET CHANGE IN FUND BALANCE	\$ -	\$ 2,007,608.82	\$ 113,030.48	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ 2,007,608.82	\$ 2,120,639.30	\$ 2,117,483.84	\$ 2,220,639.30	\$ 103,155.46	4.9%
FUND BALANCE, END OF YEAR	\$ -	\$ 2,007,608.82	\$ 2,120,639.30	\$ 2,220,639.30	\$ 2,217,483.84	\$ 2,320,639.30	\$ 103,155.46	4.7%

FY 2023 Road & Drainage Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	FY 2023 AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES								
----	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES								
8068	\$ -	\$ 76,332.78	\$ 49,310.00	\$ 35,250.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ 76,332.78	\$ 49,310.00	\$ 35,250.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (76,332.78)	\$ (49,310.00)	\$ (35,250.00)	\$ (100,000.00)	\$ (100,000.00)	\$ -	0.0%
OTHER FINANCING SOURCES (USES)								
	\$ -	\$ 500,000.00	\$ 220,000.00	\$ 750,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	0.0%
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 500,000.00	\$ 220,000.00	\$ 750,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	0.0%
NET CHANGE IN FUND BALANCE	\$ -	\$ 423,667.22	\$ 170,690.00	\$ 714,750.00	\$ (50,000.00)	\$ (50,000.00)	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ 423,667.22	\$ 594,357.22	\$ 1,193,257.22	\$ 1,309,107.22	\$ 115,850.00	9.7%
FUND BALANCE, END OF YEAR	\$ -	\$ 423,667.22	\$ 594,357.22	\$ 1,309,107.22	\$ 1,143,257.22	\$ 1,259,107.22	\$ 115,850.00	10.1%

FY 2023 Town Facilities Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	FY 2023 AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES								
----	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES								
8078	\$ -	\$ -	\$ -	\$ 13,500.00	\$ 100,000.00	\$ 3,600,000.00	\$ 3,500,000.00	3500.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 13,500.00	\$ 100,000.00	\$ 3,600,000.00	\$ 3,500,000.00	3500.0%
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ (13,500.00)	\$ (100,000.00)	\$ (3,600,000.00)	\$ (3,500,000.00)	3500.0%
OTHER FINANCING SOURCES (USES)								
	\$ -	\$ 250,000.00	\$ -	\$ 160,000.00	\$ 1,050,000.00	\$ 2,050,000.00	\$ 1,000,000.00	95.2%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	#DIV/0!
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 914,915.08	\$ 914,915.08	#DIV/0!
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 250,000.00	\$ -	\$ 160,000.00	\$ 1,050,000.00	\$ 3,289,915.08	\$ 2,239,915.08	213.3%
NET CHANGE IN FUND BALANCE	\$ -	\$ 250,000.00	\$ -	\$ 146,500.00	\$ 950,000.00	\$ (310,084.92)	\$ (1,260,084.92)	-132.6%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 350,000.00	\$ 396,500.00	\$ 46,500.00	13.3%
FUND BALANCE, END OF YEAR	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 396,500.00	\$ 1,300,000.00	\$ 86,415.08	\$ (1,213,584.92)	-93.4%

FY 2023 Vehicle & Equipment Replacement Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	FY 2023 AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES								
----- Vehicle Replacement Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES								
8081 Capital Expenditures	\$ -	\$ -	\$ -	\$ 39,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 39,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	0.0%
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ (39,000.00)	\$ (40,000.00)	\$ (40,000.00)	\$ -	0.0%
OTHER FINANCING SOURCES (USES)								
Transfer In - General Fund	\$ -	\$ 15,000.00	\$ 49,000.00	\$ 15,000.00	\$ 48,725.00	\$ 48,725.00	\$ -	0.0%
Transfer In - ATAX (State) Fund	\$ -	\$ -	\$ -	\$ -	\$ 875.00	\$ 875.00	\$ -	0.0%
Transfer In - STR Permit Fund	\$ -	\$ -	\$ -	\$ -	\$ 47,200.00	\$ 47,200.00	\$ -	0.0%
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 15,000.00	\$ 49,000.00	\$ 15,000.00	\$ 96,800.00	\$ 96,800.00	\$ -	0.0%
NET CHANGE IN FUND BALANCE	\$ -	\$ 15,000.00	\$ 49,000.00	\$ (24,000.00)	\$ 56,800.00	\$ 56,800.00	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ 15,000.00	\$ 64,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	0.0%
FUND BALANCE, END OF YEAR	\$ -	\$ 15,000.00	\$ 64,000.00	\$ 40,000.00	\$ 96,800.00	\$ 96,800.00	\$ -	0.0%

Fund	Fund Balance	Appropriation To (From) Fund Balance (FY 2023)			Projected Year-End Fund Balance (FY 2023)		
	FY 2022 (Actual)	FY 2023 (Budget)	FY 2023 (Amended)	Net Change	FY 2023 (Projected)	FY 2023 (Amended)	Net Change
Emergency	\$ 2,220,639	\$ 100,000	\$ 100,000	\$ -	\$ 2,320,639	\$ 2,320,639	\$ -
Road & Drainage	\$ 1,309,107	\$ (50,000)	\$ (50,000)	\$ -	\$ 1,259,107	\$ 1,259,107	\$ -
General (Unassigned)	\$ 2,917,353	\$ (1,163,752)	\$ (1,909,121)	\$ (745,369)	\$ 1,753,601	\$ 1,008,232	\$ (745,369)
ATAX (Town)	\$ -	\$ 140,250	\$ 105,250	\$ (35,000)	\$ 140,250	\$ 105,250	\$ (35,000)
Vehicle & Equip.	\$ 40,000	\$ 56,800	\$ 56,800	\$ -	\$ 96,800	\$ 96,800	\$ -
Town Facilities	\$ 396,500	\$ 950,000	\$ (310,085)	\$ (1,260,085)	\$ 1,346,500	\$ 86,415	\$ (1,260,085)
Conservation	\$ -	\$ 50,600	\$ 50,600	\$ -	\$ 50,600	\$ 50,600	\$ -
Alcohol Tax Fund	\$ 40,882	\$ (14,850)	\$ (14,850)	\$ -	\$ 26,032	\$ 26,032	\$ -
ATAX (State)	\$ 444,871	\$ (175,152)	\$ (420,152)	\$ (245,000)	\$ 269,719	\$ 24,719	\$ (245,000)
ATAX (County)	\$ 57,004	\$ 200	\$ (44,800)	\$ (45,000)	\$ 57,204	\$ 12,204	\$ (45,000)
Court	\$ -	\$ 20,819	\$ 11,188	\$ (9,631)	\$ 20,819	\$ 11,188	\$ (9,631)
STR Permit	\$ -	\$ 8,400	\$ 8,400	\$ -	\$ 8,400	\$ 8,400	\$ -
ARPA	\$ 914,915	\$ -	\$ (914,915)	\$ (914,915)	\$ 914,915	\$ -	\$ (914,915)
	\$ 8,341,271	\$ (76,685)	\$ (3,331,685)	\$ (3,255,000)	\$ 8,264,586	\$ 5,009,586	\$ (3,255,000)

Est. Fund Balance December 31, 2023
With Budget Amendment
\$5,009,586

