

TOWN OF SEABROOK ISLAND

Town Council – Work Session

June 13, 2023 – 1:00PM

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

Call to Order – Roll Call – Freedom of Information

Mayor John Gregg

- Update of Town of Seabrook Island Request for Public Assistance (Hurricane Ian)
- Update Concerning Charleston Regional Hazard Mitigation Plan

Town Council Members:

- Jeri Finke
- Patricia Fox
- Barry Goldstein
- Dan Kortvelesy

Town Administrator Joe Cronin

- Action Items for June 27, Meeting
 - Ord. 2023-04: An ordinance amending the annual operating budget for the fiscal year beginning January 1, 2023, and ending December 31, 2023, thereto (*Public Hearing and Second Reading*)
- Discussion of meeting had regarding crosswalks signage on Seabrook Island Road

Assistant Town Administrator Katharine Watkins

- Report of the Financials for April 2023
- Update on FY 2022 Audit

Adjourn

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

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						
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 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 Payment in Lieu of Mitigation	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	0.0%
TBD Tree Removal Permits	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	0.0%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ -	0.0%
EXPENDITURES								
TBD Conservation Fund Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ -	0.0%
OTHER FINANCING SOURCES (USES)								
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 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 Emergency Fund Revenues	\$ -	\$ 25,902.76	\$ 13,030.48	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL REVENUES	\$ -	\$ 25,902.76	\$ 13,030.48	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES								
8050 Emergency Fund Expenditures	\$ -	\$ 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)								
Transfer In - General Fund	\$ -	\$ 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								
---- Road & Drainage Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES								
8068 Capital Expenditures	\$ -	\$ 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)								
Transfer In - General Fund	\$ -	\$ 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								
---- Town Facilities Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES								
8078 Capital Expenditures	\$ -	\$ -	\$ -	\$ 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)								
Transfer In - General Fund	\$ -	\$ 250,000.00	\$ -	\$ 160,000.00	\$ 1,050,000.00	\$ 2,050,000.00	\$ 1,000,000.00	95.2%
Transfer In - ATAX (State) Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	#DIV/0!
Transfer In - ATAX (Town) Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	#DIV/0!
Transfer In - ARPA Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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%