



## **Fiscal Year 2016 – 2017 Proposed Budget**

**Dear Council and Residents:** Herein you will find the proposed budget for the ensuing fiscal year. Wherever the year 2016-2017 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 \$564,000 this equals \$1,128,000. In accordance with the new fund balance ordinance, however, we must strive to maintain 4 months which is \$2,256,000.

The budget proposed herein represents a balanced budget. Anticipated revenues equal \$6,764,055 and proposed expenditures equal \$6,764,055. The budget was balanced without the use of General Fund reserves. The anticipated fund balance as of June 30, 2017 is estimated to be \$2,877,900. The unassigned fund balance is estimated to be \$1,359,000 which is 2.41 months of expenditures. The expenditures in this budget reflect council input from two vision meetings.

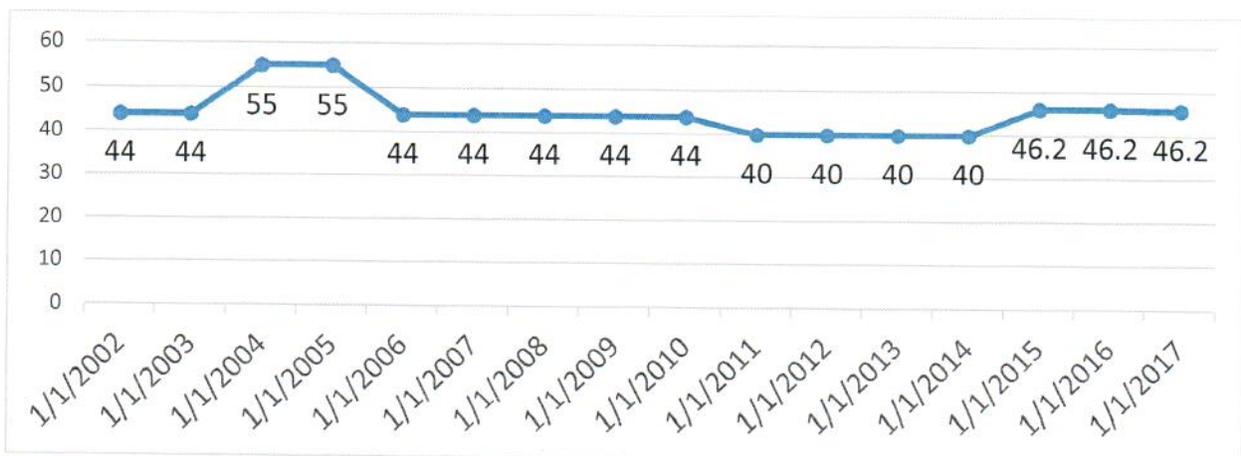
Proposed General Fund Budget	Anticipated General Fund Revenues
\$6,764,055	\$6,764,055

### Challenges

The budget challenges in Surfside Beach are ongoing. The biggest item is that the beach renourishment schedule was moved up one year and we must write a check for \$1.2M in July of 2016. We must also comply with the unfunded federal mandate for public safety digital radios. In addition, fixed overhead costs continue to increase for worker's compensation, 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 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. The tax millage in Surfside Beach is currently 46.2 mils and one mil equals approximately \$63,700. Surfside Beach Historical millage rates since 2002 are shown in the graph below.



Our millage bank at present is 3.8% or 1.78 mills which is tied to the increase in the Consumer Price Index (CPI). The population change for the Town of Surfside Beach for calendar year 2015 has not been determined as of this date and is reflected as 0 for this calculation. Using this information, the millage cap is 0.12 for the current year until the population figures are available in June.

### Millage Bank

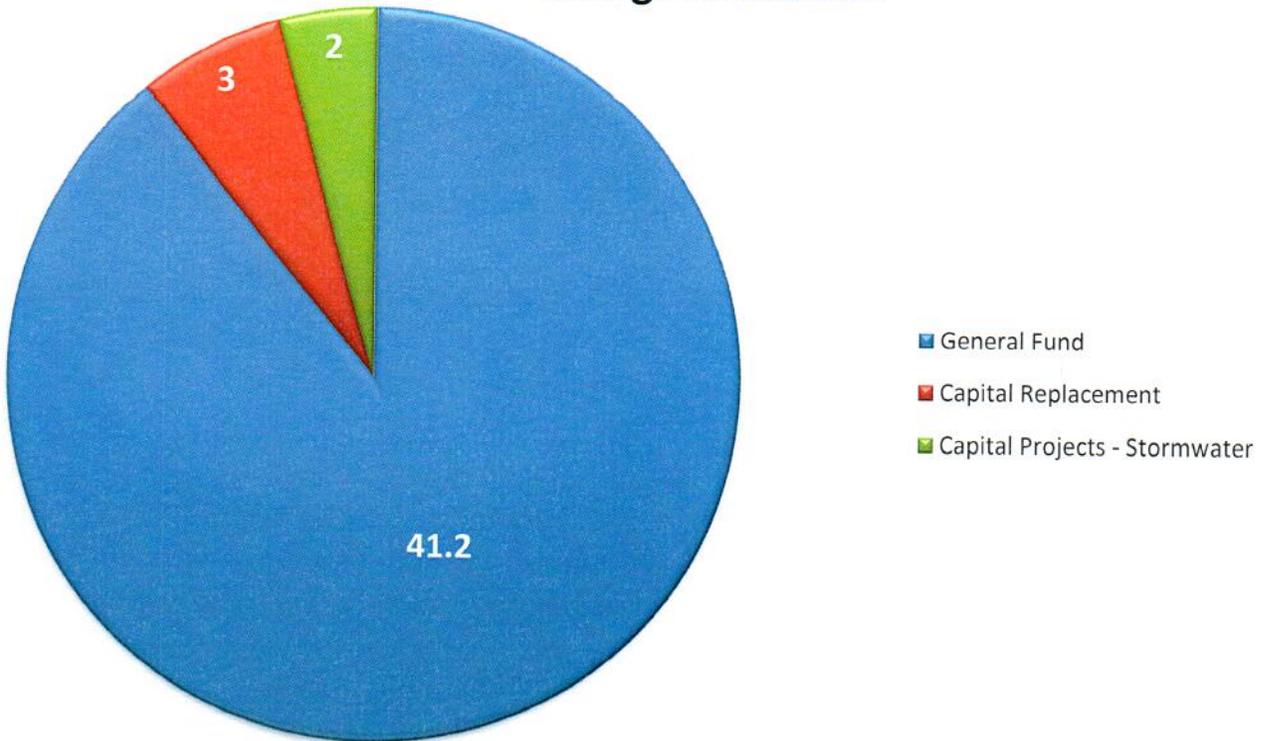
Year	CPI	Population	Total Allowable Increase %	Mils
2015-2016	1.62	2.10	3.72	1.72
2016-2017	0.12	TBD	0.12	.06
Total			3.84	1.78

In FY 2015-2016 the transfer to the Capital Projects Fund for stormwater related projects was increased to two mills. This proposed budget FY 2016-2017 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 \$79,500 for projects related to the overall maintenance of the stormwater infrastructure and water quality testing.

### Anticipated Revenues and Millage Allocation

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 \$63,700. 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 fund balance ordinance, three mills are set aside to replace capital equipment (i.e., all equipment, including computers, with a life expectancy exceeding five years) and this budget proposes that two mills be transferred to the Capital Projects Fund to maintain the stormwater system.

## Milage Allocation



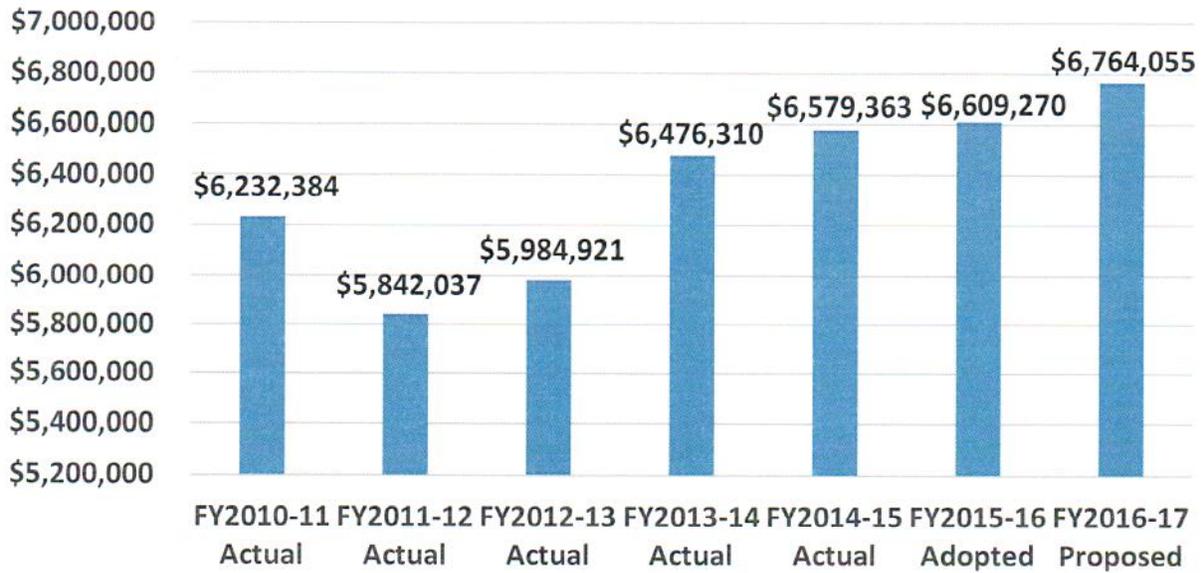
The General Fund also receives business license fees, permit fees, parking fees and other miscellaneous fees for services rendered. Transfers from other Town funds also help to maintain the revenues needed in the General Fund.

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 \$171,675 fire radio upgrade grant to support equipment compatibility with the county's new digital system. The grant award winners will be announced in October of 2016. Meanwhile, 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 with regard 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. 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.

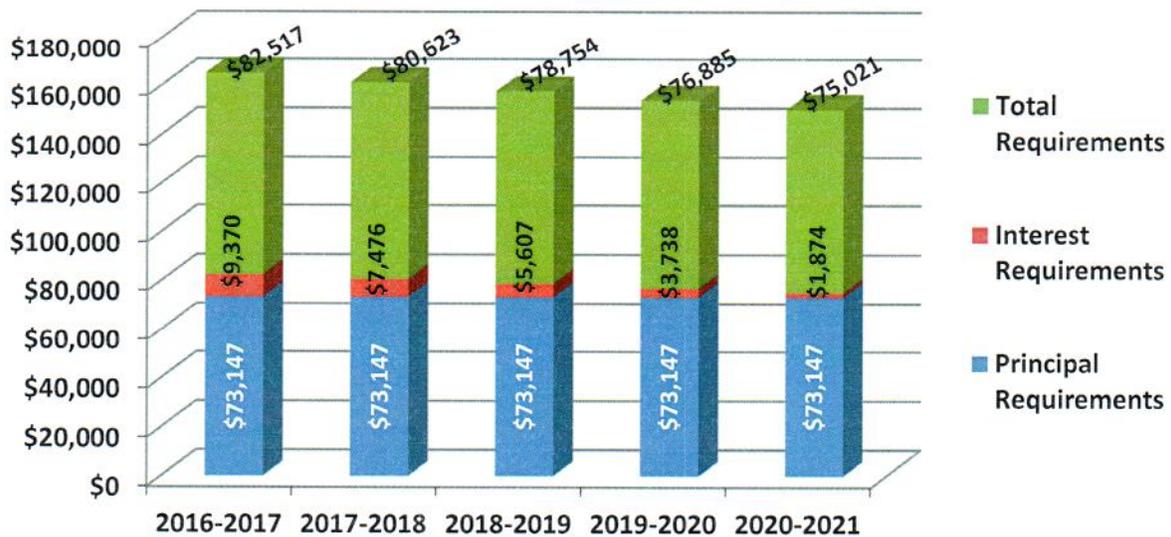
### General Fund Revenue History (Including Transfers)



### 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, 2017 will be \$311,283 which includes interest.

### Aerial Platform Fire Truck Lease Purchase Agreement Outstanding Costs

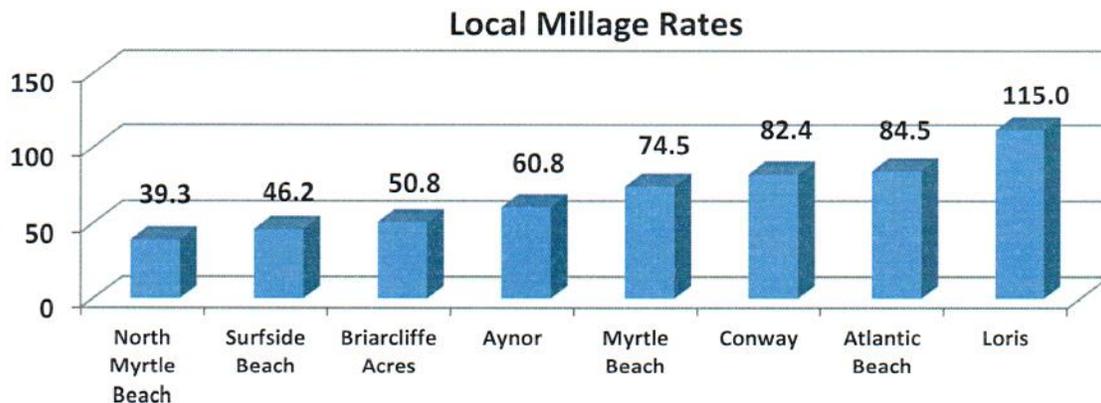


## Services and Property Taxes

The proposed budget for FY 2016-2017 maintains the current level of services for residents, nonresidential property owners and visitors. A typical \$200,000 owner-occupied residential household in Surfside Beach with two \$30,000 vehicles and 1 moby cart for trash pays approximately \$480 in annual taxes to the town (i.e., \$370 for their house and \$55 per vehicle) and \$225 in annual sanitation fees. That is less than \$60 per household per month for all the services residents enjoy. To be specific, 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.



## Town Employees

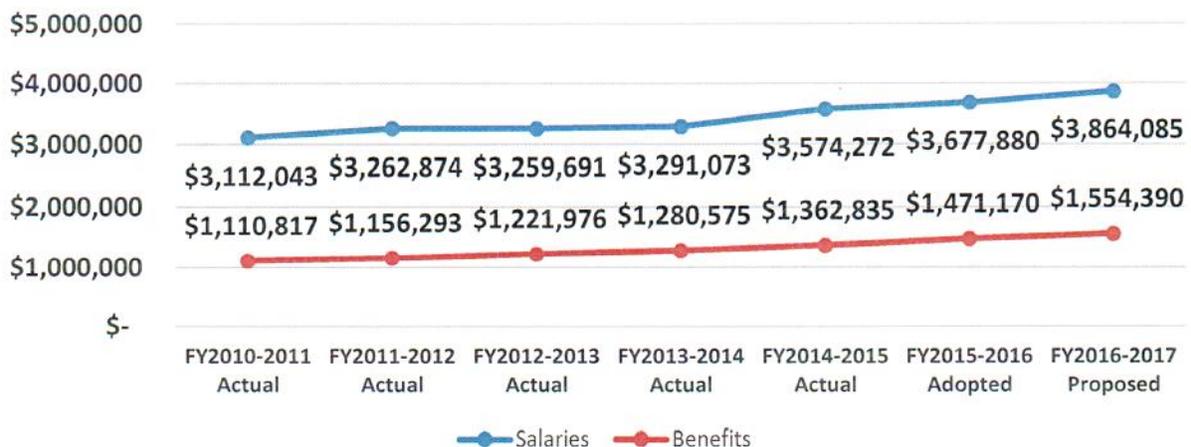
This year there are no additions to the level of staffing. A cost of living adjustment (COLA) of 3% for all employees is included in this proposed budget. Inclusive of the increase, the total salary and benefits cost to the Town would be \$5,418,475. The total adopted by the Town in FY 2015-2016 is projected to be \$5,149,050. It is important to note that only slightly more than \$120,000 of the increase is due to the proposed 3% COLA increase. The majority of the difference is due to an increase in worker's compensation, medical benefits and retirement.

In addition, the Organizational Committee reviewed overall compensation and salary scales for police officers, laborers and light equipment operators. These adjustments are reflected in this proposed budget and signify an increase of \$57,000 which includes benefits.

### Historical Salaries & Benefits Combined

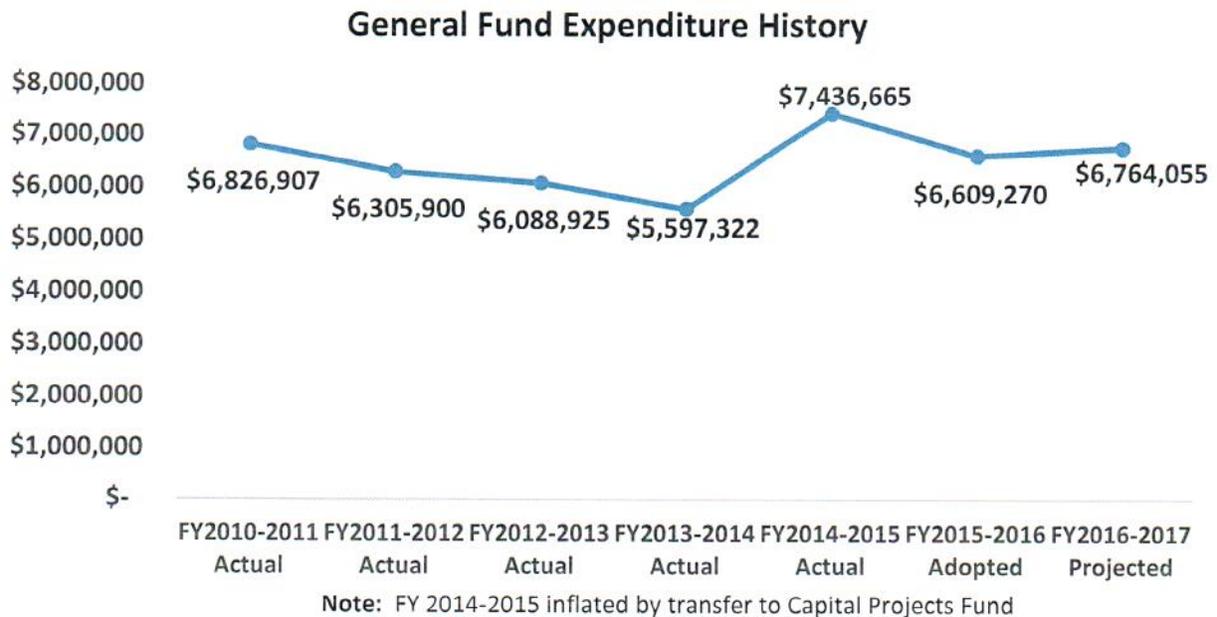


### Historical Salaries & Benefits Broken Out



## 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 2016-2017 totals \$6,764,055.



## General Fund Increases and Capital Items

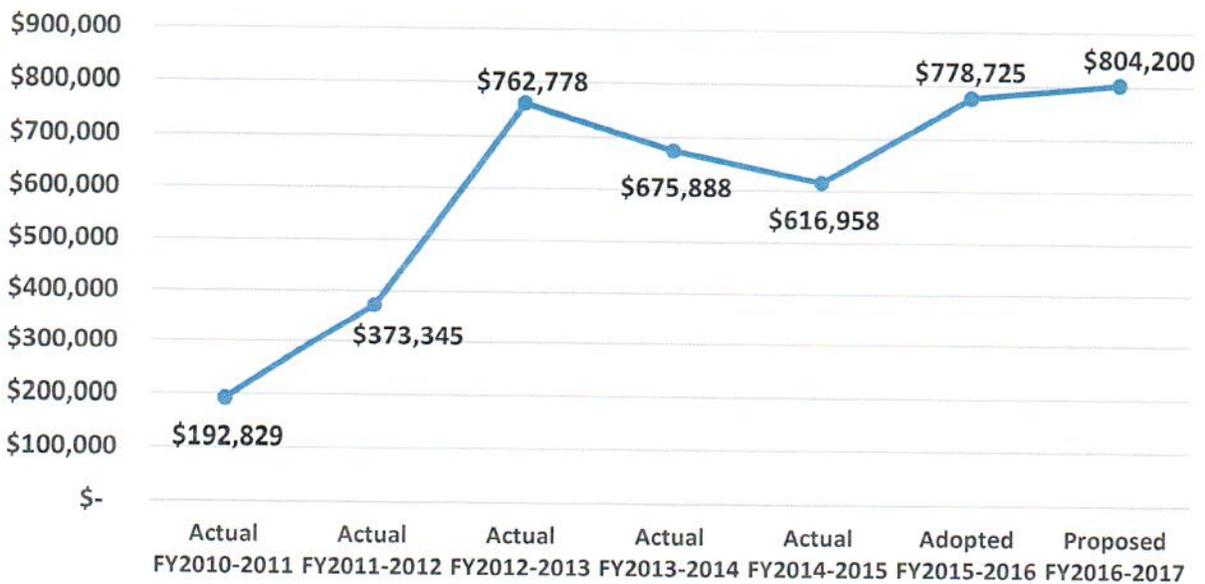
Major increases (over \$5,000) to the General Fund and capital items for the proposed FY 2016-2017 budget total \$261,375 and include ...

- 3% COLA for employees - \$108,000
- Worker's Compensation - \$30,350
- Retirement - \$28,100
- Professional Services - \$25,800
- Capital Item - Grounds Mower - \$17,000
- Uniforms - \$14,380
- Repairs and maintenance - \$6,150
- Events - \$7,680
- Contractual Services - \$10,500

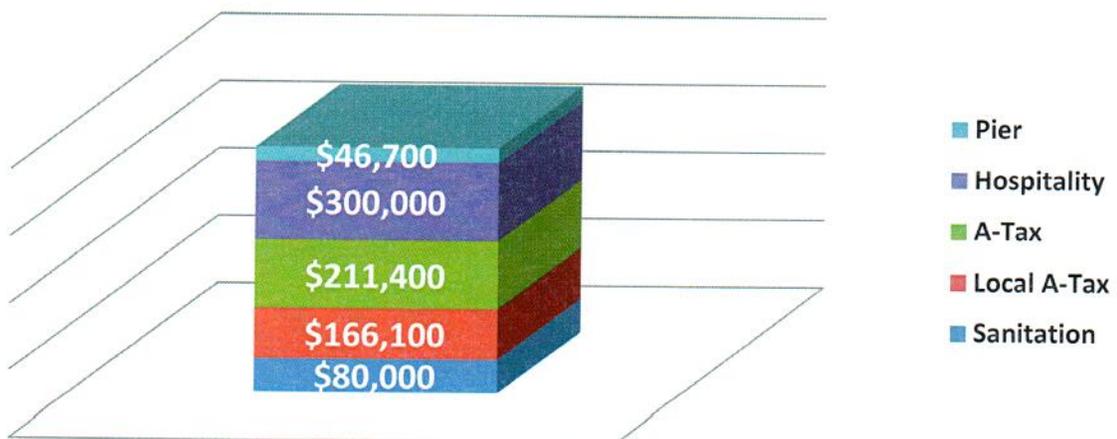
### Transfers to the General Fund

Proposed transfers from other funds to the General Fund for fiscal year 2016-2017 total \$804,200. 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.

#### Total Transfers to the General Fund

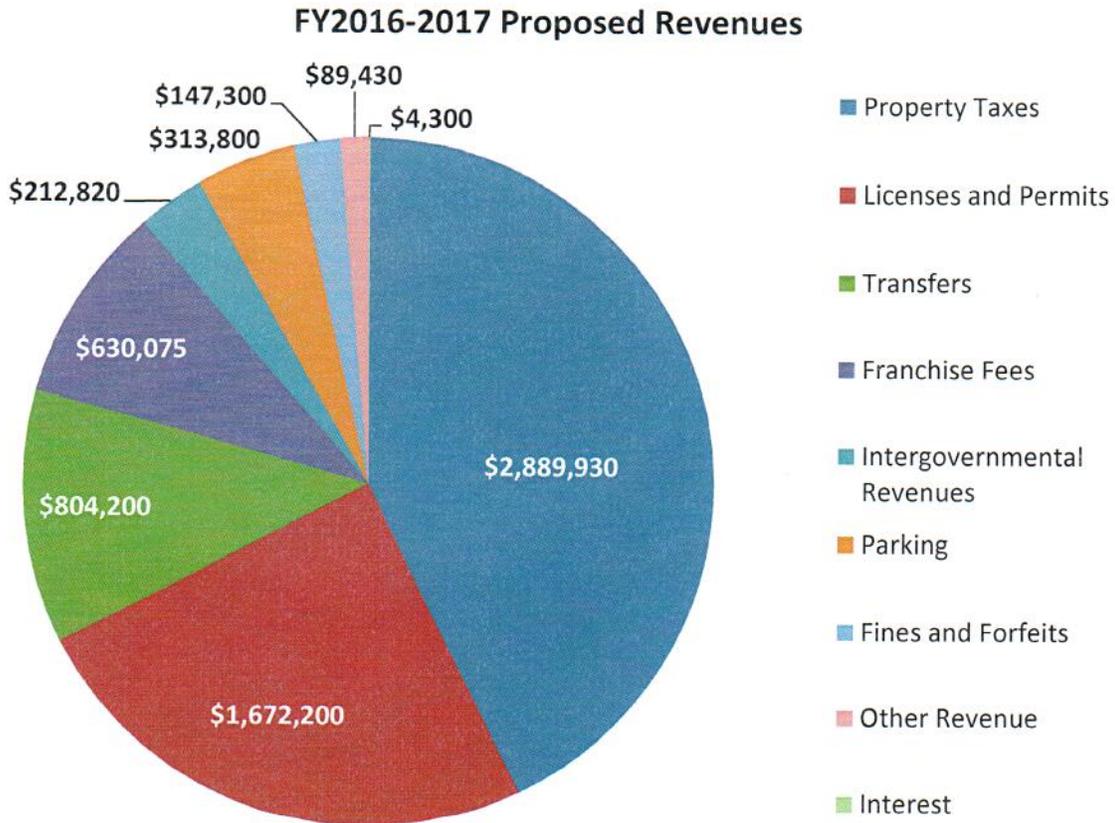


#### Sources of Proposed FY2016-2017 Transfers



## General Fund Revenue

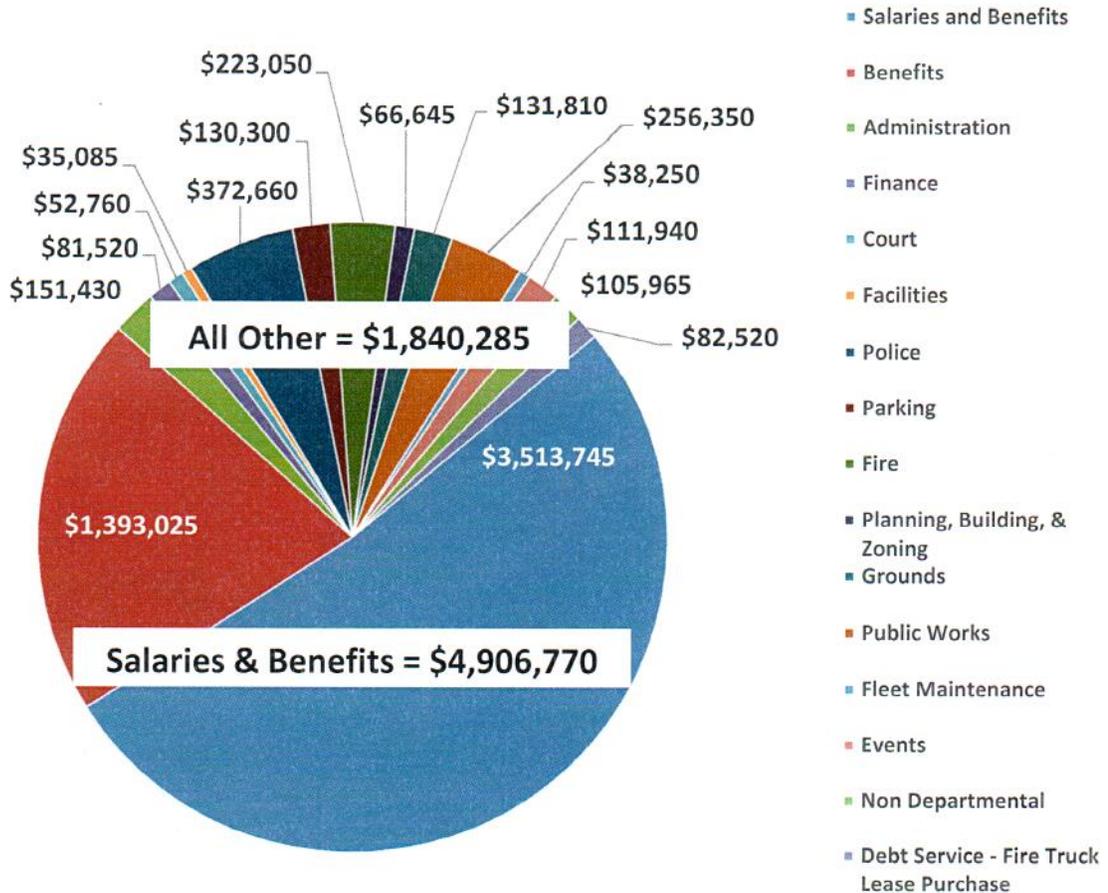
The majority of General Fund revenue is derived from property taxes, business licenses, franchise fees and permits. It is important to understand from where our revenues are derived and approximately what portion of revenue they represent in the overall picture. Understanding this relationship is critical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



## Proposed General Fund Expenditures by Department Excluding Capital and Debt

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 Purchases)



### *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](http://surfsidebeach.org).) The total proposed fees for FY 2016-2017 equal \$630,075.

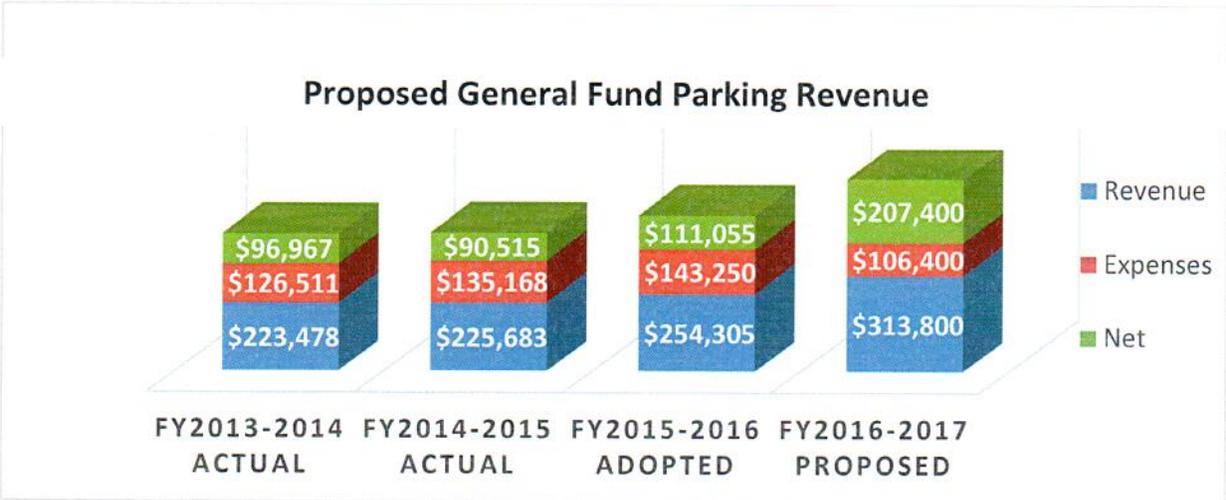
### *Aid to Subdivisions*

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 2016-2017 equals \$84,000.

*Parking Revenues*

Parking funds are currently generated by a contract with Lanier Parking Solutions. 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. The total proposed revenue for FY 2016-2017 equals \$313,800 in the General Fund and \$169,000 in the Pier.



*Land and Parking Reserve*

Each year the net amount derived from meters and pay stations with the exception of the pier parking lot are set aside for land purchases and parking equipment upgrades. The Land and Parking Reserve as of 6/30/2017 is estimated to be \$340,670.

### *Vehicle and Capital Item Replacement Reserve*

Each year 3 mils are transferred directly to this Reserve Fund to be used for replacement of vehicles and other capital items. The total is estimated to be \$191,100 in FY 2016-2017. The capital replacement reserve will have an anticipated balance of \$618,728 at the close of the next fiscal year on 6/30/2017.

## **Special Revenue Funds**

### *Hospitality Fund*

The Local Hospitality Fee was authorized by positive majority vote May 28, 1996. It imposes 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 as well as short-term rentals. The revenue is kept in a separate fund and used according to the ordinance passed by Town Council. The total proposed Hospitality Fund revenue, including the fire radio grant, for FY 2016-2017 is \$894,300.

Hospitality funds may be used for ...

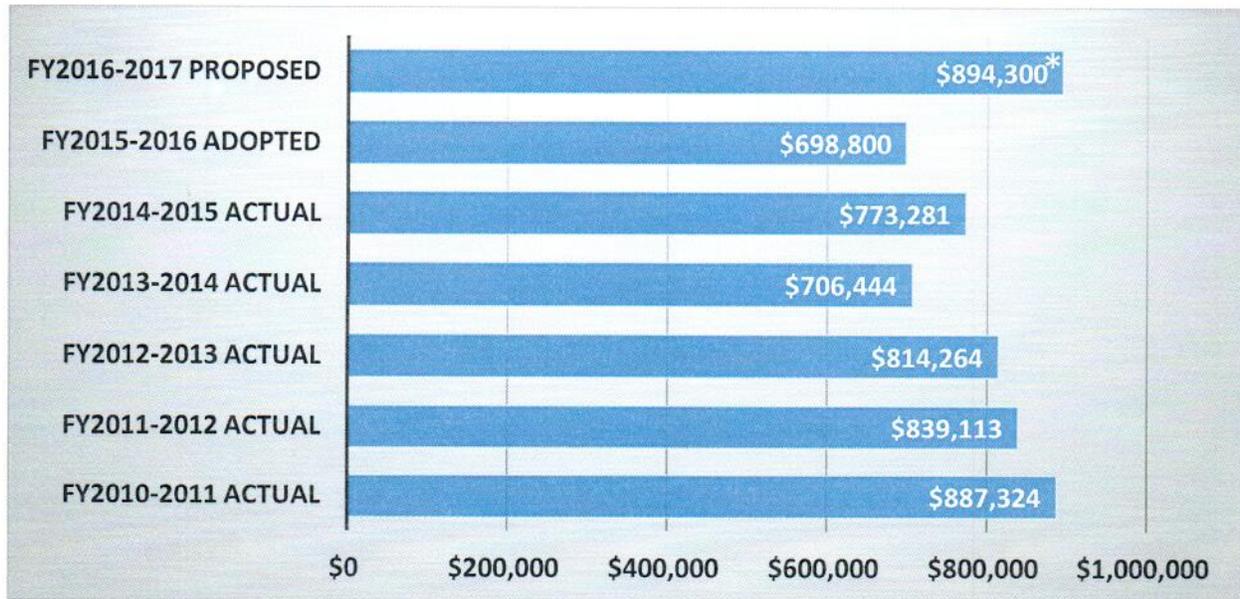
- Nourishment, renourishment, and maintenance of the beaches, dunes restoration, including sand fencing, and the planting of sea grass or other vegetation useful in preserving the dune system within the territorial limits of the town.
- Acquisition and maintenance of public beach access.
- Capital improvements 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.

Fiscal year 2016-2017 proposed expenditures from the Hospitality Fund are for...

- Beach renourishment - \$456,000
- Transfer to the General Fund - \$215,500

- Fire radio upgrade - \$171,675
- Aerial platform lease payment - \$84,500
- One police vehicle - \$36,300
- Walkovers and shower towers - \$21,450
- Veteran’s Memorial - \$3,700

### Hospitality Fund Revenue



**Notes:** FY 2009-2010 through FY 2012-2013 includes parking revenue

\* Proposed FY 2016-2017 includes the fire radio upgrade grant

#### *Local Accommodations Fund*

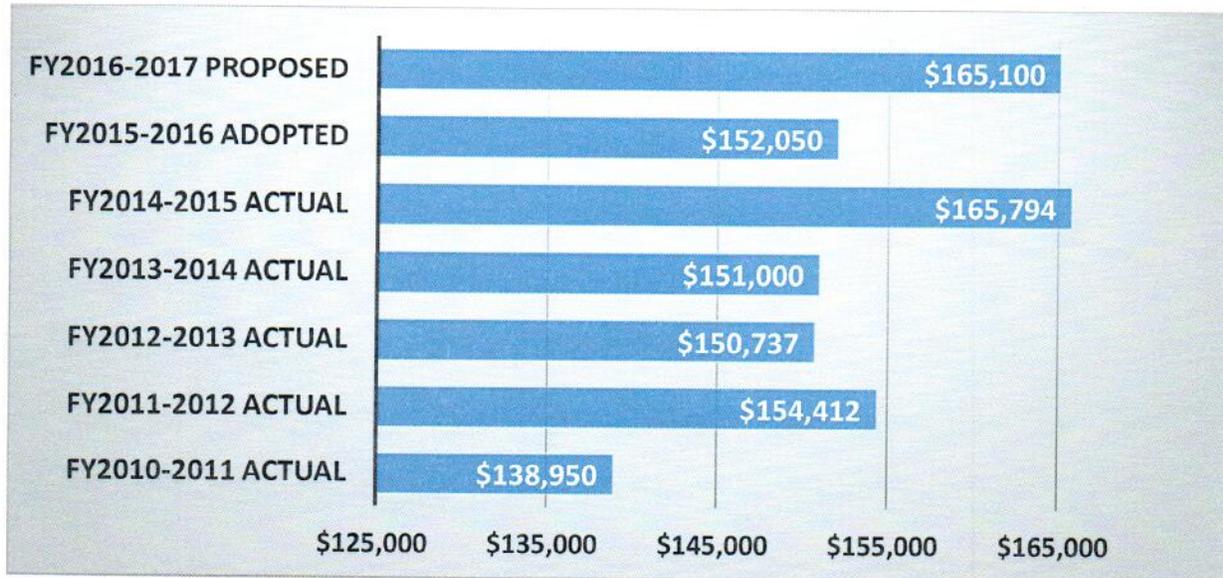
The Local Accommodations Tax Act, effective July 1, 1997, authorizes by positive majority vote imposing a 0.5% fee in Surfside Beach. The tax is levied on gross proceeds from rental or charges for accommodations furnished to transients (i.e., 30 days or less) as provided by SC Code 12-36-920(A). Revenue 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 2016-2017 is \$165,100.

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.

### Local Accommodations Fund Revenue



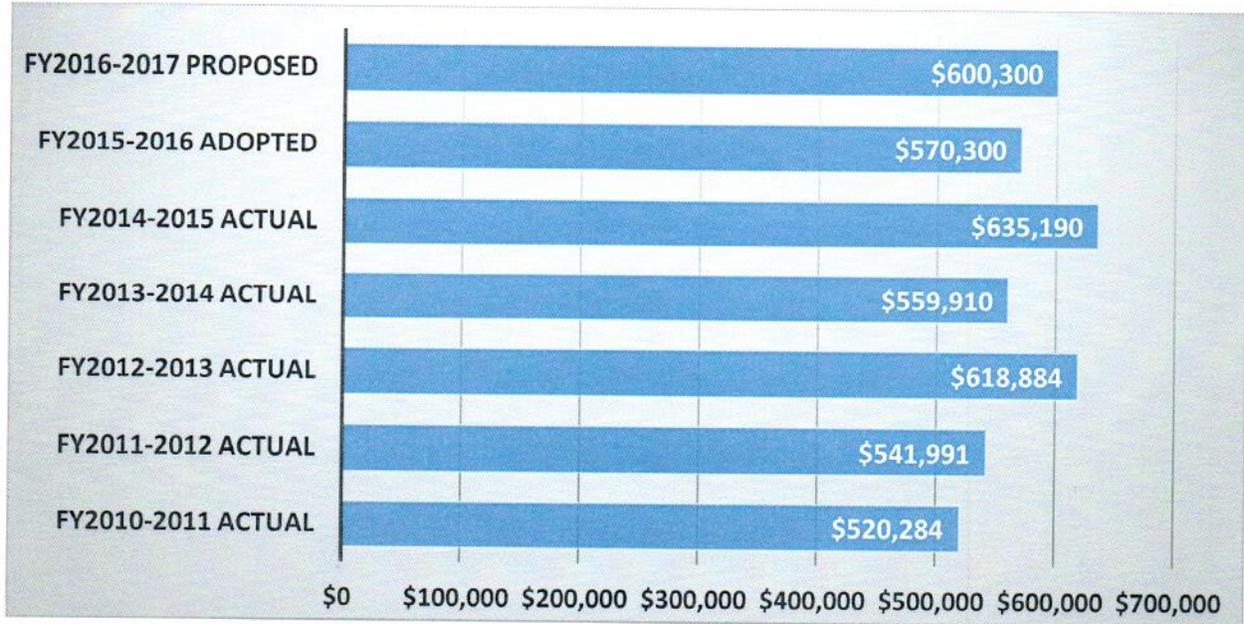
#### *State Accommodations Funds*

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 2016-2017 is \$600,300. The 65% remaining in the Accommodations Tax Fund is projected to be \$391,250.

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 tourists from more than 100 miles away (e.g., 4<sup>th</sup> of July fireworks and musical show)

## State Accommodations Tax Fund Revenue



### 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 for local business license follow-up.

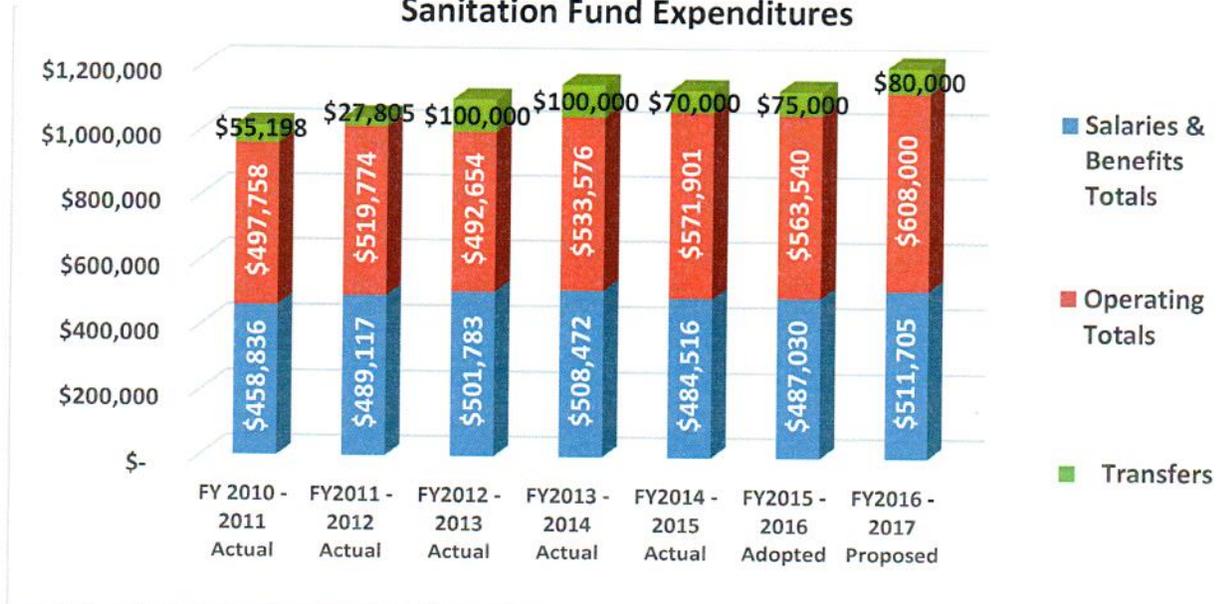
The Sanitation Fund Net Position as of 6/30/15 was \$1,219,542. A minimum of 50% of the net position for this fund is earmarked for capital equipment. The 2016-2017 revenues are estimated

to be \$1,389,600 and expenditures \$1,199,705. This budget proposes that the Sanitation Fund transfer \$80,000 to the General Fund to cover rent and salaries for support services paid by the 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.

### Sanitation Fund Revenue



### Sanitation Fund Expenditures



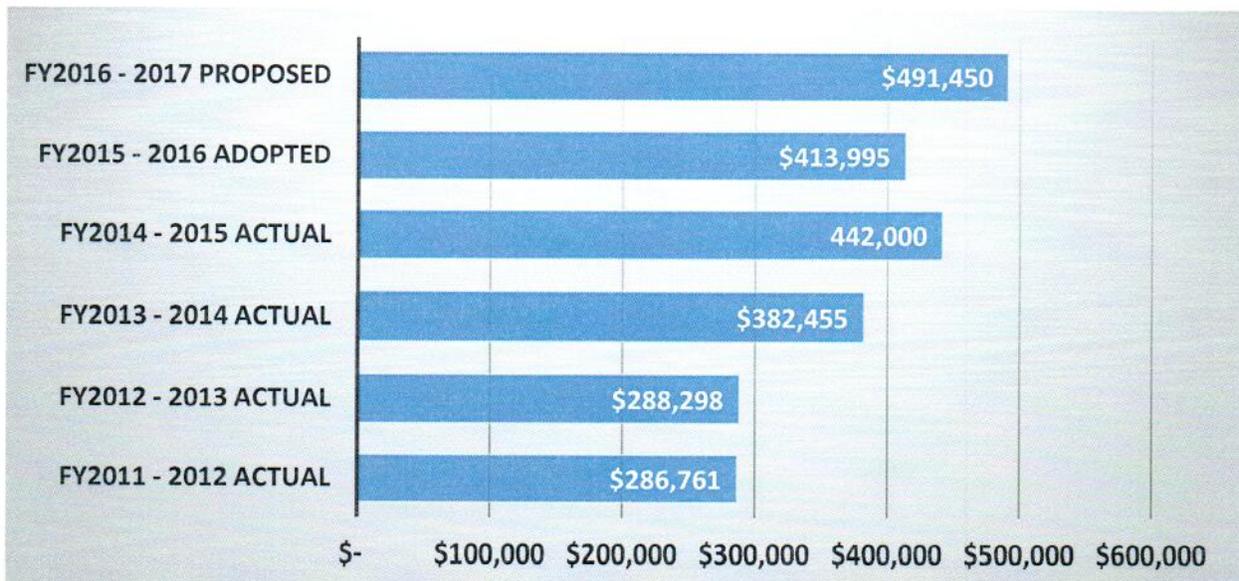
*Pier Fund*

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 for parking fees in the pier lot. 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 \$2,100,000 in real property value as it is calculated as an asset in an enterprise fund.

The Pier Fund is obligated to make payments to the General Fund until it has paid back with interest all funds, other than Accommodations Tax Dollars, that were used for its purchase. The payments are made quarterly (i.e., \$40,750 per quarter) 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 \$244,500 as of April 1, 2017. The next payment is due July 1, 2016 and the fund currently has sufficient monies to meet all of its financial obligations. The last payment should take place on 10/1/2018.

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 become self-sustaining and self-insuring moving forward. A pier expansion initiative for the existing pier restaurant area is still awaiting clearance of some title search issues. Meanwhile, the town commissioned DDC Engineers to write an amendment to our existing DHEC/OCRM permit which is required to move forward with any project that expands the pier footprint. This amendment is currently being reviewed by DHEC/OCRM.

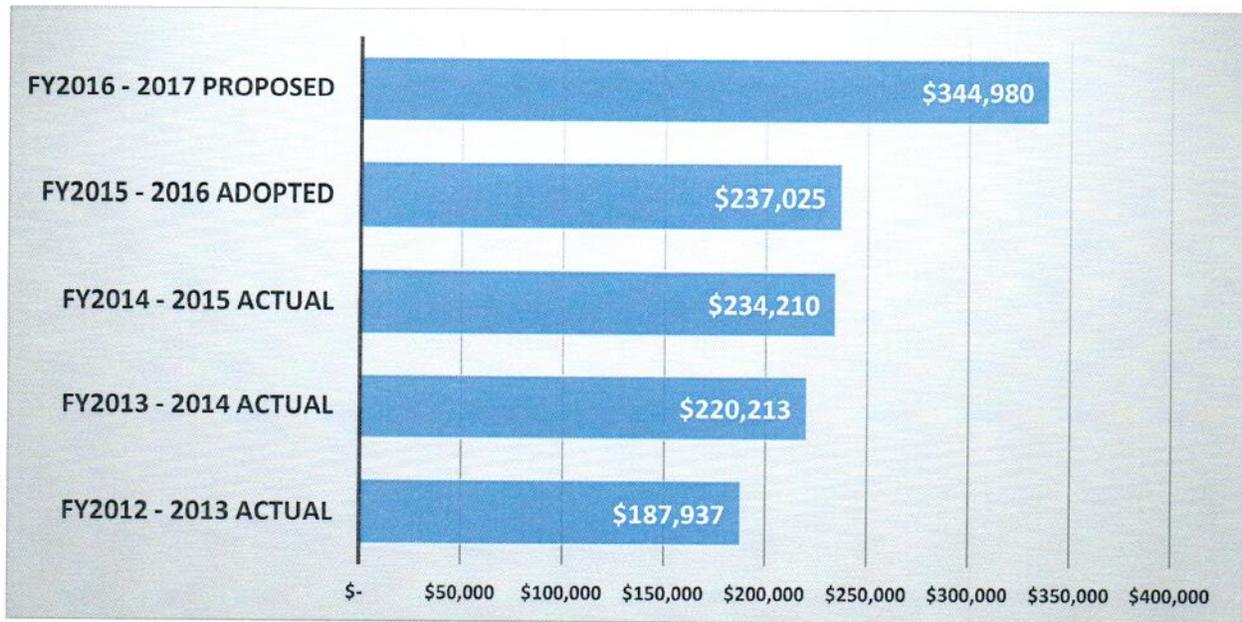
**Total Pier Revenue**



This budget includes a significant increase in expenditures from the Pier Fund. This is primarily due to ...

- Anticipated engineering costs associated with a possible expansion ≈ \$45K
- Beach renourishment ≈ \$30K
- Parking ≈ \$17K (increase allocation of Lanier expenses by 5% for total of 35%)
- New event costs ≈ \$7K

### Historical Pier Expenditures



### 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.

### General Fund Balance



Actual Ending Balance	Projected Ending Balance	Proposed Ending Balance				
6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017

Note: Year Ending 6/30/2014 inflated by Underground Utility revenue

### A-Tax Fund Balance



Actual Ending Balance	Projected Ending Balance	Proposed Ending Balance				
6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017

### Hospitality Fund Balance



Actual Ending Balance 6/30/11	Actual Ending Balance 6/30/12	Actual Ending Balance 6/30/13	Actual Ending Balance 6/30/14	Actual Ending Balance 6/30/15	Adopted Ending Balance 6/30/16	Proposed Ending Balance 6/30/17
\$500,146	\$794,466	\$369,888	\$325,945	\$555,328	\$461,363	\$366,538

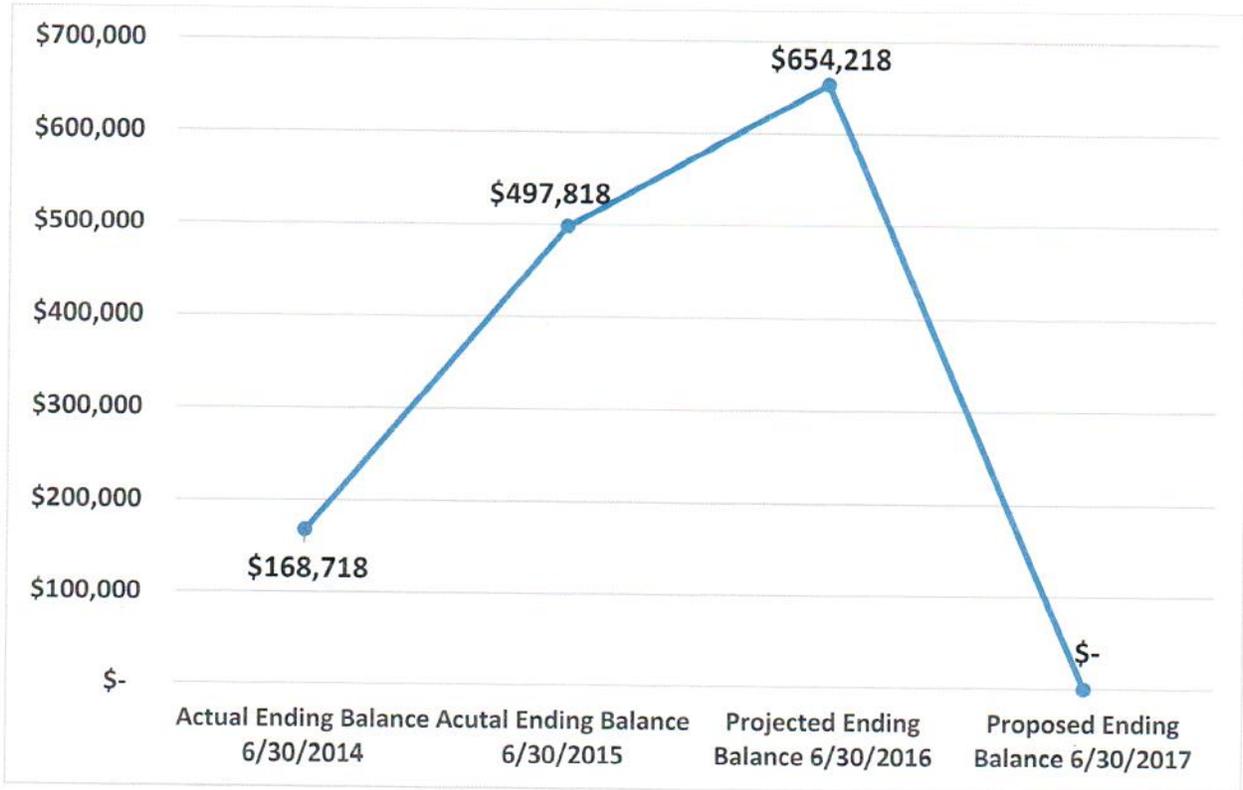
### Capital Projects Fund

#### Stormwater

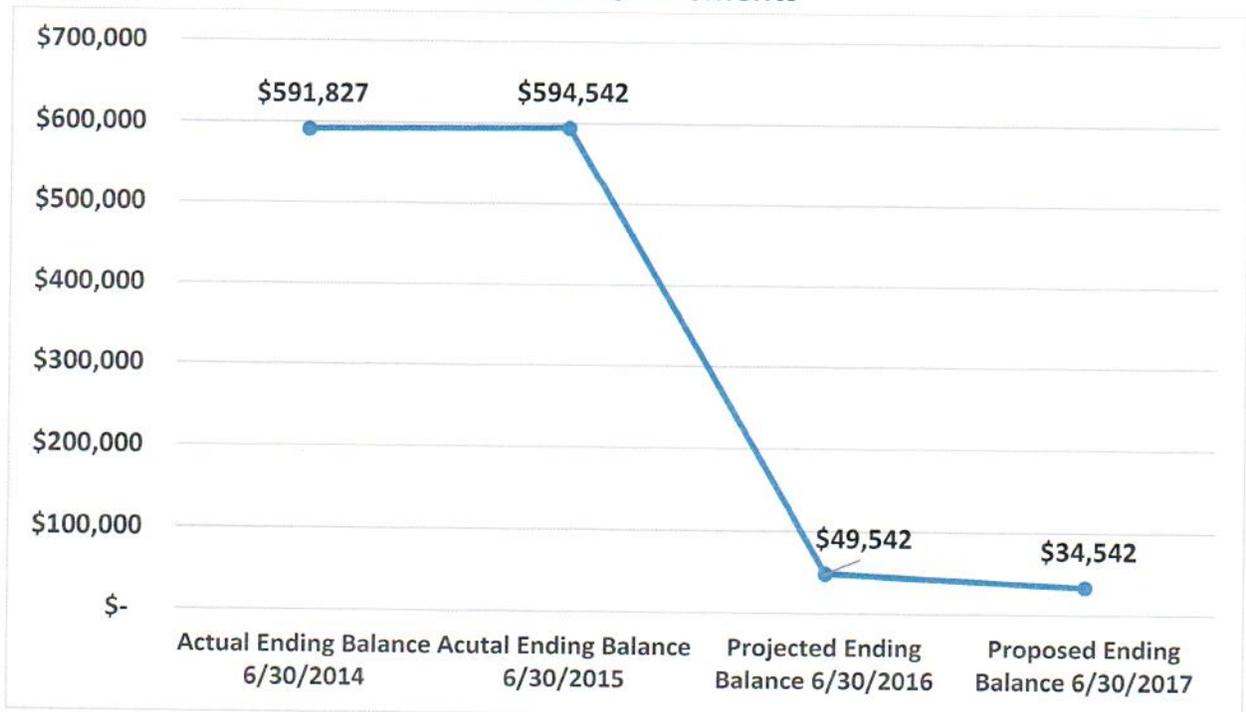


Actual Ending Balance 6/30/2011	Actual Ending Balance 6/30/2012	Actual Ending Balance 6/30/2013	Actual Ending Balance 6/30/2014	Actual Ending Balance 6/30/2015	Projected Ending Balance 6/30/2016	Proposed Ending Balance 6/30/2017
\$258,775	\$349,914	\$596,667	\$456,073	\$121,017	\$168,917	\$168,817

### Beach Renourishment

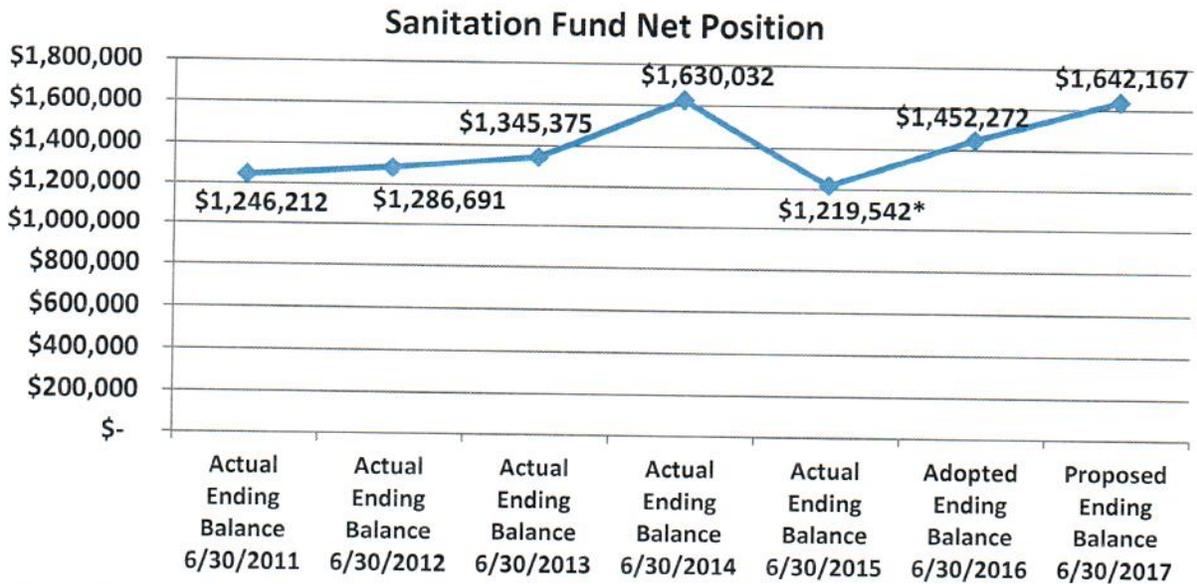


### Street Improvements

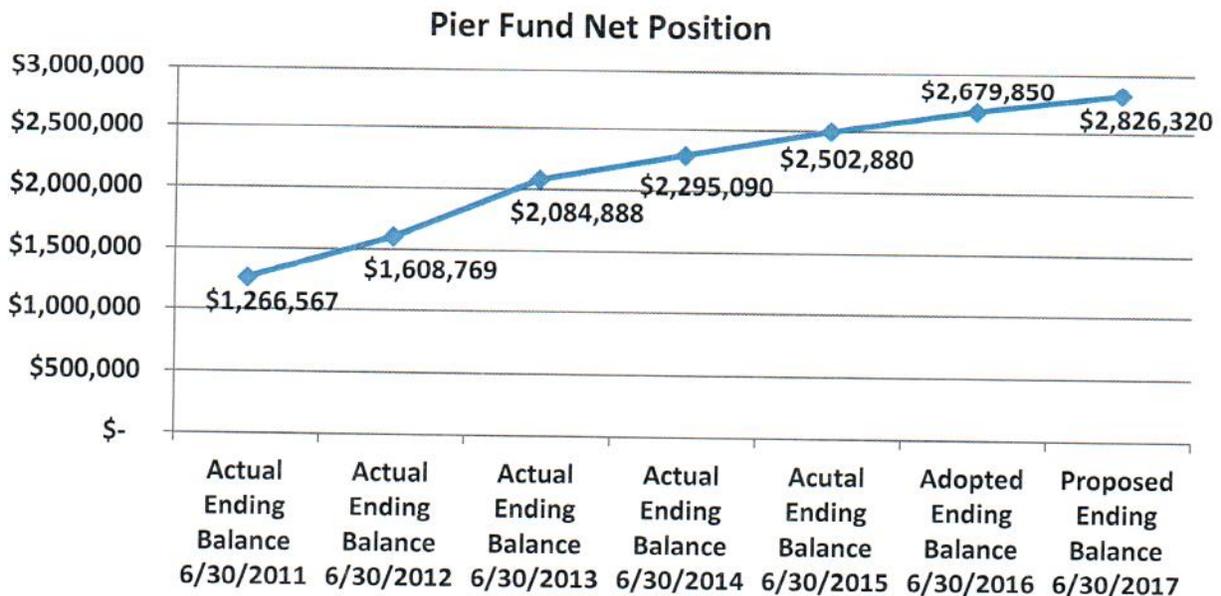


## Enterprise Funds

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.



\*Note: Indicates adjustment for pension in accordance with new GASB rules



Note: \$2,100,000 of total is real estate

## 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.
- 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 2016-2017 budget proposes an unassigned fund balance estimated to be \$1,382,624 which is 2.45 months of expenditures.

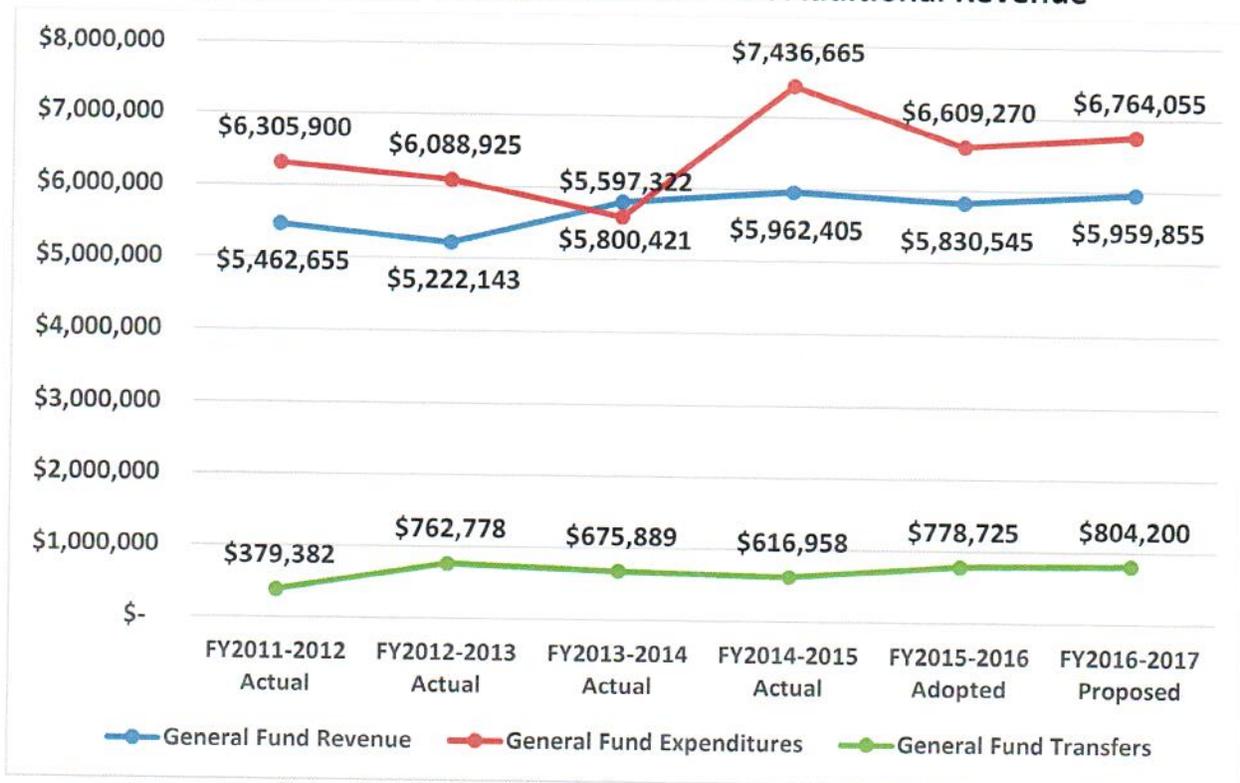
The struggle to maintain this balance will not become any easier going forward. There will always exist a fine balance between the building up of capital reserves, the advancement of necessary projects and the town's ability to capitalize on financial opportunities. If costs beyond the control of the 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.

Some hard choices are not far away. When revenue is flat and salaries, benefits, utilities, insurance and infrastructure costs such as stormwater and roads continue to escalate, it is not sustainable. So, what is the solution?

- Taking on debt in the form of bonds is one possible solution but that is not a long term strategy.
- Continual tax increases is one possible solution but at some point property ownership becomes undesirable and eventually unaffordable.
- Annexation is one possible solution. Choosing not to grow when the tax base is so limited may ultimately be a choice to unincorporate.
- Slow dismantling of the town departments and reductions in services is not a solution unless un-incorporation is the goal.

Ultimately, the smart solution is to begin with the end in mind. If the town wants to remain incorporated and able to sustain all of its services at the current level, then revenue must keep pace with expenditures.

### General Fund is Unsustainable without Additional Revenue



Note: FY 2014-2015 inflated by transfer to Capital Projects Fund

I would like to express my appreciation to staff for their diligent work throughout the budget process. I would especially like to thank Director King and her staff who have worked tirelessly to meet my innumerable requests for data and statistical information. Finally, I would 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  
Budget FY 2016-2017**

**Exhibit 1 Ordinance # 16-0825**

<b>Government Funds</b>	<b>Revenue</b>	<b>Expenditures</b>
General Fund	\$ 6,764,055	\$ 6,764,055
Capital Projects Fund	1,930,000	1,930,000
Hospitality Fund	989,125	989,125
Accommodations Fund	606,800	606,800
Local Accommodations Fund	166,100	166,100
<b>Total Government Funds</b>	<b>\$ 10,456,080</b>	<b>\$ 10,456,080</b>

<b>Enterprise Funds</b>	<b>Revenue</b>	<b>Expenses</b>
Sanitation Fund	\$ 1,389,600	\$ 1,389,600
Pier Fund	491,450	491,450
<b>Total Enterprise Funds</b>	<b>\$ 1,881,050</b>	<b>\$ 1,881,050</b>

<b>Total All Funds</b>	<b>\$ 12,337,130</b>	<b>\$ 12,337,130</b>
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Town of Surfside Beach  
Proposed Consolidated Budget 2016-2017

<b>Exhibit 1 Ordinance # 16-0825</b>	Governmental Operating Budget	Enterprise Operating Budget	Total Operating Budget
<b>Revenues and Other Financing Sources</b>			
Property Taxes	\$ 3,017,330	\$ -	\$ 3,017,330
Licenses and Permits	1,672,200	-	1,672,200
Franchise Fees	630,075	-	630,075
Fines And Forfeitures	147,300	-	147,300
Interest	7,000	2,050	9,050
Intergovernmental	1,816,320	-	1,816,320
Parking	313,800	169,000	482,800
Other	819,430	-	819,430
Charges for Current Services	-	1,710,000	1,710,000
Transfers From Other Funds	1,290,200	-	1,290,200
Net Use of Fund Balances	742,425	-	742,425
<b>Total</b>	<b>\$ 10,456,080</b>	<b>\$ 1,881,050</b>	<b>\$ 12,337,130</b>
<b>Expenditures/Expenses</b>			
Salaries	\$ 3,513,745	\$ 350,340	\$ 3,864,085
Benefits	1,393,025	161,365	1,554,390
General Government	320,795	-	320,795
Public Safety	877,735	-	877,735
Parking	130,300	-	130,300
Planning, Building and Zoning	66,645	-	66,645
Grounds	227,260	-	227,260
Street	340,350	-	340,350
Sanitation and Pier	-	869,350	869,350
Intergovernmental Maintenance	38,250	-	38,250
Events	183,840	-	183,840
NonDepartmental	296,115	-	296,115
Capital Outlay	1,852,000	-	1,852,000
Debt Service	82,520	-	82,520
Transfers To Other Funds	1,133,500	163,630	1,297,130
Increase in Fund Net Assets	-	336,365	336,365
<b>Total</b>	<b>\$ 10,456,080</b>	<b>\$ 1,881,050</b>	<b>\$ 12,337,130</b>
Less Interfund Transfers	(1,133,500)	(163,630)	(1,297,130)
<b>Grand Total</b>	<b>\$ 9,322,580</b>	<b>\$ 1,717,420</b>	<b>\$ 11,040,000</b>

Town of Surfside Beach General Fund Net Operating Statement Proposed Budget 2016-2017													Enterprise		
	General	Hospitality	Atax	Local Atax	Cap Proj	Total	Elimination		Grand Total	Sanitation	Pier	Funds	Elimination	Town	
	Proposed						dr	cr				Grand Total		Grand Total	
	Budget														
<b>Revenues</b>															
Property Taxes	\$ 2,889,930	\$ -	\$ -	\$ -	\$ 127,400	3,017,330			\$ 3,017,330	\$ -	\$ -	\$ -	\$ -	\$ 3,017,330	
Licenses & Permits	1,672,200					1,672,200			1,672,200					1,672,200	
Franchise Fees	630,075					630,075			630,075					630,075	
Fines	147,300					147,300			147,300					147,300	
Interest	4,300	800	300	100	1,500	7,000			7,000	1,600	450	2,050		9,050	
parking	313,800					313,800			313,800		169,000	169,000		482,800	
Intergovernmental	212,820	163,500	600,000	165,000	675,000	1,816,320			1,816,320					1,816,320	
Other	89,430	730,000				819,430			819,430					819,430	
Charges For Current Services															
Transfers in San	80,000					80,000			80,000	1,388,000	322,000	1,710,000	(6,930)	1,710,000	
Transfers in atax	211,400					211,400	(211,400)						(80,000)		
Transfers in Hosp	300,000				456,000	756,000	(756,000)								
Transfers in Local a	166,100					166,100	(166,100)								
Transfers in pier	46,700					46,700			46,700						
Transfers in hosp to cp					30,000	30,000			30,000				(76,700)		
	804,200					804,200			804,200						
Change in Fund balance		94,825	6,500	1,000	640,100	742,425			742,425						
<b>Total Revenue</b>	<b>\$ 6,764,055</b>	<b>\$ 989,125</b>	<b>\$ 606,800</b>	<b>\$ 166,100</b>	<b>\$ 1,930,000</b>	<b>\$ 10,456,080</b>	<b>\$ (1,133,500)</b>		<b>\$ 9,322,580</b>	<b>\$ 1,389,600</b>	<b>\$ 491,450</b>	<b>\$ 1,881,050</b>	<b>\$ (163,630)</b>	<b>\$ 11,040,000</b>	
<b>Personnel Costs</b>															
Salaries	General	Hospitality	Atax	Local Atax	Cap Proj	Total									
Benefits	\$ 3,513,745	\$ -	\$ -	\$ -	\$ -	\$ 3,513,745			\$ 3,513,745	\$ 350,340	\$ -	\$ 350,340		\$ 3,864,085	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 4,906,770</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,906,770</b>			<b>\$ 4,906,770</b>	<b>\$ 511,705</b>	<b>\$ -</b>	<b>\$ 511,705</b>		<b>\$ 5,418,475</b>	
<b>Operating Expenditures by Function</b>															
Administration	\$ 151,430	\$ -	\$ -	\$ -	\$ -	\$ 151,430			\$ 151,430			\$ -		\$ 151,430	
Finance	81,520					81,520			81,520					81,520	
Court	52,760					52,760			52,760					52,760	
Facilities	35,085					35,085			35,085					35,085	
Police	372,660	36,300	74,050			483,010			483,010					483,010	
Parking Lanier	130,300					130,300			130,300					130,300	
Fire	223,050	171,675				394,725			394,725					394,725	
Planning, Building, & Zoning	66,645					66,645			66,645					66,645	
Grounds	131,810	21,450			74,000	227,260			227,260					227,260	
Public Works	256,350		63,000		21,000	340,350			340,350					340,350	
Fleet Maintenance	38,250					38,250			38,250					38,250	
Events	111,940	3,700	68,200			183,840			183,840					183,840	
Non Departmental	105,965		190,150			296,115			296,115					296,115	
Debt Service	82,520					82,520			82,520					82,520	
Capital Items	17,000				600,000	617,000			617,000					617,000	
Roads					1,235,000	1,235,000			1,235,000					1,235,000	
Sanitation										608,000		608,000		608,000	
Pier															
Interest on Pier loan															
To General		300,000	211,400			511,400	(511,400)			80,000	46,700	126,700	(126,700)		
To Cap Proj		456,000				456,000	(456,000)				30,000	30,000	(30,000)		
To General				166,100		166,100	(166,100)								
Fund Balance															
	\$ 6,764,055	\$ 989,125	\$ 606,800	\$ 166,100	\$ 1,930,000	\$ 10,456,080	\$ -	\$ (1,133,500)	\$ 9,322,580	\$ 1,389,600	\$ 491,450	\$ 1,881,050	\$ (163,630)	\$ 11,040,000	

Town of Surfside Beach General Fund Net Operating Statement	
	<b>Proposed Budget 2016-2017</b>
<b>Revenues</b>	
Property Taxes	\$ 2,889,930
Licenses & Permits	1,672,200
Franchise Fees	630,075
Fines	147,300
Interest	4,300
Intergovernmental	212,820
Parking	313,800
Other	89,430
Transfers from other Funds or Sources	804,200
<b>Total Revenue</b>	<b>\$ 6,764,055</b>
<b>Expenditures</b>	
<b>Personnel Costs</b>	
Salaries	\$ 3,513,745
Benefits	1,393,025
<b>Total Salaries &amp; Benefits</b>	<b>\$ 4,906,770</b>
<b>Operating Expenditures by Function</b>	
Administration	\$ 151,430
Finance	81,520
Court	52,760
Facilities	35,085
Police	372,660
Parking	130,300
Fire	223,050
Planning, Building, & Zoning	66,645
Grounds	131,810
Public Works	256,350
Fleet Maintenance	38,250
Events	111,940
Non Departmental	105,965
Debt Service - Fire Truck Lease Purchase	82,520
<b>Total Operating Expenditures</b>	<b>\$ 1,840,285</b>
<b>Net Operating Before Capital Items</b>	<b>\$ 17,000</b>
<b>Reserve Fund / Capital Expenditures</b>	
Capital Replacement	\$ 17,000
<b>Net Revenue over/(under) Expenditures</b>	<b>\$ 0</b>

<b>TOWN OF SURFSIDE BEACH GENERAL FUND BUDGET SUMMARY</b>					
	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Proposed</b>
Property Taxes	\$ 2,452,898	\$ 2,893,352	\$ 2,859,650	\$ 2,859,650	\$ 2,889,930
Licenses and Permits	1,589,382	1,670,993	1,612,100	1,612,100	1,672,200
Franchise Fees	624,537	628,405	640,000	640,000	630,075
Fines and Forfeits	163,446	148,450	163,400	163,400	147,300
Interest	3,947	4,312	4,200	4,200	4,300
Intergovernmental Revenues	379,225	217,162	200,820	200,820	212,820
Parking Revenue	223,480	255,682	254,305	254,305	313,800
Other Revenue	363,506	144,049	96,070	96,070	89,430
Other Financing Sources	675,889	616,958	778,725	778,725	804,200
<b>Total Revenues &amp; OFS</b>	<b>\$ 6,476,310</b>	<b>\$ 6,579,363</b>	<b>\$ 6,609,270</b>	<b>\$ 6,609,270</b>	<b>\$ 6,764,055</b>
<b>Expenditures</b>					
Salaries & Benefits					
Salaries	\$ 2,852,114	\$ 3,211,117	\$ 3,333,620	\$ 3,333,620	\$ 3,513,745
Benefits	1,116,280	1,247,795	1,328,400	1,328,400	1,393,025
<b>Total Salaries &amp; Benefits</b>	<b>\$ 3,968,394</b>	<b>\$ 4,458,912</b>	<b>\$ 4,662,020</b>	<b>\$ 4,662,020</b>	<b>\$ 4,906,770</b>
Operating Expenses					
Administration	\$ 82,388	\$ 99,199	\$ 152,635	\$ 152,635	\$ 151,430
Finance	68,058	72,454	74,170	74,170	81,520
Court	41,431	44,022	45,955	45,955	52,760
Facilities	28,900	28,854	36,550	36,550	35,085
Police	326,960	308,076	339,170	339,170	372,660
Parking Lanier	107,967	135,168	143,250	143,250	130,300
Fire	168,429	185,052	206,750	206,750	223,050
Planning , Building & Zoning	35,973	51,242	62,995	62,995	66,645
Grounds	84,488	106,088	116,805	116,805	131,810
Public Works	249,060	255,302	254,960	254,960	256,350
Fleet Maintenance	24,377	29,018	27,415	27,415	38,250
Events	139,267	106,047	108,645	108,645	111,940
Non Departmental	91,835	119,848	120,490	120,490	105,965
Lease Fire Truck	88,108	86,232	84,460	84,460	82,520
<b>Total Operating Expenses</b>	<b>\$ 1,537,241</b>	<b>\$ 1,626,602</b>	<b>\$ 1,774,250</b>	<b>\$ 1,774,250</b>	<b>\$ 1,840,285</b>
<b>Net before Capital Items</b>	<b>\$ 970,675</b>	<b>\$ 493,847</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ 17,000</b>
Total Capital Expenditures	\$ 91,687	\$ 281,444	\$ 173,000	\$ 678,950	\$ 17,000
Transfers Out		1,069,707		-	-
<b>Total Capital Exp &amp; Transfers</b>	<b>\$ 91,687</b>	<b>\$ 1,351,151</b>	<b>\$ 173,000</b>	<b>\$ 678,950</b>	<b>\$ 17,000</b>
Revenue over/(under) Expend.	\$ 878,988	\$ (857,304)	\$ 0	\$ (505,950)	\$ 0
Beginning Fund Balance	3,362,128	4,241,116		3,383,812	2,877,862
<b>Ending Fund Balance</b>	<b>\$ 4,241,116</b>	<b>\$ 3,383,812</b>		<b>\$ 2,877,862</b>	<b>\$ 2,877,862</b>
<b>Total All Expenditures &amp; OFU</b>	<b>\$ 5,597,322</b>	<b>\$ 7,436,665</b>	<b>\$ 6,609,270</b>	<b>\$ 7,115,220</b>	<b>\$ 6,764,055</b>

**TOWN OF SURFSIDE BEACH  
GENERAL FUND  
CHANGES IN FUND BALANCE - FUND BALANCE SUMMARY  
BUDGET SUMMARY**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Proposed
<b>Fund Balances</b>				
Beginning Balances	\$ 3,362,128	\$ 4,241,116	\$ 3,383,812	\$ 2,877,862
Transfers (out)/in	878,988	(857,304)	(505,950)	0
Ending Balance	\$ 4,241,116	\$ 3,383,812	\$ 2,877,862	\$ 2,877,862
	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
	<b>Ending Bal</b>	<b>Ending Bal</b>	<b>Ending Bal</b>	<b>Ending Bal</b>
	<b>6/30/2014</b>	<b>6/30/2015</b>	<b>6/30/2016</b>	<b>6/30/2017</b>
<b>NON-Spendable:</b>				
(Reserve) Inventory (Diesel)	\$ 3,210	\$ 1,677	\$ 1,677	\$ 1,677
(Reserve) Prepaid	8,046	4,920	4,920	4,920
Advances	570,500	407,500	244,500	81,500
<b>Restricted for:</b>				
(Designated) Victim's Advocate Program	35,454	45,159	49,234	47,734
(Designated) Street Improvements	769,707	-	-	-
Designated for Disasters	-	400,000	400,000	400,000
<b>Assigned to:</b>				
(Reserve) Capital Replacements (3mils)	631,911	602,928	444,628	618,728
Land and Meters	249,613	377,073	157,178	340,678
Unassigned:	1,972,674	1,544,554	1,575,725	1,382,625
Total Fund Balance	\$ 4,241,115	\$ 3,383,811	\$ 2,877,862	\$ 2,877,862
<b>Expenditure Coverage</b>				
Operating Expenditures plus Debt	\$ 5,597,322	\$ 7,436,665	\$ 7,115,220	\$ 6,764,055
Monthly Expenditures	466,444	619,722	592,935	563,671
Months Expenditures Covered by Unassigned	4.23	2.49	2.66	2.45
Months Expenditures Covered by Assigned & Unassigned	6.12	4.07	3.67	4.15
	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
Fund Balance Detail				
VA Reserve Beginning Balance	\$ 25,536	\$ 35,454	\$ 45,159	\$ 49,234
VA Fees Collected	23,953	22,653	24,000	22,500
VA Expenses	14,035	12,948	19,925	24,000
VA Reserve Ending Balance	\$ 35,454	\$ 45,159	\$ 49,234	\$ 47,734
Street Improvements Reserve Beginning Balance	\$ 556,033	Moved to Cap Projects		
Road Fees Collected	115,211			
CTC Funds				
Road Improvement Costs/ Transfer out	(13,159)			
Street Improvement Reserve Balance	\$ 658,085			

Town of Surfside Beach								
General Fund Reserve Balances								
Projected 2015 - 2016								
Proposed 2016 - 2017								
Budget 2015-2016 Projected	Inventory	VA	Advances	Disaster	Capital Replace	Land Meters	Unassigned	Total
Beginning Balance 6/30/2015	\$ 6,597	\$ 45,159	\$ 407,500	\$ 400,000	\$ 602,928	\$ 377,073	\$ 1,544,554	\$ 3,383,811
Victims Advocate Revenue		24,000						
Victims Advocate Expenditures		(19,925)						
Advance Pay down			(163,000)				163,000	
Capital Replacement milage					189,750			
Capit Replacement Purchases					(348,050)			
Transfer out to Capital Projects								
Meter Revenue						254,305		
Meter Expenses						(143,250)		
Purchase of Land						(330,950)		
Change to Unassigned							(131,830)	
Est. Ending Fund Balance 6/30/2016	\$ 6,597	\$ 49,234	\$ 244,500	\$ 400,000	\$ 444,628	\$ 157,178	\$ 1,575,724	\$ 2,877,861
Town of Surfside Beach								
General Fund								
Budget 2016-2017 Proposed	Inventory	VA	Advances	Disaster	Capital Replace	Land Meters	Unassigned	Total
Est. Beginning Balance 6/30/2016	\$ 6,597	\$ 49,234	\$ 244,500	\$ 400,000	\$ 444,628	\$ 157,178	\$ 1,575,724	\$ 2,877,861
Net								
Ending Fund BAL								
Victims Advocate Revenue		22,500						
Victims Advocate Expenditures		(24,000)						
Advance Pay down			(163,000)				163,000	
Capital Replacement Millage					191,100			
Capital Replacement Purchases					(17,000)			
Meter Revenue						313,800		
Meter Expenses						(130,300)		
Change to Unassigned							(356,100)	
Est. Ending Fund Balance 6/30/2017	\$ 6,597	\$ 47,734	\$ 81,500	\$ 400,000	\$ 618,728	\$ 340,678	\$ 1,382,624	\$ 2,877,861

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

Revenues	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	Comments Changes in 2017
<b>Property Taxes</b>						
Property Taxes	\$ 2,389,395	\$ 2,856,240	\$ 2,825,650	\$ 2,825,650	\$ 2,850,930	per mil 63,700 44.2
Motor Carrier Taxes	3,671	4,300	4,000	4,000	4,000	
Penalties & Prior Year Taxes	59,832	32,812	30,000	30,000	35,000	
	\$ 2,452,898	\$ 2,893,352	\$ 2,859,650	\$ 2,859,650	\$ 2,889,930	
<b>Licenses and Permits</b>						
Business Licenses	\$ 705,218	\$ 729,836	\$ 710,000	\$ 710,000	\$ 730,000	
MASC Business Lic	735,038	790,903	735,000	735,000	790,000	
Animal Licenses	2,055	2,215	2,100	2,100	2,200	
Building Permits & Plan Reviews	147,071	148,039	165,000	165,000	150,000	
	\$ 1,589,382	\$ 1,670,993	\$ 1,612,100	\$ 1,612,100	\$ 1,672,200	
<b>Franchise Fees</b>						
Santee Cooper	\$ 273,085	\$ 276,223	\$ 275,000	\$ 275,000	\$ 277,000	
GSWSA	208,574	208,574	220,000	220,000	209,000	
Time Warner Cable	132,062	131,566	134,000	134,000	132,000	
SCANA	8,825	10,120	9,000	9,000	10,150	
HTC	991	922	1,000	1,000	925	
Beach Franchise	1,000	1,000	1,000	1,000	1,000	
	\$ 624,537	\$ 628,405	\$ 640,000	\$ 640,000	\$ 630,075	
<b>Fines and Forfeits</b>						
Police Fines	\$ 136,063	\$ 123,950	\$ 136,000	\$ 136,000	\$ 123,000	
Victims Assistance	23,953	22,653	24,000	24,000	22,500	
Parking Fines	3,430	1,847	3,400	3,400	1,800	
	\$ 163,446	\$ 148,450	\$ 163,400	\$ 163,400	\$ 147,300	
<b>Interest</b>	\$ 3,947	\$ 4,312	\$ 4,200	\$ 4,200	\$ 4,300	
<b>Intergovernmental Revenues</b>						
Local Government Fund	\$ 83,260	\$ 83,990	\$ 83,000	\$ 83,000	\$ 84,000	
Alcohol Permits	38,700	53,500	38,000	38,000	50,000	
Homestead Exemption	38,487	44,912	46,000	46,000	45,000	
Merchants Inventory	11,121	11,120	11,120	11,120	11,120	
Grants (Gov, Police, SCMIT, SCMRP)	10,798	11,933	11,000	11,000	11,000	
Grants FEMA	73,530	-	-	-	-	
H.C. Recreation Dept.	11,707	11,707	11,700	11,700	-	
H.C. Vehicle Tax (Road Fees)	111,622	-	-	-	11,700	
	\$ 379,225	\$ 217,162	\$ 200,820	\$ 200,820	\$ 212,820	
<b>Parking</b>						
Parking Lanier Parking	\$ 180,030	\$ 214,767	212,170	212,170	284,400	
Parking Lanier Citations	43,450	40,915	34,685	34,685	29,400	
Other Lot Revenue			7,450	7,450		
	\$ 223,480	\$ 255,682	\$ 254,305	\$ 254,305	\$ 313,800	
<b>Other Revenue</b>						
Events Fees	\$ 21,660	\$ 21,442	\$ 21,500	\$ 21,500	\$ 21,500	
Interest Pier Loan	16,096	13,449	10,190	10,190	6,930	
Miscellaneous Revenues	19,766	5,582	2,580	2,580	6,000	
Rebates Reimbursements	37,106	11,911	11,000	11,000	10,000	
False Alarms	6,090	5,933	5,000	5,000	5,000	
Police, K-9, Parking, Records, Jail	25,317	30,519	20,000	20,000	15,000	
Sale Town Merchandise	10,086	5,995	2,800	2,800	5,000	
Sale of Fixed Assets	22,750	20,000	-	-	-	
Insurance Proceeds	19,610	29,218	23,000	23,000	20,000	
Underground Utilities - Franchise Reimb	185,025	-	-	-	-	
	\$ 363,506	\$ 144,049	\$ 96,070	\$ 96,070	\$ 89,430	
<b>Revenue Before Transfers</b>	\$ 5,800,421	\$ 5,962,405	\$ 5,830,545	\$ 5,830,545	\$ 5,959,855	
<b>Other Financing Sources</b>						
Sanitation Fund	\$ 100,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 80,000	
Accommodations Tax Fund	90,320	185,892	202,150	202,150	211,400	
Hospitality Fund	298,169	150,000	305,525	305,525	300,000	
Local Accommodations (100%)	150,000	181,824	152,050	152,050	166,100	
Pier Enterprise	37,400	29,242	44,000	44,000	46,700	
	\$ 675,889	\$ 616,958	\$ 778,725	\$ 778,725	\$ 804,200	
<b>Total Revenues &amp; Other Financing Sources</b>	\$ 6,476,310	\$ 6,579,363	\$ 6,609,270	\$ 6,609,270	\$ 6,764,055	

**GENERAL FUND  
ADMINISTRATIVE / LEGISLATIVE  
DEPARTMENTAL EXPENDITURES**

EXPENDITURES		FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	
<b>PERSONNEL</b>							
110	Salaries, Regular	\$ 196,629	\$ 245,673	\$ 195,160	\$ 195,160	\$ 195,850	
120	Salaries, Special	42,840	48,920	48,250	48,250	48,250	
130	Salaries, Overtime	30	701	-	-	-	
210	FICA/Unemployment	24,031	27,754	22,540	22,540	21,590	
220	Workers' Compensation	4,560	4,200	3,000	3,000	3,675	
230	Retirement	20,475	26,137	22,030	22,030	22,900	
240	Employee Health Insurance	18,300	16,743	17,100	17,100	17,300	
<b>TOTAL PERSONNEL</b>		<b>\$ 306,865</b>	<b>\$ 370,128</b>	<b>\$ 308,080</b>	<b>\$ 308,080</b>	<b>\$ 309,565</b>	
<b>OPERATING</b>							
300	Uniforms	\$ 318	\$ -	\$ 675	\$ 675	\$ -	
305	Travel & Training	14,596	18,765	34,985	34,985	32,725	
320	Operation of Motor Vehicles	70	780	500	500	1,200	
325	Gasoline/Motor Fluids	319	234	550	550	550	
340	Communications	1,735	3,188	3,235	3,235	3,265	
350	Postage	3,618	2,551	6,105	6,105	5,635	
355	Bank Fees	-	-	-	-	-	
360	Printing & Advertising	4,063	6,368	5,425	5,425	5,600	
365	Dues & Subscriptions	3,862	3,771	2,865	2,865	3,615	
375	IT Repairs & Maintenance	1,775	1,750	2,400	2,400	1,500	
380	Repairs & Maintenance	-	718	1,500	1,500	1,500	
400	Office Supplies	2,618	3,999	8,435	8,435	6,100	
405	Materials & Supplies	1,550	1,724	840	840	1,755	
420	Professional Services	16,626	20,373	30,000	30,000	53,400	
440	Vehicle Insurance	540	390	370	370	400	
445	Tort & Bond Insurance	5,970	6,720	7,100	7,100	4,850	
447	Property Insurance	-	-	-	-	2,390	
485	Contractual Services	12,596	10,089	13,050	13,050	15,460	
490	Subscription Software	3,396	1,473	500	500	615	
495	Awards & Gifts	727	1,136	2,385	2,385	2,300	
505	Election Expense	4,068	-	4,650	4,650	3,500	
515	Miscellaneous Expense	189	594	25,000	25,000	750	
520	Furn, Fixtures & Equip < \$5k	803	8,865	-	-	3,150	Chairs
520	Furn, Fixtures & Equip < \$5k	-	-	-	-	1,000	
522	IT Hardware < \$5k	2,949	5,711	2,065	2,065	170	
<b>TOTAL OPERATING</b>		<b>\$ 82,388</b>	<b>\$ 99,199</b>	<b>\$ 152,635</b>	<b>\$ 152,635</b>	<b>\$ 151,430</b>	
<b>Total Personnel and Operating</b>		<b>\$ 389,253</b>	<b>\$ 469,327</b>	<b>\$ 460,715</b>	<b>\$ 460,715</b>	<b>\$ 460,995</b>	
Capital		\$ 11,904		\$ -	\$ -		
<b>TOTAL EXPENDITURES</b>		<b>\$ 401,157</b>	<b>\$ 469,327</b>	<b>\$ 460,715</b>	<b>\$ 460,715</b>	<b>\$ 460,995</b>	

GENERAL FUND						
FINANCE						
DEPARTMENTAL EXPENDITURES						
		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		Actual	Actual	Adopted	Projected	Proposed
<b>PERSONNEL</b>						
110	Salaries, Regular	\$ 204,769	\$ 221,900	\$ 257,990	\$ 257,990	\$ 264,590
210	FICA/Unemployment	18,843	18,763	23,590	23,590	23,040
220	Workers' Compensation	3,180	3,300	3,150	3,150	2,695
230	Retirement	21,370	23,841	28,080	28,080	28,740
240	Employee Health Insurance	32,651	34,969	36,150	36,150	30,000
	<b>TOTAL PERSONNEL</b>	\$ 280,813	\$ 302,773	\$ 348,960	\$ 348,960	\$ 349,065
<b>OPERATING</b>						
300	Uniforms	\$ 160	\$ 76	\$ 210	\$ 210	\$ 300
305	Travel & Training	2,738	6,603	6,700	6,700	7,000
340	Communications	1,572	2,244	2,280	2,280	1,800
350	Postage	5,776	4,825	6,000	6,000	6,985
355	Bank Fees	291	25	300	300	300
360	Printing & Advertising	1,674	995	960	960	1,510
365	Dues & Subscriptions	970	860	1,270	1,270	1,300
375	IT Repairs & Maintenance	3,075	950	2,000	2,000	2,000
380	Repairs & Maintenance	-	-	-	-	-
400	Office Supplies	2,504	2,577	3,740	3,740	4,300
405	Materials & Supplies	1,573	2,033	1,900	1,900	2,325
420	Professional Services	25,500	31,250	26,200	26,200	30,000
445	Tort & Bond Insurance	4,920	5,580	5,755	5,755	5,020
447	Property Insurance	-	-	-	-	2,200
485	Contractual Services	332	441	800	800	450
490	Subscription Software	12,140	11,784	12,850	12,850	14,450
495	Awards & Gifts	140	140	150	150	210
515	Miscellaneous Expense	351	367	500	500	500
520	Furn, Fixtures & Equip < \$5k	-	458	1,000	1,000	450
522	IT Hardware < \$5k	4,342	1,246	1,555	1,555	420
	<b>TOTAL OPERATING</b>	\$ 68,058	\$ 72,454	\$ 74,170	\$ 74,170	\$ 81,520
	<b>Total Personnel and Operating</b>	\$ 348,871	\$ 375,227	\$ 423,130	\$ 423,130	\$ 430,585
	Capital	\$ -		\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	\$ 348,871	\$ 375,227	\$ 423,130	\$ 423,130	\$ 430,585

GENERAL FUND					
COURT					
DEPARTMENTAL EXPENDITURES					
EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed
<b>PERSONNEL</b>					
110 Salaries, Regular	\$ 93,195	\$ 101,410	\$ 98,190	\$ 98,190	\$ 102,180
120 Overtime	-	-	-	-	-
210 FICA/Unemployment	8,484	8,692	8,620	8,620	8,620
220 Workers' Compensation	810	840	650	650	490
230 Retirement	9,745	10,916	10,710	10,710	11,030
240 Employee Health Insurance	11,197	11,965	12,450	12,450	12,600
<b>TOTAL PERSONNEL</b>	<b>\$ 123,431</b>	<b>\$ 133,823</b>	<b>\$ 130,620</b>	<b>\$ 130,620</b>	<b>\$ 134,920</b>
<b>OPERATING</b>					
300 Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -
305 Travel & Training	967	889	1,800	1,800	1,800
340 Communications	1,284	1,144	1,750	1,750	2,280
350 Postage	4,752	4,006	4,800	4,800	4,800
360 Printing & Advertising	369	-	800	800	800
365 Dues & Subscriptions	1,409	1,446	1,500	1,500	1,500
375 IT Repairs & Maintenance	500	575	1,000	1,000	600
380 Repairs & Maintenance	1,805	2,641	2,000	2,000	3,100
400 Office Supplies	1,696	1,702	1,800	1,800	1,800
405 Materials & Supplies	773	690	900	900	1,000
420 Jury Services	1,755	1,195	2,000	2,000	2,000
445 Tort & Bond Insurance	2,160	2,520	2,570	2,570	2,260
447 Property Insurance	-	-	-	-	1,720
485 Contractual Services	23,661	24,000	24,000	24,000	24,000
490 Subscription Software	72	-	600	600	-
495 Awards & Gifts	56	86	90	90	100
515 Miscellaneous Expense	-	-	-	-	5,000
520 Furn,Fixtures & Equip < \$5k	172	273	-	-	-
522 IT Hardware < \$5k	-	2,855	345	345	-
<b>TOTAL OPERATING</b>	<b>\$ 41,431</b>	<b>\$ 44,022</b>	<b>\$ 45,955</b>	<b>\$ 45,955</b>	<b>\$ 52,760</b>
<b>Total Personnel and Operating</b>	<b>\$ 164,862</b>	<b>\$ 177,845</b>	<b>\$ 176,575</b>	<b>\$ 176,575</b>	<b>\$ 187,680</b>
700 Capital	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 164,862</b>	<b>\$ 177,845</b>	<b>\$ 176,575</b>	<b>\$ 176,575</b>	<b>\$ 187,680</b>

Indigent Saving

GENERAL FUND						
FACILITIES						
DEPARTMENTAL EXPENDITURES						
EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	
<b>PERSONNEL</b>						
110	Salaries, Regular	\$ 53,531	\$ 57,587	\$ 60,250	\$ 60,250	\$ 66,180
120	Salaries, Overtime	-	34	-	-	-
210	FICA/Unemployment	5,330	5,329	5,710	5,710	5,860
220	Workers' Compensation	4,800	5,680	5,350	5,350	5,630
230	Retirement	5,538	6,141	6,250	6,250	6,880
240	Employee Health Insurance	7,443	7,794	8,010	8,010	8,205
	<b>TOTAL PERSONNEL</b>	\$ 76,642	\$ 82,565	\$ 85,570	\$ 85,570	\$ 92,755
<b>OPERATING</b>						
300	Uniforms	\$ 1,419	\$ 1,695	\$ 1,380	\$ 1,380	\$ 1,500
320	Operation of Motor Vehicles	872	806	1,200	1,200	1,200
325	Gasoline/Motor Fluids	4,080	4,329	4,070	4,070	4,310
340	Communications	896	859	1,350	1,350	1,000
350	Postage	-	22	-	-	-
365	Dues & Subscriptions	95	95	100	100	100
375	IT Repairs & Maintenance	-	-	200	200	400
380	Repairs & Maintenance	9,104	9,457	16,700	16,700	13,650
400	Office Supplies	210	200	150	150	150
405	Materials & Supplies	9,308	8,325	8,200	8,200	8,700
420	Professional Services	-	-	-	-	-
440	Vehicle Insurance	600	540	490	490	550
445	Tort Insurance	1,260	1,470	1,530	1,530	1,410
447		-	-	-	-	-
485	Contractual Services	1,000	1,000	1,000	1,000	1,000
490	Subscription Software	-	-	-	-	-
495	Awards & Gifts	56	56	60	60	60
515	Miscellaneous Expense	-	-	60	60	380
520	Furn, Fixtures & Equip < \$5k	-	-	-	-	-
522	IT Hardware < \$5k	-	-	60	60	675
	<b>TOTAL OPERATING</b>	\$ 28,900	\$ 28,854	\$ 36,550	\$ 36,550	\$ 35,085
	<b>Total Personnel and Operating</b>	\$ 105,542	\$ 111,419	\$ 122,120	\$ 122,120	\$ 127,840
700	Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	\$ 105,542	\$ 111,419	\$ 122,120	\$ 122,120	\$ 127,840

**GENERAL FUND  
POLICE DEPARTMENT  
DEPARTMENTAL EXPENDITURES**

EXPENDITURES		FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed
<b>PERSONNEL</b>						
110	Salaries, Regular	\$ 1,067,846	\$ 1,173,666	\$ 1,188,515	\$ 1,188,515	\$ 1,279,755
120	Salaries, Special	28,991	26,794	32,160	32,160	32,660
120	Salaries, Overtime	33,399	65,688	63,000	63,000	67,000
210	FICA/Unemployment	107,300	112,823	116,450	116,450	120,330
220	Workers' Compensation	70,266	85,486	77,000	77,000	97,060
230	Retirement	132,141	161,452	166,460	166,460	179,880
240	Employee Health Insurance	147,860	169,979	193,760	193,760	204,660
	<b>TOTAL PERSONNEL</b>	<b>\$ 1,587,803</b>	<b>\$ 1,795,888</b>	<b>\$ 1,837,345</b>	<b>\$ 1,837,345</b>	<b>\$ 1,981,345</b>
<b>OPERATING</b>						
300	Uniforms	\$ 19,615	\$ 20,264	\$ 18,000	\$ 18,000	\$ 29,000
305	Travel & Training	9,673	10,280	11,000	11,000	11,000
320	Operation of Motor Vehicles	32,410	17,775	21,000	21,000	21,000
325	Gasoline/Motor Fluids	55,575	43,913	52,125	52,125	44,200
340	Communications	8,009	8,094	15,060	15,060	15,660
345	Utilities	1,651	1,410	1,920	1,920	1,920
350	Postage	1,765	2,281	2,500	2,500	2,500
360	Printing & Advertising	2,388	2,297	2,540	2,540	2,475
365	Dues & Subscriptions	1,220	1,205	1,130	1,130	1,435
375	IT Repairs & Maintenance	10,500	4,525	5,000	5,000	7,000
380	Repairs & Maintenance	7,129	9,105	10,200	10,200	10,200
400	Office Supplies	3,236	2,852	3,000	3,000	3,500
405	Materials & Supplies	16,704	15,897	17,000	17,000	17,000
406	K-9 Expenses	3,615	8,887	3,000	3,000	7,500
407	Victims Advocate Expenses	1,571	2,705	3,800	3,800	4,450
420	Professional Services	27,703	21,500	27,800	27,800	28,900
440	Vehicle Insurance	7,800	8,520	8,690	8,690	9,425
445	Tort Insurance	65,730	69,330	70,220	70,220	71,545
447	Property Insurance	-	-	-	-	9,300
480	Promotion and Special Events	4,652	2,872	5,000	5,000	5,000
485	Contractual Services	14,665	19,525	21,000	21,000	21,100
490	Subscription Software	13,240	18,726	21,420	21,420	21,420
495	Awards & Gifts	886	1,201	1,130	1,130	1,160
505	Narcotic Investigations	5,004	5,778	5,920	5,920	6,020
515	Miscellaneous Expense	-	482	500	500	1,500
520	Furn, Fixtures & Equip <\$5k	5,204	4,697	4,000	4,000	4,000
522	IT Hardware <\$5k	7,015	3,955	6,215	6,215	14,450
	<b>TOTAL OPERATING</b>	<b>\$ 326,960</b>	<b>\$ 308,076</b>	<b>\$ 339,170</b>	<b>\$ 339,170</b>	<b>\$ 372,660</b>
	<b>Total Personnel and Operating</b>	<b>\$ 1,914,763</b>	<b>\$ 2,103,964</b>	<b>\$ 2,176,515</b>	<b>\$ 2,176,515</b>	<b>\$ 2,354,005</b>
700	Capital	\$ -	\$ 5,983	\$ -	\$ 175,000	\$ -
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,914,763</b>	<b>\$ 2,109,947</b>	<b>\$ 2,176,515</b>	<b>\$ 2,351,515</b>	<b>\$ 2,354,005</b>

**GENERAL FUND  
PARKING LANIER  
DEPARTMENTAL EXPENDITURES**

EXPENDITURES		FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed
355	Bank Fees	\$ 5,080	\$ 7,782	\$ 6,000	\$ 6,000	\$ 8,500
380	Repairs & Maintenance	3,781	4,951	3,500	3,500	4,000
405	Materials & Supplies	-	-	6,500	6,500	-
425	Lease Expense	-	-	-	-	900
447	Property Insurance	-	-	-	-	500
510	Lanier Parking Contract	99,106	101,964	102,250	102,250	106,400
510	Beautification/Lot Preparation	-	17,104	25,000	25,000	10,000
520	FFE < 5K	-	3,367	-	-	-
	<b>TOTAL OPERATING</b>	<b>\$ 107,967</b>	<b>\$ 135,168</b>	<b>\$ 143,250</b>	<b>\$ 143,250</b>	<b>\$ 130,300</b>
	<b>CAPITAL</b>					
750	Capital - Other Equipment	\$ 18,742	\$ -	\$ -		
	Total Capital	18,742	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>\$ 126,709</b>	<b>\$ 135,168</b>	<b>\$ 143,250</b>	<b>\$ 143,250</b>	<b>\$ 130,300</b>
	<b>Summary</b>					
	Parking Fees	\$ 180,030	\$ 214,767	\$ 212,170	\$ 212,170	\$ 284,400
	Citations	43,450	47,861	34,685	34,685	29,400
	Other Parking Revenue	-	\$ -	7,450	7,450	-
	Total Revenue	\$ 223,480	\$ 262,628	\$ 254,305	\$ 254,305	\$ 313,800
	Less Expenditures	126,709	135,168	143,250	143,250	130,300
	Purchase of Land	-	-	-	330,950	-
	Net Revenue	\$ 96,771	\$ 127,460	\$ 111,055	\$ (219,895)	\$ 183,500
	Reserve for Land Meters Beginning Balance	152,842	249,613	\$ 329,212	377,073	\$ 157,178
	Reserve for Land Meters Ending Balance	\$ 249,613	\$ 377,073	\$ 440,267	\$ 157,178	\$ 340,678

GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES						
EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	
<b>PERSONNEL</b>						
110	Salaries, Regular and Fill in	\$ 344,787	\$ 373,776	\$ 375,930	\$ 375,930	\$ 393,580
120	Salaries Special Holiday& Vol	42,041	33,215	44,350	44,350	46,420
120	Salaries, Overtime	1,187	2,659	4,000	4,000	4,000
210	FICA/Unemployment	37,987	39,777	40,610	40,610	41,090
220	Workers' Compensation	23,862	30,470	26,800	26,800	31,090
230	Retirement	40,365	46,764	48,050	48,050	55,710
240	Employee Health Insurance	30,317	40,075	54,850	54,850	51,100
	<b>TOTAL PERSONNEL</b>	<b>\$ 520,546</b>	<b>\$ 566,736</b>	<b>\$ 594,590</b>	<b>\$ 594,590</b>	<b>\$ 622,990</b>
<b>OPERATING</b>						
300	Uniforms	\$ 31,340	\$ 28,733	\$ 30,700	\$ 30,700	\$ 33,770
305	Travel & Training	6,402	10,634	10,800	10,800	12,000
320	Operation of Motor Vehicles	7,632	11,796	11,150	11,150	12,250
325	Gasoline/Motor Fluids	14,416	14,244	14,620	14,620	13,500
340	Communications	4,790	7,119	8,000	8,000	7,500
345	Utilities	22,715	21,861	22,800	22,800	23,000
350	Postage	190	160	500	500	500
360	Printing & Advertising	-	210	500	500	500
365	Dues & Subscriptions	1,817	1,184	2,650	2,650	2,750
375	IT Repairs & Maintenance	4,500	1,750	2,000	2,000	2,000
380	Repairs & Maintenance	9,590	10,982	10,000	10,000	13,000
400	Office Supplies	2,390	2,393	2,500	2,500	2,500
405	Materials & Supplies	18,643	18,034	19,000	19,000	19,500
420	Professional Services	10,314	8,784	22,000	22,000	18,500
440	Vehicle Insurance	12,000	11,700	13,100	13,100	10,775
445	Tort Insurance	8,850	9,540	10,600	10,600	8,755
447	Property Insurance	-	-	-	-	12,850
480	Promotion & Special Events	496	3,747	3,250	3,250	4,000
485	Contractual Services	5,244	9,271	8,210	8,210	12,250
490	Subscription Software	1,078	835	1,895	1,895	3,500
495	Awards & Gifts	200	224	310	310	350
515	Miscellaneous Expense	-	292	750	750	750
520	Furniture, Fix, & Equip. <\$5k	-	5,440	4,700	4,700	4,700
522	IT Hardware <\$5k	1,506	3,305	655	655	150
525	Emergency Management	4,316	2,814	6,060	6,060	3,700
	<b>TOTAL OPERATING</b>	<b>\$ 168,429</b>	<b>\$ 185,052</b>	<b>\$ 206,750</b>	<b>\$ 206,750</b>	<b>\$ 223,050</b>
	<b>Total Personnel and Operating</b>	<b>\$ 688,975</b>	<b>\$ 751,788</b>	<b>\$ 801,340</b>	<b>\$ 801,340</b>	<b>\$ 846,040</b>
750	Capital - Other Equipment	-	-	-	-	-
	<b>TOTAL CAPITAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Debt Service - Fire Truck</b>	<b>\$ 88,108</b>	<b>\$ 86,235</b>	<b>\$ 84,460</b>	<b>\$ 84,460</b>	<b>\$ 82,520</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 777,083</b>	<b>\$ 838,023</b>	<b>\$ 885,800</b>	<b>\$ 885,800</b>	<b>\$ 928,560</b>

GENERAL FUND					
PLANNING, BUILDING & ZONING					
DEPARTMENTAL EXPENDITURES					
EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed
<b>PERSONNEL</b>					
110 Salaries, Regular	\$ 128,231	\$ 146,760	\$ 241,445	\$ 241,445	\$ 249,575
120 Salaries, Overtime	106	-	-	-	-
210 FICA/Unemployment	11,706	13,395	21,220	21,220	21,090
220 Workers' Compensation	3,480	3,660	3,100	3,100	5,200
230 Retirement	13,401	15,719	26,340	26,340	27,240
240 Employee Health Insurance	18,964	18,366	34,450	34,450	36,300
<b>TOTAL PERSONNEL</b>	<b>\$ 175,888</b>	<b>\$ 197,900</b>	<b>\$ 326,555</b>	<b>\$ 326,555</b>	<b>\$ 339,405</b>
<b>OPERATING</b>					
300 Uniforms	\$ 862	\$ 1,122	\$ 1,100	\$ 1,100	\$ 1,475
305 Travel & Training	6,643	6,038	11,750	11,750	15,350
320 Operation of Motor Vehicles	122	216	750	750	750
325 Gasoline/Motor Fluids	1,075	777	1,460	1,460	1,370
340 Communications	3,712	4,565	4,600	4,600	6,560
350 Postage	349	314	600	600	600
360 Printing & Advertising	513	1,136	3,370	3,370	1,690
365 Dues & Subscriptions	1,628	1,559	1,800	1,800	1,395
375 IT Repairs & Maintenance	586	1,225	800	800	2,000
380 Repairs & Maintenance	1,922	-	-	-	800
400 Office Supplies	3,611	3,628	6,860	6,860	5,860
405 Materials & Supplies	681	537	650	650	300
420 Professional Services	1,205	-	-	-	-
440 Vehicle Insurance	600	540	550	550	520
445 Tort Insurance	3,060	3,900	4,530	4,530	5,570
447 Property Insurance	-	-	-	-	920
485 Contractual Services	5,002	2,708	1,620	1,620	4,545
490 Subscription Software	1,175	4,167	6,260	6,260	2,860
495 Awards & Gifts	85	85	150	150	150
500 Committee Expense	1,028	747	1,100	1,100	1,100
510 CRS Funding	-	8,981	13,040	13,040	12,280
520 Furn, Fixtures & Equip < \$5k	1,250	1,753	1,600	1,600	400
522 IT Hardware < \$5k	864	7,244	405	405	150
Grant Match	-	-	-	-	-
<b>TOTAL OPERATING</b>	<b>\$ 35,973</b>	<b>\$ 51,242</b>	<b>\$ 62,995</b>	<b>\$ 62,995</b>	<b>\$ 66,645</b>
<b>Total Personnel and Operating</b>	<b>\$ 211,861</b>	<b>\$ 249,142</b>	<b>\$ 389,550</b>	<b>\$ 389,550</b>	<b>\$ 406,050</b>
700 Capital	\$ -	\$ 5,404	\$ 20,000	\$ 20,000	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 211,861</b>	<b>\$ 254,546</b>	<b>\$ 409,550</b>	<b>\$ 409,550</b>	<b>\$ 406,050</b>

GENERAL FUND GROUNDS DEPARTMENTAL EXPENDITURES					
EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed
<b>PERSONNEL</b>					
110 Salaries, Regular	\$ 117,699	\$ 139,991	\$ 161,805	\$ 161,805	\$ 170,625
120 Salaries, Overtime	1,168	385	2,000	2,000	2,000
210 FICA/Unemployment	10,900	12,892	15,280	15,280	15,200
220 Workers' Compensation	3,870	9,250	8,650	8,650	9,300
230 Retirement	12,329	15,023	17,740	17,740	18,720
240 Employee Health Insurance	26,880	30,742	34,300	34,300	34,700
<b>TOTAL PERSONNEL</b>	<b>\$ 172,846</b>	<b>\$ 208,283</b>	<b>\$ 239,775</b>	<b>\$ 239,775</b>	<b>\$ 250,545</b>
<b>OPERATING</b>					
300 Uniforms	\$ 2,568	\$ 3,130	\$ 3,600	\$ 3,600	\$ 3,300
305 Travel & Training	245	-	2,550	2,550	2,550
320 Operation of a Motor Vehicle	2,513	3,641	3,000	3,000	3,600
325 Gasoline/Motor Fluids	9,495	9,498	9,645	9,645	10,400
340 Communications	-	-	500	500	500
345 Utilities	27,881	13,654	27,000	27,000	16,000
360 Printing & Advertising	-	-	100	100	100
365 Dues & Subscriptions	30	70	300	300	300
375 IT Repairs & Maintenance	-	-	200	200	400
380 Repairs & Maintenance	10,778	12,791	10,500	10,500	12,500
385 Tree Maintenance	2,100	7,296	7,675	7,675	15,175
400 Office Supplies	96	257	250	250	250
405 Materials & Supplies	10,501	35,655	30,750	30,750	34,250
410 Field & Turf Supplies	10,724	11,264	13,000	13,000	13,000
420 Professional Services	-	2,500	-	-	-
440 Vehicle Insurance	1,680	1,650	1,775	1,775	1,720
445 Tort Insurance	2,820	3,810	4,410	4,410	10,160
447 Property Insurance	-	-	-	-	5,080
485 Contractual Services	-	-	350	350	350
490 Subscription Services	-	-	-	-	-
495 Awards & Gifts	112	112	150	150	150
515 Miscellaneous Expense	866	760	990	990	1,350
520 Furn,Fixtures & Equip < \$5k	2,079	-	-	-	-
522 IT Hardware < \$5k	-	-	60	60	675
<b>TOTAL OPERATING</b>	<b>\$ 84,488</b>	<b>\$ 106,088</b>	<b>\$ 116,805</b>	<b>\$ 116,805</b>	<b>\$ 131,810</b>
<b>Total Personnel and Operating</b>	<b>\$ 257,334</b>	<b>\$ 314,371</b>	<b>\$ 356,580</b>	<b>\$ 356,580</b>	<b>\$ 382,355</b>
<b>CAPITAL</b>					
710 Capital - Land improvements	\$ -	\$ -	\$ -	\$ -	\$ -
740 Capital - Motor Vehicle	18,520	-	20,000	20,000	-
750 Capital - Other Equipment	-	12,875	17,000	17,000	17,000
750 Capital - Other Equipment	-	-	14,000	14,000	-
<b>TOTAL CAPITAL</b>	<b>\$ 18,520</b>	<b>\$ 12,875</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>	<b>\$ 17,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 275,854</b>	<b>\$ 327,246</b>	<b>\$ 407,580</b>	<b>\$ 407,580</b>	<b>\$ 399,355</b>

GENERAL FUND						
PUBLIC WORKS (STREETS)						
DEPARTMENTAL EXPENDITURES						
EXPENDITURES		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
		Actual	Actual	Adopted	Projected	Proposed
<b>PERSONNEL</b>						
110	Salaries, Regular	\$ 321,416	\$ 407,688	\$ 418,710	\$ 418,710	\$ 438,170
120	Salaries, Special	1,937	-	-	-	-
130	Salaries, Overtime	6,173	7,539	3,000	3,000	3,000
210	FICA/Unemployment	30,362	36,670	38,360	38,360	38,040
220	Workers' Compensation	21,840	27,800	25,950	25,950	28,700
230	Retirement	34,291	43,389	44,250	44,250	45,700
240	Employee Health Insurance	54,186	62,845	69,360	69,360	68,660
<b>TOTAL PERSONNEL</b>		<b>\$ 470,205</b>	<b>\$ 585,931</b>	<b>\$ 599,630</b>	<b>\$ 599,630</b>	<b>\$ 622,270</b>
<b>OPERATING</b>						
300	Uniforms	\$ 5,100	\$ 6,341	\$ 5,760	\$ 5,760	\$ 6,200
305	Travel & Training	249	290	500	500	500
320	Operation of Motor Vehicles	15,075	5,532	6,500	6,500	6,000
325	Gasoline/Motor Fluids	44,543	33,257	42,320	42,320	36,040
340	Communications	3,797	3,673	4,540	4,540	4,000
345	Utilities	108,013	105,015	108,000	108,000	110,000
350	Postage	104	113	100	100	150
360	Printing & Advertising	349	313	200	200	300
365	Dues and Subscriptions	-	25	-	-	-
375	IT Repairs & Maintenance	400	1,450	1,200	1,200	1,600
380	Repairs & Maintenance	17,002	14,254	15,750	15,750	15,750
400	Office Supplies	391	555	400	400	600
403	Drainage Improvements	4,546	8,570	-	-	-
405	Materials & Supplies	29,118	43,107	43,500	43,500	43,500
420	Professional Services	1,300	4,308	4,000	4,000	5,000
440	Vehicle Insurance	4,440	4,230	4,100	4,100	5,000
445	Tort Insurance	7,350	9,420	10,400	10,400	9,800
447	Property Insurance	-	-	-	-	3,490
485	Contractual Services	2,554	2,316	2,205	2,205	3,300
490	Subscription Software	168	155	-	-	-
495	Awards & Gifts	282	309	330	330	330
515	Miscellaneous Expense	657	2,218	1,000	1,000	3,600
520	Furn, Fixtures & Equip < \$5k	2,286	8,194	4,000	4,000	-
522	IT Hardware < \$5k	1,336	1,657	155	155	1,190
<b>TOTAL OPERATING</b>		<b>\$ 249,060</b>	<b>\$ 255,302</b>	<b>\$ 254,960</b>	<b>\$ 254,960</b>	<b>\$ 256,350</b>
<b>Total Personnel and Operating</b>		<b>\$ 719,265</b>	<b>\$ 841,233</b>	<b>\$ 854,590</b>	<b>\$ 854,590</b>	<b>\$ 878,620</b>
<b>CAPITAL</b>						
710	Capital - Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
730	Capital - Heavy Equipment	22,666	179,313	38,000	38,000	-
730	Capital - Heavy Equipment	-	-	40,000	40,000	-
750	Capital - Other Equipment	13,964	-	-	-	-
740	Capital - Motor Vehicle	-	28,914	-	-	-
<b>TOTAL CAPITAL</b>		<b>\$ 36,630</b>	<b>\$ 208,227</b>	<b>\$ 78,000</b>	<b>\$ 78,000</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 755,895</b>	<b>\$ 1,049,460</b>	<b>\$ 932,590</b>	<b>\$ 932,590</b>	<b>\$ 878,620</b>

GENERAL FUND						
FLEET MAINTENANCE						
DEPARTMENTAL EXPENDITURES						
EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	
<b>PERSONNEL</b>						
110	Salaries, Regular	\$ 61,005	\$ 74,169	\$ 74,390	\$ 74,390	\$ 78,060
120	Salaries, Overtime	3,126	2,725	2,500	2,500	3,500
210	FICA/Unemployment	6,343	6,584	6,980	6,980	7,040
220	Workers' Compensation	3,270	4,398	3,750	3,750	3,980
230	Retirement	6,733	8,243	8,360	8,360	8,870
240	Employee Health Insurance	9,082	13,470	14,050	14,050	14,200
	<b>TOTAL PERSONNEL</b>	\$ 89,559	\$ 109,589	\$ 110,030	\$ 110,030	\$ 115,650
<b>OPERATING</b>						
300	Uniforms	\$ 1,768	\$ 2,038	\$ 2,000	\$ 2,000	\$ 2,000
301	Chargeback	(5,904)	(6,323)	(5,000)	(5,000)	-
305	Travel & Training	-	370	800	800	1,000
320	Operation of Motor Vehicles	176	1,383	750	750	1,000
325	Gasoline/Motor Fluids	(3,709)	777	1,655	1,655	1,640
340	Communications	1,142	1,161	1,500	1,500	1,300
345	Utilities	11,228	6,137	5,500	5,500	7,000
365	Dues & Subscriptions	-	-	-	-	-
375	IT Repairs & Maintenance	150	575	200	200	500
380	Repairs & Maintenance	3,202	4,352	3,200	3,200	5,000
400	Office Supplies	168	242	200	200	250
405	Materials & Supplies	11,798	11,629	11,300	11,300	11,300
420	Professional Services	-	-	-	-	-
440	Vehicle Insurance	330	300	305	305	250
445	Tort Insurance	1,740	2,010	1,960	1,960	1,770
447	Property Insurance	-	-	-	-	-
485	Contractual Services	320	353	825	825	885
490	Subscription Software	1,747	3,769	1,820	1,820	3,620
495	Awards & Gifts	56	56	60	60	60
515	Miscellaneous	165	189	280	280	600
520	Furn,Fixtures & Equip < \$5k	-	-	-	-	-
522	IT Hardware < \$5k	-	-	60	60	75
	<b>TOTAL OPERATING</b>	\$ 24,377	\$ 29,018	\$ 27,415	\$ 27,415	\$ 38,250
	<b>Total Personnel and Operating</b>	\$ 113,936	\$ 138,607	\$ 137,445	\$ 137,445	\$ 153,900
<b>CAPITAL</b>						
	Capital Other Equipment	\$ -	\$ 16,701	\$ 9,000	\$ 9,000	\$ -
	<b>TOTAL CAPITAL</b>	\$ -	\$ 16,701	\$ 9,000	\$ 9,000	\$ -
	<b>TOTAL EXPENDITURES</b>	\$ 113,936	\$ 155,308	\$ 146,445	\$ 146,445	\$ 153,900

GENERAL FUND					
EVENTS					
DEPARTMENTAL EXPENDITURES					
EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed
<b>PERSONNEL</b>					
110 Salaries, Regular	\$ 90,483	\$ 67,495	\$ 50,750	\$ 50,750	\$ 52,250
120 Salaries, Special	4,915	7,380	6,225	6,225	11,100
130 Salaries, Overtime	6,610	4,962	5,000	5,000	5,000
210 FICA/Unemployment	8,982	6,728	5,290	5,290	5,630
220 Workers' Compensation	2,820	2,790	2,400	2,400	2,330
230 Retirement	10,470	8,625	6,550	6,550	7,250
240 Employee Health Insurance	10,931	7,316	4,650	4,650	4,700
<b>TOTAL PERSONNEL</b>	<b>\$ 135,211</b>	<b>\$ 105,296</b>	<b>\$ 80,865</b>	<b>\$ 80,865</b>	<b>\$ 88,260</b>
<b>OPERATING</b>					
300 Uniforms	\$ 533	\$ 821	\$ 650	\$ 650	\$ 700
305 Travel & Training	-	-	1,500	1,500	-
320 Operation of Motor Vehicles	426	29	600	600	600
325 Gasoline/Motor Fluids	940	416	480	480	480
340 Communications	1,054	960	1,080	1,080	1,080
345 Utilities	1,813	261	2,400	2,400	240
350 Postage	533	591	1,000	1,000	1,000
365 Dues & Subscriptions	70	70	45	45	70
375 IT Repairs & Maintenance	636	225	800	800	400
380 Repairs & Maintenance	4,437	3,537	4,000	4,000	4,000
400 Office Supplies	2,465	2,563	2,500	2,500	2,500
405 Materials & Supplies	4,760	5,589	5,130	5,130	2,550
406 Athletics	-	-	-	-	2,520
415 Town Merchandise	9,755	5,671	6,000	6,000	6,000
440 Vehicle Insurance	630	420	490	490	245
445 Tort Insurance	2,070	1,680	1,225	1,225	1,405
447 Property Insurance	-	-	-	-	920
480 Promotional Advertising/Events	12,968	22,327	19,300	19,300	24,400
482 Promotion & Special Events	46,385	47,761	55,870	55,870	57,700
485 Contractual Services	-	4,332	4,800	4,800	5,100
490 Subscription Software	48	-	400	400	-
495 Awards & Gifts	56	56	30	30	30
515 Miscellaneous	49,688	8,738	-	-	-
520 Furn,Fixtures & Equip < \$5k	-	-	-	-	-
522 IT Hardware < \$5k	-	-	345	345	-
<b>TOTAL OPERATING</b>	<b>\$ 139,267</b>	<b>\$ 106,047</b>	<b>\$ 108,645</b>	<b>\$ 108,645</b>	<b>\$ 111,940</b>
<b>Total Personnel and Operating</b>	<b>\$ 274,478</b>	<b>\$ 211,343</b>	<b>\$ 189,510</b>	<b>\$ 189,510</b>	<b>\$ 200,200</b>
<b>CAPITAL</b>					
700 Capital	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 274,478</b>	<b>\$ 211,343</b>	<b>\$ 189,510</b>	<b>\$ 189,510</b>	<b>\$ 200,200</b>

GENERAL FUND						
NON - DEPARTMENTAL						
DEPARTMENTAL EXPENDITURES						
EXPENDITURES		FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed
<b>PERSONNEL</b>						
110	Salaries, Regular	\$ -	\$ -	\$ -		\$ -
230	Employee Health Insurance	28,585	-	-		-
	<b>TOTAL PERSONNEL</b>	\$ 28,585	\$ -	\$ -	\$ -	\$ -
<b>OPERATING</b>						
315	Wellness Program	\$ 2,221	\$ 3,572	\$ 6,000	\$ 6,000	\$ 6,000
340	Communications	4,466	4,890	4,800	4,800	4,800
345	Utilities	24,759	24,791	26,000	26,000	26,300
360	Printing & Advertising	93	-	-	-	-
375	IT Repairs & Maintenance	7,725	10,950	6,500	6,500	15,000
380	Repairs & Maintenance	100	20,448	6,350	6,350	6,350
400	Office Supplies	5,900	3,106	2,040	2,040	1,400
405	Materials & Supplies	1,742	2,928	2,120	2,120	2,400
420	Professional Services	1,125	1,125	2,000	2,000	2,000
447	Property Insurance	35,700	36,600	36,600	36,600	-
490	Subscription Software	-	1,647	20,000	20,000	17,635
485	Contractual Services	8,004	7,209	5,580	5,580	5,500
495	Awards & Gifts	-	-	-	-	-
500	Committee Expense	-	-	2,500	2,500	2,500
515	Miscellaneous Expense	-	-	-	-	-
520	Furn, Fixtures & Equip < \$5k	-	-	-	-	-
522	IT Hardware < \$5k	-	2,582	-	-	16,080
	<b>TOTAL OPERATING</b>	\$ 91,835	\$ 119,848	\$ 120,490	\$ 120,490	\$ 105,965
	<b>Total Personnel and Operating</b>	\$ 120,420	\$ 119,848	\$ 120,490	\$ 120,490	\$ 105,965
<b>CAPITAL</b>						
701	Capital - Buildings	\$ 5,890		\$ -	\$ -	\$ -
740	Capital - Equipment	-	32,254	15,000	15,000	-
750	Capital - Other	-	-	-	330,950	-
750	<b>TOTAL CAPITAL</b>	\$ 5,890	\$ 32,254	\$ 15,000	\$ 345,950	\$ -
<b>TRANSFERS</b>						
	Transfer to Capital Projects Fund	\$ -	\$ 1,069,707	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	\$ -	\$ 1,069,707	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	\$ 126,310	\$ 1,221,809	\$ 135,490	\$ 466,440	\$ 105,965

**Town of Surfside Beach  
Capital Replacement Schedule**

<u>Adopted Budget 2016-2017</u> <u>Capital Reserve Balances</u>	Actual 2014-2015	Adopted 2015-2016	Projected 2015-2016	Proposed 2016-2017	
Capital Reserve Balance	\$ 631,911	\$ 602,928	\$ 602,928	\$ 444,628	
Expected/Adopted Additions (3 mils)	219,568	189,750	189,750	191,100	63,700x3
Sale of truck	20,000				
Expected/Adopted Purchases	(268,551)	(348,050)	(348,050)	(17,000)	
Ending Balance	\$ 602,928	\$ 444,628	\$ 444,628	\$ 618,728	
Front End Loader Vision					
Per Plan					
Grounds Pick up				-	
Grounds Mower				17,000	
Street Dump					
Street Gator				-	
Others					
SE truck					
Fire Radios				-	
Digital Sign				-	
2015-2016 Projected Purchases					
PBZ truck		\$ 20,000	\$ 20,000		
Grounds Truck		20,000	20,000		
Grounds Mower		17,000	17,000		
Grounds Rake		14,000	14,000		
Public Works Excavator		38,000	38,000		
Public Works Vactron		40,000	40,000		
Fleet Maintenance Scanner		9,000	9,000		
Non Departmental IT Equipment		15,000	15,000		
Police Radios		175,050	175,050		
2014-2015 Actual Purchases					
Police HVAC	\$ 5,983				
PB&Z GIS Map Printer	5,403				
Public Works Back Hoe	59,496				
Public Works Dump Truck	119,800				
Public Works Pick Up Truck	28,914				
Fleet maintenance Gas Pump	16,701				
Police Watchguard System	13,441				
Non Departmental Server Town Hall	9,591				
Police Server	9,222				
	\$ 268,551	\$ 348,050	\$ 348,050	\$ 17,000	\$ -
				-	

TOWN OF SURFSIDE BEACH					
GENERAL FUND					
Proposed Budget 2016-2017					
DEBT SERVICE - FIRE DEPARTMENT					
DEPARTMENTAL EXPENDITURES					
EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Proposed	
<b>PRINCIPAL</b>					
Fire Truck Lease Purchase	\$ 73,147	\$ 73,147	\$ 73,147	\$ 73,147	
<b>TOTAL PRINCIPAL</b>	<b>\$ 73,147</b>	<b>\$ 73,147</b>	<b>\$ 73,147</b>	<b>\$ 73,147</b>	
<b>INTEREST</b>					
Fire Truck Lease Purchase	\$ 14,951	\$ 13,082	\$ 11,213	\$ 9,370	
<b>TOTAL INTEREST</b>	<b>\$ 14,951</b>	<b>\$ 13,082</b>	<b>\$ 11,213</b>	<b>\$ 9,370</b>	
<b>AGENT FEES/CLOSING COSTS</b>	10	101	100	3	
<b>TOTAL EXPENDITURES</b>	<b>\$ 88,108</b>	<b>\$ 86,330</b>	<b>\$ 84,460</b>	<b>\$ 82,520</b>	
<b>DEBT SERVICE</b>					
<b>ACCOUNT NARRATIVE AND ANALYSIS</b>					
<i>Lease Purchase HME Ariel Platform Fire Truck</i>					
The debt requirements for the years November 24, 2011 to November 24, 2020 are as follows:					
	<b>Year</b>	<b>Principal Requirements</b>	<b>Interest Requirements</b>	<b>Total Requirements</b>	
Original docs interest \$17,101.75	2011	\$73,146.90	\$18,689.03	\$91,835.93	FY11-12
	2012	73,146.90	16,866.21	90,013.11	FY12-13
	2013	73,146.90	14,951.23	88,098.13	FY13-14
	2014	73,146.90	13,082.32	86,230.22	FY14-15
	2015	73,146.90	11,213.42	84,360.32	FY15-16
	2016	73,146.90	9,370.12	82,517.02	FY16-17
	2017	73,146.90	7,475.61	80,622.51	FY17-18
	2018	73,146.90	5,606.71	78,753.61	FY18-19
	2019	73,146.90	3,737.81	76,884.71	FY19-20
	2020	73,146.90	1,874.02	75,020.92	FY20-21
		<b>\$731,469.00</b>	<b>\$102,866.48</b>	<b>\$834,336.48</b>	

**TOWN OF SURFSIDE BEACH  
HOSPITALITY FUND  
PROPOSED BUDGET 2016 - 2017**

<b>Revenue</b>						
Hospitality Taxes		\$	730,000			
Interest			800			
Grants			163,500			
Change in Fund Balance			94,825			
<b>Total Revenue</b>		<b>\$</b>	<b>989,125</b>			
<b>Expenditures</b>						
Police		\$	36,300			
Fire			171,675			
Grounds - Public Works			21,450			
Events			3,700			
Transfers Out to General Fund			300,000			
Transfer out For Beach Renourishment			456,000			
<b>Total Expenditures</b>		<b>\$</b>	<b>989,125</b>			

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

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Proposed</b>
Hospitality Revenue	\$ 705,656	\$ 768,475	\$ 691,000	\$ 691,000	\$ 730,000
Interest Earned	788	824	800	800	800
Grants	-	-	7,000	7,000	163,500
Misc Inc / Donations	-	3,982	-	-	-
<b>Total Revenues</b>	<b>\$ 706,444</b>	<b>\$ 773,281</b>	<b>\$ 698,800</b>	<b>\$ 698,800</b>	<b>\$ 894,300</b>
<b>EXPENDITURES</b>					
Police Department	\$ 101,025	\$ 83,731	\$ 118,000	\$ 118,000	\$ 36,300
Fire	102,160	37,040	15,000	15,000	171,675
Events	22,133	1,465	37,200	37,200	3,700
Non Department	60,222	21,662	379,040	129,040	21,450
<b>Total Expenditures</b>	<b>\$ 285,540</b>	<b>\$ 143,898</b>	<b>\$ 549,240</b>	<b>\$ 299,240</b>	<b>\$ 233,125</b>
Transfer to Pier	\$ 47,960	\$ -	\$ -	\$ -	\$ -
Transfers to Gen Fund	150,000	150,000	305,525	305,525	300,000
Transfer to Capital Projects for Beach Nourishment	118,718	250,000	125,000	125,000	456,000
Transfer to Capital Projects	-	-	63,000	63,000	-
Transfers from Gen Fund Parking	148,169	-	-	-	-
<b>Total Other Uses of Funds</b>	<b>\$ 464,847</b>	<b>\$ 400,000</b>	<b>\$ 493,525</b>	<b>\$ 493,525</b>	<b>\$ 756,000</b>
<b>Net Change in Fund Balance</b>	<b>\$ (43,943)</b>	<b>\$ 229,383</b>	<b>\$ (343,965)</b>	<b>\$ (93,965)</b>	<b>\$ (94,825)</b>
<b>Fund Balance</b>					
Beginning Fund Balance	\$ 369,888	\$ 325,945		\$ 555,328	\$ 461,363
Ending Fund Balance 6-30	\$ 325,945	\$ 555,328		\$ 461,363	\$ 366,538
<b>Total Expenditures and Transfers</b>	<b>\$ 750,387</b>	<b>\$ 543,898</b>	<b>\$ 1,042,765</b>	<b>\$ 792,765</b>	<b>\$ 989,125</b>

**HOSPITALITY FUND  
POLICE DEPARTMENT  
DEPARTMENTAL EXPENDITURES**

EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	
<b>OPERATING &amp; CAPITAL</b>						
Mat & Supplies/FF&E <\$5k	\$ -	\$ -	\$ -	\$ -	\$ -	
FFE < \$5k	7,709	16,658	-	-	-	
Capital Other Equipment	-	-	-	-	-	
Capital Other Equipment	-	-	5,000	5,000	-	
Capital Other Equipment	28,064	-	36,000	36,000	-	
Capital - Vehicles/Equipment	65,252	67,073	77,000	77,000	36,300	Police Vehicle
<b>Total Operating &amp; Capital Expenditures</b>	<b>\$ 101,025</b>	<b>\$ 83,731</b>	<b>\$ 118,000</b>	<b>\$ 118,000</b>	<b>\$ 36,300</b>	

**HOSPITALITY FUND  
FIRE  
DEPARTMENTAL EXPENDITURES**

EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	
<b>OPERATING &amp; CAPITAL</b>						
Materials & Supplies	\$ 14,034	\$ 4,033	\$ -	\$ -	\$ -	
FFE, \$5k	-	13,566	-	-	-	
Capital - Other Equipment	29,890	9,952	5,000	5,000	171,675	Radios
Capital - Other Equipment	58,236	9,489	10,000	10,000	-	
Capital - Other Equipment	-	-	-	-	-	
<b>Total Operating &amp; Capital Expenditures</b>	<b>\$ 102,160</b>	<b>\$ 37,040</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 171,675</b>	

**HOSPITALITY FUND  
EVENTS  
DEPARTMENTAL EXPENDITURES**

EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	
<b>OPERATING</b>						
Materials Supplies Program	\$ -	\$ -	\$ 21,000	\$ 21,000	\$ -	
Vets Memorial	1,642	1,465	3,200	3,200	3,700	
Professional Services	20,491	-	-	-	-	
Promotion & Special Events	-	-	13,000	13,000	-	
<b>TOTAL OPERATING</b>	<b>\$ 22,133</b>	<b>\$ 1,465</b>	<b>\$ 37,200</b>	<b>\$ 37,200</b>	<b>\$ 3,700</b>	

HOSPITALITY FUND						
NON-DEPARTMENTAL AND PUBLIC WORKS/GROUNDS DEPARTMENT						
DEPARTMENTAL EXPENDITURES						
EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	
<b>OPERATING</b>						
Repairs & Maintenance Materials & Supplies	\$ 19,180	\$ 17,645	\$ 21,000	\$ 21,000	\$ 16,950	
Beautification Project	-	-	-	-	-	
FFE < \$5,000	2,667	4,017	4,300	4,300	4,500	
FFE < \$5,000	-	-	340	340	-	
FFE < \$5,000	-	-	9,400	9,400	-	
Landscaping	-	-	-	-	-	
<b>TOTAL OPERATING</b>	<b>\$ 21,847</b>	<b>\$ 21,662</b>	<b>\$ 35,040</b>	<b>\$ 35,040</b>	<b>\$ 21,450</b>	
<b>CAPITAL</b>						
Capital - Land/Land Imp.	\$ 35,000	\$ -	\$ 250,000	\$ -	\$ -	
Capital - Build/Build Imp.	-	-	50,000	50,000	-	
Capital - Build/Build Imp.	-	-	-	-	-	
Capital - Motor Vehicle	-	-	-	-	-	
Capital - Other Equipment	3,375	-	32,000	32,000	-	
Land Improvements-Park	-	-	12,000	12,000	-	
	-	-	-	-	-	
<b>TOTAL CAPITAL</b>	<b>\$ 38,375</b>	<b>\$ -</b>	<b>\$ 344,000</b>	<b>\$ 94,000</b>	<b>\$ -</b>	
<b>Total Expenditures</b>	<b>\$ 60,222</b>	<b>\$ 21,662</b>	<b>\$ 379,040</b>	<b>\$ 129,040</b>	<b>\$ 21,450</b>	
<b>OTHER FINANCING USES - NON DEPARTMENTAL</b>						
Operating Transfer to:						
General	\$ 150,000	\$ 150,000	\$ 305,525	\$ 305,525	\$ 215,500	Transfer to General Fund
General Lease Payment	-	-	-	-	84,500	
Capital Projects	\$ -	\$ -	63,000	\$ 63,000	-	
Capital Projects BR	118,718	250,100	125,000	125,000	456,000	Beach Nourishment
To General	196,129	-	-	-	-	
<b>TOTAL OTHER FINANCING USES</b>	<b>\$ 464,847</b>	<b>\$ 400,100</b>	<b>\$ 493,525</b>	<b>\$ 493,525</b>	<b>\$ 756,000</b>	



TOWN OF SURFSIDE BEACH					
LOCAL ACCOMMODATIONS TAX FUND					
BUDGET SUMMARY					
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
Revenues	Actual	Actual	Adopted	Projected	Proposed
Local Accommodations Revenue	\$ 150,961	\$ 165,672	\$ 152,000	\$ 152,000	\$ 165,000
Interest Earned	39	122	50	50	100
<b>Total Revenues</b>	<b>\$ 151,000</b>	<b>\$ 165,794</b>	<b>\$ 152,050</b>	<b>\$ 152,050</b>	<b>\$ 165,100</b>
<b>Expenditures</b>					
Transfers to General Fund	\$ 150,000	\$ 181,824	\$ 152,000	\$ 152,050	\$ 166,100
Transfer remaining fund balance	-	-	50	30,655	
<b>Total Expenditures</b>	<b>\$ 150,000</b>	<b>\$ 181,824</b>	<b>\$ 152,050</b>	<b>\$ 182,705</b>	<b>\$ 166,100</b>
<b>Net Revenues (Expenditures)</b>	<b>\$ 1,000</b>	<b>\$ (16,030)</b>	<b>\$ -</b>	<b>\$ (30,655)</b>	<b>\$ (1,000)</b>
Beginning Fund Balance	\$ 46,685	\$ 47,685		\$ 31,655	\$ 1,000
Ending Fund Balance	\$ 47,685	\$ 31,655		\$ 1,000	\$ -
	\$ 47,685	\$ 31,655			
<b>LOCAL ACCOMMODATIONS TAX FUND</b>					
	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>DEPARTMENTAL EXPENDITURES</b>					
<b>EXPENDITURES</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Proposed</b>
<b>OTHER FINANCING USES</b>					
Transfer to:					
General Fund	\$ 150,000	\$ 181,824	\$ 152,050	\$ 152,050	\$ 166,100
<b>TOTAL EXPENDITURES</b>	<b>\$ 150,000</b>	<b>\$ 181,824</b>	<b>\$ 152,050</b>	<b>\$ 152,050</b>	<b>\$ 166,100</b>
<b>FUND NARRATIVE AND ANALYSIS</b>					
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 2016-2017**

	Proposed				
<b>Revenue</b>					
State Accommodations Revenue	\$ 600,000				
Interest Earned	300				
Change in Net position	6,500				
<b>Total Revenue</b>	<b>\$ 606,800</b>				
<b>Expenditures</b>					
Police	\$ 74,050				
Public Works	63,000				
Events	68,200				
MB Chamber	157,500				
Non Departmental	32,650				
Transfers Out to General Fund	211,400				
<b>Total Expenditures</b>	<b>\$ 606,800</b>				

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

REVENUES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	
Accommodations Revenue	\$ 555,390	\$ 615,327	\$ 570,000	\$ 570,000	\$ 600,000	State Accommodations Taxes
Interest Earned	395	188	300	300	300	
Special Event/Sponsorship/Donation	4,125	5,708	-	-	-	
Other Financing Sources/Sale of F/A		13,967				
			-	-	-	
<b>Total Revenues</b>	<b>\$ 559,910</b>	<b>\$ 635,190</b>	<b>\$ 570,300</b>	<b>\$ 570,300</b>	<b>\$ 600,300</b>	
EXPENDITURES						
Police	\$ 114,370	\$ 162,513	\$ 58,500	\$ 58,500	\$ 74,050	
Fire	38,690	-	-	-	-	
Public Works	56,140	6,590	7,000	7,000	63,000	
Events	68,340	59,758	67,250	67,250	68,200	
MB Chamber	159,115	148,752	153,000	153,000	157,500	
Non Departmental Grants	12,100	14,402	27,080	27,080	32,650	
<b>Total Expenditures</b>	<b>\$ 448,755</b>	<b>\$ 392,015</b>	<b>\$ 312,830</b>	<b>\$ 312,830</b>	<b>\$ 395,400</b>	
<b>Net Revenues (Expenditures)</b>	<b>\$ 111,155</b>	<b>\$ 243,175</b>	<b>\$ 257,470</b>	<b>\$ 257,470</b>	<b>\$ 204,900</b>	
<b>Transfer Detail</b>						
Transfer to General Police Salaries & OT	\$ -	\$ 86,600	\$ 103,000	\$ 103,000	\$ 109,000	
Transfer to General Fund A-tax Revenue	51,520	49,792	50,500	50,500	51,250	
Transfer to General Contractual Services	38,800	38,000	38,000	38,000	40,250	
Transfer to General OT Special Events	-	11,500	10,650	10,650	10,900	
<b>Total Transfers to General Fund</b>	<b>\$ 90,320</b>	<b>\$ 185,892</b>	<b>\$ 202,150</b>	<b>\$ 202,150</b>	<b>\$ 211,400</b>	
<b>Net before transfer to Beach Renourishment</b>	<b>\$ 20,835</b>	<b>\$ 57,283</b>	<b>\$ 55,320</b>	<b>\$ 55,320</b>	<b>\$ (6,500)</b>	
Transfer to Beach Renourishment	\$ 50,000	\$ 79,000	\$ -	\$ 91,400		
<b>Net Change in Fund Balance</b>	<b>\$ (29,165)</b>	<b>\$ (21,717)</b>	<b>\$ 55,320</b>	<b>\$ (36,080)</b>	<b>\$ (6,500)</b>	
		<b>\$ 21,716</b>				
<b>Fund Balance</b>						
Beginning Fund Balance	\$ 142,279	\$ 113,114		\$ 91,397	\$ 55,317	
Transfer in Net Revenue	111,155	243,175		257,470	204,900	
Transfers out to General Fund	(90,320)	(185,892)		(202,150)	(211,400)	
Transfer to Beach Renourishment	(50,000)	(79,000)		(91,400)	-	
<b>Ending Fund Balance</b>	<b>\$ 113,114</b>	<b>\$ 91,397</b>		<b>\$ 55,317</b>	<b>\$ 48,817</b>	
<b>Total Expenditures and Transfers</b>	<b>\$ 550,275</b>	<b>\$ 520,807</b>	<b>\$ 514,980</b>	<b>\$ 606,380</b>	<b>\$ 606,800</b>	

**ACCOMMODATIONS TAX FUND  
POLICE  
DEPARTMENTAL EXPENDITURES**

EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	
<b>PERSONNEL</b>						
Salaries, Regular	\$ 46,950	\$ -	\$ -	\$ -	\$ -	1.5 Officers \$73,400
Salaries, Special (Holidays)	1,455	-	-	-	-	
Salaries, Overtime	21,430	-	-	-	-	
FICA/Unemployment	6,415	-	-	-	-	\$ 35,600 Ot w/benefits Fireworks
Retirement	8,750	-	-	-	-	
Employee Health Insurance	8,055	-	-	-	-	
<b>TOTAL PERSONNEL</b>	<b>\$ 93,055</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 109,000 Transfer</b>
<b>OPERATING</b>						
<b>Bike Festival Expenses</b>	<b>\$ -</b>	<b>\$ 94,488</b>	<b>\$ 35,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	
Uniforms	1,950	4,395	2,700	2,700	2,700	
Travel & Training	-	-	550	550	600	
Operation of Motor Vehicles	735	6,311	6,500	6,500	6,500	
Gas & Motor Fluids	5,705	5,686	6,500	6,500	6,500	
Communications	1,180	880	1,500	1,500	2,000	
Printing & Advertising	-	-	250	250	250	
Repairs & Maintenance	2,115	1,965	3,500	3,500	3,500	
Materials & Supplies	1,880	2,859	2,000	2,000	2,000	
Contractual Services	-	0	-	-	-	
FF&E<\$5k	-	4,600	-	-	-	
<b>TOTAL OPERATING</b>	<b>\$ 13,565</b>	<b>\$ 121,184</b>	<b>\$ 58,500</b>	<b>\$ 73,500</b>	<b>\$ 74,050</b>	
<b>CAPITAL</b>						
Capital - Motor Vehicles	\$ -	\$ 41,329	\$ -	\$ -	\$ -	
Capital - Other Equipment	7,750	-	-	-	-	
Capital - Other Equipment	-	-	-	-	-	
<b>TOTAL CAPITAL</b>	<b>\$ 7,750</b>	<b>\$ 41,329</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 114,370</b>	<b>\$ 162,513</b>	<b>\$ 58,500</b>	<b>\$ 73,500</b>	<b>\$ 74,050</b>	
<b>Transfer Detail</b>						
		Transfers	Transfers		Transfers	
Salaries, Regular		\$ 50,000	\$ 52,500		\$ 53,000	
Taxes and Benefits		25,500	20,500		20,400	
Overtime		24,400	30,000		35,600	
<b>Total Transfers</b>		<b>\$ 99,900</b>	<b>\$ 103,000</b>		<b>\$ 109,000</b>	

**ACCOMMODATIONS TAX FUND  
FIRE  
DEPARTMENTAL EXPENDITURES**

EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed
<b>CAPITAL</b>					
Capital - Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
Capital - Other Equipment	38,690				
Capital - Other Equipment	-	-	-	-	-
Capital - Other Equipment	-	-	-	-	-
<b>TOTAL CAPITAL</b>	<b>\$ 38,690</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,690</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ACCOMMODATIONS TAX FUND  
PUBLIC WORKS  
DEPARTMENTAL EXPENDITURES**

Combined Grounds, Sanitation and Public Works Sheets

EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	
<b>PERSONNEL</b>						
Salaries, Regular	\$ -	\$ -	\$ -	\$ -	\$ -	
Salaries, Overtime	-	-	-	-	-	
FICA/Unemployment	-	-	-	-	-	
Retirement	-	-	-	-	-	
<b>TOTAL PERSONNEL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>OPERATING</b>						
Utilities	\$ 6,950	\$ 6,590	\$ 7,000	\$ 7,000	\$ 8,000	
Gasoline/Motor Fluid	-	-	-	-	-	
Beach Access Replace, Repair & Maint.	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	
Restroom Maintenance	-	-	-	-	-	\$ 10,850 Transfer to General
Contractual Services Beach Cleaning	-	-	-	-	-	16,900 Transfer to General
Contractual Services Beach Raking	-	-	-	-	-	12,500 Transfer to General
<b>TOTAL OPERATING</b>	<b>\$ 6,950</b>	<b>\$ 6,590</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 8,000</b>	<b>\$ 40,250 Transfer to General</b>
<b>CAPITAL</b>						
Capital - Land/Land Imp.	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital - Other Equipment	49,190	-	-	-	-	
Capital - Motor Vehicles	-	-	-	-	-	
Capital - Heavy Equipment	-	-	-	-	55,000	Backhoe
<b>TOTAL CAPITAL</b>	<b>\$ 49,190</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 56,140</b>	<b>\$ 6,590</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 63,000</b>	
<b>Transfer Detail</b>		Transfers	Transfers		Transfers	
Restroom Maintenance		\$ 10,000	\$ 10,500		\$ 10,850	
Contractual Services Beach Cleaning		15,800	16,000		16,900	
Contractual Services Beach Raking		13,000	11,500		12,500	
<b>Transfers</b>		<b>\$ 38,800</b>	<b>\$ 38,000</b>	<b>\$ -</b>	<b>\$ 40,250</b>	

**ACCOMMODATIONS TAX FUND  
EVENTS  
DEPARTMENTAL EXPENDITURES**

EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	
<b>PERSONNEL</b>						
Salaries, Overtime	\$ 6,395					
FICA/Unemployment	975					
Retirement	255					
<b>TOTAL PERSONNEL</b>	<b>\$ 7,625</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>OPERATING</b>						
Advertising & Promotion Events	\$ 11,435	\$ 4,959	\$ 11,750	\$ 11,750	\$ 12,200	
Tourism Related Events	24,280	29,799	30,500	30,500	31,000	
Tourist Event July 4	25,000	25,000	25,000	25,000	25,000	
<b>TOTAL OPERATING</b>	<b>\$ 60,715</b>	<b>\$ 59,758</b>	<b>\$ 67,250</b>	<b>\$ 67,250</b>	<b>\$ 68,200</b>	
<b>CAPITAL</b>						
Capital - Other Equipment	-	-	-	-	-	
<b>TOTAL CAPITAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 68,340</b>	<b>\$ 59,758</b>	<b>\$ 67,250</b>	<b>\$ 67,250</b>	<b>\$ 68,200</b>	
<b>Transfer Detail</b>		Transfers	Transfers		Transfers	
Special Events		\$ 5,500	\$ 10,650		\$ 8,400	Salaries Benefits for events
Web Maintenance		3,000	3,000		2,500	
<b>Transfers</b>		<b>\$ 8,500</b>	<b>\$ 13,650</b>		<b>\$ 10,900</b>	

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

EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	
<b>OPERATING</b>						
Advertising - M B Chamber	\$ 159,115	\$ 148,752	\$ 153,000	\$ 153,000	\$ 157,500	30% of Atax collections
Grants					6,500	Guy Daniels
Consultant					6,400	Social media
Promotion/Marketing	6,900	9,002	12,000	12,000	9,750	Display ads, brochures, maps
Grants	5,200	5,400	15,080	15,080	10,000	Historical Signs
<b>TOTAL OPERATING</b>	<b>\$ 171,215</b>	<b>\$ 163,154</b>	<b>\$ 180,080</b>	<b>\$ 180,080</b>	<b>\$ 190,150</b>	
<b>OTHER FINANCING USES</b>						
Transfer to:						
Beach Renourishment	\$ 50,000	\$ 79,000	\$ -	\$ -	\$ -	
General Fund Contractual	38,800	136,100	-	-	160,150	
General Fund required by law	51,520	49,792	50,500	50,500	51,250	
	<b>\$ 140,320</b>	<b>\$ 264,892</b>	<b>\$ 50,500</b>	<b>\$ 50,500</b>	<b>\$ 211,400</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 311,535</b>	<b>\$ 428,046</b>	<b>\$ 230,580</b>	<b>\$ 230,580</b>	<b>\$ 401,550</b>	

State of South Carolina )  
 County of Horry )  
 Town of Surfside Beach ) *Accommodations Tax Advisory Committee*

*Resolution of the*

***Funding Recommendations***

**Whereas**, the Accommodations Tax Advisory Committee (the Committee) met on March 9, 2016 and heard requests for funding during the next fiscal year, FY2016-2017; and

**Whereas**, the Committee moved by duly adopted motion to recommend to the Surfside Beach Town Council the following:

<b>FY2016-2017 Funding Requests</b>	<b>Funding Amount</b>	<b>Recommendation</b>
<b>Grant Funding</b>		
Guy Daniels Foundation	\$ 6,500	Approve
Historical Signage	\$ 10,000	Approve
Social Media	\$ 6,400	Approve
<b>Town of Surfside Beach</b>		
Police - Beach Patrol 1.5 Officers, May Bike Events etc.	\$183,050	Approve
Public Works, Beach Cleaning, etc.	\$103,250	Approve
Special Events-Promotional Ads-Tourism Brochure	\$ 88,850	Approve

**NOW, THEREFORE, BE IT RESOLVED** that the Surfside Beach Accommodations Tax Advisory Committee hereby recommends to the Surfside Beach Town Council to approve the funding as stated herein.

**BE IT SO RESOLVED** this 9<sup>th</sup> day of March 2016.

**COPY**  
  
 \_\_\_\_\_  
 Randy Harrison, Chairman

Attest: **COPY**  
  
 \_\_\_\_\_  
 Debra E. Herrmann, CMC, Town Clerk

**TOWN OF SURFSIDE BEACH  
CAPITAL PROJECTS FUND  
PROPOSED BUDGET 2016-2017**

<b>Revenue</b>	
Advalorem Taxes 2 mill 2016	\$ 127,400
Interest	1,500
County Road Fees	145,000
CTC Reimbursement	440,000
Reimbursement from Utilities for Underground	90,000
Transfer in from A-Tax Beach Renourishment	-
Transfer in from Pier Beach Renourishment	30,000
Transfer in from Hospitality Beach Renourishment	456,000
Change in Fund Balance	640,100
<b>Total Revenue</b>	<b>\$ 1,930,000</b>
<b>Expenditures</b>	
Grounds/Lake Expenditures	\$ 74,000
Street Drainage Expenditures	21,000
Road Paving Projects	600,000
Underground Project	95,000
Hydrant Upgrade	-
Beach Renourishment	1,140,000
<b>Total Expenditures</b>	<b>\$ 1,930,000</b>

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

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	
Revenues	Actual	Actual	Adopted	Projected	Proposed	
Advalorem Taxes (5 mil 2013 1 mill 2014 -15 2mill 2016)	\$ 63,159	\$ 73,193	\$ 126,500	\$ 126,500	\$ 127,400	63,700 x2
Interest	1,115	1,407	900	900	1,500	
County Road fees	-	116,102	120,000	120,000	145,000	
CTC Reimbursement for Roads	-	287,112	200,000	360,000	440,000	
Reimbursement from Utilities for Underground	-	29,299	555,000	1,065,000	90,000	
Miscellaneous Revenue	525	9,030	-	-	-	
<b>Total Revenues</b>	<b>\$ 64,799</b>	<b>\$ 516,143</b>	<b>\$ 1,002,400</b>	<b>\$ 1,672,400</b>	<b>\$ 803,900</b>	
Expenditures						
Grounds Department Lake Maintenance	\$ 21,122	\$ 44,513	\$ 39,500	\$ 59,500	\$ 74,000	
Street Drainage	140,131	18,047	20,000	20,000	21,000	
Street Improvements Road Projects	44,141	578,379	500,000	1,025,000	600,000	
Stormwater Projects	-	656,127	-	-	-	
Underground Projects	-	44,852	565,000	1,075,000	95,000	
Hydrant Upgrade internal Transfer						
Beach Renourishment				60,000	1,140,000	
<b>Total Expenditures</b>	<b>\$ 205,394</b>	<b>\$ 1,341,918</b>	<b>\$ 1,124,500</b>	<b>\$ 2,239,500</b>	<b>\$ 1,930,000</b>	
<b>Net Before Transfers</b>	<b>\$ (140,595)</b>	<b>\$ (825,775)</b>	<b>\$ (122,100)</b>	<b>\$ (567,100)</b>	<b>\$ (1,126,100)</b>	
Other Financing Sources						
Transfer for Stormwater Projects	\$ -	\$ 300,000	\$ -	\$ -	\$ -	
Transfer for Road Fees	-	769,707	-	-	-	
	-	-	-	-	-	
Transfer for Beach Renourishment A-tax	95,000	79,000	-	91,400	-	
Transfer From Hospitality Underground	-	-	63,000	63,000	-	
Transfer for Beach Renourishment Pier	-	-	-	-	30,000	
Transfer for Beach Renourishment Hosp	73,718	250,100	125,000	125,000	456,000	
<b>Total Other Financing Sources</b>	<b>\$ 168,718</b>	<b>\$ 1,398,807</b>	<b>\$ 188,000</b>	<b>\$ 279,400</b>	<b>\$ 486,000</b>	
<b>Net Change in Fund Balance</b>	<b>\$ 28,123</b>	<b>\$ 573,032</b>	<b>\$ 65,900</b>	<b>\$ (287,700)</b>	<b>\$ (640,100)</b>	
Beginning Fund Balance	596,668	624,791		1,197,823	910,123	
<b>Fund Balance Ending Total</b>	<b>\$ 624,791</b>	<b>\$ 1,197,823</b>		<b>\$ 910,123</b>	<b>\$ 270,023</b>	

Town of Surfside Beach						
Projected Project Reserve Balances Capital Projects Fund	Stormwater Reserve	Underground Reserve	Beach Renourish	Street Improve		Total
Balance 6-30-2015	\$ 121,017	\$ (15,554)	\$ 497,818	\$ 594,542	\$ -	\$ 1,197,823
Millage	126,500					126,500
Interest	900					900
County Road Fees				120,000		120,000
CTC Road Reimbursement				360,000		360,000
						-
Reimbursement Underground Project		1,065,000				1,065,000
Construction Cost Underground		(1,075,000)				(1,075,000)
						-
Transfer from Hosp for Underground		63,000				63,000
						-
Grounds/ lake Expenses	(79,500)					(79,500)
						-
Transfer from Hospitality for Beach Renourishment			125,000			125,000
Transfer from Atax for Beach Renourishment			91,400			91,400
Beach Renourishment Expenditures			(60,000)			(60,000)
						-
Surfside Drive, Street Paving and Access Road				(1,025,000)		(1,025,000)
						-
Projected Available Balance 6-30-2016	\$ 168,917	\$ 37,446	\$ 654,218	\$ 49,542	\$ -	\$ 910,123

Town of Surfside Beach						
Proposed Project Reserve Balances	Cap Proj	Underground	Beach	Street	Capital	Total
Capital Projects Fund	Reserve	Reserve	Renourish	Improve	Hydrants	
Balance 6-30-2016	\$ 168,917	\$ 37,446	\$ 654,218	\$ 49,542	\$ -	\$ 910,123
Millage	127,400					127,400
Interest	1,500					1,500
County Road Fees				145,000		145,000
CTC Road Reimbursement				440,000		440,000
Underground Project						
Engineering 85% Reimbursement		30,000				30,000
Construction 100% Reimbursement		60,000				60,000
Construction						
Engineering Cost		(35,000)				(35,000)
Construction Cost		(60,000)				(60,000)
						-
Grounds	(74,000)					(74,000)
Street	(21,000)					(21,000)
Road Paving				(600,000)		(600,000)
						-
Transfer for Hydrants	(34,000)				34,000	-
						-
Transfer from Pier			30,000			30,000
Transfer from Hosp			456,000			456,000
Transfer from A tax			-			-
Beach Renourishment Cost			(1,140,000)			(1,140,000)
Projected Available Balance 6-30-2017	\$ 168,817	\$ 32,446	\$ 218	\$ 34,542	\$ 34,000	\$ 270,023

TOWN OF SURFSIDE BEACH CAPITAL PROJECTS FUND					
GROUNDS DEPARTMENT- LAKES (GROUNDS DEPT)					
EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed
Utilities	\$ -	\$ 11,494	\$ -	\$ 20,000	\$ 12,000
Repairs and Maintenance	18,847	9,267	14,500	14,500	19,000
Professional Services	2,275	23,530	20,000	20,000	43,000
FFE < \$5,000	-	222	5,000	5,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,122</b>	<b>\$ 44,513</b>	<b>\$ 39,500</b>	<b>\$ 59,500</b>	<b>\$ 74,000</b>
STORMWATER PROJECTS & NPDES PHASE II EXPENDITURES (STREETS&DRAINAGE)					
EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed
Training Water Quality - NPDES		\$ 13,821	\$ 17,000	\$ 17,000	\$ 17,000
Operation of Motor Vehicle/Repairs		4,226	3,000	3,000	4,000
Professional Services (CCU)					-
Capital Drainage Improvements	-	643,227	-	-	-
Capital Land Improvements	-	12,900	-	-	-
<b>TOTAL EXPENDITURES STORMWATER</b>	<b>\$ -</b>	<b>\$ 674,174</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 21,000</b>
ROAD IMPROVEMENT PROJECTS					
REVENUES / EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed
County Road Fees	\$ -	\$ 116,102	\$ 120,000	\$ 120,000	\$ 145,000
CTC Funds		287,112	200,000	360,000	440,000
Project Revenue/	\$ -	\$ 403,214	\$ 320,000	\$ 480,000	\$ 585,000
Road Paving	\$ -	\$ 578,389	\$ -	\$ -	\$ 600,000
Curb Gutter			500,000	1,025,000	-
Project Cost	\$ -	\$ 578,389	\$ 500,000	\$ 1,025,000	\$ 600,000

UNDERGROUND UTILITY PROJECTS					
REVENUES / EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed
Reimbursements-Revenues/Expenditures					
Engineering 85% Reimbursement	\$ -	\$ 29,299	\$ 55,000	\$ 55,000	\$ 30,000
Construction 100% Reimbursement	-	-	500,000	1,010,000	60,000
Transfer from Hospitality	-	-	63,000	63,000	
Project Revenue/	\$ -	\$ 29,299	\$ 618,000	\$ 1,128,000	\$ 90,000
Project Expenditures					
Engineering Cost	\$ -	\$ 44,853	\$ 65,000	\$ 65,000	\$ 35,000
Construction	-	-	500,000	1,008,000	60,000
Project Cost	\$ -	\$ 44,853	\$ 565,000	\$ 1,073,000	\$ 95,000
BEACH RENOURISHMENT PROJECTS					
REVENUES / EXPENDITURES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed
Transfer in					
From Hospitality	\$ 73,718	\$ 250,100	\$ 125,000	\$ 125,000	\$ 456,000
From A-tax	95,000	79,000		91,400	
From Pier					30,000
Total Transfers in	\$ 168,718	\$ 329,100	\$ 125,000	\$ 216,400	\$ 486,000
Beach Renourishment				\$ 60,000	1,140,000

**TOWN OF SURFSIDE BEACH  
SANITATION FUND  
PROPOSED BUDGET 2016-2017**

<b>Revenue</b>					
Service Charges		\$	1,388,000		
Interest			1,600		
Other			-		
<b>Total Revenue</b>		\$	<b>1,389,600</b>		
<b>Expenses</b>					
Salaries and Benefits		\$	511,705		
Maintenance and Service Contracts			235,000		
Materials and Supplies			223,000		
Depreciation			150,000		
Transfers out			80,000		
Change in Net Position			189,895		
<b>Total Expenses</b>		\$	<b>1,389,600</b>		

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

REVENUES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed
Sanitation Revenue	\$ 1,348,941	\$ 1,368,294	\$ 1,357,000	\$ 1,357,000	\$ 1,388,000
Interest Earned	1,392	1,582	1,300	1,300	1,600
Sale of Fixed Assets/Scrap	76,371	20,044	-	-	-
Other revenue		1,000	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 1,426,704</b>	<b>\$ 1,390,920</b>	<b>\$ 1,358,300</b>	<b>\$ 1,358,300</b>	<b>\$ 1,389,600</b>
EXPENSES					
Salaries & Benefits					
Salaries	\$ 362,727	\$ 332,597	\$ 344,260	\$ 344,260	\$ 350,340
Benefits	145,745	151,919	142,770	142,770	161,365
<b>Total Salaries &amp; Benefits</b>	<b>\$ 508,472</b>	<b>\$ 484,516</b>	<b>\$ 487,030</b>	<b>\$ 487,030</b>	<b>\$ 511,705</b>
Other Operating Expenses	533,576	571,901	563,540	563,540	608,000
<b>Total Operating Expenses</b>	<b>\$ 1,042,048</b>	<b>\$ 1,056,417</b>	<b>\$ 1,050,570</b>	<b>\$ 1,050,570</b>	<b>\$ 1,119,705</b>
Income Before Transfers	\$ 384,656	\$ 334,503	\$ 307,730	\$ 307,730	\$ 269,895
Transfer to General Fund	\$ 100,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 80,000
Change in Net Position	\$ 284,656	\$ 264,503	\$ 232,730	\$ 232,730	\$ 189,895
Total Net Position - Beginning	1,345,376	1,630,033		1,219,542	1,452,272
Cumulative Change		\$ (674,994)			
<b>Total Net Position - Ending</b>	<b>\$ 1,630,032</b>	<b>\$ 1,219,542</b>		<b>\$ 1,452,272</b>	<b>\$ 1,642,167</b>
<b>Estimated Change in Unrestricted</b>					
Invested in Capital Assets	\$ 812,643	\$ 1,041,605		\$ 1,041,605	\$ 1,041,605
Unrestricted	817,389	177,937		410,667	600,562
<b>Total Net Position</b>	<b>\$ 1,630,032</b>	<b>\$ 1,219,542</b>		<b>\$ 1,452,272</b>	<b>\$ 1,642,167</b>
	1,630,033	1,219,542			

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

EXPENSES	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Projected	FY 2017 Proposed	
<b>PERSONNEL</b>						
110 Salaries, Regular	\$ 352,605	\$ 326,069	\$ 337,360	\$ 337,360	\$ 343,340	
130 Salaries, Overtime	10,122	6,528	6,900	6,900	7,000	
210 FICA/Unemployment	34,465	29,179	31,290	31,290	30,400	
220 Workers' Compensation	26,790	31,233	30,850	30,850	33,415	
230 Retirement	37,805	35,452	36,770	36,770	38,090	
240 Employee Health Insurance	46,685	43,539	43,860	43,860	44,460	
Pension Expense	-	12,516	-	-	15,000	
<b>TOTAL PERSONNEL</b>	<b>\$ 508,472</b>	<b>\$ 484,516</b>	<b>\$ 487,030</b>	<b>\$ 487,030</b>	<b>\$ 511,705</b>	
<b>OPERATING EXPENSES</b>						
300 Uniforms	\$ 6,176	\$ 6,720	\$ 6,200	\$ 6,200	\$ 6,600	
305 Travel & Training	227	1,188	1,350	1,350	1,350	
320 Operation of Motor Vehicles	47,455	50,128	44,000	44,000	50,000	
325 Gasoline/Motor Fluids	103,755	82,438	92,360	92,360	91,380	
340 Communications	682	731	840	840	750	
Utilities	-	6,138	4,000	4,000	6,500	
350 Postage	330	548	1,000	1,000	1,000	
360 Printing & Advertising	1,406	1,498	1,200	1,200	3,000	
365 Dues & Subscriptions	-	1	100	100	100	
375 IT Repairs and Maintenance	-	1	400	400	400	
380 Repairs & Maintenance	1,602	1,327	2,000	2,000	2,000	
400 Office Supplies	286	280	300	300	300	
405 Materials & Supplies	14,746	20,311	23,500	23,500	24,500	
420 Vehicle Insurance	9,012	9,630	10,895	10,895	13,160	
445 Tort Insurance	8,670	9,270	8,815	8,815	7,410	
447 Property Insurance	-	-	-	-	1,165	
485 Contractual Services	222,695	231,508	235,000	235,000	235,000	HC solid waste authority & GSWSA
485 Saturday Landfill	-	-	-	-	10,000	HC solid waste authority
495 Awards & Gifts	254	251	270	270	270	
515 Miscellaneous Exp.	985	550	1,000	1,000	2,440	CDL/Medical Exams, Drug testing
515 Miscellaneous Exp.	-	-	-	-	-	
520 FFE < \$5,000	-	6,910	-	-	-	
522 IT HARDWARE < \$5,000	-	-	310	310	675	
Depreciation Expense	115,295	142,473	130,000	130,000	150,000	
<b>Operating Expenses</b>	<b>\$ 533,576</b>	<b>\$ 571,901</b>	<b>\$ 563,540</b>	<b>\$ 563,540</b>	<b>\$ 608,000</b>	
<b>TRANSFERS</b>						
Transfer to General Fund Rent	100,000	70,000	75,000	75,000	80,000	
<b>Total Expenses and Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>\$ 1,142,048</b>	<b>\$ 1,126,417</b>	<b>\$ 1,125,570</b>	<b>\$ 1,125,570</b>	<b>\$ 1,199,705</b>	

**TOWN OF SURFSIDE BEACH  
PIER FUND  
PROPOSED BUDGET 2016-2017**

<b>Revenue</b>					
Leasing		\$	132,000		
Admissions			190,000		
Parking Revenue			169,000		
Interest			450		
<b>Total Revenue</b>		\$	491,450		
<b>Expenses</b>					
Repairs and Maintenance		\$	17,000		
Professional			45,000		
Events And Insurance			12,900		
Parking Services			69,950		
Interest			6,930		
Depreciation			116,500		
Transfers out			76,700		
Increase in Net Position			146,470		
<b>Total Expenses</b>		\$	491,450		

**PIER ENTERPRISE FUND  
BUDGET SUMMARY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Proposed</b>	
<b>Operating Revenues</b>						
Leases	\$ 100,567	\$ 120,068	\$ 132,000	\$ 132,000	\$ 132,000	
Admissions	50,633	58,991	51,000	51,000	60,000	
Fishing License	124,926	129,145	125,000	125,000	130,000	
Interest Earnings	198	468	200	200	450	
Parking Lanier Parking	90,796	121,073	90,930	90,930	153,100	Lanier
Parking Lanier Citations	15,335	12,255	14,865	14,865	15,900	Lanier
<b>Total Revenue</b>	<b>\$ 382,455</b>	<b>\$ 442,000</b>	<b>\$ 413,995</b>	<b>\$ 413,995</b>	<b>\$ 491,450</b>	
<b>Operating Expenses</b>						
Utilities-Grounds	\$ 3,591	\$ 4,143	\$ 6,200	\$ 6,200	\$ 5,000	
Repairs, Maintenance, Supplies-Grounds	10,820	17,301	11,000	11,000	12,000	
Professional	-	-	-	-	45,000	engineering
Insurance	4,730	4,541	5,000	5,000	5,800	
Events	-	-	-	-	7,100	
Depreciation	111,715	116,294	113,000	113,000	116,500	
Interest Expense	16,096	13,448	10,190	10,190	6,930	
Bank Fees-Lanier	1,516	3,325	1,700	1,700	4,000	
Parking Misc. Supplies and Repairs	1,058	2,216	2,000	2,000	3,000	
Property Insurance					5,650	
Contractual Services-Lanier	33,287	43,700	43,935	43,935	57,300	
<b>Total Operating Expenses</b>	<b>\$ 182,813</b>	<b>\$ 204,968</b>	<b>\$ 193,025</b>	<b>\$ 193,025</b>	<b>\$ 268,280</b>	
<b>Income (Loss) Before Transfers</b>	<b>\$ 199,642</b>	<b>\$ 237,032</b>	<b>\$ 220,970</b>	<b>\$ 220,970</b>	<b>\$ 223,170</b>	
Transfers In From Hospitality	47,960	-	-	-	-	
Transfer to Cap Proj Beach Nourishment					(30,000)	
Transfers Out General	(37,400)	(29,242)	(44,000)	(44,000)	(46,700)	
<b>Change in Net Position</b>	<b>\$ 210,202</b>	<b>\$ 207,790</b>	<b>\$ 176,970</b>	<b>\$ 176,970</b>	<b>\$ 146,470</b>	
<b>Total Net Position Beginning</b>	<b>2,084,888</b>	<b>2,295,090</b>	<b>2,502,880</b>	<b>2,502,880</b>	<b>2,679,850</b>	
<b>Total Net Position- Ending</b>	<b>\$ 2,295,090</b>	<b>\$ 2,502,880</b>	<b>\$ 2,679,850</b>	<b>\$ 2,679,850</b>	<b>\$ 2,826,320</b>	

**PIER ENTERPRISE FUND  
BUDGET SUMMARY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Proposed</b>
<b>Capital Items</b>					
Total					\$ -
Transfers to General					
Revenue 10% of Admissions and Rent	\$ 37,400	\$ 29,242	\$ 30,800	\$ 30,800	\$ 32,200
Maintenance Parking lot and Pier	-	-	4,200	4,200	4,500
Facilities Upkeep			9,000	9,000	10,000
Interest	(16,096)	(13,448)	10,190	10,190	6,930
Transfers to General Fund	\$ 21,304	\$ 15,794	\$ 54,190	\$ 54,190	\$ 53,630
Transfers to Cap Proj Beach Renourishment	0	0	0	0	30,000
	\$ 21,304	\$ 15,794	\$ 54,190	\$ 54,190	\$ 83,630
Summary					
Revenues	\$ 430,415	\$ 442,000	\$ 413,995	\$ 413,995	\$ 491,450
Expenses	220,213	234,210	237,025	237,025	344,980
Change in Net Position	\$ 210,202	\$ 207,790	\$ 176,970	\$ 176,970	\$ 146,470

**TOWN OF SURFSIDE BEACH  
PIER ENTERPRISE FUND**

**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	\$ 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	2016-2017
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	2017-2018
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	2018-2019
<b>Total Payments</b>		\$ 815,000	\$ 815,000	\$ 50,937.50		\$ 50,937.50	\$ 815,000	

6,927.50

# RESOURCE SECTION

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# ORGANIZATIONAL CHARTS

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FY 2016 - 2017

# Town of Surfside Beach, SC FY 2016-2017 Organizational Chart

Town Council

Town Administrator

Town Clerk

Administration

Court

Events

Finance

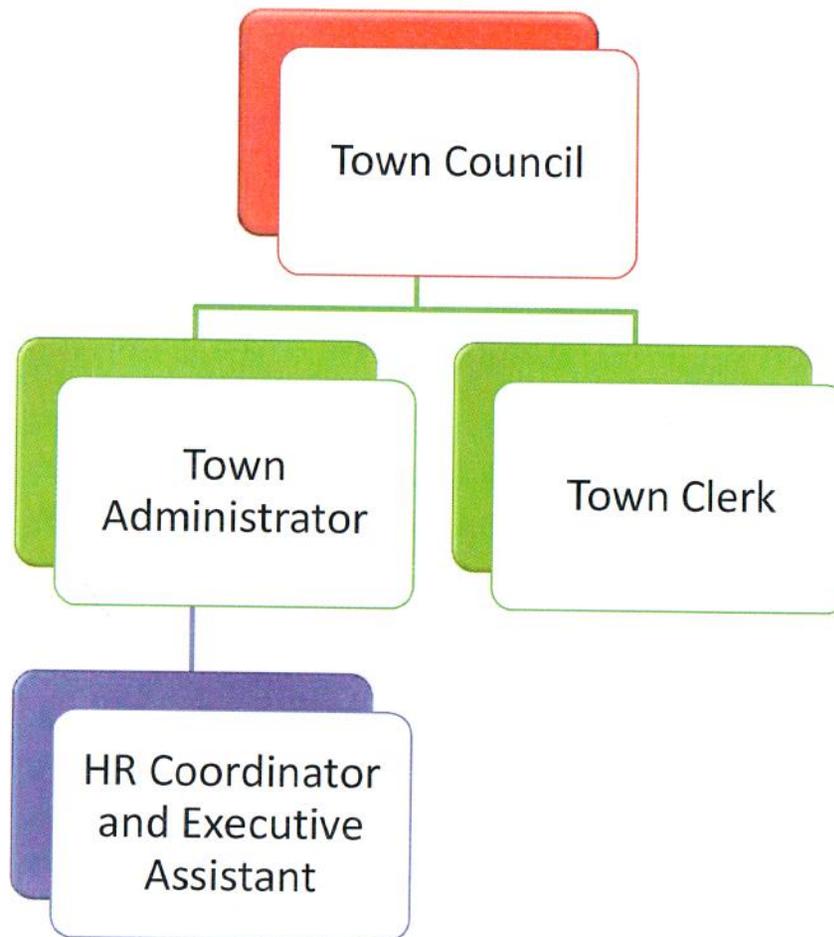
Fire

P, B & Z

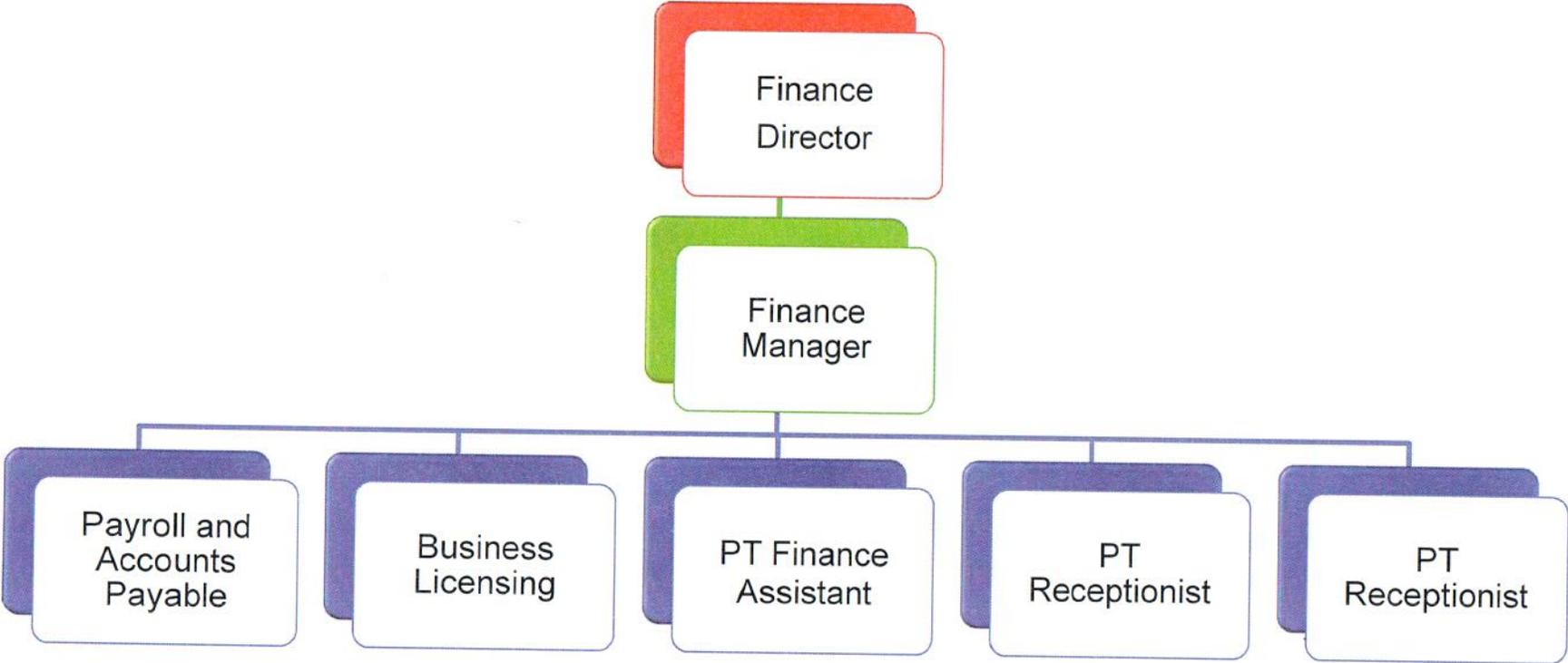
Police

Public Works

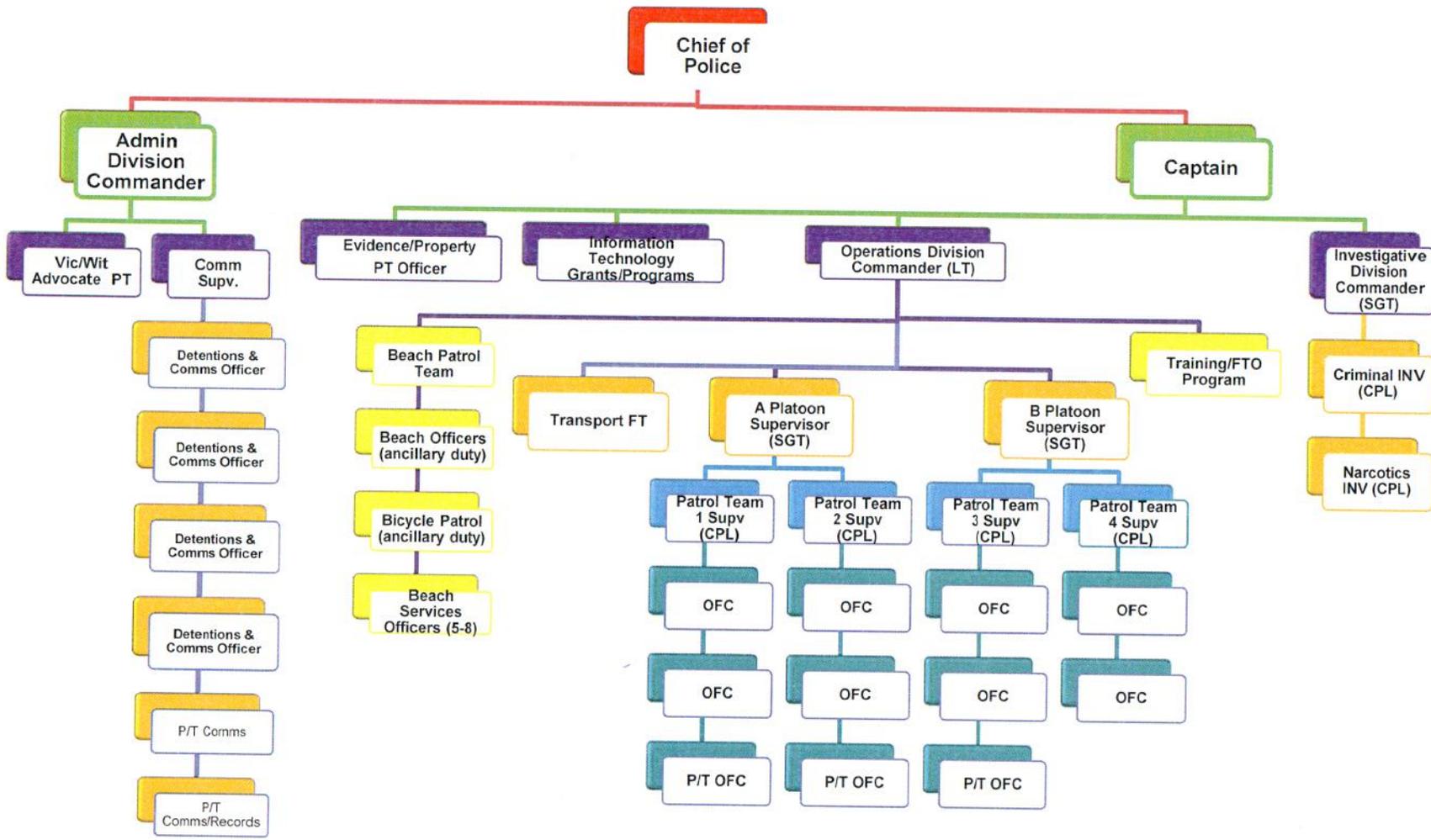
Surfside Beach Administration  
FY 2016-2017



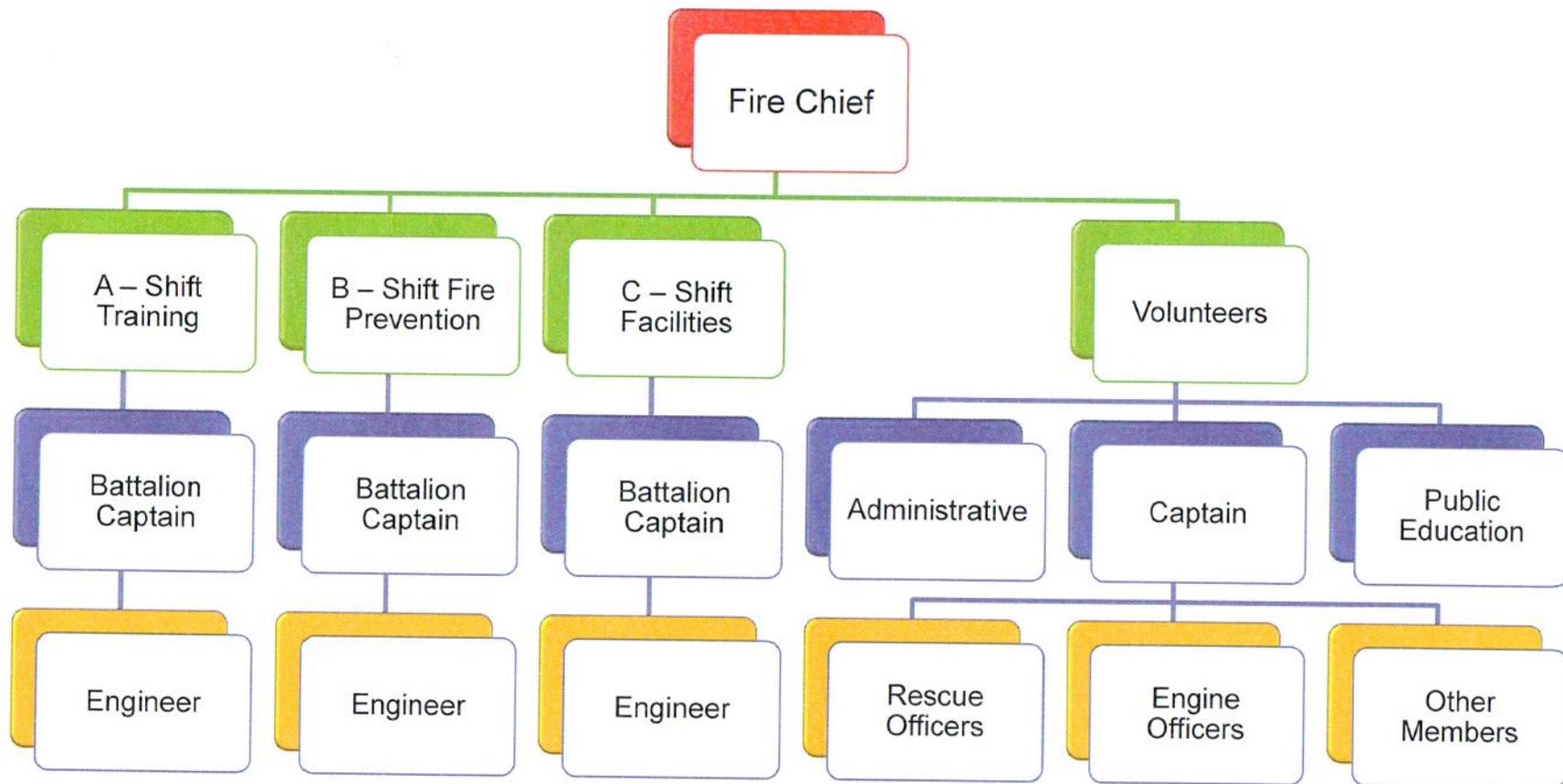
Surfside Beach Finance Department  
FY 2016-2017



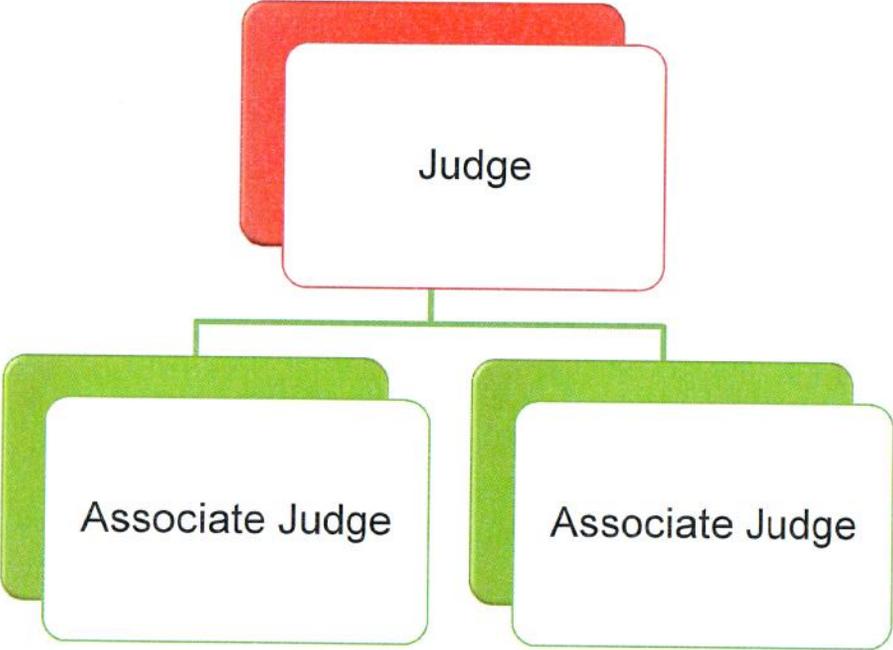
# Surfside Beach Police Department FY 2016-2017



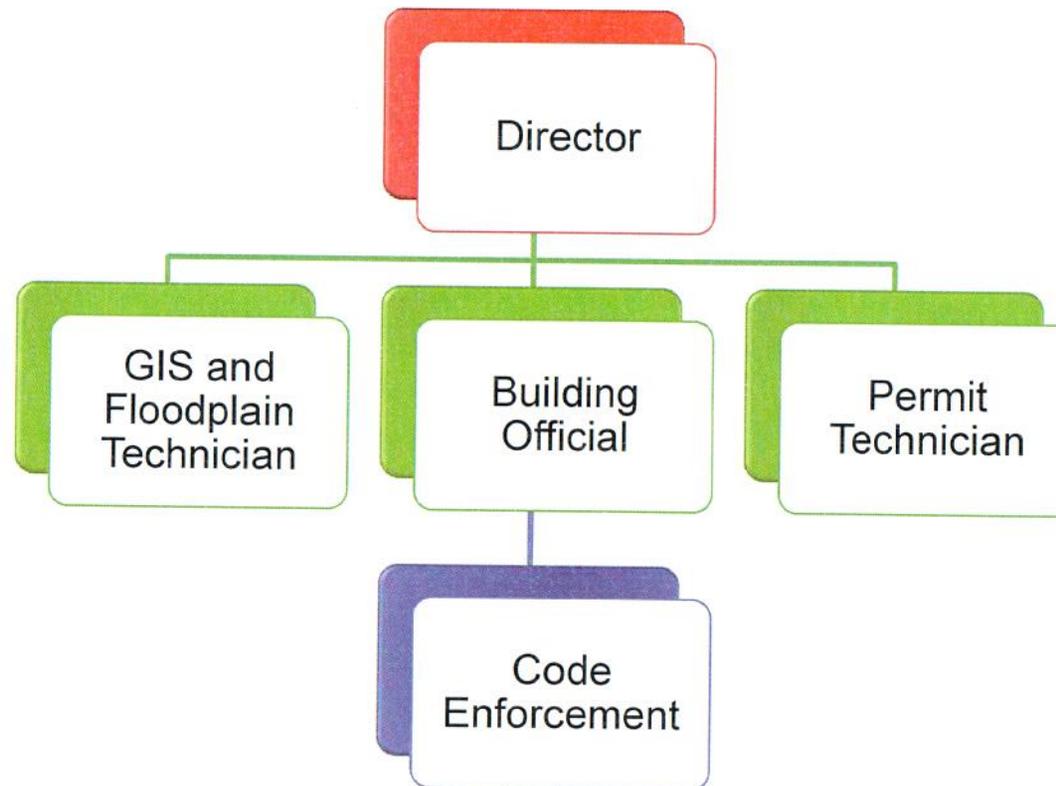
## Surfside Beach Fire Department FY 2016-2017



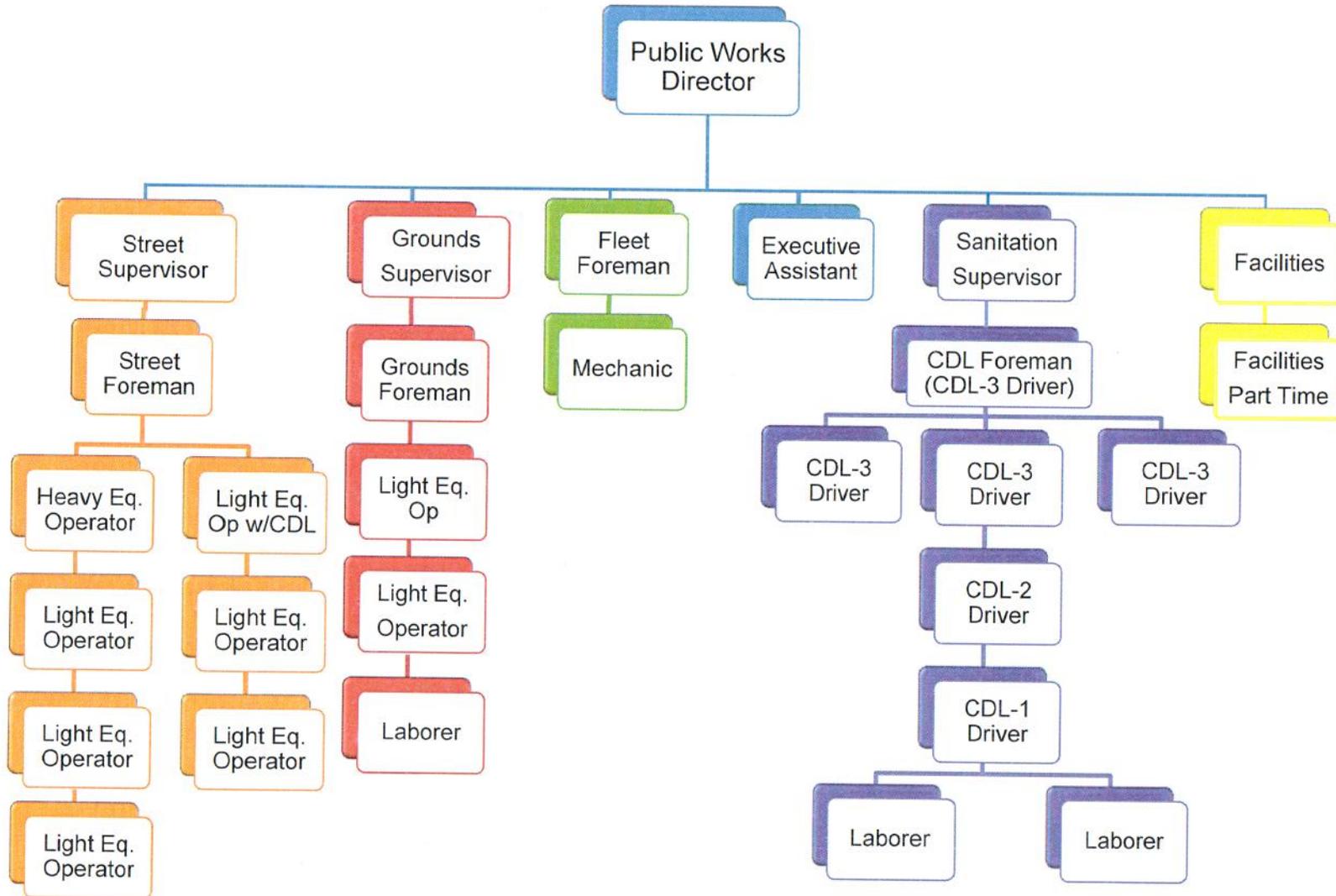
Surfside Beach Court  
FY 2016-2017



Surfside Beach Planning, Building & Zoning  
Department FY 2016-2017



# Surfside Beach Public Works FY 2016-2017



Surfside Beach Special Events Department  
FY 2016-2017 Organizational Chart

Events/Recreation  
Supervisor

# GOVERNING ORDINANCES AND USEFUL DOCUMENTATION

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2016 - 2017

Sec. 2-187. - Funds established and purposes.

(a) 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:

- (1) Non-spendable fund balance. The portion of fund balance that is non-spendable and includes amounts that cannot be spent because they are either:
  - a. 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;
  - b. 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.
- (2) 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.
- (3) 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 dollars (\$400,000.00) transferred from the unassigned balance in the general fund. The goal is to achieve a balance of one million two hundred thousand dollars (\$1,200,000.00) 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.

- (4) 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 five (5) years. This fund is assigned three (3) mills 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.

- (5) 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 (4) months of general fund expenditures, (b) Capital projects fund.

- (1) The finance director shall set up and maintain a separate fund to be known as the capital projects fund.
- (2) 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.
- (3) Payments for budgeted expenditures from the capital projects fund shall be authorized by two (2) signatories as prescribed in the Town Code.
- (4) Reporting for the capital projects fund shall be included as a part of the regular monthly accounting report when a project is on-going.
- (5) The capital projects fund shall receive all designated revenue.
- (6) Restricted for street improvements. Annual vehicle registration fees received from Horry County are to be used for road improvements.
- (7) 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 dollars (\$50,000.00) annually to the beach renourishment fund balance. Reserves for beach renourishment shall be held in the capital projects fund.
- (8) The town council will determine the capital projects to be funded each year during the annual budget review and approval.
- (c) 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 (3) special revenue sources: state accommodations taxes; local accommodations taxes (Town Code section 4-119), and hospitality taxes (Town Code section 491).
- (d) Enterprise funds. Enterprise funds are required to have various components of net position that include: (1) net investment in capital assets, (2) restricted net position, and (3) 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.
- (1) 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.
- (2) 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.

- (e) 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 (2) 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.

## ARTICLE VI. HOSPITALITY FEE

Sec. 4-87. Authority.

Sec. 4-88. Declaration of purpose and intent.

Sec. 4-89. Hospitality fee.

Sec. 4-90. Payment of fee.

Sec. 4-91. Hospitality fee account.

Sec. 4-92. Permitted uses of funds.

Sec. 4-93. Authorization for use.

Secs. 4-94—4-100. Reserved.

Sec. 4-87. Authority. This article is enacted pursuant to the authority of Title 5, S.C. Code 1976, including, without limitation, S.C. Code 1976, 5-7-10 and 5-7-30, which provide, in relevant part, that municipalities may adopt all ordinances which appear necessary and proper for the security, general welfare and convenience of the municipality and for the preservation of the general health, peace and order in the municipality and further that municipalities may establish uniform service charges. (Ord. No. 96-0381, 5-28-96; Ord. No. 05-0573, 9-27-05; Ord. No. 09-0654, 2-24-09)

Sec. 4-88. Declaration of purpose and intent. This article is enacted to preserve the general health, safety and welfare of the general public within the town by creating a uniform fee for the purpose of creating a fund to pay in whole or in part for the current and future preservation, maintenance, nourishment, renourishment and improvement of the beaches of the town, and those public facilities related to the use of the beach; public transportation improvements, including street construction, storm drainage, right-of-way acquisitions, median and right-of-way enhancements and landscaping, walkways and bikeways; public park facilities, public parking, and capital facilities and equipment necessary for the provision of public safety activities. (Ord. No. 96-0381, 5-28-96; Ord. No. 09-0654, 2-24-09)

Sec. 4-89. Hospitality fee. A uniform fee equal to one (1) percent is hereby imposed on all gross proceeds derived from:

(1) The rental or charges 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 subsection (1) shall not apply to additional guest charges as that term is defined in S.C. Code 1976, § 12-36-920(B).

(2) The sale of all food and beverages, served by a restaurant, hotel, motel, or other food service facility within the town. In addition, the fee shall be imposed for all food and beverages prepared or modified by convenience stores or grocery stores including, but not limited to, fishing pier establishments, or other general merchandise establishments where such food or beverage is provided for immediate consumption on or off of the premises.

(3) Paid admissions to places of amusement within the town; provided, however, that those places of admission which are specifically exempted from payment of the state license tax on admissions established in S.C. Code 1976, § 12-21-2420 shall also be exempt from this hospitality fee.

(Ord. No. 96-0381, 5-28-96; Ord. No. 98-0414, 4-14-98; Ord. No. 05-0573, 9-27-05; Ord. No. 09-0654, 2-24-09)

#### Sec. 4-90. Payment of fee.

(a) Payment of the fee established herein shall be the liability of the consumer of the services or products described in section 4-89. The fee shall be paid at the time of delivery of the services or products to which the fee applies and shall be collected by the provider or seller of the service or products.

(b) The fees collected by the seller or provider of the services or products as required under section 4-89 shall be remitted to the town along with such return or forms as may be established by the town for such purpose.

(c) Fees and required reports shall be submitted to the town on the same basis as sales tax returns are required to be submitted to the state department of revenue. 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.

(d) 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.

(Ord. No. 96-0381, 5-28-96; Ord. No, 98-0414 4-14-98; Ord. No. 09-0654, 2-24-09)

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 492 below.

(Ord No. 96-0381, 5-28-96; Ord. No. 09-0654, 2-24-09)

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.

(Ord. No. 96-0381, 5-28-96; Ord. No. 09-0654, 2-24-09)

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.

(Ord. No. 96-0381, 5-28-96; Ord. No. 09-0654, 2-24-09)

Sections. 4-94—4-100. Reserved.

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## DIVISION 2. LOCAL ACCOMMODATIONS TAX

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Sec. 4-111. Tax imposed.

Sec. 4-112. Tax further enumerated.

Sec. 4-113. Payment of tax.

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

Sec. 4-1 15. Inspections and audit.

Sec. 4-1 16. Penalties.

Sec. 4-1 17. Real estate agents required to report when rental property listing dropped.

Sec. 4-1 18. Administrative fee.

Sec. 4-1 19. Local accommodations tax account.

Sec. 4-120. Permitted uses of funds.

Sec. 4-121 . Authorization for use.

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.

(Ord. No. 01-0463, § 1, 9-11-01)

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).

(Ord. No. 02-0473, § A, 3-26-02; Ord No. 05-0573, 9-27-05)

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.

(Ord. No. 02-0473, § B, 3-26-02)

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.

(Ord. No. 02-0473, § C, 3-26-02; Ord. No. 09-0649, 1-26-09)

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.

(Ord. No. 02-0473, § D, 3-26-02)

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.

(Ord. No. 02-0473, § E, 3-26-02)

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.

(Ord. No. 02-0473, § F, 3-26-02)

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.

(Ord. No. 02-0473, § G, 3-26-02)

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.

(Ord. No. 02-0473, § H, 3-26-02)

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 (l)a.—f., including police, fire protection, emergency medical services, and emergency preparedness operations directly attendant to those facilities.

(Ord. No. 02-0473, § I, 3-26-02)

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.

(Ord No. 02-0473, § J, 3-26-02)

SOUTH CAROLINA STATE CODE: TITLE 6. LOCAL GOVERNMENT-PROVISIONS APPLICABLE TO SPECIAL PURPOSE DISTRICTS AND OTHER POLITICAL SUBDIVISIONS

CHAPTER 4. ALLOCATION OF ACCOMMODATIONS TAX REVENUES SECTION 6-4-5. Definitions. [SC ST SEC 645]

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 6-4-101 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 64-30. 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 1236-2630(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 6-425]

(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.

SECTION 6-4-30. Repealed by 2003 Act No. 96, § 3.MM, eff June 18, 2003. [SC ST SEC 6-4-30]

SECTION 6-4-35. Tourism Expenditure Review Committee. [SC ST SEC 6-435]

(A) There is established the Tourism Expenditure Review Committee consisting of eleven members as follows:

(1) one member appointed by the Speaker of the House;

(2) one member appointed by the President Pro Tempore of the Senate;

(3) the Director of the South Carolina Department of Parks, Recreation and Tourism, or his designee, ex officio;

(4) eight members appointed by the Governor as follows:

(a) one member on the recommendation of the South Carolina Association of Tourism Regions;

(b) one member on the recommendation of the South Carolina Association of Convention and Visitors Bureaus;

(c) one member on the recommendation of the South Carolina Travel and Tourism Coalition;

(d) one member on the recommendation of the Municipal Association of South Carolina;

(e) one member on the recommendation of the South Carolina Association of Counties;

(f) one member on the recommendation of the Hospitality Association of South Carolina;

(g) one member on the recommendation of the South Carolina Arts Commission; and

(h) one member at large.

Appointed members shall serve for terms of four years and until their successors are appointed and qualify, except that of those first appointed by the Governor, four shall serve for a term of two years and the term must be noted on the appointment. Regardless of the date of appointment, all terms expire July first of the applicable year. Members shall serve without compensation but may receive the mileage, subsistence,

and per diem allowed by law for members of state boards, committees, and commissions. Vacancies must be filled in the manner of original appointment for the unexpired portion of the term.

(B)(l)(a) The Tourism Expenditure Review Committee shall serve as the oversight authority on all questionable tourism-related expenditures and to that end, all reports filed pursuant to Section 6-4-25(D)(3) must be forwarded to the committee for review to determine if they are in compliance with this chapter. The municipality or county must be notified if an expenditure is questioned, and the committee may consider any further supporting information the municipality or county may provide. If the committee finds an expenditure to be in noncompliance, it shall certify the noncompliance to the State Treasurer, who shall withhold the amount of the expenditure found in noncompliance from subsequent distributions in accommodations tax revenue otherwise due the municipality or county. An appeal from an action of the committee under this subitem lies with the Administrative Law Judge Division.

(b) If the committee determines that a municipality or county has failed to file the reports required pursuant to Section 6-4-25(D)(3), it may impose a fee of five hundred dollars a month or part of a month for each month the report is not filed, but not more than five thousand dollars. The committee shall certify the penalty to the State

Treasurer, who shall withhold the amount of the penalty from subsequent distributions otherwise due the municipality or county. An appeal from an action of the committee under this subitem lies with the Administrative Law Judge Division.

(c) Allocations withheld must be reallocated proportionately to all other recipients.

(2) The committee has jurisdiction to investigate and research facts on written complaints submitted to it with regard to the appropriate tourism-related expenditures and resolve these complaints as provided in item (1) of this subsection.

(3) The committee shall forward copies of information submitted by the local governments and regional tourism agencies pursuant to Section 6-4-25 arising under the tourism provisions of this chapter to the Department of Parks, Recreation and Tourism, which shall publish an annual report on the information submitted.

## SOUTH CAROLINA CODE OF LAWS

### ARTICLE 5. LOCAL ACCOMMODATIONS TAX

#### SECTION 6-1-500. Short title.

This article may be cited as the "Local Accommodations Tax Act".

HISTORY: 1997 Act No. 138, Section 8.

#### SECTION 6-1-510. Definitions. As used in this article:

(1) "Local accommodations tax" means a tax on the gross proceeds derived from the rental or charges for accommodations furnished to transients as provided in Section 12-36-920(A) and which is imposed on every person engaged or continuing within the jurisdiction of the imposing local governmental body in the business of furnishing accommodations to transients for consideration.

(2) "Local governing body" means the governing body of a county or municipality.

(3) "Positive majority" means a vote for adoption by the majority of the members of the entire governing body, whether present or not. However, if there is a vacancy in the membership of the governing body, a positive majority vote of the entire governing body as constituted on the date of the final vote on the imposition is required.

HISTORY: 1997 Act No. 138, Section 8.

#### SECTION 6-1-520. Imposition of local accommodations tax.

(A) A local governing body may impose, by ordinance, a local accommodations tax, not to exceed three percent. However, an ordinance imposing the local accommodations tax must be adopted by a positive majority vote. The governing body of a county may not impose a local accommodations tax in excess of one and one-half percent within the boundaries of a municipality without the consent, by resolution, of the appropriate municipal governing body.

(B) All proceeds from a local accommodations tax must be kept in a separate fund segregated from the imposing entity's general fund. All interest generated by the local accommodations tax fund must be credited to the local accommodations tax fund.

HISTORY: 1997 Act No. 138, Section 8.

SECTION 6-1-530. Use of revenue from local accommodations tax.

(A) The revenue generated by the local accommodations tax must be used exclusively for the following purposes:

- (1) tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums;
- (2) tourism-related cultural, recreational, or historic facilities;
- (3) beach access, renourishment, or other tourism-related lands and water access;
- (4) highways, roads, streets, and bridges providing access to tourist destinations;
- (5) advertisements and promotions related to tourism development; or
- (6) water and sewer infrastructure to serve tourism-related demand.

(B)(I) In a county in which at least nine hundred thousand dollars in accommodations taxes is collected annually pursuant to Section 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 (A)(I) through (6) including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

(2) In a county in which less than nine hundred thousand dollars in accommodations taxes is collected annually pursuant to Section 12-36-920, an amount not to exceed fifty percent of the revenue in the preceding fiscal year of the local accommodations tax authorized pursuant to this article may be used for the additional purposes provided in item (1) of this subsection.

HISTORY: 1997 Act No. 138, Section 8; 1999 Act No. 93, Section 13; 2002 Act No. 312, Section 1; 2006 Act No. 314, Section 1, eff June 1, 2006; 2010 Act No. 290, Section 35, eff January 1, 2011.

SECTION 6-1-540. Cumulative rate of local accommodations tax.

The cumulative rate of county and municipal local accommodations taxes for any portion of the county area may not exceed three percent, unless the cumulative total of

such taxes were in excess of three percent prior to December 31, 1996, in which case the cumulative rate may not exceed the rate that was imposed as of December 31, 1996.

HISTORY: 1997 Act No. 138, Section 8.

SECTION 64-550. Local accommodations tax revenue upon annexation.

In an area of the county where the county has imposed a local accommodations tax that is annexed by a municipality, the municipality must receive only that portion of the revenue generated in excess of the county local accommodations tax revenue for the previous twelve months in the area annexed.

HISTORY: 1997 Act No. 138, Section 8.

SECTION 6-1-560. 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.

HISTORY: 1997 Act No. 138, Section 8.

SECTION 6-1-570. Remitting tax to local governing body; frequency determined by estimated average amounts.

The tax provided for in this article must be remitted to the local governing body on a monthly basis when the estimated amount of average tax is more than fifty dollars a month, on a quarterly basis when the estimated amount of average tax is twenty-five dollars to fifty dollars a month, and on an annual basis when the estimated amount of average tax is less than twenty-five dollars a month.

HISTORY: 1998 Act No. 419, Part II, Section 63A.

## ARTICLE 7.

### LOCAL HOSPITALITY TAX

SECTION 6-1-700. Short title.

This article may be cited as the "Local Hospitality Tax Act".

HISTORY: 1997 Act No. 138, Section 9.

SECTION 6-1-710. Definitions.

As used in the article:

(1) "Local governing body" means the governing body of a county or municipality.

(2) "Local hospitality tax" is a tax on the sales of prepared meals and beverages sold in establishments or sales of prepared meals and beverages sold in establishments licensed for on-premises consumption of alcoholic beverages, beer, or wine.

(3) "Positive majority" means a vote for adoption by the majority of the members of the entire governing body, whether present or not. However, if there is a vacancy in the membership of the governing body, a positive majority vote of the entire governing body as constituted on the date of the final vote on the imposition is required.

HISTORY: 1997 Act No. 138, Section 9.

SECTION 6-1-720. Imposition of local hospitality tax.

(A) A local governing body may impose, by ordinance, a local hospitality tax not to exceed two percent of the charges for food and beverages. However, an ordinance imposing the local hospitality tax must be adopted by a positive majority vote. The governing body of a county may not impose a local hospitality tax in excess of one percent within the boundaries of a municipality without the consent, by resolution, of the appropriate municipal governing body.

(B) All proceeds from a local hospitality tax must be kept in a separate fund segregated from the imposing entity's general fund. All interest generated by the local hospitality tax fund must be credited to the local hospitality tax fund.

HISTORY: 1997 Act No. 138, Section 9.

SECTION 6-1-730. Use of revenue from local hospitality tax.

(A) The revenue generated by the hospitality tax must be used exclusively for the following purposes:

- (1) tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums;
- (2) tourism-related cultural, recreational, or historic facilities;
- (3) beach access and renourishment;

- (4) highways, roads, streets, and bridges providing access to tourist destinations;
- (5) advertisements and promotions related to tourism development; or
- (6) water and sewer infrastructure to serve tourism-related demand.

(B)(l) In a county in which at least nine hundred thousand dollars in accommodations taxes is collected annually pursuant to Section 12-36-920, the revenues of the hospitality tax authorized in this article may be used for the operation and maintenance of those items provided in (A)(l) through (6) including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

(2) In a county in which less than nine hundred thousand dollars in accommodations taxes is collected annually pursuant to Section 12-36-920, an amount not to exceed fifty percent of the revenue in the preceding fiscal year of the local hospitality tax authorized pursuant to this article may be used for the additional purposes provided in item (1) of this subsection.

HISTORY: 1997 Act No. 138, Section 9; 1999 Act No. 93, Section 14; 2006 Act No. 314, Section 2, eff June 1, 2006; 2010 Act No. 290, Section 36, eff January 1, 2011.

#### SECTION 6-1-740. Cumulative rate of local hospitality tax.

The cumulative rate of county and municipal hospitality taxes for any portion of the county area may not exceed two percent, unless the cumulative total of such taxes was in excess of two percent or were authorized to be in excess of two percent prior to December 31, 1996, in which case the cumulative rate may not exceed the rate that was imposed or adopted as of December 31, 1996.

HISTORY: 1997 Act No. 138, Section 9.

#### SECTION 6-1-750. Local hospitality tax revenue upon annexation.

In an area of the county where the county has imposed a local hospitality tax that is annexed by a municipality, the municipality must receive only that portion of the revenue generated in excess of the county local hospitality tax revenue for the previous twelve months in the area annexed.

HISTORY: 1997 Act No. 138, Section 9.

#### SECTION 6-1-760. Ordinances prior to March 15, 1997; calculation; revenue.

(A) With respect to capital projects and as used in this section, "tourist" means a person who does not reside in but rather enters temporarily, for reasons of recreation or leisure, the jurisdictional boundaries of a municipality for a municipal project or the immediate area of the project for a county project.

(B) Notwithstanding any provision of this article, any ordinance enacted by county or municipality prior to March 15, 1997, imposing an accommodations fee which does not exceed the three percent maximum cumulative rate prescribed in Section 6-1-540, is calculated upon a base consistent with Section 6-1-510(1), and the revenue from which is used for the purposes enumerated in Section 6-1-530, remains authorized and effective after the effective date of this section. Any county or municipality is authorized to issue bonds, pursuant to Section 14(10), Article X of the Constitution of this State, utilizing the procedures of Section 4-29-68, Section 6-17-10 and related sections, or Section 6-21-10 and related sections, for the purposes enumerated in Section 6-1-530, to pledge as security for such bonds and to retire such bonds with the proceeds of accommodations fees imposed under Article 5 of this chapter, hospitality fees imposed under this chapter, state accommodations fees allocated pursuant to Section 6-4-10(1), (2), and (4), or any combination thereof, and the pledge of such other nontax revenues as may be available for those purposes for capital projects used to attract and support tourists.

HISTORY: 1997 Act No. 138, Section 10; 2010 Act No. 284, Section 1, eff upon approval (became law without the Governor's signature on June 28, 2010).

SECTION 6-1-770. Remitting tax to local governing body; frequency determined by estimated average amounts.

The tax provided for in this article must be remitted to the local governing body on a monthly basis when the estimated amount of average tax is more than fifty dollars a month, on a quarterly basis when the estimated amount of average tax is twenty-five dollars to fifty dollars a month, and on an annual basis when the estimated amount of average tax is less than twenty-five dollars a month.

HISTORY: 1998 Act No. 419, Part II, Section 63B.

Sec. 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, § 304-10 et seq.

## GASB #67168: 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.