



SURFSIDE BEACH TOWN COUNCIL BUDGET WORKSHOP
Council Chambers, 115 US Highway 17 North, Surfside Beach, SC 29575
Wednesday and Thursday, April 22 and 23, 2015 ♦ 9:00 a.m.
www.surfsidebeach.org - ☎ (843) 913-6111 ☎ (843) 238-5432

AGENDA

Wednesday, April 22, 2015

9:00 a.m. Call to Order, Mayor Samples

Budget Discussions

12:00 noon Lunch

1:00 p.m. Budget Discussions

5:00 p.m. Recess until 9:00 a.m. Thursday, April 23

Thursday, April 23, 2015

9:00 a.m. Call to Order, Mayor Samples

Budget Discussions

TABLE OF CONTENTS

FY2015-2016 Proposed Budget Fundamentals and Overview	1
<hr/>	
General Fund and Capital Replacement	2
<hr/>	
Revenue Funds ▪Hospitality ▪Local Accommodations Tax ▪Accommodations Tax	3
<hr/>	
Capital Projects Fund	4
<hr/>	
Enterprise Funds ▪Sanitation Fund ▪Pier Fund	5
<hr/>	
Special Resources ▪Organizational Charts ▪Ancillary Graphs ▪Applicable Ordinances	6
<hr/>	
Detail by Fund	7
<hr/>	
Notes	8
<hr/>	



Fiscal Year 2015 – 2016 Proposed Budget

Dear Council and Residents: Herein you will find the proposed budget for the ensuing fiscal year. Wherever the year 2015-2016 appears, it represents the proposed figures for the ensuing fiscal year.

Although staff has worked diligently to arrive at these proposed budget figures, I realize that improvement is usually possible and almost always desirable. Consequently, please do not hesitate to contact me should you have questions or suggestions as both are welcomed.

Finally, this year we have once again elected to use a budget memo or narrative aimed at helping those unfamiliar with a municipal budget to be better able to readily understand it. It contains a written overview which explains terms and calculations and also a resource section which includes organizational charts and all ordinance pertaining to specific fund expenditures and the new GASB information.

A Balanced Budget

By definition a balanced budget means that total budgeted expenditures do not exceed budgeted revenues plus available fund balance. It is also important to compare the annual revenue to the annual budget expenditures to be able to identify trends for future years and ensure sustainability over time. In addition, general auditing practices require the General Fund to have a reserve of two months operating budgeted expenditures each year. Since our average monthly expenditures are currently \$547,000 this equals \$1,094,000. In accordance with the new fund balance ordinance, however, we must strive to maintain 4 months which is \$2,188,000.

The budget proposed herein represents a balanced budget. Anticipated revenues equal \$6,565,745 and proposed expenditures equal \$6,565,745. The budget was balanced without the use of General Fund reserves. The anticipated fund balance as of June 30, 2016 is estimated to be \$3,138,533. The unassigned fund balance is estimated to be \$1,823,128 which is 3.33 months of expenditures.

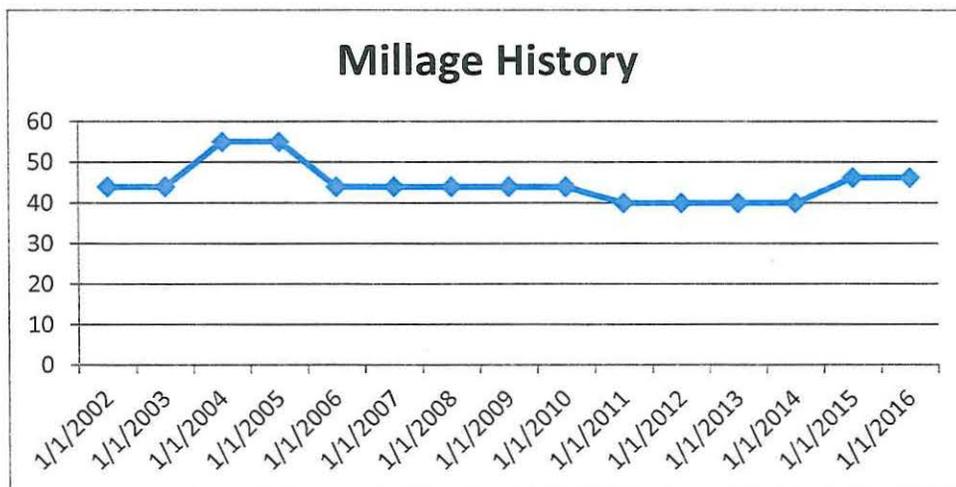
Proposed Budget	Anticipated Revenues
\$6,565,745	\$6,565,745

Challenges

The budget challenges in Surfside Beach are ongoing. Fixed overhead costs continue to increase for retirement, utility services and health care benefits. Although staff has taken steps to minimize the outflow, the majority of factors attributable to the escalation are beyond the control of the Town.

Millage

The tax millage in Surfside Beach is currently 46.2 mils. The millage rate is the ratio of a dollar to each thousand dollars of a property's value. A millage rate means that it is one-thousandth of the value. Surfside Beach Historical millage rates since 2002 are shown in the graph below.



Our millage bank at present is 1.62 which is the increase in the Consumer Price Index (CPI). The population change for the Town of Surfside Beach for calendar year 2014 has not been determined as of this date and is reflected as 0 for this calculation. Using this information the millage cap is 1.62 for the current year until the population figures are available in June.

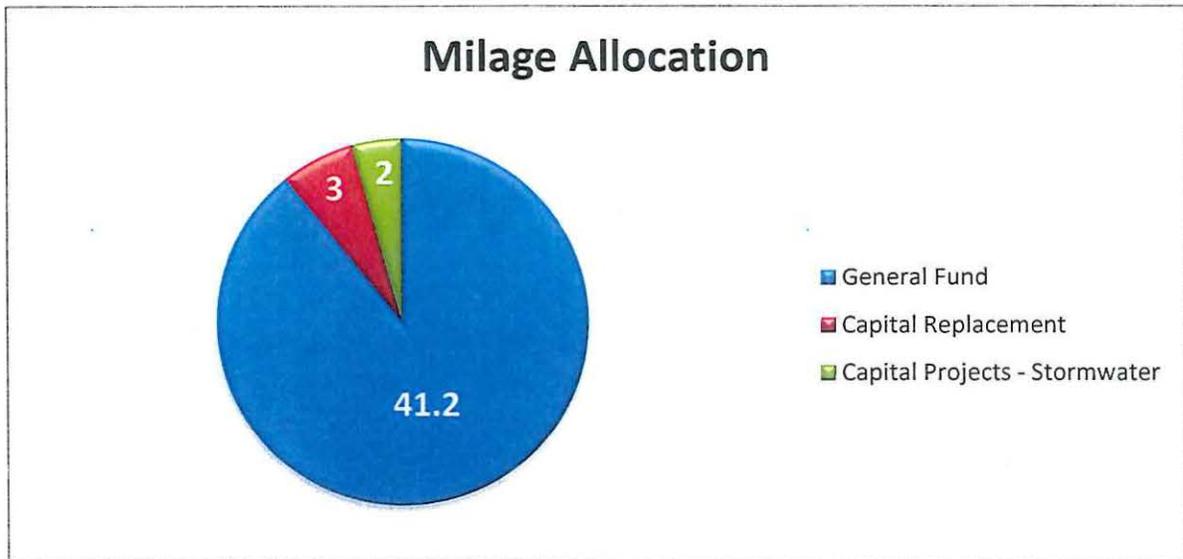
Millage Bank

Year	CPI	Population	Total Allowable Increase %
2015-2016	1.62	TBD	1.62

In 2004 the Town raised taxes and made a decision to set aside funds to correct the stormwater/flooding problems around Town. Five mills were transferred to fund this project for ten years. In FY 2013-2014 the projects were almost complete and the millage transfer was reduced to one mil for the continued upkeep of the retention ponds and water quality testing. This proposed budget FY 2015-2016 assumes that two mills will be placed in the Capital Projects Fund primarily for stormwater purposes. Currently there are no specific long-range stormwater projects funded for this year with the exception of \$59,000 for projects related to the overall maintenance of the stormwater infrastructure and water quality testing.

Anticipated Revenues

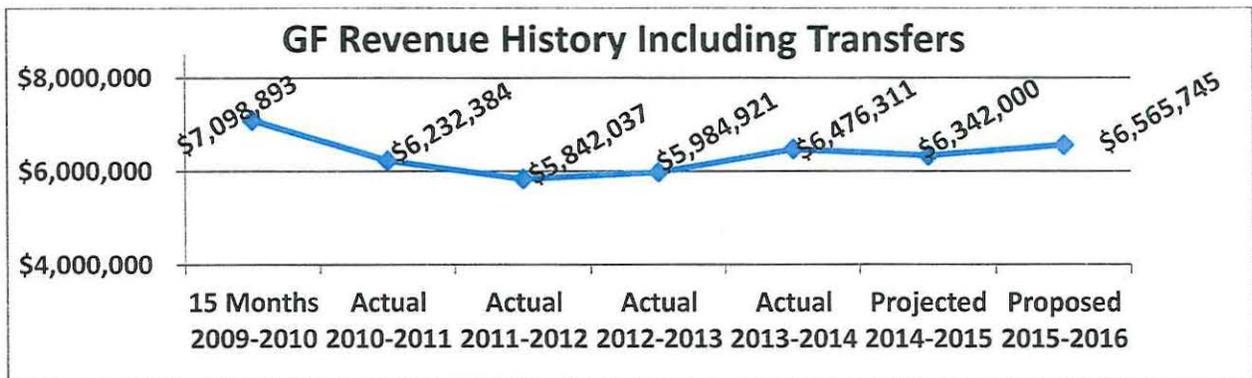
The Town revenue sources are provided from taxes on real, personal and vehicle property; business licenses; permit fees; charges for services; and other miscellaneous collections. Although the Town has various revenue sources, the General Fund relies heavily on property taxes. The Town receives 46.2 mills from residents and businesses on real estate, personal property, and vehicles. A mil is worth approximately \$63,250. Forty-one point two mills remain in the General Fund for operations; salaries, benefits, property insurance, utilities and the materials and supplies to maintain the roads, parks, fire and police protection in the Town. In accordance with the new fund balance ordinance, three mills are set aside to replace capital equipment (i.e., all equipment, including computers, with a life expectancy of exceeding five years) and this budget proposes that two mills be transferred to the Capital Projects Fund to maintain the stormwater system.



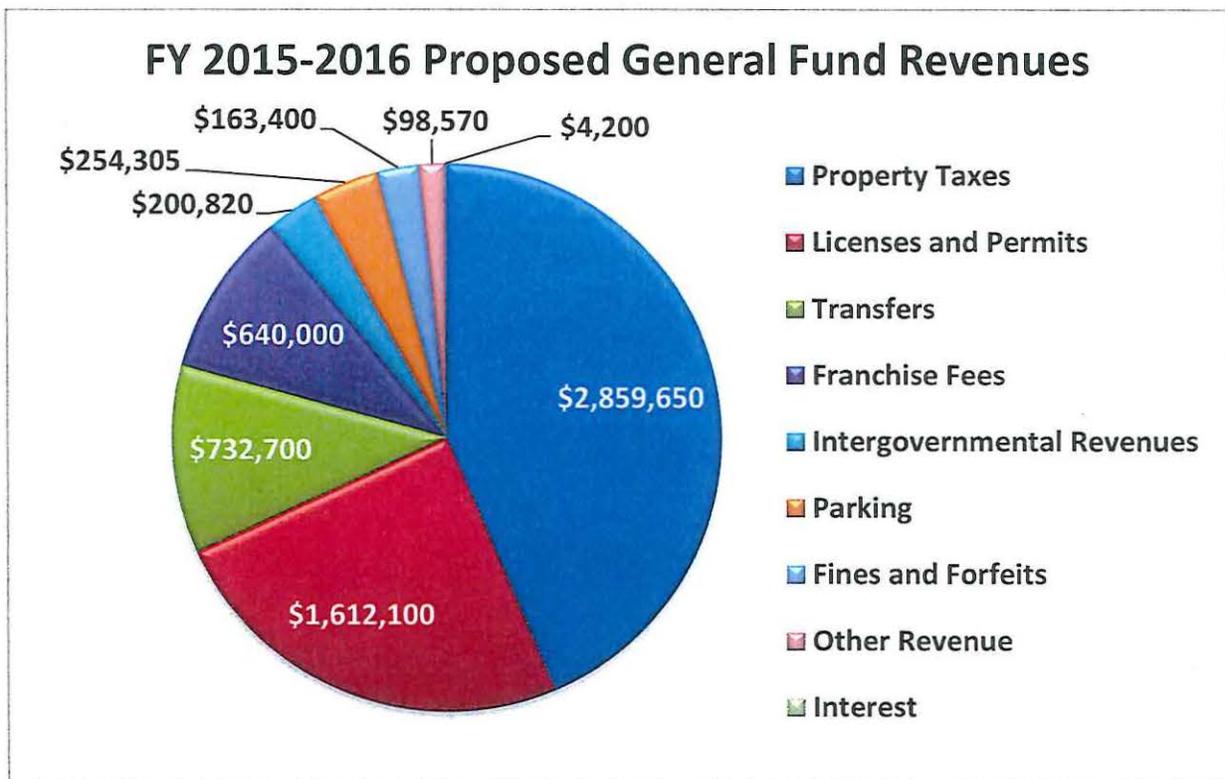
The General Fund also receives business license fees, permit fees, parking fees and other miscellaneous fees for services rendered. Transfers from other Town funds also help to maintain the revenues needed in the General Fund.

Staff continues to search for grants, but many of the grants available are for larger or rural municipalities which either offer different services than Surfside Beach or have inherent exclusions due to size, population density or location. This year staff applied for a \$29,000 fire radio upgrade grant in conjunction with some of the smaller municipalities in our area. We are still awaiting the outcome. In addition, staff identified a Rural Infrastructure Authority (RIA) grant and brought it to the attention of GSWSA to help defray the cost of shortening hydrant lays and upgrading mains from 2 to 6 inches. This grant is for more than \$220,000 and was submitted in mid-March of this year. Staff will continue to research and apply for all pertinent grants for which the Town meets the requirements.

Revenue growth in the past years has been minimal in the major revenue categories. Administration is a proponent of maintaining a conservative approach to the forecasting of revenue. Consequently, this approach is reflected in the estimates used in preparing this budget.



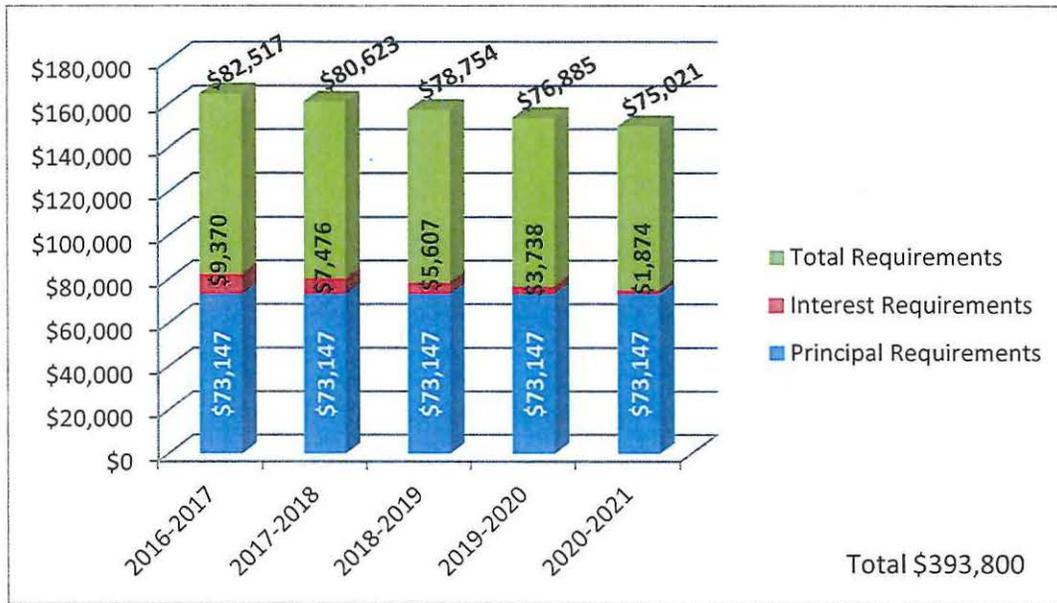
The transfer of revenue from other funds to the General Fund has increased in recent years as more services, allowed to be funded by special revenue funds, have been completed by newly, credentialed General Fund personnel. For example, the Town’s comprehensive plan is now done in-house, as well as stormwater plan reviews and inspections. This coming fiscal year the town has made provisions to bring GIS (i.e., a geographic information system designed to capture, store, manipulate, analyze, manage, and present all types of spatial and geographical data), floodplain management and mapping, in-house. Taxes on real estate, personal property, and vehicles account for the majority of General Fund revenues. Business licenses and building permits also account for a sizeable percentage as do franchise fees.



Debt Service

It is also extremely important to note that the Town is essentially debt free. Currently the only outstanding obligation is a lease purchase agreement for the Aerial Platform Fire Truck with a final payment due in 2020. The total amount outstanding as of June 30, 2016 will be \$393,800 which includes interest.

Aerial Platform Fire Truck Lease Purchase Agreement Outstanding Costs



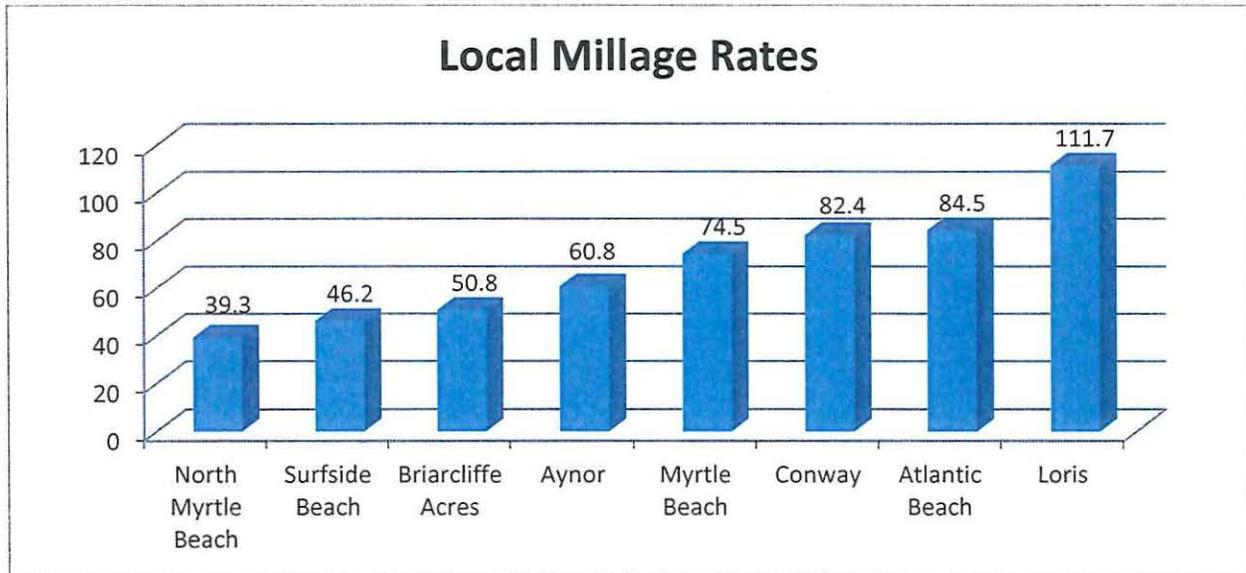
Services and Property Taxes

The proposed budget for FY 2015-2016 maintains the current level of services for residents and visitors. Town services, programs and incentives that residents and non-residential property owners receive for their tax levy are ...

- 24-hour police protection
 - Crime prevention programs
 - Criminal investigations
- 24-hour fire protection
 - Fire prevention, awareness and safety programs
 - Fire equipment operations programs
- Street cleaning and maintenance
- Drainage maintenance
- Beach cleaning
- Parks and facilities cleaning
- Town planning and zoning
- Local elections
- Municipal court
- Spectator pier passes
- Half price fishing passes
- Free parking and ability to purchase parking decals

- Residents receive unlimited decals
- Nonresidential property owners receive two decals free (i.e., one for their vehicle and one for their golf cart) and may purchase additional ones at \$40 per decal

When taking into account all of the services received by property owners, taxes remain extremely low in Surfside Beach. The millage remains at 46.2 and this proposed budget does not include an increase.



Town Employees

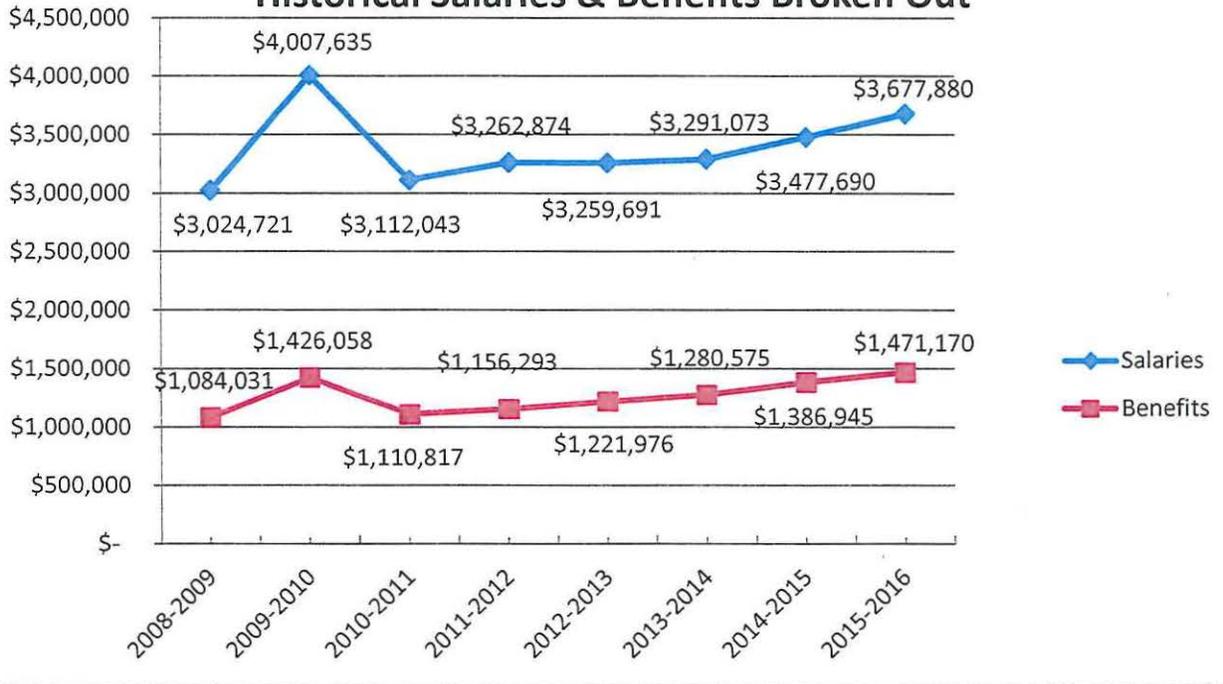
This past year there were 2.5 additions to staff (i.e., half a person for GIS/CRS, a fulltime Code Enforcement Official and a fulltime light equipment operator in the Streets Division of Public Works). A cost of living (COLA) of 3% for all employees is also included in this proposed budget. Inclusive of the increase, the total salary and benefits cost to the Town would be \$5,149,050. The total to the Town in FY 2014-2015 is projected to be \$4,864,635. It is important to note that only slightly more than \$100,000 of the increase is due to the proposed 3% COLA increase. The majority of the difference is due to an increase in medical benefits and retirement.

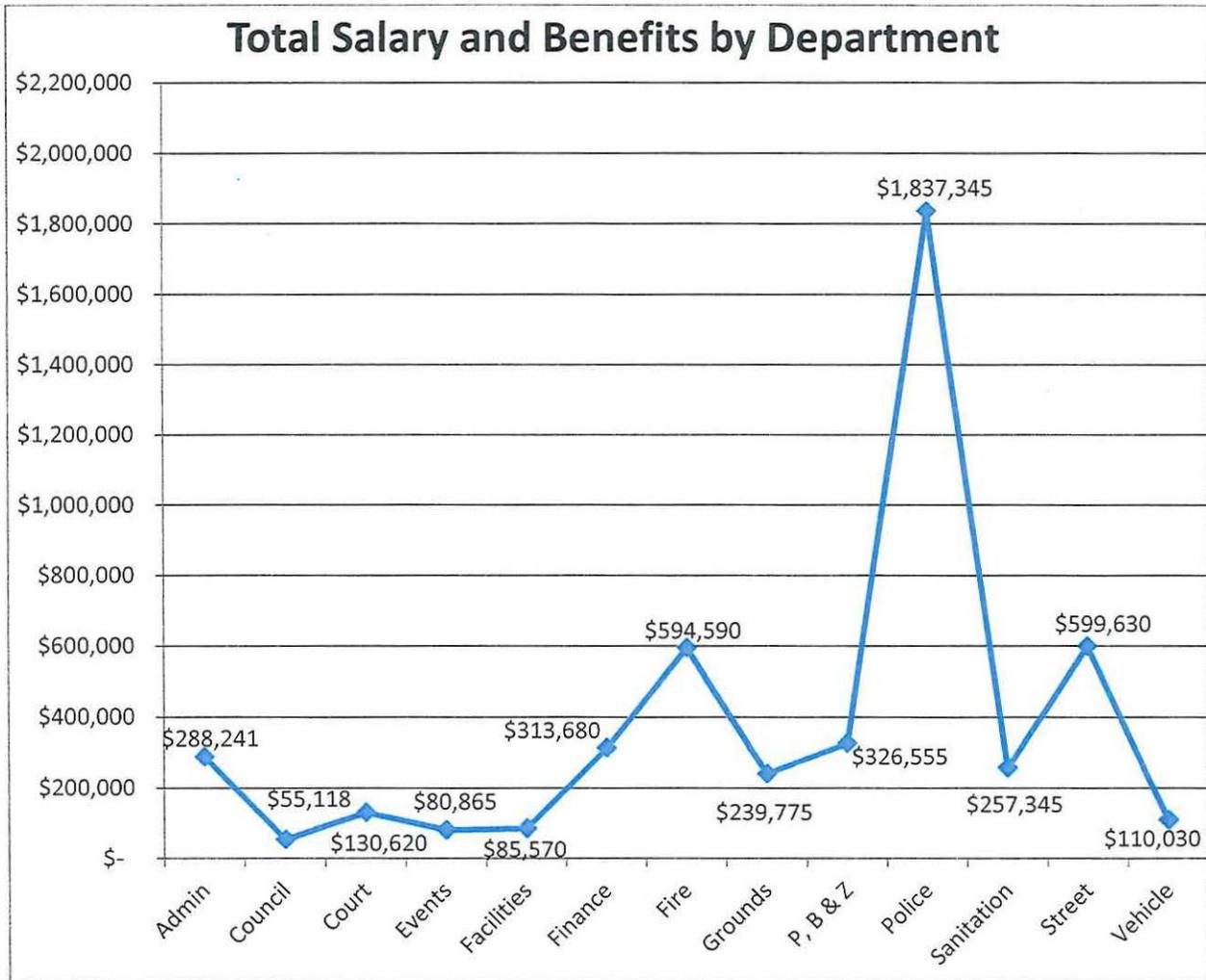
In addition, the Infrastructure Committee will be reviewing the pay steps this year to consider both overall compensation and salary scales in our local area which are currently being reevaluated by surrounding municipalities. These adjustments are not included in this proposed budget as they are impossible to anticipate and must be approved by Town Council.

Historical Salaries & Benefits Combined



Historical Salaries & Benefits Broken Out



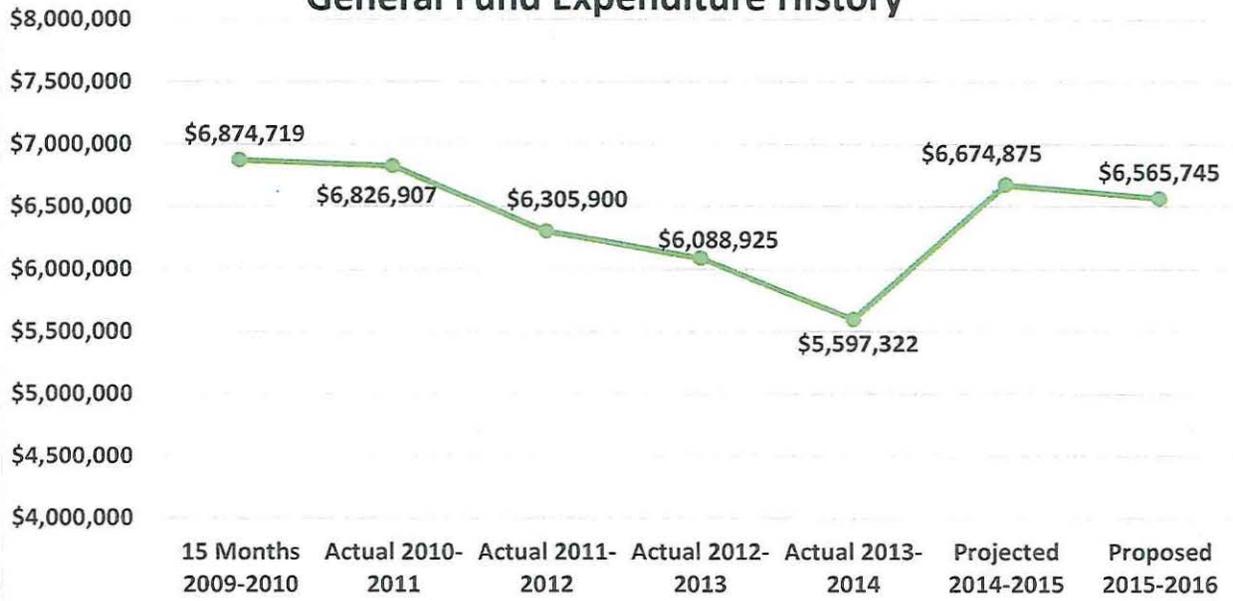


General Fund Overview

The purpose of the General Fund is to account for the financial resources of the Town used in general operations such as police, fire, emergency management, public works, parks, recreation, events, facilities, elections, and the municipal court. In addition, administrative functions including Town management, legal services, and financial services are funded from revenue generated for the General Fund.

The General Fund proposed operating budget for FY 2015-2016 totals \$6,565,745.

General Fund Expenditure History



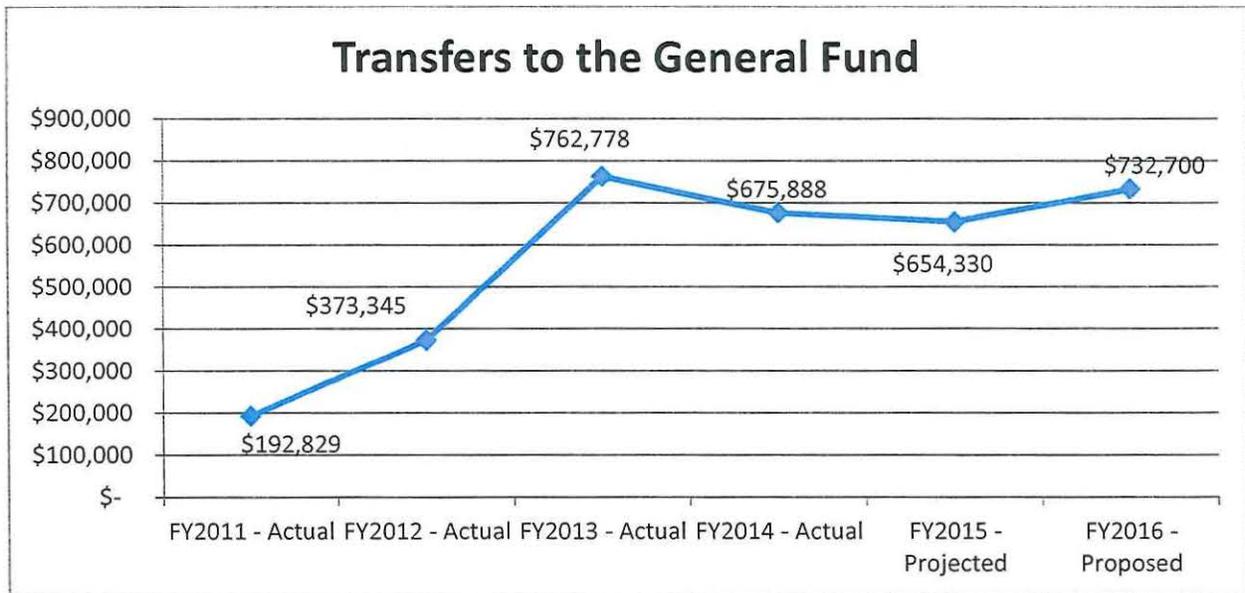
General Fund Increases and Capital Items

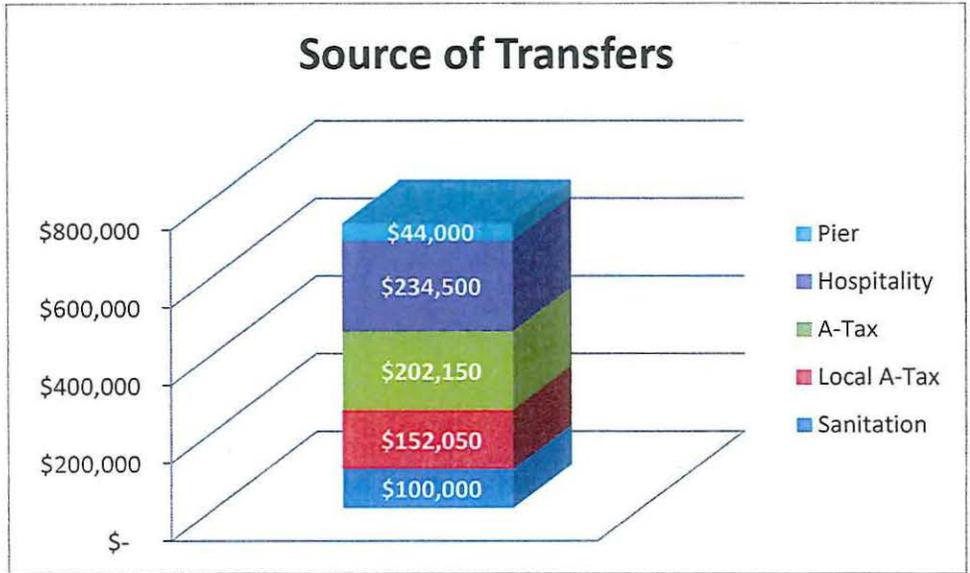
Major increases included in the proposed FY 2015-2016 budget total \$276,060

- 3% COLA for employees
 - \$104,000
- Medical in General Fund
 - \$76,500
- Retirement in General Fund
 - \$28,000
- Utilities
 - \$19,000
- Travel and training
 - \$13,600
- Repairs and maintenance
 - \$11,600
- Materials and Supplies
 - \$11,485
- Uniforms
 - \$6,200
- Events
 - \$5,700
- Capital Items in General Fund total \$183,000
 - P, B & Z

- F-150 pickup \$20,000
- Grounds
 - F-150 pickup \$20,000
 - Mower \$17,000
 - Field rake \$14,000
- Streets
 - Vactron \$40,000
 - Excavator \$38,000
 - Vehicle maintenance diagnostic scanner \$9,000
- Non-departmental IT \$25,000
 - Town Hall backed-up storage solution
 - Server upgrades

Transfers from other funds to the General Fund for fiscal year 2015-2016 total \$732,700. These transfers are to offset the cost in General Fund for services relating to activities eligible for reimbursement from tourist taxes and overhead such as rent from Sanitation. For simplicity the expenses and salaries are paid by General Fund, but reimbursed by the other funds. The expenses attributable to the other funds are closely monitored by the finance department and monies not used are retained in their respective funds for future years.

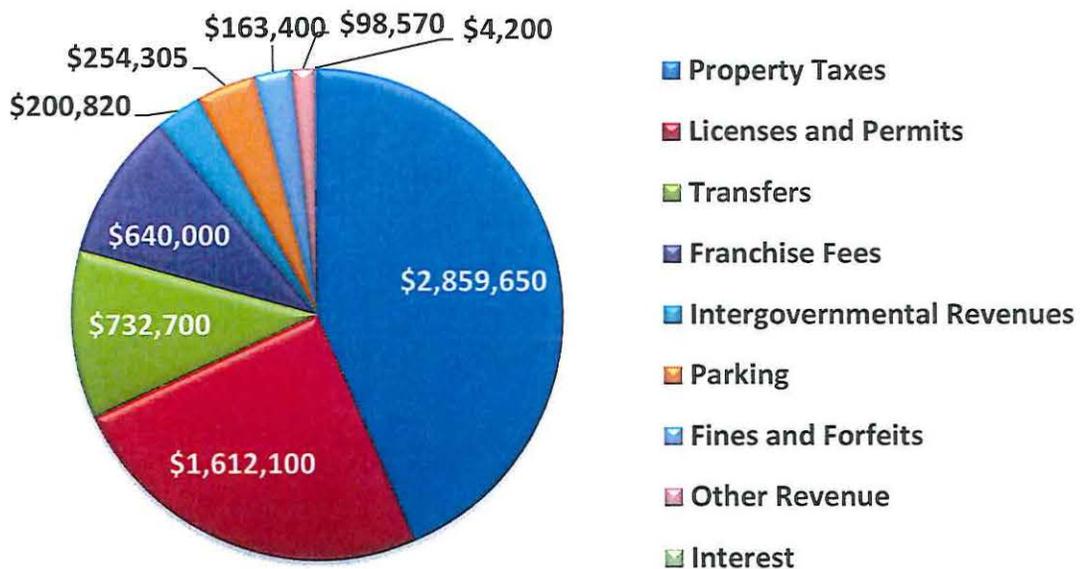




Revenue

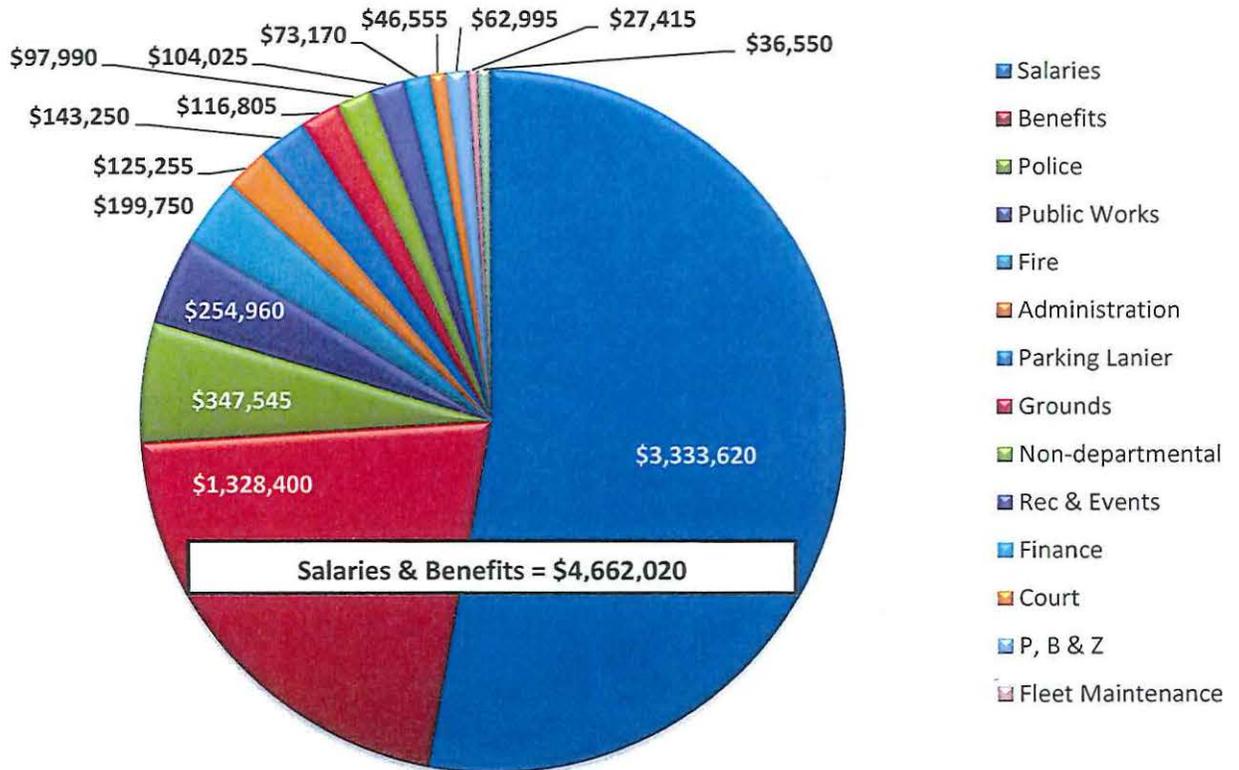
The majority of General Fund revenue is derived from property taxes, business licenses and permits. It is important to understand from where our revenues are derived and approximately what portion of revenue they represent in the overall picture. Understanding this relationship is critical in the development of a long range plan aimed at strategically impacting the financial health of the Town in a positive manner.

FY 2015-2016 Proposed General Fund Revenues



Just as revenues are important to understand, so are expenditures. It is critical to know which costs are fixed and beyond the control of the Town and which are not. This determines those funds that can be used for discretionary spending and, consequently, are usually subject to closer scrutiny by staff.

Proposed General Fund Expenditures by Department Excluding Capital and Debt



Franchise Fees

Franchise fees are the rental costs paid by utilities that use the Town’s rights-of-way or other Town property to transmit a service. Franchise fees are authorized by SC Code 5-7-30. The Town has significant franchise agreements with Santee Cooper, Grand Strand Water and Sewer and Time Warner Cable. There are smaller agreements with SCANA and HTC. (All franchise agreements are printed in their entirety in Volume II, Appendix A entitled Franchises in the Town Municode which is linked on the Town website at surfsidebeach.org.) The total proposed fees for FY 2015-2016 equal \$640,000.

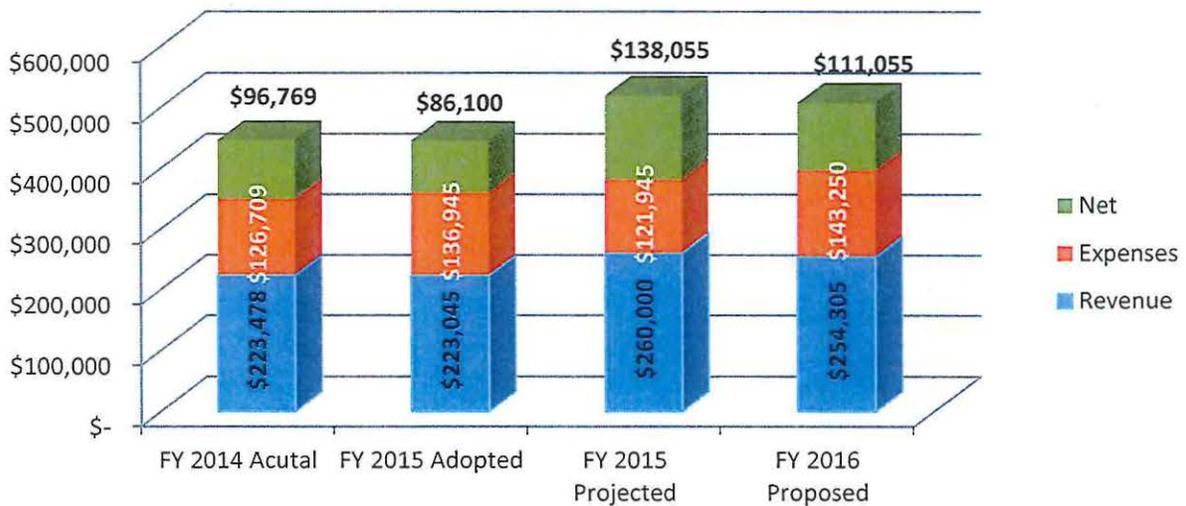
Aid to Subdivisions

The aid to subdivisions is administered by the State and subject to State Legislature budgeting each year. The revenue is derived from seven tax sources (i.e., banks, beer, wine, gasoline, motor transport, alcohol and income taxes) sent directly to the state and then a percentage is returned to the local government based on the collections from the area and the per capita basis of the area based on the latest census. Growing Towns get increased funding causing a decrease in non-growing municipalities such as Surfside Beach. The total proposed revenue for FY 2015-2016 equals \$83,000.

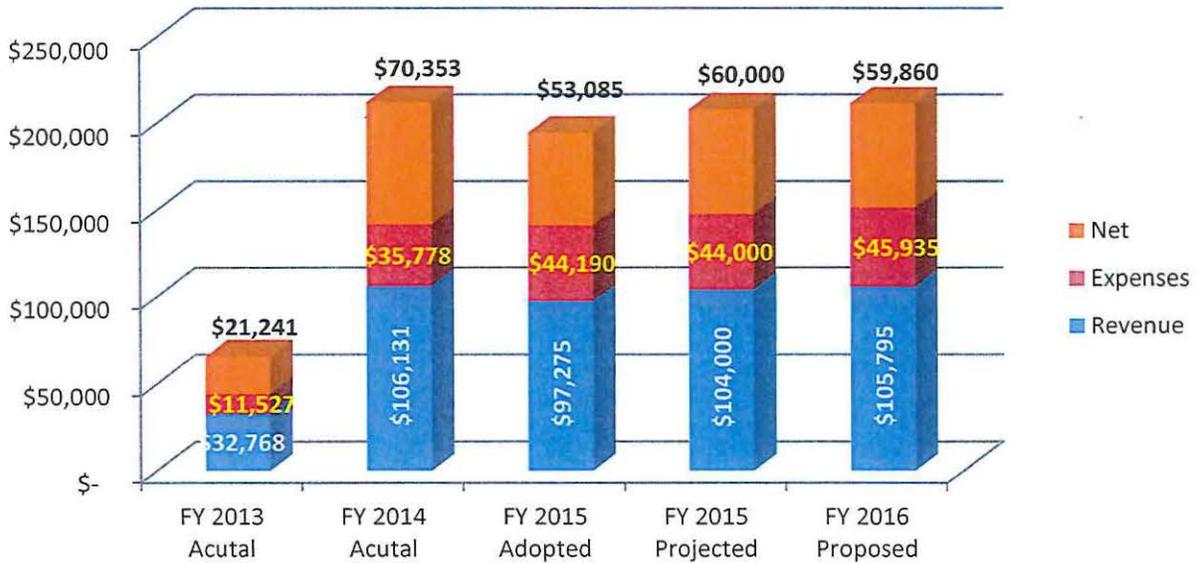
Parking Revenues

Parking funds are currently generated by a contract with Lanier Parking Services. The parking funds are reflected in the General Fund for all the parking meters and pay stations except the pier parking lot which is credited to the Pier Fund. Prior to 2013-2014 the parking revenue was reflected in the Hospitality and Pier Funds. The total proposed revenue for FY 2015-2016 equals \$254,305.

General Fund Parking Revenue



Pier Parking Revenue



Special Revenue Funds

Hospitality Fund

The Local Hospitality Fee was authorized by positive majority vote May 28, 1996. It imposed a one percent (1%) hospitality tax throughout the municipality. The tax is levied on gross proceeds from sales of prepared meals and beverages sold in establishments in Town. The revenue is kept in a separate fund and used according to the ordinance passed by Town Council. The total proposed Hospitality Fund revenue for FY 2015-2016 is \$698,800.

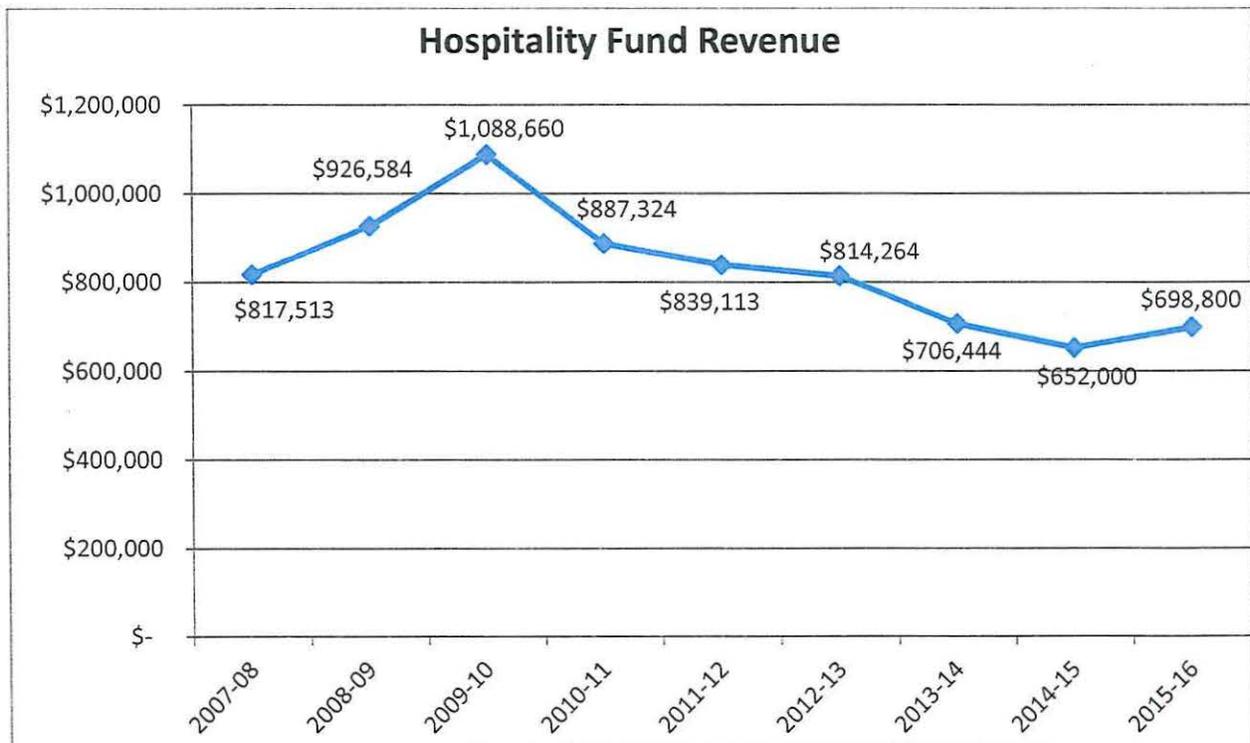
Hospitality funds may be used for ...

- Nourishment, renourishment, and maintenance of the beaches, dunes restoration, including sand fencing, and the planting of sea grass or other vegetation useful in preserving the dune system within the territorial limits of the town.
- Acquisition and maintenance of public beach access.
- Capital improvements to the beaches and beach related facilities which include but are not limited to public beach parks, public parking, public access, dune walkovers, public bathhouses and restrooms.
- Transportation improvements including construction and resurfacing of streets, stormwater drainage, sidewalks, bikeways, landscaping and all associated costs including right-of-way acquisition and engineering design.
- The acquisition of land and the construction of passive and active parks and facilities associated with parks, including playground equipment, sports facilities, and community recreation buildings.

- Acquisition of property and the construction of facilities required for the provision of public safety services and the acquisition of capital equipment for the provision of public safety services.
- The payment of bonded indebtedness required to provide the above-referenced uses.
- Administrative costs associated with collection, accounting for and applying the hospitality fee.

This year's proposed expenditures from the Hospitality Fund are for...

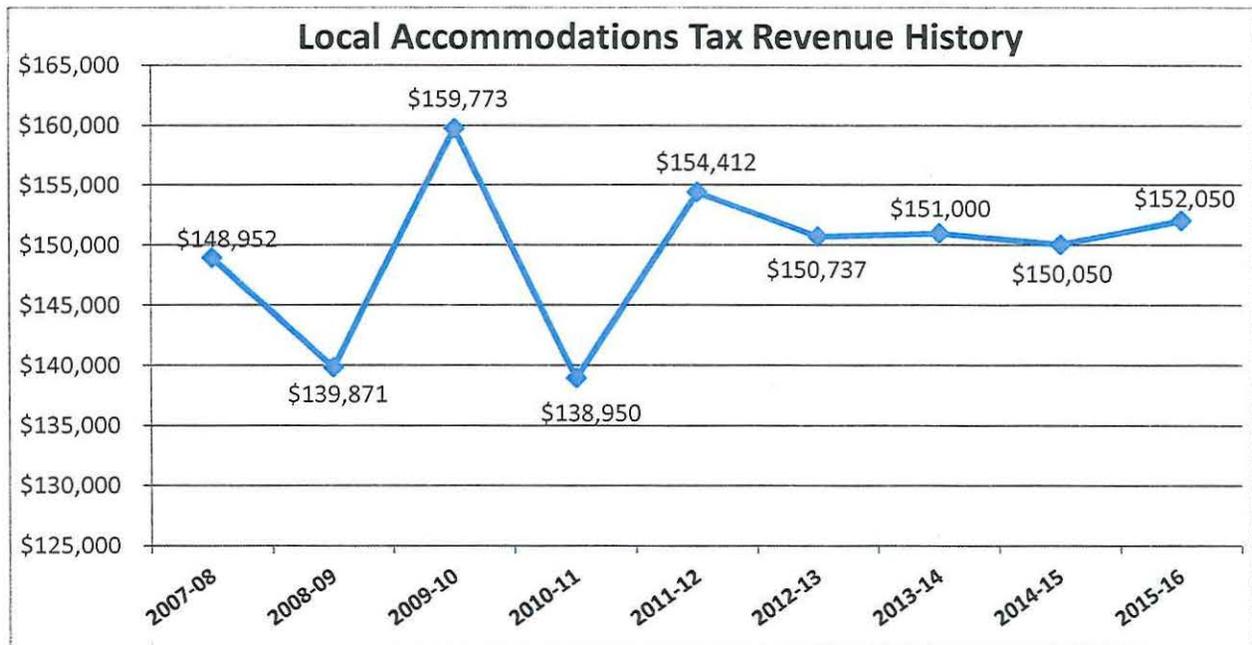
- 2 police vehicles
- In-car video system
- Christmas decorations
- Passive Park Memorial upkeep
- Road improvements on Surfside Drive
- Renovation of the Rescue Squad building
- Ball field upgrades
- Walkovers and shower towers
- Beach Renourishment
- Underground Utilities
- Aerial Platform lease payment
- Transfer of \$150,000 to GF



Note: FY 2009-2010 through FY 2012-2013 includes parking revenue

Local Accommodations Fund

The Local Accommodations Tax Act, effective July 1, 1997, authorizes by positive majority vote imposing a 0.5% fee in Surfside Beach. The tax is levied on gross proceeds from rental or charges for accommodations furnished to transients (i.e., 30 days or less) as provided by SC Code 12-36-920(A). Revenue from the tax must be kept in a separate fund and used for specific tourism-related purposes. The Town enacted the Local Accommodations tax ordinance on September 11, 2001. The total proposed Local Accommodations tax revenue for FY 2015-2016 is \$152,050.



This revenue may be used to fund ...

- Tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums
- Tourism-related cultural, recreational, or historical facilities
- Beach access and renourishment
- Highways, roads, streets, and bridges providing access to tourist destinations
- Advertisements and promotions related to tourism development
- Water and sewer infrastructure to serve tourism-related demand
- The resources to operate and maintain the items listed above including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities. Past precedent has been to use all of these funds for this purpose.

State Accommodations Funds

A two percent (2%) local accommodations tax on transient rental property (less than 90 days continuous rental) is imposed by the state and credited to the municipality in which it is collected as authorized by SC Code 12-36-2630 (3). The first \$25,000 goes to the General Fund. After this allocation 65% goes to the Accommodations Tax Fund, 30% goes to advertising through the Myrtle Beach Area Chamber of Commerce and the remaining 5% goes to the General Fund. The Accommodations Tax Committee makes recommendations for the use of the 65% to Town Council. The projected revenue for 2015-2016 is \$570,300. The 65% remaining in the Accommodations Tax Fund is projected to be \$366,500.



The major uses of Accommodations Tax are ...

- Police service increase due to number of tourists, including Bike Week expenditures
- Raking of the beach
- Upkeep of beach restrooms
- Cleaning of beach
- Beach renourishment
- Special costs relating to events that attract out of area tourists (e.g., 4th of July fireworks and show)

Vehicle and Capital Item Replacement Reserve

Each month 3 mils are transferred directly to this Reserve Fund to be used for replacement of vehicles and other capital items. The appropriation is estimated to be \$189,750 in FY 2015-2016. The capital replacement reserve has an anticipated balance of \$516,647 at the close of the next fiscal year on 6/30/2016.

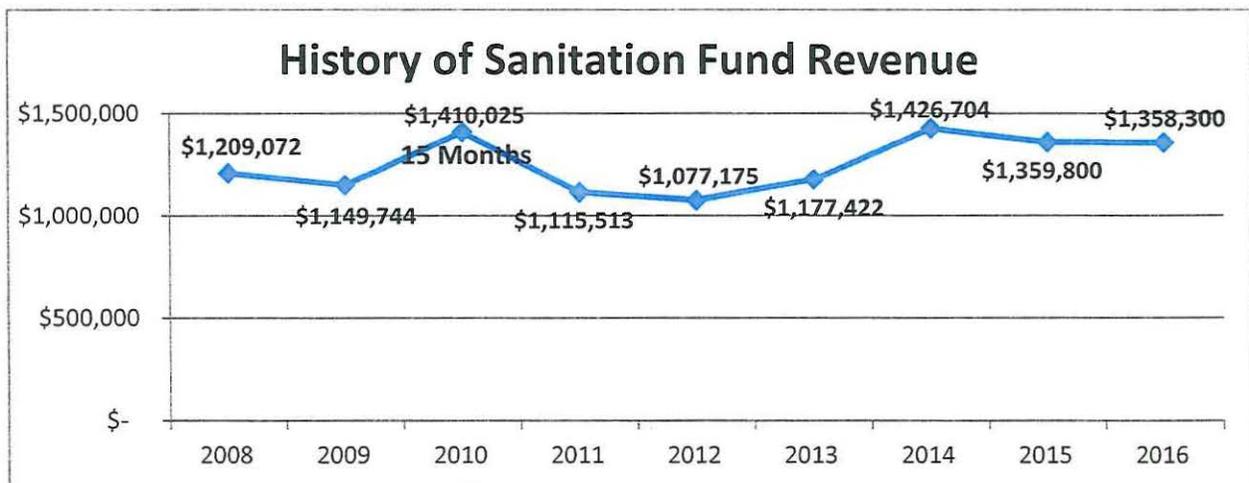
Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private industry. The intent is that the cost of providing goods or services to the general public will be recouped primarily through user charges. In the Town of Surfside Beach, the sanitation services and the operation of the fishing pier are accounted for through enterprise funds and annual budgets are prepared for each.

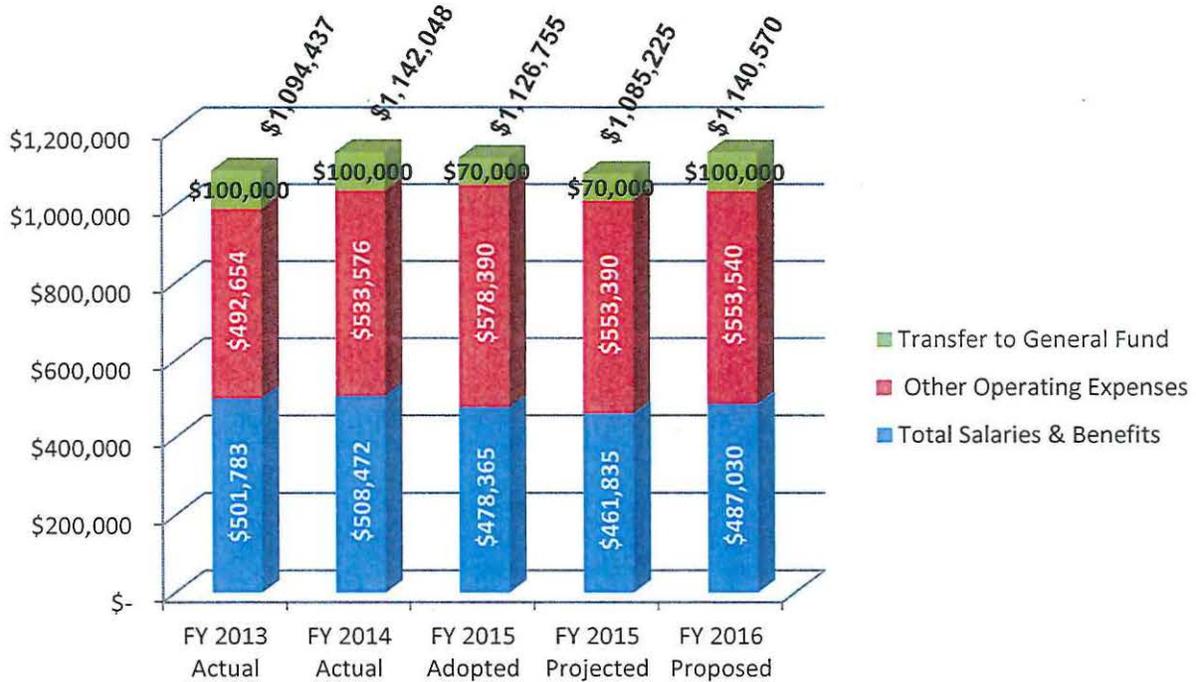
Sanitation Fund

Sanitation services are provided for all residents including trash, recycle and yard debris pickups. Commercial dumpster service is also provided to all in Town businesses. Charges for these services are billed on the monthly water bills from Grand Strand Water and Sewer Authority (GSWSA). The Sanitation Fund compensates GSWSA \$ 1.25 per account for the billing and collection services. This has proven to be a great service to the Town alleviating the need for the Town to be involved in the associated processes and minimizing billing and collection questions and problems. Unfortunately, without our own utility we do not have the ability to know who is moving in or out of Town. We do, however, utilize the records of GSWSA to help us track new owners for sanitation service billing purposes and also possibly for local business license follow-up.

The Sanitation Fund balance as of 6/30/14 was \$1,630,033. The 2015-2016 revenues are estimated to be \$1,358,300 and expenditures \$1,140,570. This budget proposes that the Sanitation Fund transfer \$100,000 to the General Fund to cover rent and salaries for support services paid by General Fund. One irregularity is that at the direction of Town Council, the Town is not billed for and does not pay collection fees to the Sanitation Fund as would be consistent in standard accounting practices for an Enterprise Fund. A flat fee that represents the approximate value of these services, town-wide with a volume discount would be approximately \$50,000 annually. It should be noted that a minimum of 50% of the net position for this fund is committed for capital equipment.



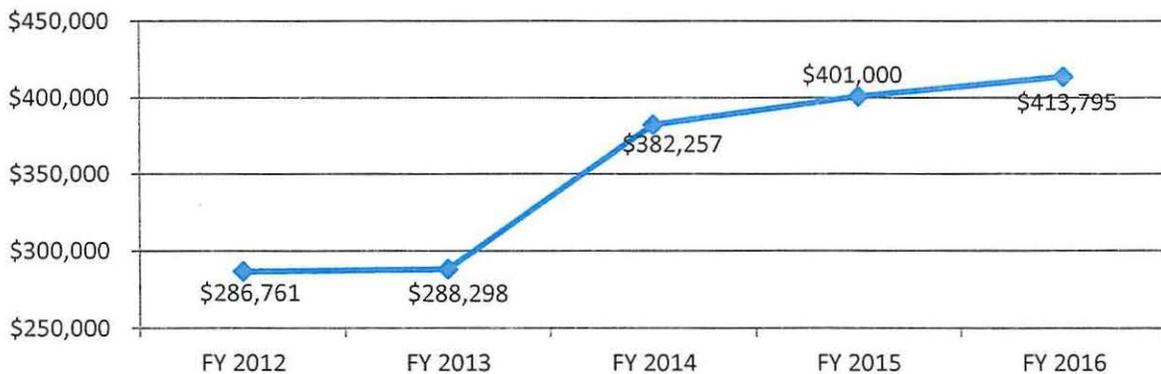
Sanitation Expenditure History



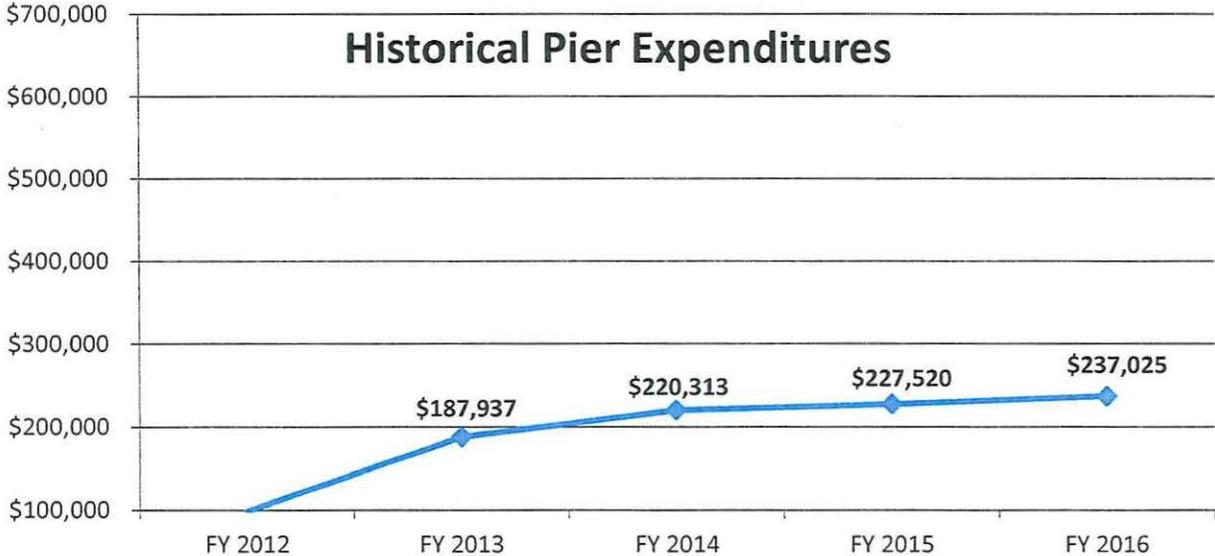
Pier Fund

The pier fund was established in 2008 when the pier was purchased by the Town. The fund collects revenue from spectator admissions and fishing licenses in addition to rent from the businesses located on the pier and parking. Residents of Surfside Beach are able to access the pier free with a resident pass issued at Town Hall which also entitles them to 50% off all fishing license fees. It should be noted that the net position for this fund includes \$2,000,000 in real property value as it is calculated as an asset in an enterprise fund.

Total Pier Revenue (i.e., rent, parking and admissions)



The payments are made quarterly to ease cash flow problems and ensure timely repayment to the General Fund. The Pier Fund will have a debt to the General Fund totaling \$407,500 as of April 1, 2016. The next payment is due July 1, 2015 and the fund currently has sufficient monies to meet all of its financial obligations.



There have been discussions regarding the need to add additional attractions to the pier which would increase the draw and total revenue so the pier could continue to repay the General Fund and also become self-sustaining and self-insuring moving forward. A pier expansion initiative for the existing pier restaurant area is awaiting clearance of some title search issues. After a resolution of these issues is reached an amendment to our existing DHEC/OCRM permit would also be required to move forward with any expansion project. A way-finding kiosk for \$15,000 has also been included in this year’s proposed pier budget. The expenditure is reflected in the depreciation line as it would be considered an asset for accounting purposes.

A Snapshot of All Funds

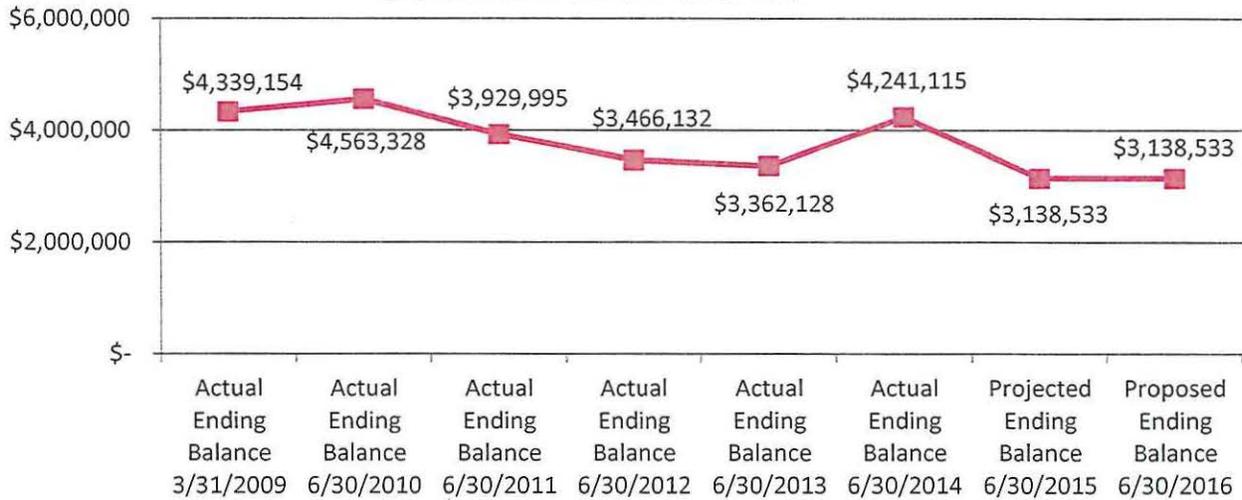
In this section you will find a collection of Fund Balance and Net Position graphs for the various Town funds. Fund Balance shows the relative strength of the spending constraints placed upon each fund when it is used for the intended purposes. Fund Balances are comprised of four components, Non spendable, Restricted, Assigned and Unassigned Fund Balances.

- Non-spendable funds represent inventory (e.g., diesel fuel).

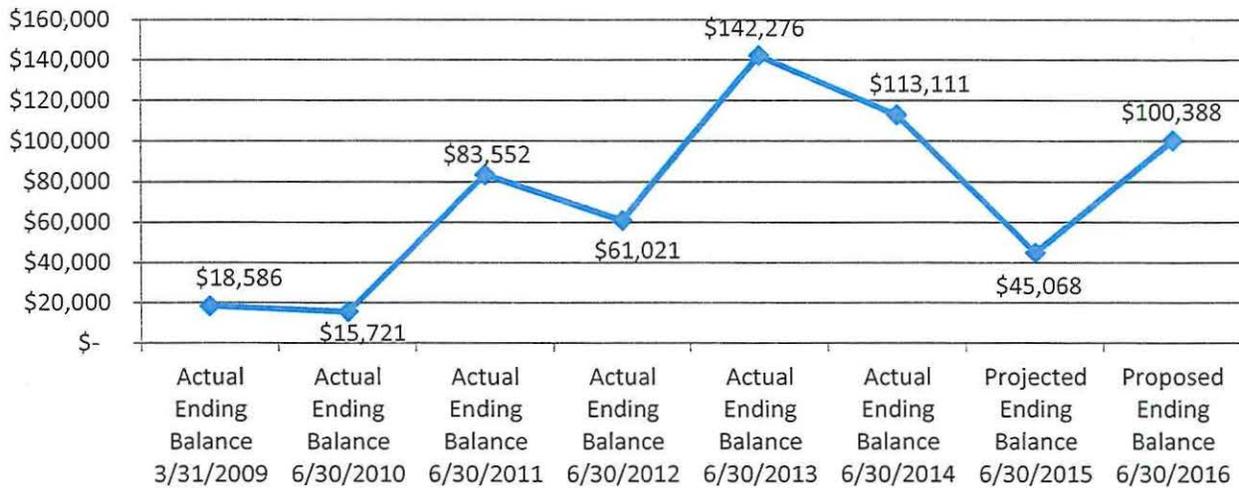
- Restricted funds are usually mandated by law and include Accommodations Taxes and Hospitality Fees.
- Assigned funds are monies set aside by Town Council for a specific purpose.
- Unassigned funds can be used for any purpose and are almost always found in the General Fund.

Net Position is a term used when evaluating proprietary funds. In Surfside Beach, we use Net Position to describe our Enterprise Funds (i.e., the Sanitation and Pier Funds). Net position is an accounting term which represents the difference between the assets plus deferred out flows of resources, less the liabilities and deferred inflows of resources. This is a long term view of the fund. Net Position has three components, net investment in capital assets, restricted investment and unrestricted investment.

General Fund Balance

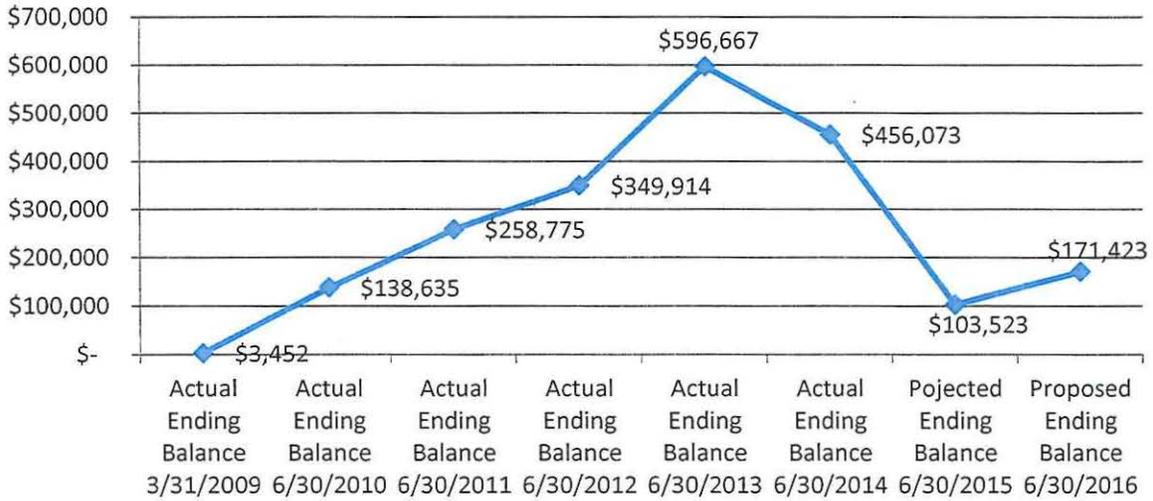


A-Tax Fund Balance

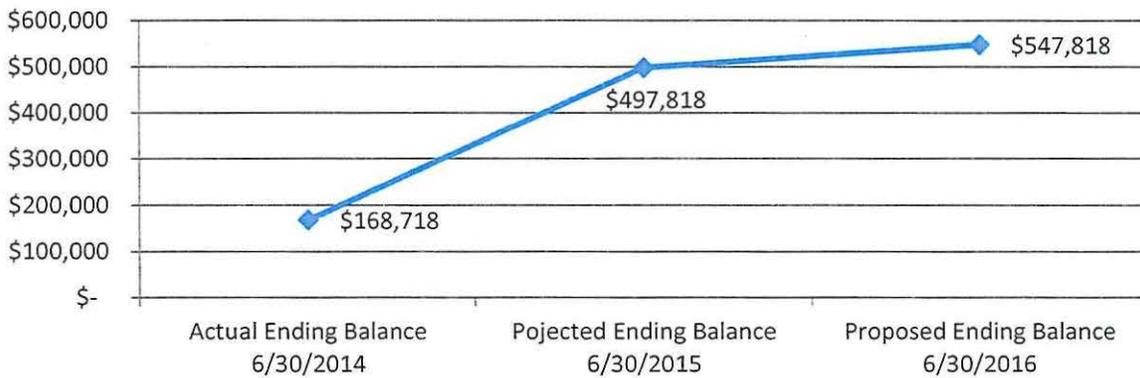


Fund Balances in Capital Projects

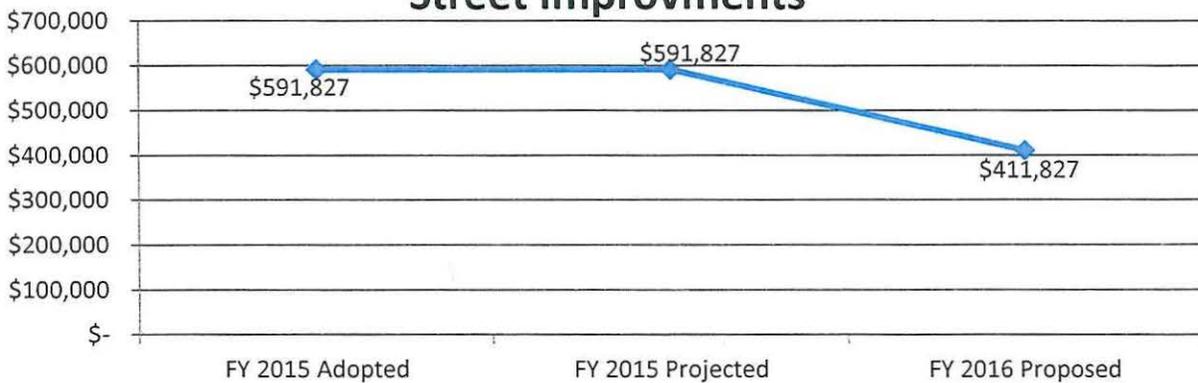
Stormwater



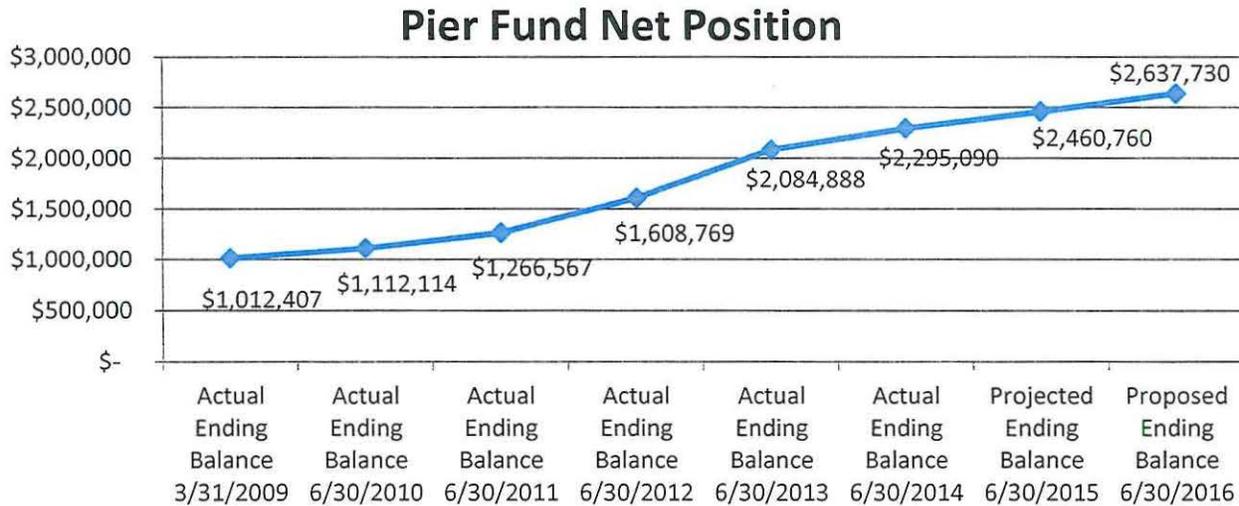
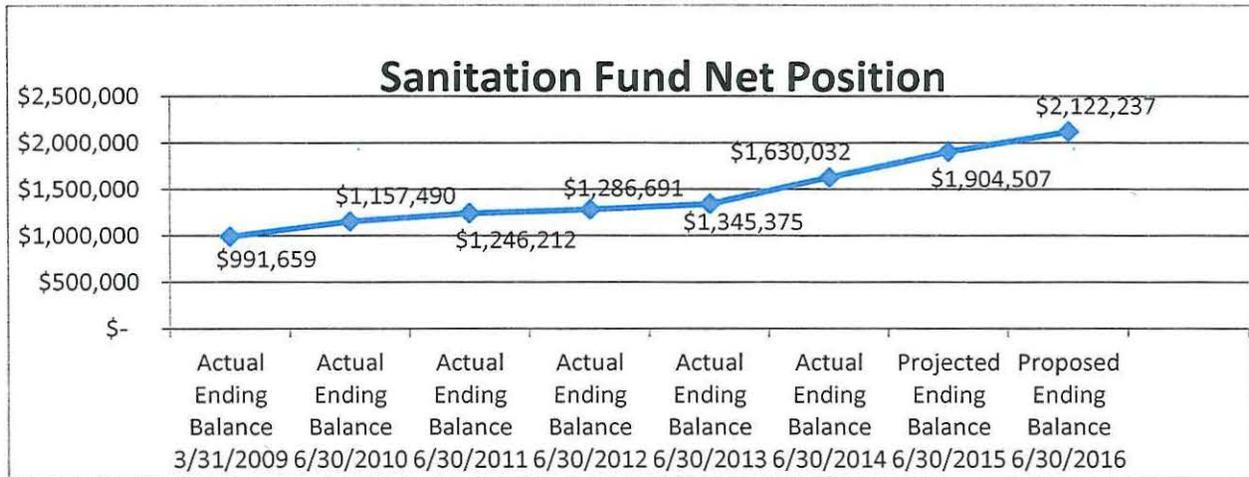
Beach Renourishment



Street Improvments



Enterprise Funds



Closing Remarks and Conclusions

The initiatives used in developing this year's budget were aimed at ...

- Developing a balanced budget
- Improving efficiency and effectiveness by optimizing utilization of employees
- Researching and evaluating alternate funding sources including grants, fees and expansion of businesses in commercial district
- Minimizing negative impact to the General Fund reserve balance
- Striving to comply with the Town's new Fund Balance Ordinance which sets a goal to have unassigned General Fund balance be maintained at 4 months of General Fund expenditures.

... while still maintaining the level of service expected by residents, businesses and the visitors to our community. Until last year, this strategy resulted in the continual uses of reserves to meet operating expenditures. In essence, the town was using its reserves to meet operating expenditures and not saving money for future needs. In addition, in the past four years the town relied on the escalation of transfers from both special and proprietary funds to make the General Fund whole and balance the budget.

Some opportunities to expand revenues such as annexation, fire inspection fees and cost recovery of fire equipment fees have been presented and rejected by council. One opportunity to expand revenue by increasing permit fees was accepted and has been instituted. Town staff will remain diligent in seeking out all revenue expansion opportunities and presenting them to council for consideration.

At the completion of the budget process last year town council judiciously voted to include a tax increase of 6.2 mils. That increase enabled this year's proposed budget to be balanced without the use of town reserves. In addition, this year's proposed budget includes funding for a partial renovation of the Rescue Squad building which is sorely needed to alleviate the overcrowding in the current police department. As of last year, the Town had only two and one half months operational reserve which is minimal. GASB standards for acceptable accounting practices call for a minimum of two but our new fund balance ordinance passed by council asks that we strive for four. The FY 2015-2016 budget proposes an unassigned fund balance estimated to be \$1,823,128 which is 3.33 months of expenditures.

This does not mean, however, that the struggle to maintain this balance will become any easier going forward. There will always exist a fine balance between the building up of capital reserves, the advancement of necessary projects and the town's ability to capitalize on financial opportunities. If costs beyond the control of the town continue to rise, revenues plateau or decline, or an emergency situation such as a tropical storm should arise, the balance could significantly be skewed. Ultimately, the good news remains that we are one of the few municipalities in this country that are not significantly encumbered with debt service.

I would like to express my appreciation to staff for their diligent work throughout the budget process. I would also like to thank Town Council and the citizens of the Town of Surfside Beach for their support throughout this past year and hope we can continue to work together to successfully manage growth and services within the Family Beach.

Sincerely,



Micki Fellner
Town Administrator

Town of Surfside Beach					
Adopted Consolidated Budget 2015-2016					
Exhibit 1 Ordinance # 15- xxxxx					
			Governmental	Enterprise	Total
			Operating	Operating	Operating
			Budget	Budget	Budget
Revenues and Other Financing Sources					
Property Taxes			\$ 2,986,150	\$ -	\$ 2,986,150
Licenses and Permits			1,612,100		1,612,100
Franchise Fees			640,000		640,000
Fines And Forfeitures			163,400		163,400
Interest			6,250	1,500	7,750
Intergovernmental			1,504,820		1,504,820
Parking			254,305	105,795	360,100
Other			789,570	-	789,570
Charges for Current Services			-	1,665,000	1,665,000
Transfers From Other Funds			845,700		845,700
Net Use of Fund Balances			412,200	-	412,200
Total			\$ 9,214,495	\$ 1,772,295	\$ 10,986,790
Expenditures/Expenses					
Salaries			\$ 3,333,620	\$ 344,260	\$ 3,677,880
Benefits			1,328,400	142,770	1,471,170
General Government			281,530		281,530
Public Safety			718,795		718,795
Parking			143,250		143,250
Planning, Building and Zoning			62,995		62,995
Grounds			142,105		142,105
Street			1,086,460		1,086,460
Sanitation and Pier				736,375	736,375
Intergovernmental Maintenance			27,415		27,415
Special Events			162,475		162,475
NonDepartmental			303,070		303,070
Capital Outlay			727,000		727,000
Debt Service			84,460		84,460
Transfers To Other Funds			701,700	154,190	855,890
Increase in Fund Net Assets			111,220	394,700	505,920
Total			\$ 9,214,495	\$ 1,772,295	\$ 10,986,790
Less Interfund Transfers			(701,700)	(154,190)	(855,890)
Grand Total			\$ 8,512,795	\$ 1,618,105	\$ 10,130,900

Town of Surfside Beach General Fund Net Operating Statement Proposed Budget 2015-2016													Enterprise Funds Grand Total	Elimination	Town Grand Total
	General Proposed Budget	Hospitality	Atax	Local Atax	Cap Proj	Total	Elimination dr	cr	Grand Total	Sanitation	Pier				
Revenues															
Property Taxes	\$ 2,859,650	\$ -	\$ -	\$ -	\$ 126,500	2,986,150			\$ 2,986,150	\$ -	\$ -	\$ -	\$ -	\$ 2,986,150	
Licenses & Permits	1,612,100					1,612,100			1,612,100					1,612,100	
Franchise Fees	640,000					640,000			640,000					640,000	
Fines	163,400					163,400			163,400					163,400	
Interest	4,200	800	300	50	900	6,250			6,250	1,300	200	1,500		7,750	
parking	254,305					254,305			254,305		105,795	105,795		360,100	
Intergovernmental	200,820	7,000	570,000	152,000	575,000	1,504,820			1,504,820					1,504,820	
Other	98,570	691,000				789,570			789,570				(10,190)	789,570	
Charges For Current Services										1,357,000	308,000	1,665,000		1,654,810	
Transfers in San	100,000					100,000			100,000				(100,000)	-	
Transfers in atax	202,150					202,150	(202,150)							-	
Transfers in Hosp	234,500				50,000	284,500	(284,500)							-	
Transfers in Local a	152,050					152,050	(152,050)							-	
Transfers in pier	44,000					44,000			44,000				(44,000)	-	
Transfers in hosp to cp					63,000	63,000	(63,000)							-	
732,700															
fund bal		347,200			65,000	412,200			412,200					412,200	
Total Revenue	\$ 6,565,745	\$ 1,046,000	\$ 570,300	\$ 152,050	\$ 880,400	\$ 9,214,495	\$ (701,700)		\$ 8,512,795	\$ 1,358,300	\$ 413,995	\$ 1,772,295	\$ (154,190)	\$ 10,130,900	
						9,214,495									
Personnel Costs		Hospitality	Atax	Local Atax	Cap Proj	Total									
Salaries	\$ 3,333,620	\$ -	\$ -	\$ -	\$ -	\$ 3,333,620			\$ 3,333,620	\$ 344,260	\$ -	\$ 344,260		\$ 3,677,880	
Benefits	1,328,400					1,328,400			1,328,400	142,770		142,770		1,471,170	
Total Salaries & Benefits	\$ 4,662,020	\$ -	\$ -	\$ -	\$ -	\$ 4,662,020			\$ 4,662,020	\$ 487,030	\$ -	\$ 487,030		\$ 5,149,050	
Operating Expenditures by Function															
Administration	\$ 125,255	\$ -	\$ -	\$ -	\$ -	\$ 125,255			\$ 125,255					\$ 125,255	
Finance	73,170					73,170			73,170					73,170	
Court	46,555					46,555			46,555					46,555	
Facilities	36,550					36,550			36,550					36,550	
Police	347,545	113,000	58,500			519,045			519,045					519,045	
Parking Lanier	143,250					143,250			143,250					143,250	
Fire	199,750					199,750			199,750					199,750	
Planning, Building, & Zoning	62,995					62,995			62,995					62,995	
Grounds	116,805	25,300				142,105			142,105					142,105	
Public Works	254,960		7,000		824,500	1,086,460			1,086,460					1,086,460	
Fleet Maintenance	27,415					27,415			27,415					27,415	
Recreation & Special Events	104,025	16,200	42,250			162,475			162,475					162,475	
Non Departmental	97,990		205,080			303,070			303,070					303,070	
Debt Service	84,460					84,460			84,460					84,460	
Capital Items	183,000	544,000				727,000			727,000					727,000	
roads															
Sanitation										553,540		553,540		553,540	
Pier											182,835	182,835		182,835	
interest on pier loan											10,190	10,190	(10,190)	-	
To General		234,500	202,150			436,650	(436,650)			100,000	44,000	144,000	(144,000)	-	
To Cap Proj		113,000				113,000	(113,000)							-	
To General				152,050		152,050	(152,050)							-	
Fund Balance	\$ 6,565,745	\$ 1,046,000	\$ 570,300	\$ 152,050	\$ 880,400	\$ 9,214,495	\$ -	\$ (701,700)	\$ 8,512,795	\$ 1,358,300	\$ 413,995	\$ 1,772,295	\$ (154,190)	\$ 10,130,900	

Town of Surfside Beach
Comparison of FY 2014-2015 to Proposed Budget FY 2015-2016
Summary of All Funds

	FY 14-15	FY 14-15	Increase	FY 14-15	FY 14-15	Increase	FY 15-16	FY 15-16	Increase
	Adopted Revenues	Adopted Expenditures	(Decrease) Fund Balance	Projected Revenues	Projected Expenditures	(Decrease) Fund Balance	Proposed Revenues	Proposed Expenditures	(Decrease) Fund Balance
General Government Funds									
General Fund	\$ 6,226,490	\$ 6,701,230	\$ (474,740)	\$ 6,342,000	\$ 6,674,875	\$ (332,875)	\$ 6,565,745	\$ 6,565,745	\$ -
Capital Projects Fund	\$ 1,156,120	\$ 1,366,450	\$ (210,330)	\$ 527,020	\$ 1,366,450	\$ (839,430)	\$ 815,400	\$ 824,500	\$ (9,100)
Hospitality Fund	\$ 652,000	\$ 552,000	\$ 100,000	\$ 680,000	\$ 526,800	\$ 153,200	\$ 698,800	\$ 1,046,000	\$ (347,200)
Accommodations Tax Fund	\$ 602,300	\$ 672,970	\$ (70,670)	\$ 602,300	\$ 670,343	\$ (68,043)	\$ 570,300	\$ 514,980	\$ 55,320
Local Accommodations	\$ 150,220	\$ 150,220	\$ -	\$ 150,050	\$ 197,735	\$ (47,685)	\$ 152,050	\$ 152,050	\$ -
Governmental Activities Total	\$ 8,787,130	\$ 9,442,870	\$ (655,740)	\$ 8,301,370	\$ 9,436,203	\$ (1,134,833)	\$ 8,802,295	\$ 9,103,275	\$ (300,980)
	FY 14-15	FY 14-15	Increase	FY 14-15	FY 14-15	Increase	FY15-16	FY15-16	Increase
Business-Type Activity Funds	Adopted Revenues	Adopted Expenses	(Decrease) Net Position	Projected Revenues	Projected Expenses	(Decrease) Net Position	Proposed Revenues	Proposed Expenses	(Decrease) Net Position
Sanitation Fund	\$ 1,359,800	\$ 1,126,755	\$ 233,045	\$ 1,359,700	\$ 1,085,225	\$ 274,475	\$ 1,358,300	\$ 1,140,570	\$ 217,730
Pier Enterprise Fund	\$ 350,575	\$ 227,520	\$ 123,055	\$ 401,300	\$ 227,520	\$ 173,780	\$ 413,995	\$ 237,025	\$ 176,970
Business-Type Activities Total	\$ 1,710,375	\$ 1,354,275	\$ 356,100	\$ 1,761,000	\$ 1,312,745	\$ 448,255	\$ 1,772,295	\$ 1,377,595	\$ 394,700
Town as a whole	\$ 10,497,505	\$ 10,797,145	\$ (299,640)	\$ 10,062,370	\$ 10,748,948	\$ (686,578)	\$ 10,574,590	\$ 10,480,870	\$ 93,720

Attachment (A)			
Town of Surfside Beach All Funds			
Proposed Budget 2015-2016			
Authorized for Acquisition by the FY 2015-2016 Budget			
FUND	Capital Equipment over \$5,000		Totals
	Cost	Description	
General			
PBZ	\$ 20,000	Truck	
Grounds	20,000	F-150 pickup	
Grounds	17,000	Mower	
Grounds	14,000	Rake	
Public Works	38,000	Excavator	
Public Works	40,000	Vactron	
Fleet Maintenance	9,000	Scanner	
Non Departmental	25,000	IT Equipment	
			\$ 183,000
Hospitality			
Police	\$ 77,000	Two Vehicles	
Police	36,000	Video	
Special Events	13,000	Decorations	
Street	32,000	Tractor for Beach	
Grounds	12,000	Ballfield upgrade	
			\$ 170,000
Accommodations Tax Fund			
Police	\$ -	Wildfire 16k delete per committee	
			\$ -
Sanitation Fund			
	\$ 125,000	Knuckleboom Truck	
			\$ 125,000
Pier Fund			
	\$ 15,000	Kiosk	
Total ALL FUNDS		\$493,000	\$478,000

Attachment (B)			
Town of Surfside Beach All Funds			
Proposed Budget 2015-2016			
Authorized for Acquisition by the FY 2015-2016 Budget			
FUND	Capital Improvements over \$5,000		Totals
	Cost	Description	
General			
			\$ -
Hospitality			
Street	250,000	Road Improvements Surfside Drive	
NonDeparmatal	250,000	Improvements to Rescue Sqd Build	
			\$ 500,000
Capital Projects			
Public Works	\$ 500,000	Road Paving	
Public Works	265,000	Underground Utilities	
			\$ 765,000
Total ALL FUNDS	\$ 1,265,000		\$ 1,265,000

Town of Surfside Beach	
Estimated Revenues and Expenditures	
Fiscal Year Ending June 30, 2016	
	General Fund Proposed Budget
Revenues	
Property Taxes	\$ 2,859,650
Licenses and Permits	1,612,100
Franchise Fees	640,000
Fines and Forfeits	163,400
Interest	4,200
Intergovernmental Revenues	200,820
Parking Revenue	254,305
Other Revenue	98,570
Transfers in	732,700
Net Use of Fund Balances	0
Total Revenues	\$ 6,565,745
Operating Expenditures	
Salaries	\$ 3,333,620
Benefits	1,328,400
Administration	125,255
Finance	73,170
Court	46,555
Facilities	36,550
Police	347,545
Parking Lanier	143,250
Fire	199,750
Planning, Building, & Zoning	62,995
Grounds	116,805
Public Works	254,960
Fleet Maintenance	27,415
Recreation & Special Events	104,025
Non Departmental	97,990
Debt Service - Fire Truck Lease Purchase	84,460
Capital Items	183,000
Change in Fund Balance	
Total Operating Expenditures	\$ 6,565,745

**TOWN OF SURFSIDE BEACH
GENERAL FUND
BUDGET SUMMARY**

Revenues	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
Property Taxes	\$ 2,143,555	\$ 2,452,898	\$ 2,770,325	\$ 2,795,000	\$ 2,859,650
Licenses and Permits	1,653,590	1,589,382	1,552,500	1,562,200	1,612,100
Franchise Fees	586,016	624,537	625,900	636,000	640,000
Fines and Forfeits	160,154	163,446	151,500	150,000	163,400
Interest	2,660	3,947	2,500	3,500	4,200
Intergovernmental Revenues	498,310	379,225	182,320	186,320	200,820
Parking Revenue	-	223,480	223,045	260,000	254,305
Other Revenue	177,858	363,507	119,750	94,650	98,570
Other Financing Sources	762,778	675,889	598,650	654,330	732,700
Total Revenues & OFS	\$ 5,984,921	\$ 6,476,311	\$ 6,226,490	\$ 6,342,000	\$ 6,565,745
Expenditures					
Salaries & Benefits					
Salaries	\$ 2,744,028	\$ 2,852,114	\$ 3,142,640	\$ 3,157,690	\$ 3,333,620
Benefits	1,034,666	1,110,376	1,262,030	1,245,110	1,328,400
Total Salaries & Benefits	\$ 3,778,694	\$ 3,962,490	\$ 4,404,670	\$ 4,402,800	\$ 4,662,020
Operating Expenses					
Administration	\$ 98,466	\$ 82,388	\$ 153,505	\$ 126,240	\$ 125,255
Finance	58,326	68,058	82,185	81,745	73,170
Court	34,852	41,431	46,680	46,235	46,555
Facilities	31,127	28,900	32,165	31,775	36,550
Police	274,837	326,960	326,840	316,940	347,545
Parking Lanier	-	107,967	136,945	121,945	143,250
Fire	143,784	168,429	191,335	189,715	199,750
Planning, Building & Zoning	56,069	35,973	62,065	81,170	62,995
Grounds	64,083	84,488	108,600	114,350	116,805
Public Works	430,450	249,060	242,830	229,100	254,960
Fleet Maintenance	23,965	30,281	33,170	28,670	27,415
Recreation & Special Events	100,005	139,267	109,540	108,640	104,025
Non Departmental	92,307	91,835	109,220	115,220	97,990
Total Operating Expenses	\$ 1,408,271	\$ 1,455,037	\$ 1,635,080	\$ 1,591,745	\$ 1,636,265
Net before Capital Items & Debt	\$ 797,956	\$ 1,058,782	\$ 186,740	\$ 347,455	\$ 267,460
Total Capital Expenditures	\$ 149,579	\$ 91,687	\$ 275,250	\$ 294,000	\$ 183,000
Capital Improvements (Roads)	214,363	-	-	-	-
Debt Service	428,450	-	-	-	-
Lease Fire Truck	90,049	88,108	86,230	86,330	84,460
Transfers Out	19,519	-	300,000	300,000	-
Total Capital, Debt, & Transfers	\$ 901,960	\$ 179,795	\$ 661,480	\$ 680,330	\$ 267,460
Revenue over/(under) Expend.	\$ (104,004)	\$ 878,987	\$ (474,740)	\$ (332,875)	\$ (0)
Transfer Road Improvements to Capital Projects				(769,707)	
Beginning Fund Balance	3,466,132	3,362,128		4,241,115	3,138,533
Ending Fund Balance	\$ 3,362,128	\$ 4,241,115		\$ 3,138,533	\$ 3,138,533
Total All Expenditures & OFU	\$ 6,088,925	\$ 5,597,322	\$ 6,701,230	\$ 6,674,875	\$ 6,565,745

General Rev/Exp 1

TOWN OF IDE BEACH						
GENL FUND						
REVENUE SUMMARY						
Revenues	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	Comments Changes in 2016
Property Taxes						
Property Taxes	\$ 2,082,840	\$ 2,389,395	\$ 2,706,325	\$ 2,730,000	\$ 2,795,650	\$63,250 per mil
Motor Carrier Taxes	3,445	3,671	4,000	5,000	4,000	
Penalties & Prior Year Taxes	57,270	59,832	60,000	60,000	60,000	
	\$ 2,143,555	\$ 2,452,898	\$ 2,770,325	\$ 2,795,000	\$ 2,859,650	
Licenses and Permits						
Business Licenses	\$ 690,437	\$ 705,218	\$ 690,000	\$ 700,000	\$ 710,000	
MASC Business Lic	844,813	735,038	700,000	700,000	735,000	
Animal Licenses	2,130	2,055	2,500	2,200	2,100	
Building Permits & Plan Reviews	116,210	147,071	160,000	160,000	165,000	
	\$ 1,653,590	\$ 1,589,382	\$ 1,552,500	\$ 1,562,200	\$ 1,612,100	
Franchise Fees						
Santee Cooper	\$ 250,248	\$ 273,085	\$ 270,000	\$ 280,000	\$ 275,000	
GSWSA	199,441	208,574	215,000	215,000	220,000	
Time Warner Cable	127,496	132,062	132,000	132,000	134,000	
SCANA	7,051	8,825	7,100	7,100	9,000	
HTC	780	991	800	900	1,000	
Beach Franchise	1,000	1,000	1,000	1,000	1,000	
	\$ 586,016	\$ 624,537	\$ 625,900	\$ 636,000	\$ 640,000	
Fines and Forfeits						
Police Fines	\$ 120,089	\$ 136,063	\$ 125,000	\$ 125,000	\$ 136,000	
Victims Assistance	23,885	23,953	24,000	23,000	24,000	
Parking Fines	16,180	3,430	2,500	2,000	3,400	
	\$ 160,154	\$ 163,446	\$ 151,500	\$ 150,000	\$ 163,400	
Interest	\$ 2,660	\$ 3,947	\$ 2,500	\$ 3,500	\$ 4,200	
Intergovernmental Revenues						
Local Government Fund	\$ 82,783	\$ 83,260	\$ 80,000	\$ 80,000	\$ 83,000	
Alcohol Permits	38,800	38,700	35,000	35,000	38,000	
Homestead Exemption	37,618	38,487	37,000	41,000	46,000	
Merchants Inventory	11,121	11,121	11,120	11,120	11,120	
Grants - DOT & CTC	181,205	-	-	-	-	Move to Capital Projects Fund
Grants (Gov, Police, SCMIT, SCMRP)	19,865	10,798	7,500	7,500	11,000	
Grants FEMA	-	73,530	-	-	-	
H.C. Recreation Dept.	11,707	11,707	11,700	11,700	11,700	
H.C. Vehicle Tax (Road Fees)	115,211	111,622	-	-	-	Move to Capital Projects Fund
	\$ 498,310	\$ 379,225	\$ 182,320	\$ 186,320	\$ 200,820	
Parking						
Parking Lanier Parking	\$ -	\$ 180,030	190,125	215,000	212,170	
Parking Lanier Citations	-	43,450	32,920	44,000	34,685	
Other Lot Revenue	-	-	-	1,000	7,450	
	\$ -	\$ 223,480	\$ 223,045	\$ 260,000	\$ 254,305	
Other Revenue						
Recreation Fees & Special Events	\$ 24,533	\$ 21,660	\$ 28,500	\$ 20,000	\$ 24,000	
Sale Town Merchandise	-	10,086	2,800	5,200	2,800	
Fire Inspection Fees	-	-	50,000	-	-	
Interest Pier Loan	25,564	16,096	13,450	13,450	10,190	
Lease Proceeds/Insurance Proceeds	4,500	19,610	-	3,000	-	
Donations	-	17,255	-	8,000	5,000	
Rebates Reimbursements	-	37,105	-	20,000	23,000	
Underground Utilities - Franchise Reimb	80,296	185,025	-	-	-	
Sale of Fixed Assets	15,494	22,750	-	-	-	
Miscellaneous Revenues	27,471	33,920	25,000	25,000	33,580	
	\$ 177,858	\$ 363,507	\$ 119,750	\$ 94,650	\$ 98,570	
Other Financing Sources						
Sanitation Fund	\$ 100,000	\$ 100,000	\$ 70,000	\$ 70,000	\$ 100,000	
Accommodations Tax Fund	54,495	90,320	199,150	198,515	202,150	
Hospitality Fund	441,880	298,169	150,000	150,000	234,500	
Local Accommodations (100%)	135,926	150,000	150,220	197,735	152,050	
Pier Enterprise	30,477	37,400	29,280	38,080	44,000	
	\$ 762,778	\$ 675,889	\$ 598,650	\$ 654,330	\$ 732,700	
Total Revenues & Other Financing Sources	\$ 5,984,921	\$ 6,476,311	\$ 6,226,490	\$ 6,342,000	\$ 6,565,745	

**GENERAL FUND
ADMINISTRATIVE / LEGISLATIVE
DEPARTMENTAL EXPENDITURES**

EXPENDITURES		FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
PERSONNEL						
110	Salaries, Regular	\$ 188,071	\$ 196,629	\$ 213,100	\$ 222,960	\$ 223,600
120	Salaries, Special	42,867	42,840	47,700	46,920	48,250
130	Salaries, Overtime	59	30	-	525	-
210	FICA/Unemployment	22,570	24,031	25,323	28,000	25,810
220	Workers' Compensation	3,750	4,560	4,900	4,900	3,500
230	Retirement	17,446	20,475	24,607	25,700	25,100
240	Employee Health Insurance	15,413	18,300	19,425	16,750	17,100
TOTAL PERSONNEL		\$ 290,176	\$ 306,865	\$ 335,055	\$ 345,755	\$ 343,360
OPERATING						
300	Uniforms	-	318	1,000	-	675
305	Travel & Training	11,272	14,596	30,270	23,000	34,985
320	Operation of Motor Vehicles	40	70	500	500	500
325	Gasoline/Motor Fluids	374	319	550	550	550
340	Communications	1,500	1,735	8,270	3,000	3,235
350	Postage	3,659	3,618	6,015	6,015	6,105
	Bank Fees	25	-	-	-	-
360	Printing & Advertising	5,710	4,063	5,050	5,050	5,425
365	Dues & Subscriptions	4,493	3,862	7,805	7,805	2,865
375	IT Repairs & Maintenance	1,388	1,775	4,000	4,000	2,400
380	Repairs & Maintenance	-	-	1,100	1,100	1,500
400	Office Supplies	4,468	2,618	9,560	9,560	9,435
405	Materials & Supplies	710	1,550	995	995	1,460
420	Professional Services	42,547	16,626	40,000	30,000	30,000
440	Vehicle Insurance	528	540	435	435	370
445	Tort & Bond Insurance	4,920	5,970	6,700	6,700	7,100
485	Contractual Services	9,938	12,596	13,565	10,000	13,050
490	Subscription Software	1,970	3,396	6,300	6,300	500
495	Awards & Gifts	1,329	727	1,660	1,660	2,385
505	Election Expense	1,595	4,068	600	600	650
515	Miscellaneous Expense	-	189	-	-	-
520	Furn,Fixtures & Equip < \$5k	560	803	4,425	4,265	-
520	Furn,Fixtures & Equip < \$5k	-	-	-	-	-
522	IT Hardware < \$5k	1,440	2,949	4,705	4,705	2,065
TOTAL OPERATING		\$ 98,466	\$ 82,388	\$ 153,505	\$ 126,240	\$ 125,255
	Capital	-	11,904	-	-	-
TOTAL EXPENDITURES		\$ 388,642	\$ 401,157	\$ 488,560	\$ 471,995	\$ 468,615

**GENERAL FUND
FINANCE
DEPARTMENTAL EXPENDITURES**

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
		Actual	Actual	Adopted	Projected	Proposed
PERSONNEL						
110	Salaries, Regular	\$ 199,206	\$ 204,769	\$ 213,855	\$ 216,650	\$ 229,550
210	FICA/Unemployment	16,973	18,843	20,860	19,765	20,310
220	Workers' Compensation	2,501	3,180	3,800	3,800	2,650
230	Retirement	20,289	21,370	22,950	23,260	25,020
240	Employee Health Insurance	41,863	32,651	34,600	34,970	36,150
TOTAL PERSONNEL		\$ 280,832	\$ 280,813	\$ 296,065	\$ 298,445	\$ 313,680
OPERATING						
300	Uniforms	\$ -	\$ 160	\$ 210	\$ 150	\$ 210
305	Travel & Training	1,611	2,738	5,650	5,650	6,700
340	Communications	1,521	1,572	2,280	2,280	2,280
	Postage	5,572	5,776	6,450	6,450	6,000
	Bank Fees	98	291	300	200	300
360	Printing & Advertising	1,040	1,674	960	960	960
365	Dues & Subscriptions	967	970	1,270	1,270	1,270
375	IT Repairs & Maintenance	638	3,075	2,400	2,400	2,000
380	Repairs & Maintenance	-	-	-	-	-
400	Office Supplies	2,403	2,504	2,680	2,680	2,740
405	Materials & Supplies	1,329	1,573	2,180	2,180	1,900
420	Professional Services	26,435	25,500	33,450	33,450	26,200
445	Tort & Bond Insurance	3,888	4,920	5,700	5,700	5,755
485	Contractual Services	345	332	300	325	800
490	Subscription Software	11,389	12,140	13,300	13,000	12,850
495	Awards & Gifts	140	140	150	150	150
515	Miscellaneous Expense	655	351	-	-	500
520	Furn, Fixtures & Equip < \$5k	295	-	500	500	1,000
522	IT Hardware < \$5k	-	4,342	4,405	4,400	1,555
TOTAL OPERATING		\$ 58,326	\$ 68,058	\$ 82,185	\$ 81,745	\$ 73,170
TOTAL EXPENDITURES		\$ 339,158	\$ 348,871	\$ 378,250	\$ 380,190	\$ 386,850

Audit

GENERAL FUND
COURT
DEPARTMENTAL EXPENDITURES

EXPENDITURES		FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
PERSONNEL						
110	Salaries, Regular	\$ 93,698	\$ 93,195	\$ 95,360	\$ 99,240	\$ 98,190
120	Overtime	982	-	-	-	-
210	FICA/Unemployment	8,174	8,484	9,100	9,255	8,620
220	Workers' Compensation	708	810	1,000	1,000	650
230	Retirement	9,965	9,745	10,250	10,675	10,710
240	Employee Health Insurance	12,208	11,197	11,800	11,975	12,450
TOTAL PERSONNEL		\$ 125,735	\$ 123,431	\$ 127,510	\$ 132,145	\$ 130,620
OPERATING						
300	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -
305	Travel & Training	308	967	1,800	1,800	1,800
340	Communications	1,866	1,284	2,255	2,000	1,750
350	Postage	4,791	4,752	4,800	4,700	4,800
360	Printing & Advertising	-	369	-	-	800
365	Dues & Subscriptions	1,425	1,409	1,500	1,500	1,500
375	IT Repairs & Maintenance	712	500	600	600	1,000
380	Repairs & Maintenance	2,420	1,805	2,450	2,400	2,000
400	Office Supplies	1,453	1,696	1,800	1,500	1,800
405	Materials & Supplies	996	773	1,000	1,000	900
420	Jury Services	1,865	1,755	2,000	2,000	2,000
445	Tort & Bond Insurance	1,626	2,160	2,600	2,600	2,570
485	Contractual Services	17,329	23,661	24,000	24,000	24,000
490	Subscription Software	-	72	270	270	-
495	Awards & Gifts	56	56	60	90	90
515	Miscellaneous Expense	5	-	-	-	-
520	Furn, Fixtures & Equip < \$5k	-	172	-	275	-
522	IT Hardware < \$5k	-	-	1,545	1,500	1,545
TOTAL OPERATING		\$ 34,852	\$ 41,431	\$ 46,680	\$ 46,235	\$ 46,555
TOTAL EXPENDITURES		\$ 160,587	\$ 164,862	\$ 174,190	\$ 178,380	\$ 177,175

**GENERAL FUND
FACILITIES
DEPARTMENTAL EXPENDITURES**

EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
PERSONNEL					
110 Salaries, Regular	\$ 54,701	\$ 53,531	\$ 55,285	\$ 56,270	\$ 60,250
120 Salaries, Overtime	139	-	-	50	-
210 FICA/Unemployment	5,731	5,330	6,030	5,225	5,710
220 Workers' Compensation	4,019	4,800	6,000	6,000	5,350
230 Retirement	3,216	5,538	5,725	6,000	6,250
240 Employee Health Insurance	6,700	7,443	7,740	7,805	8,010
TOTAL PERSONNEL	\$ 74,506	\$ 76,642	\$ 80,780	\$ 81,350	\$ 85,570
OPERATING					
300 Uniforms	1,457	1,419	1,380	1,300	1,380
320 Operation of Motor Vehicles	2,576	872	1,200	1,200	1,200
325 Gasoline/Motor Fluids	3,723	4,080	4,085	4,000	4,070
340 Communications	1,215	896	1,350	1,300	1,350
350 Postage	-	-	-	-	-
365 Dues & Subscriptions	-	95	70	95	100
375 IT Repairs & Maintenance	35	-	200	-	200
380 Repairs & Maintenance	12,487	9,104	12,000	12,000	16,700
400 Office Supplies	235	210	150	150	150
405 Materials & Supplies	7,837	9,308	8,200	8,200	8,200
Professional Services	-	-	200	200	-
440 Vehicle Insurance	480	600	560	560	490
445 Tort Insurance	966	1,260	1,500	1,500	1,530
485 Contractual Services	-	1,000	1,000	1,000	1,000
490 Subscription Software	-	-	90	90	-
495 Awards & Gifts	56	56	60	60	60
515 Miscellaneous Expense	60	-	60	60	60
520 Furn, Fixtures & Equip < \$5k	-	-	-	-	-
522 IT Hardware < \$5k	-	-	60	60	60
TOTAL OPERATING	\$ 31,127	\$ 28,900	\$ 32,165	\$ 31,775	\$ 36,550
TOTAL EXPENDITURES	\$ 105,633	\$ 105,542	\$ 112,945	\$ 113,125	\$ 122,120

**GENERAL FUND
POLICE DEPARTMENT
DEPARTMENTAL EXPENDITURES**

EXPENDITURES		FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
PERSONNEL						
110	Salaries, Regular	\$ 981,295	\$ 1,067,846	\$ 1,166,650	\$ 1,189,900	\$ 1,188,515
120	Salaries, Special	26,498	28,991	31,740	31,700	32,160
120	Salaries, Overtime	44,556	33,399	52,500	52,500	63,000
210	FICA/Unemployment	94,343	107,300	121,795	118,000	116,450
220	Workers' Compensation	48,185	70,266	84,000	86,000	77,000
230	Retirement	121,426	132,141	156,720	162,500	166,460
240	Employee Health Insurance	135,179	147,860	170,390	171,800	193,760
TOTAL PERSONNEL		\$ 1,451,482	\$ 1,587,803	\$ 1,783,795	\$ 1,812,400	\$ 1,837,345
OPERATING						
300	Uniforms	\$ 23,375	\$ 19,615	\$ 18,000	\$ 18,000	\$ 18,000
305	Travel & Training	9,033	9,673	10,000	10,000	11,000
320	Operation of Motor Vehicles	15,582	32,410	16,800	16,800	21,000
325	Gasoline/Motor Fluids	54,238	55,575	60,500	50,600	60,500
340	Communications	7,472	8,009	9,660	9,660	15,060
345	Utilities	735	1,651	1,920	1,920	1,920
350	Postage	2,551	1,765	2,500	2,500	2,500
360	Printing & Advertising	533	2,388	3,540	3,540	2,540
365	Dues & Subscriptions	1,225	1,220	1,130	1,130	1,130
375	IT Repairs & Maintenance	4,491	10,500	8,500	8,500	5,000
380	Repairs & Maintenance	8,192	7,129	7,680	7,680	10,200
400	Office Supplies	1,787	3,236	3,000	3,000	3,000
405	Materials & Supplies	14,809	16,704	15,000	15,000	17,000
	K-9 Expenses		3,615	-	-	3,000
407	Victims Advocate Expenses	7,500	1,571	3,700	3,700	3,800
420	Professional Services	19,178	27,703	26,800	26,800	27,800
440	Vehicle Insurance	6,540	7,800	8,820	8,820	8,690
445	Tort Insurance	54,024	65,730	72,300	72,300	70,220
480	Promotion and Special Events	1,260	4,652	5,000	5,000	5,000
485	Contractual Services	15,293	14,665	16,620	16,620	21,000
490	Subscription Software	12,751	13,240	19,355	19,355	21,420
495	Awards & Gifts	889	886	1,220	1,220	1,130
505	Narcotic Investigations	4,886	5,004	8,080	8,080	5,920
515	Miscellaneous Expense	395	-	500	500	500
520	Furn,Fixtures & Equip <\$5k	3,797	5,204	4,000	4,000	4,000
522	IT Hardware <\$5k	4,301	7,015	2,215	2,215	6,215
TOTAL OPERATING		\$ 274,837	\$ 326,960	\$ 326,840	\$ 316,940	\$ 347,545
Total Capital Purchases		55,384				
TOTAL EXPENDITURES		\$ 1,781,703	\$ 1,914,763	\$ 2,110,635	\$ 2,129,340	\$ 2,184,890

**GENERAL FUND
PARKING LANIER
DEPARTMENTAL EXPENDITURES**

EXPENDITURES		FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
380	Repairs & Maintenance	\$ -	\$ 3,781	\$ 3,500	\$ 3,500	\$ 3,500	Mule Upkeep
355	Bank Fees	-	5,080	9,500	9,500	6,000	
405	Materials & Supplies	-	-	500	5,500	6,500	
510	Lanier Parking Contract	-	99,106	98,445	98,445	102,250	
510	Beautification/Lot Preparation Contractual	-	-	25,000	5,000	25,000	
TOTAL OPERATING		\$ -	\$ 107,967	\$ 136,945	\$ 121,945	\$ 143,250	
CAPITAL							
Capital - Other Equipment		\$ -	\$ 18,742				
Total Capital		-	18,742	-	-	-	
TOTAL EXPENDITURES		\$ -	\$ 126,709	\$ 136,945	\$ 121,945	\$ 143,250	
Summary							
Parking Fees			\$ 180,030	\$ 190,125	\$ 215,000	\$ 212,170	
Citations			43,450	32,920	44,000	34,685	
Other Parking Revenue			-	-	1,000	7,450	
Total Revenue			\$ 223,480	\$ 223,045	\$ 260,000	\$ 254,305	
Less Expenditures			126,709	136,945	121,945	143,250	
Net Revenue			\$ 96,771	\$ 86,100	\$ 138,055	\$ 111,055	
Reserve for Land Meters Beginning Balance			152,842		249,613	\$ 387,668	
Reserve for Land Meters Ending Balance			\$ 249,613		\$ 387,668	\$ 498,723	

**GENERAL FUND
FIRE DEPARTMENT
DEPARTMENTAL EXPENDITURES**

EXPENDITURES		FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
PERSONNEL						
110	Salaries, Regular and Fill in	\$ 352,939	\$ 344,787	\$ 368,305	\$ 360,680	\$ 375,930
120	Salaries Special Holiday& Vol	44,592	42,041	48,240	40,000	44,350
120						
120	Salaries, Overtime	918	1,187	4,000	4,000	4,000
210	FICA/Unemployment	39,074	37,987	39,375	37,000	40,610
220	Workers' Compensation	26,370	23,862	31,000	31,000	26,800
230	Retirement	36,202	40,365	46,180	44,250	48,050
240	Employee Health Insurance	29,756	30,317	43,200	40,890	54,850
	TOTAL PERSONNEL	\$ 529,851	\$ 520,546	\$ 580,300	\$ 557,820	\$ 594,590
OPERATING						
300	Uniforms	\$ 17,959	\$ 31,340	\$ 25,700	\$ 25,700	\$ 30,700
305	Travel & Training	4,971	6,402	8,450	8,450	10,800
320	Operation of Motor Vehicles	11,654	7,632	10,850	10,850	11,150
325	Gasoline/Motor Fluids	13,616	14,416	14,620	13,000	14,620
340	Communications	5,058	4,790	5,300	5,300	8,000
345	Utilities	18,170	22,715	22,100	22,100	22,800
350	Postage	148	190	500	500	500
360	Printing & Advertising	-	-	500	500	500
365	Dues & Subscriptions	1,519	1,817	2,950	2,950	2,650
375	IT Repairs & Maintenance	3,656	4,500	3,500	3,500	2,000
380	Repairs & Maintenance	5,493	9,590	10,000	10,000	10,000
400	Office Supplies	940	2,390	2,500	2,500	2,500
405	Materials & Supplies	12,349	18,643	19,000	19,000	19,000
420	Professional Services	8,201	10,314	15,000	15,000	15,000
440	Vehicle Insurance	11,250	12,000	13,100	13,100	13,100
445	Tort Insurance	6,756	8,850	10,600	10,600	10,600
480	Promotion & Special Events	869	496	2,250	2,250	3,250
485	Contractual Services	4,585	5,244	8,210	8,210	8,210
490	Subscription Software	818	1,078	3,930	3,930	1,895
495	Awards & Gifts	224	200	310	310	310
515	Miscellaneous Expense	-	-	750	750	750
520	Furniture, Fix, & Equip. <\$5k	8,884	-	4,700	4,700	4,700
522	IT Hardware <\$5k	1,287	1,506	2,255	2,255	655
525	Emergency Management	5,377	4,316	4,260	4,260	6,060
	TOTAL OPERATING	\$ 143,784	\$ 168,429	\$ 191,335	\$ 189,715	\$ 199,750
750	Capital - Other Equipment	-	-	-	-	-
	TOTAL CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Service - Fire Truck	\$ 90,049	\$ 88,108	\$ 86,230	\$ 86,330	\$ 84,460
	TOTAL EXPENDITURES	\$ 763,684	\$ 777,083	\$ 857,865	\$ 833,865	\$ 878,800

**GENERAL FUND
PLANNING, BUILDING & ZONING
DEPARTMENTAL EXPENDITURES**

EXPENDITURES		FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
PERSONNEL							
110	Salaries, Regular	\$ 133,053	\$ 128,231	\$ 167,080	\$ 140,000	\$ 241,445	
120	Salaries, Overtime	0	106	-	-	-	
210	FICA/Unemployment	11,887	11,706	16,385	13,200	21,220	
220	Workers' Compensation	2,531	3,480	4,200	4,200	3,100	
230	Retirement	13,481	13,401	17,955	14,920	26,340	
240	Employee Health Insurance	18,188	18,964	19,500	16,910	34,450	
TOTAL PERSONNEL		\$ 179,140	\$ 175,888	\$ 225,120	\$ 189,230	\$ 326,555	
OPERATING							
300	Uniforms	\$ 646	\$ 862	\$ 800	\$ 820	\$ 1,100	
305	Travel & Training	10,202	6,643	7,270	7,000	11,750	
320	Operation of Motor Vehicles	66	122	750	600	750	
325	Gasoline/Motor Fluids	1,086	1,075	1,500	1,200	1,460	
340	Communications	2,857	3,712	4,060	4,025	4,600	
350	Postage	437	349	2,225	2,200	600	
360	Printing & Advertising	724	513	3,585	3,500	3,370	
365	Dues & Subscriptions	1,811	1,628	1,915	1,915	1,800	
375	IT Repairs & Maintenance	450	586	700	700	800	
380	Repairs & Maintenance	42	1,922	100	100	-	
400	Office Supplies	3,763	3,611	3,000	3,000	6,860	
405	Materials & Supplies	689	681	650	650	650	
420	Professional Services	21,892	1,205	-	-	-	
440	Vehicle Insurance	630	600	560	560	550	
445	Tort Insurance	2,478	3,060	3,500	3,500	4,530	
485	Contractual Services	5,262	5,002	7,780	7,780	1,620	
490	Subscription Software	992	1,175	1,430	1,430	6,260	
495	Awards & Gifts	85	85	90	90	150	
500	Committee Expense	82	1,028	800	800	1,100	
520	Furn, Fixtures & Equip < \$5k	630	1,250	720	-	1,600	
522	IT Hardware < \$5k	1,245	864	630	1,300	405	
	GIS	-	-	-	30,000	-	equip
	CRS Funding	-	-	10,000	10,000	13,040	
	Grant Match	-	-	10,000	-	-	
TOTAL OPERATING		\$ 56,069	\$ 35,973	\$ 62,065	\$ 81,170	\$ 62,995	
	Capital Vehicle	-	-	-	-	20,000	Truck
TOTAL EXPENDITURES		\$ 235,209	\$ 211,861	\$ 287,185	\$ 270,400	\$ 409,550	

**GENERAL FUND
 GROUNDS
 DEPARTMENTAL EXPENDITURES**

EXPENDITURES		FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
PERSONNEL							
110	Salaries, Regular	\$ 117,273	\$ 117,699	\$ 125,885	\$ 134,120	\$ 161,805	
120	Salaries, Overtime	114	1,168	2,000	100	2,000	
210	FICA/Unemployment	10,554	10,900	13,385	12,520	15,280	
220	Workers' Compensation	3,047	3,870	4,900	4,900	8,650	
230	Retirement	12,616	12,329	13,650	14,340	17,740	
240	Employee Health Insurance	27,840	26,880	28,300	29,210	34,300	
TOTAL PERSONNEL		\$ 171,444	\$ 172,846	\$ 188,120	\$ 195,190	\$ 239,775	
OPERATING							
300	Uniforms	\$ 3,165	\$ 2,568	\$ 3,170	\$ 3,170	\$ 3,600	
305	Travel & Training	322	245	2,550	2,550	2,550	
320	Operation of a Motor Vehicle	2,284	2,513	3,000	3,000	3,000	
325	Gasoline/Motor Fluids	10,633	9,495	9,425	9,425	9,645	
340	Communications	2,584	-	-	-	500	
345	Utilities	-	27,881	23,000	23,000	27,000	
360	Printing & Advertising	-	-	100	100	100	
365	Dues & Subscriptions	30	30	300	300	300	
375	IT Repairs & Maintenance	-	-	-	-	200	
380	Repairs & Maintenance	6,405	10,778	10,500	10,500	10,500	
385	Tree Maintenance	10,469	2,100	7,675	7,675	7,675	
400	Office Supplies	160	96	150	150	250	
405	Materials & Supplies	11,134	10,501	29,250	35,000	30,750	
410	Field & Turf Supplies	11,023	10,724	13,000	13,000	13,000	
440	Vehicle Insurance	1,884	1,680	1,620	1,620	1,775	
445	Tort Insurance	2,100	2,820	3,400	3,400	4,410	
485	Contractual Services	6	-	350	350	350	
490	Subscription Services	-	-	-	-	-	
495	Awards & Gifts	112	112	120	120	150	
515	Miscellaneous Expense	498	866	990	990	990	
520	Furn,Fixtures & Equip < \$5k	951	2,079	-	-	-	
522	IT Hardware < \$5k	323	-	-	-	60	
TOTAL OPERATING		\$ 64,083	\$ 84,488	\$ 108,600	\$ 114,350	\$ 116,805	
CAPITAL							
710	Capital - Land improvements	\$ -	\$ -	\$ -	\$ -	\$ -	
740	Capital - Motor Vehicle	-	18,520	20,000	-	20,000	F-150 pickup
750	Capital - Other Equipment	-	-	-	-	17,000	Mower
750	Capital - Other Equipment	-	-	7,000	11,000	14,000	Rake
TOTAL CAPITAL		\$ -	\$ 18,521	\$ 27,000	\$ 11,000	\$ 51,000	
TOTAL EXPENDITURES		\$ 235,527	\$ 275,855	\$ 323,720	\$ 320,540	\$ 407,580	

**GENERAL FUND
PUBLIC WORKS (STREETS)
DEPARTMENTAL EXPENDITURES**

EXPENDITURES		FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
PERSONNEL							
110	Salaries, Regular	\$ 310,436	\$ 321,416	\$ 383,465	\$ 402,880	\$ 418,710	
120	Salaries, Special	-	1,937	-	-	-	
210	Salaries, Overtime	2,091	6,173	3,000	4,345	3,000	
220	FICA/Unemployment	27,928	30,362	38,565	37,450	38,360	
230	Workers' Compensation	14,353	21,840	27,000	27,000	25,950	
240	Retirement	32,654	34,291	40,470	42,425	44,250	
	Employee Health Insurance	60,661	54,186	64,660	62,845	69,360	
	TOTAL PERSONNEL	\$ 448,123	\$ 470,205	\$ 557,160	\$ 576,945	\$ 599,630	
OPERATING							
300	Uniforms	\$ 5,719	\$ 5,100	\$ 5,120	\$ 5,120	\$ 5,760	
305	Travel & Training	-	249	500	500	500	
320	Operation of Motor Vehicles	7,411	15,075	6,500	6,500	6,500	
325	Gasoline/Motor Fluids	41,505	44,543	49,140	35,000	42,320	
355	Beach Services-Atax Reimburse	(12,000)	-	-	-	-	
340	Communications	3,595	3,797	4,540	4,540	4,540	
345	Utilities	96,078	108,013	96,000	96,000	108,000	
350	Postage	45	104	100	100	100	
360	Printing & Advertising	77	349	200	200	200	
375	IT Repairs & Maintenance	638	400	800	1,200	1,200	
380	Repairs & Maintenance	16,440	17,002	15,750	15,750	15,750	
385	Lakes & Drainage Maintenance	-	-	-	-	-	
400	Office Supplies	398	391	400	400	400	
403	Drainage Improvements	(3,032)	4,546	-	-	-	
405	Materials & Supplies	22,679	29,118	41,500	41,500	43,500	
420	Professional Services	-	1,300	3,000	3,000	4,000	
440	Vehicle Insurance	4,494	4,440	4,600	4,600	4,100	
445	Tort Insurance	5,460	7,350	8,900	8,900	10,400	
485	Contractual Services	237,214	2,554	2,205	2,205	2,205	
490	Subscription Software	818	168	270	270	-	
495	Awards & Gifts	281	282	300	310	330	
515	Miscellaneous Expense	211	657	1,000	1,000	1,000	
520	Furn,Fixtures & Equip < \$5k	765	2,286	-	-	4,000	mower
522	IT Hardware < \$5k	1,654	1,336	2,005	2,005	155	
	TOTAL OPERATING	\$ 430,450	\$ 249,060	\$ 242,830	\$ 229,100	\$ 254,960	
710	Capital - Land Improvements	\$ 214,363	\$ -	\$ -	\$ -	\$ -	
730	Capital - Heavy Equipment	20,593	22,666	125,000	125,000	38,000	Excavator
	Capital - Heavy Equipment	-	-	60,000	60,000	40,000	Vactron
750	Capital - Other Equipment	-	13,964	7,450	8,200	-	
740	Capital - Motor Vehicle	-	-	-	32,000	-	
	TOTAL CAPITAL	\$ 234,956	\$ 36,630	\$ 192,450	\$ 225,200	\$ 78,000	
	TOTAL EXPENDITURES	\$ 1,113,529	\$ 755,895	\$ 992,440	\$ 1,031,245	\$ 932,590	

**GENERAL FUND
FLEET MAINTENANCE
DEPARTMENTAL EXPENDITURES**

EXPENDITURES		FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
PERSONNEL							
110	Salaries, Regular	\$ 67,036	\$ 61,005	\$ 72,255	\$ 71,875	\$ 74,390	
120	Salaries, Overtime	2,768	3,126	2,500	2,100	2,500	
210	FICA/Unemployment	7,262	6,343	7,515	6,600	6,980	
220	Workers' Compensation	2,070	3,270	4,300	4,300	3,750	
230	Retirement	7,898	6,733	8,005	7,920	8,360	
240	Employee Health Insurance	10,973	9,082	13,200	13,475	14,050	
	Chargeback		(5,904)				
	TOTAL PERSONNEL	\$ 98,007	\$ 83,655	\$ 107,775	\$ 106,270	\$ 110,030	
OPERATING							
300	Uniforms	\$ 2,252	\$ 1,768	\$ 2,000	\$ 2,000	\$ 2,000	
	Chargeback				(4,500)	(5,000)	
305	Travel & Training	-	-	800	800	800	
320	Operation of Motor Vehicles	215	176	500	500	750	
325	Gasoline/Motor Fluids	(1,885)	(3,709)	1,645	1,645	1,655	
340	Communications	1,363	1,142	1,500	1,500	1,500	
345	Utilities	5,745	11,228	4,800	4,800	5,500	
365	Dues & Subscriptions	-	-	-	-	-	
375	IT Repairs & Maintenance	-	150	200	200	200	
380	Repairs & Maintenance	1,896	3,202	2,000	2,000	3,200	
400	Office Supplies	180	168	200	200	200	
405	Materials & Supplies	10,615	11,798	11,300	11,300	11,300	
420	Professional Services	-	-	200	200	-	
440	Vehicle Insurance	348	330	320	320	305	
445	Tort Insurance	1,230	1,740	2,200	2,200	1,960	
485	Contractual Services	309	320	1,075	1,075	825	
490	Subscription Software	1,620	1,747	4,030	4,030	1,820	
495	Awards & Gifts	56	56	60	60	60	
515	Miscellaneous	21	165	280	280	280	
520	Furn,Fixtures & Equip < \$5k	-	-	-	-	-	
522	IT Hardware < \$5k	-	-	60	60	60	
	TOTAL OPERATING	\$ 23,965	\$ 30,281	\$ 33,170	\$ 28,670	\$ 27,415	
CAPITAL							
	Capital Other Equipment	\$ -	\$ -	\$ 13,000	\$ 15,000	\$ 9,000	Scanner
	TOTAL CAPITAL			\$ 13,000	\$ 15,000	\$ 9,000	
	TOTAL EXPENDITURES	\$ 121,972	\$ 113,936	\$ 153,945	\$ 149,940	\$ 146,445	

**GENERAL FUND
SPECIAL EVENTS
DEPARTMENTAL EXPENDITURES**

EXPENDITURES		FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
PERSONNEL						
110	Salaries, Regular	\$ 76,181	\$ 90,483	\$ 78,495	\$ 67,875	\$ 50,750
120	Salaries, Special	436	4,915	-	-	-
210	Salaries, Overtime	4,119	6,610	11,225	13,000	11,225
220	FICA/Unemployment	7,102	8,982	8,665	7,500	5,290
230	Workers' Compensation	2,421	2,820	3,400	3,400	2,400
240	Retirement	8,665	10,470	9,405	8,160	6,550
	Employee Health Insurance	12,208	10,931	11,800	7,315	4,650
	TOTAL PERSONNEL	\$ 111,132	\$ 135,211	\$ 122,990	\$ 107,250	\$ 80,865
OPERATING						
300	Uniforms	\$ 304	\$ 533	\$ 500	\$ 625	\$ 650
305	Travel & Training	355	-	-	-	-
320	Operation of Motor Vehicles	545	426	600	500	600
325	Gasoline/Motor Fluids	1,109	940	800	800	480
340	Communications	2,903	1,054	1,020	1,020	1,080
345	Utilities	24,076	1,813	2,280	2,280	2,400
350	Postage	720	533	1,000	1,000	1,000
365	Dues & Subscriptions	35	70	45	70	45
375	IT Repairs & Maintenance	450	636	800	800	800
380	Repairs & Maintenance	5,024	4,437	4,000	4,000	4,000
400	Office Supplies	1,706	2,465	2,500	2,500	2,500
405	Materials & Supplies	3,224	4,760	4,750	4,750	5,130
406	Athletics	6,336	-	-	-	-
415	Town Merchandise	-	9,755	6,000	5,000	6,000
440	Vehicle Insurance	690	630	750	750	490
445	Tort Insurance	1,782	2,070	2,100	2,100	1,225
480	Promotional Advertising/Events	15,041	12,968	22,850	22,850	19,300
482	Promotion & Special Events	33,733	46,385	44,500	44,500	52,750
485	Contractual Services	-	-	6,500	6,500	4,800
490	Subscription Software	-	48	480	480	400
495	Awards & Gifts	56	56	60	60	30
515	Miscellaneous	536	49,688	7,000	7,050	-
520	Furn,Fixtures & Equip < \$5k	1,380	-	-	-	-
522	IT Hardware < \$5k	-	-	1,005	1,005	345
	TOTAL OPERATING	\$ 100,005	\$ 139,267	\$ 109,540	\$ 108,640	\$ 104,025
	TOTAL EXPENDITURES	\$ 211,137	\$ 274,478	\$ 232,530	\$ 215,890	\$ 184,890

**GENERAL FUND
NON - DEPARTMENTAL
DEPARTMENTAL EXPENDITURES**

EXPENDITURES		FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
PERSONNEL							
	Salaries, Regular	\$ -	\$ -	\$ -		\$ -	
	Employee Health Insurance	18,266	28,585	-		-	
	TOTAL PERSONNEL	\$ 18,266	\$ 28,585	\$ -	\$ -	\$ -	
OPERATING							
315	Wellness Program	\$ 2,677	\$ 2,221	\$ 4,000	\$ 4,000	\$ 6,000	
340	Communications	4,404	4,466	4,600	4,600	4,800	
345	Utilities	21,290	24,759	24,600	24,600	26,000	
360	Printing & Advertising	490	93	1,000	-	-	
375	IT Repairs & Maintenance	5,400	7,725	6,500	6,500	6,500	
380	Repairs & Maintenance	1,827	100	3,060	13,060	6,350	\$10k lobby
400	Office Supplies	6,220	5,900	6,000	3,000	2,040	
405	Materials & Supplies	1,897	1,742	2,600	2,600	2,120	
420	Professional Services	1,125	1,125	2,000	2,000	2,000	
447	Building & Bond Insurance	35,304	35,700	37,000	37,000	36,600	
490	Subscription Software	-	-	-	-	-	
485	Contractual Services	7,680	8,004	7,860	7,860	5,580	
495	Awards & Gifts	-	-	-	-	-	
500	Committee Expense	-	-	5,000	5,000	-	
515	Miscellaneous Expense	-	-	5,000	5,000	-	
520	Furn,Fixtures & Equip < \$5k	3,993	-	-	-	-	
522	IT Hardware < \$5k	-	-	-	-	-	
	TOTAL OPERATING	\$ 92,307	\$ 91,835	\$ 109,220	\$ 115,220	\$ 97,990	
CAPITAL							
	Capital - Buildings	\$ 48,082	\$ 5,890	\$ -	\$ -	\$ -	
	Capital - Equipment	-	-	42,800	42,800	25,000	IT Equipment
	Capital - Other	25,520	-	-	-	-	
	TOTAL CAPITAL	\$ 73,602	\$ 5,890	\$ 42,800	\$ 42,800	\$ 25,000	
TRANSFERS							
	Transfer to Capital Projects Fund	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	
	Transfer to Hospitality-Parking	19,519	-	-	-	-	
	Debt Service	428,450	-	-	-	-	
	Total Transfers	\$ 447,969	\$ -	\$ 300,000	\$ 300,000	\$ -	
	TOTAL EXPENDITURES	\$ 632,144	\$ 126,310	\$ 452,020	\$ 458,020	\$ 122,990	

Town of Surfside Beach General Fund Budget 2014-2015 Projected										
	Inventory	Prepaid	VA	Advances	Street Imp	Capital Replace	Land Meters	Unassigned	Total	Annual
Beginning Balance 6/30/2014	\$ 3,210	\$ 8,046	\$ 35,454	\$ 570,500	\$ 769,707	\$ 631,911	\$ 249,613	\$ 1,972,674	\$ 4,241,115	\$ 4,241,115
Net										(332,875)
Street Improvement										(769,707)
Ending Fund Bal										\$ 3,138,533
Victims Advocate Revenue			24,000							
Victims Advocate Expenditures			(19,825)							
Advance Pay down				(163,000)				163,000		
Transfer out Street Improvement					(769,707)					
Capital Replacement Millage						187,000				
Capital Replacement Purchases						(309,014)				
Meter Revenue							259,000			
Meter Expenses							(121,945)			
Change to Unassigned								(352,091)		
Est. Ending Fund Balance 6/30/2015	\$ 3,210	\$ 8,046	\$ 39,629	\$ 407,500	\$ -	\$ 509,897	\$ 386,668	\$ 1,783,583	\$ 3,138,533	

Town of Surfside Beach General Fund Budget 2015-2016										
	Inventory	Prepaid	VA	Advances	Street Imp	Capital Replace	Land Meters	Unassigned	Total	Annual
Est. Beginning Balance 6/30/2015	\$ 3,210	\$ 8,046	\$ 39,629	\$ 407,500	\$ -	\$ 509,897	\$ 386,668	\$ 1,783,583	\$ 3,138,533	\$ 3,138,533
Net										(0)
Ending Fund BAL										\$ 3,138,533
Victims Advocate Revenue			24,000							
Victims Advocate Expenditures			(23,350)							
Advance Pay down				(163,000)				163,000		
Capital Replacement Millage						189,750				
Capital Replacement Purchases						(183,000)				
Meter Revenue							259,305			
Meter Expenses							(143,250)			
Change to Unassigned								(123,455)		
Est. Ending Fund Balance 6/30/2016	\$ 3,210	\$ 8,046	\$ 40,279	\$ 244,500	\$ -	\$ 516,647	\$ 502,723	\$ 1,823,128	\$ 3,138,533	

Town of Surfside Beach					
Transfers to General Fund					
2015-2016 Budget year					
	Amount	Salary	M&S	Revenue	Total
Pier to General Fund					
10% of Revenue	\$ 30,800			\$ 30,800	
Facilities	9,000	9,000			
Cleaning	4,200	3,200	1,000		
Total	\$ 44,000	\$ 12,200	\$ 1,000	\$ 30,800	\$ 44,000
Sanitation to General					
Overhead	\$ 100,000			\$ 100,000	
Total	\$ 100,000	\$ -		\$ 100,000	\$ 100,000
Atax to General					
Police Salaries 1.5 officers	73,000	\$ 73,000	\$ -	\$ -	\$ -
Overtime	30,000	30,000			
Bathroom Maintenance	10,500	5,000	5,500		
Beach Cans	16,000	12,000	4,000		
Beach Raking	11,500	10,000	1,500		
Special Event OT	10,650	10,650			
Web and Web Design					
By Law to Gen	50,500			50,500	
Total	\$ 202,150	\$ 140,650	\$ 11,000	\$ 50,500	\$ 202,150
Hospitality to General					
For General Services	\$ 234,500			\$ 234,500	
Total	\$ 234,500			\$ 234,500	\$ 234,500
Local Atax	\$ 152,050			\$ 152,050	
Total to General	\$ 732,700	\$ 152,850	\$ 12,000	\$ 567,850	\$ 732,700
Material Supply				12,000	
Salary				152,850	
Total To General				\$ 732,700	
To Capital Projects Fund For Beach Renourishment					
Beach Renourishment From Atax	\$ -				
Beach Renourishment From Hosp	50,000				
Total to Beach Renourishment	\$ 50,000				
To Capital Projects for Underground Utilities					
	\$ 63,000				
Total Capital Projects	\$ 113,000				
Other					
Pier to General Loan Payment	\$ 163,000				
Pier to General Interest on Loan	10,190				
Total from Pier	\$ 173,190				

Transfers

Town of Surfside Beach
General Fund Capital Replacement Schedule

<u>Proposed Budget 2015-2016</u> <u>Capital Reserve Balances</u>	Actual 2013-2014	Adopted 2014-2015	Projected 2014-2015	Proposed 2015-2016	
Capital Reserve Balance	\$ 518,351	\$ 623,497	\$ 631,911	\$ 509,897	
Expected/Adopted Additions (3 mils)	186,504	160,000	187,000	189,750	\$63,250 per mill
Debt Payment					
Expected/Adopted Purchases	(72,944)	(205,000)	(309,014)	(183,000)	
Ending Balance	\$ 631,911	\$ 578,497	\$ 509,897	\$ 516,647	
		Budget			
IT Equipment	\$ 11,904				
PBZ Truck				20,000	
Grounds Dept. Truck	18,520	20,000		20,000	
Grounds -Mower				17,000	
Grounds- Field Rake				14,000	
Street Excavator				38,000	
Street Vactrion				40,000	
Vehicle Scanner					
Street Department Dump Truck		60,000	59,500		
Street Backhoe		125,000	119,800		
Purchase of Truck					
PW Truck			28,914		
Tractor Street	22,665				
Mower - Street	13,964				
IT Equipment			42,800		
Fuel System			13,000		
Lobby Renovations			10,000		
GIS Equipment			35,000		
Fire Lease					
Roof	5,890				
Rescue Squad Plans					
Rescue Squad Plans					
Scanner				9,000	
IT				25,000	
Total	\$ 72,943	\$ 205,000	\$ 309,014	\$ 183,000	
Meters	\$ 19,360				
Truck switched to Sanitation		\$ (20,000)	\$ (20,000)		
		\$ 185,000	\$ 289,014	\$ 183,000	

TOWN OF SURFSIDE BEACH

2015 VEHICLE / EQUIPMENT REPLACEMENT PLAN

	Equipment	Date	Hrs used	Price	Condition	Left	2015/16	2016/17	2017/18	2018/19	2019/20	
	GROUNDS											
700	1998 CHEVY 1500 P/U	Jun-00	68,440	13,945	POOR	0	20,000					
701	2014 FORD F150 4X2	Jan-14	1,100	18,224	NEW	100						
702	2004 CHEVY 1/2 TON PU	Dec-03	66,000	12,450	FAIR	15		20,000				
705	2011 FORD F-150 4X4 PU	Jul-11	21,000	21,723	NEW	90						
707	1997 FORD BUCKET TRUCK	Jun-00	55,340	16,235	GOOD	50						
704	2003 KUBOTA TRACTOR	Jun-03	992 HR	13,500	GOOD	50						
734	2006 TORO ZERO TURN MOWER	May-06	1300 HR	7,449	FAIR	30	17,000					
725H	2011 J.D. DIESEL Z-TURN MOWER	Jul-11	443 HR	13,919	GOOD	75						
726	1998 JOHN DEERE FIELD RAKE	May-98	1653 HR	7,088	POOR	10	14,000					
733	2004 KUBOTA Z-TURN MOWER	Mar-04	803	9,660	FAIR	20		17,000				
712	2004 HONDA 4WD ATV	Nov-03	861 HR	5,800	GOOD	50						
715	2008 JOHN DEERE TX GATOR	Jul-08	529 HR	7,673	GOOD	60				11,000		
745	1998 JOHN DEERE GATOR	Jun-99	2167 HR	5,000	FAIR	40			10,000			
	Vehicle / Equipment	Purch. Date	Mileage/ Hrs used	Purchase Price	Condition	% Left	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	
	STREET											
900	2010 FORD F150 SUPERCREW	Jul-10	65,500	24,334	GOOD	60						
902	2003 CHEVY 16' DUMPTRUCK	Aug-04	16,300	42,375	GOOD	50				50,000		
905	1988 INT'L DUMP 466	Oct-87	88,300	40,710	FAIR	10					20,000	
906	2011 FORD F-150 4X2 PU	Aug-11	23,000	16,892	GOOD	70						
907	2007 FORD F-150 P/U	Aug-07	52,100	15,002	GOOD	60						
908	2005 FORD F-350 XL	Feb-05	79,500	24,928	FAIR	25		40,000				
909	1988 DODGE DAKOTA MOSQUITO	Nov-87	144,700	3,390	FAIR	0						
910	2000 CHEVY C6500 LIGHT DUMP	Jul-00	23,000	38,006	FAIR	20			50,000			
917	2009 JOHN DEERE 5065E TRACTOR	Mar-09	1960 HR	16,000	GOOD	25				20,000		
920	2012 FORD F-250 UTILITY BODY	Sep-11	17,300	27971	GOOD	90						
960	2012 JOHN DEERE 5075M TRACTOR	Oct-12	242 HR	34690	NEW	90						
993	2014 JOHN DEERE 310K BACKHOE	Aug-14	0 HR	79,100	NEW	100				65,000		
996	2008 JOHN DEERE TX GATOR	Jul-08	550 HR	6,968	FAIR	20		10,000				
997A	2012 JOHN DEERE 310K BACKHOE	May-12	660 HR	71,600	GOOD	50		60,000				
	2014 BOBCAT MINI EXCAVATOR						38,000					
			ORDERED FOR CURRENT YEAR									
	Vehicle / Equipment	Purch. Date	Mileage/ Hrs used	Purchase Price	Condition	% Left	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	
907A	2006 JD 5425 TRACTOR	Jul-06	1845 HR	36,468	FAIR	15	40,000					
914A	2008 NH T6020 TRACTOR	Aug-08	1563 HR	48,737	GOOD	60						
914-1	2008 VERSABOOM	Aug-08	1563 HR	46,325	GOOD	60						
914-2	2008 FLAIL HEAD	Aug-08	1563 HR		GOOD	60						
916	2013 NEW HOLLAND TRACTOR	Oct-13	23 HR	27,987	NEW	95						
911	2013 TORO Z-TURN MOWER	Sep-13	20 HR	13,965	NEW	90					17,000	

912	2011 TORO DIESEL Z-TURN MOWER	Jul-11	285 HR		14,585	GOOD	75					
913	2007 WOODS FINISH MOWER	Apr-07	2500 HR		2,100	FAIR	10	4,000				
919	2008 GRAVELY 52" MOWER	May-08	600 HR		7,824	FAIR	40				17,000	
985	2004 VACTRON	May-04	1280 HR		9,110	POOR	15	40,000				
956A	2011 BARBER 600HD BEACH RAKE	Aug-11			46,000	GOOD	80					
957A	2014 BARBER 600HD BEACH RAKE	Apr-14			59,190	NEW	100					
994	2011 TYMCO R/A SWEEPER	11/2011	6,000		119,240	NEW	85					
	FACILITIES											
200	2004 CHEVY SILVERADO 4X2 UTIL	Jun-04	41,000		12,052	GOOD	50					
201	2004 CHEVY SILVERADO 4X2 PU	Nov-03	73000		12,455	GOOD	50					
	FLEET MAINTENANCE											
1000	1996 DODGE 4X4 PU	Apr-96	94,000		12,150	FAIR	30					37,000
	Sub-Total							173,000	147,000	77,000	146,000	
	Less Amt. To be funded by Hospitality Fund											37,000
	Less Amt. To be funded by Accommodations Tax							40,000	60,000			
	Total General Fund Capital Replacement Funds							133,000	87,000	77,000	146,000	

TOWN OF SURFSIDE BEACH											
2015 VEHICLE / EQUIPMENT REPLACEMENT PLAN											
SANITATION											
Vehicle #	Vehicle / Equipment	Purch. Date	Mileage/ Hrs used	Purchase Price	Condition	% LEFT	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
301	2011 FORD F150 4x2 PU	Jul-11	19,700	16,892	GOOD	70					
303	2014 FORD F-150 4x2 PU	Oct-14	300	18,225	NEW	100					
320	2006 CHEVY SILVERADO PU	Jan-06	67,600	12,100	FAIR	20		22,000			
302-1	2004 FORD F750XL REL	Feb-04	55,200	81,293	FAIR	40					
307-1	2007 LABRIE OPTIMIZER FEL	Nov-07	92,100	185,300	GOOD	40			250,000		
306-1	2014 MACK MRU FEL	Jun-14	250	237,000	NEW	100					
309	2008 INT/LABRIE SIDELDR	Dec-07	82,000	198,000	FAIR	15					
315	2013 MACK/LABRIE SIDELDR	May-13	10,000	258,192	NEW	90					
316	2006 INT/LABRIE SIDELDR	Jul-07	108,000	158,300	FAIR	20					
318	2010 FORD KNUCKLEBOOM	Jul-10	57,800	114,762	GOOD	60					125,000
319	2009 FORD KNUCKLEBOOM	Apr-09	88,000	103,800	GOOD	50				125,000	
329	WOODCHIPPER	Apr-94		14,227							
	Total						0	22,000	250,000	125,000	125,000
		VEHICLE ORDERED FOR CURRENT YEAR									

**TOWN OF SURFSIDE BEACH
2015 VEHICLE / EQUIPMENT REPLACEMENT PLAN**

	Vehicle / Equipment	Purch. Date	Mileage/ Hrs used	Purchase Price	Purchased New / Used	Condition	% LEFT	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
#	ADMINISTRATION											
1	2009 FORD ESCAPE HYBRID	Oct-08	30,800	28,282	NEW	GOOD	65					
						DEPARTMENT TOTAL		0	0	0	0	0
	PB&Z											
1102	2007 FORD RANGER	Mar-07	13,500	9,915	NEW	GOOD	60					
1100	2010 FORD RANGER	Mar-10	31,000	12,150	NEW	GOOD	75	20,000				
						DEPARTMENT TOTAL		20,000	0	0	0	0
	POLICE											
500	2004 FORD EXPLORER	Nov-06	96,800	15,094	USED	FAIR	25					
501	2010 FORD FUSION	Aug-12	34,000	16,600	USED	GOOD	70					
502	2010 FORD FUSION	Aug-12	49,700	11,800	USED	GOOD	70					
503	2009 CHEVY TRAILBLAZER	May-13	56,300		USED	GOOD	50					
504	2014 FORD EXPLORER	Oct-13	9,000	25,774	NEW	NEW	95					
505	2014 FORD EXPLORER	Oct-13	10,000	25,774	NEW	NEW	95					
506	2015 FORD EXPLORER	Nov-14	250		NEW	NEW	100					
526	2007 CHEVY TRAILBLAZER	Jul-07	89,000	22,680	NEW	FAIR	30					
527	2008 FORD CROWN VIC	Oct-07	100,000	21,158	NEW	POOR	15	34,000				
529	2008 FORD CROWN VIC	Oct-07	92,000	21,158	NEW	FAIR	35					
530	2008 FORD EXPLORER-Curry	Oct-08	106,300	20,500	NEW	GOOD	40					
532	2009 CHEVY IMPALA	Apr-09	78,000	19,484	NEW	FAIR	20	34,000				
533	2010 FORD CROWN VIC	Aug-10	53,000	22,000	NEW	GOOD	70					
534	2011 FORD TRANSPORT VAN	Feb-11	38,500	16,933	NEW	GOOD	80					
535	2011 FORD CROWN VIC	Aug-11	45,700	22,780	NEW	GOOD	75					
536	2013 FORD INTERCEPTOR SEDAN	Aug-12	33,000	25,597	NEW	NEW	95					
509	2007 RU2 FAST 850 RADAR TRAILER	Nov-07		5,885	NEW	GOOD	50					
513A	2010 YAMAHA JET SKI 3868	May-10	91 HR	7,999	NEW	GOOD	50					
537	2014 JD GATOR	Apr-14	1 HR	9,310	NEW	NEW	100					
538	2014 JD GATOR	Apr-14	1 HR	9,310	NEW	NEW	100					
517A	2009 TOYOTA TACOMA	Mar-09	36,000	16,509	NEW	POOR	10					
518	2011 KAWASAKI MULE	Jun-11	1587 HR	7,000	NEW	FAIR	25		5,000			
519	2011 KAWASAKI MULE	Jul-11	1235 HR	7,000	NEW	POOR	10	5,000				
						DEPARTMENT TOTAL		73,000	5,000	0	0	0

**TOWN OF SURFSIDE BEACH
2014 VEHICLE / EQUIPMENT REPLACEMENT PLAN**

	Vehicle / Equipment	Purch. Date	Mileage/ Hrs used	Purchase Price	Purchased New / Used	Condition	% LEFT	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
	FIRE											
600	2007 FORD F-150 P/U 4X4	Oct-07	30,100	21,545	NEW	GOOD	50					
601	2000 KME Pumper	Apr-01	28,100	317,658	NEW	GOOD	50					
602	2011 FORD F-150 PU 4X4	Oct-11	21,800	23,603	NEW	GOOD	90					
603	1994 KME INTL PUMPER	Apr-94	25,000	131,374	NEW	FAIR	25					
605	2008 BULLET QUAD CAB 4X4	May-09	12,600	117,500	NEW	GOOD	75					
607	2010 HME PUMPER	Sep-10	11,200	358,720	NEW	GOOD	85					
616	2010 HME AERIAL LADDER	Nov-10	5,000	731,469	NEW	GOOD	85					

**TOWN OF SURFSIDE BEACH
HOSPITALITY FUND
PROPOSED BUDGET 2015 - 2016**

Revenue	
Hospitality Taxes	\$ 691,000
Interest	800
Grants	7,000
Change in Fund Balance	347,200
Total Revenue	\$ 1,046,000
Expenditures	
Police	\$ 113,000
Fire	-
Grounds - Public Works	25,300
Recreation & Special Events	16,200
Capital Items	544,000
Transfers Out to General Fund	234,500
Transfer out For Beach Renourishment	50,000
Transfer out to Capital Projects	63,000
Total Expenditures	\$ 1,046,000

**TOWN OF SURFSIDE BEACH
BUDGET SUMMARY
HOSPITALITY FUND**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
REVENUES						
Hospitality Revenue	\$ 667,065	\$ 705,656	\$ 650,000	\$ 680,000	\$ 691,000	
Interest Earned	2,606	788	2,000		800	
Grants	12,066	-	-	-	7,000	Pard Grant Ballfields
Misc Inc / Donations	2,764	-	-	-	-	
Parking Meter Parking Decals	68,909	-	-	-	-	
Parking Lanier	54,344	-	-	-	-	
Parking Fines Lanier	6,510	-	-	-	-	
Total Revenues	\$ 814,264	\$ 706,444	\$ 652,000	\$ 680,000	\$ 698,800	
EXPENDITURES						
Fire	\$ 16,219	\$ 102,160	\$ 44,500	\$ 44,500	\$ -	
Police Department	107,093	101,025	54,900	54,900	113,000	
Recreation & Special Events	27,068	22,133	3,200	3,000	16,200	
Non Department Grounds	31,857	60,222	24,300	24,300	25,300	
Parking	287,963	-	-	-	-	
Capital Improvement Public Works			25,000		544,000	
Total Expenditures	\$ 470,200	\$ 285,540	\$ 151,900	\$ 126,700	\$ 698,500	
Net Revenue/(Exp) Before Transfers	\$ 344,064	\$ 420,904	\$ 500,100	\$ 553,300	\$ 300	
Other Financing (Uses) Transfers						
Transfer to Pier	\$ (375,000)	\$ (47,960)	\$ -	\$ -	\$ -	
Transfers to Gen Fund	(441,880)	(150,000)	(150,000)	(150,000)	(150,000)	
Transfer to General Public Safety Equip	-	-	-	-	(84,500)	
Transfer Parking to General Fund	-	(148,169)	-	-	-	
Transfer to Capital Projects for Beach Renourishm	-	(118,718)	(250,100)	(250,100)	(50,000)	
Transfer to Capital Projects	-	-	-	-	(63,000)	
Transfers from Gen Fund Parking	19,519	-	-	-	-	
Total Other Uses of Funds	\$ (797,361)	\$ (464,847)	\$ (400,100)	\$ (400,100)	\$ (347,500)	
Net Change in Fund Balance	\$ (453,297)	\$ (43,943)	\$ 100,000	\$ 153,200	\$ (347,200)	
Fund Balance						
Beginning Fund Balance	\$ 794,466	\$ 369,888		\$ 325,945	\$ 479,145	
Adjustment to Fund Balance	28,719	-		-	-	
Ending Fund Balance 6-30	\$ 369,888	\$ 325,945		\$ 479,145	\$ 131,945	
Total Expenditures and Transfers	\$ 1,267,561	\$ 750,387	\$ 552,000	\$ 526,800	\$ 1,046,000	

HOSPITALITY FUND
POLICE DEPARTMENT
DEPARTMENTAL EXPENDITURES

EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
PERSONNEL						
Salaries, Regular	\$ 64,866	\$ -	\$ -	\$ -	\$ -	
Salaries, Special	1,382					
Salaries, Overtime						
FICA/Unemployment	5,637					
Retirement	6,297					
Employee Health Insurance	8,001					
TOTAL PERSONNEL	\$ 86,183	\$ -	\$ -	\$ -	\$ -	
OPERATING & CAPITAL						
Uniforms	\$ 647	\$ -	\$ -	\$ -	\$ -	
Mat & Supplies/FF&E <\$5k	15,513					
FFE < \$5k	4,750	7,709				
Capital Other Equipment			16,800	16,800	77,000	Two Vehicles
Capital Other Equipment		28,064			36,000	Video
Capital - Vehicles/Equipment		65,252	38,100	38,100		
TOTAL Operating & Capital	\$ 20,910	\$ 101,025	\$ 54,900	\$ 54,900	\$ 113,000	
TOTAL EXPENDITURES	\$ 107,093	\$ 101,025	\$ 54,900	\$ 54,900	\$ 113,000	

**HOSPITALITY FUND
FIRE
DEPARTMENTAL EXPENDITURES**

EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
OPERATING					
Travel & Training	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	16,219	14,034	-	-	-
TOTAL OPERATING	\$ 16,219	\$ 14,034	\$ -	\$ -	\$ -
CAPITAL					
Capital - Building	\$ -	\$ -	\$ -	\$ -	\$ -
Capital - Motor Vehicle	-	-	-	-	-
Capital - Other Equipment	-	29,890	4,500	4,500	-
Capital - Other Equipment	-	58,236	9,000	9,000	-
Capital - Other Equipment	-	-	15,000	15,000	-
Capital - Other Equipment	-	-	10,000	10,000	-
Capital - Other Equipment	-	-	6,000	6,000	-
TOTAL CAPITAL	\$ -	\$ 88,126	\$ 44,500	\$ 44,500	\$ -
TOTAL EXPENDITURES	\$ 16,219	\$ 102,160	\$ 44,500	\$ 44,500	\$ -

**HOSPITALITY FUND
SPECIAL EVENTS
DEPARTMENTAL EXPENDITURES**

EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
OPERATING						
Materials Supplies Program	\$ -	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance	3,774					
Beautification						
Vets Memorial	2,206	1,642	3,200	3,000	3,200	Memorial Upkeep
Grants Materials & Supplies						
Professional Services	1,303	20,491				
Promotion & Special Events	4,216				13,000	Decorations
Subscription Software						
FFE < \$5,000						
TOTAL OPERATING	\$ 11,499	\$ 22,133	\$ 3,200	\$ 3,000	\$ 16,200	
CAPITAL						
Capital - Land Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital - Build Improvement	15,569					
TOTAL CAPITAL	\$ 15,569	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 27,068	\$ 22,133	\$ 3,200	\$ 3,000	\$ 16,200	

**HOSPITALITY FUND
NON-DEPARTMENTAL AND PUBLIC WORKS/GROUNDS DEPARTMENT
DEPARTMENTAL EXPENDITURES**

EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
OPERATING						
Repairs & Maintenance	\$ 5,318	\$ 6,847	\$ -	\$ -	\$ -	
Materials & Supplies	23,395	12,333	20,000	20,000	21,000	Parks, Walkovers
Ballfield Improvements Grant Reimb 7k						
Beautification Project						
FFE < \$5,000	-	2,667	4,300	4,300	4,300	Shower Tower
FFE < \$5,000	3,144					
Landscaping	-	0	-	-	-	
Landscaping	-	-	-	-	-	
TOTAL OPERATING	\$ 31,857	\$ 21,847	\$ 24,300	\$ 24,300	\$ 25,300	
CAPITAL						
Capital - Land/Land Imp.	\$ -	\$ 35,000	\$ -	\$ -	\$ 250,000	Road Improvements Surfside Drive
Capital - Build/Build Imp.	-	-	25,000	-	250,000	Improvements to Rescue Sqd Build
Capital - Build/Build Imp.	-	-	-	-	-	
Capital - Motor Vehicle	-	-	-	-	-	
Capital - Other Equipment	-	3,375	-	-	32,000	Tractor for Beach
Land Improvements-Park	-	-	-	-	12,000	Ballfield upgrade
Parking/Land Improvements	-	-	-	-	-	
TOTAL CAPITAL	\$ -	\$ 38,375	\$ 25,000	\$ -	\$ 544,000	
Total Expenditures	\$ 31,857	\$ 60,222	\$ 49,300	\$ 24,300	\$ 569,300	
OTHER FINANCING USES - NON DEPARTMENTAL						
Operating Transfer to:						
General	\$ 441,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	Transfer to General Fund
General Lease Payment					84,500	Transfer to General Fund
Capital Projects					63,000	Transfer to Capital Projects Undgnd
Capital Projects BR		118,718	250,100	250,100	50,000	Transfer to Renourishment
Pier		47,960				
Other Parking to General		148,169				
TOTAL OTHER FINANCING USES	\$ 441,000	\$ 464,847	\$ 400,100	\$ 400,100	\$ 347,500	

**HOSPITALITY FUND
PARKING
DEPARTMENTAL EXPENDITURES**

EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
PERSONNEL					
Salaries, Regular	\$ 15,490		\$ -	\$ -	
Salaries, Overtime	57				
FICA/Unemployment	1,360				
Retirement	824				
Employee Health Insurance					
TOTAL PERSONNEL	\$ 17,731		\$ -	\$ -	\$ -
OPERATING					
Uniforms	\$ 70		\$ -	\$ -	\$ -
Travel & Training					
Gasoline Motor Fluids	\$ 303				
Communications	587				
Utilities	644				
Repairs & Maintenance	2340				
Materials & Supplies	6,375				
Office Supplies	1,058				
Subscription Software	2,948				
FFE < \$5k	5,084				
Bank Fees	1,664				
Contractual Services Lanier	46,106				
TOTAL OPERATING	\$ 67,180	\$ -	\$ -	\$ -	\$ -
Capital Expenditures					
Capital Other Equipment	\$ 203,052				
Total Capital Expenditures	\$ 203,052				
TOTAL EXPENDITURES	\$ 287,963	\$ -	\$ -	\$ -	\$ -

TOWN OF SURFSIDE BEACH
 LOCAL ACCOMODATIONS TAX FUND
 PROPOSED BUDGET 2015-2016

Revenue

Local Accommodations Revenue	\$ 152,000
Interest Earned	50
Total Revenue	\$ 152,050

Expenditures

Transfers to General Fund	152,050
Total Expenditures	\$ 152,050

**TOWN OF SURFSIDE BEACH
LOCAL ACCOMMODATIONS TAX FUND
BUDGET SUMMARY**

Revenues	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
Local Accommodations Revenue	\$ 150,517	\$ 150,961	\$ 150,000	\$ 150,000	\$ 152,000
Interest Earned	220	39	220	50	50
Total Revenues	\$ 150,737	\$ 151,000	\$ 150,220	\$ 150,050	\$ 152,050
Expenditures					
Transfers to General Fund	\$ 135,926	\$ 150,000	\$ 150,220	\$ 197,735	\$ 152,050
Transfer remaining fund balance	-	-	-	-	-
Total Expenditures	\$ 135,926	\$ 150,000	\$ 150,220	\$ 197,735	\$ 152,050
Net Revenues (Expenditures)	\$ 14,811	\$ 1,000	\$ -	\$ (47,685)	\$ -
Beginning Fund Balance	\$ 31,874	\$ 46,685	-	\$ 47,685	\$ -
Ending Fund Balance	\$ 46,685	\$ 47,685	-	\$ -	\$ -

LOCAL ACCOMMODATIONS TAX FUND

DEPARTMENTAL EXPENDITURES

EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
OTHER FINANCING USES					
Transfer to:					
General Fund	\$ 135,926	\$ 150,000	\$ 150,220	\$ 197,735	\$ 152,050
TOTAL EXPENDITURES	\$ 135,926	\$ 150,000	\$ 150,220	\$ 197,735	\$ 152,050

FUND NARRATIVE AND ANALYSIS

The 0.5% Local Accommodations tax became effective May 1, 2002. These fees are used to fund public safety for police, fire, and emergency management services. The funds are transferred to General Fund during the year.

**TOWN OF SURFSIDE BEACH
ACCOMMODATIONS TAX FUND
PROPOSED BUDGET 2015-2016**

Revenue		Proposed
State Accommodations Revenue	\$	570,000
Interest Earned		300
Total Revenue	\$	570,300
Expenditures		
Police	\$	58,500
Public Works		7,000
Recreation & Special Events		42,250
Non Departmental		205,080
Transfers Out to General Fund		202,150
Transfer Out For Beach Renourishment		-
Change in Fund Balance		55,320
Total Expenditures	\$	570,300

**TOWN OF SURFSIDE BEACH
ACCOMMODATIONS TAX FUND
BUDGET SUMMARY**

REVENUES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
Accommodations Revenue	\$ 614,905	\$ 555,390	\$ 602,000	\$ 507,000	\$ 570,000	State Accommodations Taxes
Interest Earned	394	395	300	300	300	
Special Event/Sponsorship/Donation	3,545	4,125	-	-	-	
May Event Holdback	-	-	-	95,000	-	
Other Financing Sources/Sale of F/A	-	-	-	-	-	
Total Revenues	\$ 618,844	\$ 559,910	\$ 602,300	\$ 602,300	\$ 570,300	
EXPENDITURES						
Police	\$ 142,621	\$ 114,370	\$ 164,445	\$ 164,445	\$ 58,500	
Fire	-	38,690	-	-	-	
Public Works	61,220	56,140	9,000	9,000	7,000	
Recreation & Special Events	61,612	43,340	35,300	35,300	42,250	
Non Departmental	217,641	196,215	186,075	184,085	205,080	
Total Expenditures	\$ 483,094	\$ 448,755	\$ 394,820	\$ 392,830	\$ 312,830	
Net Revenues (Expenditures)	\$ 135,750	\$ 111,155	\$ 207,480	\$ 209,470	\$ 257,470	
Transfer Detail						
Transfer to General Fund A-tax Revenue	\$ 54,495	\$ 51,520	\$ 49,750	\$ 49,113	\$ 50,500	
Transfer to General Police Salaries & OT	-	-	99,900	99,900	103,000	
Transfer to General Contractual Services	-	38,800	38,000	38,000	38,000	
Transfer to General OT Special Events	-	-	5,500	5,500	10,650	
Transfer to General Web Advertising	-	-	6,000	6,000	-	
Total Transfers to General Fund	\$ 54,495	\$ 90,320	\$ 199,150	\$ 198,513	\$ 202,150	
Transfer to Beach Renourishment	\$ -	\$ 50,000	79,000	79,000	-	
Net Change in Fund Balance	\$ 81,255	\$ (29,165)	\$ (70,670)	\$ (68,043)	\$ 55,320	
Fund Balance						
Beginning Fund Balance	\$ 61,021	\$ 142,276	-	\$ 113,111	\$ 45,068	
Transfer in Net Revenue	135,750	111,155	-	209,470	257,470	
Transfers out to General Fund	(54,495)	(90,320)	-	(198,513)	(202,150)	
Transfer to Beach Renourishment	-	(50,000)	-	(79,000)	-	
Ending Fund Balance	\$ 142,276	\$ 113,111	\$ -	\$ 45,068	\$ 100,388	
Total Expenditures and Transfers	\$ 537,589	\$ 550,275	\$ 672,970	\$ 670,343	\$ 514,980	

ACCOMMODATIONS TAX FUND
POLICE
DEPARTMENTAL EXPENDITURES

EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
PERSONNEL						
Salaries, Regular	\$ 30,112	\$ 46,950	\$ -	\$ -	\$ -	1.5 Officers \$ 73,000
Salaries, Special (Holidays)	1,244	1,455	-	-	-	
Salaries, Overtime	15,672	21,430	-	-	-	\$30,000
FICA/Unemployment	3,721	6,415	-	-	-	
Retirement	5,715	8,750	-	-	-	
Employee Health Insurance	11,248	8,055	-	-	-	
TOTAL PERSONNEL	\$ 67,712	\$ 93,055	\$ -	\$ -	\$ -	\$ 103,000 Transfer
OPERATING						
Bike Festival Expenses	\$ -	\$ -	\$ 95,000	\$ 95,000	\$ 35,000	
Uniforms	1,654	1,950	4,100	4,100	2,700	
Travel & Training	264	-	400	400	550	
Operation of Motor Vehicles	4,041	735	6,500	6,500	6,500	
Gas & Motor Fluids	3,686	5,705	4,500	4,500	6,500	
Communications	-	1,180	1,020	1,020	1,500	
Printing & Advertising	-	-	250	250	250	
Repairs & Maintenance	3,604	2,115	3,500	3,500	3,500	
Materials & Supplies	1,495	1,880	2,000	2,000	2,000	
Contractual Services	-	-	675	675	-	
FF&E<\$5k	3,018	-	5,000	5,000	-	
TOTAL OPERATING	\$ 17,762	\$ 13,565	\$ 122,945	\$ 122,945	\$ 58,500	
CAPITAL						
Capital - Motor Vehicles	\$ 18,667	\$ -	\$ 28,000	\$ 28,000	\$ -	
Capital - Other Equipment	38,480	7,750	13,500	13,500	-	Wildfire 16k delete per committee
Capital - Other Equipment	-	-	-	-	-	
TOTAL CAPITAL	\$ 57,147	\$ 7,750	\$ 41,500	\$ 41,500	\$ -	
TOTAL EXPENDITURES	\$ 142,621	\$ 114,370	\$ 164,445	\$ 164,445	\$ 58,500	
Transfer Detail					Transfers	
Salaries, Regular					\$ 52,500	
Taxes and Benefits					20,500	
Overtime					30,000	
Total Transfers					\$ 103,000	

ACCOMMODATIONS TAX FUND
FIRE
DEPARTMENTAL EXPENDITURES

EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
CAPITAL					
Capital - Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
Capital - Other Equipment		38,690			
Capital - Other Equipment					
Capital - Other Equipment					
TOTAL CAPITAL	\$ -	\$ 38,690	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ 38,690	\$ -	\$ -	\$ -

**ACCOMMODATIONS TAX FUND
PUBLIC WORKS
DEPARTMENTAL EXPENDITURES**

Combined Grounds, Sanitation and Public Works Sheets

EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
PERSONNEL						
Salaries, Regular	\$ 11,715		\$ -	\$ -	\$ -	
Salaries, Overtime	2,971		-	-	-	
FICA/Unemployment	1,131		-	-	-	
Retirement	1,513		-	-	-	
TOTAL PERSONNEL	\$ 17,330	\$ -	\$ -	\$ -	\$ -	
OPERATING						
Utilities	\$ 7,465	\$ 6,950	\$ 9,000	\$ 9,000	\$ 7,000	
Gasoline/Motor Fluid	4,149		-	-	-	
Beach Access Reptace, Repair & Maint.	12,537		-	-	-	
Materials & Supplies	7,739		-	-	-	
Bathroom Maintenance						\$ 10,500 Transfer to General
Contractual Services Beach Cleaning	12,000					16,000 Transfer to General
Contractual Services Beach Raking						11,500 Transfer to General
TOTAL OPERATING	\$ 43,890	\$ 6,950	\$ 9,000	\$ 9,000	\$ 7,000	\$ 38,000 Transfer to General
CAPITAL						
Capital - Land/Land Imp.	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital - Other Equipment		49,190				
Capital - Motor Vehicles						
Capital - Heavy Equipment						
TOTAL CAPITAL	\$ -	\$ 49,190	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 61,220	\$ 56,140	\$ 9,000	\$ 9,000	\$ 7,000	
Transfer Detail				Transfers		
Restroom Maintenance			\$ 10,000	\$ 10,500	\$ 10,500	
Contractual Services Beach Cleaning			15,800	16,000	16,000	
Contractual Services Beach Raking			13,000	11,500	11,500	
Transfers			\$ 38,800	\$ 38,000	\$ 38,000	

**ACCOMMODATIONS TAX FUND
SPECIAL EVENTS
DEPARTMENTAL EXPENDITURES**

EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
PERSONNEL						
Salaries, Overtime	\$ 7,744	\$ 6,395	\$ 3,500			\$10,650 Transfer to General
FICA/Unemployment	931	975	268			
Retirement	327	255	372			
TOTAL PERSONNEL	\$ 9,002	\$ 7,625	\$ 4,140	\$ -	\$ -	
OPERATING						
Advertising & Promotion Events	\$ 18,692	\$ 11,435	\$ 5,000	\$ 5,000	\$ 11,750	Media & print advertising for events
Tourism Related Events	33,918	24,280	30,300	30,300	30,500	Events
Tourism Event Personnel						
Contractual Services						
TOTAL OPERATING	\$ 52,610	\$ 35,715	\$ 35,300	\$ 35,300	\$ 42,250	
CAPITAL						
Capital - Other Equipment	-	-	-	-	-	
TOTAL CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 61,612	\$ 43,340	\$ 39,440	\$ 35,300	\$ 42,250	
Transfer Detail					Transfers	
					\$ 10,650	Salaries Benefits for events
Transfers					\$ 10,650	

**ACCOMMODATIONS TAX FUND
NON - DEPARTMENTAL
DEPARTMENTAL EXPENDITURES**

EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
OPERATING						
Advertising - M B Chamber	\$ 176,972	\$ 159,115	\$ 141,075	\$ 144,685	\$ 153,000	30% of Atax collections
Professional Services						
Tourist Event July 4	25,000	25,000	25,000	25,000	\$ 25,000	Fireworks display
Maps Brochures						
Web Design						
Web						
Promotion/Marketing	6,669	6,900	9,000	9,000	12,000	Display ads, brochures, maps
Grants	9,000	5,200	11,000	5,400	\$ 15,080	Guy Daniels, Serenades
TOTAL OPERATING	\$ 217,641	\$ 196,215	\$ 186,075	\$ 184,085	\$ 205,080	
OTHER FINANCING USES						
Transfer to:						
Beach Renourishment	\$ -	\$ 50,000	\$ 79,000	\$ 39,500	\$ -	
General Fund Contractual		\$ 38,800				
General Fund	54,495	51,520	49,750	49,113	50,500	
TOTAL EXPENDITURES	\$ 272,136	\$ 247,735	\$ 235,825	\$ 233,198	\$ 255,580	
Transfer Detail						
Web Design						
Web Maintenance						
Transfers						

**TOWN OF SURFSIDE BEACH
CAPITAL PROJECTS FUND
PROPOSED BUDGET 2015-2016**

Revenue

Advalorem Taxes 2 mill 2016	\$ 126,500
Interest	900
County Road Fees	120,000
CTC Reimbursement	200,000
Reimbursement from Utilities for Underground	255,000
Transfer in from Hospitality Underground	63,000
Transfer in from Hospitality Beach Renourishment	50,000
Change in Fund Balance	9,100
Total Revenue	\$ 824,500

Expenditures

Stormwater Expenses	\$ 59,500
Road Paving Projects	500,000
Underground Project	-
Total Expenditures	\$ 559,500

**TOWN OF SURFSIDE BEACH
CAPITAL PROJECTS FUND
BUDGET SUMMARY**

Amended 3/2015

Revenues	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
Advalorem Taxes (5 mil 2013 1 mill 2014 -15 2mill 2016)	\$ 303,054	\$ 63,159	\$ 60,500	\$ 60,500	\$ 126,500
Interest	989	1,115	900	900	900
County Road fees	-	-	115,000	115,000	120,000
CTC Reimbursement for roads	-	-	287,120	287,120	200,000
Reimbursement from Utilities for Underground	-	-	53,000	53,000	255,000
Weir Reimbursement	-	-	10,500	10,500	0
Miscellaneous Revenue	-	525	-	-	-
Total Revenues	\$ 304,043	\$ 64,799	\$ 527,020	\$ 527,020	\$ 702,400
Expenditures					
Grounds Department Lake Maintenance	\$ 21,815	\$ 21,122	\$ 36,500	\$ 36,500	\$ 39,500
Stormwater Projects	35,475	140,131	645,000	645,000	20,000
Stormwater Improvements	-	44,141	42,950	42,950	-
Underground Projects	-	-	62,000	62,000	265,000
Road Projects	-	-	580,000	580,000	500,000
Total Operating Expenditures	\$ 57,290	\$ 205,394	\$ 1,366,450	\$ 1,366,450	\$ 824,500
Deficiency of Revenue	\$ 246,753	\$ (140,595)	\$ (839,430)	\$ (839,430)	\$ (122,100)
Other Financing Sources					
Transfer for Stormwater Projects	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -
Transfer for Beach Renourishment A-tax	-	95,000	79,000	79,000	-
Transfer From Hospitality Underground	-	-	-	-	63,000
Transfer for Beach Renourishment Hosp	-	73,718	250,100	250,100	50,000
Total Other Financing Sources	\$ -	\$ 168,718	\$ 629,100	\$ 629,100	\$ 113,000
Net Change in Fund Balance	\$ 246,753	\$ 28,123	\$ (210,330)	\$ (210,330)	\$ (9,100)
Fund Balance Beginning Total	\$ 349,915	\$ 596,668	\$ 624,791	\$ 624,791	\$ 1,184,168
Road Improvement Fund Transfer	-	-	769,707	769,707	-
Fund Balance Ending Total	\$ 596,668	\$ 624,791	\$ 1,184,168	\$ 1,184,168	\$ 1,175,068
	\$ 596,668	\$ 624,791			

Capital Projects 2

**TOWN OF SURFSIDE BEACH
CAPITAL PROJECTS FUND**

GROUNDS DEPARTMENT- LAKES (GROUNDS DEPT)

EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
Repairs and Maintenance	\$ 895	\$ 1,114	\$ 2,500	\$ 2,500	\$ 2,500
Materials and Supplies	12,316	12,745	12,000	12,000	12,000
Professional Services	3,345	2,275	17,000	17,000	20,000
FFE < \$5,000	5,259	4,988	5,000	5,000	5,000
Other Equipment	-	-	-	-	-
TOTAL EXPENDITURES	\$ 21,815	\$ 21,122	\$ 36,500	\$ 36,500	\$ 39,500

STORMWATER PROJECTS & NPDES PHASE II EXPENDITURES (STREETS&DRAINAGE)

EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
Training Water Quality - NPDES	\$ 11,129	\$ 13,890	\$ 15,000	\$ 15,000	\$ 17,000
Operation of Motor Vehicle/Repairs	1,466	2,352	3,000	3,000	3,000
Professional Services (CCU)	22,880	13,380	-	-	-
Capital Drainage Improvements	-	110,510	-	-	-
Capital Land Improvements	-	44,141	645,000	645,000	-
TOTAL EXPENDITURES STORMWATER	\$ 35,475	\$ 184,273	\$ 663,000	\$ 663,000	\$ 20,000
					\$ 59,500

UNDERGROUND UTILITY PROJECTS					
REVENUES / EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
Reimbursements-Revenues/Expenditures					
Engineering 85% Reimbursement	\$ -	\$ -	\$ 53,000	\$ 53,000	\$ 55,000
Construction 100% Reimbursement					200,000
Transfer from Hospitality					63,000
Project Revenue/	\$ -	\$ -	\$ 53,000	\$ 53,000	\$ 318,000
Project Expenditures					
Engineering Cost			\$ 62,000	\$ 62,000	\$ 65,000
Construction					200,000
Project Cost	\$ -	\$ -	\$ 62,000	\$ 62,000	\$ 265,000
ROAD IMPROVEMENT PROJECTS					
REVENUES / EXPENDITURES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
County Road Fees	\$ -	\$ -	\$ 115,000	\$ 115,000	\$ 120,000
CTC Funds			287,120	287,120	200,000
Project Revenue/	\$ -	\$ -	\$ 402,120	\$ 402,120	\$ 320,000
2014-2015 Road Paving	\$ -	\$ -	\$ 580,000	\$ 580,000	\$ -
Curb Gutter					250,000
Surfside Drive					250,000
Project Cost	\$ -	\$ -	\$ 580,000	\$ 580,000	\$ 500,000

Projected Project Reserve Balances	Stormwater Reserve	Underground Reserve	Beach Renourish	Street Improve	Total
Estimated Balance Beginning Balance 6-30-2015	\$ 103,523	\$ (9,000)	\$ 497,818	\$ 591,827	\$ 1,184,168
Milage	126,500				126,500
Interest	900				900
County Fees				120,000	120,000
CTC				200,000	200,000
Engineering 85% Reimbursement		55,000			55,000
Construction 100% Reimbursement		200,000			200,000
Transfer from Hospitality		63,000	50,000		113,000
Grounds/ lake Expenses	(59,500)				(59,500)
Construction Engineering Cost		(65,000)			(65,000)
Construction		(200,000)			(200,000)
Curb Gutter				(250,000)	(250,000)
Surfside Drive				(250,000)	(250,000)
Projected Available Balance 6-30-2016	\$ 171,423	\$ 44,000	\$ 547,818	\$ 411,827	\$ 1,175,068

**TOWN OF SURFSIDE BEACH
CAPITAL PROJECTS FUND
PROPOSED BUDGET 2015-2016**

Fund Balances

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
Fund Balance For Stormwater					
Fund Balance Beginning Stormwater	\$ 349,915	\$ 596,668	456,073	\$ 456,073	\$ 103,523
Add Advolurum tax and Interest	304,043	64,274	61,400	61,400	127,400
Reimbursement			10,500	10,500	
Transfer in			300,000	300,000	
Stormwater Expenditures	(57,290)	(205,394)	(724,450)	(724,450)	(59,500)
Ending Balance for Stormwater	\$ 596,668	\$ 456,073	\$ 103,523	\$ 103,523	\$ 171,423
Fund Balance for Road Improvement					
Fund Balance Beginning Road Improvements	\$ -	\$ -	\$ 769,707	\$ 769,707	\$ 591,827
Revenue	-	-	402,120	402,120	320,000
Use of road funds	-	-	(580,000)	(580,000)	(500,000)
Fund Balance Available for Roads	\$ -	\$ -	\$ 591,827	\$ 591,827	\$ 411,827
Underground Utilities Project					
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ (9,000)
Funds Collected from Utilities/Transfers	-	-	53,000	53,000	318,000
Funds Expended	-	-	(62,000)	(62,000)	(265,000)
Balance Available Underground Project	\$ -	\$ -	\$ (9,000)	\$ (9,000)	\$ 44,000
Fund Balance For Beach Renourishment					
Beginning Balance	\$ -	\$ -	\$ 168,718	\$ 168,718	\$ 497,818
Transfer From Hospitality Fund	-	73,718	250,100	250,100	50,000
Transfer From Accommodations Tax Fund	-	95,000	79,000	79,000	-
Ending Balance for Beach Renourishment	\$ -	\$ 168,718	\$ 497,818	\$ 497,818	\$ 547,818
Ending Fund Balance	\$ 596,668	\$ 624,791	\$ 1,184,168	\$ 1,184,168	\$ 1,175,068

**TOWN OF SURFSIDE BEACH
SANITATION FUND
PROPOSED BUDGET 2015-2016**

Revenue					
Service Charges		\$ 1,357,000			
Interest		1,300			
Other		-			
Total Revenue		\$ 1,358,300			
Expenses					
Salaries and Benefits		\$ 487,030			
Maintenance and Service Contracts		235,000			
Materials and Supplies		198,540			
Depreciation		120,000			
Transfers out		100,000			
Change in Net Position		217,730			
Total Expenses		\$ 1,358,300			

**TOWN OF SURFSIDE BEACH
SANITATION FUND
BUDGET SUMMARY**

REVENUES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed
Sanitation Revenue	\$ 1,171,778	\$ 1,348,941	\$ 1,355,000	\$ 1,355,000	\$ 1,357,000
Interest Earned	2,102	1,392	1,300	1,200	1,300
Sale of Fixed Assets/Scrap	3,542	76,371	3,500	3,500	
Other revenue					
TOTAL REVENUE	\$ 1,177,422	\$ 1,426,704	\$ 1,359,800	\$ 1,359,700	\$ 1,358,300
EXPENSES					
Salaries & Benefits					
Salaries	\$ 355,691	\$ 362,727	\$ 331,970	\$ 320,000	\$ 344,260
Benefits	146,092	145,745	146,395	141,835	142,770
Total Salaries & Benefits	\$ 501,783	\$ 508,472	\$ 478,365	\$ 461,835	\$ 487,030
Other Operating Expenses	\$ 492,654	\$ 533,576	\$ 578,390	\$ 553,390	\$ 553,540
Total Operating Expenses	\$ 994,437	\$ 1,042,048	\$ 1,056,755	\$ 1,015,225	\$ 1,040,570
Income Before Transfers	\$ 182,985	\$ 384,656	\$ 303,045	\$ 344,475	\$ 317,730
Transfer to General Fund Adjustment	\$ 100,000 24,299	\$ 100,000	\$ 70,000	\$ 70,000	\$ 100,000
Change in Net Position	\$ 58,686	\$ 284,656	\$ 233,045	\$ 274,475	\$ 217,730
Total Net Position - Beginning	1,286,690	1,345,376	1,630,032	1,630,032	1,904,507
Total Net Position - Ending	\$ 1,345,376	\$ 1,630,032	\$ 1,863,077	\$ 1,904,507	\$ 2,122,237
Capital Purchases	\$ 262,462	\$ 239,210	\$ 280,000	\$ 280,000	\$ 125,000
Capital Other Equipment			5,325	5,325	
Estimated Change in Unrestricted			\$ 285,325	\$ 285,325	\$ 125,000
Invested in Capital Assets	\$ 688,727	\$ 812,644		\$ 933,208	\$ 1,039,896
Unrestricted	656,649	817,389		971,299	1,082,341
Total Net Position	\$ 1,345,376	\$ 1,630,033		\$ 1,904,507	\$ 2,122,237

**TOWN OF SURFSIDE BEACH
SANITATION FUND
BUDGET SUMMARY**

EXPENSES	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
PERSONNEL						
Salaries, Regular	\$ 351,228	\$ 352,605	\$ 325,070	\$ 315,000	\$ 337,360	
Salaries, Overtime	4,463	10,122	6,900	5,000	6,900	
FICA/Unemployment	31,949	34,465	33,495	29,100	31,290	
Workers' Compensation	28,751	26,790	33,000	33,000	30,850	
Retirement	37,181	37,805	35,540	34,035	36,770	
Employee Health Insurance	48,211	46,685	44,360	45,700	43,860	
TOTAL PERSONNEL	\$ 501,783	\$ 508,472	\$ 478,365	\$ 461,835	\$ 487,030	
OPERATING EXPENSES						
Uniforms	\$ 6,464	\$ 6,176	\$ 6,200	\$ 6,200	\$ 6,200	
Travel & Training	275	227	750	750	1,350	
Operation of Motor Vehicles	46,665	47,455	44,000	44,000	44,000	
Gasoline/Motor Fluids	98,292	103,755	104,100	104,100	92,360	
Communications	761	682	6,165	6,165	840	
Utilities	3,589	-	4,000	4,000	4,000	
Postage	622	330	1,000	1,000	1,000	
Printing & Advertising	975	1,406	1,200	1,200	1,200	
Dues & Subscriptions	-	-	100	100	100	
IT Repairs and Maintenance	-	-	200	200	400	
Repairs & Maintenance	557	1,602	1,200	1,200	2,000	
Office Supplies	208	286	300	300	300	
Materials & Supplies	13,445	14,746	17,500	17,500	23,500	
Vehicle Insurance	8,754	9,012	9,625	9,625	10,895	
Tort Insurance	6,330	8,670	10,200	10,200	8,815	
Contractual Services	222,844	222,695	225,000	225,000	235,000	HC solid waste authority & GSWSA
Storm Cleanup						
Subscription Software			270	270		
Awards & Gifts	224	254	270	270	270	
Miscellaneous Exp.	380	985	1,000	1,000	1,000	CDL/Medical Exams, Drug testing
FFE < \$5,000						
IT HARDWARE < \$5,000	323	-	310	310	310	
Depreciation Expense	81,946	115,295	145,000	120,000	120,000	
Operating Expenses	\$ 492,654	\$ 533,576	\$ 578,390	\$ 553,390	\$ 553,540	
TRANSFERS						
Transfer to General Fund Rent	100,000	100,000	70,000	70,000	100,000	
Total Expenses and Transfers	\$ 1,094,437	\$ 1,142,048	\$ 1,126,755	\$ 1,085,225	\$ 1,140,570	

Sanitation 3

**TOWN OF SURFSIDE BEACH
PIER FUND
PROPOSED BUDGET 2015-2016**

Revenue					
Admissions	\$	308,000			
Parking Revenue		105,795			
Interest		200			
Total Revenue	\$	413,995			
Expenses					
Repairs and Maintenance	\$	22,200			
Parking Services		47,635			
Interest		10,190			
Depreciation		113,000			
Transfers out		44,000			
Increase in Net Position		176,970			
Total Expenses	\$	413,995			

**PIER ENTERPRISE FUND
BUDGET SUMMARY**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Projected	FY 2016 Proposed	
Operating Revenues						
Leases	\$ 74,775	\$ 100,567	\$ 90,800	\$ 121,000	\$ 132,000	
Admissions	48,126	50,633	50,000	51,000	51,000	
Fishing License	107,555	124,926	112,000	125,000	125,000	
Parking Meters	25,074		-	-	-	
Parking Lanier Parking	29,513	90,796	83,160	90,000	90,930	Lanier
Parking Lanier Citations	3,255	15,335	14,115	14,000	14,865	Lanier
Total Revenue	\$ 288,298	\$ 382,257	\$ 350,075	\$ 401,000	\$ 413,795	
Operating Expenses						
Personnel Expenses	\$ 3,230	\$ -	\$ -	\$ -	\$ -	
Utilities	6,115	3,591	6,200	6,200	6,200	
Repairs, Maintenance, Supplies	11,013	10,820	7,100	7,100	11,000	
Insurance	4,553	4,730	4,800	4,800	5,000	
Bank Fees	310	1,516	2,500	2,000	1,700	
Contractual Services-Lanier	11,527	33,287	42,190	42,000	43,935	
Parking Misc Supplies and Repairs	-	1,058	2,000	2,000	2,000	
Depreciation	83,495	111,715	120,000	120,000	113,000	
Total Operating Expenses	\$ 120,243	\$ 166,717	\$ 184,790	\$ 184,100	\$ 182,835	
Operating Income (Loss)	\$ 168,055	\$ 215,540	\$ 165,285	\$ 216,900	\$ 230,960	
Non Operating Revenue						
Interest Earnings	\$ 758	\$ 198	\$ 500	\$ 300	\$ 200	
Interest Expense	(25,564)	(16,096)	(13,450)	(13,450)	(10,190)	
Gain (Loss) on sale of Assets	(11,653)					
Total Non Operating Revenues (Expenses)	\$ (36,459)	\$ (15,898)	\$ (12,950)	\$ (13,150)	\$ (9,990)	
Income (Loss) Before Transfers	\$ 131,596	\$ 199,642	\$ 152,335	\$ 203,750	\$ 220,970	
Transfers In From Hospitality	375,000	47,960	-	-	-	
Transfers Out	(30,477)	(37,400)	(29,280)	(38,080)	(44,000)	
Change in Net Position	\$ 476,119	\$ 210,202	\$ 123,055	\$ 165,670	\$ 176,970	
Total Net Position Beginning	1,608,769	2,084,888	2,295,090	2,295,090	2,460,760	
Total Net Position- Ending	\$ 2,084,888	\$ 2,295,090	\$ 2,418,145	\$ 2,460,760	\$ 2,637,730	

**PIER ENTERPRISE FUND
BUDGET SUMMARY**

Capital Items						
Way finder Kiosk					\$	15,000
Total					\$	15,000
Transfers to General						
Revenue 10% of Admissions and Rent	\$	30,477	\$	37,400	\$	25,280
Maintenance Parking lot and Pier		-		-		4,000
Facilities Upkeep						8,800
Interest		25,564		16,096		13,450
Transfers to General Fund	\$	56,041	\$	53,496	\$	42,730
						51,530
						54,190
Summary						
Revenues	\$	664,056	\$	430,415	\$	350,575
Expenses		187,937		220,213		227,520
Change in Net Position	\$	476,119	\$	210,202	\$	123,055
						123,055
						176,970

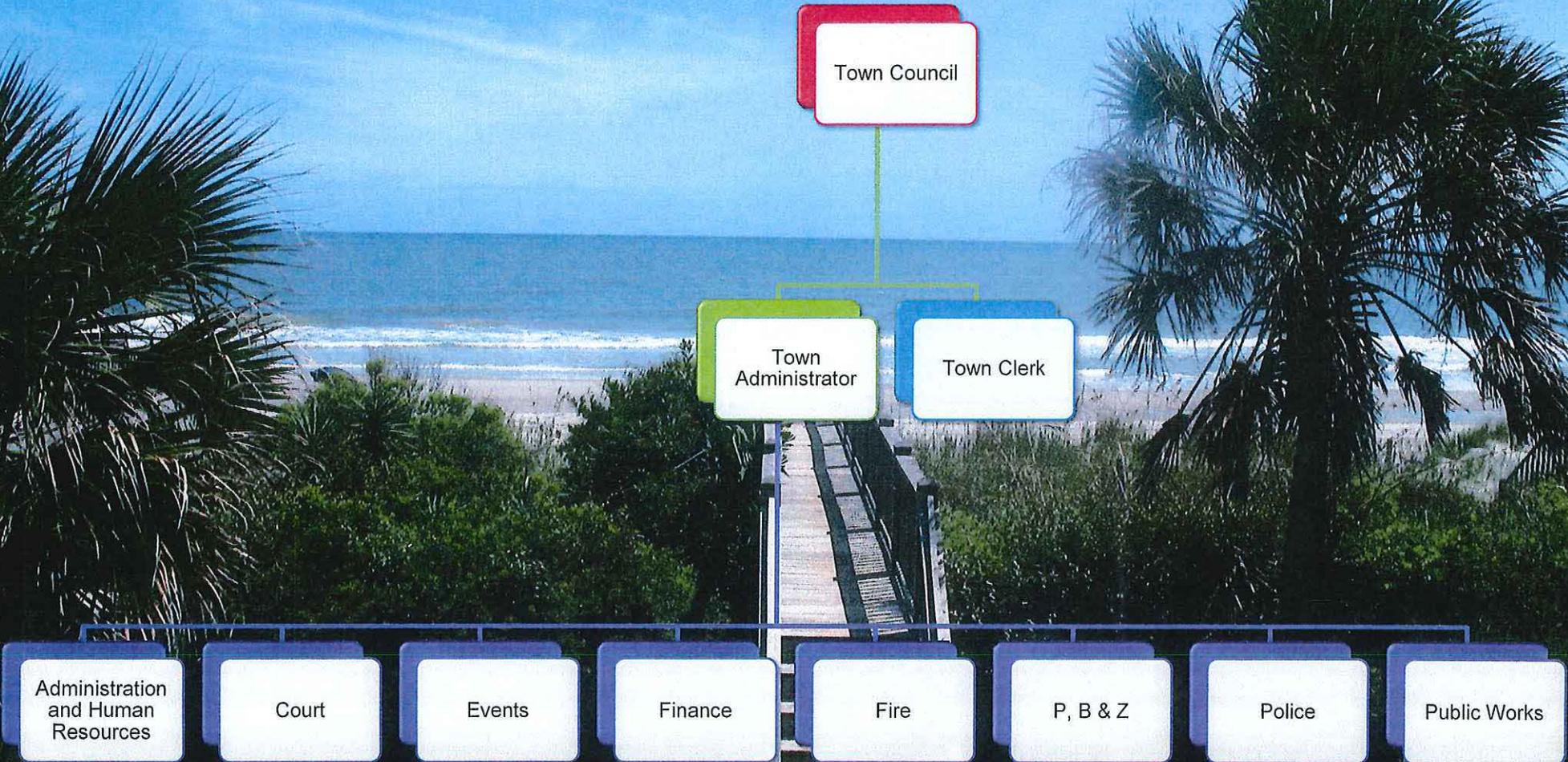
TOWN OF SURFSIDE BEACH								
PIER ENTERPRISE FUND								
Approved Budget 2015-2016								
Loan from General Fund to Pier Fund								
10/01/2008 - 10/01/2018								
Date	Loan Bal	Loan Payment	Annual Total	2% Interest	Total Payment	Fiscal Year Interest	Fiscal Year Principal	Fiscal Year
6/30/2013	815,000							
7/1/2013	815,000				-			
7/1/2013	815,000			4,075.00				
10/1/2013	815,000			4,075.00	4,075.00			
1/1/2014	774,250	40,750		4,075.00	44,825.00			
4/1/2014	733,500	40,750		3,871.25	44,621.25	16,096.25	81,500	2013-2014
7/1/2014	692,750	40,750		3,667.50	44,417.50			
10/1/2014	652,000	40,750	163,000	3,463.75	44,213.75			
1/1/2015	611,250	40,750		3,260.00	44,010.00			
4/1/2015	570,500	40,750		3,056.25	43,806.25	13,447.50	163,000	2014-2015
7/1/2015	529,750	40,750		2,852.50	43,602.50			
10/1/2015	489,000	40,750	163,000	2,648.75	43,398.75			
1/1/2016	448,250	40,750		2,445.00	43,195.00			
4/1/2016	407,500	40,750		2,241.25	42,991.25	10,187.50	163,000	2015-2016
7/1/2016	366,750	40,750		2,037.50	42,787.50			
10/1/2016	326,000	40,750	163,000	1,833.75	42,583.75			
1/1/2017	285,250	40,750		1,630.00	42,380.00			
4/1/2017	244,500	40,750		1,426.25	42,176.25	6,927.50	163,000	2017-2018
7/1/2017	203,750	40,750		1,222.50	41,972.50			
10/1/2017	163,000	40,750	163,000	1,018.75	41,768.75			
1/1/2018	122,250	40,750		815.00	41,565.00			
4/1/2018	81,500	40,750		611.25	41,361.25	3,667.50	163,000	2018-2019
7/1/2018	40,750	40,750		407.50	41,157.50			
10/1/2018	-	40,750	163,000	203.75	40,953.75	611.25	81,500	
Total Payments		815,000	815,000	50,937.50		50,937.50	815,000	



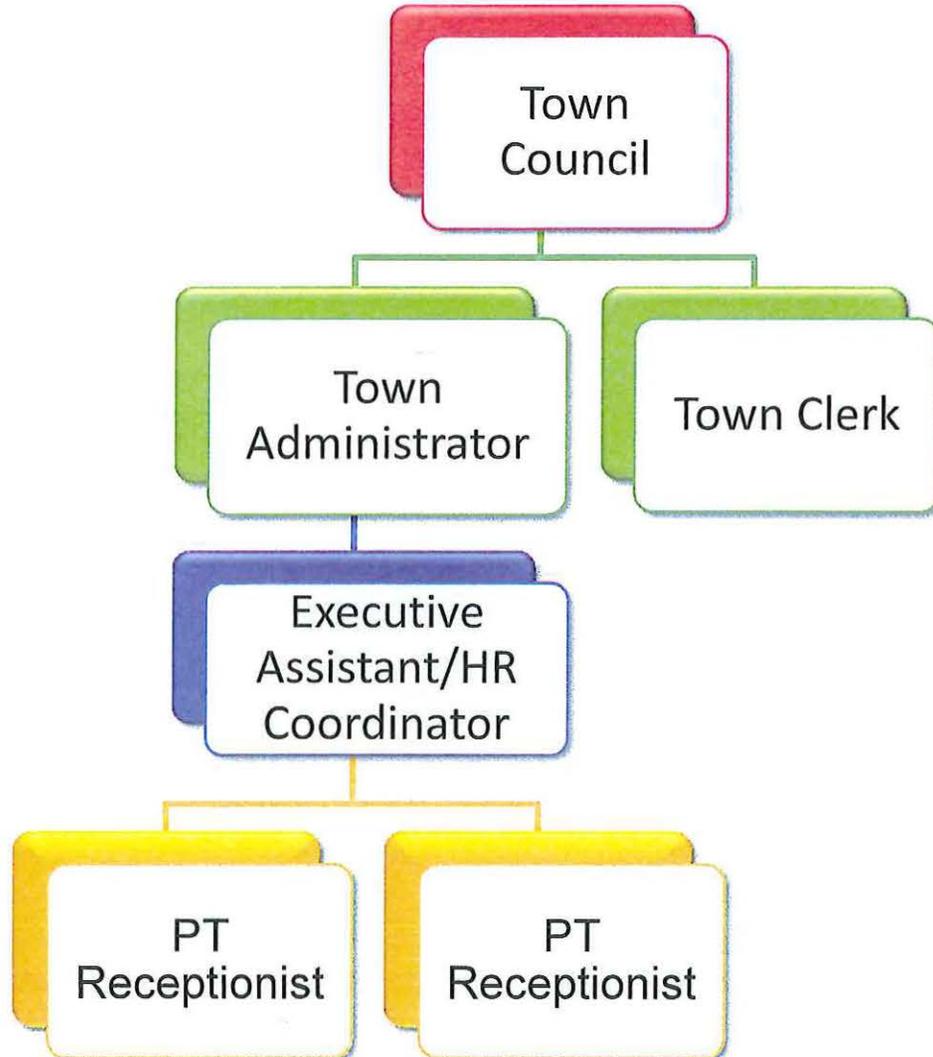
ORGANIZATIONAL CHARTS

FY 2015 - 2016

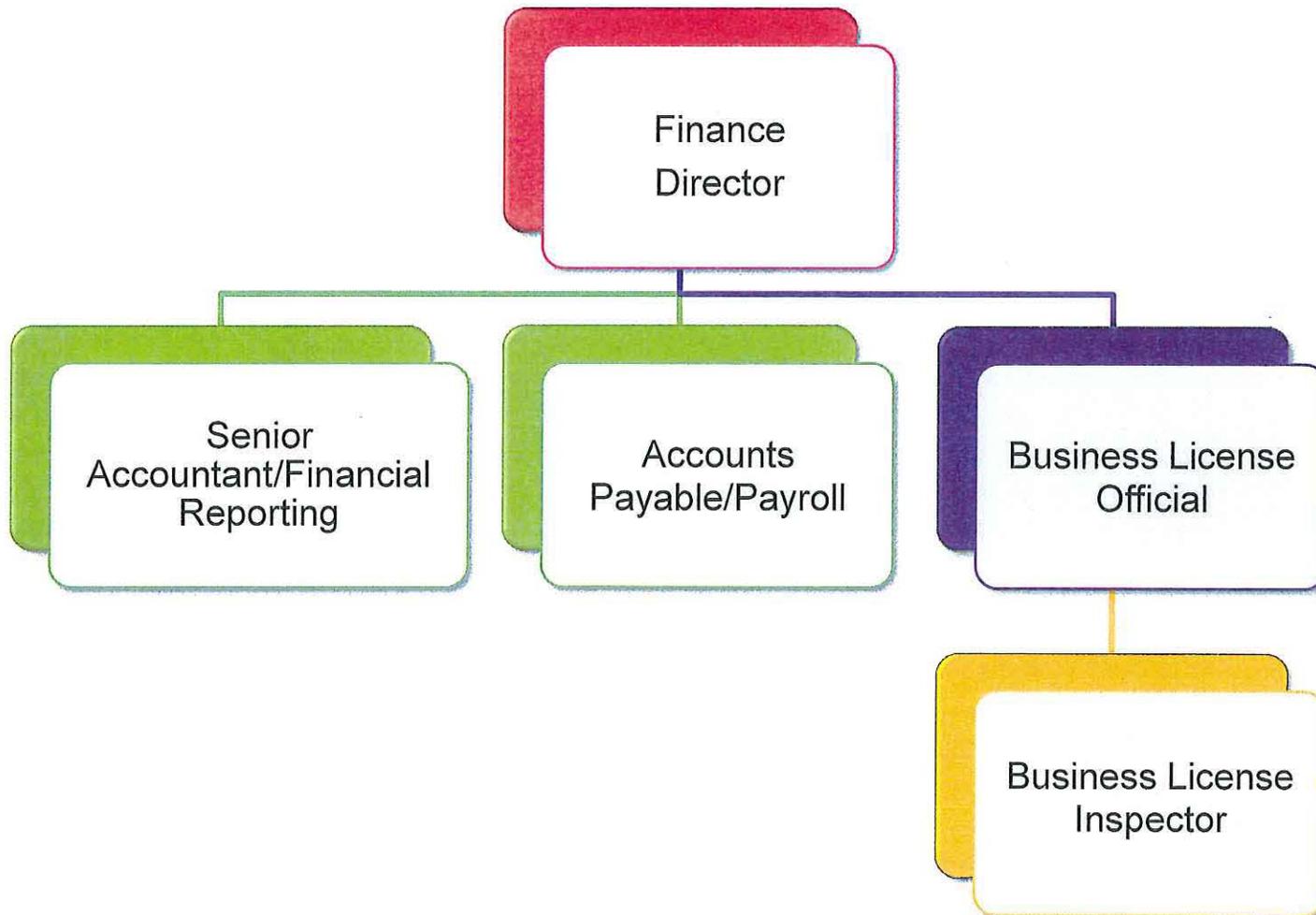
Town of Surfside Beach, SC FY 2015-2016 Organizational Chart



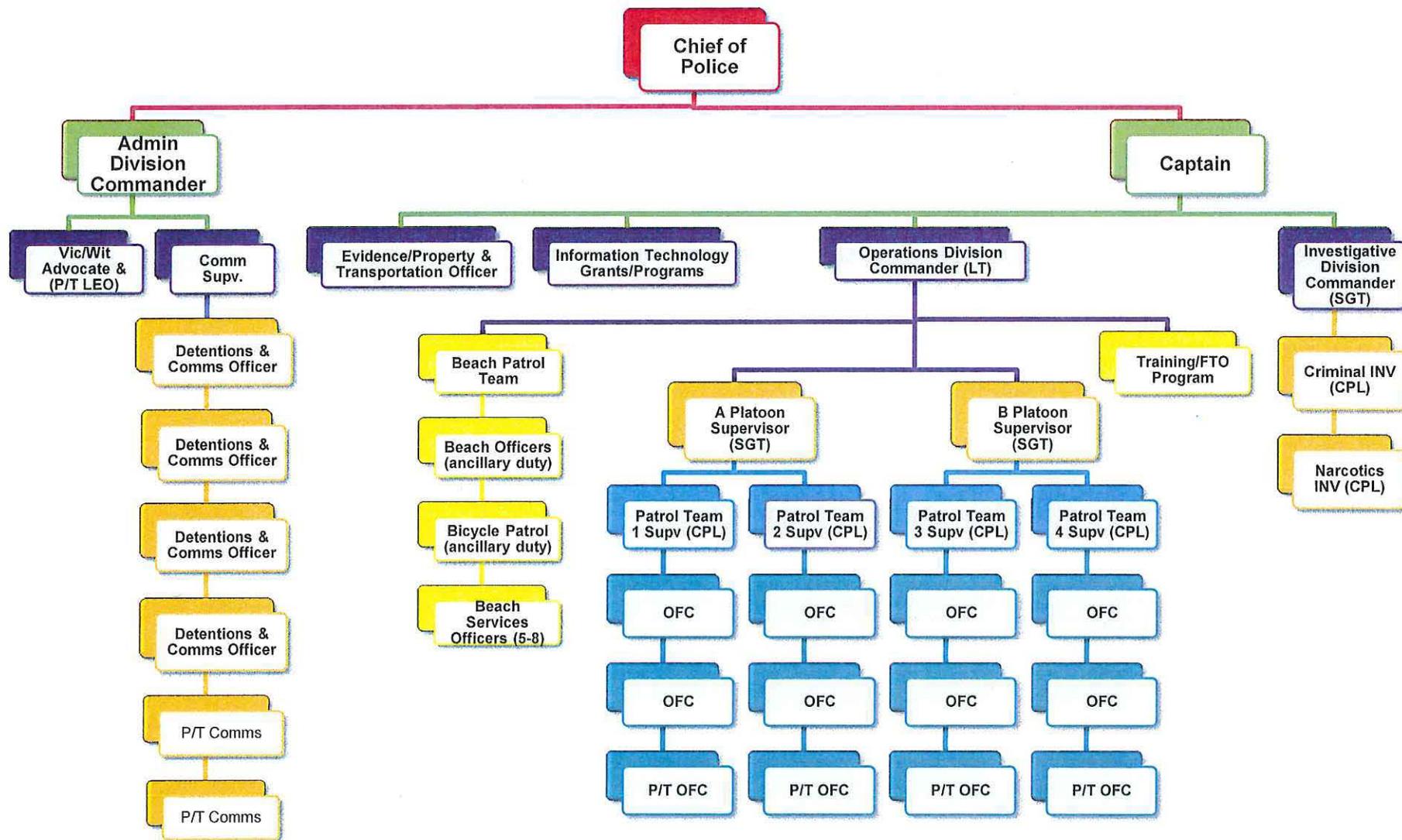
Surfside Beach Administration
FY 2015-2016 Organizational Chart



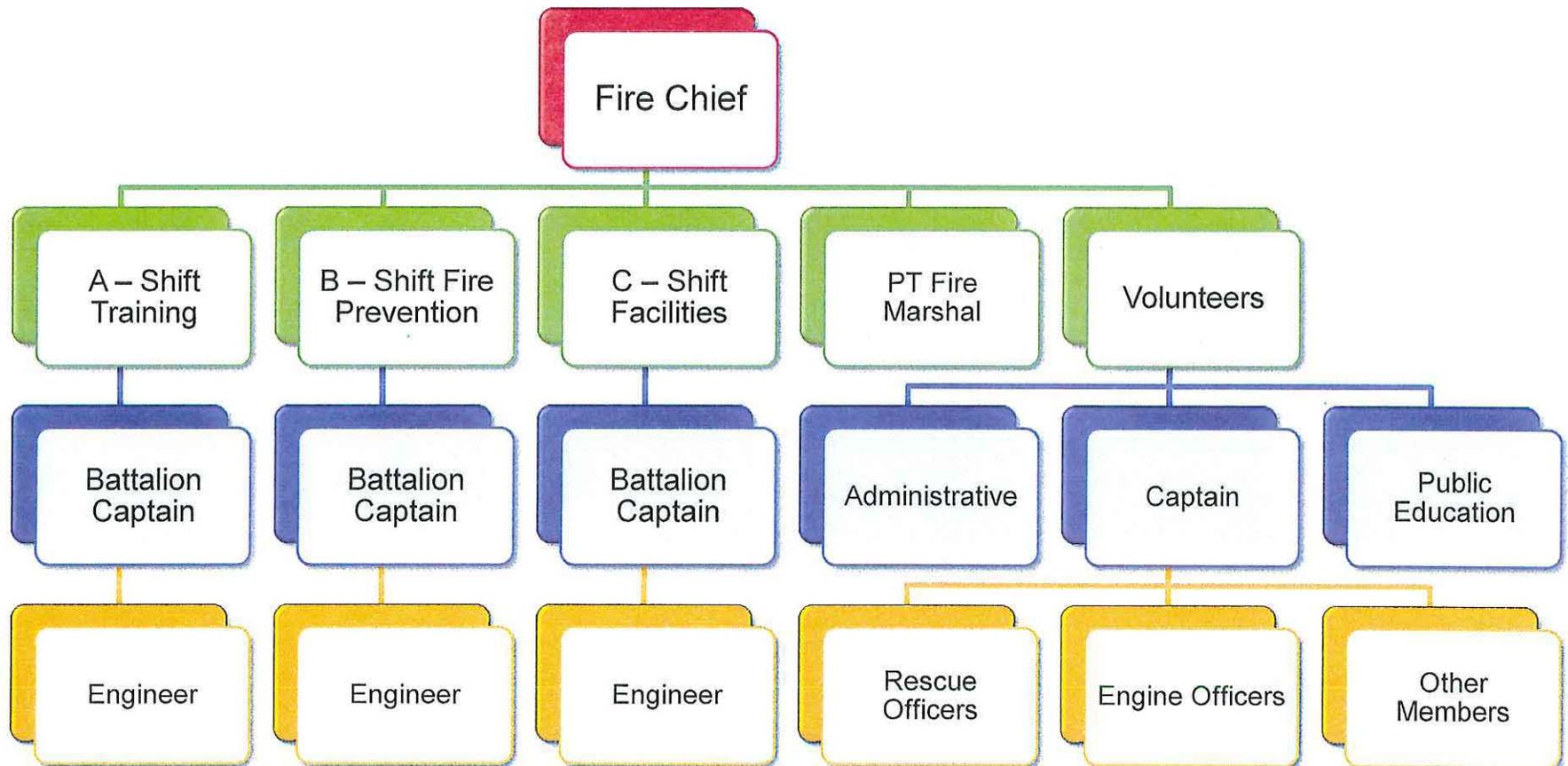
Surfside Beach Finance Department FY 2015-2016 Organizational Chart



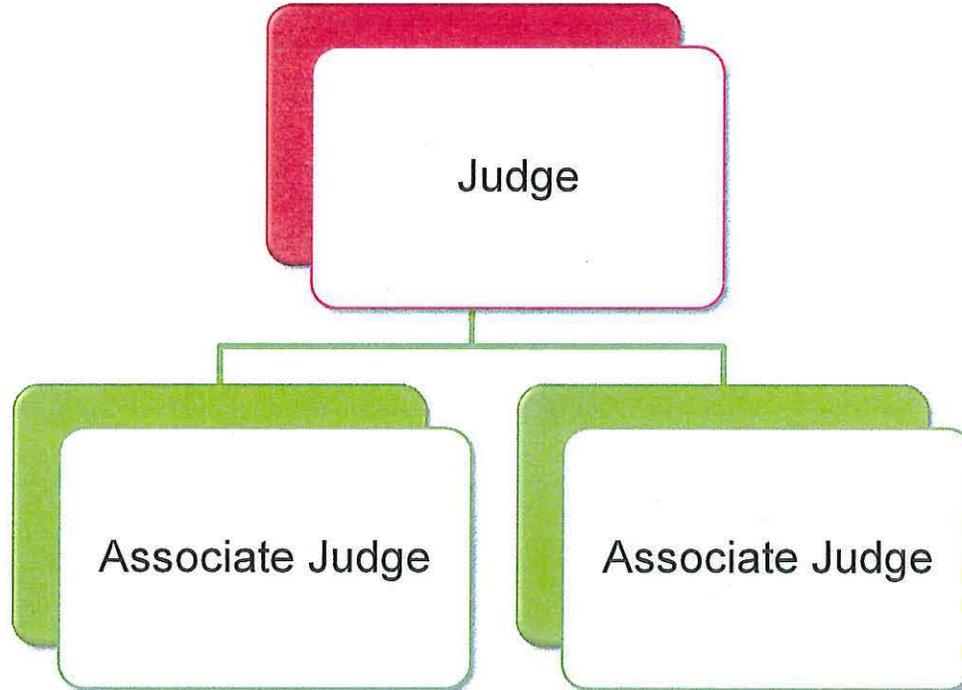
Surfside Beach Police Department Organizational Chart 2015-2016



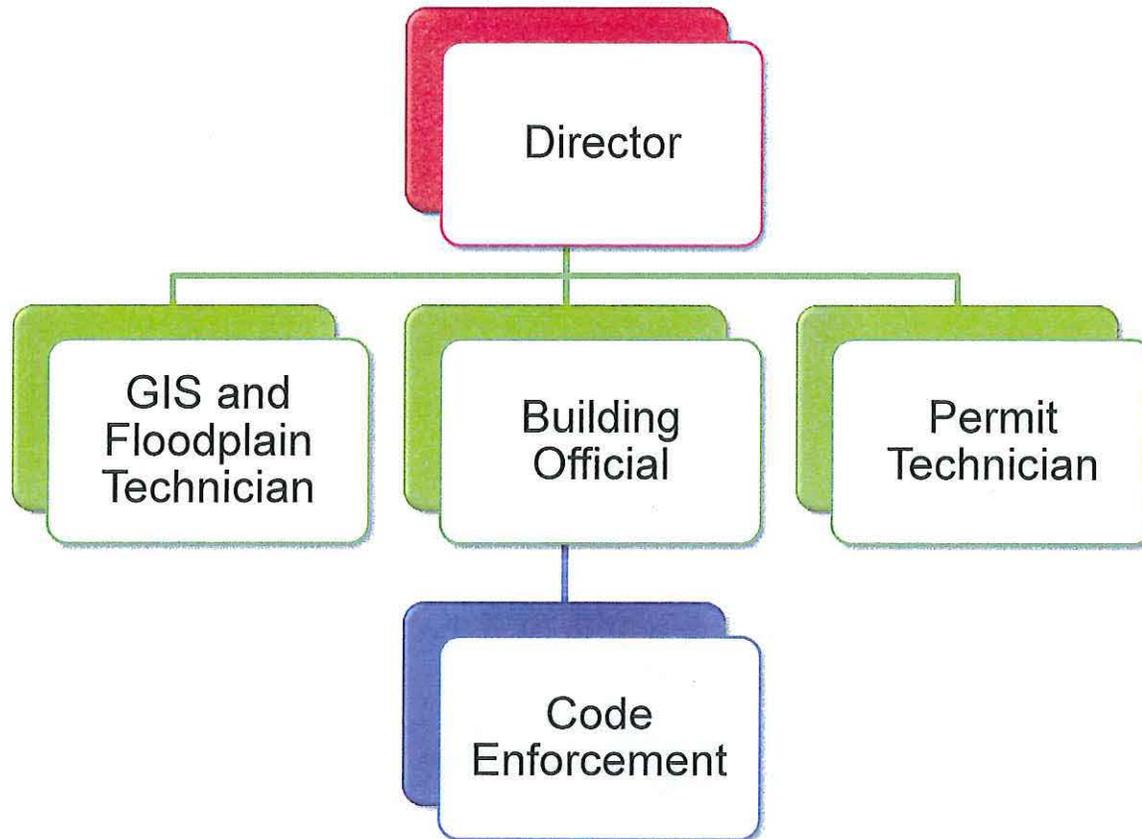
Surfside Beach Fire Department FY 2015-2016 Organizational Chart



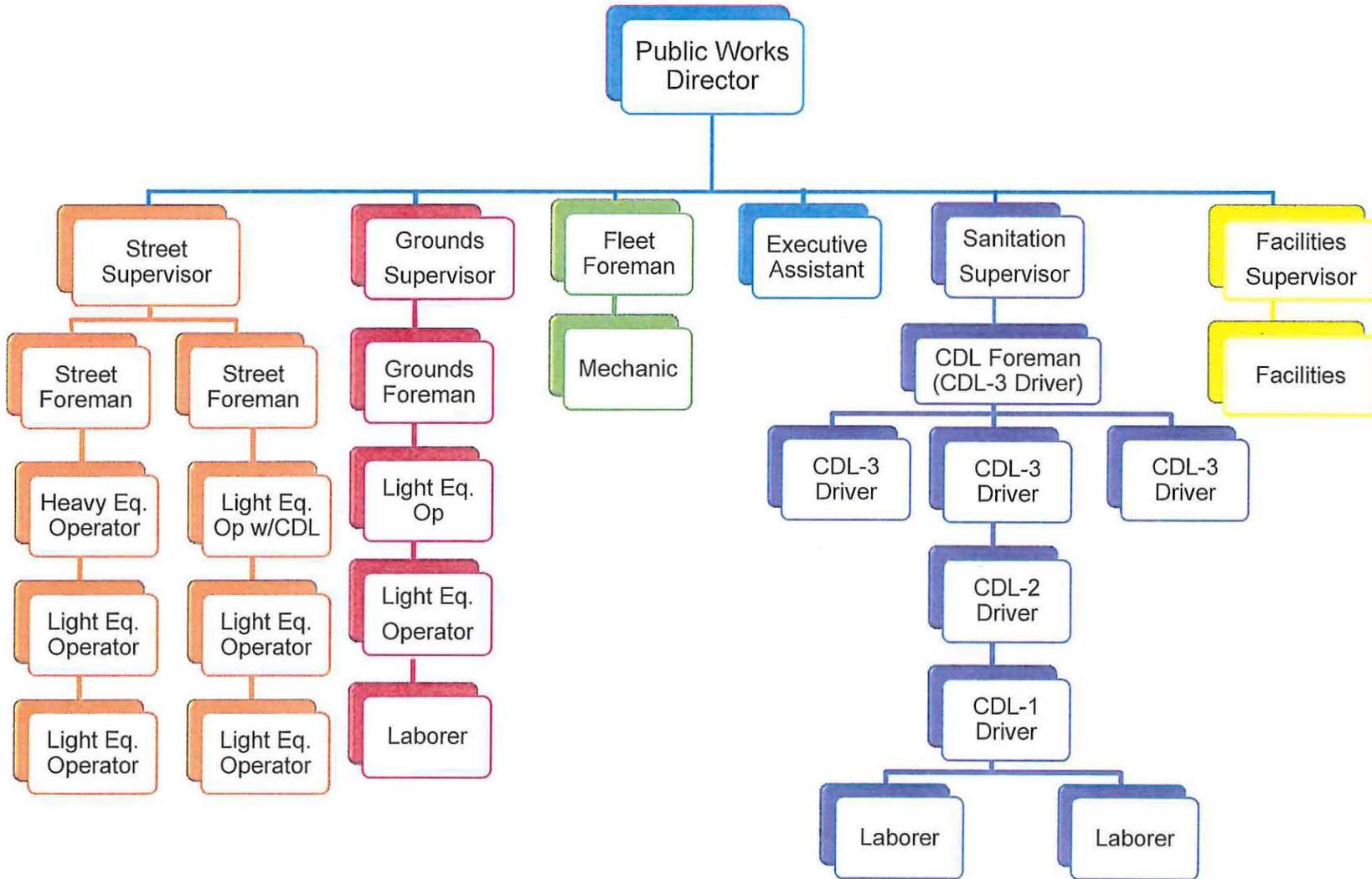
Surfside Beach Court
FY 2015-2016 Organizational Chart

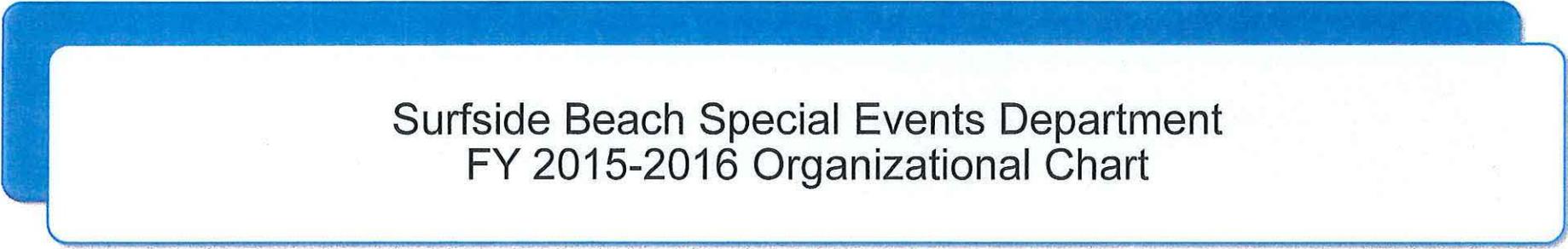


Surfside Beach Planning, Building & Zoning Department FY 2015-2016

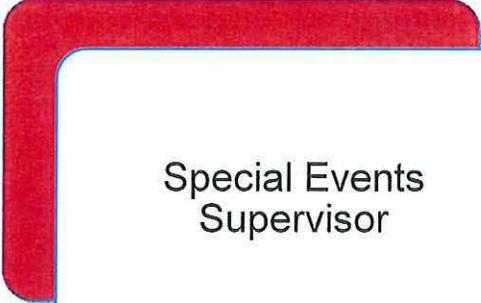


Surfside Beach Public Works FY 2015-2016 Organizational Chart





Surfside Beach Special Events Department
FY 2015-2016 Organizational Chart



Special Events
Supervisor

Applicable Ordinance and Documents

A-Tax

Hospitality

Fund Balance

GASB #67/68

Capital Projects Fund

Sec. 2-187. - Capital projects fund established.

(a) The finance director shall set up and maintain a separate fund to be known as the capital projects fund.

(b) The capital projects fund will receive all tax millage and/or other revenue for special projects as designated in the approved budget.

(c) Payments for budgeted expenditures from the capital projects fund shall be authorized by two (2) signatories as prescribed in the town code.

(d) Reporting for the capital projects fund shall be included as a part of the regular monthly accounting report when a project is on-going.

(e) The capital projects fund shall receive all dedicated tax millage and other designated revenue for the stormwater project and any subsequent capital project duly approved by town council.

(f) Any excess funds remaining after all disbursements have been made on any given capital project shall be transferred to the general fund for future maintenance of said improvement.

Hospitality Fees

Sec. 4-91. - Hospitality fee account. The revenue account, to be known as the Town of Surfside Beach Hospitality Fee Account, shall be established and all revenues received from the hospitality fee shall be deposited into this account. The principal and any accrued interest from this account shall be expended only as permitted in Section 4-91 below.

Sec. 4-92. - Permitted uses of funds. The town council is hereby authorized to utilize the funds collected from the imposition of the hospitality fee for the following purposes:

(1) Nourishment, renourishment, and maintenance of the beaches, dunes restoration, including sand fencing, the planting of sea grass or other vegetation useful in preserving the dune system within the territorial limits of the town.

(2) Acquisition and maintenance of public beach access.

(3) Capital improvements to the beaches and beach related facilities which include but are not limited to public beach parks, public parking, public access, dune walkovers, public bathhouses and restrooms.

(4) Transportation improvements including construction and resurfacing of streets, stormwater drainage, sidewalks, bikeways, landscaping and all associated costs including right-of-way acquisition and engineering design.

(5) The acquisition of land and the construction of passive and active parks and facilities associated with parks, including playground equipment, sports facilities, and community recreation buildings.

(6) Acquisition of property and the construction of facilities required for the provision of public safety services and the acquisition of capital equipment for the provision of public safety services.

(7) The payment of bonded indebtedness required to provide the above-referenced uses.

(8) Administrative costs associated with collection, accounting for and applying the hospitality fee.

Sec. 4-93. - Authorization for use. Authorization to utilize revenues from the hospitality fee account shall be by the annual budget ordinance, duly adopted by the town.

Local Accommodations Tax

Sec. 4-111. Tax imposed. A local accommodations tax of one-half (0.5) percent is created and is imposed on every person that is engaged in the business of furnishing accommodations to transients for consideration within the municipal boundaries of the Town of Surfside Beach.

Sec. 4-112. - Tax further enumerated. A uniform fee equal to one-half (0.5) percent is hereby imposed on all gross proceeds derived from the rental or changes for any rooms, campground spaces, lodging, or sleeping accommodations furnished to transients by any hotel, inn, tourist court, tourist camp, motel, campground, residence, or any place which rooms, lodgings, or sleeping accommodations are furnished to transients for a consideration. The gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person for a period of ninety (90) continuous days are not considered proceeds from transients. This fee imposed by this section shall not apply to additional guest charges as that term is defined in S.C Code 1976, § 12-36-920(B).

Sec. 4-113. - Payment of tax. Payment of the local accommodations tax shall be the liability of the transient(s) described in Section 4-112. The local accommodations tax shall be paid at the time of delivery of the service to which the tax applies and shall be collected by the provider of the services, and shall be held in trust by the provider until remitted as provided herein.

Sec. 4-114. - Collection of tax; remitting tax to local governing body; frequency determined by estimated average amounts.

(1) The local accommodations tax imposed by this section is due and payable in monthly installments on or before the twentieth day of each month when the estimated amount of average tax is more than fifty dollars (\$50.00) a month, on a quarterly basis when the estimated amount of the average tax is twenty-five dollars (\$25.00) to fifty dollars (\$50.00) a month, and on an annual basis when the estimated amount of average tax is less than twenty-five dollars (\$25.00) a month. Every person liable for the fee shall make a true and correct return to the town in such form as it may prescribe and remit the fee therewith. A return is considered timely filed if the return is mailed and has a postmark dated on or before the date the return is required to be filed.

(2) An establishment shall be entitled to a two (2) percent discount on fees collected for returns that are filed on or before the due date. Any fees not timely remitted shall be subject to a penalty of five (5) percent per month. The failure to collect from patrons the fee imposed by this article shall not relieve any establishment subject to the article from making the required remittance.

(3) Any person violating any provision of this article shall be deemed guilty of an offense and shall be subject to punishment under Section 1-16 upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent fees, penalties, and costs provided for herein.

(4) In case of a failure to make a true and correct return or a failure to file the return, the town shall make a return upon such information as it may be able to obtain, assess the fee due thereon, and add a penalty of ten (10) percent, whereupon the town shall mail notice to the person liable for the fee and, in the case of failure to pay the fee within ten (10) days after the mailing of any such notice, the town shall add an additional penalty of ten (10) percent.

Sec. 4-115. - Inspections and audit. For the purpose of enforcing the provisions of this section, the license inspector, or another authorized agent for the town, is empowered to enter upon the premises of any person subject to this section and to make inspections, examinations, and audits of books and records, and it shall be unlawful for any person to fail or refuse to make available the necessary books and records during normal business hours upon twenty-four (24) hours written notice. In the event that an audit reveals that the remitter has filed false information, the costs of the audit shall be added to the correct amount of fees determined to be due, in addition to the penalties provided herein. The license inspector, or another authorized agent of the town, may make systematic inspections of all businesses within the town to ensure compliance with this section. Records of inspections shall not be deemed public records.

Sec. 4-116. - Penalties. It is a violation of this article to:

- (1) Fail to collect the local accommodations tax;
- (2) Fail to remit to the town any local accommodations tax collected;
- (3) Fail to file a local accommodations tax return;
- (4) Knowingly provide false information on a local accommodations tax return;
- (5) Fail to provide books and records to the license inspector, or other authorized agent of the town, for inspection, examination, or audit after seventy-two (72) hours written notice.

Sec. 4-117. - Real estate agents required to report when rental property listing dropped. Real estate agents, brokers, corporations, or listing services required to remit taxes under this section must notify the appropriate local governmental entity or entities if rental property, previously listed by them, is dropped from their listings.

Sec. 4-118. - Administrative fee. The costs of collecting the monies may be reimbursed by the fund monies, up to a maximum of one (1) percent.

Sec. 4-119. - Local accommodations tax account. The revenue account to be known as "Town of Surfside Beach Local Accommodations Tax Account," shall be established and all revenues received from the local accommodations tax shall be deposited into this account. The principal and any accrued interest from this account shall be expended only as permitted herein.

Sec. 4-120. - Permitted uses of funds. The town council is hereby authorized to utilize the funds collected from the imposition of the local accommodations for the following purposes:

- (1) Use of revenue from local accommodations tax.
 - a. Tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums;
 - b. Tourism-related cultural, recreational, or historical facilities;
 - c. Beach access and renourishment;
 - d. Highways, roads, streets, and bridges providing access to tourist destinations;
 - e. Advertisements and promotions related to tourism development; or
 - f. Water and sewer infrastructure to serve tourism-related demand.
- (2) In a county in which at least nine hundred thousand dollars (\$900,000.00) in accommodations taxes is collected annually pursuant to S.C. Code § 12-36-920, the revenues of the local accommodations tax authorized in this article may also be used for the operation and maintenance of those items provided in subsection (1)a.—f., including police, fire

protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

Sec. 4-121. - Authorization for use. Authorization to utilize revenues from the local accommodations tax account shall be by the annual budget ordinance, duly adopted by the town.

SC Code of Laws, Accommodations Tax

CHAPTER 4. ALLOCATION OF ACCOMMODATIONS TAX REVENUES

SECTION 6-4-5. Definitions. [SC ST SEC 6-4-5]. As used in this chapter:

(1) "County area" means a county and municipalities within the geographical boundaries of the county.

(2) "Cultural", as it applies to members of advisory committees in Section 6-4-25, means persons actively involved and familiar with the cultural community of the area including, but not limited to, the arts, historical preservation, museums, and festivals.

(3) "Hospitality", as it applies to members of the committees in item (2), means persons directly involved in the service segment of the travel and tourism industry including, but not limited to, businesses that primarily serve visitors such as lodging facilities, restaurants, attractions, recreational amenities, transportation facilities and services, and travel information and promotion entities.

(4) "Travel" and "tourism" mean the action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work.

SECTION 6-4-10. Allocation to general fund; special fund for tourism; management and use of special fund. [SC ST SEC 6-4-10]. The funds received by a municipality or a county in county areas collecting more than fifty thousand dollars from the local accommodations tax provided in Section 12-36-2630(3) must be allocated in the following manner:

(1) The first twenty-five thousand dollars must be allocated to the general fund of the municipality or county and is exempt from all other requirements of this chapter.

(2) Five percent of the balance must be allocated to the general fund of the municipality or county and is exempt from all other requirements of this chapter.

(3) Thirty percent of the balance must be allocated to a special fund and used only for advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity. To manage and direct the expenditure of these tourism promotion funds, the municipality or county shall select one or more organizations, such as a chamber of commerce, visitor and convention bureau, or regional tourism commission, which has an existing, ongoing tourist promotion program. If no organization exists, the municipality or county shall create an organization with the same membership standard in Section 6-4-25. To be eligible for selection the organization must be organized as a nonprofit organization and shall demonstrate to the municipality or county that it has an existing, ongoing tourism promotion program or that it can develop an effective tourism promotion program. Immediately upon an allocation to the special fund, a municipality or county shall distribute the tourism promotion funds to the organizations selected or created to receive them. Before the beginning of each fiscal year, an organization receiving funds from the accommodations tax from a municipality or county shall submit for approval a budget of planned expenditures. At the end of each fiscal year, an organization receiving funds shall render an accounting of the expenditure to the municipality or county which distributed them. Fees allocated pursuant to this subsection must not be used to pledge as security for bonds and to retire bonds. Also, fees allocated pursuant to

this subsection must be allocated to a special fund and used only for advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity, and not used to pledge as security for bonds and to retire bonds.

(4)(a) The remaining balance plus earned interest received by a municipality or county must be allocated to a special fund and used for tourism-related expenditures. This section does not prohibit a municipality or county from using accommodations tax general fund revenues for tourism-related expenditures.

(b) The funds received by a county or municipality which has a high concentration of tourism activity may be used to provide additional county and municipal services including, but not limited to, law enforcement, traffic control, public facilities, and highway and street maintenance, as well as the continual promotion of tourism. The funds must not be used as an additional source of revenue to provide services normally provided by the county or municipality but to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services which enhance the ability of the county or municipality to attract and provide for tourists.

"Tourism-related expenditures" include:

1. advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;
2. promotion of the arts and cultural events;
3. construction, maintenance, and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities;
4. the criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourists;
5. public facilities such as restrooms, dressing rooms, parks, and parking lots;
6. tourist shuttle transportation;
7. control and repair of waterfront erosion;
8. operating visitor information centers.

(c) Allocations to the special fund must be spent by the municipality or county within two years of receipt. If the allocations are not spent within two years, the municipality or county is subject to the provisions of Section 6-4-30(6). However, the time limit may be extended upon the recommendation of the county or municipality and approval of the South Carolina Accommodations Tax Oversight Committee in Section 6-4-30. An extension must include provisions that funds be committed for a specific project or program.

(d) In the expenditure of these funds, counties and municipalities are required to promote tourism and make tourism-related expenditures primarily in the geographical areas of the county or municipality in which the proceeds of the tax are collected where it is practical.

SECTION 6-4-15. Use of revenues to finance bonds. [SC ST SEC 6-4-15]. A municipality or county may issue bonds, enter into other financial obligations, or create reserves to secure obligations to finance all or a portion of the cost of constructing facilities for civic activities, the arts, and cultural events which fulfill the purpose of this chapter. The annual debt service of indebtedness incurred to finance the facilities or lease payments for the use of the facilities may be provided from the funds received by a municipality or county from the accommodations tax in an amount not to exceed the amount received by the municipality or county after deduction of the accommodations tax funds dedicated to the general fund and the advertising and promotion fund. However, none of the revenue received by a municipality or

county from the accommodations tax may be used to retire outstanding bonded indebtedness unless accommodations tax revenue was obligated for that purpose when the debt was incurred.

SECTION 6-4-20. Administration account established; State Treasurer's duties; distribution of account revenues; exceptions to tourism spending mandate. [SC ST SEC 6-4-20]

(A) An accommodations tax account is created to be administered by the State Treasurer.

(B) At the end of each fiscal year and before August first a percentage, to be determined by the State Treasurer, must be withheld from those county areas collecting four hundred thousand dollars or more from that amount which exceeds four hundred thousand dollars from the tax authorized by Section 12-36-2630(3), and that amount must be distributed to assure that each county area receives a minimum of fifty thousand dollars. The amount withheld from those county areas collecting four hundred thousand dollars or more must be apportioned among the municipalities and the county in the same proportion as those units received quarterly remittances in Section 12-36-2630(3). If the total statewide collections from the local accommodations tax exceeds the statewide collections for the preceding fiscal year then this fifty thousand dollar figure must be increased by a percentage equal to seventy-five percent of the statewide percentage increase in statewide collections for the preceding fiscal year. The difference between the fifty thousand dollars minimum and the actual collections within a county area must be distributed to the eligible units within the county area based on population as determined by the most recent United States census.

(C) At the end of each fiscal year and before August first, the State Treasurer shall distribute to each county area collecting more than fifty thousand dollars but less than four hundred thousand dollars an additional fifteen thousand dollars. If the total statewide collections from the local accommodations tax exceed the statewide collections for the preceding fiscal year, this fifteen thousand dollar figure must be increased by a percentage equal to seventy-five percent of the statewide percentage increase in statewide collections for the preceding fiscal year. This amount must be distributed in the same manner as the fifty thousand dollars in subsection (B). The amount paid those qualified county areas under this subsection must be paid from the account created under this section.

(D) The amount withheld in excess must be distributed to the county areas whose collections exceed four hundred thousand dollars based on the ratio of the funds available to the collections by each county area.

(E) The accommodations tax funds received by a municipality or county in county areas collecting fifty thousand dollars or less are not subject to the tourism-related provisions of this chapter.

(F) Two percent of the local accommodations tax levied pursuant to Section 12-36-2630(3) must be remitted quarterly and equally to the eleven agencies designated by law and regional organizations to administer multi-county tourism programs in the state tourism regions as identified in the promotional publications of the South Carolina Department of Parks, Recreation and Tourism. This remittance is in addition to other funds that may be allocated to the agencies by local governments.

(G) The State Treasurer may correct misallocations to counties and municipalities from accommodations tax revenues by adjusting subsequent allocations, but these adjustments may be made only in allocations made in the same fiscal year as the misallocation.

SECTION 6-4-25. Advisory Committee; guidelines for expenditures; annual reports; reports to Accommodations Tax Oversight Committee. [SC ST SEC 6-4-25]

(A) A municipality or county receiving more than fifty thousand dollars in revenue from the accommodations tax in county areas collecting more than fifty thousand dollars shall appoint an advisory committee to make recommendations on the expenditure of revenue generated from the accommodations tax. The advisory committee consists of seven members with a majority being selected from the hospitality industry of the municipality or county receiving the revenue. At least two of the hospitality industry members must be from the lodging industry where applicable. One member shall represent the cultural organizations of the municipality or county receiving the revenue. For county advisory committees, members shall represent the geographic area where the majority of the revenue is derived. However, if a county which receives more in distributions of accommodations taxes than it collects in accommodations taxes, the membership of its advisory committee must be representative of all areas of the county with a majority of the membership coming from no one area.

(B) A municipality or county and its advisory committee shall adopt guidelines to fit the needs and time schedules of the area. The guidelines must include the requirements for applications for funds from the special fund used for tourism-related expenditures. A recipient's application must be reviewed by an advisory committee before it receives funds from a county or municipality.

(C) Advisory committees shall submit written recommendations to a municipality or county at least once annually. The recommendations must be considered by the municipality or county in conjunction with the requirements of this chapter.

(D) Municipalities and counties annually shall submit to the South Carolina Accommodations Tax Oversight Committee:

- (1) end-of-the-year report detailing advisory committee accommodations tax recommendations;
- (2) municipality's or county's action following the recommendations;
- (3) list of how funds from the accommodations tax are spent, except for the first twenty-five thousand dollars and five percent of the balance in Section 6-4-10(2) allocated to the general fund. The list is due before October first and must include funds received and dispersed during the previous fiscal year;
- (4) list of advisory committee members noting the chairman, business address if applicable, and representation of the hospitality industry including the lodging industry and cultural interests.

(E) The regional tourism agencies in Section 6-4-20 annually shall submit reports on their budgets and annual expenditure of accommodations tax funds pursuant to this chapter to the Accommodations Tax Oversight Committee.

Chapter 2, Administration, Article VI, Finance, Division 1 (Fund Balances)

DIVISION 1. GENERALLY

Section 2-185. Definitions.

Budgeted expenditure means a sum of money in the current fiscal year's town budget that is within the object of expenditure level of each of the town's funds and is allocated for a particular purpose and in which the purpose and cost thereof has been reviewed and properly approved by a majority vote of council members.

Non-budgeted expenditure means an intended or unintended cost for a particular purpose and in which the purpose and cost thereof is not included in the current fiscal year's town budget and is allowed under the preapproved authority of the administrator or his assignee or in which appropriate approval has been granted by town council.

Open-ended contract means any written contracts, purchase orders or agreements or modifications thereto allowing for future changes or additions to the amount contained in the contracts, purchase orders or agreements or modifications thereto.

SECTION 2-186. Deposits and Withdrawals

All monies of the Town shall be deposited in a bank or depository selected by the Town Council. All manual checks shall require a signature from any two of the following persons: the town administrator, the finance director, the mayor, or the mayor pro tempore.

Sec. 2-187. *Funds Established and Purposes.*

1. **General Fund.** This fund is to account for the operations of the town government that are not reported in another fund. The fund balance for the General Fund may have various classifications of fund balance that comprise a hierarchy based primarily on the extent to which the town is bound to honor constraints on the specific purposes for which amounts can be spent as follows:

(a) *Non-Spendable Fund Balance.* The portion of fund balance that is non-spendable and includes amounts that cannot be spent because they are either:

(i) Not in spendable form which includes items that are not expected to be converted to cash, such as inventories and prepaid amounts, and items such as the long-term amount of loans and notes receivable, as well as property acquired for resale;

(ii) Legally or contractually required to be maintained intact. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

(b) *Restricted Fund Balance.* The portion of fund balance that is restricted for specific purposes which are externally imposed by creditors, grantors, contributors, laws, regulations, or imposed by law through constitutional provisions or enabling legislation. The town's restricted funds are for the Victims Advocate Program and the Drug Enforcement Program.

(c) Committed Fund Balance. The portion of fund balance that has been "committed" for a specific purpose determined by an approved ordinance by Town Council, the town's highest level of decision making authority, before the end of the fiscal year. Commitments may be changed or lifted only by Town Council taking the same formal action by ordinance that originally imposed the constraint.

The Town Council establishes the following committed fund balance amounts for the General Fund:

Disaster Recovery Reserve. This committed fund balance is due to the town's coastal location and the associated risk for hurricanes and other natural disasters. The initial funding shall be four hundred thousand (\$400,000) dollars transferred from the unassigned balance in the General Fund. The goal is to achieve a balance of one million two hundred thousand (\$1,200,000) dollars by 2020. Use of these funds must be approved by a super-majority of Town Council. The balance of this reserve will be reviewed during the annual budget process.

(d) Assigned Fund Balance. The portions of fund balance that have been assigned for specific purposes that are not restricted or committed and that have been established by either an approved motion of Town Council before the report date.

Currently the Town has the following assigned fund balances within the General Fund:

(i) Assigned to Capital Replacements Reserve, which shall be for the replacement of vehicles, computer equipment and other assets with a life exceeding 5 years. This fund is assigned three (3) mils each year and expenditures are approved in the budget process. The expected balance of this fund is reviewed by Town Council during the budget review.

(ii) Land, Meters, and Parking Purposes Reserve, which shall receive net revenue from parking operations, however, not to include pier parking revenue, and shall be used to beautify parking areas, purchase and maintain parking equipment, pay for parking operations, and/or purchase additional land.

(e) Unassigned Fund Balance. Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance may also include negative balances for any governmental fund, if expenditures exceed amounts restricted, committed, or assigned for those specific purposes. The Town Council desires to have sufficient working capital and a margin of safety to address cyclical fluctuations of revenues and expenses. The Town shall maintain an unassigned fund balance at the end of each fiscal year, which is approximately four months of General Fund expenditures.

2. Capital Projects Fund.

(a) The finance director shall set up and maintain a separate fund to be known as the capital projects fund.

(b) The capital projects fund will receive all **capital related debt proceeds**, tax millage and/or other revenue for special projects as designated in the approved budget.

(c) Payments for budgeted expenditures from the capital projects fund shall be authorized by two (2) signatories as prescribed in the town code.

(d) Reporting for the capital projects fund shall be included as a part of the regular monthly accounting report when a project is on-going.

(e) The capital projects fund shall receive all designated revenue.

(f) Restricted for Street Improvements. Annual vehicle registration fees received from Horry County are to be used for road improvements.

(g) Assigned to Beach Renourishment Fund. The Hospitality and Accommodations Funds shall transfer funds to reserve for beach renourishment. Pursuant to Ordinance #14-0789, the Funds in aggregate shall transfer a minimum of fifty thousand (\$50,000) dollars annually to the beach renourishment fund balance. Reserves for beach renourishment shall be held in the capital projects fund.

(h) The Town Council will determine the capital projects to be funded each year during the annual budget review and approval.

3. Special Revenue Funds. Special Revenue Funds are funds created to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes. In the Town of Surfside Beach there are three special revenue sources: state accommodations taxes; local accommodations taxes (Town Code Section 4-119), and hospitality taxes (Town Code Section 4-91).

4. Enterprise Funds. Enterprise funds are required to have various components of net position that include: (a) net investment in capital assets, (b) restricted net position, and (c) unrestricted net position. At no time may any enterprise fund's unrestricted net position go below four (4) months of anticipated expenses and transfers out.

(a) Sanitation Fund. The sanitation fund was created April 1, 1997. Unrestricted net position will be maintained at four (4) months of operating expenses and transfers out. Should the balance fall below four (4) months, the Town Administrator will notify Town Council and determine a plan to bring the balance back into compliance.

(b) Pier Fund. The pier enterprise fund was established by Resolution #08-073. The pier fund is established to reflect all funds received from public admissions, rental lease revenue paid by its tenants, parking revenue from the pier parking lot, and any other applicable revenue received. This fund shall be used for maintenance and operation of the pier. Once the pier fund has paid off its debt to the General Fund, and is self-sufficient, thereafter the fund shall maintain a minimum of four (4) months of operating expenses and transfers out in the unrestricted net position category. Should the balance fall below four (4) months, the Town Administrator will notify Town Council and determine a plan to bring the balance back into compliance.

5. Fund balances are estimated in the budgeting process. After the audit is published at the end of the fiscal year, all fund balance amounts will be reported to Town Council. Any shortfalls shall be required to be rebuilt to minimum levels during the next two fiscal years budget preparation process. In the event any fund balance is above the required minimum, then the difference may be used to fund activities, subject to Town Council prior approval.

Section 2-188. Publication of Town financial information.

(a) The town administrator, acting through the town finance department, shall publish by means of the internet the town's accounts payable check register in a manner that complies with federal and state laws concerning the privacy of information. Further, the town's finance department shall redact from any information such individual identifying data as may otherwise appear on records including, but not limited to the municipal court and business license department.

(b) Nothing in this section shall be interpreted as amending or waiving any provisions of Chapter 4, Business Licenses, Permits and Regulations or other provision of the Code except as specifically referenced herein; all requests for access to and copies of public records involving the town government, its agencies and departments shall be processed and governed by the letter and spirit of the South Carolina Freedom of Information Act, S.C. Code 1976, § 30-4-10 et seq.

All other portions of Chapter 2 remain in full force and effect without change.

GASB #67/68: *Accounting and Financial Reporting for Pension Plans and Pensions* become effective in 2015 for cost-sharing multiple-employer plans. State and local governments who participate in a cost-sharing multiple employer plans will now be required to recognize a liability for their proportionate share of the net pension liability of that plan. It is GASB's intention that this new statement will provide citizens and other users of the financial statements with a clearer picture of the size and nature of the Town's financial obligations to current and former employees for past services rendered.

Since the Town participates in the state multiple-employer pension plans (SCRS and PORS), the Town will be required to record its pro-rata portion of the net pension liability associated with these plans in its Statement of Net Position which will significantly decrease the Town's unrestricted net position in the enterprise funds.

In general, it should not have a significant impact on the Town's governmental funds.

Town of Surfside Beach
 Full Time Staffing Totals by Department

Department	FTE 2015-2016	# Available 2015-2016
Administration	3	3
Finance	5	5
Municipal Court	2	2
Police Officers	21	21
Police Jailers and Support	6	6
Fire	7	7
Planning Building Zoning	5	5
Special Events	1	1
Street	11	11
Fleet Maintenance	2	2
Grounds	5	5
Facilities	2	2
Sanitation	9	9
Total Fulltime	79	79

Part-time	FTE	Hours	# Available
Victims Advocate	0.35	1 person 650 hrs	1
Fire Marshal	0.5	1 person 1040 hrs	1
Reception	1	pool of 2 2080 hrs	2
Beach Services	1.35	pool of 4 2800 hrs	4
Part-time Police	1.25	pool of 4 2500 hrs	4
Part-time Dispatch/Jailer	0.19	pool of 2 360 hrs	2
Fill in Fire	1.15	pool of 12 2425 hrs	12
Special Events	0.1	pool of 4 200 hrs	4
Judge	0.09	1 person 400 hrs	1
Total Part-time	5.98		31
Total Full and Part-time	84.98		110

Volunteers			
Fire Volunteers \$10 per call		30	30
Admin Volunteers(nonpaid)	0.15	2 250 hrs	

Other	
Town Council Members	7 members