

**SECOND READING VERSION**

**TOWN OF SEABROOK ISLAND**

**ORDINANCE NO. 2023-18**

ADOPTED 12/19/2023

**AN ORDINANCE TO ADOPT A BUDGET FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024**

**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 2:30 p.m. on Tuesday, [December 19, 2023], 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 equal to estimated expenditures in the amount of ~~\$7,635,613.00~~ \$7,660,613.00. The same shall constitute the Official Budget of the Town of Seabrook Island for Fiscal Year 2024 (hereafter, the "FY 2024 Budget.")

**SECTION 2. Funds.**

To facilitate operations, the following funds shall be established and maintained in FY 2024:

- 10 – General Fund
- Restricted Funds:
  - 20 – State Accommodations Tax Fund
  - 25 – Town Accommodations Tax Fund
  - 30 – County Accommodations Tax Fund
  - 35 – Alcohol Local Option Permit Fund
  - 45 – Short-Term Rental Permit Fund
  - 59 – American Recovery Plan Act of 2021 (ARPA) Fund
- Designated Funds:
  - 60 – Conservation Fund
  - 65 – Emergency Reserve Fund

- 70 – Road and Drainage Fund
- 75 – Town Facilities Fund
- 80 – 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 2024 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 2024 shall remain within each respective fund's "fund balance" unless transferred or otherwise expended by Town Council.

Any interest proceeds generated by funds in the General Fund, ARPA Fund, Short-Term Rental Permit Fund, and the five Designated Funds, shall be credited to the General Fund; any interest proceeds generated by funds in the State Accommodations Tax Fund, Town Accommodations Tax Fund, County Accommodations Tax Fund, and Alcohol Local Option Permit Fund, shall be credited to each respective 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 2024 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 2024 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 Town Council, and any change in the FY 2024 Budget which would increase or decrease the total of all authorized expenditures must also be approved by 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 2024 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 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, 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 2024. 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 a grant or other direct appropriation of public funds from the Town during FY 2024 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, 2024, 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 grant or other direct appropriation of public funds from the Town during FY 2024. 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, 2024, and ending on December 31, 2024.

**SIGNED AND SEALED** this 19<sup>th</sup> day of December, 2023, having been duly adopted by the Town Council for the Town of Seabrook Island on the 19<sup>th</sup> day of December, 2023.

First Reading: November 28, 2023  
Public Hearing: November 28, 2023  
Second Reading: [December 19, 2023]

TOWN OF SEABROOK ISLAND

  
\_\_\_\_\_  
John Gregg, Mayor

ATTEST

  
\_\_\_\_\_  
Katharine E. Watkins, Town Clerk

**Exhibit A**  
**To Ordinance 2023-18**

Town of Seabrook Island  
FY 2024 Budget





6155	Telecommunications	\$	36,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	36,000
6160	Tourism Promotion	\$	-	\$	120,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	120,000
6165	Tourism Related Expenditure Grants	\$	-	\$	47,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	47,500
6170	Travel and Training	\$	24,100	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	24,100
6175	Uniforms	\$	5,400	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,400
6180	Utilities	\$	27,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	27,000
6185	Vehicle and Equipment Maintenance	\$	8,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	8,000
6190	Victim Advocate Surcharge	\$	1,250	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,250
<b>Total Operating</b>		\$	<b>901,313</b>	\$	<b>289,167</b>	\$	<b>80,000</b>	\$	<b>80,000</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>1,350,480</b>

<b>Capital</b>																			
7005	Bike and Pedestrian Projects	\$	80,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	80,000
7015	Facility Construction and Expansion	\$	-	\$	250,000	\$	75,000	\$	-	\$	-	\$	914,915	\$	-	\$	-	\$	2,260,085
7030	Professional Services Related to Capital Projects	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	25,000	\$	50,000
7040	Special Projects	\$	60,000	\$	100,000	\$	-	\$	-	\$	25,000	\$	-	\$	-	\$	-	\$	-
<b>Total Capital</b>		\$	<b>140,000</b>	\$	<b>350,000</b>	\$	<b>75,000</b>	\$	<b>-</b>	\$	<b>25,000</b>	\$	<b>914,915</b>	\$	<b>-</b>	\$	<b>25,000</b>	\$	<b>2,310,085</b>

<b>800 Other Financing Uses</b>																			
8010	Interfund Transfer - To General Fund	\$	-	\$	75,783	\$	-	\$	-	\$	-	\$	241,846	\$	-	\$	-	\$	-
8060	Interfund Transfer - To Conservation Fund	\$	50,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8065	Interfund Transfer - To Emergency Reserve Fund	\$	180,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8070	Interfund Transfer - To Road and Drainage Fund	\$	150,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8080	Interfund Transfer - To Vehicle and Equipment Fund	\$	35,800	\$	-	\$	-	\$	-	\$	-	\$	10,000	\$	-	\$	-	\$	-
<b>Total Other Financing Uses</b>		\$	<b>415,800</b>	\$	<b>75,783</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>251,846</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>

<b>900 Reserved for Future Use</b>																			
9000	Reserved for Future Use	\$	106,563	\$	-	\$	32,500	\$	500	\$	-	\$	154	\$	-	\$	50,600	\$	180,000
<b>Total Reserved for Future Use</b>		\$	<b>106,563</b>	\$	<b>-</b>	\$	<b>32,500</b>	\$	<b>500</b>	\$	<b>-</b>	\$	<b>154</b>	\$	<b>-</b>	\$	<b>50,600</b>	\$	<b>180,000</b>

**Total Expenditures (Before Transfers Out & Reserved for Future Use) \$ 2,226,900 \$ 639,167 \$ 155,000 \$ 80,000 \$ 25,000 \$ - \$ 914,915 \$ - \$ - \$ 25,000 \$ 2,310,085 \$ - \$ 6,376,067**

**Total Expenditures \$ 2,749,263 \$ 714,950 \$ 187,500 \$ 80,500 \$ 25,000 \$ 252,000 \$ 914,915 \$ 50,600 \$ 180,000 \$ 150,000 \$ 2,310,085 \$ 45,800 \$ 7,660,613**

**Revenues Over (Under) Expenditures \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -**



# FY 2024 Budget Summary

## 10 General Fund

		10		10			
		FY 2023	FY 2024	Change	Change		
		Adopted	Recommended	(\$)	(%)		
<b>REVENUES</b>							
<b>100</b>	<b>Assessments and Surcharges</b>						
1001	Law Enforcement Surcharge	\$ 1,250	\$ 1,250	\$ -	0.0%		
1002	State Assessment	\$ 8,063	\$ 8,063	\$ -	0.0%		
1003	Victim Advocate Surcharge	\$ 1,250	\$ 1,250	\$ -	0.0%		
	<b>Total Assessments and Surcharges</b>	<b>\$ 10,563</b>	<b>\$ 10,563</b>	<b>\$ -</b>	<b>0.0%</b>		
<b>110</b>	<b>Fines and Forfeitures</b>						
1101	Court Fines	\$ 7,500	\$ 7,500	\$ -	0.0%		
1102	Setoff Debt Collections (MASC)	\$ -	\$ 150	\$ 150	#DIV/0!		
	<b>Total Fines and Forfeitures</b>	<b>\$ 7,500</b>	<b>\$ 7,650</b>	<b>\$ 150</b>	<b>2.0%</b>		
<b>120</b>	<b>Franchise Fees</b>						
1201	AT&T U-verse Franchise Fee	\$ 5,000	\$ 5,000	\$ -	0.0%		
1202	Berkeley Electric Cooperative Franchise Fee	\$ 170,000	\$ 260,000	\$ 90,000	52.9%		
1203	Comcast Franchise Fee	\$ 55,000	\$ 60,000	\$ 5,000	9.1%		
	<b>Total Franchise Fees</b>	<b>\$ 230,000</b>	<b>\$ 325,000</b>	<b>\$ 95,000</b>	<b>41.3%</b>		
<b>130</b>	<b>Grant Funding</b>						
1399	MASC Economic Development Grant	\$ 25,000	\$ 25,000	\$ -	0.0%		
	<b>Total Grant Funding</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>0.0%</b>		
<b>140</b>	<b>Investment Income</b>						
1401	Checking Account Interest	\$ 50	\$ 200	\$ 150	300.0%		
1402	Local Government Investment Pool Interest	\$ 125,000	\$ 300,000	\$ 175,000	140.0%		
	<b>Total Investment Income</b>	<b>\$ 125,050</b>	<b>\$ 300,200</b>	<b>\$ 175,150</b>	<b>140.1%</b>		
<b>150</b>	<b>Intergovernmental</b>						
1502	County Local Option Sales Tax	\$ 365,000	\$ 400,000	\$ 35,000	9.6%		
1504	State Accommodations Tax	\$ 47,500	\$ 45,000	\$ (2,500)	-5.3%		
1505	State Aid to Subdivisions	\$ 48,044	\$ 50,446	\$ 2,402	5.0%		
1508	State TNC Local Assessment Fees	\$ -	\$ 25	\$ 25	#DIV/0!		
	<b>Total Intergovernmental</b>	<b>\$ 460,544</b>	<b>\$ 495,471</b>	<b>\$ 34,927</b>	<b>7.6%</b>		
<b>160</b>	<b>Licenses and Permits</b>						
1601	Building Permit Fees (County)	\$ 25,000	\$ 30,000	\$ 5,000	20.0%		
1602	Business Licenses	\$ 675,000	\$ 825,000	\$ 150,000	22.2%		
1603	Business Licenses - Brokers (Statewide)	\$ 50,000	\$ 55,000	\$ 5,000	10.0%		
1604	Business Licenses - Insurance (Statewide)	\$ 195,000	\$ 250,000	\$ 55,000	28.2%		
1605	Business Licenses - Telecommunications (Statewide)	\$ 5,000	\$ 6,000	\$ 1,000	20.0%		
1606	Planning and Zoning Fees	\$ 75,000	\$ 85,000	\$ 10,000	13.3%		
	<b>Total Licenses and Permits</b>	<b>\$ 1,025,000</b>	<b>\$ 1,251,000</b>	<b>\$ 226,000</b>	<b>22.0%</b>		
<b>170</b>	<b>Miscellaneous Income</b>						
1701	Contractual Reimbursements	\$ 5,000	\$ 1,000	\$ (4,000)	-80.0%		
1702	Gifts and Donations	\$ -	\$ 100	\$ 100	#DIV/0!		
1703	Miscellaneous Income	\$ 500	\$ 500	\$ -	0.0%		
	<b>Total Miscellaneous Income</b>	<b>\$ 5,500</b>	<b>\$ 1,600</b>	<b>\$ (3,900)</b>	<b>-70.9%</b>		
<b>180</b>	<b>Sale of Assets</b>						
1801	Sale of Assets	\$ 100	\$ 100	\$ -	0.0%		
	<b>Total Sale of Assets</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>0.0%</b>		
<b>190</b>	<b>Sales and User Charges</b>						
1901	Credit Card Convenience Fees	\$ 7,500	\$ 15,000	\$ 7,500	100.0%		
1902	Facility Rentals	\$ 50	\$ 50	\$ -	0.0%		
	<b>Total Sales and User Charges</b>	<b>\$ 7,550</b>	<b>\$ 15,050</b>	<b>\$ 7,500</b>	<b>99.3%</b>		
<b>300</b>	<b>Other Financing Sources</b>						
3020	Interfund Transfer - From State Accommodations Tax Fund	\$ 72,027	\$ 75,783	\$ 3,756	5.2%		
3045	Interfund Transfer - From Short-Term Rental Permit Fund	\$ 178,400	\$ 241,846	\$ 63,446	35.6%		
	<b>Total Other Financing Sources</b>	<b>\$ 250,427</b>	<b>\$ 317,629</b>	<b>\$ 67,202</b>	<b>26.8%</b>		
<b>400</b>	<b>Use of Fund Balance</b>						
4000	Appropriated from Fund Balance	\$ 1,897,933	\$ -	\$ (1,897,933)	-100.0%		
	<b>Total Use of Fund Balance</b>	<b>\$ 1,897,933</b>	<b>\$ -</b>	<b>\$ (1,897,933)</b>	<b>-100.0%</b>		
	<b>Total Revenues (Before Transfers In &amp; Use of Fund Balance)</b>	<b>\$ 1,896,807</b>	<b>\$ 2,431,634</b>	<b>\$ 534,827</b>	<b>28.2%</b>		
	<b>Total Revenues</b>	<b>\$ 4,045,167</b>	<b>\$ 2,749,263</b>	<b>\$ (1,295,904)</b>	<b>-32.0%</b>		

		510-545	510	515	520	525	530	535	540	545	599	510-545	Change	Change
		FY 2023	Administration	Buildings & Grounds	Communications & Events	Mayor & Council	Municipal Court	Public Safety	Zoning & Code Enforce.	General Operations	Other	FY 2024	(\$)	(%)
		Adopted										Recommended		
<b>EXPENDITURES</b>														
<b>Personnel</b>														
5005	Salaries - Gross Wages	\$ 765,672	\$ 356,780	\$ 73,848	\$ 71,832	\$ -	\$ 13,800	\$ -	\$ 308,617	\$ 47,066	\$ -	\$ 871,943	\$ 106,271	13.9%
5010	Salaries - Overtime	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	0.0%
5015	FICA	\$ 58,876	\$ 27,296	\$ 5,650	\$ 5,496	\$ -	\$ 1,056	\$ -	\$ 23,766	\$ 3,643	\$ -	\$ 66,907	\$ 8,031	13.6%
5020	Medical Insurance	\$ 77,781	\$ 33,765	\$ 10,461	\$ 10,461	\$ -	\$ -	\$ -	\$ 27,744	\$ 9,488	\$ -	\$ 91,919	\$ 14,138	18.2%
5025	PEBA Retirement	\$ 127,950	\$ 66,221	\$ 13,707	\$ 13,333	\$ -	\$ 2,562	\$ -	\$ 48,040	\$ 7,455	\$ -	\$ 151,318	\$ 23,368	18.3%
5030	Pre-Employment Expenses	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	0.0%
<b>Total Personnel</b>		<b>\$ 1,033,779</b>	<b>\$ 484,062</b>	<b>\$ 103,666</b>	<b>\$ 101,122</b>	<b>\$ -</b>	<b>\$ 17,418</b>	<b>\$ -</b>	<b>\$ 410,167</b>	<b>\$ 69,152</b>	<b>\$ -</b>	<b>\$ 1,185,587</b>	<b>\$ 151,808</b>	<b>14.7%</b>
<b>Operating</b>														
6005	Advertising	\$ 13,100	\$ -	\$ -	\$ -	\$ 9,600	\$ -	\$ -	\$ -	\$ 7,800	\$ -	\$ 17,400	\$ 4,300	32.8%
6010	Bank Service Charges	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	0.0%
6020	Contingency	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 20,000	66.7%
6025	Contracted Services	\$ 75,000	\$ -	\$ 66,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 96,500	\$ 21,500	28.7%
6030	Credit Card Processing Charges	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 7,500	100.0%
6035	Discretionary Grants	\$ 7,500	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 22,500	300.0%
6045	Election Expenses	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,000)	-100.0%
6050	Equipment Purchases (Non-Capital)	\$ 7,750	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 4,000	\$ (3,750)	-48.4%
6055	Equipment Rentals	\$ 21,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 21,000	\$ -	0.0%
6060	Facility Maintenance	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 7,000	233.3%
6065	Fuel	\$ 7,200	\$ -	\$ 2,600	\$ -	\$ -	\$ -	\$ 800	\$ 6,500	\$ -	\$ -	\$ 9,900	\$ 2,700	37.5%
6070	Insurance	\$ 46,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 50,300	\$ -	\$ 51,300	\$ 5,000	10.8%
6075	IT Services	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ 3,000	7.1%
6080	Jury Expenses	\$ 1,650	\$ -	\$ -	\$ -	\$ -	\$ 1,650	\$ -	\$ -	\$ -	\$ -	\$ 1,650	\$ -	0.0%
6085	Law Enforcement Surcharge	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	0.0%
6090	Materials and Supplies	\$ 43,000	\$ -	\$ 29,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ 40,000	\$ (3,000)	-7.0%
6095	Meeting Expenses	\$ 3,500	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 750	\$ 750	\$ 1,000	\$ -	\$ 3,500	\$ -	0.0%
6100	Membership and Dues	\$ 17,550	\$ 3,100	\$ 500	\$ 400	\$ -	\$ -	\$ -	\$ 2,000	\$ 13,500	\$ -	\$ 19,500	\$ 1,950	11.1%
6105	Office Furniture	\$ 7,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ (2,250)	-31.0%
6110	Postage	\$ 6,100	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 3,500	\$ -	\$ 7,300	\$ 1,200	19.7%
6115	Printing and Scanning Services	\$ 9,900	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 12,000	\$ 2,100	21.2%
6120	Professional Services	\$ 145,000	\$ 54,900	\$ 2,000	\$ -	\$ -	\$ 1,000	\$ 20,000	\$ 120,000	\$ 40,000	\$ -	\$ 237,900	\$ 92,900	64.1%
6125	Recording Fees	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ (200)	-40.0%
6130	Right-of-Way Maintenance	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	0.0%
6135	Software Licenses and Subscriptions	\$ 30,400	\$ 2,200	\$ -	\$ 12,400	\$ 3,300	\$ -	\$ 4,000	\$ 3,400	\$ 50,700	\$ -	\$ 76,000	\$ 45,600	150.0%
6140	Special Events	\$ 10,500	\$ -	\$ -	\$ 2,000	\$ 4,000	\$ -	\$ 4,500	\$ -	\$ 4,000	\$ -	\$ 14,500	\$ 4,000	38.1%
6145	State Assessment - 11.16% (County)	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ -	0.0%
6150	State Assessment - 88.84% (State)	\$ 7,163	\$ -	\$ -	\$ -	\$ -	\$ 7,163	\$ -	\$ -	\$ -	\$ -	\$ 7,163	\$ -	0.0%
6155	Telecommunications	\$ 31,800	\$ 3,600	\$ 600	\$ 1,200	\$ 3,000	\$ -	\$ 8,200	\$ 8,400	\$ 11,000	\$ -	\$ 36,000	\$ 4,200	13.2%
6170	Travel and Training	\$ 16,500	\$ 7,500	\$ 1,500	\$ 2,000	\$ 4,000	\$ 1,600	\$ -	\$ 7,500	\$ -	\$ -	\$ 24,100	\$ 7,600	46.1%
6175	Uniforms	\$ 5,600	\$ 800	\$ 1,500	\$ 200	\$ 750	\$ -	\$ -	\$ 1,400	\$ 750	\$ -	\$ 5,400	\$ (200)	-3.6%
6180	Utilities	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000	\$ -	\$ 27,000	\$ -	0.0%
6185	Vehicle and Equipment Maintenance	\$ 4,000	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ -	\$ 8,000	\$ 4,000	100.0%
6190	Victim Advocate Surcharge	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	0.0%
<b>Total Operating</b>		<b>\$ 657,663</b>	<b>\$ 77,900</b>	<b>\$ 145,700</b>	<b>\$ 21,200</b>	<b>\$ 55,650</b>	<b>\$ 14,813</b>	<b>\$ 45,250</b>	<b>\$ 155,750</b>	<b>\$ 385,050</b>	<b>\$ -</b>	<b>\$ 901,313</b>	<b>\$ 243,650</b>	<b>37.0%</b>
<b>Capital</b>														
7005	Bike and Pedestrian Projects	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	#DIV/0!
7040	Special Projects	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 5,000	9.1%
<b>Total Capital</b>		<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>\$ 85,000</b>	<b>154.5%</b>
<b>800 Other Financing Uses</b>														
8060	Interfund Transfer - To Conservation Fund	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%
8065	Interfund Transfer - To Emergency Reserve Fund	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ 80,000	80.0%
8070	Interfund Transfer - To Road and Drainage Fund	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 100,000	200.0%
8075	Interfund Transfer - To Town Facilities Fund	\$ 2,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,050,000)	-100.0%
8080	Interfund Transfer - To Vehicle and Equipment Fund	\$ 48,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,800	\$ 35,800	\$ (12,925)	-26.5%
<b>Total Other Financing Uses</b>		<b>\$ 2,298,725</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 415,800</b>	<b>\$ 415,800</b>	<b>\$ (1,882,925)</b>	<b>-81.9%</b>
<b>900 Reserved for Future Use</b>														
9000	Reserved for Future Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,563	\$ 106,563	\$ 106,563	#DIV/0!
<b>Total Reserved for Future Use</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,563</b>	<b>\$ 106,563</b>	<b>\$ 106,563</b>	<b>#DIV/0!</b>
<b>Total Expenditures (Before Transfers Out &amp; Reserved for Future Use)</b>		<b>\$ 4,045,167</b>	<b>\$ 561,962</b>	<b>\$ 329,366</b>	<b>\$ 122,322</b>	<b>\$ 55,650</b>	<b>\$ 32,231</b>	<b>\$ 45,250</b>	<b>\$ 565,917</b>	<b>\$ 514,202</b>	<b>\$ 522,363</b>	<b>\$ 2,749,263</b>	<b>\$ (1,295,904)</b>	<b>-32.0%</b>

Total Expenditures	\$	4,045,167	\$	561,962	\$	329,366	\$	122,322	\$	55,650	\$	32,231	\$	45,250	\$	565,917	\$	514,202	\$	522,363	\$	2,749,263	\$	(1,295,904)	-32.0%	
Revenues Over (Under) Expenditures ▶	\$	-																					\$	-		

**FY 2024 Budget Summary**

20 State Accommodations Tax Fund

		20		20			
		FY 2023	FY 2024	FY 2023	FY 2024	Change	Change
		Adopted	Recommended	Adopted	Recommended	(\$)	(%)
<b>REVENUES</b>							
<b>140</b>	<b>Investment Income</b>						
1402	Local Government Investment Pool Interest	\$ 750	\$ 9,500	\$ 8,750	1166.7%		
	<b>Total Investment Income</b>	<b>\$ 750</b>	<b>\$ 9,500</b>	<b>\$ 8,750</b>	<b>1166.7%</b>		
<b>150</b>	<b>Intergovernmental</b>						
1504	State Accommodations Tax	\$ 427,500	\$ 380,000	\$ (47,500)	-11.1%		
	<b>Total Intergovernmental</b>	<b>\$ 427,500</b>	<b>\$ 380,000</b>	<b>\$ (47,500)</b>	<b>-11.1%</b>		
<b>400</b>	<b>Use of Fund Balance</b>						
4000	Appropriated from Fund Balance	\$ 170,152	\$ 325,450	\$ 155,298	91.3%		
	<b>Total Use of Fund Balance</b>	<b>\$ 170,152</b>	<b>\$ 325,450</b>	<b>\$ 155,298</b>	<b>91.3%</b>		
<b>Total Revenues (Before Transfers In &amp; Use of Fund Balance)</b>		<b>\$ 428,250</b>	<b>\$ 389,500</b>	<b>\$ (38,750)</b>	<b>-9.0%</b>		
<b>Total Revenues</b>		<b>\$ 598,402</b>	<b>\$ 714,950</b>	<b>\$ 116,548</b>	<b>19.5%</b>		
<b>EXPENDITURES</b>							
<b>---</b>	<b>Operating</b>						
6015	Beach Patrol	\$ 100,000	\$ 80,000	\$ (20,000)	-20.0%		
6025	Contracted Services	\$ 10,000	\$ -	\$ (10,000)	-100.0%		
6140	Special Events	\$ 40,000	\$ 41,667	\$ 1,667	4.2%		
6160	Tourism Promotion	\$ 135,000	\$ 120,000	\$ (15,000)	-11.1%		
6165	Tourism Related Expenditure Grants	\$ 35,500	\$ 47,500	\$ 12,000	33.8%		
	<b>Total Operating</b>	<b>\$ 320,500</b>	<b>\$ 289,167</b>	<b>\$ (31,333)</b>	<b>-9.8%</b>		
<b>---</b>	<b>Capital</b>						
7015	Facility Construction and Expansion	\$ -	\$ 250,000	\$ 250,000	#DIV/0!		
7040	Special Projects	\$ 205,000	\$ 100,000	\$ (105,000)	-51.2%		
	<b>Total Capital</b>	<b>\$ 205,000</b>	<b>\$ 350,000</b>	<b>\$ 145,000</b>	<b>70.7%</b>		
<b>800</b>	<b>Other Financing Uses</b>						
8010	Interfund Transfer - To General Fund	\$ 72,027	\$ 75,783	\$ 3,756	5.2%		
8080	Interfund Transfer - To Vehicle and Equipment Fund	\$ 875	\$ -	\$ (875)	-100.0%		
	<b>Total Other Financing Uses</b>	<b>\$ 72,902</b>	<b>\$ 75,783</b>	<b>\$ 2,881</b>	<b>4.0%</b>		
<b>900</b>	<b>Reserved for Future Use</b>						
9000	Reserved for Future Use	\$ -	\$ -	\$ -	#DIV/0!		
	<b>Total Reserved for Future Use</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>		
<b>Total Expenditures (Before Transfers Out &amp; Reserved for Future Use)</b>		<b>\$ 525,500</b>	<b>\$ 639,167</b>	<b>\$ 113,667</b>	<b>21.6%</b>		
<b>Total Expenditures</b>		<b>\$ 598,402</b>	<b>\$ 714,950</b>	<b>\$ 116,548</b>	<b>19.5%</b>		
<b>Revenues Over (Under) Expenditures ►</b>		<b>\$ -</b>	<b>\$ -</b>				

# FY 2024 Budget Summary

## 25 Town Accommodations Tax Fund

		25		25		Change	
		FY 2023	FY 2024	FY 2023	FY 2024	Change	Change
		Adopted	Recommended	(\$)	(%)		
<b>REVENUES</b>							
<b>140</b>	<b>Investment Income</b>						
1402	Local Government Investment Pool Interest	\$ 250	\$ 7,500	\$ 7,250	2900.0%		
	<b>Total Investment Income</b>	\$ 250	\$ 7,500	\$ 7,250	<b>2900.0%</b>		
<b>200</b>	<b>Taxes</b>						
2001	Town Accommodations Tax	\$ 180,000	\$ 180,000	\$ -	0.0%		
	<b>Total Taxes</b>	\$ 180,000	\$ 180,000	\$ -	<b>0.0%</b>		
<b>Total Revenues (Before Transfers In &amp; Use of Fund Balance)</b>		<b>\$ 180,250</b>	<b>\$ 187,500</b>	<b>\$ 7,250</b>	<b>4.0%</b>		
<b>Total Revenues</b>		<b>\$ 180,250</b>	<b>\$ 187,500</b>	<b>\$ 7,250</b>	<b>4.0%</b>		
<b>EXPENDITURES</b>							
---	<b>Operating</b>						
6015	Beach Patrol	\$ -	\$ 80,000	\$ 80,000	#DIV/0!		
	<b>Total Operating</b>	\$ -	\$ 80,000	\$ 80,000	<b>#DIV/0!</b>		
---	<b>Capital</b>						
7015	Facility Construction and Expansion	\$ -	\$ 75,000	\$ 75,000	#DIV/0!		
	<b>Total Capital</b>	\$ -	\$ 75,000	\$ 75,000	<b>#DIV/0!</b>		
<b>900</b>	<b>Reserved for Future Use</b>						
9000	Reserved for Future Use	\$ 180,250	\$ 32,500	\$ (147,750)	-82.0%		
	<b>Total Reserved for Future Use</b>	\$ 180,250	\$ 32,500	\$ (147,750)	<b>-82.0%</b>		
<b>Total Expenditures (Before Transfers Out &amp; Reserved for Future Use)</b>		<b>\$ -</b>	<b>\$ 155,000</b>	<b>\$ 155,000</b>	<b>#DIV/0!</b>		
<b>Total Expenditures</b>		<b>\$ 180,250</b>	<b>\$ 187,500</b>	<b>\$ 7,250</b>	<b>4.0%</b>		
<b>Revenues Over (Under) Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			

**FY 2024 Budget Summary**

30 County Accommodations Tax Fund

		30		30			
		FY 2023	FY 2023	FY 2024	FY 2024	Change	Change
		Adopted	Adopted	Recommended	Recommended	(\$)	(%)
<b>REVENUES</b>							
<b>140</b>	<b>Investment Income</b>						
1402	Local Government Investment Pool Interest	\$ 200	\$ 200	\$ 500	\$ 500	\$ 300	150.0%
	<b>Total Investment Income</b>	\$ 200	\$ 200	\$ 500	\$ 500	\$ 300	150.0%
<b>150</b>	<b>Intergovernmental</b>						
1501	County Accommodations Tax	\$ 95,000	\$ 95,000	\$ 80,000	\$ 80,000	\$ (15,000)	-15.8%
	<b>Total Intergovernmental</b>	\$ 95,000	\$ 95,000	\$ 80,000	\$ 80,000	\$ (15,000)	-15.8%
<b>400</b>	<b>Use of Fund Balance</b>						
4000	Appropriated from Fund Balance	\$ 44,800	\$ 44,800	\$ -	\$ -	\$ (44,800)	-100.0%
	<b>Total Use of Fund Balance</b>	\$ 44,800	\$ 44,800	\$ -	\$ -	\$ (44,800)	-100.0%
<b>Total Revenues (Before Transfers In &amp; Use of Fund Balance)</b>		<b>\$ 95,200</b>	<b>\$ 95,200</b>	<b>\$ 80,500</b>	<b>\$ 80,500</b>	<b>\$ (14,700)</b>	<b>-15.4%</b>
<b>Total Revenues</b>		<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 80,500</b>	<b>\$ 80,500</b>	<b>\$ (59,500)</b>	<b>-42.5%</b>
<b>EXPENDITURES</b>							
<b>---</b>	<b>Operating</b>						
6015	Beach Patrol	\$ 140,000	\$ 140,000	\$ 80,000	\$ 80,000	\$ (60,000)	-42.9%
	<b>Total Operating</b>	\$ 140,000	\$ 140,000	\$ 80,000	\$ 80,000	\$ (60,000)	-42.9%
<b>900</b>	<b>Reserved for Future Use</b>						
9000	Reserved for Future Use	\$ -	\$ -	\$ 500	\$ 500	\$ 500	#DIV/0!
	<b>Total Reserved for Future Use</b>	\$ -	\$ -	\$ 500	\$ 500	\$ 500	#DIV/0!
<b>Total Expenditures (Before Transfers Out &amp; Reserved for Future Use)</b>		<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ (60,000)</b>	<b>-42.9%</b>
<b>Total Expenditures</b>		<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 80,500</b>	<b>\$ 80,500</b>	<b>\$ (59,500)</b>	<b>-42.5%</b>
<b>Revenues Over (Under) Expenditures ▶</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

**FY 2024 Budget Summary**

35 Alcohol Local Option Permit Fund

		35		35		Change	
		FY 2023	FY 2024	FY 2023	FY 2024	Change	Change
		Adopted	Recommended	(\$)	(%)		
<b>REVENUES</b>							
<b>140</b>	<b>Investment Income</b>						
1402	Local Government Investment Pool Interest	\$ 150	\$ 1,500	\$ 1,350	900.0%		
	<b>Total Investment Income</b>	\$ 150	\$ 1,500	\$ 1,350	900.0%		
<b>150</b>	<b>Intergovernmental</b>						
1506	State Alcohol Local Option Permit	\$ 5,000	\$ 5,000	\$ -	0.0%		
	<b>Total Intergovernmental</b>	\$ 5,000	\$ 5,000	\$ -	0.0%		
<b>400</b>	<b>Use of Fund Balance</b>						
4000	Appropriated from Fund Balance	\$ 14,850	\$ 18,500	\$ 3,650	24.6%		
	<b>Total Use of Fund Balance</b>	\$ 14,850	\$ 18,500	\$ 3,650	24.6%		
	<b>Total Revenues (Before Transfers In &amp; Use of Fund Balance)</b>	\$ 5,150	\$ 6,500	\$ 1,350	26.2%		
	<b>Total Revenues</b>	\$ 20,000	\$ 25,000	\$ 5,000	25.0%		
<b>EXPENDITURES</b>							
<b>---</b>	<b>Capital</b>						
7040	Special Projects	\$ 20,000	\$ 25,000	\$ 5,000	25.0%		
	<b>Total Capital</b>	\$ 20,000	\$ 25,000	\$ 5,000	25.0%		
	<b>Total Expenditures (Before Transfers Out &amp; Reserved for Future Use)</b>	\$ 20,000	\$ 25,000	\$ 5,000	25.0%		
	<b>Total Expenditures</b>	\$ 20,000	\$ 25,000	\$ 5,000	25.0%		
	<b>Revenues Over (Under) Expenditures</b>	\$ -	\$ -				

# FY 2024 Budget Summary

## 45 Short-Term Rental Permit Fund

45	45
FY 2023 Adopted	FY 2024 Recommended

Change (\$)	Change (%)
----------------	---------------

### REVENUES

#### 160 Licenses and Permits

1607 Short-Term Rental Permit Fees	\$ 234,000	\$ 252,000
<b>Total Licenses and Permits</b>	<b>\$ 234,000</b>	<b>\$ 252,000</b>

\$ 18,000	7.7%
<b>\$ 18,000</b>	<b>7.7%</b>

<b>Total Revenues (Before Transfers In &amp; Use of Fund Balance)</b>	<b>\$ 234,000</b>	<b>\$ 252,000</b>
---	-------------------	-------------------

<b>\$ 18,000</b>	<b>7.7%</b>
------------------	-------------

<b>Total Revenues</b>	<b>\$ 234,000</b>	<b>\$ 252,000</b>
-----------------------	-------------------	-------------------

<b>\$ 18,000</b>	<b>7.7%</b>
------------------	-------------

645	645
FY 2023 Adopted	FY 2024 Recommended

Change (\$)	Change (%)
----------------	---------------

### EXPENDITURES

#### 800 Other Financing Uses

8010 Interfund Transfer - To General Fund	\$ 178,400	\$ 241,846
8080 Interfund Transfer - To Vehicle and Equipment Fund	\$ 47,200	\$ 10,000
<b>Total Other Financing Uses</b>	<b>\$ 225,600</b>	<b>\$ 251,846</b>

\$ 63,446	35.6%
\$ (37,200)	-78.8%
<b>\$ 26,246</b>	<b>11.6%</b>

#### 900 Reserved for Future Use

9000 Reserved for Future Use	\$ 8,400	\$ 154
<b>Total Reserved for Future Use</b>	<b>\$ 8,400</b>	<b>\$ 154</b>

\$ (8,246)	-98.2%
<b>\$ (8,246)</b>	<b>-98.2%</b>

<b>Total Expenditures (Before Transfers Out &amp; Reserved for Future Use)</b>	<b>\$ -</b>	<b>\$ -</b>
--	-------------	-------------

<b>\$ -</b>	<b>#DIV/0!</b>
-------------	----------------

<b>Total Expenditures</b>	<b>\$ 234,000</b>	<b>\$ 252,000</b>
---------------------------	-------------------	-------------------

<b>\$ 18,000</b>	<b>7.7%</b>
------------------	-------------

<b>Revenues Over (Under) Expenditures ▶</b>	<b>\$ -</b>	<b>\$ -</b>
---	-------------	-------------



**FY 2024 Budget Summary**

59 American Recovery Plan Act of 2021 (ARPA) Fund

		59		59		Change		Change	
		FY 2023		FY 2024		(\$)		(%)	
		Adopted		Recommended					
<b>REVENUES</b>									
<b>400</b>	<b>Use of Fund Balance</b>								
	4000 Appropriated from Fund Balance	\$ -		\$ 914,915		\$ 914,915		#DIV/0!	
	<b>Total Use of Fund Balance</b>	\$ -		\$ 914,915		\$ 914,915		#DIV/0!	
	<b>Total Revenues (Before Transfers In &amp; Use of Fund Balance)</b>	\$ -		\$ -		\$ -		#DIV/0!	
	<b>Total Revenues</b>	\$ -		\$ 914,915		\$ 914,915		#DIV/0!	
<b>EXPENDITURES</b>									
	<b>Capital</b>								
	7015 Facility Construction and Expansion	\$ -		\$ 914,915		\$ 914,915		#DIV/0!	
	<b>Total Capital</b>	\$ -		\$ 914,915		\$ 914,915		#DIV/0!	
	<b>Total Expenditures (Before Transfers Out &amp; Reserved for Future Use)</b>	\$ -		\$ 914,915		\$ 914,915		#DIV/0!	
	<b>Total Expenditures</b>	\$ -		\$ 914,915		\$ 914,915		#DIV/0!	
	<b>Revenues Over (Under) Expenditures</b>	\$ -		\$ -		\$ -			

# FY 2024 Budget Summary

## 60 Conservation Fund

		60		60		Change	
		FY 2023	FY 2024	FY 2023	FY 2024	Change	Change
		Adopted	Recommended	(\$)		(%)	
<b>REVENUES</b>							
<b>160</b>	<b>Licenses and Permits</b>						
1608	Tree Removal Permits	\$ 100	\$ 100	\$ -		0.0%	
1609	Tree Removal Permits Payment-in-Lieu	\$ 500	\$ 500	\$ -		0.0%	
	<b>Total Licenses and Permits</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ -</b>		<b>0.0%</b>	
<b>300</b>	<b>Other Financing Sources</b>						
3010	Interfund Transfer - From General Fund	\$ 50,000	\$ 50,000	\$ -		0.0%	
	<b>Total Other Financing Sources</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>		<b>0.0%</b>	
	<b>Total Revenues (Before Transfers In &amp; Use of Fund Balance)</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ -</b>		<b>0.0%</b>	
	<b>Total Revenues</b>	<b>\$ 50,600</b>	<b>\$ 50,600</b>	<b>\$ -</b>		<b>0.0%</b>	
<b>EXPENDITURES</b>							
<b>900</b>	<b>Reserved for Future Use</b>						
9000	Reserved for Future Use	\$ 50,600	\$ 50,600	\$ -		0.0%	
	<b>Total Reserved for Future Use</b>	<b>\$ 50,600</b>	<b>\$ 50,600</b>	<b>\$ -</b>		<b>0.0%</b>	
	<b>Total Expenditures (Before Transfers Out &amp; Reserved for Future Use)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>#DIV/0!</b>	
	<b>Total Expenditures</b>	<b>\$ 50,600</b>	<b>\$ 50,600</b>	<b>\$ -</b>		<b>0.0%</b>	
	<b>Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			

**FY 2024 Budget Summary**

65 Emergency Reserve Fund

65	65
FY 2023 Adopted	FY 2024 Recommended

Change (\$)	Change (%)
----------------	---------------

**REVENUES**

**300 Other Financing Sources**

<b>3010</b> Interfund Transfer - From General Fund	\$ 100,000	\$ 180,000
<b>Total Other Financing Sources</b>	\$ 100,000	\$ 180,000

\$ 80,000	80.0%
\$ 80,000	80.0%

<b>Total Revenues (Before Transfers In &amp; Use of Fund Balance)</b>	\$ -	\$ -
---	------	------

\$ -	#DIV/0!
------	---------

<b>Total Revenues</b>	\$ 100,000	\$ 180,000
-----------------------	------------	------------

\$ 80,000	80.0%
-----------	-------

765	765
FY 2023 Adopted	FY 2024 Recommended

Change (\$)	Change (%)
----------------	---------------

**EXPENDITURES**

**900 Reserved for Future Use**

<b>9000</b> Reserved for Future Use	\$ 100,000	\$ 180,000
<b>Total Reserved for Future Use</b>	\$ 100,000	\$ 180,000

\$ 80,000	80.0%
\$ 80,000	80.0%

<b>Total Expenditures (Before Transfers Out &amp; Reserved for Future Use)</b>	\$ -	\$ -
--	------	------

\$ -	#DIV/0!
------	---------

<b>Total Expenditures</b>	\$ 100,000	\$ 180,000
---------------------------	------------	------------

\$ 80,000	80.0%
-----------	-------

<b>Revenues Over (Under) Expenditures</b>	\$ -	\$ -
---	------	------

# FY 2024 Budget Summary

## 70 Road and Drainage Fund

70	
FY 2023	FY 2024
Adopted	Recommended

Change	Change
(\$)	(%)

### REVENUES

#### 300 Other Financing Sources

<b>3010</b>	Interfund Transfer - From General Fund	\$	50,000	\$	150,000
<b>Total Other Financing Sources</b>		\$	<b>50,000</b>	\$	<b>150,000</b>

\$	100,000	200.0%
\$	<b>100,000</b>	<b>200.0%</b>

#### 400 Use of Fund Balance

<b>4000</b>	Appropriated from Fund Balance	\$	50,000	\$	-
<b>Total Use of Fund Balance</b>		\$	<b>50,000</b>	\$	<b>-</b>

\$	(50,000)	-100.0%
\$	<b>(50,000)</b>	<b>-100.0%</b>

<b>Total Revenues (Before Transfers In &amp; Use of Fund Balance)</b>	\$	-	\$	-
---	----	---	----	---

\$	-	#DIV/0!
----	---	---------

<b>Total Revenues</b>	\$	<b>100,000</b>	\$	<b>150,000</b>
-----------------------	----	----------------	----	----------------

\$	<b>50,000</b>	<b>50.0%</b>
----	---------------	--------------

770	
FY 2023	FY 2024
Adopted	Recommended

Change	Change
(\$)	(%)

### EXPENDITURES

#### Capital

<b>7030</b>	Professional Services Related to Capital Projects	\$	100,000	\$	25,000
<b>Total Capital</b>		\$	<b>100,000</b>	\$	<b>25,000</b>

\$	(75,000)	-75.0%
\$	<b>(75,000)</b>	<b>-75.0%</b>

#### 900 Reserved for Future Use

<b>9000</b>	Reserved for Future Use	\$	-	\$	125,000
<b>Total Reserved for Future Use</b>		\$	<b>-</b>	\$	<b>125,000</b>

\$	125,000	#DIV/0!
\$	<b>125,000</b>	<b>#DIV/0!</b>

<b>Total Expenditures (Before Transfers Out &amp; Reserved for Future Use)</b>	\$	<b>100,000</b>	\$	<b>25,000</b>
--	----	----------------	----	---------------

\$	<b>(75,000)</b>	<b>-75.0%</b>
----	-----------------	---------------

<b>Total Expenditures</b>	\$	<b>100,000</b>	\$	<b>150,000</b>
---------------------------	----	----------------	----	----------------

\$	<b>50,000</b>	<b>50.0%</b>
----	---------------	--------------

<b>Revenues Over (Under) Expenditures</b>	\$	-	\$	-
---	----	---	----	---

**FY 2024 Budget Summary**

75 Town Facilities Fund

75	
FY 2023 Adopted	FY 2024 Recommended

Change (\$)	Change (%)
----------------	---------------

**REVENUES**

**300 Other Financing Sources**

<b>3010</b> Interfund Transfer - From General Fund	\$ 2,050,000	\$ -
<b>Total Other Financing Sources</b>	\$ 2,050,000	\$ -

\$ (2,050,000)	-100.0%
\$ (2,050,000)	-100.0%

**400 Use of Fund Balance**

<b>4000</b> Appropriated from Fund Balance	\$ -	\$ 2,310,085
<b>Total Use of Fund Balance</b>	\$ -	\$ 2,310,085

\$ 2,310,085	#DIV/0!
\$ 2,310,085	#DIV/0!

<b>Total Revenues (Before Transfers In &amp; Use of Fund Balance)</b>	\$ -	\$ -
---	------	------

\$ -	#DIV/0!
------	---------

<b>Total Revenues</b>	\$ 2,050,000	\$ 2,310,085
-----------------------	--------------	--------------

\$ 260,085	12.7%
------------	-------

775	
FY 2023 Adopted	FY 2024 Recommended

Change (\$)	Change (%)
----------------	---------------

**EXPENDITURES**

**Capital**

<b>7015</b> Facility Construction and Expansion	\$ -	\$ 2,260,085
<b>7030</b> Professional Services Related to Capital Projects	\$ 100,000	\$ 50,000
<b>Total Capital</b>	\$ 100,000	\$ 2,310,085

\$ 2,260,085	#DIV/0!
\$ (50,000)	-50.0%
\$ 2,210,085	2210.1%

**900 Reserved for Future Use**

<b>9000</b> Reserved for Future Use	\$ 1,950,000	\$ -
<b>Total Reserved for Future Use</b>	\$ 1,950,000	\$ -

\$ (1,950,000)	-100.0%
\$ (1,950,000)	-100.0%

<b>Total Expenditures (Before Transfers Out &amp; Reserved for Future Use)</b>	\$ 100,000	\$ 2,310,085
--	------------	--------------

\$ 2,210,085	2210.1%
--------------	---------

<b>Total Expenditures</b>	\$ 2,050,000	\$ 2,310,085
---------------------------	--------------	--------------

\$ 260,085	12.7%
------------	-------

<b>Revenues Over (Under) Expenditures</b>	\$ -	\$ -
---	------	------

# FY 2024 Budget Summary

## 80 Vehicle and Equipment Fund

		80		80		Change	
		FY 2023	FY 2024	FY 2023	FY 2024	Change (\$)	Change (%)
		Adopted	Recommended	Adopted	Recommended		
<b>REVENUES</b>							
<b>300</b>	<b>Other Financing Sources</b>						
3010	Interfund Transfer - From General Fund	\$ 48,725	\$ 35,800	\$ (12,925)	-26.5%		
3020	Interfund Transfer - From State Accommodations Tax Fund	\$ 875	\$ -	\$ (875)	-100.0%		
3045	Interfund Transfer - From Short-Term Rental Permit Fund	\$ 47,200	\$ 10,000	\$ (37,200)	-78.8%		
	<b>Total Other Financing Sources</b>	<b>\$ 96,800</b>	<b>\$ 45,800</b>	<b>\$ (51,000)</b>	<b>-52.7%</b>		
<b>Total Revenues (Before Transfers In &amp; Use of Fund Balance)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>		
<b>Total Revenues</b>		<b>\$ 96,800</b>	<b>\$ 45,800</b>	<b>\$ (51,000)</b>	<b>-52.7%</b>		
<b>EXPENDITURES</b>							
---	<b>Capital</b>						
7045	Vehicle Purchases	\$ 40,000	\$ -	\$ (40,000)	-100.0%		
	<b>Total Capital</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ (40,000)</b>	<b>-100.0%</b>		
<b>900</b>	<b>Reserved for Future Use</b>						
9000	Reserved for Future Use	\$ 56,800	\$ 45,800	\$ (11,000)	-19.4%		
	<b>Total Reserved for Future Use</b>	<b>\$ 56,800</b>	<b>\$ 45,800</b>	<b>\$ (11,000)</b>	<b>-19.4%</b>		
<b>Total Expenditures (Before Transfers Out &amp; Reserved for Future Use)</b>		<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ (40,000)</b>	<b>-100.0%</b>		
<b>Total Expenditures</b>		<b>\$ 96,800</b>	<b>\$ 45,800</b>	<b>\$ (51,000)</b>	<b>-52.7%</b>		
<b>Revenues Over (Under) Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>				